

OTHER
SUPPLEMENTARY INFORMATION

(Combining and Individual Fund
Statements and Schedules)

NONMAJOR GOVERNMENTAL FUNDS

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.

Industrial Development Fund

This fund was established to account for the revenue and expenditures related to efforts made by the County to attract new industry to the County. Primary sources of revenue are from the state lottery for uses provided in ORS 461.540, interest and principal collected from economic development loans and the sale of lands developed to attract industry.

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.

Law Library Fund

With the repeal of ORS 21.350, under GASB No. 54 this fund no longer qualifies as a 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, 2015

	Special Revenue Funds				
	County Forest Management	County Fair Board	Salmon Habitat Improvement	County Schools	Water Development
ASSETS					
Cash and investments	\$5,189,724	\$3,671	\$10,449		\$1,978,208
Receivables, net	59,093	53,951		\$13,300	71,324
Due from other funds					
Deposits and prepaid items	168	7,995			1,733
Interfund loan receivable	2,361,529				
Total assets	\$7,610,514	\$65,617	\$10,449	\$13,300	\$2,051,265
LIABILITIES					
Liabilities:					
Accounts payable		\$4,021			
Accrued payroll, withholdings and benefit	\$12,537	22,536			\$13,542
Due to other funds	8,805	16,099			17,486
Total liabilities	21,342	42,656	-	-	31,028
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - land sales contract					
Unavailable revenue - property taxes					
Total deferred inflows of resources	-	-	-	-	-
Fund Balances:					
Nonspendable	168	7,995			1,733
Restricted		14,966		\$13,300	
Committed	7,589,004		\$10,449		2,018,504
Assigned					
Total fund balances	7,589,172	22,961	10,449	13,300	2,020,237
Total liabilities, deferred inflow of resources and fund balances	\$7,610,514	\$65,617	\$10,449	\$13,300	\$2,051,265

Special Revenue Funds				
Drug Abuse Prevention	Industrial Development Fund	4-H Extension Service District	Capital Projects Fund	Nonmajor Governmental Funds
\$8,288	\$3,087,129	\$674,861	\$5,040,339	\$15,992,669
16,009	2,327,068	52,138		2,592,883
			10,486	10,486
			13,932	23,828
				2,361,529
<u>\$24,297</u>	<u>\$5,414,197</u>	<u>\$726,999</u>	<u>\$5,064,757</u>	<u>\$20,981,395</u>
\$24,294		\$119,570		\$147,885
			\$30,697	48,615
				73,087
<u>24,294</u>	<u>-</u>	<u>119,570</u>	<u>30,697</u>	<u>269,587</u>
	\$886,126			886,126
		45,138		45,138
<u>-</u>	<u>886,126</u>	<u>45,138</u>	<u>-</u>	<u>931,264</u>
			13,932	23,828
3		562,291	172,437	762,997
	4,528,071			14,146,028
			4,847,691	4,847,691
<u>3</u>	<u>4,528,071</u>	<u>562,291</u>	<u>5,034,060</u>	<u>19,780,544</u>
<u>\$24,297</u>	<u>\$5,414,197</u>	<u>\$726,999</u>	<u>\$5,064,757</u>	<u>\$20,981,395</u>

DOUGLAS COUNTY, OREGON
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2015

	Special Revenue Funds				
	County Forest Management	County Fair Board	Salmon Habitat Improvement	County Schools	Water Development
Revenues:					
Charges for services		\$1,049,331			\$800,999
Intergovernmental		50,963	\$18,994	\$2,021,289	181,695
Property taxes					
Interest	\$34,686		63	898	13,208
Other	1,284,247	621,524		666	1,960
Total revenues	1,318,933	1,721,818	19,057	2,022,853	997,862
Expenditures:					
Current:					
General Government	631,235		18,994		
Health and Welfare					
Culture and Recreation		1,821,280			
Conservation					876,262
Education				2,035,069	
Capital outlay	64,246				
Debt service:					
Principal					
Interest					
Total expenditures	695,481	1,821,280	18,994	2,035,069	876,262
Excess (deficiency) of revenues over (under) expenditures	623,452	(99,462)	63	(12,216)	121,600
Other financing sources (uses):					
Transfers in	60,000	85,496			
Transfers out	(37,500)				(50,000)
Total other financing sources (uses)	22,500	85,496	-	-	(50,000)
Net change in fund balances	645,952	(13,966)	63	(12,216)	71,600
Fund balances, beginning	6,943,220	36,927	10,386	25,516	1,948,637
Fund balances, ending	\$7,589,172	\$22,961	\$10,449	\$13,300	\$2,020,237

Special Revenue Funds				
Drug Abuse Prevention	Industrial Development Fund	4-H Extension Service District	Capital Projects Fund	Nonmajor Governmental Funds
				\$1,850,330
\$96,582	\$347,699	\$2,216	\$591,000	3,310,438
		459,427		459,427
56	50,023	4,899	22,321	126,154
	10,000		112,525	2,030,922
96,638	407,722	466,542	725,846	7,777,271
	408,592		93,536	1,152,357
96,635				96,635
		432,878		2,254,158
				876,262
				2,035,069
			493,386	557,632
	83,223			83,223
	50,088			50,088
96,635	541,903	432,878	586,922	7,105,424
3	(134,181)	33,664	138,924	671,847
			2,535,000	2,680,496
				(87,500)
-	-	-	2,535,000	2,592,996
3	(134,181)	33,664	2,673,924	3,264,843
-	4,662,252	528,627	2,360,136	16,515,701
\$3	\$4,528,071	\$562,291	\$5,034,060	\$19,780,544

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$34,110	\$34,110	\$34,686	\$576
Other:				
County timber and land sales	800,499	800,499	1,089,728	289,229
Other miscellaneous	161,200	161,200	194,519	33,319
 Total revenues	 995,809	 995,809	 1,318,933	 323,124
Expenditures:				
General Government:				
Personal services	437,240	440,240	437,924	2,316
Materials and services	269,800	266,800	193,311	73,489
Capital outlay	1,001,800	1,001,800	64,246	937,554
Contingency account	10,000	10,000		10,000
 Total expenditures	 1,718,840	 1,718,840	 695,481	 1,023,359
 Excess (deficiency) of revenues over (under) expenditures	 (723,031)	 (723,031)	 623,452	 1,346,483
Other financing sources (uses):				
Transfers in	60,000	60,000	60,000	
Transfers out	(37,500)	(37,500)	(37,500)	
Notes receivable collections	672	672	672	
Repayment of interfund loan	2,361,529	2,361,529	2,361,529	
Interfund loan	(2,361,529)	(2,361,529)	(2,361,529)	
Additions to notes receivable	(50,000)	(50,000)		50,000
 Total other financing sources (uses)	 (26,828)	 (26,828)	 23,172	 50,000
 Net change in fund balance	 (749,859)	 (749,859)	 646,624	 1,396,483
Fund balance, beginning	3,500,000	3,500,000	4,532,625	1,032,625
Fund balance, ending	\$2,750,141	\$2,750,141	\$5,179,249	\$2,429,108
Total from above:				
Net change in fund balance			\$646,624	
Notes receivable collections			(672)	
Repayment of interfund loan			(2,361,529)	
Interfund loan			2,361,529	
 Net change in fund balance in Combining Statement of Revenues, Expenditures, and Changes in Fund Balances			 \$645,952	

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$1,177,625	\$1,177,625	\$1,049,331	(\$128,294)
Intergovernmental	49,673	49,673	50,963	1,290
Interest	100	100		(100)
Other	700,682	700,682	621,524	(79,158)
Total revenues	1,928,080	1,928,080	1,721,818	(206,262)
Expenditures:				
Culture and Recreation:				
Personal services	889,193	889,193	851,838	37,355
Materials and services	1,106,383	1,106,383	969,442	136,941
Capital outlay	18,000	18,000		18,000
Total expenditures	2,013,576	2,013,576	1,821,280	192,296
Excess (deficiency) of revenues over (under) expenditures	(85,496)	(85,496)	(99,462)	(13,966)
Other financing sources:				
Transfers in	85,496	85,496	85,496	
Net change in fund balance	-	-	(13,966)	(13,966)
Fund balance, beginning	-	-	36,927	36,927
Fund balance, ending	\$ -	\$ -	\$22,961	\$22,961

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, 2015

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$150,000	\$150,000	\$18,994	(\$131,006)
Interest	50	50	63	13
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Total revenues	150,050	150,050	19,057	(130,993)
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Expenditures:				
General Government:				
Materials and services	150,050	150,050	18,994	131,056
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Net change in fund balance	-	-	63	63
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Fund balance, beginning	-	-	10,386	10,386
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Fund balance, ending	\$ -	\$ -	\$10,449	\$10,449
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DOUGLAS COUNTY, OREGON
COUNTY SCHOOLS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental:				
Federal forest receipts	\$228,047	\$2,078,047	\$1,836,916	(\$241,131)
Other	320,000	320,000	184,373	(135,627)
Interest	1,000	1,000	898	(102)
Other	1,000	1,000	666	(334)
Total revenues	<u>550,047</u>	<u>2,400,047</u>	<u>2,022,853</u>	<u>(377,194)</u>
Expenditures:				
Education:				
Materials and services	<u>550,047</u>	<u>2,400,047</u>	<u>2,035,069</u>	<u>364,978</u>
Net change in fund balance	-	-	(12,216)	(12,216)
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>25,516</u>	<u>25,516</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,300</u>	<u>\$ 13,300</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, 2015

	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	\$800,999	\$80,999		
Intergovernmental	128,500	128,500	181,695	53,195		
Interest	13,000	13,000	13,208	208		
Other			1,960	1,960		
Total revenues	861,500	861,500	997,862	136,362		
Expenditures:						
Galesville operations	865,451	862,451	797,307	65,144	\$797,307	
Watermaster	78,228	81,228	78,955	2,273	78,955	
Contingency account	100,000	100,000		100,000		
Total expenditures	1,043,679	1,043,679	876,262	167,417	\$876,262	\$ -
Excess (deficiency) of revenues over (under) expenditures	(182,179)	(182,179)	121,600	303,779		
Other financing sources (uses):						
Transfers out	(50,000)	(50,000)	(50,000)			
Net change in fund balance	(232,179)	(232,179)	71,600	303,779		
Fund balance, beginning	1,600,000	1,600,000	1,948,637	348,637		
Fund balance, ending	\$1,367,821	\$1,367,821	\$2,020,237	\$652,416		

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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental Interest	\$100,000	\$100,000	\$96,582 56	(\$3,418) 56
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>96,638</u>	<u>(3,362)</u>
Expenditures:				
Health and Welfare:				
Materials and services	100,000	100,000	96,635	3,365
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>96,635</u>	<u>3,365</u>
Net change in fund balance	-	-	3	3
Fund balance, beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</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, 2015

	<u>Budgeted Amounts</u>			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$340,000	\$340,000	\$347,699	\$7,699
Interest	22,000	22,000	50,023	28,023
Other			10,000	10,000
Total revenues	362,000	362,000	407,722	45,722
Expenditures:				
General Government:				
Materials and services	223,000	481,000	408,592	72,408
Capital outlay	900,000	642,000		642,000
Debt service:				
Principal	83,223	83,223	83,223	
Interest	50,088	50,088	50,088	
Total expenditures	1,256,311	1,256,311	541,903	714,408
Excess (deficiency) of revenues over (under) expenditures	(894,311)	(894,311)	(134,181)	760,130
Other financing sources (uses):				
Notes receivable collections	18,000	18,000	25,825	7,825
Additions to notes receivable	(100,000)	(100,000)	(5,000)	95,000
Total other financing sources (uses)	(82,000)	(82,000)	20,825	102,825
Net change in fund balance	(976,311)	(976,311)	(113,356)	862,955
Fund balance, beginning	3,213,721	3,213,721	3,532,658	318,937
Fund balance, ending	\$2,237,410	\$2,237,410	\$3,419,302	\$1,181,892
Total from above:				
Net change in fund balance			(\$113,356)	
Notes receivable collections			(25,825)	
Additions to notes receivable			<u>5,000</u>	
Net change in fund balance in Combining Statement of Revenues, Expenditures, and Changes in Fund Balances			<u>(\$134,181)</u>	

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$1,000	\$1,000	\$2,216	\$1,216
Property taxes	462,574	462,574	459,427	(3,147)
Interest	4,000	4,000	4,899	899
Total revenues	<u>467,574</u>	<u>467,574</u>	<u>466,542</u>	<u>(1,032)</u>
Expenditures:				
Culture and Recreation:				
Materials and services	500,533	500,533	432,878	67,655
Contingency account	25,027	25,027		25,027
Total expenditures	<u>525,560</u>	<u>525,560</u>	<u>432,878</u>	<u>92,682</u>
Excess (deficiency) of revenues over (under) expenditures	(57,986)	(57,986)	33,664	91,650
Reserve for future expenditures	(300,000)	(300,000)		300,000
Net change in fund balance	(357,986)	(357,986)	33,664	391,650
Fund balance, beginning	531,365	531,365	528,627	(2,738)
Fund balance, ending	<u>\$173,379</u>	<u>\$173,379</u>	<u>\$562,291</u>	<u>\$388,912</u>

DOUGLAS COUNTY, OREGON
 CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 for the year ended June 30, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$400,000	\$400,000	\$591,000	\$191,000
Interest	35,000	35,000	22,321	(12,679)
Other	30,000	30,000	112,525	82,525
Total revenues	465,000	465,000	725,846	260,846
Expenditures:				
General Government:				
Personal services	10,000	10,000	4,145	5,855
Material and services	395,000	395,000	89,391	305,609
Capital Outlay	3,595,000	3,595,000	493,386	3,101,614
Total expenditures	4,000,000	4,000,000	586,922	3,413,078
Excess (deficiency) of revenues over expenditures	(3,535,000)	(3,535,000)	138,924	3,673,924
Other financing sources:				
Transfers in	2,535,000	2,535,000	2,535,000	
Net change in fund balance	(1,000,000)	(1,000,000)	2,673,924	3,673,924
Fund balance, beginning	1,000,000	1,000,000	2,360,136	1,360,136
Fund balance, ending	\$ -	\$ -	\$5,034,060	\$5,034,060

DOUGLAS COUNTY, OREGON
DOG CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services			\$475	\$475
Permits, licenses and fines	\$95,000	\$95,000	85,797	(9,203)
Interest			96	96
Total revenues	95,000	95,000	86,368	(8,632)
Expenditures:				
General Government:				
Dog Control Operations	279,011	279,011	266,283	12,728
Predatory Animal Control	136,454	136,454	134,984	1,470
Total expenditures	415,465	415,465	401,267	14,198
Excess (deficiency) of revenues over (under) expenditures	(320,465)	(320,465)	(314,899)	5,566
Other financing sources:				
Transfers in	320,465	320,465	310,000	(10,465)
Net change in fund balance	-	-	(4,899)	(4,899)
Fund balance, beginning	-	-	24,729	24,729
Fund balance, ending	\$ -	\$ -	19,830	\$19,830
Adjust for GASB #54 reclassification as part of General Fund for GAAP purposes			(19,830)	
Ending Fund Balance, GAAP basis			\$ -	

DOUGLAS COUNTY, OREGON
LAW LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$500	\$500	\$357	(\$143)
Permits, licenses and fines	89,500	89,500	89,529	29
Interest	400	400	176	(224)
Other	200	200		(200)
Total revenues	90,600	90,600	90,062	(538)
Expenditures:				
General Government:				
Personal Services	49,029	45,029	21,711	23,318
Materials and services	47,290	51,290	47,507	3,783
Total expenditures	96,319	96,319	69,218	27,101
Net change in fund balance	(5,719)	(5,719)	20,844	26,563
Fund balance, beginning	6,000	6,000	10,302	4,302
Fund balance, ending	\$281	\$281	31,146	\$30,865
Adjust for GASB #54 reclassification as part of General Fund for GAAP purposes			(31,146)	
Ending Fund Balance, GAAP basis			\$ -	