

CLATSOP COUNTY
Oregon

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

June 30, 2016



Prepared by:
Budget and Finance
Monica Steele, Director

CLATSOP COUNTY
Oregon

COUNTY OFFICIALS

June 30, 2016

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CLATSOP COUNTY
Oregon

TABLE OF CONTENTS

June 30, 2016

Page
Number

INTRODUCTORY SECTION

Title Page	
County Officials	
Table of Contents	
Letter of Transmittal	i-iv
Organizational Chart	v

FINANCIAL SECTION

Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-11
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	12-13
Statement of Activities	14
Fund Financial Statements	
Balance Sheet – Governmental Funds	15
Reconciliation of Total Governmental Fund Balances to Net Position of	
Governmental Activities	16
Statement of Revenues, Expenditures, and Changes in Fund Balances –	
Governmental Funds	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in	
Fund Balances of Governmental Funds to the Statement of Activities	18-19
Statement of Net Position – Proprietary Funds	20
Statement of Revenues, Expenses, and Changes in Fund Net Position –	
Proprietary Funds	21
Statement of Cash Flows – Proprietary Funds	22-23
Statement of Fiduciary Net Position	24
Notes to Basic Financial Statements	25-62
Required Supplementary Information	
Schedule of the Proportionate Share of the Net Pension Liability	63
Schedule of Contributions	64
Schedule of Funding Progress and Employer Contributions – Other	
Post-Employment Health Benefits	65
Schedule of Revenues, Expenditures, and Changes in Fund Balance –	
Budget and Actual –	
General Fund	66-72
Insurance Reserve Fund	73
General Roads Fund	74
Industrial Development Revolving Fund	75
Road District No. 1 Fund	76

	<u>Page Number</u>
Other Supplementary Information – Combining and Individual Fund Statements and Schedules	
Combining Balance Sheet – Nonmajor Governmental Funds	77-79
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.....	80-82
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual –	
County Clerk Records Fund	83
Animal Shelter Donations Fund.....	84
Rural Law Enforcement Fund.....	85
Child Support Fund.....	86
Juvenile Crime Prevention Fund	87
Community Corrections P & P Fund.....	88
Marine Patrol Fund	89
Gambling/Drug Task Force Fund	90
Child Custody Mediation and Drug Project Fund.....	91
Liquor Enforcement Fund.....	92
Courthouse Security Fund	93
State Timber Enforcement Fund	94
Building Codes Fund.....	95
Land Corner Preservation Fund	96
Bike Paths Fund	97
Culture and Recreation – Fair Board Fund.....	98
CEDC Fisheries Fund	99
Video Lottery Fund.....	100
Public Health Fund.....	101-103
Mental Health Grants Fund	104
Law Library Fund	105
4-H and Extension Fund	106
Bond Proceeds and Retirement Fund	107
Bond and UAL Reserve Fund	108
Special Projects Fund	109
General Roads Equipment Replacement Fund	110
Park and Land Acquisition and Maintenance Fund	111
Schedule of Revenues, Expenses, and Changes in Fund Net Position – Budget and Actual –	
Westport Sewer Operating Fund.....	112
Westport Sewer Equipment Replacement Fund.....	113
Jail Commissary Fund	114

OTHER FINANCIAL SCHEDULES

Schedule of Property Tax Transactions – Taxing District	115
Schedule of Property Tax Transactions – County-Wide	116
Schedule of Future Requirements for Retirement of Long-Term Debt.....	117
Schedule of Changes in Assets and Liabilities – Agency Funds.....	118

STATISTICAL SECTION

Schedule of Governmental Long-Term Obligations – Principal and Interest Transactions.....	119
Future Debt Service Requirements	120
Net Position by Component.....	121
Changes in Net Position.....	122-123
Governmental Activities Tax Revenues by Source.....	124
Fund Balances of Governmental Funds	125
Changes in Fund Balances of Governmental Funds	126
Assessed Value and Estimated Actual Value of Taxable Property	127
Property Tax Rates – Direct and Overlapping Governments	128-129
Principal Taxpayers	130
Property Tax Levies and Collections	131
Ratios of Outstanding Debt by Type.....	132
Direct and Overlapping Governmental Activities Debt.....	133
Demographic and Economic Statistics	134
Employment by Industry.....	135
Full-Time Equivalent County Government Employees by Function	136
Operating Indicators by Function	137
Capital Asset Statistics by Function	138

AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

Independent Auditor's Report Required by Oregon State Regulations	139-140
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SINGLE AUDIT SECTION

Schedule of Expenditures of Federal Awards.....	141-143
Notes to Schedule of Expenditures of Federal Awards.....	144
Independent Auditor's 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>	145-146
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance.....	147-148
Schedule of Findings and Questioned Costs.....	149-152



Clatsop County

Budget & Finance

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January 30, 2017

To the Board of County Commissioners, County Manager, and the
Citizens of Clatsop County, Oregon:

State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, unless extended, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2016.

Management has full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The accounting firm Koontz, Perdue, Blasquez & Co., P.C. has issued an unmodified (clean) opinion on Clatsop County's financial statements for the fiscal year ended June 30, 2016. An 'unmodified opinion' is issued when the independent auditor believes the County's finances are sound and the financial statements are fairly and appropriately presented and are in accordance with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is located at the front of the financial section of this report.

In addition, they have issued a report in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information related to the single audit, including the Schedule of Expenditures of Federal Awards, findings and questioned costs and auditors' reports on the internal controls and statutory and regulatory compliance is presented in a separate report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the County

Clatsop County was incorporated in 1844 and is located on Oregon's beautiful and rugged northwest coast, bordered on the north by the Columbia River and the west by the Pacific Ocean. The County is located in an area of 1,085 square miles which consists of 873 square miles of land and 212 square miles of water. There are five incorporated cities in the County with an overall county population of approximately 37,830; the City of Astoria serves as the County seat. Most local governments, including the County, have permanent authority to levy property taxes for operations at a maximum rate (permanent tax rate). All property tax levies exceeding the permanent tax rate require voter approval at a general election; levies funding operations are limited to five years, levies dedicated to capital expenditures are limited to ten years, and levies to pay general obligation bonds are limited by the debt service requirements of the bonds.

Clatsop County operates under a home rule charter initially adopted by the voters in 1988 that called for a Board of County Commissioners as the policy-determining body of the County, and a County Manager to

oversee the daily operations of the government. The County government consists of five commissioners, each elected for four-year overlapping terms from one of the five geographic districts; the County Manager is hired by the Board of County Commissioners. In addition, the voters also elect a District Attorney and Sheriff.

Clatsop County provides a full range of County services including general government, public safety & justice, land use & transportation, housing, health & human services, and cultural, educational & recreational services. This report includes all funds of the County as well as its four component units which are legally separate entities for which the County has authority to exercise influence over their operations. These four component units include: Westport Sewer District, Rural Law Enforcement District, Road District No. 1, and the 4-H & Extension District. The Clatsop County Housing Authority is reported as a discrete (separate) component unit of the county because there is no fiscal benefit/burden relationship with the County. Additional information on all four of these legally separate entities can be found in the notes to the basic financial statements.

The Board of County Commissioners is required to adopt a balanced budget each year by July 1st. This annual budget serves as the foundation for Clatsop County's financial planning and control. The budget is prepared by fund (e.g. General Fund), functional area (e.g. Public Safety & Justice), and organizational unit (e.g. Sheriff Criminal Division). The budget is legally adopted at the organizational unit level and department management may transfer resources within an organizational unit as they see fit. Transfers between organizational units require approval from the governing body.

Local Economy

The primary industries for Clatsop County are construction, forestry, fisheries, and tourism/recreation. The area is one of the principal marine fisheries regions of Oregon; however, like other northwest coastal resource-based communities, Clatsop County is working to diversify its economy to offset the loss of family-wage jobs in the timber and fishing industries. Some of today's major employers in the County include:

Company	Products/Services	Location
US Coast Guard	Government	Various
Georgia Pacific – Wauna Mill	Natural Resources	Westport
Warrenton Fiber Company	Natural Resources	Warrenton
Columbia Memorial Hospital	Health Care	Various
Providence Seaside Hospital	Health Care	Various
Astoria School District	Education	Astoria
Seaside School District	Education	Seaside
Clatsop County Government	Government	Various
State of Oregon	Government	Various
Tongue Point Job Corp	Education	Astoria
Fred Meyer	Retail	Warrenton
Safeway	Retail	Various

Strategic Investment Program

The Strategic Investment Program ("SIP") was authorized by the Legislative Assembly in 1993 to provide tax incentives for capital-intensive investments by firms in Oregon's key industries. SIP recipients receive a tax break on the assessed value of new construction over \$25 million for 15 years. The \$25 million cap on assessed value increases by 3% per year. SIP recipients pay an annual Community Service Fee which is equal to one-fourth of the value of the tax break and which is allocated to local governments. The allocations are determined during negotiations of the SIP agreement with the local governments. The Community Service Fee is not considered a property tax and thus is outside of the constitutional property tax rate limitations.

In 2006 Georgia –Pacific Corporation and the County entered into a strategic investment program which resolves that a community service fee shall be allocated to the following taxing districts where the eligible project is located: Clatsop County, Road District No. 1, Clatsop County Rural Law Enforcement District, Port of Astoria, Clatsop Care Center, Sunset Empire Transportation District, and the 4-H & Extension District. The agreement beginning July 2008 will end in June of 2023 and for each tax year Georgia –Pacific will pay a Community Service Fee in an amount equal to the lesser of \$500,000 or 25% of the property taxes saved by Georgia-Pacific in the current property tax year as a result of SIP assessment and exemption under ORS 307.123.

Relevant financial policies

Cash Management

Cash not required for current operations is invested according to the County investment policy as authorized by the Board of County Commissioners. County funds are pooled for investment purposes; investment instruments may include U.S. Treasury securities, Certificates of deposit, OR issued Banker's acceptance, Repurchase agreements (US government and US obligation mark to market, and the State of Oregon Local Government Investment Pool.

Independent Audit

Pursuant to the Oregon Municipal Audit Law, ORS 297.405-297.555 all Oregon counties must obtain an audit annually. The required audit may be performed by the State Division of Audits or by independent public accountants certified by the state as capable of auditing municipal corporations. The accounting firm of Koontz, Perdue, Blasquez & Co. P.C. conducted the audit for the fiscal year ended June 30, 2016.

Risk Management

The County is self-insured through Citycounty Insurance Services (CIS) trust for liability insurance and is insured through SAIF Corporation for workers' compensation insurance. The County is self-insured for unemployment. Excess insurance is purchased whenever feasible and reserves are maintained for incurred but not reported claims. The Risk Division takes an active role in identifying, evaluating and reducing risks to the County.

Major initiatives

County Levies

In May of 2016 voters approved a local option levy for the fairgrounds at a rate of \$0.05 per \$1,000 that covers the period July 1, 2016 – June 30, 2021.

Awards and acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the *Distinguished Budget Award* to Clatsop County for its Annual Budget Document for the fiscal year ended June 30, 2016. This was the third consecutive year the County received the award since it began applying.

For the first year ever the County is applying for the *Certificate of Achievement for Excellence in Financial Reporting* with the submission of the fiscal year ended June 30, 2016 Comprehensive Annual Financial Report (CAFR). We believe our current CAFR conforms to the Certificate of Achievement program requirements and we are submitting it to the GFOA to determine its eligibility for a certificate.

The preparation of this report could not have been accomplished without the efficient and dedicated service of the entire staff of the County's Budget and Finance Department. I also want to express my sincere

appreciation to all County staff for their assistance, contributions, and cooperation in the preparation of this report.

Credit must also be given to the Board of County Commissioners and the County Manager whose leadership, interest in, and support of, the County's financial obligations have contributed significantly to the quality of the County's fiscal operations.

Sincerely,

A handwritten signature in blue ink, appearing to read "Monica Steele", with a stylized flourish at the end.

Monica Steele
Budget and Finance Director / County Treasurer
Clatsop County, Oregon

**Denotes Elected
Officials**



FINANCIAL SECTION



KOONTZ, PERDUE, BLASQUEZ & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Clatsop County
Astoria, Oregon 97103

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Clatsop County Housing Authority, a discretely presented component unit, which represent 4%, 2%, and 2%, respectively, of the assets, net position, and revenues of the total governmental and business-type activities. Those statements were audited by other auditors, whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for Clatsop County Housing Authority, is based solely on the report of the other auditors. 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, schedule of funding progress and employer contributions, and budgetary comparison information on pages 4 through 11, 63, 64, 65, and 66 through 76, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, and schedules of funding progress and employer contributions in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, or schedule of funding progress and employer contributions because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clatsop County's basic financial statements. The combining and individual fund statements and schedules, schedule of property tax transactions, schedule of future requirements for retirement of long-term debt, statistical section, and the schedule of expenditures of federal awards as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules and schedule of expenditures of federal awards are the responsibility of management, and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The schedule of property tax transactions, schedule of future requirements for retirement of long-term debt, and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.


Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued our report dated January 30, 2017 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clatsop County's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 30, 2017 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.

Koontz, Perdue, Blasquez & Co., P.C.

By: 
Richard D. Perdue, CPA

Albany, Oregon
January 30, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

CLATSOP COUNTY

Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of Clatsop County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2016. It should be read in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2016, total net position of Clatsop County amounted to \$186,763,385. Of this amount, \$164,871,080 was invested in capital assets, net of related debt. The remaining balance included \$18,435,155 restricted for various purposes and \$3,457,150 of unrestricted net position.
- At June 30, 2016, the County's governmental funds reported combined ending fund balances of \$31,872,094.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Clatsop County's basic financial statements. The 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 themselves.

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 position presents information on all the County's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues 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).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental 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; public safety; land use, housing, and transportation; parks, culture, and recreation; economic development; health and human services; education; and interest. The business-type activities of the County include sewer and jail commissary.

CLATSOP COUNTY

Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County's financial statements include the financial information for four blended component units: Clatsop County 4-H and Extension Service District, Clatsop County Road District No. 1, Clatsop County Rural Law Enforcement District, and Westport Sewer Service District. In addition, the County's financial statements include financial information for the Clatsop County Housing Authority, which is reported as a discretely presented component unit.

Clatsop County Housing Authority is sponsored by the County and is reported as a discretely presented component unit. Its complete financial statements may be obtained from their administrative offices. The County is not financially responsible for the Authority, but the nature and significance of its financial relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. This component unit is presented in total in a separate column in the government-wide financial statements to emphasize that it is a legally separate organization from the County.

The government-wide financial statements can be found on pages 12 through 14 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of Clatsop 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 available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the County'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 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 County's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

CLATSOP COUNTY

Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County maintains 32 governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Insurance Reserve, General Roads, Industrial Development Revolving, Road District No. 1, and Special Projects Funds, all of which are considered to be major governmental funds. Data from the nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Clatsop County adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic governmental fund financial statements can be found on pages 15 through 19 of this report.

Proprietary Funds

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County maintains three individual proprietary funds, which are 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 the enterprise funds to account for its sewer services and jail commissary. Information is presented separately in the proprietary funds statement of net position, statement of revenues, expenses, and changes in fund net position, and statement of cash flows for the Westport Sewer Operating, Westport Sewer Equipment Replacement, and Jail Commissary Funds. These funds do not meet the quantitative criteria in Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* as amended, for presentation as major funds; however, management considers the funds to be particularly important to financial statement users and has therefore elected to present the Westport Sewer Operating, Westport Sewer Equipment Replacement, and Jail Commissary Funds as major proprietary funds.

Clatsop County adopts an annual appropriated budget for all of its proprietary funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets.

The basic proprietary fund financial statements can be found on pages 20 through 23 of this report.

CLATSOP COUNTY

Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is the same as that used for governmental funds.

The basic fiduciary fund financial statements can be found on page 24 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 25 through 62 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes a schedule of the proportionate share of the net pension liability, schedule of contributions, schedule of funding progress and employer contributions, and budgetary comparison information for the General, Insurance Reserve, General Roads, Industrial Development Revolving, and Road District No. 1 Funds. This required supplementary information can be found on pages 63 through 76 of this report.

The combining statements referred to earlier, in connection with nonmajor governmental funds, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 77 through 114 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At June 30, 2016, the County's assets exceeded its liabilities by \$186,763,385.

A large portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

County's Net Position

The County's net position decreased by \$7,372,009 during the current fiscal year.

Condensed statement of net position information is shown on the following page.

CLATSOP COUNTY
Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Totals	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Assets and deferred outflows of resources						
Current assets	\$ 16,940,380	\$ 15,413,677	\$ 137,031	\$ 141,596	\$ 17,077,411	\$ 15,555,273
Net capital assets	166,503,233	172,257,502	447,856	529,958	166,951,089	172,787,460
Other assets	18,435,155	18,293,683	-	-	18,435,155	18,293,683
Deferred outflows of resources	<u>1,670,336</u>	<u>1,245,123</u>	<u>-</u>	<u>-</u>	<u>1,670,336</u>	<u>1,245,123</u>
Total assets and deferred outflows of resources	<u>203,549,104</u>	<u>207,209,985</u>	<u>584,887</u>	<u>671,554</u>	<u>204,133,991</u>	<u>207,881,539</u>
Liabilities and deferred inflows of resources						
Current liabilities	2,745,721	2,271,840	10,697	10,167	2,756,418	2,282,007
Noncurrent liabilities	12,374,036	5,445,308	65,131	70,700	12,439,167	5,516,008
Deferred inflows of resources	<u>2,175,021</u>	<u>5,948,130</u>	<u>-</u>	<u>-</u>	<u>2,175,021</u>	<u>5,948,130</u>
Total liabilities and deferred inflows of resources	<u>17,294,778</u>	<u>13,665,278</u>	<u>75,828</u>	<u>80,867</u>	<u>17,370,606</u>	<u>13,746,145</u>
Net position						
Net investment in capital assets	164,493,924	170,255,581	377,156	529,958	164,871,080	170,785,539
Restricted for various purposes	18,435,155	15,599,563	-	-	18,435,155	15,599,563
Unrestricted	<u>3,325,247</u>	<u>7,689,563</u>	<u>131,903</u>	<u>60,729</u>	<u>3,457,150</u>	<u>7,750,292</u>
Total net position	<u>\$ 186,254,326</u>	<u>\$ 193,544,707</u>	<u>\$ 509,059</u>	<u>\$ 590,687</u>	<u>\$ 186,763,385</u>	<u>\$ 194,135,394</u>

County's Changes in Net Position

The condensed statement of activities information shown on the following page explains changes in net position.

CLATSOP COUNTY
Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Program revenues						
Charges for services	\$ 3,660,057	\$ 3,526,324	\$ 114,314	\$ 122,778	\$ 3,774,371	\$ 3,649,102
Operating grants and contributions	<u>15,257,679</u>	<u>14,046,903</u>	<u>-</u>	<u>-</u>	<u>15,257,679</u>	<u>14,046,903</u>
Total program revenues	<u>18,917,736</u>	<u>17,573,227</u>	<u>114,314</u>	<u>122,778</u>	<u>19,032,050</u>	<u>17,696,005</u>
General revenues						
Property taxes	12,426,728	11,985,398	-	-	12,426,728	11,985,398
Other taxes	1,863,925	1,676,258	-	-	1,863,925	1,676,258
Timber and land sales	8,649,784	5,953,559	-	-	8,649,784	5,953,559
Investment earnings	232,654	171,550	754	572	233,408	172,122
Gain on sale of asset	309,332	-	-	-	309,332	-
Miscellaneous	<u>685,567</u>	<u>694,809</u>	<u>28,450</u>	<u>26,865</u>	<u>714,017</u>	<u>721,674</u>
Total general revenues	<u>24,167,990</u>	<u>20,481,574</u>	<u>29,204</u>	<u>27,437</u>	<u>24,197,194</u>	<u>20,509,011</u>
Total revenues	<u>43,085,726</u>	<u>38,054,801</u>	<u>143,518</u>	<u>150,215</u>	<u>43,229,244</u>	<u>38,205,016</u>
Program expenses						
General government	10,096,185	12,022,585	-	-	10,096,185	12,022,585
Public safety	20,623,170	17,578,210	-	-	20,623,170	17,578,210
Land use, housing, and transportation	12,609,063	4,192,872	-	-	12,609,063	4,192,872
Parks, culture, and recreation	958,472	886,151	-	-	958,472	886,151
Economic development	1,579,125	1,761,864	-	-	1,579,125	1,761,864
Health and human services	3,948,167	3,197,120	-	-	3,948,167	3,197,120
Education	504,665	489,224	-	-	504,665	489,224
Interest on long-term debt	57,260	28,540	-	-	57,260	28,540
Westport sewer	-	-	139,683	135,660	139,683	135,660
Jail commissary	<u>-</u>	<u>-</u>	<u>85,463</u>	<u>82,942</u>	<u>85,463</u>	<u>82,942</u>
Total program expenses	<u>50,376,107</u>	<u>40,156,566</u>	<u>225,146</u>	<u>218,602</u>	<u>50,601,253</u>	<u>40,375,168</u>
Transfers	<u>-</u>	<u>(545)</u>	<u>-</u>	<u>545</u>	<u>-</u>	<u>-</u>
Change in net position	(7,290,381)	(2,102,310)	(81,628)	(67,842)	(7,372,009)	(2,170,152)
Net position - beginning of year	<u>193,544,707</u>	<u>195,647,017</u>	<u>590,687</u>	<u>658,529</u>	<u>194,135,394</u>	<u>196,305,546</u>
Net position - end of year	<u>\$ 186,254,326</u>	<u>\$ 193,544,707</u>	<u>\$ 509,059</u>	<u>\$ 590,687</u>	<u>\$ 186,763,385</u>	<u>\$ 194,135,394</u>

CLATSOP COUNTY

Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of the County's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$31,872,094. Of this amount, \$5,833,017 constitutes unassigned fund balance, which is available for spending at the County's discretion.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, total fund balance of the General Fund was \$5,833,017. This total amount constitutes unassigned fund balance.

Within the General Fund, the unassigned fund balance grew from the prior fiscal year by approximately \$800,000. In large part, this unassigned fund balance increase is due to increases in revenues collected for property and room taxes, as well as fees for services provided throughout various organizational units within the General Fund.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position of the proprietary funds amounted to \$509,059 at year-end. Of this amount, \$447,856 was invested in capital assets, net of related debt. The remaining balance included \$61,203 of unrestricted net position.

BUDGETARY HIGHLIGHTS

Budget amounts shown in the financial statements reflect the original budget amounts and 23 approved appropriation transfers. Of the approved appropriation transfers, eight transfers were a result of unanticipated revenue and the remaining fifteen were within budgeted contingency.

CLATSOP COUNTY

Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental activities and business-type activities as of June 30, 2016 amounted to \$166,503,233 and \$447,856, net of accumulated depreciation, respectively. This investment in capital assets includes land, construction in progress, infrastructure, buildings and improvements, equipment and vehicles, computer equipment, furniture and fixtures, and tools and equipment. The total depreciation related to the County's investment in capital assets for the current fiscal year amounted to \$8,760,122.

Additional information on the County's capital assets can be found in Note III-C on pages 38 through 41 of this report.

Long-Term Debt

At the end of the current fiscal year, the County had total debt outstanding of \$3,657,522. This amount is comprised of five loans. The County's total debt outstanding decreased by \$241,666 during the current fiscal year.

Additional information on the County's long-term debt can be found in Note III-G on pages 43 through 45 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the County was aware of the following circumstances that could affect its future financial health:

- Increased personnel costs associated with PERS
- Declining state and federal revenues
- The County's reliance on timber revenues

All of these factors were considered in preparing the County's budget for fiscal year 2016-2017.

The ending unassigned General Fund balance of \$5,833,017 will be available for program resources in fiscal year 2016-2017.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Clatsop County's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to Monica Steele, Clatsop County Budget and Finance, 800 Exchange Street, Suite 310, Astoria, Oregon 97103.

BASIC FINANCIAL STATEMENTS

CLATSOP COUNTY
Oregon

STATEMENT OF NET POSITION

June 30, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Clatsop County Housing Authority
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Current assets				
Cash and cash equivalents	\$ 13,505,916	\$ 115,391	\$ 13,621,307	\$ 15,395
Accounts receivable	964,991	21,640	986,631	5,322
Property taxes receivable	874,750	-	874,750	-
Note receivable	1,313,428	-	1,313,428	-
Prepays	350	-	350	-
Inventory	<u>280,945</u>	<u>-</u>	<u>280,945</u>	<u>-</u>
Total current assets	<u>16,940,380</u>	<u>137,031</u>	<u>17,077,411</u>	<u>20,717</u>
Restricted assets				
Cash and cash equivalents	<u>18,435,155</u>	<u>-</u>	<u>18,435,155</u>	<u>1,120,843</u>
Capital assets				
Land and construction in progress	76,492,649	22,039	76,514,688	885,300
Capital assets, net of accumulated depreciation	<u>90,010,584</u>	<u>425,817</u>	<u>90,436,401</u>	<u>5,553,951</u>
Total capital assets	<u>166,503,233</u>	<u>447,856</u>	<u>166,951,089</u>	<u>6,439,251</u>
Total assets	<u>201,878,768</u>	<u>584,887</u>	<u>202,463,655</u>	<u>7,580,811</u>
Deferred outflows of resources				
Net deferred outflow of pension related resources	1,386,643	-	1,386,643	-
Property tax repayment	<u>283,693</u>	<u>-</u>	<u>283,693</u>	<u>-</u>
Total deferred outflows of resources	<u>1,670,336</u>	<u>-</u>	<u>1,670,336</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>203,549,104</u>	<u>584,887</u>	<u>204,133,991</u>	<u>7,580,811</u>

(Continued)

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF NET POSITION

June 30, 2016

(Continued)

	Primary Government			Component Unit
	Governmental	Business-Type		Clatsop County
	Activities	Activities	Total	Housing
				Authority
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES				
Current liabilities				
Accounts payable and accrued expenses	\$ 1,159,928	\$ 4,366	\$ 1,164,294	\$ 16,799
Payroll and related liabilities	291,869	-	291,869	-
Accrued interest	-	762	762	8,578
Deposits	8,966	-	8,966	-
Due to NOHA	-	-	-	94,009
Tenant security deposits	-	-	-	55,669
Compensated absences, current portion	857,535	-	857,535	-
Long-term liabilities, current portion	<u>427,423</u>	<u>5,569</u>	<u>432,992</u>	<u>72,025</u>
Total current liabilities	<u>2,745,721</u>	<u>10,697</u>	<u>2,756,418</u>	<u>247,080</u>
Noncurrent liabilities				
Compensated absences, less current portion	101,492	-	101,492	-
Net pension liability	7,251,178	-	7,251,178	-
Long-term liabilities, less current portion	3,159,399	65,131	3,224,530	4,135,088
OPEB payable	<u>1,861,967</u>	<u>-</u>	<u>1,861,967</u>	<u>-</u>
Total noncurrent liabilities	<u>12,374,036</u>	<u>65,131</u>	<u>12,439,167</u>	<u>4,135,088</u>
Total liabilities	<u>15,119,757</u>	<u>75,828</u>	<u>15,195,585</u>	<u>4,382,168</u>
Deferred inflows of resources				
Net deferred inflow of pension related resources	2,167,635	-	2,167,635	-
Unearned grant revenue	<u>7,386</u>	<u>-</u>	<u>7,386</u>	<u>-</u>
Total deferred inflows of resources	<u>2,175,021</u>	<u>-</u>	<u>2,175,021</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>17,294,778</u>	<u>75,828</u>	<u>17,370,606</u>	<u>4,382,168</u>
NET POSITION				
Net investment in capital assets	164,493,924	377,156	164,871,080	2,232,138
Restricted for various purposes	18,435,155	-	18,435,155	902,669
Unrestricted	<u>3,325,247</u>	<u>131,903</u>	<u>3,457,150</u>	<u>63,836</u>
Total net position	<u>\$ 186,254,326</u>	<u>\$ 509,059</u>	<u>\$ 186,763,385</u>	<u>\$ 3,198,643</u>

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities				
General government	\$ 10,096,185	\$ 1,312,641	\$ 65,183	\$ -
Public safety	20,623,170	423,541	11,840,875	-
Land use, housing, and transportation	12,609,063	1,202,745	32,601	-
Parks, culture, and recreation	958,472	44,187	53,667	-
Economic development	1,579,125	22,485	1,009,863	-
Health and human services	3,948,167	654,458	2,255,490	-
Education	504,665	-	-	-
Interest on long-term debt	<u>57,260</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>\$ 50,376,107</u>	<u>\$ 3,660,057</u>	<u>\$ 15,257,679</u>	<u>\$ -</u>
Business-type activities				
Westport sewer	\$ 139,683	\$ 72,510	\$ -	\$ -
Jail commissary	<u>85,463</u>	<u>41,804</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>\$ 225,146</u>	<u>\$ 114,314</u>	<u>\$ -</u>	<u>\$ -</u>
Component unit				
Business-type activities				
Housing authority	<u>\$ 1,144,588</u>	<u>\$ 960,331</u>	<u>\$ 9,182</u>	<u>\$ -</u>
General revenues				
Property taxes				
Other taxes				
Timber and land sales				
Investment earnings				
Gain on sale of asset				
Miscellaneous				
Total general revenues				
Change in net position				
Net position - beginning				
Net position - ending				

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and
Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Clatsop County Housing Authority
\$ (8,718,361)	\$ -	\$ (8,718,361)	\$ -
(8,358,754)	-	(8,358,754)	-
(11,373,717)	-	(11,373,717)	-
(860,618)	-	(860,618)	-
(546,777)	-	(546,777)	-
(1,038,219)	-	(1,038,219)	-
(504,665)	-	(504,665)	-
<u>(57,260)</u>	<u>-</u>	<u>(57,260)</u>	<u>-</u>
<u>(31,458,371)</u>	<u>-</u>	<u>(31,458,371)</u>	<u>-</u>
-	(67,173)	(67,173)	-
<u>-</u>	<u>(43,659)</u>	<u>(43,659)</u>	<u>-</u>
<u>-</u>	<u>(110,832)</u>	<u>(110,832)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(175,075)</u>
12,426,728	-	12,426,728	-
1,863,925	-	1,863,925	-
8,649,784	-	8,649,784	-
232,654	754	233,408	6,223
309,332	-	309,332	-
<u>685,567</u>	<u>28,450</u>	<u>714,017</u>	<u>90,164</u>
<u>24,167,990</u>	<u>29,204</u>	<u>24,197,194</u>	<u>96,387</u>
(7,290,381)	(81,628)	(7,372,009)	(78,688)
<u>193,544,707</u>	<u>590,687</u>	<u>194,135,394</u>	<u>3,277,331</u>
<u>\$ 186,254,326</u>	<u>\$ 509,059</u>	<u>\$ 186,763,385</u>	<u>\$ 3,198,643</u>

CLATSOP COUNTY
Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2016

	<u>General Funds</u>	
	<u>General</u>	<u>Insurance Reserve</u>
ASSETS		
Cash and cash equivalents	\$ 6,053,559	\$ 339,750
Accounts receivable	215,547	-
Property taxes receivable	589,348	-
Prepaid items	-	-
Inventory	-	-
	<u> </u>	<u> </u>
Total assets	<u>\$ 6,858,454</u>	<u>\$ 339,750</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities		
Accounts payable and accrued expenditures	\$ 345,153	\$ 1,350
Accrued payroll and liabilities	<u>193,903</u>	<u>-</u>
	<u> </u>	<u> </u>
Total liabilities	<u>539,056</u>	<u>1,350</u>
Deferred inflows of resources		
Unavailable revenue - property taxes	486,381	-
Unearned revenue - grants	<u>-</u>	<u>-</u>
	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>486,381</u>	<u>-</u>
Fund balances		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	-	338,400
Unassigned	<u>5,833,017</u>	<u>-</u>
	<u> </u>	<u> </u>
Total fund balances	<u>5,833,017</u>	<u>338,400</u>
	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,858,454</u>	<u>\$ 339,750</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds			Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
General Roads	Industrial Development Revolving	Road District No. 1	Fund Special Projects		
\$ 5,257,512	\$ 3,619,314	\$ 593,987	\$ 6,349,673	\$ 9,727,276	\$ 31,941,071
221,939	-	-	-	527,505	964,991
-	-	139,449	-	145,953	874,750
-	-	-	-	350	350
280,945	-	-	-	-	280,945
<u>\$ 5,760,396</u>	<u>\$ 3,619,314</u>	<u>\$ 733,436</u>	<u>\$ 6,349,673</u>	<u>\$ 10,401,084</u>	<u>\$ 34,062,107</u>
\$ 357,613	\$ -	\$ -	\$ 149,039	\$ 306,773	\$ 1,159,928
38,286	-	-	-	68,646	300,835
395,899	-	-	149,039	375,419	1,460,763
-	-	115,999	-	119,484	721,864
-	-	-	-	7,386	7,386
-	-	115,999	-	126,870	729,250
280,945	-	-	-	350	281,295
5,083,552	3,619,314	617,437	-	9,114,852	18,435,155
-	-	-	6,200,634	5,054	6,205,688
-	-	-	-	778,539	1,116,939
-	-	-	-	-	5,833,017
<u>5,364,497</u>	<u>3,619,314</u>	<u>617,437</u>	<u>6,200,634</u>	<u>9,898,795</u>	<u>31,872,094</u>
<u>\$ 5,760,396</u>	<u>\$ 3,619,314</u>	<u>\$ 733,436</u>	<u>\$ 6,349,673</u>	<u>\$ 10,401,084</u>	<u>\$ 34,062,107</u>

CLATSOP COUNTY
Oregon

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES**

June 30, 2016

Total fund balances		\$ 31,872,094
Capital assets are not financial resources and are therefore not reported in the governmental funds.		
Cost	397,926,249	
Accumulated depreciation and amortization	<u>(231,423,016)</u>	166,503,233
The note receivable is not available as a current financial resource and is therefore not reported as an asset in the governmental funds.		
		1,597,121
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not received within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.		
		721,864
The net pension assets (liabilities) are not available to pay current period expenditures and are therefore deferred in the governmental funds.		
		(7,251,178)
Liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:		
Long-term liabilities	(3,586,822)	
OPEB	(1,861,967)	
Compensated absences	<u>(959,027)</u>	(6,407,816)
Current year PERS contributions are deferred outflows of resources that will be recognized as expenditures in the subsequent year.		
		1,386,643
The proportionate share of net differences between projected and actual earnings on investments will be amortized over the next five years.		
		<u>(2,167,635)</u>
Net position of governmental activities		<u>\$ 186,254,326</u>

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2016

	General Funds	
	General	Insurance Reserve
REVENUES		
Property taxes	\$ 8,449,804	\$ -
Other taxes	419,629	-
Timber and land sales	5,153,555	-
Licenses, permits, and fees	472,253	-
Intergovernmental	3,268,296	-
Charges for services	733,787	-
Fines and forfeitures	42,253	-
Investment earnings	42,834	2,063
Miscellaneous	<u>1,111,202</u>	<u>63,401</u>
Total revenues	<u>19,693,613</u>	<u>65,464</u>
EXPENDITURES		
Current		
General government	5,141,882	34,797
Public safety	9,633,985	-
Parks, culture, and recreation	200,591	-
Land use, housing, and transportation	658,980	-
Health and human services	148,176	-
Economic development	-	-
Education	-	-
Debt service	-	-
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>15,783,614</u>	<u>34,797</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,909,999</u>	<u>30,667</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	252,336	-
Transfers out	<u>(3,369,185)</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,116,849)</u>	<u>-</u>
Net change in fund balances	793,150	30,667
Fund balances - beginning	<u>5,039,867</u>	<u>307,733</u>
Fund balances - ending	<u>\$ 5,833,017</u>	<u>\$ 338,400</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds			Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
General Roads	Industrial Development Revolving	Road District No. 1	Fund Special Projects		
\$ -	\$ -	\$ 1,962,208	\$ -	\$ 2,064,197	\$ 12,476,209
-	-	155,413	-	117,774	692,816
-	-	1,795,517	732,403	1,699,712	9,381,187
-	-	-	-	705,373	1,177,626
6,515,619	-	-	-	6,143,508	15,927,423
278,050	-	-	-	852,501	1,864,338
-	-	-	-	48,236	90,489
30,275	22,462	2,152	67,976	65,013	232,775
<u>27,568</u>	<u>312,550</u>	<u>-</u>	<u>73,889</u>	<u>494,391</u>	<u>2,083,001</u>
<u>6,851,512</u>	<u>335,012</u>	<u>3,915,290</u>	<u>874,268</u>	<u>12,190,705</u>	<u>43,925,864</u>
-	-	-	36,039	54,074	5,266,792
4,826,755	-	-	-	4,963,837	19,424,577
-	-	-	-	1,140,634	1,341,225
-	-	4,047,729	-	300	4,707,009
-	-	-	-	3,408,077	3,556,253
-	124,857	-	-	819,867	944,724
-	-	-	-	501,401	501,401
-	-	-	-	189,139	189,139
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,338,920</u>	<u>742,669</u>	<u>3,081,589</u>
<u>4,826,755</u>	<u>124,857</u>	<u>4,047,729</u>	<u>2,374,959</u>	<u>11,819,998</u>	<u>39,012,709</u>
<u>2,024,757</u>	<u>210,155</u>	<u>(132,439)</u>	<u>(1,500,691)</u>	<u>370,707</u>	<u>4,913,155</u>
-	-	-	3,001,339	1,281,280	4,534,955
<u>(329,380)</u>	<u>-</u>	<u>-</u>	<u>(490,000)</u>	<u>(346,390)</u>	<u>(4,534,955)</u>
<u>(329,380)</u>	<u>-</u>	<u>-</u>	<u>2,511,339</u>	<u>934,890</u>	<u>-</u>
1,695,377	210,155	(132,439)	1,010,648	1,305,597	4,913,155
<u>3,669,120</u>	<u>3,409,159</u>	<u>749,876</u>	<u>5,189,986</u>	<u>8,593,198</u>	<u>26,958,939</u>
<u>\$ 5,364,497</u>	<u>\$ 3,619,314</u>	<u>\$ 617,437</u>	<u>\$ 6,200,634</u>	<u>\$ 9,898,795</u>	<u>\$ 31,872,094</u>

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 Year Ended June 30, 2016

Net change in fund balances **\$ 4,913,155**

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Disposal of capital assets	(568,959)	
Related accumulated depreciation	528,291	
Expenditures for capital assets	2,964,419	
Less current year depreciation	<u>(8,678,020)</u>	(5,754,269)

Governmental funds report note receivable payments as revenue. No income is recorded in the statement of activities. Payments are treated as reductions of the asset.	(203,732)
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Governmental funds report lease receivable payments as revenue. No income is recorded in the statement of activities. Payments are treated as reductions of the asset.	19,608
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Governmental funds report current period PERS lump sum payments to finance an estimated unfunded actuarial liability as expenditures; however, in the statement of activities, these payments are capitalized and amortized over the life of the unfunded liability.	(1,454,071)
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Long-term debt proceeds are reported as other financing sources in the governmental funds. In the statement of net position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.

Proceeds from long-term liabilities	(184,686)	
Debt principal paid	<u>420,937</u>	236,251

Some expenses reported in the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in the governmental funds.

OPEB	37,669
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(Continued)

The accompanying notes are an integral part of these 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 Year Ended June 30, 2016

(Continued)

Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the statement of activities, property taxes are recognized as revenue when levied.	\$ (49,481)
Loan payments received that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds.	(732,527)
Grants that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds.	(17,465)
Changes in the deferred outflow relating to the property tax repayment are not recognized as income in the governmental funds, but rather as a reduction of the asset.	(39,907)
Changes in net pension assets and liabilities, as well as the related changes in deferred outflows and deferred inflows of resources, are not recognized as expenditures in the governmental funds.	<u>(4,245,612)</u>
Change in net position	<u>\$ (7,290,381)</u>

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

June 30, 2016

	Enterprise Funds			
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	Total
ASSETS				
Current assets				
Cash and cash equivalents	\$ 42,276	\$ 52,695	\$ 20,420	\$ 115,391
Accounts receivable	<u>21,254</u>	<u>386</u>	<u>-</u>	<u>21,640</u>
Total current assets	<u>63,530</u>	<u>53,081</u>	<u>20,420</u>	<u>137,031</u>
Capital assets				
Land	22,039	-	-	22,039
Capital assets, net of accumulated depreciation	<u>425,817</u>	<u>-</u>	<u>-</u>	<u>425,817</u>
Total capital assets	<u>447,856</u>	<u>-</u>	<u>-</u>	<u>447,856</u>
Total assets	<u>511,386</u>	<u>53,081</u>	<u>20,420</u>	<u>584,887</u>
LIABILITIES				
Current liabilities				
Accounts payable and accrued expenses	2,746	907	713	4,366
Accrued interest	-	762	-	762
Long-term liabilities, current portion	<u>-</u>	<u>5,569</u>	<u>-</u>	<u>5,569</u>
Total current liabilities	2,746	7,238	713	10,697
Noncurrent liabilities				
Long-term liabilities, less current portion	<u>-</u>	<u>65,131</u>	<u>-</u>	<u>65,131</u>
Total liabilities	<u>2,746</u>	<u>72,369</u>	<u>713</u>	<u>75,828</u>
NET POSITION				
Net investment in capital assets	447,856	-	-	447,856
Unrestricted	<u>60,784</u>	<u>(19,288)</u>	<u>19,707</u>	<u>61,203</u>
Total net position	<u>\$ 508,640</u>	<u>\$ (19,288)</u>	<u>\$ 19,707</u>	<u>\$ 509,059</u>

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended June 30, 2016

	Enterprise Funds			
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	Total
Operating revenues				
Charges for services	\$ 72,510	\$ -	\$ -	\$ 72,510
Fines and forfeitures	-	-	41,804	41,804
Total operating revenues	72,510	-	41,804	114,314
Operating expenses				
Personnel services	10,251	-	-	10,251
Materials and services	39,740	8,838	82,075	130,653
Other charges	39	-	-	39
Depreciation	78,714	-	3,388	82,102
Total operating expenses	128,744	8,838	85,463	223,045
Operating income (loss)	(56,234)	(8,838)	(43,659)	(108,731)
Nonoperating revenues (expenses)				
Investment earnings	234	374	146	754
Miscellaneous	161	386	27,903	28,450
Interest	(2,101)	-	-	(2,101)
Total nonoperating revenues (expenses)	(1,706)	760	28,049	27,103
Income (loss) before contributions and transfers	(57,940)	(8,078)	(15,610)	(81,628)
Capital contributions	(5,415)	5,415	-	-
Transfers in	-	2,000	-	2,000
Transfers out	(2,000)	-	-	(2,000)
Change in net position	(65,355)	(663)	(15,610)	(81,628)
Net position - beginning	573,995	(18,625)	35,317	590,687
Net position - ending	\$ 508,640	\$ (19,288)	\$ 19,707	\$ 509,059

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended June 30, 2016

	Enterprise Funds			
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 76,484	\$ (386)	\$ 47,902	\$ 124,000
Other receipts	161	386	27,903	28,450
Payments to employees for services	(10,251)	-	-	(10,251)
Payments to suppliers for goods and services	(38,574)	(7,931)	(83,772)	(130,277)
Other charges	(39)	-	-	(39)
Net cash provided (used) by operating activities	<u>27,781</u>	<u>(7,931)</u>	<u>(7,967)</u>	<u>11,883</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	-	2,000	-	2,000
Transfers out	(2,000)	-	-	(2,000)
Net cash provided (used) by noncapital financing activities	<u>(2,000)</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on long-term liabilities	-	(5,415)	-	(5,415)
Interest paid on long-term liabilities	(2,101)	-	-	(2,101)
Capital contributions	(5,415)	5,415	-	-
Net cash provided (used) by capital and related financing activities	<u>(7,516)</u>	<u>-</u>	<u>-</u>	<u>(7,516)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	<u>234</u>	<u>374</u>	<u>146</u>	<u>754</u>
Net cash provided (used) by investing activities	<u>234</u>	<u>374</u>	<u>146</u>	<u>754</u>
Net increase (decrease) in cash and cash equivalents	18,499	(5,557)	(7,821)	5,121
Cash and cash equivalents - beginning	<u>23,777</u>	<u>58,252</u>	<u>28,241</u>	<u>110,270</u>
Cash and cash equivalents - ending	<u>\$ 42,276</u>	<u>\$ 52,695</u>	<u>\$ 20,420</u>	<u>\$ 115,391</u>

(Continued)

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended June 30, 2016

(Continued)

	Enterprise Funds			
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (56,234)	\$ (8,838)	\$ (43,659)	\$ (108,731)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	78,714	-	3,388	82,102
Miscellaneous	161	386	27,903	28,450
(Increase) decrease in accounts receivable	3,974	(386)	6,098	9,686
Increase (decrease) in accounts payable and accrued expenses	<u>1,166</u>	<u>907</u>	<u>(1,697)</u>	<u>376</u>
Net cash provided (used) by operating activities	<u>\$ 27,781</u>	<u>\$ (7,931)</u>	<u>\$ (7,967)</u>	<u>\$ 11,883</u>

The accompanying notes are an integral part of these financial statements.

CLATSOP COUNTY
Oregon

STATEMENT OF FIDUCIARY NET POSITION

June 30, 2016

	<u>Agency Fund</u>
ASSETS	
Cash and cash equivalents	\$ 1,641,362
Accounts receivable	72,282
Property taxes receivable	<u>4,033,692</u>
 Total assets	 <u><u>\$ 5,747,336</u></u>
 LIABILITIES	
Accounts payable	\$ 63,014
Due to other taxing districts/agencies	5,472,805
Due to department trusts	<u>211,517</u>
 Total liabilities	 <u><u>\$ 5,747,336</u></u>

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Clatsop County have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting Entity

Clatsop County was incorporated in 1844. In January 1989, the County was organized as a "Home-Rule" form of government, which is overseen by a five-member board of county commissioners 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 counselor. As required by accounting principles generally accepted in the United States of America, these financial statements present the primary government and its component units, which are entities for which the primary government is considered to be financially accountable.

Blended component units, although legally separate entities are, in substance, part of the primary government's operations and therefore, data from these units are combined with data of the primary government. Discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate entities from the primary government.

The County has four blended component units: Clatsop County 4-H and Extension Service District (a special revenue fund), Clatsop County Road District No. 1 (a special revenue fund), Clatsop County Rural Law Enforcement District (a special revenue fund), and Westport Sewer Service District (an enterprise fund). These entities are presented in these financial statements as blended component units because the County is financially accountable for, significantly influences the operations of, and the board of county commissioners acts as the governing body of these entities. Complete financial statements for each component unit may be obtained from: Clatsop County Budget and Finance, 800 Exchange Street, Suite 310, Astoria, Oregon 97103.

The County reports one discretely presented component unit: Clatsop County Housing Authority. The Authority provides safe and affordable housing to low-income residents of Clatsop County, Oregon and is governed by the board of county commissioners. The County is not financially responsible for the Authority, but the nature and significance of its financial relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. On October 23, 2013, the board of county commissioners voted to merge the Authority with Northwest Oregon Housing Authority (NOHA). A copy of their financial statements may be obtained by writing to: Clatsop County Housing Authority, 1508 Exchange Street, Suite 101, Astoria, Oregon 97103.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the activities of the County.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges for goods and services provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 received within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes, investment earnings, and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and have therefore been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The County reports the following major governmental funds:

General Funds

General Fund – The General Fund is the primary operating fund of the County. It accounts for all financial resources except those required to be accounted for in another fund.

Insurance Reserve Fund – The Insurance Reserve Fund accounts for the receipts received for insurance reductions and the fund is used to buy out responsibility for claims.

Special Revenue Funds

General Roads Fund – The General Roads Fund accounts for the receipt and expenditure of state gasoline taxes. These expenditures include construction, reconstruction, improvement, repair maintenance, and operations of the County's roads.

Industrial Development Revolving Fund – The Industrial Development Revolving Fund accounts for the activities of the County's North Coast Business Park property.

Road District No. 1 Fund – The Road District No. 1 Fund accounts for the maintenance and improvements of County roads. The main sources of revenue are derived from property taxes and timber sales.

Capital Projects Fund

Special Projects Fund – The Special Projects Fund accounts for discretionary revenue from timber sales in order to fund limited-duration General Fund expenditures for capital or special projects.

Additionally, the County reports the following nonmajor governmental funds:

Special Revenue Funds

County Clerk Records, Animal Shelter Donations, Rural Law Enforcement, Child Support, Juvenile Crime Prevention, Community Corrections P & P, Marine Patrol, Gambling/Drug Task Force, Child Custody Mediation and Drug Project, Liquor Enforcement, Courthouse Security, State Timber Enforcement, Building Codes, Land Corner Preservation, Bike Paths, Culture and Recreation – Fair Board, CEDC Fisheries, Video Lottery, Public Health, Mental Health Grants, Law Library, and 4-H and Extension Funds – These funds account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Debt Service Funds

Bond Proceeds and Retirement Fund and Bond and UAL Reserve Fund – These funds account for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

Capital Projects Funds

General Roads Equipment Replacement Fund and Park and Land Acquisition and Maintenance Fund – These funds account for expenditures on major construction projects or equipment acquisition. The principal sources of revenue are sale of property, state timber allocations, and long-term debt proceeds.

The following funds do not meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus* as amended, for presentation as major funds; however, management considers the funds to be particularly important to financial statement users and has therefore elected to present the following funds as major proprietary funds:

Enterprise Funds

Westport Sewer Operating Fund – The Westport Sewer Operating Fund accounts for the disposal of solid waste generated from the Westport District of Clatsop County. The principal funding sources are collection fees and assessments from property owners.

Westport Sewer Equipment Replacement Fund – The Westport Sewer Equipment Replacement Fund accounts for monies accumulated for future equipment acquisitions and loan service payments for prior wastewater treatment improvements.

Jail Commissary Fund – The Jail Commissary Fund accounts for the sales and related expenses of commissary items to inmates.

The County reports the following fiduciary fund:

Agency Fund – The Agency Fund accounts for resources received and held by the County in a fiduciary capacity. Disbursements from this fund are made in accordance with the trust agreement or applicable legislative enactment for the fund.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transfers between the governmental funds and the proprietary funds, as well as charges between the functions of the County. Elimination of these transactions would distort the direct costs and program revenues reported for the various functions concerned and their respective 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. 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 nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the County to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)

2. Inventory and Prepaid Items

Inventories consist of expendable supplies held for maintenance and improvements and are valued at cost on a first-in/first-out basis. The cost of purchased inventory is recorded as a disbursement at the time of purchase.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

3. Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

Uncollected property taxes are shown as assets in the governmental funds. Property taxes received within approximately 60 days of fiscal year-end are recognized as revenue, while the remaining amount of taxes receivable are recorded as unavailable revenue because they are not deemed available to finance operations of the current period.

The permanent tax rates per \$1,000 of assessed value for the County and its component units are as follows:

<u>Entity</u>	<u>Rate</u>
Clatsop County	1.5338
Clatsop County 4-H and Extension Service District	0.0534
Clatsop County Road District No. 1	1.0175
Clatsop County Rural Law Enforcement District	0.7195

In addition, the County voters approved a five-year local option levy for operations and maintenance of the County fairgrounds. The tax rate is 0.07 per \$1,000 of assessed value and expires in 2016.

4. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)

4. Capital Assets (Continued)

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized.

Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed on the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles and heavy equipment	5
Office furniture and equipment	5
Land improvements	25
Infrastructure	25-40
Building improvements	40

5. Compensated Absences

Amounts of vested or accumulated vacation leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities on the statement of net position. In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

6. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the obligations using the effective interest method. Long-term liabilities are reported net of the applicable premium or discount.

In the fund financial statements, governmental fund types recognize premiums, discounts, and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources, while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)

7. Retirement Plans

Most of the County's employees participate in Oregon's Public Employees Retirement System (PERS). Contributions are made on a current basis as required by the plan and are recorded as expenses or expenditures.

8. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period and so will not be recognized as an outflow of resources until then. The County has two items that qualify for reporting in this category, which are deferred amounts related to pensions and repayment of property tax appeal. These amounts are deferred and recognized as outflows of resources when the County recognizes pension expenses/ expenditures and payment on the obligation. Deferred outflows of amounts related to pensions and repayment of property tax appeal are included in the government-wide statement of net position.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and therefore, will not be recognized as an inflow of resources until that time. The County has three items that qualify for reporting in this category, which are unavailable revenue from property taxes, unearned grant revenue, and deferred amounts related to pensions. Unavailable revenue from property taxes and unearned grant revenue are deferred and recognized as inflows of resources in the period that the amounts become available. Unavailable revenue from property taxes is reported in the balance sheet. Unearned grant revenue is reported in the government-wide statement of net position and the balance sheet. Deferred amounts related to pensions are deferred and recognized as inflows of resources in the period when the County recognizes pension income. Deferred inflows of amounts related to pensions are included in the government-wide statement of net position.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense information about the net position of the Oregon Public Employees Retirement System (OPERS) and additions to/deductions from OPERS' net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows and Inflows of Resources, and Equity (Continued)

9. Fund Equity

The County reports fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the County itself, using its highest level of decision-making authority (i.e., board of county commissioners). To be reported as committed, amounts cannot be used for any other purpose unless the County takes the same highest-level action to remove or change the constraint.
- Assigned fund balance – amounts the County intends to use for a specific purpose. Intent can be expressed by the board of county commissioners or by an official or body to which the board of county commissioners delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

Commitment of fund balance is accomplished through adoption of the budget resolution by the board of county commissioners. Further, commitments of fund balance may be modified or rescinded only through approval of the board of county commissioners via resolution or ordinance. Authority to assign fund balances has been granted to the County Budget Officer.

The County has not formally adopted a minimum fund balance policy.

E. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The County budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and enterprise funds. All funds are budgeted on the modified accrual basis of accounting.

The County begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the board of county commissioners by resolution prior to the beginning of the County's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total instruction, support services, enterprise and community services, debt service, facilities acquisition and construction, interfund transfers, and operating contingency are the levels of control for the funds established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the board of county commissioners at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of county commissioners. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of county commissioners. During the year, there were no supplemental budgets. The County does not use encumbrances and appropriations lapse at year-end.

Budget amounts shown in the financial statements reflect the original budget amounts and 23 approved appropriation transfers.

B. Noncompliance with Oregon Budget Law

An appropriation change was made to an organizational unit within the Capital Projects Fund subsequent to the public hearing. Inadvertently, the budget was adopted with the change although the proposed budget had not been returned to the budget committee for approval. The appropriation category change affected fund expenditures by more than 10%.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Clatsop County maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. Fair value is determined at the quoted market price, if available; otherwise, the fair value is estimated based on the amount at which the investment could be exchanged in a current transaction between willing parties, other than a forced liquidation sale. Investments in the State of Oregon Local Government Investment Pool (LGIP) are stated at fair value.

The Oregon State Treasury administers the LGIP. The LGIP is an open-ended, no-load, diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the state's short-term funds. To provide regulatory oversight, the Oregon Legislature established the Oregon Short-Term Fund Board and LGIP investments are approved by the Oregon Investment Council. The fair value of the County's position in the LGIP is the same as the value of the pool shares.

Credit Risk

Oregon statutes authorize the County to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The County has an adopted investment policy that was reviewed by the Oregon Short Term Fund Board and complies with state statutes.

Investments

As of June 30, 2016, the County had the following investments:

	<u>Credit Quality</u> <u>Rating</u>	<u>Maturities</u>	<u>Fair Value</u>
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 31,071,774</u>

Interest Rate Risk

The County's policy limits investment maturities to 18 months as a means of managing its exposure to fair value losses arising from increases in interest rates.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Concentration of Credit Risk

The County's policy places a limit on the amount that may be invested in any one insurer, as follows:

	<u>Amount</u>
Oregon Local Government Investment Pool	100%
Certificates of deposit	25%
United States Treasury bills, bonds, notes	25%
Banker's acceptance (BAs) OR issue	25%
Repurchase agreements (all to be fully collateralized by US government and US obligation mark to market)	10%

Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of a counterparty, the County will not be able to recover the value of its investments that are in the possession of an outside party. The County does not have a policy that limits the amount of investments that can be held by counterparties.

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the County's deposits may not be returned. All County deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The County holds accounts at US Bank and Columbia Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and an additional \$250,000 for time and savings accounts per institution. At June 30, 2016, the County's had deposits of \$275,794 insured by the FDIC and \$1,179,497 covered by the PFCP.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Deposits

The County's deposits and investments at June 30, 2016 are as follows:

Cash on hand	\$ 550
Checking accounts	984,138
Total investments	<u>31,071,774</u>
Total deposits and investments	<u><u>\$ 32,056,462</u></u>

Deposits and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 6,053,559
Insurance Reserve Fund	339,750
General Roads Fund	173,960
Special Projects Fund	6,349,673
Nonmajor governmental funds	<u>588,974</u>
Total governmental activities - unrestricted	<u>13,505,916</u>
Business-type activities - unrestricted	
Westport Sewer Operating Fund	42,276
Westport Sewer Equipment Replacement Fund	52,695
Jail Commissary Fund	<u>20,420</u>
Total business-type activities - unrestricted	<u>115,391</u>
Subtotal unrestricted deposits and investments	<u>13,621,307</u>
Governmental activities - restricted	
General Roads Fund	5,083,552
Industrial Development Revolving Fund	3,619,314
Road District No. 1 Fund	593,987
Nonmajor governmental funds	<u>9,138,302</u>
Subtotal restricted deposits and investments	<u>18,435,155</u>
Total deposits and investments	<u><u>\$ 32,056,462</u></u>

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

B. Property Tax Assessment Appeal

The County established a tax reserve trust account with the Clatsop County Tax Department for a petition of property tax assessment refund filed by Georgia Pacific Corporation. During the year, \$31,045 in the reserve was turned over to the County as unsegregated taxes in accordance with provisions of ORS 311.814. As of June 30, 2016, the balance of the reserve was \$243,639. See Note III-G.2v.

C. Capital Assets

Capital asset activity for the year ended June 30, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 6,828,128	\$ -	\$ (40,668)	\$ 6,787,460
Construction in progress	1,210,520	1,672,117	-	2,882,637
Infrastructure	<u>66,822,552</u>	<u>-</u>	<u>-</u>	<u>66,822,552</u>
Total capital assets not being depreciated	<u>74,861,200</u>	<u>1,672,117</u>	<u>(40,668)</u>	<u>76,492,649</u>
Capital assets being depreciated				
Buildings and improvements	21,358,775	245,372	-	21,604,147
Equipment and vehicles	8,936,922	774,179	(505,812)	9,205,289
Infrastructure	285,249,825	-	-	285,249,825
Computer equipment	1,307,264	202,146	-	1,509,410
Furniture and fixtures	300,374	-	-	300,374
Tools and equipment	1,360,896	70,605	(22,479)	1,409,022
Intangibles	<u>2,155,533</u>	<u>-</u>	<u>-</u>	<u>2,155,533</u>
Total capital assets being depreciated	<u>320,669,589</u>	<u>1,292,302</u>	<u>(528,291)</u>	<u>321,433,600</u>
Less accumulated depreciation for				
Buildings and improvements	(7,602,144)	(602,643)	-	(8,204,787)
Equipment and vehicles	(7,294,910)	(466,245)	505,812	(7,255,343)
Infrastructure	(203,803,477)	(7,467,730)	-	(211,271,207)
Computer equipment	(1,117,386)	(72,627)	-	(1,190,013)
Furniture and fixtures	(192,366)	(33,243)	-	(225,609)
Tools and equipment	(1,133,121)	(28,080)	22,479	(1,138,722)
Intangibles	<u>(2,129,883)</u>	<u>(7,452)</u>	<u>-</u>	<u>(2,137,335)</u>
Total accumulated depreciation	<u>(223,273,287)</u>	<u>(8,678,020)</u>	<u>528,291</u>	<u>(231,423,016)</u>
Total capital assets being depreciated, net	<u>97,396,302</u>	<u>(7,385,718)</u>	<u>-</u>	<u>90,010,584</u>
Governmental activities capital assets, net	<u>\$ 172,257,502</u>	<u>\$ (5,713,601)</u>	<u>\$ (40,668)</u>	<u>\$ 166,503,233</u>

(Continued)

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Capital Assets (Continued)

(Continued)	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities				
Capital assets not being depreciated				
Land	\$ 22,039	\$ -	\$ -	\$ 22,039
Capital assets being depreciated				
Buildings and improvements	2,332,748	-	-	2,332,748
Equipment and vehicles	136,024	-	-	136,024
Computer equipment	<u>9,818</u>	<u>-</u>	<u>-</u>	<u>9,818</u>
Total capital assets being depreciated	<u>2,478,590</u>	<u>-</u>	<u>-</u>	<u>2,478,590</u>
Less accumulated depreciation for				
Buildings and improvements	(1,828,217)	(78,714)	-	(1,906,931)
Equipment and vehicles	(132,636)	(3,388)	-	(136,024)
Computer equipment	<u>(9,818)</u>	<u>-</u>	<u>-</u>	<u>(9,818)</u>
Total accumulated depreciation	<u>(1,970,671)</u>	<u>(82,102)</u>	<u>-</u>	<u>(2,052,773)</u>
Total capital assets being depreciated, net	<u>507,919</u>	<u>(82,102)</u>	<u>-</u>	<u>425,817</u>
Business-type activities capital assets, net	<u>\$ 529,958</u>	<u>\$ (82,102)</u>	<u>\$ -</u>	<u>\$ 447,856</u>

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Capital Assets (Continued)

Capital assets are reported on the statement of net position as follows:

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land	\$ 6,787,460	\$ -	\$ 6,787,460
Construction in progress	2,882,637	-	2,882,637
Infrastructure - non-depreciable	66,822,552	-	66,822,552
Buildings and improvements	21,604,147	(8,204,787)	13,399,360
Equipment and vehicles	9,205,289	(7,255,343)	1,949,946
Infrastructure - depreciable	285,249,825	(211,271,207)	73,978,618
Computer equipment	1,509,410	(1,190,013)	319,397
Furniture and fixtures	300,374	(225,609)	74,765
Tools and equipment	1,409,022	(1,138,722)	270,300
Intangibles	<u>2,155,533</u>	<u>(2,137,335)</u>	<u>18,198</u>
 Total governmental activities capital assets	 <u>397,926,249</u>	 <u>(231,423,016)</u>	 <u>166,503,233</u>
Business-type activities			
Land	22,039	-	22,039
Buildings and improvements	2,332,748	(1,906,931)	425,817
Equipment and vehicles	136,024	(136,024)	-
Computer equipment	<u>9,818</u>	<u>(9,818)</u>	<u>-</u>
 Total business-type activities capital assets	 <u>2,500,629</u>	 <u>(2,052,773)</u>	 <u>447,856</u>
 Total capital assets	 <u>\$ 400,426,878</u>	 <u>\$ (233,475,789)</u>	 <u>\$ 166,951,089</u>

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Capital Assets (Continued)

Depreciation expense is recorded on the statement of activities as follows:

Governmental activities	
General government	\$ 688,817
Public safety	214,177
Land use, housing, and transportation	7,164,257
Parks, culture, and recreation	167,576
Economic development	439,435
Health and human services	<u>3,758</u>
Total governmental activities	<u>\$ 8,678,020</u>
Business-type activities	
Westport sewer	\$ 78,714
Jail commissary	<u>3,388</u>
Total business-type activities	<u>\$ 82,102</u>

D. Interfund Transfers

Interfund transfers during the year consisted of:

	Transfers in:				
	General Fund	Special Projects Fund	Nonmajor Governmental Funds	Westport Sewer Equipment Replacement Fund	Total
Transfers out:					
General Fund	\$ -	\$ 2,907,285	\$ 461,900	\$ -	\$ 3,369,185
General Roads Fund	-	-	329,380	-	329,380
Special Projects Fund	-	-	490,000	-	490,000
Nonmajor governmental funds	252,336	94,054	-	-	346,390
Westport Sewer Operating Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Total	<u>\$ 252,336</u>	<u>\$ 3,001,339</u>	<u>\$ 1,281,280</u>	<u>\$ 2,000</u>	<u>\$ 4,536,955</u>

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

D. Interfund Transfers (Continued)

The primary purposes of the interfund transfers in are summarized below by fund:

General Fund – This transfer was made per the board policy in conjunction with the recommendation of the Long-Term Financial Plan to contribute excess timber revenues to the cost of capital projects.

Special Projects Fund – To provide for debt service and to reserve funds for future unfunded liability costs associated with the County's pension liability.

Nonmajor governmental funds – To fund operations to help County facility services.

Westport Sewer Equipment Replacement Fund – To help cover the maintenance and equipment replacement costs for operation of the Westport Sewer.

E. Operating Leases

The County leases buildings and office equipment under non-cancelable operating leases. For the year ended June 30, 2016, total lease payments amounted to \$178,399.

Future minimum payments for the leases are as follows:

Year Ending June 30	Amount
2017	\$ 78,503
2018	68,651
2019	58,491
2020	59,403
2021	<u>60,853</u>
	<u>\$ 325,901</u>

F. Changes in Compensated Absences

The following is a summary of compensated absences transactions for the year:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Compensated absences	<u>\$ 959,027</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 959,027</u>

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

G. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the year:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
Loan - Dell Lease	5.79%	\$ 7,577	\$ 1,921	\$ -	\$ 1,921	\$ -	\$ -
Loan - Dell Lease 15-19	3.55%	164,046	-	164,046	41,012	123,034	41,012
Solutions Yes Copier Lease	0.00%	20,640	-	20,640	1,032	19,608	4,128
Loan - Columbia State Bank Series 2014	2.87%	2,000,000	2,000,000	-	133,333	1,866,667	133,333
Loan - Bank of America Series 2012	2.18%	<u>2,550,800</u>	<u>1,821,152</u>	<u>-</u>	<u>243,639</u>	<u>1,577,513</u>	<u>248,950</u>
Total governmental activities		<u>\$ 4,743,063</u>	<u>\$ 3,823,073</u>	<u>\$ 184,686</u>	<u>\$ 420,937</u>	<u>\$ 3,586,822</u>	<u>\$ 427,423</u>
Business-type activities							
Loan - Department of Environmental Quality	2.81%	<u>\$ 112,250</u>	<u>\$ 76,115</u>	<u>\$ -</u>	<u>\$ 5,415</u>	<u>\$ 70,700</u>	<u>\$ 5,569</u>

Funds that usually liquidate accrued compensated absences include the General Fund, General Roads Fund, and several nonmajor governmental funds.

2. Governmental Activities Loans Payable

i. Dell Lease

On May 15, 2013, the County signed a lease agreement with Dell for the purchase of computer equipment. This lease agreement qualifies as a capital lease for accounting purposes and has therefore been recorded at the present value of minimum lease payments as of the inception date. Interest is fixed at 5.79% and payments of \$1,910 are due annually. As of June 30, 2016, the lease had been paid in full.

ii. Dell Lease 15-19

On May 15, 2015, the County signed a lease agreement with Dell for the purchase of computer equipment; however the agreement did not take effect until the beginning of the fiscal year ended June 30, 2016. This lease agreement qualifies as a capital lease for accounting purposes and has therefore been recorded at the present value of minimum lease payments as of the inception date. Interest is fixed at 3.55% and payments of \$42,467 are due annually.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

G. Long-Term Liabilities (Continued)

2. Governmental Activities Loans Payable (Continued)

iii. Solutions Yes Copier Lease

On April 14, 2016, the County signed a lease agreement with Solutions Yes for the purchase of copiers and printers. This lease agreement qualifies as a capital lease for accounting purposes and has therefore been recorded at the present value of minimum lease payments as of the inception date. Interest is fixed at 0% and payments of \$344 are due monthly.

iv. Columbia State Bank Series 2014

On July 1, 2014, the County signed an agreement with Columbia State Bank for \$2,000,000 to finance the remodel of the county parole and probation facility. Interest is fixed at 2.87%. Principal payments are to commence in July 2015 and continue to be made semiannually on January 15 and July 15 of each year.

v. Assessment Taxation Reserve Account

In May 2012, Clatsop County, the Oregon Department of Revenue, and the Oregon Department of Justice reached an agreement with Georgia-Pacific, the County's largest property taxpayer, in connection with a property tax appeal. Under this agreement, the County refunded property taxes in the amount of \$2,500,000 to Georgia-Pacific. In August 2012, to facilitate this refund, the County issued long-term obligations in the amount of \$2,550,800, bearing interest at 2.18% and maturing over 10 years.

The County has executed an intergovernmental agreement with taxing districts affected by this refund with each taxing district contributing to the annual debt service payment based on its respective property tax distribution percentage established by the Clatsop County Assessment and Taxation Department. The County's and its component units' initial share of the long-term obligation amounted to \$441,899. As of June 30, 2016, the County's commitment toward the long-term obligation amounted to \$283,693. The County has established a reserve account in accordance with ORS 311.814 with the Clatsop County Assessment and Taxation Department in the amount of \$251,325, which will be used to pay down the County's remaining share of the long-term obligation. Any amount of the reserve account not used for the satisfaction of this obligation will be returned to the taxing district as unsegregated taxes. As of June 30, 2016, the total debt outstanding on the long-term obligation amounted to \$1,577,513.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

G. Long-Term Liabilities (Continued)

3. Governmental Activities Future Maturities of Long-Term Liabilities

Year Ending June 30	Loans		
	Principal	Interest	Total
2017	\$ 427,423	\$ 88,355	\$ 515,778
2018	432,850	78,900	511,750
2019	438,394	69,474	507,868
2020	403,050	58,473	461,523
2021	407,808	48,910	456,718
2022-2026	943,960	132,123	1,076,083
2027-2031	<u>533,337</u>	<u>30,996</u>	<u>564,333</u>
Total	<u>\$ 3,586,822</u>	<u>\$ 507,231</u>	<u>\$ 4,094,053</u>

4. Business-Type Activities Loan Payable – Department of Environmental Quality

On August 1, 2005, Westport Sewer Service District signed an agreement with the Oregon Department of Environmental Quality (DEQ) Clean Water State Revolving Fund (CWSRF) to finance wastewater system improvements. Interest is fixed at 2.81%. Payments of \$3,758 are made semiannually on February 1 and August 1.

5. Business-Type Activities Loan Payable – Covenant Violation

The County is required to set aside 1.5 times the average annual debt service into a reserve account, and provide the DEQ with rate reviews and audited financial statements. As of June 30, 2016, it was determined that this was not taking place.

6. Business-Type Activities Future Maturities of Long-Term Liabilities

Year Ending June 30	Loan		
	Principal	Interest	Total
2017	\$ 5,569	\$ 1,947	\$ 7,516
2018	5,726	1,790	7,516
2019	5,887	1,629	7,516
2020	6,054	1,462	7,516
2021	6,226	1,290	7,516
2022-2026	33,873	3,707	37,580
2027-2031	<u>7,365</u>	<u>155</u>	<u>7,520</u>
Total	<u>\$ 70,700</u>	<u>\$ 11,980</u>	<u>\$ 82,680</u>

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

H. Constraints on Fund Balance

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	Insurance Reserve Fund	General Roads Fund	Industrial Development Revolving Fund	Road District No. 1 Fund	Special Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:								
Nonspendable								
Inventory	\$ -	\$ -	\$ 280,945	\$ -	\$ -	\$ -	\$ -	\$ 280,945
Prepaid items	-	-	-	-	-	-	350	350
Restricted for:								
Highways and streets	-	-	5,083,552	-	617,437	-	369,126	6,070,115
Education	-	-	-	-	-	-	324,976	324,976
Economic development	-	-	-	3,619,314	-	-	825,730	4,445,044
Health and human services	-	-	-	-	-	-	582,759	582,759
Public safety	-	-	-	-	-	-	4,538,660	4,538,660
County fair	-	-	-	-	-	-	1,073,959	1,073,959
Land corner preservation	-	-	-	-	-	-	221,164	221,164
Parks	-	-	-	-	-	-	1,028,823	1,028,823
Animal shelter	-	-	-	-	-	-	146,337	146,337
Other	-	-	-	-	-	-	3,318	3,318
Committed to:								
Capital projects	-	-	-	-	-	6,200,634	5,054	6,205,688
Assigned to:								
Insurance reserve	-	338,400	-	-	-	-	-	338,400
Debt service	-	-	-	-	-	-	778,539	778,539
Unassigned	<u>5,833,017</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,833,017</u>
Total fund balances	<u>\$ 5,833,017</u>	<u>\$ 338,400</u>	<u>\$ 5,364,497</u>	<u>\$ 3,619,314</u>	<u>\$ 617,437</u>	<u>\$ 6,200,634</u>	<u>\$ 9,898,795</u>	<u>\$ 31,872,094</u>

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

B. Pension Plan

1. Plan Description

Employees of the County are provided with pensions through the Oregon Public Employees Retirement System (OPERS), a cost-sharing, multiple-employer, defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement System Board to administer and manage the system. All benefits of the system are established by the legislature, pursuant to Oregon Revised Statutes (ORS) Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available comprehensive annual financial report and actuarial valuation, both of which can be obtained at: http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx.

2. Benefits Provided

a. Tier One/Tier Two Retirement Benefit (ORS Chapter 238)

Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0% for police and fire employees, 1.67% for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 60. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

a. Tier One/Tier Two Retirement Benefit (ORS Chapter 238) (Continued)

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

Benefit Changes after Retirement

After retirement, members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.630, monthly benefits are adjusted annually through cost-of-living adjustments (COLA). Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25% on the first \$60,000 of annual benefit and 0.15% on annual benefits above \$60,000.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

b. OPSRP Pension Program (Defined Benefit)

Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50% of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credit before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45% of the member's salary determined as of the last full month of employment before the disability occurred.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

b. OPSRP Pension Program (Defined Benefit) (Continued)

Benefit Changes after Retirement

Under ORS 238A.210, monthly benefits are adjusted annually through cost-of-living adjustments (COLA). Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25% on the first \$60,000 of annual benefit and 0.15% on annual benefits above \$60,000.

c. OPSRP Individual Account Program (IAP)

Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, or 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives, in a lump sum, the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping

OPERS contracts with Voya Financial to maintain IAP participant records.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

3. Contributions

PERS' funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2013 actuarial valuation as subsequently modified by 2015 legislated changes in benefit provisions. The rates, based on a percentage of payroll, first became effective July 1, 2015. Employer contributions for the year ended June 30, 2016 were \$995,623, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2016 were 12.13% for Tier One/Tier Two general service members, 12.13% for Tier One/Tier Two police and fire members, 4.95% for OPSRP Pension Program general service members, 9.06% for OPSRP Pension Program police and fire members, and 6% for OPSRP IAP.

C. Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the County reported a liability of \$7,251,178 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension asset/liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2013 rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan, relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the County's proportion was 0.1263%, which decreased from its proportion of 0.1308% measured as of June 30, 2014.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

C. Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2016, the County recognized pension expense (income) of \$5,969,683. At June 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 391,020	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on investments	-	1,520,011
Changes in proportion	-	76,785
Differences between employer contributions and proportionate share of contributions	<u>-</u>	<u>570,839</u>
Total (prior to post measurement date contributions)	391,020	2,167,635
Contributions subsequent to the measurement date	<u>995,623</u>	<u>-</u>
Total	<u>\$ 1,386,643</u>	<u>\$ 2,167,635</u>

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Amortization Period Ending June 30</u>	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
2017	\$ 1,084,491	\$ 881,472
2018	88,868	881,472
2019	88,868	881,472
2020	88,868	(519,393)
2021	<u>35,548</u>	<u>42,612</u>
	<u>\$ 1,386,643</u>	<u>\$ 2,167,635</u>

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

D. Actuarial Assumptions

The employer contribution rates effective July 1, 2013 through June 30, 2015, and effective July 1, 2015 through June 30, 2017, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

The total pension liability in the December 31, 2013 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2013
Measurement Date	June 30, 2015
Experience Study Report	2014, published September 2015
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.75%
Long-Term Expected Rate of Return	7.75%
Discount Rate	7.75%
Projected Salary Increases	3.75% overall payroll growth
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and grade COLA
Mortality	<p>Health retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: Mortality rates are a percentage of health retiree rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are a percentage (65% for males, 90% for females) of the RP-2000 statistic combined disabled mortality sex-distinct table.</p>

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

D. Actuarial Assumptions (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even-numbered years. The methods and assumptions shown above are based on the 2014 Experience Study, which reviewed experience for the four-year period ended on December 31, 2014.

E. Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2013, the Public Employees Retirement System Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment of the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class/Strategy	Assumed Asset Allocation		
	Low Range	High Range	Target
Cash	0.00 %	3.00 %	0.00 %
Debt Securities	15.00 %	25.00 %	20.00 %
Public Equity	32.50 %	42.50 %	37.50 %
Private Equity	16.00 %	24.00 %	20.00 %
Real Estate	9.50 %	15.50 %	12.50 %
Alternative Equity	0.00 %	10.00 %	10.00 %
Opportunity Portfolio	0.00 %	3.00 %	<u>0.00 %</u>
Total			<u>100.00 %</u>

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

E. Long-Term Expected Rate of Return (Continued)

Asset Class	Target Allocation	Compounded Annual Return (Geometric)
Core Fixed Income	7.20 %	4.50 %
Short-Term Bonds	8.00 %	3.70 %
Intermediate-Term Bonds	3.00 %	4.10 %
High Yield Bonds	1.80 %	6.66 %
Large Cap US Equities	11.65 %	7.20 %
Mid Cap US Equities	3.88 %	7.30 %
Small Cap US Equities	2.27 %	7.45 %
Developed Foreign Equities	14.21 %	6.90 %
Emerging Foreign Equities	5.49 %	7.40 %
Private Equities	20.00 %	8.26 %
Opportunity Funds / Absolute Return	5.00 %	6.01 %
Real Estate (Property)	13.75 %	6.51 %
Real Estate (REITS)	2.50 %	6.76 %
Commodities	<u>1.25 %</u>	6.07 %
Total	<u>100.00 %</u>	
Assumed Inflation - Mean		2.75 %

F. Depletion Date Projection

GASB Statement No. 68 generally requires that a blended discount rate be used to measure the total pension liability (the actuarial accrued liability calculated using the individual entry age normal cost method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's net position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the net position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB Statement No. 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB Statement No. 68 (paragraph 67) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. The Governmental Accounting Standards Board does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

F. Depletion Date Projection (Continued)

The following circumstances justify an alternative evaluation for sufficiency for PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB Statement No. 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience that might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB Statement No. 68 would clearly indicate that the net position is always projected to be sufficient to cover benefit payments and administrative expenses.

G. Discount Rate

The discount rate used to measure the total pension liability was 7.75% for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.75%) or one percentage point higher (8.75%) than the current rate:

	1% Decrease (6.75%)	Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability (asset)	\$ 17,500,448	\$ 7,251,178	\$ (1,386,264)

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

I. Pension Plan Net Position

Detailed information about the pension plan's net position is available in the separately issued OPERS financial report.

J. Changes in Plan Provisions During the Measurement Period

On April 30, 2015, the Oregon Supreme Court ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients.

OPERS members who have accrued benefits before and after the effective periods of the 2013 legislation will have a blended COLA rate when they retire.

This change in benefit terms was reflected in the current valuation.

K. Changes in Plan Provision Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2015 measurement date.

L. Other Post-Employment Benefits

1. Post-Retirement Health Benefits

Plan Description

The County provides other post-employment benefits (OPEB) for employees, retirees, spouses, and dependents through a single-employer defined contribution plan in the form of group health insurance benefits. As required by ORS 243.303(2), retirees who were hired after July 1, 2003 are allowed to continue, at the retirees' expense, coverage under the group health insurance plan until age 65. The difference between the premium actually paid by the retirees under the group insurance plan and the premium that they would pay if they were not included in the plan is considered to be an implicit subsidy under the provisions of GASB Statement No. 45. The plan does not issue a separate standalone financial report.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

L. Other Post-Employment Benefits (Continued)

1. Post-Retirement Health Benefits (Continued)

Membership

The County's membership in the plan at August 1, 2014 (the date of the last actuarial valuation) consisted of the following:

Active employees	174
Retirees, spouses, or dependents	<u>13</u>
Total	<u><u>187</u></u>

Contributions and Funding Policy

The County funds the plan only to the extent of current year insurance premium requirements on a pay-as-you-go basis. The premium requirements for the County are as follows:

For retirees	\$ 658
For spouses of retirees	739

The County has not established an irrevocable trust to accumulate assets to fund the cost of the net OPEB obligation that arises from the implicit subsidy.

Annual OPEB Cost and Net OPEB Obligation (Asset)

The County had its latest actuarial valuation performed as of August 1, 2014 to determine the unfunded accrued actuarial liability (UAAL) and annual required contribution (ARC) as of that date. The ARC represents a level funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The annual OPEB cost is equal to the ARC as follows:

Normal cost	\$ 69,525
Amortization of UAAL	<u>136,310</u>
Annual required contribution	<u><u>\$ 205,835</u></u>

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

L. Other Post-Employment Benefits (Continued)

1. Post-Retirement Health Benefits (Continued)

The County's annual OPEB cost, net OPEB obligation, and percentage of annual OPEB cost contributed to the plan are summarized as follows:

	<u>2016</u>	<u>2015</u>
Annual required contribution	\$ 205,835	\$ 495,083
Interest on net OPEB obligation	66,487	59,634
Adjustment to ARC for net OPEB obligation	<u>(228,414)</u>	<u>(204,872)</u>
Annual OPEB cost	43,908	349,845
Expected contributions	<u>(81,577)</u>	<u>(153,960)</u>
Increase (decrease) in net OPEB obligation	(37,669)	195,885
Net OPEB obligation - beginning of fiscal year	<u>1,899,636</u>	<u>1,703,751</u>
Net OPEB obligation - end of fiscal year	<u>\$ 1,861,967</u>	<u>\$ 1,899,636</u>
Percentage of annual OPEB cost contributed	186.00%	44.00%

Actuarial Methods and Assumptions

Actuarial valuations will be performed every two years for the County's OPEB plan. Projects of benefits for financial reporting purposes are based on the plan as understood by the employer and plan members and include the types of benefits provided at the time of each valuation and historical patterns of sharing of benefit costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets consistent with the long-term perspective of the calculations.

In the August 1, 2014 actuarial valuation, the projected unit credit actuarial cost method was used to determine contribution levels comprised of normal cost and amortization payments. The actuarial assumptions included a 3.5% rate for discounting future liabilities, a payroll growth rate of 2.75% per year, annual premium rate increases from 5.75% in 2014 to 4.75% in 2069, and participation rate of 40% of future retirees electing coverage under the plan. The unfunded actuarial accrued liability is being amortized using a level percent of payroll over a period of 10 years. As of August 1, 2013, the remaining amortization period is nine years.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

L. Other Post-Employment Benefits (Continued)

1. Post-Retirement Health Benefits (Continued)

Funded Status

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the basic financial statements, presents multi-year trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

M. Contingency – Sick Leave

Portions of amounts accumulated at any point in time can be expected to be redeemed before termination of employment; however, such redemptions cannot be reasonably estimated. As of June 30, 2016, employees of the County had accumulated 7,120 days of sick leave.

N. Litigation

The County, in the regular course of business, is named as a defendant in various lawsuits. The likely outcomes of these lawsuits are not determinable at this time and the County does not believe that the ultimate resolutions of these lawsuits will have material, adverse effects on the County's financial position.

O. Construction Commitments

The County had three major construction projects in progress that totaled \$2,882,637 during the 2015-2016 fiscal year. Two of the three major construction projects that were under construction were near completion and were being implemented for the 2016-2017 fiscal year. The third project that continues to be in progress into the 2016-2017 fiscal year is the Household Hazardous Waste Facility of which the total project is projected to cost \$600,000 and the County has spent \$29,644 to date.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

P. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued the following pronouncements that have future effective dates that will impact future financial presentations. Management has not currently determined what impact implementation of the following statements will have on future financial statements.

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* will be effective for the County beginning with its fiscal year ending June 30, 2017. This statement replaces the requirements for GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as well as the requirements of GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. This statement improves the usefulness of information about postemployment benefits other than pensions (OPEB) reported in state and local governments' financial statements.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, will be effective for the County beginning with its fiscal year ending June 30, 2017. This statement replaces the requirements for GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as well as the requirements of GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. This statement improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions.

GASB Statement No. 77, *Tax Abatement Disclosures*, will be effective for the County beginning with its fiscal year ending June 30, 2017. This statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements, and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, will be effective for the County beginning with its fiscal year ending June 30, 2017. This statement amends the scope and applicability of GASB Statement No. 68 and establishes requirements for recognition and measurement of pension expenses, expenditures, liabilities, note disclosures, and required supplementary information.

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants* will be effective for the County beginning with its fiscal year ending June 30, 2017. This statement addresses accounting and financial reporting for certain external investment pools and pool participants. It establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes.

CLATSOP COUNTY
Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2016

IV. OTHER INFORMATION (Continued)

P. New Pronouncements (Continued)

GASB Statement No. 80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14* will be effective for the County beginning with its fiscal year ending June 30, 2017. This statement improves financial reporting by clarifying the financial statement presentation requirements for certain component units.

GASB Statement No. 82, *Pension Issues – an amendment of GASB Statement Nos. 67, 68, and 73*, will be effective for the County beginning with its fiscal year ending June 30, 2017. The requirements of this statement will improve financial reporting by enhancing consistency in the application of financial reporting requirements to certain pension issues.

Q. Subsequent Events

Management has evaluated subsequent events through January 30, 2017, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CLATSOP COUNTY
Oregon

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30	(a) County's proportion of the net pension liability (asset)	(b) County's proportionate share of the net pension liability (asset)	(c) County's covered payroll	(b/c) County's proportionate share of the net position liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2016	0.12629499%	\$ 7,251,178	\$ 12,311,348	58.90%	91.90%
2015	0.13076724%	(2,694,120)	12,350,491	(21.81)%	103.60%
2014	0.13076724%	6,673,244	12,435,570	53.66%	91.97%

Changes in Benefit Terms

On April 30, 2015, the Oregon Supreme Court ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients.

OPERS members who have accrued benefits before and after the effective periods of the 2013 legislation will have a blended COLA rate when they retire.

This change in benefit terms was reflected in the current valuation, but not included in the net pension liability (asset) proportionate shares provided by OPERS for the years ended June 30, 2015 and 2014.

Changes of Assumptions

Details and a comprehensive list of changes in methods and assumptions can be found in the 2012 and 2014 Experience Study for the System, which were published on September 18, 2013 and September 23, 2015. These reports can be found at:
http://www.oregon.gov/pers/Pages/section/financial_reports/mercereports.aspx

CLATSOP COUNTY
Oregon

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) County's covered payroll	(b/c) Contributions as a percent of covered payroll
2016	\$ 995,623	\$ 995,623	\$ -	\$ 12,887,515	7.73%
2015	921,523	921,523	-	12,311,348	7.49%
2014	928,995	928,995	-	12,350,491	7.52%

Changes in Benefit Terms

On April 30, 2015, the Oregon Supreme Court ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients.

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Changes of Assumptions

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CLATSOP COUNTY
Oregon

SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

OTHER POST-EMPLOYMENT HEALTH BENEFITS

Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b)-(a) Unfunded AAL (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	((b-a)/c) UAAL as a Percentage of Covered Payroll
2014	\$ -	\$ 1,098,449	\$ 1,098,449	0%	\$ 11,817,695	9.29%
2012	-	2,324,586	2,324,586	0%	11,852,060	19.61%
2010	-	2,447,112	2,447,112	0%	11,532,021	21.22%
2008	-	3,219,506	3,219,506	0%	11,012,320	29.24%

Schedule of Employer Contributions

Year Ended June 30	Annual Required Contribution	Percentage Contributed	Net OPEB Obligation (Asset)
2016	\$ 43,908	186.00%	\$ 1,861,967
2015	349,845	44.00%	1,899,636
2014	339,193	38.00%	1,703,841
2013	347,726	43.00%	1,495,005
2012	330,719	30.00%	1,297,453

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Property taxes	\$ 8,414,120	\$ 8,414,120	\$ 35,684
Other taxes	238,500	238,500	181,129
Timber and land sales	5,057,130	5,057,130	96,425
Licenses, permits, and fees	333,000	333,000	139,253
Intergovernmental	3,243,570	3,278,613	(10,317)
Charges for services	608,090	608,090	125,697
Fines and forfeitures	28,100	28,100	14,153
Investment earnings	17,000	17,000	25,834
Miscellaneous	<u>1,042,690</u>	<u>1,054,690</u>	<u>56,512</u>
Total revenues	<u>18,982,200</u>	<u>19,029,243</u>	<u>664,370</u>
EXPENDITURES			
Board of Commissioners			
Current			
Personnel services	50	50	(49)
Materials and services	<u>84,600</u>	<u>84,600</u>	<u>(17,408)</u>
Total Board of Commissioners	<u>84,650</u>	<u>84,650</u>	<u>(17,457)</u>
Board of Property Tax Appeals			
Current			
Personnel services	38,040	38,040	(4,457)
Materials and services	<u>2,100</u>	<u>2,100</u>	<u>(510)</u>
Total Board of Property Tax Appeals	<u>40,140</u>	<u>40,140</u>	<u>(4,967)</u>
County Manager			
Current			
Personnel services	288,860	313,860	(29,191)
Materials and services	<u>13,570</u>	<u>28,570</u>	<u>3,550</u>
Total County Manager	<u>302,430</u>	<u>342,430</u>	<u>(25,641)</u>

Budget Basis	Actual		GAAP Basis
	Adjustments		
\$ 8,449,804	\$ -		\$ 8,449,804
419,629	-		419,629
5,153,555	-		5,153,555
472,253	-		472,253
3,268,296	-		3,268,296
733,787	-		733,787
42,253	-		42,253
42,834	-		42,834
<u>1,111,202</u>	<u>-</u>		<u>1,111,202</u>
<u>19,693,613</u>	<u>-</u>		<u>19,693,613</u>
1	-		1
<u>67,192</u>	<u>-</u>		<u>67,192</u>
<u>67,193</u>	<u>-</u>		<u>67,193</u>
33,583	-		33,583
<u>1,590</u>	<u>-</u>		<u>1,590</u>
<u>35,173</u>	<u>-</u>		<u>35,173</u>
284,669	-		284,669
<u>32,120</u>	<u>-</u>		<u>32,120</u>
<u>316,789</u>	<u>-</u>		<u>316,789</u>

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2016

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Human Resources			
Current			
Personnel services	\$ 214,340	\$ 214,340	\$ (848)
Materials and services	<u>145,300</u>	<u>229,300</u>	<u>(56,635)</u>
Total Human Resources	<u>359,640</u>	<u>443,640</u>	<u>(57,483)</u>
Assessment and Taxation			
Current			
Personnel services	1,365,070	1,365,070	(135,923)
Materials and services	<u>91,290</u>	<u>91,290</u>	<u>86</u>
Total Assessment and Taxation	<u>1,456,360</u>	<u>1,456,360</u>	<u>(135,837)</u>
Property Management			
Current			
Personnel services	39,030	39,030	(447)
Materials and services	10,480	10,480	(5,629)
Other charges	<u>300</u>	<u>300</u>	<u>(156)</u>
Total Property Management	<u>49,810</u>	<u>49,810</u>	<u>(6,232)</u>
County Counsel			
Current			
Materials and services	<u>110,200</u>	<u>110,200</u>	<u>(13,256)</u>
Clerk - Admin and Elections			
Current			
Personnel services	231,880	231,880	(23,354)
Materials and services	83,880	83,880	(22,665)
Other charges	<u>-</u>	<u>-</u>	<u>16</u>
Total Clerk - Admin and Elections	<u>315,760</u>	<u>315,760</u>	<u>(46,003)</u>

Budget Basis	Actual		GAAP Basis
	Adjustments		
\$ 213,492	\$ -	\$ 213,492	
<u>172,665</u>	<u>-</u>	<u>172,665</u>	
<u>386,157</u>	<u>-</u>	<u>386,157</u>	
1,229,147	-	1,229,147	
<u>91,376</u>	<u>-</u>	<u>91,376</u>	
<u>1,320,523</u>	<u>-</u>	<u>1,320,523</u>	
38,583	-	38,583	
4,851	-	4,851	
<u>144</u>	<u>-</u>	<u>144</u>	
<u>43,578</u>	<u>-</u>	<u>43,578</u>	
<u>96,944</u>	<u>-</u>	<u>96,944</u>	
208,526	-	208,526	
61,215	-	61,215	
<u>16</u>	<u>-</u>	<u>16</u>	
<u>269,757</u>	<u>-</u>	<u>269,757</u>	

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2016

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Clerk - Records			
Current			
Personnel services	\$ 154,370	\$ 154,370	\$ (12,800)
Materials and services	<u>16,550</u>	<u>16,550</u>	<u>(1,501)</u>
Total Clerk - Records	<u>170,920</u>	<u>170,920</u>	<u>(14,301)</u>
Discretionary Revenue			
Current			
Materials and services	<u>-</u>	<u>-</u>	<u>(1,604)</u>
Budget and Finance			
Current			
Personnel services	343,070	343,070	(24,284)
Materials and services	<u>68,260</u>	<u>80,260</u>	<u>777</u>
Total Budget and Finance	<u>411,330</u>	<u>423,330</u>	<u>(23,507)</u>
Information Systems			
Current			
Personnel services	596,820	596,820	(47,610)
Materials and services	<u>188,800</u>	<u>188,800</u>	<u>(15,963)</u>
Total Information Systems	<u>785,620</u>	<u>785,620</u>	<u>(63,573)</u>
Building and Grounds			
Current			
Personnel services	407,410	407,410	(5,355)
Materials and services	588,120	588,120	(43,221)
Other charges	<u>600</u>	<u>620</u>	<u>(9)</u>
Total Building and Grounds	<u>996,130</u>	<u>996,150</u>	<u>(48,585)</u>
Dues and Special Assessment			
Current			
Materials and services	280,400	280,400	(699)
Other charges	<u>166,000</u>	<u>166,000</u>	<u>(106,472)</u>
Total Dues and Special Assessment	<u>446,400</u>	<u>446,400</u>	<u>(107,171)</u>

Budget Basis	Actual	
	Adjustments	GAAP Basis
\$ 141,570	\$ -	\$ 141,570
<u>15,049</u>	<u>-</u>	<u>15,049</u>
<u>156,619</u>	<u>-</u>	<u>156,619</u>
<u>(1,604)</u>	<u>-</u>	<u>(1,604)</u>
318,786	-	318,786
<u>81,037</u>	<u>-</u>	<u>81,037</u>
<u>399,823</u>	<u>-</u>	<u>399,823</u>
549,210	-	549,210
<u>172,837</u>	<u>-</u>	<u>172,837</u>
<u>722,047</u>	<u>-</u>	<u>722,047</u>
402,055	-	402,055
544,899	-	544,899
<u>611</u>	<u>-</u>	<u>611</u>
<u>947,565</u>	<u>-</u>	<u>947,565</u>
279,701	-	279,701
<u>59,528</u>	<u>-</u>	<u>59,528</u>
<u>339,229</u>	<u>-</u>	<u>339,229</u>

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2016

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
County Tourism			
Current			
Materials and services	\$ 15,000	\$ 15,000	\$ (15,000)
Animal Control			
Current			
Personnel services	228,970	228,970	(17,676)
Materials and services	<u>115,270</u>	<u>125,270</u>	<u>(4,899)</u>
Total Animal Control	<u>344,240</u>	<u>354,240</u>	<u>(22,575)</u>
District Attorney			
Current			
Personnel services	1,514,680	1,514,680	(17,158)
Materials and services	<u>106,900</u>	<u>134,671</u>	<u>(47,259)</u>
Total District Attorney	<u>1,621,580</u>	<u>1,649,351</u>	<u>(64,417)</u>
Medical Examiner			
Current			
Personnel services	-	30,000	36,442
Materials and services	<u>57,500</u>	<u>57,500</u>	<u>(46,634)</u>
Total Medical Examiner	<u>57,500</u>	<u>87,500</u>	<u>(10,192)</u>
Sheriff Support Division			
Current			
Personnel services	347,380	347,380	(13,004)
Materials and services	<u>67,170</u>	<u>67,170</u>	<u>(12,526)</u>
Total Sheriff Support Division	<u>414,550</u>	<u>414,550</u>	<u>(25,530)</u>

<u>Budget Basis</u>	<u>Actual</u>	
	<u>Adjustments</u>	<u>GAAP Basis</u>
\$ -	\$ -	\$ -
211,294	-	211,294
<u>120,371</u>	<u>-</u>	<u>120,371</u>
<u>331,665</u>	<u>-</u>	<u>331,665</u>
1,497,522	-	1,497,522
<u>87,412</u>	<u>-</u>	<u>87,412</u>
<u>1,584,934</u>	<u>-</u>	<u>1,584,934</u>
66,442	-	66,442
<u>10,866</u>	<u>-</u>	<u>10,866</u>
<u>77,308</u>	<u>-</u>	<u>77,308</u>
334,376	-	334,376
<u>54,644</u>	<u>-</u>	<u>54,644</u>
<u>389,020</u>	<u>-</u>	<u>389,020</u>

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2016

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
Sheriff Criminal Division			
Current			
Personnel services	\$ 2,756,010	\$ 2,756,010	\$ (141,297)
Materials and services	682,640	673,640	(35,435)
Other charges	4,000	15,000	(790)
Capital outlay	<u>-</u>	<u>9,000</u>	<u>(210)</u>
Total Sheriff Criminal Division	<u>3,442,650</u>	<u>3,453,650</u>	<u>(177,732)</u>
Corrections			
Current			
Personnel services	2,447,470	2,447,470	(108,928)
Materials and services	<u>383,700</u>	<u>383,700</u>	<u>(41,333)</u>
Total Corrections	<u>2,831,170</u>	<u>2,831,170</u>	<u>(150,261)</u>
Juvenile Department			
Current			
Personnel services	629,990	629,990	(20,441)
Materials and services	<u>217,950</u>	<u>217,950</u>	<u>(71,134)</u>
Total Juvenile Department	<u>847,940</u>	<u>847,940</u>	<u>(91,575)</u>
Corrections Work Crew			
Current			
Personnel services	209,830	209,830	(86,161)
Materials and services	<u>25,000</u>	<u>25,000</u>	<u>(17,820)</u>
Total Corrections Work Crew	<u>234,830</u>	<u>234,830</u>	<u>(103,981)</u>
Emergency Services			
Current			
Personnel services	194,340	194,340	(27,711)
Materials and services	<u>96,960</u>	<u>104,232</u>	<u>(8,681)</u>
Total Emergency Services	<u>291,300</u>	<u>298,572</u>	<u>(36,392)</u>

<u>Budget Basis</u>	<u>Actual</u>	
	<u>Adjustments</u>	<u>GAAP Basis</u>
\$ 2,614,713	\$ -	\$ 2,614,713
638,205	-	638,205
14,210	-	14,210
<u>8,790</u>	<u>-</u>	<u>8,790</u>
<u>3,275,918</u>	<u>-</u>	<u>3,275,918</u>
2,338,542	-	2,338,542
<u>342,367</u>	<u>-</u>	<u>342,367</u>
<u>2,680,909</u>	<u>-</u>	<u>2,680,909</u>
609,549	-	609,549
<u>146,816</u>	<u>-</u>	<u>146,816</u>
<u>756,365</u>	<u>-</u>	<u>756,365</u>
123,669	-	123,669
<u>7,180</u>	<u>-</u>	<u>7,180</u>
<u>130,849</u>	<u>-</u>	<u>130,849</u>
166,629	-	166,629
<u>95,551</u>	<u>-</u>	<u>95,551</u>
<u>262,180</u>	<u>-</u>	<u>262,180</u>

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2016

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Surveyor			
Current			
Personnel services	\$ 107,340	\$ 107,340	\$ (461)
Materials and services	<u>4,620</u>	<u>4,620</u>	<u>(1,793)</u>
Total Surveyor	<u>111,960</u>	<u>111,960</u>	<u>(2,254)</u>
Community Development			
Current			
Personnel services	474,090	481,590	(24,495)
Materials and services	<u>99,210</u>	<u>99,210</u>	<u>(7,031)</u>
Total Community Development	<u>573,300</u>	<u>580,800</u>	<u>(31,526)</u>
Parks Maintenance			
Current			
Personnel services	157,490	157,490	(5,827)
Materials and services	50,360	50,360	(1,849)
Other charges	<u>100</u>	<u>570</u>	<u>(1)</u>
Total Parks Maintenance	<u>207,950</u>	<u>208,420</u>	<u>(7,677)</u>
Jail Nurse			
Current			
Personnel services	207,540	207,540	9,832
Materials and services	<u>192,000</u>	<u>192,000</u>	<u>(74,422)</u>
Total Jail Nurse	<u>399,540</u>	<u>399,540</u>	<u>(64,590)</u>
Contingency	<u>2,020,030</u>	<u>1,733,190</u>	<u>(1,733,190)</u>
Total expenditures	<u>18,942,930</u>	<u>18,886,123</u>	<u>(3,102,509)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>39,270</u>	<u>143,120</u>	<u>3,766,879</u>

Budget Basis	Actual		GAAP Basis
	Adjustments		
\$ 106,879	\$ -	\$ 106,879	
<u>2,827</u>	<u>-</u>	<u>2,827</u>	
<u>109,706</u>	<u>-</u>	<u>109,706</u>	
457,095	-	457,095	
<u>92,179</u>	<u>-</u>	<u>92,179</u>	
<u>549,274</u>	<u>-</u>	<u>549,274</u>	
151,663	-	151,663	
48,511	-	48,511	
<u>569</u>	<u>-</u>	<u>569</u>	
<u>200,743</u>	<u>-</u>	<u>200,743</u>	
217,372	-	217,372	
<u>117,578</u>	<u>-</u>	<u>117,578</u>	
<u>334,950</u>	<u>-</u>	<u>334,950</u>	
<u>-</u>	<u>-</u>	<u>-</u>	
<u>15,783,614</u>	<u>-</u>	<u>15,783,614</u>	
<u>3,909,999</u>	<u>-</u>	<u>3,909,999</u>	

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2016

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ 253,950	\$ 241,950	\$ 10,386
Transfers out	<u>(3,277,370)</u>	<u>(3,369,220)</u>	<u>(35)</u>
Total other financing sources (uses)	<u>(3,023,420)</u>	<u>(3,127,270)</u>	<u>10,421</u>
Net change in fund balance	(2,984,150)	(2,984,150)	3,777,300
Fund balance - beginning	<u>4,858,580</u>	<u>4,858,580</u>	<u>181,287</u>
Fund balance - ending	<u>\$ 1,874,430</u>	<u>\$ 1,874,430</u>	<u>\$ 3,958,587</u>

<u>Budget Basis</u>	<u>Actual</u>	
	<u>Adjustments</u>	<u>GAAP Basis</u>
\$ 252,336	\$ -	\$ 252,336
<u>(3,369,185)</u>	<u>-</u>	<u>(3,369,185)</u>
<u>(3,116,849)</u>	<u>-</u>	<u>(3,116,849)</u>
793,150	-	793,150
<u>5,039,867</u>	<u>-</u>	<u>5,039,867</u>
<u>\$ 5,833,017</u>	<u>\$ -</u>	<u>\$ 5,833,017</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

INSURANCE RESERVE FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	\$ 2,000	\$ 63	\$ 2,063	\$ -	\$ 2,063
Miscellaneous	<u>-</u>	<u>63,401</u>	<u>63,401</u>	<u>-</u>	<u>63,401</u>
Total revenues	2,000	63,464	65,464	-	65,464
EXPENDITURES					
Insurance Reserve					
Current					
Materials and services	<u>253,670</u>	<u>(218,873)</u>	<u>34,797</u>	<u>-</u>	<u>34,797</u>
Excess (deficiency) of revenues over (under) expenditures	(251,670)	282,337	30,667	-	30,667
Fund balance - beginning	<u>251,670</u>	<u>56,063</u>	<u>307,733</u>	<u>-</u>	<u>307,733</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 338,400</u>	<u>\$ 338,400</u>	<u>\$ -</u>	<u>\$ 338,400</u>

CLATSOP COUNTY
Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**

GENERAL ROADS FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	\$6,715,990	\$ (200,371)	\$ 6,515,619	\$ -	\$ 6,515,619
Charges for services	311,220	(33,170)	278,050	-	278,050
Investment earnings	12,000	18,275	30,275	-	30,275
Miscellaneous	<u>49,900</u>	<u>(22,332)</u>	<u>27,568</u>	<u>-</u>	<u>27,568</u>
Total revenues	<u>7,089,110</u>	<u>(237,598)</u>	<u>6,851,512</u>	<u>-</u>	<u>6,851,512</u>
EXPENDITURES					
Administration and Support					
Current					
Personnel services	507,930	(12,230)	495,700	-	495,700
Materials and services	217,130	(21,424)	195,706	-	195,706
Debt service	<u>2,690</u>	<u>(18)</u>	<u>2,672</u>	<u>-</u>	<u>2,672</u>
Total Administration and Support	<u>727,750</u>	<u>(33,672)</u>	<u>694,078</u>	<u>-</u>	<u>694,078</u>
Maintenance and Construction					
Current					
Personnel services	2,080,550	(254,433)	1,826,117	-	1,826,117
Materials and services	3,340,820	(1,061,051)	2,279,769	-	2,279,769
Other charges	43,000	(42,720)	280	-	280
Capital outlay	<u>25,000</u>	<u>1,511</u>	<u>26,511</u>	<u>-</u>	<u>26,511</u>
Total Maintenance and Construction	<u>5,489,370</u>	<u>(1,356,693)</u>	<u>4,132,677</u>	<u>-</u>	<u>4,132,677</u>
Total expenditures	<u>6,217,120</u>	<u>(1,390,365)</u>	<u>4,826,755</u>	<u>-</u>	<u>4,826,755</u>
Excess (deficiency) of revenues over (under) expenditures	871,990	1,152,767	2,024,757	-	2,024,757
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(391,000)</u>	<u>(61,620)</u>	<u>(329,380)</u>	<u>-</u>	<u>(329,380)</u>
Net change in fund balance	480,990	1,214,387	1,695,377	-	1,695,377
Fund balance - beginning	<u>3,058,710</u>	<u>329,465</u>	<u>3,388,175</u>	<u>280,945</u>	<u>3,669,120</u>
Fund balance - ending	<u>\$ 3,539,700</u>	<u>\$ 1,543,852</u>	<u>\$ 5,083,552</u>	<u>\$ 280,945</u>	<u>\$ 5,364,497</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

INDUSTRIAL DEVELOPMENT REVOLVING FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	\$ 19,000	\$ 3,462	\$ 22,462	\$ -	\$ 22,462
Miscellaneous	<u>-</u>	<u>312,550</u>	<u>312,550</u>	<u>-</u>	<u>312,550</u>
Total revenues	<u>19,000</u>	<u>316,012</u>	<u>335,012</u>	<u>-</u>	<u>335,012</u>
EXPENDITURES					
Industrial Development Revolving Fund					
Current					
Materials and services	171,590	(46,733)	124,857	-	124,857
Capital outlay	925,000	(925,000)	-	-	-
Contingency	<u>2,356,780</u>	<u>(2,356,780)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,453,370</u>	<u>(3,328,513)</u>	<u>124,857</u>	<u>-</u>	<u>124,857</u>
Excess (deficiency) of revenues over (under) expenditures	(3,434,370)	3,644,525	210,155	-	210,155
Fund balance - beginning	<u>3,434,370</u>	<u>(25,211)</u>	<u>3,409,159</u>	<u>-</u>	<u>3,409,159</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 3,619,314</u>	<u>\$ 3,619,314</u>	<u>\$ -</u>	<u>\$ 3,619,314</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

ROAD DISTRICT NO. 1 FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	GAAP Basis
REVENUES					
Property taxes	\$1,906,000	\$ 56,208	\$1,962,208	\$ -	\$1,962,208
Other taxes	128,000	27,413	155,413	-	155,413
Timber and land sales	1,761,350	34,167	1,795,517	-	1,795,517
Investment earnings	<u>3,500</u>	<u>(1,348)</u>	<u>2,152</u>	<u>-</u>	<u>2,152</u>
Total revenues	<u>3,798,850</u>	<u>116,440</u>	<u>3,915,290</u>	<u>-</u>	<u>3,915,290</u>
EXPENDITURES					
Road District No. 1					
Current					
Materials and services	2,560	(240)	2,320	-	2,320
Other charges	<u>4,263,250</u>	<u>(217,841)</u>	<u>4,045,409</u>	<u>-</u>	<u>4,045,409</u>
Total expenditures	<u>4,265,810</u>	<u>(218,081)</u>	<u>4,047,729</u>	<u>-</u>	<u>4,047,729</u>
Excess (deficiency) of revenues over (under) expenditures	(466,960)	334,521	(132,439)	-	(132,439)
Fund balance - beginning	<u>466,960</u>	<u>282,916</u>	<u>749,876</u>	<u>-</u>	<u>749,876</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 617,437</u>	<u>\$ 617,437</u>	<u>\$ -</u>	<u>\$ 617,437</u>

OTHER SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2016

	Special Revenue Funds			
	General Government		Public Safety	
	County Clerk Records	Animal Shelter Donations	Rural Law Enforcement	Child Support
ASSETS				
Cash and cash equivalents	\$ 3,234	\$149,607	\$ 2,246,082	\$ 21,841
Accounts receivable	84	170	-	24,282
Property taxes receivable	-	-	98,433	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 3,318</u>	<u>\$ 149,777</u>	<u>\$ 2,344,515</u>	<u>\$ 46,123</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenditures	\$ -	\$ 3,440	\$ 62,120	\$ 36
Accrued payroll and liabilities	-	-	-	2,792
Total liabilities	-	3,440	62,120	2,828
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	81,851	-
Unearned revenue - grants	-	-	-	-
Total deferred inflows of resources	-	-	81,851	-
Fund balances				
Nonspendable for prepaid items	-	-	-	-
Restricted for:				
Highways and streets	-	-	-	-
Education	-	-	-	-
Economic development	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	2,200,544	43,295
County fair	-	-	-	-
Land corner preservation	-	-	-	-
Parks	-	-	-	-
Animal shelter	-	146,337	-	-
Other	3,318	-	-	-
Committed to capital projects	-	-	-	-
Assigned to debt service	-	-	-	-
Total fund balances	<u>3,318</u>	<u>146,337</u>	<u>2,200,544</u>	<u>43,295</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,318</u>	<u>\$149,777</u>	<u>\$ 2,344,515</u>	<u>\$ 46,123</u>

Special Revenue Funds

Public Safety						
Juvenile Crime Prevention	Community Corrections P & P	Marine Patrol	Gambling/Drug Task Force	Child Custody Mediation and Drug Project	Liquor Enforcement	Courthouse Security
\$ 31,740	\$ 1,538,851	\$ 49,376	\$ -	\$ 101,786	\$ 31	\$ 173,339
7,878	91,644	39,257	-	-	-	4,765
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 39,618</u>	<u>\$ 1,630,495</u>	<u>\$ 88,633</u>	<u>\$ -</u>	<u>\$ 101,786</u>	<u>\$ 31</u>	<u>\$ 178,104</u>
\$ 95	\$ 72,839	\$ 1,157	\$ -	\$ 6,206	\$ -	\$ -
399	13,661	4,154	-	163	-	-
494	86,500	5,311	-	6,369	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
39,124	1,543,995	83,322	-	95,417	31	178,104
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>39,124</u>	<u>1,543,995</u>	<u>83,322</u>	<u>-</u>	<u>95,417</u>	<u>31</u>	<u>178,104</u>
<u>\$ 39,618</u>	<u>\$ 1,630,495</u>	<u>\$ 88,633</u>	<u>\$ -</u>	<u>\$ 101,786</u>	<u>\$ 31</u>	<u>\$ 178,104</u>

(Continued)

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2016

(Continued)

	Special Revenue Funds			
	Public Safety	Land Use, Housing, and Transportation		
	State Timber Enforcement	Building Codes	Land Corner Preservation	Bike Paths
ASSETS				
Cash and cash equivalents	\$ 354,828	\$530,705	\$ 221,408	\$ 366,950
Accounts receivable	-	5,376	504	2,176
Property taxes receivable	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 354,828</u>	<u>\$ 536,081</u>	<u>\$ 221,912</u>	<u>\$ 369,126</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable and accrued expenditures	\$ -	\$ 1,826	\$ 128	\$ -
Accrued payroll and liabilities	-	6,121	620	-
Total liabilities	<u>-</u>	<u>7,947</u>	<u>748</u>	<u>-</u>
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Unearned revenue - grants	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Nonspendable for prepaid items	-	-	-	-
Restricted for:				
Highways and streets	-	-	-	369,126
Education	-	-	-	-
Economic development	-	528,134	-	-
Health and human services	-	-	-	-
Public safety	354,828	-	-	-
County fair	-	-	-	-
Land corner preservation	-	-	221,164	-
Parks	-	-	-	-
Animal shelter	-	-	-	-
Other	-	-	-	-
Committed to capital projects	-	-	-	-
Assigned to debt service	-	-	-	-
Total fund balances	<u>354,828</u>	<u>528,134</u>	<u>221,164</u>	<u>369,126</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 354,828</u>	<u>\$536,081</u>	<u>\$ 221,912</u>	<u>\$ 369,126</u>

Special Revenue Funds

Culture and Recreation - Fair Board	Economic Development		Health and Human Services		Education Funds	
	CEDC Fisheries	Video Lottery	Public Health	Mental Health Grants	Law Library	4-H and Extension
\$ 1,112,123	\$ 183,661	\$ 49,223	\$ 405,696	\$ 140,655	\$ 18,114	\$ 205,660
7,881	79,217	-	102,435	61,485	21	100,330
28,634	-	-	-	-	-	18,886
350	-	-	-	-	-	-
<u>\$ 1,148,988</u>	<u>\$ 262,878</u>	<u>\$ 49,223</u>	<u>\$ 508,131</u>	<u>\$ 202,140</u>	<u>\$ 18,135</u>	<u>\$ 324,876</u>
\$ 42,365	\$ 4,210	\$ 241	\$ 7,648	\$ 92,393	\$ 2,119	\$ -
10,408	10,054	-	17,774	2,311	173	16
<u>52,773</u>	<u>14,264</u>	<u>241</u>	<u>25,422</u>	<u>94,704</u>	<u>2,292</u>	<u>16</u>
21,906	-	-	-	-	-	15,727
-	-	-	7,386	-	-	-
<u>21,906</u>	<u>-</u>	<u>-</u>	<u>7,386</u>	<u>-</u>	<u>-</u>	<u>15,727</u>
350	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	15,843	309,133
-	248,614	48,982	-	-	-	-
-	-	-	475,323	107,436	-	-
-	-	-	-	-	-	-
1,073,959	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,074,309</u>	<u>248,614</u>	<u>48,982</u>	<u>475,323</u>	<u>107,436</u>	<u>15,843</u>	<u>309,133</u>
<u>\$ 1,148,988</u>	<u>\$ 262,878</u>	<u>\$ 49,223</u>	<u>\$ 508,131</u>	<u>\$ 202,140</u>	<u>\$ 18,135</u>	<u>\$ 324,876</u>

(Continued)

CLATSOP COUNTY
Oregon

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2016

(Continued)

	<u>Debt Service Funds</u>	
	<u>Bond Proceeds and Retirement</u>	<u>Bond and UAL Reserve</u>
ASSETS		
Cash and cash equivalents	\$ 174,483	\$ 604,056
Accounts receivable	-	-
Property taxes receivable	-	-
Prepaid items	-	-
Total assets	<u>\$ 174,483</u>	<u>\$ 604,056</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities		
Accounts payable and accrued expenditures	\$ -	\$ -
Accrued payroll and liabilities	-	-
Total liabilities	-	-
Deferred inflows of resources		
Unavailable revenue - property taxes	-	-
Unearned revenue - grants	-	-
Total deferred inflows of resources	-	-
Fund balances		
Nonspendable for prepaid items	-	-
Restricted for:		
Highways and streets	-	-
Education	-	-
Economic development	-	-
Health and human services	-	-
Public safety	-	-
County fair	-	-
Land corner preservation	-	-
Parks	-	-
Animal shelter	-	-
Other	-	-
Committed to capital projects	-	-
Assigned to debt service	<u>174,483</u>	<u>604,056</u>
Total fund balances	<u>174,483</u>	<u>604,056</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 174,483</u>	<u>\$ 604,056</u>

<u>Capital Projects Funds</u>		Total
<u>General Roads</u>	<u>Park and Land</u>	<u>Nonmajor</u>
<u>Equipment</u>	<u>Acquisition and</u>	<u>Governmental</u>
<u>Replacement</u>	<u>Maintenance</u>	<u>Funds</u>
\$ 5,054	\$ 1,038,773	\$ 9,727,276
-	-	527,505
-	-	145,953
-	-	350
<u>\$ 5,054</u>	<u>\$ 1,038,773</u>	<u>\$ 10,401,084</u>
\$ -	\$ 9,950	\$ 306,773
-	-	68,646
-	9,950	375,419
-	-	119,484
-	-	7,386
-	-	126,870
-	-	350
-	-	369,126
-	-	324,976
-	-	825,730
-	-	582,759
-	-	4,538,660
-	-	1,073,959
-	-	221,164
-	1,028,823	1,028,823
-	-	146,337
-	-	3,318
5,054	-	5,054
-	-	778,539
<u>5,054</u>	<u>1,028,823</u>	<u>9,898,795</u>
<u>\$ 5,054</u>	<u>\$ 1,038,773</u>	<u>\$ 10,401,084</u>

CLATSOP COUNTY
Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2016

	Special Revenue Funds			
	General Government		Public Safety	
	County Clerk Records	Animal Shelter Donations	Rural Law Enforcement	Child Support
REVENUES				
Property taxes	\$ -	\$ -	\$ 1,387,490	\$ -
Other taxes	-	-	109,882	-
Timber and land sales	-	-	1,269,655	-
Licenses, permits, and fees	-	-	-	-
Intergovernmental	-	-	-	137,254
Charges for services	9,068	9,537	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	33	978	17,170	146
Miscellaneous	-	22,462	-	13,703
Total revenues	9,101	32,977	2,784,197	151,103
EXPENDITURES				
Current				
General government	14,359	39,715	-	-
Public safety	-	-	2,412,332	192,897
Parks, culture, and recreation	-	-	-	-
Land use, housing, and transportation	-	-	-	-
Health and human services	-	-	-	-
Economic development	-	-	-	-
Education	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	242,851	-
Total expenditures	14,359	39,715	2,655,183	192,897
Excess (deficiency) of revenues over (under) expenditures	(5,258)	(6,738)	129,014	(41,794)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	40,700
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	40,700
Net change in fund balances	(5,258)	(6,738)	129,014	(1,094)
Fund balances - beginning	8,576	153,075	2,071,530	44,389
Fund balances - ending	\$ 3,318	\$ 146,337	\$ 2,200,544	\$ 43,295

Special Revenue Funds						
Public Safety						
Juvenile Crime Prevention	Community Corrections P & P	Marine Patrol	Gambling/Drug Task Force	Child Custody Mediation and Drug Project	Liquor Enforcement	Courthouse Security
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
34,755	2,306,062	212,928	-	31,246	-	57,021
-	23,417	-	-	-	-	-
-	-	-	-	-	-	-
214	9,355	353	-	736	-	1,110
<u>120</u>	<u>1,762</u>	<u>73</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>35,089</u>	<u>2,340,596</u>	<u>213,354</u>	<u>-</u>	<u>31,982</u>	<u>-</u>	<u>58,131</u>
-	-	-	-	-	-	-
41,468	1,858,121	236,079	-	40,737	-	51,150
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	57,082	-	-	-	-	-
<u>41,468</u>	<u>1,915,203</u>	<u>236,079</u>	<u>-</u>	<u>40,737</u>	<u>-</u>	<u>51,150</u>
<u>(6,379)</u>	<u>425,393</u>	<u>(22,725)</u>	<u>-</u>	<u>(8,755)</u>	<u>-</u>	<u>6,981</u>
-	-	27,200	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,386)</u>	<u>-</u>	<u>-</u>	<u>(4,000)</u>
<u>-</u>	<u>-</u>	<u>27,200</u>	<u>(8,386)</u>	<u>-</u>	<u>-</u>	<u>(4,000)</u>
(6,379)	425,393	4,475	(8,386)	(8,755)	-	2,981
<u>45,503</u>	<u>1,118,602</u>	<u>78,847</u>	<u>8,386</u>	<u>104,172</u>	<u>31</u>	<u>175,123</u>
<u>\$ 39,124</u>	<u>\$ 1,543,995</u>	<u>\$ 83,322</u>	<u>\$ -</u>	<u>\$ 95,417</u>	<u>\$ 31</u>	<u>\$ 178,104</u>

(Continued)

CLATSOP COUNTY
Oregon

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2016

(Continued)

		Special Revenue Funds		
	Public Safety	Land Use, Housing, and Transportation		
	State Timber	Building	Land Corner	
	Enforcement	Codes	Preservation	Bike Paths
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Timber and land sales	212,300	-	-	-
Licenses, permits, and fees	-	705,373	-	-
Intergovernmental	-	-	-	24,951
Charges for services	-	54,956	81,365	-
Fines and forfeitures	-	-	-	-
Investment earnings	2,135	2,904	1,435	2,267
Miscellaneous	<u>-</u>	<u>792</u>	<u>-</u>	<u>-</u>
Total revenues	<u>214,435</u>	<u>764,025</u>	<u>82,800</u>	<u>27,218</u>
EXPENDITURES				
Current				
General government	-	-	-	-
Public safety	131,053	-	-	-
Parks, culture, and recreation	-	549,500	55,359	100
Land use, housing, and transportation	-	-	-	-
Health and human services	-	8,688	-	-
Economic development	-	-	-	-
Education	-	-	-	-
Debt service	-	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>131,053</u>	<u>558,188</u>	<u>55,359</u>	<u>100</u>
Excess (deficiency) of revenues over (under) expenditures	<u>83,382</u>	<u>205,837</u>	<u>27,441</u>	<u>27,118</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	<u>-</u>	<u>(64,410)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(64,410)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	83,382	141,427	27,441	27,118
Fund balances - beginning	<u>271,446</u>	<u>386,707</u>	<u>193,723</u>	<u>342,008</u>
Fund balances - ending	<u>\$ 354,828</u>	<u>\$ 528,134</u>	<u>\$ 221,164</u>	<u>\$ 369,126</u>

Special Revenue Funds						
Culture and Recreation - Fair Board	Economic Development CEDC Fisheries	Video Lottery	Health and Human Services Public Health	Mental Health Grants	Education Funds Law Library	4-H and Extension
\$ 385,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,427
-	-	-	-	-	-	7,892
123,525	-	-	-	-	-	94,232
-	-	-	-	-	-	-
53,667	691,382	318,481	523,010	1,752,751	-	-
-	22,485	-	625,590	26,062	21	-
-	-	-	-	-	48,236	-
6,530	1,257	292	3,300	1,359	230	1,910
<u>159,079</u>	<u>425</u>	<u>-</u>	<u>122,593</u>	<u>99</u>	<u>43</u>	<u>173,240</u>
<u>728,081</u>	<u>715,549</u>	<u>318,773</u>	<u>1,274,493</u>	<u>1,780,271</u>	<u>48,530</u>	<u>568,701</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
461,024	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,610,847	1,788,542	-	-
-	734,093	85,774	-	-	-	-
-	-	-	-	-	50,101	451,300
-	-	-	-	-	-	-
<u>56,589</u>	<u>-</u>	<u>-</u>	<u>286</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>517,613</u>	<u>734,093</u>	<u>85,774</u>	<u>1,611,133</u>	<u>1,788,542</u>	<u>50,101</u>	<u>451,300</u>
<u>210,468</u>	<u>(18,544)</u>	<u>232,999</u>	<u>(336,640)</u>	<u>(8,271)</u>	<u>(1,571)</u>	<u>117,401</u>
-	-	-	394,000	-	-	-
-	-	(194,950)	(29,644)	-	-	-
-	-	(194,950)	364,356	-	-	-
210,468	(18,544)	38,049	27,716	(8,271)	(1,571)	117,401
<u>863,841</u>	<u>267,158</u>	<u>10,933</u>	<u>447,607</u>	<u>115,707</u>	<u>17,414</u>	<u>191,732</u>
<u>\$ 1,074,309</u>	<u>\$ 248,614</u>	<u>\$ 48,982</u>	<u>\$ 475,323</u>	<u>\$ 107,436</u>	<u>\$ 15,843</u>	<u>\$ 309,133</u>

(Continued)

CLATSOP COUNTY
Oregon

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2016

(Continued)

	Debt Service Funds	
	Bond Proceeds and Retirement	Bond and UAL Reserve
REVENUES		
Property taxes	\$ -	\$ -
Other taxes	-	-
Timber and land sales	-	-
Licenses, permits, and fees	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	-	-
Investment earnings	803	3,148
Miscellaneous	-	-
	<hr/>	<hr/>
Total revenues	803	3,148
EXPENDITURES		
Current		
General government	-	-
Public safety	-	-
Parks, culture, and recreation	-	-
Land use, housing, and transportation	-	-
Health and human services	-	-
Economic development	-	-
Education	-	-
Debt service	189,139	-
Capital outlay	-	-
	<hr/>	<hr/>
Total expenditures	189,139	-
Excess (deficiency) of revenues over (under) expenditures	<hr/> (188,336)	<hr/> 3,148
OTHER FINANCING SOURCES (USES)		
Transfers in	190,000	300,000
Transfers out	-	-
	<hr/>	<hr/>
Total other financing sources (uses)	190,000	300,000
Net change in fund balances	1,664	303,148
Fund balances - beginning	<hr/> 172,819	<hr/> 300,908
Fund balances - ending	<hr/> \$ 174,483	<hr/> \$ 604,056

<u>Capital Projects Funds</u>		Total
<u>General Roads</u>	<u>Park and Land</u>	<u>Nonmajor</u>
<u>Equipment</u>	<u>Acquisition and</u>	<u>Governmental</u>
<u>Replacement</u>	<u>Maintenance</u>	<u>Funds</u>
\$ -	\$ -	\$ 2,064,197
-	-	117,774
-	-	1,699,712
-	-	705,373
-	-	6,143,508
-	-	852,501
-	-	48,236
486	6,862	65,013
<u>-</u>	<u>-</u>	<u>494,391</u>
<u>486</u>	<u>6,862</u>	<u>12,190,705</u>
-	-	54,074
-	-	4,963,837
-	74,651	1,140,634
300	-	300
-	-	3,408,077
-	-	819,867
-	-	501,401
-	-	189,139
<u>385,861</u>	<u>-</u>	<u>742,669</u>
<u>386,161</u>	<u>74,651</u>	<u>11,819,998</u>
<u>(385,675)</u>	<u>(67,789)</u>	<u>370,707</u>
329,380	-	1,281,280
<u>-</u>	<u>(45,000)</u>	<u>(346,390)</u>
<u>329,380</u>	<u>(45,000)</u>	<u>934,890</u>
(56,295)	(112,789)	1,305,597
<u>61,349</u>	<u>1,141,612</u>	<u>8,593,198</u>
<u>\$ 5,054</u>	<u>\$ 1,028,823</u>	<u>\$ 9,898,795</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

COUNTY CLERK RECORDS FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	\$ 7,500	\$ 1,568	\$ 9,068	\$ -	\$ 9,068
Investment earnings	<u>50</u>	<u>(17)</u>	<u>33</u>	<u>-</u>	<u>33</u>
Total revenues	7,550	1,551	9,101	-	9,101
EXPENDITURES					
County Clerk Records					
Current					
Materials and services	<u>15,960</u>	<u>(1,601)</u>	<u>14,359</u>	<u>-</u>	<u>14,359</u>
Excess (deficiency) of revenues over (under) expenditures	(8,410)	3,152	(5,258)	-	(5,258)
Fund balance - beginning	<u>8,410</u>	<u>166</u>	<u>8,576</u>	<u>-</u>	<u>8,576</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 3,318</u>	<u>\$ 3,318</u>	<u>\$ -</u>	<u>\$ 3,318</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

ANIMAL SHELTER DONATIONS FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	\$ 8,300	\$ 1,237	\$ 9,537	\$ -	\$ 9,537
Investment earnings	830	148	978	-	978
Miscellaneous	<u>15,000</u>	<u>7,462</u>	<u>22,462</u>	<u>-</u>	<u>22,462</u>
Total revenues	<u>24,130</u>	<u>8,847</u>	<u>32,977</u>	<u>-</u>	<u>32,977</u>
EXPENDITURES					
Animal Shelter Enhancement					
Current					
Materials and services	45,000	(5,285)	39,715	-	39,715
Contingency	<u>125,960</u>	<u>(125,960)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>170,960</u>	<u>(131,245)</u>	<u>39,715</u>	<u>-</u>	<u>39,715</u>
Excess (deficiency) of revenues over (under) expenditures	(146,830)	140,092	(6,738)	-	(6,738)
Fund balance - beginning	<u>146,830</u>	<u>6,245</u>	<u>153,075</u>	<u>-</u>	<u>153,075</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 146,337</u>	<u>\$ 146,337</u>	<u>\$ -</u>	<u>\$ 146,337</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

RURAL LAW ENFORCEMENT FUND

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Property taxes	\$ 1,371,960	\$ 1,371,960	\$ 15,530
Other taxes	90,500	90,500	19,382
Timber and land sales	1,245,500	1,245,500	24,155
Investment earnings	<u>14,000</u>	<u>14,000</u>	<u>3,170</u>
Total revenues	<u>2,721,960</u>	<u>2,721,960</u>	<u>62,237</u>
EXPENDITURES			
Sheriff Rural Law Enforcement District			
Current			
Personnel services	1,837,520	1,837,520	(64,082)
Materials and services	693,920	732,720	(126,312)
Other charges	26,000	26,000	-
Capital outlay	243,000	204,200	45,137
Contingency	<u>230,250</u>	<u>230,250</u>	<u>(230,250)</u>
Total expenditures	<u>3,030,690</u>	<u>3,030,690</u>	<u>(375,507)</u>
Excess (deficiency) of revenues over (under) expenditures	(308,730)	(308,730)	437,744
Fund balance - beginning	<u>2,016,270</u>	<u>2,016,270</u>	<u>55,260</u>
Fund balance - ending	<u>\$ 1,707,540</u>	<u>\$ 1,707,540</u>	<u>\$ 493,004</u>

Budget Basis	Actual		GAAP Basis
	Adjustments		
\$ 1,387,490	\$ -		\$ 1,387,490
109,882	-		109,882
1,269,655	-		1,269,655
<u>17,170</u>	<u>-</u>		<u>17,170</u>
<u>2,784,197</u>	<u>-</u>		<u>2,784,197</u>
1,773,438	-		1,773,438
606,408	-		606,408
26,000	-		26,000
249,337	-		249,337
<u>-</u>	<u>-</u>		<u>-</u>
<u>2,655,183</u>	<u>-</u>		<u>2,655,183</u>
129,014	-		129,014
<u>2,071,530</u>	<u>-</u>		<u>2,071,530</u>
<u>\$ 2,200,544</u>	<u>\$ -</u>		<u>\$ 2,200,544</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

CHILD SUPPORT FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	GAAP Basis
REVENUES					
Intergovernmental	\$ 131,770	\$ 5,484	\$ 137,254	\$ -	\$ 137,254
Investment earnings	-	146	146	-	146
Miscellaneous	<u>14,830</u>	<u>(1,127)</u>	<u>13,703</u>	<u>-</u>	<u>13,703</u>
Total revenues	<u>146,600</u>	<u>4,503</u>	<u>151,103</u>	<u>-</u>	<u>151,103</u>
EXPENDITURES					
Child Support					
Current					
Personnel services	163,180	(2,260)	160,920	-	160,920
Materials and services	35,410	(3,433)	31,977	-	31,977
Contingency	<u>38,910</u>	<u>(38,910)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>237,500</u>	<u>(44,603)</u>	<u>192,897</u>	<u>-</u>	<u>192,897</u>
Excess (deficiency) of revenues over (under) expenditures	(90,900)	49,106	(41,794)	-	(41,794)
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>40,700</u>	<u>-</u>	<u>40,700</u>	<u>-</u>	<u>40,700</u>
Net change in fund balance	(50,200)	49,106	(1,094)	-	(1,094)
Fund balance - beginning	<u>50,200</u>	<u>(5,811)</u>	<u>44,389</u>	<u>-</u>	<u>44,389</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 43,295</u>	<u>\$ 43,295</u>	<u>\$ -</u>	<u>\$ 43,295</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

JUVENILE CRIME PREVENTION FUND

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	\$ 37,410	\$ 37,410	\$ (2,655)
Investment earnings	-	-	214
Miscellaneous	<u>-</u>	<u>-</u>	<u>120</u>
Total revenues	<u>37,410</u>	<u>37,410</u>	<u>(2,321)</u>
EXPENDITURES			
Juvenile Crime Prevention			
Current			
Personnel services	28,840	39,840	(8,315)
Materials and services	10,300	10,300	(357)
Contingency	<u>43,580</u>	<u>32,580</u>	<u>(32,580)</u>
Total expenditures	<u>82,720</u>	<u>82,720</u>	<u>(41,252)</u>
Excess (deficiency) of revenues over (under) expenditures	(45,310)	(45,310)	38,931
Fund balance - beginning	<u>45,310</u>	<u>45,310</u>	<u>193</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,124</u>

Budget Basis	Actual		GAAP Basis
	Adjustments		
\$ 34,755	\$ -		\$ 34,755
214	-		214
<u>120</u>	<u>-</u>		<u>120</u>
<u>35,089</u>	<u>-</u>		<u>35,089</u>
31,525	-		31,525
9,943	-		9,943
<u>-</u>	<u>-</u>		<u>-</u>
<u>41,468</u>	<u>-</u>		<u>41,468</u>
(6,379)	-		(6,379)
<u>45,503</u>	<u>-</u>		<u>45,503</u>
<u>\$ 39,124</u>	<u>\$ -</u>		<u>\$ 39,124</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

COMMUNITY CORRECTIONS P & P FUND

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	\$ 1,870,870	\$ 2,101,890	\$ 204,172
Charges for services	22,600	22,600	817
Investment earnings	5,500	5,500	3,855
Miscellaneous	<u>2,750</u>	<u>2,750</u>	<u>(988)</u>
Total revenues	<u>1,901,720</u>	<u>2,132,740</u>	<u>207,856</u>
EXPENDITURES			
Parole and Probation Division			
Current			
Personnel services	1,091,420	1,146,480	(141,759)
Materials and services	380,890	556,850	(192,128)
Other charges	612,080	612,080	(123,402)
Capital outlay	59,000	59,000	(1,918)
Contingency	<u>740,530</u>	<u>740,530</u>	<u>(740,530)</u>
Total expenditures	<u>2,883,920</u>	<u>3,114,940</u>	<u>(1,199,737)</u>
Excess (deficiency) of revenues over (under) expenditures	(982,200)	(982,200)	1,407,593
Fund balance - beginning	<u>982,200</u>	<u>982,200</u>	<u>136,402</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,543,995</u>

Budget Basis	Actual		GAAP Basis
	Adjustments		
\$ 2,306,062	\$ -		\$ 2,306,062
23,417	-		23,417
9,355	-		9,355
<u>1,762</u>	<u>-</u>		<u>1,762</u>
<u>2,340,596</u>	<u>-</u>		<u>2,340,596</u>
1,004,721	-		1,004,721
364,722	-		364,722
488,678	-		488,678
57,082	-		57,082
<u>-</u>	<u>-</u>		<u>-</u>
<u>1,915,203</u>	<u>-</u>		<u>1,915,203</u>
425,393	-		425,393
<u>1,118,602</u>	<u>-</u>		<u>1,118,602</u>
<u>\$ 1,543,995</u>	<u>\$ -</u>		<u>\$ 1,543,995</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

MARINE PATROL FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	GAAP Basis
REVENUES					
Intergovernmental	\$ 203,600	\$ 9,328	\$ 212,928	\$ -	\$ 212,928
Investment earnings	350	3	353	-	353
Miscellaneous	<u>-</u>	<u>73</u>	<u>73</u>	<u>-</u>	<u>73</u>
Total revenues	<u>203,950</u>	<u>9,404</u>	<u>213,354</u>	<u>-</u>	<u>213,354</u>
EXPENDITURES					
Marine Patrol					
Current					
Personnel services	196,040	1,265	197,305	-	197,305
Materials and services	53,910	(15,136)	38,774	-	38,774
Contingency	<u>56,320</u>	<u>(56,320)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>306,270</u>	<u>(70,191)</u>	<u>236,079</u>	<u>-</u>	<u>236,079</u>
Excess (deficiency) of revenues over (under) expenditures	(102,320)	79,595	(22,725)	-	(22,725)
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>27,200</u>	<u>-</u>	<u>27,200</u>	<u>-</u>	<u>27,200</u>
Net change in fund balance	(75,120)	79,595	4,475	-	4,475
Fund balance - beginning	<u>75,120</u>	<u>3,727</u>	<u>78,847</u>	<u>-</u>	<u>78,847</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 83,322</u>	<u>\$ 83,322</u>	<u>\$ -</u>	<u>\$ 83,322</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GAMBLING/DRUG TASK FORCE FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	\$ 1,460	\$ (1,460)	\$ -	\$ -	\$ -
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	1,460	(1,460)	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(10,000)</u>	<u>(1,614)</u>	<u>(8,386)</u>	<u>-</u>	<u>(8,386)</u>
Net change in fund balance	(8,540)	154	(8,386)	-	(8,386)
Fund balance - beginning	<u>8,540</u>	<u>(154)</u>	<u>8,386</u>	<u>-</u>	<u>8,386</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

CHILD CUSTODY MEDIATION AND DRUG PROJECT FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP
			Budget Basis	Adjustments	Basis
REVENUES					
Intergovernmental	\$ 30,480	\$ 766	\$ 31,246	\$ -	\$ 31,246
Investment earnings	<u>500</u>	<u>236</u>	<u>736</u>	<u>-</u>	<u>736</u>
Total revenues	<u>30,980</u>	<u>1,002</u>	<u>31,982</u>	<u>-</u>	<u>31,982</u>
EXPENDITURES					
Child Custody Mediation					
Current					
Personnel services	9,570	(2,851)	6,719	-	6,719
Materials and services	41,500	(7,482)	34,018	-	34,018
Contingency	<u>77,840</u>	<u>(77,840)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>128,910</u>	<u>(88,173)</u>	<u>40,737</u>	<u>-</u>	<u>40,737</u>
Excess (deficiency) of revenues over (under) expenditures	(97,930)	89,175	(8,755)	-	(8,755)
Fund balance - beginning	<u>97,930</u>	<u>6,242</u>	<u>104,172</u>	<u>-</u>	<u>104,172</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 95,417</u>	<u>\$ 95,417</u>	<u>\$ -</u>	<u>\$ 95,417</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

LIQUOR ENFORCEMENT FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP
			Budget Basis	Adjustments	Basis
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(50)</u>	<u>(50)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(50)	50	-	-	-
Fund balance - beginning	<u>50</u>	<u>(19)</u>	<u>31</u>	<u>-</u>	<u>31</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ 31</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

COURTHOUSE SECURITY FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	\$ 44,000	\$ 13,021	\$ 57,021	\$ -	\$ 57,021
Investment earnings	<u>900</u>	<u>210</u>	<u>1,110</u>	<u>-</u>	<u>1,110</u>
Total revenues	<u>44,900</u>	<u>13,231</u>	<u>58,131</u>	<u>-</u>	<u>58,131</u>
EXPENDITURES					
Courthouse Security					
Current					
Personnel services	50,550	-	50,550	-	50,550
Materials and services	10,600	(10,000)	600	-	600
Capital outlay	10,000	(10,000)	-	-	-
Contingency	<u>140,720</u>	<u>(140,720)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>211,870</u>	<u>(160,720)</u>	<u>51,150</u>	<u>-</u>	<u>51,150</u>
Excess (deficiency) of revenues over (under) expenditures	(166,970)	173,951	6,981	-	6,981
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(4,000)</u>	<u>-</u>	<u>(4,000)</u>	<u>-</u>	<u>(4,000)</u>
Net change in fund balance	(170,970)	173,951	2,981	-	2,981
Fund balance - beginning	<u>170,970</u>	<u>4,153</u>	<u>175,123</u>	<u>-</u>	<u>175,123</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 178,104</u>	<u>\$ 178,104</u>	<u>\$ -</u>	<u>\$ 178,104</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

STATE TIMBER ENFORCEMENT FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP
			Budget Basis	Adjustments	Basis
REVENUES					
Timber and land sales	\$ 208,700	\$ 3,600	\$ 212,300	\$ -	\$ 212,300
Investment earnings	<u>1,600</u>	<u>535</u>	<u>2,135</u>	<u>-</u>	<u>2,135</u>
Total revenues	<u>210,300</u>	<u>4,135</u>	<u>214,435</u>	<u>-</u>	<u>214,435</u>
EXPENDITURES					
State Timber Enforcement					
Current					
Personnel services	68,100	-	68,100	-	68,100
Materials and services	29,600	(12,147)	17,453	-	17,453
Capital outlay	45,500	-	45,500	-	45,500
Contingency	<u>337,760</u>	<u>(337,760)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>480,960</u>	<u>(349,907)</u>	<u>131,053</u>	<u>-</u>	<u>131,053</u>
Excess (deficiency) of revenues over (under) expenditures	(270,660)	354,042	83,382	-	83,382
Fund balance - beginning	<u>270,660</u>	<u>786</u>	<u>271,446</u>	<u>-</u>	<u>271,446</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 354,828</u>	<u>\$ 354,828</u>	<u>\$ -</u>	<u>\$ 354,828</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

BUILDING CODES FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	GAAP Basis
REVENUES					
Licenses, permits, and fees	\$ 520,400	\$ 184,973	\$ 705,373	\$ -	\$ 705,373
Charges for services	11,910	43,046	54,956	-	54,956
Investment earnings	1,500	1,404	2,904	-	2,904
Miscellaneous	<u>700</u>	<u>92</u>	<u>792</u>	<u>-</u>	<u>792</u>
Total revenues	<u>534,510</u>	<u>229,515</u>	<u>764,025</u>	<u>-</u>	<u>764,025</u>
EXPENDITURES					
Building Codes					
Current					
Personnel services	494,330	(38,811)	455,519	-	455,519
Materials and services	110,660	(18,938)	91,722	-	91,722
Capital outlay	11,000	(53)	10,947	-	10,947
Contingency	<u>147,800</u>	<u>(147,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>763,790</u>	<u>(205,602)</u>	<u>558,188</u>	<u>-</u>	<u>558,188</u>
Excess (deficiency) of revenues over (under) expenditures	(229,280)	435,117	205,837	-	205,837
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(64,410)</u>	<u>-</u>	<u>(64,410)</u>	<u>-</u>	<u>(64,410)</u>
Net change in fund balance	(293,690)	435,117	141,427	-	141,427
Fund balance - beginning	<u>293,690</u>	<u>93,017</u>	<u>386,707</u>	<u>-</u>	<u>386,707</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 528,134</u>	<u>\$ 528,134</u>	<u>\$ -</u>	<u>\$ 528,134</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

LAND CORNER PRESERVATION FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP
			Budget Basis	Adjustments	Basis
REVENUES					
Charges for services	\$ 70,000	\$ 11,365	\$ 81,365	\$ -	\$ 81,365
Investment earnings	<u>1,000</u>	<u>435</u>	<u>1,435</u>	<u>-</u>	<u>1,435</u>
Total revenues	<u>71,000</u>	<u>11,800</u>	<u>82,800</u>	<u>-</u>	<u>82,800</u>
EXPENDITURES					
Surveyor - Land Corner 120					
Current					
Personnel services	31,240	(304)	30,936	-	30,936
Public safety	30,400	(5,977)	24,423	-	24,423
Contingency	<u>193,670</u>	<u>(193,670)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>255,310</u>	<u>(199,951)</u>	<u>55,359</u>	<u>-</u>	<u>55,359</u>
Excess (deficiency) of revenues over (under) expenditures	(184,310)	211,751	27,441	-	27,441
Fund balance - beginning	<u>184,310</u>	<u>9,413</u>	<u>193,723</u>	<u>-</u>	<u>193,723</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 221,164</u>	<u>\$ 221,164</u>	<u>\$ -</u>	<u>\$ 221,164</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

BIKE PATHS FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	\$ 24,780	\$ 171	\$ 24,951	\$ -	\$ 24,951
Investment earnings	<u>1,800</u>	<u>467</u>	<u>2,267</u>	<u>-</u>	<u>2,267</u>
Total revenues	<u>26,580</u>	<u>638</u>	<u>27,218</u>	<u>-</u>	<u>27,218</u>
EXPENDITURES					
Bike Paths					
Current					
Materials and services	100	-	100	-	100
Contingency	<u>368,050</u>	<u>(368,050)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>368,150</u>	<u>(368,050)</u>	<u>100</u>	<u>-</u>	<u>100</u>
Excess (deficiency) of revenues over (under) expenditures	(341,570)	368,688	27,118	-	27,118
Fund balance - beginning	<u>341,570</u>	<u>438</u>	<u>342,008</u>	<u>-</u>	<u>342,008</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 369,126</u>	<u>\$ 369,126</u>	<u>\$ -</u>	<u>\$ 369,126</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

CULTURE AND RECREATION - FAIR BOARD FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	\$ 379,700	\$ 5,580	\$ 385,280	\$ -	\$ 385,280
Timber and land sales	121,170	2,355	123,525	-	123,525
Intergovernmental	50,000	3,667	53,667	-	53,667
Investment earnings	3,000	3,530	6,530	-	6,530
Miscellaneous	<u>160,000</u>	<u>(921)</u>	<u>159,079</u>	<u>-</u>	<u>159,079</u>
Total revenues	<u>713,870</u>	<u>14,211</u>	<u>728,081</u>	<u>-</u>	<u>728,081</u>
EXPENDITURES					
Fair General Operation					
Current					
Personnel services	190,770	(30,490)	160,280	-	160,280
Materials and services	405,200	(104,456)	300,744	-	300,744
Capital outlay	345,000	(288,411)	56,589	-	56,589
Contingency	<u>327,570</u>	<u>(327,570)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,268,540</u>	<u>(750,927)</u>	<u>517,613</u>	<u>-</u>	<u>517,613</u>
Excess (deficiency) of revenues over (under) expenditures	(554,670)	765,138	210,468	-	210,468
Fund balance - beginning	<u>554,670</u>	<u>309,171</u>	<u>863,841</u>	<u>-</u>	<u>863,841</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 1,074,309</u>	<u>\$ 1,074,309</u>	<u>\$ -</u>	<u>\$ 1,074,309</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

CEDC FISHERIES FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	GAAP Basis
REVENUES					
Intergovernmental	\$ 819,340	\$ (127,958)	\$ 691,382	\$ -	\$ 691,382
Charges for services	75,000	(52,515)	22,485	-	22,485
Investment earnings	800	457	1,257	-	1,257
Miscellaneous	<u>400</u>	<u>25</u>	<u>425</u>	<u>-</u>	<u>425</u>
Total revenues	<u>895,540</u>	<u>(179,991)</u>	<u>715,549</u>	<u>-</u>	<u>715,549</u>
EXPENDITURES					
Clatsop County Fisheries					
Current					
Personnel services	566,490	(14,951)	551,539	-	551,539
Materials and services	352,140	(169,586)	182,554	-	182,554
Contingency	<u>257,630</u>	<u>(257,630)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,176,260</u>	<u>(442,167)</u>	<u>734,093</u>	<u>-</u>	<u>734,093</u>
Excess (deficiency) of revenues over (under) expenditures	(280,720)	262,176	(18,544)	-	(18,544)
Fund balance - beginning	<u>280,720</u>	<u>(13,562)</u>	<u>267,158</u>	<u>-</u>	<u>267,158</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 248,614</u>	<u>\$ 248,614</u>	<u>\$ -</u>	<u>\$ 248,614</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

VIDEO LOTTERY FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	GAAP Basis
REVENUES					
Intergovernmental	\$ 300,000	\$ 18,481	\$ 318,481	\$ -	\$ 318,481
Investment earnings	<u>150</u>	<u>142</u>	<u>292</u>	<u>-</u>	<u>292</u>
Total revenues	<u>300,150</u>	<u>18,623</u>	<u>318,773</u>	<u>-</u>	<u>318,773</u>
EXPENDITURES					
Video Lottery					
Current					
Materials and services	17,200	(7,929)	9,271	-	9,271
Other charges	<u>88,000</u>	<u>(11,497)</u>	<u>76,503</u>	<u>-</u>	<u>76,503</u>
Total expenditures	<u>105,200</u>	<u>(19,426)</u>	<u>85,774</u>	<u>-</u>	<u>85,774</u>
Excess (deficiency) of revenues over (under) expenditures	194,950	38,049	232,999	-	232,999
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(194,950)</u>	<u>-</u>	<u>(194,950)</u>	<u>-</u>	<u>(194,950)</u>
Net change in fund balance	-	38,049	38,049	-	38,049
Fund balance - beginning	<u>-</u>	<u>10,933</u>	<u>10,933</u>	<u>-</u>	<u>10,933</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 48,982</u>	<u>\$ 48,982</u>	<u>\$ -</u>	<u>\$ 48,982</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

PUBLIC HEALTH FUND

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	\$ 595,720	\$ 600,720	\$ (77,710)
Charges for services	693,490	703,490	(77,900)
Investment earnings	1,800	1,800	1,500
Miscellaneous	<u>102,600</u>	<u>102,600</u>	<u>19,993</u>
Total revenues	<u>1,393,610</u>	<u>1,408,610</u>	<u>(134,117)</u>
EXPENDITURES			
HHS Community Health			
Current			
Personnel services	283,720	295,720	9,592
Materials and services	<u>155,060</u>	<u>161,060</u>	<u>(15,824)</u>
Total HHS Community Health	<u>438,780</u>	<u>456,780</u>	<u>(6,232)</u>
Tobacco Prevention			
Current			
Personnel services	49,640	52,640	801
Materials and services	<u>14,780</u>	<u>14,780</u>	<u>(3,955)</u>
Total Tobacco Prevention	<u>64,420</u>	<u>67,420</u>	<u>(3,154)</u>
Immunization			
Current			
Personnel services	9,840	9,840	579
Materials and services	<u>4,200</u>	<u>4,200</u>	<u>(698)</u>
Total Immunization	<u>14,040</u>	<u>14,040</u>	<u>(119)</u>
Maternal and Child Health			
Current			
Personnel services	49,120	49,120	(1,865)
Materials and services	<u>8,980</u>	<u>8,980</u>	<u>(1,275)</u>
Total Maternal and Child Health	<u>58,100</u>	<u>58,100</u>	<u>(3,140)</u>

Budget Basis	Actual		GAAP Basis
	Adjustments		
\$ 523,010	\$ -	\$ 523,010	
625,590	-	625,590	
3,300	-	3,300	
<u>122,593</u>	<u>-</u>	<u>122,593</u>	
<u>1,274,493</u>	<u>-</u>	<u>1,274,493</u>	
305,312	-	305,312	
<u>145,236</u>	<u>-</u>	<u>145,236</u>	
<u>450,548</u>	<u>-</u>	<u>450,548</u>	
53,441	-	53,441	
<u>10,825</u>	<u>-</u>	<u>10,825</u>	
<u>64,266</u>	<u>-</u>	<u>64,266</u>	
10,419	-	10,419	
<u>3,502</u>	<u>-</u>	<u>3,502</u>	
<u>13,921</u>	<u>-</u>	<u>13,921</u>	
47,255	-	47,255	
<u>7,705</u>	<u>-</u>	<u>7,705</u>	
<u>54,960</u>	<u>-</u>	<u>54,960</u>	

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

PUBLIC HEALTH FUND

For the Year Ended June 30, 2016

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Babies First			
Current			
Personnel services	\$ 83,350	\$ 83,350	\$ (5,478)
Materials and services	<u>20,920</u>	<u>20,920</u>	<u>(13,998)</u>
Total Babies First	<u>104,270</u>	<u>104,270</u>	<u>(19,476)</u>
WIC Program			
Current			
Personnel services	185,370	185,370	(19,808)
Materials and services	<u>70,810</u>	<u>70,810</u>	<u>(1,443)</u>
Total WIC Program	<u>256,180</u>	<u>256,180</u>	<u>(21,251)</u>
Family Planning			
Current			
Personnel services	184,590	184,590	(54,778)
Materials and services	<u>154,660</u>	<u>154,660</u>	<u>(21,759)</u>
Total Family Planning	<u>339,250</u>	<u>339,250</u>	<u>(76,537)</u>
Emergency Preparedness			
Current			
Personnel services	59,900	59,900	(6,492)
Materials and services	<u>29,700</u>	<u>29,700</u>	<u>(15,701)</u>
Total Emergency Preparedness	<u>89,600</u>	<u>89,600</u>	<u>(22,193)</u>
Environmental Health			
Current			
Personnel services	170,940	170,940	(30,935)
Materials and services	50,160	50,160	2,831
Contingency	<u>4,640</u>	<u>4,640</u>	<u>(4,640)</u>
Total Environmental Health	<u>225,740</u>	<u>225,740</u>	<u>(32,744)</u>

<u>Budget Basis</u>	<u>Actual</u>	
	<u>Adjustments</u>	<u>GAAP Basis</u>
\$ 77,872	\$ -	\$ 77,872
<u>6,922</u>	<u>-</u>	<u>6,922</u>
<u>84,794</u>	<u>-</u>	<u>84,794</u>
165,562	-	165,562
<u>69,367</u>	<u>-</u>	<u>69,367</u>
<u>234,929</u>	<u>-</u>	<u>234,929</u>
129,812	-	129,812
<u>132,901</u>	<u>-</u>	<u>132,901</u>
<u>262,713</u>	<u>-</u>	<u>262,713</u>
53,408	-	53,408
<u>13,999</u>	<u>-</u>	<u>13,999</u>
<u>67,407</u>	<u>-</u>	<u>67,407</u>
140,005	-	140,005
52,991	-	52,991
<u>-</u>	<u>-</u>	<u>-</u>
<u>192,996</u>	<u>-</u>	<u>192,996</u>

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

PUBLIC HEALTH FUND

For the Year Ended June 30, 2016

(Continued)

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
Household Hazardous Waste			
Current			
Personnel services	\$ 23,490	\$ 23,490	\$ (356)
Materials and services	31,900	31,900	(30,752)
Other charges	<u>1,900</u>	<u>1,900</u>	<u>(400)</u>
Total Household Hazardous Waste	<u>57,290</u>	<u>57,290</u>	<u>(31,508)</u>
Onsite Wastewater Management			
Current			
Personnel services	127,400	127,400	(1,271)
Materials and services	<u>24,300</u>	<u>33,300</u>	<u>(612)</u>
Total Online Wastewater Management	<u>151,700</u>	<u>160,700</u>	<u>(1,883)</u>
Contingency	<u>35,670</u>	<u>20,670</u>	<u>(20,670)</u>
Total expenditures	<u>1,835,040</u>	<u>1,850,040</u>	<u>(238,907)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(441,430)</u>	<u>(441,430)</u>	<u>104,790</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	394,000	394,000	-
Transfers out	<u>(300,000)</u>	<u>(300,000)</u>	<u>(270,356)</u>
Total other financing sources (uses)	<u>94,000</u>	<u>94,000</u>	<u>270,356</u>
Net change in fund balance	(347,430)	(347,430)	375,146
Fund balance - beginning	<u>347,430</u>	<u>347,430</u>	<u>100,177</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 475,323</u>

Budget Basis	Actual	
	Adjustments	GAAP Basis
\$ 23,134	\$ -	\$ 23,134
1,148	-	1,148
<u>1,500</u>	<u>-</u>	<u>1,500</u>
<u>25,782</u>	<u>-</u>	<u>25,782</u>
126,129	-	126,129
<u>32,688</u>	<u>-</u>	<u>32,688</u>
<u>158,817</u>	<u>-</u>	<u>158,817</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>1,611,133</u>	<u>-</u>	<u>1,611,133</u>
<u>(336,640)</u>	<u>-</u>	<u>(336,640)</u>
394,000	-	394,000
<u>(29,644)</u>	<u>-</u>	<u>(29,644)</u>
<u>364,356</u>	<u>-</u>	<u>364,356</u>
27,716	-	27,716
<u>447,607</u>	<u>-</u>	<u>447,607</u>
<u>\$ 475,323</u>	<u>\$ -</u>	<u>\$ 475,323</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

MENTAL HEALTH GRANTS FUND

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Intergovernmental	\$ 1,657,790	\$ 1,946,990	\$ (194,239)
Charges for services	30,230	30,230	(4,168)
Investment earnings	1,230	1,230	129
Miscellaneous	<u>500</u>	<u>500</u>	<u>(401)</u>
Total revenues	<u>1,689,750</u>	<u>1,978,950</u>	<u>(198,679)</u>
EXPENDITURES			
Developmental Disabilities			
Current			
Other charges	<u>567,980</u>	<u>735,190</u>	<u>(51,983)</u>
Mental Health			
Current			
Personnel services	27,340	27,340	(264)
Materials and services	3,230	3,230	(596)
Other charges	855,730	977,720	(121,832)
Contingency	<u>28,970</u>	<u>28,970</u>	<u>(28,970)</u>
Total Mental Health	<u>915,270</u>	<u>1,037,260</u>	<u>(151,662)</u>
Drug and Alcohol Prevention			
Current			
Personnel services	142,690	142,690	(21,091)
Materials and services	<u>142,900</u>	<u>142,900</u>	<u>(44,762)</u>
Total Drug and Alcohol Prevention	<u>285,590</u>	<u>285,590</u>	<u>(65,853)</u>
Total expenditures	<u>1,768,840</u>	<u>2,058,040</u>	<u>(269,498)</u>
Excess (deficiency) of revenues over (under) expenditures	(79,090)	(79,090)	70,819
Fund balance - beginning	<u>79,090</u>	<u>79,090</u>	<u>36,617</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,436</u>

Budget Basis	Actual		GAAP Basis
	Adjustments		
\$ 1,752,751	\$ -		\$ 1,752,751
26,062	-		26,062
1,359	-		1,359
<u>99</u>	<u>-</u>		<u>99</u>
<u>1,780,271</u>	<u>-</u>		<u>1,780,271</u>
 <u>683,207</u>	 <u>-</u>		 <u>683,207</u>
 27,076	 -		 27,076
2,634	-		2,634
855,888	-		855,888
<u>-</u>	<u>-</u>		<u>-</u>
<u>885,598</u>	<u>-</u>		<u>885,598</u>
 121,599	 -		 121,599
<u>98,138</u>	<u>-</u>		<u>98,138</u>
<u>219,737</u>	<u>-</u>		<u>219,737</u>
<u>1,788,542</u>	<u>-</u>		<u>1,788,542</u>
(8,271)	-		(8,271)
<u>115,707</u>	<u>-</u>		<u>115,707</u>
<u>\$ 107,436</u>	<u>\$ -</u>		<u>\$ 107,436</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

LAW LIBRARY FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP
			Budget Basis	Adjustments	Basis
REVENUES					
Charges for services	\$ 50	\$ (29)	\$ 21	\$ -	\$ 21
Fines and forfeitures	46,000	2,236	48,236	-	48,236
Investment earnings	300	(70)	230	-	230
Miscellaneous	<u>-</u>	<u>43</u>	<u>43</u>	<u>-</u>	<u>43</u>
Total revenues	<u>46,350</u>	<u>2,180</u>	<u>48,530</u>	<u>-</u>	<u>48,530</u>
EXPENDITURES					
Law Library					
Current					
Personnel services	12,760	736	13,496	-	13,496
Materials and services	<u>43,500</u>	<u>(6,895)</u>	<u>36,605</u>	<u>-</u>	<u>36,605</u>
Total expenditures	<u>56,260</u>	<u>(6,159)</u>	<u>50,101</u>	<u>-</u>	<u>50,101</u>
Excess (deficiency) of revenues over (under) expenditures	(9,910)	8,339	(1,571)	-	(1,571)
Fund balance - beginning	<u>9,910</u>	<u>7,504</u>	<u>17,414</u>	<u>-</u>	<u>17,414</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 15,843</u>	<u>\$ 15,843</u>	<u>\$ -</u>	<u>\$ 15,843</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

4-H AND EXTENSION FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	GAAP Basis
REVENUES					
Property taxes	\$ 283,960	\$ 7,467	\$ 291,427	\$ -	\$ 291,427
Other taxes	6,500	1,392	7,892	-	7,892
Timber and land sales	92,430	1,802	94,232	-	94,232
Investment earnings	1,500	410	1,910	-	1,910
Miscellaneous	<u>47,770</u>	<u>125,470</u>	<u>173,240</u>	<u>-</u>	<u>173,240</u>
Total revenues	<u>432,160</u>	<u>136,541</u>	<u>568,701</u>	<u>-</u>	<u>568,701</u>
EXPENDITURES					
4-H and Extension					
Current					
Materials and services	451,300	-	451,300	-	451,300
Contingency	<u>161,480</u>	<u>(161,480)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>612,780</u>	<u>(161,480)</u>	<u>451,300</u>	<u>-</u>	<u>451,300</u>
Excess (deficiency) of revenues over (under) expenditures	(180,620)	298,021	117,401	-	117,401
Fund balance - beginning	<u>180,620</u>	<u>11,112</u>	<u>191,732</u>	<u>-</u>	<u>191,732</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 309,133</u>	<u>\$ 309,133</u>	<u>\$ -</u>	<u>\$ 309,133</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

BOND PROCEEDS AND RETIREMENT FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	\$ 300	\$ 503	\$ 803	\$ -	\$ 803
EXPENDITURES					
Debt Service					
Debt service	189,700	(561)	189,139	-	189,139
Contingency	<u>173,160</u>	<u>(173,160)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>362,860</u>	<u>(173,721)</u>	<u>189,139</u>	<u>-</u>	<u>189,139</u>
Excess (deficiency) of revenues over (under) expenditures	(362,560)	174,224	(188,336)	-	(188,336)
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>190,000</u>	<u>-</u>	<u>190,000</u>	<u>-</u>	<u>190,000</u>
Net change in fund balance	(172,560)	174,224	1,664	-	1,664
Fund balance - beginning	<u>172,560</u>	<u>259</u>	<u>172,819</u>	<u>-</u>	<u>172,819</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 174,483</u>	<u>\$ 174,483</u>	<u>\$ -</u>	<u>\$ 174,483</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

BOND AND UAL RESERVE FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP
			Budget Basis	Adjustments	Basis
REVENUES					
Investment earnings	\$ 600	\$ 2,548	\$ 3,148	\$ -	\$ 3,148
EXPENDITURES					
Bond and UAL Reserve Contingency	<u>594,150</u>	<u>(594,150)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(593,550)	596,698	3,148	-	3,148
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Net change in fund balance	(293,550)	596,698	303,148	-	303,148
Fund balance - beginning	<u>293,550</u>	<u>7,358</u>	<u>300,908</u>	<u>-</u>	<u>300,908</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 604,056</u>	<u>\$ 604,056</u>	<u>\$ -</u>	<u>\$ 604,056</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

SPECIAL PROJECTS FUND

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
REVENUES			
Timber and land sales	\$ 10,000	\$ 10,000	\$ 722,403
Investment earnings	55,000	55,000	12,976
Miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>43,889</u>
Total revenues	<u>95,000</u>	<u>95,000</u>	<u>779,268</u>
EXPENDITURES			
Special Projects			
Current			
Materials and services	29,900	38,900	(2,861)
Capital outlay	3,334,880	3,325,880	(986,960)
Contingency	<u>519,410</u>	<u>648,020</u>	<u>(648,020)</u>
Total expenditures	<u>3,884,190</u>	<u>4,012,800</u>	<u>(1,637,841)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,789,190)</u>	<u>(3,917,800)</u>	<u>2,417,109</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	3,051,270	3,179,880	(178,541)
Transfers out	<u>(490,000)</u>	<u>(490,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>2,561,270</u>	<u>2,689,880</u>	<u>(178,541)</u>
Net change in fund balance	(1,227,920)	(1,227,920)	2,238,568
Fund balance - beginning	<u>4,440,600</u>	<u>4,440,600</u>	<u>749,386</u>
Fund balance - ending	<u>\$ 3,212,680</u>	<u>\$ 3,212,680</u>	<u>\$ 2,987,954</u>

Budget Basis	Actual		GAAP Basis
	Adjustments		
\$ 732,403	\$ -		\$ 732,403
67,976	-		67,976
<u>73,889</u>	<u>-</u>		<u>73,889</u>
<u>874,268</u>	<u>-</u>		<u>874,268</u>
36,039	-		36,039
2,338,920	-		2,338,920
<u>-</u>	<u>-</u>		<u>-</u>
<u>2,374,959</u>	<u>-</u>		<u>2,374,959</u>
<u>(1,500,691)</u>	<u>-</u>		<u>(1,500,691)</u>
3,001,339	-		3,001,339
<u>(490,000)</u>	<u>-</u>		<u>(490,000)</u>
<u>2,511,339</u>	<u>-</u>		<u>2,511,339</u>
1,010,648	-		1,010,648
<u>5,189,986</u>	<u>-</u>		<u>5,189,986</u>
<u>\$ 6,200,634</u>	<u>\$ -</u>		<u>\$ 6,200,634</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GENERAL ROADS EQUIPMENT REPLACEMENT FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP
			Budget Basis	Adjustments	Basis
REVENUES					
Investment earnings	\$ 500	\$ (14)	\$ 486	\$ -	\$ 486
EXPENDITURES					
Equipment Replacement					
Current					
Materials and services	300	-	300	-	300
Capital outlay	<u>391,000</u>	<u>(5,139)</u>	<u>385,861</u>	<u>-</u>	<u>385,861</u>
Total expenditures	<u>391,300</u>	<u>(5,139)</u>	<u>386,161</u>	<u>-</u>	<u>386,161</u>
Excess (deficiency) of revenues over (under) expenditures	(390,800)	5,125	(385,675)	-	(385,675)
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>329,380</u>	<u>-</u>	<u>329,380</u>	<u>-</u>	<u>329,380</u>
Net change in fund balance	(61,420)	5,125	(56,295)	-	(56,295)
Fund balance - beginning	<u>61,420</u>	<u>(71)</u>	<u>61,349</u>	<u>-</u>	<u>61,349</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 5,054</u>	<u>\$ 5,054</u>	<u>\$ -</u>	<u>\$ 5,054</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

PARK AND LAND ACQUISITION AND MAINTENANCE FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Intergovernmental	\$ 40,000	\$ (40,000)	\$ -	\$ -	\$ -
Investment earnings	<u>7,000</u>	<u>(138)</u>	<u>6,862</u>	<u>-</u>	<u>6,862</u>
Total revenues	<u>47,000</u>	<u>(40,138)</u>	<u>6,862</u>	<u>-</u>	<u>6,862</u>
EXPENDITURES					
Parks and Land Acquisition Maintenance					
Current					
Materials and services	160,900	(86,249)	74,651	-	74,651
Capital outlay	175,000	(175,000)	-	-	-
Contingency	<u>799,050</u>	<u>(799,050)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,134,950</u>	<u>(1,060,299)</u>	<u>74,651</u>	<u>-</u>	<u>74,651</u>
Excess (deficiency) of revenues over (under) expenditures	(1,087,950)	1,020,161	(67,789)	-	(67,789)
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(45,000)</u>	<u>-</u>	<u>(45,000)</u>	<u>-</u>	<u>(45,000)</u>
Net change in fund balance	(1,132,950)	1,020,161	(112,789)	-	(112,789)
Fund balance - beginning	<u>1,132,950</u>	<u>8,662</u>	<u>1,141,612</u>	<u>-</u>	<u>1,141,612</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 1,028,823</u>	<u>\$ 1,028,823</u>	<u>\$ -</u>	<u>\$ 1,028,823</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL

WESTPORT SEWER OPERATING FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Charges for services	\$ 70,000	\$ 2,510	\$ 72,510	\$ -	\$ 72,510
Investment earnings	80	154	234	-	234
Miscellaneous	-	161	161	-	161
Total revenues	<u>70,080</u>	<u>2,825</u>	<u>72,905</u>	<u>-</u>	<u>72,905</u>
EXPENSES					
Westport Sewer Service					
Current					
Personnel services	12,420	(2,169)	10,251	-	10,251
Materials and services	49,070	(9,330)	39,740	-	39,740
Other charges	60	(21)	39	-	39
Depreciation	-	-	-	78,714	78,714
Debt service	7,520	(4)	7,516	(5,415)	2,101
Contingency	<u>33,900</u>	<u>(33,900)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>102,970</u>	<u>(45,424)</u>	<u>57,546</u>	<u>73,299</u>	<u>130,845</u>
Excess (deficiency) of revenues over (under) expenses	(32,890)	48,249	15,359	(73,299)	(57,940)
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(2,000)</u>	<u>-</u>	<u>(2,000)</u>	<u>(5,415)</u>	<u>(7,415)</u>
Change in net position	(34,890)	48,249	13,359	(78,714)	(65,355)
Net position - beginning	<u>34,890</u>	<u>12,536</u>	<u>47,426</u>	<u>526,569</u>	<u>573,995</u>
Net position - ending	<u>\$ -</u>	<u>\$ 60,785</u>	<u>\$ 60,785</u>	<u>\$ 447,855</u>	<u>\$ 508,640</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL

WESTPORT SEWER EQUIPMENT REPLACEMENT FUND

For the Year Ended June 30, 2016

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Investment earnings	\$ 300	\$ 74	\$ 374	\$ -	\$ 374
Miscellaneous	<u>-</u>	<u>386</u>	<u>386</u>	<u>-</u>	<u>386</u>
Total revenues	<u>300</u>	<u>460</u>	<u>760</u>	<u>-</u>	<u>760</u>
EXPENSES					
Westport Sewer Equipment					
Current					
Materials and services	20,300	(11,462)	8,838	-	8,838
Contingency	<u>27,640</u>	<u>(27,640)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>47,940</u>	<u>(39,102)</u>	<u>8,838</u>	<u>-</u>	<u>8,838</u>
Excess (deficiency) of revenues over (under) expenses	(47,640)	39,562	(8,078)	-	(8,078)
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>5,415</u>	<u>7,415</u>
Change in net position	(45,640)	39,562	(6,078)	5,415	(663)
Net position - beginning	<u>45,640</u>	<u>12,612</u>	<u>58,252</u>	<u>(76,877)</u>	<u>(18,625)</u>
Net position - ending	<u>\$ -</u>	<u>\$ 52,174</u>	<u>\$ 52,174</u>	<u>\$ (71,462)</u>	<u>\$ (19,288)</u>

CLATSOP COUNTY
Oregon

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL**

JAIL COMMISSARY FUND

For the Year Ended June 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
REVENUES			
Fines and forfeitures	\$ 31,900	\$ 31,900	\$ 9,904
Investment earnings	200	200	(54)
Miscellaneous	<u>30,700</u>	<u>30,700</u>	<u>(2,797)</u>
Total revenues	<u>62,800</u>	<u>62,800</u>	<u>7,053</u>
EXPENSES			
Jail Commissary			
Current			
Personnel services	12,000	12,000	-
Materials and services	61,870	75,390	(5,315)
Depreciation	-	-	-
Contingency	<u>13,520</u>	<u>-</u>	<u>-</u>
Total expenses	<u>87,390</u>	<u>87,390</u>	<u>(5,315)</u>
Excess (deficiency) of revenues over (under) expenses	(24,590)	(24,590)	12,368
Net position - beginning	<u>24,590</u>	<u>24,590</u>	<u>7,339</u>
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,707</u>

Actual		
Budget Basis	Adjustments	GAAP Basis
\$ 41,804	\$ -	\$ 41,804
146	-	146
<u>27,903</u>	<u>-</u>	<u>27,903</u>
<u>69,853</u>	<u>-</u>	<u>69,853</u>
12,000	-	12,000
70,075	-	70,075
-	3,388	3,388
<u>-</u>	<u>-</u>	<u>-</u>
<u>82,075</u>	<u>3,388</u>	<u>85,463</u>
(12,222)	(3,388)	(15,610)
<u>31,929</u>	<u>3,388</u>	<u>35,317</u>
<u>\$ 19,707</u>	<u>\$ -</u>	<u>\$ 19,707</u>

OTHER FINANCIAL SCHEDULES

CLATSOP COUNTY
Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - TAXING DISTRICT

For the Year Ended June 30, 2016

<u>Tax Year</u>	<u>Taxes Receivable July 1, 2015</u>	<u>2015-2016 Levy</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Taxes Receivable June 30, 2016</u>
2015-2016	\$ -	\$ 12,697,606	\$ (334,665)	\$ 11,926,790	\$ 436,151
2014-2015	450,699	-	(904)	254,534	195,261
2013-2014	225,523	-	(534)	96,293	128,696
2012-2013	146,525	-	(232)	91,150	55,143
2011-2012	63,234	-	(410)	41,384	21,440
2010-2011	17,064	-	(389)	5,628	11,047
2009-2010	11,117	-	(335)	3,094	7,688
Prior	<u>20,495</u>	<u>-</u>	<u>1</u>	<u>1,172</u>	<u>19,324</u>
Subtotal - Prior	<u>934,657</u>	<u>-</u>	<u>(2,803)</u>	<u>493,255</u>	<u>438,599</u>
Total	\$ <u>934,657</u>	\$ <u>12,697,606</u>	\$ <u>(337,468)</u>	\$ <u>12,420,045</u>	\$ <u>874,750</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF PROPERTY TAX TRANSACTIONS - COUNTY-WIDE

For the Year Ended June 30, 2016

<u>Tax Year</u>	<u>Taxes Receivable July 1, 2015</u>	<u>2015-2016 Levy</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Taxes Receivable June 30, 2016</u>
2015-2016	\$ <u>-</u>	\$ <u>70,606,762</u>	\$ <u>(1,860,940)</u>	\$ <u>66,320,535</u>	\$ <u>2,425,287</u>
2014-2015	2,536,429	-	(5,079)	1,432,461	1,098,889
2013-2014	1,275,126	-	(3,030)	544,442	727,654
2012-2013	841,558	-	(1,341)	523,517	316,700
2011-2012	365,214	-	(2,362)	239,019	123,833
2010-2011	98,363	-	(2,240)	32,442	63,681
2009-2010	63,349	-	(1,905)	17,629	43,815
Prior	<u>115,169</u>	<u>-</u>	<u>2</u>	<u>6,588</u>	<u>108,583</u>
Subtotal - Prior	<u>5,295,208</u>	<u>-</u>	<u>(15,955)</u>	<u>2,796,098</u>	<u>2,483,155</u>
Total	\$ <u>5,295,208</u>	\$ <u>70,606,762</u>	\$ <u>(1,876,895)</u>	\$ <u>69,116,633</u>	\$ <u>4,908,442</u>

CLATSOP COUNTY
Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT

For the Year Ended June 30, 2016

Fiscal Year	Total Requirement All Issues			Bank of America Series 2012		
	Principal	Interest and Fees	Total	Principal	Interest	Total
2016-2017	\$ 432,992	\$ 90,302	\$ 523,294	\$ 248,950	\$ 34,390	\$ 283,340
2017-2018	438,576	80,690	519,266	254,377	28,963	283,340
2018-2019	444,281	71,103	515,384	259,923	23,417	283,340
2019-2020	409,104	59,935	469,039	265,589	17,751	283,340
2020-2021	414,034	50,200	464,234	271,379	11,961	283,340
2021-2022	417,030	40,121	457,151	277,295	6,045	283,340
2022-2023	139,916	30,016	169,932	-	-	-
2023-2024	140,102	25,950	166,052	-	-	-
2024-2025	140,294	21,942	162,236	-	-	-
2025-2026	140,491	17,801	158,292	-	-	-
Thereafter	540,702	31,151	571,853	-	-	-
Total	\$ 3,657,522	\$ 519,211	\$ 4,176,733	\$ 1,577,513	\$ 122,527	\$ 1,700,040

Fiscal Year	Columbia State Bank Series 2014			DEQ Loan		
	Principal	Interest and Fees	Total	Principal	Interest and Fees	Total
2016-2017	\$ 133,333	\$ 52,510	\$ 185,843	\$ 5,569	\$ 1,947	\$ 7,516
2017-2018	133,333	48,482	181,815	5,726	1,790	7,516
2018-2019	133,333	44,602	177,935	5,887	1,629	7,516
2019-2020	133,333	40,722	174,055	6,054	1,462	7,516
2020-2021	133,333	36,949	170,282	6,226	1,290	7,516
2021-2022	133,333	32,962	166,295	6,402	1,114	7,516
2022-2023	133,333	29,083	162,416	6,583	933	7,516
2023-2024	133,333	25,203	158,536	6,769	747	7,516
2024-2025	133,333	21,387	154,720	6,961	555	7,516
2025-2026	133,333	17,443	150,776	7,158	358	7,516
Thereafter	533,337	30,996	564,333	7,365	155	7,520
Total	\$ 1,866,667	\$ 380,339	\$ 2,247,006	\$ 70,700	\$ 11,980	\$ 82,680

Fiscal Year	Dell Lease 15-19			Solutions Yes Copier Lease		
	Principal	Interest	Total	Principal	Interest and Fees	Total
2016-2017	\$ 41,012	\$ 1,455	\$ 42,467	\$ 4,128	\$ -	\$ 4,128
2017-2018	41,012	1,455	42,467	4,128	-	4,128
2018-2019	41,010	1,455	42,465	4,128	-	4,128
2019-2020	-	-	-	4,128	-	4,128
2020-2021	-	-	-	3,096	-	3,096
2021-2022	-	-	-	-	-	-
2022-2023	-	-	-	-	-	-
2023-2024	-	-	-	-	-	-
2024-2025	-	-	-	-	-	-
2025-2026	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-
Total	\$ 123,034	\$ 4,365	\$ 127,399	\$ 19,608	\$ -	\$ 19,608

CLATSOP COUNTY
Oregon

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
<u>Other Taxing Districts</u>				
ASSETS				
Cash	\$ 1,521,137	\$ 166,343,348	\$ 166,450,850	\$ 1,413,635
Property taxes receivable	4,360,551	4,941,540	5,268,399	4,033,692
Other receivables	<u>12,046</u>	<u>77,488</u>	<u>18,527</u>	<u>71,007</u>
Total assets	<u>\$ 5,893,734</u>	<u>\$ 171,362,376</u>	<u>\$ 171,737,776</u>	<u>\$ 5,518,334</u>
LIABILITIES				
Accounts payable	\$ 24,832	\$ 2,273,102	\$ 2,252,405	\$ 45,529
Due to other taxing districts/agencies	<u>5,868,902</u>	<u>179,205,569</u>	<u>179,601,666</u>	<u>5,472,805</u>
Total liabilities	<u>\$ 5,893,734</u>	<u>\$ 181,478,671</u>	<u>\$ 181,854,071</u>	<u>\$ 5,518,334</u>
<u>Departmental Trusts</u>				
ASSETS				
Cash	\$ 455,494	\$ 3,563,801	\$ 3,791,568	\$ 227,727
Other receivables	<u>671</u>	<u>1,810</u>	<u>1,206</u>	<u>1,275</u>
Total assets	<u>\$ 456,165</u>	<u>\$ 3,565,611</u>	<u>\$ 3,792,774</u>	<u>\$ 229,002</u>
LIABILITIES				
Accounts payable	\$ 214,635	\$ 1,056,082	\$ 1,253,232	\$ 17,485
Amounts held in trust	<u>241,530</u>	<u>1,411,711</u>	<u>1,441,724</u>	<u>211,517</u>
Total liabilities	<u>\$ 456,165</u>	<u>\$ 2,467,793</u>	<u>\$ 2,694,956</u>	<u>\$ 229,002</u>
<u>Total - All Agency Funds</u>				
ASSETS				
Cash	\$ 1,976,631	\$ 169,907,149	\$ 170,242,418	\$ 1,641,362
Property taxes receivable	4,360,551	4,941,540	5,268,399	4,033,692
Other receivables	<u>12,717</u>	<u>79,298</u>	<u>19,733</u>	<u>72,282</u>
Total assets	<u>\$ 6,349,899</u>	<u>\$ 174,927,987</u>	<u>\$ 175,530,550</u>	<u>\$ 5,747,336</u>
LIABILITIES				
Accounts payable	\$ 239,467	\$ 3,329,184	\$ 3,505,637	\$ 63,014
Due to other taxing districts/agencies	5,868,902	179,205,569	179,601,666	5,472,805
Amounts held in trust	<u>241,530</u>	<u>1,411,711</u>	<u>1,441,724</u>	<u>211,517</u>
Total liabilities	<u>\$ 6,349,899</u>	<u>\$ 183,946,464</u>	<u>\$ 184,549,027</u>	<u>\$ 5,747,336</u>

STATISTICAL SECTION

This part of Clatsop County's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health. This section contains the following tables and information:

- **Financial Trends** – These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.
- **Revenue Capacity** – These schedules contain information to help the reader assess the County's most significant local revenue source.
- **Debt Capacity** – These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.
- **Economic and Demographic Information** – These schedules offer economic and demographic indicators to help the reader understand the environment wherein the County's financial activities take place.
- **Operating Information** – These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Report for the relevant year.

CLATSOP COUNTY
Oregon

SCHEDULE OF GOVERNMENTAL LONG-TERM OBLIGATIONS
PRINCIPAL AND INTEREST TRANSACTIONS

For the Year Ended June 30, 2016

Obligation	Interest Rates	Date of Issue	Principal				Interest Matured and Paid
			Outstanding June 30, 2015	Additions	Matured and Paid	Outstanding June 30, 2016	
Loans							
DEQ Loan	2.81%	August 2005	\$ 76,115	\$ -	\$ 5,415	\$ 70,700	\$ 24,710
Bank of America Series 2012	2.18%	July 2012	1,821,152	-	243,639	1,577,513	158,863
Columbia State Bank Series 2014	2.87%	August 2014	<u>2,000,000</u>	<u>-</u>	<u>133,333</u>	<u>1,866,667</u>	<u>87,811</u>
			<u>3,897,267</u>	<u>-</u>	<u>382,387</u>	<u>3,514,880</u>	<u>271,384</u>
Capital leases							
Dell Lease	5.79%	June 2011	1,921	-	1,921	-	1,921
Dell Lease 15-19	3.55%	May 2015	-	164,046	41,012	123,034	(82,022)
Solutions Yes Copier Lease	0.00%	April 2016	<u>-</u>	<u>20,640</u>	<u>1,032</u>	<u>19,608</u>	<u>(18,576)</u>
			<u>1,921</u>	<u>184,686</u>	<u>43,965</u>	<u>142,642</u>	<u>(98,677)</u>
Total			<u>\$ 3,899,188</u>	<u>\$ 184,686</u>	<u>\$ 426,352</u>	<u>\$ 3,657,522</u>	<u>\$ 172,707</u>

CLATSOP COUNTY
Oregon

FUTURE DEBT SERVICE REQUIREMENTS

For the Year Ended June 30, 2016

	Loans					
	Columbia State Bank Series 2014		DEQ Loan		Bank of America Series 2012	
	Principal	Interest	Principal	Interest	Principal	Interest
2016-17	\$ 133,333	\$ 52,510	\$ 5,569	\$ 1,947	\$ 248,950	\$ 34,390
2017-18	133,333	48,482	5,726	1,790	254,377	28,963
2018-19	133,333	44,602	5,887	1,629	259,923	23,417
2019-20	133,333	40,722	6,054	1,462	265,589	17,751
2020-21	133,333	36,949	6,226	1,290	271,379	11,961
2021-22	133,333	32,962	6,402	1,114	277,295	6,045
2022-23	133,333	29,083	6,583	933	-	-
2023-24	133,333	25,203	6,769	747	-	-
2024-25	133,333	21,387	6,961	555	-	-
2025-26	133,333	17,443	7,158	358	-	-
2026-27	133,334	13,563	7,365	155	-	-
2027-28	133,334	9,684	-	-	-	-
2028-29	133,334	5,825	-	-	-	-
2029-30	133,335	1,924	-	-	-	-
	<u>\$ 1,866,667</u>	<u>\$ 380,339</u>	<u>\$ 70,700</u>	<u>\$ 11,980</u>	<u>\$ 1,577,513</u>	<u>\$ 122,527</u>

Capital Leases					
Dell Lease 15-19		Solutions Yes Copier Lease		Totals	
Principal	Interest	Principal	Interest	Principal	Interest
\$ 41,012	\$ 1,455	\$ 4,128	\$ -	\$ 432,992	\$ 90,302
41,012	1,455	4,128	-	438,576	80,690
41,010	1,455	4,128	-	444,281	71,103
-	-	4,128	-	409,104	59,935
-	-	3,096	-	414,034	50,200
-	-	-	-	417,030	40,121
-	-	-	-	139,916	30,016
-	-	-	-	140,102	25,950
-	-	-	-	140,294	21,942
-	-	-	-	140,491	17,801
-	-	-	-	140,699	13,718
-	-	-	-	133,334	9,684
-	-	-	-	133,334	5,825
-	-	-	-	133,335	1,924
<u>\$ 123,034</u>	<u>\$ 4,365</u>	<u>\$ 19,608</u>	<u>\$ -</u>	<u>\$ 3,657,522</u>	<u>\$ 519,211</u>

CLATSOP COUNTY
Oregon

NET POSITION BY COMPONENT

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2016	2015	2014	2013
Governmental activities				
Net investment in capital assets	\$ 164,493,924	\$ 170,255,581	\$ 179,852,178	\$ 185,526,479
Restricted	18,435,155	15,599,563	14,213,321	15,972,394
Unrestricted	<u>3,325,247</u>	<u>7,689,563</u>	<u>1,581,518</u>	<u>7,083,056</u>
Total governmental activities net position	<u>\$ 186,254,326</u>	<u>\$ 193,544,707</u>	<u>\$ 195,647,017</u>	<u>\$ 208,581,929</u>
Business-type activities				
Net investment in capital assets	\$ 377,156	\$ 529,958	\$ 575,656	\$ 661,045
Restricted	-	-	-	-
Unrestricted	<u>131,903</u>	<u>60,729</u>	<u>82,873</u>	<u>123,128</u>
Total business-type activities net position	<u>\$ 509,059</u>	<u>\$ 590,687</u>	<u>\$ 658,529</u>	<u>\$ 784,173</u>
Totals - all activities				
Net investment in capital assets	\$ 164,871,080	\$ 170,785,539	\$ 180,427,834	\$ 186,187,524
Restricted	18,435,155	15,599,563	14,213,321	15,972,394
Unrestricted	<u>3,457,150</u>	<u>7,750,292</u>	<u>1,664,391</u>	<u>7,206,184</u>
Total net position	<u>\$ 186,763,385</u>	<u>\$ 194,135,394</u>	<u>\$ 196,305,546</u>	<u>\$ 209,366,102</u>

Fiscal Year Ended June 30					
2012	2011	2010	2009	2008	2007
\$ 192,525,725	\$ 198,894,569	\$ 207,091,000	\$ 215,625,000	\$ 223,031,517	\$ 229,433,461
16,454,348	19,259,564	3,156,000	-	-	-
<u>7,546,836</u>	<u>8,184,438</u>	<u>25,605,000</u>	<u>29,911,000</u>	<u>20,511,511</u>	<u>20,388,793</u>
<u>\$ 216,526,909</u>	<u>\$ 226,338,571</u>	<u>\$ 235,852,000</u>	<u>\$ 245,536,000</u>	<u>\$ 243,543,028</u>	<u>\$ 249,822,254</u>
\$ 761,876	\$ 862,844	\$ 921,000	\$ 1,044,000	\$ 1,111,902	\$ 1,155,247
-	-	4,000	4,000	-	-
<u>105,164</u>	<u>99,664</u>	<u>73,000</u>	<u>75,000</u>	<u>79,917</u>	<u>143,676</u>
<u>\$ 867,040</u>	<u>\$ 962,508</u>	<u>\$ 998,000</u>	<u>\$ 1,123,000</u>	<u>\$ 1,191,819</u>	<u>\$ 1,298,923</u>
\$ 193,287,601	\$ 199,757,413	\$ 208,012,000	\$ 216,669,000	\$ 224,143,419	\$ 230,588,708
16,454,348	19,259,564	3,160,000	4,000	-	-
<u>7,652,000</u>	<u>8,284,102</u>	<u>25,678,000</u>	<u>29,986,000</u>	<u>20,591,428</u>	<u>20,532,469</u>
<u>\$ 217,393,949</u>	<u>\$ 227,301,079</u>	<u>\$ 236,850,000</u>	<u>\$ 246,659,000</u>	<u>\$ 244,734,847</u>	<u>\$ 251,121,177</u>

CLATSOP COUNTY
Oregon

CHANGES IN NET POSITION

Last Ten Fiscal Years

	Fiscal Year Ended June 30			
	2016	2015	2014	2013
Expenses				
Governmental activities				
General government	\$ 10,096,185	\$ 12,022,585	\$ 6,435,161	\$ 6,500,917
Public safety	20,623,170	17,578,210	12,686,676	12,667,349
Land use, housing, and transportation	12,609,063	4,192,872	13,474,248	13,332,524
Parks, culture, and recreation	958,472	886,151	868,554	932,680
Economic development	1,579,125	1,761,864	1,480,144	1,483,807
Health and human services	3,948,167	3,197,120	3,223,511	3,307,104
Education	504,665	489,224	546,688	516,545
Depreciation	-	-	-	-
Interest on long-term debt	57,260	28,540	69,368	144,109
Total governmental activities expenses	<u>50,376,107</u>	<u>40,156,566</u>	<u>38,784,350</u>	<u>38,885,035</u>
Business-type activities				
Westport Sewer Service District	139,683	135,660	138,034	138,785
Jail Commissary Fund	85,463	82,942	63,999	52,241
Total business-type activities expenses	<u>225,146</u>	<u>218,602</u>	<u>202,033</u>	<u>191,026</u>
Total expenses	<u>\$ 50,601,253</u>	<u>\$ 40,375,168</u>	<u>\$ 38,986,383</u>	<u>\$ 39,076,061</u>
Program revenues				
Governmental activities				
Charges for services				
General government	\$ 1,312,641	\$ 1,218,873	\$ 1,320,921	\$ 1,600,476
Public safety	423,541	506,317	511,938	704,025
Land use, housing, and transportation	1,202,745	1,006,126	826,144	721,697
Parks, culture, and recreation	44,187	32,926	243,480	204,901
Economic development	22,485	64,158	11,614	31,841
Health and human services	654,458	697,924	760,725	999,789
Education	-	-	47,159	48,369
Operating grants and contributions	15,257,679	14,046,903	8,297,588	9,058,686
Capital grants and contributions	-	-	64,312	115,058
Total governmental activities program revenue:	<u>18,917,736</u>	<u>17,573,227</u>	<u>12,083,881</u>	<u>13,484,842</u>
Business-type activities				
Charges for services	114,314	122,778	129,023	119,385
Operating grants	-	-	-	-
Capital grants	-	-	-	-
Total business-type activities program revenue	<u>114,314</u>	<u>122,778</u>	<u>129,023</u>	<u>119,385</u>
Total program revenues	<u>\$ 19,032,050</u>	<u>\$ 17,696,005</u>	<u>\$ 12,212,904</u>	<u>\$ 13,604,227</u>
Net (expense) / revenue				
Governmental activities	\$ (31,458,371)	\$ (22,583,339)	\$ (26,700,469)	\$ (25,400,193)
Business-type activities	<u>(110,832)</u>	<u>(95,824)</u>	<u>(73,010)</u>	<u>(71,641)</u>
Total net (expense) / revenue	<u>\$ (31,569,203)</u>	<u>\$ (22,679,163)</u>	<u>\$ (26,773,479)</u>	<u>\$ (25,471,834)</u>

Fiscal Year Ended June 30					
2012	2011	2010	2009	2008	2007
\$ 6,817,804	\$ 6,430,841	\$ 7,081,793	\$ 6,501,251	\$ 6,579,765	\$ 6,114,251
14,365,256	14,184,201	12,004,056	12,769,616	12,029,458	11,255,404
14,293,087	14,318,963	5,803,120	5,065,705	6,206,780	5,677,484
935,209	908,025	692,323	631,425	718,599	550,774
1,304,993	1,598,204	1,450,784	1,434,554	729,558	729,799
3,463,608	3,252,623	3,656,858	4,046,086	4,791,242	7,708,527
533,389	468,802	-	-	-	-
-	-	10,087,133	9,977,095	10,308,824	10,304,174
<u>214,797</u>	<u>339,931</u>	<u>396,017</u>	<u>434,317</u>	<u>502,389</u>	<u>536,500</u>
<u>41,928,143</u>	<u>41,501,590</u>	<u>41,172,084</u>	<u>40,860,049</u>	<u>41,866,615</u>	<u>42,876,913</u>
146,619	144,878	189,321	180,427	177,117	83,470
<u>67,395</u>	<u>72,788</u>	<u>66,554</u>	<u>53,471</u>	<u>60,908</u>	<u>46,219</u>
<u>214,014</u>	<u>217,666</u>	<u>255,875</u>	<u>233,898</u>	<u>238,025</u>	<u>129,689</u>
<u>\$ 42,142,157</u>	<u>\$ 41,719,256</u>	<u>\$ 41,427,959</u>	<u>\$ 41,093,947</u>	<u>\$ 42,104,640</u>	<u>\$ 43,006,602</u>
\$ 1,360,572	\$ 1,475,456	\$ 1,046,129	\$ 1,109,196	\$ 982,374	\$ 1,185,490
692,984	586,561	288,536	148,529	306,051	346,273
980,540	1,054,670	477,886	88,424	99,245	112,966
197,459	210,077	169,307	-	39,624	39,679
80,581	154,536	171,583	84,353	55,257	80,659
868,685	812,909	860,246	576,678	553,254	531,911
58,726	67,207	-	-	-	-
10,838,599	10,451,968	10,545,418	8,095,760	8,165,788	10,634,895
<u>103,896</u>	<u>254,255</u>	<u>70,497</u>	<u>76,143</u>	<u>8,196</u>	<u>63,642</u>
<u>15,182,042</u>	<u>15,067,639</u>	<u>13,629,602</u>	<u>10,179,083</u>	<u>10,209,789</u>	<u>12,995,515</u>
129,886	62,368	65,452	70,949	74,743	77,690
-	81,076	76,651	25,062	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,664</u>	<u>962,364</u>
<u>129,886</u>	<u>143,444</u>	<u>142,103</u>	<u>96,011</u>	<u>82,407</u>	<u>1,040,054</u>
<u>\$ 15,311,928</u>	<u>\$ 15,211,083</u>	<u>\$ 13,771,705</u>	<u>\$ 10,275,094</u>	<u>\$ 10,292,196</u>	<u>\$ 14,035,569</u>
\$ (26,746,101)	\$ (26,433,951)	\$ (27,542,482)	\$ (30,680,966)	\$ (31,656,826)	\$ (29,881,398)
<u>(84,128)</u>	<u>(74,222)</u>	<u>(113,772)</u>	<u>(137,887)</u>	<u>(155,618)</u>	<u>910,365</u>
<u>\$ (26,830,229)</u>	<u>\$ (26,508,173)</u>	<u>\$ (27,656,254)</u>	<u>\$ (30,818,853)</u>	<u>\$ (31,812,444)</u>	<u>\$ (28,971,033)</u>

(Continued)

CLATSOP COUNTY
Oregon

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Continued)

	Fiscal Year Ended June 30			
	2016	2015	2014	2013
General revenues and other changes in net position				
Governmental activities				
Property taxes	\$ 12,426,728	\$ 11,985,398	\$ 11,721,531	\$ 11,740,619
Other taxes	1,863,925	1,676,258	1,098,391	1,074,080
Timber and land sales	8,649,784	5,953,559	6,730,775	4,996,352
Investment earnings	232,654	171,550	177,758	159,433
Gain on sale of asset	309,332	-	8,187	-
Assessments	-	-	-	-
Miscellaneous	685,567	694,809	273,860	240,780
Gain (loss) on disposition of property	-	-	-	(768,051)
Transfers	-	(545)	12,000	12,000
Prior period adjustments	-	-	-	-
Total governmental activities	<u>24,167,990</u>	<u>20,481,029</u>	<u>20,022,502</u>	<u>17,455,213</u>
Business-type activities				
Transfers	-	545	(12,000)	(12,000)
Investment earnings	754	572	176	221
Miscellaneous	<u>28,450</u>	<u>26,865</u>	<u>573</u>	<u>553</u>
Total business-type activities	<u>29,204</u>	<u>27,982</u>	<u>(11,251)</u>	<u>(11,226)</u>
Total general revenues and other changes in net position	<u>\$ 24,197,194</u>	<u>\$ 20,509,011</u>	<u>\$ 20,011,251</u>	<u>\$ 17,443,987</u>
Change in net position				
Governmental activities	\$ (7,290,381)	\$ (2,102,310)	\$ (6,677,967)	\$ (7,944,980)
Business-type activities	<u>(81,628)</u>	<u>(67,842)</u>	<u>(84,261)</u>	<u>(82,867)</u>
Total change in net position	<u>\$ (7,372,009)</u>	<u>\$ (2,170,152)</u>	<u>\$ (6,762,228)</u>	<u>\$ (8,027,847)</u>

Fiscal Year Ended June 30					
2012	2011	2010	2009	2008	2007
\$ 11,184,203	\$ 11,086,246	\$ 10,957,185	\$ 11,809,276	\$ 9,543,181	\$ 9,272,280
962,837	938,359	708,670	2,817,750	3,448,775	2,784,637
4,235,350	4,211,935	3,934,540	15,174,795	8,028,453	6,234,170
139,153	411,890	452,340	519,334	884,198	1,395,112
32,073	25,512	-	-	-	-
-	-	-	-	-	-
368,823	330,277	1,794,485	2,363,059	3,478,834	2,208,753
-	-	-	-	(21,841)	76,714
12,000	12,000	12,000	(13,998)	16,000	16,000
-	-	-	-	-	-
<u>16,934,439</u>	<u>17,016,219</u>	<u>17,859,220</u>	<u>32,670,216</u>	<u>25,377,600</u>	<u>21,987,666</u>
(12,000)	(12,000)	(12,000)	13,998	(16,000)	(16,000)
439	443	453	1,506	4,910	8,805
<u>221</u>	<u>50,141</u>	<u>-</u>	<u>54,244</u>	<u>59,604</u>	<u>68,822</u>
<u>(11,340)</u>	<u>38,584</u>	<u>(11,547)</u>	<u>69,748</u>	<u>48,514</u>	<u>61,627</u>
<u>\$ 16,923,099</u>	<u>\$ 17,054,803</u>	<u>\$ 17,847,673</u>	<u>\$ 32,739,964</u>	<u>\$ 25,426,114</u>	<u>\$ 22,049,293</u>
\$ (9,811,662)	\$ (9,417,732)	\$ (9,683,262)	\$ 1,989,250	\$ (6,279,226)	\$ (7,893,732)
<u>(95,468)</u>	<u>(35,638)</u>	<u>(125,319)</u>	<u>(68,139)</u>	<u>(107,104)</u>	<u>971,992</u>
<u>\$ (9,907,130)</u>	<u>\$ (9,453,370)</u>	<u>\$ (9,808,581)</u>	<u>\$ 1,921,111</u>	<u>\$ (6,386,330)</u>	<u>\$ (6,921,740)</u>

CLATSOP COUNTY
Oregon

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE

Last Ten Fiscal Years

Fiscal Year Ended June 30	Property Taxes	State Fuel Taxes	Other Taxes	Totals
2007	\$ 6,533,416	\$ 1,830,116	\$ 578,121	\$ 8,941,653
2008	6,689,178	1,720,105	691,877	9,101,160
2009	7,493,396	1,550,322	833,697	9,877,415
2010	7,643,828	1,696,830	855,342	10,196,000
2011	7,731,990	1,995,077	877,806	10,604,873
2012	7,771,616	2,214,482	912,919	10,899,017
2013	8,262,816	2,231,464	920,642	11,414,922
2014	8,309,520	2,333,442	1,027,641	11,670,603
2015	8,529,835	2,396,010	1,065,611	11,991,456
2016	8,833,640	2,480,770	1,358,532	12,672,942

CLATSOP COUNTY
Oregon

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	Fiscal Year Ended June 30				
	2016	2015	2014	2013	2012
General Fund					
Unreserved	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable	-	-	-	-	10,209
Assigned	-	-	499,999	456,880	417,273
Unassigned	<u>5,833,017</u>	<u>5,039,867</u>	<u>4,014,382</u>	<u>3,204,284</u>	<u>3,123,794</u>
Total General Fund	<u>5,833,017</u>	<u>5,039,867</u>	<u>4,514,381</u>	<u>3,661,164</u>	<u>3,551,276</u>
All other governmental funds					
Unreserved, reported in:					
Special revenue funds	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Nonspendable	281,295	286,714	289,345	225,114	376,224
Restricted	18,435,155	15,599,563	14,213,321	15,972,394	17,084,348
Committed	6,205,688	5,251,335	2,928,010	1,660,851	1,415,146
Assigned	1,116,939	781,460	28,322	1,793,201	2,814,647
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental fund	<u>26,039,077</u>	<u>21,919,072</u>	<u>17,458,998</u>	<u>19,651,560</u>	<u>21,690,365</u>
Total all governmental funds	<u>\$ 31,872,094</u>	<u>\$ 26,958,939</u>	<u>\$ 21,973,379</u>	<u>\$ 23,312,724</u>	<u>\$ 25,241,641</u>

* The County implemented the provisions of GASB 54 for the year ended June 30, 2011, which requires fund balance to be presented in the categories of nonspendable, restricted, committed, assigned, and unassigned.

Fiscal Year Ended June 30				
2011	2010	2009	2008	2007
\$ -	\$ 4,003,960	\$ 3,114,423	\$ 2,499,501	\$ 2,562,382
11,686	-	-	-	-
305,199	3,512	-	-	-
<u>3,620,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,937,033</u>	<u>4,007,472</u>	<u>3,114,423</u>	<u>2,499,501</u>	<u>2,562,382</u>
-	6,380,950	20,078,763	15,230,083	13,105,342
-	11,187,173	1,828,642	2,070,189	3,949,547
308,937	362,559	-	-	-
19,253,378	-	-	-	-
1,929,046	3,156,036	322,505	-	-
3,093,252	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>24,584,613</u>	<u>21,086,718</u>	<u>22,229,910</u>	<u>17,300,272</u>	<u>17,054,889</u>
<u>\$ 28,521,646</u>	<u>\$ 25,094,190</u>	<u>\$ 25,344,333</u>	<u>\$ 19,799,773</u>	<u>\$ 19,617,271</u>

CLATSOP COUNTY
Oregon

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	Fiscal Year Ended June 30				
	2016	2015	2014	2013	2012
Revenues					
Property taxes	\$ 12,476,209	\$ 12,083,358	\$ 11,824,983	\$ 11,783,423	\$ 11,087,339
Timber revenues	9,381,187	5,953,559	5,981,208	4,230,701	4,233,605
Charges for services	1,864,338	1,935,118	1,502,098	1,738,413	1,815,955
Licenses and permits	1,177,626	956,330	1,064,104	1,318,346	1,101,796
Fines and forfeitures	90,489	79,892	85,926	120,896	111,042
Investment earnings	232,775	171,563	170,048	194,522	199,288
Other revenues	2,775,817	2,298,407	6,066,208	5,520,159	5,491,709
Intergovernmental	15,927,423	14,712,470	9,441,766	9,662,538	9,107,824
Land sales	-	-	-	-	-
Total revenues	<u>43,925,864</u>	<u>38,190,697</u>	<u>36,136,341</u>	<u>34,568,998</u>	<u>33,148,558</u>
Expenditures					
General government	5,266,792	5,591,002	5,360,116	5,511,251	5,716,500
Public safety	19,424,577	18,731,562	20,511,278	20,120,194	19,531,171
Land use, housing, and transportation	4,707,009	3,675,453	1,139,835	998,310	1,203,172
Parks, culture, and recreation	1,341,225	1,310,501	789,186	744,926	710,903
Economic development	944,724	1,090,398	3,376,554	3,534,385	3,225,921
Health and human services	3,556,253	3,371,104	1,265,036	1,403,621	1,195,737
Education	501,401	487,425	591,140	527,286	518,121
Capital outlay	3,081,589	915,407	3,059,026	2,092,844	1,442,291
Debt service					
Principal	187,038	-	1,395,515	1,577,098	2,830,360
Interest	2,101	28,540	-	-	219,207
Total expenditures	<u>39,012,709</u>	<u>35,201,392</u>	<u>37,487,686</u>	<u>36,509,915</u>	<u>36,593,383</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,913,155</u>	<u>2,989,305</u>	<u>(1,351,345)</u>	<u>(1,940,917)</u>	<u>(3,444,825)</u>
Other financing sources (uses)					
Transfers in	4,534,955	3,085,472	7,577,572	6,632,363	6,543,196
Transfers (out)	(4,534,955)	(3,086,017)	(7,565,572)	(6,620,363)	(6,531,196)
Issuance of debt	-	1,996,800	-	-	152,820
Total other financing sources (uses)	<u>-</u>	<u>1,996,255</u>	<u>12,000</u>	<u>12,000</u>	<u>164,820</u>
Net change in fund balances	<u>\$ 4,913,155</u>	<u>\$ 4,985,560</u>	<u>\$ (1,339,345)</u>	<u>\$ (1,928,917)</u>	<u>\$ (3,280,005)</u>
Debt service as a percentage of non-capital expenditures	0.53%	0.08%	3.74%	4.34%	9.13%

Fiscal Year Ended June 30

2011	2010	2009	2008	2007
\$ 11,021,687	\$ 11,386,634	\$ 11,586,908	\$ 9,478,822	\$ 9,300,675
4,144,854	3,951,081	3,954,895	4,047,115	3,787,862
2,010,531	2,566,802	2,007,180	2,035,805	2,296,978
1,001,519	715,118	850,985	1,239,048	1,402,328
172,668	129,129	91,735	95,774	97,362
460,771	452,340	519,334	884,198	1,395,112
5,527,232	3,203,086	3,368,479	4,218,042	3,361,916
8,717,109	11,202,092	13,510,498	14,084,069	15,908,884
<u>4,326,500</u>	<u>2,260</u>	<u>4,372,555</u>	<u>1,520,028</u>	<u>-</u>
<u>37,382,871</u>	<u>33,608,542</u>	<u>40,262,569</u>	<u>37,602,901</u>	<u>37,551,117</u>
5,385,382	6,444,512	6,712,750	7,253,826	7,175,217
18,757,678	12,835,022	12,675,659	11,943,408	11,228,856
1,300,179	6,191,061	5,094,922	6,471,798	6,037,098
798,594	748,258	674,180	734,852	554,807
3,361,770	1,611,458	1,499,994	823,249	863,497
1,264,862	4,019,692	4,243,437	4,979,208	7,712,540
455,372	-	-	-	-
983,050	813,469	2,364,426	3,254,168	3,574,571
1,177,485	1,098,344	1,026,555	1,470,659	871,221
<u>339,931</u>	<u>396,017</u>	<u>438,086</u>	<u>505,231</u>	<u>538,839</u>
<u>33,824,303</u>	<u>34,157,833</u>	<u>34,730,009</u>	<u>37,436,399</u>	<u>38,556,646</u>
<u>3,558,568</u>	<u>(549,291)</u>	<u>5,532,560</u>	<u>166,502</u>	<u>(1,005,529)</u>
5,418,721	6,441,682	5,373,800	6,314,412	6,715,437
5,406,721	(6,429,682)	(5,361,800)	(6,298,412)	(6,699,437)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>16,000</u>	<u>16,000</u>
<u>\$ 3,570,568</u>	<u>\$ (537,291)</u>	<u>\$ 5,544,560</u>	<u>\$ 182,502</u>	<u>\$ (989,529)</u>

4.72% 4.52% 4.79% 5.78% 4.03%

CLATSOP COUNTY
Oregon

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

For the Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property		Farm/Forest	Personal Property	Less Tax Exempt Property
	Residential	Commercial			
2007	\$ 2,421,405,326	\$ 1,123,251,740	\$ 659,284,708	\$ 144,546,304	\$ (208,748,387)
2008	2,554,794,047	1,168,655,191	691,168,597	150,259,572	(220,035,026)
2009	2,705,529,899	1,351,121,718	728,831,889	153,889,494	(189,580,292)
2010	2,840,014,322	1,383,966,772	756,925,651	148,361,247	(206,851,199)
2011	2,940,607,383	1,360,382,008	784,256,321	143,589,818	(218,017,477)
2012	3,037,165,620	1,369,441,812	811,649,386	137,151,861	(218,955,857)
2013	3,024,670,808	1,099,929,856	1,207,425,462	131,678,536	(215,020,927)
2014	3,123,266,333	1,146,662,941	1,229,505,411	141,559,407	(252,216,201)
2015	3,230,150,002	1,171,002,988	1,251,889,898	140,761,826	(259,644,715)
2016	3,330,264,537	1,225,099,935	1,270,133,541	149,023,100	(269,250,702)

Source: Clatsop County Department of Assessment and Taxation

<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate Per \$1,000</u>	<u>Estimated True Cash Value</u>	<u>Total Taxable Assessed Value as a Percent of Estimated True Cash Value</u>
\$ 4,139,739,691	\$ 1.5307	\$ 7,192,653,129	57.56%
4,344,842,381	1.5338	8,530,369,565	50.93%
4,749,792,708	1.5338	9,733,245,491	48.80%
4,922,416,793	1.5338	9,345,562,742	52.67%
5,010,818,053	1.5338	8,594,307,163	58.30%
5,136,452,822	1.5338	8,158,082,700	62.96%
5,248,683,735	1.5338	7,668,443,648	68.45%
5,388,777,891	1.5338	7,681,357,053	70.15%
5,534,159,999	1.5338	7,711,286,171	71.77%
5,705,270,411	1.5338	7,921,799,965	72.02%

CLATSOP COUNTY
Oregon

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
PER \$1,000 OF ASSESSED VALUATION

For the Last Ten Fiscal Years

CLATSOP COUNTY OREGON

	2006	2007	2008	2009	2010	2011
County Direct Rates						
General	1.5338	1.5338	1.5338	1.5338	1.5338	1.5338
Local Option	0.0900	0.0900	0.0900	0.0900	0.0900	0.0700
City Rates						
Astoria	8.7528	8.7219	8.7037	8.6799	8.6717	8.6552
Astor East U/R	0.3296	0.3921	0.3338	0.3192	-	-
Cannon Beach	0.9890	0.9826	0.9698	0.9585	0.9572	1.2373
Gearhart	2.7493	2.5478	2.4290	2.6202	2.6766	3.5672
Seaside	3.3615	3.8022	3.6713	3.6485	3.6708	3.6510
Greater Seaside U/R	0.2727	0.2966	0.3327	0.3501	0.3689	0.3819
Warrenton	3.1001	4.7755	4.9322	4.3528	3.9918	3.7453
School District Rates						
Astoria 1	7.2982	7.2327	7.1929	7.1427	7.1928	7.1982
Clatskanie 6J	5.4836	5.5117	5.2459	5.0842	5.3441	5.2341
Clatsop Community College	0.7785	0.7785	0.7785	0.8364	0.8398	0.8438
Jewell 8	3.7690	3.7690	3.7690	3.7690	3.7690	3.7690
Knappa 4	7.0567	6.8689	6.7607	6.8154	6.8030	6.7648
NW ESD	0.1538	0.1538	0.1538	0.1538	0.1538	0.1538
Seaside 10	5.1745	5.1659	5.1899	5.1762	5.1659	5.0728
Warrenton-Hammond 30	5.6113	5.7394	5.5827	5.4192	5.4083	4.8527
Rural Fire Districts						
Cannon Beach RFPD	0.7708	0.7527	0.7274	0.6926	0.6735	0.6688
Clatskanie RFPD	1.7198	1.7198	1.7198	1.7198	1.7198	1.7198
Elsie-Vinemapple RFPD	1.3009	1.3009	1.3009	1.3009	1.3009	1.3009
Gearhart RFPD	0.3194	0.3194	0.3194	0.3194	0.8154	0.8012
Hamlet RFPD	1.2429	1.2429	1.2429	1.2429	1.2429	1.2429
John Day-Fernhill RFPD	1.1763	1.1763	1.1763	1.1763	1.1763	1.1763
Knappa-Svensen-Burnside RFPD	1.1845	1.6057	1.5533	1.5390	1.5218	1.4984
Lewis & Clark RFPD	1.0928	1.0928	1.9928	1.9928	1.9928	1.9928
Mist-Birkenfeld RFPD	2.0875	2.0875	2.0875	2.0875	2.0875	2.0875
Nehalem RFPD	0.3624	0.4746	0.0064	-	-	-
Nehalem Bay Fire & Rescue	-	-	-	1.1500	1.1500	1.1500
Olney-Walluski Fire & Rescue	1.2746	1.2206	1.1919	1.2455	1.2177	0.8900
Seaside RFPD	0.5475	0.5475	0.5475	0.5475	0.5475	0.5475
Warrenton RFPD	1.0965	1.0043	1.0054	0.9516	1.0648	0.9778
Westport-Wauna RFPD	1.9226	1.9226	1.9226	1.9226	1.9226	1.9226

2012	2013	2014	2015	2016
1.5338	1.5338	1.5338	1.5338	1.5338
0.0700	0.0700	0.0700	0.0700	0.0500
8.3895	8.1738	8.1738	8.1738	8.1738
-	-	-	-	-
1.1566	1.1185	1.1053	1.0714	1.1547
3.4493	3.1510	2.3707	2.5031	2.5860
3.6621	3.6813	3.6827	3.6680	3.6692
0.3913	0.4066	0.4219	-	-
3.5920	3.4927	3.4932	3.4617	3.4021
6.9803	6.9200	6.9415	6.6267	6.4801
5.2576	5.4016	5.4882	5.5140	5.5580
0.8431	0.8455	0.8467	0.9564	0.9493
3.7690	3.7690	3.7690	3.7690	3.7690
6.8265	6.8254	6.8219	7.0302	7.1416
0.1538	0.1538	0.1538	0.1538	0.1538
4.9305	4.9305	4.9305	4.9305	4.9305
5.2984	5.2774	5.2747	5.2564	5.2442
0.6595	0.4877	0.5879	0.5119	0.5815
1.7198	2.9731	2.9731	2.9731	2.9731
1.3009	1.3009	1.3009	1.3009	1.3009
0.7865	0.7724	0.7594	0.6745	0.6598
1.2429	1.2429	1.2429	1.2429	1.2429
1.1763	1.1763	1.1763	1.1763	1.1763
1.1845	1.5373	1.5341	1.5203	1.4922
1.9928	1.8428	1.8428	1.8428	1.8428
2.0875	2.0875	2.0875	2.0875	2.0875
-	-	-	-	-
1.1500	1.1500	1.1500	1.1500	1.1500
0.8900	0.8900	0.8900	0.8900	0.8900
0.5475	0.5475	0.5475	0.5475	0.5475
0.9751	0.9194	0.9207	0.8987	0.8983
1.9226	1.9226	1.9226	1.9226	1.9226

(Continued)

CLATSOP COUNTY
Oregon

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
PER \$1,000 OF ASSESSED VALUATION

For the Last Ten Fiscal Years

(Continued)

	2006	2007	2008	2009	2010	2011
Road District Rates						
Astoria Road	0.5471	0.5083	-	-	-	-
Cannon Beach Road	0.2590	0.2590	0.2590	0.2590	0.2590	0.2590
Gearhart Road	0.0602	0.0602	0.0602	0.0602	0.0602	0.0602
Road District 1	1.0175	1.0175	1.0175	1.0175	1.0175	1.0175
Seaside Road	0.3036	0.3036	0.3036	0.3036	0.3036	0.3036
Other Special District Rates						
Arch Cape Sanitary	-	-	-	-	1.2374	1.1964
Clatsop 4-H/Extension Service	0.0534	0.0534	0.0534	0.0534	0.0534	0.0534
Clatsop Care Center	0.1763	0.1763	0.1763	0.1763	0.1763	0.1763
Clatsop Rural Law Enforcement	0.7185	0.7185	0.7185	0.7195	0.7195	0.7195
Falcon Cove Beach Water	0.9680	0.9604	0.9241	0.9166	0.9280	0.7344
Port of Astoria	0.2326	0.2379	0.2185	0.2139	0.2125	0.1256
Shoreline Sanitary						
Sunset Park & Recreation	0.9280	0.9280	0.9280	0.9280	0.9280	0.9280
Sunset Empire Transportation	0.1620	0.1620	0.1620	0.1620	0.1620	0.1620
Union Health	0.4311	0.4092	0.3944	0.4353	0.3641	0.3641
Wickiup Water	0.9186	0.4593	-	-	-	-
Miles Crossing Sanitary Sewer	-	-	-	-	2.6894	2.8832

Source: Clatsop County Department of Assessment and Taxation

Overlapping rates are those of other governments that apply to property owners within Clatsop County. Not all overlapping rates apply to all property owners within the County as rates for cities, schools, and other districts apply only to the proportion of the County's property owners whose property is located within the geographic boundaries of those governments.

2012	2013	2014	2015	2016
-	-	-	-	-
0.2590	0.2590	0.2590	0.2590	0.2590
0.0602	0.0602	0.0602	0.0602	0.0602
1.0175	1.0175	1.0175	1.0175	1.0175
0.3036	0.3036	0.3036	0.3036	0.3036
1.1855	1.1427	1.0955	0.9861	0.8864
0.0534	0.0534	0.0534	0.0534	0.0534
0.1763	0.1763	0.1763	0.1763	0.1763
0.7195	0.7195	0.7195	0.7195	0.7195
0.7344	0.7344	0.7344	0.7344	0.7344
0.1256	0.1256	0.1256	0.1256	0.1256
				1.9903
0.9280	0.9280	0.9280	0.9280	0.9280
0.1620	0.1620	0.1620	0.1620	0.1620
0.3781	0.1365	0.0523	0.0313	0.0168
-	-	-	-	-
2.8712	2.9157	2.9244	2.7165	2.6140

CLATSOP COUNTY
Oregon

PRINCIPAL TAXPAYERS

June 30, 2016 and 2006

Taxpayer	2015-2016 Assessed Valuation	Rank	Percentage of Total Assessed Value	2005-2006 Assessed Valuation	Rank	Percentage of Total Assessed Value
Private Enterprises:						
Georgia Pacific Consumer Products	\$ 233,894,438	1	4.100 %	\$ 248,084,912	1	5.993 %
L&C Tree Farms LLC	19,865,176	2	0.348	15,321,276	3	0.370
WorldMark The Club	9,380,215	3	0.164	8,512,611	2	0.206
Hampton Lumber Mills Inc.	37,809,470	4	0.663	19,509,061	5	0.471
Longview Timberlands	7,579,537	5	0.133	5,832,044	8	0.141
Port of Astoria	13,722,624	6	0.241	15,281,874	4	0.369
Kroger Mgmt NMTC Warrenton 1	17,464,721	7	0.306	10,343,063	11	0.250
Agency Creek Management	6,555,128	8	0.115	5,024,433	9	0.121
Residence Club at Seaside Assoc Inc.	10,129,125	9	0.178	9,095,493	7	0.220
Surfsand Resort LLC	16,692,520	10	0.293	11,868,148	13	0.287
Northwest Capital Investment Group LLC	12,419,819	11	0.218	9,460,776	12	0.229
Hay Family Limited Partnership	<u>16,158,119</u>	12	<u>0.282</u>	<u>12,488,204</u>	10	<u>0.300</u>
Subtotal	<u>401,670,892</u>		<u>7.041</u>	<u>370,821,895</u>		<u>8.957</u>
Public Utilities:						
PacifiCorp	41,363,000	1	0.725	24,619,000	2	0.595
Northwest Natural Gas	37,094,000	2	0.650	23,353,000	1	0.564
Charter Communications	28,430,400	3	0.498	-	N/A	-
Western Generation Agency	29,000,000	4	0.508	30,000,000	3	0.725
Georgia Pacific Consumer Prod LP	24,751,209	5	0.434	27,697,290	5	0.669
CenturyLink	<u>19,319,000</u>	6	<u>0.339</u>	<u>19,750,630</u>	4	<u>0.477</u>
Subtotal	<u>179,957,609</u>		<u>3.154</u>	<u>125,419,920</u>		<u>3.030</u>
All other	<u>5,123,641,910</u>		<u>89.805</u>	<u>3,643,497,876</u>		<u>88.013</u>
Total	<u>\$ 5,705,270,411</u>		<u>100.000 %</u>	<u>\$ 4,139,739,691</u>		<u>100.000 %</u>

Source: Clatsop County Assessor's Department

N/A - not applicable

CLATSOP COUNTY
Oregon

PROPERTY TAX LEVIES AND COLLECTIONS

For the Last Ten Fiscal Years

Fiscal Year Ended June 30	Certified Taxes Levies				Collected Within the Fiscal Year of the Levy	
	General	Special/ Local Option Levies	Debt Service	Totals	Amount	Percent of Levy
2007	\$ 6,318,439	\$ 366,037	\$ -	\$ 6,684,476	\$ 6,418,835	96.03
2008	6,612,939	384,072	-	6,997,011	6,718,950	95.60
2009	7,861,239	420,393	-	8,281,632	7,917,240	95.00
2010	7,387,204	435,590	-	7,822,794	7,376,895	94.30
2011	7,503,171	2,213,408	-	9,716,579	9,191,884	94.60
2012	7,683,992	352,965	-	8,036,957	7,627,072	94.90
2013	7,839,994	358,824	-	8,198,818	7,797,076	95.10
2014	8,063,326	370,241	-	8,433,567	8,063,334	95.61
2015	8,282,390	377,876	-	8,660,266	8,339,836	96.30
2016	8,608,395	388,536	-	8,996,931	8,691,036	96.60

Source: Clatsop County Assessment and Taxation Department

NOTE: This schedule does not include the Clatsop County 4-H and Extension Service District

Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Levy
\$ 264,510	\$ 6,683,345	99.98
277,027	6,995,977	99.99
358,256	8,275,496	99.93
440,537	7,817,432	99.93
517,329	9,709,213	99.92
395,449	8,022,521	99.82
380,249	8,177,325	99.74
292,437	8,355,772	99.08
195,394	8,535,230	98.56
39,115	8,730,152	97.03

CLATSOP COUNTY
Oregon

RATIOS OF OUTSTANDING DEBT BY TYPE

For the Last Ten Years

Fiscal Year Ended June 30	Governmental Activities				Percentage of Personal Income	Debt Per Capita
	Limited Tax Pension Bonds	Loans and Notes	Capital Leases	Total		
2007	\$ 6,550,422	\$ 3,920,607	\$ -	\$ 10,471,029	2.04%	\$ 286.82
2008	5,815,796	3,182,393	-	8,998,189	1.68%	245.99
2009	5,025,796	2,941,383	-	7,967,179	1.56%	215.49
2010	4,170,796	2,693,460	-	6,864,256	1.33%	185.24
2011	3,250,796	2,431,266	-	5,682,062	1.07%	152.86
2012	2,250,796	596,063	112,775	2,959,634	0.54%	79.26
2013	1,170,796	2,533,034	76,956	3,780,786	0.66%	101.51
2014	-	2,140,974	43,180	2,184,154	0.37%	58.28
2015	-	4,510,156	1,921	4,512,077	0.73%	119.27
2016	-	3,444,180	142,642	3,586,822	N/A	N/A

Sources: Department of Human Resources, State of Oregon, Clatsop County Assessor's Office, and Comprehensive Annual Financial Reports

Percentage of Personal Income and Per Capita information derived from demographic information presented on page 134.

N/A - Information not yet available

CLATSOP COUNTY
Oregon

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

June 30, 2016

	Debt Outstanding	Estimated Percent Applicable	Estimated Share of Overlapping Debt
Governmental Unit			
Arch Cape Domestic Water Supply District	\$ 492,373	100%	\$ 492,373
Arch Cape Sanitary District	2,761,893	100%	2,761,893
City of Astoria	14,785,524	100%	14,785,524
City of Cannon Beach	6,140,000	100%	6,140,000
City of Gearhart	7,595,000	100%	7,595,000
City of Seaside	8,684,907	100%	8,684,907
City of Warrenton	11,277,772	100%	11,277,772
Clatsop Community College	24,155,000	100%	24,155,000
Clatsop County SD 1 (Astoria)	21,981,161	100%	21,981,161
Clatsop County SD 10 (Seaside)	9,012,693	100%	9,012,693
Clatsop County SD 30 (Warrenton-Hammond)	9,578,046	100%	6,578,046
Clatsop County SD 4 (Knappa)	2,725,000	100%	2,725,000
Columbia County SD 6J (Clatskanie)	3,953,924	33.03%	1,306,009
Falcon Cove Beach Water District	97,160	72.33%	70,279
Knappa-Svensen Burnside RFPD	265,000	100%	265,000
Miles Crossing Sanitary District	3,676,400	100%	3,676,400
Mist-Birkenfeld RFPD	80,000	14.89%	11,910
Nehalem Bay Fire & Rescue	2,340,000	44.00%	10,380
Northwest Regional ESD	4,595,000	8.12%	373,137
Port of Astoria	17,138,863	100%	17,138,863
Shoreline Sanitary District	506,644	100%	506,644
Sunset Empire Parks & Recreation District	505,000	100%	505,000
Sunset Empire Transport District	300,330	100%	300,330
Wickiup Water District	<u>430,681</u>	100%	<u>430,681</u>
 Total overlapping debt	 153,078,371		 140,784,002
 Clatsop County direct debt	 3,444,180	 100.0000	 <u>3,444,180</u>
 Total			 <u>\$ 144,228,182</u>

Source: Oregon State Treasury, Debt Management Division

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those governments that is borne by the residents and businesses of Clatsop County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt of each overlapping government.

CLATSOP COUNTY
Oregon

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Public School Enrollment	Unemployment Rate
2007	36,507	\$ 512,749	29,820	5,176	4.3%
2008	36,580	534,635	30,888	5,119	4.7%
2009	36,972	511,181	30,878	5,020	8.6%
2010	37,057	517,591	31,341	4,954	8.3%
2011	37,171	533,199	32,427	4,898	8.0%
2012	37,339	548,573	32,845	4,853	7.3%
2013	37,244	568,727	33,702	4,978	7.4%
2014	37,474	582,652	34,207	4,962	6.2%
2015	37,831	617,285	35,117	4,988	5.7%
2016	N/A	N/A	N/A	N/A	N/A

N/A - Information is not currently available

Source: Population, Personal Income and Per Capita Personal Income estimates are from the U.S. Census Bureau. Public School Enrollment is from the Oregon Department of Education.

CLATSOP COUNTY Oregon

EMPLOYMENT BY INDUSTRY

Calendar Year 2016 and Nine Years Prior

	2007			
	Units	Number of Employees	Percent of Total	Wages
Government Employers:				
Federal Government	17	192	1.12%	\$ 9,615,538
State Government	24	427	2.50%	14,476,231
Local Government	50	2,024	11.85%	65,678,205
Private Employers:				
Natural resources and mining:	63	493	2.89%	17,646,269
Construction	200	1,067	6.25%	38,710,155
Manufacturing	58	2,049	12.00%	107,351,335
Wholesale trade	36	156	0.91%	7,236,145
Retail trade	271	2,500	14.64%	58,546,153
Utilities	9	48	0.28%	3,583,135
Transportation and warehousing	41	161	0.94%	6,959,218
Information	23	193	1.13%	5,882,233
Financial activities	104	513	3.00%	14,820,071
Professional and business services	145	785	4.60%	21,586,429
Educational services	14	76	0.44%	1,348,141
Health care and social assistance	126	1,761	10.31%	61,290,618
Arts, entertainment, and recreation	30	284	1.66%	5,206,189
Accommodation and food services	253	3,641	21.32%	56,441,449
Other services	170	<u>711</u>	<u>4.16%</u>	11,860,678
Total employment		<u>17,081</u>	<u>100.00%</u>	

Source: State of Oregon Employment Department

Note: Due to confidentiality issues, the names of the ten principal employers are not available.

The categories presented are intended to provide alternative information regarding the concentration of employment in various business sectors.

2016			
Units	Number of Employees	Percent of Total	Wages
15	186	1.06%	\$ 11,282,146
24	465	2.66%	19,845,777
47	2,046	11.69%	77,535,303
50	408	2.33%	17,964,660
150	765	4.37%	29,886,713
57	1,965	11.23%	110,598,990
37	206	1.18%	10,886,942
244	2,597	14.84%	68,491,195
8	44	0.25%	3,384,060
37	182	1.04%	7,661,537
26	157	0.90%	6,172,610
109	548	3.13%	20,105,216
158	702	4.01%	21,434,961
11	51	0.29%	1,096,921
134	2,192	12.53%	103,181,326
24	275	1.57%	6,287,142
263	4,018	22.96%	84,036,213
213	<u>691</u>	<u>3.96%</u>	14,067,361
	<u>17,498</u>	<u>100.00%</u>	

CLATSOP COUNTY
Oregon

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	2007	2008	2009	2010	2011
General government	47.75	49.75	48.75	47.28	44.13
Public safety	107.94	106.45	109.90	112.31	112.96
Land use, housing, and transportation	46.10	43.83	43.25	40.21	40.21
Culture and recreation	3.25	3.25	3.70	4.70	4.70
Public health	27.32	19.95	18.91	12.50	17.93
Economic development	7.15	7.05	6.55	6.59	6.59
County service districts	<u>3.90</u>	<u>4.48</u>	<u>4.98</u>	<u>6.08</u>	<u>5.48</u>
	<u>243.41</u>	<u>234.76</u>	<u>236.04</u>	<u>229.67</u>	<u>232.00</u>

Source: Clatsop County Budget & Finance Dept.

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
43.85	41.13	39.56	37.56	38.50
105.83	104.58	102.83	98.25	100.16
36.21	38.26	39.00	38.32	38.50
4.70	4.70	4.70	4.72	4.70
16.60	15.83	14.22	15.30	15.82
6.59	6.59	6.40	6.42	6.40
<u>5.40</u>	<u>5.85</u>	<u>0.35</u>	<u>0.26</u>	<u>0.26</u>
<u><u>219.18</u></u>	<u><u>216.94</u></u>	<u><u>207.06</u></u>	<u><u>200.83</u></u>	<u><u>204.34</u></u>

CLATSOP COUNTY
Oregon

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function	2007	2008	2009	2010	2011
Public Safety					
Calls for service	11,896	10,992	13,501	11,427	10,611
Bookings	2,425	2,445	2,310	2,442	2,209
Civil papers served	1,969	2,598	2,767	2,606	1,890
Land Use, Housing, and Transportation					
Road resurfacing (miles)	15.3	23.0	22.5	23.0	27.0
Single family dwelling permits	58	57	37	41	43
Culture and Recreation					
County fair attendance	10,700	12,100	11,200	13,300	13,500
Health and Welfare					
Family planning encounters	2,442	2,132	1,861	1,901	1,834
WIC encounters	1,190	1,228	1,244	1,286	1,265
Economic Development					
Fish released	3,703,941	4,143,357	4,519,577	4,117,862	4,446,821

Indicators are not available for the general government function

Source: Various County departments and State of Oregon

2012	2013	2014	2015	2016
11,071	13,078	14,519	15,803	14,006
2,641	2,424	2,337	2,387	2,331
1,670	1,680	1,752	1,710	1,682
33.9	30.6	21.7	23.6	24.8
33	25	31	50	52
13,730	13,850	14,100	12,800	16,100
1,536	1,875	1,630	1,488	898
1,261	1,312	1,195	1,230	1,031
4,493,980	5,417,944	5,563,342	5,058,127	3,747,299

CLATSOP COUNTY
Oregon

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function	2007	2008	2009	2010	2011
Public safety					
Justice centers	3	3	3	3	3
Patrol units	23	23	23	23	22
Inmate beds	60	60	60	60	60
Highways and streets					
Miles of paved roads	187	187	187	187	187
Miles of gravel roads	53	53	53	53	53
Bridges	67	67	67	67	67
Culture and recreation					
Parks acreage	573	573	573	573	573
Fairground acreage	109	109	109	109	109
Health and welfare					
Clinics	2	2	1	1	1

Source: Various County departments

No capital asset indicators are available for the general government function

2012	2013	2014	2015	2016
3	3	3	3	3
22	21	20	20	20
60	60	60	60	60
187	187	187	188	188
53	53	53	53	53
67	67	67	67	67
573	573	573	573	573
109	109	109	109	109
1	1	1	1	1

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



KOONTZ, PERDUE, BLASQUEZ & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of County Commissioners
Clatsop County
Astoria, Oregon 97103

We have audited the basic financial statements of Clatsop County as of and for the year ended June 30, 2016, and have issued our report thereon dated January 30, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

Compliance

As part of obtaining reasonable assurance about whether Clatsop County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial 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.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, which included, but were not limited to, the following:

Accounting records

Deposit of public funds with financial institutions (ORS Chapter 295)

Indebtedness limitations, restrictions, and repayment

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Highway revenues used for public highways, roads, and streets

Authorized investment of surplus funds (ORS Chapter 294)

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

In connection with our testing, nothing came to our attention that caused us to believe the County was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

1. An appropriation change was made to an organizational unit within the Capital Projects Fund subsequent to the public hearing. Inadvertently, the budget was adopted with the change although the proposed budget had not been returned to the budget committee for approval. The appropriation category change affected fund expenditures by more than 10%.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting. However, we noted certain matters that we have reported to management of the County in a separate letter dated January 30, 2017.

This report is intended solely for the information and use of the board of county commissioners and management of Clatsop County and the Oregon Secretary of State, and is not intended to be and should not be used by anyone other than these parties.


Koontz, Perdue, Blasquez & Co., P.C.

January 30, 2017

SINGLE AUDIT SECTION

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2016

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
<u>U.S. Department of Agriculture</u>		
Food and Nutrition Service		
Passed through Oregon State Health Division		
Special Supplemental Nutrition Program for Women, Infants, & Children (WIC)	10.557	\$ 192,886
<u>U.S. Department of Energy</u>		
Passed through Oregon State Department of Fish and Wildlife		
CWT Recovery Program	81.806	18,988
<u>U.S. Department of the Interior</u>		
Bureau of Land Management		
Payments in Lieu of Taxes	15.226	12,094
<u>U.S. Department of Justice</u>		
Bureau of Justice Assistance		
State Criminal Alien Assistance Program	16.606	3,653
Office of Victims of Crime		
Passed through Oregon State Criminal Justice Division		
Crime Victims Assistance	16.575	59,282
Total U.S. Department of Justice		62,935
<u>U.S. Environmental Protection Agency</u>		
Office of Water		
Passed through Oregon Department of Human Services		
State Public Water System - Water Primacy	66.432	4,023
Capitalization Grants for Drinking Water State Revolving Funds	66.468	2,691
Total U.S. Environmental Protection Agency		6,714

(Continued)

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2016

(Continued)

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
<u>U.S. Department of Homeland Security</u>		
Passed through Oregon State Marine Board		
Boating Safety Financial Assistance	97.012	\$ 49,331
Passed through Oregon Military Department		
Emergency Management Performance Grant	97.042	75,691
LEPC Grant	20.703	<u>6,375</u>
Total U.S. Department of Homeland Security		<u>131,397</u>
<u>U.S. Department of Health and Human Services</u>		
Office of Population Affairs		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Family Planning - Services	93.217	<u>21,125</u>
Administration for Children and Families		
Passed through Oregon Department of Justice		
Child Support Reimbursement Grant*	93.563	112,419
Incentive Money	93.563	<u>24,835</u>
Total Administration for Children and Families		<u>137,254</u>
Centers for Disease Control and Prevention		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Public Health Emergency Preparedness	93.069	64,924
EBOLA	93.074	975
TB Case Management	93.116	<u>10,000</u>
Total Centers for Disease Control and Prevention		<u>75,899</u>

(Continued)

*Major programs

CLATSOP COUNTY
Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2016

(Continued)

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
<u>U.S. Department of Health and Human Services (Continued)</u>		
Health Resources and Services Administration		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Health Impact Assessment	93.070	\$ 5,000
IAP	93.778	6,303
Maternal and Child Health Services Block Grant - Perinatal	93.778	1,050
Maternal and Child Health Services Block Grant - Title V - CAH	93.778	1,970
Maternal and Child Health Services Block Grant - Family Planning	93.994	2,078
Maternal and Child Health Services Block Grant - Title V - CAH	93.994	5,348
Maternal and Child Health Services Block Grant - Title V - Flex Funds	93.994	<u>12,478</u>
Total Health Resources and Services Administration		<u>34,227</u>
Substance Abuse and Mental Health Services Administration		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Block Grants for Community Mental Health Services	93.958	64,934
Block Grants for Prevention and Treatment of Substance Abuse - SE 66	93.958	42,475
Block Grants for Prevention and Treatment of Substance Abuse - SE 70	93.959	<u>53,379</u>
Total Substance Abuse and Mental Health Services Administration		<u>160,788</u>
Total U.S. Department of Health and Human Services		<u>429,293</u>
<u>U.S. Department of Commerce</u>		
Natural Tsunami Hazard Mitigation Program	11.467	<u>10,360</u>
<u>Other Agencies</u>		
Passed through the Bonneville Power Administration		
BPA Select Fisheries Enhancement*	99.999	<u>454,430</u>
Total federal expenditures		<u>\$ 1,319,097</u>

*Major programs

CLATSOP COUNTY
Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2016

I. PURPOSE OF SCHEDULE

The schedule of expenditures of federal awards is a supplementary schedule to Clatsop County's basic financial statements and is presented for additional analysis. Because the schedule presents only a selected portion of the activities of the County, it is not intended to and does not present the financial position, changes in net position, nor the operating funds' revenues and expenses.

II. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The information in the schedule of expenditures of federal awards is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

B. Federal Financial Assistance

Pursuant to the Uniform Guidance, 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 of expenditures of federal awards, 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.

C. Major Programs

The Uniform Guidance establishes 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 the Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes. Major programs include CFDA No. 93.563, *Child Support Reimbursement Grant* and CFDA No. 99.999 *BPA Select Fisheries Enhancement*.

D. Reporting Entity

The reporting entity is fully described in the notes to the County's basic financial statements. Additionally, the schedule of expenditures of federal awards includes all federal programs administered by the County for the year ended June 30, 2016.

E. Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting.



KOONTZ, PERDUE, BLASQUEZ & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S 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
Astoria, Oregon 97103

We have audited, 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, the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Clatsop County as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Clatsop County's basic financial statements, and have issued our report thereon dated January 30, 2017. Our report includes a reference to other auditors who audited Clatsop County Housing Authority's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of Clatsop County Housing Authority were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Clatsop County Housing Authority.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clatsop County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of Clatsop County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2016-001 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2016-002 and 2016-003 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clatsop County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described below:

1. An appropriation change was made to an organizational unit within the Capital Projects Fund subsequent to the public hearing. Inadvertently, the budget was adopted with the change although the proposed budget had not been returned to the budget committee for approval. The appropriation category change affected fund expenditures by more than 10%.

Clatsop County's Response to Findings

Clatsop County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Koontz, Perdue, Blasquez & Co., P.C.

Albany, Oregon
January 30, 2017



KOONTZ, PERDUE, BLASQUEZ & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH THE UNIFORM GUIDANCE**

Board of County Commissioners
Clatsop County
Astoria, Oregon 97103

Report on Compliance for Each Major Federal Program

We have audited Clatsop County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2016. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Clatsop County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Clatsop County's compliance.

Opinion on Each Major Federal Program

In our opinion, Clatsop County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

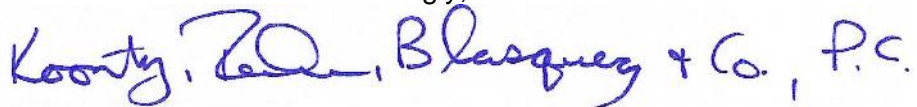
Report on Internal Control over Compliance

Management of Clatsop County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Clatsop County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this communication is not suitable for any other purpose.



Koontz, Perdue, Blasquez & Co., P.C.

Albany, Oregon
January 30, 2017

CLATSOP COUNTY
Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2016

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor's opinion issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	Yes
• Significant deficiencies identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	Yes

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.563	Child Support Reimbursement Grant
99.999	BPA Select Fisheries Enhancement

Dollar threshold used to distinguish between Type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding Number	Finding
2016-001	Requirements for DEQ loan covenants did not take place.
Condition:	It was determined that the County was not adequately following loan covenant requirements such as establishment of a reserve account and annual reporting relating to the Department of Environmental Quality loan.
Prevalence:	Entity-wide
Criteria:	All requirements relating to covenants for County debt should be met in order to maintain good standing with the creditor and eliminate the obligation for immediate payback of funds.
Questioned costs:	None
Effect:	Lack of compliance in regards to loan obligation covenants may cause the payback of funds at the request of the creditor.
Recommendations:	We recommend that the County take the necessary steps to establish the reserve account and fulfill the other required covenants.
Management's response:	Management concurs with the finding.

Finding Number	Finding
2016-002	Inability to draft financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).
Condition:	County staff and management have not demonstrated the ability to draft the financial statements in accordance with GAAP.
Prevalence:	Entity-wide
Criteria:	In an ideal situation, County staff would possess the ability to draft complete financial statements, including note disclosures, in accordance with GAAP.
Questioned costs:	None
Effect:	The possibility exists that note disclosures may not be complete and accurate.
Recommendations:	We recommend that management continue to be diligent in reviewing the financial statements in conjunction with the current disclosure checklists to ensure that disclosures are in accordance with GAAP.
Management's response:	Management concurs with the finding.

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Finding Number	Finding
2016-003	Budget noncompliance with regard to Oregon Revised Statutes.
Condition:	It was noted that a budget appropriation change was made to an organizational unit subsequent to the public hearing.
Prevalence:	Entity-wide
Criteria:	Any changes made to the proposed budget must go back to the budget committee for approval prior to adoption.
Questioned costs:	None
Effect:	Noncompliance with Oregon Budget Law.
Recommendations:	We recommend that the County ensure performance of proper review and oversight of all aspects of budget preparation and adoption.
Management's response:	Management concurs with the finding.

SECTION III – CORRECTIVE ACTION

Finding Number	Corrective Action
2016-001	The County acknowledges the finding and has taken steps to ensure that required loan covenants are adhered to in the future.
2016-002	The County acknowledges the finding. Management and the board of county commissioners will remain diligent in their monitoring duties.
2016-003	The County acknowledges the finding. Management has taken corrective action steps during the budget process to ensure that budget law is adhered to in the future.

SECTION IV – PRIOR YEAR FINANCIAL STATEMENT FINDINGS

Finding Number	Finding
2015-01	Requirements for DEQ loan covenants did not take place.
2015-02	Restatement of previously issued financial statements.
2015-03	Calculation of depreciation not in accordance with GAAP.
2015-04	Journal entry approval lacked for some entries.
2015-05	Inability to draft financial statements in accordance with GAAP.

SECTION V – STATUS OF PRIOR YEAR FINDINGS

Finding Number	Status
2015-01	Repeat finding this year (2016-001).
2015-02	Isolated finding prior fiscal year.
2015-03	Corrected this fiscal year.
2015-04	Corrected this fiscal year.
2015-05	Repeat finding this year (2016-002).