

**REQUIRED
SUPPLEMENTARY INFORMATION**

**Schedule of Funding Progress for
Oregon Public Employees Retirement System (OPERS)
And Postemployment Healthcare Benefits**

Budget and Actual Schedules – Major Governmental Funds
General Fund
Public Works Fund
Public Safety Fund
Health and Social Services Fund
Title III Fund

Notes to Budget and Actual Schedules - Major Governmental Funds

DOUGLAS COUNTY, OREGON
SCHEDULE OF FUNDING PROGRESS
FOR OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)
AND POSTEMPLOYMENT HEALTHCARE BENEFITS
June 30, 2011

Oregon Public Employees Retirement System (OPERS)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Liability as a Percentage of Covered Payroll
2007	\$265,911,022	\$277,239,311	\$11,328,289	96%	\$32,299,241	35%
2009	226,064,086	295,167,317	69,103,231	77%	30,664,936	225%
2010	237,499,259	305,065,495	67,566,236	78%	31,655,167	213%

Postemployment Healthcare Benefits

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Liability as a Percentage of Covered Payroll
*7/1/2008	\$0	\$6,617,434	\$6,617,434	0%	\$33,334,587	20%
7/1/2010	0	6,630,388	6,630,388	0%	33,515,025	20%

*The county implemented GASB #45 in fiscal year 2009. This schedule reflects the earliest available information.

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

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$4,482,351	\$4,482,351	\$4,522,098	\$39,747
Permits, licenses and fines	831,350	831,350	689,906	(141,444)
Intergovernmental:				
O & C funds	18,044,888	18,044,888	18,044,887	(1)
All other	6,425,237	6,517,367	4,877,499	(1,639,868)
Interest	1,000,000	1,000,000	863,193	(136,807)
Other	372,781	385,531	961,571	576,040
Total revenues	<u>31,156,607</u>	<u>31,261,487</u>	<u>29,959,154</u>	<u>(1,302,333)</u>
Expenditures:				
Board of Commissioners	565,234	565,234	560,434	4,800
Justices of the Peace:				
Glendale	157,124	157,124	139,119	18,005
Drain	165,812	165,812	147,523	18,289
Reedsport	160,933	160,933	154,079	6,854
Canyonville	227,897	227,897	215,765	12,132
Juvenile Department	3,434,600	3,484,600	3,258,259	226,341
County Clerk	745,292	764,363	754,984	9,379
Tax Assessment and Collection	2,278,559	2,278,559	2,164,128	114,431
Surveyor	432,720	365,792	359,693	6,099
Planning	1,477,106	1,477,106	1,468,101	9,005
County Counsel	340,611	340,611	318,789	21,822
Financial Services	951,508	951,508	902,274	49,234
Human Resources	461,425	501,425	449,594	51,831
Information Technology	1,046,033	1,069,783	1,061,737	8,046
Facilities and Parks Services	3,606,983	3,774,438	3,517,499	256,939
Nondepartmental	1,751,850	1,751,850	470,313	1,281,537
Commission on Children and Families	1,160,763	1,160,763	911,104	249,659
Building Department	1,016,111	1,016,111	986,212	29,899
District Attorney	1,615,552	1,615,552	1,531,643	83,909
Solid Waste Operations	3,072,649	3,072,649	2,558,517	514,132
Museum	441,334	441,334	438,807	2,527
Library	2,071,811	2,092,486	1,965,095	127,391
Contingency account	1,500,000	1,303,000		1,303,000
Total expenditures	<u>28,681,907</u>	<u>28,738,930</u>	<u>24,333,669</u>	<u>4,405,261</u>
Excess of revenues over expenditures	<u>2,474,700</u>	<u>2,522,557</u>	<u>5,625,485</u>	<u>3,102,928</u>
Other financing sources (uses):				
Transfers in	1,790,001	1,790,001	1,766,069	(23,932)
Transfers out	(2,941,052)	(2,941,052)	(2,090,824)	850,228
Note receivable collections	9,250	9,250	9,250	
Total other financing sources (uses)	<u>(1,141,801)</u>	<u>(1,141,801)</u>	<u>(315,505)</u>	<u>826,296</u>
Net change in fund balance	1,332,899	1,380,756	5,309,980	3,929,224
Fund balance, beginning	58,000,000	58,000,000	66,630,515	8,630,515
Fund balance, ending	<u>\$59,332,899</u>	<u>\$59,380,756</u>	<u>\$71,940,495</u>	<u>\$12,559,739</u>

Actual Expenditures by Function

General Government	Public Safety	Sanitation	Health and Welfare	Culture and Recreation	Capital Outlay
\$560,434					
139,119					
147,523					
150,977					\$3,102
215,765					
3,252,192					6,067
752,661					2,323
2,141,729					22,399
359,693					
1,468,101					
316,489					2,300
902,274					
449,594					
1,020,696					41,041
1,850,407			\$41,310	\$1,327,161	298,621
470,313					
	\$904,681				6,423
	986,212				
	1,527,146				4,497
		\$2,448,517			110,000
				438,807	
				1,963,562	1,533
<u>\$14,197,967</u>	<u>\$3,418,039</u>	<u>\$2,448,517</u>	<u>\$41,310</u>	<u>\$3,729,530</u>	<u>\$498,306</u>

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

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final			Highways and Streets	Capital Outlay
Revenues:						
Charges for services	\$105,500	\$105,500	\$69,059	(\$36,441)		
Permits, licenses and fines			2,222	2,222		
Intergovernmental:						
Federal forest receipts	10,546,146	10,546,146	10,546,146			
State motor vehicle fees	6,890,338	6,890,338	6,329,219	(561,119)		
Other	683,718	683,718	1,521,026	837,308		
Assessments	50,000	50,000	40,634	(9,366)		
Interest	1,510,000	1,510,000	1,053,233	(456,767)		
Other	39,000	39,000	142,500	103,500		
Total revenues	19,824,702	19,824,702	19,704,039	(120,663)		
Expenditures:						
Administration	533,092	533,092	491,850	41,242	\$491,850	
Engineering	10,288,477	10,288,477	4,826,988	5,461,489	1,336,508	\$3,490,480
Road Operations and Maintenance	10,330,976	10,330,976	9,363,539	967,437	9,184,509	179,030
Total expenditures	21,152,545	21,152,545	14,682,377	6,470,168	\$11,012,867	\$3,669,510
Excess (deficiency) of revenues over expenditures	(1,327,843)	(1,327,843)	5,021,662	6,349,505		
Other financing sources (uses):						
Transfer out	(4,700,988)	(4,700,988)	(4,398,231)	302,757		
Note receivable collections			34,397	34,397		
Total other financing sources (uses)	(4,700,988)	(4,700,988)	(4,363,834)	337,154		
Net change in fund balance	(6,028,831)	(6,028,831)	657,828	6,686,659		
Fund balance, beginning	75,000,000	75,000,000	81,923,018	6,923,018		
Fund balance, ending	\$68,971,169	\$68,971,169	\$82,580,846	\$13,609,677		

DOUGLAS COUNTY, OREGON
PUBLIC SAFETY 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			Public Safety	Capital Outlay
Revenues:						
Charges for services	\$1,922,709	\$1,922,709	\$1,708,884	(\$213,825)		
Permits, licenses and fines	351,400	351,400	350,316	(1,084)		
Intergovernmental	4,356,290	4,573,997	4,060,277	(513,720)		
Property taxes	7,865,000	7,865,000	7,995,733	130,733		
Interest	16,000	16,000	21,439	5,439		
Other	210,128	224,628	300,777	76,149		
Total revenues	14,721,527	14,953,734	14,437,426	(516,308)		
Expenditures:						
Sheriff Enforcement	10,176,087	10,283,294	9,535,892	747,402	\$9,327,816	\$208,076
Sheriff Corrections	5,621,525	5,746,525	5,678,006	68,519	5,678,006	
Work Crew	1,318,214	1,318,214	1,110,697	207,517	1,101,469	9,228
Douglas Interagency Narcotics Team	672,081	672,081	556,028	116,053	531,816	24,212
Communications and Electronics	2,242,139	2,242,139	2,202,676	39,463	2,202,676	
Total expenditures	20,030,046	20,262,253	19,083,299	1,178,954	\$18,841,783	\$241,516
Excess (deficiency) of revenues over expenditures	(5,308,519)	(5,308,519)	(4,645,873)	662,646		
Other financing sources:						
Transfers in	5,012,212	5,012,212	4,666,970	(345,242)		
Transfers out	(18,000)	(18,000)	(18,000)			
Net change in fund balance	(314,307)	(314,307)	3,097	317,404		
Fund balance, beginning	397,854	397,854	1,123,134	725,280		
Fund balance, ending	\$83,547	\$83,547	\$1,126,231	\$1,042,684		

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

	<u>Budget Amounts</u>			Variance with Final Budget Positive (Negative)	<u>Actual Expenditures by Function</u>	
	Original	Final	Actual		Health and Welfare	Capital Outlay
Revenues:						
Charges for services	\$576,836	\$576,836	\$584,217	\$7,381		
Permits, licenses and fines	195,305	195,305	197,221	1,916		
Intergovernmental	28,281,324	28,794,806	26,911,626	(1,883,180)		
Interest	30,360	30,360	79,986	49,626		
Other	190,880	192,462	204,369	11,907		
Total revenues	29,274,705	29,789,769	27,977,419	(1,812,350)		
Expenditures:						
Administration	2,648,434	2,815,453	2,427,414	388,039	\$2,404,302	\$23,112
Senior and Disabilities Services	16,868,704	16,851,685	14,207,976	2,643,709	14,207,976	
Community Health	3,628,457	3,821,521	3,560,649	260,872	3,525,473	35,176
Mental Health	10,907,892	11,007,892	6,086,270	4,921,622	6,057,675	28,595
Transportation Services	1,171,958	1,243,958	1,004,330	239,628	929,965	74,365
Total expenditures	35,225,445	35,740,509	27,286,639	8,453,870	\$27,125,391	\$161,248
Excess (deficiency) of revenues over expenditures	(5,950,740)	(5,950,740)	690,780	6,641,520		
Other financing sources (uses):						
Transfers in	2,172,661	2,172,661	1,369,418	(803,243)		
Transfers out	(697,811)	(697,811)	(697,811)			
Total other financing sources (uses)	1,474,850	1,474,850	671,607	(803,243)		
Net change in fund balance	(4,475,890)	(4,475,890)	1,362,387	5,838,277		
Fund balance, beginning	4,475,890	4,475,890	5,641,866	1,165,976		
Fund balance, ending	\$ -	\$ -	\$7,004,253	\$7,004,253		

DOUGLAS COUNTY, OREGON
TITLE III 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
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$5,682,812	\$5,682,812	\$4,685,070	(\$997,742)
Interest	\$60,000	60,000	98,524	\$38,524
Other Revenues			936	936
Total revenues	5,742,812	5,742,812	4,784,530	(958,282)
Expenditures:				
General Government:				
Materials and Services	6,685,834	6,685,834	4,053,050	2,632,784
Capital Outlay	100,000	100,000		100,000
Total expenditures	6,785,834	6,785,834	4,053,050	2,732,784
Excess (deficiency) of revenues over expenditures	(1,043,022)	(1,043,022)	731,480	1,774,502
Other financing sources (uses):				
Transfers out	(725,929)	(725,929)	(725,929)	
Net change in fund balance	(1,768,951)	(1,768,951)	5,551	1,774,502
Fund balance, beginning	5,730,000	5,730,000	4,276,906	(1,453,094)
Fund balance, ending	\$3,961,049	\$3,961,049	\$4,282,457	\$321,408

DOUGLAS COUNTY, OREGON
NOTES TO BUDGET AND ACTUAL SCHEDULES
MAJOR GOVERNMENTAL FUNDS
June 30, 2011

The County accounts for certain transactions on the budgetary basis, which differs with generally accepted accounting principles (GAAP). The following is a reconciliation of the differences between the net change in fund balances on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds on the GAAP basis and the net change in fund balances on the budgetary basis:

	General Fund	Public Works Fund
Net change in fund balances - budgetary basis	\$5,309,980	\$657,828
The change in fair value of investments is not recorded on a budgetary basis since investments are held to maturity	(270,470)	(341,012)
Loan receivable collections treated as other financing source on budgetary basis		(34,397)
Change in fund balance for the Dog Control Fund on a budgetary basis is included in General Fund on the GAAP basis	1,255	
Net change in fund balances - GAAP basis	\$5,040,765	\$282,419

A reconciliation of the June 30, 2011 fund balances on the budgetary basis to ending fund balances on the GAAP basis is as follows:

	General Fund	Public Works Fund
Fund balances, budgetary basis, June 30, 2011	\$71,940,495	\$82,580,846
Loans receivable from others treated as other financing uses on budgetary basis		240,778
Refundable deposit treated as expenditure on budgetary basis	759,461	
Inventories treated as expenditures on budgetary basis		2,423,840
Investments adjusted to fair value	148,539	171,107
Fund balance for the Dog Control Fund on a budgetary basis is included in General Fund on the GAAP basis	10,350	
Fund balances, GAAP basis, June 30, 2011	\$72,858,845	\$85,416,571