

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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$1,234,779	\$1,234,779	\$1,157,733	(\$77,046)
Intergovernmental	218,677	218,677	203,700	(14,977)
Interest	13,867	13,867	9,312	(4,555)
Other	477,738	477,738	586,770	109,032
Total revenues	1,945,061	1,945,061	1,957,515	12,454
Expenditures:				
Personal services	787,881	787,881	753,908	33,973
Materials and services	1,196,662	1,196,662	1,147,429	49,233
Capital outlay	464,000	464,000	33,023	430,977
Total expenditures	2,448,543	2,448,543	1,934,360	514,183
Excess (deficiency) of revenues over (under) expenditures	(503,482)	(503,482)	23,155	526,637
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	(503,482)	(503,482)	23,155	526,637
Total fund balance-beginning	503,482	503,482	766,387	262,905
Total fund balance-ending	\$ -	\$ -	\$789,542	\$789,542
Total from above:				
Net change in fund balance			\$23,155	
Add (Deduct):				
Capitalized expenditures, net			12,452	
Repayment of interfund loan			2,361,529	
Change in inventories			(492)	
Depreciation			(256,256)	
Interfund loan proceeds			(2,361,529)	
Change in net assets as reported in the Statement of Revenues, Expenses and Changes in Fund Net Assets			(\$221,141)	

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, 2012

	Governmental Activities - Internal Service Funds		
	Employee Benefit Trust	Fleet Management	Total
ASSETS			
Current assets:			
Cash and investments	\$9,820,217	\$1,229,692	\$11,049,909
Receivables		11,173	11,173
Due from other funds	11,101	262,433	273,534
Inventories		279,681	279,681
Deposits and prepaid expenses	55,902		55,902
Total current assets	9,887,220	1,782,979	11,670,199
Capital assets:			
Furniture and equipment		212,175	212,175
Vehicles and heavy equipment		3,811,983	3,811,983
Less accumulated depreciation		(3,215,194)	(3,215,194)
Total capital assets (net of accumulated depreciation)	-	808,964	808,964
Total assets	9,887,220	2,591,943	12,479,163
LIABILITIES			
Current liabilities:			
Accounts payable	3,511		3,511
Accrued payroll, withholdings and benefits	1,385,506	16,115	1,401,621
Accrued compensated absences		42,404	42,404
Accrued claims liability	450,000		450,000
Due to other funds	81,634	28,539	110,173
Total current liabilities	1,920,651	87,058	2,007,709
Noncurrent liabilities:			
Accrued claims liability	800,000		800,000
Total liabilities	2,720,651	87,058	2,807,709
NET ASSETS			
Invested in capital assets		808,964	808,964
Unrestricted	7,166,569	1,695,921	8,862,490
Total net assets	\$7,166,569	\$2,504,885	\$9,671,454

DOUGLAS COUNTY, OREGON
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
for the year ended June 30, 2012

	Governmental Activities - Internal Service Funds		
	Employee Benefit Trust	Fleet Management	Total
Operating revenues:			
Interdepartmental charges	\$9,473,181	\$3,290,584	\$12,763,765
Other	1,240,152	168,523	1,408,675
Total operating revenues	10,713,333	3,459,107	14,172,440
Operating expenses:			
Salaries and wages	134,231	504,931	639,162
Payroll taxes and benefits		320,049	320,049
Premiums and operating expenses	10,074,301		10,074,301
Operating supplies and expenses		2,294,090	2,294,090
Utilities		61,414	61,414
Depreciation		260,538	260,538
Total operating expenses	10,208,532	3,441,022	13,649,554
Operating income	504,801	18,085	522,886
Nonoperating revenues and expenses:			
Interest income	98,454	13,169	111,623
Gain (loss) on sale of capital assets		5,177	5,177
Total nonoperating revenues and expenses	98,454	18,346	116,800
Change in net assets	603,255	36,431	639,686
Total net assets - beginning	6,563,314	2,468,454	9,031,768
Total net assets - ending	\$7,166,569	\$2,504,885	\$9,671,454

DOUGLAS COUNTY, OREGON
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
for the year ended June 30, 2012

	<u>Governmental Activities - Internal Service Funds</u>		
	Employee Benefit Trust	Fleet Management	Total
Cash flow from operating activities:			
Receipts from interfund services provided	\$10,723,429	\$3,337,012	\$14,060,441
Payments to suppliers and contractors	(10,232,249)	(2,298,517)	(12,530,766)
Payments to employees	91,779	(855,770)	(763,991)
Other operating receipts		168,523	168,523
Net cash provided by (used in) operating activities	<u>582,959</u>	<u>351,248</u>	<u>934,207</u>
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets		28,725	28,725
Acquisition of capital assets		(430,312)	(430,312)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(401,587)</u>	<u>(401,587)</u>
Cash flows from investing activities:			
Interest received	<u>98,454</u>	<u>13,169</u>	<u>111,623</u>
Net increase (decrease) in cash and cash equivalents	681,413	(37,170)	644,243
Cash and cash equivalents, beginning	<u>9,138,804</u>	<u>1,266,862</u>	<u>10,405,666</u>
Cash and cash equivalents, ending	<u>\$9,820,217</u>	<u>\$1,229,692</u>	<u>\$11,049,909</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	<u>\$504,801</u>	<u>\$18,085</u>	<u>\$522,886</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation		260,538	260,538
(Increase) decrease in:			
Accounts receivable	12,645	4,007	16,652
Prepaid expenses and deposits	(27,470)		(27,470)
Inventories		52,626	52,626
Interfund receivables	(2,549)	42,421	39,872
Increase (decrease) in:			
Accounts payable	(4,392)		(4,392)
Accrued payroll, withholdings and benefits	226,010	(25,212)	200,798
Accrued compensated absences		(5,578)	(5,578)
Interfund payables	(126,086)	4,361	(121,725)
Total adjustments	<u>78,158</u>	<u>333,163</u>	<u>411,321</u>
Net cash provided by (used in) operating activities	<u>\$582,959</u>	<u>\$351,248</u>	<u>\$934,207</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Interdepartmental charges	\$10,294,977	\$10,294,977	\$9,473,181	(\$821,796)
Interest	79,000	79,000	98,454	19,454
Other	1,200,000	1,200,000	1,240,152	40,152
Total revenues	<u>11,573,977</u>	<u>11,573,977</u>	<u>10,811,787</u>	<u>(762,190)</u>
Expenditures:				
Personal services	43,639	137,639	134,231	3,408
Materials and services	12,688,850	12,594,850	10,074,301	2,520,549
Total expenditures	<u>12,732,489</u>	<u>12,732,489</u>	<u>10,208,532</u>	<u>2,523,957</u>
Net change in fund balance	(1,158,512)	(1,158,512)	603,255	1,761,767
Fund balance, beginning	<u>4,450,000</u>	<u>4,450,000</u>	<u>6,563,314</u>	<u>2,113,314</u>
Fund balance, ending	<u><u>\$3,291,488</u></u>	<u><u>\$3,291,488</u></u>	<u><u>\$7,166,569</u></u>	<u><u>\$3,875,081</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, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Interdepartmental charges	\$3,572,000	\$3,572,000	\$3,290,584	(\$281,416)
Interest	20,000	20,000	13,169	(6,831)
Other	118,500	118,500	197,248	78,748
Total revenues	3,710,500	3,710,500	3,501,001	(209,499)
Expenditures:				
Personal services	842,268	842,268	824,980	17,288
Materials and services	2,338,220	2,338,220	2,298,667	39,553
Capital outlay	549,000	549,000	434,523	114,477
Contingency account	200,000	200,000		200,000
Total expenditures	3,929,488	3,929,488	3,558,170	371,318
Net change in fund balance	(218,988)	(218,988)	(57,169)	161,819
Fund balance, beginning	1,200,000	1,200,000	1,473,409	273,409
Fund balance, ending	\$981,012	\$981,012	\$1,416,240	\$435,228
Total from above:				
Net change in fund balance			(\$57,169)	
Add: Capitalized expenditures			430,312	
Less: Depreciation			(260,538)	
Capital asset disposals			(23,548)	
Change in inventories			(52,626)	
Change in net assets as reported in the Combining Statement of Revenues, Expenses and Changes in Fund Net Assets			\$36,431	

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, 2012

	Balance June 30, 2011	Additions	Deductions	Balance June 30, 2012
Assets:				
Equity in pooled cash and investments	\$1,027,629	\$92,363,733	92,025,965	\$1,365,397
Property taxes receivable	9,628,469	76,482,757	76,105,434	10,005,792
Accrued interest receivable	86,872	560,911	616,212	31,571
Total assets	\$10,742,970	\$169,407,401	\$168,747,611	\$11,402,760
Liabilities:				
Due to other governmental units	\$10,742,970	\$169,407,401	\$168,747,611	\$11,402,760