

**REQUIRED  
SUPPLEMENTARY INFORMATION**

Schedule of Funding Progress for  
Postemployment Healthcare Benefits

Schedule of Proportionate Share of the Net Pension Liability for  
Public Employees Retirement System Plan

Schedule of Contributions for  
Public Employees Retirement System Plan

Notes to Required Supplementary Information for  
Public Employees Retirement System Plan

Budget and Actual Schedules – Major Governmental Funds

General Fund  
Public Works Fund  
Public Safety Fund  
Health and Social Services Fund  
Title III Fund

Notes to Budget and Actual Schedules - Major Governmental Funds

DOUGLAS COUNTY, OREGON  
 SCHEDULE OF FUNDING PROGRESS  
 POSTEMPLOYMENT HEALTHCARE BENEFITS  
 June 30, 2015

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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
7/1/2010	\$0	\$7,890,162	\$7,890,162	0%	\$33,515,025	24%
7/1/2012	0	5,154,302	5,154,302	0%	33,065,963	16%
7/1/2014	0	5,739,652	5,739,652	0%	27,808,531	21%

DOUGLAS COUNTY, OREGON  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
PUBLIC EMPLOYEES RETIREMENT SYSTEM PLAN  
June 30, 2015

Year Ended June 30,	(a) County's proportion of the net pension liability (asset)	(b) County's proportionate share of the net pension liability	(c) County's covered payroll	(b/c) County's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.47658986%	\$ 17,430,251	\$ 27,808,531	62.68%	103.60%
2014	0.47658986%	50,620,260	33,952,570	149.09%	91.97%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date.

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

DOUGLAS COUNTY, OREGON  
SCHEDULE OF CONTRIBUTIONS  
PUBLIC EMPLOYEES RETIREMENT SYSTEM PLAN  
June 30, 2015

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Year Ended June 30,	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) County's covered payroll	(b/c) Contributions as a percent of covered payroll
2015	\$ 5,397,961	\$ 5,397,961	-	\$ 27,808,531	19.41%
2014	6,386,407	6,386,407	-	33,952,570	18.81%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date.

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

DOUGLAS COUNTY, OREGON  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
PUBLIC EMPLOYEES RETIREMENT SYSTEM PLAN  
June 30, 2015

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**Changes in Plan Provisions**

A summary of key changes in plan provisions are described in the Oregon Public Employees Retirement System's GASB 68 Disclosure Information which can be found at:

[http://www.oregon.gov/pers/EMP/docs/er\\_general\\_information/opers\\_gasb\\_68\\_disclosure\\_information\\_revised.pdf](http://www.oregon.gov/pers/EMP/docs/er_general_information/opers_gasb_68_disclosure_information_revised.pdf)

**Changes of assumptions**

A summary of key changes implemented since the December 31, 2011 valuation are described in the Oregon Public Employees Retirement System's GASB 68 Disclosure Information which can be found at:

[http://www.oregon.gov/pers/EMP/docs/er\\_general\\_information/opers\\_gasb\\_68\\_disclosure\\_information\\_revised.pdf](http://www.oregon.gov/pers/EMP/docs/er_general_information/opers_gasb_68_disclosure_information_revised.pdf)

Additional details and a comprehensive list of changes in methods and assumptions can be found in the 2012 Experience Study for the System, which was published on September 18, 2013, and can be found at:

<http://www.oregon.gov/pers/docs/2012%20Exp%20Study%20Updated.pdf>

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

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$4,829,448	\$5,165,596	\$5,492,023	\$326,427
Permits, licenses and fines	833,737	833,737	882,005	48,268
Intergovernmental:				
O & C funds	2,500,000	2,500,000	8,877,639	6,377,639
All other	5,244,243	5,362,377	5,099,223	(263,154)
Interest	600,000	600,000	401,330	(198,670)
Other	439,656	486,056	662,674	176,618
Total revenues	<u>14,447,084</u>	<u>14,947,766</u>	<u>21,414,894</u>	<u>6,467,128</u>
Expenditures:				
Board of Commissioners	531,259	531,259	505,021	26,238
Justices of the Peace:				
Glendale	165,986	165,986	154,550	11,436
Drain	170,549	170,549	163,195	7,354
Reedsport	178,454	178,454	178,376	78
Canyonville	259,993	259,993	227,489	32,504
Juvenile Department	3,129,082	3,504,869	3,452,269	52,600
County Clerk	722,530	773,738	720,740	52,998
Tax Assessment and Collection	2,456,171	2,456,171	2,112,919	343,252
Surveyor	427,411	427,411	404,527	22,884
Planning	1,391,652	1,777,681	1,712,317	65,364
County Counsel	346,057	346,057	340,393	5,664
Financial Services	1,011,822	1,011,822	949,820	62,002
Human Resources	551,950	551,950	537,828	14,122
Information Technology	1,041,234	1,041,234	998,762	42,472
Facilities	1,933,257	1,933,257	1,821,809	111,448
Parks Services	1,960,065	2,061,065	2,024,225	36,840
Nondepartmental	987,000	987,000	472,919	514,081
Commission on Children and Families	74,445	74,445	2,983	71,462
Building Department	853,799	853,799	779,912	73,887
District Attorney	1,839,587	1,839,587	1,620,981	218,606
Solid Waste Operations	3,056,030	3,056,030	2,781,223	274,807
Transportation	1,197,703	1,217,703	1,027,998	189,705
Museum	432,377	481,819	444,304	37,515
Library	1,899,348	1,899,348	1,792,646	106,702
Contingency account	2,000,000	1,287,958		1,287,958
Total expenditures	<u>28,617,761</u>	<u>28,889,185</u>	<u>25,227,206</u>	<u>3,661,979</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,170,677)</u>	<u>(13,941,419)</u>	<u>(3,812,312)</u>	<u>10,129,107</u>
Other financing sources (uses):				
Transfers in	1,152,544	1,432,168	1,380,996	(51,172)
Transfers out	(4,696,357)	(4,945,615)	(4,576,150)	369,465
Total other financing sources (uses)	<u>(3,543,813)</u>	<u>(3,513,447)</u>	<u>(3,195,154)</u>	<u>318,293</u>
Net change in fund balance	<u>(17,714,490)</u>	<u>(17,454,866)</u>	<u>(7,007,466)</u>	<u>10,447,400</u>
Fund balance, beginning	53,165,000	53,000,000	61,591,882	8,591,882
Fund balance, ending	<u>\$35,450,510</u>	<u>\$35,545,134</u>	<u>\$54,584,416</u>	<u>\$19,039,282</u>

Actual Expenditures by Function

General Government	Public Safety	Sanitation	Health and Welfare	Culture and Recreation	Capital Outlay
\$505,021					
154,550					
163,195					
178,376					
227,489					
3,192,661					\$259,608
720,740					
2,112,919					
404,527					
1,707,646					4,671
340,393					
949,820					
537,828					
998,762					
1,801,126			\$20,683		
				\$1,479,586	544,639
472,919					
	\$2,983				
	779,912				
	1,620,981				
		\$2,321,950			459,273
			1,027,998		
				444,304	
				1,792,646	
<b>\$14,467,972</b>	<b>\$2,403,876</b>	<b>\$2,321,950</b>	<b>\$1,048,681</b>	<b>\$3,716,536</b>	<b>\$1,268,191</b>

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

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final			Highways and Streets	Capital Outlay
Revenues:						
Charges for services	\$4,000	\$4,000	\$4,365	\$365		
Permits, licenses and fines			1,024	1,024		
Intergovernmental:						
Federal forest receipts	684,140	684,140	5,510,748	4,826,608		
State motor vehicle fees	8,017,684	8,017,684	7,498,945	(518,739)		
Other	869,748	869,748	1,062,848	193,100		
Assessments	14,000	14,000	16,269	2,269		
Interest	555,000	555,000	488,797	(66,203)		
Other	35,300	35,300	99,497	64,197		
Total revenues	10,179,872	10,179,872	14,682,493	4,502,621		
Expenditures:						
Administration	504,024	504,024	428,365	75,659	\$428,365	
Engineering	8,234,834	8,234,834	5,786,647	2,448,187	1,915,498	\$3,871,149
Road Operations and Maintenance	8,860,262	8,860,262	8,145,656	714,606	8,132,216	13,440
Contingency Account	300,000	300,000		300,000		
Total expenditures	17,899,120	17,899,120	14,360,668	3,538,452	\$10,476,079	\$3,884,589
Excess (deficiency) of revenues over (under) expenditures	(7,719,248)	(7,719,248)	321,825	8,041,073		
Other financing sources (uses):						
Transfer in	600,000	600,000	532,899	(67,101)		
Transfer out	(5,627,138)	(5,627,138)	(5,426,804)	200,334		
Total other financing sources (uses)	(5,027,138)	(5,027,138)	(4,893,905)	133,233		
Net change in fund balance	(12,746,386)	(12,746,386)	(4,572,080)	8,174,306		
Fund balance, beginning	62,000,000	62,000,000	73,161,080	11,161,080		
Fund balance, ending	\$49,253,614	\$49,253,614	\$68,589,000	\$19,335,386		



DOUGLAS COUNTY, OREGON  
PUBLIC SAFETY 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			Public Safety	Capital Outlay
Revenues:						
Charges for services	\$2,139,052	\$2,139,052	\$2,026,416	(\$112,636)		
Permits, licenses and fines	364,900	364,900	465,224	100,324		
Intergovernmental	3,971,046	4,150,611	3,758,435	(392,176)		
Property taxes	8,600,000	8,600,000	9,239,437	639,437		
Interest	12,000	12,000	12,452	452		
Other	261,650	261,650	246,897	(14,753)		
<b>Total revenues</b>	<b>15,348,648</b>	<b>15,528,213</b>	<b>15,748,861</b>	<b>220,648</b>		
Expenditures:						
Sheriff Enforcement	10,263,080	10,472,645	10,442,409	30,236	\$10,319,838	\$122,571
Sheriff Corrections	6,293,913	6,751,434	6,567,949	183,485	6,465,315	102,634
Work Crew	1,450,083	1,450,083	1,311,250	138,833	1,306,253	4,997
Douglas Interagency Narcotics Team	582,449	582,449	468,495	113,954	467,100	1,395
Communications 911 & Dispatch	1,959,480	1,959,480	1,920,552	38,928	1,920,552	
Radio System	546,804	546,804	479,620	67,184	447,102	32,518
<b>Total expenditures</b>	<b>21,095,809</b>	<b>21,762,895</b>	<b>21,190,275</b>	<b>572,620</b>	<b>\$20,926,160</b>	<b>\$264,115</b>
Excess (deficiency) of revenues over (under) expenditures	(5,747,161)	(6,234,682)	(5,441,414)	793,268		
Other financing sources:						
Transfers in	5,518,989	5,758,989	5,192,465	(566,524)		
Transfers out	(18,000)	(18,000)	(1,830)	16,170		
<b>Total other financing sources (uses)</b>	<b>5,500,989</b>	<b>5,740,989</b>	<b>5,190,635</b>	<b>(550,354)</b>		
<b>Net change in fund balance</b>	<b>(246,172)</b>	<b>(493,693)</b>	<b>(250,779)</b>	<b>242,914</b>		
<b>Fund balance, beginning</b>	<b>601,723</b>	<b>849,244</b>	<b>1,903,226</b>	<b>1,053,982</b>		
<b>Fund balance, ending</b>	<b>\$355,551</b>	<b>\$355,551</b>	<b>\$1,652,447</b>	<b>\$1,296,896</b>		

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, 2015

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final			Health and Welfare	Capital Outlay
Revenues:						
Charges for services	\$341,600	\$317,785	\$165,465	(\$152,320)		
Permits, licenses and fines	232,369		214	214		
Intergovernmental	4,570,196	4,570,196	3,761,937	(808,259)		
Interest			20,579	20,579		
Other	134,100	122,000	78,304	(43,696)		
<b>Total revenues</b>	5,278,265	5,009,981	4,026,499	(983,482)		
Expenditures:						
Administration	3,198,849	1,798,849	876,511	922,338	\$876,511	
Senior and Veterans Services	1,976,116	2,044,116	1,712,658	331,458	1,704,552	\$8,106
Public Health	3,564,311	3,237,285	2,760,670	476,615	2,760,670	
Mental Health and Disabilities Services	1,818,324	3,218,324	3,188,673	29,651	3,188,673	
<b>Total expenditures</b>	10,557,600	10,298,574	8,538,512	1,760,062	\$8,530,406	\$8,106
Excess (deficiency) of revenues over (under) expenditures	(5,279,335)	(5,288,593)	(4,512,013)	776,580		
Other financing sources (uses):						
Transfers in	1,359,396	1,368,654	1,352,484	(16,170)		
Transfers out	(274,044)	(553,668)	(526,225)	27,443		
<b>Total other financing sources (uses)</b>	1,085,352	814,986	826,259	11,273		
<b>Net change in fund balance</b>	(4,193,983)	(4,473,607)	(3,685,754)	787,853		
Fund balance, beginning	4,193,983	4,473,607	4,483,368	9,761		
Fund balance, ending	\$ -	\$ -	\$797,614	\$797,614		

DOUGLAS COUNTY, OREGON  
TITLE III 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	\$6,479,554	\$6,479,554	\$2,883,907	(\$3,595,647)
Interest	60,000	60,000	65,537	5,537
Total revenues	<u>6,539,554</u>	<u>6,539,554</u>	<u>2,949,444</u>	<u>(3,590,110)</u>
Expenditures:				
General Government:				
Materials and Services	8,126,209	8,126,209	1,827,048	6,299,161
Capital Outlay	100,000	100,000		100,000
Total expenditures	<u>8,226,209</u>	<u>8,226,209</u>	<u>1,827,048</u>	<u>6,399,161</u>
Excess (deficiency) of revenues over (under) expenditures	(1,686,655)	(1,686,655)	1,122,396	2,809,051
Other financing sources (uses):				
Transfers out	(928,851)	(928,851)	(830,831)	98,020
Net change in fund balance	(2,615,506)	(2,615,506)	291,565	2,907,071
Fund balance, beginning	<u>2,615,506</u>	<u>2,615,506</u>	<u>2,942,988</u>	<u>327,482</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$3,234,553</u>	<u>\$3,234,553</u>

DOUGLAS COUNTY, OREGON  
NOTES TO BUDGET AND ACTUAL SCHEDULES  
MAJOR GOVERNMENTAL FUNDS  
June 30, 2015

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
Net change in fund balances - budgetary basis	(\$7,007,466)	(\$4,572,080)
The change in fair value of investments is not recorded on a budgetary basis since investments are held to maturity	42,888	57,064
Change in fund balance for the Law Library Fund on a budgetary basis is included in General Fund on the GAAP basis	20,844	
Change in fund balance for the Dog Control Fund on a budgetary basis is included in General Fund on the GAAP basis	(4,899)	
Net change in fund balances - GAAP basis	(\$6,948,633)	(\$4,515,016)

A reconciliation of the June 30, 2015 fund balances on the budgetary basis to ending fund balances on the GAAP basis is as follows:

	General Fund	Public Works Fund
Fund balances, budgetary basis, June 30, 2015	\$54,584,416	\$68,589,000
Inventories treated as expenditures on budgetary basis		1,498,878
Investments adjusted to fair value	93,908	117,964
Fund balance for the Law Library Fund on a budgetary basis is included in General Fund on the GAAP basis	31,146	
Fund balance for the Dog Control Fund on a budgetary basis is included in General Fund on the GAAP basis	19,830	
Fund balances, GAAP basis, June 30, 2015	\$54,729,300	\$70,205,842