



ANNUAL FINANCIAL REPORT  
For the Fiscal Year Ended  
June 30, 2006

TABLE OF CONTENTS

	<u>Page</u>
<b>INTRODUCTORY SECTION</b>	
Board of Commissioners .....	i
<b>FINANCIAL SECTION</b>	
<b><u>Basic Financial Statements</u></b>	
Independent Auditor's Report .....	1
Management's Discussion and Analysis .....	3
Basic Financial Statements: .....	10
Government-Wide Financial Statements:	
Statement of Net Assets .....	11
Statement of Activities .....	12
Fund Financial Statements: .....	13
Governmental Funds	
Balance Sheet .....	14
Statement of Revenues, Expenditures, and Changes in Fund Balances .....	15
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities .....	16
Enterprise Funds: .....	17
Statement of Net Assets .....	18
Statement of Revenues, Expenses, and Changes in Fund Net Assets .....	19
Statement of Cash Flow .....	20
Fiduciary Funds: .....	21
Statement of Net Assets .....	22
Notes to the Basic Financial Statements .....	23
<b><u>Required Supplementary Information</u></b> .....	39
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
General Fund .....	40
General Roads Fund .....	41
Mental Health Grants Fund .....	42
Special Projects Fund .....	43
Rural Law Enforcement District Fund .....	44
Bond & UAL Reserve Fund .....	45
Notes to the Required Supplementary Information .....	46

# CLATSOP COUNTY, OREGON

## TABLE OF CONTENTS

June 30, 2006

---

<b><u>Other Supplementary Information</u></b> .....	47
Combining Statements – Nonmajor Governmental Funds	
Combining Balance Sheet .....	49
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances .....	50
Combining Statements – Special Revenue Funds	
Combining Balance Sheet .....	51
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances .....	53
Combining Statements – Debt Service Funds	
Combining Balance Sheet .....	55
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances .....	56
Combining Statements – Agency Funds	
Combining Schedule of Changes in Assets and Liabilities .....	57
Budgetary Comparison Schedules – Nonmajor Governmental Funds .....	58
Schedule of Expenditures – Budget and Actual – General Fund .....	59
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
County Clerk Records .....	63
Health & Human Services .....	64
Child Support .....	65
Juvenile Detention Center .....	66
Juvenile Crime Prevention .....	67
Commission on Child & Families .....	68
Community Corrections P&P .....	69
Marine Patrol .....	70
Gambling/Drug Task Force .....	71
Miscellaneous Grants .....	72
Building Codes .....	73
CEDC Fisheries .....	74
General Roads Equipment Replacement .....	75
Insurance Reserve .....	76
Land Corner Preservation .....	77
Fair Board .....	78
School .....	79
Child Custody Mediation .....	80
Video Lottery Fund .....	81
Liquor Enforcement Fund .....	82
Courthouse Security .....	83
Bike Paths .....	84
Law Library .....	85
Animal Shelter Donations .....	86
Park & Land Acquisition & Maintenance .....	87
Emergency Communication .....	88
Road District #1 .....	89
State Timber Enforcement .....	90
Industrial Development Revolving Fund .....	91
4-H & Extension Service District .....	92

# CLATSOP COUNTY, OREGON

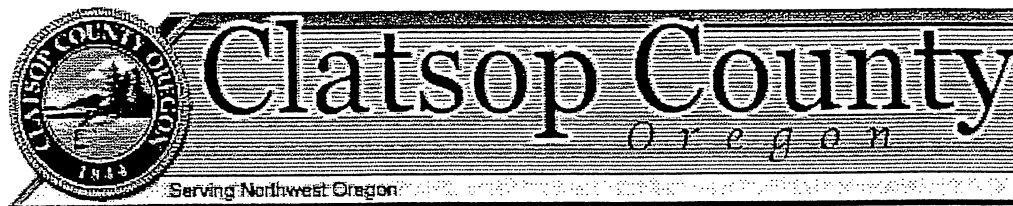
## TABLE OF CONTENTS

June 30, 2006

---

Bond Proceeds & Retirement Fund .....	93
Budgetary Comparison Schedules – Enterprise Funds .....	94
Schedule of Revenues, Expenditures, and Changes in Fund Balance	
Westport Sewer Service District Combined .....	95
Westport Sewer Operating Fund .....	96
Westport Equipment Replacement Fund .....	97
Jail Commissary Fund Combined .....	98
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
Jail Commissary Fund .....	99
 <u>Other Financial Schedules</u>	
Schedule of Property Tax Transactions and Outstanding Balances .....	100
 <b>REPORTS OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS</b>	
Audit Comments and Disclosure Required by State Regulations .....	101
Independent Auditors’ Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	104
Independent Auditors’ Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 .....	106
Schedule of Expenditures of Federal Awards .....	108
Notes to the Schedule of Expenditures of Federal Awards .....	109
Schedule of Findings and Questioned Costs .....	110





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## **INTRODUCTORY SECTION**

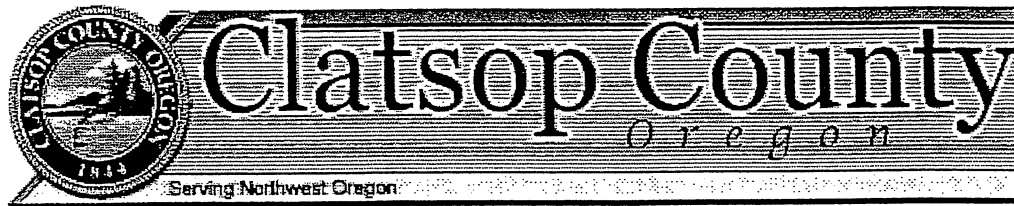
**CLATSOP COUNTY, OREGON**  
**BOARD OF COMMISSIONERS**  
**June 30, 2006**

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<u>District Number</u>	<u>Name and Address</u>	<u>Term Expires</u>
1	Lylla Gaebel 800 Exchange St., Suite 310 Astoria, OR 97103	December 31, 2006
2	Patricia Roberts 800 Exchange St., Suite 310 Astoria, OR 97103	December 31, 2008
3	Richard Lee 800 Exchange St., Suite 310 Astoria, OR 97103	December 31, 2006
4	Samuel Patrick 800 Exchange St., Suite 310 Astoria, OR 97103	December 31, 2008
5	Helen Westbrook 800 Exchange St., Suite 310 Astoria, OR 97103	December 31, 2006

County Administrator

Scott Derickson



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## **FINANCIAL SECTION**

**INDEPENDENT AUDITORS' REPORT**

Board of County Commissioners  
Clatsop County  
Clatsop County, 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 (the County), as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These basic financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

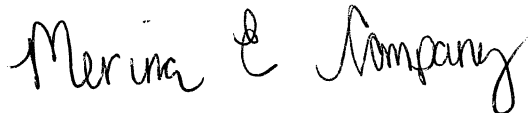
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and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

In our opinion, the basic 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, 2006, and the respective changes in financial position and cash flows 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, August 25, 2006, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and required supplementary information as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquires 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, other supplementary information, and the statistical section, 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 statement of the 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, is fairly presented, in all material respects, in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Merina & Company". The signature is written in dark ink and is positioned above the typed name of the firm.

Merina & Company, LLP  
West Linn, Oregon  
August 25, 2006

**CLATSOP COUNTY, OREGON**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2006**

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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, 2006. 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 \$258,042,917 (*net assets*). Of this amount, \$240,135,395 is invested in capital assets, \$25,088 is restricted for County inmates and \$1,547,361 is restricted for future years' debt service.
- The County's total net assets decreased by \$9,119,819. This is largely due to the depreciation of capital assets, which is required 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 \$20,586,202, an increase of \$1,394,721 in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$2,396,412.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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



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

The County financial statements include the financial information for four blended component units: Clatsop County Road District #1, Clatsop County 4-H Extension Service District, 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.

## **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 \$258,042,917 at the close of the most recent fiscal year.

By far the largest portion of the County's net assets (93%) 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, 2006, the County had \$240,135,395 (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 \$2,396,412 indicating a high degree of liquidity of the General Fund. The fund balance of the County's General Fund increased by \$210,298 during the current fiscal year.

Differences between the original budget and the final amended budget were primarily due to unanticipated revenue awarded to the County.

# CLATSOP COUNTY'S NET ASSETS

	Governmental Activities		Business-type Activities		Total	
	2006	2005	2006	2005	2006	2005
Current and other assets	\$ 32,402,391	\$ 30,754,671	\$ 101,152	\$ 127,077	\$ 32,503,543	\$ 30,881,748
Capital assets	239,894,707	246,211,203	240,688	206,738	240,135,395	246,417,941
Total assets	272,297,098	276,965,874	341,840	333,815	272,638,938	277,299,689
Long-term liabilities outstanding	10,658,027	7,354,437	-	-	10,658,027	7,354,437
Other liabilities	3,923,085	2,781,136	14,909	1,380	3,937,994	2,782,516
Total liabilities	14,581,112	10,135,573	14,909	1,380	14,596,021	10,136,953
Net assets:						
Invested in capital assets, net of related debt	239,894,707	246,211,203	240,688	206,738	240,135,395	246,417,941
Restricted	-	-	-	-	-	-
Unrestricted	17,821,279	20,619,098	86,243	125,697	17,907,522	20,744,795
Total net assets	\$ 257,715,986	\$ 266,830,301	\$ 326,931	\$ 332,435	\$ 258,042,917	\$ 267,162,736

# CLATSOP COUNTY'S Statement of Activities

	Governmental Activities		Business-type Activities		Total	
	2006	2005	2006	2005	2006	2005
Revenues:						
Program revenues:						
Charges for services	\$ 2,060,181	\$ 2,199,720	\$ 68,849	\$ 56,265	\$ 1,129,030	\$ 2,255,985
Operating grants and contributions	10,768,068	7,500,527	-	-	10,768,068	7,500,527
Capital grants and contributions	288,721	279,591	7,635	12,365	296,356	291,956
General revenues:						
Property taxes	8,408,409	7,980,894	-	-	8,408,409	7,980,894
Other taxes	2,936,163	3,601,730	-	-	2,936,163	3,601,730
Gain/(Loss) on sale of capital assets	(64,678)	-	-	-	(64,678)	-
Investment earnings	836,500	463,080	3,800	2,309	840,300	465,389
Licenses and permits	939,510	823,594	-	-	939,510	823,594
Fines and forfeitures	85,589	77,078	-	-	85,589	77,078
Timber revenue	5,988,670	4,342,293	-	-	5,988,670	4,342,293
Transfers to agency fund	(172,617)	-	-	-	(172,617)	-
Other	1,455,356	1,866,147	40,445	35,964	1,495,801	1,902,111
Total revenue	33,529,872	29,134,654	120,729	106,903	33,650,601	29,241,557

Expenses:

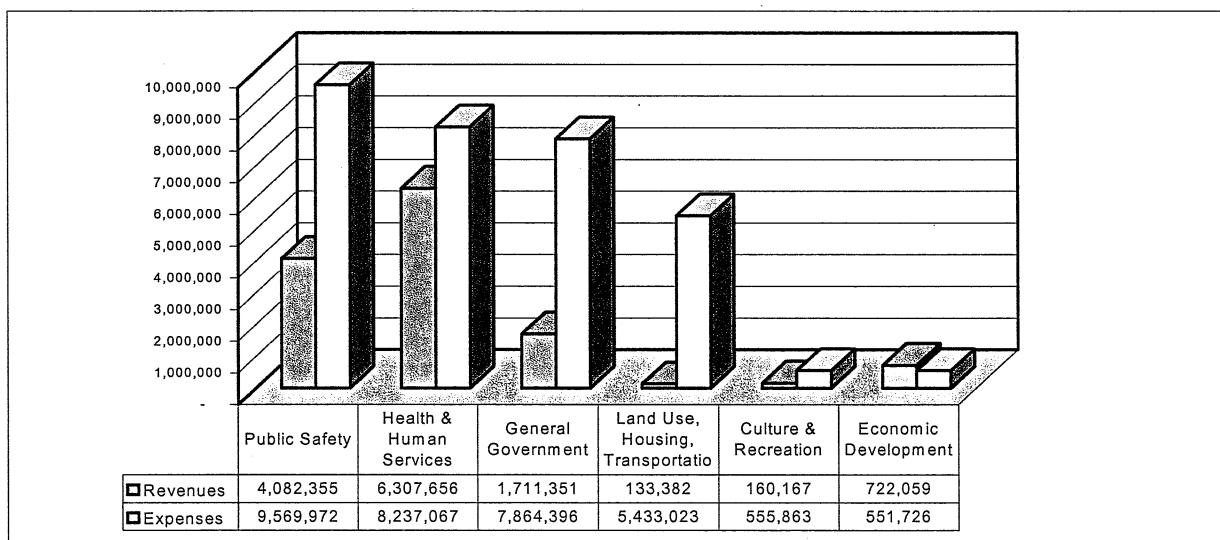
Public safety and justice	10,688,695	7,547,205	-	-	10,688,695	7,547,205
Health and human Services	7,738,575	7,502,708	-	-	7,738,575	7,502,708
General government	6,573,316	7,606,719	-	-	6,573,316	7,606,719
Land use housing and transportation	6,103,872	5,403,530	-	-	6,103,872	5,403,530
Culture and recreation	555,863	410,929	-	-	555,863	410,929
Economic development	551,726	548,074	-	-	551,726	548,074
Depreciation expense	10,060,247	9,589,150	-	-	10,060,247	9,589,150
Long-term debt	379,893	428,799	-	-	379,893	428,799
Sewer	-	-	69,741	65,273	69,741	65,273
Jail	-	-	48,492	36,153	48,492	36,153
Total expenses	42,652,187	39,037,114	118,233	101,426	42,770,420	39,138,540

Increase (decrease) in net assets before transfers

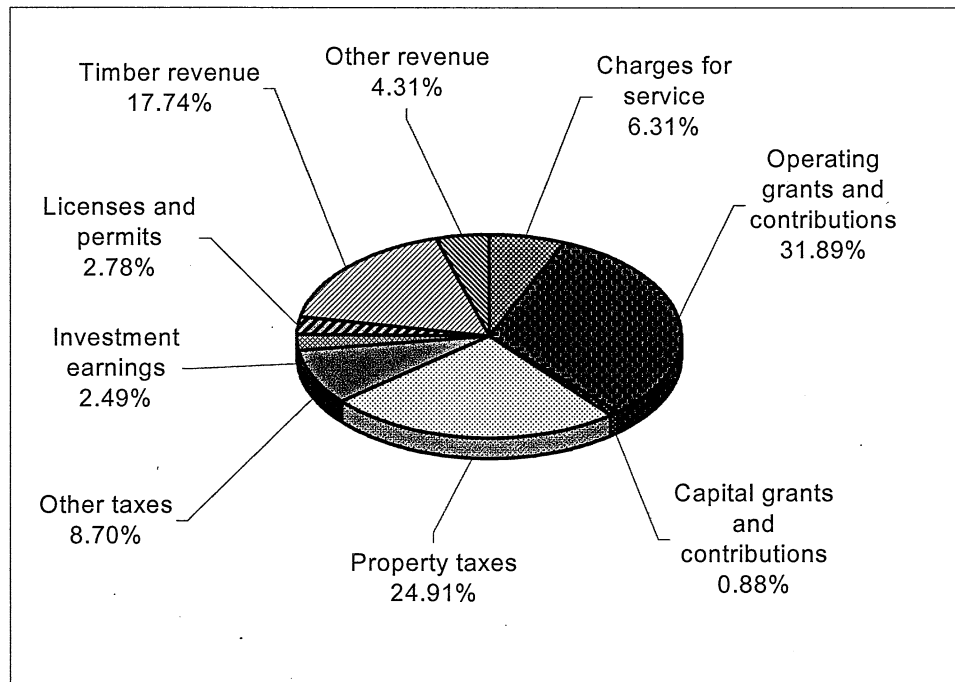
Increase (decrease) in net assets before transfers	(9,122,315)	(9,902,460)	2,496	5,477	(9,119,819)	(9,896,983)
Transfers	8,000	4,000	(8,000)	(4,000)	-	-
Capital Contribution in (out)	-	-	-	-	-	-
Increase (decrease) in net assets	(9,114,315)	(9,898,460)	(5,504)	1,477	(9,119,819)	(9,896,983)
Beginning net assets, as restated	266,830,301	276,728,761	332,435	330,958	267,162,736	277,059,719
Ending net assets	\$ 257,715,986	\$ 266,830,301	\$ 326,931	\$ 332,435	\$ 258,042,917	\$ 267,162,736

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

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



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



## CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital Assets.** The County's investment in capital assets for its governmental and business type activities as of June 30, 2006, amounts to \$240,135,395 (net of accumulated depreciation). This investment in capital assets includes infrastructure, buildings and improvements, land, furniture and fixtures, tools and heavy equipment, and motor vehicles.

**Clatsop County's Capital Assets**  
(Net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2006	2005	2006	2005	2006	2005
Land	\$ 6,243,937	\$ 6,243,937	\$ 22,039	\$ 22,039	\$ 6,265,976	\$ 6,265,976
Computers & Equipment	398,764	171,901			398,764	171,901
Furniture, Tools & Equipment	185,319	207,311			185,319	207,311
Equipment and Vehicles	1,821,327	1,925,885			1,821,327	1,925,885
Buildings and Improvements	7,681,489	6,777,987	117,596	143,946	7,799,085	6,921,933
Construction in Progress	2,245,992	179,320	101,053	40,753	2,347,045	220,073
Intangibles	295,825	396,114			295,825	396,114
Work in Progress	108,756	63,536			108,756	63,536
Infrastructure-non deprec	66,802,099	66,802,099			66,802,099	66,802,099
Infrastructure	154,111,199	163,443,113			154,111,199	163,443,113
Total	\$ 239,894,707	\$ 246,211,203	\$ 240,688	\$ 206,738	\$ 240,135,395	\$ 246,417,941

**Long-term debt.** At the end of this fiscal year, the County had total debt outstanding of \$11,905,718. This includes bonded debt in the amount of \$7,230,000 that is a direct obligation pledging the full faith and credit of the County. The amount includes a loan in the amount of \$4,000,000 to finance renovations for the Courthouse remodel project. The remainder of the amount is compensated absences in the amount \$675,718.

### **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 2006-07.

### **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**

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, 2006**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 22,154,695	\$ 94,811	\$ 22,249,506
Accounts receivable, net	955,125	6,026	961,151
Property taxes receivable	671,407	-	671,407
Prepays	10,191	-	10,191
Inventories	349,721	-	349,721
Internal balances	(315)	315	-
Total current assets	24,140,824	101,152	24,241,976
Noncurrent assets:			
Restricted cash and cash equivalents	25,088	-	25,088
Pension asset	8,236,479	-	8,236,479
Capital assets:			
Nondepreciable	75,400,784	-	75,400,784
Depreciable, net	164,493,923	240,688	164,734,611
Total noncurrent assets	248,156,274	240,688	248,396,962
Total assets	\$ 272,297,098	\$ 341,840	\$ 272,638,938
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and accrued expenses	\$ 2,316,666	\$ 14,909	\$ 2,331,575
Due to inmates	25,088	-	25,088
Interest payable	33,970	-	33,970
Current portion of long-term debt	1,547,361	-	1,547,361
Total current liabilities	3,923,085	14,909	3,937,994
Noncurrent liabilities:			
Deposits	22,028	-	22,028
Accrued payroll	277,642	-	277,642
Noncurrent portion of long-term obligations	10,358,357	-	10,358,357
Total noncurrent liabilities	10,658,027	-	10,658,027
Total liabilities	14,581,112	14,909	14,596,021
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	239,894,707	240,688	240,135,395
Unrestricted	17,821,279	86,243	17,907,522
Total net assets	257,715,986	326,931	258,042,917
Total liabilities and net assets	\$ 272,297,098	\$ 341,840	\$ 272,638,938

*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, 2006**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 6,573,316	\$ 910,540	\$ 512,090	\$ 288,721
Public safety	10,688,695	274,857	3,807,498	-
Land use, housing, and transportation	6,103,872	133,382	-	-
Culture and recreation	555,863	40,629	119,538	-
Economic development	551,726	105,017	617,042	-
Health and human services	7,738,575	595,756	5,711,900	-
Depreciation	10,060,247	-	-	-
Interest on long-term debt	379,893	-	-	-
Total governmental activities	42,652,187	2,060,181	10,768,068	288,721
Business type activities:				
Westport Sewer Service District	69,741	54,755	-	7,635
Jail Commissary Fund	48,492	14,094	-	-
Sunset Lake Water Service District	-	-	-	-
Total business type activities	118,233	68,849	-	7,635
Total government	\$ 42,770,420	\$ 2,129,030	\$ 10,768,068	\$ 296,356

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 to agency fund

Transfers in (out)

Total general revenues and transfers

Change in net assets

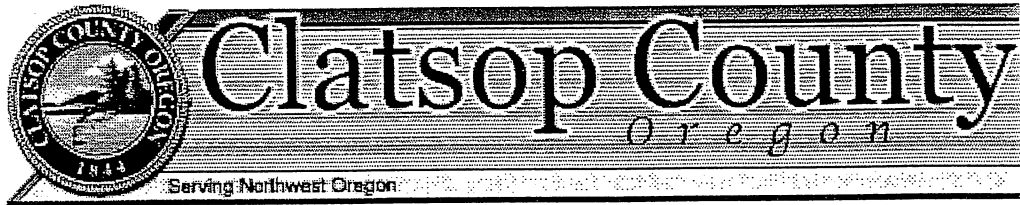
Net assets - beginning

Net assets - ending

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

Net Expense Revenue and Change in Net Asset		
Governmental Activities	Business Type Activities	Total
\$ (4,861,965)	\$ -	\$ (4,861,965)
(6,606,340)	-	(6,606,340)
(5,970,490)	-	(5,970,490)
(395,696)	-	(395,696)
170,333	-	170,333
(1,430,919)	-	(1,430,919)
(10,060,247)	-	(10,060,247)
(379,893)	-	(379,893)
(29,535,217)	-	(29,535,217)
-	(7,351)	(7,351)
-	(34,398)	(34,398)
-	-	-
-	(41,749)	(41,749)
(29,535,217)	(41,749)	(29,576,966)
8,408,409	-	8,408,409
2,936,163	-	2,936,163
836,500	3,800	840,300
1,455,356	40,445	1,495,801
5,988,670	-	5,988,670
939,510	-	939,510
85,589	-	85,589
(64,678)	-	(64,678)
(172,617)	-	(172,617)
8,000	(8,000)	-
20,420,902	36,245	20,457,147
(9,114,315)	(5,504)	(9,119,819)
266,830,301	332,435	267,162,736
\$ 257,715,986	\$ 326,931	\$ 258,042,917

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.

#### **Mental Health Grants Fund**

The Mental Health Grants Fund is used to account for the activities of providing services to the developmentally disabled and chronically mentally ill residents. The primary source of revenue is state apportionment.

#### **Special Projects Fund**

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

#### **Rural Law Enforcement District Fund**

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

#### **Bond & UAL Reserve Fund**

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

**CLATSOP COUNTY, OREGON**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2006**

	General Fund	General Roads Fund	Mental Health Grants Fund	Special Projects Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,550,219	\$ 1,554,049	\$ 427,582	\$ 7,242,213
Due from other governments	-	-	-	-
Accounts receivable	243,266	153,603	134,945	-
Property taxes receivable	470,978	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
Restricted cash and cash equivalents	25,088	-	-	-
Total assets	<u>\$ 3,289,551</u>	<u>\$ 1,707,652</u>	<u>\$ 562,527</u>	<u>\$ 7,242,213</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts payable and other current liabilities	\$ 286,825	\$ 153,942	\$ 299,290	\$ 1,145,153
Deposits	-	-	-	-
Due to inmates	25,088	-	-	-
Deferred revenue	412,229	-	-	-
Accrued payroll	168,682	36,986	9,610	-
Due to other funds	315	-	-	-
Total liabilities	<u>893,139</u>	<u>190,928</u>	<u>308,900</u>	<u>1,145,153</u>
<b>FUND BALANCES:</b>				
Reserved for:				
Debt service	-	-	-	-
Unreserved, reported in:				
General fund	2,396,412	-	-	-
Special revenue fund	-	1,516,724	253,627	6,097,060
Total fund balance	<u>2,396,412</u>	<u>1,516,724</u>	<u>253,627</u>	<u>6,097,060</u>
Total liabilities and fund balance	<u>\$ 3,289,551</u>	<u>\$ 1,707,652</u>	<u>\$ 562,527</u>	<u>\$ 7,242,213</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
\$ 2,348,932	\$ 3,137,449	\$ 4,894,251	\$ 22,154,695
-	-	-	-
-	-	423,311	955,125
68,532	-	131,897	671,407
-	-	7,565	7,565
-	-	10,191	10,191
-	-	-	25,088
<u>\$ 2,417,464</u>	<u>\$ 3,137,449</u>	<u>\$ 5,467,215</u>	<u>\$ 23,824,071</u>

\$ 6,723	\$ -	\$ 424,733	\$ 2,316,666
-	-	22,028	22,028
-	-	-	25,088
60,045	-	116,291	588,565
-	-	62,364	277,642
-	-	7,565	7,880
<u>66,768</u>	<u>-</u>	<u>632,981</u>	<u>3,237,869</u>

-	-	202,585	202,585
-	-	-	2,396,412
<u>2,350,696</u>	<u>3,137,449</u>	<u>4,631,649</u>	<u>17,987,205</u>
<u>2,350,696</u>	<u>3,137,449</u>	<u>4,834,234</u>	<u>20,586,202</u>
<u>\$ 2,417,464</u>	<u>\$ 3,137,449</u>	<u>\$ 5,467,215</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. 239,894,707

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. 349,721

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

Pension asset	8,236,479	
Deferred revenue	<u>588,565</u>	8,825,044

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (11,939,688)

Net Assets \$ 257,715,986

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, 2006**

	General Fund	General Roads Fund	Mental Health Grants Fund	Special Projects Fund
<b>REVENUES:</b>				
Property taxes	\$ 5,939,435	\$ -	\$ -	\$ -
Timber revenues	3,746,380	-	-	-
Charges for service	886,203	173,119	-	-
Licenses and permits	273,351	-	-	-
Fines and forfeitures	48,645	-	-	-
Interest	289,849	54,603	19,340	128,035
Other revenues	852,280	67,908	1,568	4,915
Intergovernmental	2,717,457	2,253,624	4,586,906	-
Property rental and land sales	-	-	-	-
Total revenues	<u>14,753,600</u>	<u>2,549,254</u>	<u>4,607,814</u>	<u>132,950</u>
<b>EXPENDITURES:</b>				
Current:				
General government	4,624,316	-	-	1,830,943
Public safety	6,207,147	-	-	-
Land use, housing, and transportation	649,641	5,916,269	-	-
Culture and recreation	150,167	-	-	-
Economic development	-	-	-	-
Health and human services	-	-	4,665,815	-
Other	-	-	-	-
Capital outlay	-	-	-	3,015,185
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>11,631,271</u>	<u>5,916,269</u>	<u>4,665,815</u>	<u>4,846,128</u>
Revenues over (under) expenditures	3,122,329	(3,367,015)	(58,001)	(4,713,178)
<b>OTHER FINANCING SOURCES (USES):</b>				
Equity transfer	-	-	-	-
Loan proceeds	-	-	-	4,000,000
Transfers in	267,550	2,858,000	-	2,471,881
Transfers out	(3,179,581)	(72,700)	-	(124,000)
Total other financing sources (uses)	<u>(2,912,031)</u>	<u>2,785,300</u>	<u>-</u>	<u>6,347,881</u>
Net changes in fund balances	210,298	(581,715)	(58,001)	1,634,703
<b>FUND BALANCES, BEGINNING</b>	<u>2,186,114</u>	<u>2,098,439</u>	<u>311,628</u>	<u>4,462,357</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 2,396,412</u>	<u>\$ 1,516,724</u>	<u>\$ 253,627</u>	<u>\$ 6,097,060</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
\$ 836,225	\$ -	\$ 1,700,593	\$ 8,476,253
-	-	-	3,746,380
-	-	1,000,859	2,060,181
-	-	666,159	939,510
-	-	36,944	85,589
114,878	-	229,795	836,500
-	894,689	2,245,301	4,066,661
726,251	-	5,949,804	16,234,042
-	-	1,200	1,200
<u>1,677,354</u>	<u>894,689</u>	<u>11,830,655</u>	<u>36,446,316</u>
-	-	1,122,244	7,577,503
1,848,064	-	2,610,852	10,666,063
-	-	173,658	6,739,568
-	-	408,735	558,902
-	-	690,934	690,934
-	-	3,164,587	7,830,402
-	-	-	-
264,313	-	526,593	3,806,091
-	-	640,000	640,000
-	-	377,515	377,515
<u>2,112,377</u>	<u>-</u>	<u>9,715,118</u>	<u>38,886,978</u>
(435,023)	894,689	2,115,537	(2,440,662)
-	-	(172,617)	(172,617)
-	-	-	4,000,000
-	-	1,115,200	6,712,631
<u>(191,200)</u>	<u>-</u>	<u>(3,137,150)</u>	<u>(6,704,631)</u>
<u>(191,200)</u>	<u>-</u>	<u>(2,194,567)</u>	<u>3,835,383</u>
(626,223)	894,689	(79,030)	1,394,721
<u>2,976,919</u>	<u>2,242,760</u>	<u>4,913,264</u>	<u>19,191,481</u>
<u>\$ 2,350,696</u>	<u>\$ 3,137,449</u>	<u>\$ 4,834,234</u>	<u>\$ 20,586,202</u>

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

**CLATSOP COUNTY, OREGON**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2006**

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Amounts reported in the statement of activities are different because:

Net change in fund balances	\$ 1,394,721
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.	(6,316,496)
Some revenue reported in the statement of activities do not provide current financial resources in the governmental funds.	(67,844)
Contributions to pensions plans use current financial resources from governmental funds, but created a net pension asset.	(1,029,560)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Accrued interest expense	(2,378)
Increase in inventory	349,721
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>(3,442,479)</u>
Change in net assets of governmental activities	<u>\$ (9,114,315)</u>

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

## **FUND FINANCIAL STATEMENTS**

### **Proprietary Funds**

#### **Enterprise Funds**

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed primarily through user charges.

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

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

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

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

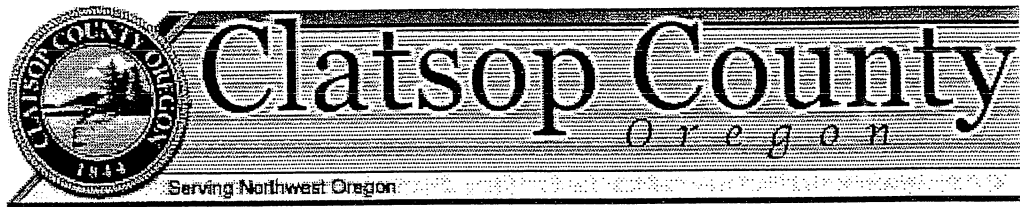
The Equipment Replacement Fund is used to account for the acquisition of capital assets. The primary source of revenue is transfers from the Operating Fund.

#### **Jail Commissary Fund**

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

#### **Sunset Lake Water Service District**

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



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**CLATSOP COUNTY, OREGON**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET ASSETS**  
**June 30, 2006**

	Business-Type Activities - Enterprise Funds			
	Westport Sewer Service District	Jail Commissary Fund	Sunset Lake Water Service District	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 20,621	\$ 73,975	\$ 215	\$ 94,811
Accounts receivables, net	4,959	1,067	-	6,026
Due from other funds	-	315	-	315
Total current assets	25,580	75,357	215	101,152
Capital assets, net	240,688	-	-	240,688
Total assets	<u>\$ 266,268</u>	<u>\$ 75,357</u>	<u>\$ 215</u>	<u>\$ 341,840</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>LIABILITIES:</b>				
Accounts payable and accrued expenses	\$ 6,594	\$ 8,315	\$ -	\$ 14,909
Total liabilities	6,594	8,315	-	14,909
<b>NET ASSETS:</b>				
Invested in capital assets, net of related debt	240,688	-	-	240,688
Unrestricted	18,986	67,042	215	86,243
Total net assets	259,674	67,042	215	326,931
Total liabilities and net assets	<u>\$ 266,268</u>	<u>\$ 75,357</u>	<u>\$ 215</u>	<u>\$ 341,840</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, 2006**

	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	\$ 54,755	\$ -	\$ -	\$ 54,755
Fines & forfeitures	-	14,094	-	14,094
Miscellaneous	475	39,970	-	40,445
Grants	7,635	-	-	7,635
Total operating revenues	62,865	54,064	-	116,929
<b>OPERATING EXPENSES:</b>				
Personal services	8,432	-	-	8,432
Materials and services	27,741	48,492	-	76,233
Other charges	4,238	-	-	4,238
Depreciation	29,330	-	-	29,330
Total operating expenses	69,741	48,492	-	118,233
Operating income (loss)	(6,876)	5,572	-	(1,304)
<b>NON-OPERATING INCOME (EXPENSE):</b>				
Interest income	1,256	2,544	-	3,800
Total non-operating income (expenses)	1,256	2,544	-	3,800
Net income (loss) before operating transfers	(5,620)	8,116	-	2,496
<b>OPERATING TRANSFERS:</b>				
Transfers in (out)	-	(8,000)	-	(8,000)
Change in net assets	(5,620)	116	-	(5,504)
<b>NET ASSETS, BEGINNING</b>	265,294	66,926	215	332,435
<b>NET ASSETS, ENDING</b>	\$ 259,674	\$ 67,042	\$ 215	\$ 326,931

*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, 2006**

	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	\$ 60,257	\$ 54,318	\$ -	\$ 114,575
Cash paid to employees and others for salaries and benefits	(8,432)	-	-	(8,432)
Cash paid to suppliers and others	(25,696)	(41,246)	-	(66,942)
Net cash provided (used) by operating activities	26,129	13,072	-	39,201
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Payment from (to) other funds	-	6,386	-	6,386
Transfers in (out)	-	(8,000)	-	(8,000)
Net cash provided (used) by non-capital financing activities	-	(1,614)	-	(1,614)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of capital assets	(63,280)	-	-	(63,280)
Net cash provided (used) by capital and related financing activities	(63,280)	-	-	(63,280)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	1,256	2,544	-	3,800
Net cash provided (used) by investing activities	1,256	2,544	-	3,800
Net increase (decrease) in cash and cash equivalents	(35,895)	14,002	-	(21,893)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	56,516	59,973	215	116,704
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u>\$ 20,621</u>	<u>\$ 73,975</u>	<u>\$ 215</u>	<u>\$ 94,811</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating Income	\$ (6,876)	\$ 5,572	\$ -	\$ (1,304)
Depreciation	29,330	-	-	29,330
Decrease (increase) in:				
Accounts receivable	(2,608)	254	-	(2,354)
Increase (decrease) in:				
Accounts payable and accrued expenses	6,283	7,246	-	13,529
Net cash provided (used) by operating activities	<u>\$ 26,129</u>	<u>\$ 13,072</u>	<u>\$ -</u>	<u>\$ 39,201</u>

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





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## **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

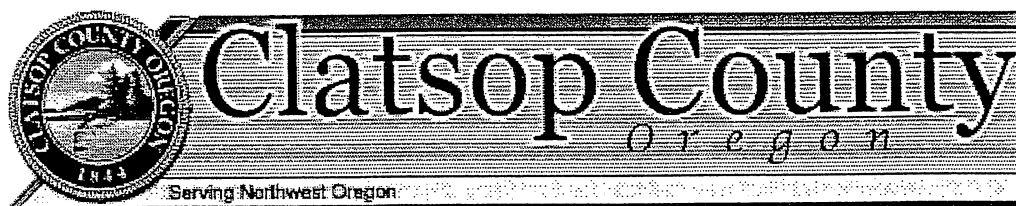
#### **Agency Funds**

##### **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.



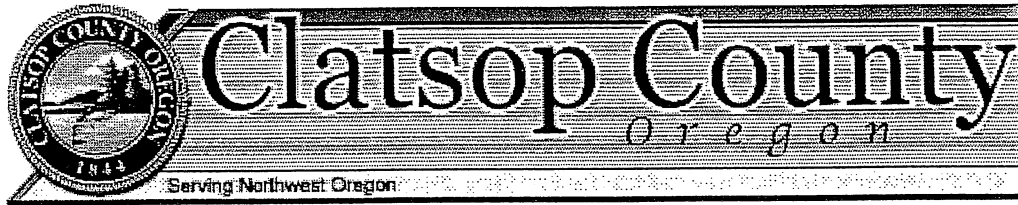
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**CLATSOP COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**June 30, 2006**

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	<u>Agency Funds</u>
<b>ASSETS:</b>	
Cash and cash equivalents	\$ 1,722,518
Accounts receivable	21,182
Property taxes receivable	<u>3,308,315</u>
Total assets	<u>\$ 5,052,015</u>
<b>LIABILITIES:</b>	
Accounts payable and other current liabilities	\$ 5,383
Due to other districts	<u>4,926,658</u>
Total liabilities	<u>4,932,041</u>
<b>NET ASSETS:</b>	
Funds held in trust	<u>119,974</u>
Total net assets	<u>119,974</u>
Total liabilities and net assets	<u>\$ 5,052,015</u>

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



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**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2006**

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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**  
**June 30, 2006**

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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*
- *Mental Health Grants Fund*
- *Special Projects Fund*
- *Rural Law Enforcement District Fund*
- *Bond & UAL Reserve Fund*

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2006**

---

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



**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2006**

---

considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

A deferred revenue liability arises in the Governmental Funds Balance Sheet when potential revenue does not meet both the measurable and available criteria for recognition in the current period. This unavailable deferred revenue consists primarily of uncollected property taxes and assessments not deemed available to financial operation of the current period. In the 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

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2006**

---

November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

**E. Cash and Investments**

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

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**  
**June 30, 2006**

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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, 2006.

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**  
**June 30, 2006**

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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**  
**June 30, 2006**

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**2. Cash and Cash Equivalents**

At June 30, 2006, 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	\$ 17,549,407
Certificates of Deposit	<u>.06</u>	<u>6,000,000</u>
Total	<u>.06</u>	<u>\$ 23,549,407</u>

**A. Interest rate risk**

In accordance with its investment policy, the government manages its exposure to declines in fair values by limiting the weighted average maturity of its investments portfolio in accordance 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%

**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

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2006**

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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, 2006, as shown on the bank statements is \$6,167,345. Of these deposits, \$227,599 is covered by federal depository insurance. The balance of \$5,939,746 is covered by 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).

**3. Property Taxes**

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

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

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

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**June 30, 2006**

**4. Capital Assets**

Capital asset activity for the year ended June 30, 2006 was as follows:

<b>Primary Government</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital Assets, non-depreciable:</b>				
Land	\$ 6,243,937	\$ -	\$ -	\$ 6,243,937
Construction in Progress	179,320	2,066,672	-	2,245,992
Work in Process	63,536	45,220	-	108,756
Infrastructure	66,802,099	-	-	66,802,099
Total capital assets, non-depreciable	73,288,892	2,111,892	-	75,400,784
<b>Capital assets, depreciable:</b>				
Buildings and improvements	9,087,140	1,101,652	-	10,188,792
Equipment and Vehicles	7,711,719	289,381	(178,315)	7,822,785
Infrastructure	280,917,308	-	(31)	280,917,277
Computer equipment	545,269	267,542	-	812,811
Furniture & Fixtures	107,042	-	-	107,042
Tools & Equipment	1,036,100	37,962	-	1,074,062
Intangibles	2,065,861	-	-	2,065,861
Total capital assets, depreciable	301,470,439	1,696,537	(178,346)	302,988,630
Total	374,759,331	3,808,537	(178,346)	378,389,414
<b>Less accumulated depreciation for:</b>				
Buildings and improvements	(2,309,153)	(198,150)	-	(2,507,303)
Equipment and Vehicles	(5,785,834)	(329,292)	113,668	(6,001,458)
Infrastructure	(117,474,195)	(9,331,883)	-	(126,806,078)
Computer equipment	(373,368)	(40,679)	-	(414,047)
Furniture & Fixtures	(103,300)	(3,742)	-	(107,042)
Tools & Equipment	(832,531)	(56,212)	-	(888,743)
Intangibles	(1,669,747)	(100,289)	-	(1,770,036)
Total accumulated depreciation	(128,548,128)	(10,060,247)	113,668	(138,494,707)
Net depreciable capital assets	172,922,311	(8,363,710)	(64,678)	164,493,923
<b>Net capital assets</b>	<b>\$246,211,203</b>	<b>\$ (6,251,818)</b>	<b>\$ -</b>	<b>\$239,894,707</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**  
**June 30, 2006**

<u>Business-type activities totals</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Capital Assets, non-depreciable:</b>				
Land	\$ 22,039	\$ -	\$ -	\$ 22,039
CIP	40,753	60,300	-	101,053
Total capital assets, non-depreciable	62,792	60,300	-	123,092
<b>Capital assets, depreciable:</b>				
Buildings and improvements	1,151,565	2,980	-	1,154,545
Total capital assets, depreciable	1,151,565	2,980	-	1,154,545
<b>Less accumulated depreciation for:</b>				
Buildings and improvements	(1,007,619)	(29,330)		(1,036,949)
<b>Net capital assets</b>	<b>\$ 206,738</b>	<b>\$ 33,950</b>	<b>\$ -</b>	<b>\$ 240,688</b>

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

Business-type activities:

Westport Sewer Operating      \$ 29,330

**5. Interfund Receivables, Payables, and Transfers**

**A. Interfund Receivables and Payables**

The Interfund loans receivable and payable are as follows:

<u>Due from other Funds</u>	<u>Due to other Funds</u>	<u>Amount</u>
Jail Commissary Fund	General Fund	\$ 315
Total		<u>\$ 315</u>



**CLATSOP COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**June 30, 2006**

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**B. Interfund Transfers**

	<u>Transfer In</u>	<u>Transfer Out</u>
Major Governmental Funds:		
General Fund	\$ 267,550	\$ 3,179,581
General Roads Fund	2,858,000	72,700
Special Projects Fund	2,471,881	124,000
Law Enforcement District Fund	-	191,200
	<u>5,597,431</u>	<u>3,443,481</u>
Total Major Governmental Funds		
Non-major Governmental Funds:		
County Clerk Records	-	3,900
Health & Human Services	470,200	-
Child Support Fund	40,500	-
Community Corrections P & P	47,000	-
Marine Patrol Fund	67,200	-
Gambling/Drug Task Force	95,300	-
General Roads Eq Replace Fund	72,700	-
Fair Board Fund	48,000	-
Child Custody Mediation	169,000	-
Video Lottery Fund	-	200,000
Liquor Enforcement Fund	-	21,650
Park & Land Acq. & Maint Fund	-	38,000
Emergency Communication Fund	105,300	-
Road District #1 Fund	-	2,858,000
State Timber Enforcement Fund	-	15,600
	<u>1,115,200</u>	<u>3,261,150</u>
Total Non-major Governmental Funds		
Proprietary Funds:		
Jail Commissary Fund	-	8,000
	<u>-</u>	<u>8,000</u>
Total Proprietary Funds		
	<u>\$ 6,712,631</u>	<u>\$ 6,712,631</u>
Total All Funds		

Interfund transfers represent operating transfers for the year ended June 30, 2006.

**CLATSOP COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**June 30, 2006**

**6. Long Term Debt**

During the year ended June 30, 2006, long-term liability activity was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bond payable	\$ 7,870,000	\$ -	\$ 640,000	\$ 7,230,000	\$ 680,000
Loan payable	-	4,000,000	-	4,000,000	191,643
Compensated absences	593,239	675,718	593,239	675,718	675,718
Total governmental activities	<u>\$ 8,463,239</u>	<u>\$ 4,675,718</u>	<u>\$ 1,233,239</u>	<u>\$11,905,718</u>	<u>\$ 1,547,361</u>

Bond Payable:

**Governmental Activities**

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

\$ 680,000

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

<b>Governmental Activities</b>			
Year Ending June 30,	Principal	Interest	Total
2007	\$ 680,000	\$ 358,975	\$ 1,038,975
2008	735,000	333,108	1,068,108
2009	790,000	301,562	1,091,562
2010	855,000	265,254	1,120,254
2011	920,000	223,273	1,143,273
2012-2016	3,250,000	363,602	3,613,602
Total	<u>\$ 7,230,000</u>	<u>\$ 1,845,774</u>	<u>\$ 9,075,774</u>

**CLATSOP COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**June 30, 2006**

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Note Payable:

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Governmental Activities

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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.

\$ 191,643

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

Governmental Activities			
Year Ending June 30,	Principal	Interest	Total
2007	\$ 191,643	\$ 182,500	\$ 374,143
2008	199,911	174,232	374,143
2009	209,508	164,635	374,143
2010	219,067	155,077	374,143
2011	229,062	145,082	374,143
2012-2016	1,311,259	559,457	1,870,716
2017-2021	1,639,550	231,166	1,870,716
Total	<u>\$ 4,000,000</u>	<u>\$ 1,612,149</u>	<u>\$ 5,612,149</u>

**7. Pension Plan**

**A. Plan Description**

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

Both PERS plans provide retirement and disability benefits, post employment healthcare benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is administered under Oregon Revised Statute Chapter 238, which establishes the Public

**CLATSOP COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**June 30, 2006**

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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, 2006 was 9.25% and the annual pension cost was \$1,541,005. The OPSRP rates in effect for the year ended June 30, 2006 for employees and police/fire were 8.04% and 11.65%, 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 are charged the same rate to pay this debt service. The State of Oregon began collecting the pension bond assessment based on 6.71% (July 2005-October 2005), 6.45% (November 2005-April 2006) and 6.2% (May 2006-June 2006) of subject salary. The County paid \$1,124,305 in pension bond assessment during the fiscal year ending June 30, 2006.

**C. Annual Pension Cost**

Contribution information for the years ended June 30, 2006, 2005, and 2004 were as follows:

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>% of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/04	1,508,118	100%	-
6/30/05	1,085,716	100%	-
6/30/06	1,541,005	100%	-

**CLATSOP COUNTY, OREGON**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**June 30, 2006**

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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, 2006, is as follows:

Increase in pension assets:	
Pension asset July 1, 2005	\$ 9,266,039
Annual Amortization	<u>(1,029,560)</u>
Pension asset June 30, 2006	<u>\$ 8,236,479</u>

**8. 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.

**9. 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.

**10. Litigation**

The County has two Measure 37 claims in the amount of \$3,350,000 which have resulted in pending litigation. The County attorneys believe the County has meritorious defenses to plaintiff's claims and should prevail. No estimate as to the possible outcome of these cases can be made.

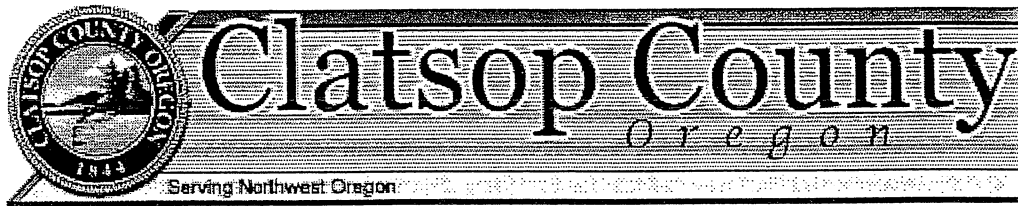
## **REQUIRED SUPPLEMENTARY INFORMATION**

## **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
- Mental Health Grants Fund
- Special Projects Fund
- Rural Law Enforcement District Fund
- Bond & UAL Reserve Fund



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**CLATSOP COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 5,773,500	\$ 5,773,500	\$ 5,939,435	\$ 165,935
Timber revenues	3,956,100	3,956,100	3,746,380	(209,720)
Charges for service	907,800	907,800	886,203	(21,597)
Licenses and permits	231,000	231,000	273,351	42,351
Fines and forfeitures	30,600	30,600	48,645	18,045
Interest	208,000	208,000	289,849	81,849
Other revenues	878,700	878,700	852,280	(26,420)
Intergovernmental	2,698,300	2,698,300	2,717,457	19,157
Total revenues	14,684,000	14,684,000	14,753,600	69,600
<b>EXPENDITURES:</b>				
General government	4,769,000	4,850,000	4,624,316	225,684
Public safety	6,279,800	6,351,800	6,207,147	144,653
Land use, housing, and transportation	705,700	705,700	649,641	56,059
Culture and recreation	154,500	154,500	150,167	4,333
Capital outlay	1,000	1,000	-	1,000
Contingency	1,342,000	1,138,500	-	1,138,500
Total expenditures	13,252,000	13,201,500	11,631,271	1,570,229
Revenues over (under) expenditures	1,432,000	1,482,500	3,122,329	1,639,829
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	268,900	268,900	267,550	(1,350)
Transfers out	(3,371,800)	(3,422,300)	(3,179,581)	242,719
Total other financing sources (uses)	(3,102,900)	(3,153,400)	(2,912,031)	241,369
Net changes in fund balances	(1,670,900)	(1,670,900)	210,298	1,881,198
<b>FUND BALANCE, BEGINNING</b>	1,670,900	1,670,900	2,186,114	515,214
<b>FUND BALANCE, ENDING</b>	\$ -	\$ -	\$ 2,396,412	\$ 2,396,412

**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, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for service	\$ 107,200	\$ 107,200	\$ 173,119	\$ 65,919
Interest	60,000	60,000	54,603	(5,397)
Other revenues	78,900	78,900	67,908	(10,992)
Intergovernmental	2,032,800	2,032,800	2,253,624	220,824
Total revenues	2,278,900	2,278,900	2,549,254	270,354
<b>EXPENDITURES:</b>				
Personal service	2,211,000	2,211,000	2,136,654	74,346
Materials and service	3,498,500	3,498,500	2,954,919	543,581
Other charges	913,800	913,800	824,696	89,104
Contingency	615,800	615,800	-	615,800
Total expenditures	7,239,100	7,239,100	5,916,269	1,322,831
Revenues over (under) expenditures	(4,960,200)	(4,960,200)	(3,367,015)	1,593,185
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	3,072,600	3,072,600	2,858,000	(214,600)
Transfers out	(72,700)	(72,700)	(72,700)	-
Total other financing sources (uses)	2,999,900	2,999,900	2,785,300	(214,600)
Net changes in fund balances	(1,960,300)	(1,960,300)	(581,715)	1,378,585
<b>FUND BALANCES, BEGINNING</b>	1,960,300	1,960,300	2,098,439	138,139
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 1,516,724	\$ 1,516,724

**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, 2006**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Interest	\$ 6,000	\$ 6,000	\$ 19,340	\$ 13,340
Other revenues	-	-	1,568	1,568
Intergovernmental	3,880,100	4,361,400	4,586,906	225,506
Total revenues	3,886,100	4,367,400	4,607,814	240,414
<b>EXPENDITURES:</b>				
Personal service	331,900	331,900	342,309	(10,409)
Materials and service	3,591,100	4,072,400	4,261,738	(189,338)
Other charges	47,200	47,200	61,768	(14,568)
Contingency	217,400	217,400	-	217,400
Total expenditures	4,187,600	4,668,900	4,665,815	3,085
Revenues over (under) expenditures	(301,500)	(301,500)	(58,001)	243,499
Net changes in fund balances	(301,500)	(301,500)	(58,001)	243,499
<b>FUND BALANCES, BEGINNING</b>	301,500	301,500	311,628	10,128
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 253,627</u>	<u>\$ 253,627</u>

**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, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 60,000	\$ 60,000	\$ 128,035	\$ 68,035
Other revenues	23,500	23,500	4,915	(18,585)
Total revenues	83,500	83,500	132,950	49,450
<b>EXPENDITURES:</b>				
Materials and service	827,000	827,000	922,895	(95,895)
Other charges	916,500	916,500	908,048	8,452
Capital outlay	3,312,900	3,312,900	3,015,185	297,715
Contingency	1,000,000	1,000,000	-	1,000,000
Total expenditures	6,056,400	6,056,400	4,846,128	1,210,272
Revenues over (under) expenditures	(5,972,900)	(5,972,900)	(4,713,178)	1,259,722
<b>OTHER FINANCING SOURCES (USES):</b>				
Loan proceeds	-	-	4,000,000	4,000,000
Transfers in	2,681,600	2,681,600	2,471,881	(209,719)
Transfers out	(124,000)	(124,000)	(124,000)	-
Total other financing sources (uses)	2,557,600	2,557,600	6,347,881	3,790,281
Net changes in fund balances	(3,415,300)	(3,415,300)	1,634,703	5,050,003
<b>FUND BALANCES, BEGINNING</b>	4,619,800	4,619,800	4,462,357	(157,443)
<b>FUND BALANCES, ENDING</b>	<u>\$ 1,204,500</u>	<u>\$ 1,204,500</u>	<u>\$ 6,097,060</u>	<u>\$ 4,892,560</u>

**CLATSOP COUNTY, OREGON**  
**RURAL LAW ENFORCEMENT DISTRICT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ 769,500	\$ 769,500	\$ 836,225	\$ 66,725
Interest	46,000	46,000	114,878	68,878
Intergovernmental	681,900	681,900	726,251	44,351
Total revenues	1,497,400	1,497,400	1,677,354	179,954
<b>EXPENDITURES:</b>				
Personal service	1,433,700	1,433,700	1,475,091	(41,391)
Materials and service	261,100	261,100	238,273	22,827
Other charges	134,700	134,700	134,700	-
Capital outlay	294,800	320,500	264,313	56,187
Contingency	1,744,400	1,718,700	-	1,718,700
Total expenditures	3,868,700	3,868,700	2,112,377	1,756,323
Revenues over (under) expenditures	(2,371,300)	(2,371,300)	(435,023)	1,936,277
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(191,200)	(191,200)	(191,200)	-
Total other financing sources (uses)	(191,200)	(191,200)	(191,200)	-
Net changes in fund balances	(2,562,500)	(2,562,500)	(626,223)	1,936,277
<b>FUND BALANCES, BEGINNING</b>	3,045,900	3,045,900	2,976,919	(68,981)
<b>FUND BALANCES, ENDING</b>	\$ 483,400	\$ 483,400	\$ 2,350,696	\$ 1,867,296

**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, 2006**

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	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Other revenues	780,000	780,000	894,689	114,689
Total revenues	800,000	800,000	894,689	94,689
<b>EXPENDITURES:</b>				
Other charges	2,920,000	2,920,000	-	2,920,000
Total expenditures	2,920,000	2,920,000	-	2,920,000
Revenues over (under) expenditures	(2,120,000)	(2,120,000)	894,689	3,014,689
Net changes in fund balances	(2,120,000)	(2,120,000)	894,689	3,014,689
<b>FUND BALANCES, BEGINNING</b>	2,120,000	2,120,000	2,242,760	122,760
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 3,137,449	\$ 3,137,449

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2006**

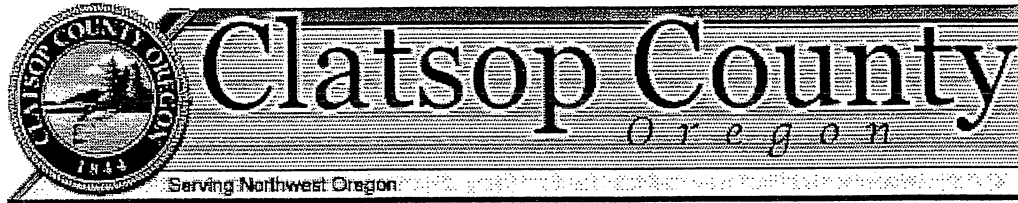
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Budgetary Information

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 departmental basis. The detail budget document, however, is required to contain more specific information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and adoption by the County Council. 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 Boards. Appropriations lapse as of year-end.

Budget amounts shown in the financial statements reflect the original budget amounts and several appropriations transfers.



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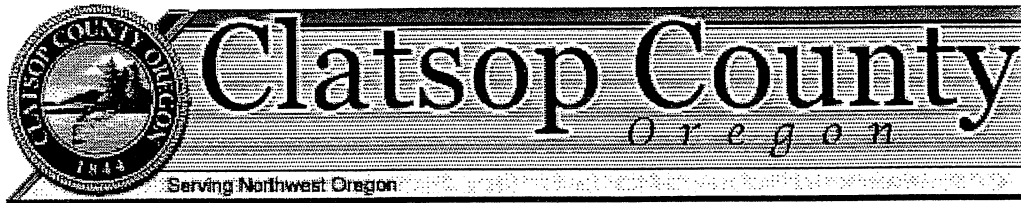
## **OTHER SUPPLEMENTARY INFORMATION**

## **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 – 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  
School  
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**

These funds are used to account for revenues and expenditures related to the servicing of general long-term debt:

Bond Proceeds & Retirement Fund

**CLATSOP COUNTY, OREGON**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**June 30, 2006**

	Total Nonmajor Special Revenue Funds	Bond Proceeds & Retirement Fund	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,691,666	\$ 202,585	\$ 4,894,251
Accounts receivable	423,311	-	423,311
Property taxes receivable	131,897	-	131,897
Prepays	10,191	-	10,191
Total assets	<u>\$ 5,264,630</u>	<u>\$ 202,585</u>	<u>\$ 5,467,215</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts payable and other current liabilities	\$ 424,733	\$ -	\$ 424,733
Deposits	22,028	-	22,028
Deferred revenue	116,291	-	116,291
Accrued payroll	62,364	-	62,364
Total liabilities	<u>632,981</u>	<u>-</u>	<u>632,981</u>
<b>FUND BALANCES:</b>			
Reserved for:			
Debt service	-	202,585	202,585
Unreserved, reported in:			
Special revenue fund	<u>4,631,649</u>	<u>-</u>	<u>4,631,649</u>
Total fund equity	<u>4,631,649</u>	<u>202,585</u>	<u>4,834,234</u>
Total liabilities and fund equity	<u>\$ 5,264,630</u>	<u>\$ 202,585</u>	<u>\$ 5,467,215</u>

**CLATSOP COUNTY, OREGON**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2006**

	Total Nonmajor Special Revenue Funds	Bond Proceeds & Retirement Fund	Total
<b>REVENUES:</b>			
Property taxes	\$ 1,700,593	\$ -	\$ 1,700,593
Charges for service	1,000,859	-	1,000,859
Licenses and permits	666,159	-	666,159
Fines and forfeitures	36,944	-	36,944
Interest	214,543	15,252	229,795
Other revenues	1,120,996	1,124,305	2,245,301
Intergovernmental	5,949,804	-	5,949,804
Property rental and land sales	1,200	-	1,200
	<u>10,691,098</u>	<u>1,139,557</u>	<u>11,830,655</u>
Total revenues			
<b>EXPENDITURES:</b>			
General government	1,122,244	-	1,122,244
Public safety	2,610,852	-	2,610,852
Land use, housing, and transportation	173,658	-	173,658
Culture and recreation	408,735	-	408,735
Economic development	690,934	-	690,934
Health and human services	3,164,587	-	3,164,587
Capital outlay	526,593	-	526,593
Debt service:			
Principal	-	640,000	640,000
Interest	-	377,515	377,515
	<u>8,697,603</u>	<u>1,017,515</u>	<u>9,715,118</u>
Total expenditures			
Revenues over (under) expenditures	1,993,495	122,042	2,115,537
<b>OTHER FINANCING SOURCES (USES):</b>			
Equity transfer	(172,617)	-	(172,617)
Transfers in	1,115,200	-	1,115,200
Transfers out	(3,137,150)	-	(3,137,150)
	<u>(2,194,567)</u>	<u>-</u>	<u>(2,194,567)</u>
Total other financing sources (uses)			
Net changes in fund balances	(201,072)	122,042	(79,030)
<b>FUND BALANCES, BEGINNING</b>	<u>4,832,721</u>	<u>80,543</u>	<u>4,913,264</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 4,631,649</u>	<u>\$ 202,585</u>	<u>\$ 4,834,234</u>

CLATSOP COUNTY, OREGON  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2006

	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	\$ 3,218	\$ 67,138	\$ 22,653	\$ 102,631	\$ 28,563	\$ 77,998
Accounts receivable	74	105,803	-	16,799	26,812	9,071
Property taxes receivable	-	-	-	-	-	-
Due from other funds	7,565	-	-	-	-	-
Total assets	<u>\$ 10,857</u>	<u>\$ 172,941</u>	<u>\$ 22,653</u>	<u>\$ 119,430</u>	<u>\$ 55,375</u>	<u>\$ 87,069</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts payable and other current liabilities	\$ -	\$ 45,451	\$ 1,742	\$ 37,967	\$ 8,836	\$ 44,437
Deposits	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Accrued payroll	-	23,831	2,141	818	-	(1,369)
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>69,282</u>	<u>3,883</u>	<u>38,785</u>	<u>8,836</u>	<u>43,068</u>
<b>FUND BALANCES:</b>						
Special revenue fund	<u>10,857</u>	<u>103,659</u>	<u>18,770</u>	<u>80,645</u>	<u>46,539</u>	<u>44,001</u>
Total fund equity	<u>10,857</u>	<u>103,659</u>	<u>18,770</u>	<u>80,645</u>	<u>46,539</u>	<u>44,001</u>
Total liabilities and fund equity	<u>\$ 10,857</u>	<u>\$ 172,941</u>	<u>\$ 22,653</u>	<u>\$ 119,430</u>	<u>\$ 55,375</u>	<u>\$ 87,069</u>

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Community Corrections P&P	Marine Patrol	Gambling/Drug Task Force	Miscellaneous Grants	Building Codes	CEDC Fisheries	General Roads Equipment Replacement	Insurance Reserve
\$ 1,104,288	\$ -	\$ 47,876	\$ 9,384	\$ 637,502	\$ 50,331	\$ 48,476	\$ 3,025
11,914	65,681	-	17,400	9,714	50,664	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,116,202</u>	<u>\$ 65,681</u>	<u>\$ 47,876</u>	<u>\$ 26,784</u>	<u>\$ 647,216</u>	<u>\$ 100,995</u>	<u>\$ 48,476</u>	<u>\$ 3,025</u>

\$ 102,540	\$ 5,275	\$ 2,186	\$ 26,025	\$ 23,145	\$ 19,770	\$ 1,663	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
13,598	3,208	1,502	-	6,317	7,785	-	-
-	7,565	-	-	-	-	-	-
<u>116,138</u>	<u>16,048</u>	<u>3,688</u>	<u>26,025</u>	<u>29,462</u>	<u>27,555</u>	<u>1,663</u>	<u>-</u>
<u>1,000,064</u>	<u>49,633</u>	<u>44,188</u>	<u>759</u>	<u>617,754</u>	<u>73,440</u>	<u>46,813</u>	<u>3,025</u>
<u>1,000,064</u>	<u>49,633</u>	<u>44,188</u>	<u>759</u>	<u>617,754</u>	<u>73,440</u>	<u>46,813</u>	<u>3,025</u>
<u>\$ 1,116,202</u>	<u>\$ 65,681</u>	<u>\$ 47,876</u>	<u>\$ 26,784</u>	<u>\$ 647,216</u>	<u>\$ 100,995</u>	<u>\$ 48,476</u>	<u>\$ 3,025</u>



CLATSOP COUNTY, OREGON  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (Continued)  
June 30, 2006

<u>Land Corner Preservation</u>	<u>Fair Board</u>	<u>School</u>	<u>Child Custody Mediation</u>	<u>Video Lottery Fund</u>	<u>Liquor Enforcement Fund</u>	<u>Courthouse Security</u>	<u>Bike Paths</u>	<u>Law Library</u>
\$ 70,286	\$ 58,167	\$ -	\$ 159,893	\$ 187,814	\$ 351	\$ 243,472	\$ 133,956	\$ 33,626
693	7,123	-	2,779	-	1,881	3,389	1,548	3,672
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 70,979</u>	<u>\$ 75,481</u>	<u>\$ -</u>	<u>\$ 162,672</u>	<u>\$ 187,814</u>	<u>\$ 2,232</u>	<u>\$ 246,861</u>	<u>\$ 135,504</u>	<u>\$ 37,298</u>

\$ 1,215	\$ 16,594	\$ -	\$ 8,027	\$ 1,200	\$ -	\$ -	\$ -	\$ 2,328
-	22,028	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,215	604	-	93	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,430</u>	<u>39,226</u>	<u>-</u>	<u>8,120</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,328</u>
<u>68,549</u>	<u>36,255</u>	<u>-</u>	<u>154,552</u>	<u>186,614</u>	<u>2,232</u>	<u>246,861</u>	<u>135,504</u>	<u>34,970</u>
<u>68,549</u>	<u>36,255</u>	<u>-</u>	<u>154,552</u>	<u>186,614</u>	<u>2,232</u>	<u>246,861</u>	<u>135,504</u>	<u>34,970</u>
<u>\$ 70,979</u>	<u>\$ 75,481</u>	<u>\$ -</u>	<u>\$ 162,672</u>	<u>\$ 187,814</u>	<u>\$ 2,232</u>	<u>\$ 246,861</u>	<u>\$ 135,504</u>	<u>\$ 37,298</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	Total
\$ 87,027	\$ 597,511	\$ 31,763	\$ 64,189	\$ 324,524	\$ 93,197	\$ 402,807	\$ 4,691,666
150	22,369	57,745	-	-	-	8,030	423,311
-	-	-	117,998	-	-	13,899	131,897
-	-	-	-	-	-	-	7,565
<u>\$ 87,177</u>	<u>\$ 619,880</u>	<u>\$ 89,508</u>	<u>\$ 182,187</u>	<u>\$ 324,524</u>	<u>\$ 93,197</u>	<u>\$ 424,736</u>	<u>\$ 5,264,630</u>

\$ 2,787	\$ 2,940	\$ 58,279	\$ -	\$ 5,508	\$ -	\$ 6,818	\$ 424,733
-	-	-	-	-	-	-	22,028
-	-	-	104,032	-	-	12,259	116,291
-	-	-	-	-	-	2,621	62,364
-	-	-	-	-	-	-	7,565
<u>2,787</u>	<u>2,940</u>	<u>58,279</u>	<u>104,032</u>	<u>5,508</u>	<u>-</u>	<u>21,698</u>	<u>632,981</u>
<u>84,390</u>	<u>616,940</u>	<u>31,229</u>	<u>78,155</u>	<u>319,016</u>	<u>93,197</u>	<u>403,038</u>	<u>4,631,649</u>
<u>84,390</u>	<u>616,940</u>	<u>31,229</u>	<u>78,155</u>	<u>319,016</u>	<u>93,197</u>	<u>403,038</u>	<u>4,631,649</u>
<u>\$ 87,177</u>	<u>\$ 619,880</u>	<u>\$ 89,508</u>	<u>\$ 182,187</u>	<u>\$ 324,524</u>	<u>\$ 93,197</u>	<u>\$ 424,736</u>	<u>\$ 5,264,630</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, 2006

	County Clerk Records	Health & Human Services	Child Support	Juvenile Detention Center	Juvenile Crime Prevention	Commission on Child & Families
<b>REVENUES:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for service	14,155	590,316	-	-	20,210	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest	419	8,483	1,038	4,192	1,052	5,112
Other revenues	-	436,804	-	382,500	-	-
Intergovernmental	-	694,241	114,848	198,665	94,908	285,477
Property rental and land sales	-	-	-	-	-	-
Total revenues	14,574	1,729,844	115,886	585,357	116,170	290,589
<b>EXPENDITURES:</b>						
General government	3,678	-	-	-	-	-
Public safety	-	-	-	598,401	110,703	-
Land use, housing, and transportation	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Health and human services	-	2,261,787	163,337	-	-	385,479
Capital outlay	5,523	-	-	-	-	-
Total expenditures	9,201	2,261,787	163,337	598,401	110,703	385,479
Revenues over (under) expenditures	5,373	(531,943)	(47,451)	(13,044)	5,467	(94,890)
<b>OTHER FINANCING SOURCES (USES):</b>						
Equity transfer	-	-	-	-	-	-
Transfers in	-	470,200	40,500	-	-	-
Transfers out	(3,900)	-	-	-	-	-
Total other financing sources (uses)	(3,900)	470,200	40,500	-	-	-
Net changes in fund balances	1,473	(61,743)	(6,951)	(13,044)	5,467	(94,890)
<b>FUND BALANCES, BEGINNING</b>	9,384	165,402	25,721	93,689	41,072	138,891
<b>FUND BALANCES, ENDING</b>	<u>\$ 10,857</u>	<u>\$ 103,659</u>	<u>\$ 18,770</u>	<u>\$ 80,645</u>	<u>\$ 46,539</u>	<u>\$ 44,001</u>

Community Corrections P&P	Marine Patrol	Gambling/Drug Task Force	Miscellaneous Grants	Building Codes	CEDC Fisheries	General Roads Equipment Replacement	Insurance Reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90,703	-	35,300	-	143	104,874	-	-
-	-	-	-	666,159	-	-	-
-	-	-	-	-	-	-	-
52,036	1,190	2,714	488	23,395	1,033	4,805	1,865
4,658	513	5,550	-	117	12,996	-	5,500
1,444,585	135,030	-	288,721	891	557,275	-	-
1,200	-	-	-	-	-	-	-
<u>1,593,182</u>	<u>136,733</u>	<u>43,564</u>	<u>289,209</u>	<u>690,705</u>	<u>676,178</u>	<u>4,805</u>	<u>7,365</u>
-	-	-	288,722	-	636,503	-	73,342
1,289,560	201,252	105,988	-	-	-	-	-
-	-	-	-	-	-	3,000	-
-	-	-	-	-	-	-	-
-	-	-	-	593,430	-	-	-
-	-	-	-	-	-	-	-
407,396	-	-	-	-	-	106,134	-
<u>1,696,956</u>	<u>201,252</u>	<u>105,988</u>	<u>288,722</u>	<u>593,430</u>	<u>636,503</u>	<u>109,134</u>	<u>73,342</u>
(103,774)	(64,519)	(62,424)	487	97,275	39,675	(104,329)	(65,977)
-	-	-	-	-	-	-	-
47,000	67,200	95,300	-	-	-	72,700	-
-	-	-	-	-	-	-	-
<u>47,000</u>	<u>67,200</u>	<u>95,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,700</u>	<u>-</u>
(56,774)	2,681	32,876	487	97,275	39,675	(31,629)	(65,977)
<u>1,056,838</u>	<u>46,952</u>	<u>11,312</u>	<u>272</u>	<u>520,479</u>	<u>33,765</u>	<u>78,442</u>	<u>69,002</u>
<u>\$ 1,000,064</u>	<u>\$ 49,633</u>	<u>\$ 44,188</u>	<u>\$ 759</u>	<u>\$ 617,754</u>	<u>\$ 73,440</u>	<u>\$ 46,813</u>	<u>\$ 3,025</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, 2006

Land Corner Preservation	Fair Board	School	Child Custody Mediation	Video Lottery Fund	Liquor Enforcement Fund	Courthouse Security	Bike Paths	Law Library
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133,382	-	-	5,440	-	-	-	-	121
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	36,944
3,957	2,509	-	3,501	5,391	162	10,457	5,371	1,417
1,052	177,770	-	-	-	-	-	-	131
-	46,456	-	30,428	225,013	23,067	44,727	18,723	-
-	-	-	-	-	-	-	-	-
138,391	226,735	-	39,369	230,404	23,229	55,184	24,094	38,613
-	-	-	-	29,042	3,668	73,060	-	-
-	-	-	-	-	-	-	-	-
169,658	-	-	-	-	-	-	-	-
-	260,266	-	-	-	-	-	35,600	34,837
-	-	-	-	-	-	-	-	-
-	-	-	82,479	-	-	-	-	-
-	-	-	-	-	-	-	-	-
169,658	260,266	-	82,479	29,042	3,668	73,060	35,600	34,837
(31,267)	(33,531)	-	(43,110)	201,362	19,561	(17,876)	(11,506)	3,776
-	-	(172,617)	-	-	-	-	-	-
-	48,000	-	169,000	-	-	-	-	-
-	-	-	-	(200,000)	(21,650)	-	-	-
-	48,000	(172,617)	169,000	(200,000)	(21,650)	-	-	-
(31,267)	14,469	(172,617)	125,890	1,362	(2,089)	(17,876)	(11,506)	3,776
99,816	21,786	172,617	28,662	185,252	4,321	264,737	147,010	31,194
\$ 68,549	\$ 36,255	\$ -	\$ 154,552	\$ 186,614	\$ 2,232	\$ 246,861	\$ 135,504	\$ 34,970

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	Total
\$ -	\$ -	\$ -	\$ 1,473,526	\$ -	\$ 51,895	\$ 175,172	\$ 1,700,593
6,215	-	-	-	-	-	-	1,000,859
-	-	-	-	-	-	-	666,159
-	-	-	-	-	-	-	36,944
2,526	24,945	3,644	11,539	12,015	3,151	16,136	214,543
34,229	-	-	-	-	-	59,176	1,120,996
-	44,262	187,648	1,283,808	163,654	-	67,377	5,949,804
-	-	-	-	-	-	-	1,200
42,970	69,207	191,292	2,768,873	175,669	55,046	317,861	10,691,098
14,229	-	-	-	-	-	-	1,122,244
-	-	304,948	-	-	-	-	2,610,852
-	-	-	1,000	-	-	-	173,658
-	78,032	-	-	-	-	-	408,735
-	-	-	-	97,504	-	-	690,934
-	-	-	-	-	-	271,505	3,164,587
-	40	-	-	7,500	-	-	526,593
14,229	78,072	304,948	1,000	105,004	-	271,505	8,697,603
28,741	(8,865)	(113,656)	2,767,873	70,665	55,046	46,356	1,993,495
-	-	-	-	-	-	-	(172,617)
-	-	105,300	-	-	-	-	1,115,200
-	(38,000)	-	(2,858,000)	(15,600)	-	-	(3,137,150)
-	(38,000)	105,300	(2,858,000)	(15,600)	-	-	(2,194,567)
28,741	(46,865)	(8,356)	(90,127)	55,065	55,046	46,356	(201,072)
55,649	663,805	39,585	168,282	263,951	38,151	356,682	4,832,721
\$ 84,390	\$ 616,940	\$ 31,229	\$ 78,155	\$ 319,016	\$ 93,197	\$ 403,038	\$ 4,631,649

CLATSOP COUNTY, OREGON  
NONMAJOR DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
June 30, 2006

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	Bond Proceeds & Retirement Fund	Total
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 202,585	\$ 202,585
Total assets	<u>\$ 202,585</u>	<u>\$ 202,585</u>
<b>FUND BALANCES:</b>		
Reserved for:		
Debt service	202,585	202,585
Total fund equity	<u>202,585</u>	<u>202,585</u>
Total liabilities and fund equity	<u>\$ 202,585</u>	<u>\$ 202,585</u>

**CLATSOP COUNTY, OREGON**  
**NONMAJOR DEBT SERVICE FUNDS**  
**COMBINING SCHEDULE OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**For the Fiscal Year Ended June 30, 2006**

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	Bond Proceeds & Retirement Fund	Total
<b>REVENUES:</b>		
Interest	\$ 15,252	\$ 15,252
Other revenues	1,124,305	1,124,305
Total revenues	1,139,557	1,139,557
<b>EXPENDITURES:</b>		
Debt service:		
Principal	640,000	640,000
Interest	377,515	377,515
Total expenditures	1,017,515	1,017,515
Revenues over (under) expenditures	122,042	122,042
Net changes in fund balances	122,042	122,042
<b>FUND BALANCES, BEGINNING</b>	80,543	80,543
<b>FUND BALANCES, ENDING</b>	\$ 202,585	\$ 202,585



**CLATSOP COUNTY, OREGON**  
**AGENCY FUNDS**  
**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**For the Fiscal Year Ended June 30, 2006**

	Balance June 30, 2005	Additions	Deductions	Balance June 30, 2006
<b>Department Trusts</b>				
Assets				
Cash	\$ 126,989		\$ 5,562	\$ 121,427
Account receivable	12,815	-	8,885	3,930
Total Assets	<u>\$ 139,804</u>	<u>\$ -</u>	<u>\$ 14,447</u>	<u>\$ 125,357</u>
Liabilities				
Accounts payable and other current liabilities	<u>\$ 7,127</u>	<u>\$ -</u>	<u>\$ 1,744</u>	<u>\$ 5,383</u>
Net Assets				
Funds held in trust	<u>\$ 132,677</u>	<u></u>	<u>\$ 12,703</u>	<u>\$ 119,974</u>
<b>Other Taxing Districts</b>				
Assets				
Cash	\$ 1,478,399	\$ 122,692		\$ 1,601,091
Account receivable	77,515		60,263	17,252
Property taxes receivable	3,606,654		298,339	3,308,315
Total Assets	<u>\$ 5,162,568</u>	<u>\$ 122,692</u>	<u>\$ 358,602</u>	<u>\$ 4,926,658</u>
Liabilities				
Due to other districts	<u>\$ 5,162,568</u>	<u>\$ 122,692</u>	<u>\$ 358,602</u>	<u>\$ 4,926,658</u>
<b>Totals - All Agency Funds</b>				
Assets				
Cash	\$ 1,605,388	\$ 122,692	\$ 5,562	\$ 1,722,518
Account receivable	90,330	-	69,148	21,182
Property taxes receivable	3,606,654	-	298,339	3,308,315
Total Assets	<u>\$ 5,302,372</u>	<u>\$ 122,692</u>	<u>\$ 373,049</u>	<u>\$ 5,052,015</u>
Liabilities				
Accounts payable and other current liabilities	\$ 7,127	\$ -	\$ 1,744	\$ 5,383
Due to other districts	5,162,568	122,692	358,602	4,926,658
Total Liabilities	<u>5,169,695</u>	<u>122,692</u>	<u>360,346</u>	<u>4,932,041</u>
Net Assets				
Funds held in trust	<u>\$ 132,677</u>	<u>\$ -</u>	<u>\$ 12,703</u>	<u>\$ 119,974</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
  - School
  - 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, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Board of commissioners:				
Personal services	\$ 200	\$ 200	\$ 185	\$ 15
Materials and services	64,400	64,400	56,124	8,276
Subtotal	64,600	64,600	56,309	8,291
Board of property tax appeals:				
Personal services	31,200	31,200	31,073	127
Materials and services	2,200	2,200	1,908	292
Subtotal	33,400	33,400	32,981	419
County administrator:				
Personal services	330,700	330,700	332,863	(2,163)
Materials and services	16,800	16,800	14,067	2,733
Subtotal	347,500	347,500	346,930	570
Employee relations:				
Personal services	165,900	165,900	120,154	45,746
Materials and services	22,100	22,100	67,345	(45,245)
Subtotal	188,000	188,000	187,499	501
Assessment & taxation:				
Personal services	1,327,600	1,327,600	1,264,121	63,479
Materials and services	99,600	99,600	79,682	19,918
Subtotal	1,427,200	1,427,200	1,343,803	83,397
Property management:				
Personal services	68,900	68,900	67,667	1,233
Materials and services	68,000	68,000	50,548	17,452
Other charges	1,000	1,000	518	482
Subtotal	137,900	137,900	118,733	19,167
County counsel:				
Materials and services	125,900	145,900	145,432	468
Subtotal	125,900	145,900	145,432	468

**CLATSOP COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Public information				
Personal services	38,200	38,200	38,455	(255)
Materials and services	3,500	3,500	1,766	1,734
Subtotal	41,700	41,700	40,221	1,479
Clerk - admin. & elections:				
Personal services	180,000	180,000	175,946	4,054
Materials and services	79,500	79,500	56,227	23,273
Subtotal	259,500	259,500	232,173	27,327
Clerk - records:				
Personal services	188,100	188,100	173,837	14,263
Materials and services	20,000	20,000	17,303	2,697
Subtotal	208,100	208,100	191,140	16,960
Finance & treasury:				
Personal services	278,700	278,700	257,640	21,060
Materials and services	11,500	11,500	23,621	(12,121)
Subtotal	290,200	290,200	281,261	8,939
Information systems:				
Personal services	525,500	525,500	487,610	37,890
Materials and services	13,100	13,100	6,559	6,541
Subtotal	538,600	538,600	494,169	44,431
Building and grounds:				
Personal services	383,900	383,900	312,196	71,704
Materials and services	285,200	341,200	412,412	(71,212)
Other charges	4,200	4,200	1,093	3,107
Subtotal	673,300	729,300	725,701	3,599
Parks maintenance:				
Personal services	104,100	104,100	95,269	8,831
Materials and services	50,400	50,400	54,898	(4,498)
Subtotal	154,500	154,500	150,167	4,333

**CLATSOP COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Surveyor:				
Personal services	162,500	162,500	161,084	1,416
Materials and services	9,100	9,100	5,824	3,276
Subtotal	171,600	171,600	166,908	4,692
Miscellaneous:				
Materials and services	157,800	157,800	164,564	(6,764)
Other charges	89,100	89,100	75,771	13,329
Subtotal	246,900	246,900	240,335	6,565
District attorney:				
Personal services	984,600	984,600	957,117	27,483
Materials and services	62,600	62,600	53,867	8,733
Subtotal	1,047,200	1,047,200	1,010,984	36,216
Sheriff support division:				
Personal services	250,300	250,300	242,067	8,233
Materials and services	36,800	36,800	29,982	6,818
Capital outlay	-	-	-	-
Subtotal	287,100	287,100	272,049	15,051
Sheriff criminal division:				
Personal services	2,075,200	2,128,200	2,109,535	18,665
Materials and services	256,600	264,600	265,677	(1,077)
Other charges	7,800	7,800	12,390	(4,590)
Capital outlay	-	-	-	-
Subtotal	2,339,600	2,400,600	2,387,602	12,998
Corrections:				
Personal services	1,633,700	1,633,700	1,591,236	42,464
Materials and services	236,700	236,700	219,191	17,509
Subtotal	1,870,400	1,870,400	1,810,427	59,973
Juvenile department:				
Personal services	476,000	476,000	463,378	12,622
Materials and services	22,300	22,300	15,423	6,877
Other charges	1,600	1,600	1,196	404
Subtotal	499,900	499,900	479,997	19,903

**CLATSOP COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
Corrections workcrew:				
Personal services	160,300	162,300	163,363	(1,063)
Materials and services	11,800	11,800	10,353	1,447
Subtotal	172,100	174,100	173,716	384
Community development:				
Personal services	425,100	425,100	397,180	27,920
Materials and services	103,600	103,600	82,572	21,028
Other charges	5,400	5,400	2,981	2,419
Capital outlay	-	-	-	-
Subtotal	534,100	534,100	482,733	51,367
Emergency services:				
Personal services	55,500	63,700	63,690	10
Materials and services	8,000	8,800	8,682	118
Capital outlay	1,000	1,000	-	1,000
Subtotal	64,500	73,500	72,372	1,128
Animal control:				
Personal services	167,200	167,200	163,236	3,964
Materials and services	19,000	24,000	24,393	(393)
Subtotal	186,200	191,200	187,629	3,571
Total expenditures	\$ 11,910,000	\$ 12,063,000	\$ 11,631,271	\$ 431,729

**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, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for service	\$ 11,500	\$ 11,500	\$ 14,155	\$ 2,655
Interest	200	200	419	219
Total revenues	11,700	11,700	14,574	2,874
<b>EXPENDITURES:</b>				
Materials and service	15,500	15,500	2,978	12,522
Other charges	700	700	700	-
Capital outlay	-	-	5,523	(5,523)
Total expenditures	16,200	16,200	9,201	6,999
Revenues over (under) expenditures	(4,500)	(4,500)	5,373	9,873
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(3,900)	(3,900)	(3,900)	-
Total other financing sources (uses)	(3,900)	(3,900)	(3,900)	-
Net changes in fund balances	(8,400)	(8,400)	1,473	9,873
<b>FUND BALANCES, BEGINNING</b>	8,400	8,400	9,384	984
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 10,857	\$ 10,857

**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, 2006**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Charges for service	\$ 647,700	\$ 647,700	\$ 590,316	\$ (57,384)
Interest	4,200	4,200	8,483	4,283
Other revenues	449,200	449,200	436,804	(12,396)
Intergovernmental	577,800	657,800	694,241	36,441
Total revenues	1,678,900	1,758,900	1,729,844	(29,056)
<b>EXPENDITURES:</b>				
HHS community health	289,900	299,900	298,314	1,586
HHS support & supervision	400,100	400,100	393,309	6,791
Tobacco prevention	-	34,000	21,169	12,831
Medical examiner	15,700	15,700	15,699	1
Immunization action plan	14,400	18,400	18,305	95
Maternal and child health	84,800	100,200	96,682	3,518
Babies first	94,000	94,000	82,836	11,164
Healthy start	189,300	189,300	187,851	1,449
WIC program	182,200	190,400	186,815	3,585
HHS jail nurse	254,900	286,900	279,774	7,126
STARS	17,100	17,100	17,008	92
Family planning	368,600	399,600	385,527	14,073
Ryan White Fund grant	16,700	18,500	17,552	948
HIV block grant	10,200	10,200	9,363	837
Bioterrorism	117,900	117,900	114,510	3,390
Environmental health	140,700	140,700	137,073	3,627
Appropriations for contingency	133,600	77,200	-	77,200
Total expenditures	2,330,100	2,410,100	2,261,787	148,313
Revenues over (under) expenditures	(651,200)	(651,200)	(531,943)	119,257
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	452,700	452,700	470,200	17,500
Total other financing sources (uses)	452,700	452,700	470,200	17,500
Net changes in fund balances	(198,500)	(198,500)	(61,743)	136,757
<b>FUND BALANCES, BEGINNING</b>	198,500	198,500	165,402	(33,098)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 103,659	\$ 103,659



**CLATSOP COUNTY, OREGON**  
**CHILD SUPPORT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ -	\$ -	\$ 1,038	\$ 1,038
Other revenues	-	-	-	-
Intergovernmental	100,000	100,000	114,848	14,848
Total revenues	100,000	100,000	115,886	15,886
<b>EXPENDITURES:</b>				
Personal service	134,200	134,200	131,573	2,627
Materials and service	16,800	16,800	15,364	1,436
Other charges	16,400	16,400	16,400	-
Total expenditures	167,400	167,400	163,337	4,063
Revenues over (under) expenditures	(67,400)	(67,400)	(47,451)	19,949
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	40,500	40,500	40,500	-
Total other financing sources (uses)	40,500	40,500	40,500	-
Net changes in fund balances	(26,900)	(26,900)	(6,951)	19,949
<b>FUND BALANCES, BEGINNING</b>	26,900	26,900	25,721	(1,179)
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,770</u>	<u>\$ 18,770</u>

**CLATSOP COUNTY, OREGON**  
**JUVENILE DETENTION CENTER**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 1,800	\$ 1,800	\$ 4,192	\$ 2,392
Other revenues	382,500	382,500	382,500	-
Intergovernmental	186,000	186,000	198,665	12,665
Total revenues	570,300	570,300	585,357	15,057
<b>EXPENDITURES:</b>				
Personal service	220,800	220,800	209,351	11,449
Materials and service	380,700	380,700	368,250	12,450
Other charges	20,800	20,800	20,800	-
Contingency	300	300	-	300
Total expenditures	622,600	622,600	598,401	24,199
Revenues over (under) expenditures	(52,300)	(52,300)	(13,044)	39,256
Net changes in fund balances	(52,300)	(52,300)	(13,044)	39,256
<b>FUND BALANCES, BEGINNING</b>	52,300	52,300	93,689	41,389
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 80,645	\$ 80,645

**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, 2006**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Charges for service	\$ 22,500	\$ 22,500	\$ 20,210	\$ (2,290)
Interest	600	600	1,052	452
Intergovernmental	128,900	128,900	94,908	(33,992)
Total revenues	152,000	152,000	116,170	(35,830)
<b>EXPENDITURES:</b>				
Personal service	72,000	72,000	59,847	12,153
Materials and service	90,500	90,500	47,056	43,444
Other charges	3,800	3,800	3,800	-
Contingency	20,300	20,300	-	20,300
Total expenditures	186,600	186,600	110,703	75,897
Revenues over (under) expenditures	(34,600)	(34,600)	5,467	40,067
Net changes in fund balances	(34,600)	(34,600)	5,467	40,067
<b>FUND BALANCES, BEGINNING</b>	34,600	34,600	41,072	6,472
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 46,539	\$ 46,539

**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, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 4,500	\$ 4,500	\$ 5,112	\$ 612
Intergovernmental	257,600	257,600	285,477	27,877
Total revenues	262,100	262,100	290,589	28,489
<b>EXPENDITURES:</b>				
Personal service	113,600	113,600	114,298	(698)
Materials and service	22,100	22,100	20,067	2,033
Other charges	240,200	240,200	251,114	(10,914)
Contingency	70,900	70,900	-	70,900
Total expenditures	446,800	446,800	385,479	61,321
Revenues over (under) expenditures	(184,700)	(184,700)	(94,890)	89,810
Net changes in fund balances	(184,700)	(184,700)	(94,890)	89,810
<b>FUND BALANCES, BEGINNING</b>	184,700	184,700	138,891	(45,809)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 44,001	\$ 44,001

**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, 2006**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Charges for service	\$ 75,300	\$ 75,300	\$ 90,703	\$ 15,403
Interest	9,000	9,000	52,036	43,036
Other revenues	4,100	4,100	4,658	558
Intergovernmental	1,385,000	1,385,000	1,444,585	59,585
Property rental and land sales	4,800	4,800	1,200	(3,600)
Total revenues	1,478,200	1,478,200	1,593,182	114,982
<b>EXPENDITURES:</b>				
Personal service	978,000	978,000	782,079	195,921
Materials and service	264,400	264,400	223,386	41,014
Other charges	1,118,100	1,118,100	284,095	834,005
Capital outlay	75,000	75,000	407,396	(332,396)
Total expenditures	2,435,500	2,435,500	1,696,956	738,544
Revenues over (under) expenditures	(957,300)	(957,300)	(103,774)	853,526
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	47,000	47,000	47,000	-
Total other financing sources (uses)	47,000	47,000	47,000	-
Net changes in fund balances	(910,300)	(910,300)	(56,774)	853,526
<b>FUND BALANCES, BEGINNING</b>	910,300	910,300	1,056,838	146,538
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 1,000,064	\$ 1,000,064

**CLATSOP COUNTY, OREGON**  
**MARINE PATROL**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 200	\$ 200	\$ 1,190	\$ 990
Other revenues	8,000	8,000	513	(7,487)
Intergovernmental	136,800	136,800	135,030	(1,770)
Total revenues	145,000	145,000	136,733	(8,267)
<b>EXPENDITURES:</b>				
Personal service	177,600	177,600	174,488	3,112
Materials and service	22,300	22,300	19,164	3,136
Other charges	7,600	7,600	7,600	-
Contingency	43,200	43,200	-	43,200
Total expenditures	250,700	250,700	201,252	49,448
Revenues over (under) expenditures	(105,700)	(105,700)	(64,519)	41,181
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	67,200	67,200	67,200	-
Total other financing sources (uses)	67,200	67,200	67,200	-
Net changes in fund balances	(38,500)	(38,500)	2,681	41,181
<b>FUND BALANCES, BEGINNING</b>	38,500	38,500	46,952	8,452
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 49,633	\$ 49,633

**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, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for service	\$ 3,500	\$ 3,500	\$ 35,300	\$ 31,800
Interest	-	-	2,714	2,714
Other revenues	13,100	13,100	5,550	(7,550)
Total revenues	16,600	16,600	43,564	26,964
<b>EXPENDITURES:</b>				
Personal service	85,000	85,000	87,027	(2,027)
Materials and service	19,500	19,500	12,961	6,539
Other charges	6,000	6,000	6,000	-
Contingency	1,400	1,400	-	1,400
Total expenditures	111,900	111,900	105,988	5,912
Revenues over (under) expenditures	(95,300)	(95,300)	(62,424)	32,876
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	95,300	95,300	95,300	-
Total other financing sources (uses)	95,300	95,300	95,300	-
Net changes in fund balances	-	-	32,876	32,876
<b>FUND BALANCES, BEGINNING</b>	-	-	11,312	11,312
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,188</u>	<u>\$ 44,188</u>

**CLATSOP COUNTY, OREGON**  
**MISCELLANEOUS GRANTS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ -	\$ -	\$ 488	\$ 488
Intergovernmental	250,000	250,000	288,721	38,721
Total revenues	250,000	250,000	289,209	39,209
<b>EXPENDITURES:</b>				
Materials and service	225,000	225,000	288,722	(63,722)
Other charges	25,000	25,000	-	25,000
Contingency	49,000	49,000	-	49,000
Total expenditures	299,000	299,000	288,722	10,278
Revenues over (under) expenditures	(49,000)	(49,000)	487	49,487
Net changes in fund balances	(49,000)	(49,000)	487	49,487
<b>FUND BALANCES, BEGINNING</b>	49,000	49,000	272	(48,728)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 759	\$ 759



**CLATSOP COUNTY, OREGON**  
**BUILDING CODES**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Charges for service	\$ -	\$ -	\$ 143	\$ 143
Licenses and permits	629,900	629,900	666,159	36,259
Interest	2,500	2,500	23,395	20,895
Other revenues	-	-	117	117
Intergovernmental	-	-	891	891
Total revenues	632,400	632,400	690,705	58,305
<b>EXPENDITURES:</b>				
Personal service	491,500	491,500	448,226	43,274
Materials and service	79,400	79,400	83,704	(4,304)
Other charges	61,500	61,500	61,500	-
Contingency	559,700	559,700	-	559,700
Total expenditures	1,192,100	1,192,100	593,430	598,670
Revenues over (under) expenditures	(559,700)	(559,700)	97,275	656,975
Net changes in fund balances	(559,700)	(559,700)	97,275	656,975
<b>FUND BALANCES, BEGINNING</b>	559,700	559,700	520,479	(39,221)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 617,754	\$ 617,754

**CLATSOP COUNTY, OREGON**  
**CEDC FISHERIES**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Charges for service	\$ 70,000	\$ 70,000	\$ 104,874	\$ 34,874
Interest	100	100	1,033	933
Other revenues	13,300	13,300	12,996	(304)
Intergovernmental	625,500	625,500	557,275	(68,225)
Total revenues	708,900	708,900	676,178	(32,722)
<b>EXPENDITURES:</b>				
Personal service	486,000	486,000	470,402	15,598
Materials and service	220,700	220,700	127,699	93,001
Other charges	37,100	37,100	38,402	(1,302)
Total expenditures	743,800	743,800	636,503	107,297
Revenues over (under) expenditures	(34,900)	(34,900)	39,675	74,575
Net changes in fund balances	(34,900)	(34,900)	39,675	74,575
<b>FUND BALANCES, BEGINNING</b>	34,900	34,900	33,765	(1,135)
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,440</u>	<u>\$ 73,440</u>

**CLATSOP COUNTY, OREGON**  
**GENERAL ROADS EQUIPMENT REPLACEMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Interest	\$ 600	\$ 600	\$ 4,805	\$ 4,205
Total revenues	600	600	4,805	4,205
<b>EXPENDITURES:</b>				
Other charges	3,000	3,000	3,000	-
Capital outlay	128,600	128,600	106,134	22,466
Contingency	20,000	20,000	-	20,000
Total expenditures	151,600	151,600	109,134	42,466
Revenues over (under) expenditures	(151,000)	(151,000)	(104,329)	46,671
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	72,700	72,700	72,700	-
Total other financing sources (uses)	72,700	72,700	72,700	-
Net changes in fund balances	(78,300)	(78,300)	(31,629)	46,671
<b>FUND BALANCES, BEGINNING</b>	78,300	78,300	78,442	142
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,813</u>	<u>\$ 46,813</u>

**CLATSOP COUNTY, OREGON**  
**INSURANCE RESERVE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 800	\$ 800	\$ 1,865	\$ 1,065
Other revenues	10,000	10,000	5,500	(4,500)
Total revenues	10,800	10,800	7,365	(3,435)
<b>EXPENDITURES:</b>				
Materials and service	76,100	76,100	72,642	3,458
Other charges	700	700	700	-
Total expenditures	76,800	76,800	73,342	3,458
Revenues over (under) expenditures	(66,000)	(66,000)	(65,977)	23
Net changes in fund balances	(66,000)	(66,000)	(65,977)	23
<b>FUND BALANCES, BEGINNING</b>	66,000	66,000	69,002	3,002
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,025</u>	<u>\$ 3,025</u>

**CLATSOP COUNTY, OREGON**  
**LAND CORNER PRESERVATION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Charges for service	\$ 135,200	\$ 135,200	\$ 133,382	\$ (1,818)
Interest	3,000	3,000	3,957	957
Other revenues	-	-	1,052	1,052
Total revenues	138,200	138,200	138,391	191
<b>EXPENDITURES:</b>				
Personal service	185,800	185,800	140,305	45,495
Materials and service	15,400	15,400	6,553	8,847
Other charges	22,800	22,800	22,800	-
Contingency	4,400	4,400	-	4,400
Total expenditures	228,400	228,400	169,658	58,742
Revenues over (under) expenditures	(90,200)	(90,200)	(31,267)	58,933
Net changes in fund balances	(90,200)	(90,200)	(31,267)	58,933
<b>FUND BALANCES, BEGINNING</b>	90,200	90,200	99,816	9,616
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 68,549	\$ 68,549

**CLATSOP COUNTY, OREGON**  
**FAIR BOARD**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 4,800	\$ 4,800	\$ 2,509	\$ (2,291)
Other revenues	138,300	138,300	177,770	39,470
Intergovernmental	35,000	35,000	46,456	11,456
Total revenues	178,100	178,100	226,735	48,635
<b>EXPENDITURES:</b>				
Personal service	48,400	48,400	39,338	9,062
Materials and service	151,400	166,400	166,936	(536)
Other charges	36,100	36,100	53,992	(17,892)
Contingency	10,200	10,200	-	10,200
Total expenditures	246,100	261,100	260,266	834
Revenues over (under) expenditures	(68,000)	(83,000)	(33,531)	49,469
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	48,000	63,000	48,000	(15,000)
Total other financing sources (uses)	48,000	63,000	48,000	(15,000)
Net changes in fund balances	(20,000)	(20,000)	14,469	34,469
<b>FUND BALANCES, BEGINNING</b>	20,000	20,000	21,786	1,786
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,255</u>	<u>\$ 36,255</u>

**CLATSOP COUNTY, OREGON  
SCHOOL  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,250,000	3,250,000	-	(3,250,000)
Total revenues	3,250,000	3,250,000	-	(3,250,000)
<b>EXPENDITURES:</b>				
Other charges	3,250,000	3,250,000	-	3,250,000
Total expenditures	3,250,000	3,250,000	-	3,250,000
Revenues over (under) expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Equity transfer	-	-	(172,617)	(172,617)
Total other financing sources (uses)	-	-	(172,617)	(172,617)
Net changes in fund balances	-	-	(172,617)	(172,617)
<b>FUND BALANCES, BEGINNING</b>	-	-	172,617	172,617
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2006**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Charges for service	12,000	12,000	5,440	(6,560)
Interest	\$ 400	\$ 400	\$ 3,501	\$ 3,101
Intergovernmental	32,000	32,000	30,428	(1,572)
Total revenues	44,400	44,400	39,369	(5,031)
<b>EXPENDITURES:</b>				
Personal service	6,000	6,000	6,105	(105)
Materials and service	220,000	220,000	66,174	153,826
Other charges	9,900	9,900	10,200	(300)
Contingency	2,400	2,400	-	2,400
Total expenditures	238,300	238,300	82,479	155,821
Revenues over (under) expenditures	(193,900)	(193,900)	(43,110)	150,790
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	169,000	169,000	169,000	-
Total other financing sources (uses)	169,000	169,000	169,000	-
Net changes in fund balances	(24,900)	(24,900)	125,890	150,790
<b>FUND BALANCES, BEGINNING</b>	24,900	24,900	28,662	3,762
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,552</u>	<u>\$ 154,552</u>



**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, 2006**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ -	\$ -	\$ 5,391	\$ 5,391
Intergovernmental	220,000	220,000	225,013	5,013
Total revenues	220,000	220,000	230,404	10,404
<b>EXPENDITURES:</b>				
Materials and service	-	-	14,876	(14,876)
Other charges	100,600	100,600	14,166	86,434
Contingency	106,500	106,500	-	106,500
Total expenditures	207,100	207,100	29,042	178,058
Revenues over (under) expenditures	12,900	12,900	201,362	188,462
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	(200,000)	(200,000)	(200,000)	-
Total other financing sources (uses)	(200,000)	(200,000)	(200,000)	-
Net changes in fund balances	(187,100)	(187,100)	1,362	188,462
<b>FUND BALANCES, BEGINNING</b>	187,100	187,100	185,252	(1,848)
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,614</u>	<u>\$ 186,614</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, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 100	\$ 100	\$ 162	\$ 62
Intergovernmental	24,000	24,000	23,067	(933)
Total revenues	24,100	24,100	23,229	(871)
<b>EXPENDITURES:</b>				
Materials and service	-	-	688	(688)
Other charges	1,100	4,600	2,980	1,620
Total expenditures	1,100	4,600	3,668	932
Revenues over (under) expenditures	23,000	19,500	19,561	61
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	3,500	-	(3,500)
Transfers out	(23,000)	(23,000)	(21,650)	1,350
Total other financing sources (uses)	(23,000)	(19,500)	(21,650)	(2,150)
Net changes in fund balances	-	-	(2,089)	(2,089)
<b>FUND BALANCES, BEGINNING</b>	-	-	4,321	4,321
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,232</u>	<u>\$ 2,232</u>

**CLATSOP COUNTY, OREGON**  
**COURTHOUSE SECURITY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 4,000	\$ 4,000	\$ 10,457	\$ 6,457
Intergovernmental	50,000	50,000	44,727	(5,273)
Total revenues	54,000	54,000	55,184	1,184
<b>EXPENDITURES:</b>				
Personal service	67,600	67,600	67,600	-
Materials and service	300	300	4,160	(3,860)
Other charges	1,300	1,300	1,300	-
Capital outlay	243,400	243,400	-	243,400
Total expenditures	312,600	312,600	73,060	239,540
Revenues over (under) expenditures	(258,600)	(258,600)	(17,876)	240,724
Net changes in fund balances	(258,600)	(258,600)	(17,876)	240,724
<b>FUND BALANCES, BEGINNING</b>	258,600	258,600	264,737	6,137
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 246,861	\$ 246,861

**CLATSOP COUNTY, OREGON**  
**BIKE PATHS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ 1,600	\$ 1,600	\$ 5,371	\$ 3,771
Intergovernmental	18,500	18,500	18,723	223
Total revenues	20,100	20,100	24,094	3,994
<b>EXPENDITURES:</b>				
Other charges	35,600	35,600	35,600	-
Contingency	131,700	131,700	-	131,700
Total expenditures	167,300	167,300	35,600	131,700
Revenues over (under) expenditures	(147,200)	(147,200)	(11,506)	135,694
Net changes in fund balances	(147,200)	(147,200)	(11,506)	135,694
<b>FUND BALANCES, BEGINNING</b>	147,200	147,200	147,010	(190)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 135,504	\$ 135,504

**CLATSOP COUNTY, OREGON**  
**LAW LIBRARY**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for service	\$ 100	\$ 100	\$ 121	\$ 21
Fines and forfeitures	34,100	34,100	36,944	2,844
Interest	600	600	1,417	817
Other revenues	900	900	131	(769)
Total revenues	35,700	35,700	38,613	2,913
<b>EXPENDITURES:</b>				
Personal service	9,100	9,100	4,586	4,514
Materials and service	31,700	31,700	22,451	9,249
Other charges	7,800	7,800	7,800	-
Contingency	13,400	13,400	-	13,400
Total expenditures	62,000	62,000	34,837	27,163
Revenues over (under) expenditures	(26,300)	(26,300)	3,776	30,076
Net changes in fund balances	(26,300)	(26,300)	3,776	30,076
<b>FUND BALANCES, BEGINNING</b>	26,300	26,300	31,194	4,894
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 34,970	\$ 34,970

**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, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for service	\$ 2,000	\$ 2,000	\$ 6,215	\$ 4,215
Interest	800	800	2,526	1,726
Other revenues	10,000	10,000	34,229	24,229
Total revenues	12,800	12,800	42,970	30,170
<b>EXPENDITURES:</b>				
Materials and service	56,600	56,600	14,229	42,371
Total expenditures	56,600	56,600	14,229	42,371
Revenues over (under) expenditures	(43,800)	(43,800)	28,741	72,541
Net changes in fund balances	(43,800)	(43,800)	28,741	72,541
<b>FUND BALANCES, BEGINNING</b>	43,800	43,800	55,649	11,849
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 84,390	\$ 84,390

**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, 2006**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Interest	\$ 13,000	\$ 13,000	\$ 24,945	\$ 11,945
Intergovernmental	-	-	44,262	44,262
Total revenues	13,000	13,000	69,207	56,207
<b>EXPENDITURES:</b>				
Other charges	100,000	100,000	78,032	21,968
Capital outlay	-	-	40	(40)
Total expenditures	100,000	100,000	78,072	21,928
Revenues over (under) expenditures	(87,000)	(87,000)	(8,865)	78,135
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(38,000)	(38,000)	(38,000)	-
Total other financing sources (uses)	(38,000)	(38,000)	(38,000)	-
Net changes in fund balances	(125,000)	(125,000)	(46,865)	78,135
<b>FUND BALANCES, BEGINNING</b>	651,600	651,600	663,805	12,205
<b>FUND BALANCES, ENDING</b>	<u>\$ 526,600</u>	<u>\$ 526,600</u>	<u>\$ 616,940</u>	<u>\$ 90,340</u>

**CLATSOP COUNTY, OREGON**  
**EMERGENCY COMMUNICATION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Interest	\$ -	\$ -	\$ 3,644	\$ 3,644
Intergovernmental	202,000	202,000	187,648	(14,352)
Total revenues	202,000	202,000	191,292	(10,708)
<b>EXPENDITURES:</b>				
Materials and service	258,800	258,800	254,758	4,042
Other charges	44,700	44,700	50,190	(5,490)
Contingency	3,800	3,800	-	3,800
Total expenditures	307,300	307,300	304,948	2,352
Revenues over (under) expenditures	(105,300)	(105,300)	(113,656)	(8,356)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	105,300	105,300	105,300	-
Total other financing sources (uses)	105,300	105,300	105,300	-
Net changes in fund balances	-	-	(8,356)	(8,356)
<b>FUND BALANCES, BEGINNING</b>	-	-	39,585	39,585
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,229</u>	<u>\$ 31,229</u>



**CLATSOP COUNTY, OREGON**  
**ROAD DISTRICT #1**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Property taxes	\$ 1,434,900	\$ 1,434,900	\$ 1,473,526	\$ 38,626
Interest	15,000	15,000	11,539	(3,461)
Other revenues	-	-	-	-
Intergovernmental	1,221,000	1,221,000	1,283,808	62,808
Total revenues	2,670,900	2,670,900	2,768,873	97,973
<b>EXPENDITURES:</b>				
Other charges	1,000	1,000	1,000	-
Total expenditures	1,000	1,000	1,000	-
Revenues over (under) expenditures	2,669,900	2,669,900	2,767,873	97,973
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(3,072,600)	(3,072,600)	(2,858,000)	214,600
Total other financing sources (uses)	(3,072,600)	(3,072,600)	(2,858,000)	214,600
Net changes in fund balances	(402,700)	(402,700)	(90,127)	312,573
<b>FUND BALANCES, BEGINNING</b>	402,700	402,700	168,282	(234,418)
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 78,155	\$ 78,155

**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, 2006**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Interest	\$ 2,200	\$ 2,200	\$ 12,015	\$ 9,815
Intergovernmental	123,800	123,800	163,654	39,854
Total revenues	126,000	126,000	175,669	49,669
<b>EXPENDITURES:</b>				
Personal service	40,000	40,000	10,353	29,647
Materials and service	58,500	58,500	85,551	(27,051)
Other charges	1,600	1,600	1,600	-
Capital outlay	7,500	7,500	7,500	-
Contingency	223,800	223,800	-	223,800
Total expenditures	331,400	331,400	105,004	226,396
Revenues over (under) expenditures	(205,400)	(205,400)	70,665	276,065
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(15,600)	(15,600)	(15,600)	-
Total other financing sources (uses)	(15,600)	(15,600)	(15,600)	-
Net changes in fund balances	(221,000)	(221,000)	55,065	276,065
<b>FUND BALANCES, BEGINNING</b>	221,000	221,000	263,951	42,951
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 319,016</u>	<u>\$ 319,016</u>

**CLATSOP COUNTY, OREGON**  
**INDUSTRIAL DEVELOPMENT REVOLVING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Fiscal Year Ended June 30, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 200,000	\$ 200,000	\$ 51,895	\$ (148,105)
Interest	300	300	3,151	2,851
Total revenues	200,300	200,300	55,046	(145,254)
<b>EXPENDITURES:</b>				
Materials and service	221,800	221,800	-	221,800
Total expenditures	221,800	221,800	-	221,800
Revenues over (under) expenditures	(21,500)	(21,500)	55,046	76,546
Net changes in fund balances	(21,500)	(21,500)	55,046	76,546
<b>FUND BALANCES, BEGINNING</b>	21,500	21,500	38,151	16,651
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ 93,197	\$ 93,197

**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, 2006**

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 169,100	\$ 169,100	\$ 175,172	\$ 6,072
Interest	6,000	6,000	16,136	10,136
Other revenues	43,500	43,500	59,176	15,676
Intergovernmental	49,600	49,600	67,377	17,777
Total revenues	268,200	268,200	317,861	49,661
<b>EXPENDITURES:</b>				
Personal service	155,200	155,200	169,615	(14,415)
Materials and service	84,400	84,400	71,130	13,270
Other charges	39,600	39,600	30,760	8,840
Contingency	70,000	70,000	-	70,000
Total expenditures	349,200	349,200	271,505	77,695
Revenues over (under) expenditures	(81,000)	(81,000)	46,356	127,356
Net changes in fund balances	(81,000)	(81,000)	46,356	127,356
<b>FUND BALANCES, BEGINNING</b>	340,800	340,800	356,682	15,882
<b>FUND BALANCES, ENDING</b>	<u>\$ 259,800</u>	<u>\$ 259,800</u>	<u>\$ 403,038</u>	<u>\$ 143,238</u>

**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, 2006**

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES:</b>				
Interest	\$ 10,000	\$ 10,000	\$ 15,252	\$ 5,252
Other revenues	1,119,100	1,119,100	1,124,305	5,205
Total revenues	1,129,100	1,129,100	1,139,557	10,457
<b>EXPENDITURES:</b>				
Principal	640,000	640,000	640,000	-
Interest	379,200	379,200	377,515	1,685
Contingency	210,600	210,600	-	210,600
Total expenditures	1,229,800	1,229,800	1,017,515	212,285
Revenues over (under) expenditures	(100,700)	(100,700)	122,042	222,742
Net changes in fund balances	(100,700)	(100,700)	122,042	222,742
<b>FUND BALANCES, BEGINNING</b>	100,700	100,700	80,543	(20,157)
<b>FUND BALANCES, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202,585</u>	<u>\$ 202,585</u>

## **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

**CLATSOP COUNTY, OREGON**  
**WESTPORT SEWER SERVICE DISTRICT COMBINED**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2006**

	Westport Sewer Operating Fund	Westport Sewer Equipment Replacement Fund	Total Westport Sewer Service District
<b>REVENUES:</b>			
Grants	\$ -	\$ 7,635	\$ 7,635
Charges for service	54,755	-	54,755
Interest	477	779	1,256
Other revenues	475	-	475
Total revenues	55,707	8,414	64,121
<b>EXPENDITURES:</b>			
Personal service	8,432	-	8,432
Materials and service	21,782	6,718	28,500
Other charges	3,538	700	4,238
Capital outlay	-	62,521	62,521
Total expenditures	33,752	69,939	103,691
Revenues over (under) expenditures	21,955	(61,525)	(39,570)
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	-	18,200	18,200
Transfers out	(18,200)	-	(18,200)
Total other financing sources (uses)	(18,200)	18,200	-
Net changes in fund balances	3,755	(43,325)	(39,570)
<b>FUND BALANCE, BEGINNING BUDGETARY BASIS</b>	229,488	45,339	274,827
<b>FUND BALANCE, ENDING BUDGETARY BASIS</b>	<u>\$ 233,243</u>	<u>\$ 2,014</u>	<u>\$ 235,257</u>

	Revenues	Expenditures
Total revenue and expenditures above	\$ 64,121	\$ 103,691
Expenditures capitalized	-	(63,280)
Depreciation and amortization expense	-	29,330
Total revenues and expenses - generally accepted accounting principles	<u>\$ 64,121</u>	<u>69,741</u>
Change in net assets		<u>\$ (5,620)</u>

CLATSOP COUNTY, OREGON  
WESTPORT SEWER OPERATING FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2006

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for service	\$ 80,000	\$ 80,000	\$ 54,755	\$ (25,245)
Interest	100	100	477	377
Total revenues	80,100	80,100	55,707	(24,393)
<b>EXPENDITURES:</b>				
Personal service	8,300	8,300	8,432	(132)
Materials and service	54,900	54,900	21,782	33,118
Other charges	3,600	3,600	3,538	62
Contingency	16,300	6,300	-	6,300
Total expenditures	83,100	73,100	33,752	39,348
Revenues over (under) expenditures	(3,000)	7,000	21,955	14,955
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	(8,200)	(18,200)	(18,200)	-
Total other financing sources (uses)	(8,200)	(18,200)	(18,200)	-
Net changes in fund balances	(11,200)	(11,200)	3,755	14,955
<b>FUND BALANCE, BEGINNING BUDGETARY BASIS</b>	11,200	11,200	229,488	218,288
<b>FUND BALANCE, ENDING BUDGETARY BASIS</b>	\$ -	\$ -	\$ 233,243	\$ 233,243



**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, 2006**

	Budget			Variance Positive (Negative)
	Original	Final	Actual	
<b>REVENUES:</b>				
Grants	\$ 1,000,000	\$ 1,000,000	\$ 7,635	\$ (992,365)
Interest	1,200	1,200	779	(421)
Total revenues	1,001,200	1,001,200	8,414	(992,786)
<b>EXPENDITURES:</b>				
Materials and service	15,000	15,000	6,718	8,282
Other charges	10,700	10,700	700	10,000
Capital outlay	1,100,000	1,100,000	62,521	1,037,479
Contingency	116,700	126,700	-	126,700
Total expenditures	1,242,400	1,252,400	69,939	1,182,461
Revenues over (under) expenditures	(241,200)	(251,200)	(61,525)	189,675
<b>OTHER FINANCING SOURCES (USES):</b>				
Loan proceeds	200,000	200,000	-	(200,000)
Transfers in	18,200	18,200	18,200	-
Total other financing sources (uses)	218,200	218,200	18,200	(200,000)
Net changes in fund balances	(23,000)	(33,000)	(43,325)	(10,325)
<b>FUND BALANCE, BEGINNING BUDGETARY BASIS</b>	33,000	33,000	45,339	12,339
<b>FUND BALANCE, ENDING BUDGETARY BASIS</b>	\$ 10,000	\$ -	\$ 2,014	\$ 2,014

**CLATSOP COUNTY, OREGON**  
**JAIL COMMISSARY FUND COMBINED**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**For the Fiscal Year Ended June 30, 2006**

	<u>Jail Commissary Fund</u>
<b>REVENUES:</b>	
Fines and forfeitures	\$ 14,094
Interest	2,544
Other revenues	<u>39,970</u>
Total revenues	<u>56,608</u>
<b>EXPENDITURES:</b>	
Materials and service	<u>48,492</u>
Total expenditures	<u>48,492</u>
Revenues over (under) expenditures	8,116
<b>OTHER FINANCING SOURCES (USES):</b>	
Transfers out	<u>(8,000)</u>
Total other financing sources (uses)	<u>(8,000)</u>
Net changes in fund balances	116
<b>FUND BALANCE, BEGINNING BUDGETARY BASIS</b>	<u>66,926</u>
<b>FUND BALANCE, ENDING BUDGETARY BASIS</b>	<u><u>\$ 67,042</u></u>

	<u>Revenues</u>	<u>Expenditures</u>
Total revenue and expenditures above	\$ 56,608	\$ 48,492
Operating transfers in/out	<u>-</u>	<u>8,000</u>
Total revenues and expenses - generally accepted accounting principles	<u>\$ 56,608</u>	<u>56,492</u>
Change in net assets		<u><u>\$ 116</u></u>

CLATSOP COUNTY, OREGON  
JAIL COMMISSARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2006

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Fines and forfeitures	\$ 22,000	\$ 22,000	\$ 14,094	\$ (7,906)
Interest	500	500	2,544	2,044
Other revenues	29,300	29,300	39,970	10,670
Total revenues	51,800	51,800	56,608	4,808
<b>EXPENDITURES:</b>				
Materials and service	42,600	42,600	48,492	(5,892)
Capital outlay	2,000	2,000	-	2,000
Contingency	34,200	34,200	-	34,200
Total expenditures	78,800	78,800	48,492	30,308
Revenues over (under) expenditures	(27,000)	(27,000)	8,116	35,116
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(8,000)	(8,000)	(8,000)	-
Total other financing sources (uses)	(8,000)	(8,000)	(8,000)	-
Net changes in fund balances	(35,000)	(35,000)	116	35,116
<b>FUND BALANCE, BEGINNING BUDGETARY BASIS</b>	35,000	35,000	66,926	31,926
<b>FUND BALANCE, ENDING BUDGETARY BASIS</b>	\$ -	\$ -	\$ 67,042	\$ 67,042

## **OTHER FINANCIAL SCHEDULES**



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**CLATSOP COUNTY, OREGON**  
**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES**  
**For the Fiscal Year Ended June 30, 2006**

**ALL CLATSOP COUNTY GOVERNMENTS**

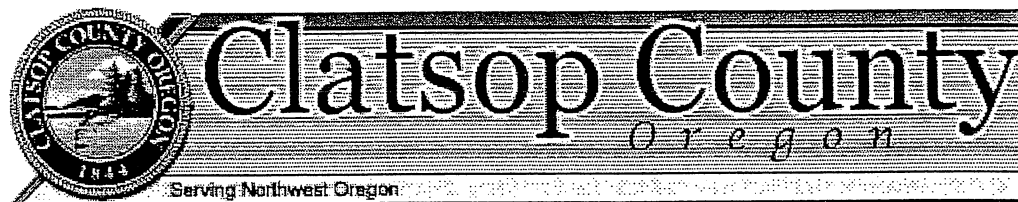
Fiscal Year	Uncollected Balance June 30, 2005	Levy as Extended by Assessor	Discount	Adjustments	Collections	Uncollected Balance June 30, 2006
2005-06	\$ -	\$ 50,411,996	\$ (1,145,544)	\$ (45,809)	\$ (47,079,327)	2,141,316
2004-05	2,228,293	-	-	(62,508)	(1,342,336)	823,449
2003-04	989,072	-	-	(6,489)	(477,570)	505,013
2002-03	600,879	-	-	(6,740)	(351,887)	242,252
2001-02	375,713	-	-	(2,976)	(215,624)	157,113
2000-01	61,479	-	-	(7,154)	(18,334)	35,991
1999-00	33,700	-	-	(2,252)	(7,214)	24,234
1998 and prior	53,898	-	-	(1,237)	(2,307)	50,354
<b>Totals</b>	<b>\$ 4,343,034</b>	<b>\$ 50,411,996</b>	<b>\$ (1,145,544)</b>	<b>\$ (135,165)</b>	<b>\$ (49,494,599)</b>	<b>\$ 3,979,722</b>

**ALL BUDGETED CLATSOP COUNTY FUNDS**

Fiscal Year	Uncollected Balance June 30, 2005	Levy as Extended by Assessor	Discount	Adjustments	Collections	Uncollected Balance June 30, 2006
2005-06	\$ -	\$ 8,463,172	\$ (192,314)	\$ (7,690)	\$ (7,903,683)	359,485
2004-05	374,646	-	-	(10,510)	(225,688)	138,448
2003-04	166,559	-	-	(1,093)	(80,422)	85,044
2002-03	104,801	-	-	(1,176)	(61,373)	42,252
2001-02	64,396	-	-	(509)	(36,957)	26,930
2000-01	10,710	-	-	(1,246)	(3,194)	6,270
1999-00	5,971	-	-	(399)	(1,278)	4,294
1998 and prior	9,297	-	-	(213)	(400)	8,684
<b>Totals</b>	<b>\$ 736,380</b>	<b>\$ 8,463,172</b>	<b>\$ (192,314)</b>	<b>\$ (22,836)</b>	<b>\$ (8,312,995)</b>	<b>\$ 671,407</b>

Taxes receivable classified by fund:

General Fund	\$ 470,978
Rural Law Enforcement District Fund	68,532
Road District #1 Fund	117,998
4-H & Extension Service District Fund	13,899
	<b>\$ 671,407</b>



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**REPORTS OF INDEPENDENT  
CERTIFIED PUBLIC ACCOUNTANTS**



## **CLATSOP COUNTY, OREGON**

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

**June 30, 2006**

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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 basic financial statements of the Clatsop County, Oregon (the County) for the year ended June 30, 2006 and have issued our report, thereon, August 25, 2006.

The management of the County 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 basic 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 still 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 of the basic financial statements of the County for the year ended June 30, 2006, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation. We assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the basic financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

**CLATSOP COUNTY, OREGON**  
**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS**  
**June 30, 2006**

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However, we noted no matters involving the internal control structure and its operation that we considered to be material weaknesses as defined above.

This report is intended solely for the information and use of the management and the State of Oregon, Secretary of State, Division of Audits.

Other Comments and Disclosures

We have audited the basic financial statements for the Clatsop County, Oregon as of and for the year ended June 30, 2006, 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 the County to be adequate for audit purposes.

Collateral

The County was in compliance with ORS Chapter 295 regarding collateral securing deposits for fiscal year ended June 30, 2006.

Indebtedness

During our audit, nothing came to our attention that caused us to believe the City was not in compliance with legal debt limitation and the provision of bond indentures and other agreements.

Budgets

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

Insurance and Fidelity Bonds

We reviewed policies relating to insurance and fidelity bond coverage and ascertained that such policies appeared to be in force. We are not competent by training to state whether the insurance policies covering County-owned property in force at June 30, 2006 are adequate.

Programs Funded from Outside Sources

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

**CLATSOP COUNTY, OREGON**  
**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS**  
**June 30, 2006**

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Investments

The County investments for the year ended June 30, 2006 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

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

Public Contracts and Purchasing

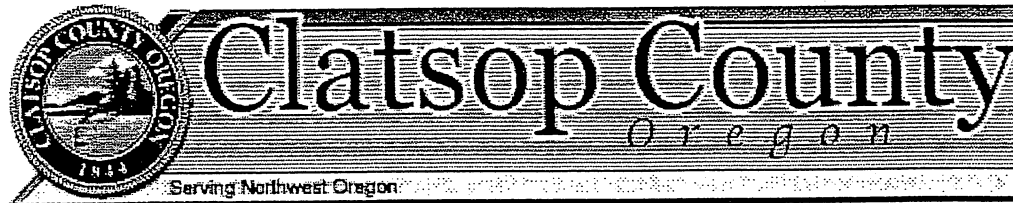
We reviewed and tested the County's procedures for awarding public contracts. The County appears to be in compliance with the cost accounting guidelines developed by the State of Oregon Executive Department with regard to the County's construction projects and ORS Chapter 279 in the awarding of public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

Schedule of Accountability for Independently Elected Officials

	<u>Cash Balance</u> <u>July 1, 2005</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance</u> <u>June 30, 2006</u>
Sheriff	<u>\$ 31,908</u>	<u>\$ 96,913</u>	<u>\$ 103,417</u>	<u>\$ 25,404</u>

*Merina & Company*

Merina & Company, LLP  
West Linn, Oregon  
August 25, 2006



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

Board of County Commissioners  
Clatsop County, Oregon

We have audited the accompanying financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clatsop County, as of and for the year ended June 30, 2006, which collectively comprise Clatsop County's basic financial statements and have issued our report thereon dated August 25, 2006. 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's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over financial reporting and its operation that we consider to be material weakness.

Compliance

As part of obtaining reasonable assurance about whether Clatsop County's financial statements are free of material misstatement, we performed tests of Clatsop County's 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 that are required to be reported under *Government Auditing Standards*.

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

Merina & Company, LLP  
West Linn, Oregon  
August 25, 2006

**INDEPENDENT AUDITORS' 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 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, 2006. Clatsop County'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. Our responsibility is to express an opinion on 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 and *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'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's compliance with those requirements.

In our opinion, Clatsop County, complied, in all material respects, with the specific program requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2006.

### Internal Control Over Compliance


The management of Clatsop County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Clatsop County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

### Schedule of Expenditures of Federal Awards

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, 2006, and have issued our report thereon dated August 25, 2006. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Clatsop County's, basic financial statements. The accompanying schedule of expenditures of federal awards is presented for additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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  
August 25, 2006



**CLATSOP COUNTY, OREGON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2006**

	<u>Federal CFDA Number</u>	<u>Federal Revenues</u>	<u>Federal Expenditures</u>
<b><u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Maternal and Child Health Services	93.994	\$ 8,725	\$ 8,725
Family Planning	93.217	13,722	13,722
Child & Adolescent Health	93.994	26,088	26,088
HAVA Grant	93.167	3,382	3,382
STARS	93.235	4,226	4,226
Women, Infants & Child (WIC)	10.557	143,103	143,103
HIV Intervention-Aids Outreach	93.118	2,976	2,976
HIV Care Consortia-Ryan White	93.917	15,348	15,348
IAP	93.778	13,097	13,097
Temporary Assistance for Needy	93.558	10,830	10,830
Department of Justice-Child Support Reimb. Grant	93.563	114,848	114,848
Comm Mental Health-Block Grants	93.958	74,615	74,615
SAPT Block Grant	93.959	106,204	106,204
Bioterrorism	93.283	118,600	118,600
DHS-HIV Prevention	93.940	246	246
DHS-Immunization	93.268	6,204	6,204
DHS Non-cash assistance - vaccine	93.268	87,762	87,762
Commission on Children & Family	93.667	8,792	8,792
Commission on Children & Family	93.575	3,969	3,969
Commission on Children & Family	93.778	22,646	22,646
Commission on Children & Family	93.556	14,715	14,715
		<u>800,098</u>	<u>800,098</u>
<b><u>US DEPARTMENT OF JUSTICE</u></b>			
Enforcing Underage Drinking-DHS Health Division	16.727	5,322	5,322
Juvenile Accountability Incentive Block Grant	16.523	10,000	10,000
Oregon Criminal Justice Commission	16.540	27,327	27,327
Regional Drug Task Force	16.579	24,500	24,500
Department of Justice-Crime Victims Assistance	16.575	10,000	10,000
		<u>77,149</u>	<u>77,149</u>
<b><u>US ENVIRONMENTAL PROTECTION AGENCY</u></b>			
DHS-Water Primacy	66.432	1,470	1,470
DHS-EPA Water Revolving Fund	66.468	4,150	4,150
		<u>5,620</u>	<u>5,620</u>
<b><u>US DEPARTMENT OF EDUCATION</u></b>			
ODFW CWT Recovery Program	81.806	<u>12,992</u>	<u>12,992</u>
<b><u>US DEPARTMENT OF AGRICULTURE</u></b>			
Natl School Lunch, School Breakfast & Special Milk Programs	10.553/10.555	<u>12,514</u>	<u>12,514</u>
<b><u>US DEPARTMENT OF COMMERCE</u></b>			
Dept. of Land Conservation and Development	11.419	<u>17,000</u>	<u>17,000</u>
<b><u>US DEPARTMENT OF HOMELAND SECURITY</u></b>			
Emergency Services-OEM Grant	97.042	<u>25,660</u>	<u>25,660</u>
<b><u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
HUD/OECDD/Block Grant, Miles Crossing Final Sewer Design	14.228	<u>288,721</u>	<u>288,721</u>
<b>Grand Total</b>		<u><u>\$ 1,239,754</u></u>	<u><u>\$ 1,239,754</u></u>

**CLATSOP COUNTY, OREGON**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

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, 2006.

**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, 2006**

**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

Reportable conditions(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

Reportable conditions(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**

14.228	HUD/OECDD Block Grant, Miles Crossing Final Sewer Design
16.579	Edward Byrne Memorial Formula Grant Program
93.283	Bioterrorism Preparedness
93.563	Child Support Enforcement
93.959	Substance Abuse Prevention and Treatment

**CLATSOP COUNTY, OREGON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Dollar threshold used to distinguish between type A and  
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, 2005**

None