City of Astoria
Oregon

Financial Statements
For The Year Ended
June 30, 2013

City of Astoria, Oregon

Annual
Financial Statements

For the Year Ended June 30, 2013

Prepared by:
Finance Department of
the City of Astoria

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City of Astoria, Oregon

Annual Financial Statements
Year Ended June 30, 2013

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INTRODUCTORY SECTION

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January 24, 2014

Honorable Mayor, Members of the
City Council and the City Manager
City of Astoria, Oregon 97103

State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2013.

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

As required by Generally Accepted Accounting Principles, this report includes the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the government's operations and, so, data from these units are combined with data of the primary government. See Footnote 1.A for further elaboration.

Pauly, Rogers and Co., P. C., Certified Public Accounts, has issued an unmodified ("clean") opinion on the City of Astoria's financial statements for the year ended June 30, 2013. The Independent Auditors' report is located in the front of the financial section of this report.

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

Profile of the Government

The City of Astoria is located in Clatsop County in the northwestern corner of Oregon. Situated on the shores of Young's Bay and the Columbia River, just seven miles from the Pacific Ocean, the area is noted for its spectacular scenery, its history, natural resources and outstanding recreational opportunities.

The City is the oldest permanent American settlement west of the Rocky Mountains. It was first settled in 1811 by fur traders working for New York fur merchant John Jacob Astor, after whom the City draws its name. Astoria was first incorporated as a city in 1856. During the late 1800s, with its bustling salmon canneries, forest products and shipping industries, Astoria was known as the liveliest boom town between Seattle and San Francisco.

The City operates under the council-manager form of government. Policy-making and legislative authority are vested in a governing council consisting of the mayor and four other members. The governing council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring the government's manager, attorney and municipal judge. The government's manager is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments.

Members of the council are elected on a non-partisan basis. The members serve four-year staggered terms, with two council members elected every two years. Each member represents a geographical ward and must live within that ward. The mayor is elected at large to serve a four-year term.

Accounting System and Budgetary Control

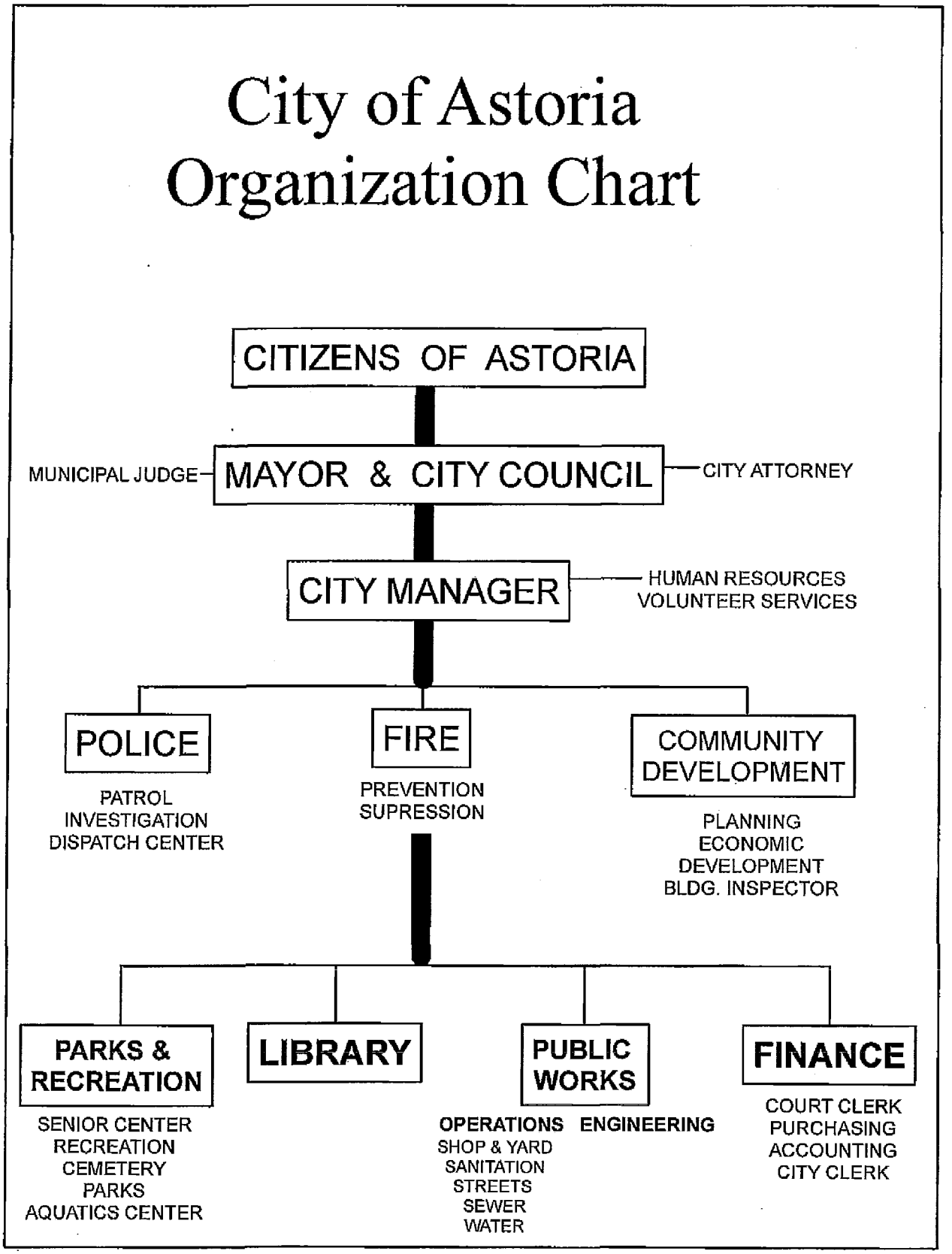
The accounting system was designed with consideration given to a system of internal controls that: (1) safeguard assets against loss from unauthorized use or disposition, and (2) maintain the reliability of financial records for preparation of financial statements and accountability for assets. Budgetary control is maintained at the department level, in those funds having departments, and at the object level in all other funds by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors

The annual budget serves as the foundation for the City's financial planning and control. All departments of the City are required to submit requests for appropriation to the government's manager during February of each year. The city manager uses these requests as the starting point for developing a proposed budget. As required by Oregon Local Budget Law, the manager then presents this proposed budget to a budget committee comprised of the five members of the City Council and five residents of the City who are appointed by the Mayor. The budget committee holds a public hearing and then reviews, revises and approves the budget. The budget is then submitted to the city council. The council is required to hold a public hearing on the approved budget and to adopt a final budget before June 30, the close of the City's fiscal year. The appropriated budget is prepared by fund, function (e.g., general), and department (e.g., police). Department heads may transfer resources within a department as they see fit. Transfers between departments, however, are done by resolution of the council in accordance with Oregon Local Budget Law.

Respectfully submitted,

Mark Carlson, CPA
Finance Director

City of Astoria
Organization Chart



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CITY OF ASTORIA, OREGON

Year Ending June 30, 2013

ELECTED OFFICIALS

Willis L. Van Dusen	Mayor	Term Expires 12/31/14
Arline LaMear	Councilor Ward 1	Term Expires 12/31/14
Drew Herzig	Councilor Ward 2	Term Expires 12/31/16
Karen Mellin	Councilor Ward 3	Term Expires 12/31/14
Russ Warr	Councilor Ward 4	Term Expires 12/31/16

ADMINISTRATIVE STAFF

Paul Benoit	City Manager
Blair Henningsgaard	City Attorney
Kristopher A. Kaino	Municipal Judge
Mark Carlson	Finance Director
Brett Estes	Community Development Director
Pete Curzon	Police Chief and Acting Fire Chief
Angela Cosby	Parks & Community Services Director
Jane Tucker	Library Director
Ken Cook	Public Works Director

Mailing Address:
1095 Duane Street
Astoria, Oregon 97103

www.astoria.or.us

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FINANCIAL SECTION

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January 24, 2014

INDEPENDENT AUDITORS' REPORT

To the City Council
City of Astoria
Clatsop County, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Astoria, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the 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.

Auditors' 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. 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 auditors' 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 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 internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and the aggregate remaining fund information of the City of Astoria, as of June 30, 2013, 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 and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the management's discussion and analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison schedules presented as Required Supplementary Information, as listed in the table of contents, have 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 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, and in our opinion are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

The listing of board members containing their term expiration dates, located before the table of contents, and the other information and introductory section, as listed in the table of contents, 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.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 24, 2014, 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.

Roy R Rogers

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.

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MANAGEMENT'S
DISCUSSION AND ANALYSIS

This discussion and analysis presents the highlights of financial activities and financial position for the City of Astoria (City). The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes, and specific issues related to funds and the economic factors affecting the City.

Management's Discussion and Analysis (MD&A) focuses on current year activities and resulting changes. Please read it in conjunction with the Transmittal Letter and the City's financial statements.

FINANCIAL HIGHLIGHTS

The City's net position totals $47,077,911. This includes general and business-type fixed assets. Infrastructure improvements have been added for these financial statements.

Governmental revenues increased by $1,290,990 (or 10.5%). This increase is attributable to an increase in charges for services, property tax collections and non-ad valorem taxes.

Business-type activities revenues increased by $2,001,627 (or 28%). This is attributable to a increase for grants and loans for public works projects. Charges for services increased by $336,216 (or 5.35%).

Overall, City expenses for both types increased by $484,943 (or .03%). This is attributable to expenditures for capital projects.

These items are described later on in this discussion.

REPORT LAYOUT

The City's annual financial report consists of several sections. Taken together they provide a comprehensive financial look at the City. The components of the report include the following:

Management's Discussion and Analysis. This section of the report provides financial highlights, overview and economic factors affecting the City.

Basic Financial Statements. These include Statement of Net Position, Statement of Activities, fund financial statements and the notes to the financial statements. Statements of Net Position and Activities focus on an entity-wide presentation using the accrual basis of accounting. They are designed to be more corporate-like in that all activities are consolidated into a total for the City.

- The Statement of Net Position focuses on resources available for future operations. In simple terms, this statement presents a snapshot view of the assets the community owns, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts.
- The Statement of Activities focuses on gross and net costs of city programs and the extent to which such programs rely upon general tax and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.
- Fund financial statements focus separately on major governmental funds and proprietary funds. Governmental fund statements follow the more traditional presentation of financial statements. The City's major governmental funds are presented in their own column and the remaining funds are combined into a column titled "Other Governmental Funds." Statements for the City's proprietary funds follow the governmental funds and include net position, revenues, expenses and changes in fund net position, and cash flows. The budgetary statements for the major

governmental and proprietary funds are located in the Required Supplementary Information section.

- The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the City's financial condition.

Other Supplementary Information. Readers desiring additional information on non-major funds can find it in the Combining Statements of Non-major Funds and/or the Supplementary Information-Budgetary Comparison sections of this report. Components within this section include:

- Combining Statements. Non-major funds are presented here, whereas major funds are included within the Basic Financial Statements. These statements include balance sheets and statements of revenues, expenditures and changes in fund balances that are carried forward to the Basic Financial Statements.
- Budgetary Comparisons. Budgetary information for all non-major governmental and proprietary funds is presented here.
- Capital Assets and Other Financial Schedules complete the Financial Section of the report.

Reports by independent certified public accountants. Supplemental communication on city compliance and internal controls as required by Oregon statutes.

CITY AS A WHOLE

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Table 1:
Net Position at Year-end
for the Fiscal Year Ending June 30, 2012 and 2013

	Governmental Activities		Business-type Activities		Total	
	2012	2013	2012	2013	2012	2013
Cash and Investments	$8,797,626	$7,353,961	$ 2,441,217	$ 2,412,979	$11,238,843	$9,766,940
Other Assets	2,349,930	3,959,284	1,608,969	851,244	3,958,899	4,810,528
Capital Assets	14,911,752	16,854,811	35,305,369	41,098,605	50,217,121	57,953,416
Total Assets	$26,059,308	$28,168,056	$39,355,555	$44,362,828	$65,414,863	$72,530,884
Other Liabilities	$1,275,402	$1,228,173	$1,822,015	$2,982,350	$3,097,417	$4,210,523
Long Term Debt Outstanding	1,526,377	1,556,936	18,641,544	19,685,514	20,167,921	21,242,450
Total Liabilities	$2,801,779	$2,785,109	$20,463,559	$22,667,864	$23,265,338	$25,452,973
Net Position:						
Net Investment in Capital Assets	$13,355,859	$15,340,035	$15,694,428	$20,404,125	$29,050,287	$35,744,160
Restricted	5,120,982	5,177,488	-	-	5,120,982	5,177,488
Unrestricted (Deficit)	4,780,688	4,865,424	3,197,568	1,290,839	7,978,256	6,156,263
Total Net Position	$23,257,529	$25,382,947	$18,891,996	$21,694,964	$42,149,525	$47,077,911

STATEMENT OF NET POSITION AT JUNE 30, 2013

Governmental Activities

A comparison of governmental current assets indicates an overall increase of $13,106.

	2012	2013	Difference
Total Governmental Current Assets	$10,307,441	$10,456,966	$149,525

This is attributable, for the most part, to using assets of the Capital Improvement Fund for the remodel of City Hall.

Business-type Activities

The transactions of the Public Works Improvement Fund are classified as a business-type activity because this fund receives water and sewer revenues that fund public works capital improvements. Also, the City has entered into an agreement with the Department of Environmental Quality to design and construct combined sewer overflow infrastructure. The funds related to this project are added to the business-type funds. Infrastructure is included in the assets of the Public Works Fund. This increases the net position of the business-type funds.

A portion of the year-end net position is restricted for specific purposes. The restrictions represent legal or contractual limitations on how the assets may be expended. Within the governmental activities category examples are assets designated for cemetery care and collections limited to repayment of debt.

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2013:

Table 2:
Governmental and Proprietary Activities
for Fiscal Year Ending June 30, 2012 and 2013

	Governmental Activities		Business-type Activities		Total	
	2012	2013	2012	2013	2012	2013
REVENUES						
Program Revenues						
Charges for Services	$2,832,599	$3,222,612	$ 6,283,055	$ 6,619,271	$9,115,654	$9,841,883
Grants & Contributions	857,371	1,807,364	809,455	2,505,954	1,666,826	4,313,318
General Revenues						
Ad Valorem Taxes	6,048,230	5,748,167	-	-	6,048,230	5,748,167
Non-ad Valorem Taxes	2,352,718	2,701,460	-	-	2,352,718	2,701,460
Interest	67,418	55,561	14,272	11,839	81,690	67,400
Other	165,100	79,260	27,765	(890)	192,865	78,370
Total Revenues	**12,323,434**	**13,614,424**	**7,134,547**	**9,136,174**	**19,457,981**	**22,750,598**
EXPENSES						
Governmental Activities	11,344,203	11,313,990			11,344,203	11,313,990
Business-type Activities			5,993,066	6,508,222	5,993,066	6,508,222
Total Expenses	**11,344,203**	**11,313,990**	**5,993,066**	**6,508,222**	**17,337,269**	**17,822,212**
Transfers	(609,440)	(175,016)	609,440	175,016	-	-
Change in Net Position	369,791	2,125,418	1,750,921	2,802,968	2,120,712	4,928,386
Beginning Net Position	22,701,330	23,257,529	17,207,826	18,891,996	39,909,156	42,149,525
Prior Period Adjustment	186,408	-	(66,751)	-	119,657	-
Ending Net Position	$23,257,529	$25,382,947	$18,891,996	$21,694,964	$42,149,525	$47,077,911

Governmental Activities

Governmental revenues increased by $1,290,990 (or 10.5%). The increase is attributable to increases in property tax collections, charges for services and non-ad valorem collections.

Business-type Activities

Business-type activities revenues increased by $2,001,627 (or 28%). This increase relates to an increase in the amount of grant and loan proceeds that the City received for capital projects. Charges for services increased by $336,216 (or 5.4%).

BUDGETARY HIGHLIGHTS

Adjustments were made to several budgets for FYE June 30, 2013, as follows: Municipal Court, $10,000; Non and Interdepartmental, $199,500; Capital Improvement Fund-Capital Outlay, $85,000; Unemployment Fund, $44,500; Astor East Urban Renewal Fund, $156,350; Emergency Communication Fund, $30,000; Parks and Recreation Fund, 506,350; Parks Operations Fund, $155,000; Landfill Reserve Fund, $41,040; 17th Street Dock fund, $1,650,000; and, Promote Astoria Fund, 348,500.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2013 the City had invested $57,953,416 in capital assets, net of accumulated depreciation, as reflected in the following table. The result of the additions and deletions for this fiscal year is an overall increase to capital assets in the amount of 8,384,290. After depreciation, the capital assets increased by $7,736,295.

Table 3:
Capital Assets at Year-end
for Fiscal Year Ending June 30, 2012 and 2013
(Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2012	2013	2012	2013	2012	2013
Land	$1,466,005	$1,466,005	$328,328	$328,328	$1,794,333	$1,794,333
Buildings	7,831,937	9,301,208	230,495	216,808	8,062,432	9,518,016
Land Improvements	1,830,063	2,673,809	11,610,858	11,317,792	13,440,921	13,991,601
Machinery & Equipment	1,671,009	1,367,570	1,133,159	939,523	2,804,168	2,307,093
Infrastructure	2,112,738	2,046,219	22,002,529	28,296,154	24,115,267	30,342,373
Total	$14,911,752	$16,854,811	$35,305,369	$41,098,605	$50,217,121	$57,953,416

The following table reconciles the change in capital assets. Additions include assets acquired or under construction at year-end. Reductions are for disposition of assets and depreciation.

Table 4:
Changes in Capital Assets
for Fiscal Year Ending June 30, 2012 and 2013

	Governmental Activities		Business-type Activities		Total Government	
	2012	2013	2012	2013	2012	2013
Beginning Balance	$17,761,256	$20,778,306	$55,959,971	$58,294,787	$73,721,227	$79,073,093
Additions	3,017,050	2,741,328	2,334,816	7,167,124	5,351,866	9,908,452
Retirement		(752,881)		(771,281)		(1,524,162)
Other						
Accumulated Depreciation	(5,866,554)	(5,911,942)	(22,989,418)	(23,592,025)	(28,855,972)	(29,503,967)
Ending Balance	**$14,911,752**	**$16,854,811**	**$35,305,369**	**$41,098,605**	**$50,217,121**	**$57,953,416**

Assets for governmental activities were added in the amount of $2,741,328. Final payments for the City Hall remodel were made in the amount of $102,451. Grant financed improvements to the Public Safety Building were made in the amount of $1,632,090. Construction for two projects were paid for, as follows: the Garden of surging Waves, $652,891; Heritage Square, $287,874. Grants and special revenue funds were used for equipment in the amount of $66,022.

Business-type activities assets were added in the amount of $7,167,124. The Combined Sewer Overflow (CSO) compliance continued with the 11th Street Separation in the amount of $2,486,053. The 17th Street Dock project incurred expenditures of $4,260,275. Other water and sewer improvements were made in the amount of $377,228. Other equipment was purchased in the amount of $43,568

Debt Outstanding

As of year-end, the City had $22,209,256 in debt outstanding compared to $21,166,833 last year. $1,340,591 of the debt outstanding at June 30, 2013 is due within one year.

Table 5:
Outstanding Debt at Year End

	Totals	
	2012	**2013**
Governmental:		
General Obligation	$464,056	$600,361
Local Improvement	466,836	406,198
Building Acquisition	-	-
Tax Increment	625,000	508,217
Sub-total	1,555,892	1,514,776
Business-type:		
Water	5,029,482	4,748,839
Wastewater	14,494,393	15,866,152
Docks	87,066	79,489
Sub-total	19,610,940	20,694,480
Total	**$21,166,833**	**$22,209,256**

Governmental debt had several transactions during the year June 30, 2013. The Aquatic Facility bonds were paid off in the amount of $180,000. $350,000 was borrowed from Clatsop Community Bank for the Heritage Square project and ended the year with a balance of $348,250.

The City has entered into an agreement with the Department of Environmental Quality (DEQ) to borrow money for the design and construction of combined sewer overflow infrastructure. To date the total amount borrowed from DEQ is $13,669,070. During the year June 30, 2013 $65,524 was borrowed for loan #11793 and $23,248 for loan #11794.

The City is under order to ameliorate discharge from the City's sewer lagoon. The City made an initial borrowing of $108,600 from the Oregon Infrastructure Financing Authority (IFA). The City also borrowed $1,908,034 from IFA to finance the 11th Street CSO separation project.

A total of $15,577,104 has been borrowed for Combined Sewer Overflow improvements.

For more detailed information on the City's debt and amortization terms refer to the notes.

ECONOMIC FACTORS

Oregon does not have a sales tax and thus property taxes are a major resource component of many communities. Property taxes are important to the City. They represent 63.8% of resources of the General Fund and 42% of governmental revenues overall. Other resources include franchise fees, motel taxes, charges for services and fines. Investment earnings decreased through 2012-13. To deal with its limited resources the City constrains unnecessary spending.

The City maintains a variety of governmental funds for special purposes. The Capital Improvement Fund received revenues from state taxes, the sale of City property, grants and other sources in the amount of $1,893,134, including $63,431 from the harvest of timber with expenditures of $1,923,536. These expenditures included the remodel of City Hall and grant funded projects. The Building Inspection Fund received fees of $110,175, with expenditures of $161,618 and a transfer out for $15,210. The Emergency Communication Fund provides dispatch services for the City and other area entities. It received 911 proceeds and other charges for services in the amount of $708,257 with expenditures of $925,388. The Parks Operations Fund received operating revenues in the amount of $828,160 with expenditures of $1,729,864. The General Fund provided a transfer of $888,003. The Astor East and West Urban Renewal Districts are blended component units of the City. They received revenues of $957,627 with expenditures of $1,005,616. The majority of the expenses recorded on a budgetary basis for the Urban Renewal Funds were loans made to local businesses for capital improvements. The loans receivable for these projects was $685,193 at June 30, 2013. Finally, the Promote Astoria Fund received $550,255 as its allocation of motel tax collections. Distributions in the amount of $506,781 were expended. These are the most significant of the governmental special purpose funds.

The business-type activities are funded with utility charges. During fiscal year ended June 30, 2013 the City increased the water rates by 5%. Sewer rates were increased by 5%. A sewer surcharge of 73% was dedicated to the Combined Sewer Overflow Debt Service Fund. Resources will be accumulated in this fund to payback loans incurred for the combined sewer overflow infrastructure project. A total of $7,167,124 was expended for capital improvements, of which $7,152,825 was for capital projects and $14,299 for equipment.

Uncertainties about future economic changes and financial impacts are common in all cities. The City continues to constrain spending to items and personnel necessary to provide quality services for its citizens. City staff continues to investigate and initiate opportunities for economic development to provide increased resources for the City's operations.

FINANCIAL CONTACT

The City's financial statements are designed to present users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions about the report or need additional financial information, please contact the City's Finance Director at 1095 Duane Street, Astoria, OR 97103. Complete financial statements of the blended component unit, the Astoria Development Commission, can be obtained from the same address.

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BASIC FINANCIAL STATEMENTS

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CITY OF ASTORIA, OREGON
STATEMENT OF NET POSITION
June 30, 2013

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Equity in Pooled Cash and Investments	$ 6,497,682	$ 2,412,979	$ 8,910,661
Receivables (Net of Allowance):			
Accounts	-	1,325,721	1,325,721
Taxes	655,356	-	655,356
Loans	1,231,289	745,763	1,977,052
Other	408,452	-	408,452
Inventory	-	343,005	343,005
Internal Balances	1,563,245	(1,563,245)	-
Property Held For Sale	100,942	-	100,942
Total Current Assets	10,456,966	3,264,223	13,721,189
Noncurrent Assets:			
Restricted Cash and Investments	856,279	-	856,279
Capital Assets:			
Nondepreciable	1,466,005	328,328	1,794,333
Depreciable, Net	15,388,806	40,770,277	56,159,083
Total Noncurrent Assets	17,711,090	41,098,605	58,809,695
Total Assets	$ 28,168,056	$ 44,362,828	$ 72,530,884
LIABILITIES			
Current Liabilities:			
Vouchers and Accounts Payable	230,288	1,519,615	1,749,903
Accrued Payroll	355,902	130,277	486,179
Accrued Interest Payable	16,962	96,669	113,631
Other Accrued Expenses	150,082	65,215	215,297
Deposits Payable	11,127	22,059	33,186
Current Portion of Long-Term Debt	280,293	1,060,298	1,340,591
Current Unused Compensated Absences	183,519	88,217	271,736
Total Current Liabilities	1,228,173	2,982,350	4,210,523
Noncurrent Liabilities:			
Noncurrent Portion of Long-Term Debt	1,234,483	19,634,182	20,868,665
Non-Current Unused Compensated Absences	111,771	44,067	155,838
Post Employment Health Care Benefits	210,682	7,265	217,947
Total Noncurrent Liabilities	1,556,936	19,685,514	21,242,450
Total liabilities	2,785,109	22,667,864	25,452,973
NET POSITION			
Net Investment in Capital Assets	15,340,035	20,404,125	35,744,160
Restricted For:			
Astoria Public Library Endowment Fund:			
Nonexpendable	27,536	-	27,536
Expendable	109,297	-	109,297
Aquatic Facility Trust Fund - Expendable	6,885	-	6,885
Logan Memorial Library Trust Fund - Expendable	922,436	-	922,436
Perpetual Cemetery Care - Nonexpendable	828,743	-	828,743
Debt Service - Expendable	561	-	561
Street Projects - Expendable	688,913	-	688,913
Urban Renewal Improvements - Expendable	2,554,017	-	2,554,017
Specific Purpose Grants - Expendable	39,100	-	39,100
Unrestricted	4,865,424	1,290,839	6,156,263
Total Net Position	25,382,947	21,694,964	47,077,911
Total Liabilities and Net Position	$ 28,168,056	$ 44,362,828	$ 72,530,884

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

CITY OF ASTORIA, OREGON
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Expense Revenue and Change in Net Position: Governmental Activities	Net Expense Revenue and Change in Net Position: Business Type Activities	Net Expense Revenue and Change in Net Position: Total
Governmental Activities:							
General Government	$ 5,198,788	$ 2,053,111	$ -	$ -	$ (3,145,677)	$ -	$ (3,145,677)
Community Development	344,720	898,219	17,714	240,543	811,756	-	811,756
Public Safety	3,476,990	271,282	92,352	1,289,589	(1,823,767)	-	(1,823,767)
Culture and Recreation	2,106,570	-	1,080	166,086	(1,939,404)	-	(1,939,404)
Interest on Long-Term Debt	186,922	-	-	-	(186,922)	-	(186,922)
Total Governmental Activities	11,313,990	3,222,612	111,146	1,696,218	(6,284,014)	-	(6,284,014)
Business Type Activities:							
Public Works Improvement Fund #176	250,674	1,046,122	-	53,451	-	848,899	848,899
Combined Sewer Overflow Operations	800,375	1,241,877	-	-	-	441,502	441,502
Cemetery Fund #325	11,224	8,138	-	-	-	(3,086)	(3,086)
Landfill Reserve Fund #305	103,730	41,040	-	-	-	(62,690)	(62,690)
Public Works Fund #301	5,008,957	4,271,578	-	-	-	(737,379)	(737,379)
17th Street Dock Fund #330	333,262	10,516	-	2,452,503	-	2,129,757	2,129,757
Total Business Type Activities	6,508,222	6,619,271	-	2,505,954	-	2,617,003	2,617,003
Total Government	$ 17,822,212	$ 9,841,883	$ 111,146	$ 4,202,172	(6,284,014)	2,617,003	(3,667,011)
General Revenues:							
Taxes:							
Property Taxes					5,748,167	-	5,748,167
Franchise and Public Service Taxes					2,701,460	-	2,701,460
Interest and Investment Earnings					55,561	11,839	67,400
Gain (loss) on Sale of Timber					79,260	(890)	78,370
Transfers In (Out)					(175,016)	175,016	-
Total General Revenues and Transfers					8,409,432	185,965	8,595,397
Change in Net Position					2,125,418	2,802,968	4,928,386
Net Position - Beginning					23,257,529	18,891,996	42,149,525
Net Position - Ending					$ 25,382,947	$ 21,694,964	$ 47,077,911

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

FUND FINANCIAL STATEMENTS
Major Governmental Funds

General Fund #001
Accounts for the activities of providing basic governmental services including administration, municipal court, finance, community development, culture and recreation, police and fire services.

Housing Rehabilitation Fund #124
Accounts for the administration of grants received for loan to owners who rehabilitate housing that serves low-income residents.

Astoria Road District Fund #170
Accounts for the property tax revenues from a local option tax for street and road maintenance and improvements.

Capital Improvement Fund #102
Accounts for monies reserved for capital equipment and projects.

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CITY OF ASTORIA, OREGON
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2013

	General Fund #001	Housing Rehabilitation Fund #124	Astoria Road District Fund #170	Capital Improvement Fund #102	Non Major Governmental Funds	Total Governmental
ASSETS						
Equity in Pooled Cash and Investments	$ 235,288	$ 39,100	$ 573,623	$ 3,324	$ 6,502,626	$ 7,353,961
Receivables (Net of Allowance):						
Taxes	532,487	-	489	-	122,380	655,356
Loans	-	432,646	-	-	798,643	1,231,289
Other	113,638	-	-	-	294,814	408,452
Due From Other Funds	1,563,245	-	-	-	-	1,563,245
Property Held For Sale	-	-	-	-	100,942	100,942
Total Assets	$ 2,444,658	$ 471,746	$ 574,112	$ 3,324	$ 7,819,405	$ 11,313,245
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Vouchers and Accounts Payable	$ 34,032	$ -	$ -	$ 13,559	$ 182,697	$ 230,288
Accrued Payroll	248,032	-	-	1,380	106,490	355,902
Other Accrued Expenditures	111,733	-	-	292	38,057	150,082
Due To Other Funds	-	-	-	-	-	-
Deposits Payable	6,651	-	-	-	4,476	11,127
Unearned Revenue	532,487	432,646	466	-	1,076,866	2,042,465
Total Liabilities	932,935	432,646	466	15,231	1,408,586	2,789,864
FUND BALANCES:						
Nonspendable:						
Property Held For Sale	-	-	-	-	100,942	100,942
Restricted for:						
Astoria Public Library Endowment	-	-	-	-	136,833	136,833
Senior Center Endowment Fund	-	-	-	-	-	-
Aquatic Facility Trust Fund	-	-	-	-	6,885	6,885
Logan Memorial Library Trust Fund	-	-	-	-	922,436	922,436
Perpetual Cemetery Care	-	-	-	-	828,743	828,743
Debt Service	-	-	-	-	561	561
Street Projects	-	-	573,646	-	115,267	688,913
Urban Renewal Improvements	-	-	-	-	2,554,017	2,554,017
Specific Purpose Grants	-	39,100	-	-	-	39,100
Committed for:						
Unemployment Payments	-	-	-	-	5,765	5,765
Building Inspection Functions	-	-	-	-	107,001	107,001
Emergency Communication Functions	-	-	-	-	332,475	332,475
Debt Service	-	-	-	-	342,695	342,695
Assigned for:						
Business Developments	-	-	-	-	249,798	249,798
Park Related Programs	-	-	-	-	279,437	279,437
Senior Center Functions	-	-	-	-	-	-
Tourism Promotion	-	-	-	-	409,250	409,250
Proceeds For General Capital Expenditures	-	-	-	(11,907)	-	(11,907)
Unassigned:	1,511,723	-	-	-	18,714	1,530,437
Total Fund Balance	1,511,723	39,100	573,646	(11,907)	6,410,819	8,523,381
Total Liabilities and Fund Balance	$ 2,444,658	$ 471,746	$ 574,112	$ 3,324	$ 7,819,405	$ 11,313,245

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	16,854,811
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	
Unearned Revenue	2,042,465
Long-term liabilities, are not due and payable in the current period and therefore are not reported in the funds.	(2,037,710)
Net Position	$ 25,382,947

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

CITY OF ASTORIA, OREGON
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	General Fund #001	Housing Rehabilitation Fund #124	Astoria Road District Fund #170	Capital Improvement Fund #102	Non Major Governmental Funds	Total Governmental
REVENUES:						
Taxes	$ 4,707,115	$ -	$ -	$ -	$ 1,132,495	$ 5,839,610
Local Gas Tax	-	-	195,404	-	-	195,404
Intergovernmental	-	-	-	227,531	670,688	898,219
Charges For Services	200,942	-	-	-	1,493,782	1,694,724
Sale of City Property	-	-	-	63,431	15,829	79,260
Interest Earnings	10,257	149	2,770	23	42,362	55,561
Gifts, Bequests, and Grants	108,605	-	-	1,562,026	136,733	1,807,364
Miscellaneous	145,748	16,363	-	40,123	132,463	334,697
Delinquent Ad Valorem Taxes	272,851	-	183	-	49,910	322,944
Fines and Forfeits	271,282	-	-	-	-	271,282
Non Ad Valorem Taxes	1,632,857	-	-	-	550,255	2,183,112
Licenses & Permits	23,690	-	-	-	-	23,690
Total revenues	7,373,347	16,512	198,357	1,893,134	4,224,517	13,705,867
EXPENDITURES:						
General Government	1,836,293	-	-	1,661,823	1,791,087	5,289,203
Community Development	350,491	-	-	-	-	350,491
Public Safety	3,536,628	-	-	-	-	3,536,628
Culture and Recreation	413,258	-	-	-	1,729,864	2,143,122
Capital Outlay	32,109	-	22,496	221,247	1,450,244	1,726,096
Debt Service:						
Principal	-	-	-	31,944	476,009	507,953
Interest	-	-	-	8,522	68,229	76,751
Total Expenditures	6,168,779	-	22,496	1,923,536	5,515,433	13,630,244
Revenues Over (Under) Expenditures	1,204,568	16,512	175,861	(30,402)	(1,290,916)	75,623
OTHER FINANCING SOURCES (USES):						
Loan Proceeds	-	-	-	-	350,000	350,000
Transfers In	379,538	-	53,000	-	1,768,583	2,201,121
Transfers Out	(1,369,480)	-	-	-	(984,161)	(2,353,641)
Total Other Financing Sources (Uses)	(989,942)	-	53,000	-	1,134,422	197,480
Net Changes in Fund Balances	214,626	16,512	228,861	(30,402)	(156,494)	273,103
FUND BALANCES, BEGINNING	1,297,097	22,588	344,785	18,495	6,567,313	8,250,278
FUND BALANCES, ENDING	$ 1,511,723	$ 39,100	$ 573,646	$ (11,907)	$ 6,410,819	$ 8,523,381

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

CITY OF ASTORIA, OREGON
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013

Amounts reported in the statement of activities are different because:

Net change in fund balances	$	273,103
The statement of revenues, expenditures, and changes in fund balances report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		1,943,060
Some revenue reported in the statement of activities do not provide current financial resources in the governmental funds.		(91,443)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accrued Interest Expense		6,662
Net OPEB obligation		(29,653)
Accrued compensated absences are not due and payable in the current period and therefor are not reported in the funds.		
Compensated Absences		(17,428)
The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This is the amount by which proceeds exceeded repayments.		41,117
Change in net position of governmental activities	$	2,125,418

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

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FUND FINANCIAL STATEMENTS
Proprietary Funds

Enterprise Funds

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

Public Works Improvement Fund #176
This fund is designed to provide funding to plan, budget for, and accomplish major public works construction and improvement projects.

Public Works Capital Reserve Fund #178

Combined Sewer Overflow Operations
These funds are designated to provide fiscal accounting for the projects required by the Final Stipulation and Order that the City has signed with the Oregon Department of Environmental Quality (DEQ) to separate water runoff from sewer outflow into the Columbia River.

Cemetery Fund #325
This fund provides for the operation and maintenance of Ocean View Cemetery, which is owned by the City of Astoria.

Landfill Reserve Fund #305
Accounts for transfers from the General Fund from proceeds of the Western Oregon Waste franchise payments and

Public Works Fund #301
Accounts for the costs associated with operating and maintaining the City's streets, water and sewer systems.

17th Street Dock Fund #330
Accounts for payments made by the U.S. Coast Guard to lease dock space for two local Coast Guard vessels and for rent paid by tour boats that moor in downtown Astoria to be near the mouth of the Columbia River

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CITY OF ASTORIA, OREGON
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2013

	Business-Type Activities - Enterprise Funds			
	Public Works Improvement Fund #176	Public Works Capital Reserve Fund #178	Combined Sewer Overflow Operations	Cemetery Fund #325
ASSETS				
Equity in Pooled Cash and Investments	$ 1,175,024	$ 200,000	$ -	$ 114,567
Loans Receivable	-	-	745,763	-
Accounts Receivables (Net of Allowances)	-	-	241,834	-
Due from Other Funds	-	-	754,306	-
Inventory, at Cost (net)	-	-	-	-
Total Current Assets	1,175,024	200,000	1,741,903	114,567
Capital Assets, Net	-	-	-	456,512
Total Assets	$ 1,175,024	$ 200,000	$ 1,741,903	$ 571,079
LIABILITIES AND NET POSITION				
CURRENT LIABILITIES:				
Vouchers and Accounts Payable	$ 187,892	$ -	$ 955,930	$ -
Accrued Payroll	-	-	73	-
Accrued Interest Payable	68,544	-	25,343	-
Deposits Payable	-	-	23	-
Loan Payable Within One Year	327,330	-	724,937	-
Due To Other Funds	-	-	756,623	-
Total Current Liabilities	583,766	-	2,462,929	-
NONCURRENT LIABILITIES:				
Loan Payable, Net of Current Portion	4,710,557	-	14,852,167	-
Non-Current Unused Compensated Absences	-	-	-	-
Post Employment Health Care Benefits	-	-	-	-
Total Noncurrent Liabilities	4,710,557	-	14,852,167	-
NET POSITION:				
Net Investment in Capital Assets	(5,037,887)	-	(15,577,104)	456,512
Unrestricted	918,588	200,000	3,911	114,567
Total Net Position	(4,119,299)	200,000	(15,573,193)	571,079
Total Liabilities and Net Position	$ 1,175,024	$ 200,000	$ 1,741,903	$ 571,079

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

CITY OF ASTORIA, OREGON
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2013

	Landfill Reserve Fund #305	Public Works Fund #301	17th Street Dock Fund #330	Total
ASSETS				
Equity in Pooled Cash and Investments	$ 54,216	$ 869,172	$ -	$ 2,412,979
Loan Receivable	-	-	-	$ 745,763
Accounts Receivables (Net of Allowances)	-	1,083,887	-	1,325,721
Inventory, at Cost (net)	-	343,005	-	343,005
Due From Other Funds	-	-	-	754,306
Total Current Assets	54,216	2,296,064	-	5,581,774
Capital Assets, Net	-	35,587,989	5,054,104	41,098,605
Total Assets	54,216	37,884,053	5,054,104	46,680,379
LIABILITIES AND NET POSITION				
CURRENT LIABILITIES:				
Vouchers and Accounts Payable	11,680	28,167	335,946	1,519,615
Accrued Payroll	-	125,608	4,596	130,277
Accrued Interest Payable	-	-	2,782	96,669
Other Accrued Expenses	-	63,012	2,203	65,215
Deposits Payable	-	22,036	-	22,059
Loan Payable Within One Year	-	-	8,031	1,060,298
Due To Other Funds	-	-	1,560,928	2,317,551
Current Unused Compensated Absences	-	88,217	-	88,217
Total Current Liabilities	11,680	327,040	1,914,486	5,299,901
NONCURRENT LIABILITIES:				
Loan Payable, Net of Current Portion	-	-	71,458	19,634,182
Non-Current Unused Compensated Absences	-	44,067	-	44,067
Post Employment Health Care Benefits	-	7,265	-	7,265
Total Noncurrent Liabilities	-	51,332	71,458	19,685,514
NET POSITION:				
Net Investment in Capital Assets	-	35,587,989	4,974,615	20,404,125
Unrestricted	42,536	1,917,692	(1,906,455)	1,290,839
Total Net Position	42,536	37,505,681	3,068,160	21,694,964
Total Liabilities and Net Position	$ 54,216	$ 37,884,053	$ 5,054,104	$ 46,680,379

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

CITY OF ASTORIA, OREGON
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
For the Fiscal Year Ended June 30, 2013

	Business-Type Activities - Enterprise Funds			
	Public Works Improvement Fund #176	Public Works Capital Reserve Fund #178	Combined Sewer Overflow Operations	Cemetery Fund #325
OPERATING REVENUES:				
Charges for Service	$ 1,046,122	$ -	$ 1,241,877	$ -
Other Operating Revenues	-	-	-	8,138
Total Operating Revenues	1,046,122	-	1,241,877	8,138
OPERATING EXPENSES:				
Personal Services	-	-	15,120	-
Materials and Services	124,136	-	420,030	5,125
Depreciation	-	-	-	6,099
Net OPEB obligations	-	-	-	-
Total Operating Expenses	124,136	-	435,150	11,224
Operating Income (Loss)	921,986	-	806,727	(3,086)
NON-OPERATING INCOME (EXPENSE):				
Intergovernmental	53,451	-	-	-
Interest Revenue	3,613	-	5,034	-
Interest Expense	(126,538)	-	(365,225)	-
Gain (Loss) on Sale of Asset	-	-	-	(890)
Total Non-Operating Income (Expenses)	(69,474)	-	(360,191)	(890)
Net Income (Loss) Before Operating Transfers	852,512	-	446,536	(3,976)
OPERATING TRANSFERS:				
Transfers In (Out)	(605,604)	200,000	(2,486,053)	-
Net Income (Loss) Before Contributions	246,908	200,000	(2,039,517)	(3,976)
Change in Net Position	246,908	200,000	(2,039,517)	(3,976)
NET POSITION, BEGINNING	(4,366,207)	-	(13,533,676)	575,055
NET POSITION, ENDING	$ (4,119,299)	$ 200,000	$ (15,573,193)	$ 571,079

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

CITY OF ASTORIA, OREGON
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
For the Fiscal Year Ended June 30, 2013

	Landfill Reserve Fund #305	Public Works Fund #301	17th Street Dock Fund #330	Total
OPERATING REVENUES:				
Charges for Service	$ 41,040	$ 4,244,999	$ 10,516	$ 6,584,554
Other Operating Revenues	-	26,579	-	34,717
Total Operating Revenues	41,040	4,271,578	10,516	6,619,271
OPERATING EXPENSES:				
Personal Services	-	2,617,060	-	2,632,180
Materials and services	103,730	1,150,627	199,577	2,003,225
Depreciation	-	1,239,328	128,461	1,373,888
Net OPEB obligations	-	1,942	-	1,942
Total Operating Expenses	103,730	5,008,957	328,038	6,011,235
Operating Income (Loss)	(62,690)	(737,379)	(317,522)	608,036
NON-OPERATING INCOME (EXPENSE):				
Intergovernmental	-	-	2,452,503	2,505,954
Interest Revenue	546	2,107	539	11,839
Interest Expense	-	-	(5,224)	(496,987)
Gain (Loss) on Sale of Asset	-	-	-	(890)
Total Non-Operating Income (Expenses)	546	2,107	2,447,818	2,019,916
Net Income (Loss) Before Operating Transfers	(62,144)	(735,272)	2,130,296	2,627,952
OPERATING TRANSFERS:				
Transfers In (Out)	66,000	3,000,673	-	175,016
Net Income (Loss) Before Contributions	3,856	2,265,401	2,130,296	2,802,968
Change in Net Position	3,856	2,265,401	2,130,296	2,802,968
NET POSITION, BEGINNING	38,680	35,240,280	937,864	18,891,996
NET POSITION, ENDING	$ 42,536	$ 37,505,681	$ 3,068,160	$ 21,694,964

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

CITY OF ASTORIA, OREGON
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2013

	Business-Type Activities - Enterprise Funds							
	Public Works Improvement Fund #176	Public Works Capital Reserve #178	Combined Sewer Overflow Operations	Cemetery Fund #325	Public Works Fund #301	17th Street Dock Fund #330	Landfill Reserve Fund #305	Total
CASH FLOWS FROM OPERATING ACTIVITIES								
Cash Received From Customers	$ 1,046,122	$ -	$ 1,217,578	$ 15,138	$ 4,238,399	$ 15,112	$ 41,040	$ 6,573,389
Cash Paid to Employees and Others for Salaries and Benefits	-	-	(2,072)	(14,804)	(2,622,857)	334,122	-	(2,305,611)
Cash Paid to Suppliers and Others	(95,752)	-	459,960	(5,724)	(1,245,302)	(242,262)	(92,050)	(1,221,130)
Net Cash Provided by Operating Activities	950,370	-	1,675,466	(5,390)	370,240	106,972	(51,010)	3,046,648
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES								
Payment From (to) Other Funds	-	-	756,163	-	460	2,782	-	759,405
Transfers In (Out)	(605,604)	200,000	(2,486,053)	-	3,000,673	1,560,928	66,000	1,735,944
Intergovernmental/Prior Period Adjustment	53,451	-	-	-	-	2,452,503	-	2,505,954
Net Cash Provided by Non-Capital Financing Activities	(552,153)	200,000	(1,729,890)	-	3,001,133	4,016,213	66,000	5,001,303
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Purchase of Capital Assets	-	-	-	-	(2,906,848)	(4,260,275)	-	(7,167,123)
Loan Proceeds	5,034	-	799,814	-	-	-	-	804,848
Principal Payments - Loans	(112,844)	-	(346,651)	-	-	(5,374)	-	(464,869)
Interest Paid	(131,016)	-	(366,401)	-	-	(8,271)	-	(505,688)
Proceeds From Sales of Capital Assets	-	-	-	(890)	-	-	-	(890)
Net Cash Provided by Capital and Related Financing Activities	(238,826)	-	86,762	(890)	(2,906,848)	(4,273,920)	-	(7,333,722)
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest Received	3,613	-	5,034	-	2,107	539	546	11,839
Net Cash Provided by Investing Activities	3,613	-	5,034	-	2,107	539	546	11,839
Net Increase in Cash and Cash Equivalents	163,004	200,000	37,372	(6,280)	466,632	(150,196)	15,536	726,068
CASH AND CASH EQUIVALENTS, BEGINNING	1,012,020	-	716,934	120,847	402,540	150,196	38,680	2,441,217
CASH AND CASH EQUIVALENTS, ENDING	$ 1,175,024	$ 200,000	$ 754,306	$ 114,567	$ 869,172	$ -	$ 54,216	$ 3,167,285
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES								
Operating Income	$ 921,986	$ -	$ 806,727	$ (3,086)	$ (737,379)	$ (317,522)	$ (62,690)	$ 608,036
Adjustments								
Depreciation	-	-	-	6,099	1,239,327	128,461	-	1,373,887
Decrease (Increase) in:								
Accounts Receivable	-	-	-	7,000	(55,826)	-	-	(48,826)
Assessments Receivable	-	-	(24,322)	-	-	-	-	(24,322)
Inventories	-	-	-	-	13,391	-	-	13,391
Increase (Decrease) in:								
Accounts Payable and Accrued Expenses	28,384	-	895,110	(3,362)	(106,123)	(42,685)	11,680	783,004
Deposits	-	-	23	-	22,647	4,596	-	27,266
Accrued Payroll	-	-	(2,072)	(3,902)	2,582	(1,279)	-	(4,671)
OPEB Obligation	-	-	-	-	1,941	-	-	1,941
Accrued Compensated Absences	-	-	-	(8,139)	(10,320)	335,401	-	316,942
Net Cash Provided by Operating Activities	$ 950,370	$ -	$ 1,675,466	$ (5,390)	$ 370,240	$ 106,972	$ (51,010)	$ 3,046,648

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

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NOTES TO
BASIC FINANCIAL STATEMENTS

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(1) Summary of Significant Accounting Policies

The financial statements of the City of Astoria (City) have been prepared in accordance with Generally Accepted Accounting Principles (GAAP). GAAP statements include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The Governmental Accounting Standards Board issued Statement 34, Basic Financial Statements and Management Discussion and Analysis for State and Local Governments (GASB 34). This statement requires reporting of the local government's infrastructure (roads, paths, street lights, etc.), along with other required supplementary information. The City's financial statements for the fiscal year ended June 30, 2013 comply with the requirements of GASB 34.

A. Description of Reporting Entity

The City of Astoria, Oregon (City) was incorporated October 20, 1876 under the provisions of Oregon Revised Statutes, Chapter 221.220. The City operates under a Council-Manager form of government and provides the following services, as authorized by its charter: community development, public safety (police and fire protection), culture and recreation (parks, recreation and library), public works (water, sewer, garbage and infrastructure engineering), streets maintenance, cemetery operation, and traffic and parking control.

As required by generally accepted accounting principles, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the City's operations and so data from these units are combined with data of the primary government. Each blended component unit has a June 30 year end.

Blended Component Unit - Astoria Development Commission (Commission)

The City's statements include all funds, agencies and boards that are in substance part of the primary government's operations, including the Commission that oversees the Astor East Urban Renewal District and the Astor West Urban Renewal District, legally separate Oregon municipal corporations. Although the Commission is responsible for its own budget and financial statements, results of its operations and its financial position are included in these statements. The Commission's capital assets and long-term debt are blended with the City's accounts and are presented in the City's Statements of Activities and Net Position. Its results of operations and current financial position are reported as a special revenue fund and the debt service portion is reported as a debt service component unit. The "blended" presentation is used, primarily, because the Commission is substantively the same as the City's elected officials. The City's Finance Director is the Commission's Treasurer who maintains sole access to the Commission's financial records, and, accordingly, pays approved invoices, invests surplus funds, files budgets and issues financial statements for the Commission. The Commission's financial statements may be obtained at City Hall, 1095 Duane, Astoria, Oregon, 97103.

The City Council has established, by resolution, several commissions, boards and committees. None of them have funds or financial considerations and are not municipal corporations, pursuant to State Law. Therefore, their activities are not included within the scope of these financial statements.

Financial statements for the City's pension plans are not included because they are administered by boards independent of the City. City management does not exert any control and the assets of the plan are not the property of the City.

B. Basic Financial Statements

Basic financial statements are presented at both the government-wide and fund financial level. Both levels of statements categorize primary activities as either governmental or business-type. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

Government-wide statements

The statement of net position and the statement of activities display information about the City as a whole. These statements include all the financial activities of the City. Eliminations have been made to minimize the double-counting of internal activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. *Program revenues* include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements

These statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental or proprietary. Major individual governmental funds are reported as separate columns in the fund financial statements. Non-major funds are consolidated into a single column in the financial section of the basic financial statements and are detailed in the supplemental information.

C. Basis of Presentation

The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The GASB 34 model sets forth minimum criteria (percentage of the assets liabilities, revenues or expenditures/expenses of either fund category or the governmental and proprietary combined) for the determination of major funds. Non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

The City reports the following major governmental funds:

- *General Fund*
- *Housing Rehabilitation Loan Fund*
- *Astoria Road District Fund*
- *Capital Improvement Fund*

Additionally, the City reports the following non-major governmental funds within the governmental fund type:

- *Special Revenue Funds*
  These funds account for revenues derived from specific taxes or other earmarked revenue sources, including state gas tax and state revenue sharing entitlements, which are legally restricted to expenditures for specified purposes.

- *Debt Service Funds*
  These funds are used to account for financial resources to be used for the repayment of general obligation and other long term debt.

- *Permanent Funds*
  These funds are used to account for financial resources the interest from which is to be used for a designated purpose. The principal resources of these funds are nonexpendable.

The City reports all of its proprietary funds as major funds. These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed primarily through user charges. These funds represent the following operations – Public Works, Streets, Water, Sewer, Dock and Cemetery. The City reports the following proprietary funds:

- *Public Works Improvement Fund*
  This fund includes public works capital improvement projects

- *Public Works Capital Reserve Fund*
  This fund holds proceeds for future public works capital requirements

- *Combined Sewer Overflow (CSO) Operations*
  The projects funds include design and construction of combined sewer overflow infrastructure
  The debt service fund receives the sewer surcharge revenues to pay for the CSO loan

- *Cemetery Fund*
  This fund includes the operations of the Ocean View Cemetery

- *Landfill Reserve Fund*
  This fund holds resources for improvements at the City's closed landfill

- *Public Works Fund*
  This fund includes engineering, shops, streets, sanitation, sewer and water operations

- *17th Street Dock Fund*
  This fund includes construction, repairs and operations of the 17th Street Dock

D. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe which transactions are recorded with the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus.

The government-wide financial statements and the Proprietary Funds Financial Statements are reported using the *economic resources measurement focus* and the *full accrual basis of accounting.* Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period

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

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

Similar to the way its revenues are recorded, a governmental fund records only those expenditures that affect current financial resources. Principal and interest on general long-term debt are recorded as fund liabilities only when due, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Vested compensated absences are recorded as expenditures only to the extent that they are expected to be liquidated with expendable financial resources. In the government-wide financial statements, however, with a full accrual basis of accounting, all expenditures affecting the economic resource status of the government must be recognized. Thus, the expense and related accrued liability for long term portions of debt and compensated absences must be included.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is necessary to explain the adjustments needed to transform the fund based financial statements into the governmental column of the government-wide presentation. This reconciliation is part of the financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with a proprietary fund's principle ongoing operations. The principal operating revenues of the City's Public Works, 17th Street Dock, Public Works Improvement Fund, CSO Projects, CSO Debt Service and Cemetery Fund are charges to customers for sales and services. The Public Works Fund also recognizes fees intended to recover the cost of connecting new customers to the City's utility systems as operating revenue. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and overheads, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The basis of accounting described above is in accordance with generally accepted accounting principles.

E. Cash and Investments

For purposes of the statements of cash flows, the City considers cash equivalents as all highly liquid debt instruments purchased with maturity of three months or less.

Investments included in cash and cash equivalents are reported at fair value. The City invests in the State of Oregon Local Government Investment Pool, which is authorized by Oregon Revised Statutes. Interest earned from pooled investments is allocated based on a fund's portion of the total investment balance. The City maintains depository insurance under Federal depository insurance

funds and state and financial institution collateral pools for its cash deposits and investments, except the Local Government Investment Pool, which is exempt from statutes requiring such insurance.

F. Receivables and Payables

Activity between funds that represent lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

Receivables of the proprietary funds are recognized as revenue when earned, including services provided but not billed. Management believes that any uncollectible accounts included in the governmental fund receivable balances are not significant, and therefore no provision for uncollectible accounts has been made. Receivables in proprietary funds are stated net of an allowance for uncollectible accounts.

G. Inventories

Inventories consist of expendable supplies held for maintenance, improvements or operations. Inventories are stated at cost on a first-in/first-out basis and charged to expenses as used.

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, street lights, etc.), are reported in the applicable governmental or business-type activities column in the governmental-wide financial statements. Capital assets are charged to expenditures as purchased in the governmental fund statements, and capitalized in the proprietary fund statements. Capital assets are recorded at historical cost, or estimated historical cost if actual cost is not available. Donated capital assets are recorded at their estimated fair market value at the time received.

As a practical matter, for purposes of maintaining an inventory of moveable assets, capital assets are recorded on the basis of a useful life of one year or more with a cost of $5,000. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation for exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives.

Asset	Years
Buildings	50
Improvements	20
Utility Systems & Infrastructure	20 – 50
Vehicles	5 - 10
Furniture & Equipment	5 - 10

One-half year of depreciation is taken in the year the assets are acquired or retired. Gains or losses from sales or retirements of capital assets are included in operations of the current period.

I. Unearned Revenues

Unearned revenues represent uncollected property taxes and other revenues not deemed available to finance operations of the current period.

J. Compensated Absences

Vested or accumulated vacation and holiday leave of Proprietary Funds is recorded as an expense and liability of those funds as the benefits accrue to employees. For Governmental Funds, the liability is reported as current as it may be used at anytime. Sick leave does not vest and is recorded in all funds as taken.

K. Long-term Debt

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 Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are treated as period costs in the year of issue and are shown as other financial uses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financial sources while discounts on debt proceeds received are reported as debt service expenditures.

L. Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – non-spendable, restricted, committed, assigned and unassigned.

In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The statement enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The City implemented GASB 54 in the year ending June 30, 2011.

- Non-Spendable – Includes items not immediately converted to cash, such as prepaid items and inventory.

- Restricted – Includes items that are restricted by external creditors, grantors or contributors, or restricted by legal constitutional provisions.

- Committed – Includes items committed by the City Council, by formal council action. Commitments of fund balance must be made prior to the end of the fiscal year.

- Assigned – Includes items assigned for specific uses, authorized by the City. Assignments of fund balance can be done at any time, including after the fiscal year end date.

- Unassigned – This is the residual classification used for those balances not assigned to another category.

M. Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use it is the City's policy to use committed resources first, then assigned, and then unassigned as they are needed.

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position 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 that applies to future periods and so will *not* be recognized as an outflow of resources (expenditure) until then.

In addition to liabilities, the statement of financial position 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 that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time.

O. Property Tax Calendar

Real and personal property taxes are levied in July of each fiscal year. Property taxes attach as an enforceable lien on property as of July 1, and are payable in three installments on November 15, February 15, and May 15. All property taxes are billed and collected by Clatsop County and remitted to the City. Uncollected taxes, including delinquent amounts, are considered substantially collectible or recoverable through liens, and accordingly no allowance for uncollected taxes has been established by management.

(2) Stewardship, Compliance, and Accountability

A. Budgetary Information

On or before June 30 of each year, the City enacts a resolution approving the budget, appropriating the expenditures, and levying the property taxes. Prior to enacting this resolution, the proposed budget is presented to a budget committee consisting of members of the City Council and a like number of interested citizens. The budget committee presents the budget to the City Council for budget hearings prior to enactment of the resolution. The City budgets all funds as required by Oregon Local Budget Law.

The resolution authorizing appropriations for each fund sets the legal level of control by which expenditures cannot legally exceed appropriations. Total expenditures by department as established by the resolution are the legal level of control for the General and Public Works Funds. Expenditure categories of personal services, materials and services, capital outlay, debt service transfers, and contingency are the legal level of control for all other funds. The detail budget document, however, is required to contain more specific information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and adoption by the City Council. Management may modify original and supplemental budgets by the use of appropriation transfers between the legal levels of control within a fund. Such transfers require approval by the City Council. Management may not amend the budget without seeking the approval of the Council. The city had appropriation transfers during the year-ended June 30, 2013. Appropriations lapse as of year-end.

Expenditures for the various funds were within authorized appropriations for the year ended June 30, 2013 except: General Fund- Community Development, was over expended $6,371, General Fund- Non & Interdepartmental, was over expended $15,864, General Fund- Transfers Out, was over expended $32,330, Capital Improvements- Personal Services and Capital Outlay was over expended $9,000, and $68,857, respectively. Revolving Loan Fund- Materials and Services was

over expended $6,953, State Tax Street Fund- Materials and Services was over expended $1,500, Combined Overflow Debt Service Fund- Principal and Interest was over expended $23,220, and $1,331, respectively. Public Works Improvement Fund- Transfers Out, was over expended $212,550, Aquatics Facility Activity- Transfers Out, was over expended $3,273, and Combined Sewer Overflow Projects Fund- Transfers Out, was over expended $2,421.

B. Deficit Fund Balance

The City has four instances of funds that had a deficit in fund balance as of June 30, 2013. See footnote 11 for how the City plans to eliminate these deficit fund balances.

(3) Cash and Cash Equivalents

At June 30, 2013 investments included in cash and cash equivalents consist of the following:

	Weighted Average Maturity (Years)	Fair Value
Investments in the State Treasurer's Local Government Investment Pool	0.00	$ 6,168,947
Certificates of deposit	1.00	1,895,756
Total cash equivalents		$ 8,064,703

A. Interest rate risk

The City does not have a formal investment policy that limits investments maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

B. Credit risk

State statutes authorize the City to invest in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, and the State Treasure's Oregon Local Government Investment Pool, among others. The City has no investment policy that would further limit its investment choices. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations, but is not regulated by other laws, organizations or regulations. The reported value of the Pool is the same as the fair value of Pool shares. Investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The State Treasure's Oregon Local Government Investment Pool is not registered with the SEC as an investment company and is unrated.

C. Concentration of credit risk

The City does not currently have an investment policy for concentration of credit risk.

D. Custodial credit risk – deposits

This is the risk that in the event of a bank failure, the City's deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the City's deposits with financial institutions up to $250,000 each for the aggregate of all non-interest bearing accounts and the aggregate of all interest bearing accounts at each institution. Deposits in excess of FDIC coverage with institutions participating in the Oregon Public Funds Collateralization Program are considered fully collateralized. As of June 30, 2013, none of the City's bank balances were exposed to credit risk.

E. Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City had no investments of this kind during fiscal year 2012-13 and has no investments of this kind at June 30, 2013.

(5) Special Assessments Receivable

Special assessments receivable represent the uncollected amounts levied against benefited property for the cost of local improvements. Because the assessments are liens against the benefited property, an allowance for uncollectible amounts is not deemed necessary by management. Assessments receivable are offset by deferred revenue and, accordingly, have not been recorded as revenue.

(6) Receivables

Revenues of the Public Works Fund are reported net of uncollectible amounts. Total uncollectible amounts are as follows:

	Amount
Uncollectibles related to water sales	$ 17,397
Uncollectibles related to sewer charges	11,598
Uncollectibles related to sewer surcharge	6,506
Total uncollectibles of the current fiscal year	$ 35,501

(7) Capital Assets

Capital asset activity for the year ended June 30, 2013 was as follows:

Governmental-type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	$ 1,466,005	$ -	$ -	$ 1,466,005
Total capital assets not being depreciated	1,466,005	-	-	1,466,005
Capital assets being depreciated:				
Buildings	9,655,825	1,734,541	(2,298)	11,388,068
Improvements other than buildings	2,415,367	987,269	(5,046)	3,397,590
Motor vehicles and equipment	4,824,367	19,518	(745,537)	4,098,348
Infrastructure	2,416,742	-	-	2,416,742
Total capital assets being depreciated	19,312,301	2,741,328	(752,881)	21,300,748
Total governmental capital assets	20,778,306	2,741,328	(752,881)	22,766,753
Less accumulated depreciation for:				
Buildings	(1,823,888)	(265,270)	2,298	(2,086,860)
Improvements other than buildings	(585,304)	(143,523)	5,046	(723,781)
Motor vehicles and equipment	(3,153,358)	(322,957)	745,537	(2,730,778)

Infrastructure	(304,004)	(66,519)	-	(370,523)
Total accumulated depreciation	(5,866,554)	(798,269)	752,881	(5,911,942)
Total capital assets, being depreciated, net	13,445,747	1,943,059	-	15,388,806
Governmental activities capital assets, net	$ 14,911,752	$ 1,943,059	$ -	$ 16,854,811

Business-type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	$ 328,328	$ -	$ -	$ 328,328
Total capital assets, not being depreciated	328,328	-	-	328,328
Capital assets being depreciated:				
Buildings	1,166,267	-	(13,892)	1,152,375
Improvements other than buildings	21,870,106	29,269	(208,392)	21,690,983
Machinery and equipment	4,222,961	14,299	(548,997)	3,688,263
Infrastructure	30,707,125	7,123,556	-	37,830,681
Total capital assets being depreciated	57,966,459	7,167,124	(771,281)	64,362,302
Total business-type capital assets	58,294,787	7,167,124	(771,281)	64,690,630
Less accumulated depreciation for:				
Buildings	(935,772)	(13,687)	13,892	(935,567)
Improvements other than buildings	(10,259,248)	(322,335)	208,392	(10,373,191)
Machinery and equipment	(3,089,802)	(207,935)	548,997	(2,748,740)
Infrastructure	(8,704,596)	(829,931)	-	(9,534,527)
Total accumulated depreciation	(22,989,418)	(1,373,888)	771,281	(23,592,025)
Total capital assets, being depreciated, net	34,977,041	5,793,236	-	40,770,277
Business-type activities capital assets, net	$ 35,305,369	$ 5,793,236	$ -	$ 41,098,605

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

Governmental activities:		
General Government	$	375,187
Public Safety		23,948
Culture and Recreation		247,463
Community Development		151,671
Total Depreciation Expense - Governmental Activities	$	798,269
Business-type activities:		
Public Works	$	49,531
Streets		7,469
Sewer		631,287
Water		551,041
17th Street Dock		128,461
Cemetery		6,099
Total Depreciation Expense - Business-type Activities	$	1,373,888

(8) Interfund Receivables, Payables, and Transfers

Interfund transfers between governmental and business-type activities are reported as net transfers in the Statement of Activities. Details or the transfers between governmental and business-type activities are as follows:

	Transfers In	Transfers Out
Major Governmental Funds		
General Fund	$ 379,538	$ 1,369,480
Astoria Road District	53,000	-
Transfer of Capital Outlay to Proprietary Funds	-	22,496
Total Major Governmental Funds	432,538	1,391,976
Non-Major Funds		
Unemployment Fund	54,500	-
Emergency Communication Fund	307,180	-
Aquatic Facility Fund	-	3,273
Building Inspection Fund	-	15,210
Parks and Recreation Fund	506,350	-
Parks Operations Fund	888,003	-
E. Astoria Waterline Debt Service Fund	8,350	-
7th Street Dock Debt Service Fund	4,200	-
Astor East Urban Renewal District Fund	-	156,350
Senior Center Endowment Fund	-	6,328
Promote Astoria Fund	-	350,000
State Tax Street Fund	-	453,000
Total Non-Major Governmental Funds	1,768,583	984,161
Business-type Funds		
Public Works Improvement Fund	-	605,604
CSO Projects	2,421	2,488,474
Public Works Capital Reserve Fund	200,000	-
Public Works Fund	3,358,673	358,000
Landfill Reserve Fund	66,000	-
Total Business-type Funds	3,627,094	3,452,078
Total Interfund Transfers	5,828,215	5,828,215

Interfund transfers represent operating transfers for the year ended June 30, 2013.

(9) Long Term Debt

A. Changes in General Long-term Liabilities

During the year ended June 30, 2013, long-term liability activity was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation bonds	$180,000	$ -	($180,000)	$ -	$ -
Loans	1,375,893	350,000	(211,117)	1,514,776	280,293
Total bonds and notes payable	1,555,893	350,000	(391,117)	1,514,776	215,148
Compensated absences	277,862	17,428	-	295,290	183,519
Total governmental activities long-term debt	$1,833,755	$367,428	($391,117)	$1,810,066	$398,667
Business-type Activities					
Loans	$19,610,940	$2,105,406	($1,021,866)	$20,694,480	$1,060,297
Total loans payable	19,610,940	2,105,406	(1,021,866)	20,694,480	1,060,297
Compensated absences	150,743	-	(18,459)	132,284	88,217
Total business-type activities long-term debt	$19,761,683	$2,105,406	($1,040,325)	$20,826,764	$1,148,514

B. Debt Payable

The following is a summary of long-term debt for governmental activities and their recognized liabilities in the Statement of Net Position at June 30, 2013:

a) East Astoria Waterline: 295,144
Special Public Works Fund Loan G97005
$865,958 from Oregon Economic Development (OEDD) on October 15, 1997 – Due in annual installments from December 1, 2000 through December 1, 2017 – interest at 5.01%

b) Urban Renewal District Columbia State Bank 508,216
$625,000 due in annual installments through December 15, 2016 – interest 3.4%

c) Clatsop Community Bank 2013: 348,250
$350 000 due in annual installments through October 15, 2017 – interest at 4.55%

d) 7th Street Dock Reconstruction Loan: 111,054
$180,000 due in annual installments through December 2023 – interest at 6%

e) CIF Safeway Loan Portion: 252,112
$483,075 due in annual installments through December 2019 – interest at 3%

f) Accumulated Unused Compensated Absences: 295,290
Amounts that exceed a normal one year accumulation and are not expected to be liquidated with available expendable resources.

Total **$1,810,066**

The following is a summary of long-term debt for principal and interest payments for governmental activities and the outstanding obligations at June 30, 2013:

Loans Payable
$103,970 is available in the East Astoria Water Line Debt Service Fund for the OEDD loan. The debt will be satisfied from assessments to property owners and appropriations made by the City of Astoria.

$278,996 is available in the Astor East Urban Renewal Fund for the Columbia State Bank loan. The debt will be satisfied from tax increment proceeds and appropriations made by the Urban Renewal District.

$409,894 is available in the Promote Astoria Fund for the Clatsop Community Bank loan. The debt will be satisfied from motel tax proceeds and appropriations made by the City.

$25,782 is available in the 7th Street Dock Debt Service Fund for the OEDD loan. The debt will be satisfied from funds collected from assessments to property owners and appropriations made by the City of Astoria.

Oregon Community Incentive Fund Safeway Loan Portion is satisfied by payments budgeted from special revenues.
Annual debt service requirements to maturity for governmental loans payable are as follows:

Year	Principal	Interest	Total
2014	$280,294	$57,847	$338,141
2015	288,042	47779	335,821
2016	302,335	36,165	338,500
2017	312,037	23,887	335,924
2018	185,400	12,965	198,365
2019-2023	133,384	17,949	151,333
2024-2028	13,284	797	14,080
Total	$1,514,776	$197,389	$1,712,164
Accumulated Unused Compensated Absences	295,290		111,771
Total Governmental	$1,810,066	$197,389	$1,823,935

The following is a summary of long-term debt and their recognized liabilities in the Proprietary Funds at June 30, 2013:

Description	*Amount*	*Totals*
a) Special Public Works Fund Loan: $1,025,000 from Oregon Economic Development (OEDD) on October 15, 1997 - Due in annual installments from December 1, 2000 through December 1, 2017at 5.01% interest.	$ 355,128	
b) Energy Trust (SELP) Loan: $224,028 on October 15, 2003 - Due in monthly payments from November 15, 2003 through October 15, 2018 at 5.40% interest	100,243	
c) Special Public Works Fund Loan: $146,823 from Oregon Economic Development (OEDD) Due in annual installments from December, 2001 through December, 2020 at 6.00% interest.	79,489	
d) Clean Water State Revolving Loan Fund: $14,768,778 from the Oregon Department of Environmental Quality (DEQ). Interest-only payment six months after project completion date and semi-annual payments at interest ranging from 2.85 to 3.14%.	13,749,276	
e) Skyline Water Tank Loan: $1,158,000 from Oregon Economic Development (OEDD). Loan payments are due from December 1, 2008 through December 1, 2026 at 4.62% interest.	964,126	
f) Reservoir 3 Cover Loan: $3,473,000 from Oregon Business. Loan is in process, including a provision to forgive $250,000 for a net due at closing of $3,223,000 for 20 years at 1% interest.	2,775,424	
g) Bear Creek Waterline Loan: $601,574 from Oregon Business. Loan payments are due from December 1, 2011 through December 1, 2031 at 4.04% interest.	654,160	
h) State of Oregon Infrastructure Division. Loans Y12004, and Y12006 are currently available for draws. The first payment date to occur after the earlier of the project completion date or the financing availability termination date. Interest rate 1.94%.	2,016,634	
i) Accumulated Unused Compensated Absences: Amounts that exceed a normal one year accumulation and are not expected to be liquidated with available expendable resources.	132,284	
Annual debt service requirements to maturity for business-type loans payable are as follows:		
Total		$20,826,764

Year	Principal	Interest	Total
2014	$1,061,130	$474,182	$1,535,312
2015	1,086,947	447,125	1,534,072
2016	1,118,362	417,740	1,536,102
2017	1,145,882	387,217	1,533,099
2018	1,158,734	355,782	1,514,516
2019-2023	5,707,835	1,327,175	7,035,010
2024-2028	5,744,895	554,559	6,299,454
2029-2033	1,654,061	60,137	1,714,198
Total	18,677,846	4,023,917	22,701,763
Accumulated Unused Compensated Absences	132,284		132,284
Total Enterprise	$18,810,130	$4,023,917	$22,745,830

In addition to the amounts listed above, the following two loans were obtained with the Oregon Infrastructure Financing Authority: Waste Water Treatment Plant Upgrades, $108,600; Combined Sewer Overflow 11th Street Project, $1,908,034. There is no amortization schedule set as these loans are available for future draws. The total of business-type loans outstanding at June 30, 2013 is $20,694,480.

(10) Pension Plans

A. Defined Benefit Pension Plan

a) Plan Description

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

Both PERS plans provide retirement and disability benefits, post employment healthcare benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is administered under Oregon Revised Statute Chapter 238, which establishes the Public Employees Retirement Board as the governing body of PERS. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to PERS, PO Box 23700, Tigard, OR, 97281-3700 or by calling 503-598-7377.

b) Funding Policy

Members of PERS are required to contribute 6.00% of their salary covered under the plan, which is invested in the OPSRP Individual Account Program. The City is required by ORS 238.225 to contribute at an actuarially determined rate for the qualifying employees under the OPERF plan, and a general service rate for the qualifying employees under the OPSRP plan. The annual pension cost was $855,717. The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature.

c) Annual Pension Cost

Contribution information for the years ended June 30, 2013, 2012, and 2011 were as follows:

Fiscal Year Ended	Annual Pension Cost (APC)	% of APC Contributed	Net Pension Obligation
6/30/11	670,846	100%	-
6/30/12	902,590	100%	-
6/30/13	855,717	100%	-

B. Defined Contribution Pension Plan

The City provides pension benefits for employees who have completed one year of service, except PERS Pension Plan members, through a defined contribution plan. In a defined contribution plan, pension benefits depend solely on amounts contributed to the plan, plus defined earnings on contributions. Six (6) employees participated in this plan at June 30, 2013.

The defined contribution pension plan is the City of Astoria Retirement Plan administered by Standard Insurance. The plan is amended by action of the city council.

Employer contributions are contractually defined at 9.2% of each participant's basic compensation; these contributions (and interest earned on them) are fully vested after five years of continuous service. Contributions and interest forfeited by employees who leave employment prior to five years of service are used to reduce the City's current-period contribution requirement. Employer contributions of $ 32,245 were based on total basic compensation of $350,490, 6.21% of total subject payroll of $5,639,595. Effective September 1994, employee contributions are established at 6% of basic compensation and are paid by the employees. Employee-paid contributions totaled $21,030 for the current year.

As of June 30, 2013, total plan assets (valued at market) were $2,258,823.

C. Deferred Compensation Plan

The City offers its employees a deferred compensation plan, created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer up to 25% of their salary, or $17,500 per year, whichever is less. Deferred income is not included for federal or state tax calculations. The deferred compensation is not available to participants until termination, death, retirement or unforeseeable emergency.

The funds accumulated are held and invested, in trust, by a third party.

D. Other Post Employment Benefits (OPEB)

The City implemented GASBS No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* for FYE June 30, 2009 on a prospective basis. The City is participating in a program provided by City County Insurance Services (CIS) to engage Milliman, Inc., a Portland, Oregon based actuarial service, to calculate the Annual Required Contribution (ARC) and the financial disclosures required by GASBS No.45. Milliman's valuation process includes: 1) projected payouts for the next 10 years; 2) the present value of

total benefits; 3) the actuarial liability; 4) the actuarial results for August 1, 2008; 5) a determination of the ARC and annual OPEB cost under GASBS No. 45 for FYE June 30, 2010; and, 6) the financial statement disclosures required by GASBS No. 45, as presented in this footnote. As of August 1, 2008, the City had 38 eligible individuals to factor into Milliman's calculations.

The City's post-employment healthcare plan is administered by CIS, an agent multiple-employer healthcare plan provider. The City's post-employment healthcare plan administrator issues a publicly available financial report that includes financial statements and required supplementary information for CIS. This report may be obtained by writing to the CIS Main Office, 1212 Court Street NE, Salem, OR 97301, or by accessing the CIS website at **www.cisservices.com**.

Eligibility for OPEB is limited to City employees hired prior to certain dates in the early 1990s who meet certain requirements. These requirements are specified in the City's personnel manual and union contracts. Employees hired after the specified dates are not eligible. Participants are eligible for five years of coverage unless they are eligible for Medicare. The plan provides eligible retirees and their dependents under age 65 the same health care coverage at the same premium rates as offered to active employees. The retiree is responsible for any portion of the premiums not paid by the City.

The City makes the contributions for this post-employment benefit on a year-to-year basis from funds available. Eligible employees receiving post-employment benefits are responsible for any portion of the healthcare premiums not paid by the City.

The City's annual OPEB cost (expense) is calculated based on the *annual required contribution of the employer* (ARC), an amount actuarially determined in accordance with the guidance of GASBS No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed fifteen years. The following table shows the components of the City's annual OPEB cost for the fiscal year ending June 30, 2012, the amount actually contributed to the plan and changes in the City's net OPEB.

Fiscal Year Ended	Annual OPEB Cost	Percentage Of OPEB Cost Contributed	Net OPEB Obligation
2011-12	$101,465	94%	$186,353
2010-11	$132,029	64%	$180,464
2009-10	$126,217	52%	$133,544

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2012 is as follows:

Determination of Annual Required Contribution	2013	2012	2011
Normal Cost at Year End	$26,307	$24,481	$37,062
Amortization of Unfunded Actuarial Accrued Liability	91,485	88,634	102,750
Annual Required Contribution (ARC)	$117,792	$113,115	$139,812
Determination of Net OPEB Obligation			
Annual Required Contribution (ARC)	$117,792	$113,475	$193,812
Interest on prior year Net OPEB Obligation	7,454	7,219	6,009
Adjustment to ARC	21,272	19,229	13,792
Annual OPEB Cost	103,974	101,465	$132,029
Explicit Benefit Payments	72,379	95,576	85,109
Implicit Benefit Payments	-	-	-
Increase in Net OPEB Obligation	$31,595	$5,889	$46,920
Net OPEB Obligation – beginning of year	$186,353	$180,464	$133,544
Net OPEB Obligation – end of year	$217,948	$186,353	$180,464

As of August 1, 2012, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was $774,747, and the actuarial value of assets was zero, resulting is an unfunded accrued liability of $774,747.

(11) Deficit Fund Balances / Net Position

The Public Works Improvement Fund had a deficit net position at June 30, 2013 of ($4,119,299). The Combined Sewer Overflow Operations had deficit net position at June 30, 2013 of ($15,573,193). These deficits are the result of transferring the assets acquired during the fiscal year ended June 30, 2013 from these funds to the Public Works Fund where the assets of Public Works operations reside. The Public Works Fund had net position at June 30, 2013 of $37,505,681. The Capital Improvements Fund had a deficit ending fund balance of ($11,907); Parks Operation Fund had a deficit ending fund balance of ($13,701); Combined Sewer Overflow Fund had a deficit ending fund balance of ($1,689,582); 17th Street Dock Fund had a deficit ending fund balance of ($1,903,213).

(12) Risk Management

The City is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance for risks of loss including workers' compensation, property damage, general liability, automobile liability, boiler and machinery, inland marine, public official bond, and employee dishonesty coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

(13) Contingent Liabilities

Amounts received from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of the expenditures which may be disallowed by the grantor cannot be determined at this time, although the City of Astoria expects such amounts, if any, to be immaterial.

The City entered into an intergovernmental agreement for payment of a potential tax refund with Clatsop County on August 17, 2009. The intergovernmental agreement was entered into based on a property tax appeal by Georgia-Pacific Consumer Projects, owner of Wauna Mill. The County reached

a $2,500,000 settlement with Wauna Mill in Spring 2012. This payment will be paid off with a 10-year loan with an interest rate of 3.4%. The City of Astoria share is estimated at $250,000. This indicates that future tax disbursements may be withheld of which the City's share, including the component unit Urban Renewal Districts, is approximately $25,000 per year.

(14) Property Tax Limitation

The State of Oregon has a constitutional limit on property taxes for schools and nonschool government operations. The limitation provides that property taxes for nonschool operations are limited to $10.00 for each $1,000 of property market value. Local government taxes in the City currently do not exceed the $10.00 rate limit; however, this limitation may affect the availability of future tax revenues for the City. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

An additional limit reduces the amount of operating property tax revenues available. This reduction was accomplished by rolling property values for 1997-98 back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The Constitution also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues.

REQUIRED

SUPPLEMENTARY INFORMATION

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REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements.

- Budgetary Comparison Schedules
  - General Fund #001
  - Housing Rehabilitation Fund #124
  - Astoria Road District Fund #170
  - Capital Improvement Fund #102

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CITY OF ASTORIA, OREGON
GENERAL FUND #001
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Taxes	$ 4,773,500	$ 4,773,500	$ 4,707,115	$ (66,385)
Charges For Services	183,680	183,680	200,942	17,262
Gifts, Bequests, and Grants	104,300	104,300	108,605	4,305
Interest Earnings	9,000	9,000	10,257	1,257
Miscellaneous	71,500	71,500	145,748	74,248
Delinquent Ad Valorem Taxes	150,000	150,000	272,851	122,851
Fines and Forfeits	255,350	255,350	271,282	15,932
Non Ad Valorem Taxes	1,502,000	1,502,000	1,632,857	130,857
Licenses & Permits	5,700	5,700	23,690	17,990
Total Revenues	7,055,030	7,055,030	7,373,347	318,317
EXPENDITURES:				
General Government	1,847,680	1,857,680	1,836,293	21,387
Community Development	344,120	344,120	350,491	(6,371)
Public Safety	3,674,840	3,674,840	3,536,628	138,212
Culture and Recreation	441,960	441,960	413,258	28,702
Capital Outlay	51,430	51,430	32,109	19,321
Contingency	1,480,560	1,271,060 (1)	-	1,271,060
Total Expenditures	7,840,590	7,641,090 (2)	6,168,779	1,472,311
Revenues Over (Under) Expenditures	(785,560)	(586,060)	1,204,568	1,790,628
OTHER FINANCING SOURCES (USES):				
Transfers In	373,210	373,210	379,538	6,328
Transfers Out	(1,137,650)	(1,337,150) (1)	(1,369,480)	(32,330)
Total Other Financing Sources (Uses)	(764,440)	(963,940)	(989,942)	(26,002)
Net Changes in Fund Balances	(1,550,000)	(1,550,000)	214,626	1,764,626
FUND BALANCE, BEGINNING	1,550,000	1,550,000	1,297,097	(252,903)
FUND BALANCE, ENDING	$ -	$ -	$ 1,511,723	$ 1,511,723

(1) Appropriation Level
(2) See the Schedule of Expenditures for appropriation levels of departments.

CITY OF ASTORIA, OREGON
HOUSING REHABILITATION FUND #124
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 60	$ 60	$ 149	$ 89
Miscellaneous	25,000	25,000	16,363	(8,637)
Total revenues	25,060	25,060	16,512	(8,548)
EXPENDITURES:				
Materials and Service	45,000	45,000 (1)	-	45,000
Contingency	2,610	2,610 (1)	-	2,610
Total Expenditures	47,610	47,610	-	47,610
Net Changes in Fund Balances	(22,550)	(22,550)	16,512	39,062
FUND BALANCES, BEGINNING	22,550	22,550	22,588	38
FUND BALANCES, ENDING	$ -	$ -	$ 39,100	$ 39,100

(1) Appropriation Level

CITY OF ASTORIA, OREGON
ASTORIA ROAD DISTRICT FUND #170
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Local Gas Tax	$ 200,000	$ 200,000	$ 195,404	$ (4,596)
Interest Earnings	850	850	2,771	1,921
Delinquent Ad Valorem Taxes	1,500	1,500	183	(1,317)
Total Revenues	202,350	202,350	198,358	(3,992)
EXPENDITURES:				
Materials and Service	5,000	5,000 (1)	-	5,000
Capital Outlay	591,000	591,000 (1)	22,496	568,504
Contingency	3,250	3,250 (1)	-	-
Total Expenditures	599,250	599,250	22,496	573,504
Revenues Over (Under) Expenditures	(396,900)	(396,900)	175,862	569,512
OTHER FINANCING SOURCES (USES):				
Transfers In	53,000	53,000	53,000	-
Total Other Financing Sources (Uses)	53,000	53,000	53,000	-
Net Changes in Fund Balances	(343,900)	(343,900)	228,862	572,762
FUND BALANCES, BEGINNING	343,900	343,900	344,784	884
FUND BALANCES, ENDING	$ -	$ -	$ 573,646	$ 573,646

(1) Appropriation Level

CITY OF ASTORIA, OREGON
CAPITAL IMPROVEMENT FUND #102
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ 199,900	$ 199,900	$ 227,531	$ 27,631
Sale of City Property	-	-	63,431	63,431
Interest Earnings	1,000	1,000	23	(977)
Gifts, Bequests, and Grants	1,625,000	1,625,000	1,562,026	(62,974)
Miscellaneous	150,000	150,000	40,123	(109,877)
Total Revenues	1,975,900	1,975,900	1,893,134	(82,766)
EXPENDITURES:				
Personal Service	-	-	9,000	(9,000)
Materials and Service	1,712,200	1,712,200 (1)	1,652,823	59,377
Capital Outlay	67,930	152,390 (1)	221,247	(68,857)
Debt Service:				
Principal	31,950	31,950 (2)	31,944	6
Interest	8,530	8,530 (2)	8,522	8
Contingency	75,000	75,000 (1)	-	75,000
Total Expenditures	1,895,610	1,980,070	1,923,536	56,534
Net Changes in Fund Balances	80,290	(4,170)	(30,402)	(26,232)
FUND BALANCES, BEGINNING	250,000	250,000	18,495	(231,505)
FUND BALANCES, ENDING	$ 330,290	$ 245,830	$ (11,907)	$ (257,737)

(1) Appropriation Level
(2) Debt Service is Appropriated together at $40,480.

SUPPLEMENTARY INFORMATION

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SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Combining Statements – Non-major Governmental Funds
- Combining Statements – Proprietary Funds
- Budgetary Comparison Schedules
- Other Financial Schedules

COMBINING STATEMENTS
Nonmajor Governmental Funds

Special Revenue Funds
These funds account for revenue derived from specific taxes or other earmarked revenue sources, which are legally restricted to expenditures for specified purposes. Funds included in this category are:

Unemployment Fund #104
Accounts for payment of unemployment claims under a self-insured plan.

Revolving Loan Fund #122
Accounts for a revolving loan program for business development.

Building Inspection Fund #128
Accounts for the activity of the City's building inspection program.

Emergency Communication Fund #132
Accounts for a Regional Communications Center, which provides emergency and non-emergency call answering and dispatching services for north Clatsop County.

Community Policing Fund #136
Accounts for grants and donations made to the Astoria Police Department for the acquisition of equipment or programs that enhance the city's commitment to community policing.

Parks and Recreation Fund #146
Accounts for money, donated as gifts or in memory of a person, specifically for parks related programs.

Maritime Memorial Fund #148
Accounts for donations from private citizens, businesses, and organizations to commemorate someone who either died in a local maritime accident or who had strong ties to the Columbia River and Pacific Ocean.

Senior Center Fund #150
Accounts for donations from citizens, businesses and organizations who wish to support the ongoing maintenance of the building used for senior citizen activities.

Astoria Column Restoration Fund #152
Accounts for resources to be used for the restoration and preservation of the Astoria Column, a monument of unique design listed on the National Register of Historic Places.

Aquatics Facility Activity #156
Accounts for the operational costs of the indoor Astoria Aquatic Center.

Parks Operation Fund #158
Accounts for the operational costs of all Parks Related Activities

State Tax Street Fund #172
Accounts for the City's portion of a state gasoline tax for street and highway maintenance and improvement.

Trails Reserve Fund #174
Accounts for 1% of the City's portion of a state gasoline tax designated for the improvement of trails and pedestrian access adjacent to highways.

Urban Renewal Agency
Accounts for receipt of property tax increments for activities of the Astor East Urban Renewal District.

Promote Astoria Fund #410
Accounts for portions of the transient room tax designated for activities that promote the region as a visitor destination, and for specific projects.

Logan Memorial Library Trust Fund #412
Accounts for a bequest from Lorens F. Logan estate designated for new library construction.

Debt Service Funds

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

Local Improvement Debt Service Fund #250

Accounts for debt service requirements of a bond issue made for the financing of several local improvement projects.

Aquatics Facility Debt Service Fund #260

Accounts for debt service requirements of a bond issue made to finance construction of the Astoria Aquatic Center.

7th Street Dock Debt Service Fund #267

Accounts for debt service requirements of a State of Oregon Economic Development Department loan that was used to finance the reconstruction of the 7th Street Dock, the main access to two businesses on the waterfront.

Urban Renewal District Bond Fund #114

Accounts for debt service requirements of a bond issue made for loan to the Liberty Theatre Restoration Group to purchase and restore this historic building.

East Astoria Waterline Debt Service Fund #265

Accounts for debt service requirements of a State of Oregon Economic Development Department loan that was used to finance waterline improvements serving the Tongue Point industrial area and the Blue Ridge and Emerald Heights housing areas on the eastern edge of the City.

Permanent Funds

These funds are used to report resources that are legally restricted to the extent that only earning, not principal, may be used for purposes that support the reporting government's programs.

Aquatic Facility Trust Fund #401

Accounts for a gift of $10,000 to be used specifically to ensure that underprivileged youth have access to the Astoria Aquatic Center.

Astoria Public Library Endowment Fund #403

Accounts for the gift given by Mr. Don A. Goodall to establish an endowment fund for library needs in memory of his parents, Harris Allen and Mabel Mae Goodall.

Senior Citizen Endowment Fund #406

Accounts for gifts made to build an endowment fund to continue the senior center program.

Cemetery Irreducible Fund #408

Accounts for a portion of each grave sale to be invested for perpetual care of the Ocean View Cemetery when it becomes full.

COMBINING STATEMENTS

Non-major Governmental Funds

- Special Revenue Funds
- Debt Service Funds
- Permanent Funds

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CITY OF ASTORIA, OREGON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2013

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Permanent Fund	Total
ASSETS				
Equity in Pooled Cash and Investments	$ 5,186,905	$ 343,260	$ 972,461	$ 6,502,626
Receivables (Net of Allowance):				
Taxes	98,332	24,048	-	122,380
Loans	798,643	-	-	798,643
Other	25,524	269,290	-	294,814
Property Held For Sale	-	100,942	-	100,942
Total Assets	$ 6,109,404	$ 737,540	$ 972,461	$ 7,819,405
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Vouchers and Accounts Payable	$ 182,697	$ -	$ -	$ 182,697
Accrued Payroll	106,490	-	-	106,490
Other Accrued Expenditures	38,057	-	-	38,057
Deposits Payable	4,476	-	-	4,476
Unearned Revenue	783,526	293,340	-	1,076,866
Total Liabilities	1,115,246	293,340	-	1,408,586
FUND BALANCES:				
Nonspendable:				
Property Held For Sale	-	100,942	-	100,942
Restricted for:				
Astoria Public Library Endowment	-	-	136,833	136,833
Aquatic Facility Trust Fund	-	-	6,885	6,885
Logan Memorial Library Trust Fund	922,436	-	-	922,436
Perpetual Cemetery Care	-	-	828,743	828,743
Debt Service	-	561	-	561
Street Projects	115,267	-	-	115,267
Urban Renewal Improvements	2,554,017	-	-	2,554,017
Committed for:				
Unemployment Payments	5,765	-	-	5,765
Building Inspection Functions	107,001	-	-	107,001
Emergency Communication Functions	332,475	-	-	332,475
Debt Service	-	342,697	-	342,697
Assigned for:				
Business Developments	249,798	-	-	249,798
Park Related Programs	279,437	-	-	279,437
Tourism Promotion	409,248	-	-	409,248
Unassigned:	18,714	-	-	18,714
Total Fund Balance	4,994,158	444,200	972,461	6,410,819
Total Liabilities and Fund Balance	$ 6,109,404	$ 737,540	$ 972,461	$ 7,819,405

CITY OF ASTORIA, OREGON
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2013

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Permanent Fund	Total
REVENUES:				
Taxes	$ 878,828	$ 253,667	$ -	$ 1,132,495
Intergovernmental	670,688	-	-	670,688
Charges For Services	1,493,782	-	-	1,493,782
Sale of City Property	-	-	15,829	15,829
Interest Earnings	38,988	2,245	1,129	42,362
Gifts, Bequests, and Grants	134,983	-	1,750	136,733
Miscellaneous	86,240	46,223	-	132,463
Delinquent Ad Valorem Taxes	49,910	-	-	49,910
Non Ad Valorem Taxes	550,255	-	-	550,255
Total Revenues	3,903,674	302,135	18,708	4,224,517
EXPENDITURES:				
General Government	1,791,087	-	-	1,791,087
Culture and Recreation	1,729,864	-	-	1,729,864
Capital Outlay	1,450,244	-	-	1,450,244
Debt Service:				
Principal	118,585	357,424	-	476,009
Interest	19,006	49,223	-	68,229
Total Expenditures	5,108,786	406,647	-	5,515,433
Revenues Over (Under) Expenditures	(1,205,112)	(104,512)	18,708	(1,290,916)
OTHER FINANCING SOURCES (USES):				
Loan Proceeds	350,000	-	-	350,000
Transfers In	1,756,033	12,550	-	1,768,583
Transfers Out	(977,833)	-	(6,328)	(984,161)
Total Other Financing Sources (Uses)	1,128,200	12,550	(6,328)	1,134,422
Net Changes in Fund Balances	(76,912)	(91,962)	12,380	(156,494)
FUND BALANCES, BEGINNING	5,071,070	536,162	960,081	6,567,313
FUND BALANCES, ENDING	$ 4,994,158	$ 444,200	$ 972,461	$ 6,410,819

CITY OF ASTORIA, OREGON
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2013

	Unemployment Fund #104	Revolving Loan Fund #122	Building Inspection Fund #128	Emergency Communication Fund #132	Community Policing Fund #136	Parks and Recreation Fund #146	Maritime Memorial Fund #148
ASSETS							
Equity in Pooled Cash and Investments	$ 24,307	$ 136,348	$ 121,652	$ 385,396	$ 19,414	$ 319,830	$ 85,767
Receivables (Net of Allowance):							
Taxes	-	-	-	-	-	-	-
Loans	-	113,450	-	-	-	-	-
Other				-	-	-	-
Total Assets	$ 24,307	$ 249,798	$ 121,652	$ 385,396	$ 19,414	$ 319,830	$ 85,767
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
Vouchers and Accounts Payable	$ 18,542	$ -	$ 4,611	$ 562	$ 700	$ 105,159	$ 7,300
Accrued Payroll	-	-	6,166	33,851	-	-	-
Other Accrued Expenditures	-	-	3,874	18,508	-	-	-
Deposits Payable	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	18,542	-	14,651	52,921	700	105,159	7,300
FUND BALANCES:							
Restricted for:							
Logan Memorial Library Trust Fund	-	-	-	-	-	-	-
Street Projects	-	-	-	-	-	-	-
Urban Renewal Improvements	-	-	-	-	-	-	-
Committed for:							
Unemployment Payments	5,765	-	-	-	-	-	-
Building Inspection Functions	-	-	107,001	-	-	-	-
Emergency Communication Functions	-	-	-	332,475	-	-	-
Assigned for:							
Business Developments	-	249,798	-	-	-	-	-
Park Related Programs	-	-	-	-	-	214,671	78,467
Tourism Promotion	-	-	-	-	-	-	-
Unassigned:	-	-	-	-	18,714	-	-
Total Fund Balance	5,765	249,798	107,001	332,475	18,714	214,671	78,467
Total Liabilities and Fund Balance	$ 24,307	$ 249,798	$ 121,652	$ 385,396	$ 19,414	$ 319,830	$ 85,767

CITY OF ASTORIA, OREGON
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 2013

	Parks Operations Fund #158	Aquatics Facility Activity #156	State Tax Street Fund #172	Trails Reserve Fund #174	Urban Renewal Agency	Promote Astoria Fund #410	Logan Memorial Library Trust Fund #412	Total
ASSETS								
Equity in Pooled Cash and Investments	$ 106,081	$ -	$ 95,584	$ 19,683	$ 2,540,513	$ 409,894	$ 922,436	$ 5,186,905
Receivables (Net of Allowance):							-	-
Taxes	-	-	-	-	98,332	-	-	98,332
Loans	-	-	-	-	685,193	-	-	798,643
Other	4,404	-	-	-	21,120	-	-	25,524
Total Assets	$ 110,485	$ -	$ 95,584	$ 19,683	$ 3,345,158	$ 409,894	$ 922,436	$ 6,109,404
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Vouchers and Accounts Payable	$ 37,562	$ -	$ -	$ -	$ 7,615	$ 646	$ -	$ 182,697
Accrued Payroll	66,473	-	-	-	-	-	-	106,490
Other Accrued Expenditures	15,675	-	-	-	-	-	-	38,057
Deposits Payable	4,476	-	-	-			-	4,476
Unearned Revenue	-		-	-	783,526	-	-	783,526
Total Liabilities	124,186	-	-	-	791,141	646	-	1,115,246
FUND BALANCES:								
Restricted for:								
Logan Memorial Library Trust Fund	-	-	-	-	-	-	922,436	922,436
Street Projects	-	-	95,584	19,683	-	-	-	115,267
Urban Renewal Improvements	-	-	-	-	2,554,017	-	-	2,554,017
Committed for:								
Unemployment Payments	-	-	-	-	-	-	-	5,765
Building Inspection Functions	-	-	-	-	-	-	-	107,001
Emergency Communication Functions	-	-	-	-	-	-	-	332,475
Assigned for:								
Business Developments	-	-	-	-	-	-	-	249,798
Park Related Programs	(13,701)	-	-	-	-	-	-	279,437
Tourism Promotion	-	-	-	-	-	409,248	-	409,248
Unassigned:	-	-	-	-	-	-	-	18,714
Total Fund Balance	(13,701)	-	95,584	19,683	2,554,017	409,248	922,436	4,994,158
Total Liabilities and Fund Balance	$ 110,485	$ -	$ 95,584	$ 19,683	$ 3,345,158	$ 409,894	$ 922,436	$ 6,109,404

CITY OF ASTORIA, OREGON
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
June 30, 2013

	Unemployment Fund #104	Revolving Loan Fund #122	Building Inspection Fund #128	Emergency Communication Fund #132	Community Policing Fund #136	Parks and Recreation Fund #146	Maritime Memorial Fund #148
REVENUES:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	150,492	-	-	-
Charges For Services	-	-	109,441	556,181	-	-	-
Interest Earnings	38	751	734	1,584	42	1,364	432
Gifts, Bequests, and Grants	-	-	-	-	718	122,415	11,850
Miscellaneous	-	12	-	-	75,685	-	-
Delinquent Ad Valorem Taxes	-	-	-	-	-	-	-
Non Ad Valorem Taxes	-	-	-	-	-	-	-
Total Revenues	38	763	110,175	708,257	76,445	123,779	12,282
EXPENDITURES:							
General Government	48,892	6,953	161,618	850,108	47,204	13,853	7,300
Culture and Recreation	-	-	-	-	-	-	-
Capital Outlay	-	-	-	75,280	-	653,162	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	48,892	6,953	161,618	925,388	47,204	667,015	7,300
Revenues Over (Under) Expenditures	(48,854)	(6,190)	(51,443)	(217,131)	29,241	(543,236)	4,982
OTHER FINANCING SOURCES (USES):							
Loan Proceeds	-	-	-	-	-	-	-
Transfers In	54,500	-	-	307,180	-	506,350	-
Transfers Out	-	-	(15,210)	-	-	-	-
Total Other Financing Sources (Uses)	54,500	-	(15,210)	307,180	-	506,350	-
Net Changes in Fund Balances	5,646	(6,190)	(66,653)	90,049	29,241	(36,886)	4,982
FUND BALANCES, BEGINNING	119	255,988	173,654	242,426	(10,527)	251,557	73,485
FUND BALANCES, ENDING	$ 5,765	$ 249,798	$ 107,001	$ 332,475	$ 18,714	$ 214,671	$ 78,467

CITY OF ASTORIA, OREGON
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
June 30, 2013

	Parks Operation Fund #158	Aquatics Facility Activity #156	State Tax Street Fund #172	Trails Reserve Fund #174	Urban Renewal Agency	Promote Astoria Fund #410	Logan Memorial Library Trust Fund #412	Total
REVENUES:								
Taxes		$ -	$ -	$ -	$ 878,828	$ -	$ -	$ 878,828
Intergovernmental	-	-	514,994	5,202	-	-	-	670,688
Charges For Services	$ 828,160	-	-	-	-	-	-	1,493,782
Interest Earnings	-	-	240	95	25,862	2,726	5,120	38,988
Gifts, Bequests, and Grants	-	-	-	-	-	-	-	134,983
Miscellaneous	-	4,151	-	100	3,027	3,265	-	86,240
Delinquent Ad Valorem Taxes	-	-	-	-	49,910	-	-	49,910
Non Ad Valorem Taxes	-	-	-	-	-	550,255	-	550,255
Total Revenues	828,160	4,151	515,234	5,397	957,627	556,246	5,120	3,903,674
EXPENDITURES:								
General Government	-	-	1,500	-	148,024	504,980	655	1,791,087
Culture and Recreation	$ 1,729,864	-	-	-	-	-	-	1,729,864
Capital Outlay	-	-	-	-	721,802	-	-	1,450,244
Debt Service:								
Principal	-	-	-	-	116,784	1,801	-	118,585
Interest	-	-	-	-	19,006	-	-	19,006
Total Expenditures	1,729,864	-	1,500	-	1,005,616	506,781	655	5,108,786
Revenues Over (Under) Expenditures	(901,704)	4,151	513,734	5,397	(47,989)	49,465	4,465	(1,205,112)
OTHER FINANCING SOURCES (USES):								
Loan Proceeds	-	-	-	-	-	350,000	-	350,000
Transfers In	$ 888,003	-	-	-	-	-	-	1,756,033
Transfers Out	-	(3,273)	(453,000)	-	(156,350)	(350,000)	-	(977,833)
Total Other Financing Sources (Uses)	888,003	(3,273)	(453,000)	-	(156,350)	-	-	1,128,200
Net Changes in Fund Balances	(13,701)	878	60,734	5,397	(204,339)	49,465	4,465	(76,912)
FUND BALANCES, BEGINNING	-	(878)	34,850	14,286	2,758,356	359,783	917,971	5,071,070
FUND BALANCES, ENDING	$ (13,701)	$ -	$ 95,584	$ 19,683	$ 2,554,017	$ 409,248	$ 922,436	$ 4,994,158

CITY OF ASTORIA, OREGON
NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 2013

	Local Improvement Debt Service Fund #250	Aquatics Facility Debt Service Fund #260	7th Street Dock Debt Service Fund #267	Urban Renewal District Bond Fund #114	East Astoria Waterline Debt Service Fund #265	Total
ASSETS						
Equity in Pooled Cash and Investments	$ 212,949	$ 561	$ 25,780	$ -	$ 103,970	$ 343,260
Taxes	-	24,048	-	-	-	24,048
Other	-	-	85,158	-	184,132	269,290
Property Held For Sale	100,942	-	-	-	-	100,942
Total Assets	$ 313,891	$ 24,609	$ 110,938	$ -	$ 288,102	$ 737,540
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Unearned Revenue	$ -	$ 24,048	$ 85,160	$ -	$ 184,132	$ 293,340
Total Liabilities	-	24,048	85,160	-	184,132	293,340
FUND BALANCES:						
Nonspendable:						
Property Held For Sale	100,942	-	-	-	-	100,942
Restricted for:						
Debt Service	-	561	-	-	-	561
Committed for:						
Debt Service	212,949	-	25,778	-	103,970	342,697
Total Fund Balance	313,891	561	25,778	-	103,970	444,200
Total Liabilities and Fund Balance	$ 313,891	$ 24,609	$ 110,938	$ -	$ 288,102	$ 737,540

CITY OF ASTORIA, OREGON
NONMAJOR DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2013

	Local Improvement Debt Service Fund #250	Aquatics Facility Debt Service Fund #260	7th Street Dock Debt Service Fund #267	Urban Renewal District Bond Fund #114	East Astoria Waterline Debt Service Fund #265	Total
REVENUES:						
Taxes	$ -	$ 117,881	$ -	$ 135,786	$ -	$ 253,667
Interest Earnings	1,354	184	135	4	568	2,245
Miscellaneous	-	-	6,867	-	39,356	46,223
Total Revenues	1,354	118,065	7,002	135,790	39,924	302,135
EXPENDITURES:						
Debt Service:						
Principal	-	180,000	6,999	116,784	53,641	357,424
Interest	-	5,569	7,083	19,006	17,565	49,223
Total Expenditures	-	185,569	14,082	135,790	71,206	406,647
Revenues Over (Under) Expenditures	1,354	(67,504)	(7,080)	-	(31,282)	(104,512)
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	4,200	-	8,350	12,550
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	4,200	-	8,350	12,550
Net Changes in Fund Balances	1,354	(67,504)	(2,880)	-	(22,932)	(91,962)
FUND BALANCES, BEGINNING	312,537	68,065	28,658	-	126,902	536,162
FUND BALANCES, ENDING	$ 313,891	$ 561	$ 25,778	$ -	$ 103,970	$ 444,200

CITY OF ASTORIA, OREGON
NONMAJOR PERMANENT GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
June 30, 2013

	Aquatic Facility Trust Fund #401	Astoria Public Library Endowment Fund #403	Senior Citizen Endowment Fund #406	Cemetery Irreducible Fund #408	Total
ASSETS					
Equity in Pooled Cash and Investments	$ 6,885	$ 136,833	$ -	$ 828,743	$ 972,461
Total Assets	$ 6,885	$ 136,833	$ -	$ 828,743	$ 972,461
FUND BALANCES:					
Restricted for:					
Astoria Public Library Endowment	-	136,833	-	-	136,833
Aquatic Facility Trust Fund	6,885	-	-	-	6,885
Perpetual Cemetery Care	-	-	-	828,743	828,743
Total Fund Balance	6,885	136,833	-	828,743	972,461
Total Liabilities and Fund Balance	$ 6,885	$ 136,833	$ -	$ 828,743	$ 972,461

CITY OF ASTORIA, OREGON
NONMAJOR PERMANENT GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2013

	Aquatic Facility Trust Fund #401	Astoria Public Library Endowment Fund #403	Senior Citizen Endowment Fund #406	Cemetery Irreducible Fund #408	Total
REVENUES:					
Sale of City Property	$ -	$ -	$ -	$ 15,829	$ 15,829
Interest Earnings	38	759	-	332	1,129
Gifts, Bequests, and Grants	1,470	280	-	-	1,750
Total Revenues	1,508	1,039	-	16,161	18,708
Revenues Over (Under) Expenditures	1,508	1,039	-	16,161	18,708
OTHER FINANCING SOURCES (USES):					
Transfers Out	-	-	(6,328)	-	(6,328)
Total Other Financing Sources (Uses)	-	-	(6,328)	-	(6,328)
Net Changes in Fund Balances	1,508	1,039	(6,328)	16,161	12,380
FUND BALANCES, BEGINNING	5,377	135,794	6,328	812,582	960,081
FUND BALANCES, ENDING	$ 6,885	$ 136,833	$ -	$ 828,743	$ 972,461

COMBINING STATEMENTS
Nonmajor Proprietary Funds

Combined Sewer Overflow Operations

Combined Sewer Overflow Projects Fund #181
This fund is designated to provide fiscal accounting for the projects required by the Final Stipulation and Order that the City has signed with the Oregon Department of Environmental Quality (DEQ) to separate water runoff from sewer outflow into the Columbia River.

Combined Sewer Overflow Projects Fund #180
This fund is designated to provide fiscal accounting for the projects required by the Final Stipulation and Order that the City has signed with the Oregon Department of Environmental Quality (DEQ) to separate water runoff from sewer outflow into the Columbia River.

Combined Sewer Overflow Projects Fund #182
This fund is designated to provide fiscal accounting for the projects required by the Final Stipulation and Order that the City has signed with the Oregon Department of Environmental Quality (DEQ) to separate water runoff from sewer outflow into the Columbia River.

Combined Sewer Overflow Projects Fund #183
This fund is designated to provide fiscal accounting for the projects required by the Final Stipulation and Order that the City has signed with the Oregon Department of Environmental Quality (DEQ) to separate water runoff from sewer outflow into the Columbia River.

Combined Sewer Overflow Debt Service Fund #270
This fund accounts for the debt service on loans and bond issues used to finance the combined sewer overflow projects undertaken in the Combined Sewer Overflow (CSO) Project Fund.

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CITY OF ASTORIA, OREGON
COMBINED SEWER OVERFLOW FUNDS
COMBINING STATEMENT OF NET POSITION
NON MAJOR PROPRIETORY FUNDS
June 30, 2013

	Combined Sewer Overflow Projects Fund #183	Combined Sewer Overflow Projects Fund #180	Combined Sewer Overflow Projects Fund #181	Combined Sewer Overflow Debt Service Fund #270	Combined Sewer Overflow Projects Fund #182	Total Combined Sewer Overflow Operations
ASSETS						
Equity in Pooled Cash and Investments	$ -	$ -	$ -	$ -	$ -	$ -
Loan Receivable				745,763		745,763
Accounts Receivables (Net of Allowances)	-	-	-	241,834	-	241,834
Due from Other Funds	-	87,162	-	667,144	-	754,306
Total Current Assets	-	87,162	-	1,654,741	-	1,741,903
Total Assets	$ -	$ 87,162	$ -	$ 1,654,741	$ -	$ 1,741,903
LIABILITIES AND NET POSITION						
CURRENT LIABILITIES:						
Vouchers and Accounts Payable	$ 932,959	$ 22,971	$ -	$ -	$ -	$ 955,930
Accrued Payroll	-	73	-	-	-	73
Accrued Interest Payable	-	-	-	25,343	-	25,343
Deposits Payable	-	23	-	-	-	23
Loan Payable Within One Year	-	-	-	724,937	-	724,937
Due to Other Fund	756,623	-	-	-	-	756,623
Total Current Liabilities	1,689,582	23,067	-	750,280	-	2,462,929
NONCURRENT LIABILITIES:						
Loan Payable, Net of Current Portion	-	-	-	14,852,167	-	14,852,167
Total Noncurrent Liabilities	-	-	-	14,852,167	-	14,852,167
NET POSITION:						
Unrestricted	(1,689,582)	64,095	-	(13,947,706)	-	(15,573,193)
Total Net Position	(1,689,582)	64,095	-	(13,947,706)	-	(15,573,193)
Total Liabilities and Net Position	$ -	$ 87,162	$ -	$ 1,654,741	$ -	$ 1,741,903

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BUDGETARY COMPARISON SCHEDULES

Non-Major Governmental Funds

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BUDGETARY COMPARISON SCHEDULES
Nonmajor Governmental Funds

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual is required to be displayed for each fund where legally adopted budgets are required.

Nonmajor Governmental Budgetary Comparison schedules included the following:

- Special Revenue Funds
  - Unemployment Fund #104
  - Revolving Loan Fund #122
  - Building Inspection Fund #128
  - Emergency Communication Fund #132
  - Community Policing Fund #136
  - Parks and Recreation Fund #146
  - Maritime Memorial Fund #148
  - Senior Center Fund #150
  - Astoria Column Restoration Fund #152
  - Aquatics Facility Activity #156
    Parks Operation Fund #158
  - State Tax Street Fund #172
  - Trails Reserve Fund #174
  - Urban Renewal Agency
  - Promote Astoria Fund #410
  - Logan Memorial Library Trust Fund #412
- Debt Service Funds
  - Local Improvement Debt Service Fund #250
  - Aquatics Facility Debt Service Fund #260
  - 7th Street Dock Debt Service Fund #267
  - Urban Renewal District Bond Fund #114
  - East Astoria Waterline Debt Service Fund #265
- Permanent Funds
  - Aquatic Facility Trust Fund #401
  - Astoria Public Library Endowment Fund #403
  - Senior Citizen Endowment Fund #406
  - Cemetery Irreducible Fund #408

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BUDGETARY COMPARISON SCHEDULES

Special Revenue Funds

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CITY OF ASTORIA, OREGON
UNEMPLOYMENT FUND #104
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 30	$ 30	$ 38	$ 8
Total Revenues	30	30	38	8
EXPENDITURES:				
Personal Service	14,330	58,830 (1)	48,892	9,938
Total Expenditures	14,330	58,830	48,892	9,938
Revenues Over (Under) Expenditures	(14,300)	(58,800)	(48,854)	9,946
OTHER FINANCING SOURCES (USES):				
Transfers In	10,000	54,500	54,500	-
Total Other Financing Sources (Uses)	10,000	54,500	54,500	-
Net Changes in Fund Balances	(4,300)	(4,300)	5,646	9,946
FUND BALANCES, BEGINNING	4,300	4,300	119	(4,181)
FUND BALANCES, ENDING	$ -	$ -	$ 5,765	$ 5,765

(1) Appropriation Level

CITY OF ASTORIA, OREGON
REVOLVING LOAN FUND #122
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 470	$ 470	$ 751	$ 281
Miscellaneous	-	-	4,163	4,163
Total Revenues	470	470	4,914	4,444
EXPENDITURES:				
Materials and Service	-	- (1)	6,953	(6,953)
Special Payments - Loan Disbursements	110,000	110,000 (1)	-	110,000
Contingency	28,470	28,470 (1)	-	28,470
Total Expenditures	138,470	138,470	6,953	131,517
Net Changes in Fund Balances	(138,000)	(138,000)	(2,039)	135,961
FUND BALANCES, BEGINNING BUDGETARY BASIS	138,000	138,000	251,837	113,837
FUND BALANCES, ENDING BUDGETARY BASIS	$ -	$ -	249,798	$ 249,798

(1) Appropriation Level

CITY OF ASTORIA, OREGON
BUILDING INSPECTION FUND #128
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Charges For Services	$ 175,000	$ 175,000	$ 109,441	$ (65,559)
Interest Earnings	500	500	734	234
Total Revenues	175,500	175,500	110,175	(65,325)
EXPENDITURES:				
Personal Service	160,230	160,230 (1)	148,043	12,187
Materials and Service	54,920	54,920 (1)	13,575	41,345
Contingency	30,000	30,000 (1)	-	30,000
Total Expenditures	245,150	245,150	161,618	83,532
Revenues Over (Under) Expenditures	(69,650)	(69,650)	(51,443)	18,207
OTHER FINANCING SOURCES (USES):				
Transfers Out	(15,210)	(15,210) (1)	(15,210)	-
Total Other Financing Sources (Uses)	(15,210)	(15,210)	(15,210)	-
Net Changes in Fund Balances	(84,860)	(84,860)	(66,653)	18,207
FUND BALANCES, BEGINNING	165,620	165,620	173,654	8,034
FUND BALANCES, ENDING	$ 80,760	$ 80,760	$ 107,001	$ 26,241

(1) Appropriation Level

CITY OF ASTORIA, OREGON
EMERGENCY COMMUNICATION FUND #132
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ 46,250	$ 46,250	$ 150,492	$ 104,242
Charges For Services	526,960	526,960	556,181	29,221
Interest Earnings	1,330	1,330	1,584	254
Total Revenues	574,540	574,540	708,257	133,717
EXPENDITURES:				
Personal Service	768,570	798,570 (1)	783,049	15,521
Materials and Service	87,320	87,320 (1)	67,059	20,261
Capital Outlay	94,500	94,500 (1)	75,280	19,220
Contingency	60,000	30,000 (1)	-	30,000
Total Expenditures	1,010,390	1,010,390	925,388	85,002
Revenues Over (Under) Expenditures	(435,850)	(435,850)	(217,131)	218,719
OTHER FINANCING SOURCES (USES):				
Transfers In	307,180	307,180	307,180	-
Total Other Financing Sources (Uses)	307,180	307,180	307,180	-
Net Changes in Fund Balances	(128,670)	(128,670)	90,049	218,719
FUND BALANCES, BEGINNING	301,960	301,960	242,426	(59,534)
FUND BALANCES, ENDING	$ 173,290	$ 173,290	$ 332,475	$ 159,185

(1) Appropriation Level

CITY OF ASTORIA, OREGON
COMMUNITY POLICING FUND #136
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 90	$ 90	$ 42	$ (48)
Gifts, Bequests, and Grants	-	-	718	718
Intergovernmental	75,000	75,000	75,685	685
Total Revenues	75,090	75,090	76,445	1,355
EXPENDITURES:				
Materials and Service	90,000	90,000 (1)	47,204	42,796
Contingency	4,590	4,590 (1)	-	4,590
Total Expenditures	94,590	94,590	47,204	47,386
Net Changes in Fund Balances	(19,500)	(19,500)	29,241	48,741
FUND BALANCES, BEGINNING	19,500	19,500	(10,527)	(30,027)
FUND BALANCES, ENDING	$ -	$ -	$ 18,714	$ 18,714

(1) Appropriation Level

CITY OF ASTORIA, OREGON
PARKS AND RECREATION FUND #146
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 600	$ 600	$ 1,364	$ 764
Gifts, Bequests, and Grants	200,000	200,000	122,415	(77,585)
Total Revenues	200,600	200,600	123,779	(76,821)
EXPENDITURES:				
Materials and Service	25,000	30,000 (1)	13,853	16,147
Capital Outlay	382,100	700,000 (1)	653,162	46,838
Contingency	-	100,000	-	100,000
Total Expenditures	407,100	830,000	667,015	162,985
Revenues Over (Under) Expenditures	(206,500)	(629,400)	(543,236)	86,164
OTHER FINANCING SOURCES (USES):				
Transfers In	-	506,350	506,350	-
Total Other Financing Sources (Uses)	-	506,350	506,350	-
Net Changes in Fund Balances	(206,500)	(123,050)	(36,886)	86,164
FUND BALANCES, BEGINNING	206,500	206,500	251,557	45,057
FUND BALANCES, ENDING	$ -	$ 83,450	$ 214,671	$ 131,221

(1) Appropriation Level

CITY OF ASTORIA, OREGON
MARITIME MEMORIAL FUND #148
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 250	$ 250	$ 432	$ 182
Gifts, Bequests, and Grants	10,000	10,000	11,850	1,850
Total Revenues	10,250	10,250	12,282	2,032
EXPENDITURES:				
Materials and Service	15,000	15,000 (1)	7,300	7,700
Capital Outlay	60,000	60,000 (1)	-	60,000
Contingency	8,540	8,540 (1)	-	8,540
Total Expenditures	83,540	83,540	7,300	76,240
Net Changes in Fund Balances	(73,290)	(73,290)	4,982	78,272
FUND BALANCES, BEGINNING	73,290	73,290	73,485	195
FUND BALANCES, ENDING	$ -	$ -	$ 78,467	$ 78,467

(1) Appropriation Level

CITY OF ASTORIA, OREGON
AQUATICS FACILITY ACTIVITY #156
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Miscellaneous		-	4,151	4,151
Total Revenues	-	-	4,151	4,151
Revenues Over (Under) Expenditures	-	-	4,151	4,151
OTHER FINANCING SOURCES (USES):				
Transfers Out	-	-	(3,273)	(3,273)
Total Other Financing Sources (Uses)	-	-	(3,273)	(3,273)
Net Changes in Fund Balances	-	-	878	878
FUND BALANCES, BEGINNING BUDGETARY BASIS	-	-	(878)	(878)
FUND BALANCES, ENDING BUDGETARY BASIS	$ -	$ -	$ -	$ -

(1) Appropriation Level

CITY OF ASTORIA, OREGON
PARKS OPERATION FUND #158
SCHEDULE OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Charges For Services	1,109,200	1,109,200	828,160	(281,040)
Total Revenues	1,109,200	1,109,200	828,160	(281,040)
EXPENDITURES:				
Aquatic	512,990	512,990	493,443	19,547
Parks Recreation & Administration	733,190	888,190	813,951	74,239
Maintenance	560,420	560,420	422,470	137,950
Total Expenditures	1,806,600	- 1,961,600 (2)	1,729,864	231,736
Revenues Over (Under) Expenditures	(697,400)	- (852,400)	(901,704)	(49,304)
OTHER FINANCING SOURCES (USES):				
Transfers In	697,400	852,400	888,003	35,603
Total Other Financing Sources (Uses)	697,400	852,400	888,003	35,603
Net Changes in Fund Balances	-	-	(13,701)	(13,701)
FUND BALANCE, BEGINNING	-	-	-	-
FUND BALANCE, ENDING	$ -	$ -	$ (13,701)	$ (13,701)

(1) Appropriation Level
(2) See the Schedule of Expenditures for appropriation levels of departments.

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BUDGETARY COMPARISON SCHEDULES

Debt Service Funds

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CITY OF ASTORIA, OREGON
LOCAL IMPROVEMENT DEBT SERVICE FUND #250
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 700	$ 700	$ 1,354	$ 654
Total Revenues	700	700	1,354	654
EXPENDITURES:				
Debt Service:				
Principal	270,000	270,000 (1)	-	270,000
Contingency	6,670	6,670 (1)	-	6,670
Total Expenditures	276,670	276,670	-	276,670
Net Changes in Fund Balances	(275,970)	(275,970)	1,354	277,324
FUND BALANCES, BEGINNING BUDGETARY BASIS	275,970	275,970	211,595	(64,375)
FUND BALANCES, ENDING BUDGETARY BASIS	$ -	$ -	212,949	$ 212,949
Property Held for Sale			100,942	
FUND BALANCES, ENDING			$ 313,891	

(1) Appropriation Level

CITY OF ASTORIA, OREGON
AQUATICS FACILITY DEBT SERVICE FUND #260
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Taxes	$ 128,830	$ 128,830	$ 117,881	$ (10,949)
Interest Earnings	100	100	184	84
Total Revenues	128,930	128,930	118,065	(10,865)
EXPENDITURES:				
Debt Service:				
Principal	180,000	180,000 (2)	180,000	-
Interest	10,130	10,130 (2)	5,569	4,561
Contingency	100	100 (1)	-	100
Total Expenditures	190,230	190,230	185,569	4,661
Net Changes in Fund Balances	(61,300)	(61,300)	(67,504)	(6,204)
FUND BALANCES, BEGINNING	61,300	61,300	68,065	6,765
FUND BALANCES, ENDING	$ -	$ -	$ 561	$ 561

(1) Appropriation Level
(2) Debt Service is Appropriated together at $190,230

CITY OF ASTORIA, OREGON
EAST ASTORIA WATERLINE DEBT SERVICE FUND #265
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 550	$ 550	$ 568	$ 18
Miscellaneous	50,050	50,050	39,356	(10,694)
Total Revenues	50,600	50,600	39,924	(10,676)
EXPENDITURES:				
Debt Service:				
Principal	53,650	53,650 (2)	53,641	9
Interest	17,570	17,570 (2)	17,565	5
Total Expenditures	71,220	71,220	71,206	14
Revenues Over (Under) Expenditures	(20,620)	(20,620)	(31,282)	(10,662)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	8,350	8,350
Total Other Financing Sources (Uses)	-	-	8,350	8,350
Net Changes in Fund Balances	(20,620)	(20,620)	(22,932)	(2,312)
FUND BALANCES, BEGINNING	126,630	126,630	126,902	272
FUND BALANCES, ENDING	$ 106,010	$ 106,010	$ 103,970	$ (2,040)

(2) Debt Serviceis Appropriated at $71,220

CITY OF ASTORIA, OREGON
7TH STREET DOCK DEBT SERVICE FUND #267
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 120	$ 120	$ 135	$ 15
Miscellaneous	11,070	11,070	6,866	(4,204)
Total Revenues	11,190	11,190	7,001	(4,189)
EXPENDITURES:				
Debt Service:				
Principal	7,000	7,000 (2)	6,999	1
Interest	7,090	7,090 (2)	7,083	7
Total Expenditures	14,090	14,090	14,082	8
Revenues Over (Under) Expenditures	(2,900)	(2,900)	(7,081)	(4,181)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	4,200	4,200
Total Other Financing Sources (Uses)	-	-	4,200	4,200
Net Changes in Fund Balances	(2,900)	(2,900)	(2,881)	19
FUND BALANCES, BEGINNING	28,620	28,620	28,659	39
FUND BALANCES, ENDING	$ 25,720	$ 25,720	$ 25,778	$ 58

(2) Debt Service is Appropriated together at $14,090

CITY OF ASTORIA, OREGON
URBAN RENEWAL DISTRICT BOND FUND #114
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Taxes	$ 147,500	$ 147,500	$ 135,786	$ (11,714)
Interest Earnings	20	20	4	(16)
Total Revenues	147,520	147,520	135,790	(11,730)
EXPENDITURES:				
Debt Service:				
Principal	125,000	125,000 (2)	116,784	8,216
Interest	22,630	22,630 (2)	19,006	3,624
Total Expenditures	147,630	147,630	135,790	11,840
Revenues Over (Under) Expenditures	(110)	(110)	-	110
Net Changes in Fund Balances	(110)	(110)	-	110
FUND BALANCES, BEGINNING	450	450	-	(450)
FUND BALANCES, ENDING	$ 340	$ 340	$ -	$ (340)

(2) Debt Service is Appropriated together at $147,630

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BUDGETARY COMPARISON SCHEDULES

Permanent Funds

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CITY OF ASTORIA, OREGON
AQUATIC FACILITY TRUST FUND #401
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 50	$ 50	$ 38	$ (12)
Gifts, Bequests, and Grants	2,000	2,000	1,470	(530)
Total Revenues	2,050	2,050	1,508	(542)
EXPENDITURES:				
Materials and Service	2,500	2,500 (1)	-	2,500
Total Expenditures	2,500	2,500	-	2,500
Net Changes in Fund Balances	(450)	(450)	1,508	1,958
FUND BALANCE, BEGINNING	6,840	6,840	5,377	(1,463)
FUND BALANCE, ENDING	$ 6,390	$ 6,390	$ 6,885	$ 495

(1) Appropriation Level

CITY OF ASTORIA, OREGON
ASTORIA PUBLIC LIBRARY ENDOWMENT FUND #403
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 650	$ 650	$ 759	$ 109
Gifts, Bequests, and Grants	-	-	280	280
Total Revenues	650	650	1,039	389
EXPENDITURES:				
Materials and Service	10,000	10,000 (1)	-	10,000
Contingency	1,500	1,500 (1)	-	1,500
Total Expenditures	11,500	11,500	-	11,500
Net Changes in Fund Balances	(10,850)	(10,850)	1,039	11,889
FUND BALANCE, BEGINNING	135,520	135,520	135,794	274
FUND BALANCE, ENDING	$ 124,670	$ 124,670	$ 136,833	$ 12,163

(1) Appropriation Level

CITY OF ASTORIA, OREGON
SENIOR CITIZEN ENDOWMENT FUND #406
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	$ 50	$ 50	$ -	$ (50)
Total Revenues	50	50	-	(50)
EXPENDITURES:				
Materials and Service	7,620	7,620 (1)	-	7,620
Total Expenditures	7,620	7,620	-	7,620
Revenues Over (Under) Expenditures	(7,570)	(7,570)	-	7,570
OTHER FINANCING SOURCES (USES):				
Transfers Out	-	-	(6,328)	(6,328)
Total Other Financing Sources (Uses)	-	-	(6,328)	(6,328)
Net Changes in Fund Balances	(7,570)	(7,570)	(6,328)	1,242
FUND BALANCE, BEGINNING	7,570	7,570	6,328	(1,242)
FUND BALANCE, ENDING	$ -	$ -	$ -	$ -

(1) Appropriation Level

CITY OF ASTORIA, OREGON
CEMETERY IRREDUCIBLE FUND #408
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Sale of City Property	$ 7,500	$ 7,500	$ 15,829	$ 8,329
Interest Earnings	3,490	3,490	332	(3,158)
Total Revenues	10,990	10,990	16,161	5,171
Net Changes in Fund Balances	10,990	10,990	16,161	5,171
FUND BALANCE, BEGINNING	694,160	694,160	812,582	118,422
FUND BALANCE, ENDING	$ 705,150	$ 705,150	$ 828,743	$ 123,593

BUDGETARY COMPARISON SCHEDULES

Proprietary Funds

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BUDGETARY COMPARISON SCHEDULES
Proprietary Funds

Pursuant to the provisions of Oregon Revised Statute, an individual schedule of revenues, expenditures, and changes in fund balances - budget and actual be displayed for each fund where legally adopted budgets are required.

Proprietary Budgetary Comparison schedules include the following:

- Public Works Improvement Fund #176
- Public Works Capital Reserve Fund #178
- Combined Sewer Overflow Operations
  - Combined Sewer Overflow Projects Fund #181
  - Combined Sewer Overflow Projects Fund #180
  - Combined Sewer Overflow Projects Fund #182
  - Combined Sewer Overflow Projects Fund #183
  - Combined Sewer Overflow Debt Service Fund #270
- Cemetery Fund #325
- Public Works Fund #301
- 17th Street Dock Fund #330
- Landfill Reserve Fund #305

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CITY OF ASTORIA, OREGON
PUBLIC WORKS IMPROVEMENT FUND #176
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ -	$ -	$ 53,451	$ 53,451
Charges For Services	1,046,120	1,046,120	1,046,122	2
Interest Earnings	2,350	2,350	3,613	1,263
Miscellaneous	-	-	-	-
Total revenues	1,048,470	1,048,470	1,103,186	54,716
EXPENDITURES:				
Materials and Service	1,997,500	1,997,500 (1)	467,194	1,530,306
Capital Outlay	50,300	50,300 (1)	49,996	304
Debt Service:				
Principal	317,070	317,070 (2)	306,410	10,660
Interest	133,300	133,300 (2)	131,014	2,286
Contingency	424,050	424,050 (1)	-	424,050
Total Expenditures	2,922,220	2,922,220	954,614	1,967,606
Revenues Over (Under) Expenditures	(1,873,750)	(1,873,750)	148,572	2,022,322
OTHER FINANCING SOURCES (USES):				
Loan Proceeds	1,345,000	1,345,000	131,848	(1,213,152)
Transfers Out	-	- (1)	(212,550)	(212,550)
Total Other Financing Sources (Uses)	1,345,000	1,345,000	(80,702)	(1,425,702)
Net Changes in Fund Balances	(528,750)	(528,750)	67,870	596,620
FUND BALANCE, BEGINNING BUDGETARY BASIS	528,750	528,750	852,511	323,761
FUND BALANCE, ENDING BUDGETARY BASIS	$ -	$ -	$ 920,381	$ 920,381

	Revenues	Expenditures
Total Revenue and Expenditures Above	$ 1,235,034	$ 1,167,164
Debt Service Principal Payments	-	(306,410)
Interest Revenue/Expense	-	(4,476)
Loan Classified as Debt	(131,848)	-
Total Revenues and Expenses - Generally Accepted Accounting Principles	$ 1,103,186	856,278
Change in Net Position		$ 246,908

(1) Appropriation Level
(2) Debt Service is Appropriated together at $450,370.

CITY OF ASTORIA, OREGON
PUBLIC WORKS CAPITAL RESERVE FUND #178
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
OTHER FINANCING SOURCES (USES):				
Transfers In	-	-	200,000	200,000
Total Other Financing Sources (Uses)	-	-	200,000	200,000
Net Changes in Fund Balances	-	-	200,000	200,000
FUND BALANCE, BEGINNING BUDGETARY BASIS	-	-	-	-
FUND BALANCE, ENDING BUDGETARY BASIS	$ -	$ -	$ 200,000	$ 200,000

(1) Appropriation Level

CITY OF ASTORIA, OREGON
COMBINED SEWER OVERFLOW OPERATIONS COMBINED
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2013

	Combined Sewer Overflow Projects Fund #183	Combined Sewer Overflow Projects Fund #180	Combined Sewer Overflow Debt Service Fund #270	Combined Sewer Overflow Projects Fund #182	Total Combined Sewer Overflow Operations
REVENUES:					
Charges For Services	-	-	1,241,877	-	1,241,877
Interest Earnings	-	656	4,378	-	5,034
Total Revenues	-	656	1,246,255	-	1,246,911
EXPENDITURES:					
Personal Service	-	15,120	-	-	15,120
Materials and Service	332,105	34,846	51,247	-	418,198
Capital Outlay	2,486,053	1,832	-	-	2,487,885
Debt Service:					
Principal	-	-	707,880	-	707,880
Interest	-	-	366,401	-	366,401
Total Expenditures	2,818,158	51,798	1,125,528	-	3,995,484
Revenues Over (Under) Expenditures	(2,818,158)	(51,142)	120,727	-	(2,748,573)
OTHER FINANCING SOURCES (USES):					
Loan Proceeds	1,162,271	65,524	-	-	1,227,795
Transfers In	-	-	2,421	-	2,421
Transfers Out	-	-	-	(2,421)	(2,421)
Total Other Financing Sources (Uses)	1,162,271	65,524	2,421	(2,421)	1,227,795
Net Changes in Fund Balances	(1,655,887)	14,382	123,148	(2,421)	(1,520,778)
FUND BALANCE, BEGINNING BUDGETARY BASIS	(33,695)	116,466	785,829	2,421	871,021
FUND BALANCE, ENDING BUDGETARY BASIS	$ (1,689,582)	$ 130,848	$ 908,977	$ -	$ (649,757)

	Revenues	Expenditures
Total Revenue and Expenditures Above	$ 2,477,127	$ 3,997,905
Debt Service Principal Payments	-	(707,880)
Interest Revenue/Expense	-	(1,176)
Loan Classified as Debt	(1,227,795)	-
Total Revenues and Expenses - Generally Accepted Accounting Principles	$ 1,249,332	3,288,849
Change in Net Position		$ (2,039,517)

CITY OF ASTORIA, OREGON
COMBINED SEWER OVERFLOW PROJECTS FUND #180
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Charges For Services	$ 140,000	$ 140,000	$ -	$ (140,000)
Interest Earnings	200	200	656	456
Total Revenues	140,200	140,200	656	(139,544)
EXPENDITURES:				
Personal Service	66,850	66,850 (1)	15,120	51,730
Materials and Service	183,650	183,650 (1)	34,846	148,804
Capital Outlay	10,000	10,000 (1)	1,832	8,168
Contingency	22,900	22,900 (1)	-	22,900
Total Expenditures	283,400	283,400	51,798	231,602
Revenues Over (Under) Expenditures	(143,200)	(143,200)	(51,142)	92,058
OTHER FINANCING SOURCES (USES):				
Loan Proceeds	-	-	65,524	65,524
Total Other Financing Sources (Uses)	-	-	65,524	65,524
Net Changes in Fund Balances	(143,200)	(143,200)	14,382	157,582
FUND BALANCE, BEGINNING BUDGETARY BASIS	143,200	143,200	116,466	(26,734)
FUND BALANCE, ENDING BUDGETARY BASIS	$ -	$ -	$ 130,848	$ 130,848

(1) Appropriation Level

CITY OF ASTORIA, OREGON
COMBINED SEWER OVERFLOW PROJECTS FUND #182
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
OTHER FINANCING SOURCES (USES):				
Transfers Out	$ -	$ -	(1) $ (2,421)	$ (2,421)
Total Other Financing Sources (Uses)	-	-	(2,421)	(2,421)
Net Changes in Fund Balances	-	-	(2,421)	(2,421)
FUND BALANCE, BEGINNING BUDGETARY BASIS	-	-	2,421	2,421
FUND BALANCE, ENDING BUDGETARY BASIS	$ -	$ -	$ -	$ -

(1) Appropriation Level

CITY OF ASTORIA, OREGON
COMBINED SEWER OVERFLOW PROJECTS FUND #183
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
EXPENDITURES:				
Materials and Service	422,500	422,500 (1)	332,105	90,395
Capital Outlay	3,640,000	3,640,000 (1)	2,486,053	1,153,947
Total Expenditures	4,062,500	4,062,500	2,818,158	1,244,342
Revenues Over (Under) Expenditures	(4,062,500)	(4,062,500)	(2,818,158)	1,244,342
OTHER FINANCING SOURCES (USES):				
Loan Proceeds	4,062,500	4,062,500	1,162,271	(2,900,229)
Total Other Financing Sources (Uses)	4,062,500	4,062,500	1,162,271	(2,900,229)
Net Changes in Fund Balances	-	-	(1,655,887)	(1,655,887)
FUND BALANCE, BEGINNING BUDGETARY BASIS	-	-	(33,695)	(33,695)
FUND BALANCE, ENDING BUDGETARY BASIS	$ -	$ -	$ (1,689,582)	$ (1,689,582)

(1) Appropriation Level

CITY OF ASTORIA, OREGON
COMBINED SEWER OVERFLOW DEBT SERVICE FUND #270
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Charges For Services	$ 1,089,260	$ 1,089,260	$ 1,241,877	$ 152,617
Interest Earnings	2,500	2,500	4,378	1,878
Total Revenues	1,091,760	1,091,760	1,246,255	154,495
EXPENDITURES:				
Materials and Service	70,060	70,060 (1)	51,247	18,813
Debt Service:				
Principal	684,660	684,660 (2)	707,880	(23,220)
Interest	365,070	365,070 (2)	366,401	(1,331)
Total Expenditures	1,119,790	1,119,790	1,125,528	(5,738)
Revenues Over (Under) Expenditures	(28,030)	(28,030)	120,727	148,757
OTHER FINANCING SOURCES (USES):				
Transfers In	-	2,421	2,421	-
Total Other Financing Sources (Uses)	-	2,421	2,421	-
Net Changes in Fund Balances	(28,030)	(25,609)	123,148	148,757
FUND BALANCE, BEGINNING BUDGETARY BASIS	600,350	600,350	785,829	185,479
FUND BALANCE, ENDING BUDGETARY BASIS	$ 572,320	$ 574,741	$ 908,977	$ 334,236

(1) Appropriation Level
(2) Debt Service is Appropriated together at $1,061,010.

CITY OF ASTORIA, OREGON
PUBLIC WORKS FUND #301
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Charges For Services	$ 3,921,810.00	$ 3,921,810.00	$ 4,244,999.00	$ 323,189.00
Interest Earnings	2,000	2,000	2,107	107
Miscellaneous	1,600	1,600	26,579	24,979
Total Revenues	3,925,410	3,925,410	4,273,685	348,275
EXPENDITURES:				
Engineering	332,370	332,370 (1)	331,953	417
Shop and yard	551,070	551,070 (1)	423,577	127,493
Streets	448,150	448,150 (1)	399,812	48,338
Sanitation	51,070	51,070 (1)	34,014	17,056
Sewer	1,348,980	1,348,980 (1)	1,110,986	94,794
Stormwater	179,620	179,620 (1)	107,435	72,185
Water	1,840,700	1,840,700 (1)	1,365,156	260,744
Contingency	112,760	112,760 (1)	-	112,760
Total Expenditures	4,864,720	4,864,720	3,772,933	733,787
Revenues over (under) expenditures	(939,310)	(939,310)	500,752	1,082,062
OTHER FINANCING SOURCES (USES):				
Transfers In	589,310	589,310	457,070	(132,240)
Transfers Out	(358,000)	(358,000) (1)	(358,000)	-
Total Other Financing Sources (Uses)	231,310	231,310	99,070	(132,240)
Net Changes in Fund Balances	(708,000)	(708,000)	599,822	949,822
FUND BALANCE, BEGINNING BUDGETARY BASIS	350,000	350,000	1,561,136	1,211,136
FUND BALANCE, ENDING BUDGETARY BASIS	$ (358,000)	$ (358,000)	$ 2,160,958	$ 2,160,958

	Revenues	Expenditures
Total Revenue and Expenditures Above	$ 4,730,755	$ 4,130,933
Transfers In/Out	2,901,603	-
Expenditures Capitalized	5,246	-
Depreciation and Amortization Expense		1,239,328
Net OPEB Obligation		1,942
Total Revenues and Expenses - Generally Accepted Accounting Principles	$ 7,637,604	5,372,203
Change in Net Position		$ 2,265,401

(1) Appropriation Level

CITY OF ASTORIA, OREGON
PUBLIC WORKS FUND #301
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
Engineering:				
Personal Services	$ 238,600	$ 238,600	$ 248,516	$ (9,916)
Materials and Services	85,070	85,070	76,680	8,390
Capital Outlay	8,700	8,700	6,757	1,943
Subtotal	332,370	332,370 (1)	331,953	417
Shop and yard:				
Personal Services	428,640	428,640	314,875	113,765
Materials and Services	111,730	111,730	100,913	10,817
Capital Outlay	10,700	10,700	7,789	2,911
Subtotal	551,070	551,070 (1)	423,577	127,493
Streets:				
Personal Services	152,800	152,800	196,241	(43,441)
Materials and Services	295,350	295,350	203,571	91,779
Subtotal	448,150	448,150 (1)	399,812	48,338
Sanitation:				
Personal Services	30,420	30,420	18,513	11,907
Materials and Services	20,650	20,650	15,501	5,149
Subtotal	51,070	51,070 (1)	34,014	17,056
Sewer:				
Personal Services	689,680	689,680	796,845	(107,165)
Materials and Services	509,400	509,400	309,676	199,724
Capital Outlay	6,700	6,700	4,465	2,235
Transfers Out	143,200	143,200	143,200	-
Subtotal	1,348,980	1,348,980 (1)	1,254,186	94,794
Stormwater				
Personal Services	125,770	125,770	66,477	59,293
Materials and Services	53,850	53,850	40,958	12,892
Subtotal	179,620	179,620 (1)	107,435	72,185
Water:				
Personal Services	1,099,400	1,099,400	975,593	123,807
Materials and Services	517,400	517,400	385,324	132,076
Capital Outlay	9,100	9,100	4,239	4,861
Transfers Out	214,800	214,800	214,800	-
Subtotal	1,840,700	1,840,700 (1)	1,579,956	260,744
Total Expenditures	$ 4,572,340	$ 4,572,340	$ 4,130,933	$ 548,842

(1) Appropriation Level

CITY OF ASTORIA, OREGON
LANDFILL RESERVE FUND #305
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Interest Earnings	260	260	546	286
Rents	-	-	41,040	41,040
Total Revenues	260	260	41,586	41,326
EXPENDITURES:				
Materials and Service	104,940	145,980 (1)	103,730	42,250
Total Expenditures	104,940	145,980	103,730	42,250
Revenues Over (Under) Expenditures	(104,680)	(145,720)	(62,144)	83,576
OTHER FINANCING SOURCES (USES):				
Transfers In	66,000	107,040	66,000	(41,040)
Total Other Financing Sources (Uses)	66,000	107,040	66,000	(41,040)
Net Changes in Fund Balances	(38,680)	(38,680)	3,856	42,536
FUND BALANCE, BEGINNING BUDGETARY BASIS	38,680	38,680	38,680	-
FUND BALANCE, ENDING BUDGETARY BASIS	$ -	$ -	$ 42,536	$ 42,536

(1) Appropriation Level

CITY OF ASTORIA, OREGON
CEMETERY FUND #325
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Sale of City Property	$ 11,800	$ 11,800	(890)	$ (12,690)
Interest Earnings	500	500	-	(500)
Total Revenues	12,300	12,300	(890)	(13,190)
EXPENDITURES:				
Capital Outlay	100,000	100,000 (1)	5,125	94,875
Contingency	10,000	10,000 (1)	-	10,000
Total Expenditures	110,000	110,000	5,125	104,875
Net Changes in Fund Balances	(97,700)	(97,700)	(6,015)	91,685
FUND BALANCE, BEGINNING BUDGETARY BASIS	109,370	109,370	121,904	12,534
FUND BALANCE, ENDING BUDGETARY BASIS	$ 11,670	$ 11,670	$ 115,889	$ 104,219

	Revenues	Expenditures
Total Revenue and Expenditures Above	$ (890)	$ 5,125
Accrued Vacation	-	(8,138)
Depreciation and Amortization Expense	-	6,099
Total Revenues and Expenses - Generally Accepted Accounting Principles	$ (890)	3,086
Change in Net Position		$ (3,976)

(1) Appropriation Level

CITY OF ASTORIA, OREGON
17TH STREET DOCK FUND #330
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
REVENUES:				
Intergovernmental	$ 117,630	$ 117,630	$ 127,866	$ 10,236
Charges For Services	-	-	10,516	10,516
Interest Earnings	950	950	273	(677)
Gifts, Bequests, and Grants	3,475,000	5,125,000	-	(5,125,000)
Total Revenues	3,593,580	5,243,580	138,655	(5,104,925)
EXPENDITURES:				
Materials and Service	60,000	60,000 (1)	12,629	47,371
Capital Outlay	3,475,000	5,125,000 (1)	4,447,223	677,777
Debt Service:				
Principal	7,580	7,580 (2)	7,577	3
Interest	5,230	5,230 (2)	5,224	6
Contingency	220,770	220,770 (1)	-	220,770
Total Expenditures	3,768,580	5,418,580	4,472,653	945,927
Revenues Over (Under) Expenditures	(175,000)	(175,000)	(4,333,998)	(4,158,998)
OTHER FINANCING SOURCES (USES):				
Grant	-	-	2,324,637	2,324,637
Total Other Financing Sources (Uses)	-	-	2,324,637	2,324,637
Net Changes in Fund Balances	(175,000)	(175,000)	(2,009,361)	(1,834,361)
FUND BALANCE, BEGINNING BUDGETARY BASIS	175,000	175,000	106,148	(68,852)
FUND BALANCE, ENDING BUDGETARY BASIS	$ -	$ -	$ (1,903,213)	$ (1,903,213)

	Revenues	Expenditures
Total Revenue and Expenditures Above	$ 2,463,292	$ 4,472,653
Expenditures Capitalized	-	(4,260,275)
Debt Service Principal Payments	-	(7,577)
Depreciation and Amortization Expense	-	128,461
Interest Revenue/Expense	-	(266)
Total Revenues and Expenses - Generally Accepted Accounting Principles	$ 2,463,292	332,996
Change in Net Position		$ 2,130,296

(1) Appropriation Level
(2) Debt Service is Appropriated together at $12,810.

City of Astoria, Oregon
Schedule of Tax Transactions
Year Ended June 30,2013

	Tax Year	Taxes Receivable 6/30/12	Tax Levy	Tax Collected	Rebate	Sheriff's Assessment	Cancellations & Other	Taxes Receivable 6/30/13	Interest
General Fund	2012-13	-	5,150,587	4,762,206	(126,530)	1,085	12,546	250,311	3,327
	2011-12	255,447	-	96,023	-	-	26,560	132,864	8,368
	2010-11	135,319	-	50,460	-	-	724	84,135	9,039
	2009-10	76,924	-	35,108	-	-	510	41,305	9,756
	2008-09	25,871	-	13,443	-	-	316	12,112	4,297
	2007-08	4,338	-	1,036	-	-	333	2,969	448
	2006-07	2,144	-	461	-	-	185	1,499	929
	Prior Years	9,402	-	493	-	-	1,617	7,292	-
Total General Fund		509,445	5,150,587	4,959,229	(126,530)	1,085	42,791	532,487	36,165
Astoria Road District	2012-13	-	-	-	-	-	-	-	-
	2011-12	-	-	-	-	-	-	-	-
	2010-11	-	-	-	-	-	-	-	-
	2009-10	-	-	-	-	-	-	-	-
	2008-09	-	-	-	-	-	-	-	-
	2007-08	257	-	61	-		20	175	27
	Pr Yrs	387	-	42	-	-	31	314	34
Total Astoria Road District		644	-	103	-	-	51	489	61
Aquatic Facility Debt Service	2012-13	-	137,347	126,990	(3,374)	29	337	6,675	89
	2011-12	15,166	-	5,701	-	-	1,577	7,888	497
	2010-11	8,354	-	3,115	-	-	45	5,194	558
	2009-10	4,812	-	2,196	-	-	32	2,584	610
	2008-09	1,696	-	881	-	-	21	794	282
	2007-08	297	-	71	-	-	23	203	31
	Prior Years	930	-	73	-	-	147	710	75
Total Aquatic Facility Debt Service		31,255	137,347	139,028	(3,374)	29	2,181	24,048	2,141
Urban Renewal Agency	2012-13	-	953,076	904,622	(23,413)	201	2,336	46,318	616
of the City of Astoria	2011-12	44,094	-	16,575	-	-	4,761	22,758	1,445
(Component Unit)	2010-11	24,613	-	9,178	-	-	132	15,303	1,644
	2009-10	17,299	-	7,895	-	-	115	9,289	2,194
	2008-09	5,970	-	3,102	-	-	73	2,795	992
	2007-08	1,055	-	252	-	-	81	722	109
	Prior Years	1,290	-	50	-	-	93	1,147	18
Total Urban Renewal Agency		94,321	953,076	941,674	(23,413)	201	7,591	98,332	7,017
Total All funds		635,667	6,241,010	6,016,705	(153,317)	1,315	52,614	655,356	45,866

RECONCILIATION OF REVENUE	Revenue
Cash collected by county tresurer per above	6,016,705
Accrued in prior year	(115,659)
Accrued in current year	141,979
Taxes in lieu	(294,858)
Total Property Tax Revenue	5,748,167
Property tax revenue is classified in the governmental fund financial statements as:	
Taxes	5,839,610
Delinquent ad valorem taxes	(182,886)
Unearned Tax Revenues	91,443
Total Property Tax Revenue	5,748,167

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OTHER INFORMATION

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CITY OF ASTORIA, OREGON
GENERAL FUND #001
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Actual	Variance Positive (Negative)
	Original	Final			
City Manager:					
Personal Services	$ 248,360	$ 248,360		$ 245,011	$ 3,349
Materials and Services	21,560	21,560		16,581	4,979
Subtotal	269,920	269,920	(1)	261,592	8,328
City Attorney:					
Materials and Services	84,900	84,900		84,892	8
Subtotal	84,900	84,900	(1)	84,892	8
Community Development:					
Personal Services	292,150	292,150		305,200	(13,050)
Materials and Services	51,970	51,970		45,291	6,679
Subtotal	344,120	344,120	(1)	350,491	(6,371)
City Council:					
Personal Services	4,430	4,430		4,422	8
Materials and Services	10,550	10,550		8,659	1,891
Subtotal	14,980	14,980	(1)	13,081	1,899
City Hall					
Personal Services	7,850	7,850		7,280	570
Materials and Services	38,300	38,300		35,266	3,034
Subtotal	46,150	46,150	(1)	42,546	3,604
Municipal Court:					
Personal Services	60,970	65,970		59,991	5,979
Materials and Services	93,090	98,090		102,294	(4,204)
Subtotal	154,060	164,060	(1)	162,285	1,775
Police Operations:					
Personal Services	1,933,910	1,933,910		1,876,765	57,145
Materials and Services	173,960	173,960		179,964	(6,004)
Capital Outlay	16,700	16,700		14,100	2,600
Subtotal	2,124,570	2,124,570	(1)	2,070,829	53,741

(1) Appropriation Level

CITY OF ASTORIA, OREGON
GENERAL FUND #001
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

(Continued)

	Budget			Variance Positive
	Original	Final	Actual	(Negative)
Fire Operations				
Personal Services	1,307,410	1,307,410	1,262,893	44,517
Materials and Services	259,560	259,560	217,006	42,554
Capital Outlay	31,730	31,730	17,641	14,089
Subtotal	1,598,700	1,598,700 (1)	1,497,540	101,160
Finance:				
Personal Services	538,370	538,370	521,997	16,373
Materials and Services	81,600	81,600	76,336	5,264
Subtotal	619,970	619,970 (1)	598,333	21,637
Library:				
Personal Services	307,780	307,780	300,169	7,611
Materials and Services	134,180	134,180	113,089	21,091
Capital Outlay	3,000	3,000	368	2,632
Subtotal	444,960	444,960 (1)	413,626	31,334
Non & Interdepartmental				
Personal Services	10,880	10,880	10,007	873
Materials and Services	646,820	646,820	663,557	(16,737)
Subtotal	657,700	657,700 (1)	673,564	(15,864)
Total Expenditures	$ 6,360,030	$ 6,370,030	$ 6,168,779	$ 201,251

(1) Appropriation Level

REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS

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January 24, 2014

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the City of Astoria as of and for the year ended June 30, 2013, and have issued our report thereon dated January 24, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statues as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Highway revenues used for public highways, roads, and streets.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Programs funded from outside sources.**

In connection with our testing nothing came to our attention that caused us to believe the City of Astoria was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations Except as follows:

1. Statement of indebtedness section on the advertised notice of budget hearing was not completed.

2. Expenditures exceeded appropriations as noted on page 28.

OAR 162-10-0230 Internal Control

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

We noted matters involving the internal control structure and its operation that we consider to be significant deficiencies under standards established by the American Institute of Certified Public Accountants, which are noted in our management letter dated January 24, 2014.

This report is intended solely for the information and use of the council members and management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Roy R Rogers

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.