

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND  
SCHEDULES**

# NONMAJOR GOVERNMENTAL FUNDS

## **Dog Control Fund**

All fees and fines derived from dog licensing, animal control fines, and rabies fees and fines are required to be deposited in a Dog Control Fund per ORS 609.110. Expenditures are restricted to those set forth in ORS Chapter 609. Currently, inflows of this fund are from statutory sources as well as transfers from other funds. Under GASB No. 54, the transfers from other funds disqualify this fund from being a separate special revenue fund. Therefore, this fund's activity is reported in General Fund for GAAP (generally accepted accounting principles) purposes.

## **Law Library Fund**

This fund accounts for fees and expenditures related to law libraries as provided in ORS 21.350.

## **Liquor Law Enforcement Fund**

This fund accounts for specific court fines that are to be expended as provided by ORS 471.670.

## **County Forest Management Fund**

This fund was established to receive monies from the sale of timber from County-owned lands. Expenditures are for reforestation and management of County-owned forestlands as well as Board of Commissioner directed uses.

## **County Fair Board Fund**

This fund was established as required by ORS 565.325. This fund records all transactions relating to the operation of the county fair. The major revenue sources are admissions, rentals and concessions.

## **Salmon Habitat Improvement Fund**

This fund accounts for revenues dedicated to the preservation of the salmon population in the North Umpqua River. The major source of revenue is from the Winchester Dam Hydropower Project.

## **County Schools Fund**

This fund was established under ORS 328.005 to account for forest reserve yield revenue from the State of Oregon that is apportioned to the County school districts.

## **Water Development Fund**

This fund accounts for the development of water resources and operations of existing and future water improvement projects.

## **Drug Abuse Prevention Fund**

This fund receives monies provided for in ORS 430.380 that must be used for alcohol and drug abuse prevention, early intervention and drug treatment.

## **Industrial Development Fund**

This fund was established to account for the revenue and expenditures related to efforts made by the County to attract new industry to the County. Primary sources of revenue are from the state lottery for uses provided in ORS 461.540, interest and principal collected from economic development loans and the sale of lands developed to attract industry.

## **4-H Extension Service District**

The 4-H Extension Service District is a blended component unit of Douglas County. This fund accounts for moneys received from the operation of the Douglas County 4-H Extension Service. Property taxes are the major source of revenue to this fund. Expenditures are for the operations and administration of the District.

## **Capital Projects Fund**

This fund was established to account for the acquisition of capital assets and the construction of County projects.

DOUGLAS COUNTY, OREGON  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2011

	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board	Salmon Habitat Improvement
<b>ASSETS</b>					
Cash and investments	\$48,311	\$1,155	\$4,434,330	\$130,525	\$11,304
Receivables	9,822	1,258	87,010	44,912	
Due from other funds	708			1,137	
Deposits and prepaid items	338		788	4,871	
Interfund loan receivable			2,361,529		
<b>Total assets</b>	<b>\$59,179</b>	<b>\$2,413</b>	<b>\$6,883,657</b>	<b>\$181,445</b>	<b>\$11,304</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable				\$3,221	
Accrued payroll, withholdings and benefits			\$34,675	41,382	
Due to other funds	\$13,076		22,703	12,369	
Deferred revenues					
<b>Total liabilities</b>	<b>13,076</b>	<b>-</b>	<b>57,378</b>	<b>56,972</b>	<b>-</b>
Fund Balances:					
Nonspendable	338		788	4,871	
Restricted	45,765	\$2,413		119,602	
Committed			6,825,491		\$11,304
Assigned					
<b>Total fund balances</b>	<b>46,103</b>	<b>2,413</b>	<b>6,826,279</b>	<b>124,473</b>	<b>11,304</b>
<b>Total liabilities and fund balances</b>	<b>\$59,179</b>	<b>\$2,413</b>	<b>\$6,883,657</b>	<b>\$181,445</b>	<b>\$11,304</b>

Special Revenue Funds						Total
County	Water	Drug	Industrial	4-H Extension	Capital	Nonmajor
Schools	Development	Abuse	Development	Service	Projects	Governmental
		Prevention	Fund	District	Fund	Funds
\$1,464	\$1,189,670	\$156,182	\$2,743,169	\$418,505	\$4,271,725	\$13,406,340
	334,798	15,497	2,680,745	51,646		3,225,688
	16					1,861
						5,997
						2,361,529
<u>\$1,464</u>	<u>\$1,524,484</u>	<u>\$171,679</u>	<u>\$5,423,914</u>	<u>\$470,151</u>	<u>\$4,271,725</u>	<u>\$19,001,415</u>
				\$104,306		\$107,527
	\$22,263					98,320
	39,361	\$22,991	\$16,913			127,413
			1,298,376	46,188		1,344,564
-	61,624	22,991	1,315,289	150,494	-	1,677,824
\$1,464	1,462,860	148,688	4,108,625	319,657		5,997
						637,589
						12,408,280
					\$4,271,725	4,271,725
<u>1,464</u>	<u>1,462,860</u>	<u>148,688</u>	<u>4,108,625</u>	<u>319,657</u>	<u>4,271,725</u>	<u>17,323,591</u>
<u>\$1,464</u>	<u>\$1,524,484</u>	<u>\$171,679</u>	<u>\$5,423,914</u>	<u>\$470,151</u>	<u>\$4,271,725</u>	<u>\$19,001,415</u>

DOUGLAS COUNTY, OREGON  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2011

	Special Revenue Funds					
	Dog Control	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board	Salmon Habitat Improvement
Revenues:						
Charges for services		\$607			\$1,271,217	
Permits, licenses and fines		129,653	\$28,732			
Intergovernmental				\$4,770	36,031	
Property taxes						
Interest		580	72	56,277	1,902	\$283
Other				729,979	671,889	
<b>Total revenues</b>	-	130,840	28,804	791,026	1,981,039	283
Expenditures:						
Current:						
General Government		88,767		874,121		28,817
Health and Welfare						
Culture and Recreation					2,011,541	
Conservation						
Education						
Capital outlay				1,556		
Debt service:						
Principal						
Interest						
<b>Total expenditures</b>	-	88,767	-	875,677	2,011,541	28,817
<b>Excess (deficiency) of revenues over expenditures</b>	-	42,073	28,804	(84,651)	(30,502)	(28,534)
Other financing sources (uses):						
Transfers in				60,000		
Transfers out		(37,500)	(27,568)	(110,300)		
<b>Total other financing sources (uses)</b>	-	(37,500)	(27,568)	(50,300)	-	-
<b>Net change in fund balances</b>	-	4,573	1,236	(134,951)	(30,502)	(28,534)
Fund balances, beginning as previously stated	\$9,095	41,530	1,177	6,961,230	154,975	39,838
Adjust for GASB #54 reclassification	(9,095)					
Fund balances, beginning as restated	-	41,530	1,177	6,961,230	154,975	39,838
<b>Fund balances, ending</b>	\$ -	\$46,103	\$2,413	\$6,826,279	\$124,473	\$11,304

Special Revenue Funds						Total
County	Water	Drug	Industrial	4-H Extension	Capital	Nonmajor
Schools	Development	Abuse	Development	Service	Projects	Governmental
		Prevention	Fund	District	Fund	Funds
	\$1,125,008					\$2,396,832
						158,385
\$3,644,169	107,629	\$88,732	\$260,090	\$2,666		4,144,087
				398,770		398,770
4,140	11,683	2,050	74,310	5,312	\$55,608	212,217
537	5,932		54,791			1,463,128
3,648,846	1,250,252	90,782	389,191	406,748	55,608	8,773,419
			304,598		54,770	1,351,073
		88,732				88,732
				349,374		2,360,915
	779,918					779,918
3,651,014						3,651,014
					199,106	200,662
			88,677			88,677
			68,137			68,137
3,651,014	779,918	88,732	461,412	349,374	253,876	8,589,128
(2,168)	470,334	2,050	(72,221)	57,374	(198,268)	184,291
						60,000
	(60,700)					(236,068)
-	(60,700)	-	-	-	-	(176,068)
(2,168)	409,634	2,050	(72,221)	57,374	(198,268)	8,223
3,632	1,053,226	146,638	4,180,846	262,283	4,469,993	17,324,463
						(9,095)
3,632	1,053,226	146,638	4,180,846	262,283	4,469,993	17,315,368
\$1,464	\$1,462,860	\$148,688	\$4,108,625	\$319,657	\$4,271,725	\$17,323,591

DOUGLAS COUNTY, OREGON  
DOG CONTROL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Charges for services			\$608	\$608
Permits, licenses and fines	\$100,000	\$100,000	86,952	(13,048)
Other			3,107	3,107
Total revenues	100,000	100,000	90,667	(9,333)
Expenditures:				
General Government:				
Dog Control Operations	271,791	271,791	262,493	9,298
Predatory Animal Control	132,615	132,615	131,325	1,290
Total expenditures	404,406	404,406	393,818	10,588
Excess (deficiency) of revenues over expenditures	(304,406)	(304,406)	(303,151)	1,255
Other financing sources:				
Transfers in	304,406	304,406	304,406	
Net change in fund balance			1,255	1,255
Fund balance, beginning			9,095	9,095
Fund balance, ending	\$ -	\$ -	10,350	\$10,350
Adjust for GASB #54 reclassification as part of General Fund for GAAP purposes			(10,350)	
Ending Fund Balance, GAAP basis			\$ -	

DOUGLAS COUNTY, OREGON  
LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$1,050	\$1,050	\$607	(\$443)
Permits, licenses and fines	120,000	120,000	129,653	9,653
Interest	1,000	1,000	580	(420)
Total revenues	122,050	122,050	130,840	8,790
Expenditures:				
General Government:				
Materials and services	88,960	88,960	88,767	193
Total expenditures	88,960	88,960	88,767	193
Excess of revenues over expenditures	33,090	33,090	42,073	8,983
Other financing sources (uses):				
Transfers out	(37,500)	(37,500)	(37,500)	
Net change in fund balance	(4,410)	(4,410)	4,573	8,983
Fund balance, beginning	45,000	45,000	41,530	(3,470)
Fund balance, ending	\$40,590	\$40,590	\$46,103	\$5,513



DOUGLAS COUNTY, OREGON  
LIQUOR LAW ENFORCEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits, licenses and fines	\$47,000	\$47,000	\$28,732	(\$18,268)
Interest			72	72
Total revenues	47,000	47,000	28,804	(18,196)
Other financing sources (uses):				
Transfers out	(47,000)	(47,000)	(27,568)	19,432
Net change in fund balance			1,236	1,236
Fund balance, beginning	-	-	1,177	1,177
Fund balance, ending	\$ -	\$ -	\$2,413	\$2,413

DOUGLAS COUNTY, OREGON  
COUNTY FOREST MANAGEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2011

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental			\$4,770	\$4,770
Interest	\$66,700	\$66,700	56,277	(10,423)
Other:				
County timber sales	165,000	165,000	690,094	525,094
Other miscellaneous	40,760	40,760	39,885	(875)
Total revenues	<u>272,460</u>	<u>272,460</u>	<u>791,026</u>	<u>518,566</u>
Expenditures:				
General Government:				
Personal services	449,525	470,025	467,620	2,405
Materials and services	412,162	414,662	406,501	8,161
Capital outlay	1,000,000	1,000,000	1,556	998,444
Contingency account	10,000	10,000		10,000
Total expenditures	<u>1,871,687</u>	<u>1,894,687</u>	<u>875,677</u>	<u>1,019,010</u>
Excess (deficiency) of revenues over expenditures	<u>(1,599,227)</u>	<u>(1,622,227)</u>	<u>(84,651)</u>	<u>1,537,576</u>
Other financing sources (uses):				
Transfers in	60,000	60,000	60,000	
Transfers out	(110,300)	(110,300)	(110,300)	
Notes receivable collections	670	670	672	2
Repayment of interfund loan	2,361,529	2,361,529	2,361,529	
Interfund loan	(2,361,529)	(2,361,529)	(2,361,529)	
Additions to notes receivable	(25,000)	(2,000)		2,000
Total other financing sources (uses)	<u>(74,630)</u>	<u>(51,630)</u>	<u>(49,628)</u>	<u>2,002</u>
Net change in fund balance	<u>(1,673,857)</u>	<u>(1,673,857)</u>	<u>(134,279)</u>	<u>1,539,578</u>
Fund balance, beginning	<u>3,500,000</u>	<u>3,500,000</u>	<u>4,512,019</u>	<u>1,012,019</u>
Fund balance, ending	<u>\$1,826,143</u>	<u>\$1,826,143</u>	<u>\$4,377,740</u>	<u>\$2,551,597</u>
Total from above:				
Net change in fund balance			(\$134,279)	
Notes receivable collections			(672)	
Repayment of interfund loan			(2,361,529)	
Interfund loan			<u>2,361,529</u>	
Net change in fund balance in Combining Statement of Revenues, Expenditures, and Changes in Fund Balances			<u>(\$134,951)</u>	

DOUGLAS COUNTY, OREGON  
COUNTY FAIR BOARD FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$1,321,275	\$1,321,275	\$1,271,217	(\$50,058)
Intergovernmental	36,049	36,049	36,031	(18)
Interest	59	59	1,902	1,843
Other	639,947	639,947	671,889	31,942
Total revenues	1,997,330	1,997,330	1,981,039	(16,291)
Expenditures:				
Culture and Recreation:				
Personal services	879,884	862,884	861,724	1,160
Materials and services	1,117,446	1,134,446	1,149,817	(15,371)
Total expenditures	1,997,330	1,997,330	2,011,541	(14,211)
Net change in fund balance			(30,502)	(30,502)
Fund balance, beginning			154,975	154,975
Fund balance, ending	\$ -	\$ -	\$124,473	\$124,473

DOUGLAS COUNTY, OREGON  
SALMON HABITAT IMPROVEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2011

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$75,000	\$75,000		(\$75,000)
Interest	200	200	\$283	83
	<hr/>			
Total revenues	75,200	75,200	283	(74,917)
	<hr/>			
Expenditures:				
General Government:				
Materials and services	75,200	75,200	28,817	46,383
	<hr/>			
Net change in fund balance			(28,534)	(28,534)
	<hr/>			
Fund balance, beginning			39,838	39,838
	<hr/>			
Fund balance, ending	\$ -	\$ -	\$11,304	\$11,304
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DOUGLAS COUNTY, OREGON  
COUNTY SCHOOLS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Federal forest receipts	\$3,515,382	\$3,515,382	\$3,515,382	
Other	320,000	320,000	128,787	(\$191,213)
Interest	20,000	20,000	4,140	(15,860)
Other	5,000	5,000	537	(4,463)
Total revenues	3,860,382	3,860,382	3,648,846	(211,536)
Expenditures:				
Education:				
Materials and services	3,860,382	3,860,382	3,651,014	209,368
Net change in fund balance	-	-	(2,168)	(2,168)
Fund balance, beginning	-	-	3,632	3,632
Fund balance, ending	\$ -	\$ -	\$1,464	\$1,464

DOUGLAS COUNTY, OREGON  
WATER DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by function	
	Original	Final			Conservation	Capital Outlay
Revenues:						
Charges for services	\$750,000	\$750,000	\$1,125,008	\$375,008		
Intergovernmental	90,000	90,000	107,629	17,629		
Interest	16,000	16,000	11,683	(4,317)		
Other			5,932	5,932		
Total revenues	856,000	856,000	1,250,252	394,252		
Expenditures:						
Galesville operations	884,342	884,342	711,484	172,858	\$711,484	
Watermaster	69,307	69,307	68,434	873	68,434	
Contingency account	100,000	100,000		100,000		
Total expenditures	1,053,649	1,053,649	779,918	273,731	\$779,918	\$ -
Excess (deficiency) of revenues over expenditures	(197,649)	(197,649)	470,334	667,983		
Other financing sources (uses):						
Transfers out	(60,700)	(60,700)	(60,700)			
Net change in fund balance	(258,349)	(258,349)	409,634	667,983		
Fund balance, beginning	800,000	800,000	1,053,226	253,226		
Fund balance, ending	\$541,651	\$541,651	\$1,462,860	\$921,209		

DOUGLAS COUNTY, OREGON  
 DRUG ABUSE PREVENTION FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 for the year ended June 30, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$100,000	\$100,000	\$88,732	(\$11,268)
Interest	200	200	2,050	1,850
Total revenues	<u>100,200</u>	<u>100,200</u>	<u>90,782</u>	<u>(9,418)</u>
Expenditures:				
Health and Welfare:				
Materials and services	<u>240,200</u>	<u>240,200</u>	<u>88,732</u>	<u>151,468</u>
Total expenditures	<u>240,200</u>	<u>240,200</u>	<u>88,732</u>	<u>151,468</u>
Net change in fund balance	(140,000)	(140,000)	2,050	142,050
Fund balance, beginning	<u>140,000</u>	<u>140,000</u>	<u>146,638</u>	<u>6,638</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$148,688</u>	<u>\$148,688</u>

DOUGLAS COUNTY, OREGON  
INDUSTRIAL DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$550,000	\$550,000	\$260,090	(\$289,910)
Interest	44,000	44,000	74,310	30,310
Other	15,000	15,000	54,791	39,791
Total revenues	609,000	609,000	389,191	(219,809)
Expenditures:				
General Government:				
Materials and services	882,700	882,700	304,598	578,102
Debt service:				
Principal	90,000	90,000	88,677	1,323
Interest	70,000	70,000	68,137	1,863
Total expenditures	1,042,700	1,042,700	461,412	581,288
Excess (deficiency) of revenues over expenditures	(433,700)	(433,700)	(72,221)	361,479
Other financing sources (uses):				
Notes receivable collections	60,000	60,000	25,856	(34,144)
Additions to notes receivable	(100,000)	(100,000)		100,000
Total other financing sources (uses)	(40,000)	(40,000)	25,856	65,856
Net change in fund balance	(473,700)	(473,700)	(46,365)	427,335
Fund balance, beginning	2,250,000	2,250,000	2,929,139	679,139
Fund balance, ending	\$1,776,300	\$1,776,300	\$2,882,774	\$1,106,474
Total from above:				
Net change in fund balance			(\$46,365)	
Notes receivable collections			(25,856)	
Net change in fund balance in Combining Statement of Revenues, Expenditures, and Changes in Fund Balances			(\$72,221)	



DOUGLAS COUNTY, OREGON  
4H EXTENSION SERVICE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$3,500	\$3,500	\$2,666	(\$834)
Property taxes	407,927	407,927	398,770	(9,157)
Interest	3,000	3,000	5,312	2,312
Total revenues	414,427	414,427	406,748	(7,679)
Expenditures:				
Culture and Recreation:				
Materials and services	414,587	414,587	349,374	65,213
Capital outlay	500	500		500
Contingency account	20,754	20,754		20,754
Total expenditures	435,841	435,841	349,374	86,467
Net change in fund balance	(21,414)	(21,414)	57,374	78,788
Fund balance, beginning	217,654	217,654	262,283	44,629
Fund balance, ending	\$196,240	\$196,240	\$319,657	\$123,417

DOUGLAS COUNTY, OREGON  
 CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 for the year ended June 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$50,000	\$50,000	\$55,608	\$5,608
Total revenues	50,000	50,000	55,608	5,608
Expenditures:				
General Government:				
Material and services	200,000	75,000	54,770	20,230
Capital Outlay	100,000	225,000	199,106	25,894
Total expenditures	300,000	300,000	253,876	46,124
Net change in fund balance	(250,000)	(250,000)	(198,268)	51,732
Fund balance, beginning	4,250,000	4,250,000	4,469,993	219,993
Fund balance, ending	<u>\$4,000,000</u>	<u>\$4,000,000</u>	<u>\$4,271,725</u>	<u>\$271,725</u>