

DOUGLAS COUNTY, OREGON
Comprehensive Annual Financial Report

TABLE OF CONTENTS

	<u>Page(s)</u>
INTRODUCTORY SECTION	
Letter of Transmittal	i - iv
GFOA Certificate of Achievement	v
Organization Chart	vi
Listing of Principal Officials	vii
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Management's Discussion and Analysis (MD&A)	4-10
Basic Financial Statements	
<i>Government-wide Financial Statements</i>	
Statement of Net Position	11
Statement of Activities	12
<i>Fund Financial Statements</i>	
Governmental Funds:	
Balance Sheet	13
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Proprietary Funds:	
Statement of Net Position	17
Statement of Revenues, Expenses, and Changes in Fund Net Position	18
Statement of Cash Flows	19
Fiduciary Fund:	
Statement of Fiduciary Net Position	20
<i>Notes to Basic Financial Statements</i>	21-51

DOUGLAS COUNTY, OREGON
Comprehensive Annual Financial Report

TABLE OF CONTENTS, continued

	<u>Page(s)</u>
Required Supplementary Information	
Schedule of Funding Progress – Postemployment Healthcare Benefits	52
Schedule of the Proportionate Share of the Net Pension Liability – Public Employees Retirement System Plan	53
Schedule of Contributions – Public Employees Retirement System Plan	54
<i>Notes to Required Supplementary Information</i>	55
Major Governmental Funds:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
General Fund	56
Public Works Fund	57
Public Safety Fund	58
Health and Social Services Fund	59
Title III Fund	60
Notes to Budget and Actual Schedules	61
Other Supplementary Information	
Combining and Individual Fund Statements and Schedules	
<i>Nonmajor Governmental Funds:</i>	
Combining Balance Sheet	62
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	63
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
County Forest Management Fund	64
County Fair Board Fund	65
Salmon Habitat Improvement Fund	66
County Schools Fund	67
Water Development Fund	68
Drug Abuse Prevention Fund	69
Industrial Development Fund	70
4 H Extension Service District	71
Capital Projects Fund	72
Dog Control Fund	73
Law Library Fund	74
<i>Enterprise Funds:</i>	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
Salmon Harbor Fund	75

DOUGLAS COUNTY, OREGON
Comprehensive Annual Financial Report

TABLE OF CONTENTS, continued

	<u>Page(s)</u>
<i>Internal Service Funds:</i>	
Combining Statement of Net Position	76
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	77
Combining Statement of Cash Flows	78
Schedules of Revenue, Expenditures and Changes in Fund Balance –	
Budget and Actual	
Employee Benefit Trust Fund	79
Fleet Management Fund	80
<i>Agency Fund:</i>	
Statement of Changes in Assets and Liabilities	81
Capital Assets Used in the Operation of Governmental Funds	
Schedule by Source	82
Schedule by Function and Activity	83
Schedule of Changes by Function and Activity	84
Other Financial Schedules	
Schedule of Cash Receipts and Turnovers – Elected Officials	85
Schedule of Property Tax Transactions and Outstanding Balances	86
Schedule of Property Taxes Receivable by Levy Year by Fund	87
Schedule of Property Tax Collections by Levy Year by Fund	88
STATISTICAL SECTION (Unaudited)	
Financial Trends	
Net Position by Component – Last Ten Fiscal Years	89
Changes in Net Position – Last Ten Fiscal Years	90-91
Fund Balances of Governmental Funds – Last Ten Fiscal Years	92
Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years	93
Revenue Capacity	
Assessed Value and Estimate Actual Value of Taxable Property – Last Ten Fiscal Years	94
Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years	95
Principal Property Taxpayers – Current Year and Nine Years Ago	96
Property Tax Levies and Collections – Last Ten Fiscal Years	97
Debt Capacity	
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	98
Direct and Overlapping Governmental Activities Debt – June 30, 2015	99
Legal Debt Margin Information – Last Ten Fiscal Years	100

DOUGLAS COUNTY, OREGON
Comprehensive Annual Financial Report

TABLE OF CONTENTS, continued

	<u>Page(s)</u>
Demographic and Economic Information	
Demographic and Economic Statistics – Last Ten Fiscal Years	101
Principal Employers – Current Year and Nine Years Ago	102
Operating Information	
Full-time Equivalent County Government Employees by Function/Program – Last Ten Fiscal Years	103
Operating Indicators by Function/Program – Last Ten Fiscal Years	104
Capital Asset Statistics by Function/Program – Last Ten Fiscal Years	105
 INDEPENDENT AUDITOR’S REPORT ON THE INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	
Report of Independent Auditors	106-107
 INDEPENDENT AUDITOR’S COMMENTS (Disclosures and Comments Required by State Regulations)	
Report of Independent Auditors	108-109