

ENTERPRISE FUNDS

Major Fund

Salmon Harbor Fund

This fund is used to account for the operations of the R.V. Park, the camping area, and the boat launching, moorage and fueling facilities located at the Salmon Harbor Marina.

DOUGLAS COUNTY, OREGON
SALMON HARBOR 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:				
Charges for services	\$1,227,345	\$1,227,345	\$1,122,711	(\$104,634)
Intergovernmental	610,468	685,026	650,358	(34,668)
Interest	18,000	18,000	12,371	(5,629)
Other	354,850	354,850	497,042	142,192
Total revenues	2,210,663	2,285,221	2,282,482	(2,739)
Expenditures:				
Personal services	771,517	771,517	768,828	2,689
Materials and services	1,010,012	1,045,570	1,020,246	25,324
Capital outlay	623,830	662,830	635,346	27,484
Total expenditures	2,405,359	2,479,917	2,424,420	55,497
Excess (deficiency) of revenues over expenditures	(194,696)	(194,696)	(141,938)	52,758
Other financing sources (uses):				
Interfund loan proceeds	2,361,529	2,361,529	2,361,529	
Repayment of interfund loan	(2,361,529)	(2,361,529)	(2,361,529)	
Total other financing sources (uses)	-	-	-	
Net change in fund balance	(194,696)	(194,696)	(141,938)	52,758
Total fund balance-beginning	194,696	194,696	908,325	713,629
Total fund balance-ending	\$ -	\$ -	\$766,387	\$766,387
Total from above:				
Net change in fund balance			(\$141,938)	
Add (Deduct):				
Capitalized expenditures			611,391	
Repayment of interfund loan			2,361,529	
Change in inventories			4,649	
Depreciation			(247,592)	
Interfund loan proceeds			(2,361,529)	
Change in net assets as reported in the Statement of Revenues, Expenses and Changes in Fund Net Assets			\$226,510	

INTERNAL SERVICE FUNDS

Employee Benefit Trust Fund

This fund is used to account for the accumulation and allocation of costs associated with health care, general liability and workers' compensation insurance.

Fleet Management Fund

This fund was established to operate a motor pool for the common use of County departments.

DOUGLAS COUNTY, OREGON
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
June 30, 2011

	Governmental Activities - Internal Service Funds		
	Employee Benefit Trust	Fleet Management	Total
ASSETS			
Current assets:			
Cash and investments	\$9,138,804	\$1,266,862	\$10,405,666
Receivables	12,645	15,180	27,825
Due from other funds	8,552	304,854	313,406
Inventories		332,307	332,307
Deposits and prepaid expenses	28,432		28,432
Total current assets	9,188,433	1,919,203	11,107,636
Capital assets:			
Furniture and equipment		212,175	212,175
Vehicles and heavy equipment		3,707,637	3,707,637
Less accumulated depreciation		(3,257,074)	(3,257,074)
Total capital assets (net of accumulated depreciation)	-	662,738	662,738
Total assets	9,188,433	2,581,941	11,770,374
LIABILITIES			
Current liabilities:			
Accounts payable	7,903		7,903
Accrued payroll, withholdings and benefits	1,159,496	41,327	1,200,823
Accrued compensated absences		47,982	47,982
Accrued claims liability	450,000		450,000
Due to other funds	207,720	24,178	231,898
Total current liabilities	1,825,119	113,487	1,938,606
Noncurrent liabilities:			
Accrued claims liability	800,000		800,000
Total liabilities	2,625,119	113,487	2,738,606
NET ASSETS			
Invested in capital assets		662,738	662,738
Unrestricted	6,563,314	1,805,716	8,369,030
Total net assets	\$6,563,314	\$2,468,454	\$9,031,768

DOUGLAS COUNTY, OREGON
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
for the year ended June 30, 2011

	Governmental Activities - Internal Service Funds		
	Employee Benefit Trust	Fleet Management	Total
Operating revenues:			
Interdepartmental charges	\$9,386,295	\$3,097,692	\$12,483,987
Other	1,192,307	106,028	1,298,335
Total operating revenues	10,578,602	3,203,720	13,782,322
Operating expenses:			
Salaries and wages	69,490	515,643	585,133
Payroll taxes and benefits		314,313	314,313
Premiums and operating expenses	10,220,746		10,220,746
Operating supplies and expenses		2,061,264	2,061,264
Utilities		56,738	56,738
Depreciation		288,690	288,690
Total operating expenses	10,290,236	3,236,648	13,526,884
Operating income (loss)	288,366	(32,928)	255,438
Nonoperating revenues and expenses:			
Interest income	112,057	15,033	127,090
Gain (loss) on sale of capital assets		20,281	20,281
Total nonoperating revenues and expenses	112,057	35,314	147,371
Change in net assets	400,423	2,386	402,809
Total net assets - beginning	6,162,891	2,466,068	8,628,959
Total net assets - ending	\$6,563,314	\$2,468,454	\$9,031,768

DOUGLAS COUNTY, OREGON
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
for the year ended June 30, 2011

	<u>Governmental Activities - Internal Service Funds</u>		
	Employee Benefit Trust	Fleet Management	Total
Cash flow from operating activities:			
Receipts from interfund services provided	\$10,626,140	\$3,105,760	\$13,731,900
Payments to suppliers and contractors	(10,418,902)	(2,103,607)	(12,522,509)
Payments to employees	55,959	(825,165)	(769,206)
Other operating receipts		106,028	106,028
Net cash provided by (used in) operating activities	<u>263,197</u>	<u>283,016</u>	<u>546,213</u>
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets		24,610	24,610
Acquisition of capital assets		(309,590)	(309,590)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(284,980)</u>	<u>(284,980)</u>
Cash flows from investing activities:			
Interest received	<u>112,057</u>	<u>15,033</u>	<u>127,090</u>
Net increase (decrease) in cash and cash equivalents	375,254	13,069	388,323
Cash and cash equivalents, beginning	<u>8,763,550</u>	<u>1,253,793</u>	<u>10,017,343</u>
Cash and cash equivalents, ending	<u>\$9,138,804</u>	<u>\$1,266,862</u>	<u>\$10,405,666</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	<u>\$288,366</u>	<u>(\$32,928)</u>	<u>\$255,438</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation		288,690	288,690
(Increase) decrease in:			
Accounts receivable	24,732	(3,435)	21,297
Prepaid expenses and deposits	626		626
Inventories		24,033	24,033
Interfund receivables	22,806	11,503	34,309
Increase (decrease) in:			
Accounts payable	(88)		(88)
Accrued payroll, withholdings and benefits	125,449	1,224	126,673
Accrued compensated absences		3,567	3,567
Interfund payables	(198,694)	(9,638)	(208,332)
Total adjustments	<u>(25,169)</u>	<u>315,944</u>	<u>290,775</u>
Net cash provided by (used in) operating activities	<u>\$263,197</u>	<u>\$283,016</u>	<u>\$546,213</u>

DOUGLAS COUNTY, OREGON
EMPLOYEE BENEFIT TRUST FUND
SCHEDULE OF REVENUES AND 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:				
Interdepartmental charges	\$10,925,310	\$10,925,310	\$9,386,295	(\$1,539,015)
Interest	74,000	74,000	112,057	38,057
Other	1,020,000	1,020,000	1,192,307	172,307
Total revenues	<u>12,019,310</u>	<u>12,019,310</u>	<u>10,690,659</u>	<u>(1,328,651)</u>
Expenditures:				
Personal services	47,734	70,734	69,490	1,244
Materials and services	13,277,850	13,254,850	10,220,746	3,034,104
Total expenditures	<u>13,325,584</u>	<u>13,325,584</u>	<u>10,290,236</u>	<u>3,035,348</u>
Net change in fund balance	(1,306,274)	(1,306,274)	400,423	1,706,697
Fund balance, beginning	<u>2,450,000</u>	<u>2,450,000</u>	<u>6,162,891</u>	<u>3,712,891</u>
Fund balance, ending	<u><u>\$1,143,726</u></u>	<u><u>\$1,143,726</u></u>	<u><u>\$6,563,314</u></u>	<u><u>\$5,419,588</u></u>

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

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Interdepartmental charges	\$3,155,000	\$3,155,000	\$3,097,692	(\$57,308)
Interest	20,000	20,000	15,033	(4,967)
Other	103,500	103,500	130,638	27,138
Total revenues	3,278,500	3,278,500	3,243,363	(35,137)
Expenditures:				
Personal services	803,984	830,484	829,956	528
Materials and services	2,243,620	2,165,120	2,092,749	72,371
Capital outlay	261,000	313,000	310,810	2,190
Contingency account	200,000	200,000		200,000
Total expenditures	3,508,604	3,508,604	3,233,515	275,089
Net change in fund balance	(230,104)	(230,104)	9,848	239,952
Fund balance, beginning	1,000,000	1,000,000	1,463,561	463,561
Fund balance, ending	<u>\$769,896</u>	<u>\$769,896</u>	<u>\$1,473,409</u>	<u>\$703,513</u>
Total from above:				
Net change in fund balance			\$9,848	
Add: Capitalized expenditures			309,590	
Less: Depreciation			(288,690)	
Capital asset disposals			(4,329)	
Change in inventories			<u>(24,033)</u>	
Change in net assets as reported in the Combining Statement of Revenues, Expenses and Changes in Fund Net Assets			<u>\$2,386</u>	

AGENCY FUND

This fund is used to account for the County's collection and turnover of property taxes to all other taxing districts within Douglas County, Oregon and for other miscellaneous clearing accounts held by the Treasurer.

DOUGLAS COUNTY, OREGON
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
for the year ended June 30, 2011

	Balance July 1, 2010	Additions	Deductions	Balance June 30, 2011
Assets:				
Equity in pooled cash and investments	\$942,449	\$83,352,386	\$83,267,206	\$1,027,629
Property taxes receivable	8,454,557	75,639,210	74,465,298	9,628,469
Accrued interest receivable	31,979	194,877	139,984	86,872
Total assets	\$9,428,985	\$159,186,473	\$157,872,488	\$10,742,970
Liabilities:				
Due to other governmental units	\$9,428,985	\$159,186,473	\$157,872,488	\$10,742,970