

**CLATSOP COUNTY**  
**Oregon**

**ANNUAL FINANCIAL REPORT**

June 30, 2015



**CLATSOP COUNTY**  
**Oregon**

COUNTY OFFICIALS

June 30, 2015

**BOARD OF COUNTY COMMISSIONERS**

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Astoria, Oregon 97103

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**COUNTY MANAGER**

Scott Somers  
800 Exchange Street, Suite 410  
Astoria, Oregon 97103

**CLATSOP COUNTY**  
**Oregon**

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# Clatsop County

## Budget & Finance

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December 18, 2015

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, 2015. 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 this 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, 2015.

I am pleased to report that the accounting firm Koontz, Perdue, Blasquez & Co., P.C. has finished their independent audit of the County and is issuing an 'unmodified opinion' of the County finances. An 'unmodified opinion' is issued when the independent auditor believes the County's finances are sound and the financial statements are fairly and appropriately presented and are in accordance with Generally Accepted Accounting Principles (GAAP).

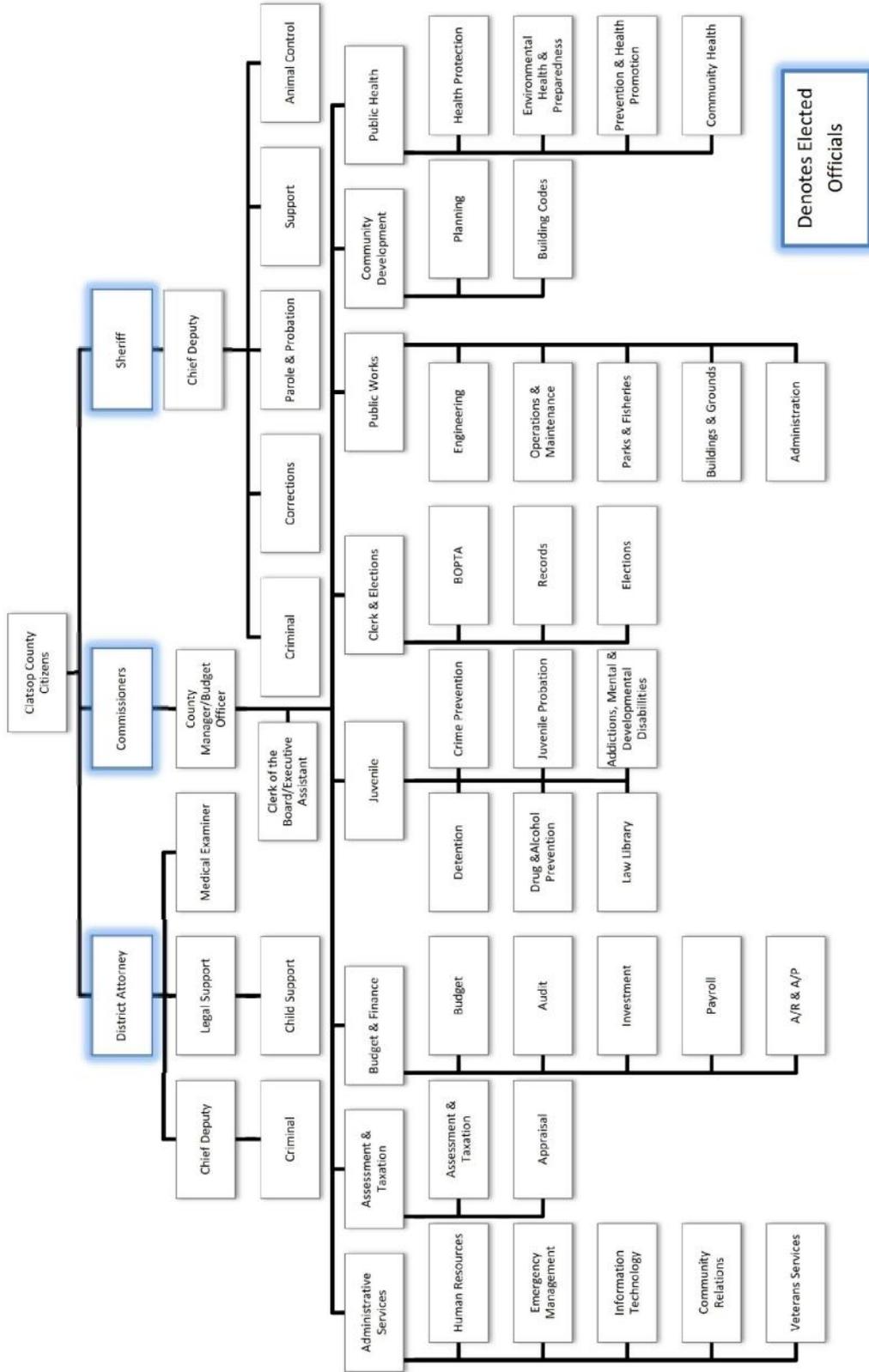
The preparation of this report could not have been accomplished without the efficient and dedicated service of the entire staff of the County's Budget and Finance Department. I also want to express my sincere appreciation to all County staff for their assistance, contributions, and cooperation in the preparation of this report.

Finally, I want to thank the Board of County Commissioners and the Interim-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,

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

# Clatsop County Organization Chart



Denotes Elected Officials

## **FINANCIAL SECTION**



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

## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
Clatsop County  
Astoria, Oregon 97103

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon, as of and for the year ended June 30, 2015, 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 conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Clatsop County, Oregon as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, schedule of funding progress and employer contributions, and budgetary comparison information on pages 4 through 11, 62, 63, 64, and 65 through 76, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, and schedules of funding progress and employer contributions in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, or schedule of funding progress and employer contributions because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clatsop County's basic financial statements. The combining and individual fund statements and schedules, schedule of property tax transactions, schedule of future requirements for retirement of long-term debt, and the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have issued our report dated December 18, 2015 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clatsop County's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 18, 2015 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.

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

By:   
Richard D. Perdue, CPA

Albany, Oregon  
December 18, 2015

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# CLATSOP COUNTY Oregon

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### INTRODUCTION

As management of Clatsop County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2015. It should be read in conjunction with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- At June 30, 2015, total net position of Clatsop County amounted to \$194,135,394. Of this amount, \$170,785,539 was invested in capital assets, net of related debt. The remaining balance included \$15,599,563 restricted for various purposes and \$7,750,292 of unrestricted net position.
- At June 30, 2015, the County's governmental funds reported combined ending fund balances of \$26,958,939.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, land use, housing and transportation, parks, culture and recreation, economic development, health and human services, education, and interest. The business-type activities of the County include sewer and jail commissary.

# CLATSOP COUNTY Oregon

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

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

### **Fund Financial Statements**

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of Clatsop County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

#### **Governmental Funds**

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

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

# CLATSOP COUNTY Oregon

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The County maintains 36 governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Juvenile Detention Center, Insurance Reserve, Carlyle Apartments, General Roads, Industrial Development Revolving, and Special Projects Funds, all of which are considered to be major governmental funds. Data from the nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

### **Proprietary Funds**

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County maintains three individual proprietary funds, which are enterprise funds.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses the enterprise funds to account for its sewer services and jail commissary. Information is presented separately in the proprietary funds statement of net position, statement of revenues, expenses, and changes in fund net position, and statement of cash flows for the Westport Sewer Operating, Westport Sewer Equipment Replacement, and Jail Commissary Funds, all of which are considered to be major proprietary funds.

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

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

### **Fiduciary Funds**

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

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

**CLATSOP COUNTY**  
**Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Notes to the Basic Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 25 through 61 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes a schedule of the proportionate share of the net pension liability, schedule of contributions, schedule of funding progress and employer contributions, and budgetary comparison information for the General, Juvenile Detention Center, Insurance Reserve, Carlyle Apartments, General Roads, and Industrial Development Revolving Funds. This required supplementary information can be found on pages 62 through 76 of this report.

The combining statements referred to earlier, in connection with nonmajor governmental funds, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 77 through 118 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At June 30, 2015, the County's assets exceeded its liabilities by \$194,135,394.

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

**County's Net Position**

The County's net position decreased by \$2,170,152 during the current fiscal year.

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

**CLATSOP COUNTY**  
**Oregon**

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Condensed Statement of Net Position**

	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
<b>Assets and deferred outflows of resources</b>						
Current assets	\$ 15,413,677	\$ 26,657,833	\$ 141,596	\$ 131,602	\$ 15,555,273	\$ 26,789,435
Net capital assets	172,257,502	180,469,534	529,958	615,654	172,787,460	181,085,188
Other assets	18,293,683	-	-	-	18,293,683	-
Deferred outflows of resources	1,245,123	1,294,964	-	-	1,245,123	1,294,964
Total assets and deferred outflows of resources	207,209,985	208,422,331	671,554	747,256	207,881,539	209,169,587
<b>Liabilities and deferred inflows of resources</b>						
Current liabilities	2,271,840	1,336,429	10,167	7,346	2,282,007	1,343,775
Noncurrent liabilities	5,445,308	11,438,885	70,700	81,381	5,516,008	11,520,266
Deferred inflows of resources	5,948,130	-	-	-	5,948,130	-
Total liabilities and deferred inflows of resources	13,665,278	12,775,314	80,867	88,727	13,746,145	12,864,041
<b>Net position</b>						
Net investment in capital assets	170,255,581	179,852,178	529,958	575,656	170,785,539	180,427,834
Restricted for various purposes	15,599,563	14,213,321	-	-	15,599,563	14,213,321
Unrestricted	7,689,563	1,581,518	60,729	82,873	7,750,292	1,664,391
Total net position	\$ 193,544,707	\$ 195,647,017	\$ 590,687	\$ 658,529	\$ 194,135,394	\$ 196,305,546

**County's Changes in Net Position**

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

**CLATSOP COUNTY**  
**Oregon**

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Changes in Net Position**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Totals</b>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
<b>Program revenues</b>						
Charges for services	\$ 3,526,324	\$ 3,721,981	\$ 122,778	\$ 129,023	\$ 3,649,102	\$ 3,851,004
Operating grants and contributions	14,046,903	8,297,588	-	-	14,046,903	8,297,588
Capital grants and contributions	-	64,312	-	-	-	64,312
<b>Total program revenues</b>	<u>17,573,227</u>	<u>12,083,881</u>	<u>122,778</u>	<u>129,023</u>	<u>17,696,005</u>	<u>12,212,904</u>
<b>General revenues</b>						
Property taxes	11,985,398	11,721,531	-	-	11,985,398	11,721,531
Other taxes	1,676,258	1,098,391	-	-	1,676,258	1,098,391
Timber and land sales	5,953,559	6,730,775	-	-	5,953,559	6,730,775
Investment earnings	171,550	177,758	572	573	172,122	178,331
Other	694,809	273,860	26,865	176	721,674	274,036
Gain on sale of capital assets	-	8,187	-	-	-	8,187
<b>Total general revenues</b>	<u>20,481,574</u>	<u>20,010,502</u>	<u>27,437</u>	<u>749</u>	<u>20,509,011</u>	<u>20,011,251</u>
<b>Total revenues</b>	<u>38,054,801</u>	<u>32,094,383</u>	<u>150,215</u>	<u>129,772</u>	<u>38,205,016</u>	<u>32,224,155</u>
<b>Program expenses</b>						
General government	12,022,585	6,537,277	-	-	12,022,585	6,537,277
Public safety	17,578,210	18,219,220	-	-	17,578,210	18,219,220
Land use, housing, and transportation	4,192,872	14,096,533	-	-	4,192,872	14,096,533
Parks, culture, and development	886,151	868,554	-	-	886,151	868,554
Economic development	1,761,864	1,480,144	-	-	1,761,864	1,480,144
Health and human services	3,197,120	3,223,511	-	-	3,197,120	3,223,511
Education	489,224	546,688	-	-	489,224	546,688
Interest on long-term debt	28,540	69,368	-	-	28,540	69,368
Westport sewer	-	-	135,660	179,417	135,660	179,417
Jail commissary	-	-	82,942	63,999	82,942	63,999
<b>Total program expenses</b>	<u>40,156,566</u>	<u>45,041,295</u>	<u>218,602</u>	<u>243,416</u>	<u>40,375,168</u>	<u>45,284,711</u>
Transfers	(545)	12,000	545	(12,000)	-	-
<b>Change in net position</b>	<u>(2,102,310)</u>	<u>(12,934,912)</u>	<u>(67,842)</u>	<u>(125,644)</u>	<u>(2,170,152)</u>	<u>(13,060,556)</u>
<b>Net position - beginning of year, as restated</b>	<u>195,647,017</u>	<u>208,581,929</u>	<u>658,529</u>	<u>784,173</u>	<u>196,305,546</u>	<u>209,366,102</u>
<b>Net position - end of year</b>	<u>\$ 193,544,707</u>	<u>\$ 195,647,017</u>	<u>\$ 590,687</u>	<u>\$ 658,529</u>	<u>\$ 194,135,394</u>	<u>\$ 196,305,546</u>

**CLATSOP COUNTY**  
**Oregon**

MANAGEMENT'S DISCUSSION AND ANALYSIS

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

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

**Governmental Funds**

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

At the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$26,958,939. Of this amount, \$5,039,867 constitutes unassigned fund balance, which is available for spending at the County's discretion.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, total fund balance of the General Fund was \$5,039,867. This total amount constitutes unassigned fund balance.

**Proprietary Funds**

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

Total net position of the proprietary funds amounted to \$590,687 at year-end. Of this amount, \$529,958 was invested in capital assets, net of related debt. The remaining balance included \$60,729 of unrestricted net position.

**BUDGETARY HIGHLIGHTS**

Budget amounts shown in the financial statements reflect the original budget amounts and 27 approved appropriation transfers.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The County's investment in capital assets for its governmental activities and business-type activities as of June 30, 2015 amounted to \$172,257,502 and \$529,958, net of accumulated depreciation, respectively. This investment in capital assets includes land, construction in progress, infrastructure, buildings and improvements, equipment and vehicles, computer equipment, furniture and fixtures, and tools and equipment. The total depreciation related to the County's investment in capital assets for the current fiscal year amounted to \$9,738,841.

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

**CLATSOP COUNTY**  
**Oregon**

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Long-Term Debt**

At the end of the current fiscal year, the County had total debt outstanding of \$3,899,188. This amount is comprised of four loans. The County's total debt outstanding increased by \$1,712,202 during the current fiscal year.

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

**KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE**

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

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

All of these factors were considered in preparing the County's budget for fiscal year 2015-2016.

The ending unassigned General Fund balance of \$5,039,867 will be available for program resources in fiscal year 2015-2016.

**REQUESTS FOR INFORMATION**

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

## **BASIC FINANCIAL STATEMENTS**

**CLATSOP COUNTY**  
**Oregon**

STATEMENT OF NET POSITION

June 30, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Clatsop County Housing Authority
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
Current assets				
Cash and cash equivalents	\$ 11,111,862	\$ 110,270	\$ 11,222,132	\$ 4,020
Accounts receivable	849,770	31,326	881,096	2,930
Property taxes receivable	934,657	-	934,657	-
Note receivable	2,230,079	-	2,230,079	-
Prepays	6,364	-	6,364	-
Inventory	<u>280,945</u>	<u>-</u>	<u>280,945</u>	<u>-</u>
Total current assets	<u>15,413,677</u>	<u>141,596</u>	<u>15,555,273</u>	<u>6,950</u>
Restricted assets				
Cash and cash equivalents	15,599,563	-	15,599,563	260,828
Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>896,300</u>
Total restricted assets	<u>15,599,563</u>	<u>-</u>	<u>15,599,563</u>	<u>1,157,128</u>
Capital assets				
Land and construction in progress	74,861,200	22,039	74,883,239	1,297,884
Capital assets, net of accumulated depreciation	<u>97,396,302</u>	<u>507,919</u>	<u>97,904,221</u>	<u>5,766,760</u>
Total capital assets	<u>172,257,502</u>	<u>529,958</u>	<u>172,787,460</u>	<u>7,064,644</u>
Net pension asset	<u>2,694,120</u>	<u>-</u>	<u>2,694,120</u>	<u>-</u>
Total assets	<u>205,964,862</u>	<u>671,554</u>	<u>206,636,416</u>	<u>8,228,722</u>
Deferred outflows of resources				
Net deferred outflow of pension related resources	921,523	-	921,523	-
Property tax repayment	<u>323,600</u>	<u>-</u>	<u>323,600</u>	<u>-</u>
Total deferred outflows of resources	<u>1,245,123</u>	<u>-</u>	<u>1,245,123</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>207,209,985</u>	<u>671,554</u>	<u>207,881,539</u>	<u>8,228,722</u>

(Continued)

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

**CLATSOP COUNTY**  
**Oregon**

STATEMENT OF NET POSITION

June 30, 2015

(Continued)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Clatsop County Housing Authority
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>				
Current liabilities				
Accounts payable and accrued expenses	\$ 741,516	\$ 3,990	\$ 745,506	\$ 42,107
Payroll and related liabilities	284,676	-	284,676	6,867
Accrued interest	-	762	762	14,614
Deposits	9,220	-	9,220	-
Due to NOHA	-	-	-	79,956
Tenant security deposits	-	-	-	54,212
Compensated absences, current portion	857,535	-	857,535	4,336
Long-term liabilities, current portion	<u>378,893</u>	<u>5,415</u>	<u>384,308</u>	<u>501,673</u>
Total current liabilities	<u>2,271,840</u>	<u>10,167</u>	<u>2,282,007</u>	<u>703,765</u>
Noncurrent liabilities				
Compensated absences, less current portion	101,492	-	101,492	-
Long-term liabilities, less current portion	3,444,180	70,700	3,514,880	4,247,626
OPEB payable	<u>1,899,636</u>	<u>-</u>	<u>1,899,636</u>	<u>-</u>
Total noncurrent liabilities	<u>5,445,308</u>	<u>70,700</u>	<u>5,516,008</u>	<u>4,247,626</u>
Total liabilities	7,717,148	80,867	7,798,015	4,951,391
Deferred inflows of resources				
Net deferred inflow of pension related resources	<u>5,948,130</u>	<u>-</u>	<u>5,948,130</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>13,665,278</u>	<u>80,867</u>	<u>13,746,145</u>	<u>4,951,391</u>
<b>NET POSITION</b>				
Net investment in capital assets	170,255,581	529,958	170,785,539	2,315,345
Restricted for various purposes	15,599,563	-	15,599,563	1,102,916
Unrestricted	<u>7,689,563</u>	<u>60,729</u>	<u>7,750,292</u>	<u>(140,930)</u>
Total net position	<u>\$ 193,544,707</u>	<u>\$ 590,687</u>	<u>\$ 194,135,394</u>	<u>\$ 3,277,331</u>

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

**CLATSOP COUNTY**  
**Oregon**

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2015

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b>Program Revenues</b>		
<b>Primary government</b>	<b>Charges for</b>	<b>Operating</b>	<b>Grants and</b>	<b>Capital</b>
<b>Governmental activities</b>	<b>Services</b>	<b>Grants and</b>	<b>Contributions</b>	<b>Grants and</b>
<b>General government</b>	<b>Contributions</b>	<b>Contributions</b>	<b>Contributions</b>	<b>Contributions</b>
General government	\$ 12,022,585	\$ 1,218,873	\$ 180,261	\$ -
Public safety	17,578,210	506,317	10,476,391	-
Land use, housing, and transportation	4,192,872	1,006,126	40,644	-
Parks, culture, and recreation	886,151	32,926	148,404	-
Economic development	1,761,864	64,158	1,009,826	-
Health and human services	3,197,120	697,924	2,191,377	-
Education	489,224	-	-	-
Interest on long-term debt	<u>28,540</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>\$ 40,156,566</u>	<u>\$ 3,526,324</u>	<u>\$ 14,046,903</u>	<u>\$ -</u>
<b>Business-type activities</b>				
Westport sewer	\$ 135,660	\$ 77,276	\$ -	\$ -
Jail commissary	<u>82,942</u>	<u>45,502</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>\$ 218,602</u>	<u>\$ 122,778</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Component unit</b>				
Business-type activities				
Housing authority	<u>\$ 1,058,399</u>	<u>\$ 937,356</u>	<u>\$ 57,029</u>	<u>\$ -</u>
General revenues				
Property taxes				
Other taxes				
Timber and land sales				
Investment earnings				
Gain on sale of asset				
Miscellaneous				
Total general revenues				
Transfers				
Change in net position				
Net position - beginning, as restated				
Net position - ending				

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

Net (Expense) Revenue and  
Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Clatsop County Housing Authority
\$ (10,623,451)	\$ -	\$ (10,623,451)	\$ -
(6,595,502)	-	(6,595,502)	-
(3,146,102)	-	(3,146,102)	-
(704,821)	-	(704,821)	-
(687,880)	-	(687,880)	-
(307,819)	-	(307,819)	-
(489,224)	-	(489,224)	-
<u>(28,540)</u>	<u>-</u>	<u>(28,540)</u>	<u>-</u>
<u>(22,583,339)</u>	<u>-</u>	<u>(22,583,339)</u>	<u>-</u>
-	(58,384)	(58,384)	-
<u>-</u>	<u>(37,440)</u>	<u>(37,440)</u>	<u>-</u>
<u>-</u>	<u>(95,824)</u>	<u>(95,824)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(64,014)</u>
11,985,398	-	11,985,398	-
1,676,258	-	1,676,258	-
5,953,559	-	5,953,559	-
171,550	572	172,122	9,941
-	-	-	73,055
<u>694,809</u>	<u>26,865</u>	<u>721,674</u>	<u>-</u>
<u>20,481,574</u>	<u>27,437</u>	<u>20,509,011</u>	<u>82,996</u>
<u>(545)</u>	<u>545</u>	<u>-</u>	<u>-</u>
(2,102,310)	(67,842)	(2,170,152)	18,982
<u>195,647,017</u>	<u>658,529</u>	<u>196,305,546</u>	<u>3,258,349</u>
<u>\$ 193,544,707</u>	<u>\$ 590,687</u>	<u>\$ 194,135,394</u>	<u>\$ 3,277,331</u>

**CLATSOP COUNTY**  
**Oregon**

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2015

	General Funds			
	General	Juvenile Detention Center	Insurance Reserve	Carlyle Apartments
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,184,007	\$ -	\$ 312,735	\$ -
Accounts receivable	248,405	-	-	-
Property taxes receivable	628,326	-	-	-
Note receivable	-	-	-	-
Prepaid items	595	-	-	-
Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 6,061,333</u>	<u>\$ -</u>	<u>\$ 312,735</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities				
Accounts payable and accrued expenditures	\$ 313,475	\$ -	\$ 5,002	\$ -
Accrued payroll and liabilities	<u>191,334</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>504,809</u>	<u>-</u>	<u>5,002</u>	<u>-</u>
Deferred inflows of resources				
Unavailable revenue - property taxes	<u>516,657</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	307,733	-
Unassigned	<u>5,039,867</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>5,039,867</u>	<u>-</u>	<u>307,733</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,061,333</u>	<u>\$ -</u>	<u>\$ 312,735</u>	<u>\$ -</u>

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

<u>Special Revenue Funds</u>		<u>Capital Projects</u>		
<u>General Roads</u>	<u>Industrial Development Revolving</u>	<u>Fund Special Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 3,410,216	\$ 3,409,963	\$ 5,240,637	\$ 9,153,867	\$ 26,711,425
230,940	-	-	370,425	849,770
-	-	-	306,331	934,657
-	-	732,527	-	732,527
-	-	-	5,769	6,364
<u>280,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,945</u>
<u>\$ 3,922,101</u>	<u>\$ 3,409,963</u>	<u>\$ 5,973,164</u>	<u>\$ 9,836,392</u>	<u>\$ 29,515,688</u>
\$ 224,552	\$ 804	\$ 50,651	\$ 147,032	\$ 741,516
<u>28,429</u>	<u>-</u>	<u>-</u>	<u>74,133</u>	<u>293,896</u>
<u>252,981</u>	<u>804</u>	<u>50,651</u>	<u>221,165</u>	<u>1,035,412</u>
<u>-</u>	<u>-</u>	<u>732,527</u>	<u>272,153</u>	<u>1,521,337</u>
280,945	-	-	5,769	286,714
3,388,175	3,409,159	-	8,802,229	15,599,563
-	-	5,189,986	61,349	5,251,335
-	-	-	473,727	781,460
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,039,867</u>
<u>3,669,120</u>	<u>3,409,159</u>	<u>5,189,986</u>	<u>9,343,074</u>	<u>26,958,939</u>
<u>\$ 3,922,101</u>	<u>\$ 3,409,963</u>	<u>\$ 5,973,164</u>	<u>\$ 9,836,392</u>	<u>\$ 29,515,688</u>

**CLATSOP COUNTY**  
**Oregon**

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

June 30, 2015

<b>Total fund balances</b>		\$ 26,958,939
Capital assets are not financial resources and are therefore not reported in the governmental funds.		
Cost	395,530,789	
Accumulated depreciation and amortization	<u>(223,273,287)</u>	172,257,502
The note receivable is not available as a current financial resource and is therefore not reported as an asset in the governmental funds.		
		1,497,552
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not received within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.		
		1,521,337
The net pension assets are not available to pay current period expenditures and are therefore deferred in the governmental funds.		
		2,694,120
Liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:		
Long-term liabilities	(3,823,073)	
OPEB	(1,899,636)	
Compensated absences	<u>(959,027)</u>	(6,681,736)
Current year PERS contributions are deferred outflows of resources that will be recognized as expenditures in the subsequent year.		
		1,245,123
The proportionate share of net differences between projected and actual earnings on investments will be amortized over the next five years.		
		<u>(5,948,130)</u>
<b>Net position of governmental activities</b>		<b><u>\$ 193,544,707</u></b>

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

**CLATSOP COUNTY**  
**Oregon**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2015

	General Funds			
	General	Juvenile Detention Center	Insurance Reserve	Carlyle Apartments
<b>REVENUES</b>				
Property taxes	\$ 8,157,424	\$ -	\$ -	\$ -
Other taxes	314,196	-	-	-
Timber and land sales	3,550,196	-	-	-
Licenses, permits, and fees	413,911	-	-	-
Intergovernmental	3,140,623	-	-	-
Charges for services	707,327	-	-	-
Fines and forfeitures	33,980	-	-	-
Investment earnings	24,853	100	1,611	13
Miscellaneous	<u>1,028,730</u>	<u>-</u>	<u>92,815</u>	<u>-</u>
Total revenues	<u>17,371,240</u>	<u>100</u>	<u>94,426</u>	<u>13</u>
<b>EXPENDITURES</b>				
Current				
General government	4,874,548	-	30,747	-
Public safety	9,326,168	-	-	-
Parks, culture, and recreation	200,053	-	-	-
Land use, housing, and transportation	586,103	-	-	-
Health and human services	135,024	-	-	-
Economic development	-	-	-	-
Education	-	-	-	-
Debt service	-	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>15,121,896</u>	<u>-</u>	<u>30,747</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,249,344</u>	<u>100</u>	<u>63,679</u>	<u>13</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Loan proceeds	-	-	-	-
Transfers in	497,507	-	-	-
Transfers out	<u>(1,721,366)</u>	<u>(38,441)</u>	<u>(212,651)</u>	<u>(4,966)</u>
Total other financing sources (uses)	<u>(1,223,859)</u>	<u>(38,441)</u>	<u>(212,651)</u>	<u>(4,966)</u>
Net change in fund balances	1,025,485	(38,341)	(148,972)	(4,953)
Fund balances - beginning	<u>4,014,382</u>	<u>38,341</u>	<u>456,705</u>	<u>4,953</u>
Fund balances - ending	<u>\$ 5,039,867</u>	<u>\$ -</u>	<u>\$ 307,733</u>	<u>\$ -</u>

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

<u>Special Revenue Funds</u>		Capital Projects		
<u>General Roads</u>	Industrial Development Revolving	<u>Fund</u> Special Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 3,925,934	\$ 12,083,358
-	-	-	275,057	589,253
-	-	19,000	2,384,363	5,953,559
-	-	-	542,419	956,330
5,587,715	-	129,000	5,855,132	14,712,470
302,239	-	-	925,552	1,935,118
-	-	-	45,912	79,892
14,800	18,692	63,406	48,088	171,563
<u>50,102</u>	<u>-</u>	<u>6,305</u>	<u>531,202</u>	<u>1,709,154</u>
<u>5,954,856</u>	<u>18,692</u>	<u>217,711</u>	<u>14,533,659</u>	<u>38,190,697</u>
-	-	641,126	44,581	5,591,002
4,772,043	-	-	4,633,351	18,731,562
-	-	-	1,110,448	1,310,501
-	-	-	3,089,350	3,675,453
-	-	-	3,236,080	3,371,104
-	249,000	-	841,398	1,090,398
-	-	-	487,425	487,425
-	-	-	28,540	28,540
<u>-</u>	<u>192,490</u>	<u>-</u>	<u>722,917</u>	<u>915,407</u>
<u>4,772,043</u>	<u>441,490</u>	<u>641,126</u>	<u>14,194,090</u>	<u>35,201,392</u>
<u>1,182,813</u>	<u>(422,798)</u>	<u>(423,415)</u>	<u>339,569</u>	<u>2,989,305</u>
-	-	1,996,800	-	1,996,800
59,087	-	1,264,432	1,264,446	3,085,472
<u>(248,480)</u>	<u>-</u>	<u>(500,000)</u>	<u>(360,113)</u>	<u>(3,086,017)</u>
<u>(189,393)</u>	<u>-</u>	<u>2,761,232</u>	<u>904,333</u>	<u>1,996,255</u>
993,420	(422,798)	2,337,817	1,243,902	4,985,560
<u>2,675,700</u>	<u>3,831,957</u>	<u>2,852,169</u>	<u>8,099,172</u>	<u>21,973,379</u>
<u>\$ 3,669,120</u>	<u>\$ 3,409,159</u>	<u>\$ 5,189,986</u>	<u>\$ 9,343,074</u>	<u>\$ 26,958,939</u>

**CLATSOP COUNTY**  
**Oregon**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2015

**Net change in fund balances** \$ 4,985,560

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

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

Disposal of capital assets	(565,149)	
Related accumulated depreciation	565,149	
Expenditures for capital assets	1,441,112	
Less current year depreciation	<u>(9,653,144)</u>	(8,212,032)

Governmental funds report note receivable payments as revenue. No income is recorded in the statement of activities. Payments are treated as reductions of the asset. (196,072)

Governmental funds report current period PERS lump sum payments to finance an estimated unfunded actuarial liability as expenditures; however, in the statement of activities, these payments are capitalized and amortized over the life of the unfunded liability. 9,367,364

Long-term debt proceeds are reported as other financing sources in the governmental funds. In the statement of net position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.

Proceeds from long-term liabilities	(2,000,000)	
Interest paid on long-term liabilities	2,832	
Debt principal paid	<u>279,700</u>	(1,717,468)

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

OPEB (195,795)

Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the statement of activities, property taxes are recognized as revenue when levied. (135,896)

(Continued)

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

**CLATSOP COUNTY**  
**Oregon**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2015

(Continued)

Changes in net pension assets and liabilities, as well as the related changes in deferred outflows and deferred inflows of resources, are not recognized as expenditures in the governmental funds.

\$ (5,997,971)

**Change in net position**

\$ (2,102,310)

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

**CLATSOP COUNTY**  
**Oregon**

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

June 30, 2015

	Enterprise Funds			Total
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 23,777	\$ 58,252	\$ 28,241	\$ 110,270
Accounts receivable	<u>25,228</u>	<u>-</u>	<u>6,098</u>	<u>31,326</u>
Total current assets	<u>49,005</u>	<u>58,252</u>	<u>34,339</u>	<u>141,596</u>
Capital assets				
Land	22,039	-	-	22,039
Capital assets, net of accumulated depreciation	<u>504,531</u>	<u>-</u>	<u>3,388</u>	<u>507,919</u>
Total capital assets	<u>526,570</u>	<u>-</u>	<u>3,388</u>	<u>529,958</u>
Total assets	<u>575,575</u>	<u>58,252</u>	<u>37,727</u>	<u>671,554</u>
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable and accrued expenses	1,580	-	2,410	3,990
Accrued interest	-	762	-	762
Long-term liabilities, current portion	<u>-</u>	<u>5,415</u>	<u>-</u>	<u>5,415</u>
Total current liabilities	1,580	6,177	2,410	10,167
Noncurrent liabilities				
Long-term liabilities, less current portion	<u>-</u>	<u>70,700</u>	<u>-</u>	<u>70,700</u>
Total liabilities	<u>1,580</u>	<u>76,877</u>	<u>2,410</u>	<u>80,867</u>
<b>NET POSITION</b>				
Net investment in capital assets	526,570	-	3,388	529,958
Unrestricted	<u>47,425</u>	<u>(18,625)</u>	<u>31,929</u>	<u>60,729</u>
Total net position	<u>\$ 573,995</u>	<u>\$ (18,625)</u>	<u>\$ 35,317</u>	<u>\$ 590,687</u>

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

**CLATSOP COUNTY**  
**Oregon**

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

PROPRIETARY FUNDS

For the Year Ended June 30, 2015

	Enterprise Funds			Total
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	
Operating revenues				
Charges for services	\$ 77,276	\$ -	\$ -	\$ 77,276
Fines and forfeitures	<u>-</u>	<u>-</u>	<u>45,502</u>	<u>45,502</u>
Total operating revenues	<u>77,276</u>	<u>-</u>	<u>45,502</u>	<u>122,778</u>
Operating expenses				
Personnel services	10,482	-	-	10,482
Materials and services	36,708	7,375	75,851	119,934
Other charges	39	200	-	239
Depreciation	<u>78,606</u>	<u>-</u>	<u>7,091</u>	<u>85,697</u>
Total operating expenses	<u>125,835</u>	<u>7,575</u>	<u>82,942</u>	<u>216,352</u>
Operating income (loss)	<u>(48,559)</u>	<u>(7,575)</u>	<u>(37,440)</u>	<u>(93,574)</u>
Nonoperating revenues (expenses)				
Investment earnings	96	325	151	572
Miscellaneous	204	-	26,661	26,865
Interest	<u>(2,250)</u>	<u>-</u>	<u>-</u>	<u>(2,250)</u>
Total nonoperating revenues (expenses)	<u>(1,950)</u>	<u>325</u>	<u>26,812</u>	<u>25,187</u>
Income (loss) before contributions and transfers	(50,509)	(7,250)	(10,628)	(68,387)
Capital contributions	(5,266)	5,266	-	-
Transfers in	545	2,000	-	2,545
Transfers out	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>(2,000)</u>
Change in net position	(57,230)	16	(10,628)	(67,842)
Net position - beginning, as restated	<u>631,225</u>	<u>(18,641)</u>	<u>45,945</u>	<u>658,529</u>
Net position - ending	<u>\$ 573,995</u>	<u>\$ (18,625)</u>	<u>\$ 35,317</u>	<u>\$ 590,687</u>

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

**CLATSOP COUNTY**  
**Oregon**

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

For the Year Ended June 30, 2015

	Enterprise Funds			Total
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 71,399	\$ -	\$ 52,945	\$ 124,344
Payments to suppliers for goods and services	(37,620)	(7,375)	(77,533)	(122,528)
Other receipts	204	-	26,661	26,865
Payments to employees for services	(10,482)	-	-	(10,482)
Other charges	(39)	(200)	-	(239)
Net cash provided (used) by operating activities	<u>23,462</u>	<u>(7,575)</u>	<u>2,073</u>	<u>17,960</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers in	545	2,000	-	2,545
Transfers out	(2,000)	-	-	(2,000)
Net cash provided (used) by noncapital financing activities	<u>(1,455)</u>	<u>2,000</u>	<u>-</u>	<u>545</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal payments on long-term liabilities	-	(5,266)	-	(5,266)
Interest paid on long-term liabilities	(2,250)	-	-	(2,250)
Capital contributions	(5,266)	5,266	-	-
Net cash provided (used) by capital and related financing activities	<u>(7,516)</u>	<u>-</u>	<u>-</u>	<u>(7,516)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest	<u>96</u>	<u>325</u>	<u>151</u>	<u>572</u>
Net cash provided (used) by investing activities	<u>96</u>	<u>325</u>	<u>151</u>	<u>572</u>
Net increase (decrease) in cash and cash equivalents	14,587	(5,250)	2,224	11,561
Cash and cash equivalents - beginning	<u>9,190</u>	<u>63,502</u>	<u>26,017</u>	<u>98,709</u>
Cash and cash equivalents - ending	<u>\$ 23,777</u>	<u>\$ 58,252</u>	<u>\$ 28,241</u>	<u>\$ 110,270</u>

(Continued)

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

**CLATSOP COUNTY**  
**Oregon**

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

For the Year Ended June 30, 2015

(Continued)

	Enterprise Funds			
	Westport Sewer Operating	Westport Sewer Equipment Replacement	Jail Commissary	Total
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ (48,559)	\$ (7,575)	\$ (37,440)	\$ (93,574)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	78,606	-	7,091	85,697
Miscellaneous	204	-	26,661	26,865
(Increase) decrease in accounts receivable	(5,877)	-	7,443	1,566
Increase (decrease) in accounts payable and accrued expenses	<u>(912)</u>	<u>-</u>	<u>(1,682)</u>	<u>(2,594)</u>
Net cash provided (used) by operating activities	<u>\$ 23,462</u>	<u>\$ (7,575)</u>	<u>\$ 2,073</u>	<u>\$ 17,960</u>

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

**CLATSOP COUNTY**  
**Oregon**

STATEMENT OF FIDUCIARY NET POSITION

June 30, 2015

	<u>Agency Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,976,631
Accounts receivable	12,717
Property taxes receivable	<u>4,360,551</u>
 Total assets	 <u>\$ 6,349,899</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 239,467
Due to other taxing districts/agencies	5,868,902
Due to department trusts	<u>241,530</u>
 Total liabilities	 <u>\$ 6,349,899</u>

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

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

Clatsop County was incorporated in 1844. In January 1989, the County was organized as a "Home-Rule" form of government, which is overseen by a five-member board of county commissioners under the constitution and laws of the state of Oregon and the Home-Rule Charter for the government of Clatsop County. The board designates one of its members as its chair. The board members are nominated from districts whose boundaries are drawn by the board and established by ordinance. Board members are elected from the County at large, for a term of four years. The board appoints a county administrator and a county counselor. As required by accounting principles generally accepted in the United States of America, these financial statements present the primary government and its component units, which are entities for which the primary government is considered to be financially accountable.

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

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

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

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Government-Wide and Fund Financial Statements**

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

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are received within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, as well as expenditures related to compensated absences, are recorded only when payment is due.

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

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

The County reports the following major governmental funds:

General Funds

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

*Juvenile Detention Center Fund* – The Juvenile Detention Center Fund accounts for expenses related to the short-term lockup for youth pursuant to judicial commitment. This fund has been discontinued due to closure of the facility. The remaining fund balance was transferred to the Juvenile Department in the General Fund to account for the expenses associated with renting beds from other jurisdictions to comply with the judicial commitment.

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

*Carlyle Apartments Fund* – The Carlyle Apartments Fund accounts for the activities associated with the operations of an apartment complex the County obtained in tax foreclosure. The property has been sold and the remaining fund balance has been transferred to close out the account.

Special Revenue Funds

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

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

Capital Projects Fund

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

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Additionally, the County reports the following nonmajor governmental funds:

Special Revenue Funds

*County Clerk Records, Animal Shelter Donations, Rural Law Enforcement, Child Support, Juvenile Crime Prevention, Community Corrections P & P, Marine Patrol, Gambling/Drug Task Force, Child Custody Mediation and Drug Project, Liquor Enforcement, Courthouse Security, Emergency Communication, State Timber Enforcement, Building Codes, Land Corner Preservation, Bike Paths, Road District #1, Culture and Recreation – Fair Board, CEDC Fisheries, Video Lottery, Public Health, Commission on Children and Families, Mental Health Grants, Law Library, and 4-H and Extension Funds* – These funds account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities.

Debt Service Funds

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

Capital Projects Funds

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

The County reports the following major proprietary funds:

Enterprise Funds

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

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

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

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

The County reports the following fiduciary fund:

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transfers among the governmental funds, the proprietary funds, and the fiduciary funds. Elimination of these transactions would distort their respective financial statements.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

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

**1. Deposits and Investments**

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

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

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**2. 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.

**3. Property Taxes**

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

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

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

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

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

**4. Capital Assets**

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

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**4. Capital Assets (Continued)**

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

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

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

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

**5. Compensated Absences**

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

**6. Long-Term Obligations**

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

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

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**7. Retirement Plans**

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

**8. Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period and so will not be recognized as an outflow of resources until then. In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and therefore, will not be recognized as an inflow of resources until that time.

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

Under a modified accrual basis of accounting, unavailable revenue is reported on the balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**9. Fund Equity**

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

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**9. Fund Equity (Continued)**

- Committed fund balance – amounts constrained to specific purposes by the County itself, using its highest level of decision-making authority (i.e., board of county commissioners). To be reported as committed, amounts cannot be used for any other purpose unless the County takes the same highest-level action to remove or change the constraint.
- Assigned fund balance – amounts the County intends to use for a specific purpose. Intent can be expressed by the board of county commissioners or by an official or body to which the board of county commissioners delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

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

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

**E. Use of Estimates**

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

**F. Reclassifications**

Certain accounts, as reported in comparative statements in the management's discussion and analysis, have been reclassified for comparative purposes in order to conform to the presentation in the current year financial statements.

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgetary Information**

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

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

Budget amounts shown in the financial statements reflect the original budget amounts and 27 approved appropriation transfers.

**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**A. Deposits and Investments**

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

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**A. Deposits and Investments (Continued)**

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

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

Credit Risk

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

Investments

As of June 30, 2015, the County had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	\$ 25,811,725

Interest Rate Risk

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

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**A. Deposits and Investments (Continued)**

Concentration of Credit Risk

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

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

Custodial Credit Risk – Investments

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

Custodial Credit Risk – Deposits

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

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**A. Deposits and Investments (Continued)**

Custodial Credit Risk – Deposits

The County holds accounts at US Bank and Columbia Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and an additional \$250,000 for time and savings accounts per institution. At June 30, 2015, the County's had deposits of \$276,129 insured by the FDIC and \$869,610 covered by the PFCP.

Deposits

The County's deposits and investments at June 30, 2015 are as follows:

Cash on hand	\$ 4,190
Checking accounts	1,005,780
Total investments	<u>25,811,725</u>
 Total deposits and investments	 <u>\$ 26,821,695</u>

Deposits and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 5,184,007
Insurance Reserve Fund	312,735
General Roads Fund	22,041
Industrial Development Revolving Fund	804
Special Projects Fund	5,240,637
Nonmajor governmental funds	<u>351,638</u>
 Total governmental activities - unrestricted	 <u>11,111,862</u>
Business-type activities - unrestricted	
Westport Sewer Operating Fund	23,777
Westport Sewer Equipment Replacement Fund	58,252
Jail Commissary Fund	<u>28,241</u>
 Total business-type activities - unrestricted	 <u>110,270</u>
 Subtotal unrestricted deposits and investments	 <u>11,222,132</u>
Governmental activities - restricted	
General Roads Fund	3,388,175
Industrial Development Revolving Fund	3,409,159
Nonmajor governmental funds	<u>8,802,229</u>
 Subtotal restricted deposits and investments	 <u>15,599,563</u>
 Total deposits and investments	 <u>\$ 26,821,695</u>

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**B. Property Tax Assessment Appeal**

The County established a tax reserve trust account with the Clatsop County Tax Department for a petition of property tax assessment refund filed by Georgia Pacific Corporation. During the year, \$48,924 in the reserve was turned over to the County as unsegregated taxes in accordance with provisions of ORS 311.814. As of June 30, 2015, the balance of the reserve was \$300,698. See Note III-G.2v.

**C. Capital Assets**

Capital asset activity for the year ended June 30, 2015 was as follows:

	Beginning Balance, <u>As Restated</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 6,828,128	\$ -	\$ -	\$ 6,828,128
Construction in progress	973,546	236,974	-	1,210,520
Infrastructure	<u>66,822,552</u>	<u>-</u>	<u>-</u>	<u>66,822,552</u>
Total capital assets not being depreciated	<u>74,624,226</u>	<u>236,974</u>	<u>-</u>	<u>74,861,200</u>
Capital assets being depreciated				
Buildings and improvements	21,288,873	69,902	-	21,358,775
Equipment and vehicles	8,682,825	727,560	(473,463)	8,936,922
Infrastructure	284,953,842	295,983	-	285,249,825
Computer equipment	1,313,557	31,390	(37,683)	1,307,264
Furniture and fixtures	267,455	32,919	-	300,374
Tools and equipment	1,386,689	28,210	(54,003)	1,360,896
Intangibles	<u>2,137,359</u>	<u>18,174</u>	<u>-</u>	<u>2,155,533</u>
Total capital assets being depreciated	<u>320,030,600</u>	<u>1,204,138</u>	<u>(565,149)</u>	<u>320,669,589</u>
Less accumulated depreciation for				
Buildings and improvements	(6,921,366)	(680,778)	-	(7,602,144)
Equipment and vehicles	(7,296,411)	(471,962)	473,463	(7,294,910)
Infrastructure	(195,455,981)	(8,347,496)	-	(203,803,477)
Computer equipment	(1,066,188)	(88,881)	37,683	(1,117,386)
Furniture and fixtures	(159,430)	(32,936)	-	(192,366)
Tools and equipment	(1,162,501)	(24,623)	54,003	(1,133,121)
Intangibles	<u>(2,123,415)</u>	<u>(6,468)</u>	<u>-</u>	<u>(2,129,883)</u>
Total accumulated depreciation	<u>(214,185,292)</u>	<u>(9,653,144)</u>	<u>565,149</u>	<u>(223,273,287)</u>
Total capital assets being depreciated, net	<u>105,845,308</u>	<u>(8,449,006)</u>	<u>-</u>	<u>97,396,302</u>
Governmental activities capital assets, net	<u>\$ 180,469,534</u>	<u>\$ (8,212,032)</u>	<u>\$ -</u>	<u>\$ 172,257,502</u>

(Continued)

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**C. Capital Assets (Continued)**

	<u>Beginning Balance, As Restated</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
(Continued)				
Business-type activities				
Capital assets not being depreciated				
Land	\$ 22,039	\$ -	\$ -	\$ 22,039
Capital assets being depreciated				
Buildings and improvements	2,332,748	-	-	2,332,748
Equipment and vehicles	136,024	-	-	136,024
Computer equipment	<u>9,818</u>	<u>-</u>	<u>-</u>	<u>9,818</u>
Total capital assets being depreciated	<u>2,478,590</u>	<u>-</u>	<u>-</u>	<u>2,478,590</u>
Less accumulated depreciation for				
Buildings and improvements	(1,749,611)	(78,606)	-	(1,828,217)
Equipment and vehicles	(125,545)	(7,091)	-	(132,636)
Computer equipment	<u>(9,818)</u>	<u>-</u>	<u>-</u>	<u>(9,818)</u>
Total accumulated depreciation	<u>(1,884,974)</u>	<u>(85,697)</u>	<u>-</u>	<u>(1,970,671)</u>
Total capital assets being depreciated, net	<u>593,616</u>	<u>(85,697)</u>	<u>-</u>	<u>507,919</u>
Business-type activities capital assets, net	<u>\$ 615,655</u>	<u>\$ (85,697)</u>	<u>\$ -</u>	<u>\$ 529,958</u>

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**C. Capital Assets (Continued)**

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

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land	\$ 6,828,128	\$ -	\$ 6,828,128
Construction in progress	1,210,520	-	1,210,520
Infrastructure - non-depreciable	66,822,552	-	66,822,552
Buildings and improvements	21,358,775	(7,602,144)	13,756,631
Equipment and vehicles	8,936,922	(7,294,910)	1,642,012
Infrastructure - depreciable	285,249,825	(203,803,477)	81,446,348
Computer equipment	1,307,264	(1,117,386)	189,878
Furniture and fixtures	300,374	(192,366)	108,008
Tools and equipment	1,360,896	(1,133,121)	227,775
Intangibles	<u>2,155,533</u>	<u>(2,129,883)</u>	<u>25,650</u>
 Total governmental activities capital assets	 <u>395,530,789</u>	 <u>(223,273,287)</u>	 <u>172,257,502</u>
Business-type activities			
Land	22,039	-	22,039
Buildings and improvements	2,332,748	(1,828,217)	504,531
Equipment and vehicles	136,024	(132,636)	3,388
Computer equipment	<u>9,818</u>	<u>(9,818)</u>	<u>-</u>
 Total business-type activities capital assets	 <u>2,500,629</u>	 <u>(1,970,671)</u>	 <u>529,958</u>
 Total capital assets	 <u>\$ 398,031,418</u>	 <u>\$ (225,243,958)</u>	 <u>\$ 172,787,460</u>

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**C. Capital Assets (Continued)**

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

Governmental activities	
General government	\$ 7,538,285
Public safety	1,055,575
Land use, housing, and transportation	54,694
Parks, culture, and recreation	214,991
Economic development	782,157
Health and human services	3,400
Education	<u>4,042</u>
Total governmental activities	<u>\$ 9,653,144</u>
Business-type activities	
Westport sewer	\$ 78,606
Jail commissary	<u>7,091</u>
Total business-type activities	<u>\$ 85,697</u>

**D. Interfund Transfers**

Interfund transfers during the year consisted of:

	Transfers in:						Total
	General Fund	General Roads Fund	Special Projects Fund	Nonmajor Governmental Funds	Westport Sewer Operating Fund	Westport Sewer Equipment Replacement Fund	
Transfers out:							
General Fund	\$ -	\$ -	\$ 1,259,466	\$ 461,900	\$ -	\$ -	\$ 1,721,366
Juvenile Detention Center Fund	-	-	-	38,441	-	-	38,441
Insurance Reserve Fund	212,651	-	-	-	-	-	212,651
Carlyle Apartments Fund	-	-	4,966	-	-	-	4,966
General Roads Fund	-	-	-	248,480	-	-	248,480
Special Projects Fund	-	-	-	500,000	-	-	500,000
Nonmajor governmental funds	284,856	59,087	-	15,625	545	-	360,113
Westport Sewer Operating Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
 Total	 <u>\$ 497,507</u>	 <u>\$ 59,087</u>	 <u>\$ 1,264,432</u>	 <u>\$ 1,264,446</u>	 <u>\$ 545</u>	 <u>\$ 2,000</u>	 <u>\$ 3,088,017</u>

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**D. Interfund Transfers (Continued)**

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

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

General Roads Fund – To fund equipment purchases for the Roads Department.

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

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

Westport Sewer Operating Fund – To fund equipment replacement costs.

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

**E. Operating Leases**

The County leases buildings and office equipment under non-cancelable operating leases. For the year ended June 30, 2015, total lease payments amounted to \$178,399.

Future minimum payments for the leases are as follows:

Year Ending June 30	Amount
2016	\$ 100,838
2017	81,312
2018	73,341
2018	66,496
2019	7,644
	\$ 329,631

**F. Changes in Compensated Absences**

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

	Beginning Balance, As Restated	Increases	Decreases	Ending Balance
Governmental activities Compensated absences	\$ 959,027	\$ -	\$ -	\$ 959,027

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**G. Long-Term Liabilities**

**1. Changes in Long-Term Liabilities**

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

	Interest Rate	Original Amount	Beginning Balance, As Restated	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
Loan - Dell Lease	4.87%	\$ 152,820	\$ 42,203	\$ -	\$ 42,203	\$ -	\$ -
Loan - Dell Lease	5.79%	7,577	3,809	-	1,888	1,921	1,921
Loan - Columbia State Bank Series 2014	2.87%	2,000,000	-	2,000,000	-	2,000,000	133,333
Loan - Bank of America Series 2012	2.18%	<u>2,550,800</u>	<u>2,059,593</u>	<u>-</u>	<u>238,441</u>	<u>1,821,152</u>	<u>243,639</u>
Total governmental activities		<u>\$ 4,711,197</u>	<u>\$ 2,105,605</u>	<u>\$ 2,000,000</u>	<u>\$ 282,532</u>	<u>\$ 3,823,073</u>	<u>\$ 378,893</u>
Business-type activities							
Loan - Department of Environmental Quality	2.81%	<u>\$ 112,250</u>	<u>\$ 81,381</u>	<u>\$ -</u>	<u>\$ 5,266</u>	<u>\$ 76,115</u>	<u>\$ 5,415</u>

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

**1. Governmental Activities Loans Payable**

**i. Dell Lease**

On June 27, 2011, the County signed a lease agreement with Dell for the purchase of computer equipment. This lease agreement qualifies as a capital lease for accounting purposes and has therefore been recorded at the present value of minimum lease payments as of the inception date. Interest is fixed at 4.87% and payments of \$41,309 are due annually. As of June 30, 2015, the lease had been paid in full.

**ii. Dell Lease**

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

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**G. Long-Term Liabilities (Continued)**

**2. Governmental Activities Loans Payable**

**iii. Leased Capital Assets**

Leased capital assets and related accumulated under the capital leases are as follows:

Computer equipment	\$ 187,099
Less accumulated amortization	<u>(175,602)</u>
Net value	<u>\$ 11,497</u>

Amortization of leased capital assets is included with depreciation expense.

**iv. Columbia State Bank Series 2014**

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

**v. Assessment Taxation Reserve Account**

In May 2012, Clatsop County, the Oregon Department of Revenue, and the Oregon Department of Justice reached an agreement with Georgia-Pacific, the County's largest property taxpayer, in connection with a property tax appeal. Under this agreement, the County refunded property taxes in the amount of \$2,500,000 to Georgia-Pacific. In August 2012, to facilitate this refund, the County issued long-term obligations in the amount of \$2,550,800, bearing interest at 2.18% and maturing over 10 years. The County has executed an intergovernmental agreement with taxing districts affected by this refund with each taxing district contributing to the annual debt service payment based on its respective property tax distribution percentage established by the Clatsop County Assessment and Taxation Department. The County's and its component units' initial share of the long-term obligation amounted to \$441,899. As of June 30, 2015, the County's commitment toward the long-term obligation amounted to \$323,600. The County has established a reserve account in accordance with ORS 311.814 with the Clatsop County Assessment and Taxation Department in the amount of \$300,698, which will be used to pay down the County's remaining share of the long-term obligation. Any amount of the reserve account not used for the satisfaction of this obligation will be returned to the taxing district as unsegregated taxes. As of June 30, 2015, the total debt outstanding on the long-term obligation amounted to \$1,821,152.

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**G. Long-Term Liabilities (Continued)**

**3. Governmental Activities Future Maturities of Long-Term Liabilities**

Year Ending June 30	Loans		
	Principal	Interest	Total
2016	\$ 378,893	\$ 95,942	\$ 474,835
2017	382,283	86,900	469,183
2018	387,710	77,445	465,155
2019	393,256	68,019	461,275
2020	398,922	58,473	457,395
2021-2025	1,215,339	163,590	1,378,929
2026-2030	<u>666,670</u>	<u>48,439</u>	<u>715,109</u>
Total	<u>\$ 3,823,073</u>	<u>\$ 598,808</u>	<u>\$ 4,421,881</u>

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

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

**5. Business-Type Activities Loan Payable – Covenant Violation**

The County is required to set aside 1.5 times the average annual debt service into a reserve account, and provide the DEQ with rate reviews and audited financial statements. As of June 30, 2015, it was determined that this was not taking place.

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

Year Ending June 30	Loan		
	Principal	Interest	Total
2016	\$ 5,415	\$ 2,101	\$ 7,516
2017	5,569	1,947	7,516
2018	5,726	1,790	7,516
2019	5,887	1,629	7,516
2020	6,054	1,462	7,516
2021-2025	32,941	4,639	37,580
2026-2030	<u>14,523</u>	<u>513</u>	<u>15,036</u>
Total	<u>\$ 76,115</u>	<u>\$ 14,081</u>	<u>\$ 90,196</u>

**CLATSOP COUNTY**  
**Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

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

**H. Constraints on Fund Balance**

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

	General Fund	Insurance Reserve Fund	General Roads Fund	Industrial Development Revolving Fund	Special Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:							
Nonspendable							
Inventory	\$ -	\$ -	\$ 280,945	\$ -	\$ -	\$ -	\$ 280,945
Prepaid items	-	-	-	-	-	5,769	5,769
Restricted for:							
Highways and streets	-	-	3,388,175	-	-	1,091,884	4,480,059
Education	-	-	-	-	-	209,146	209,146
Economic development	-	-	-	3,409,159	-	664,798	4,073,957
Health and human services	-	-	-	-	-	562,762	562,762
Public safety	-	-	-	-	-	3,916,770	3,916,770
County fair	-	-	-	-	-	859,883	859,883
Land corner preservation	-	-	-	-	-	193,723	193,723
Parks	-	-	-	-	-	1,141,612	1,141,612
Animal shelter	-	-	-	-	-	153,075	153,075
Other	-	-	-	-	-	8,576	8,576
Committed to:							
Capital projects	-	-	-	-	5,189,986	61,349	5,251,335
Assigned to:							
Public safety	-	-	-	-	-	-	-
Insurance reserve	-	307,733	-	-	-	-	307,733
Property maintenance	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	473,727	473,727
Unassigned	<u>5,039,867</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,039,867</u>
Total fund balances	<u>\$ 5,039,867</u>	<u>\$ 307,733</u>	<u>\$ 3,669,120</u>	<u>\$ 3,409,159</u>	<u>\$ 5,189,986</u>	<u>\$ 9,343,074</u>	<u>\$ 26,958,939</u>

**IV. OTHER INFORMATION**

**A. Risk Management**

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

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**B. Pension Plan**

**1. Plan Description**

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

**2. Benefits Provided**

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

Pension Benefits

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

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

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**B. Pension Plan (Continued)**

**2. Benefits Provided (Continued)**

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

Death Benefits

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

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

Disability Benefits

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

Benefit Changes after Retirement

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

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**B. Pension Plan (Continued)**

**2. Benefits Provided (Continued)**

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

Pension Benefits

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

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

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

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

Death Benefits

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

Disability Benefits

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

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**B. Pension Plan (Continued)**

**2. Benefits Provided (Continued)**

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

Benefit Changes after Retirement

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

**c. OPSRP Individual Account Program (IAP)**

Pension Benefits

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

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

Death Benefits

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

Recordkeeping

OPERS contracts with Voya Financial to maintain IAP participant records.

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**B. Pension Plan (Continued)**

**3. Contributions**

PERS' funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2011 actuarial valuation as subsequently modified by 2013 legislated changes in benefit provisions. The rates, based on a percentage of payroll, first became effective July 1, 2013. Employer contributions for the year ended June 30, 2015 were \$921,523, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2015 were 10.06% for Tier One/Tier Two general service members, 10.06% for Tier One/Tier Two Police and Fire, 6.17% for OPSRP Pension Program general service members, 8.90% for OPSRP Pension Program police and fire members, and 6% for OPSRP IAP.

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

At June 30, 2015, the County reported an asset of \$2,964,120 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2014, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2012 rolled forward to June 30, 2014. The County's proportion of the net pension asset was based on a projection of the County's long-term share of contributions to the pension plan, relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the County's proportion was 0.1308%, which was unchanged from its proportion measured as of June 30, 2013.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

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

For the year ended June 30, 2015, the County recognized pension expense (income) of \$(2,770,674). At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
Differences between expected and actual experience	\$ -	\$ -	\$ -
Changes in assumptions	-	-	-
Net difference between projected and actual earnings on pension plan investments	-	5,719,551	(5,719,551)
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>-</u>	<u>228,579</u>	<u>(228,579)</u>
	-	5,948,130	<u><u>\$(5,948,130)</u></u>
County contributions subsequent to the measurement date	<u>921,523</u>	<u>-</u>	
Total	<u><u>\$ 921,523</u></u>	<u><u>\$ 5,948,130</u></u>	

\$921,523 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	
2016	\$ (1,479,579)
2017	(1,479,579)
2018	(1,479,579)
2019	(1,479,579)
2020	(29,814)
Thereafter	<u>-</u>
	<u><u>\$ (5,948,130)</u></u>

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**D. Actuarial Assumptions**

The employer contribution rates effective July 1, 2013 through June 30, 2015 were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years. The total pension liability in the December 31, 2012 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2012 rolled forward to June 30, 2014
Experience Study Report	2012, published September 18, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years.
Asset Valuation Method	Market value of assets
<b>Actuarial Assumptions:</b>	
Inflation Rate	2.75%
Investment Rate of Return	7.75%
Projected Salary Increases	3.75% overall payroll growth
Mortality	Health retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation.  Active members: Mortality rates are a percentage of health retiree rates that vary by group, as described in the valuation.  Disabled retirees: Mortality rates are a percentage of the RP-2000 statistic combined disabled mortality sex-distinct table.

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**D. Actuarial Assumptions (Continued)**

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even-numbered years. The methods and assumptions shown above are based on the 2012 Experience Study, which reviewed experience for the four-year period ended on December 31, 2012.

**E. Long-Term Expected Rate of Return**

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

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

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**F. Discount Rate**

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

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

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

	1% Decrease (6.75%)	Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability (asset)	\$ 6,276,936	\$ (2,694,120)	\$ (10,779,886)

**H. Pension Plan Net Position**

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

**I. Changes in Plan Provision Subsequent to Measurement Date**

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

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

This is a change in benefit terms subsequent to the measurement date of June 30, 2014, and has not been included in the net pension liability (asset) proportionate shares provided by OPERS.

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**J. Other Post-Employment Benefits**

**1. Post-Retirement Health Benefits**

Plan Description

The County provides other post-employment benefits (OPEB) for employees, retirees, spouses, and dependents through a single-employer defined contribution plan in the form of group health insurance benefits. As required by ORS 243.303(2), retirees who were hired after July 1, 2003 are allowed to continue, at the retirees' expense, coverage under the group health insurance plan until age 65. The difference between the premium actually paid by the retirees under the group insurance plan and the premium that they would pay if they were not included in the plan is considered to be an implicit subsidy under the provisions of GASB 45. The plan does not issue a separate standalone financial report.

Membership

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

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

Contributions and Funding Policy

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

For retirees	\$ 658
For spouses of retirees	739

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

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**J. Other Post-Employment Benefits (Continued)**

**1. Post-Retirement Health Benefits (Continued)**

Annual OPEB Cost and Net OPEB Obligation (Asset)

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

Normal cost		\$ 189,209
Amortization of UAAL		<u>305,874</u>
Annual required contribution		<u>\$ 495,083</u>

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

	<u>2015</u>	<u>2014</u>
Annual required contribution	\$ 495,083	\$ 466,629
Interest on net OPEB obligation	59,634	52,235
Adjustment to ARC for net OPEB obligation	<u>(204,872)</u>	<u>(179,761)</u>
Annual OPEB cost	349,845	339,103
Expected contributions	<u>(153,960)</u>	<u>(130,357)</u>
Increase (decrease) in net OPEB obligation	195,885	208,746
Net OPEB obligation - beginning of fiscal year	<u>1,703,751</u>	<u>1,495,005</u>
Net OPEB obligation - end of fiscal year	<u>\$ 1,899,636</u>	<u>\$ 1,703,751</u>
Percentage of annual OPEB cost contributed	44.00%	38.00%

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**J. Other Post-Employment Benefits (Continued)**

**1. Post-Retirement Health Benefits (Continued)**

Actuarial Methods and Assumptions

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

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

Funded Status

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

**K. Restatement**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. GASB Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. GASB Statement No. 71 addresses an issue regarding application of the transition provisions of GASB Statement No. 68. The County implemented GASB Statements Nos. 68 and 71 for the year ended June 30, 2015. Additional information can be found in Note IV-B.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**K. Restatement (Continued)**

Based on implementation of GASB Statements Nos. 68 and 71 and to correct misstatements of beginning balances of capital assets, accumulated depreciation, and compensated absences, the County restated the beginning net position for governmental and business-type activities as follows:

Government-Wide Statements

	Governmental Activities	Business-Type Activities
Net position - beginning, as originally reported	\$ 201,903,962	\$ 699,912
Cumulative effect of change in accounting principle	(5,744,249)	-
Capital asset balance adjustment	123,463	-
Accumulated depreciation adjustment	(492,594)	(41,383)
Compensated absences adjustment	(143,565)	-
Net position - beginning, as restated	\$ 195,647,017	\$ 658,529

Proprietary fund net position has been restated to correct a misstatement of the beginning balance of accumulated depreciation as follows:

GAAP Basis Statements

	Westport Sewer Operating Fund	Jail Commissary Fund
Net position - beginning, as originally reported	\$ 668,904	\$ 49,649
Accumulated depreciation adjustment	(37,679)	(3,704)
Net position - beginning, as restated	\$ 631,225	\$ 45,945

**C. 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, 2015, employees of the County had accumulated 7,603 days of sick leave.

**D. Litigation**

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

**CLATSOP COUNTY**  
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**E. Construction Commitments**

The County has \$1,210,520 in construction projects that are currently in progress. Of those projects, \$870,980 has been spent on the Westport Ferry, which is scheduled to be completed during the 2015-2016 fiscal year, for an approximate cost of \$4,025,000. The majority of this project was paid for directly by the state with the County's portion being approximately \$1,000,000. Once completed, the asset will be the County's to maintain.

As of June 30, 2015, the County had spent \$318,900 on the remodel of the parole and probation facility. This project is scheduled to be completed during the 2015-2016 fiscal year, for an approximate total cost of \$1,832,000.

The remaining \$20,640 in construction in progress is for the Household Hazardous Waste Facility. This project is estimated to cost approximately \$600,000 and, depending on progression of the project, will play a factor in completion during the 2015-2016 fiscal year.

**F. New Pronouncements**

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

GASB Statement No. 72, *Fair Value Measurement and Application* will be effective for the County beginning with its fiscal year ending June 30, 2016. This statement addresses accounting and financial reporting issues related to fair value measurements. It provides guidance for determining a fair value measurement for financial reporting purposes, as well as guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, will be effective for the County beginning with its fiscal year ending June 30, 2016. This statement improves the usefulness of information about pensions reported in state and local governments' financial statements.

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

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2015

**IV. OTHER INFORMATION (Continued)**

**F. New Pronouncements (Continued)**

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

**G. Subsequent Events**

Management has evaluated subsequent events through December 18, 2015, which was the date that the financial statements were available to be issued.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CLATSOP COUNTY**  
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**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Year Ended June 30	(a) County's proportion of the net pension liability (asset)	(b) County's proportionate share of the net pension liability (asset)	(c) County's covered payroll	(b/c) County's proportionate share of the net position liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.13076724%	\$ (2,694,120)	\$ 7,119,144	(37.84)%	103.60%
2014	0.13076724%	6,673,244	7,021,899	95.03%	91.97%

**Changes in Plan Provisions**

A summary of key changes in plan provisions are described in the OPERS' GASB 68 Disclosure Information, which can be found at:

[http://www.oregon.gov/pers/EMP/docs/er\\_general\\_information/opers\\_gasb\\_68\\_disclosure\\_information\\_revised.pdf](http://www.oregon.gov/pers/EMP/docs/er_general_information/opers_gasb_68_disclosure_information_revised.pdf)

**Changes of Assumptions**

A summary of key changes implemented since the December 31, 2011 valuation are described in the OPERS' GASB 68 Disclosure Information, which can be found at:

[http://www.oregon.gov/pers/EMP/docs/er\\_general\\_information/opers\\_gasb\\_68\\_disclosure\\_information\\_revised.pdf](http://www.oregon.gov/pers/EMP/docs/er_general_information/opers_gasb_68_disclosure_information_revised.pdf)

Additional details and a comprehensive list of changes in methods and assumptions can be found in the 2012 Experience Study for the System, which was published on September 18, 2013, and can be found at:

<http://www.oregon.gov/pers/docs/2012%20Exp%20Study%20Updated.pdf>

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**SCHEDULE OF CONTRIBUTIONS**

Year Ended June 30	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) County's covered payroll	(b/c) Contributions as a percent of covered payroll
2015	\$ 921,523	\$ 921,523	-	\$ 7,119,144	12.94%
2014	928,995	928,995	-	7,021,899	13.23%

**Changes in Plan Provisions**

A summary of key changes in plan provisions are described in the OPERS' GASB 68 Disclosure Information, which can be found at:

[http://www.oregon.gov/pers/EMP/docs/er\\_general\\_information/opers\\_gasb\\_68\\_disclosure\\_information\\_revised.pdf](http://www.oregon.gov/pers/EMP/docs/er_general_information/opers_gasb_68_disclosure_information_revised.pdf)

**Changes of Assumptions**

A summary of key changes implemented since the December 31, 2011 valuation are described in the OPERS' GASB 68 Disclosure Information, which can be found at:

[http://www.oregon.gov/pers/EMP/docs/er\\_general\\_information/opers\\_gasb\\_68\\_disclosure\\_information\\_revised.pdf](http://www.oregon.gov/pers/EMP/docs/er_general_information/opers_gasb_68_disclosure_information_revised.pdf)

Additional details and a comprehensive list of changes in methods and assumptions can be found in the 2012 Experience Study for the System, which was published on September 18, 2013, and can be found at:

<http://www.oregon.gov/pers/docs/2012%20Exp%20Study%20Updated.pdf>

**CLATSOP COUNTY**  
**Oregon**

SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

**OTHER POST-EMPLOYMENT HEALTH BENEFITS**

**Schedule of Funding Progress**

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

**Schedule of Employer Contributions**

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

**CLATSOP COUNTY**  
**Oregon**

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

GENERAL FUND

For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES</b>			
Property taxes	\$ 8,011,440	\$ 8,011,440	\$ 145,984
Other taxes	233,500	236,800	77,396
Timber and land sales	3,305,220	3,527,720	22,476
Licenses, permits, and fees	316,200	316,200	97,711
Intergovernmental	3,129,420	3,176,920	(36,297)
Charges for services	594,830	594,830	112,497
Fines and forfeitures	28,300	28,300	5,680
Investment earnings	15,000	15,000	9,853
Miscellaneous	<u>1,044,080</u>	<u>1,045,680</u>	<u>(16,950)</u>
 Total revenues	 <u>16,677,990</u>	 <u>16,952,890</u>	 <u>418,350</u>
<b>EXPENDITURES</b>			
Board of Commissioners			
Current			
Personnel services	50	50	(48)
Materials and services	<u>84,600</u>	<u>84,600</u>	<u>(17,943)</u>
 Total Board of Commissioners	 <u>84,650</u>	 <u>84,650</u>	 <u>(17,991)</u>
Board of Property Tax Appeals			
Current			
Personnel services	38,610	38,610	(2,424)
Materials and services	<u>2,700</u>	<u>2,700</u>	<u>(1,962)</u>
 Total Board of Property Tax Appeals	 <u>41,310</u>	 <u>41,310</u>	 <u>(4,386)</u>
County Manager			
Current			
Personnel services	277,840	277,840	(12,836)
Materials and services	<u>13,570</u>	<u>13,570</u>	<u>(434)</u>
 Total County Manager	 <u>291,410</u>	 <u>291,410</u>	 <u>(13,270)</u>

Budget Basis	Actual	
	Adjustments	GAAP Basis
\$ 8,157,424	\$ -	\$ 8,157,424
314,196	-	314,196
3,550,196	-	3,550,196
413,911	-	413,911
3,140,623	-	3,140,623
707,327	-	707,327
33,980	-	33,980
24,853	-	24,853
<u>1,028,730</u>	<u>-</u>	<u>1,028,730</u>
<u>17,371,240</u>	<u>-</u>	<u>17,371,240</u>
2	-	2
<u>66,657</u>	<u>-</u>	<u>66,657</u>
<u>66,659</u>	<u>-</u>	<u>66,659</u>
36,186	-	36,186
<u>738</u>	<u>-</u>	<u>738</u>
<u>36,924</u>	<u>-</u>	<u>36,924</u>
265,004	-	265,004
<u>13,136</u>	<u>-</u>	<u>13,136</u>
<u>278,140</u>	<u>-</u>	<u>278,140</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

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

GENERAL FUND

For the Year Ended June 30, 2015

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
Human Resources			
Current			
Personnel services	\$ 205,950	\$ 205,950	\$ 1,432
Materials and services	<u>72,300</u>	<u>72,300</u>	<u>(9,875)</u>
Total Human Resources	<u>278,250</u>	<u>278,250</u>	<u>(8,443)</u>
Assessment and Taxation			
Current			
Personnel services	1,191,730	1,191,730	(8,930)
Materials and services	<u>113,100</u>	<u>139,100</u>	<u>(18,557)</u>
Total Assessment and Taxation	<u>1,304,830</u>	<u>1,330,830</u>	<u>(27,487)</u>
Property Management			
Current			
Personnel services	37,570	37,570	(286)
Materials and services	10,480	10,480	(1,886)
Other charges	<u>300</u>	<u>300</u>	<u>(168)</u>
Total Property Management	<u>48,350</u>	<u>48,350</u>	<u>(2,340)</u>
County Counsel			
Current			
Materials and services	<u>110,200</u>	<u>110,200</u>	<u>(26,071)</u>
Clerk - Admin and Elections			
Current			
Personnel services	234,880	234,880	(3,294)
Materials and services	<u>81,800</u>	<u>123,800</u>	<u>(15,118)</u>
Total Clerk - Admin and Elections	<u>316,680</u>	<u>358,680</u>	<u>(18,412)</u>

<u>Budget Basis</u>	<u>Actual</u>	
	<u>Adjustments</u>	<u>GAAP Basis</u>
\$ 207,382	\$ -	\$ 207,382
<u>62,425</u>	<u>-</u>	<u>62,425</u>
<u>269,807</u>	<u>-</u>	<u>269,807</u>
1,182,800	-	1,182,800
<u>120,543</u>	<u>-</u>	<u>120,543</u>
<u>1,303,343</u>	<u>-</u>	<u>1,303,343</u>
37,284	-	37,284
8,594	-	8,594
<u>132</u>	<u>-</u>	<u>132</u>
<u>46,010</u>	<u>-</u>	<u>46,010</u>
<u>84,129</u>	<u>-</u>	<u>84,129</u>
231,586	-	231,586
<u>108,682</u>	<u>-</u>	<u>108,682</u>
<u>340,268</u>	<u>-</u>	<u>340,268</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

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

GENERAL FUND

For the Year Ended June 30, 2015

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
Clerk - Records			
Current			
Personnel services	\$ 157,340	\$ 157,340	\$ (4,969)
Materials and services	<u>16,800</u>	<u>16,800</u>	<u>(4,017)</u>
Total Clerk - Records	<u>174,140</u>	<u>174,140</u>	<u>(8,986)</u>
Budget and Finance			
Current			
Personnel services	424,820	424,820	(111,063)
Materials and services	<u>67,510</u>	<u>67,510</u>	<u>(15,778)</u>
Total Budget and Finance	<u>492,330</u>	<u>492,330</u>	<u>(126,841)</u>
Information Systems			
Current			
Personnel services	543,180	543,180	(4,905)
Materials and services	<u>218,000</u>	<u>218,000</u>	<u>(20,039)</u>
Total Information Systems	<u>761,180</u>	<u>761,180</u>	<u>(24,944)</u>
Building and Grounds			
Current			
Personnel services	401,760	401,760	(23,535)
Materials and services	488,270	488,270	(15,446)
Other charges	<u>600</u>	<u>600</u>	<u>-</u>
Total Building and Grounds	<u>890,630</u>	<u>890,630</u>	<u>(38,981)</u>
Dues and Special Assessment			
Current			
Materials and services	252,800	268,800	(19,516)
Other charges	<u>51,000</u>	<u>51,000</u>	<u>(8,766)</u>
Total Dues and Special Assessment	<u>303,800</u>	<u>319,800</u>	<u>(28,282)</u>
County Tourism			
Current			
Materials and services	<u>-</u>	<u>3,300</u>	<u>(3,300)</u>

Budget Basis	Actual	
	Adjustments	GAAP Basis
\$ 152,371	\$ -	\$ 152,371
<u>12,783</u>	<u>-</u>	<u>12,783</u>
<u>165,154</u>	<u>-</u>	<u>165,154</u>
313,757	-	313,757
<u>51,732</u>	<u>-</u>	<u>51,732</u>
<u>365,489</u>	<u>-</u>	<u>365,489</u>
538,275	-	538,275
<u>197,961</u>	<u>-</u>	<u>197,961</u>
<u>736,236</u>	<u>-</u>	<u>736,236</u>
378,225	-	378,225
472,824	-	472,824
<u>600</u>	<u>-</u>	<u>600</u>
<u>851,649</u>	<u>-</u>	<u>851,649</u>
249,284	-	249,284
<u>42,234</u>	<u>-</u>	<u>42,234</u>
<u>291,518</u>	<u>-</u>	<u>291,518</u>
<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

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

GENERAL FUND

For the Year Ended June 30, 2015

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
Animal Control			
Current			
Personnel services	\$ 216,750	\$ 216,750	\$ 371
Materials and services	<u>120,900</u>	<u>125,500</u>	<u>(10,048)</u>
Total Animal Control	<u>337,650</u>	<u>342,250</u>	<u>(9,677)</u>
District Attorney			
Current			
Personnel services	1,447,800	1,447,800	(18,201)
Materials and services	<u>78,700</u>	<u>78,700</u>	<u>(7,462)</u>
Total District Attorney	<u>1,526,500</u>	<u>1,526,500</u>	<u>(25,663)</u>
Medical Examiner			
Current			
Materials and services	<u>57,500</u>	<u>57,500</u>	<u>(1,004)</u>
Sheriff Support Division			
Current			
Personnel services	337,990	337,990	(5,880)
Materials and services	<u>44,570</u>	<u>49,570</u>	<u>(6,530)</u>
Total Sheriff Support Division	<u>382,560</u>	<u>387,560</u>	<u>(12,410)</u>
Sheriff Criminal Division			
Current			
Personnel services	2,519,150	2,530,150	16,249
Materials and services	651,490	764,490	(47,765)
Other charges	<u>4,000</u>	<u>4,000</u>	<u>(2,620)</u>
Total Sheriff Criminal Division	<u>3,174,640</u>	<u>3,298,640</u>	<u>(34,136)</u>

Budget Basis	Actual Adjustments	GAAP Basis
\$ 217,121	\$ -	\$ 217,121
<u>115,452</u>	<u>-</u>	<u>115,452</u>
<u>332,573</u>	<u>-</u>	<u>332,573</u>
1,429,599	-	1,429,599
<u>71,238</u>	<u>-</u>	<u>71,238</u>
<u>1,500,837</u>	<u>-</u>	<u>1,500,837</u>
56,496	-	56,496
332,110	-	332,110
<u>43,040</u>	<u>-</u>	<u>43,040</u>
<u>375,150</u>	<u>-</u>	<u>375,150</u>
2,546,399	-	2,546,399
716,725	-	716,725
<u>1,380</u>	<u>-</u>	<u>1,380</u>
<u>3,264,504</u>	<u>-</u>	<u>3,264,504</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

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

GENERAL FUND

For the Year Ended June 30, 2015

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
Corrections			
Current			
Personnel services	\$ 2,301,780	\$ 2,301,780	\$ (101,510)
Materials and services	467,200	466,200	(86,589)
Other charges	<u>4,500</u>	<u>5,500</u>	<u>(350)</u>
Total Corrections	<u>2,773,480</u>	<u>2,773,480</u>	<u>(188,449)</u>
Juvenile Department			
Current			
Personnel services	617,800	617,800	(141,111)
Materials and services	178,450	178,450	35,377
Other charges	<u>1,000</u>	<u>1,000</u>	<u>(593)</u>
Total Juvenile Department	<u>797,250</u>	<u>797,250</u>	<u>(106,327)</u>
Corrections Work Crew			
Current			
Personnel services	185,760	185,760	(90,997)
Materials and services	<u>25,000</u>	<u>25,000</u>	<u>(12,727)</u>
Total Corrections Work Crew	<u>210,760</u>	<u>210,760</u>	<u>(103,724)</u>
Emergency Services			
Current			
Personnel services	180,780	180,780	5,027
Materials and services	97,100	137,600	(51,968)
Capital outlay	<u>-</u>	<u>-</u>	<u>663</u>
Total Emergency Services	<u>277,880</u>	<u>318,380</u>	<u>(46,278)</u>
Surveyor			
Current			
Personnel services	103,200	103,200	(873)
Materials and services	<u>7,420</u>	<u>7,420</u>	<u>(2,648)</u>
Total Surveyor	<u>110,620</u>	<u>110,620</u>	<u>(3,521)</u>

<u>Budget Basis</u>	<u>Actual</u>	
	<u>Adjustments</u>	<u>GAAP Basis</u>
\$ 2,200,270	\$ -	\$ 2,200,270
379,611	-	379,611
<u>5,150</u>	<u>-</u>	<u>5,150</u>
<u>2,585,031</u>	<u>-</u>	<u>2,585,031</u>
476,689	-	476,689
213,827	-	213,827
<u>407</u>	<u>-</u>	<u>407</u>
<u>690,923</u>	<u>-</u>	<u>690,923</u>
94,763	-	94,763
<u>12,273</u>	<u>-</u>	<u>12,273</u>
<u>107,036</u>	<u>-</u>	<u>107,036</u>
185,807	-	185,807
85,632	-	85,632
<u>663</u>	<u>-</u>	<u>663</u>
<u>272,102</u>	<u>-</u>	<u>272,102</u>
102,327	-	102,327
<u>4,772</u>	<u>-</u>	<u>4,772</u>
<u>107,099</u>	<u>-</u>	<u>107,099</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

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

GENERAL FUND

For the Year Ended June 30, 2015

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
Community Development			
Current			
Personnel services	\$ 433,460	\$ 433,460	\$ (51,976)
Materials and services	<u>75,630</u>	<u>87,630</u>	<u>9,890</u>
Total Community Development	<u>509,090</u>	<u>521,090</u>	<u>(42,086)</u>
Parks Maintenance			
Current			
Personnel services	153,720	153,720	(4,387)
Materials and services	47,310	47,310	3,343
Other charges	<u>300</u>	<u>300</u>	<u>(176)</u>
Total Parks Maintenance	<u>201,330</u>	<u>201,330</u>	<u>(1,220)</u>
Jail Nurse			
Current			
Personnel services	194,200	194,200	(4,655)
Materials and services	<u>192,100</u>	<u>192,100</u>	<u>(65,940)</u>
Total Jail Nurse	<u>386,300</u>	<u>386,300</u>	<u>(70,595)</u>
Contingency	<u>1,734,580</u>	<u>1,508,580</u>	<u>(1,508,580)</u>
Total expenditures	<u>17,577,900</u>	<u>17,625,300</u>	<u>(2,502,741)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(899,910)</u>	<u>(672,410)</u>	<u>2,921,091</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	527,840	522,840	(25,333)
Transfers out	<u>(1,499,060)</u>	<u>(1,721,560)</u>	<u>(194)</u>
Total other financing sources (uses)	<u>(971,220)</u>	<u>(1,198,720)</u>	<u>(25,139)</u>
Net change in fund balance	(1,871,130)	(1,871,130)	2,895,952
Fund balance - beginning	<u>3,389,015</u>	<u>3,389,015</u>	<u>625,367</u>
Fund balance - ending	<u>\$ 1,517,885</u>	<u>\$ 1,517,885</u>	<u>\$ 3,521,319</u>

Actual		
Budget Basis	Adjustments	GAAP Basis
\$ 381,484	\$ -	\$ 381,484
<u>97,520</u>	<u>-</u>	<u>97,520</u>
<u>479,004</u>	<u>-</u>	<u>479,004</u>
149,333	-	149,333
50,653	-	50,653
<u>124</u>	<u>-</u>	<u>124</u>
<u>200,110</u>	<u>-</u>	<u>200,110</u>
189,545	-	189,545
<u>126,160</u>	<u>-</u>	<u>126,160</u>
<u>315,705</u>	<u>-</u>	<u>315,705</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>15,122,559</u>	<u>-</u>	<u>15,121,896</u>
<u>2,248,681</u>	<u>-</u>	<u>2,249,344</u>
497,507	-	497,507
<u>(1,721,366)</u>	<u>-</u>	<u>(1,721,366)</u>
<u>(1,223,859)</u>	<u>-</u>	<u>(1,223,859)</u>
1,024,822	-	1,025,485
<u>4,014,382</u>	<u>-</u>	<u>4,014,382</u>
<u>\$ 5,039,204</u>	<u>\$ -</u>	<u>\$ 5,039,867</u>

**CLATSOP COUNTY**  
**Oregon**

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

JUVENILE DETENTION CENTER FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Investment earnings	\$ -	\$ 100	\$ 100	\$ -	\$ 100
<b>EXPENDITURES</b>	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	100	100	-	100
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(49,400)	(10,959)	(38,441)	-	(38,441)
Net change in fund balance	(49,400)	11,059	(38,341)	-	(38,341)
Fund balance - beginning	49,400	(11,059)	38,341	-	38,341
Fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -

**CLATSOP COUNTY**  
**Oregon**

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

INSURANCE RESERVE FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Investment earnings	\$ 2,000	\$ (389)	\$ 1,611	\$ -	\$ 1,611
Miscellaneous	<u>-</u>	<u>92,815</u>	<u>92,815</u>	<u>-</u>	<u>92,815</u>
Total revenues	<u>2,000</u>	<u>92,426</u>	<u>94,426</u>	<u>-</u>	<u>94,426</u>
<b>EXPENDITURES</b>					
Current					
Materials and services	232,070	(201,323)	30,747	-	30,747
Other charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>232,070</u>	<u>(201,323)</u>	<u>30,747</u>	<u>-</u>	<u>30,747</u>
Excess (deficiency) of revenues over (under) expenditures	(230,070)	293,749	63,679	-	63,679
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	<u>(212,700)</u>	<u>(49)</u>	<u>(212,651)</u>	<u>-</u>	<u>(212,651)</u>
Net change in fund balance	(442,770)	293,798	(148,972)	-	(148,972)
Fund balance - beginning	<u>442,770</u>	<u>13,935</u>	<u>456,705</u>	<u>-</u>	<u>456,705</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 307,733</u>	<u>\$ 307,733</u>	<u>\$ -</u>	<u>\$ 307,733</u>

**CLATSOP COUNTY**  
**Oregon**

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

CARLYLE APARTMENTS FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Investment earnings	\$ -	\$ 13	\$ 13	\$ -	\$ 13
<b>EXPENDITURES</b>	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	13	13	-	13
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(5,100)	(134)	(4,966)	-	(4,966)
Net change in fund balance	(5,100)	147	(4,953)	-	(4,953)
Fund balance - beginning	5,100	(147)	4,953	-	4,953
Fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -

**CLATSOP COUNTY**  
**Oregon**

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

GENERAL ROADS FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Intergovernmental	\$8,285,210	\$ (2,697,495)	\$5,587,715	\$ -	\$5,587,715
Charges for services	349,600	(47,361)	302,239	-	302,239
Investment earnings	10,000	4,800	14,800	-	14,800
Miscellaneous	<u>39,700</u>	<u>10,402</u>	<u>50,102</u>	<u>-</u>	<u>50,102</u>
Total revenues	<u>8,684,510</u>	<u>(2,729,654)</u>	<u>5,954,856</u>	<u>-</u>	<u>5,954,856</u>
<b>EXPENDITURES</b>					
Administration and Support					
Current					
Personnel services	505,710	(23,484)	482,226	-	482,226
Materials and services	223,020	(31,646)	191,374	-	191,374
Debt service	<u>2,600</u>	<u>(20)</u>	<u>2,580</u>	<u>-</u>	<u>2,580</u>
Total Administration and Support	<u>731,330</u>	<u>(55,150)</u>	<u>676,180</u>	<u>-</u>	<u>676,180</u>
Maintenance and Construction					
Current					
Personnel services	2,059,180	(221,587)	1,837,593	-	1,837,593
Materials and services	5,556,880	(3,298,956)	2,257,924	-	2,257,924
Other charges	43,000	(42,654)	346	-	346
Capital outlay	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Maintenance and Construction	<u>7,674,060</u>	<u>(3,578,197)</u>	<u>4,095,863</u>	<u>-</u>	<u>4,095,863</u>
Contingency	<u>2,221,820</u>	<u>(2,221,820)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>10,627,210</u>	<u>(5,855,167)</u>	<u>4,772,043</u>	<u>-</u>	<u>4,772,043</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,942,700)</u>	<u>3,125,513</u>	<u>1,182,813</u>	<u>-</u>	<u>1,182,813</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

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

GENERAL ROADS FUND

For the Year Ended June 30, 2015

(Continued)

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	\$ 59,430	\$ (343)	\$ 59,087	\$ -	\$ 59,087
Transfers out	<u>(248,480)</u>	<u>-</u>	<u>(248,480)</u>	<u>-</u>	<u>(248,480)</u>
Total other financing sources (uses)	<u>(189,050)</u>	<u>(343)</u>	<u>(189,393)</u>	<u>-</u>	<u>(189,393)</u>
Net change in fund balance	(2,131,750)	3,125,170	993,420	-	993,420
Fund balance - beginning	<u>2,131,750</u>	<u>263,005</u>	<u>2,394,755</u>	<u>280,945</u>	<u>2,675,700</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 3,388,175</u>	<u>\$ 3,388,175</u>	<u>\$ 280,945</u>	<u>\$ 3,669,120</u>

**CLATSOP COUNTY**  
**Oregon**

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

INDUSTRIAL DEVELOPMENT REVOLVING FUND

For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES</b>			
Investment earnings	\$ 25,000	\$ 25,000	\$ (6,308)
<b>EXPENDITURES</b>			
Current			
Materials and services	330,470	330,470	(81,470)
Capital outlay	-	192,700	(210)
Contingency	<u>3,480,430</u>	<u>3,287,730</u>	<u>(3,287,730)</u>
Total expenditures	<u>3,810,900</u>	<u>3,810,900</u>	<u>(3,369,410)</u>
Excess (deficiency) of revenues over (under) expenditures	(3,785,900)	(3,785,900)	3,363,102
Fund balance - beginning	<u>3,785,900</u>	<u>3,785,900</u>	<u>46,057</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,409,159</u>

Budget Basis	Actual Adjustments	GAAP Basis
\$ 18,692	\$ -	\$ 18,692
249,000	-	249,000
192,490	-	192,490
-	-	-
441,490	-	441,490
(422,798)	-	(422,798)
3,831,957	-	3,831,957
\$ 3,409,159	\$ -	\$ 3,409,159

**OTHER SUPPLEMENTARY INFORMATION**

COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES

**CLATSOP COUNTY**  
**Oregon**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2015

	Special Revenue Funds			
	General Government		Public Safety	
	County Clerk Records	Animal Shelter Donations	Rural Law Enforcement	Child Support
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,480	\$ 157,137	\$ 2,058,423	\$ 22,025
Accounts receivable	96	704	-	25,062
Property taxes receivable	-	-	106,562	-
Prepaid items	-	-	-	-
<b>Total assets</b>	<b><u>\$ 8,576</u></b>	<b><u>\$ 157,841</u></b>	<b><u>\$ 2,164,985</u></b>	<b><u>\$ 47,087</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities				
Accounts payable and accrued expenditures	\$ -	\$ 4,766	\$ 4,867	\$ 51
Accrued payroll and liabilities	-	-	-	2,647
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>4,766</u></b>	<b><u>4,867</u></b>	<b><u>2,698</u></b>
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	88,588	-
Fund balances				
Nonspendable for prepaid items	-	-	-	-
Restricted for:				
Highways and streets	-	-	-	-
Education	-	-	-	-
Economic development	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	2,071,530	44,389
County fair	-	-	-	-
Land corner preservation	-	-	-	-
Parks	-	-	-	-
Animal shelter	-	153,075	-	-
Other	8,576	-	-	-
Committed to capital projects	-	-	-	-
Assigned to debt service	-	-	-	-
<b>Total fund balances</b>	<b><u>8,576</u></b>	<b><u>153,075</u></b>	<b><u>2,071,530</u></b>	<b><u>44,389</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b><u>\$ 8,576</u></b>	<b><u>\$ 157,841</u></b>	<b><u>\$ 2,164,985</u></b>	<b><u>\$ 47,087</u></b>

**Special Revenue Funds**

<b>Public Safety</b>						
<u>Juvenile Crime Prevention</u>	<u>Community Corrections P &amp; P</u>	<u>Marine Patrol</u>	<u>Gambling/Drug Task Force</u>	<u>Child Custody Mediation and Drug Project</u>	<u>Liquor Enforcement</u>	<u>Courthouse Security</u>
\$ 22,615	\$ 1,098,099	\$ 33,934	\$ 8,386	\$ 105,138	\$ 31	\$ 174,797
24,845	95,926	49,972	-	-	-	326
-	-	-	-	-	-	-
-	1,259	-	-	-	-	-
<u>\$ 47,460</u>	<u>\$ 1,195,284</u>	<u>\$ 83,906</u>	<u>\$ 8,386</u>	<u>\$ 105,138</u>	<u>\$ 31</u>	<u>\$ 175,123</u>
\$ 378	\$ 58,217	\$ 1,845	\$ -	\$ 863	\$ -	\$ -
1,579	18,465	3,214	-	103	-	-
1,957	76,682	5,059	-	966	-	-
-	-	-	-	-	-	-
-	1,259	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
45,503	1,117,343	78,847	8,386	104,172	31	175,123
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>45,503</u>	<u>1,118,602</u>	<u>78,847</u>	<u>8,386</u>	<u>104,172</u>	<u>31</u>	<u>175,123</u>
<u>\$ 47,460</u>	<u>\$ 1,195,284</u>	<u>\$ 83,906</u>	<u>\$ 8,386</u>	<u>\$ 105,138</u>	<u>\$ 31</u>	<u>\$ 175,123</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

June 30, 2015

(Continued)

	Special Revenue Funds			
	Public Safety		Land Use, Housing, and Transportation	
	Emergency Communication	State Timber Enforcement	Building Codes	Land Corner Preservation
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 271,446	\$382,291	\$ 194,124
Accounts receivable	-	-	15,538	238
Property taxes receivable	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 271,446</u>	<u>\$ 397,829</u>	<u>\$ 194,362</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities				
Accounts payable and accrued expenditures	\$ -	\$ -	\$ 4,005	\$ 103
Accrued payroll and liabilities	-	-	7,117	536
Total liabilities	<u>-</u>	<u>-</u>	<u>11,122</u>	<u>639</u>
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Fund balances				
Nonspendable for prepaid items	-	-	-	-
Restricted for:				
Highways and streets	-	-	-	-
Education	-	-	-	-
Economic development	-	-	386,707	-
Health and human services	-	-	-	-
Public safety	-	271,446	-	-
County fair	-	-	-	-
Land corner preservation	-	-	-	193,723
Parks	-	-	-	-
Animal shelter	-	-	-	-
Other	-	-	-	-
Committed to capital projects	-	-	-	-
Assigned to debt service	-	-	-	-
Total fund balances	<u>-</u>	<u>271,446</u>	<u>386,707</u>	<u>193,723</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 271,446</u>	<u>\$397,829</u>	<u>\$ 194,362</u>

Special Revenue Funds

Land Use, Housing, and Transportation		Culture and Recreation - Fair Board	Economic Development		Health and Human Services		
Bike Paths	Road District #1		CEDC Fisheries	Video Lottery	Public Health	Commission on Children and Families	Mental Health Grants
\$ 339,788	\$724,456	\$ 874,763	\$225,494	\$11,040	\$ 395,746	\$ -	\$ 160,411
2,220	-	835	55,725	-	97,203	-	1,735
-	150,959	30,393	-	-	-	-	-
-	-	3,958	-	-	552	-	-
<u>\$ 342,008</u>	<u>\$ 875,415</u>	<u>\$ 909,949</u>	<u>\$ 281,219</u>	<u>\$ 11,040</u>	<u>\$ 493,501</u>	<u>\$ -</u>	<u>\$ 162,146</u>
\$ -	\$ -	\$ 9,202	\$ 5,014	\$ 107	\$ 11,202	\$ -	\$ 44,289
-	-	11,666	9,047	-	17,227	-	2,150
-	-	20,868	14,061	107	28,429	-	46,439
-	125,539	25,240	-	-	17,465	-	-
-	-	3,958	-	-	552	-	-
342,008	749,876	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	267,158	10,933	-	-	-
-	-	-	-	-	447,055	-	115,707
-	-	-	-	-	-	-	-
-	-	859,883	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>342,008</u>	<u>749,876</u>	<u>863,841</u>	<u>267,158</u>	<u>10,933</u>	<u>447,607</u>	<u>-</u>	<u>115,707</u>
<u>\$ 342,008</u>	<u>\$875,415</u>	<u>\$ 909,949</u>	<u>\$281,219</u>	<u>\$11,040</u>	<u>\$ 493,501</u>	<u>\$ -</u>	<u>\$ 162,146</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2015

(Continued)

	Special Revenue Funds		Debt Service Funds	
	Education Funds		Bond Proceeds	Bond and
	Law Library	4-H and Extension	and Retirement	UAL Reserve
<b>ASSETS</b>				
Cash and cash equivalents	\$ 19,454	\$188,652	\$ 172,819	\$ 300,908
Accounts receivable	-	-	-	-
Property taxes receivable	-	18,417	-	-
Prepaid items	-	-	-	-
	-	-	-	-
Total assets	<u>\$ 19,454</u>	<u>\$ 207,069</u>	<u>\$ 172,819</u>	<u>\$ 300,908</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities				
Accounts payable and accrued expenditures	\$ 1,674	\$ -	\$ -	\$ -
Accrued payroll and liabilities	366	16	-	-
	2,040	16	-	-
Total liabilities	<u>2,040</u>	<u>16</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Unavailable revenue - property taxes	-	15,321	-	-
	-	15,321	-	-
Fund balances				
Nonspendable for prepaid items	-	-	-	-
Restricted for:				
Highways and streets	-	-	-	-
Education	17,414	191,732	-	-
Economic development	-	-	-	-
Health and human services	-	-	-	-
Public safety	-	-	-	-
County fair	-	-	-	-
Land corner preservation	-	-	-	-
Parks	-	-	-	-
Animal shelter	-	-	-	-
Other	-	-	-	-
Committed to capital projects	-	-	-	-
Assigned to debt service	-	-	172,819	300,908
	-	-	172,819	300,908
Total fund balances	<u>17,414</u>	<u>191,732</u>	<u>172,819</u>	<u>300,908</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 19,454</u>	<u>\$207,069</u>	<u>\$ 172,819</u>	<u>\$ 300,908</u>

<u>Capital Projects Funds</u>		Total
<u>General Roads</u>	<u>Park and Land</u>	<u>Nonmajor</u>
<u>Equipment</u>	<u>Acquisition and</u>	<u>Governmental</u>
<u>Replacement</u>	<u>Maintenance</u>	<u>Funds</u>
\$ 61,349	\$ 1,142,061	\$ 9,153,867
-	-	370,425
-	-	306,331
-	-	5,769
<u>\$ 61,349</u>	<u>\$ 1,142,061</u>	<u>\$ 9,836,392</u>
\$ -	\$ 449	\$ 147,032
-	-	74,133
-	449	221,165
-	-	272,153
-	-	5,769
-	-	1,091,884
-	-	209,146
-	-	664,798
-	-	562,762
-	-	3,916,770
-	-	859,883
-	-	193,723
-	1,141,612	1,141,612
-	-	153,075
-	-	8,576
61,349	-	61,349
-	-	473,727
<u>61,349</u>	<u>1,141,612</u>	<u>9,343,074</u>
<u>\$ 61,349</u>	<u>\$ 1,142,061</u>	<u>\$ 9,836,392</u>

**CLATSOP COUNTY**  
**Oregon**

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2015

	Special Revenue Funds			
	General Government		Public Safety	
	County Clerk Records	Animal Shelter Donations	Rural Law Enforcement	Child Support
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ 1,372,489	\$ -
Other taxes	-	-	110,634	-
Timber and land sales	-	-	866,530	-
Licenses, permits, and fees	-	-	-	-
Intergovernmental	-	-	-	132,562
Charges for services	8,179	8,906	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	61	819	12,926	150
Miscellaneous	-	19,199	1,004	14,800
	8,240	28,924	2,363,583	147,512
<b>EXPENDITURES</b>				
Current				
General government	12,657	31,924	-	-
Public safety	-	-	2,264,169	188,770
Parks, culture, and recreation	-	-	-	-
Land use, housing, and transportation	-	-	-	-
Health and human services	-	-	-	-
Economic development	-	-	-	-
Education	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	79,402	-
	12,657	31,924	2,343,571	188,770
Excess (deficiency) of revenues over (under) expenditures	(4,417)	(3,000)	20,012	(41,258)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	547	41,082
Transfers out	-	-	-	-
	-	-	547	41,082
Total other financing sources (uses)	-	-	547	41,082
Net change in fund balances	(4,417)	(3,000)	20,559	(176)
Fund balances - beginning	12,993	156,075	2,050,971	44,565
Fund balances - ending	\$ 8,576	\$ 153,075	\$ 2,071,530	\$ 44,389

Special Revenue Funds

Public Safety						
Juvenile Crime Prevention	Community Corrections P & P	Marine Patrol	Gambling/Drug Task Force	Child Custody Mediation and Drug Project	Liquor Enforcement	Courthouse Security
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
110,686	1,876,165	283,674	-	30,484	-	47,896
5,460	31,854	-	-	-	-	-
-	-	-	-	-	-	-
220	5,454	382	150	532	-	944
-	1,484	21,855	-	-	-	-
<u>116,366</u>	<u>1,914,957</u>	<u>305,911</u>	<u>150</u>	<u>31,016</u>	<u>-</u>	<u>48,840</u>
-	-	-	-	-	-	-
123,649	1,659,565	225,472	-	27,455	-	59,059
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	74,600	131,850	-	-	-	-
<u>123,649</u>	<u>1,734,165</u>	<u>357,322</u>	<u>-</u>	<u>27,455</u>	<u>-</u>	<u>59,059</u>
<u>(7,283)</u>	<u>180,792</u>	<u>(51,411)</u>	<u>150</u>	<u>3,561</u>	<u>-</u>	<u>(10,219)</u>
10,847	14,610	31,618	-	20	-	-
-	-	-	(40,300)	-	-	-
<u>10,847</u>	<u>14,610</u>	<u>31,618</u>	<u>(40,300)</u>	<u>20</u>	<u>-</u>	<u>-</u>
3,564	195,402	(19,793)	(40,150)	3,581	-	(10,219)
<u>41,939</u>	<u>923,200</u>	<u>98,640</u>	<u>48,536</u>	<u>100,591</u>	<u>31</u>	<u>185,342</u>
<u>\$ 45,503</u>	<u>\$ 1,118,602</u>	<u>\$ 78,847</u>	<u>\$ 8,386</u>	<u>\$ 104,172</u>	<u>\$ 31</u>	<u>\$ 175,123</u>

**CLATSOP COUNTY**  
**Oregon**

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

For the Year Ended June 30, 2015

(Continued)

	Special Revenue Funds			
	Public Safety		Land Use, Housing, and Transportation	
	Emergency Communication	State Timber Enforcement	Building Codes	Land Corner Preservation
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Timber and land sales	-	143,787	-	-
Licenses, permits, and fees	-	-	542,419	-
Intergovernmental	-	-	-	-
Charges for services	-	-	15,475	72,678
Fines and forfeitures	-	-	-	-
Interest	12	1,404	1,890	990
Miscellaneous	-	-	828	-
	-	-	828	-
Total revenues	12	145,191	560,612	73,668
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Public safety	-	85,212	-	-
Parks, culture, and recreation	-	-	537,843	54,133
Land use, housing, and transportation	-	-	-	-
Health and human services	-	-	1,779	-
Economic development	-	-	-	-
Education	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
	-	-	-	-
Total expenditures	-	85,212	539,622	54,133
Excess (deficiency) of revenues over (under) expenditures	12	59,979	20,990	19,535
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	3,491	373
Transfers out	(4,709)	-	-	-
	(4,709)	-	3,491	373
Total other financing sources (uses)	(4,709)	-	3,491	373
Net change in fund balances	(4,697)	59,979	24,481	19,908
Fund balances - beginning	4,697	211,467	362,226	173,815
Fund balances - ending	\$ -	\$ 271,446	\$ 386,707	\$ 193,723

Special Revenue Funds

<u>Land Use, Housing, and Transportation</u>		<u>Culture and Recreation - Fair Board</u>	<u>Economic Development</u>		<u>Health and Human Services</u>		
<u>Bike Paths</u>	<u>Road District #1</u>		<u>CEDC Fisheries</u>	<u>Video Lottery</u>	<u>Public Health</u>	<u>Commission on Children and Families</u>	<u>Mental Health Grants</u>
\$ -	\$1,940,965	\$ 373,963	\$ -	\$ -	\$ -	\$ -	\$ -
-	156,477	-	-	-	-	-	-
-	1,225,427	84,225	-	-	-	-	-
-	-	-	-	-	-	-	-
24,058	-	50,964	728,884	280,942	518,710	-	1,672,667
-	-	-	64,158	-	672,185	-	46,634
-	-	-	-	-	-	-	-
1,681	2,810	4,130	1,021	203	2,068	23	1,131
<u>-</u>	<u>-</u>	<u>149,207</u>	<u>709</u>	<u>-</u>	<u>132,331</u>	<u>-</u>	<u>111</u>
<u>25,739</u>	<u>3,325,679</u>	<u>662,489</u>	<u>794,772</u>	<u>281,145</u>	<u>1,325,294</u>	<u>23</u>	<u>1,720,543</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
100	-	500,655	-	-	-	-	-
-	3,089,150	-	-	-	-	-	-
-	-	-	-	-	1,534,204	-	1,700,097
-	-	-	766,827	74,571	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>9,958</u>	<u>-</u>	<u>-</u>	<u>19,223</u>	<u>-</u>	<u>-</u>
<u>100</u>	<u>3,089,150</u>	<u>510,613</u>	<u>766,827</u>	<u>74,571</u>	<u>1,553,427</u>	<u>-</u>	<u>1,700,097</u>
<u>25,639</u>	<u>236,529</u>	<u>151,876</u>	<u>27,945</u>	<u>206,574</u>	<u>(228,133)</u>	<u>23</u>	<u>20,446</u>
-	-	3,497	10,870	-	398,319	-	353
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(233,790)</u>	<u>-</u>	<u>(8,791)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>3,497</u>	<u>10,870</u>	<u>(233,790)</u>	<u>398,319</u>	<u>(8,791)</u>	<u>353</u>
25,639	236,529	155,373	38,815	(27,216)	170,186	(8,768)	20,799
<u>316,369</u>	<u>513,347</u>	<u>708,468</u>	<u>228,343</u>	<u>38,149</u>	<u>277,421</u>	<u>8,768</u>	<u>94,908</u>
<u>\$ 342,008</u>	<u>\$ 749,876</u>	<u>\$ 863,841</u>	<u>\$ 267,158</u>	<u>\$ 10,933</u>	<u>\$ 447,607</u>	<u>\$ -</u>	<u>\$ 115,707</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

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

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2015

(Continued)

	<u>Special Revenue Funds</u>		<u>Debt Service Funds</u>	
	<u>Education Funds</u>		<u>Bond Proceeds</u>	<u>Bond and</u>
	<u>Law Library</u>	<u>4-H and Extension</u>	<u>and Retirement</u>	<u>UAL Reserve</u>
<b>REVENUES</b>				
Property taxes	\$ -	\$238,517	\$ -	\$ -
Other taxes	-	7,946	-	-
Timber and land sales	-	64,394	-	-
Licenses, permits, and fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	23	-	-	-
Fines and forfeitures	45,912	-	-	-
Interest	171	1,115	560	908
Miscellaneous	-	<u>184,673</u>	-	-
Total revenues	<u>46,106</u>	<u>496,645</u>	<u>560</u>	<u>908</u>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Parks, culture, and recreation	-	-	-	-
Land use, housing, and transportation	-	-	-	-
Health and human services	-	-	-	-
Economic development	-	-	-	-
Education	69,305	418,120	-	-
Debt service	-	-	28,540	-
Capital outlay	-	-	-	-
Total expenditures	<u>69,305</u>	<u>418,120</u>	<u>28,540</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(23,199)</u>	<u>78,525</u>	<u>(27,980)</u>	<u>908</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	339	-	200,000	300,000
Transfers out	-	-	<u>(20,474)</u>	<u>(7,049)</u>
Total other financing sources (uses)	<u>339</u>	<u>-</u>	<u>179,526</u>	<u>292,951</u>
Net change in fund balances	(22,860)	78,525	151,546	293,859
Fund balances - beginning	<u>40,274</u>	<u>113,207</u>	<u>21,273</u>	<u>7,049</u>
Fund balances - ending	<u>\$ 17,414</u>	<u>\$ 191,732</u>	<u>\$ 172,819</u>	<u>\$ 300,908</u>

<u>Capital Projects Funds</u>		<u>Total</u>
<u>General Roads</u>	<u>Park and Land</u>	<u>Nonmajor</u>
<u>Equipment</u>	<u>Acquisition and</u>	<u>Governmental</u>
<u>Replacement</u>	<u>Maintenance</u>	<u>Funds</u>
\$ -	\$ -	\$ 3,925,934
-	-	275,057
-	-	2,384,363
-	-	542,419
-	97,440	5,855,132
-	-	925,552
-	-	45,912
409	5,924	48,088
<u>-</u>	<u>5,001</u>	<u>531,202</u>
<u>409</u>	<u>108,365</u>	<u>14,533,659</u>
-	-	44,581
-	-	4,633,351
-	17,717	1,110,448
200	-	3,089,350
-	-	3,236,080
-	-	841,398
-	-	487,425
-	-	28,540
<u>263,181</u>	<u>144,703</u>	<u>722,917</u>
<u>263,381</u>	<u>162,420</u>	<u>14,194,090</u>
<u>(262,972)</u>	<u>(54,055)</u>	<u>339,569</u>
248,480	-	1,264,446
<u>-</u>	<u>(45,000)</u>	<u>(360,113)</u>
<u>248,480</u>	<u>(45,000)</u>	<u>904,333</u>
(14,492)	(99,055)	1,243,902
<u>75,841</u>	<u>1,240,667</u>	<u>8,099,172</u>
<u>\$ 61,349</u>	<u>\$ 1,141,612</u>	<u>\$ 9,343,074</u>

**CLATSOP COUNTY**  
**Oregon**

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

COUNTY CLERK RECORDS FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Charges for services	\$ 8,000	\$ 179	\$ 8,179	\$ -	\$ 8,179
Investment earnings	<u>100</u>	<u>(39)</u>	<u>61</u>	<u>-</u>	<u>61</u>
Total revenues	8,100	140	8,240	-	8,240
<b>EXPENDITURES</b>					
Current					
Materials and services	<u>21,940</u>	<u>(9,283)</u>	<u>12,657</u>	<u>-</u>	<u>12,657</u>
Excess (deficiency) of revenues over (under) expenditures	(13,840)	9,423	(4,417)	-	(4,417)
Fund balance - beginning	<u>13,840</u>	<u>(847)</u>	<u>12,993</u>	<u>-</u>	<u>12,993</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 8,576</u>	<u>\$ 8,576</u>	<u>\$ -</u>	<u>\$ 8,576</u>

**CLATSOP COUNTY**  
**Oregon**

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

ANIMAL SHELTER DONATIONS FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Charges for services	\$ 9,500	\$ (594)	\$ 8,906	\$ -	\$ 8,906
Investment earnings	1,000	(181)	819	-	819
Miscellaneous	<u>10,000</u>	<u>9,199</u>	<u>19,199</u>	<u>-</u>	<u>19,199</u>
Total revenues	<u>20,500</u>	<u>8,424</u>	<u>28,924</u>	<u>-</u>	<u>28,924</u>
<b>EXPENDITURES</b>					
Current					
Materials and services	48,000	(16,076)	31,924	-	31,924
Contingency	<u>125,470</u>	<u>(125,470)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>173,470</u>	<u>(141,546)</u>	<u>31,924</u>	<u>-</u>	<u>31,924</u>
Excess (deficiency) of revenues over (under) expenditures	(152,970)	149,970	(3,000)	-	(3,000)
Fund balance - beginning	<u>152,970</u>	<u>3,105</u>	<u>156,075</u>	<u>-</u>	<u>156,075</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 153,075</u>	<u>\$ 153,075</u>	<u>\$ -</u>	<u>\$ 153,075</u>

**CLATSOP COUNTY**  
**Oregon**

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

RURAL LAW ENFORCEMENT FUND

For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES</b>			
Property taxes	\$ 1,345,750	\$ 1,345,750	\$ 26,739
Other taxes	90,500	90,500	20,134
Timber and land sales	746,130	746,130	120,400
Investment earnings	15,700	15,700	(2,774)
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,004</u>
Total revenues	<u>2,198,080</u>	<u>2,198,080</u>	<u>165,503</u>
<b>EXPENDITURES</b>			
Current			
Personnel services	1,673,870	1,696,870	(4,528)
Materials and services	550,460	597,460	(51,633)
Other charges	26,000	26,000	-
Capital outlay	80,300	80,300	(898)
Contingency	<u>230,250</u>	<u>160,250</u>	<u>(160,250)</u>
Total expenditures	<u>2,560,880</u>	<u>2,560,880</u>	<u>(217,309)</u>
Excess (deficiency) of revenues over (under) expenditures	(362,800)	(362,800)	382,812
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>780</u>	<u>780</u>	<u>(233)</u>
Net change in fund balance	(362,020)	(362,020)	382,579
Fund balance - beginning	<u>1,917,790</u>	<u>1,917,790</u>	<u>133,181</u>
Fund balance - ending	<u>\$ 1,555,770</u>	<u>\$ 1,555,770</u>	<u>\$ 515,760</u>

Budget Basis	Actual	
	Adjustments	GAAP Basis
\$ 1,372,489	\$ -	\$ 1,372,489
110,634	-	110,634
866,530	-	866,530
12,926	-	12,926
1,004	-	1,004
<u>2,363,583</u>	<u>-</u>	<u>2,363,583</u>
1,692,342	-	1,692,342
545,827	-	545,827
26,000	-	26,000
79,402	-	79,402
<u>-</u>	<u>-</u>	<u>-</u>
<u>2,343,571</u>	<u>-</u>	<u>2,343,571</u>
20,012	-	20,012
<u>547</u>	<u>-</u>	<u>547</u>
20,559	-	20,559
<u>2,050,971</u>	<u>-</u>	<u>2,050,971</u>
<u>\$ 2,071,530</u>	<u>\$ -</u>	<u>\$ 2,071,530</u>

**CLATSOP COUNTY**  
**Oregon**

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

CHILD SUPPORT FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Intergovernmental	\$ 138,160	\$ (5,598)	\$ 132,562	\$ -	\$ 132,562
Investment earnings	-	150	150	-	150
Miscellaneous	<u>18,100</u>	<u>(3,300)</u>	<u>14,800</u>	<u>-</u>	<u>14,800</u>
Total revenues	<u>156,260</u>	<u>(8,748)</u>	<u>147,512</u>	<u>-</u>	<u>147,512</u>
<b>EXPENDITURES</b>					
Current					
Personnel services	155,790	693	156,483	-	156,483
Materials and services	<u>33,700</u>	<u>(1,413)</u>	<u>32,287</u>	<u>-</u>	<u>32,287</u>
Total expenditures	<u>189,490</u>	<u>(720)</u>	<u>188,770</u>	<u>-</u>	<u>188,770</u>
Excess (deficiency) of revenues over (under) expenditures	(33,230)	(8,028)	(41,258)	-	(41,258)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	<u>41,030</u>	<u>52</u>	<u>41,082</u>	<u>-</u>	<u>41,082</u>
Net change in fund balance	7,800	(7,976)	(176)	-	(176)
Fund balance - beginning	<u>42,400</u>	<u>2,165</u>	<u>44,565</u>	<u>-</u>	<u>44,565</u>
Fund balance - ending	<u>\$ 50,200</u>	<u>\$ (5,811)</u>	<u>\$ 44,389</u>	<u>\$ -</u>	<u>\$ 44,389</u>

**CLATSOP COUNTY**  
**Oregon**

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

JUVENILE CRIME PREVENTION FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Intergovernmental	\$ 132,450	\$ (21,764)	\$ 110,686	\$ -	\$ 110,686
Charges for services	1,000	4,460	5,460	-	5,460
Investment earnings	<u>100</u>	<u>120</u>	<u>220</u>	<u>-</u>	<u>220</u>
Total revenues	<u>133,550</u>	<u>(17,184)</u>	<u>116,366</u>	<u>-</u>	<u>116,366</u>
<b>EXPENDITURES</b>					
Current					
Personnel services	118,620	(5,629)	112,991	-	112,991
Materials and services	<u>39,080</u>	<u>(28,422)</u>	<u>10,658</u>	<u>-</u>	<u>10,658</u>
Total expenditures	<u>157,700</u>	<u>(34,051)</u>	<u>123,649</u>	<u>-</u>	<u>123,649</u>
Excess (deficiency) of revenues over (under) expenditures	(24,150)	16,867	(7,283)	-	(7,283)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	<u>11,060</u>	<u>(213)</u>	<u>10,847</u>	<u>-</u>	<u>10,847</u>
Net change in fund balance	(13,090)	16,654	3,564	-	3,564
Fund balance - beginning	<u>13,090</u>	<u>28,849</u>	<u>41,939</u>	<u>-</u>	<u>41,939</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 45,503</u>	<u>\$ 45,503</u>	<u>\$ -</u>	<u>\$ 45,503</u>

**CLATSOP COUNTY**  
**Oregon**

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

COMMUNITY CORRECTIONS P & P FUND

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Variance with Final Budget Over (Under)
<b>REVENUES</b>			
Intergovernmental	\$ 1,878,240	\$ 1,878,240	\$ (2,075)
Charges for services	30,600	30,600	1,254
Investment earnings	3,000	3,000	2,454
Miscellaneous	800	800	684
Total revenues	1,912,640	1,912,640	2,317
<b>EXPENDITURES</b>			
Current			
Personnel services	1,037,330	1,037,330	(86,671)
Materials and services	535,860	323,360	(96,557)
Other charges	375,000	579,000	(96,897)
Capital outlay	66,500	75,000	(400)
Contingency	748,430	748,430	(748,430)
Total expenditures	2,763,120	2,763,120	(1,028,955)
Excess (deficiency) of revenues over (under) expenditures	(850,480)	(850,480)	1,031,272
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	14,750	14,750	(140)
Net change in fund balance	(835,730)	(835,730)	1,031,132
Fund balance - beginning	835,730	835,730	87,470
Fund balance - ending	\$ -	\$ -	\$ 1,118,602

Budget Basis	Actual	
	Adjustments	GAAP Basis
\$ 1,876,165	\$ -	\$ 1,876,165
31,854	-	31,854
5,454	-	5,454
<u>1,484</u>	<u>-</u>	<u>1,484</u>
<u>1,914,957</u>	<u>-</u>	<u>1,914,957</u>
950,659	-	950,659
226,803	-	226,803
482,103	-	482,103
74,600	-	74,600
<u>-</u>	<u>-</u>	<u>-</u>
<u>1,734,165</u>	<u>-</u>	<u>1,734,165</u>
180,792	-	180,792
<u>14,610</u>	<u>-</u>	<u>14,610</u>
195,402	-	195,402
<u>923,200</u>	<u>-</u>	<u>923,200</u>
<u>\$ 1,118,602</u>	<u>\$ -</u>	<u>\$ 1,118,602</u>

**CLATSOP COUNTY**  
**Oregon**

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

MARINE PATROL FUND

For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 212,900	\$ 282,900	\$ 774
Investment earnings	400	400	(18)
Miscellaneous	<u>-</u>	<u>-</u>	<u>21,855</u>
Total revenues	<u>213,300</u>	<u>283,300</u>	<u>22,611</u>
<b>EXPENDITURES</b>			
Current			
Personnel services	182,970	182,970	(6,387)
Materials and services	52,540	52,540	(3,651)
Capital outlay	-	131,850	-
Contingency	<u>104,430</u>	<u>42,580</u>	<u>(42,580)</u>
Total expenditures	<u>339,940</u>	<u>409,940</u>	<u>(52,618)</u>
Excess (deficiency) of revenues over (under) expenditures	(126,640)	(126,640)	75,229
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>31,620</u>	<u>31,620</u>	<u>(2)</u>
Net change in fund balance	(95,020)	(95,020)	75,227
Fund balance - beginning	<u>95,020</u>	<u>95,020</u>	<u>3,620</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,847</u>

Budget Basis	Actual	
	Adjustments	GAAP Basis
\$ 283,674	\$ -	\$ 283,674
382	-	382
<u>21,855</u>	<u>-</u>	<u>21,855</u>
<u>305,911</u>	<u>-</u>	<u>305,911</u>
176,583	-	176,583
48,889	-	48,889
131,850	-	131,850
<u>-</u>	<u>-</u>	<u>-</u>
<u>357,322</u>	<u>-</u>	<u>357,322</u>
(51,411)	-	(51,411)
<u>31,618</u>	<u>-</u>	<u>31,618</u>
(19,793)	-	(19,793)
<u>98,640</u>	<u>-</u>	<u>98,640</u>
<u>\$ 78,847</u>	<u>\$ -</u>	<u>\$ 78,847</u>

**CLATSOP COUNTY**  
**Oregon**

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

GAMBLING/DRUG TASK FORCE FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
	<u>Budget</u>	<u>Over (Under)</u>	<u>Budget Basis</u>	<u>Adjustments</u>	<u>Basis</u>
<b>REVENUES</b>					
Investment earnings	\$ -	\$ 150	\$ 150	\$ -	\$ 150
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	150	150	-	150
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	<u>(40,300)</u>	<u>-</u>	<u>(40,300)</u>	<u>-</u>	<u>(40,300)</u>
Net change in fund balance	(40,300)	150	(40,150)	-	(40,150)
Fund balance - beginning	<u>40,300</u>	<u>8,236</u>	<u>48,536</u>	<u>-</u>	<u>48,536</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 8,386</u>	<u>\$ 8,386</u>	<u>\$ -</u>	<u>\$ 8,386</u>

**CLATSOP COUNTY**  
**Oregon**

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

CHILD CUSTODY MEDIATION AND DRUG PROJECT FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Intergovernmental	\$ 30,480	\$ 4	\$ 30,484	\$ -	\$ 30,484
Investment earnings	<u>500</u>	<u>32</u>	<u>532</u>	<u>-</u>	<u>532</u>
Total revenues	<u>30,980</u>	<u>36</u>	<u>31,016</u>	<u>-</u>	<u>31,016</u>
<b>EXPENDITURES</b>					
Current					
Personnel services	7,580	(1,981)	5,599	-	5,599
Materials and services	41,400	(19,544)	21,856	-	21,856
Contingency	<u>74,960</u>	<u>(74,960)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>123,940</u>	<u>(96,485)</u>	<u>27,455</u>	<u>-</u>	<u>27,455</u>
Excess (deficiency) of revenues over (under) expenditures	(92,960)	96,521	3,561	-	3,561
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	<u>20</u>	<u>-</u>	<u>20</u>	<u>-</u>	<u>20</u>
Net change in fund balance	(92,940)	96,521	3,581	-	3,581
Fund balance - beginning	<u>92,940</u>	<u>7,651</u>	<u>100,591</u>	<u>-</u>	<u>100,591</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 104,172</u>	<u>\$ 104,172</u>	<u>\$ -</u>	<u>\$ 104,172</u>

**CLATSOP COUNTY**  
**Oregon**

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

LIQUOR ENFORCEMENT FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund balance - beginning	<u>-</u>	<u>31</u>	<u>31</u>	<u>-</u>	<u>31</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ 31</u>

**CLATSOP COUNTY**  
**Oregon**

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

COURTHOUSE SECURITY FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Intergovernmental	\$ 44,000	\$ 3,896	\$ 47,896	\$ -	\$ 47,896
Investment earnings	<u>1,000</u>	<u>(56)</u>	<u>944</u>	<u>-</u>	<u>944</u>
Total revenues	<u>45,000</u>	<u>3,840</u>	<u>48,840</u>	<u>-</u>	<u>48,840</u>
<b>EXPENDITURES</b>					
Current					
Personnel services	51,650	-	51,650	-	51,650
Materials and services	10,700	(3,291)	7,409	-	7,409
Capital outlay	10,000	(10,000)	-	-	-
Contingency	<u>150,510</u>	<u>(150,510)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>222,860</u>	<u>(163,801)</u>	<u>59,059</u>	<u>-</u>	<u>59,059</u>
Excess (deficiency) of revenues over (under) expenditures	(177,860)	167,641	(10,219)	-	(10,219)
Fund balance - beginning	<u>177,860</u>	<u>7,482</u>	<u>185,342</u>	<u>-</u>	<u>185,342</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 175,123</u>	<u>\$ 175,123</u>	<u>\$ -</u>	<u>\$ 175,123</u>

**CLATSOP COUNTY**  
**Oregon**

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

EMERGENCY COMMUNICATION FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Investment earnings	\$ -	\$ 12	\$ 12	\$ -	\$ 12
<b>EXPENDITURES</b>	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	12	12	-	12
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(5,000)	(291)	(4,709)	-	(4,709)
Net change in fund balance	(5,000)	303	(4,697)	-	(4,697)
Fund balance - beginning	5,000	(303)	4,697	-	4,697
Fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -

**CLATSOP COUNTY**  
**Oregon**

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

STATE TIMBER ENFORCEMENT FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Timber and land sales	\$ 130,510	\$ 13,277	\$ 143,787	\$ -	\$ 143,787
Investment earnings	<u>1,500</u>	<u>(96)</u>	<u>1,404</u>	<u>-</u>	<u>1,404</u>
Total revenues	<u>132,010</u>	<u>13,181</u>	<u>145,191</u>	<u>-</u>	<u>145,191</u>
<b>EXPENDITURES</b>					
Current					
Personnel services	64,410	-	64,410	-	64,410
Materials and services	28,700	(7,898)	20,802	-	20,802
Contingency	<u>240,080</u>	<u>(240,080)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>333,190</u>	<u>(247,978)</u>	<u>85,212</u>	<u>-</u>	<u>85,212</u>
Excess (deficiency) of revenues over (under) expenditures	(201,180)	261,159	59,979	-	59,979
Fund balance - beginning	<u>201,180</u>	<u>10,287</u>	<u>211,467</u>	<u>-</u>	<u>211,467</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 271,446</u>	<u>\$ 271,446</u>	<u>\$ -</u>	<u>\$ 271,446</u>

**CLATSOP COUNTY**  
**Oregon**

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

BUILDING CODES FUND

For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES</b>			
Licenses, permits, and fees	\$ 450,000	\$ 450,000	\$ 92,419
Charges for services	450	450	15,025
Investment earnings	1,500	1,500	390
Miscellaneous	<u>930</u>	<u>930</u>	<u>(102)</u>
Total revenues	<u>452,880</u>	<u>452,880</u>	<u>107,732</u>
<b>EXPENDITURES</b>			
Current			
Personnel services	473,040	473,040	(31,127)
Materials and services	85,810	95,810	1,899
Contingency	<u>191,300</u>	<u>181,300</u>	<u>(181,300)</u>
Total expenditures	<u>750,150</u>	<u>750,150</u>	<u>(210,528)</u>
Excess (deficiency) of revenues over (under) expenditures	(297,270)	(297,270)	318,260
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>3,560</u>	<u>3,560</u>	<u>(69)</u>
Net change in fund balance	(293,710)	(293,710)	318,191
Fund balance - beginning	<u>293,710</u>	<u>293,710</u>	<u>68,516</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 386,707</u>

Budget Basis	Actual	
	Adjustments	GAAP Basis
\$ 542,419	\$ -	\$ 542,419
15,475	-	15,475
1,890	-	1,890
<u>828</u>	<u>-</u>	<u>828</u>
<u>560,612</u>	<u>-</u>	<u>560,612</u>
441,913	-	441,913
97,709	-	97,709
<u>-</u>	<u>-</u>	<u>-</u>
<u>539,622</u>	<u>-</u>	<u>539,622</u>
20,990	-	20,990
<u>3,491</u>	<u>-</u>	<u>3,491</u>
24,481	-	24,481
<u>362,226</u>	<u>-</u>	<u>362,226</u>
<u>\$ 386,707</u>	<u>\$ -</u>	<u>\$ 386,707</u>

**CLATSOP COUNTY**  
**Oregon**

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

LAND CORNER PRESERVATION FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Charges for services	\$ 80,000	\$ (7,322)	\$ 72,678	\$ -	\$ 72,678
Investment earnings	<u>890</u>	<u>100</u>	<u>990</u>	<u>-</u>	<u>990</u>
Total revenues	<u>80,890</u>	<u>(7,222)</u>	<u>73,668</u>	<u>-</u>	<u>73,668</u>
<b>EXPENDITURES</b>					
Current					
Personnel services	29,810	(293)	29,517	-	29,517
Public safety	37,500	(12,884)	24,616	-	24,616
Contingency	<u>192,590</u>	<u>(192,590)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>259,900</u>	<u>(205,767)</u>	<u>54,133</u>	<u>-</u>	<u>54,133</u>
Excess (deficiency) of revenues over (under) expenditures	(179,010)	198,545	19,535	-	19,535
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	<u>400</u>	<u>(27)</u>	<u>373</u>	<u>-</u>	<u>373</u>
Net change in fund balance	(178,610)	198,518	19,908	-	19,908
Fund balance - beginning	<u>178,610</u>	<u>(4,795)</u>	<u>173,815</u>	<u>-</u>	<u>173,815</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 193,723</u>	<u>\$ 193,723</u>	<u>\$ -</u>	<u>\$ 193,723</u>

**CLATSOP COUNTY**  
**Oregon**

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

BIKE PATHS FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Intergovernmental	\$ 24,750	\$ (692)	\$ 24,058	\$ -	\$ 24,058
Investment earnings	<u>2,000</u>	<u>(319)</u>	<u>1,681</u>	<u>-</u>	<u>1,681</u>
Total revenues	<u>26,750</u>	<u>(1,011)</u>	<u>25,739</u>	<u>-</u>	<u>25,739</u>
<b>EXPENDITURES</b>					
Current					
Materials and services	100	-	100	-	100
Contingency	<u>343,720</u>	<u>(343,720)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>343,820</u>	<u>(343,720)</u>	<u>100</u>	<u>-</u>	<u>100</u>
Excess (deficiency) of revenues over (under) expenditures	(317,070)	342,709	25,639	-	25,639
Fund balance - beginning	<u>317,070</u>	<u>(701)</u>	<u>316,369</u>	<u>-</u>	<u>316,369</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 342,008</u>	<u>\$ 342,008</u>	<u>\$ -</u>	<u>\$ 342,008</u>

**CLATSOP COUNTY**  
**Oregon**

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

ROAD DISTRICT #1 FUND

For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES</b>			
Property taxes	\$ 1,902,420	\$ 1,902,420	\$ 38,545
Other taxes	128,000	128,000	28,477
Timber and land sales	1,055,230	1,055,230	170,197
Investment earnings	<u>3,500</u>	<u>3,500</u>	<u>(690)</u>
 Total revenues	 <u>3,089,150</u>	 <u>3,089,150</u>	 <u>236,529</u>
<b>EXPENDITURES</b>			
Current			
Materials and services	2,100	2,350	-
Other charges	<u>3,087,050</u>	<u>3,086,800</u>	<u>-</u>
 Total expenditures	 <u>3,089,150</u>	 <u>3,089,150</u>	 <u>-</u>
 Excess (deficiency) of revenues over (under) expenditures	 -	 -	 236,529
 Fund balance - beginning	 <u>-</u>	 <u>-</u>	 <u>513,347</u>
 Fund balance - ending	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 749,876</u>

Budget Basis	Actual Adjustments	GAAP Basis
\$ 1,940,965	\$ -	\$ 1,940,965
156,477	-	156,477
1,225,427	-	1,225,427
<u>2,810</u>	<u>-</u>	<u>2,810</u>
<u>3,325,679</u>	<u>-</u>	<u>3,325,679</u>
2,350	-	2,350
<u>3,086,800</u>	<u>-</u>	<u>3,086,800</u>
<u>3,089,150</u>	<u>-</u>	<u>3,089,150</u>
236,529	-	236,529
<u>513,347</u>	<u>-</u>	<u>513,347</u>
<u>\$ 749,876</u>	<u>\$ -</u>	<u>\$ 749,876</u>

**CLATSOP COUNTY**  
**Oregon**

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

CULTURE AND RECREATION - FAIR BOARD FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Property taxes	\$ 372,260	\$ 1,703	\$ 373,963	\$ -	\$ 373,963
Timber and land sales	72,600	11,625	84,225	-	84,225
Intergovernmental	50,000	964	50,964	-	50,964
Investment earnings	3,000	1,130	4,130	-	4,130
Miscellaneous	<u>155,500</u>	<u>(6,293)</u>	<u>149,207</u>	<u>-</u>	<u>149,207</u>
Total revenues	<u>653,360</u>	<u>9,129</u>	<u>662,489</u>	<u>-</u>	<u>662,489</u>
<b>EXPENDITURES</b>					
Current					
Personnel services	183,610	(4,412)	179,198	-	179,198
Materials and services	400,460	(79,003)	321,457	-	321,457
Capital outlay	330,000	(320,042)	9,958	-	9,958
Contingency	<u>335,400</u>	<u>(335,400)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,249,470</u>	<u>(738,857)</u>	<u>510,613</u>	<u>-</u>	<u>510,613</u>
Excess (deficiency) of revenues over (under) expenditures	(596,110)	747,986	151,876	-	151,876
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	<u>3,490</u>	<u>7</u>	<u>3,497</u>	<u>-</u>	<u>3,497</u>
Net change in fund balance	(592,620)	747,993	155,373	-	155,373
Fund balance - beginning	<u>592,620</u>	<u>115,848</u>	<u>708,468</u>	<u>-</u>	<u>708,468</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 863,841</u>	<u>\$ 863,841</u>	<u>\$ -</u>	<u>\$ 863,841</u>

**CLATSOP COUNTY**  
**Oregon**

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

CEDC FISHERIES FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Intergovernmental	\$ 848,800	\$ (119,916)	\$ 728,884	\$ -	\$ 728,884
Charges for services	75,000	(10,842)	64,158	-	64,158
Investment earnings	800	221	1,021	-	1,021
Miscellaneous	<u>400</u>	<u>309</u>	<u>709</u>	<u>-</u>	<u>709</u>
Total revenues	<u>925,000</u>	<u>(130,228)</u>	<u>794,772</u>	<u>-</u>	<u>794,772</u>
<b>EXPENDITURES</b>					
Current					
Personnel services	552,850	(11,225)	541,625	-	541,625
Materials and services	364,760	(154,782)	209,978	-	209,978
Capital outlay	-	15,224	15,224	-	15,224
Contingency	<u>232,970</u>	<u>(232,970)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,150,580</u>	<u>(383,753)</u>	<u>766,827</u>	<u>-</u>	<u>766,827</u>
Excess (deficiency) of revenues over (under) expenditures	(225,580)	253,525	27,945	-	27,945
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	<u>10,900</u>	<u>(30)</u>	<u>10,870</u>	<u>-</u>	<u>10,870</u>
Net change in fund balance	(214,680)	253,495	38,815	-	38,815
Fund balance - beginning	<u>214,680</u>	<u>13,663</u>	<u>228,343</u>	<u>-</u>	<u>228,343</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 267,158</u>	<u>\$ 267,158</u>	<u>\$ -</u>	<u>\$ 267,158</u>

**CLATSOP COUNTY**  
**Oregon**

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

VIDEO LOTTERY FUND

For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 296,000	\$ 296,000	\$ (15,058)
Investment earnings	<u>1,000</u>	<u>1,000</u>	<u>(797)</u>
Total revenues	<u>297,000</u>	<u>297,000</u>	<u>(15,855)</u>
<b>EXPENDITURES</b>			
Current			
Materials and services	12,130	17,130	(4,122)
Other charges	<u>90,000</u>	<u>85,000</u>	<u>(23,437)</u>
Total expenditures	<u>102,130</u>	<u>102,130</u>	<u>(27,559)</u>
Excess (deficiency) of revenues over (under) expenditures	194,870	194,870	11,704
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	<u>(233,790)</u>	<u>(233,790)</u>	<u>-</u>
Net change in fund balance	(38,920)	(38,920)	11,704
Fund balance - beginning	<u>38,920</u>	<u>38,920</u>	<u>(771)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,933</u>

Budget Basis	Actual Adjustments	GAAP Basis
\$ 280,942	\$ -	\$ 280,942
203	-	203
281,145	-	281,145
13,008	-	13,008
61,563	-	61,563
74,571	-	74,571
206,574	-	206,574
(233,790)	-	(233,790)
(27,216)	-	(27,216)
38,149	-	38,149
\$ 10,933	\$ -	\$ 10,933

**CLATSOP COUNTY**  
**Oregon**

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

PUBLIC HEALTH FUND

For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 546,760	\$ 546,760	\$ (28,050)
Charges for services	621,770	633,590	38,595
Investment earnings	1,800	1,800	268
Miscellaneous	<u>102,800</u>	<u>102,800</u>	<u>29,531</u>
Total revenues	<u>1,273,130</u>	<u>1,284,950</u>	<u>40,344</u>
<b>EXPENDITURES</b>			
HHS Community Health			
Current			
Personnel services	255,350	255,350	(7,326)
Materials and services	<u>162,250</u>	<u>164,250</u>	<u>3,604</u>
Total HHS Community Health	<u>417,600</u>	<u>419,600</u>	<u>(3,722)</u>
Tobacco Prevention			
Current			
Personnel services	49,570	49,570	3,325
Materials and services	<u>14,850</u>	<u>14,850</u>	<u>(3,955)</u>
Total Tobacco Prevention	<u>64,420</u>	<u>64,420</u>	<u>(630)</u>
Immunization			
Current			
Personnel services	9,860	9,860	1,181
Materials and services	<u>4,540</u>	<u>4,540</u>	<u>(1,542)</u>
Total Immunization	<u>14,400</u>	<u>14,400</u>	<u>(361)</u>
Maternal and Child Health			
Current			
Personnel services	47,090	47,090	(2,264)
Materials and services	<u>8,510</u>	<u>8,510</u>	<u>(362)</u>
Total Maternal and Child Health	<u>55,600</u>	<u>55,600</u>	<u>(2,626)</u>

	Actual		
Budget Basis	Adjustments		GAAP Basis
\$ 518,710	\$ -	\$	518,710
672,185	-		672,185
2,068	-		2,068
<u>132,331</u>	<u>-</u>		<u>132,331</u>
<u>1,325,294</u>	<u>-</u>		<u>1,325,294</u>
248,024	-		248,024
<u>167,854</u>	<u>-</u>		<u>167,854</u>
<u>415,878</u>	<u>-</u>		<u>415,878</u>
52,895	-		52,895
<u>10,895</u>	<u>-</u>		<u>10,895</u>
<u>63,790</u>	<u>-</u>		<u>63,790</u>
11,041	-		11,041
<u>2,998</u>	<u>-</u>		<u>2,998</u>
<u>14,039</u>	<u>-</u>		<u>14,039</u>
44,826	-		44,826
<u>8,148</u>	<u>-</u>		<u>8,148</u>
<u>52,974</u>	<u>-</u>		<u>52,974</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

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

PUBLIC HEALTH FUND

For the Year Ended June 30, 2015

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
Babies First			
Current			
Personnel services	\$ 78,110	\$ 78,110	\$ (1,218)
Materials and services	<u>7,190</u>	<u>7,190</u>	<u>(1,447)</u>
Total Babies First	<u>85,300</u>	<u>85,300</u>	<u>(2,665)</u>
WIC Program			
Current			
Personnel services	168,600	168,600	(3,254)
Materials and services	<u>67,500</u>	<u>68,500</u>	<u>1,880</u>
Total WIC Program	<u>236,100</u>	<u>237,100</u>	<u>(1,374)</u>
Family Planning			
Current			
Personnel services	180,040	177,040	(34,250)
Materials and services	<u>147,410</u>	<u>147,410</u>	<u>649</u>
Total Family Planning	<u>327,450</u>	<u>324,450</u>	<u>(33,601)</u>
Emergency Preparedness			
Current			
Personnel services	56,340	59,190	6,774
Materials and services	<u>21,660</u>	<u>30,630</u>	<u>(16,452)</u>
Total Emergency Preparedness	<u>78,000</u>	<u>89,820</u>	<u>(9,678)</u>
Environmental Health			
Current			
Personnel services	155,670	155,670	(11,238)
Materials and services	<u>49,330</u>	<u>49,330</u>	<u>5,133</u>
Total Environmental Health	<u>205,000</u>	<u>205,000</u>	<u>(6,105)</u>

<u>Budget Basis</u>	<u>Actual</u>	
	<u>Adjustments</u>	<u>GAAP Basis</u>
\$ 76,892	\$ -	\$ 76,892
<u>5,743</u>	<u>-</u>	<u>5,743</u>
<u>82,635</u>	<u>-</u>	<u>82,635</u>
165,346	-	165,346
<u>70,380</u>	<u>-</u>	<u>70,380</u>
<u>235,726</u>	<u>-</u>	<u>235,726</u>
142,790	-	142,790
<u>148,059</u>	<u>-</u>	<u>148,059</u>
<u>290,849</u>	<u>-</u>	<u>290,849</u>
65,964	-	65,964
<u>14,178</u>	<u>-</u>	<u>14,178</u>
<u>80,142</u>	<u>-</u>	<u>80,142</u>
144,432	-	144,432
<u>54,463</u>	<u>-</u>	<u>54,463</u>
<u>198,895</u>	<u>-</u>	<u>198,895</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

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

PUBLIC HEALTH FUND

For the Year Ended June 30, 2015

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
Household Hazardous Waste			
Current			
Personnel services	\$ 8,610	\$ 8,610	\$ 1,206
Materials and services	73,590	73,590	(72,375)
Other charges	<u>400</u>	<u>400</u>	<u>(400)</u>
Total Household Hazardous Waste	<u>82,600</u>	<u>82,600</u>	<u>(71,569)</u>
Onsite Wastewater Management			
Current			
Personnel services	68,130	68,130	14,089
Materials and services	19,580	19,580	(13,473)
Capital outlay	<u>22,190</u>	<u>22,190</u>	<u>(3,048)</u>
Total Online Wastewater Management	<u>109,900</u>	<u>109,900</u>	<u>(2,432)</u>
Contingency	<u>35,660</u>	<u>35,660</u>	<u>(35,660)</u>
Total expenditures	<u>1,712,030</u>	<u>1,723,850</u>	<u>(170,423)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(438,900)</u>	<u>(438,900)</u>	<u>210,767</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	398,310	398,310	9
Transfers out	<u>(171,390)</u>	<u>(171,390)</u>	<u>(171,390)</u>
Total other financing sources (uses)	<u>226,920</u>	<u>226,920</u>	<u>171,399</u>
Net change in fund balance	(211,980)	(211,980)	382,166
Fund balance - beginning	<u>211,980</u>	<u>211,980</u>	<u>65,441</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 447,607</u>

Budget Basis	Actual Adjustments	GAAP Basis
\$ 9,816	\$ -	\$ 9,816
1,215	-	1,215
<u>-</u>	<u>-</u>	<u>-</u>
11,031	-	11,031
82,219	-	82,219
6,107	-	6,107
<u>19,142</u>	<u>-</u>	<u>19,142</u>
107,468	-	107,468
-	-	-
<u>1,553,427</u>	<u>-</u>	<u>1,553,427</u>
<u>(228,133)</u>	<u>-</u>	<u>(228,133)</u>
398,319	-	398,319
<u>-</u>	<u>-</u>	<u>-</u>
398,319	-	398,319
170,186	-	170,186
<u>277,421</u>	<u>-</u>	<u>277,421</u>
<u>\$ 447,607</u>	<u>\$ -</u>	<u>\$ 447,607</u>

**CLATSOP COUNTY**  
**Oregon**

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

COMMISSION ON CHILDREN AND FAMILIES FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Investment earnings	\$ -	\$ 23	\$ 23	\$ -	\$ 23
<b>EXPENDITURES</b>	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	23	23	-	23
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(9,000)	(209)	(8,791)	-	(8,791)
Net change in fund balance	(9,000)	232	(8,768)	-	(8,768)
Fund balance - beginning	9,000	(232)	8,768	-	8,768
Fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -

**CLATSOP COUNTY**  
**Oregon**

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

MENTAL HEALTH GRANTS FUND

For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 1,693,700	\$ 1,887,800	\$ (215,133)
Charges for services	38,950	38,950	7,684
Investment earnings	1,100	1,100	31
Miscellaneous	<u>3,100</u>	<u>3,100</u>	<u>(2,989)</u>
Total revenues	<u>1,736,850</u>	<u>1,930,950</u>	<u>(210,407)</u>
<b>EXPENDITURES</b>			
Developmental Disabilities			
Current			
Other charges	<u>683,950</u>	<u>683,950</u>	<u>(165,476)</u>
Mental Health			
Current			
Personnel services	27,180	27,180	(878)
Materials and services	2,500	2,500	-
Other charges	768,100	962,200	(41,065)
Contingency	<u>24,730</u>	<u>24,730</u>	<u>(24,730)</u>
Total Mental Health	<u>822,510</u>	<u>1,016,610</u>	<u>(66,673)</u>
Drug and Alcohol Prevention			
Current			
Personnel services	137,240	137,240	(17,776)
Materials and services	<u>163,520</u>	<u>163,520</u>	<u>(51,298)</u>
Total Drug and Alcohol Prevention	<u>300,760</u>	<u>300,760</u>	<u>(69,074)</u>
Total expenditures	<u>1,807,220</u>	<u>2,001,320</u>	<u>(301,223)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(70,370)</u>	<u>(70,370)</u>	<u>90,816</u>

Budget Basis	Actual	
	Adjustments	GAAP Basis
\$ 1,672,667	\$ -	\$ 1,672,667
46,634	-	46,634
1,131	-	1,131
<u>111</u>	<u>-</u>	<u>111</u>
<u>1,720,543</u>	<u>-</u>	<u>1,720,543</u>
<u>518,474</u>	<u>-</u>	<u>518,474</u>
26,302	-	26,302
2,500	-	2,500
921,135	-	921,135
<u>-</u>	<u>-</u>	<u>-</u>
<u>949,937</u>	<u>-</u>	<u>949,937</u>
119,464	-	119,464
<u>112,222</u>	<u>-</u>	<u>112,222</u>
<u>231,686</u>	<u>-</u>	<u>231,686</u>
<u>1,700,097</u>	<u>-</u>	<u>1,700,097</u>
<u>20,446</u>	<u>-</u>	<u>20,446</u>

(Continued)

**CLATSOP COUNTY**  
**Oregon**

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

MENTAL HEALTH GRANTS FUND

For the Year Ended June 30, 2015

(Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	\$ 350	\$ 350	\$ 3
Net change in fund balance	(70,020)	(70,020)	90,819
Fund balance - beginning	<u>70,020</u>	<u>70,020</u>	<u>24,888</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,707</u>

<u>Budget Basis</u>	<u>Actual Adjustments</u>	<u>GAAP Basis</u>
\$ 353	\$ -	\$ 353
20,799	-	20,799
<u>94,908</u>	<u>-</u>	<u>94,908</u>
<u>\$ 115,707</u>	<u>\$ -</u>	<u>\$ 115,707</u>

**CLATSOP COUNTY**  
**Oregon**

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

LAW LIBRARY FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Charges for services	\$ 50	\$ (27)	\$ 23	\$ -	\$ 23
Fines and forfeitures	46,000	(88)	45,912	-	45,912
Investment earnings	<u>300</u>	<u>(129)</u>	<u>171</u>	<u>-</u>	<u>171</u>
Total revenues	<u>46,350</u>	<u>(244)</u>	<u>46,106</u>	<u>-</u>	<u>46,106</u>
<b>EXPENDITURES</b>					
Current					
Personnel services	21,000	1,831	22,831	-	22,831
Materials and services	<u>66,970</u>	<u>(20,496)</u>	<u>46,474</u>	<u>-</u>	<u>46,474</u>
Total expenditures	<u>87,970</u>	<u>(18,665)</u>	<u>69,305</u>	<u>-</u>	<u>69,305</u>
Excess (deficiency) of revenues over (under) expenditures	(41,620)	18,421	(23,199)	-	(23,199)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	<u>340</u>	<u>(1)</u>	<u>339</u>	<u>-</u>	<u>339</u>
Net change in fund balance	(41,280)	18,420	(22,860)	-	(22,860)
Fund balance - beginning	<u>41,280</u>	<u>(1,006)</u>	<u>40,274</u>	<u>-</u>	<u>40,274</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 17,414</u>	<u>\$ 17,414</u>	<u>\$ -</u>	<u>\$ 17,414</u>

**CLATSOP COUNTY**  
**Oregon**

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

4-H AND EXTENSION FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Property taxes	\$ 234,440	\$ 4,077	\$ 238,517	\$ -	\$ 238,517
Other taxes	6,500	1,446	7,946	-	7,946
Timber and land sales	55,330	9,064	64,394	-	64,394
Investment earnings	1,500	(385)	1,115	-	1,115
Miscellaneous	<u>23,100</u>	<u>161,573</u>	<u>184,673</u>	<u>-</u>	<u>184,673</u>
Total revenues	<u>320,870</u>	<u>175,775</u>	<u>496,645</u>	<u>-</u>	<u>496,645</u>
<b>EXPENDITURES</b>					
Current					
Materials and services	482,120	(64,000)	418,120	-	418,120
Contingency	<u>101,000</u>	<u>(101,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>583,120</u>	<u>(165,000)</u>	<u>418,120</u>	<u>-</u>	<u>418,120</u>
Excess (deficiency) of revenues over (under) expenditures	(262,250)	340,775	78,525	-	78,525
Fund balance - beginning	<u>262,250</u>	<u>(149,043)</u>	<u>113,207</u>	<u>-</u>	<u>113,207</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 191,732</u>	<u>\$ 191,732</u>	<u>\$ -</u>	<u>\$ 191,732</u>

**CLATSOP COUNTY**  
**Oregon**

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

BOND PROCEEDS AND RETIREMENT FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Investment earnings	\$ -	\$ 560	\$ 560	\$ -	\$ 560
<b>EXPENDITURES</b>					
Debt service	<u>200,000</u>	<u>(171,459)</u>	<u>28,541</u>	<u>(1)</u>	<u>28,540</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(200,000)</u>	<u>172,019</u>	<u>(27,981)</u>	<u>1</u>	<u>(27,980)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	200,000	-	200,000	-	200,000
Transfers out	<u>(20,480)</u>	<u>(7)</u>	<u>(20,473)</u>	<u>(1)</u>	<u>(20,474)</u>
Total other financing sources (uses)	<u>179,520</u>	<u>7</u>	<u>179,527</u>	<u>(1)</u>	<u>179,526</u>
Net change in fund balance	(20,480)	172,026	151,546	-	151,546
Fund balance - beginning	<u>20,480</u>	<u>793</u>	<u>21,273</u>	<u>-</u>	<u>21,273</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 172,819</u>	<u>\$ 172,819</u>	<u>\$ -</u>	<u>\$ 172,819</u>

**CLATSOP COUNTY**  
**Oregon**

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

BOND AND UAL RESERVE FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Investment earnings	\$ 10,000	\$ (9,092)	\$ 908	\$ -	\$ 908
<b>EXPENDITURES</b>					
Contingency	<u>300,000</u>	<u>(300,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(290,000)</u>	<u>290,908</u>	<u>908</u>	<u>-</u>	<u>908</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	300,000	-	300,000	-	300,000
Transfers out	<u>(10,000)</u>	<u>(2,951)</u>	<u>(7,049)</u>	<u>-</u>	<u>(7,049)</u>
Total other financing sources (uses)	<u>290,000</u>	<u>2,951</u>	<u>292,951</u>	<u>-</u>	<u>292,951</u>
Net change in fund balance	-	293,859	293,859	-	293,859
Fund balance - beginning	<u>-</u>	<u>7,049</u>	<u>7,049</u>	<u>-</u>	<u>7,049</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 300,908</u>	<u>\$ 300,908</u>	<u>\$ -</u>	<u>\$ 300,908</u>

**CLATSOP COUNTY**  
**Oregon**

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

SPECIAL PROJECTS FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Timber and land sales	\$ 16,000	\$ 3,000	\$ 19,000	\$ -	\$ 19,000
Intergovernmental	-	129,000	129,000	-	129,000
Investment earnings	50,000	13,406	63,406	-	63,406
Miscellaneous	-	6,305	6,305	-	6,305
Total revenues	<u>66,000</u>	<u>151,711</u>	<u>217,711</u>	<u>-</u>	<u>217,711</u>
<b>EXPENDITURES</b>					
Current					
Materials and services	82,900	12,499	95,399	-	95,399
Capital outlay	2,675,950	(2,130,223)	545,727	-	545,727
Contingency	<u>500,000</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,258,850</u>	<u>(2,617,724)</u>	<u>641,126</u>	<u>-</u>	<u>641,126</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,192,850)</u>	<u>2,769,435</u>	<u>(423,415)</u>	<u>-</u>	<u>(423,415)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Loan proceeds	1,832,000	164,800	1,996,800	-	1,996,800
Transfers in	1,213,650	50,782	1,264,432	-	1,264,432
Transfers out	<u>(500,000)</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>(500,000)</u>
Total other financing sources (uses)	<u>2,545,650</u>	<u>215,582</u>	<u>2,761,232</u>	<u>-</u>	<u>2,761,232</u>
Net change in fund balance	(647,200)	2,985,017	2,337,817	-	2,337,817
Fund balance - beginning	<u>2,455,020</u>	<u>397,149</u>	<u>2,852,169</u>	<u>-</u>	<u>2,852,169</u>
Fund balance - ending	<u>\$ 1,807,820</u>	<u>\$ 3,382,166</u>	<u>\$ 5,189,986</u>	<u>\$ -</u>	<u>\$ 5,189,986</u>

**CLATSOP COUNTY**  
**Oregon**

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

GENERAL ROADS EQUIPMENT REPLACEMENT FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Investment earnings	\$ 900	\$ (491)	\$ 409	\$ -	\$ 409
<b>EXPENDITURES</b>					
Current					
Materials and services	200	-	200	-	200
Capital outlay	<u>322,000</u>	<u>(58,819)</u>	<u>263,181</u>	<u>-</u>	<u>263,181</u>
Total expenditures	<u>322,200</u>	<u>(58,819)</u>	<u>263,381</u>	<u>-</u>	<u>263,381</u>
Excess (deficiency) of revenues over (under) expenditures	(321,300)	58,328	(262,972)	-	(262,972)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	<u>248,480</u>	<u>-</u>	<u>248,480</u>	<u>-</u>	<u>248,480</u>
Net change in fund balance	(72,820)	58,328	(14,492)	-	(14,492)
Fund balance - beginning	<u>72,820</u>	<u>3,021</u>	<u>75,841</u>	<u>-</u>	<u>75,841</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 61,349</u>	<u>\$ 61,349</u>	<u>\$ -</u>	<u>\$ 61,349</u>

**CLATSOP COUNTY**  
**Oregon**

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

PARK AND LAND ACQUISITION AND MAINTENANCE FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Intergovernmental	\$ 86,250	\$ 11,190	\$ 97,440	\$ -	\$ 97,440
Investment earnings	8,000	(2,076)	5,924	-	5,924
Miscellaneous	-	5,001	5,001	-	5,001
Total revenues	<u>94,250</u>	<u>14,115</u>	<u>108,365</u>	<u>-</u>	<u>108,365</u>
<b>EXPENDITURES</b>					
Current					
Materials and services	161,000	(143,283)	17,717	-	17,717
Capital outlay	416,250	(271,547)	144,703	-	144,703
Contingency	<u>690,700</u>	<u>(690,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,267,950</u>	<u>(1,105,530)</u>	<u>162,420</u>	<u>-</u>	<u>162,420</u>
Excess (deficiency) of revenues over (under) expenditures	(1,173,700)	1,119,645	(54,055)	-	(54,055)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	<u>(45,000)</u>	<u>-</u>	<u>(45,000)</u>	<u>-</u>	<u>(45,000)</u>
Net change in fund balance	(1,218,700)	1,119,645	(99,055)	-	(99,055)
Fund balance - beginning	<u>1,218,700</u>	<u>21,967</u>	<u>1,240,667</u>	<u>-</u>	<u>1,240,667</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 1,141,612</u>	<u>\$ 1,141,612</u>	<u>\$ -</u>	<u>\$ 1,141,612</u>

**CLATSOP COUNTY**  
**Oregon**

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

WESTPORT SEWER OPERATING FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Charges for services	\$ 73,000	\$ 4,276	\$ 77,276	\$ -	\$ 77,276
Investment earnings	100	(4)	96	-	96
Miscellaneous	-	204	204	-	204
Total revenues	<u>73,100</u>	<u>4,476</u>	<u>77,576</u>	<u>-</u>	<u>77,576</u>
<b>EXPENSES</b>					
Current					
Personnel services	11,720	(1,238)	10,482	-	10,482
Materials and services	47,250	(10,542)	36,708	-	36,708
Other charges	60	(21)	39	-	39
Depreciation	-	-	-	78,606	78,606
Debt service	7,520	(4)	7,516	(5,266)	2,250
Contingency	<u>27,370</u>	<u>(27,370)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>93,920</u>	<u>(39,175)</u>	<u>54,745</u>	<u>73,340</u>	<u>128,085</u>
Excess (deficiency) of revenues over (under) expenses	<u>(20,820)</u>	<u>43,651</u>	<u>22,831</u>	<u>(73,340)</u>	<u>(50,509)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital contributions	-	-	-	(5,266)	(5,266)
Transfers in	540	5	545	-	545
Transfers out	<u>(2,000)</u>	<u>-</u>	<u>(2,000)</u>	<u>-</u>	<u>(2,000)</u>
Total other financing sources (uses)	<u>(1,460)</u>	<u>5</u>	<u>(1,455)</u>	<u>(5,266)</u>	<u>(6,721)</u>
Change in net position	(22,280)	43,656	21,376	(78,606)	(57,230)
Net position - beginning, as restated	<u>22,280</u>	<u>3,770</u>	<u>26,050</u>	<u>605,175</u>	<u>631,225</u>
Net position - ending	<u>\$ -</u>	<u>\$ 47,426</u>	<u>\$ 47,426</u>	<u>\$ 526,569</u>	<u>\$ 573,995</u>

**CLATSOP COUNTY**  
**Oregon**

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

WESTPORT SEWER EQUIPMENT REPLACEMENT FUND

For the Year Ended June 30, 2015

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
<b>REVENUES</b>					
Investment earnings	\$ 300	\$ 25	\$ 325	\$ -	\$ 325
<b>EXPENSES</b>					
Current					
Materials and services	20,200	(12,625)	7,575	-	7,575
Contingency	<u>47,230</u>	<u>(47,230)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>67,430</u>	<u>(59,855)</u>	<u>7,575</u>	<u>-</u>	<u>7,575</u>
Excess (deficiency) of revenues over (under) expenses	<u>(67,130)</u>	<u>59,880</u>	<u>(7,250)</u>	<u>-</u>	<u>(7,250)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital contributions	-	-	-	5,266	5,266
Transfers in	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total other financing sources (uses)	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>5,266</u>	<u>7,266</u>
Change in net position	(65,130)	59,880	(5,250)	5,266	16
Net position - beginning	<u>65,130</u>	<u>(1,628)</u>	<u>63,502</u>	<u>(82,143)</u>	<u>(18,641)</u>
Net position - ending	<u>\$ -</u>	<u>\$ 58,252</u>	<u>\$ 58,252</u>	<u>\$ (76,877)</u>	<u>\$ (18,625)</u>

**CLATSOP COUNTY**  
**Oregon**

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

JAIL COMMISSARY FUND

For the Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>
<b>REVENUES</b>			
Fines and forfeitures	\$ 7,500	\$ 7,500	\$ 38,002
Investment earnings	200	200	(49)
Miscellaneous	<u>36,000</u>	<u>36,000</u>	<u>(9,339)</u>
Total revenues	<u>43,700</u>	<u>43,700</u>	<u>28,614</u>
<b>EXPENSES</b>			
Current			
Personnel services	12,000	12,000	-
Materials and services	46,500	69,130	(5,279)
Depreciation	-	-	-
Contingency	<u>22,630</u>	<u>-</u>	<u>-</u>
Total expenses	<u>81,130</u>	<u>81,130</u>	<u>(5,279)</u>
Excess (deficiency) of revenues over (under) expenses	(37,430)	(37,430)	33,893
Net position - beginning, as restated	<u>37,430</u>	<u>37,430</u>	<u>(1,964)</u>
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,929</u>

Actual		
Budget Basis	Adjustments	GAAP Basis
\$ 45,502	\$ -	\$ 45,502
151	-	151
<u>26,661</u>	<u>-</u>	<u>26,661</u>
<u>72,314</u>	<u>-</u>	<u>72,314</u>
12,000	-	12,000
63,851	-	63,851
-	7,091	7,091
<u>-</u>	<u>-</u>	<u>-</u>
<u>75,851</u>	<u>7,091</u>	<u>82,942</u>
(3,537)	(7,091)	(10,628)
<u>35,466</u>	<u>10,479</u>	<u>45,945</u>
<u>\$ 31,929</u>	<u>\$ 3,388</u>	<u>\$ 35,317</u>

## **OTHER FINANCIAL SCHEDULES**

**CLATSOP COUNTY**  
**Oregon**

SCHEDULE OF PROPERTY TAX TRANSACTIONS - TAXING DISTRICT

For the Year Ended June 30, 2015

<u>Tax Year</u>	<u>Taxes Receivable July 1, 2014</u>	<u>2014-2015 Levy</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Taxes Receivable June 30, 2015</u>
2014-2015	\$ -	\$ 12,258,952	\$ (338,242)	\$ 11,470,011	\$ 450,699
2013-2014	488,671	-	(2,040)	261,108	225,523
2012-2013	275,660	-	(1,560)	127,575	146,525
2011-2012	177,973	-	(1,065)	113,674	63,234
2010-2011	57,142	-	(1,249)	38,829	17,064
2009-2010	17,268	-	(2,407)	3,744	11,117
2008-2009	15,482	-	(2,831)	3,161	9,490
Prior	<u>18,346</u>	<u>-</u>	<u>(5,339)</u>	<u>2,002</u>	<u>11,005</u>
Subtotal - Prior	<u>1,050,542</u>	<u>-</u>	<u>(16,491)</u>	<u>550,093</u>	<u>483,958</u>
Total	<u>\$ 1,050,542</u>	<u>\$ 12,258,952</u>	<u>\$ (354,733)</u>	<u>\$ 12,020,104</u>	<u>\$ 934,657</u>

**CLATSOP COUNTY**  
**Oregon**

SCHEDULE OF PROPERTY TAX TRANSACTIONS - COUNTY-WIDE

For the Year Ended June 30, 2015

<u>Tax Year</u>	<u>Taxes Receivable July 1, 2014</u>	<u>2014-2015 Levy</u>	<u>Adjustments</u>	<u>Collections</u>	<u>Taxes Receivable June 30, 2015</u>
2014-2015	\$ -	\$ 68,990,642	\$ (1,903,554)	\$ 64,550,659	\$ 2,536,429
2013-2014	2,762,981	-	(11,531)	1,476,324	1,275,126
2012-2013	1,583,230	-	(8,955)	732,717	841,558
2011-2012	1,027,907	-	(6,150)	656,543	365,214
2010-2011	329,385	-	(7,200)	223,822	98,363
2009-2010	98,404	-	(13,718)	21,337	63,349
2008-2009	82,157	-	(15,026)	16,770	50,361
Prior	<u>108,018</u>	<u>-</u>	<u>(31,428)</u>	<u>11,782</u>	<u>64,808</u>
Subtotal - Prior	<u>5,992,082</u>	<u>-</u>	<u>(94,008)</u>	<u>3,139,295</u>	<u>2,758,779</u>
Total	<u>\$ 5,992,082</u>	<u>\$ 68,990,642</u>	<u>\$ (1,997,562)</u>	<u>\$ 67,689,954</u>	<u>\$ 5,295,208</u>

**CLATSOP COUNTY**  
**Oregon**

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT

For the Year Ended June 30, 2015

Fiscal Year	Total Requirement All Issues			Bank of America Series 2012		
	Principal	Interest and Fees	Total	Principal	Interest	Total
2015-2016	\$ 384,308	\$ 98,043	\$ 482,351	\$ 243,639	\$ 39,701	\$ 283,340
2016-2017	387,852	88,847	476,699	248,950	34,390	283,340
2017-2018	393,436	79,235	472,671	254,377	28,963	283,340
2018-2019	399,143	69,648	468,791	259,923	23,417	283,340
2019-2020	404,976	59,935	464,911	265,589	17,751	283,340
2020-2021	410,938	50,200	461,138	271,379	11,961	283,340
2021-2022	417,030	40,121	457,151	277,295	6,045	283,340
2022-2023	139,916	30,016	169,932	-	-	-
2023-2024	140,102	25,950	166,052	-	-	-
2024-2025	140,294	21,942	162,236	-	-	-
Thereafter	<u>681,193</u>	<u>48,952</u>	<u>730,145</u>	-	-	-
Total	<u>\$ 3,899,188</u>	<u>\$ 612,889</u>	<u>\$ 4,512,077</u>	<u>\$ 1,821,152</u>	<u>\$ 162,228</u>	<u>\$ 1,983,380</u>

Fiscal Year	Columbia State Bank Series 2014			DEQ Loan		
	Principal	Interest and Fees	Total	Principal	Interest and Fees	Total
2015-2016	\$ 133,333	\$ 56,241	\$ 189,574	\$ 5,415	\$ 2,101	\$ 7,516
2016-2017	133,333	52,510	185,843	5,569	1,947	7,516
2017-2018	133,333	48,482	181,815	5,726	1,790	7,516
2018-2019	133,333	44,602	177,935	5,887	1,629	7,516
2019-2020	133,333	40,722	174,055	6,054	1,462	7,516
2020-2021	133,333	36,949	170,282	6,226	1,290	7,516
2021-2022	133,333	32,962	166,295	6,402	1,114	7,516
2022-2023	133,333	29,083	162,416	6,583	933	7,516
2023-2024	133,333	25,203	158,536	6,769	747	7,516
2024-2025	133,333	21,387	154,720	6,961	555	7,516
Thereafter	<u>666,670</u>	<u>48,439</u>	<u>715,109</u>	<u>14,523</u>	<u>513</u>	<u>15,036</u>
Total	<u>\$ 2,000,000</u>	<u>\$ 436,580</u>	<u>\$ 2,436,580</u>	<u>\$ 76,115</u>	<u>\$ 14,081</u>	<u>\$ 90,196</u>

Fiscal Year	Dell Lease		
	Principal	Interest	Total
2015-2016	<u>\$ 1,921</u>	<u>\$ -</u>	<u>\$ 1,921</u>

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



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

**INDEPENDENT AUDITOR'S REPORT  
REQUIRED BY OREGON STATE REGULATIONS**

Board of County Commissioners  
Clatsop County  
Astoria, Oregon 97103

We have audited the basic financial statements of Clatsop County as of and for the year ended June 30, 2015, and have issued our report thereon dated December 18, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

**Compliance**

As part of obtaining reasonable assurance about whether Clatsop County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

**Accounting records**

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

**Indebtedness limitations, restrictions, and repayment**

**Budgets legally required (ORS Chapter 294)**

**Insurance and fidelity bonds in force or required by law**

**Programs funded from outside sources**

**Authorized investment of surplus funds (ORS Chapter 294)**

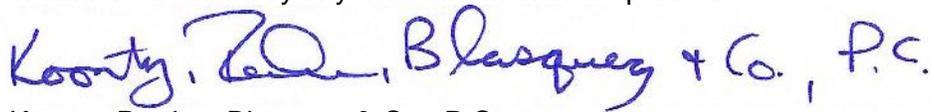
**Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)**

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

**OAR 162-010-0230 Internal Control**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting. However, we noted certain matters that we have reported to management of the County in a separate letter dated December 18, 2015.

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

A handwritten signature in blue ink that reads "Koontz, Perdue, Blasquez & Co., P.C." The signature is written in a cursive, flowing style.

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

December 18, 2015

## **SINGLE AUDIT SECTION**

**CLATSOP COUNTY**  
**Oregon**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2015

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
<b><u>U.S. Department of Agriculture</u></b>		
<b>Food and Nutrition Service</b>		
Passed through Oregon State Health Division		
Special Supplemental Nutrition Program for Women, Infants, & Children (WIC)*	10.557	\$ <u>201,233</u>
<b><u>U.S. Department of Defense</u></b>		
<b>Office of Economic Adjustment</b>		
Community Economic Adjustment Planning Assistance for Joint Land Use Studies	12.610	<u>1,936</u>
<b><u>U.S. Department of Energy</u></b>		
Passed through Oregon State Department of Fish and Wildlife		
CWT Recovery Program	81.806	<u>18,766</u>
<b><u>U.S. Department of the Interior</u></b>		
<b>Fish and Wildlife Service</b>		
National Wildlife Refuge Fund	15.659	13,520
<b>Bureau of Land Management</b>		
Payments in Lieu of Taxes	15.226	<u>10,207</u>
Total U.S. Department of the Interior		<u>23,727</u>
<b><u>U.S. Department of Justice</u></b>		
<b>Bureau of Justice Assistance</b>		
State Criminal Alien Assistance Program	16.606	<u>5,373</u>
Passed through Oregon State Criminal Justice Services Division		
Criminal Justice Commission Mental Health Grant	16.585	133,758
Edward Byrne Memorial Justice Assistance Grant Program	16.738	<u>163,509</u>
Total passed through Oregon State Criminal Justice Services Division		<u>297,267</u>
Total Bureau of Justice Assistance		<u>302,640</u>

(Continued)

\*Major programs

**CLATSOP COUNTY**  
**Oregon**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2015

(Continued)

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
<b><u>U.S. Department of Justice (Continued)</u></b>		
<b>Office of Victims of Crime</b>		
Passed through Oregon State Criminal Justice Division		
Crime Victims Assistance	16.575	\$ <u>29,778</u>
Total U.S. Department of Justice		<u>332,418</u>
<b><u>U.S. Environmental Protection Agency</u></b>		
<b>Office of Water</b>		
Passed through Oregon Department of Human Services		
State Public Water System - Water Primacy	66.432	3,758
Capitalization Grants for Drinking Water State Revolving Funds	66.468	<u>3,732</u>
Total U.S. Environmental Protection Agency		<u>7,490</u>
<b><u>U.S. Department of Homeland Security</u></b>		
Passed through Oregon State Marine Board		
Boating Safety Financial Assistance	97.012	186,928
Passed through Oregon Military Department		
Emergency Management Performance Grant	97.042	90,412
LEPC Grant	20.703	<u>16,750</u>
Total U.S. Department of Homeland Security		<u>294,090</u>
<b><u>U.S. Department of Health and Human Services</u></b>		
<b>Office of Population Affairs</b>		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Family Planning - Services	93.217	<u>21,534</u>

(Continued)

\*Major programs

**CLATSOP COUNTY**  
**Oregon**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2015

(Continued)

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
<b><u>U.S. Department of Health and Human Services (Continued)</u></b>		
<b>Administration for Children and Families</b>		
Passed through Oregon Commission on Children and Families		
Youth Investment Title XX	93.667	\$ <u>4,520</u>
Passed through Oregon Department of Justice		
Child Support Reimbursement Grant	93.563	104,396
Incentive Money	93.563	<u>28,169</u>
Total passed through Oregon Department of Justice		<u>132,565</u>
Total Administration for Children and Families		<u>137,085</u>
<b>Centers for Disease Control and Prevention</b>		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Public Health Emergency Preparedness	93.069	77,485
EBOLA	93.074	2,655
TB Case Management	93.116	<u>254</u>
Total Centers for Disease Control and Prevention		<u>80,394</u>
<b>Health Resources and Services Administration</b>		
Passed through Oregon Department of Human Services and Oregon Health Authority		
IAP	93.778	7,021
Maternal and Child Health Services Block Grant - Perinatal	93.778	1,050
Maternal and Child Health Services Block Grant - Title V - CAH	93.778	1,970
Maternal and Child Health Services Block Grant - Title V - CAH	93.778	1,438
Maternal and Child Health Services Block Grant - Title V - Flex Funds	93.778	3,313
Preventative Health Block Grant	93.991	40,904
Maternal and Child Health Services Block Grant - Family Planning	93.994	915
Maternal and Child Health Services Block Grant - Title V - CAH	93.994	1,438
Maternal and Child Health Services Block Grant - Title V - Flex Funds	93.994	<u>3,313</u>
Total Health Resources and Services Administration		<u>61,362</u>

(Continued)

\*Major programs

**CLATSOP COUNTY**  
**Oregon**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2015

(Continued)

Federal Grantor, Pass through Grantor, Program Title	CFDA	Expenditures
<b><u>U.S. Department of Health and Human Services (Continued)</u></b>		
<b>Substance Abuse and Mental Health Services Administration</b>		
Passed through Oregon Department of Human Services and Oregon Health Authority		
Block Grants for Community Mental Health Services	93.958	\$ 91,184
Block Grants for Prevention and Treatment of Substance Abuse - SE 66	93.958	52,776
Block Grants for Prevention and Treatment of Substance Abuse - SE 70	93.959	<u>53,432</u>
Total Substance Abuse and Mental Health Services Administration		<u>197,392</u>
Total U.S. Department of Health and Human Services		<u>497,767</u>
<b><u>Other Agencies</u></b>		
Passed through the Bonneville Power Administration		
BPA Select Fisheries Enhancement*	99.999	<u>471,913</u>
Total federal expenditures		<u>\$ 1,849,340</u>

**CLATSOP COUNTY**  
**Oregon**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2015

**I. PURPOSE OF SCHEDULE**

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

**II. SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The information in the schedule of expenditures of federal awards is presented in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**B. Federal Financial Assistance**

Pursuant to the Single Audit Act of 1984 and OMB Circular A-133, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the schedule of expenditures of federal awards, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

**C. Major Programs**

The Single Audit Act of 1984 and OMB Circular A-133 establish criteria to be used in defining major federal financial assistance programs. Major programs for the County are those programs selected for testing by the auditor using a risk assessment model, as well as certain minimum expenditure requirements, as outlined in OMB Circular A-133. Programs with similar requirements may be grouped into a cluster for testing purposes. Major programs include CFDA No. 10.557, *Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)* and CFDA No. 99.999 *BPA Select Fisheries Enhancement*.

**D. Reporting Entity**

The reporting entity is fully described in the notes to the County's basic financial statements. Additionally, the schedule of expenditures of federal awards includes all federal programs administered by the County for the year ended June 30, 2015.

**E. Revenue and Expenditure Recognition**

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



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

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

Board of County Commissioners  
Clatsop County  
Astoria, Oregon 97103

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Clatsop County as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Clatsop County's basic financial statements, and have issued our report thereon dated December 18, 2015.

**Internal Control over Financial Reporting**

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2015-01 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2015-02, 2015-03, 2015-04, and 2015-05 to be significant deficiencies.

## Compliance and Other Matters

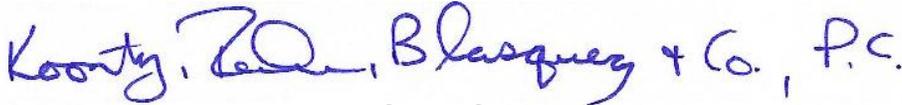
As part of obtaining reasonable assurance about whether Clatsop County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

## Clatsop County's Response to Findings

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

## Purpose of this Report

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

A handwritten signature in blue ink that reads "Koontz, Perdue, Blasquez & Co., P.C." The signature is written in a cursive, flowing style.

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

Albany, Oregon  
December 18, 2015



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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners  
Clatsop County  
Astoria, Oregon 97103

**Report on Compliance for Each Major Federal Program**

We have audited Clatsop County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) 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, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Clatsop County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

In our opinion, Clatsop County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

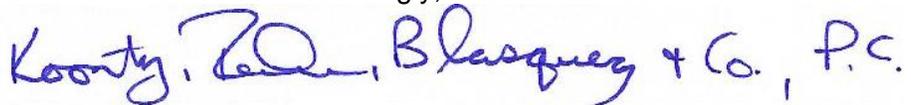
## Report on Internal Control over Compliance

Management of Clatsop County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Clatsop County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this communication is not suitable for any other purpose.



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

Albany, Oregon  
December 18, 2015

**CLATSOP COUNTY**  
**Oregon**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2015

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

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

**Federal Awards**

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	No
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
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?	Yes

## SECTION II – FINANCIAL STATEMENT FINDINGS

Finding Number	Finding
2015-01	Requirements for DEQ loan covenants did not take place.
<b>Condition:</b>	It was determined that the County was not adequately following loan covenant requirements such as establishment of a reserve account and annual reporting relating to the Department of Environmental Quality loan.
<b>Prevalence:</b>	Entity-wide
<b>Criteria:</b>	All requirements relating to covenants for County debt should be met in order to maintain good standing with the creditor and eliminate the obligation for immediate payback of funds.
<b>Questioned costs:</b>	None
<b>Effect:</b>	Lack of compliance in regards to loan obligation covenants may cause the payback of funds at the request of the creditor.
<b>Recommendations:</b>	We recommend that the County take the necessary steps to establish the reserve account and fulfill the other required covenants.
<b>Management's response:</b>	Management concurs with the finding.

Finding Number	Finding
2015-02	Restatement of previously issued financial statements.
<b>Condition:</b>	The County's June 30, 2014 financial statements were restated to reflect a correction of a material misstatement made to record a long-term obligation that was obtained to fund repayment in connection with a property tax appeal.
<b>Prevalence:</b>	Entity-wide
<b>Criteria:</b>	All long-term obligations incurred by the County should be recorded appropriately in the financial statements for which the County is liable.
<b>Questioned costs:</b>	None
<b>Effect:</b>	Unrecorded debt may materially misstate the financial statements, as well as indicates lack of internal controls over the financial reporting process.
<b>Recommendations:</b>	We recommend that the County design and implement adequate controls in this area to reduce the risk of future material misstatements.
<b>Management's response:</b>	Management concurs with the finding.

**SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)**

<b>Finding Number</b>	<b>Finding</b>
2015-03	Calculation of depreciation not in accordance with accounting principles generally accepted in the United States of America (GAAP).
<b>Condition:</b>	It was noted that the County is not recording depreciation expense for capital assets in the year acquired, which is not in accordance with GAAP.
<b>Prevalence:</b>	Entity-wide
<b>Criteria:</b>	Depreciation expense should be recorded adequately in the year assets are acquired in accordance with GAAP.
<b>Questioned costs:</b>	None
<b>Effect:</b>	This created a material misstatement to the financial statements, requiring a restatement of accumulated depreciation and net position.
<b>Recommendations:</b>	We recommend that the County make necessary updates to the software used to record and track capital assets, depreciation expense, and accumulated depreciation in order to calculate depreciation expense and accumulated depreciation in accordance with GAAP.
<b>Management's response:</b>	Management concurs with the finding.

<b>Finding Number</b>	<b>Finding</b>
2015-04	Journal entry approval lacked for some entries
<b>Condition:</b>	It was noted that documentation indicating review of journal entries posted to the general ledger was not present for all journal entries.
<b>Prevalence:</b>	Entity-wide
<b>Criteria:</b>	The initials of the approving employee and date of approval should be present for all journal entries.
<b>Questioned costs:</b>	None
<b>Effect:</b>	Lack of documentation indicating review of journal entries increases the risk of material misstatement, whether due to fraud or error.
<b>Recommendations:</b>	We recommend that the County management require documentation indicating review of journal entries prior to posting as a customary part of the accounting process.
<b>Management's response:</b>	Management concurs with the finding.

**SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)**

<u>Finding Number</u>	<u>Finding</u>
2015-05	Inability to draft financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).
<b>Condition:</b>	County staff and management have not demonstrated the ability to draft the financial statements in accordance with GAAP.
<b>Prevalence:</b>	Entity-wide
<b>Criteria:</b>	In an ideal situation, County staff would possess the ability to draft complete financial statements, including note disclosures, in accordance with GAAP.
<b>Questioned costs:</b>	None
<b>Effect:</b>	The possibility exists that note disclosures may not be complete and accurate.
<b>Recommendations:</b>	We recommend that management continue to be diligent in reviewing the financial statements in conjunction with the current disclosure checklists to ensure that disclosures are in accordance with GAAP.
<b>Management’s response:</b>	Management concurs with the finding.

**SECTION III – CORRECTIVE ACTION**

<u>Finding Number</u>	<u>Corrective Action</u>
2015-01	The County acknowledges the finding and has taken steps to ensure that required loan covenants are adhered to in the future.
2015-02	The County acknowledges the finding and has taken steps to implement controls to reduce the risk of future material misstatements related to long-term obligations.
2015-03	The County acknowledges the finding and has taken steps to implement controls to reduce the risk of future material misstatements related to the calculation of depreciation in accordance with GAAP.
2015-04	The County acknowledges the finding and has taken steps to ensure that supporting documentation is present prior to the approval of journal entries.
2015-05	The County acknowledges the finding. Management and the board of county commissioners will remain diligent in their monitoring duties.

**SECTION IV – PRIOR YEAR FINANCIAL STATEMENT FINDINGS**

<b>Finding Number</b>	<b>Finding</b>
2014-1	Preparation of financial statements in accordance with GAAP.

**SECTION V – STATUS OF PRIOR YEAR FINDINGS**

<b>Finding Number</b>	<b>Status</b>
2014-1	Repeat finding this year (2015-05).