

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

Industrial Development 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, 2012

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%
2011	228,167,624	308,521,151	80,353,527	74%	29,880,985	269%

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	7,890,162	7,890,162	0%	33,515,025	24%

*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, 2012

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$4,688,359	\$4,690,729	\$4,373,514	(\$317,215)
Permits, licenses and fines	841,400	841,400	750,813	(90,587)
Intergovernmental:				
O & C funds	12,013,415	12,013,415	9,153,203	(2,860,212)
All other	5,096,465	5,250,815	4,711,199	(539,616)
Interest	900,000	900,000	736,751	(163,249)
Other	470,007	470,507	417,210	(53,297)
Total revenues	<u>24,009,646</u>	<u>24,166,866</u>	<u>20,142,690</u>	<u>(4,024,176)</u>
Expenditures:				
Board of Commissioners	579,640	579,640	517,036	62,604
Justices of the Peace:				
Glendale	154,143	154,143	143,216	10,927
Drain	170,314	170,314	148,236	22,078
Reedsport	167,177	167,177	154,364	12,813
Canyonville	229,874	229,874	228,107	1,767
Juvenile Department	2,982,504	3,095,167	2,956,196	138,971
County Clerk	735,153	756,881	742,305	14,576
Tax Assessment and Collection	2,319,960	2,319,960	2,134,234	185,726
Surveyor	389,520	389,520	374,920	14,600
Planning	1,359,351	1,379,351	1,367,164	12,187
County Counsel	346,639	346,639	344,451	2,188
Financial Services	922,871	992,871	977,142	15,729
Human Resources	490,051	490,051	438,363	51,688
Information Technology	984,192	984,192	978,452	5,740
Facilities and Parks Services	3,475,529	3,558,029	3,541,391	16,638
Nondepartmental	1,067,810	1,067,810	595,806	472,004
Commission on Children and Families	976,681	976,681	836,927	139,754
Building Department	1,037,950	1,037,950	901,728	136,222
District Attorney	1,602,083	1,602,083	1,569,628	32,455
Solid Waste Operations	2,362,496	2,362,496	2,260,442	102,054
Museum	388,720	420,170	418,379	1,791
Library	1,911,440	1,911,440	1,774,353	137,087
Contingency account	1,500,000	751,465		751,465
Total expenditures	<u>26,154,098</u>	<u>25,743,904</u>	<u>23,402,840</u>	<u>2,341,064</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,144,452)</u>	<u>(1,577,038)</u>	<u>(3,260,150)</u>	<u>(1,683,112)</u>
Other financing sources (uses):				
Transfers in	1,665,045	1,665,045	1,610,455	(54,590)
Transfers out	(2,038,176)	(2,605,590)	(2,378,212)	227,378
Note receivable collections	9,250	9,250		(9,250)
Total other financing sources (uses)	<u>(363,881)</u>	<u>(931,295)</u>	<u>(767,757)</u>	<u>163,538</u>
Net change in fund balance	<u>(2,508,333)</u>	<u>(2,508,333)</u>	<u>(4,027,907)</u>	<u>(1,519,574)</u>
Fund balance, beginning	66,500,000	66,500,000	71,940,495	5,440,495
Fund balance, ending	<u>\$63,991,667</u>	<u>\$63,991,667</u>	<u>\$67,912,588</u>	<u>\$3,920,921</u>

Actual Expenditures by Function

General Government	Public Safety	Sanitation	Health and Welfare	Culture and Recreation	Capital Outlay
\$515,930					\$1,106
143,216					
148,236					
151,692					2,672
228,107					
2,936,740					19,456
737,280					5,025
2,130,657					3,577
374,920					
1,367,164					
344,451					
977,142					
438,363					
974,232					4,220
1,803,148			\$29,416	\$1,362,187	346,640
595,806					
	\$836,927				
	901,728				
	1,554,914				14,714
		\$2,255,942			4,500
				414,162	4,217
				1,763,615	10,738
<u>\$13,867,084</u>	<u>\$3,293,569</u>	<u>\$2,255,942</u>	<u>\$29,416</u>	<u>\$3,539,964</u>	<u>\$416,865</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, 2012

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final			Highways and Streets	Capital Outlay
Revenues:						
Charges for services	\$105,700	\$105,700	\$32,558	(\$73,142)		
Permits, licenses and fines			1,088	1,088		
Intergovernmental:						
Federal forest receipts	5,783,361	5,783,361	5,702,510	(80,851)		
State motor vehicle fees	7,807,487	7,807,487	7,032,214	(775,273)		
Other	787,497	787,497	1,510,670	723,173		
Assessments	50,000	50,000	26,539	(23,461)		
Interest	1,020,000	1,020,000	859,625	(160,375)		
Other	48,500	48,500	46,406	(2,094)		
Total revenues	15,602,545	15,602,545	15,211,610	(390,935)		
Expenditures:						
Administration	518,639	518,639	459,489	59,150	\$459,489	
Engineering	5,447,075	5,393,075	5,354,507	38,568	1,241,694	\$4,112,813
Road Operations and Maintenance	9,352,879	9,052,879	9,047,662	5,217	9,047,662	
Total expenditures	15,318,593	14,964,593	14,861,658	102,935	\$10,748,845	\$4,112,813
Excess (deficiency) of revenues over (under) expenditures	283,952	637,952	349,952	(288,000)		
Other financing sources (uses):						
Transfer in	55,000	55,000	55,000			
Transfer out	(4,954,549)	(5,308,549)	(4,542,769)	765,780		
Note receivable collections			34,397	34,397		
Total other financing sources (uses)	(4,899,549)	(5,253,549)	(4,453,372)	800,177		
Net change in fund balance	(4,615,597)	(4,615,597)	(4,103,420)	512,177		
Fund balance, beginning	80,000,000	80,000,000	82,580,846	2,580,846		
Fund balance, ending	\$75,384,403	\$75,384,403	\$78,477,426	\$3,093,023		

DOUGLAS COUNTY, OREGON
PUBLIC SAFETY 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			Public Safety	Capital Outlay
Revenues:						
Charges for services	\$1,927,409	\$1,927,409	\$1,966,995	\$39,586		
Permits, licenses and fines	351,400	351,400	317,144	(34,256)		
Intergovernmental	4,035,641	4,180,061	4,030,121	(149,940)		
Property taxes	7,865,000	7,865,000	8,375,696	510,696		
Interest	16,000	16,000	19,279	3,279		
Other	226,581	226,581	250,314	23,733		
Total revenues	14,422,031	14,566,451	14,959,549	393,098		
Expenditures:						
Sheriff Enforcement	10,053,384	10,764,834	10,143,859	620,975	\$9,935,162	\$208,697
Sheriff Corrections	5,800,671	6,056,671	5,992,801	63,870	5,992,801	
Work Crew	1,097,791	1,097,791	1,016,772	81,019	1,016,772	
Douglas Interagency Narcotics Team	634,122	685,437	641,684	43,753	612,898	28,786
Communications and Electronics	2,250,385	2,407,220	2,310,943	96,277	2,297,185	13,758
Total expenditures	19,836,353	21,011,953	20,106,059	905,894	\$19,854,818	\$251,241
Excess (deficiency) of revenues over (under) expenditures	(5,414,322)	(6,445,502)	(5,146,510)	1,298,992		
Other financing sources:						
Transfers in	5,078,285	6,118,120	5,021,093	(1,097,027)		
Transfers out	(18,000)	(45,000)	(18,000)	27,000		
Net change in fund balance	(354,037)	(372,382)	(143,417)	228,965		
Fund balance, beginning	557,837	576,182	1,126,231	550,049		
Fund balance, ending	\$203,800	\$203,800	\$982,814	\$779,014		

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, 2012

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final			Health and Welfare	Capital Outlay
Revenues:						
Charges for services	\$458,932	\$417,896	\$461,464	\$43,568		
Permits, licenses and fines	222,429	210,279	222,412	12,133		
Intergovernmental	27,197,714	27,817,633	24,990,205	(2,827,428)		
Interest	52,917	52,917	70,599	17,682		
Other	171,937	176,045	177,083	1,038		
Total revenues	28,103,929	28,674,770	25,921,763	(2,753,007)		
Expenditures:						
Administration	2,799,453	2,826,453	2,290,207	536,246	\$2,280,333	\$9,874
Senior and Veterans Services	1,237,686	1,316,199	1,099,513	216,686	1,099,513	
Community Health	3,326,852	3,538,824	3,214,739	324,085	3,205,899	8,840
Mental Health and Disabilities Services	27,164,717	27,460,818	18,757,480	8,703,338	18,697,708	59,772
Transportation Services	1,201,664	1,222,748	1,053,337	169,411	1,049,229	4,108
Total expenditures	35,730,372	36,365,042	26,415,276	9,949,766	\$26,332,682	\$82,594
Excess (deficiency) of revenues over (under) expenditures	(7,626,443)	(7,690,272)	(493,513)	7,196,759		
Other financing sources (uses):						
Transfers in	1,472,418	1,536,247	1,310,869	(225,378)		
Transfers out	(697,723)	(697,723)	(697,723)			
Total other financing sources (uses)	774,695	838,524	613,146	(225,378)		
Net change in fund balance	(6,851,748)	(6,851,748)	119,633	6,971,381		
Fund balance, beginning	6,851,748	6,851,748	7,004,253	152,505		
Fund balance, ending	\$ -	\$ -	\$7,123,886	\$7,123,886		

DOUGLAS COUNTY, OREGON
TITLE III 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	\$6,914,764	\$6,914,764	\$3,363,418	(\$3,551,346)
Interest	60,000	60,000	88,864	28,864
Total revenues	<u>6,974,764</u>	<u>6,974,764</u>	<u>3,452,282</u>	<u>(3,522,482)</u>
Expenditures:				
General Government:				
Materials and Services	9,048,706	8,873,706	2,498,340	6,375,366
Capital Outlay	100,000	100,000		100,000
Total expenditures	<u>9,148,706</u>	<u>8,973,706</u>	<u>2,498,340</u>	<u>6,475,366</u>
Excess (deficiency) of revenues over (under) expenditures	(2,173,942)	(1,998,942)	953,942	2,952,884
Other financing sources (uses):				
Transfers out	(751,058)	(926,058)	(593,811)	332,247
Net change in fund balance	(2,925,000)	(2,925,000)	360,131	3,285,131
Fund balance, beginning	<u>5,250,000</u>	<u>5,250,000</u>	<u>4,282,457</u>	<u>(967,543)</u>
Fund balance, ending	<u>\$2,325,000</u>	<u>\$2,325,000</u>	<u>\$4,642,588</u>	<u>\$2,317,588</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$465,000	\$465,000	\$443,908	(\$21,092)
Interest	69,825	69,825	68,082	(1,743)
Other	15,000	15,000	50,334	35,334
Total revenues	549,825	549,825	562,324	12,499
Expenditures:				
General Government:				
Materials and services	508,800	508,800	149,311	359,489
Capital outlay	897,000	897,000	9,320	887,680
Debt service:				
Principal	87,300	87,300	87,268	32
Interest	63,650	63,650	63,650	
Total expenditures	1,556,750	1,556,750	309,549	1,247,201
Excess (deficiency) of revenues over (under) expenditures	(1,006,925)	(1,006,925)	252,775	1,259,700
Other financing sources (uses):				
Notes receivable collections	52,850	52,850	16,885	(35,965)
Total other financing sources (uses)	52,850	52,850	16,885	(35,965)
Net change in fund balance	(954,075)	(954,075)	269,660	1,223,735
Fund balance, beginning	2,888,724	2,888,724	2,882,774	(5,950)
Fund balance, ending	\$1,934,649	\$1,934,649	\$3,152,434	\$1,217,785

DOUGLAS COUNTY, OREGON
NOTES TO BUDGET AND ACTUAL SCHEDULES
MAJOR GOVERNMENTAL FUNDS
June 30, 2012

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	Industrial Development Fund
Net change in fund balances - budgetary basis	(\$4,027,907)	(\$4,103,420)	\$269,660
The change in fair value of investments is not recorded on a budgetary basis since investments are held to maturity	(208,212)	(240,518)	
Loan receivable collections treated as other financing source on budgetary basis		(34,397)	(16,885)
Deposit expensed on budgetary basis	(483,168)		
Change in fund balance for the Dog Control Fund on a budgetary basis is included in General Fund on the GAAP basis	944		
Net change in fund balances - GAAP basis	<u>(\$4,718,343)</u>	<u>(\$4,378,335)</u>	<u>\$252,775</u>

A reconciliation of the June 30, 2012 fund balances on the budgetary basis to ending fund balances on the GAAP basis is as follows:

	General Fund	Public Works Fund	Industrial Development Fund
Fund balances, budgetary basis, June 30, 2012	\$67,912,588	\$78,477,426	\$3,152,434
Loans receivable from others treated as other financing uses on budgetary basis		206,381	1,208,966
Deposit treated as expenditure on budgetary basis	276,293		
Inventories treated as expenditures on budgetary basis		2,235,390	
Investments adjusted to fair value	(59,673)	(69,411)	
Fund balance for the Dog Control Fund on a budgetary basis is included in General Fund on the GAAP basis	11,294		
Fund balances, GAAP basis, June 30, 2012	<u>\$68,140,502</u>	<u>\$80,849,786</u>	<u>\$4,361,400</u>