

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND
SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

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.

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.

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 pursuant to 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.

DOUGLAS COUNTY, OREGON
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2012

	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board	Salmon Habitat Improvement
ASSETS					
Cash and investments	\$38,309	\$935	\$4,442,874	\$28,469	\$11,424
Receivables	70	157	66,353	40,603	
Due from other funds	85				
Deposits and prepaid items	420			4,500	
Interfund loan receivable			2,361,529		
Total assets	\$38,884	\$1,092	\$6,870,756	\$73,572	\$11,424
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable				\$2,172	
Accrued payroll, withholdings and benefits			\$7,405	13,683	
Due to other funds	\$4,986		14,104	13,719	
Deferred revenues					
Total liabilities	4,986	-	21,509	29,574	-
Fund Balances:					
Nonspendable	420			4,500	
Restricted	33,478	\$1,092		39,498	
Committed			6,849,247		\$11,424
Assigned					
Total fund balances	33,898	1,092	6,849,247	43,998	11,424
Total liabilities and fund balances	\$38,884	\$1,092	\$6,870,756	\$73,572	\$11,424

Special Revenue Funds					Total
County	Water	Drug	4-H Extension	Capital	Nonmajor
Schools	Development	Abuse	Service	Projects	Governmental
		Prevention	District	Fund	Funds
\$23,575	\$1,520,981	\$157,460	\$482,308	\$4,078,759	\$10,785,094
19,367	288,641	8,070	57,021		480,282
				18	103
	240				5,160
					2,361,529
<u>\$42,942</u>	<u>\$1,809,862</u>	<u>\$165,530</u>	<u>\$539,329</u>	<u>\$4,078,777</u>	<u>\$13,632,168</u>
			\$89,520		\$91,692
	\$8,346				29,434
	39,721	\$26,016		\$1,518	100,064
			48,348		48,348
-	48,067	26,016	137,868	1,518	269,538
	240				5,160
\$42,942		139,514	401,461		657,985
	1,761,555				8,622,226
				4,077,259	4,077,259
<u>42,942</u>	<u>1,761,795</u>	<u>139,514</u>	<u>401,461</u>	<u>4,077,259</u>	<u>13,362,630</u>
<u>\$42,942</u>	<u>\$1,809,862</u>	<u>\$165,530</u>	<u>\$539,329</u>	<u>\$4,078,777</u>	<u>\$13,632,168</u>

DOUGLAS COUNTY, OREGON
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2012

	Special Revenue Funds					
	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board	Salmon Habitat Improvement	County Schools
Revenues:						
Charges for services	\$572			\$1,091,574		
Permits, licenses and fines	94,168	\$21,034				
Intergovernmental			\$36,630	50,002		\$2,058,498
Property taxes						
Interest	515	55	48,225	242	\$120	1,953
Other	250		573,556	710,350		1,117
Total revenues	95,505	21,089	658,411	1,852,168	120	2,061,568
Expenditures:						
Current:						
General Government	67,710		653,244			
Health and Welfare						
Culture and Recreation				1,925,224		
Conservation						
Education						2,020,090
Capital outlay			15,199	7,419		
Total expenditures	67,710	-	668,443	1,932,643		2,020,090
Excess (deficiency) of revenues over (under) expenditures	27,795	21,089	(10,032)	(80,475)	120	41,478
Other financing sources (uses):						
Transfers in			60,000			
Transfers out	(40,000)	(22,410)	(27,000)			
Total other financing sources (uses)	(40,000)	(22,410)	33,000	-	-	-
Net change in fund balances	(12,205)	(1,321)	22,968	(80,475)	120	41,478
Fund balances, beginning	46,103	2,413	6,826,279	124,473	11,304	1,464
Fund balances, ending	\$33,898	\$1,092	\$6,849,247	\$43,998	\$11,424	\$42,942

Special Revenue Funds				Total
Water Development	Drug Abuse Prevention	4-H Extension Service District	Capital Projects Fund	Nonmajor Governmental Funds
\$1,024,158				\$2,116,304
				115,202
118,072	\$92,982	\$3,277		2,359,461
		420,946		420,946
15,049	1,635	5,733	\$44,117	117,644
4,855				1,290,128
1,162,134	94,617	429,956	44,117	6,419,685
			91,547	812,501
	103,791			103,791
		348,152		2,273,376
817,199				817,199
				2,020,090
			147,036	169,654
817,199	103,791	348,152	238,583	6,196,611
344,935	(9,174)	81,804	(194,466)	223,074
				60,000
(46,000)				(135,410)
(46,000)	-	-	-	(75,410)
298,935	(9,174)	81,804	(194,466)	147,664
1,462,860	148,688	319,657	4,271,725	13,214,966
\$1,761,795	\$139,514	\$401,461	\$4,077,259	\$13,362,630

DOUGLAS COUNTY, OREGON
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$1,050	\$1,050	\$572	(\$478)
Permits, licenses and fines	122,000	122,000	94,168	(27,832)
Interest	750	750	515	(235)
Other			250	250
Total revenues	123,800	123,800	95,505	(28,295)
Expenditures:				
General Government:				
Materials and services	88,765	88,765	67,710	21,055
Total expenditures	88,765	88,765	67,710	21,055
Excess (deficiency) of revenues over (under) expenditures	35,035	35,035	27,795	(7,240)
Other financing sources (uses):				
Transfers out	(40,000)	(40,000)	(40,000)	
Net change in fund balance	(4,965)	(4,965)	(12,205)	(7,240)
Fund balance, beginning	44,500	44,500	46,103	1,603
Fund balance, ending	\$39,535	\$39,535	\$33,898	(\$5,637)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits, licenses and fines	\$47,000	\$47,000	\$21,034	(\$25,966)
Interest			55	55
Total revenues	47,000	47,000	21,089	(25,911)
Other financing sources (uses):				
Transfers out	(47,000)	(47,000)	(22,410)	24,590
Net change in fund balance			(1,321)	(1,321)
Fund balance, beginning	-	-	2,413	2,413
Fund balance, ending	\$ -	\$ -	\$1,092	\$1,092

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, 2012

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$50,000	\$50,000	\$36,630	(\$13,370)
Interest	46,670	46,670	48,225	1,555
Other:				
County timber sales	250,000	250,000	487,876	237,876
Other miscellaneous	36,365	36,365	85,680	49,315
Total revenues	383,035	383,035	658,411	275,376
Expenditures:				
General Government:				
Personal services	470,194	470,194	419,862	50,332
Materials and services	391,930	391,930	233,382	158,548
Capital outlay	1,000,000	1,000,000	15,199	984,801
Contingency account	10,000	10,000		10,000
Total expenditures	1,872,124	1,872,124	668,443	1,203,681
Excess (deficiency) of revenues over (under) expenditures	(1,489,089)	(1,489,089)	(10,032)	1,479,057
Other financing sources (uses):				
Transfers in	60,000	60,000	60,000	
Transfers out	(27,000)	(27,000)	(27,000)	
Notes receivable collections	670	670	20,656	19,986
Repayment of interfund loan	2,361,529	2,361,529	2,361,529	
Interfund loan	(2,361,529)	(2,361,529)	(2,361,529)	
Total other financing sources (uses)	33,670	33,670	53,656	19,986
Net change in fund balance	(1,455,419)	(1,455,419)	43,624	1,499,043
Fund balance, beginning	3,500,000	3,500,000	4,377,740	877,740
Fund balance, ending	\$2,044,581	\$2,044,581	\$4,421,364	\$2,376,783
Total from above:				
Net change in fund balance			\$43,624	
Notes receivable collections			(20,656)	
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><u>\$22,968</u></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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$1,315,769	\$1,315,769	\$1,091,574	(\$224,195)
Intergovernmental	36,031	36,031	50,002	13,971
Interest	2,400	2,400	242	(2,158)
Other	637,565	637,565	710,350	72,785
Total revenues	<u>1,991,765</u>	<u>1,991,765</u>	<u>1,852,168</u>	<u>(139,597)</u>
Expenditures:				
Culture and Recreation:				
Personal services	914,596	804,596	804,454	142
Materials and services	1,077,169	1,179,669	1,120,770	58,899
Capital outlay		7,500	7,419	81
Total expenditures	<u>1,991,765</u>	<u>1,991,765</u>	<u>1,932,643</u>	<u>59,122</u>
Net change in fund balance			(80,475)	(80,475)
Fund balance, beginning			<u>124,473</u>	<u>124,473</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$43,998</u>	<u>\$43,998</u>

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, 2012

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$75,000	\$75,000		(\$75,000)
Interest	200	200	\$120	(80)
Total revenues	<u>75,200</u>	<u>75,200</u>	120	<u>(75,080)</u>
Expenditures:				
General Government:				
Materials and services	<u>75,200</u>	<u>75,200</u>		<u>75,200</u>
Net change in fund balance			120	120
Fund balance, beginning			<u>11,304</u>	<u>11,304</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$11,424</u>	<u>\$11,424</u>

DOUGLAS COUNTY, OREGON
COUNTY SCHOOLS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2012

	<u>Budgeted Amounts</u>		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
Federal forest receipts	\$1,927,787	\$1,927,787	\$1,900,837	(\$26,950)
Other	320,000	320,000	157,661	(162,339)
Interest	15,000	15,000	1,953	(13,047)
Other	5,000	5,000	1,117	(3,883)
Total revenues	<u>2,267,787</u>	<u>2,267,787</u>	<u>2,061,568</u>	<u>(206,219)</u>
Expenditures:				
Education:				
Materials and services	<u>2,267,787</u>	<u>2,267,787</u>	<u>2,020,090</u>	<u>247,697</u>
Net change in fund balance	-	-	41,478	41,478
Fund balance, beginning	-	-	<u>1,464</u>	<u>1,464</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$42,942</u>	<u>\$42,942</u>

DOUGLAS COUNTY, OREGON
WATER DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by function	
	Original	Final			Conservation	Capital Outlay
Revenues:						
Charges for services	\$720,000	\$720,000	\$1,024,158	\$304,158		
Intergovernmental	85,000	85,000	118,072	33,072		
Interest	12,000	12,000	15,049	3,049		
Other			4,855	4,855		
Total revenues	817,000	817,000	1,162,134	345,134		
Expenditures:						
Galesville operations	829,193	827,193	744,757	82,436	\$744,757	
Watermaster	71,465	73,465	72,442	1,023	72,442	
Contingency account	100,000	100,000		100,000		
Total expenditures	1,000,658	1,000,658	817,199	183,459	\$817,199	\$ -
Excess (deficiency) of revenues over (under) expenditures	(183,658)	(183,658)	344,935	528,593		
Other financing sources (uses):						
Transfers out	(46,000)	(46,000)	(46,000)			
Net change in fund balance	(229,658)	(229,658)	298,935	528,593		
Fund balance, beginning	800,000	800,000	1,462,860	662,860		
Fund balance, ending	\$570,342	\$570,342	\$1,761,795	\$1,191,453		

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$100,000	\$100,000	\$92,982	(\$7,018)
Interest	1,500	1,500	1,635	135
Total revenues	101,500	101,500	94,617	(6,883)
Expenditures:				
Health and Welfare:				
Materials and services	246,500	246,500	103,791	142,709
Total expenditures	246,500	246,500	103,791	142,709
Net change in fund balance	(145,000)	(145,000)	(9,174)	135,826
Fund balance, beginning	145,000	145,000	148,688	3,688
Fund balance, ending	\$ -	\$ -	\$139,514	\$139,514

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$3,500	\$3,500	\$3,277	(\$223)
Property taxes	422,276	422,276	420,946	(1,330)
Interest	4,500	4,500	5,733	1,233
Total revenues	430,276	430,276	429,956	(320)
Expenditures:				
Culture and Recreation:				
Materials and services	439,245	439,245	348,152	91,093
Capital outlay	500	500		500
Contingency account	21,987	21,987		21,987
Total expenditures	461,732	461,732	348,152	113,580
Net change in fund balance	(31,456)	(31,456)	81,804	113,260
Fund balance, beginning	303,323	303,323	319,657	16,334
Fund balance, ending	\$271,867	\$271,867	\$401,461	\$129,594

DOUGLAS COUNTY, OREGON
 CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 for the year ended June 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$45,000	\$45,000	\$44,117	(\$883)
Total revenues	45,000	45,000	44,117	(883)
Expenditures:				
General Government:				
Personal services		70,000	54,595	15,405
Material and services	145,000	43,000	36,952	6,048
Capital Outlay	100,000	156,000	147,036	8,964
Total expenditures	245,000	269,000	238,583	30,417
Net change in fund balance	(200,000)	(224,000)	(194,466)	29,534
Fund balance, beginning	4,200,000	4,224,000	4,271,725	47,725
Fund balance, ending	\$4,000,000	\$4,000,000	\$4,077,259	\$77,259

DOUGLAS COUNTY, OREGON
DOG CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Charges for services			\$375	\$375
Permits, licenses and fines	\$100,000	\$89,500	83,627	(5,873)
Interest			24	24
Total revenues	100,000	89,500	84,026	(5,474)
Expenditures:				
General Government:				
Dog Control Operations	252,304	261,554	256,564	4,990
Predatory Animal Control	136,454	136,454	135,026	1,428
Total expenditures	388,758	398,008	391,590	6,418
Excess (deficiency) of revenues over (under) expenditures	(288,758)	(308,508)	(307,564)	944
Other financing sources:				
Transfers in	288,758	308,508	308,508	
Net change in fund balance			944	944
Fund balance, beginning			10,350	10,350
Fund balance, ending	\$ -	\$ -	11,294	\$11,294
Adjust for GASB #54 reclassification as part of General Fund for GAAP purposes			(11,294)	
Ending Fund Balance, GAAP basis			\$ -	