



Astoria, Oregon

**ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 2013**

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CLATSOP COUNTY

**OFFICERS AND MEMBERS OF THE GOVERNING BODY
For the Year Ended June 30, 2013**

<u>District No.</u>	<u>Name and Address</u>	<u>Term Expires December 31,</u>
1	Scott Lee 800 Exchange St., Suite 410 Astoria, OR 97103	2014
2	Sarah Nebeker 800 Exchange St., Suite 410 Astoria, OR 97103	2016
3	Peter Huhtala 800 Exchange St., Suite 410 Astoria, OR 97103	2014
4	Dirk Rohne 800 Exchange St., Suite 410 Astoria, OR 97103	2016
5	Debra Birkby 800 Exchange St., Suite 410 Astoria, OR 97103	2014

County Manager

Scott Somers
800 Exchange St., Suite 410
Astoria, OR 97103

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CLATSOP COUNTY

TABLE OF CONTENTS For the Year Ended June 30, 2013

	<u>Page</u>
TRANSMITTAL LETTER	<i>i</i>
INDEPENDENT AUDITOR’S REPORT	A - C
MANAGEMENT’S DISCUSSION AND ANALYSIS	a - h
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position.....	1
Statement of Activities.....	2
Fund Financial Statements:	
Governmental Funds	
Balance Sheet.....	3
Statement of Revenues, Expenditures and Changes in Fund Balances.....	4
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	5
Statements of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
General.....	6 – 10
General Roads.....	11
Industrial Development Revolving.....	12
Proprietary Funds	
Statement of Net Position.....	13
Statement of Revenues, Expenses and Changes in Net Position.....	14
Statement of Cash Flows.....	15
Fiduciary Funds	
Statement of Fiduciary Net Position.....	16
Notes to Basic Financial Statements.....	17 - 41
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES	
General Funds	
Combining Balance Sheet.....	42
Combining Statement of Revenues, Expenditures and Changes in Fund Balance.....	43
Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) – Budget and Actual:	
Juvenile Detention Center.....	44
Insurance Reserve.....	45
Carlyle Apartments.....	46
Nonmajor Governmental Funds	
Combining Balance Sheet.....	47, 48
Combining Statement of Revenues, Expenditures and Changes in Fund Balance.....	49, 50

TABLE OF CONTENTS (Continued)

Page

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds (continued)

Combining Balance Sheets

Special Revenue Funds

General Government..... 51

Public Safety..... 52, 53

Land Use, Housing and Transportation..... 54

Economic Development 55

Health and Human Services 56

Education 57

Debt Service Funds..... 58

Capital Project Funds..... 59

Combining Statements of Revenues, Expenditures and Changes in Fund Balance

Special Revenue Funds

General Government..... 60

Public Safety..... 61, 62

Land Use, Housing and Transportation..... 63

Economic Development 64

Health and Human Services 65

Education 66

Debt Service Funds..... 67

Capital Project Funds..... 68

Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) –

Budget and Actual:

Special Revenue Funds

General Government

County Clerk Records 69

Animal Shelter Donations 70

Public Safety

Rural Law Enforcement District..... 71

Child Support..... 72

Juvenile Crime Prevention..... 73

Community Corrections P&P 74

Marine Patrol 75

Gambling/Drug Task Force 76

Child Custody Mediation & Drug Project..... 77

Liquor Enforcement..... 78

Courthouse Security 79

Emergency Communication 80

State Timber Enforcement..... 81

TABLE OF CONTENTS (Continued)

Page

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds (continued)

Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) –

Budget and Actual (continued)

Special Revenue Funds (continued)

Land Use, Housing and Transportation

Building Codes 82

Land Corner Preservation 83

Bike Paths 84

Road District #1 85

Fair Board 86

Economic Development

CEDC Fisheries 87

Video Lottery 88

Health and Human Services

Public Health 89 - 91

Commission on Children & Families 92

Mental Health Grants 93

Education

Law Library 94

4-H and Extension Service Special District 95

Debt Service Funds

Bond Proceeds and Retirement 96

Bond and UAL Reserve 97

Capital Project Funds

Special Projects 98

General Roads Equipment Replacement 99

Park and Land Acquisition and Maintenance 100

Enterprise Funds:

Schedules of Revenues, Expenditures and Changes in Fund Balance (Budgetary Basis) –

Budget and Actual:

Westport Sewer Operating 101

Westport Sewer Equipment Replacement 102

Jail Commissary 103

Agency Funds:

Schedule of Changes in Assets and Liabilities 104

Schedule of Cash Receipts for Elected Officials 105

TABLE OF CONTENTS (Continued)

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT REQUIRED BY THE MINIMUM STANDARDS FOR AUDITS OF OREGON MUNICIPAL CORPORATIONS	106, 107
GRANT COMPLIANCE – SINGLE AUDIT	
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.....	108, 109
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required By OMB Circular A-133	110, 111
Schedule of Findings and Questioned Costs	112-114
Schedule of Expenditures of Federal Awards	115, 116
Note to Schedule of Expenditures of Federal Awards	117



Clatsop County

Budget & Finance

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January 31, 2014

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

Submitted herein is Clatsop County's Annual Financial Report for the year ended June 30, 2013. The County's financial report is in compliance with Oregon Revised Statutes which establish that the County's fiscal affairs be audited at least annually by an independent organization of certified public accountants. The County worked with the accounting firm throughout this process to ensure that all necessary information requested by the firm was submitted in a timely and comprehensive manner. The independent audit of the County's financial statements is only a part of a broader, federally mandated 'single audit' process. Standards governing the 'single audit' require the independent auditor to report not only on the fair presentation of the financial statements, but also on the County's system of internal controls and compliance with legal requirements.

Responsibility for the accuracy, completeness, and fairness of the information presented in the financial statements, notes, and disclosures resides with the County. To the best of our knowledge and belief, the financial data and associated information enclosed in the report is accurate in all material respects and is reported in a manner that presents fairly the financial position of the County and the results of operations of the County's governmental and business-type activities at June 30, 2013.

I am pleased to report that the accounting firm Boldt, Carlisle & Smith has finished their independent audit of the County and is issuing an 'unmodified opinion' on the County's financial statements. An 'unmodified opinion' is issued when the independent auditor believes the County's financial statements are fairly presented in accordance with Generally Accepted Accounting Principles (GAAP).

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 and in particular, Monica Steele, Clatsop County Deputy Budget and Finance Director. I also want to express my sincere appreciation to all County staff for their assistance, contributions, and cooperation in the preparation of this report.

Finally, I want to thank 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,

Aaron BeMiller
Budget and Finance Director / County Treasurer
Clatsop County, Oregon

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
CLATSOP COUNTY
Astoria, Oregon

Report On The Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate 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, 2013, 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, which represent 4.14 percent, 1.58 percent, and 3.20 percent, respectively, of the assets, net position, and revenues of the total primary government. 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.

INDEPENDENT AUDITOR'S REPORT (Continued)

Auditor's Responsibility (continued)

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, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of CLATSOP COUNTY, as of June 30, 2013, the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, General Roads and Industrial Development Revolving Funds, 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 and budgetary comparison information on pages *a - h* be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The transmittal letter, combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements.

INDEPENDENT AUDITOR'S REPORT (Continued)

Other Information (continued)

The combining and individual fund financial statements and schedules and the 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 basic 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 basic financial statements or to the basic 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 financial statements and schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The transmittal letter has 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 it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 31, 2014, on our consideration of the County's 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.

Boldt Carlisle + Smith
Certified Public Accountants
Salem, Oregon
January 31, 2014

By:



Bradley G. Bingenheimer, Member

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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CLATSOP COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2013

As management of Clatsop County, Oregon, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2013. We encourage readers to consider this information in conjunction with the financial statements.

FINANCIAL HIGHLIGHTS

- Clatsop County's assets exceeded its liabilities at the close of the current fiscal year by \$209,366,102 (*net position*). Of this amount, \$186,187,524 is net investment in capital assets and \$7,206,184 (*unrestricted*) may be used to meet the County's ongoing obligations.
- The County's total net position decreased by \$8,027,847 from the prior year primarily due to depreciation of capital assets.
- At the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$23,312,724, a decrease of \$1,928,917 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$3,204,284.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

- The *Statement of Net Position* presents information on all of 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 is improving or deteriorating.
- The *Statement of Activities* presents information detailing how the government'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, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*government activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities 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.

The County financial statements include the financial information for four blended component units: Clatsop County Road District #1, Clatsop County 4-H Extension Service District, Clatsop County Rural Law Enforcement, and Westport Sewer Service District. In addition, the County financial statements include the financial information for the Clatsop County Housing Authority, which is shown as a discrete component unit.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental, proprietary, and fiduciary.

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

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

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

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

Proprietary funds. The County maintains three proprietary (*enterprise*) funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its sewer operations and equipment, as well as jail commissary.

Enterprise funds provide the same type of information as the government-wide financial statements, only in more detail. Individual fund data for the enterprise funds is provided elsewhere in this report.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County has approximately twenty fiduciary funds; these funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support County programs. The accounting used in fiduciary funds is similar to that used for enterprise funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. The County's assets exceeded liabilities by \$209,366,102 (*net position*) at the close of the most recent fiscal year.

By far the largest portion of the County's total net position (89%) is the investment in capital assets (e.g. infrastructure, buildings, machinery and equipment). The County uses these capital assets to provide services to citizens. These assets are *not* available for future spending. At June 30, 2013, the County had \$186,187,524 (net position) invested in capital assets.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

STATEMENT OF NET POSITION

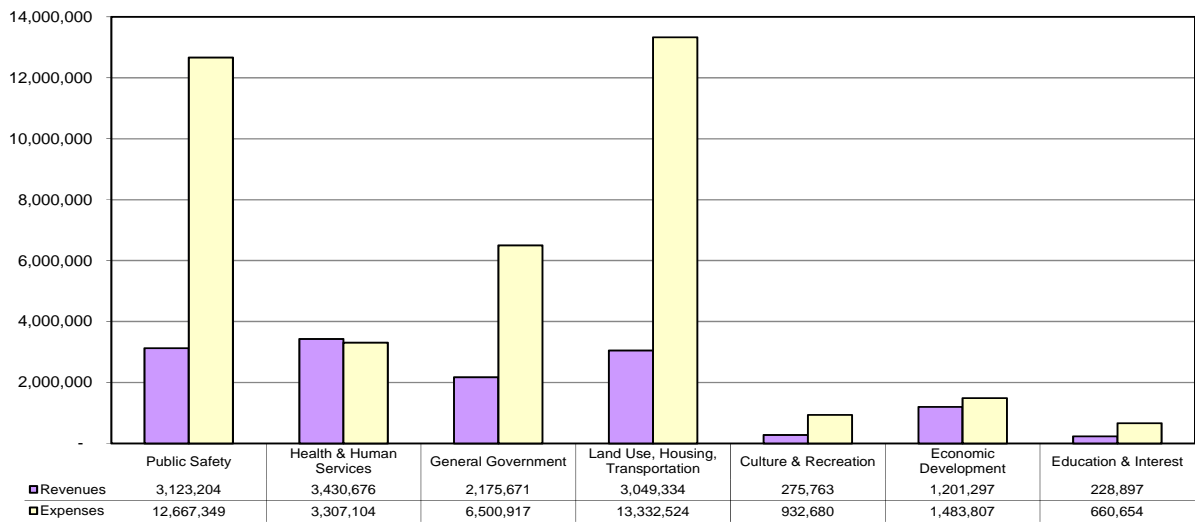
	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Assets						
Current and other assets	\$ 27,600,365	\$ 30,566,208	\$ 126,629	\$ 108,152	\$ 27,726,994	\$ 30,674,360
Capital assets, net	186,143,835	193,143,081	747,547	853,358	186,891,382	193,996,439
Total assets	213,744,200	223,709,289	874,176	961,510	214,618,376	224,670,799
Liabilities						
Long-term obligations	2,242,153	3,704,414	86,502	91,482	2,328,655	3,795,896
Other liabilities	2,920,118	3,477,966	3,501	2,988	2,923,619	3,480,954
Total liabilities	5,162,271	7,182,380	90,003	94,470	5,252,274	7,276,850
Net Position						
Invested in capital assets, net						
of related debt	185,526,479	192,525,725	661,045	761,876	186,187,524	193,287,601
Restricted	15,972,394	16,454,348	-	-	15,972,394	16,454,348
Unassigned	7,083,056	7,546,836	123,128	105,164	7,206,184	7,652,000
Total net position	\$ 208,807,043	\$ 216,526,909	\$ 784,173	\$ 867,040	\$ 209,591,216	\$ 217,393,949

STATEMENT OF ACTIVITIES

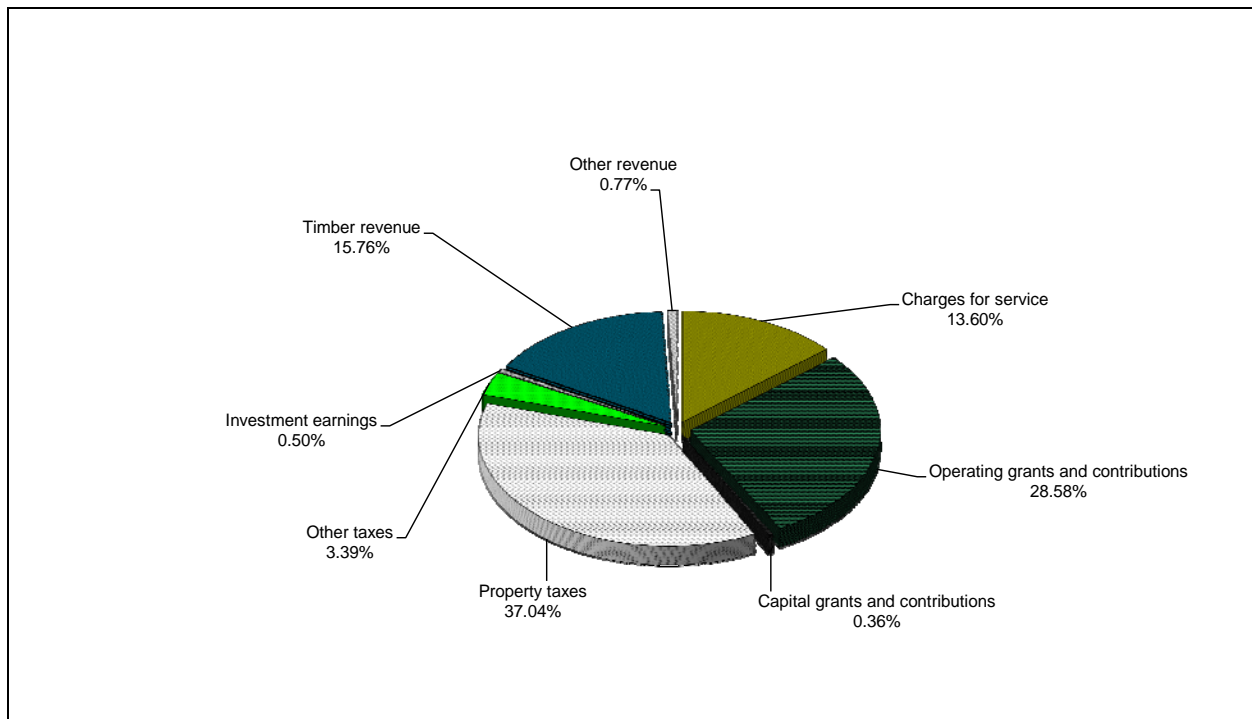
	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Revenues						
Charges for services	\$ 4,311,098	\$ 4,239,547	\$ 119,385	\$ 129,886	\$ 4,430,483	\$ 4,369,433
Operating grants and contributions	9,058,686	10,838,599	-	-	9,058,686	10,838,599
Capital grants and contributions	115,058	103,896	-	-	115,058	103,896
Taxes	11,740,619	11,184,203	-	-	11,740,619	11,184,203
Other taxes	1,074,080	962,837	-	-	1,074,080	962,837
Interest earnings	159,433	139,153	553	439	159,986	139,592
Timber and land sales revenue	4,996,352	4,235,350	-	-	4,996,352	4,235,350
Other	240,780	368,823	221	221	241,001	369,044
(Loss) on sales of capital assets	(768,051)	32,073	-	-	(768,051)	32,073
Total revenue	<u>30,928,055</u>	<u>32,104,481</u>	<u>120,159</u>	<u>130,546</u>	<u>31,048,214</u>	<u>32,235,027</u>
Expenses						
General government	6,500,917	6,817,804	-	-	6,500,917	6,817,804
Public safety and justice	12,667,349	14,365,256	-	-	12,667,349	14,365,256
Health and human services	3,307,104	3,463,608	-	-	3,307,104	3,463,608
Land use housing and transportation	13,332,524	14,293,087	-	-	13,332,524	14,293,087
Culture and recreation	932,680	935,209	-	-	932,680	935,209
Economic development	1,483,807	1,304,993	-	-	1,483,807	1,304,993
Education	516,545	533,389	-	-	516,545	533,389
Interest on long-term obligations	144,109	214,797	-	-	144,109	214,797
Sewer	-	-	138,785	146,619	138,785	146,619
Jail	-	-	52,241	67,395	52,241	67,395
Total expenses	<u>38,885,035</u>	<u>41,928,143</u>	<u>191,026</u>	<u>214,014</u>	<u>39,076,061</u>	<u>42,142,157</u>
Increase/(decrease) in net position						
before transfers:	(7,956,980)	(9,823,662)	(70,867)	(83,468)	(8,027,847)	(9,907,130)
Transfers	<u>12,000</u>	<u>12,000</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>
Increase/(decrease) in net position	(7,944,980)	(9,811,662)	(82,867)	(95,468)	(8,027,847)	(9,907,130)
Beginning net position, as restated	<u>216,526,909</u>	<u>226,338,571</u>	<u>867,040</u>	<u>962,508</u>	<u>217,393,949</u>	<u>227,301,079</u>
Ending net position	<u>\$ 208,581,929</u>	<u>\$ 216,526,909</u>	<u>\$ 784,173</u>	<u>\$ 867,040</u>	<u>\$ 209,366,102</u>	<u>\$ 217,393,949</u>

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

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



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



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$3,204,284 indicating a high degree of liquidity for the General Fund. The fund balance of the County's General Fund increased by \$109,888 during the current fiscal year, this is primarily due to decreases in personnel expenditures.

The General Roads Fund receives State fuel taxes which are used to maintain the County's roads. The ending fund balance of \$2,507,721 is a decrease of \$355,351 from the prior year primarily due to a decrease in state revenues.

The Industrial Development Revolving Fund reports the financial activity of the County's North Coast Business Park property. The fund balance decreased by \$899,236 primarily due to transfers out to other funds for construction costs.

The nonmajor governmental funds collectively ended the year with fund balances of \$11,076,742, a decrease of \$784,218 attributable mostly to increased personnel costs associated with COLA increases, insurance costs, and PERS contributions.

The County's proprietary funds report the financial activity for the operations of the Westport Sewer System and the Jail Commissary. The ending net asset of these funds was \$784,173 which is a decrease of \$82,867 from the prior year primarily due to depreciation of capital assets.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget were primarily due to increases in COLA and medical insurance cost increases as a result of changes in personnel.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of June 30, 2013, amounts to \$186,891,382 (net of accumulated depreciation). This investment in capital assets includes infrastructure, buildings and improvements, land, furniture and fixtures, tools and heavy equipment, and motor vehicles.

Clatsop County's Capital Assets
(Net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 6,828,128	\$ 6,806,866	\$ 22,039	\$ 22,039	\$ 6,850,167	\$ 6,828,905
Computers and Equipment	222,074	269,466	-	-	222,074	269,466
Tools and Equipment	24,219	39,210	-	-	24,219	39,210
Equipment and Vehicles	1,422,580	1,192,309	26,087	53,292	1,448,667	1,245,601
Furniture and Fixtures	142,671	129,659	-	-	142,671	129,659
Buildings and Improvements	15,061,930	15,650,966	699,421	778,027	15,761,351	16,428,993
Construction in Progress	1,246,772	376,640	-	-	1,246,772	376,640
Intangibles	18,413	1	-	-	18,413	1
Work in Progress	-	-	-	-	-	-
Infrastructure-non deprec	66,822,552	66,822,552	-	-	66,822,552	66,822,552
Infrastructure	94,354,496	101,855,412	-	-	94,354,496	101,855,412
Total	<u>\$ 186,143,835</u>	<u>\$ 193,143,081</u>	<u>\$ 747,547</u>	<u>\$ 853,358</u>	<u>\$ 186,891,382</u>	<u>\$ 193,996,439</u>

Additional information regarding the County's capital assets can be found in Note 4.

Long-term obligations. At the end of this fiscal year, the County had total debt outstanding of \$4,621,602. This includes bonded debt in the amount of \$1,170,796 that is a direct obligation pledging the full faith and credit of the County. The debt also includes a loan in the amount of \$153,585 to finance renovations for the Courthouse remodel project, a Capital Lease with Dell in the amount of \$76,956 for County computers, and the balance of the Wastewater Treatment Improvement loan of \$86,502. The remainder of the debt amount is made up of compensated absences in the amount \$840,816.

Additionally included in the \$4,621,602 is other debt in the amount of \$2,292,947 to finance the repayment of a tax settlement between Georgia Pacific, Clatsop County, and Clatsop County Taxing Districts. While the debt is listed as a full faith and credit obligation of the County each taxing district is responsible for their annual repayment portion.

	Governmental Activities		Business-type Activities		Other Debt		Totals	
	2013	2012	2013	2012	2013	2012	2013	2012
Bond payable	\$ 1,170,796	\$ 2,250,796	\$ -	\$ -	\$ -	\$ -	\$ 1,170,796	\$ 2,250,796
Loans payable	230,541	617,356	86,502	91,482	2,292,947	-	2,609,990	708,838
Compensated absences	840,816	836,262	-	-	-	-	840,816	836,262
Total	<u>\$ 2,242,153</u>	<u>\$ 3,704,414</u>	<u>\$ 86,502</u>	<u>\$ 91,482</u>	<u>\$ 2,292,947</u>	<u>\$ -</u>	<u>\$ 4,621,602</u>	<u>\$ 3,795,896</u>

Additional information on the County's long-term obligations can be found in Note 5.

Key Economic Factors and Budget Information for the Future

- The Board's Budget Policy allowing the use of additional timber revenue for General Fund operations and for the General Fund's share of the bond payment for the PERS unfunded liability makes it possible to maintain the current level of General Fund-supported services
- Implementation of the County's adopted Long-Term Financial Plan
- Declining state and federal revenues
- Increased personnel costs associated with cost-of-living adjustments, annual step increases for eligible employees, and increased health care costs.

All of these factors were considered in preparing the County's budget for fiscal year 2013-14

Request for Information

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

Aaron BeMiller
Clatsop County Budget & Finance
800 Exchange St., Suite 310
Astoria, OR 97103

BASIC FINANCIAL STATEMENTS

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CLATSOP COUNTY

**STATEMENT OF NET POSITION
June 30, 2013**

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Clatsop County Housing Authority
<u>ASSETS</u>				
Cash and investments	\$ 23,190,965	\$ 91,882	\$ 23,282,847	\$ 17,386
Receivables, net	3,154,727	34,747	3,189,474	3,690
Prepaid items	9,618	-	9,618	1,634
Inventory	215,496	-	215,496	-
Deferred charges	1,029,559	-	1,029,559	-
Cash and investments-restricted	-	-	-	1,130,870
Capital assets:				
Land, improvements and construction in progress	74,897,452	22,039	74,919,491	1,413,235
Other capital assets, net	111,246,383	725,508	111,971,891	6,327,181
TOTAL ASSETS	213,744,200	874,176	214,618,376	8,893,996
<u>LIABILITIES</u>				
Accounts payable and accrued expenses	1,071,133	2,691	1,073,824	42,284
Payroll and related liabilities	338,106	-	338,106	5,690
Accrued interest	8,374	810	9,184	30,680
Deposits	7,500	-	7,500	65,482
Long-term obligations:				
Due within one year	2,202,760	5,121	2,207,881	502,832
Due in more than one year	1,534,398	81,381	1,615,779	4,927,724
TOTAL LIABILITIES	5,162,271	90,003	5,252,274	5,574,692
<u>NET POSITION</u>				
Net investment in capital assets	185,526,479	661,045	186,187,524	2,315,216
Restricted for:				
Highways and streets	2,742,372	-	2,742,372	-
Education	389,342	-	389,342	-
Economic development	6,727,991	-	6,727,991	-
Health and human services	462,614	-	462,614	-
Public safety	3,299,718	-	3,299,718	-
County fair	676,760	-	676,760	-
Land corner preservation	142,924	-	142,924	-
Parks	1,350,542	-	1,350,542	-
Animal shelter	160,496	-	160,496	-
Other	19,635	-	19,635	1,067,588
Unrestricted	7,083,056	123,128	7,206,184	(63,500)
TOTAL NET POSITION	\$ 208,581,929	\$ 784,173	\$ 209,366,102	\$ 3,319,304

See accompanying notes

CLATSOP COUNTY

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2013**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Unit
					Governmental Activities	Business-type Activities	Totals	Clatsop County Housing Authority
Primary government:								
Governmental activities								
General government	\$ 6,500,917	\$ 1,600,476	\$ 491,794	\$ 83,401	\$ (4,325,246)	\$ -	\$ (4,325,246)	\$ -
Public safety	12,667,349	704,025	2,419,179	-	(9,544,145)	-	(9,544,145)	-
Land use, housing and transportation	13,332,524	721,697	2,295,980	31,657	(10,283,190)	-	(10,283,190)	-
Parks, culture and recreation	932,680	204,901	70,862	-	(656,917)	-	(656,917)	-
Economic development	1,483,807	31,841	1,169,456	-	(282,510)	-	(282,510)	-
Health and human services	3,307,104	999,789	2,430,887	-	123,572	-	123,572	-
Education	516,545	48,369	180,528	-	(287,648)	-	(287,648)	-
Interest on long-term obligations	144,109	-	-	-	(144,109)	-	(144,109)	-
TOTAL GOVERNMENTAL ACTIVITIES	38,885,035	4,311,098	9,058,686	115,058	(25,400,193)	-	(25,400,193)	-
Business-type activities								
Westport sewer	138,785	72,990	-	-	-	(65,795)	(65,795)	-
Jail commissary	52,241	46,395	-	-	-	(5,846)	(5,846)	-
TOTAL BUSINESS-TYPE ACTIVITIES	191,026	119,385	-	-	-	(71,641)	(71,641)	-
Total primary government	39,076,061	4,430,483	9,058,686	115,058	(25,400,193)	(71,641)	(25,471,834)	-
Component unit:								
Clatsop County Housing Authority	\$ 1,211,971	\$ 946,364	\$ 23,989	\$ -				(241,618)
General revenues								
Taxes					11,740,619	-	11,740,619	-
Other taxes					1,074,080	-	1,074,080	-
Timber and land sales					4,996,352	-	4,996,352	-
Investment earnings					159,433	553	159,986	21,876
Other					240,780	221	241,001	-
(Loss) on disposal of capital assets					(768,051)	-	(768,051)	-
Transfers					12,000	(12,000)	-	-
TOTAL GENERAL REVENUES AND TRANSFERS					17,455,213	(11,226)	17,443,987	21,876
CHANGE IN NET POSITION					(7,944,980)	(82,867)	(8,027,847)	(219,742)
NET POSITION - Beginning of year					216,526,909	867,040	217,393,949	3,539,046
NET POSITION - End of year					\$ 208,581,929	\$ 784,173	\$ 209,366,102	\$ 3,319,304

See accompanying notes

CLATSOP COUNTY

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2013

	General	General Roads	Industrial Development Revolving	Total Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 3,639,500	\$ 2,438,225	\$ 6,068,200	\$ 11,045,040	\$ 23,190,965
Receivables, net	1,218,538	189,712	-	1,746,477	3,154,727
Prepaid items	-	-	-	9,618	9,618
Inventory	-	215,496	-	-	215,496
TOTAL ASSETS	<u>\$ 4,858,038</u>	<u>\$ 2,843,433</u>	<u>\$ 6,068,200</u>	<u>\$ 12,801,135</u>	<u>\$ 26,570,806</u>
LIABILITIES					
Accounts payable and accrued expenditures	\$ 313,392	\$ 282,183	\$ 1,103	\$ 474,455	\$ 1,071,133
Accrued payroll and liabilities	218,574	53,529	-	66,003	338,106
Deposits	-	-	-	7,500	7,500
TOTAL LIABILITIES	<u>531,966</u>	<u>335,712</u>	<u>1,103</u>	<u>547,958</u>	<u>1,416,739</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	<u>664,908</u>	<u>-</u>	<u>-</u>	<u>1,176,435</u>	<u>1,841,343</u>
FUND BALANCES					
Nonspendable	-	215,496	-	9,618	225,114
Restricted	-	2,292,225	6,067,097	7,613,072	15,972,394
Committed	-	-	-	1,660,851	1,660,851
Assigned	456,880	-	-	1,793,201	2,250,081
Unassigned	<u>3,204,284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,204,284</u>
TOTAL FUND BALANCES	<u>3,661,164</u>	<u>2,507,721</u>	<u>6,067,097</u>	<u>11,076,742</u>	<u>23,312,724</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 4,858,038</u>	<u>\$ 2,843,433</u>	<u>\$ 6,068,200</u>	<u>\$ 12,801,135</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	186,143,835
Unamortized charges relating to PERS Bonds are reported in the statement of net position but were expensed in the funds when paid	1,029,559
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds	1,841,343
The net post-employment benefits obligations is reported in the statement of net position but is not reported in the funds	(1,495,005)
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	(2,250,527)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 208,581,929</u>

See accompanying notes

CLATSOP COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2013

	General	General Roads	Industrial Development Revolving	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 7,928,402	\$ -	\$ -	\$ 3,855,021	\$ 11,783,423
Timber and land sales	2,610,093	-	-	1,620,608	4,230,701
Other taxes	493,456	2,249,411	-	299,665	3,042,532
Licenses, permits and fees	136,869	515,827	-	665,650	1,318,346
Intergovernmental	3,616,889	-	-	6,045,649	9,662,538
Charges for services	698,970	-	-	1,039,443	1,738,413
Fines and forfeitures	32,732	-	-	88,164	120,896
Interest	16,659	13,389	38,516	125,958	194,522
Miscellaneous	1,159,805	27,647	-	1,290,175	2,477,627
TOTAL REVENUES	16,693,875	2,806,274	38,516	15,030,333	34,568,998
EXPENDITURES					
General government	5,412,205	-	-	99,046	5,511,251
Public safety	9,615,872	5,709,025	-	4,795,297	20,120,194
Parks, culture, and recreation	198,158	-	-	546,768	744,926
Land use, housing and transportation	499,598	-	-	498,712	998,310
Health and human services	423,765	-	-	979,856	1,403,621
Economic development	-	-	151,086	3,383,299	3,534,385
Education	-	-	-	527,286	527,286
Capital outlay	-	-	786,666	1,306,178	2,092,844
Debt service	-	-	-	1,577,098	1,577,098
TOTAL EXPENDITURES	16,149,598	5,709,025	937,752	13,713,540	36,509,915
Excess (deficiency) of revenues over expenditures	544,277	(2,902,751)	(899,236)	1,316,793	(1,940,917)
OTHER FINANCING SOURCES (USES)					
Transfers in	1,532,600	2,906,100	-	2,193,663	6,632,363
Transfers out	(1,966,989)	(358,700)	-	(4,294,674)	(6,620,363)
TOTAL OTHER FINANCING SOURCES (USES)	(434,389)	2,547,400	-	(2,101,011)	12,000
Net change in fund balances	109,888	(355,351)	(899,236)	(784,218)	(1,928,917)
Fund balances at beginning of year	3,551,276	2,863,072	6,966,333	11,860,960	25,241,641
Fund balances at end of year	\$ 3,661,164	\$ 2,507,721	\$ 6,067,097	\$ 11,076,742	\$ 23,312,724

See accompanying notes

CLATSOP COUNTY

**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, 2013**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (1,928,917)

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report outlays for capital assets as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the estimated useful life of the assets. The difference between these two amounts is:

Capitalized expenditures	\$ 3,045,664	
Depreciation	<u>(9,264,454)</u>	(6,218,790)

The net effect of loss on disposal of capital assets is to decrease net position	(780,456)
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In the Statement of Activities, property taxes are reported as revenues when assessed. However in the governmental funds, property taxes are reported when they are measurable and available. This revenue recognition results in differences in amounts reported for property tax revenues (42,804)

Governmental funds report as revenues certain contract payments and other revenues when they are measurable and available	783,355
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In the Statement of Activities, the change in the net pension asset is reported as additional expenses for annual amortizable amounts	(1,029,560)
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The change in other post-employment benefits are reported as additional expenses in the Statement of Activities	(197,552)
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Repayment of long-term obligations principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Assets.	1,462,261
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Accrued interest	<u>7,483</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (7,944,980)</u>
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See accompanying notes

CLATSOP COUNTY

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	Budget			
	Original	Final	Actual	Variance
REVENUES				
Property taxes	\$ 7,602,400	\$ 7,602,400	\$ 7,928,402	\$ 326,002
Timber and land sales	2,575,800	2,575,800	2,610,093	34,293
Other taxes	371,800	371,800	493,456	121,656
Licenses and permits	135,000	135,000	136,869	1,869
Intergovernmental	3,287,500	3,463,999	3,334,546	(129,453)
Charges for services	628,800	628,800	693,970	65,170
Fines and forfeitures	28,100	28,100	32,732	4,632
Interest earnings	15,000	15,000	13,899	(1,101)
Other	<u>1,065,900</u>	<u>1,065,900</u>	<u>1,071,561</u>	<u>5,661</u>
TOTAL REVENUES	<u>15,710,300</u>	<u>15,886,799</u>	<u>16,315,528</u>	<u>428,729</u>
EXPENDITURES				
Board of Commissioners				
Personal services	100	100	2	98
Materials and services	<u>78,600</u>	<u>78,600</u>	<u>72,794</u>	<u>5,806</u>
Total Board of Commissioners	<u>78,700</u>	<u>78,700</u>	<u>72,796</u>	<u>5,904</u>
Board of Property Tax Appeals				
Personal services	32,200	38,500	37,877	623
Materials and services	<u>2,700</u>	<u>2,700</u>	<u>1,619</u>	<u>1,081</u>
Total Board of Property Tax Appeals	<u>34,900</u>	<u>41,200</u>	<u>39,496</u>	<u>1,704</u>
County Administrator				
Personal services	429,400	429,400	343,006	86,394
Materials and services	<u>17,900</u>	<u>17,900</u>	<u>11,457</u>	<u>6,443</u>
Total County Administrator	<u>447,300</u>	<u>447,300</u>	<u>354,463</u>	<u>92,837</u>
Employee Relations				
Personal services	217,300	217,300	214,098	3,202
Materials and services	81,000	146,000	107,056	38,944
Other charges	<u>8,600</u>	<u>8,600</u>	<u>8,988</u>	<u>(388)</u>
Total Employee Relations	<u>306,900</u>	<u>371,900</u>	<u>330,142</u>	<u>41,758</u>
Assessment and Taxation				
Personal services	1,371,400	1,371,400	1,272,593	98,807
Materials and services	<u>111,300</u>	<u>121,300</u>	<u>121,083</u>	<u>217</u>
Total Assessment and Taxation	<u>1,482,700</u>	<u>1,492,700</u>	<u>1,393,676</u>	<u>99,024</u>

Continued on next page

GENERAL FUND (Continued)
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL

	Budget		Actual	Variance
	Original	Final		
EXPENDITURES (Continued)				
Property Management				
Personal services	\$ 42,900	\$ 42,900	\$ 37,776	\$ 5,124
Materials and services	17,100	17,100	9,181	7,919
Other charges	-	200	146	54
Total Property Management	60,000	60,200	47,103	13,097
County Counsel				
Materials and services	110,900	110,900	108,025	2,875
Clerk - Admin and Elections				
Personal services	226,300	235,600	233,682	1,918
Materials and services	86,400	86,400	81,031	5,369
Total Clerk - Admin and Elections	312,700	322,000	314,713	7,287
Clerk - Records				
Personal services	155,600	156,600	154,303	2,297
Materials and services	15,800	15,800	13,135	2,665
Total Clerk - Records	171,400	172,400	167,438	4,962
Finance and Treasury				
Personal services	322,200	322,200	314,874	7,326
Materials and services	63,600	64,600	55,644	8,956
Total Finance and Treasury	385,800	386,800	370,518	16,282
Information Systems				
Personal services	644,900	644,900	581,751	63,149
Materials and services	239,700	239,700	215,034	24,666
Total Information Systems	884,600	884,600	796,785	87,815
Building and Grounds				
Personal services	474,800	474,800	461,439	13,361
Materials and services	474,900	484,900	489,575	(4,675)
Other charges	500	600	573	27
Total Building and Grounds	950,200	960,300	951,587	8,713

Continued on next page

GENERAL FUND (Continued)
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL

EXPENDITURES (Continued)	Budget		Actual	Variance
	Original	Final		
Miscellaneous				
Materials and services	\$ 203,800	\$ 210,800	\$ 200,167	\$ 10,633
Other charges	<u>71,500</u>	<u>71,500</u>	<u>66,056</u>	<u>5,444</u>
Total Miscellaneous	<u>275,300</u>	<u>282,300</u>	<u>266,223</u>	<u>16,077</u>
Animal Control				
Personal services	217,800	217,800	211,851	5,949
Materials and services	<u>72,900</u>	<u>72,900</u>	<u>61,134</u>	<u>11,766</u>
Total Animal Control	<u>290,700</u>	<u>290,700</u>	<u>272,985</u>	<u>17,715</u>
District Attorney				
Personal services	1,445,100	1,445,100	1,409,397	35,703
Materials and services	<u>79,900</u>	<u>79,900</u>	<u>78,165</u>	<u>1,735</u>
Total District Attorney	<u>1,525,000</u>	<u>1,525,000</u>	<u>1,487,562</u>	<u>37,438</u>
Medical Examiner				
Materials and services	<u>43,400</u>	<u>43,400</u>	<u>38,627</u>	<u>4,773</u>
Sheriff Support Division				
Personal services	372,600	372,600	354,065	18,535
Materials and services	<u>44,300</u>	<u>44,300</u>	<u>34,258</u>	<u>10,042</u>
Total Sheriff Support Division	<u>416,900</u>	<u>416,900</u>	<u>388,323</u>	<u>28,577</u>
Sheriff Criminal Division				
Personal services	2,602,900	2,594,500	2,534,677	59,823
Materials and services	312,700	321,100	311,199	9,901
Other charges	<u>4,000</u>	<u>4,000</u>	<u>2,554</u>	<u>1,446</u>
Total Sheriff Criminal Division	<u>2,919,600</u>	<u>2,919,600</u>	<u>2,848,430</u>	<u>71,170</u>
Corrections				
Personal services	2,415,800	2,415,800	2,316,733	99,067
Materials and services	452,000	452,000	415,957	36,043
Other charges	5,000	5,000	4,257	743
Total Corrections	<u>2,872,800</u>	<u>2,872,800</u>	<u>2,736,947</u>	<u>135,853</u>
Juvenile Department				
Personal services	475,000	487,900	485,272	2,628
Materials and services	22,700	22,700	18,998	3,702
Other charges	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Juvenile Department	<u>498,700</u>	<u>511,600</u>	<u>504,270</u>	<u>7,330</u>

Continued on next page

GENERAL FUND (Continued)
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL

	Budget			
	Original	Final	Actual	Variance
EXPENDITURES (Continued)				
Corrections Workcrew				
Personal services	\$ 206,200	\$ 206,200	\$ 191,303	\$ 14,897
Materials and services	23,900	23,900	14,323	9,577
Total Corrections Workcrew	230,100	230,100	205,626	24,474
Emergency Services				
Personal services	222,800	202,800	181,382	21,418
Materials and services	182,900	108,399	76,960	31,439
Capital outlay	-	141,000	100,095	40,905
Total Emergency Services	405,700	452,199	358,437	93,762
Surveyor				
Personal services	113,000	113,000	111,233	1,767
Materials and services	5,300	5,300	3,249	2,051
Total Surveyor	118,300	118,300	114,482	3,818
Community Development				
Personal services	372,700	384,700	378,701	5,999
Materials and services	106,200	224,200	136,371	87,829
Total Community Development	478,900	608,900	515,072	93,828
Parks Maintenance				
Personal services	155,600	155,600	150,003	5,597
Materials and services	47,300	47,300	47,951	(651)
Other charges	300	300	204	96
Total Parks Maintenance	203,200	203,200	198,158	5,042
Jail Nurse				
Personal services	199,900	199,900	188,936	10,964
Materials and services	180,500	230,500	234,829	(4,329)
Total Jail Nurse	380,400	430,400	423,765	6,635
Contingency	1,679,400	1,413,200	-	1,413,200
TOTAL EXPENDITURES	17,564,500	17,647,599	15,305,649	2,341,950
Excess (deficiency) of revenues over expenditures	(1,854,200)	(1,760,800)	1,009,879	2,770,679

Continued on next page

GENERAL FUND (Continued)
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 1,044,400	\$ 1,044,400	\$ 1,037,600	\$ (6,800)
Transfers out	<u>(1,965,100)</u>	<u>(2,058,500)</u>	<u>(1,966,989)</u>	<u>91,511</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(920,700)</u>	<u>(1,014,100)</u>	<u>(929,389)</u>	<u>84,711</u>
Net change in fund balance	(2,774,900)	(2,774,900)	80,490	2,855,390
Fund balance at beginning of year	<u>2,794,000</u>	<u>2,794,000</u>	<u>3,134,003</u>	<u>340,003</u>
Fund balance at end of year	<u>\$ 19,100</u>	<u>\$ 19,100</u>	3,214,493	<u>\$ 3,195,393</u>
Reconciliation of budgetary basis to generally accepted accounting principles				
Decrease in Inventory			<u>(10,209)</u>	
			<u>\$ 3,204,284</u>	

See accompanying notes

CLATSOP COUNTY

GENERAL ROADS FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2013

	Budget			
	Original	Final	Actual	Variance
REVENUES				
Intergovernmental	\$ 3,064,900	\$ 3,064,900	\$ 2,249,411	\$ (815,489)
Charges for services	382,600	382,600	515,827	133,227
Interest earnings	9,400	9,400	13,389	3,989
Other	27,200	27,200	27,647	447
TOTAL REVENUES	<u>3,484,100</u>	<u>3,484,100</u>	<u>2,806,274</u>	<u>(677,826)</u>
EXPENDITURES				
Administration and Support				
Personal services	538,900	538,900	483,662	55,238
Materials and services	126,800	126,800	124,535	2,265
Other charges	60,000	60,000	60,000	-
Total Administration and Support	<u>725,700</u>	<u>725,700</u>	<u>668,197</u>	<u>57,503</u>
Maintenance and Construction				
Personal services	2,347,100	2,347,100	2,160,224	186,876
Materials and services	3,141,900	3,116,900	2,517,912	598,988
Other charges	733,600	733,600	189,297	544,303
Capital outlay	-	25,000	21,262	3,738
Total Maintenance and Construction	<u>6,222,600</u>	<u>6,222,600</u>	<u>4,888,695</u>	<u>1,333,905</u>
Contingency	<u>942,800</u>	<u>942,800</u>	<u>-</u>	<u>942,800</u>
TOTAL EXPENDITURES	<u>7,891,100</u>	<u>7,891,100</u>	<u>5,556,892</u>	<u>2,334,208</u>
Excess (deficiency) of revenues over expenditures	<u>(4,407,000)</u>	<u>(4,407,000)</u>	<u>(2,750,618)</u>	<u>1,656,382</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,906,200	2,906,200	2,906,100	(100)
Transfers out	(358,700)	(358,700)	(358,700)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,547,500</u>	<u>2,547,500</u>	<u>2,547,400</u>	<u>(100)</u>
Net change in fund balance	<u>(1,859,500)</u>	<u>(1,859,500)</u>	<u>(203,218)</u>	<u>1,656,282</u>
Fund balance at beginning of year	<u>1,859,500</u>	<u>1,859,500</u>	<u>2,495,443</u>	<u>635,943</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>2,292,225</u>	<u>\$ 2,292,225</u>
Reconciliation of budgetary basis to generally accepted accounting principles				
Inventory			<u>215,496</u>	
Net Position			<u>\$ 2,507,721</u>	

See accompanying notes

CLATSOP COUNTY

**INDUSTRIAL DEVELOPMENT REVOLVING FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest earnings	<u>\$ 30,000</u>	<u>\$ 38,516</u>	<u>\$ 8,516</u>
EXPENDITURES			
Personal services	21,800	-	21,800
Materials and services	300,000	124,786	175,214
Other charges	26,300	26,300	-
Capital outlay	3,430,000	786,666	2,643,334
Contingency	<u>3,114,100</u>	<u>-</u>	<u>3,114,100</u>
TOTAL EXPENDITURES	<u>6,892,200</u>	<u>937,752</u>	<u>5,954,448</u>
Excess (deficiency) of revenues over expenditures	(6,862,200)	(899,236)	5,962,964
Fund balance at beginning of year	<u>6,862,200</u>	<u>6,966,333</u>	<u>104,133</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 6,067,097</u>	<u>\$ 6,067,097</u>

See accompanying notes

CLATSOP COUNTY

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2013**

	Business-type Activities			
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	Total Enterprise Funds
<u>ASSETS</u>				
Current assets				
Cash and investments	\$ (2,879)	\$ 61,645	\$ 33,116	\$ 91,882
Receivables	17,992	-	16,755	34,747
Total current assets	15,113	61,645	49,871	126,629
Capital assets				
Land	22,039	-	-	22,039
Other capital assets, net	699,421	4,813	21,274	725,508
Total capital assets, net	721,460	4,813	21,274	747,547
TOTAL ASSETS	736,573	66,458	71,145	874,176
<u>LIABILITIES</u>				
Current liabilities				
Accounts payable and accrued expenses	1,429	568	694	2,691
Accrued interest payable	-	810	-	810
Current portion of long-term obligations	-	5,121	-	5,121
Total current liabilities	1,429	6,499	694	8,622
Long-term obligations	-	81,381	-	81,381
TOTAL LIABILITIES	1,429	87,880	694	90,003
<u>NET POSITION</u>				
Net investment in capital assets	721,460	(81,689)	21,274	661,045
Unassigned	13,684	60,267	49,177	123,128
TOTAL NET POSITION	\$ 735,144	\$ (21,422)	\$ 70,451	\$ 784,173

See accompanying notes

CLATSOP COUNTY

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2013**

	Business-type Activities			
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	Total Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 72,990	\$ -	\$ 38,178	\$ 111,168
Fines and forfeitures	-	-	8,217	8,217
TOTAL OPERATING REVENUES	<u>72,990</u>	<u>-</u>	<u>46,395</u>	<u>119,385</u>
OPERATING EXPENSES				
Personal services	9,150	-	-	9,150
Materials and services	33,399	4,904	28,348	66,651
Other charges	5,239	400	1,500	7,139
Depreciation	<u>78,606</u>	<u>4,812</u>	<u>22,393</u>	<u>105,811</u>
TOTAL OPERATING EXPENSES	<u>126,394</u>	<u>10,116</u>	<u>52,241</u>	<u>188,751</u>
Operating (loss)	<u>(53,404)</u>	<u>(10,116)</u>	<u>(5,846)</u>	<u>(69,366)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest	(2,275)	-	-	(2,275)
Investment earnings	23	309	221	553
Miscellaneous	<u>221</u>	<u>-</u>	<u>-</u>	<u>221</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(2,031)</u>	<u>309</u>	<u>221</u>	<u>(1,501)</u>
(Loss) before transfers	(55,435)	(9,807)	(5,625)	(70,867)
Transfers in	-	27,241	-	27,241
Transfers out	<u>(27,241)</u>	<u>-</u>	<u>(12,000)</u>	<u>(39,241)</u>
Change in net position	(82,676)	17,434	(17,625)	(82,867)
Net position - beginning	<u>817,820</u>	<u>(38,856)</u>	<u>88,076</u>	<u>867,040</u>
Net position - ending	<u>\$ 735,144</u>	<u>\$ (21,422)</u>	<u>\$ 70,451</u>	<u>\$ 784,173</u>

See accompanying notes

CLATSOP COUNTY

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 For the Year Ended June 30, 2013

	Business-type Activities			
	Westport Sewer			Total
	Westport Sewer Operating	Equipment Replacement	Jail Commissary	Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 69,808	\$ -	\$ 39,973	\$ 109,781
Payments to suppliers for goods and services	(32,879)	(4,336)	(28,662)	(65,877)
Other receipts	-	-	8,217	8,217
Payments to employees for services	(9,150)	-	-	(9,150)
Other	(5,239)	(400)	(1,500)	(7,139)
Net cash provided by (used in) operating activities	22,540	(4,736)	18,028	35,832
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	-	22,000	-	22,000
Transfers out	(22,000)	-	(12,000)	(34,000)
Net cash provided by (used in) operating activities	(22,000)	22,000	(12,000)	(12,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on long-term obligation	(4,980)	-	-	(4,980)
Interest expense	(2,536)	-	-	(2,536)
Net cash (used in) capital and related financing activities	(7,516)	-	-	(7,516)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	23	309	221	553
Net (decrease) in cash and cash equivalents	(6,953)	17,573	6,249	16,869
Cash and cash equivalents - beginning of year	4,074	44,072	26,867	75,013
Cash and cash equivalents - end of year	<u>\$ (2,879)</u>	<u>\$ 61,645</u>	<u>\$ 33,116</u>	<u>\$ 91,882</u>
Reconciliation of operating (loss) to net cash provided by (used in) operating activities				
Operating (loss)	\$ (53,404)	\$ (10,116)	\$ (5,846)	\$ (69,366)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities				
Depreciation	78,606	4,812	22,393	105,811
Other	221	-	-	221
(Increase) decrease in assets:				
Receivables	(3,403)	-	1,795	(1,608)
Increase (decrease) in liabilities:				
Accounts payable and accrued expenses	520	568	(314)	774
Net cash provided by (used in) operating activities	<u>\$ 22,540</u>	<u>\$ (4,736)</u>	<u>\$ 18,028</u>	<u>\$ 35,832</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH TRANSACTIONS				
Transfers in	\$ -	\$ 5,241	\$ -	\$ 5,241
Transfers out	(5,241)	-	-	(5,241)
	<u>\$ (5,241)</u>	<u>\$ 5,241</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes

CLATSOP COUNTY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
June 30, 2013

	Agency Fund
<u>ASSETS</u>	
Cash and investments	\$ 1,679,990
Property taxes receivable	5,782,657
Other receivables	<u>12,958</u>
 TOTAL ASSETS	 <u><u>\$ 7,475,605</u></u>
<u>LIABILITIES</u>	
Accounts payable	\$ 45,957
Due to other taxing districts/agencies	7,247,057
Due to department trusts	<u>182,591</u>
 TOTAL LIABILITIES	 <u><u>\$ 7,475,605</u></u>

See accompanying notes

CLATSOP COUNTY

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2013

1. Summary of significant accounting policies

A. The reporting entity

Clatsop County (the 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 Commissioners (the Board) under the Constitution and Laws of the State of Oregon and the Home-Rule Charter for the government of Clatsop County. The Board designates one of its members as its chair. The Board members are nominated from districts whose boundaries are drawn by the Board and established by ordinance. Board members are elected from the County at-large, for a term of four years. The Board appoints a County Administrator and a County Counsel. As required by Generally Accepted Accounting Principles (GAAP), these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government’s operations and so data from these units are combined with data of the primary government. The discretely presented component unit, on the other hand, is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government. The County has one discretely presented component unit, Clatsop County Housing Authority, and it is a legally separate, tax-exempt component unit of the County. It is shown as a discretely presented component unit as the nature and relationship with the County is significant and to exclude it would cause the County’s financial statements to be misleading. The County also has four blended component units described below. All of the component units have a year end of June 30.

B. Blended Component Units

Clatsop County Road District #1 (a special revenue fund), Clatsop County Rural Law Enforcement District (a special revenue fund), Clatsop County 4-H Extension Service District (a special revenue fund), and Westport Sewer Service District (an enterprise fund) are included in these financial statements on a blended basis because the County is financially accountable for, significantly influences the operations, and the Board of Commissioners act as the governing body of these Districts. Complete financial statements for each component unit may be obtained from Clatsop County Budget and Finance, 800 Exchange Street, Suite 310, Astoria, Oregon 97103.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (Continued)

C. Discretely Presented Component Unit

Clatsop County Housing Authority provides safe and affordable housing to low-income residents of Clatsop County, Oregon. Governance is by the Clatsop County Board of Commissioners. Clatsop County is not fiscally accountable for the Housing Authority, nor does there exist any financial benefit or burden relationship between the County and the Housing Authority. On October 23, 2013, the Board of Commissioners voted to merge the Housing Authority with Northwest Oregon Housing Authority (NOHA). A copy of their financial statements and required supplementary information may be obtained by writing to Clatsop County Housing Authority, 1508 Exchange St., Suite 101, Astoria, Oregon 97103.

D. 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 all of the non-fiduciary activities of the County (the primary government) and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

E. 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 and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. 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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

E. 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 charges between the functions of the County, the elimination of which would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Significant revenues, which are susceptible to accrual under the modified accrual basis of accounting, include property taxes and federal and state grants. Other revenue items are considered to be measurable and available when received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The bases of accounting described above are in accordance with accounting principles generally accepted in the United States of America.

The County reports the following major governmental funds:

General - The primary operating fund of the County. It accounts for all financial resources of the general government, except for those requiring separate accounting in another fund.

General Roads - 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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

E. Measurement focus, basis of accounting and financial statement presentation (continued)

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

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

- Westport Sewer Service District:

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

Equipment Replacement – accounts for monies accumulated for future equipment acquisitions and loan service payments for prior waste water treatment improvements.

- Jail Commissary – accounts for the sales and related expense of commissary items to inmates.

Additionally, the County reports the following nonmajor fund types:

Special Revenue - accounts for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make expenditures.

Debt Service - accounts for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

Capital Projects - accounts for expenditures on major construction projects or equipment acquisition. The principal sources of revenues are proceeds from certificates of participation issued to finance capital acquisitions, proceeds from the sale of County owned property, general obligation bond proceeds, full faith and credit bonds, revenue bonds and state timber revenue.

Fiduciary - accounts for resources received and held by the County in a fiduciary capacity. Disbursements from these funds are made in accordance with the trust agreement or applicable legislative enactment for each particular fund.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

F. Budget policies and budgetary control

Generally, Oregon Local Budget Law requires annual budgets be adopted for all funds of the County except for fiduciary funds. The County uses the modified accrual basis of accounting for all budgets. All annual appropriations lapse at fiscal year-end.

The County begins its budgeting process by appointing Lay Budget Committee members. Budget recommendations are developed by management through early spring, with the Budget Committee meeting and approving the budget document in late spring. Public notices of the budget hearing are generally published in May or June and the hearing is held in June. The County Commissioners adopt the budget, make appropriations, and declare the tax levy no later than June 30. Expenditure appropriations may not be legally over-expended, except in the case of grant receipts and bond sale proceeds which could not be reasonably estimated at the time the budget was adopted.

The resolution authorizing appropriations for each fund sets the level at which expenditures cannot legally exceed appropriations. The County established the levels of budgetary control at the program or department level for all funds.

Budget amounts shown in the financial statements have been revised since the original budget amounts were adopted. The County Commissioners must authorize all appropriation transfers and supplementary budgetary appropriations.

G. Risk management

The County is exposed to various risks of loss related to errors and omissions; automobile; damage to and destruction of assets; bodily injury; and worker's compensation for which the County carries commercial insurance. There has been no significant reduction in insurance coverage from the prior year and settled claims have not reached the level of commercial coverage in any of the past three fiscal years.

H. Cash and cash equivalents

For purposes of reporting cash flows, cash and cash equivalents include cash on hand, checking, savings and money market accounts, and any highly-liquid debt instruments purchased with a maturity of three months or less.

I. Inventory

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.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

J. Property taxes

Uncollected property taxes in governmental funds are reported in governmental funds balance sheet as receivables; the portion which is available to finance expenditures of the current period is recorded as revenue and the remaining balance is recorded as deferred revenue. Property taxes collected within 60 days of the end of the current period are considered measurable and available and are recognized as revenue. All property taxes receivable are due from property owners within the County.

Property taxes receivables in the agency funds are offset by amounts held in trust and, accordingly, have not been recorded as revenue.

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 collections to entities levying taxes. Real and personal property taxes are levied upon all taxable property within the County and become a lien against the property as of July 1 of each year and are payable in three installments which are due on November 15, February 15 and May 15 following the lien date.

K. Grants and entitlements

Receivables for federal and state grants and state shared revenue are recorded as revenue in all fund types as earned.

L. Other receivables

In governmental fund types, the portion of the receivable which is available to finance expenditures of the current period is recorded as revenue and the remaining balance is recorded as deferred revenue. Revenues are recorded when earned in proprietary fund types.

M. Capital assets

Capital assets, which include property, equipment, infrastructure assets (e.g., roads, bridges, sidewalks, sewers, street lighting, and similar items), and their improvements, are reported in the applicable governmental or business-type activities columns 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 of at least one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

M. Capital assets (continued)

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

Property, plant, and equipment of the County are depreciated using the straight-line method over estimated useful lives as follows:

Buildings improvements	40 years
Land improvements	25 years
Infrastructure	25-40
Vehicles and heavy equipment	5 years
Office furniture and equipment	5 years

Upon disposal of such assets, the accounts are relieved of the related costs and accumulated depreciation and resulting gains or losses are reflected in the statement of activities.

N. 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, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

O. Compensated absences

Vacation leave is accrued as it is earned in the government-wide and proprietary financial statements. For governmental funds, accumulated vested vacation leave is accounted for separately and represents a reconciling item between the fund-level and government-wide presentations. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Sick pay, which does not vest, is recorded as an expenditure when it is taken.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

O. Compensated absences (continued)

Funds used to liquidate accrued compensated absences include the General, General Roads, Mental Health, Rural Law Enforcement, General Grants, Fair Board, Child Support, Community Corrections, Marine Patrol, Gambling, CEDC Fisheries, and Juvenile Crime and Detention.

P. Interfund Loans

Lending and borrowing arrangements between funds, which are outstanding at the end of the year, are presented as either “interfund receivables/payables” for the current portion or advances to/from other funds” for the non-current portion of the interfund loan. All other outstanding balances between funds are reported as due to/from other funds. Advances to other funds are offset by a reservation of fund equity to indicate that they are not available financial resources.

Q. Equity Classification

Government-wide statements

On the Statement of Net Position equity is classified as net assets and displayed in three components:

Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net position that does not meet the definition of “restricted” or “investment in capital assets, net of related debt.”

In the government-wide and proprietary fund financial statements, when both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, and then unrestricted resources as they are needed.

Governmental Fund Type Fund Balance Reporting

The Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) requires governmental type fund balance amounts to be properly reported within one of the fund balance categories list below:

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

1. Summary of significant accounting policies (continued)

Q. Equity Classification (continued)

Non-spendable — Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted — Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed — Amounts that can be used only for specific purposes determined by a formal action of the Board of Commissioners. The Board of Commissioners is the highest level of decision making authority for the County. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board of Commissioners.

Assigned — Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The County Budget Officer has the authority to assign fund balance amounts.

Unassigned — The residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Additionally, other funds may report negative unassigned fund balance in certain circumstances.

In the governmental fund financial statements, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first.

R. Use of estimates

In preparing the County's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates. The major estimate is the lives used for the depreciation of capital assets.

2. Deposits and investments

The County maintains a pool of cash and investments that are available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as cash and investments. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

2. 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 in 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 unrated, open-ended, no-load, diversified portfolio offered to any agency, political subdivision or public corporation of the state who 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 state treasurer's investment pool.

As of June 30, 2013, the County had the following investments:

	<u>Standard and Poor's Ratings</u>	<u>Maturities</u>	<u>Fair Value</u>
State Treasurer's Investment Pool	N/A	N/A	\$ 24,593,804

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

Concentration of Credit Risk. The County's formal policy places a limit on the amount that may be invested in any one issuer as follows:

U.S. Treasury Bills, Notes and Bonds	25%
Local Government Investment Pool	100%
Time Certificates of Deposit	25%
Banker's Acceptance (Oregon issued)	25%
Repurchase Agreements (fully collateralized by US Agency Obligation Marked to the Market)	10%

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

2. Deposits and investments (continued)

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 which 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. The Federal Depository Insurance Corporation (FDIC) provides insurance for the County's deposits with financial institutions up to \$250,000 each for the aggregate of all non-interest bearing accounts and the aggregate of all interest bearing accounts at each institution. Deposits in excess of FDIC coverage with institutions participating in the Oregon Public Funds Collateralization Program are collateralized with securities held by the Federal Home Loan Bank of Seattle in the name of the institution. As of June 30, 2013, \$715,153 of the County's bank balances were exposed to custodial credit risk as they were collateralized with securities held by the pledging financial institution's agent but not in the County's name.

A. The County's deposits and investments at June 30, 2013 are as follows:

Total investments	\$ 24,593,804
Cash on hand	3,019
Deposits with financial institutions	<u>366,014</u>
Total deposits and investments	<u>\$ 24,962,837</u>

B. Cash and investments by fund:

Governmental activities/funds

General	\$ 3,639,500
General Roads	2,438,225
Industrial Development Revolving	6,068,200
Other	<u>11,045,040</u>
Total governmental activities/funds	<u>23,190,965</u>

Business-type activities/Proprietary fund

Westport Sewer Operating	(2,879)
Westport Sewer Equipment Replacement	61,645
Jail Commissary	<u>33,116</u>
Total business-type activities/proprietary funds	<u>91,882</u>

Governmental and business-type activities	23,282,847
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Fiduciary funds

Agency	<u>1,679,990</u>
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Total cash and investments	<u>\$ 24,962,837</u>
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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

3. Receivables

A. The County's receivables at June 30, 2013 are as follows:

	Governmental Activities/Funds			
	General	General Roads	Nonmajor	Totals
Property taxes	\$ 815,377	\$ -	\$ 404,011	\$ 1,219,388
Accounts	403,161	189,712	576,814	1,169,687
Note-Carlyle Building	-	-	765,652	765,652
	<u>\$ 1,218,538</u>	<u>\$ 189,712</u>	<u>\$ 1,746,477</u>	<u>\$ 3,154,727</u>

	Business-type Activities/Enterprise Funds			Fiduciary Funds
	Westport Sewer Operating	Jail Commissary	Totals	Agency
Property taxes	\$ -	\$ -	\$ -	\$ 5,782,657
Accounts	<u>17,992</u>	<u>16,755</u>	<u>34,747</u>	<u>12,958</u>
	<u>\$ 17,992</u>	<u>\$ 16,755</u>	<u>\$ 34,747</u>	<u>\$ 5,795,615</u>

B. Property taxes

i. Collection procedures

Taxes are levied on July 1 and are payable in three installments due November 15, February 15 and May 15.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

3. Receivables (continued)

B. Property taxes (continued)

ii. Transactions

Levy year	Balances July 1, 2012	Current Levy	Adjustments	Interest (Discounts)	Collections	Balances June 30, 2013
Current						
2012-2013	\$ -	\$ 66,915,324	\$ (149,931)	\$ (1,601,505)	\$ 61,911,907	\$ 3,251,981
Prior						
2011-2012	\$ 3,357,754	-	(349,127)	109,422	1,371,606	1,746,443
2010-2011	1,814,252	-	(9,707)	120,213	796,736	1,128,022
2009-2010	1,028,604	-	(6,826)	130,057	599,510	552,325
2008-2009	373,802	-	(4,559)	62,091	256,326	175,008
2007-2008	56,810	-	(4,364)	5,871	19,438	38,879
All other	143,783	-	(22,347)	12,696	24,745	109,387
	<u>\$ 6,775,005</u>	<u>\$ 66,915,324</u>	<u>\$ (546,861)</u>	<u>\$ (1,161,155)</u>	<u>64,980,268</u>	<u>\$ 7,002,045</u>

iii. Ensuing year's levies

The permanent tax rates per \$1,000 of assessed value for the various entities are as follows:

Clatsop County	1.5338
Clatsop County Rural Law Enforcement District	.7195
Clatsop County Road District No. 1	1.0175
Clatsop County 4-H and Extension Service District	.0534

In addition, the County voters approved a five-year local option levy for operations and maintenance of the County fairgrounds. The tax rate is .07 per \$1,000 of assessed value and expires in 2016.

The tax rate limit of \$10.00 per thousand of assessed value imposed by the Oregon Constitution is not expected to affect these levies.

C. 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, the County settled the appeal by refunding Georgia Pacific \$2,500,000. The County's portion of the refund was \$441,899. In accordance with ORS 311.814, an excess amount of \$328,617 in the reserve trust was turned over to the County as unsegregated taxes. See related footnote regarding the Reserve Account.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

4. Capital assets

A. Capital asset activity for the governmental activities for the year ended June 30, 2013 was as follows:

	Balances July 1, 2012	Additions	Adjustments and Deletions	Balances June 30, 2013
Capital assets, not being depreciated:				
Land	\$ 6,806,866	\$ 21,262	\$ -	\$ 6,828,128
Construction in progress	376,640	974,123	(103,991)	1,246,772
Infrastructure	66,822,552	-	-	66,822,552
Total capital assets, not being depreciated	74,006,058	995,385	(103,991)	74,897,452
Capital assets being depreciated:				
Buildings and improvements	21,138,669	900,715	(877,664)	21,161,720
Equipment and vehicles	8,335,216	569,535	(269,938)	8,634,813
Infrastructure	281,012,435	591,947	-	281,604,382
Computer equipment	1,151,354	28,690	(9,316)	1,170,728
Furniture and fixtures	226,620	39,702	-	266,322
Tools and equipment	1,156,639	5,269	-	1,161,908
Intangibles	2,118,321	18,412	-	2,136,733
Total capital assets being depreciated	315,139,254	2,154,270	(1,156,918)	316,136,606
Less accumulated depreciation for:				
Buildings and improvements	(5,487,703)	(709,295)	97,208	(6,099,790)
Equipment and vehicles	(7,142,907)	(339,264)	269,938	(7,212,233)
Infrastructure	(179,157,023)	(8,092,863)	-	(187,249,886)
Computer equipment	(881,888)	(76,082)	9,316	(948,654)
Furniture and fixtures	(96,961)	(26,690)	-	(123,651)
Tools and equipment	(1,117,429)	(20,260)	-	(1,137,689)
Intangibles	(2,118,320)	-	-	(2,118,320)
Total accumulated depreciation	(196,002,231)	(9,264,454)	376,462	(204,890,223)
Total capital assets being depreciated, net	119,137,023	(7,110,184)	(780,456)	111,246,383
Governmental activities capital assets, net	\$ 193,143,081	\$ (6,114,799)	\$ (884,447)	\$ 186,143,835

B. Depreciation expense was charged to programs are as follows:

Governmental activities:	
General government	\$ 621,342
Public safety	130,239
Land use, housing and transportation	8,245,903
Parks, culture, and recreation	250,361
Economic development	5,786
Education	10,823
Total depreciation expense - governmental activities	<u>\$ 9,264,454</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

4. Capital assets (continued)

C. Capital asset activity for the business-type activities for the year ended June 30, 2013 was as follows:

	Balances July 1, 2012	Additions	Reclassifications and deletions	Balances June 30, 2013
Capital assets not being depreciated				
Land	\$ 22,039	\$ -	\$ -	\$ 22,039
Capital assets being depreciated				
Building and improvements	2,332,748	-	-	2,332,748
Equipment and vehicles	136,025	-	-	136,025
Computer equipment	9,818	-	-	9,818
Total capital assets, being depreciated	2,478,591	-	-	2,478,591
Less accumulated depreciation for:				
Building and improvements	(1,554,721)	(78,606)	-	(1,633,327)
Equipment and vehicles	(82,733)	(27,205)	-	(109,938)
Computer equipment	(9,818)	-	-	(9,818)
Total accumulated depreciation	(1,647,272)	(105,811)	-	(1,753,083)
Total capital assets being depreciated, net	831,319	(105,811)	-	725,508
Net capital assets	\$ 853,358	\$ (105,811)	\$ -	\$ 747,547

D. Depreciation expense was charged to programs as follows:

Business-type activities:

Westport sewer	\$ 83,418
Jail commissary	22,393
Total depreciation expense-business-type activities	<u>\$105,811</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

5. Long-term obligations

A. Transactions for the year ended June 30, 2013 are as follows:

<u>Governmental Activities</u>	Outstanding July 1, 2012	Additions	Reductions	Outstanding June 30, 2013	Balances Due Within One Year
Limited tax pension bond, Series 2004					
original amount \$8,545,000; interest rates of					
Principal	\$ 2,250,796	\$ -	\$ 1,080,000	\$ 1,170,796	\$ 1,170,796
Interest	10,247	118,140	122,955	5,432	
	<u>2,261,043</u>	<u>118,140</u>	<u>1,202,955</u>	<u>1,176,228</u>	
Loan - Bank of the Pacific					
original amount \$4,000,000; payable in					
Principal	504,581	-	350,996	153,585	153,585
Interest	1,493	21,786	23,147	132	
	<u>506,074</u>	<u>21,786</u>	<u>374,143</u>	<u>153,717</u>	
Loan - Dell Leases					
original amount of \$152,820; payable in					
Principal	112,775	-	35,819	76,956	37,563
Interest	4,117	4,182	5,490	2,810	
	<u>116,892</u>	<u>4,182</u>	<u>41,309</u>	<u>79,766</u>	
Vested compensated absences	<u>836,262</u>	<u>840,816</u>	<u>836,262</u>	<u>840,816</u>	840,816
Net other post-employment benefits	<u>1,297,453</u>	<u>197,552</u>	<u>-</u>	<u>1,495,005</u>	-
Total long-term obligations	5,017,724	1,182,476	2,454,669	3,745,532	
Interest	<u>15,857</u>	<u>144,108</u>	<u>151,592</u>	<u>8,374</u>	
Principal	<u>\$ 5,001,867</u>	<u>\$ 1,038,368</u>	<u>\$ 2,303,077</u>	<u>\$ 3,737,158</u>	<u>\$ 2,202,760</u>
<u>Business-type Activities</u>					
Loan - Oregon Department of Environmental Quality, original amount \$112,250; payable in semi annual installments of \$3,758 including interest at 2.81 percent					
Principal	\$ 91,482	\$ -	\$ 4,980	\$ 86,502	<u>\$ 5,121</u>
Interest	1,071	2,275	2,536	810	
	<u>\$ 92,553</u>	<u>\$ 2,275</u>	<u>\$ 7,516</u>	<u>\$ 87,312</u>	

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

5. Long-term obligations (continued)

B. The future maturity of long-term obligations outstanding as of June 30, 2013 is as follows:

Fiscal Year	Governmental Activities								
	Limited Tax Pension 'Bond 2004 Series		Bank of the Pacific Loan		Dell Lease		Vested Compensated	Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Absences	Principal	Interest
2014	\$ 1,170,796	\$ 65,181	\$ 153,585	\$ 7,007	\$ 37,563	\$ 3,746	\$ 840,816	\$ 2,202,760	\$ 75,934
2015	-	-	-	-	39,393	1,918	-	39,393	1,918
	<u>\$ 1,170,796</u>	<u>\$ 65,181</u>	<u>\$ 153,585</u>	<u>\$ 7,007</u>	<u>\$ 76,956</u>	<u>\$ 5,664</u>	<u>\$ 840,816</u>	<u>\$ 2,242,153</u>	<u>\$ 77,852</u>
Business-type Activities									
Loan OECD									
Fiscal Year	Principal	Interest							
2014	\$ 5,121	\$ 2,395							
2015	5,266	2,250							
2016	5,416	2,100							
2017	5,568	1,947							
2018	5,726	1,790							
2019-23	31,152	6,228							
2024-28	28,253	1,815							
	<u>\$ 86,502</u>	<u>\$ 18,525</u>							

6. Clatsop County Assessment Taxation Reserve account

In May 2012, the County, the Oregon Department of Revenue, and the Oregon Department of Justice reached an agreement with Georgia Pacific Inc., 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 Inc. 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 percent and maturing over ten years. The County has executed an intergovernmental agreement with the 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 Assessment and Taxation Department. The County's and its component unit's initial share of the long term obligations amounted to \$441,899. As of June 30, 2013, the County's commitment toward the long term obligations amortization amounted to \$397,004. The County has an established reserve trust account in accordance with ORS 311.814 with the Clatsop County Assessment and Taxation Department in the Amount of \$397,004 which will be used to pay down the County's 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, 2013, the balance on this long-term obligation was \$2,292,947.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

7. Interfund balances and transfers

Interfund transfers used to reallocate financial resources to funds where they will be expended were as follows:

Fund	Transfers	
	In	Out
General	\$ 1,532,600	\$ 1,966,989
General Roads	2,906,100	358,700
Nonmajor Governmental	2,193,663	4,294,674
Westport Sewer Operating	-	22,000
Westport Sewer Operating-noncash	-	5,241
Westport Sewer Equipment Replacement	22,000	-
Westport Sewer Equipment Replacement-noncash	5,241	-
Jail Commissary	-	12,000
	<u>\$ 6,659,604</u>	<u>\$ 6,659,604</u>

Transfers between funds were made to facilitate operations of County services, provide for transfers to the General Roads Fund, pay for administrative services provided by the General Fund, contribute to the cost of capital projects and provide for debt service.

8. Deferred inflows of resources

Resources owned by the County, which are measurable but not available, and are unavailable revenue in the governmental funds, consist of the following:

	General	Nonmajor	Totals
Property taxes	\$ 649,071	\$ 323,687	\$ 972,758
Other	<u>15,837</u>	<u>852,748</u>	<u>868,585</u>
Total	<u>\$ 664,908</u>	<u>\$ 1,176,435</u>	<u>\$ 1,841,343</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

9. Retirement plan

The County contributes to the Oregon Public Employees' Retirement System (PERS), an agent multiple-employer defined benefit pension plan and the Oregon Public Service Retirement Plan (OPSRP), an agent multiple-employer hybrid pension plan. Both PERS and OPSRP are governed by the Public Employees' Retirement Board (PERB) under the provisions of Oregon Revised Statutes 238. PERS provides retirement benefits under a variety of benefit options, as selected by retiring employees, and provides death and disability benefits. OPSRP provides a combination of retirement benefits under a defined benefit plan and an individual account program (IAP), the balance of which will be paid out in either a lump sum or over a 5, 10, 15 or 20 year period. Employees hired on or after August 29, 2003 participate only in OPSRP. Beginning January 1, 2004, active PERS members hired before August 29, 2003, became members of the IAP of OPSRP. These members retain their existing PERS account, however any future member contributions will be placed in the OPSRP IAP. A copy of the Oregon Public Employees' Retirement System annual financial report may be obtained by writing to Public Employees' Retirement System, P.O. Box 23700, Tigard, OR 97281-3700, by calling (503) 598-7377 or at www.oregon.gov/PERS.

County employees are eligible to participate after completing six months of service. Covered employees are required by state statute to contribute 6 percent of their compensation to the plan. Current law permits the County to pay this amount on behalf of the employees. The County's contribution rate is set by PERB and is periodically adjusted based upon actuarial computations of the amount needed to provide retirement benefits Effective July 1, 2011 rates are as follows: Tier 1/Tier 2 9.91%, General Service 6.0% and Police and Fire 8.71%.

The County's contribution to the plan for the years ending June 30, 2013, 2012, and 2011, were as follows:

June 30,	Annual Pension Cost (APC)	Contributions	Percentage of APC Contributed
2013	\$ 1,756,182	\$ 1,756,182	100
2012	1,745,040	1,745,040	100
2011	1,122,526	1,122,526	100

In addition to the required contribution, the County contributed the proceeds of the Limited Tax Pension Bonds Series 2002, and recognized a pension asset of \$10,295,599 at June 30, 2004. The County is amortizing the pension asset over a 10 year period. For the year ended June 30, 2013, the annual amortization amounted to \$1,029,560. The net pension asset as of June 30, 2013 net of accumulated amortization of \$9,260,040 is \$1,029,559.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

10. Other post-employment benefits

Plan description and benefits provided

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 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 45. The plan does not issue a separate stand-alone financial report.

Membership

The County's membership in the plan at August 1, 2012 (the date of the last actuarial valuation) consisted of the following:

Active employees	219
Retirees, spouses or dependents	<u>17</u>
Total	<u><u>235</u></u>

Funding policy and contributions

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	\$ 664
For spouses of retirees	746

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

The County had its latest actuarial valuation performed as of August 1, 2012 to determine the *unfunded accrued actuarial liability* (UAAL), *annual required contribution* (ARC) and NOPEBO 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 thirty years. The annual OPEB cost is equal to the ARC as follows:

Normal cost	\$ 193,433
Amortization of UAAL	<u>190,569</u>
Annual required contribution	<u><u>\$ 384,002</u></u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

10. Other post-employment benefits (continued)

The net OPEB obligation as of June 30, 2013 was calculated as follows:

Annual required contribution	\$ 384,022
Interest on prior year Net OPEB	51,898
Adjustment to ARC	(88,174)
Contributions made	<u>(150,174)</u>
Increase in net OPEB obligation	197,552
Net OPEB obligation at beginning of year	<u>1,297,453</u>
Net OPEB obligation at end of year	<u>\$1,495,005</u>

The County's annual OPEB cost, percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of June 30, 2013 is as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2013	\$ 347,726	43%	\$ 1,495,005
2012	330,719	30%	1,297,453
2011	541,152	30%	1,101,368

Funded status and funding progress

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. Amount 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 presents information about the actuarial value of plan assets and the unfunded actuarial liability.

<u>Valuation Date</u>	<u>Assets</u>	<u>Actuarial Accrued Liability</u>	<u>Unfunded Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAL/ Payroll</u>
August 1, 2012 \$	--	\$ 2,324,586	\$ 2,324,586	0%	\$11,852,060	19.6%
August 1, 2010	--	2,447,112	2,447,112	0%	11,532,021	21.2%
August 1, 2008	--	3,219,506	3,219,506	0%	11,012,320	29.2%

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

10. Other post-employment benefits (continued)

Actuarial methods and assumptions

Actuarial valuations will be performed every two years for the County's OPEB plan. Projections 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, 2012 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 3.50 percent rate for discounting future liabilities, a payroll growth rate of 2.75 percent per year, annual premium rate increases from 7.25 percent in 2012 to 5.50 percent in 2044, and participation rate of 55 percent 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, 2011 the remaining amortization period is 9 years.

11. 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, 2013, employees of the County had accumulated 7,776 days of sick leave.

12. Litigation

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

13. Net position restricted through enabling legislation

Net position restricted through enabling legislation as of June 30, 2013 amounted to \$15,972,394. See footnote 15.

14. Operating Leases

The County leases buildings and office equipment under non-cancelable operating leases. Rent expense approximated \$ 77,518 for the year ended June 30, 2013. Future payments are as follows:

Fiscal Year June 30

2014	\$	76,936
2015		78,646
2016		80,390
2017		82,168
2018		80,602

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

15. Fund balances

Fund balance for governmental funds have been reported in the categories of non-spendable, restricted, committed, assigned and unassigned. The specific purposes for these amounts are as follows:

Fund balances:	General	General Roads	Industrial Development Revolving	Nonmajor	Totals
Non-Spendable					
Inventory	\$ -	\$ 215,496	\$ -	\$ 9,618	\$ 225,114
Restricted for:					
Highways and streets	-	2,292,225	-	450,147	2,742,372
Education	-	-	-	389,342	389,342
Economic development	-	-	6,067,097	660,894	6,727,991
Health and human services	-	-	-	462,614	462,614
Public safety	-	-	-	3,299,718	3,299,718
County fair	-	-	-	676,760	676,760
Land corner preservation	-	-	-	142,924	142,924
Parks	-	-	-	1,350,542	1,350,542
Animal shelter	-	-	-	160,496	160,496
Other	-	-	-	19,635	19,635
Committed for:					
Capital projects	-	-	-	1,660,851	1,660,851
Assigned for:					
Public safety	89,829	-	-	-	89,829
Insurance reserve	362,124	-	-	-	362,124
Property maintenance	4,927	-	-	-	4,927
Debt service	-	-	-	1,793,201	1,793,201
Unassigned	<u>3,204,284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,204,284</u>
Total fund balances	<u>\$ 3,661,164</u>	<u>\$ 2,507,721</u>	<u>\$ 6,067,097</u>	<u>\$ 11,076,742</u>	<u>\$ 23,312,724</u>

16. Budgetary perspective differences

The amounts reported for the General Fund in the governmental fund financial statements are different than the amounts reported in the budget to actual comparison statement as follows:

Revenues

Total General Fund revenues - budgetary basis	\$ 16,315,528
Revenues of separately budgeted funds which are included in the General Fund on the governmental fund financial statements:	
Juvenile Detention Center	293,767
Insurance Reserve	84,552
Carlyle Apartments	<u>28</u>
Total revenues reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ 16,693,875</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

16. Budgetary perspective differences (continued)

Expenditures

Total General Fund expenditures - budgetary basis	\$ 15,305,649
Purchases of inventory are considered an expenditure on the budgetary basis when made, but an expenditure when used under generally accepted accounting principles.	10,209
Expenditures of separately budgeted funds which are included in the General Fund on the governmental fund financial statements:	
Juvenile Detention Center	774,665
Insurance Reserve	59,075
	<hr/>
Total expenditures reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ 16,149,598</u>

Other financing sources (uses)

Total General Fund other financing sources (uses) - budgetary basis	\$ (929,389)
Other financing sources (uses) of separately budgeted funds which are included in the General Fund on the governmental fund financial statements:	
Juvenile Detention Center	495,000
	<hr/>
Total other financing sources (uses) reported on the statement of revenues, expenditures and changes in fund balances - General Fund	<u>\$ (434,389)</u>

Beginning fund balance

General Fund beginning fund balance - budgetary basis	\$ 3,123,794
Inventory at beginning of year	10,209
Beginning fund balance of separately budgeted fund included in the general fund on the governmental fund financial statements	
Juvenile Detention Center	75,727
Insurance Reserve	336,647
Carlyle Apartments	4,899
	<hr/>
Beginning fund balance - General Fund	<u>\$ 3,551,276</u>

Ending fund balance

General Fund ending balance - budgetary basis	\$ 3,204,284
Ending fund balance of separately budgeted fund included in the General Fund on the governmental fund financial statements	
Juvenile Detention Center	89,829
Insurance Reserve	362,124
Carlyle Apartments	4,927
	<hr/>
Ending fund balance - General Fund	<u>\$ 3,661,164</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

17. Excess of expenditures over appropriations

For the year ended June 30, 2013, expenditures in excess of appropriations were as follows:

<u>Fund/Category</u>	<u>Appropriation</u>	<u>Actual</u>	<u>Variance</u>
West Port Sewer Operating- Debt service	\$ 7,500	\$ 7,516	\$ (16)

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**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

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CLATSOP COUNTY
COMBINING BALANCE SHEET
GENERAL FUNDS

June 30, 2013

	General	Juvenile Detention Center	Insurance Reserve	Carlyle Apartments	Totals
<u>ASSETS</u>					
Cash and investments	\$ 3,171,617	\$ 93,976	\$ 368,980	\$ 4,927	\$ 3,639,500
Receivables, net	<u>1,202,977</u>	<u>15,561</u>	<u>-</u>	<u>-</u>	<u>1,218,538</u>
TOTAL ASSETS	<u>\$ 4,374,594</u>	<u>\$ 109,537</u>	<u>\$ 368,980</u>	<u>\$ 4,927</u>	<u>\$ 4,858,038</u>
<u>LIABILITIES</u>					
Accounts payable and accrued expenditures	\$ 294,175	\$ 12,361	\$ 6,856	\$ -	\$ 313,392
Accrued payroll and liabilities	<u>211,227</u>	<u>7,347</u>	<u>-</u>	<u>-</u>	<u>218,574</u>
TOTAL LIABILITIES	<u>505,402</u>	<u>19,708</u>	<u>6,856</u>	<u>-</u>	<u>531,966</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	<u>664,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>664,908</u>
<u>FUND BALANCES</u>					
Assigned	-	89,829	362,124	4,927	456,880
Unassigned	<u>3,204,284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,204,284</u>
TOTAL FUND BALANCES	<u>3,204,284</u>	<u>89,829</u>	<u>362,124</u>	<u>4,927</u>	<u>3,661,164</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 4,374,594</u>	<u>\$ 109,537</u>	<u>\$ 368,980</u>	<u>\$ 4,927</u>	<u>\$ 4,858,038</u>

CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GENERAL FUNDS

For the Year Ended June 30, 2013

	General	Juvenile Detention Center	Insurance Reserve	Carlyle Apartments	Totals
REVENUES					
Property taxes	\$ 7,928,402	\$ -	\$ -	\$ -	\$ 7,928,402
Timber and land sales	2,610,093	-	-	-	2,610,093
Other taxes	493,456	-	-	-	493,456
Licenses, permits and fees	136,869	-	-	-	136,869
Intergovernmental	3,334,546	282,343	-	-	3,616,889
Charges for services	693,970	5,000	-	-	698,970
Fines and forfeitures	32,732	-	-	-	32,732
Interest	13,899	695	2,037	28	16,659
Miscellaneous	1,071,561	5,729	82,515	-	1,159,805
TOTAL REVENUES	<u>16,315,528</u>	<u>293,767</u>	<u>84,552</u>	<u>28</u>	<u>16,693,875</u>
EXPENDITURES					
Current					
General government	5,353,130	-	59,075	-	5,412,205
Public safety	8,841,207	774,665	-	-	9,615,872
Parks, culture, and recreation	198,158	-	-	-	198,158
Land use, housing and transportation	499,598	-	-	-	499,598
Health and human services	423,765	-	-	-	423,765
TOTAL EXPENDITURES	<u>15,315,858</u>	<u>774,665</u>	<u>59,075</u>	<u>-</u>	<u>16,149,598</u>
Excess (deficiency) of revenues over expenditures	<u>999,670</u>	<u>(480,898)</u>	<u>25,477</u>	<u>28</u>	<u>544,277</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	1,037,600	495,000	-	-	1,532,600
Transfers out	(1,966,989)	-	-	-	(1,966,989)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(929,389)</u>	<u>495,000</u>	<u>-</u>	<u>-</u>	<u>(434,389)</u>
Net change in fund balances	70,281	14,102	25,477	28	109,888
Fund balances at beginning of year	<u>3,134,003</u>	<u>75,727</u>	<u>336,647</u>	<u>4,899</u>	<u>3,551,276</u>
Fund balances at end of year	<u>\$ 3,204,284</u>	<u>\$ 89,829</u>	<u>\$ 362,124</u>	<u>\$ 4,927</u>	<u>\$ 3,661,164</u>

CLATSOP COUNTY

**JUVENILE DETENTION CENTER - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 206,000	\$ 282,343	\$ 76,343
Charges for services	-	5,000	5,000
Interest	200	695	495
Other	<u>-</u>	<u>5,729</u>	<u>5,729</u>
 TOTAL REVENUES	 <u>206,200</u>	 <u>293,767</u>	 <u>87,567</u>
 EXPENDITURES			
Personal services	552,100	530,407	21,693
Materials and services	223,400	204,094	19,306
Other charges	<u>38,000</u>	<u>40,164</u>	<u>(2,164)</u>
 TOTAL EXPENDITURES	 <u>813,500</u>	 <u>774,665</u>	 <u>38,835</u>
 Excess (deficiency) of revenues over expenditures	 (607,300)	 (480,898)	 126,402
 OTHER FINANCING SOURCES (USES)			
Transfers in	<u>580,000</u>	<u>495,000</u>	<u>(85,000)</u>
 Net change in fund balance	 (27,300)	 14,102	 41,402
Fund balance at beginning of year	<u>27,300</u>	<u>75,727</u>	<u>48,427</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 89,829</u>	 <u>\$ 89,829</u>

CLATSOP COUNTY

**INSURANCE RESERVE - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	Budget	Actual	Variance
REVENUES			
Interest	\$ 1,500	\$ 2,037	\$ 537
Other	<u>-</u>	<u>82,515</u>	<u>82,515</u>
TOTAL REVENUES	<u>1,500</u>	<u>84,552</u>	<u>83,052</u>
EXPENDITURES			
Materials and services	172,800	58,775	114,025
Other charges	<u>300</u>	<u>300</u>	<u>-</u>
TOTAL EXPENDITURES	<u>173,100</u>	<u>59,075</u>	<u>114,025</u>
Net change in fund balance	(171,600)	25,477	197,077
Fund balance at beginning of year	<u>171,600</u>	<u>336,647</u>	<u>165,047</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 362,124</u>	<u>\$ 362,124</u>

CLATSOP COUNTY

**CARLYLE APARTMENTS - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ 28</u>
Net change in fund balance	-	28	28
Fund balance at beginning of year	<u>-</u>	<u>4,899</u>	<u>4,899</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 4,927</u>	<u>\$ 4,927</u>

CLATSOP COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2013

	Special Revenue Funds				
	General	Public	Land Use,	Culture and	
	Government	Safety	Housing and	Recreation -	Economic
			Transportation	Fair Board	Development
<u>ASSETS</u>					
Cash and investments	\$ 184,667	\$ 3,252,520	\$ 900,906	680,435	\$ 264,371
Receivables	420	256,834	207,267	46,872	87,605
Prepays	-	-	-	9,618	-
TOTAL ASSETS	\$ 185,087	\$ 3,509,354	\$ 1,108,173	\$ 736,925	\$ 351,976
<u>LIABILITIES</u>					
Accounts payable and accrued expenditures	\$ 4,956	\$ 68,781	2,748	12,196	\$ 24,460
Accrued payroll and liabilities	-	27,804	6,492	(194)	12,107
Deposits	-	-	-	7,500	-
TOTAL LIABILITIES	4,956	96,585	9,240	19,502	36,567
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	-	113,051	160,377	31,045	-
<u>FUND BALANCES</u>					
Nonspendable	-	-	-	9,618	-
Restricted	180,131	3,299,718	938,556	676,760	315,409
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
TOTAL FUND BALANCES	180,131	3,299,718	938,556	686,378	315,409
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 185,087	\$ 3,509,354	\$ 1,108,173	\$ 736,925	\$ 351,976

Health and Human Services	Education	Debt Service Funds	Capital Project Funds	Totals
\$ 430,070	\$ 326,623	\$ 1,793,201	\$ 3,212,247	\$ 11,045,040
184,116	114,311	-	849,052	1,746,477
-	-	-	-	9,618
<u>\$ 614,186</u>	<u>\$ 440,934</u>	<u>\$ 1,793,201</u>	<u>\$ 4,061,299</u>	<u>\$ 12,801,135</u>
\$ 132,629	\$ 27,831	\$ -	\$ 200,854	\$ 474,455
15,247	4,547	-	-	66,003
-	-	-	-	7,500
<u>147,876</u>	<u>32,378</u>	<u>-</u>	<u>200,854</u>	<u>547,958</u>
<u>3,696</u>	<u>19,214</u>	<u>-</u>	<u>849,052</u>	<u>1,176,435</u>
-	-	-	-	9,618
462,614	389,342	-	1,350,542	7,613,072
-	-	-	1,660,851	1,660,851
-	-	1,793,201	-	1,793,201
<u>462,614</u>	<u>389,342</u>	<u>1,793,201</u>	<u>3,011,393</u>	<u>11,076,742</u>
<u>\$ 614,186</u>	<u>\$ 440,934</u>	<u>\$ 1,793,201</u>	<u>\$ 4,061,299</u>	<u>\$ 12,801,135</u>

CLATSOP COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2013**

	Special Revenue Funds				
	General Government	Public Safety	Land Use, Housing and Transportation	Culture and Recreation - Fair Board	Economic Development
REVENUES					
Property taxes	\$ -	\$ 1,349,294	\$ 1,908,229	\$ 366,007	\$ -
Timber and land sales	-	688,767	825,086	56,763	-
Other taxes	-	120,532	170,476	-	-
Licenses, permits, and fees	-	-	481,737	-	-
Intergovernmental	-	2,073,624	22,402	48,110	1,169,456
Charges for services	17,648	71,986	85,026	150,002	31,835
Fines and forfeitures	-	8,935	-	-	-
Interest	1,127	24,015	6,758	3,897	1,232
Other	12,006	24,126	724	173	1,547
TOTAL REVENUES	<u>30,781</u>	<u>4,361,279</u>	<u>3,500,438</u>	<u>624,952</u>	<u>1,204,070</u>
EXPENDITURES					
General government	58,618	-	-	-	-
Public safety	-	4,795,297	-	-	-
Land use, housing and transportation	-	-	546,568	-	-
Culture and recreation	-	-	-	455,305	-
Economic development	-	-	-	-	979,856
Health and human services	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	88,986	-	106,085	-
Debt service	-	-	-	-	-
TOTAL EXPENDITURES	<u>58,618</u>	<u>4,884,283</u>	<u>546,568</u>	<u>561,390</u>	<u>979,856</u>
Excess (deficiency) of revenues over expenditures	<u>(27,837)</u>	<u>(523,004)</u>	<u>2,953,870</u>	<u>63,562</u>	<u>224,214</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	437,798	31,100	-	8,100
Transfers out	-	(210,574)	(2,796,700)	-	(220,600)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>227,224</u>	<u>(2,765,600)</u>	<u>-</u>	<u>(212,500)</u>
Net change in fund balances	(27,837)	(295,780)	188,270	63,562	11,714
Fund balances - beginning	207,968	3,595,498	750,286	622,816	303,695
Fund balances - ending	<u>\$ 180,131</u>	<u>\$ 3,299,718</u>	<u>\$ 938,556</u>	<u>\$ 686,378</u>	<u>\$ 315,409</u>

Health and Human Services	Education	Debt Service Funds	Capital Project Funds	Totals
\$ -	\$ 231,491	\$ -	\$ -	\$ 3,855,021
-	43,302	-	6,690	1,620,608
-	8,657	-	-	299,665
-	-	-	183,913	665,650
2,560,229	171,828	-	-	6,045,649
682,905	41	-	-	1,039,443
-	44,234	-	34,995	88,164
2,044	2,120	14,681	70,084	125,958
49,636	13,335	1,188,628	-	1,290,175
<u>3,294,814</u>	<u>515,008</u>	<u>1,203,309</u>	<u>295,682</u>	<u>15,030,333</u>
-	-	-	40,428	99,046
-	-	-	-	4,795,297
-	-	-	200	546,768
-	-	-	43,407	498,712
-	-	-	-	979,856
3,383,299	-	-	-	3,383,299
-	527,286	-	-	527,286
-	-	-	1,111,107	1,306,178
-	-	1,202,955	374,143	1,577,098
<u>3,383,299</u>	<u>527,286</u>	<u>1,202,955</u>	<u>1,569,285</u>	<u>13,713,540</u>
<u>(88,485)</u>	<u>(12,278)</u>	<u>354</u>	<u>(1,273,603)</u>	<u>1,316,793</u>
321,300	-	-	1,395,365	2,193,663
-	-	(1,021,800)	(45,000)	(4,294,674)
<u>321,300</u>	<u>-</u>	<u>(1,021,800)</u>	<u>1,350,365</u>	<u>(2,101,011)</u>
232,815	(12,278)	(1,021,446)	76,762	(784,218)
<u>229,799</u>	<u>401,620</u>	<u>2,814,647</u>	<u>2,934,631</u>	<u>11,860,960</u>
<u>\$ 462,614</u>	<u>\$ 389,342</u>	<u>\$ 1,793,201</u>	<u>\$ 3,011,393</u>	<u>\$ 11,076,742</u>

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CLATSOP COUNTY

**COMBINING BALANCE SHEET
NONMAJOR GENERAL GOVERNMENT SPECIAL REVENUE FUNDS
June 30, 2013**

	County Clerk Records	Animal Shelter Donations	Totals
<u>ASSETS</u>			
Cash and investments	\$ 23,225	\$ 161,442	\$ 184,667
Receivables	<u>70</u>	<u>350</u>	<u>420</u>
 TOTAL ASSETS	 <u>\$ 23,295</u>	 <u>\$ 161,792</u>	 <u>\$ 185,087</u>
 <u>LIABILITIES</u>			
Accounts payable and accrued expenditures	\$ 3,660	\$ 1,296	\$ 4,956
 <u>FUND BALANCES</u>			
Restricted	<u>19,635</u>	<u>160,496</u>	<u>180,131</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 23,295</u>	 <u>\$ 161,792</u>	 <u>\$ 185,087</u>

CLATSOP COUNTY
COMBINING BALANCE SHEET
NONMAJOR PUBLIC SAFETY SPECIAL REVENUE FUNDS
June 30, 2013

	Rural Law Enforcement District	Child Support	Juvenile Crime Prevention	Community Corrections P&P	Marine Patrol	Gambling/ Drug Task Force
<u>ASSETS</u>						
Cash and investments	\$ 2,092,573	\$ 3,766	\$ 34,924	\$ 488,647	\$ 73,876	\$ 59,953
Receivables	140,797	25,293	31,784	31,912	26,968	-
TOTAL ASSETS	\$ 2,233,370	\$ 29,059	\$ 66,708	\$ 520,559	\$ 100,844	\$ 59,953
<u>LIABILITIES</u>						
Accounts payable and accrued expenditures	\$ 6,034	\$ -	\$ 2,508	\$ 53,892	\$ -	\$ 657
Accrued payroll and liabilities	-	2,349	2,391	17,080	3,497	2,387
TOTAL LIABILITIES	6,034	2,349	4,899	70,972	3,497	3,044
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable revenue	113,051	-	-	-	-	-
<u>FUND BALANCES</u>						
Restricted	2,114,285	26,710	61,809	449,587	97,347	56,909
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,233,370	\$ 29,059	\$ 66,708	\$ 520,559	\$ 100,844	\$ 59,953

Child Custody Mediation and Drug Project	Liquor Enforcement	Courthouse Security	Emergency Communication	State Timber Enforcement	Totals
\$ 96,405	\$ 31	\$ 192,607	\$ 8,081	\$ 201,657	\$ 3,252,520
-	-	80	-	-	256,834
<u>\$ 96,405</u>	<u>\$ 31</u>	<u>\$ 192,687</u>	<u>\$ 8,081</u>	<u>\$ 201,657</u>	<u>\$ 3,509,354</u>
\$ 825	\$ -	\$ 1,456	\$ 3,409	\$ -	\$ 68,781
100	-	-	-	-	27,804
<u>925</u>	<u>-</u>	<u>1,456</u>	<u>3,409</u>	<u>-</u>	<u>96,585</u>
-	-	-	-	-	113,051
<u>95,480</u>	<u>31</u>	<u>191,231</u>	<u>4,672</u>	<u>201,657</u>	<u>3,299,718</u>
<u>\$ 96,405</u>	<u>\$ 31</u>	<u>\$ 192,687</u>	<u>\$ 8,081</u>	<u>\$ 201,657</u>	<u>\$ 3,509,354</u>

CLATSOP COUNTY

COMBINING BALANCE SHEET

NONMAJOR LAND USE, HOUSING AND TRANSPORTATION SPECIAL REVENUE FUNDS

June 30, 2013

	Building Codes	Land Corner Preservation	Bike Path	Road District #1	Totals
<u>ASSETS</u>					
Cash and investments	\$ 346,624	\$ 145,319	\$ 289,511	\$ 119,452	\$ 900,906
Receivables	<u>5,240</u>	<u>466</u>	<u>1,916</u>	<u>199,645</u>	<u>207,267</u>
TOTAL ASSETS	<u>\$ 351,864</u>	<u>\$ 145,785</u>	<u>\$ 291,427</u>	<u>\$ 319,097</u>	<u>\$ 1,108,173</u>
<u>LIABILITIES</u>					
Accounts payable and accrued expenditures	\$ 448	\$ 2,300	\$ -	\$ -	\$ 2,748
Accrued payroll and liabilities	<u>5,931</u>	<u>561</u>	<u>-</u>	<u>-</u>	<u>6,492</u>
TOTAL LIABILITIES	<u>6,379</u>	<u>2,861</u>	<u>-</u>	<u>-</u>	<u>9,240</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,377</u>	<u>160,377</u>
<u>FUND BALANCES</u>					
Restricted	<u>345,485</u>	<u>142,924</u>	<u>291,427</u>	<u>158,720</u>	<u>938,556</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 351,864</u>	<u>\$ 145,785</u>	<u>\$ 291,427</u>	<u>\$ 319,097</u>	<u>\$ 1,108,173</u>

CLATSOP COUNTY
COMBINING BALANCE SHEET
NONMAJOR ECONOMIC DEVELOPMENT SPECIAL REVENUE FUNDS
June 30, 2013

	CEDC Fisheries	Video Lottery	Totals
<u>ASSETS</u>			
Cash and investments	\$ 169,284	\$ 95,087	\$ 264,371
Receivables	<u>87,605</u>	<u>-</u>	<u>87,605</u>
 TOTAL ASSETS	 <u>\$ 256,889</u>	 <u>\$ 95,087</u>	 <u>\$ 351,976</u>
 <u>LIABILITIES</u>			
Accounts payable and accrued expenditures	\$ 24,460	\$ -	\$ 24,460
Accrued payroll and liabilities	<u>12,107</u>	<u>-</u>	<u>12,107</u>
 TOTAL LIABILITIES	 36,567	 -	 36,567
 <u>FUND BALANCES</u>			
Restricted	<u>220,322</u>	<u>95,087</u>	<u>315,409</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 256,889</u>	 <u>\$ 95,087</u>	 <u>\$ 351,976</u>

CLATSOP COUNTY

**COMBINING BALANCE SHEET
NONMAJOR HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUNDS
June 30, 2013**

	Pulbic Health	Commission on Children and Families	Mental Health Grants	Totals
<u>ASSETS</u>				
Cash and investments	\$ 229,216	\$ 36,735	\$ 164,119	\$ 430,070
Receivables	<u>121,465</u>	<u>7,694</u>	<u>54,957</u>	<u>184,116</u>
TOTAL ASSETS	<u>\$ 350,681</u>	<u>\$ 44,429</u>	<u>\$ 219,076</u>	<u>\$ 614,186</u>
<u>LIABILITIES</u>				
Accounts payable and accrued expenditures	\$ 60,706	\$ 34,800	\$ 37,123	\$ 132,629
Accrued payroll and liabilities	<u>12,246</u>	<u>893</u>	<u>2,108</u>	<u>15,247</u>
TOTAL LIABILITIES	<u>72,952</u>	<u>35,693</u>	<u>39,231</u>	<u>147,876</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	<u>-</u>	<u>-</u>	<u>3,696</u>	<u>3,696</u>
<u>FUND BALANCES</u>				
Restricted	<u>277,729</u>	<u>8,736</u>	<u>176,149</u>	<u>462,614</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 350,681</u>	<u>\$ 44,429</u>	<u>\$ 219,076</u>	<u>\$ 614,186</u>

CLATSOP COUNTY
COMBINING BALANCE SHEET
NONMAJOR EDUCATION SPECIAL REVENUE FUNDS
June 30, 2013

	<u>Law Library</u>	<u>4-H and Extension Service Special District</u>	<u>Totals</u>
<u>ASSETS</u>			
Cash and investments	\$ 60,878	\$ 265,745	\$ 326,623
Receivables	<u>-</u>	<u>114,311</u>	<u>114,311</u>
 TOTAL ASSETS	 <u>\$ 60,878</u>	 <u>\$ 380,056</u>	 <u>\$ 440,934</u>
 <u>LIABILITIES</u>			
Accounts payable and accrued expenditures	\$ 2,990	\$ 24,841	\$ 27,831
Accrued payroll and liabilities	<u>-</u>	<u>4,547</u>	<u>4,547</u>
 TOTAL LIABILITIES	 <u>2,990</u>	 <u>29,388</u>	 <u>32,378</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	<u>-</u>	<u>19,214</u>	<u>19,214</u>
 <u>FUND BALANCES</u>			
Restricted	<u>57,888</u>	<u>331,454</u>	<u>389,342</u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	 <u>\$ 60,878</u>	 <u>\$ 380,056</u>	 <u>\$ 440,934</u>

CLATSOP COUNTY

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

June 30, 2013

	Bond Proceeds and Retirement	Bond and UAL Reserve	Totals
<u>ASSETS</u>			
Cash and investments	\$ <u>247,682</u>	\$ <u>1,545,519</u>	\$ <u>1,793,201</u>
<u>FUND BALANCES</u>			
Assigned	\$ <u>247,682</u>	\$ <u>1,545,519</u>	\$ <u>1,793,201</u>

CLATSOP COUNTY

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS**

June 30, 2013

	Special Projects	General Roads Equipment Replacement	Parks and Land Acquisition and Maintenance	Totals
<u>ASSETS</u>				
Cash and investments	\$ 1,646,594	\$ 214,109	\$ 1,351,544	\$ 3,212,247
Receivables	<u>849,052</u>	<u>-</u>	<u>-</u>	<u>849,052</u>
TOTAL ASSETS	<u>\$ 2,495,646</u>	<u>\$ 214,109</u>	<u>\$ 1,351,544</u>	<u>\$ 4,061,299</u>
<u>LIABILITIES</u>				
Accounts payable and accrued expenditures	<u>\$ 41,813</u>	<u>\$ 158,039</u>	<u>\$ 1,002</u>	<u>\$ 200,854</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	<u>849,052</u>	<u>-</u>	<u>-</u>	<u>849,052</u>
<u>FUND BALANCES</u>				
Restricted	-	-	1,350,542	1,350,542
Committed	<u>1,604,781</u>	<u>56,070</u>	<u>-</u>	<u>1,660,851</u>
TOTAL FUND BALANCES	<u>1,604,781</u>	<u>56,070</u>	<u>1,350,542</u>	<u>3,011,393</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,495,646</u>	<u>\$ 214,109</u>	<u>\$ 1,351,544</u>	<u>\$ 4,061,299</u>

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CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GENERAL GOVERNMENT SPECIAL REVENUE FUNDS For the Year Ended June 30, 2013

	County Clerk Records	Animal Shelter Donations	Totals
REVENUES			
Charges for services	\$ 9,544	\$ 8,104	\$ 17,648
Interest	143	984	1,127
Other	-	12,006	12,006
TOTAL REVENUES	9,687	21,094	30,781
EXPENDITURES			
General government	14,524	44,094	58,618
Net change in fund balances	(4,837)	(23,000)	(27,837)
Fund balances - beginning	24,472	183,496	207,968
Fund balances - ending	\$ 19,635	\$ 160,496	\$ 180,131

CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR PUBLIC SAFETY SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2013

	Rural Law Enforcement District	Child Support	Juvenile Crime Prevention	Community Corrections P & P
REVENUES				
Property taxes	\$ 1,349,294	\$ -	\$ -	\$ -
Timber and land sales	583,439	-	-	-
Other taxes	120,532	-	-	-
Intergovernmental	-	141,945	134,027	1,419,753
Charges for services	-	2,178	35,630	34,178
Fines and forfeitures	-	-	-	-
Interest	15,361	8	131	3,732
Other	3,912	13,944	170	1,801
TOTAL REVENUES	<u>2,072,538</u>	<u>158,075</u>	<u>169,958</u>	<u>1,459,464</u>
EXPENDITURES				
Public safety	2,094,146	189,032	141,891	1,458,519
Capital outlay	88,986	-	-	-
TOTAL EXPENDITURES	<u>2,183,132</u>	<u>189,032</u>	<u>141,891</u>	<u>1,458,519</u>
Excess (deficiency) of revenues over expenditures	<u>(110,594)</u>	<u>(30,957)</u>	<u>28,067</u>	<u>945</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	72,400	33,300	-	42,900
Transfers out	(147,437)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(75,037)</u>	<u>33,300</u>	<u>-</u>	<u>42,900</u>
Net change in fund balances	(185,631)	2,343	28,067	43,845
Fund balances - beginning	<u>2,299,916</u>	<u>24,367</u>	<u>33,742</u>	<u>405,742</u>
Fund balances - ending	<u>\$ 2,114,285</u>	<u>\$ 26,710</u>	<u>\$ 61,809</u>	<u>\$ 449,587</u>

Marine Patrol	Gambling Drug Task Force	Child Custody Mediation and Drug Project	Liquor Enforcement	Courthouse Security	Emergency Communication	State Timber Enforcement	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,349,294
-	-	-	-	-	-	105,328	688,767
-	-	-	-	-	-	-	120,532
172,567	5,210	28,922	970	52,424	117,806	-	2,073,624
-	-	-	-	-	-	-	71,986
-	8,935	-	-	-	-	-	8,935
392	542	558	2	1,134	551	1,604	24,015
-	14	-	-	-	4,285	-	24,126
<u>172,959</u>	<u>14,701</u>	<u>29,480</u>	<u>972</u>	<u>53,558</u>	<u>122,642</u>	<u>106,932</u>	<u>4,361,279</u>
233,948	168,722	32,058	100	59,114	295,922	121,845	4,795,297
-	-	-	-	-	-	-	88,986
<u>233,948</u>	<u>168,722</u>	<u>32,058</u>	<u>100</u>	<u>59,114</u>	<u>295,922</u>	<u>121,845</u>	<u>4,884,283</u>
<u>(60,989)</u>	<u>(154,021)</u>	<u>(2,578)</u>	<u>872</u>	<u>(5,556)</u>	<u>(173,280)</u>	<u>(14,913)</u>	<u>(523,004)</u>
57,500	111,700	200	-	-	119,798	-	437,798
-	-	-	(8,900)	-	-	(54,237)	(210,574)
<u>57,500</u>	<u>111,700</u>	<u>200</u>	<u>(8,900)</u>	<u>-</u>	<u>119,798</u>	<u>(54,237)</u>	<u>227,224</u>
(3,489)	(42,321)	(2,378)	(8,028)	(5,556)	(53,482)	(69,150)	(295,780)
<u>100,836</u>	<u>99,230</u>	<u>97,858</u>	<u>8,059</u>	<u>196,787</u>	<u>58,154</u>	<u>270,807</u>	<u>3,595,498</u>
<u>\$ 97,347</u>	<u>\$ 56,909</u>	<u>\$ 95,480</u>	<u>\$ 31</u>	<u>\$ 191,231</u>	<u>\$ 4,672</u>	<u>\$ 201,657</u>	<u>\$ 3,299,718</u>

CLATSOP COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR LAND USE, HOUSING AND TRANSPORTATION SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2013**

	Building	Land	Bike	Road	
	Codes	Corner	Paths	District #1	Totals
		Preservation			
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ 1,908,229	\$ 1,908,229
Timber and land sales	-	-	-	825,086	825,086
Other taxes	-	-	-	170,476	170,476
Licenses, permits and fees	481,737	-	-	-	481,737
Intergovernmental	-	-	22,402	-	22,402
Charges for services	426	84,600	-	-	85,026
Interest	2,056	740	1,589	2,373	6,758
Other	724	-	-	-	724
TOTAL REVENUES	484,943	85,340	23,991	2,906,164	3,500,438
EXPENDITURES					
Current					
Land use, housing and transportation	495,973	48,745	-	1,850	546,568
Excess (deficiency) of revenues over expenditures	(11,030)	36,595	23,991	2,904,314	2,953,870
OTHER FINANCING SOURCES (USES)					
Transfers in	21,100	10,000	-	-	31,100
Transfers out	-	-	-	(2,796,700)	(2,796,700)
TOTAL OTHER FINANCING SOURCES (USES)	21,100	10,000	-	(2,796,700)	(2,765,600)
Net change in fund balances	10,070	46,595	23,991	107,614	188,270
Fund balances - beginning	335,415	96,329	267,436	51,106	750,286
Fund balances - ending	<u>\$ 345,485</u>	<u>\$ 142,924</u>	<u>\$ 291,427</u>	<u>\$ 158,720</u>	<u>\$ 938,556</u>

CLATSOP COUNTY

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

NONMAJOR ECONOMIC DEVELOPMENT SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2013

	CEDC Fisheries	Video Lottery	Totals
REVENUES			
Intergovernmental	\$ 865,825	\$ 303,631	\$ 1,169,456
Charges for services	31,835	-	31,835
Interest	850	382	1,232
Miscellaneous	<u>1,547</u>	<u>-</u>	<u>1,547</u>
 TOTAL REVENUES	 900,057	 304,013	 1,204,070
 EXPENDITURES			
Current			
Economic development	<u>927,037</u>	<u>52,819</u>	<u>979,856</u>
 Excess (deficiency) of revenues over expenditures	 <u>(26,980)</u>	 <u>251,194</u>	 <u>224,214</u>
 OTHER FINANCING SOURCES (USES)			
Transfers in	8,100	-	8,100
Transfers out	<u>-</u>	<u>(220,600)</u>	<u>(220,600)</u>
 TOTAL OTHER FINANCING SOURCES (USES)	 <u>8,100</u>	 <u>(220,600)</u>	 <u>(212,500)</u>
 Net change in fund balances	 (18,880)	 30,594	 11,714
Fund balances at beginning of year	<u>239,202</u>	<u>64,493</u>	<u>303,695</u>
 Fund balances at end of year	 <u><u>\$ 220,322</u></u>	 <u><u>\$ 95,087</u></u>	 <u><u>\$ 315,409</u></u>

CLATSOP COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2013**

	Public Health	Commission on Children and Families	Mental Health Grants	Totals
REVENUES				
Intergovernmental	\$ 722,939	\$ 158,465	\$ 1,678,825	\$ 2,560,229
Charges for services	665,761	-	17,144	682,905
Interest	1,336	289	419	2,044
Miscellaneous	48,756	60	820	49,636
TOTAL REVENUES	1,438,792	158,814	1,697,208	3,294,814
EXPENDITURES				
Current				
Health and human services	1,613,313	196,847	1,573,139	3,383,299
Excess (deficiency) of revenues over expenditures	(174,521)	(38,033)	124,069	(88,485)
OTHER FINANCING SOURCES (USES)				
Transfers in	321,300	-	-	321,300
Net change in fund balances	146,779	(38,033)	124,069	232,815
Fund balances at beginning of year	130,950	46,769	52,080	229,799
Fund balances at end of year	\$ 277,729	\$ 8,736	\$ 176,149	\$ 462,614

CLATSOP COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR EDUCATION SPECIAL REVENUE FUNDS For the Year Ended June 30, 2013

	Law Library	4-H and Extension Service Special District	Totals
REVENUES			
Property taxes	\$ -	\$ 231,491	\$ 231,491
Timber and land sales	-	43,302	43,302
Other taxes	-	8,657	8,657
Intergovernmental	-	171,828	171,828
Charges for services	41	-	41
Fines and forfeitures	44,234	-	44,234
Interest	426	1,694	2,120
Miscellaneous	-	13,335	13,335
TOTAL REVENUES	44,701	470,307	515,008
EXPENDITURES			
Current			
Education	57,315	469,971	527,286
Net change in fund balances	(12,614)	336	(12,278)
Fund balances at beginning of year	70,502	331,118	401,620
Fund balances at end of year	\$ 57,888	\$ 331,454	\$ 389,342

CLATSOP COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

NONMAJOR DEBT SERVICE FUNDS

For the Year Ended June 30, 2013

	Bond Proceeds and Retirement	Bond and UAL Reserve	Totals
REVENUES			
Interest	\$ 3,348	\$ 11,333	\$ 14,681
Other	<u>1,188,628</u>	<u>-</u>	<u>1,188,628</u>
TOTAL REVENUES	1,191,976	11,333	1,203,309
EXPENDITURES			
Debt service	<u>1,202,955</u>	<u>-</u>	<u>1,202,955</u>
Excess (deficiency) of revenues over expenditures	(10,979)	11,333	354
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>-</u>	<u>(1,021,800)</u>	<u>(1,021,800)</u>
Net change in fund balances	(10,979)	(1,010,467)	(1,021,446)
Fund balances - beginning	<u>258,661</u>	<u>2,555,986</u>	<u>2,814,647</u>
Fund balances - ending	<u><u>\$ 247,682</u></u>	<u><u>\$ 1,545,519</u></u>	<u><u>\$ 1,793,201</u></u>

CLATSOP COUNTY

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
For the Year Ended June 30, 2013**

	Special Projects	General Roads Equipment Replacement	Park and Land Acquisition and Maintenance	Totals
REVENUES				
Timber and land sales	\$ 6,690	\$ -	\$ -	\$ 6,690
Intergovernmental	183,913	-	-	183,913
Interest	26,115	820	8,060	34,995
Other	<u>69,734</u>	<u>-</u>	<u>350</u>	<u>70,084</u>
TOTAL REVENUES	<u>286,452</u>	<u>820</u>	<u>8,410</u>	<u>295,682</u>
EXPENDITURES				
Current:				
General government	40,428	-	-	40,428
Land use, housing and transportation	-	200	-	200
Culture and recreation	-	-	43,407	43,407
Capital outlay	676,367	345,794	88,946	1,111,107
Debt service	<u>374,143</u>	<u>-</u>	<u>-</u>	<u>374,143</u>
TOTAL EXPENDITURES	<u>1,090,938</u>	<u>345,994</u>	<u>132,353</u>	<u>1,569,285</u>
Excess (deficiency) of revenues over expenditures	<u>(804,486)</u>	<u>(345,174)</u>	<u>(123,943)</u>	<u>(1,273,603)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,036,665	358,700	-	1,395,365
Transfers out	<u>-</u>	<u>-</u>	<u>(45,000)</u>	<u>(45,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,036,665</u>	<u>358,700</u>	<u>(45,000)</u>	<u>1,350,365</u>
Net change in fund balances	232,179	13,526	(168,943)	76,762
Fund balances - beginning	<u>1,372,602</u>	<u>42,544</u>	<u>1,519,485</u>	<u>2,934,631</u>
Fund balances - ending	<u>\$ 1,604,781</u>	<u>\$ 56,070</u>	<u>\$ 1,350,542</u>	<u>\$ 3,011,393</u>

CLATSOP COUNTY

**COUNTY CLERK RECORDS - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 8,200	\$ 9,544	\$ 1,344
Interest earnings	<u>100</u>	<u>143</u>	<u>43</u>
 TOTAL REVENUES	 <u>8,300</u>	 <u>9,687</u>	 <u>1,387</u>
 EXPENDITURES			
Materials and services	16,000	10,124	5,876
Other charges	<u>15,500</u>	<u>4,400</u>	<u>11,100</u>
 TOTAL EXPENDITURES	 <u>31,500</u>	 <u>14,524</u>	 <u>16,976</u>
 Net change in fund balance	 (23,200)	 (4,837)	 18,363
Fund balance at beginning of year	<u>23,200</u>	<u>24,472</u>	<u>1,272</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 19,635</u>	 <u>\$ 19,635</u>

CLATSOP COUNTY

**ANIMAL SHELTER DONATIONS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 9,100	\$ 8,104	\$ (996)
Interest	1,000	984	(16)
Other	<u>8,000</u>	<u>12,006</u>	<u>4,006</u>
 TOTAL REVENUES	 <u>18,100</u>	 <u>21,094</u>	 <u>2,994</u>
 EXPENDITURES			
Materials and services	79,400	39,024	40,376
Other charges	10,000	5,070	4,930
Contingency	<u>84,700</u>	<u>-</u>	<u>84,700</u>
 TOTAL EXPENDITURES	 <u>196,100</u>	 <u>44,094</u>	 <u>152,006</u>
 Net change in fund balance	 (178,000)	 (23,000)	 155,000
Fund balance at beginning of year	<u>178,000</u>	<u>183,496</u>	<u>5,496</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 160,496</u>	 <u>\$ 160,496</u>

CLATSOP COUNTY

**RURAL LAW ENFORCEMENT DISTRICT - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property taxes	\$ 1,303,500	\$ 1,349,294	\$ 45,794
Timber and land sales	699,900	583,439	(116,461)
Other taxes	89,800	120,532	30,732
Interest earnings	14,000	15,361	1,361
Other	<u>-</u>	<u>3,912</u>	<u>3,912</u>
TOTAL REVENUES	<u>2,107,200</u>	<u>2,072,538</u>	<u>(34,662)</u>
EXPENDITURES			
Personal services	1,851,200	1,766,409	84,791
Materials and services	298,000	254,137	43,863
Other charges	73,600	73,600	-
Capital outlay	93,100	88,986	4,114
Contingency	<u>224,200</u>	<u>-</u>	<u>224,200</u>
TOTAL EXPENDITURES	<u>2,540,100</u>	<u>2,183,132</u>	<u>356,968</u>
Excess (deficiency) of revenues over expenditures	<u>(432,900)</u>	<u>(110,594)</u>	<u>322,306</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	72,400	72,400	-
Transfers out	<u>(171,900)</u>	<u>(147,437)</u>	<u>(24,463)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(99,500)</u>	<u>(75,037)</u>	<u>24,463</u>
Net change in fund balance	(532,400)	(185,631)	346,769
Fund balance at beginning of year	<u>2,184,100</u>	<u>2,299,916</u>	<u>115,816</u>
Fund balance at end of year	<u><u>\$ 1,651,700</u></u>	<u><u>\$ 2,114,285</u></u>	<u><u>\$ 462,585</u></u>

CLATSOP COUNTY

**CHILD SUPPORT - SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 131,700	\$ 141,945	\$ 10,245
Charges for services	2,400	2,178	(222)
Interest	-	8	8
Other	<u>13,700</u>	<u>13,944</u>	<u>244</u>
 TOTAL REVENUES	 <u>147,800</u>	 <u>158,075</u>	 <u>10,275</u>
 EXPENDITURES			
Personal services	176,700	162,213	14,487
Materials and services	8,600	5,719	2,881
Other charges	<u>21,100</u>	<u>21,100</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>206,400</u>	 <u>189,032</u>	 <u>17,368</u>
 Excess (deficiency) of revenues over expenditures	 (58,600)	 (30,957)	 27,643
 OTHER FINANCING SOURCES (USES)			
Transfers in	<u>33,300</u>	<u>33,300</u>	<u>-</u>
 Net change in fund balance	 (25,300)	 2,343	 27,643
Fund balance at beginning of year	<u>25,300</u>	<u>24,367</u>	<u>(933)</u>
 Fund balance at end of year	 <u><u>\$ -</u></u>	 <u><u>\$ 26,710</u></u>	 <u><u>\$ 26,710</u></u>

CLATSOP COUNTY

**JUVENILE CRIME PREVENTION - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 117,800	\$ 134,027	\$ 16,227
Charges for services	36,500	35,630	(870)
Interest	100	131	31
Other	<u>-</u>	<u>170</u>	<u>170</u>
TOTAL REVENUES	<u>154,400</u>	<u>169,958</u>	<u>15,558</u>
EXPENDITURES			
Personal services	129,600	126,238	3,362
Materials and services	46,700	9,153	37,547
Other charges	<u>6,500</u>	<u>6,500</u>	<u>-</u>
TOTAL EXPENDITURES	<u>182,800</u>	<u>141,891</u>	<u>40,909</u>
Excess (deficiency) of revenues over expenditures	(28,400)	28,067	56,467
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>8,400</u>	<u>-</u>	<u>(8,400)</u>
Net change in fund balance	(20,000)	28,067	48,067
Fund balance at beginning of year	<u>20,000</u>	<u>33,742</u>	<u>13,742</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 61,809</u>	<u>\$ 61,809</u>

CLATSOP COUNTY

**COMMUNITY CORRECTIONS P&P - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 1,410,800	\$ 1,419,753	\$ 8,953
Charges for services	38,900	34,178	(4,722)
Interest	3,500	3,732	232
Miscellaneous	<u>5,100</u>	<u>1,801</u>	<u>(3,299)</u>
TOTAL REVENUES	<u>1,458,300</u>	<u>1,459,464</u>	<u>1,164</u>
EXPENDITURES			
Personal services	1,074,100	923,563	150,537
Materials and services	393,600	296,501	97,099
Other charges	282,200	238,455	43,745
Capital outlay	7,700	-	7,700
Contingency	<u>190,900</u>	<u>-</u>	<u>190,900</u>
TOTAL EXPENDITURES	<u>1,948,500</u>	<u>1,458,519</u>	<u>489,981</u>
Excess (deficiency) of revenues over expenditures	(490,200)	945	491,145
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>42,900</u>	<u>42,900</u>	<u>-</u>
Net change in fund balance	(447,300)	43,845	491,145
Fund balance at beginning of year	<u>447,300</u>	<u>405,742</u>	<u>(41,558)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 449,587</u>	<u>\$ 449,587</u>

CLATSOP COUNTY

**MARINE PATROL - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 173,100	\$ 172,567	\$ (533)
Interest	<u>100</u>	<u>392</u>	<u>292</u>
TOTAL REVENUES	<u>173,200</u>	<u>172,959</u>	<u>(241)</u>
EXPENDITURES			
Personal services	218,700	187,940	30,760
Materials and services	39,900	35,008	4,892
Other charges	11,000	11,000	-
Contingency	<u>64,000</u>	<u>-</u>	<u>64,000</u>
TOTAL EXPENDITURES	<u>333,600</u>	<u>233,948</u>	<u>99,652</u>
Excess (deficiency) of revenues over expenditures	(160,400)	(60,989)	99,411
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>57,500</u>	<u>57,500</u>	<u>-</u>
Net change in fund balance	(102,900)	(3,489)	99,411
Fund balance at beginning of year	<u>102,900</u>	<u>100,836</u>	<u>(2,064)</u>
Fund balance at end of year	<u>\$ -</u>	<u>97,347</u>	<u>\$ 97,347</u>

CLATSOP COUNTY

GAMBLING/DRUG TASK FORCE - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 5,000	\$ 5,210	\$ 210
Fines and forfeitures	2,500	8,935	6,435
Interest	300	542	242
Other	<u>-</u>	<u>14</u>	<u>14</u>
 TOTAL REVENUES	 <u>7,800</u>	 <u>14,701</u>	 <u>6,901</u>
 EXPENDITURES			
Personal services	130,600	127,704	2,896
Materials and services	34,700	22,018	12,682
Other charges	19,000	19,000	-
Contingency	<u>16,400</u>	<u>-</u>	<u>16,400</u>
 TOTAL EXPENDITURES	 <u>200,700</u>	 <u>168,722</u>	 <u>31,978</u>
 Excess (deficiency) of revenues over expenditures	 (192,900)	 (154,021)	 38,879
 OTHER FINANCING SOURCES (USES)			
Transfers in	<u>111,700</u>	<u>111,700</u>	<u>-</u>
 Net change in fund balance	 (81,200)	 (42,321)	 38,879
Fund balance at beginning of year	<u>81,200</u>	<u>99,230</u>	<u>18,030</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 56,909</u>	 <u>\$ 56,909</u>

CLATSOP COUNTY

**CHILD CUSTODY MEDIATION AND DRUG PROJECT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 34,000	\$ 28,922	\$ (5,078)
Investment	<u>500</u>	<u>558</u>	<u>58</u>
TOTAL REVENUES	<u>34,500</u>	<u>29,480</u>	<u>(5,020)</u>
EXPENDITURES			
Personal services	7,600	7,493	107
Materials and services	40,000	23,365	16,635
Other charges	1,200	1,200	-
Contingency	<u>84,000</u>	<u>-</u>	<u>84,000</u>
TOTAL EXPENDITURES	<u>132,800</u>	<u>32,058</u>	<u>100,742</u>
Excess (deficiency) of revenues over expenditures	(98,300)	(2,578)	95,722
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>200</u>	<u>200</u>	<u>-</u>
Net change in fund balance	(98,100)	(2,378)	95,722
Fund balance at beginning of year	<u>98,100</u>	<u>97,858</u>	<u>(242)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 95,480</u>	<u>\$ 95,480</u>

CLATSOP COUNTY

**LIQUOR ENFORCEMENT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 13,000	\$ 970	\$ (12,030)
Interest	<u>-</u>	<u>2</u>	<u>2</u>
TOTAL REVENUES	13,000	972	(12,028)
EXPENDITURES			
Other charges	<u>100</u>	<u>100</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	12,900	872	12,028
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(15,700)</u>	<u>(8,900)</u>	<u>(6,800)</u>
Net change in fund balance	(2,800)	(8,028)	(5,228)
Fund balance at beginning of year	<u>2,800</u>	<u>8,059</u>	<u>5,259</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 31</u>

CLATSOP COUNTY

**COURTHOUSE SECURITY - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 57,000	\$ 52,424	\$ (4,576)
Interest	<u>1,000</u>	<u>1,134</u>	<u>134</u>
TOTAL REVENUES	<u>58,000</u>	<u>53,558</u>	<u>(4,442)</u>
EXPENDITURES			
Personal services	54,900	54,900	-
Materials and services	10,000	3,814	6,186
Other charges	400	400	-
Capital outlay	10,000	-	10,000
Contingency	<u>168,400</u>	<u>-</u>	<u>168,400</u>
TOTAL EXPENDITURES	<u>243,700</u>	<u>59,114</u>	<u>184,586</u>
Net change in fund balance	(185,700)	(5,556)	180,144
Fund balance at beginning of year	<u>371,400</u>	<u>196,787</u>	<u>(174,613)</u>
Fund balance at end of year	<u>\$ 185,700</u>	<u>\$ 191,231</u>	<u>\$ 5,531</u>

CLATSOP COUNTY

EMERGENCY COMMUNICATION - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 238,000	\$ 117,806	\$ (120,194)
Interest	500	551	51
Other	<u>4,300</u>	<u>4,285</u>	<u>(15)</u>
 TOTAL REVENUES	 <u>242,800</u>	 <u>122,642</u>	 <u>(120,158)</u>
 EXPENDITURES			
Materials and services	377,200	265,783	111,417
Other charges	55,400	30,139	25,261
Contingency	<u>20,000</u>	<u>-</u>	<u>20,000</u>
 TOTAL EXPENDITURES	 <u>452,600</u>	 <u>295,922</u>	 <u>156,678</u>
 Excess (deficiency) of revenues over expenditures	 (209,800)	 (173,280)	 36,520
 OTHER FINANCING SOURCES (USES)			
Transfers in	<u>151,600</u>	<u>119,798</u>	<u>31,802</u>
 Net change in fund balance	 (58,200)	 (53,482)	 4,718
Fund balance at beginning of year	<u>58,200</u>	<u>58,154</u>	<u>(46)</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 4,672</u>	 <u>\$ 4,672</u>

CLATSOP COUNTY

**STATE TIMBER ENFORCEMENT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Timber and land sales	\$ 102,400	\$ 105,328	\$ 2,928
Interest	<u>2,300</u>	<u>1,604</u>	<u>(696)</u>
 TOTAL REVENUES	 <u>104,700</u>	 <u>106,932</u>	 <u>2,232</u>
 EXPENDITURES			
Personal services	105,000	105,000	-
Materials and services	27,300	15,445	11,855
Other charges	1,400	1,400	-
Contingency	<u>143,400</u>	<u>-</u>	<u>143,400</u>
 TOTAL EXPENDITURES	 <u>277,100</u>	 <u>121,845</u>	 <u>155,255</u>
 Excess (deficiency) of revenues over expenditures	 (172,400)	 (14,913)	 157,487
 OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(60,200)</u>	<u>(54,237)</u>	<u>(5,963)</u>
 Net change in fund balance	 (232,600)	 (69,150)	 163,450
Fund balance at beginning of year	<u>232,600</u>	<u>270,807</u>	<u>38,207</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 201,657</u>	 <u>\$ 201,657</u>

CLATSOP COUNTY

**BUILDING CODES - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Licenses, permits and fees	\$ 517,000	\$ 481,737	\$ (35,263)
Charges for services	100	426	326
Interest	1,500	2,056	556
Other	<u>2,200</u>	<u>724</u>	<u>(1,476)</u>
 TOTAL REVENUES	 <u>520,800</u>	 <u>484,943</u>	 <u>(35,857)</u>
 EXPENDITURES			
Personal services	434,900	414,827	20,073
Materials and services	32,200	29,846	2,354
Other charges	<u>51,300</u>	<u>51,300</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>518,400</u>	 <u>495,973</u>	 <u>22,427</u>
 Excess (deficiency) of revenues over expenditures	 2,400	 (11,030)	 (13,430)
 OTHER FINANCING SOURCES (USES)			
Transfers in	<u>21,100</u>	<u>21,100</u>	<u>-</u>
 Net change in fund balance	 23,500	 10,070	 (13,430)
Fund balance at beginning of year	<u>365,800</u>	<u>335,415</u>	<u>(30,385)</u>
 Fund balance at end of year	 <u>\$ 389,300</u>	 <u>\$ 345,485</u>	 <u>\$ (43,815)</u>

CLATSOP COUNTY

**LAND CORNER PRESERVATION - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 75,500	\$ 84,600	\$ 9,100
Interest	<u>500</u>	<u>740</u>	<u>240</u>
TOTAL REVENUES	<u>76,000</u>	<u>85,340</u>	<u>9,340</u>
EXPENDITURES			
Personal services	31,700	31,109	591
Materials and services	29,900	9,836	20,064
Other charges	7,800	7,800	-
Contingency	<u>106,500</u>	<u>-</u>	<u>106,500</u>
TOTAL EXPENDITURES	<u>175,900</u>	<u>48,745</u>	<u>127,155</u>
Excess (deficiency) of revenues over expenditures	(99,900)	36,595	136,495
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balance	(89,900)	46,595	136,495
Fund balance at beginning of year	<u>89,900</u>	<u>96,329</u>	<u>6,429</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 142,924</u>	<u>\$ 142,924</u>

CLATSOP COUNTY

**BIKE PATHS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 23,800	\$ 22,402	\$ (1,398)
Interest	<u>1,500</u>	<u>1,589</u>	<u>89</u>
TOTAL REVENUES	<u>25,300</u>	<u>23,991</u>	<u>(1,309)</u>
EXPENDITURES			
Other charges	129,000	-	129,000
Contingency	<u>163,900</u>	<u>-</u>	<u>163,900</u>
TOTAL EXPENDITURES	<u>292,900</u>	<u>-</u>	<u>292,900</u>
Net change in fund balance	(267,600)	23,991	291,591
Fund balance at beginning of year	<u>267,600</u>	<u>267,436</u>	<u>(164)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 291,427</u>	<u>\$ 291,427</u>

CLATSOP COUNTY

**ROAD DISTRICT #1 - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property taxes	\$ 1,824,200	\$ 1,908,229	\$ 84,029
Timber and land sales	844,000	825,086	(18,914)
Other taxes	126,900	170,476	43,576
Interest	<u>3,500</u>	<u>2,373</u>	<u>(1,127)</u>
 TOTAL REVENUES	 <u>2,798,600</u>	 <u>2,906,164</u>	 <u>107,564</u>
 EXPENDITURES			
Materials and services	1,800	1,750	50
Other charges	<u>100</u>	<u>100</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>1,900</u>	 <u>1,850</u>	 <u>50</u>
 Excess (deficiency) of revenues over expenditures	 2,796,700	 2,904,314	 107,614
 OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(2,796,700)</u>	<u>(2,796,700)</u>	<u>-</u>
 Net change in fund balance	 -	 107,614	 107,614
Fund balance at beginning of year	<u>-</u>	<u>51,106</u>	<u>51,106</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 158,720</u>	 <u>\$ 158,720</u>

CLATSOP COUNTY

**FAIR BOARD - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property taxes	\$ 358,400	\$ 366,007	\$ 7,607
Timber and land sales	58,000	56,763	(1,237)
Intergovernmental	40,000	48,110	8,110
Charges for services	147,600	150,002	2,402
Interest	3,000	3,897	897
Other	<u>2,900</u>	<u>173</u>	<u>(2,727)</u>
TOTAL REVENUES	<u>609,900</u>	<u>624,952</u>	<u>15,052</u>
EXPENDITURES			
Personal services	194,900	174,185	20,715
Materials and services	322,400	246,920	75,480
Other charges	34,200	34,200	-
Capital outlay	300,000	106,085	193,915
Contingency	<u>200,000</u>	<u>-</u>	<u>200,000</u>
TOTAL EXPENDITURES	<u>1,051,500</u>	<u>561,390</u>	<u>490,110</u>
Net change in fund balance	(441,600)	63,562	505,162
Fund balance at beginning of year	<u>441,600</u>	<u>622,816</u>	<u>181,216</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 686,378</u>	 <u>\$ 686,378</u>

CLATSOP COUNTY**CEDC FISHERIES - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 896,128	\$ 865,825	\$ (30,303)
Charges for services	90,000	31,835	(58,165)
Interest	800	850	50
Other	<u>-</u>	<u>1,547</u>	<u>1,547</u>
TOTAL REVENUES	<u>986,928</u>	<u>900,057</u>	<u>(86,871)</u>
EXPENDITURES			
Personal services	581,601	558,797	22,804
Materials and services	439,427	330,440	108,987
Other charges	37,800	37,800	-
Contingency	<u>177,200</u>	<u>-</u>	<u>177,200</u>
TOTAL EXPENDITURES	<u>1,236,028</u>	<u>927,037</u>	<u>308,991</u>
Excess (deficiency) of revenues over expenditures	(249,100)	(26,980)	222,120
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>8,100</u>	<u>8,100</u>	<u>-</u>
Net change in fund balance	(241,000)	(18,880)	222,120
Fund balance at beginning of year	<u>241,000</u>	<u>239,202</u>	<u>(1,798)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 220,322</u>	<u>\$ 220,322</u>

CLATSOP COUNTY

**VIDEO LOTTERY - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 294,000	\$ 303,631	\$ 9,631
Interest	<u>2,500</u>	<u>382</u>	<u>(2,118)</u>
TOTAL REVENUES	<u>296,500</u>	<u>304,013</u>	<u>7,513</u>
EXPENDITURES			
Materials and services	12,200	11,819	381
Other charges	<u>66,000</u>	<u>41,000</u>	<u>25,000</u>
TOTAL EXPENDITURES	<u>78,200</u>	<u>52,819</u>	<u>25,381</u>
Excess (deficiency) of revenues over expenditures	218,300	251,194	32,894
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(220,600)</u>	<u>(220,600)</u>	<u>-</u>
Net change in fund balance	(2,300)	30,594	32,894
Fund balance at beginning of year	<u>2,300</u>	<u>64,493</u>	<u>62,193</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 95,087</u>	<u>\$ 95,087</u>

CLATSOP COUNTY

**PUBLIC HEALTH - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 806,025	\$ 722,939	\$ (83,086)
Charges for services	653,700	665,761	12,061
Interest earnings	-	1,336	1,336
Other	<u>44,400</u>	<u>48,756</u>	<u>4,356</u>
TOTAL REVENUES	<u>1,504,125</u>	<u>1,438,792</u>	<u>(65,333)</u>
EXPENDITURES			
HHS Community Health			
Personal services	218,700	212,191	6,509
Materials and services	195,900	132,761	63,139
Other charges	<u>93,700</u>	<u>85,942</u>	<u>7,758</u>
Total HHS Community Health	<u>508,300</u>	<u>430,894</u>	<u>77,406</u>
Tobacco Prevention			
Personal services	57,200	50,848	6,352
Materials and services	10,800	6,131	4,669
Other charges	<u>6,700</u>	<u>6,067</u>	<u>633</u>
Total Tobacco Prevention	<u>74,700</u>	<u>63,046</u>	<u>11,654</u>
Immunization			
Personal services	42,600	37,624	4,976
Materials and services	4,300	4,256	44
Other charges	<u>2,500</u>	<u>2,167</u>	<u>333</u>
Total Immunization	<u>49,400</u>	<u>44,047</u>	<u>5,353</u>
Maternal and Child Health			
Personal services	51,500	50,115	1,385
Materials and services	2,300	2,047	253
Other charges	<u>6,200</u>	<u>6,175</u>	<u>25</u>
Total Maternal and Child Health	<u>60,000</u>	<u>58,337</u>	<u>1,663</u>

Continued on next page

PUBLIC HEALTH (Continued)
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

EXPENDITURES (Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Babies First			
Personal services	\$ 80,600	\$ 75,653	\$ 4,947
Materials and services	1,500	1,499	1
Other charges	<u>4,200</u>	<u>4,197</u>	<u>3</u>
Total Babies First	<u>86,300</u>	<u>81,349</u>	<u>4,951</u>
WIC Program			
Personal services	193,600	183,419	10,181
Materials and services	25,625	16,070	9,555
Other charges	<u>46,300</u>	<u>46,300</u>	<u>-</u>
Total WIC Program	<u>265,525</u>	<u>245,789</u>	<u>19,736</u>
Family Planning			
Personal services	154,900	127,899	27,001
Materials and services	136,800	134,856	1,944
Other charges	<u>53,500</u>	<u>53,500</u>	<u>-</u>
Total Family Planning	<u>345,200</u>	<u>316,255</u>	<u>28,945</u>
Ryan White Fund Grant			
Personal services	20,200	12,859	7,341
Materials and services	200	112	88
Other charges	<u>4,400</u>	<u>650</u>	<u>3,750</u>
Total Ryan White Fund Grant	<u>24,800</u>	<u>13,621</u>	<u>11,179</u>
Chronic Disease Prevention			
Personal services	\$ 43,600	\$ 2,754	\$ 40,846
Materials and services	4,300	1,761	2,539
Other charges	<u>4,100</u>	<u>-</u>	<u>4,100</u>
Total Chronic Disease Prevention	<u>52,000</u>	<u>4,515</u>	<u>47,485</u>

Continued on next page

PUBLIC HEALTH (Continued)
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

EXPENDITURES (Continued)

	Budget	Actual	Variance
Emergency Preparedness			
Personal services	77,600	68,203	9,397
Materials and services	2,700	1,734	966
Other charges	11,200	11,200	-
Total Emergency Preparedness	91,500	81,137	10,363
Environmental Health			
Personal services	204,400	185,973	18,427
Materials and services	103,600	70,150	33,450
Other charges	18,200	18,200	-
Total Environmental Health	326,200	274,323	51,877
TOTAL EXPENDITURES	1,883,925	1,613,313	270,612
Excess (deficiency) of revenues over expenditures	(379,800)	(174,521)	205,279
OTHER FINANCING SOURCES (USES)			
Transfers in	321,300	321,300	-
Net change in fund balance	(58,500)	146,779	205,279
Fund balance at beginning of year	58,500	130,950	72,450
Fund balance at end of year	<u>\$ -</u>	<u>277,729</u>	<u>\$ 277,729</u>

CLATSOP COUNTY

**COMMISSION ON CHILDREN AND FAMILIES - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 190,900	\$ 158,465	\$ (32,435)
Interest	100	289	189
Miscellaneous	<u>5,000</u>	<u>60</u>	<u>(4,940)</u>
TOTAL REVENUES	<u>196,000</u>	<u>158,814</u>	<u>(37,186)</u>
EXPENDITURES			
Personal services	66,000	63,365	2,635
Materials and services	95,300	95,300	-
Other charges	<u>40,500</u>	<u>38,182</u>	<u>2,318</u>
TOTAL EXPENDITURES	<u>201,800</u>	<u>196,847</u>	<u>4,953</u>
Net change in fund balance	(5,800)	(38,033)	(32,233)
Fund balance at beginning of year	<u>5,800</u>	<u>46,769</u>	<u>40,969</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 8,736</u>	<u>\$ 8,736</u>

CLATSOP COUNTY

**MENTAL HEALTH GRANTS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 2,354,853	\$ 1,678,825	\$ (676,028)
Charges for services	16,500	17,144	644
Interest	300	419	119
Other	<u>11,000</u>	<u>820</u>	<u>(10,180)</u>
 TOTAL REVENUES	 <u>2,382,653</u>	 <u>1,697,208</u>	 <u>(685,445)</u>
 EXPENDITURES			
Developmental Disabilities			
Other charges	<u>699,300</u>	<u>592,297</u>	<u>107,003</u>
 Mental Health			
Personal services	29,100	28,660	440
Materials and services	2,900	2,848	52
Other charges	<u>1,246,153</u>	<u>768,122</u>	<u>478,031</u>
 Total Mental Health	 <u>1,278,153</u>	 <u>799,630</u>	 <u>478,523</u>
 Drug and Alcohol Treatment			
Other charges	<u>150,900</u>	<u>-</u>	<u>150,900</u>
 Drug and Alcohol Prevention			
Personal services	196,200	131,312	64,888
Materials and services	98,100	33,000	65,100
Other charges	<u>16,900</u>	<u>16,900</u>	<u>-</u>
 Total Drug and Alcohol Prevention	 <u>311,200</u>	 <u>181,212</u>	 <u>129,988</u>
 TOTAL EXPENDITURES	 <u>2,439,553</u>	 <u>1,573,139</u>	 <u>866,414</u>
 Net change in fund balance	 (56,900)	 124,069	 180,969
Fund balance at beginning of year	<u>69,700</u>	<u>52,080</u>	<u>(17,620)</u>
 Fund balance at end of year	 <u>\$ 12,800</u>	 <u>\$ 176,149</u>	 <u>\$ 163,349</u>

CLATSOP COUNTY

**LAW LIBRARY - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 100	\$ 41	\$ (59)
Fines and forfeitures	57,000	44,234	(12,766)
Interest	<u>300</u>	<u>426</u>	<u>126</u>
 TOTAL REVENUES	 <u>57,400</u>	 <u>44,701</u>	 <u>(12,699)</u>
 EXPENDITURES			
Personal services	11,800	7,619	4,181
Materials and services	43,700	35,796	7,904
Other charges	13,900	13,900	-
Contingency	<u>65,800</u>	<u>-</u>	<u>65,800</u>
 TOTAL EXPENDITURES	 <u>135,200</u>	 <u>57,315</u>	 <u>77,885</u>
 Net change in fund balance	 (77,800)	 (12,614)	 65,186
Fund balance at beginning of year	<u>77,800</u>	<u>70,502</u>	<u>(7,298)</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 57,888</u>	 <u>\$ 57,888</u>

CLATSOP COUNTY

**4-H AND EXTENSION SERVICE SPECIAL DISTRICT - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property taxes	\$ 215,700	\$ 231,491	\$ 15,791
Timber and land sales	44,300	43,302	(998)
Other taxes	6,500	8,657	2,157
Intergovernmental	166,000	171,828	5,828
Interest	2,000	1,694	(306)
Other	<u>38,700</u>	<u>13,335</u>	<u>(25,365)</u>
 TOTAL REVENUES	 <u>473,200</u>	 <u>470,307</u>	 <u>(2,893)</u>
 EXPENDITURES			
Personal services	349,000	313,369	35,631
Materials and services	134,200	115,402	18,798
Other charges	41,400	41,200	200
Contingency	<u>222,300</u>	<u>-</u>	<u>222,300</u>
 TOTAL EXPENDITURES	 <u>746,900</u>	 <u>469,971</u>	 <u>276,929</u>
 Net change in fund balance	 (273,700)	 336	 274,036
Fund balance at beginning of year	<u>273,700</u>	<u>331,118</u>	<u>57,418</u>
 Fund balance at end of year	 <u><u>\$ -</u></u>	 <u><u>\$ 331,454</u></u>	 <u><u>\$ 331,454</u></u>

CLATSOP COUNTY

**BOND PROCEEDS AND RETIREMENT - DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest	\$ 3,000	\$ 3,348	\$ 348
Other	<u>1,309,000</u>	<u>1,188,628</u>	<u>(120,372)</u>
TOTAL REVENUES	<u>1,312,000</u>	<u>1,191,976</u>	<u>(120,024)</u>
EXPENDITURES			
Debt service	1,203,000	1,202,955	45
Contingency	<u>366,100</u>	<u>-</u>	<u>366,100</u>
TOTAL EXPENDITURES	<u>1,569,100</u>	<u>1,202,955</u>	<u>366,145</u>
Net change in fund balance	(257,100)	(10,979)	246,121
Fund balance at beginning of year	<u>257,100</u>	<u>258,661</u>	<u>1,561</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 247,682</u>	<u>\$ 247,682</u>

CLATSOP COUNTY

**BOND AND UAL RESERVE - DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest	\$ 15,000	\$ 11,333	\$ (3,667)
EXPENDITURES			
Other charges	<u>1,551,000</u>	<u>-</u>	<u>1,551,000</u>
Excess (deficiency) of revenues over expenditures	(1,536,000)	11,333	1,547,333
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(1,021,800)</u>	<u>(1,021,800)</u>	<u>-</u>
Net change in fund balance	(2,557,800)	(1,010,467)	1,547,333
Fund balance at beginning of year	<u>2,557,800</u>	<u>2,555,986</u>	<u>(1,814)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,545,519</u>	<u>\$ 1,545,519</u>

CLATSOP COUNTY

**SPECIAL PROJECTS - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Land sales	\$ 914,900	\$ 6,690	\$ (908,210)
Intergovernmental	364,000	183,913	(180,087)
Interest	34,500	26,115	(8,385)
Other	<u>-</u>	<u>69,734</u>	<u>69,734</u>
 TOTAL REVENUES	 <u>1,313,400</u>	 <u>286,452</u>	 <u>(1,026,948)</u>
 EXPENDITURES			
Materials and services	28,000	26,228	1,772
Other charges	14,200	14,200	-
Capital outlay	805,500	676,367	129,133
Debt service	374,200	374,143	57
Contingency	<u>415,000</u>	<u>-</u>	<u>415,000</u>
 TOTAL EXPENDITURES	 <u>1,636,900</u>	 <u>1,090,938</u>	 <u>545,962</u>
 Excess (deficiency) of revenues over expenditures	 (323,500)	 (804,486)	 (480,986)
 OTHER FINANCING SOURCES (USES)			
Transfers in	<u>1,033,400</u>	<u>1,036,665</u>	<u>3,265</u>
 Net change in fund balance	 709,900	 232,179	 (477,721)
Fund balance at beginning of year	<u>730,400</u>	<u>1,372,602</u>	<u>642,202</u>
 Fund balance at end of year	 <u>\$ 1,440,300</u>	 <u>\$ 1,604,781</u>	 <u>\$ 164,481</u>

CLATSOP COUNTY

**GENERAL ROADS EQUIPMENT REPLACEMENT - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest	\$ 400	\$ 820	\$ 420
EXPENDITURES			
Other charges	200	200	-
Capital outlay	<u>391,500</u>	<u>345,794</u>	<u>45,706</u>
TOTAL EXPENDITURES	<u>391,700</u>	<u>345,994</u>	<u>45,706</u>
Excess (deficiency) of revenues over expenditures	(391,300)	(345,174)	46,126
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>358,700</u>	<u>358,700</u>	<u>-</u>
Net change in fund balance	(32,600)	13,526	46,126
Fund balance at beginning of year	<u>32,600</u>	<u>42,544</u>	<u>9,944</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 56,070</u>	<u>\$ 56,070</u>

CLATSOP COUNTY

PARK AND LAND ACQUISITION AND MAINTENANCE - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 130,000	\$ -	\$ (130,000)
Interest	8,000	8,060	60
Other	<u>-</u>	<u>350</u>	<u>350</u>
 TOTAL REVENUES	 <u>138,000</u>	 <u>8,410</u>	 <u>(129,590)</u>
 EXPENDITURES			
Materials and services	55,000	16,649	38,351
Other charges	115,500	26,758	88,742
Capital outlay	360,000	88,946	271,054
Contingency	<u>1,033,100</u>	<u>-</u>	<u>1,033,100</u>
 TOTAL EXPENDITURES	 <u>1,563,600</u>	 <u>132,353</u>	 <u>1,431,247</u>
 Excess (deficiency) of revenues over expenditures	 (1,425,600)	 (123,943)	 1,301,657
 OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>
 Net change in fund balance	 (1,470,600)	 (168,943)	 1,301,657
Fund balance at beginning of year	<u>1,470,600</u>	<u>1,519,485</u>	<u>48,885</u>
 Fund balance at end of year	 <u>\$ -</u>	 <u>\$ 1,350,542</u>	 <u>\$ 1,350,542</u>

CLATSOP COUNTY

**WESTPORT SEWER OPERATING - ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 74,000	\$ 72,990	\$ (1,010)
Interest earnings	100	23	(77)
Other	<u>-</u>	<u>221</u>	<u>221</u>
TOTAL REVENUES	<u>74,100</u>	<u>73,234</u>	<u>(866)</u>
EXPENDITURES			
Personal services	10,900	9,150	1,750
Materials and services	38,100	33,399	4,701
Other charges	5,300	5,239	61
Debt Service	7,500	7,516	(16)
Contingency	<u>1,300</u>	<u>-</u>	<u>1,300</u>
TOTAL EXPENDITURES	<u>63,100</u>	<u>55,304</u>	<u>7,796</u>
Excess (deficiency) of revenues over expenditures	11,000	17,930	6,930
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(22,000)</u>	<u>(22,000)</u>	<u>-</u>
Net change in fund balance	(11,000)	(4,070)	6,930
Fund balance at beginning of year	<u>11,000</u>	<u>17,754</u>	<u>6,754</u>
Fund balance at end of year	<u>\$ -</u>	<u>13,684</u>	<u>\$ 13,684</u>
Reconciliation to generally accepted accounting principles			
Capital assets, nets		<u>721,460</u>	
Net position at end of year		<u><u>\$ 735,144</u></u>	

CLATSOP COUNTY

**WESTPORT SEWER EQUIPMENT REPLACEMENT - ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Interest earnings	\$ 200	\$ 309	\$ 109
EXPENDITURES			
Materials and services	12,500	4,904	7,596
Other charges	400	400	-
Capital outlay	8,000	-	8,000
Contingency	<u>44,200</u>	<u>-</u>	<u>44,200</u>
TOTAL EXPENDITURES	<u>65,100</u>	<u>5,304</u>	<u>59,796</u>
Excess (deficiency) of revenues over expenditures	(64,900)	(4,995)	59,905
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>22,000</u>	<u>22,000</u>	<u>-</u>
Net change in fund balance	(42,900)	17,005	59,905
Fund balance at beginning of year	<u>42,900</u>	<u>44,072</u>	<u>1,172</u>
Fund balance at end of year	<u>\$ -</u>	61,077	<u>\$ 61,077</u>
Reconciliation to generally accepted accounting principles			
Capital assets, net		4,813	
Accrued interest payable		(810)	
Long-term obligations		<u>(86,502)</u>	
Net position at end of year		<u>\$ (21,422)</u>	

CLATSOP COUNTY

**JAIL COMMISSARY - ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2013**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Charges for services	\$ 51,000	\$ 38,178	\$ (12,822)
Fines and forfeitures	13,000	8,217	(4,783)
Interest earnings	<u>200</u>	<u>221</u>	<u>21</u>
TOTAL REVENUES	<u>64,200</u>	<u>46,616</u>	<u>(17,584)</u>
EXPENDITURES			
Materials and services	62,300	28,348	33,952
Other charges	1,500	1,500	-
Contingency	<u>14,600</u>	<u>-</u>	<u>14,600</u>
TOTAL EXPENDITURES	<u>78,400</u>	<u>29,848</u>	<u>48,552</u>
Excess (deficiency) of revenues over expenditures	(14,200)	16,768	30,968
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net change in fund balance	(26,200)	4,768	30,968
Fund balance at beginning of year	<u>26,200</u>	<u>44,409</u>	<u>18,209</u>
Fund balance at end of year	<u>\$ -</u>	<u>49,177</u>	<u>\$ 49,177</u>
Reconciliation to generally accepted accounting principles:			
Capital assets, net		<u>21,274</u>	
Net position at end of year		<u>\$ 70,451</u>	

CLATSOP COUNTY

AGENCY FUNDS

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended June 30, 2013

	July 1, 2012	Additions	Deletions	June 30, 2013
<u>Other Taxing Districts</u>				
ASSETS				
Cash	\$ 1,859,697	\$ 156,149,890	\$ 156,532,435	\$ 1,477,152
Property taxes receivable	5,593,835	66,915,324	66,726,502	\$ 5,782,657
Other receivables	<u>36,445</u>	<u>11,448</u>	<u>36,445</u>	<u>\$ 11,448</u>
TOTAL ASSETS	<u><u>\$ 7,489,977</u></u>	<u><u>\$ 223,076,662</u></u>	<u><u>\$ 223,295,382</u></u>	<u><u>\$ 7,271,257</u></u>
LIABILITIES				
Accounts payable	\$ 15,422	\$ 2,023,517	\$ 2,014,739	\$ 24,200
Due to other taxing districts/agencies	<u>7,474,555</u>	<u>160,275,259</u>	<u>160,502,757</u>	<u>7,247,057</u>
TOTAL LIABILITIES	<u><u>\$ 7,489,977</u></u>	<u><u>\$ 162,298,776</u></u>	<u><u>\$ 162,517,496</u></u>	<u><u>\$ 7,271,257</u></u>
<u>Departmental Trusts</u>				
ASSETS				
Cash	\$ 154,500	\$ 1,878,050	\$ 1,829,712	\$ 202,838
Other receivables	<u>1,330</u>	<u>1,565</u>	<u>1,385</u>	<u>1,510</u>
TOTAL ASSETS	<u><u>\$ 155,830</u></u>	<u><u>\$ 1,879,615</u></u>	<u><u>\$ 1,831,097</u></u>	<u><u>\$ 204,348</u></u>
LIABILITIES				
Accounts payable	\$ 17,053	\$ 117,817	\$ 113,113	\$ 21,757
Amounts held in trust	<u>138,777</u>	<u>1,547,490</u>	<u>1,503,676</u>	<u>182,591</u>
TOTAL LIABILITIES	<u><u>\$ 155,830</u></u>	<u><u>\$ 1,665,307</u></u>	<u><u>\$ 1,616,789</u></u>	<u><u>\$ 204,348</u></u>
<u>Totals - All Agency Funds</u>				
ASSETS				
Cash	\$ 2,014,197	\$ 158,027,940	\$ 158,362,147	\$ 1,679,990
Property taxes receivables	5,593,835	66,915,324	66,726,502	5,782,657
Other receivables	<u>37,775</u>	<u>13,013</u>	<u>37,830</u>	<u>12,958</u>
TOTAL ASSETS	<u><u>\$ 7,645,807</u></u>	<u><u>\$ 224,956,277</u></u>	<u><u>\$ 225,126,479</u></u>	<u><u>\$ 7,475,605</u></u>
LIABILITIES				
Accounts payable	\$ 32,475	\$ 2,141,334	\$ 2,127,852	\$ 45,957
Due to other taxing districts/agencies	7,474,555	160,275,259	160,502,757	7,247,057
Amounts held in trust	<u>138,777</u>	<u>1,547,490</u>	<u>1,503,676</u>	<u>182,591</u>
TOTAL LIABILITIES	<u><u>\$ 7,645,807</u></u>	<u><u>\$ 163,964,083</u></u>	<u><u>\$ 164,134,285</u></u>	<u><u>\$ 7,475,605</u></u>

CLATSOP COUNTY, OREGON

SCHEDULE OF CASH RECEIPTS FOR ELECTED OFFICIALS
For the year ended June 30, 2013

	Cash Balance <u>July 1, 2012</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash Balance <u>June 30, 2013</u>
Sheriff	\$ <u>1,553</u>	\$ <u>173,053</u>	\$ <u>146,819</u>	\$ <u>27,787</u>

**INDEPENDENT AUDITOR'S REPORT REQUIRED BY THE
MINIMUM STANDARDS FOR AUDITS OF OREGON MUNICIPAL
CORPORATIONS**

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INDEPENDENT AUDITOR'S REPORT REQUIRED BY THE MINIMUM STANDARDS FOR AUDITS OF OREGON MUNICIPAL CORPORATIONS

Board of County Commissioners
CLATSOP COUNTY
Astoria, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the CLATSOP COUNTY as of and for the year ended June 30, 2013, and have issued our report thereon dated January 31, 2014.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-240 through 162-10-320 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 statements amounts. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. As such, 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:

- 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).

Board of County Commissioners
CLATSOP COUNTY
Astoria, Oregon

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, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-240 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except as follows:

1. The ensuing year's appropriations resolution did not appropriate expenditures by organizational unit or program in accordance with ORS 294.456.
2. The budget for the year ended June 30, 2013 was executed in compliance with legal requirements, except that disbursements in excess of appropriations (which is prohibited by ORS 294.435) were made as follows:

<u>Fund/Category</u>	<u>Appropriation</u>	<u>Actual</u>	<u>Variance</u>
Westport Sewer Operating- Debt service	\$ 7,500	\$ 7,516	\$ (16)

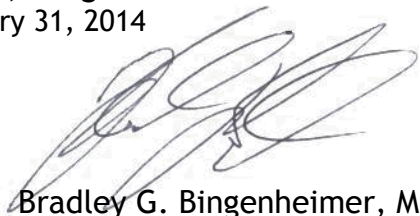
Internal Control OAR 162-10-0230

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

Boldt Carlisle + Smith
Certified Public Accountants
Salem, Oregon
January 31, 2014

By:



Bradley G. Bingenheimer, Member

GRANT COMPLIANCE – SINGLE AUDIT

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**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 Commissioners
CLATSOP COUNTY
Astoria, Oregon

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, the business-type activities, each major fund, the aggregate 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 31, 2014. Our report includes a reference to other auditors who audited the financial statements of Clatsop County Housing Authority, as described in our report on Clatsop County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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 the County's internal control.

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. 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.

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

Internal Control Over Financial Reporting (continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency (2013-1).

Clatsop County's response to the finding identified in our audit is described in the accompany schedule of findings and responses. Clatsop 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Boldt Carlisle + Smith
Certified Public Accountants
Salem, Oregon
January 31, 2014
By:

A handwritten signature in blue ink, appearing to read 'Bradley G. Bingenheimer', is written over a light blue circular stamp.

Bradley G. Bingenheimer, Member

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

Board of Commissioners
CLATSOP COUNTY
Astoria, Oregon

Report on Compliance for Each Major Federal Program

We have audited the County's compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2013. 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 the 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the 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, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 (Continued)

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 to determine the 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Boldt Carlisle + Smith
Certified Public Accountants
Salem, Oregon
January 31, 2014
By:



Bradley G. Bingenheimer, Member

CLATSOP COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2013

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
♦ Material weakness(es) identified?	No
♦ Significant deficiencies identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
♦ Material weakness(es) identified?	No
♦ Significant deficiencies identified that are 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 section 510(a) of Circular A-133?	No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
97.042	Emergency Management Performance Grant
97.073	State Homeland Security Program
99.999	BPA Select Fisheries Enhancement

Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

Section II – Financial Statement Findings

2013-1

- Criteria: The preparation of the financial statements is the responsibility of management. Management is also responsible for designing and implementing internal controls over the preparation of the financial statements.
- Condition: The auditor has prepared the financial statements (a nonattest service) on behalf of management. Therefore management has not designed or implemented controls over the preparation of the financial statements. Management has identified the Budget & Finance Director as having suitable skills, knowledge or experience to accept responsibility for the financial statements.
- Cause: Management has performed a cost-benefit analysis and determined it is most efficient to have the auditors prepare the financial statements in conjunction with the audit of the financial statements.
- Effect: Management believes there are no negative effects, or potentially negative effects on the financial statements.
- Response: Management has determined that it is not cost effective to correct this deficiency in internal controls.

Section III – Federal Award Findings and Questioned Costs

None

CLATSOP COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For the Year Ended June 30, 2013

2012-1

Federal Program:	Special Supplemental Nutrition Program for Women, Infants and Children CFDA No. 10.561
Criteria:	Per OMB Circular A-87 Attachment B, paragraph 8.4.(4), employees who work in part on federal programs and in part on programs funded from other revenue sources, must maintain time and effort documentation to support the portion of time spent on the Federal program.
Condition:	20 percent of the salary of the Director of the Health Department was allocated to the program but was not supported by time and effort documentation as required by the circular.
Questioned costs:	\$13,532
Recommendations:	The County should maintain time and effort documentation as outlined in Circular A-87.
Status:	Management has implemented time and effort documentation on this program. During the current fiscal year, the County transferred general fund support of \$54,000 for operations of the Woman, Infants and Children Program.

CLATSOP COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<i>Department of Agriculture</i>			
Food and Nutrition Service			
Passed through Oregon State Health Division			
National School Lunch program	10.553		\$ 24,321
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		195,834
WIC Grants to States	10.578		12,543
National Institute of Food and Agriculture			
Passed through Oregon State University			
Cooperative Extension Service	10.500	K96763C/K9732C	125,535
Total Department of Agriculture			358,233
<i>Department of Commerce</i>			
National Oceanic and Atmospheric Administration			
Passed through the Oregon Department of Land			
Coastal Zone Management	11.419		15,300
<i>Department of Defense</i>			
Office of Economic Adjustment			
Community Economic Adjustment Planning Assistance for Joint Land Use Studies	12.610		54,630
<i>Department of Energy</i>			
Passed through Oregon State Department of Fish and Wildlife			
CWT Recovery Program	81.806		18,234
<i>Department of the Interior</i>			
Bureau of Land Management			
Payment in Lieu of Tax	15.226		12,416
<i>Department of Justice</i>			
Office of Juvenile Justice and Delinquency Prevention			
Passed through Oregon Commission on Children and Families			
Juvenile Accountability Incentive Block Grant	16.523		7,090
Enforcing Underage Drinking Laws Program	16.727		12,000
Bureau of Justice Assistance			
State Criminal Alien Assistance Program	16.606		9,363
Passed through Oregon State Criminal Justice Services Division			
Criminal Justice Commission Mental Health Grant	16.585		103,846
Edward Byrne Memorial Justice Assistance Grant Program	16.738		5,210
Office of Victims of Crime			
Passed through Oregon State Criminal Justice Division			
Crime Victims Assistance	16.575	VOCA	29,148
Total Department of Justice			166,657
<i>Department of Transportation</i>			
Pipeline and Hazardous Materials Safety Administration			
Passed through Oregon Department of Transportation Services			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		\$ 15,708
<i>Environmental Protection Agency</i>			
Office of Water			
Passed through Oregon Department of Human Services			
State Public Water System - Water Primacy	66.432		4,476
Capitalization Grants for Drinking Water State Revolving Funds	66.468		2,730
Total Environmental Protection Agency			7,206
<i>Department of Homeland Security</i>			
Passed through Oregon State Marine Board			
Boating Safety Financial Assistance	97.012		94,423
Passed through Oregon Military Department			
Emergency Management Performance Grant (EMPG)	97.042		317,370
State Homeland Security Program	97.073		124,256
Total Department of Homeland Security			536,049

Continued on next page

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<i>Department of Health and Human Services</i>			
Office of Population Affairs			
Passed through Oregon Department of Human Services and Oregon Health Authority Family Planning - Services	93.217		\$ 23,347
Administration for Children and Families			
Passed through Oregon Commission on Children and Families Youth Investment Title XX	93.667		37,944
Family Preservation & Support	93.556		8,573
Passed through Oregon Department of Justice Child Support Enforcement	93.563		141,945
Centers for Disease Control and Prevention -			
Passed through Oregon Department of Human Services and Oregon Health Authority Public Health Emergency Preparedness	93.069		81,984
TB Case Management	93.116		587
PPHF 2012 National Public Health Improvement Initiative	93.507		10,000
PPHF 2012 Prevention & Public Health Fund (Affordable Care Act)	93.539		31,015
ARRA - Immunization	93.712		600
Health Resources and Services Administration			
Passed through Oregon Department of Human Services and Oregon Health Authority HIV Care Formula Grant-Ryan White	93.917		13,795
Maternal and Child Health Services Block Grant	93.994		27,940
Passed through Oregon Health & Science University Maternal and Child Health Services Block Grant	93.994		1,216
Maternal and Child Health Services Block Grant	93.994		10,000
Subtotal Maternal and Child Health Services Block Grant			52,951
Substance Abuse and Mental Health Services Administration			
Passed through Oregon Department of Human Services and Oregon Health Authority Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243		4,283
Block Grants for Prevention and Treatment of Substance Abuse	93.959		70,000
Centers for Medicare and Medicaid Services			
Passed through Oregon Department of Human Services and Oregon Health Authority Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.778		6,752
Total Department of Health and Human Services			469,981
<i>Other Agencies</i>			
Passed through the Bonneville Power Administration			
BPA Select Fisheries Enhancement	99.999	54743/58916	470,206
Total Expenditures of Federal Awards			\$ 2,124,620

See accompanying notes

CLATSOP COUNTY

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2013

Basis of Presentation

The accompanying schedule of expenditures of federal awards is a summary of the County's federal award programs presented on the modified accrual basis of accounting.