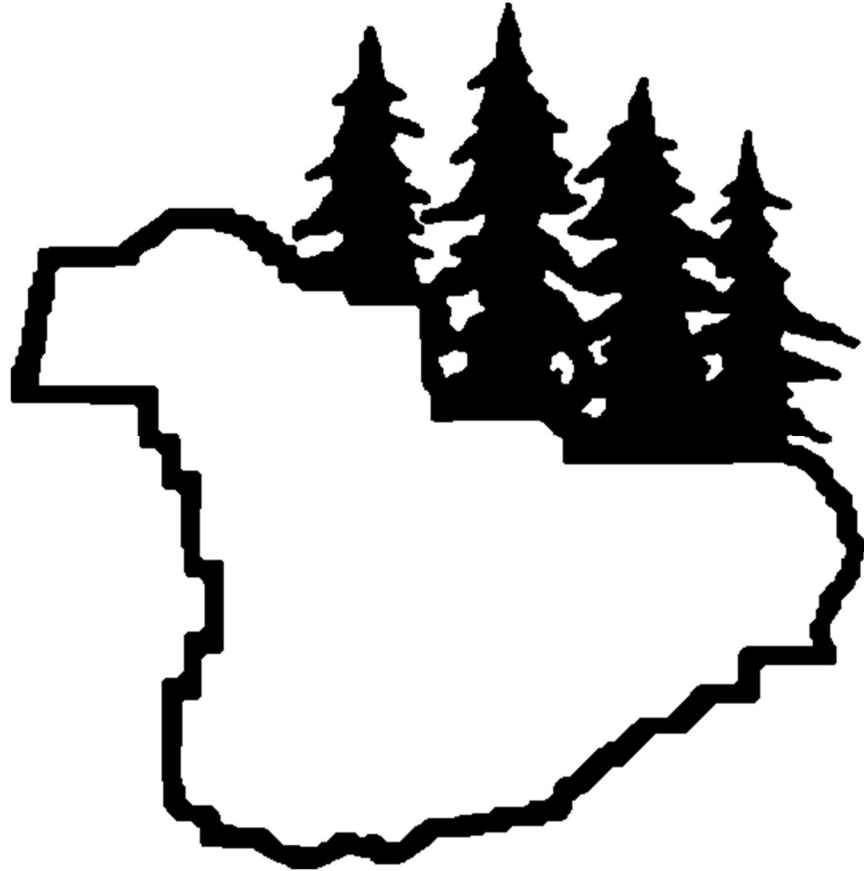


# **DOUGLAS COUNTY, OREGON**



## **Annual Comprehensive Financial Report**

For the Fiscal Year Ended June 30, 2025

DOUGLAS COUNTY, OREGON  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
For the Year Ending June 30, 2025

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DOUGLAS COUNTY, OREGON  
Annual Comprehensive Financial Report

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## INTRODUCTORY SECTION

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# OFFICE OF MANAGEMENT AND FINANCE

County Courthouse · 1036 SE Douglas, CH Room 301 · Roseburg, Oregon 97470

**Dan Wilson, Chief Financial Officer**

ACCOUNTS PAYABLE (541) 440-6164	PAYROLL (541) 440-4250	PURCHASING (541) 440-4247	TREASURY (541) 440-4243
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December 24, 2025

To the Board of County Commissioners and the Citizens of Douglas County:

Oregon law requires local governments to publish a complete set of financial statements presented in conformity with U.S. generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of certified public accountants licensed to perform audits of a municipal corporation. We are pleased to submit this Annual Comprehensive Financial Report of Douglas County, Oregon for the fiscal year ended June 30, 2025 in accordance with this requirement.

This report consists of management’s representations concerning the finances of Douglas County, Oregon. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government’s assets from loss, theft, or misuse and to compile sufficient reliable information for the presentation of the County’s financial statements in conformity with generally accepted accounting principles. Because the cost of internal controls should not outweigh their benefits, the County’s comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Douglas County’s financial statements have been audited by Kenneth Kuhns & Co., Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2025, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Kenneth Kuhns & Co. has concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Douglas County’s financial statements are fairly presented in conformity with generally accepted accounting principles. The independent auditor’s report is presented as the first component of the financial section of this report.

The independent audit of the County’s financial statements was part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the County’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County’s separately issued Single Audit Report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A compliments this letter of transmittal and should be read in conjunction with it.

## **Profile of the Government**

The County was incorporated January 7, 1852. It extends from sea level at the Pacific Ocean to Mt. Thielsen (9,182 feet high) in the Cascade Range. The Umpqua River marks the dividing line between northern and southern Oregon, and its entire watershed lies within the County's boundaries. Douglas County contains the largest stand of old growth timber in the world. It has a land area of 5,071 square miles. The County is empowered to levy a property tax on both real and personal property.

The County operates under a three member Board of Commissioners. The Board is responsible for passing ordinances and resolutions, adopting the budget, appointing committees, and overseeing the day-to-day operations of the government. Board members serve four-year terms with all three members' terms expiring simultaneously.

The financial reporting entity, Douglas County, includes all funds of Douglas County, as well as one component unit. A component unit is a legally separate entity for which Douglas County is financially accountable. The County provides a full range of services, including sheriff's patrol and correction services; prosecution of criminals; justice courts; juvenile services; emergency management; construction and maintenance of roads, highways, bridges and other infrastructure; property assessment; tax collection; public health, senior and veteran services; land use planning; election services; records maintenance; solid waste disposal; and park maintenance.

The annual budget serves as the foundation for the County's financial planning and control. The County adheres to Oregon Local Budget Law in the preparation, adoption and execution of the budget. The Board of Commissioners appoints a County Budget Officer to oversee the annual budget process. Requests submitted by County departments to the Budget Officer are used as the starting point for developing a proposed budget. The Budget Officer then presents the proposed budget to the County's Budget Committee for review and approval sometime in May or June. After approval by the Budget Committee, the Board of Commissioners is required to hold a public hearing on the approved budget and adopt a final budget by no later than June 30, the close of the preceding fiscal year. The County Board of Commissioners adopts the budget by department for those funds having more than one department and by major expenditure classification for those funds with only one department. The expenditure appropriations lapse at the end of the fiscal year. Additional resources and corresponding appropriations may be added to the budget during the fiscal year through a supplemental budget process. Original and supplemental budgets may be modified during the fiscal year by the use of appropriation transfers between categories. The Board of Commissioners must approve any supplemental budget and any appropriation transfer in a public meeting. Budget to actual comparisons are provided in this report for each individual fund for which an appropriated annual budget has been adopted.

## **Local economy**

For years, Douglas County's economic base relied heavily on the lumber and wood products industry. This is not surprising when you consider that slightly over half of the County's land is owned by the federal government and is managed by the Bureau of Land Management and the Federal Forest Service.

With the decline of the wood products industry, Douglas County continues its efforts to attract new industry to establish more diversity in the local economy. County population has grown about 5.0% since 2012. For the most part, the growth has been from the migration of retirement age people from other areas of the country. Douglas County's unemployment rate for June 2024 was 6.2%. This is higher than both the state rate of 4.9% and the national rate of 4.1%.

## **Financial Outlook**

Because of a slow local economy and the continued uncertainty of federal funding, Douglas County continues to focus on the maintenance of services. In 1992, environmental concerns brought timber sales to a near standstill. In 1995, temporary federal legislation was enacted to compensate counties and schools affected by decreased timber harvesting as a direct result of federal protection of the spotted owl. In 2000, Congress enacted the "Secure Rural Schools and Community Self-determination Act" that replaced lost revenues to all communities affected by declining timber revenues. A modified version of this legislation was passed in 2008. This legislation provided funding but at a progressively reduced level each year. Over the last few years, legislation to reauthorize these payments to timber dependent communities has been intermittent with reauthorizations reflecting a reduction in funding from the previous year. In December 2025, Congress finally reauthorized the Secure Rural Schools act. The reauthorization provides funding for a three-year period to expire in October 2026. Payments for the prior year (2024) will be reconciled with the actual timber harvesting receipts received and the higher amount will be paid.

## **Long-term financial planning**

Federal funding through the Secure Rural Schools and Community Self-determination Act had accounted for a significant portion of the County's operating revenues in prior years. While the current reauthorization has provided some stability, the future of this funding stream remains uncertain. As of the date of this report, the Act has yet to be reauthorized for future years (beyond 2026). The Board of Commissioners continues to work with elected officials to find other solutions to either secure this funding into the future or replace it. In anticipation of the potential loss of revenues, the Board has worked to build fund balances and, where possible, structure departments to be fiscally self-sufficient. The fund balance of the General fund remains relatively stable at this time, but with the uncertainty of future funding this balance could diminish quickly. The fund balance in the Public Works fund decreased by approximately \$2.1 million due to continued efforts in repairing aging infrastructure. The Board continues to work with County departments and citizens to develop options regarding revenue replacement and/or reductions in services in future years until expenditures balance current revenues.

## **Relevant Financial Policies**

The County has practiced financial and budget policies to support the County's strategic goals, ensure stability in service delivery and promote the efficient use of public funds through adopted purchasing policies. Douglas County's policy to minimize the use of the General Fund's fund balance is widely practiced throughout the County and considered whenever decisions are made to expend funds. Every public dollar is further preserved by seeking and utilizing grant funded projects. Unanticipated grants and funding streams are initiated each year to conserve limited unreserved dollars.

## **Major Initiatives**

Each year during the budget process the County makes calculated decisions to prioritize important and mandated services. Public safety (including drug enforcement), economic development, and the maintenance and replacement of aging infrastructure are among the top priorities of the County. The Board continues to encourage sound fiscal practices at the departmental level by monitoring ongoing expenditures, reducing them whenever possible, while providing the necessary services to the citizens of Douglas County.

## **Awards and acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its annual comprehensive financial report for the fiscal year ended June 30, 2024. This was the 37<sup>th</sup> consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the services of the employees in the Finance Department. We extend our sincere appreciation to all in the department who assisted and contributed to the preparation of this report. Acknowledgment should also be given to the Board of Commissioners for their support in planning and conducting the financial operations of the County.

Respectfully Submitted,



Daniel E. Wilson, CPFO  
Chief Financial Officer



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Douglas County  
Oregon**

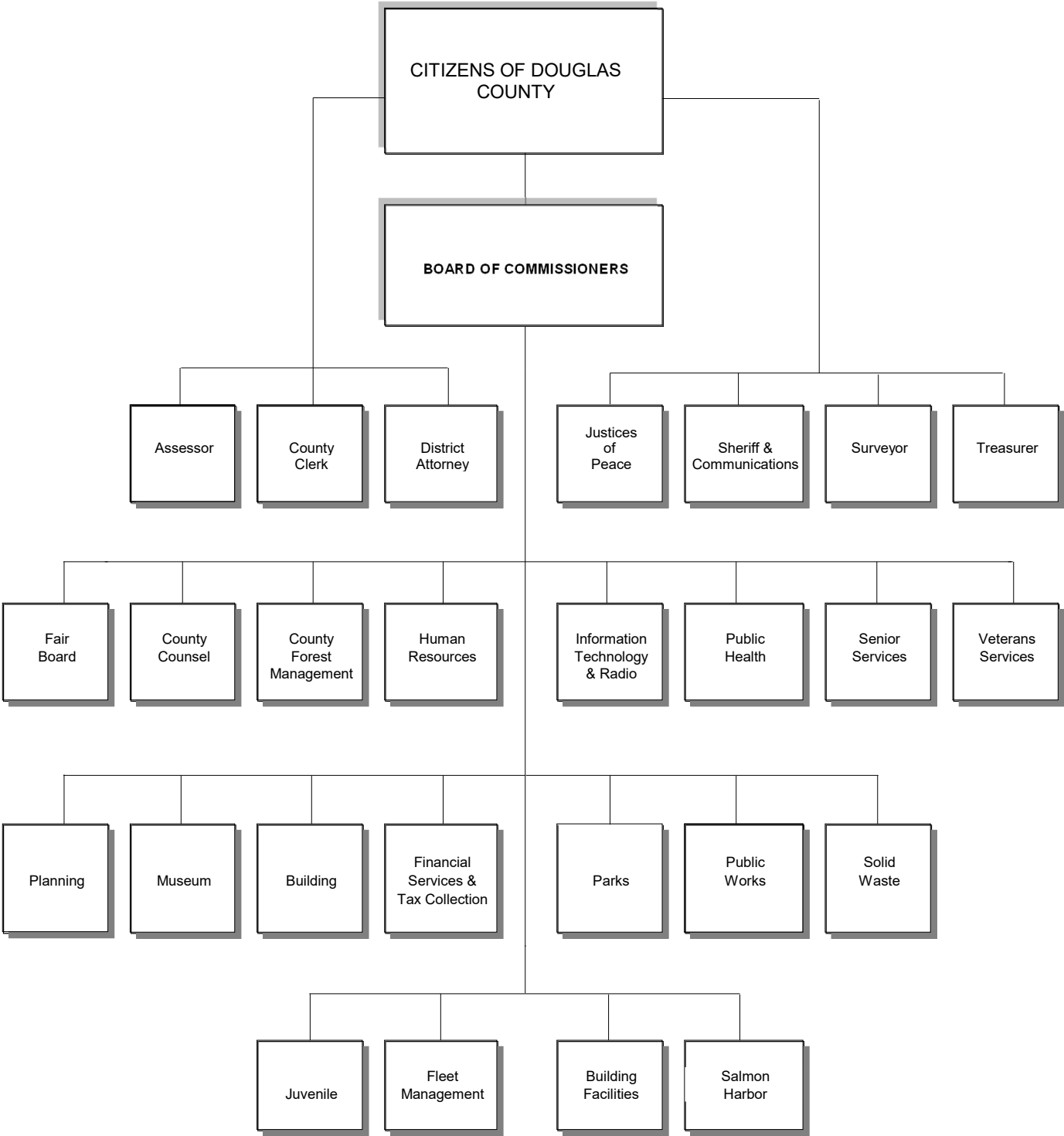
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2024

*Christopher P. Morill*

Executive Director/CEO

DOUGLAS COUNTY, OREGON  
 ORGANIZATION CHART



DOUGLAS COUNTY, OREGON  
LISTING OF PRINCIPAL OFFICIALS  
as of June 30, 2025

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BOARD OF COUNTY COMMISSIONERS  
COUNTY COURTHOUSE  
Roseburg, Oregon 97470

---

Telephone: (541) 440-4201

<u>Name</u>	<u>Term Expiration Date</u>
Tim Freeman, Chair	December 31, 2026
Tom Kress	December 31, 2026
Chris Boice	December 31, 2026

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## FINANCIAL SECTION

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**KENNETH KUHNS & CO.**

Certified Public Accountants  
570 Liberty Street S.E., Suite 210  
Salem, Oregon 97301-3594

Telephone: (503) 585-2550

**INDEPENDENT AUDITOR'S REPORT**

December 23, 2025

Board of Commissioners  
Douglas County, Oregon  
Roseburg, Oregon

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Douglas County, Oregon, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Douglas County, Oregon's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Douglas County, Oregon as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Douglas County, Oregon and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements under the caption “New Accounting Pronouncement,” during 2024-25 Douglas County, Oregon adopted new accounting guidance related to accounting and financial reporting for compensated absences. GASB Statement No. 101 establishes standards for measuring and recognizing compensated absence liabilities. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Douglas County, Oregon’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor’s Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Douglas County, Oregon’s internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Douglas County, Oregon's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the required supplementary information as listed in the table of contents and the budgetary comparison information for the major governmental funds as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to management's discussion and analysis and the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on management's discussion and analysis or the required supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information for the major governmental funds has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements as a whole.

### ***Other Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Douglas County, Oregon's basic financial statements. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

## ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and the statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

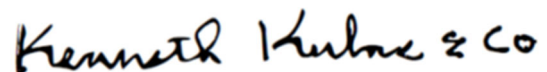
## **Reports on Other Legal and Regulatory Requirements**

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2025 on our consideration of Douglas County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the entity's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Douglas County, Oregon's internal control over financial reporting and compliance.

### ***Other Reporting Required by Oregon State Regulations***

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 23, 2025 on our consideration of Douglas County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the entity's internal control over financial reporting or on compliance.



Kenneth Kuhns & Co.

## **Management's Discussion and Analysis**

The following discussion and analysis is intended to serve as an overview of the County's financial activities for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with the letter of transmittal, which begins on page i, and the financial statements, which begin on page 12.

### **Financial Highlights**

- Douglas County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the end of the current fiscal year, by \$220,815,130 (total net position). The net position consists of \$201,025,460 as the net investment in capital assets and \$22,980,099 that is restricted for specific purposes, leaving a deficit amount of (\$3,190,429).
- The County's overall financial position decreased by \$11,591,656, or approximately 5.0%. Net investment in capital assets increased by \$6,154,169, or approximately 3.2%; restricted net position decreased by \$2,654,902, or approximately 10.4% and unrestricted net position decreased by \$15,090,923 creating a deficit of \$3,190,429.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund is \$33,548,210 or 51% of total General Fund expenditures and transfers to other funds. The prior year unassigned fund balance was \$51,629,097 (99% of total General Fund expenditures and transfers).

### **Overview of the Financial Statements**

This discussion is intended to serve as an introduction to Douglas County's basic financial statements. The County's basic financial statements are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

The report also contains other supplementary information in addition to the basic financial statements.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business reporting.

The *Statement of Net Position* presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or declining.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. Changes in net position are reported when the underlying events giving rise to the change occur, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items, for example, uncollected property taxes and earned but unused vacation leave, which will result in cash flows in future fiscal periods.

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, highways and streets, health and welfare, culture and recreation, conservation and education. The Salmon Harbor facility operation and the Solid Waste Landfill operation are business-type activities of the County.

The 4-H Extension District, although also legally separate, functions for all practical purposes as a department of the County, and therefore has been included as an integral part of the primary government. The government-wide financial statements can be found beginning on page 12 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Douglas County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. A reconciliation of the governmental funds balance sheet to the government-wide statement of net position and a reconciliation of the governmental funds statement of revenues, expenditures and changes in fund balance to the government-wide statement of activities have been included in this report.

The County maintains various individual governmental funds for GAAP (generally accepted accounting principles) basis presentation. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Public Works Fund, Public Safety Fund, and Title III Fund, all of which are considered to be major governmental funds. Data from the remaining governmental funds (non-major governmental funds) are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The County adopts an annual appropriated budget for all funds. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget. The basic governmental fund financial statements and respective reconciliations can be found beginning on page 14 of this report.

**Proprietary funds.** The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the operation of the Salmon Harbor facility and the Solid Waste Landfill operations. The Solid Waste Landfill enterprise fund was established in a prior year to account for disposal tipping fees and associated operational expenses at the landfill and transfer site. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its risk management activities and fleet operations. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, but in greater detail. The enterprise fund financial statements provide information on the operation of the Salmon Harbor facility and the operation of the Solid Waste Landfill. The Solid Waste Fund is considered a major fund. The Salmon Harbor fund does not meet the size criteria to be classified as a major fund, but it is being presented as a major fund because of public interest and for consistency. The internal service funds are also combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the proprietary and internal service funds is provided in the form of combining statements and fund schedules elsewhere in this report. The basic proprietary fund financial statements can be found beginning on page 18 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are not available to support County programs. The accounting used for fiduciary funds is similar to that used for proprietary funds. The County maintains one fiduciary fund. The

*Custodial fund* reports resources held by the County in a custodial capacity for individuals, private organizations and other governments. The fiduciary fund financial statements can be found beginning on page 21 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 23 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County’s progress in funding its obligation to provide pension benefits to its employees; postemployment healthcare benefits to retirees; and budgetary comparative schedules for the County’s major funds. Required supplementary information can be found beginning on page 62 of this report.

Combining and individual fund statements and schedules for nonmajor funds can be found immediately following the required supplementary information.

### Government-wide Financial Analysis

Net position, over time, may serve as a useful indicator of a government’s financial position. Douglas County’s assets, including capital assets net of depreciation, exceeded its liabilities by \$220,815,130 at the end of the current fiscal year.

The largest portion of the County’s net position, 91%, reflects its investment in capital assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Ten percent (10%) of the County’s net position represents resources that are subject to external restrictions on how they may be used. This leaves -1% as a deficit.

Net position decreased \$11,591,656 during fiscal year 2025. The decrease is largely attributable to a reduction in revenue. During the fiscal year SRS payments had not been reauthorized and therefore actual timber harvest receipts were received. This was a reduction in revenue amounting to \$7.4 million. Increased costs, mainly from payroll related expenses, account for the remaining decrease.

#### Douglas County’s Net Position

	Governmental Activities		Business-Type Activities		Total	
	6/30/2025	6/30/2024	6/30/2025	6/30/2024	6/30/2025	6/30/2024
Current and other assets	\$124,427,827	\$148,057,946	\$19,198,941	\$18,794,823	\$143,626,768	\$166,852,769
Capital assets	183,996,386	178,727,526	20,727,056	20,161,854	204,723,442	198,889,380
Total assets	308,424,213	326,785,472	39,925,997	38,956,677	348,350,210	365,742,149
Deferred outflow s of resources	35,726,774	26,493,881	2,543,819	1,734,912	\$38,270,593	\$28,228,793
Noncurrent liabilities	108,933,062	106,261,772	30,308,603	28,509,797	139,241,665	134,771,569
Other liabilities	9,495,337	11,039,278	1,204,011	862,117	10,699,348	11,901,395
Total liabilities	118,428,399	117,301,050	31,512,614	29,371,914	149,941,013	146,672,964
Deferred inflow s of resources	14,422,937	13,503,889	1,441,723	1,387,303	\$15,864,660	\$14,891,192
Net position:						
Net investment in capital assets	180,461,189	175,112,559	20,564,271	19,758,732	201,025,460	194,871,291
Restricted	22,980,099	25,635,001			22,980,099	25,635,001
Unrestricted	7,858,363	21,726,854	(11,048,792)	(9,826,360)	(3,190,429)	11,900,494
Total net position	\$211,299,651	\$222,474,414	\$9,515,479	\$9,932,372	\$220,815,130	\$232,406,786

## Douglas County's Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	6/30/2025	6/30/2024	6/30/2025	6/30/2024	6/30/2025	6/30/2024
<b>Revenues:</b>						
Program revenues:						
Charges, fees and fines	\$22,144,842	\$23,235,343	\$14,728,895	\$13,912,485	\$36,873,737	\$37,147,828
Operating grants and contributions	31,074,229	34,428,279	246,173	238,292	31,320,402	34,666,571
Capital grants and contributions	4,192,366	2,207,882			4,192,366	2,207,882
General revenues:						
Property taxes	13,807,957	13,409,144			13,807,957	13,409,144
Grants and contributions not restricted to specific programs	8,216,778	14,550,155			8,216,778	14,550,155
Unrestricted investment earnings	6,481,163	6,914,974	807,212	729,933	7,288,375	7,644,907
<b>Total revenues</b>	<b>85,917,335</b>	<b>94,745,777</b>	<b>15,782,280</b>	<b>14,880,710</b>	<b>101,699,615</b>	<b>109,626,487</b>
<b>Expenses:</b>						
General government	25,649,662	25,483,289			25,649,662	25,483,289
Public safety	38,607,218	34,668,727			38,607,218	34,668,727
Highways and streets	18,827,559	17,382,305			18,827,559	17,382,305
Health and welfare	5,426,750	4,259,014			5,426,750	4,259,014
Culture and recreation	7,836,611	7,429,932			7,836,611	7,429,932
Conservation	1,326,747	942,948			1,326,747	942,948
Education	411,208	1,733,602			411,208	1,733,602
Interest on long-term debt	1,134	1,890			1,134	1,890
Boat marina/RV park			4,331,611	4,051,441	4,331,611	4,051,441
Solid Waste/Landfill			10,872,771	9,725,212	10,872,771	9,725,212
<b>Total expenses</b>	<b>98,086,889</b>	<b>91,901,707</b>	<b>15,204,382</b>	<b>13,776,653</b>	<b>113,291,271</b>	<b>105,678,360</b>
Increase (decrease) in net position before transfers						
	(12,169,554)	2,844,070	577,898	1,104,057	(11,591,656)	3,948,127
Transfers	994,791	889,796	(994,791)	(889,796)		
Increase (decrease) in net position						
	(11,174,763)	3,733,866	(416,893)	214,261	(11,591,656)	3,948,127
Net position - July 1	222,474,414	218,740,548	9,932,372	9,718,111	232,406,786	228,458,659
<b>Net position - June 30</b>	<b>\$211,299,651</b>	<b>\$222,474,414</b>	<b>\$9,515,479</b>	<b>\$9,932,372</b>	<b>\$220,815,130</b>	<b>\$232,406,786</b>

**Governmental activities.** Governmental activities decreased net position by \$11,174,763. The decrease is largely attributable to a reduction in revenue. During the fiscal year SRS payments had not been reauthorized and therefore actual timber harvesting receipts were received. This was a reduction in revenue in the amount of \$7.4 million. Increased costs, mainly from payroll related expenses, account for the remaining decrease.

**Business-type activities.** Business-type activities decreased net position by \$416,893 due to increasing expenditures outpacing income. Included in this decrease is a \$144k loss on the sale of equipment.

## Financial Analysis of County Funds

The County uses fund accounting to ensure compliance with finance-related legal requirements.

**Governmental funds.** The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2025, the County's governmental funds reported combined ending fund balances of \$95,988,818, a decrease of 19% from the prior year. Of this ending balance, 23% is restricted for specific uses, 39% is committed or assigned to specific purposes, and 3% is nonspendable because it is in the form of inventories and deposits. The remaining 35% is unassigned. The reason for this decrease was due to SRS not being reauthorized and lower timber receipt revenue being received coupled with increased payroll related expenses.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$33,548,210, while the total fund balance was \$61,345,948. The current unassigned fund balance represents 51% of the total general fund expenditures and transfers to other funds. The fund balance decrease was due to more reliance on transfers (from the General Fund) to the Public Safety fund due to less revenue received in the Public Works fund. As mentioned previously, SRS funds were not received this year and actual timber harvesting receipts were less than the expected amount from SRS.

Fourteen percent (14%) of the General Fund revenues in fiscal 2025 came from timber harvesting receipts.

The Public Works Fund received approximately 73% of its revenue from State motor vehicle fees and 4% of its revenue from timber harvesting receipts and 24% of other revenues in fiscal year 2025. The fund balance decreased \$1,920,704 from \$14,425,191 in fiscal year 2024 to \$12,504,487 in fiscal year 2025. The reason for this decrease was due to unfunded capital related expenditures. Public Works revenues are restricted to use for construction, maintenance and operations on County roads. The fund balance is being used to maintain a level of service where costs of the services exceed the current revenues.

The Public Safety fund balance increased \$855,485 from \$4,728,222 in fiscal year 2024 to \$5,583,707 in fiscal year 2025. The overall change results from changes in restricted or committed funding throughout various programs.

The Title III fund balance decreased \$1,961,917 in 2025 due to no SRS revenue being received.

**Proprietary funds.** The County's proprietary funds provide the same type of information found in the government-wide financial statements, for its enterprise funds. The Salmon Harbor facility includes an R.V. resort, dry camping, fueling stations, docks for fishing and boat moorage. The Solid Waste/Landfill operation accounts for tipping fees and landfill and transfer site operations.

### General Fund Budgetary Highlights

Actual revenues in the General Fund were higher than budgeted largely due to increased interest earned on investments and a higher amount of property taxes received than anticipated.

Many departments in the General Fund show actual expenditures under budgeted amounts larger than anticipated largely due to personnel vacancies and employee turnover. The variance between budget and actual in nondepartmental is the result of expending a less than anticipated amount in grant and intergovernmental categories. The Parks department variance was due to delays in capital projects.

### Capital Asset and Debt Administration

**Capital assets.** The County's investment in capital assets for its governmental and business-type activities as of June 30, 2025 was \$204,723,442 (net of accumulated depreciation and amortization). This investment in capital assets includes land and right of way, buildings and systems, improvements,

machinery and equipment, roads and bridges, park and recreational facilities, and intangible right-to-use assets. The County's net increase in capital assets was \$5,834,062.

**Capital Assets at Year-End**  
(net of depreciation and amortization)

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land & right of way	\$16,050,410	\$16,050,410	\$2,509,291	\$2,509,291	\$18,559,701	\$18,559,701
Buildings & improvements	34,578,020	31,101,056	12,893,210	6,197,329	47,471,230	37,298,385
Furniture & equipment	3,289,223	3,670,417	101,840	135,153	3,391,063	3,805,570
Vehicles & heavy equipment	9,847,581	10,107,738	3,303,447	3,020,163	13,151,028	13,127,901
Dams	14,863,230	15,239,514			14,863,230	15,239,514
Infrastructure	80,551,689	80,907,185	1,202,823	1,271,556	81,754,512	82,178,741
Construction in progress	23,360,151	19,789,053	709,550	7,020,355	24,069,701	26,809,408
Right-to-use assets	1,456,082	1,862,153	6,895	8,007	1,462,977	1,870,160
<b>Totals</b>	<b>\$183,996,386</b>	<b>\$178,727,526</b>	<b>\$20,727,056</b>	<b>\$20,161,854</b>	<b>\$204,723,442</b>	<b>\$198,889,380</b>

The following table reconciles the changes in capital assets:

	Governmental	Business-Type	Total
	Activities	Activities	
Beginning balance	\$178,727,525	\$20,161,854	\$198,889,379
Additions	19,348,304	9,280,673	\$28,628,977
Reductions	(7,666,365)	(9,705,020)	(\$17,371,385)
Accumulated depreciation/amortization	(6,413,078)	989,549	(\$5,423,529)
Ending balance	<u>\$183,996,386</u>	<u>\$20,727,056</u>	<u>\$204,723,442</u>

Additional information on the County's capital assets can be found in note 3C beginning on page 36 of this report.

**Long-term Debt.** In the past the County has assisted smaller government agencies with their debt service payments for industrial development within the County. As of June 30, 2025, this debt has been paid in full.

Douglas County has no outstanding bonded debt.

Additional information on the County's long-term debt can be found in note 3H beginning on page 40 of this report.

## **Economic Factors and Next Year's Budgets and Rates**

- For many years, the single most significant source of revenue to the County was from timber harvesting. In 1992, environmental issues brought timber sales to a near standstill. In 1995, temporary federal legislation to compensate counties and schools affected by the protection of the spotted owl was passed. In 2000, Congress enacted the "Secure Rural Schools and Community Self-Determination Act" which assisted all timber communities affected by declining harvests on federal lands. The Act was reauthorized at a progressively reduced funding level for another four years in October, 2008. Since that time, the reauthorization of these payments has been made one year at a time and always at a continuing reduced amount. As mentioned previously, during fiscal year 2025 SRS had not been reauthorized and the effects of this have been discussed. The reauthorization has been working its way through Congress and we anticipate that it will be approved at some point.
- The County's unemployment rate for the month of June 2025 was 6.2%. This number is higher than the state unemployment rate of 4.9% and the national rate of 4.1%. These numbers are higher than the previously historically low numbers in 2023; 4.4% in Douglas County, 3.5% in the State of Oregon and 3.6% nationally.
- During the last few years, the increasing pension cost of the Oregon Public Employees Retirement System (PERS) has had a significant impact on County personnel costs. Rates beginning July 1, 2023 increased 1.34% of payroll for Tier 1 and Tier 2 members and increased between 1.31% and 1.74% of payroll for OPSRP members.
- The County has a permanent tax rate of \$1.11 per thousand of assessed valuation. This permanent tax rate was established with the passage of statewide constitutional property tax limitation measures during a time when the County was receiving sufficient timber harvest revenues to support many County services without property tax assistance. Also, as part of the statewide measures, the increase in assessed value was limited to 3% per year, or market value, whichever is lower. It would be very difficult, if not impossible, for the County to replace a significant portion of the loss of federal funding with property taxes. Currently, property taxes represent about 14% of overall County revenues and are allocated, primarily, to support public safety services.
- The change in population of the County the past year was negligible.

These are among the factors that were considered in preparing the County's budget for fiscal year 2025-26.

## **Requests for Information**

This financial report is designed to provide a general overview of Douglas County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the Office of Management and Finance, 1036 SE Douglas Ave., Roseburg, Oregon 97470.

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## BASIC FINANCIAL STATEMENTS

DOUGLAS COUNTY, OREGON  
STATEMENT OF NET POSITION  
June 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$106,496,777	\$17,700,364	\$124,197,141
Receivables, net	12,614,881	1,789,921	14,404,802
Internal balances	334,619	(334,619)	0
Inventories	2,275,240	42,346	2,317,586
Deposits and prepaid items	1,830,539	929	1,831,468
OPEB	875,771		875,771
Capital assets			
Capital assets not being depreciated	39,410,561	3,218,841	42,629,402
Capital assets being depreciated, net of depreciation	143,129,743	17,501,320	160,631,063
Right to use assets, net of amortization	1,456,082	6,895	1,462,977
Total assets	<u>308,424,213</u>	<u>39,925,997</u>	<u>348,350,210</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources related to pension	35,423,636	2,543,819	37,967,455
Deferred outflows of resources related to OPEB	303,138		303,138
<b>LIABILITIES</b>			
Accounts payable and other current liabilities	6,895,834	1,200,841	8,096,675
Unearned revenues	2,599,503	3,170	2,602,673
Noncurrent liabilities:			
Due within one year	2,840,386	64,788	2,905,174
Due in more than one year	106,092,676	30,243,815	136,336,491
Total liabilities	<u>118,428,399</u>	<u>31,512,614</u>	<u>149,941,013</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources related to leases	2,958,707	731,034	3,689,741
Deferred inflows of resources related to pension	9,896,606	710,689	10,607,295
Deferred inflows of resources related to OPEB	1,567,624		1,567,624
<b>NET POSITION</b>			
Net Investment in capital assets	180,461,189	20,564,271	201,025,460
Restricted for:			
Highways and streets	10,457,288		10,457,288
Title II and III	3,599,279		3,599,279
4-H Extension Service District	942,727		942,727
Public Safety	2,488,546		2,488,546
Building and electrical purposes	2,240,004		2,240,004
Community-Based treatment program	1,531,197		1,531,197
District Attorney grant programs	109,116		109,116
County Clerk	239,227		239,227
County park purposes	30,550		30,550
County fair purposes	321,975		321,975
Drug court grants	27		27
Surveyor corner preservation	77,218		77,218
County schools programs	67,174		67,174
OPEB	875,771		875,771
Unrestricted (deficit)	7,858,363	(11,048,792)	(3,190,429)
Total net position	<u>\$211,299,651</u>	<u>\$9,515,479</u>	<u>\$220,815,130</u>

The accompanying notes are an integral part of this statement.

DOUGLAS COUNTY, OREGON  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and		Total
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Changes in Net Position		
					Governmental Activities	Business-type Activities	
Primary government:							
Governmental activities:							
General government	\$25,649,662	\$8,662,844	\$2,526,815		(\$14,460,003)		(\$14,460,003)
Public safety	38,607,218	6,871,289	9,837,213	\$17,101	(21,881,615)		(21,881,615)
Highways and streets	18,827,559	732,912	13,157,583	1,571,615	(3,365,449)		(3,365,449)
Health and welfare	5,426,750	77,880	4,187,501	29,675	(1,131,694)		(1,131,694)
Culture and recreation	7,836,611	5,350,988	828,449	2,573,975	916,801		916,801
Conservation	1,326,747	444,721	81,024		(801,002)		(801,002)
Education	411,208	4,208	455,644		48,644		48,644
Interest on long-term debt	1,134				(1,134)		(1,134)
Total governmental activities	98,086,889	22,144,842	31,074,229	4,192,366	(40,675,452)	-	(40,675,452)
Business-type Activities:							
Boat marina/RV park	4,331,611	4,250,640	219,626			\$138,655	138,655
Solid waste/landfill	10,872,771	10,478,255	26,547			(367,969)	(367,969)
Total business-type activities	15,204,382	14,728,895	246,173	-	-	(229,314)	(229,314)
Total primary government	\$113,291,271	\$36,873,737	\$31,320,402	\$4,192,366	(40,675,452)	(229,314)	(\$40,904,766)
General revenues:							
Property taxes					13,807,957		13,807,957
Grants and contributions not restricted to specific purposes					8,216,778		8,216,778
Unrestricted investment earnings					6,481,163	807,212	7,288,375
Total general revenues					28,505,898	807,212	29,313,110
Transfers					994,791	(994,791)	0
Change in net position					(11,174,763)	(416,893)	(11,591,656)
Net position - beginning					222,474,414	9,932,372	232,406,786
Net position - ending					\$211,299,651	\$9,515,479	\$220,815,130

The accompanying notes are an integral part of this statement.

DOUGLAS COUNTY, OREGON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2025

	General Fund	Public Works Fund	Public Safety Fund	Title III Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and investments	\$59,519,112	\$11,312,141	\$4,514,973	\$5,069,299	\$12,659,532	\$93,075,057
Receivables, net	5,564,025	605,123	1,701,129		1,337,195	9,207,472
Inventories	263,540	1,670,006				1,933,546
Deposits and prepaid items	164,795		203,060		648,615	1,016,470
<b>Total assets</b>	<b>\$65,511,472</b>	<b>\$13,587,270</b>	<b>\$6,419,162</b>	<b>\$5,069,299</b>	<b>\$14,645,342</b>	<b>\$105,232,545</b>
<b>LIABILITIES</b>						
Accounts payable	\$1,443,190	\$930,750	\$253,707	\$45,282	\$1,115,690	\$3,788,619
Accrued payroll, withholdings and benefits	557,417	152,033	556,326		73,130	1,338,906
Deposits payable	16,262		25,422		92,500	134,184
Due to other government units	73,628					73,628
Unearned revenue	830,456			1,467,908	301,139	2,599,503
<b>Total liabilities</b>	<b>2,920,953</b>	<b>1,082,783</b>	<b>835,455</b>	<b>1,513,190</b>	<b>1,582,459</b>	<b>7,934,840</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	\$1,244,571				\$64,316	\$1,308,887
<b>Total deferred inflows of resources</b>	<b>1,244,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,316</b>	<b>1,308,887</b>
<b>FUND BALANCES</b>						
Nonspendable	\$428,335	\$1,670,006	\$203,060		\$648,615	\$2,950,016
Restricted	4,270,482	10,834,481	2,488,546	\$3,556,109	1,331,903	22,481,521
Committed	2,940		2,892,101		8,724,553	11,619,594
Assigned	23,095,981				2,293,496	25,389,477
Unassigned	33,548,210					33,548,210
<b>Total fund balances</b>	<b>61,345,948</b>	<b>12,504,487</b>	<b>5,583,707</b>	<b>3,556,109</b>	<b>12,998,567</b>	<b>95,988,818</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$65,511,472</b>	<b>\$13,587,270</b>	<b>\$6,419,162</b>	<b>\$5,069,299</b>	<b>\$14,645,342</b>	<b>\$105,232,545</b>

The accompanying notes are an integral part of this statement.

DOUGLAS COUNTY, OREGON  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE  
STATEMENT OF NET POSITION  
June 30, 2025

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Fund Balances - Governmental Funds		\$95,988,818
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Other post-employment benefits asset is not available in current period therefore is not reported in the governmental funds</p>		875,771
<p>Lease assets not available in current period therefore not reported in governmental funds</p>		3,400,589
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:</p>		
Capital assets not being depreciated	\$39,410,561	
Capital assets being depreciated, net of depreciation	140,889,821	
Right-to-use assets, net of amortization	<u>1,456,082</u>	181,756,464
Deferred Outflows of Resources related to pensions		35,423,636
Deferred Outflows of Resources related to OPEB		303,138
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.</p>		
Accrued compensated absences	(2,920,819)	
Lease & SBITA liabilities payable	(1,633,763)	
Net Pension liability	(98,285,402)	
OPEB liability	<u>(4,298,083)</u>	(107,138,067)
<p>Deferred Inflows of Resources:</p>		
<p>Amounts that were not available to fund current expenditures and therefore are not reported as revenue in the governmental funds.</p>		1,308,887
Related to leases		(2,958,707)
Related to pensions		(9,896,606)
Related to OPEB		(1,567,624)
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. Net position of the internal service funds are reported with governmental activities.</p>		<u>13,803,352</u>
Net Position of Governmental Activities		<u><u>\$211,299,651</u></u>

The accompanying notes are an integral part of this statement.

DOUGLAS COUNTY, OREGON  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2025

	General Fund	Public Works Fund	Public Safety Fund	Title III Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Charges for services	\$11,730,495	\$563,527	\$2,520,838		\$1,488,748	\$16,303,608
Permits, licenses and fines	1,060,259		1,281,167			2,341,426
Intergovernmental	14,469,103	14,729,198	7,853,002	\$773,722	5,658,348	43,483,373
Property taxes	12,922,907				663,741	13,586,648
Interest	4,326,412	721,328	75,362	241,366	489,273	5,853,741
Other	1,096,194	169,385	489,589		998,370	2,753,538
Total revenues	<u>45,605,370</u>	<u>16,183,438</u>	<u>12,219,958</u>	<u>1,015,088</u>	<u>9,298,480</u>	<u>84,322,334</u>
Expenditures:						
Current:						
General Government	24,165,548			255,120	1,434,989	25,855,657
Public Safety	5,794,421		34,114,220			39,908,641
Highways and Streets		14,455,275				14,455,275
Health and Welfare					5,524,007	5,524,007
Culture and Recreation	4,753,846				2,753,908	7,507,754
Conservation					950,807	950,807
Education					411,208	411,208
Capital outlay	6,820,440	5,418,531	254,238		551,063	13,044,272
Debt service:						
Principal					42,000	42,000
Interest					1,134	1,134
Total expenditures	<u>41,534,255</u>	<u>19,873,806</u>	<u>34,368,458</u>	<u>255,120</u>	<u>11,669,116</u>	<u>107,700,755</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,071,115</u>	<u>(3,690,368)</u>	<u>(22,148,500)</u>	<u>759,968</u>	<u>(2,370,636)</u>	<u>(23,378,421)</u>
Other financing sources (uses):						
Lease & SBITA Financing	68,612		26,651		98,573	193,836
Transfers in	1,465,257	2,483,825	23,167,281		4,198,620	31,314,983
Transfers out	<u>(23,735,922)</u>	<u>(624,812)</u>	<u>(189,947)</u>	<u>(2,721,885)</u>	<u>(3,047,626)</u>	<u>(30,320,192)</u>
Total other financing sources (uses)	<u>(22,202,053)</u>	<u>1,859,013</u>	<u>23,003,985</u>	<u>(2,721,885)</u>	<u>1,249,567</u>	<u>1,188,627</u>
Net change in fund balances	<u>(18,130,938)</u>	<u>(1,831,355)</u>	<u>855,485</u>	<u>(1,961,917)</u>	<u>(1,121,069)</u>	<u>(22,189,794)</u>
Fund balances, beginning	79,409,412	14,425,191	4,728,222	5,518,026	14,119,636	118,200,487
Change in reserve for inventories	67,474	(89,349)				(21,875)
Fund balances, ending	<u>\$61,345,948</u>	<u>\$12,504,487</u>	<u>\$5,583,707</u>	<u>\$3,556,109</u>	<u>\$12,998,567</u>	<u>\$95,988,818</u>

The accompanying notes are an integral part of this statement.

DOUGLAS COUNTY, OREGON  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2025

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Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - Governmental Funds		(\$22,189,794)
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation during the year:</p>		
Acquisition of capital assets	\$12,981,284	
Less current year depreciation and amortization	<u>(7,885,548)</u>	5,095,736
<p>In the statement of activities, only the gain (loss) on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. The difference represents the book value of the capital assets sold.</p>		
		(207,001)
<p>Governmental funds reported an decrease in inventory values as a change in fund balance; however, in the statement of activities the change is included in expenses.</p>		
		(21,875)
<p>Revenues in the statement of activities that do not provide current financial resources are deferred inflows of resources in the governmental funds.</p>		
		221,309
<p>Lease and SBITA activity which do not provide current financial resources and are not reported in the governmental funds.</p>		
		554,713
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.</p>		
		(50,754)
<p>The change in the net pension liability and deferred outflows and inflows of resources related to pension does not require the use of current financial resources and is not reported in the governmental funds.</p>		
		4,921,633
<p>The change in the OPEB asset/liability and deferred outflows and inflows of resources related to OPEB does not require the use of current financial resources and is not reported in the governmental funds.</p>		
		58,674
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The net income (loss) of the internal service funds, along with any change in contributed capital, is reported with governmental activities.</p>		
		<u>442,596</u>
Change in net position - governmental activities		<u><u>(\$11,174,763)</u></u>

The accompanying notes are an integral part of this statement.

DOUGLAS COUNTY, OREGON  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities Internal Service Funds
	Salmon Harbor	Solid Waste	Total	
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$1,271,273	\$16,429,091	\$17,700,364	\$13,421,720
Receivables	72,779	881,936	954,715	6,820
Leases receivable	46,885		46,885	
Inventories	42,346		42,346	341,694
Deposits and prepaids		929	929	814,069
Total current assets	<u>1,433,283</u>	<u>17,311,956</u>	<u>18,745,239</u>	<u>14,584,303</u>
Noncurrent assets:				
Leases receivable	<u>788,321</u>		<u>788,321</u>	
Capital assets:				
Capital assets not being depreciated	899,463	2,319,378	3,218,841	0
Capital assets being depreciated, net of depreciation	6,081,753	11,419,567	17,501,320	2,239,923
Right-to-use assets, net of amortization	<u>6,895</u>		<u>6,895</u>	
Total capital assets	<u>6,988,111</u>	<u>13,738,945</u>	<u>20,727,056</u>	<u>2,239,923</u>
Total assets	<u>9,209,715</u>	<u>31,050,901</u>	<u>40,260,616</u>	<u>16,824,226</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources related to pension	<u>949,185</u>	<u>1,594,634</u>	<u>2,543,819</u>	
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	298,824	786,289	1,085,113	776,671
Accrued payroll, withholdings and benefits	37,227	66,201	103,428	783,826
Deposit payable		12,300	12,300	
Deferred Revenue	3,170		3,170	
Accrued claims liability				1,400,000
Accrued compensated absences	21,581	39,717	61,298	13,498
SBITA liabilities payable	<u>3,490</u>		<u>3,490</u>	
Total current liabilities	<u>364,292</u>	<u>904,507</u>	<u>1,268,799</u>	<u>2,973,995</u>
Noncurrent liabilities:				
Accrued claims liability				350,000
Accrued compensated absences	50,355	92,674	143,029	31,497
SBITA liabilities payable	3,778		3,778	
Net Pension liability	2,633,585	4,424,423	7,058,008	
Landfill closure/postclosure liability		<u>23,039,000</u>	<u>23,039,000</u>	
Total noncurrent liabilities	<u>2,687,718</u>	<u>27,556,097</u>	<u>30,243,815</u>	<u>381,497</u>
Total liabilities	<u>3,052,010</u>	<u>28,460,604</u>	<u>31,512,614</u>	<u>3,355,492</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources related to leases	731,034		731,034	
Deferred inflows of resources related to pension	<u>265,183</u>	<u>445,506</u>	<u>710,689</u>	
Total deferred inflows of resources	<u>996,217</u>	<u>445,506</u>	<u>1,441,723</u>	
<b>NET POSITION</b>				
Net investment in capital assets	6,980,843	13,583,428	20,564,271	2,239,923
Unrestricted (deficit)	<u>(870,170)</u>	<u>(9,844,003)</u>	<u>(10,714,173)</u>	<u>11,228,811</u>
Total net position	<u>6,110,673</u>	<u>3,739,425</u>	<u>9,850,098</u>	<u>13,468,734</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(231,253)</u>	<u>(103,366)</u>	<u>(334,619)</u>	
Net position of business-type activities	<u>\$5,879,420</u>	<u>\$3,636,059</u>	<u>\$9,515,479</u>	

The accompanying notes are an integral part of this statement.

DOUGLAS COUNTY, OREGON  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
for the year ended June 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities Internal Service Funds
	Salmon Harbor	Solid Waste	Total	
Operating revenues:				
Charges for services	\$3,681,556	\$10,612,714	\$14,294,270	\$14,986,035
Other	<u>569,084</u>	<u>9,463</u>	<u>578,547</u>	<u>980,489</u>
Total operating revenues	<u>4,250,640</u>	<u>10,622,177</u>	<u>14,872,817</u>	<u>15,966,524</u>
Operating expenses:				
Salaries and wages	950,874	1,834,621	2,785,495	570,386
Payroll taxes and benefits	707,238	1,478,416	2,185,654	408,041
Operating supplies and expenses	1,555,023	5,340,415	6,895,438	11,789,632
Landfill closure/postclosure		1,037,000	1,037,000	
Utilities	518,827	178,633	697,460	53,696
Administrative expenses	225,259	252,018	477,277	2,615,576
Depreciation and amortization	<u>334,966</u>	<u>741,227</u>	<u>1,076,193</u>	<u>629,293</u>
Total operating expenses	<u>4,292,187</u>	<u>10,862,330</u>	<u>15,154,517</u>	<u>16,066,624</u>
Operating income (loss)	<u>(41,547)</u>	<u>(240,153)</u>	<u>(281,700)</u>	<u>(100,100)</u>
Nonoperating revenues and expenses:				
Intergovernmental	219,626	26,547	246,173	
Interest income	94,084	713,128	807,212	444,734
Interest expense	(518)		(518)	
Gain (loss) on disposal of capital assets	<u>0</u>	<u>(143,922)</u>	<u>(143,922)</u>	<u>48,615</u>
Total nonoperating revenues and expenses	<u>313,192</u>	<u>595,753</u>	<u>908,945</u>	<u>493,349</u>
Transfers in	84,928		84,928	
Transfers out	<u>(235,000)</u>	<u>(844,719)</u>	<u>(1,079,719)</u>	
Change in net position	121,573	(489,119)	(367,546)	393,249
Total net position-beginning	<u>5,989,100</u>	<u>4,228,544</u>	<u>10,217,644</u>	<u>13,075,485</u>
Total net position-ending	<u>\$6,110,673</u>	<u>\$3,739,425</u>	<u>\$9,850,098</u>	<u>\$13,468,734</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(38,906)</u>	<u>(10,441)</u>	<u>(49,347)</u>	
Change in net position of business-type activities	<u>\$82,667</u>	<u>(\$499,560)</u>	<u>(\$416,893)</u>	

The accompanying notes are an integral part of this statement.

DOUGLAS COUNTY, OREGON  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
for the year ended June 30, 2025

	Business-type Activities - Enterprise Funds			Governmental Activities Internal Service Funds
	Salmon Harbor	Solid Waste	Total	
<b>Cash flows from operating activities:</b>				
Receipts from customers	\$4,268,135	\$10,377,098	\$14,645,233	
Receipts from interfund services provided				\$15,903,848
Payments to suppliers and contractors	(2,084,171)	(5,424,523)	(7,508,694)	(15,479,638)
Payments to employees	(1,685,013)	(3,134,209)	(4,819,222)	(935,771)
Other operating receipts				62,289
Net cash provided by (used in) operating activities	<u>498,951</u>	<u>1,818,366</u>	<u>2,317,317</u>	<u>(449,272)</u>
<b>Cash flows from noncapital financing activities:</b>				
Transfer to other funds	(235,000)	(844,719)	(1,079,719)	
Transfers from other funds	84,928		84,928	
Operating grants from other governmental entities	<u>219,626</u>	<u>26,547</u>	<u>246,173</u>	
Net cash provided by (used in) noncapital financing activities	<u>69,554</u>	<u>(818,172)</u>	<u>(748,618)</u>	<u>0</u>
<b>Cash flows from capital and related financing activities:</b>				
Proceeds from sale of capital assets	0	51,990	51,990	95,088
Acquisition of capital assets	<u>(458,728)</u>	<u>(1,616,698)</u>	<u>(2,075,426)</u>	<u>(854,913)</u>
Net cash provided by (used in) capital and related financing activities	<u>(458,728)</u>	<u>(1,564,708)</u>	<u>(2,023,436)</u>	<u>(759,825)</u>
<b>Cash flows from investing activities:</b>				
Interest received	<u>94,084</u>	<u>713,128</u>	<u>807,212</u>	<u>444,734</u>
Net increase (decrease) in cash and cash equivalents	203,861	148,614	352,475	(764,363)
Cash and cash equivalents, beginning	<u>1,067,412</u>	<u>16,280,477</u>	<u>17,347,889</u>	<u>14,186,083</u>
Cash and cash equivalents, ending	<u>\$1,271,273</u>	<u>\$16,429,091</u>	<u>\$17,700,364</u>	<u>\$13,421,720</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss)	<u>(\$41,547)</u>	<u>(\$240,153)</u>	<u>(\$281,700)</u>	<u>(\$100,100)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	334,966	741,227	1,076,193	629,293
(Increase) decrease in:				
Accounts receivable	36,089	(245,079)	(208,990)	(387)
Prepaid expenses and deposits	3,350	(929)	2,421	400,921
Inventories	1,908		1,908	(78,785)
Leases receivables	99,935		99,935	0
Deferred outflows of resources related to pension	(277,606)	(531,301)	(808,907)	
Increase (decrease) in:				
Accounts payable (operating)	213,417	332,037	545,454	(1,342,870)
Deposits		15,435	15,435	
Accrued payroll, withholdings and benefits	5,347	13,840	19,187	35,319
Accrued compensated absences	5,717	36,644	42,361	7,337
Deferred Revenue	1,839		1,839	
Net pension liability	180,457	540,304	720,761	
Landfill closure/postclosure liability		1,037,000	1,037,000	
Deferred inflows of resources related to leases	(124,105)		(124,105)	
Deferred inflows of resources related to pension	59,184	119,341	178,525	
Total adjustments	<u>540,498</u>	<u>2,058,519</u>	<u>2,599,017</u>	<u>(349,172)</u>
Net cash provided by (used in) operating activities	<u>\$498,951</u>	<u>\$1,818,366</u>	<u>\$2,317,317</u>	<u>(\$449,272)</u>
<b>Noncash investing, capital and financing activities:</b>				
Book value of capital assets disposed	\$0	\$400,912	\$400,912	\$46,473
Trade In Value of Asset Disposed		(205,000)	(205,000)	0
Acquisition of SBITA asset	<u>1,903</u>		<u>1,903</u>	<u>0</u>

The accompanying notes are an integral part of this statement.

DOUGLAS COUNTY, OREGON  
STATEMENT OF FIDUCIARY NET POSITION  
June 30, 2025

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	<u>Custodial Funds</u>
<b>ASSETS</b>	
Cash and investments:	
Equity in pooled cash and investments	\$10,062,948
Property taxes receivable	<u>12,425,825</u>
Total assets	<u><u>\$22,488,773</u></u>
<b>LIABILITIES</b>	
Due to individuals, organizations, and other governments	<u>\$13,540,637</u>
Total liabilities	<u>13,540,637</u>
<b>FIDUCIARY NET POSITION</b>	
Restricted for:	
Individuals, organizations, and other governments	<u><u>\$8,948,136</u></u>

The accompanying notes are an integral part of this statement.

DOUGLAS COUNTY, OREGON  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
For the Year Ended June 30, 2025

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**ADDITIONS**

Taxes Collected	\$133,783,292
Fees Collected	921,742
Forfeitures & Seizures	998,025
Interest	<u>670,419</u>
Total additions	<u>136,373,478</u>

**DEDUCTIONS**

Distributions	<u>134,135,789</u>
Total deductions	<u>134,135,789</u>
Change in fiduciary net position	<u>2,237,689</u>
Fiduciary net position - beginning	<u>6,710,447</u>
Fiduciary net position - ending	<u><u>\$8,948,136</u></u>

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

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DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS  
June 30, 2025

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**1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The County is a municipal corporation governed by a Board of Commissioners consisting of three independently elected members who serve full-time and are compensated. As required by generally accepted accounting principles, these financial statements present the County and its component unit, an entity for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations.

**Component Units**

The County reports the following component unit:

*Blended Component Unit*

The 4-H Extension Service District was approved by a vote of the people on May 20, 2008 and created by Order of the Board of Commissioners on June 11, 2008 under the provisions of ORS 451.010(1) (i). The District is governed by a Board comprised of the Douglas County Board of Commissioners. In the role of County management, the Board of Commissioners has operational responsibility for the District. The District is included in the non-major special revenue funds and, like the County, has a fiscal year ending June 30.

Complete financial statements for the 4-H Extension Service District may be obtained at the District's office located at 1134 SE Douglas Ave., Roseburg, Oregon 97470.

**B. Government-wide and Fund Financial Statements**

The Statement of Net Position and the Statement of Activities report information on the nonfiduciary activities of the County (the primary government) and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or program is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include: charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program; and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. Remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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The County reports the following major governmental funds:

The *General Fund* accounts for all financial resources not accounted for and reported in another fund.

The *Public Works Fund* accounts for expenditures restricted under Article IX of the Constitution of the State of Oregon. Expenditures from this fund are for construction, reconstruction, improvement, repair, maintenance, and operation of roads and bridges within the County. Major revenues are motor vehicle fee apportionments from the State of Oregon and revenues under the *Secure Rural Schools and Community Self-Determination Act* that replace the former apportionment of proceeds from timber sales on federal forest lands.

The *Public Safety Fund* was established to account for many of the County's public safety programs. It includes the sheriff, communications, radio system, work crew and drug enforcement activities. Revenues consist of grants from federal and state agencies, shared revenues, fees and fines, and transfers in from other funds.

The *Title III Fund* was established to account for the funds received from the *Secure Rural Schools and Community Self-Determination Act*. Expenditures are restricted to categories listed in the Act.

The County reports the following major enterprise funds:

The *Salmon Harbor Fund* is used to account for operations at the Salmon Harbor Marina. Current operations include dry camping, boat launching and moorage, marine fueling, sewage waste dumping, and an R.V. park with resort amenities.

The *Solid Waste Fund* is used to account for disposal fees, operations of solid waste and landfill sites, establish and maintain landfill permits, engineering and monitoring costs, and landfill closure and post closure costs.

Additionally, the County reports the following fund types:

*Internal service funds* are used to account for general liability, auto liability, workers' compensation, unemployment and the County's motor pool activities that are charged to other departments on a cost-reimbursement basis.

*Custodial Fund* - The County has one *Custodial Fund* that is used to account for the County's collection and turnover of property taxes to all other taxing districts within the County and for miscellaneous clearing accounts held by the Treasurer.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements and the proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*; custodial funds are also reported using the *accrual basis of accounting* and use the economic resources measurement focus as well. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, intergovernmental revenue, charges for services, fees and interest are susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the County receives cash.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. The only exception is where the elimination would distort the direct costs and program revenues reported by the various functions concerned.

Amounts reported as program revenues include: charges to customers or applicants for goods, services, or privileges provided; operating grants and contributions; and capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Salmon Harbor Fund, Solid Waste Fund and the County's internal service funds are charges to customers for sales and services. Operating expenses for the enterprise fund and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The County implemented GASB (Government Accounting Standards Board) Statement No. 54 in a prior year. Under GASB No. 54, the Dog Control Fund, Law Library Fund, and Predator Damage Control District Fund no longer meet the definition of a special revenue fund. These funds have been combined with the General Fund for Basic Financial Statement presentation. The Dog Control Fund, Law Library Fund, and Predator Damage Control District Fund Budget and Actual schedules continue to be shown separately in Other Supplemental Data for Oregon budget law purposes.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, and then unrestricted resources as they are needed.

The County also implemented GASB (Governmental Accounting Standards Board) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68* in a prior year. GASB Statement

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No. 68 establishes standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. GASB Statement No. 71 addresses an issue regarding application of the transition provisions of GASB Statement No. 68. Additional information can be found in Note 4C – Pension Plan.

The County also implemented GASB (Governmental Accounting Standards Board) Statement No. 77, *Tax Abatement Disclosures*. The County participates in a number of property tax abatement programs. All such abatement programs are authorized by Oregon revised statutes or by local resolution or ordinance. Some programs are initiated by the County and others by other local governments and state agencies. As the amount of taxes abated during the year is immaterial to the County, no additional disclosure has been made.

Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* was implemented in a previous year. Additional information can be found in Note 4D – Postemployment Healthcare Benefits. Additional information on the Retiree Health Insurance Account (RHIA), as required as part of the implementation, can be found in Note 4E.

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

***1. Deposits and Investments***

The County maintains a cash and investment pool that is available for use by all funds. The County reports all short-term, highly liquid money market investments and participating interest-earning investment contracts with a remaining maturity at time of purchase of three months or less at amortized cost. Investments with a remaining maturity at time of purchase of more than three months are valued at fair value.

For purposes of the statement of cash flows, cash and cash equivalents include all assets in the cash and investment management pool. The cash and investment management pool has the general characteristic of a demand deposit account for the proprietary funds in that these funds may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, municipal bonds, banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP).

***2. Receivables***

Accounts receivable represent uncollected rents, fees and other charges. County management believes that the amount of any uncollectible accounts included in receivables is immaterial. Therefore, no provision for uncollectible accounts has been made.

Assessments and mortgage notes receivable represent uncollected amounts assessed against benefited property owners for the cost of local improvements. An allowance for uncollectible amounts is not deemed necessary because substantially all amounts, including delinquent assessments, should be recoverable through liens. Substantially all assessments are collectible in installments, including interest of 4.5% over a period of ten years. The County does not consider assessment receivables to meet the "available"

DOUGLAS COUNTY, OREGON  
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criteria for revenue accrual, as installments are received more than 60 days after year-end.

Property taxes receivables are deemed to be substantially collectible or recoverable through foreclosure. Accordingly, no allowance for doubtful tax accounts is deemed necessary.

Property taxes are levied and become a lien on July 1. Property taxes are assessed in October and tax payments are due November 15<sup>th</sup> of the same year. Under the partial payment schedule, the first one-third of taxes is due November 15<sup>th</sup>, the second one-third on February 15<sup>th</sup>, and the remaining one-third on May 15<sup>th</sup>. A three percent discount is allowed if full payment is made by November 15<sup>th</sup> and a two percent discount is allowed if two-thirds payment is made by November 15<sup>th</sup>. Taxes become delinquent if not paid by the due date and interest accrues after each trimester at a rate of one and one-third percent per month (16% annually). Property foreclosure proceedings are initiated four years after the tax delinquency date.

3. *Leases Receivable/Leases Payable*

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transactions. Examples of nonfinancial assets include buildings, land, vehicles and equipment. Right-to-use lease assets and related leases payable are shown in the financial statements for leases in which the County serves as lessee. Lease assets are amortized over the life of the lease. Leases receivable and deferred inflows of resources are shown in the financial statements for leases in which the County serves as lessor.

4. *Subscription-Based Information Technology Arrangements (SBITA) Assets/SBITA Payables*

SBITA assets consist of software which the County subscribes to for a term of more than one year. SBITA assets and related SBITA payables are recorded at the inception of the subscription at the net present value of the future subscription payments at the County's incremental borrowing rate. SBITA assets are amortized over the life of the subscription.

5. *Inventories*

Inventories of road repair materials and supplies in the governmental fund of Public Works, and items held for resale in the General Fund, are valued at average cost and is shown in the balance sheet as an asset and a reservation of fund balance. Inventories of materials and supplies in the proprietary fund of Fleet Management and Salmon Harbor are valued at average cost and are recorded as expenses when consumed.

6. *Deposits and Prepaid Items*

Deposits represent amounts held by others as agents of the County that remains the property of the County and will be returned to the County. Prepaids represent regularly recurring payments made to vendors for services that reflect costs applicable to future

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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accounting periods. Deposits are recorded as expenditures when consumed rather than when purchased. Prepaids are recognized as expenditures when used and consumed (consumption method).

7. *Capital Assets*

Capital assets are stated at either cost, estimated historical cost or acquisition value on the date donated for donated assets. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset life are not capitalized. Upon disposal of capital assets, the historical cost, estimated historical cost or acquisition value of donated assets is removed from County asset records, and proceeds from any sales are generally recorded as revenue in the governmental fund financial statements or as a gain or loss on disposal of assets in proprietary fund and government-wide financial statements.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs of tax exempt debt, less interest earned on investments acquired with these proceeds, incurred during the construction phase of capital assets of business-type activities are included as part of the capitalized value of the assets constructed. No interest was capitalized in fiscal year 2025.

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful lives:

Sewer system	30 years
Equipment and vehicles	3-20 years
Buildings and improvements	7-50 years
Dams	75 years
Roads and bridges	30-50 years

8. *Compensated Absences*

County employees accumulate earned but unused vacation, compensatory and sick leave benefits in accordance with applicable policy, bargaining agreements and state law. Vacation leave and compensatory time is recorded in government-wide and proprietary financial statements as earned by employees. A liability and expenditure for these amounts is reported in governmental funds only if matured, for example, as a result of employee resignations and retirements. Accumulated sick leave lapses when an employee leaves County employment and upon separation from service and employees generally accrue more hours than they take each year. Therefore, no monetary obligation exists for sick leave.

9. *Long-term Obligations*

All County long-term obligations are included in the government-wide financial statements. Long-term obligations directly related to and expected to be paid from proprietary funds are also included in those funds.

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NOTES TO BASIC FINANCIAL STATEMENTS, continued  
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10. *Pension Plan*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. *Deferred outflows/inflows of resources*

The County implemented GASB Statement No. 65 in a prior year. Under GASB No. 65 certain items previously reported as assets or liabilities are now reported as deferred outflows/inflows of resources.

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to future periods and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

Similarly, in addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The County reports special assessments, property taxes and land sales contracts as *unavailable revenues* in the governmental funds balance sheet.

12. *Net Position Flow Assumption*

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted-net position to have been depleted before unrestricted – net position is applied.

13. *Fund Balance Flow Assumptions*

Occasionally, the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

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NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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14. *Fund Balance Policies*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Commissioners (the County's highest level of decision-making authority). The Board can adopt an order prior to the end of the fiscal year to commit a fund balance. Once adopted, the limitation imposed by the Board order remains in place until a similar action is taken (the adoption of another order) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of Commissioners has by Board order authorized the chief financial officer to assign the fund balance. The Board may also assign a fund balance as it does when appropriating a fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. Normally, an additional action does not have to be taken to remove an assignment.

15. *Use of Estimates*

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

16. *New Accounting Pronouncement*

The Governmental Accounting Standards Board (GASB) issued Statement No. 101, Compensated Absences. GASB No. 101 establishes standards for measuring and recognizing compensated absence liabilities. The County implemented GASB No. 101 during the year ended June 30, 2025.

**2. Stewardship, Compliance, and Accountability**

A. Budgetary Information

Except for certain fiduciary funds, state law requires the County to budget all funds. State law further requires that total resources in each fund equal total expenditures and requirements for that fund. Appropriations in all budgeted funds lapse at the end of the fiscal year.

During the month of March each year, all departments of the County submit requests for appropriations to the Budget Officer so that a budget can be prepared. In May, proposed budgets are presented to the County Budget Committee for approval. The County Board of Commissioners holds public hearings and a final budget is adopted no later than June 30.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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The County prepares its annual budget on a detailed line item basis for management purposes, and adopts and appropriates the budget for legal control by organizational unit (department) or by expenditure type (personnel services, materials and services, capital outlay, other and transfers) where organizational units are not applicable. The level of control for General, Public Works, Public Safety, Dog Control, Health and Social Services, Water Resource Development, and Solid Waste funds is by organizational unit. All other funds are controlled by expenditure type. Under State law, the appropriation levels become the legal spending control levels for County operations. Budgets can be modified during the fiscal year through different means. Management may make line item changes at any time within appropriation categories without formal action. Transfers of appropriations between organizational units, expenditure types or funds require the approval of the Board of Commissioners.

State law requires a supplemental budget to increase appropriations when unexpected additional resources become available. The Board approved one supplemental budget and one emergency budget adjustment during the year that provided spending authority for additional resources not anticipated at the time the original budget was adopted.

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditure of monies are recorded to restrict a portion of the appropriation, is employed for administrative control purposes in all funds except for Fiduciary Funds. Encumbrances at year-end do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year. Note 4B identifies encumbrances outstanding at June 30, 2025.

DOUGLAS COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS, continued  
 June 30, 2025

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**3. Detailed Notes on all Funds**

**A. Cash and Investments**

The County's cash and investments are comprised of the following at June 30, 2025:

Cash on hand	\$81,964
Deposits with financial institutions	2,179,896
Investments	<u>131,998,229</u>
Total cash and investments	134,260,089
Less cash and investments in custodial fund	<u>(10,062,948)</u>
Cash and investments, as reported on the Statement of Net Position	<u><u>\$124,197,141</u></u>

*Deposits*

Deposits with financial institutions are bank demand deposits. Total bank balances, as shown on bank records at June 30, 2025 are \$3,906,155. Insurance and collateral requirements for deposits are established by banking regulations and Oregon law. Of these deposits, \$611,464 were covered by federal depository insurance (FDIC), and \$3,294,691 by collateral held in a shared liability pool made up of all public funds depositories in Oregon.

The Oregon State Treasurer is responsible for monitoring public funds held by bank depositories in excess of FDIC insured amounts, and for assuring that public funds on deposit are collateralized against custodial credit risk to the extent required by Oregon Revised Statutes (ORS) 295. Custodial credit risk on deposits is the risk that in the event of bank failure, the County's deposits may not be returned. The amount of collateral is set by the Public Funds Collateralization Program (PFCP), a multiple financial institution collateral pool created by the Office of the State Treasurer. The amount of collateral set by the PFCP is between 10% and 110% of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFCP creates a shared liability structure for participating bank depositories, it does not guarantee that all funds are 100% protected.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
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*Investments*

State statutes authorize the County to invest in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, commercial paper, and the Oregon Local Government Investment Pool, among others. The County has no investment policy that would further limit its investment choices.

At June 30, 2025, the County's investments consisted of:

	Fair Value	Percent
Investment in Oregon Local Government		
Investment Pool	\$56,369,106	42.7%
U.S. Government & U.S. Government Agency Securities	70,822,373	53.7%
Municipal Securities	4,806,750	3.6%
Total investments	\$131,998,229	100.0%

The County's investments in U.S. Government, U.S. Government Agency Securities, and Municipal Securities are reported at fair value within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The County's investments in U.S. Government, U.S. Government Agency Securities, and Municipal Securities are valued using quoted market prices (Level 1 inputs) at the end of the reporting period, June 30, 2025.

The Oregon Local Government Investment Pool is an open-ended, no-load diversified portfolio pool. Participants' account balances in the pool are determined by the amount of participants' deposits, adjusted for withdrawals and distributed interest. Interest is calculated and accrued daily on each participant's account based on the ending account balance and a variable interest rate determined periodically by the Oregon Short-Term Fund.

The Oregon Local Government Investment Pool is an external investment pool which is part of the Oregon Short-Term fund. Investment policies are governed by the Oregon Revised Statutes and the Oregon Investment Council (Council). The State Treasurer is the investment officer for the Council. Investments are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board. The Oregon Short-Term Fund does not receive credit quality ratings from nationally recognized statistical rating organizations.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Oregon Short-Term Fund manages this risk by limiting the maturity of the investments held by the fund. Weighted average maturities of investments in the Oregon Short-Term Fund at June 30, 2025 were: 85% mature within 90 days, 10% mature within three months to one year, 5% mature over one year, and 0% mature over three years.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

As of June 30, 2025, maturities for the County's other investments are as follows:

	Less than One Year	One to Five Years
U.S. Government Securities:		
U.S. Treasury Bills	\$9,056,502	
U.S. Treasury Notes	8,975,423	14,799,923
U.S. Treasury Strips		3,080,417
U.S. Government Agency Securities:		
Federal Farm Credit Bank	2,996,879	20,749,432
Federal Home Loan Bank	5,232,694	2,926,441
Tennessee Valley Authority		3,004,662
Municipal Securities	4,806,750	
Total	\$31,068,248	\$44,560,875

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The County's U.S. Government and U.S. Government Agency securities investments are rated AA+ by Standard and Poor's and Aaa by Moody's. The municipal securities investments are rated Aa1 by Moody's and/or AA+ by Standard and Poor's.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

B. Receivables, net

Receivables at June 30, 2025, including the applicable allowance for uncollectible accounts, are as follows:

	Governmental Funds				
	General	Public Works	Public Safety	Nonmajor governmental funds	Total Gov't Funds
<u>Receivables</u>					
Property Taxes	\$1,367,894			\$70,296	\$1,438,190
Accounts	3,713,247	605,123	1,701,129	646,954	6,666,453
Notes and Contracts	130,622			1,021,445	1,152,067
Leases			1,538,593	1,861,996	3,400,589
Interest	352,262				352,262
Gross Receivables	5,564,025	605,123	3,239,722	3,600,691	13,009,561
Less: Allow ance for Uncollectibles				(401,500)	(401,500)
Net Receivables, end of year	<u>\$5,564,025</u>	<u>\$605,123</u>	<u>\$3,239,722</u>	<u>\$3,199,191</u>	<u>\$12,608,061</u>

	Internal Service Funds	Enterprise Funds	Fiduciary Fund	Total
	<u>Receivables (continued)</u>			
Property Taxes			\$12,425,825	\$13,864,015
Accounts	\$6,820	\$954,715		7,627,988
Notes and Contracts				1,152,067
Leases		835,206		4,235,795
Interest				352,262
Gross Receivables	6,820	1,789,921	12,425,825	27,232,127
Less: Allow ance for Uncollectibles				(401,500)
Net Receivables, end of year	<u>\$6,820</u>	<u>\$1,789,921</u>	<u>\$12,425,825</u>	<u>\$26,830,627</u>

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

C. Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land and right of way	\$16,050,410			\$16,050,410
Construction in progress	19,789,053	8,889,368	\$5,318,270	23,360,151
Total capital assets not being depreciated	35,839,463	8,889,368	5,318,270	39,410,561
Capital assets being depreciated:				
Buildings and improvements	53,189,041	4,461,817		57,650,858
Furniture and equipment	17,511,321	425,047	862,175	17,074,193
Vehicles and heavy equipment	27,327,675	1,820,642	1,473,744	27,674,573
Dam structures and improvements	28,221,320			28,221,320
Infrastructure	386,347,788	3,557,593		389,905,381
Total capital assets being depreciated	512,597,145	10,265,099	2,335,919	520,526,325
Less accumulated depreciation for:				
Buildings and improvements	22,087,985	984,853		23,072,838
Furniture and equipment	13,840,905	796,899	852,834	13,784,970
Vehicles and heavy equipment	17,219,937	1,836,667	1,229,612	17,826,992
Dam structures and improvements	12,981,806	376,284		13,358,090
Infrastructure	305,440,603	3,913,089		309,353,692
Total accumulated depreciation	371,571,236	7,907,792	2,082,446	377,396,582
Total capital assets being depreciated, net	141,025,909	2,357,307	253,473	143,129,743
Right-to-use assets being amortized:				
Lease assets				
Land and right of way	1,239,721		3,057	1,236,664
Buildings and improvements	777,151	99,163	9,119	867,195
Furniture and Equipment	62,916	22,750		85,666
Total Lease assets	2,079,788	121,913	12,176	2,189,525
SBITA assets	1,214,978	71,924		1,286,902
Total right-to-use assets being amortized	3,294,766	193,837	12,176	3,476,427
Less accumulated amortization for:				
Lease assets				
Land and right of way	276,577	99,039		375,616
Buildings and improvements	368,349	135,081	2,453	500,977
Furniture and Equipment	65,992	19,146	16,865	68,273
Total Lease assets	710,918	253,266	19,318	944,866
SBITA assets	721,695	353,784		1,075,479
Total accumulated amortization	1,432,613	607,050	19,318	2,020,345
Total right-to-use assets being amortized, net	1,862,153	(413,213)	(7,142)	1,456,082
Governmental activities capital assets, net	\$178,727,525	\$10,833,462	\$5,564,601	\$183,996,386

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
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	Beginning Balances	Increases	Decreases	Ending Balances
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$2,509,291			\$2,509,291
Construction in progress	7,020,355	\$927,560	\$7,238,365	709,550
Total capital assets not being depreciated	<u>9,529,646</u>	<u>927,560</u>	<u>7,238,365</u>	<u>3,218,841</u>
Capital assets being depreciated:				
Buildings	14,006,317	7,238,365		21,244,682
Furniture and equipment	735,400	27,521		762,921
Vehicles and heavy equipment	8,365,187	1,085,324	2,466,655	6,983,856
Infrastructure	10,655,357			10,655,357
Total capital assets being depreciated	<u>33,762,261</u>	<u>8,351,210</u>	<u>2,466,655</u>	<u>39,646,816</u>
Less accumulated depreciation for:				
Buildings	7,808,988	542,484		8,351,472
Furniture and equipment	600,247	60,834		661,081
Vehicles and heavy equipment	5,345,024	401,127	2,065,742	3,680,409
Infrastructure	9,383,801	68,733		9,452,534
Total accumulated depreciation	<u>23,138,060</u>	<u>1,073,178</u>	<u>2,065,742</u>	<u>22,145,496</u>
Total capital assets being depreciated, net	<u>10,624,201</u>	<u>7,278,032</u>	<u>400,913</u>	<u>17,501,320</u>
Right-to-use assets being amortized:				
SBITA assets	13,345	1,903		15,248
Total right-to-use assets being amortized	<u>13,345</u>	<u>1,903</u>		<u>15,248</u>
Less accumulated amortization for:				
SBITA assets	5,338	3,015		8,353
Total accumulated amortization	<u>5,338</u>	<u>3,015</u>		<u>8,353</u>
Total right-to-use assets being amortized, net	<u>8,007</u>	<u>(1,112)</u>		<u>6,895</u>
Business-type activities capital assets, net	<u>\$20,161,854</u>	<u>\$8,204,480</u>	<u>\$7,639,278</u>	<u>\$20,727,056</u>

Depreciation and amortization expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$1,617,005
Public safety	1,048,797
Highways and streets	4,751,576
Health and welfare	135,698
Culture and recreation	563,518
Conservation	398,247
Total depreciation expense - governmental activities	<u>\$8,514,841</u>
Business-type activities:	
Salmon Harbor	\$334,966
Solid Waste	741,227
Total depreciation expense - business-type activities	<u>\$1,076,193</u>

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

D. Leases

The County is involved in various leasing arrangements for land, buildings, and equipment. With the implementation of GASB Statement No. 87, effective for the fiscal year ended June 30, 2022, all existing and newly acquired leases during the current fiscal year were analyzed and classified as either qualified or non-qualified leases, for both lessor and lessee positions.

Lessor lease receivables

The County has 41 lease agreements, which qualify for reporting under GASB 87, in which the County is a lessor (27 for Governmental Activities and 14 for Business-type Activities). These agreements relate to buildings, land, and equipment that are used for various purposes. Periods cover various ranges and the latest expires in 2044. Annual payments vary from approximately \$500 to \$159,100. The County recognized \$583,412 in lease revenue released from the Deferred Lease Resources and interest revenue of \$225,167 for the year ending June 30, 2025. Future annual lease payments to be received are detailed in the table below.

Year ended June 30	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$478,877	\$156,827	\$635,704	\$46,885	\$40,300	\$87,185
2027	379,062	138,107	517,169	50,688	37,894	88,582
2028	352,886	120,518	473,404	53,756	35,300	89,056
2029	348,498	103,176	451,674	56,002	32,605	88,607
2030	397,006	89,439	486,445	59,541	29,742	89,283
2031-2035	1,356,907	192,245	1,549,152	303,449	104,058	407,507
2036-2040	87,354	9,522	96,877	223,263	36,513	259,776
2041-2045	0	0	0	41,622	1,444	43,066
Total	\$3,400,589	\$809,834	\$4,210,424	\$835,206	\$317,856	\$1,153,062

Lessee lease payables

The County has 23 lease agreements, which qualify for reporting under GASB 87, in which the County is a lessee (all for Governmental Activities). These agreements relate to buildings, land, and equipment that are used for various government purposes. Periods cover various ranges and the latest expires in 2045. Annual payments vary from approximately \$900 to \$52,000. Future annual lease commitments as of June 30, 2025 are shown in the table in note 3H.

E. Subscription-Based Information Technology Agreements (SBITA)

The County has 7 SBITAs, which qualify for reporting under GASB 96 (6 for Governmental and 1 for Business-type Activities). Periods cover various ranges and the latest expires in 2027. Annual payments vary from approximately \$3,700 to \$97,500. Future annual SBITA commitments as of June 30, 2025 are shown in the table in note 3H.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

F. Interfund transfers

The composition of interfund balances as of June 30, 2025 is as follows:

<u>Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Funds:</u>		
General Fund	\$1,465,257	\$23,735,922
Public Works Fund	2,483,825	624,812
Public Safety Fund	23,167,281	189,947
Title III Fund		2,721,885
Nonmajor governmental funds	4,198,620	3,047,626
	<u>31,314,983</u>	<u>30,320,192</u>
<u>Proprietary Funds:</u>		
Salmon Harbor Fund	84,928	235,000
Solid Waste Fund		844,719
Internal service funds		
	<u>84,928</u>	<u>1,079,719</u>
	<u>\$31,399,911</u>	<u>\$31,399,911</u>

Transfers are used to move revenues from the fund with collection authority to the fund authorized to make the expenditure, and to move unrestricted general fund revenues to finance various programs accounted for in other funds in accordance with budgetary authorization.

G. Unearned Revenue

A detail of revenue that has been received but not yet earned at June 30, 2025 is as follows:

	General	Public Safety	Title III	Other Gov't Funds	Total
<u>Unearned:</u>					
Fees and rents				\$301,139	\$301,139
Grant revenues			\$1,467,908		1,467,908
Payment in lieu of taxes	\$830,456				830,456
Total unearned revenue	<u>\$830,456</u>	<u>\$0</u>	<u>\$1,467,908</u>	<u>\$301,139</u>	<u>\$2,599,503</u>

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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H. Long-term Liabilities

Notes Payable

Description	Maturity Date	Interest Rate	Original	Balance June 30	
			Loan	2024	2025
City of Sutherlin	Dec. 1, 2025	3.11%	\$477,000	\$42,000	\$0

Notes Payable to cities in Douglas County are to assist smaller government agencies in Douglas County in developing infrastructure/public improvements necessary to attract and accommodate new business to the area. Douglas County does not own nor maintain the improvements.

Lease Liabilities Payable

Future annual lease commitments as of June 30, 2025 are as follows:

Year ended June 30	Governmental Activities		
	Principal	Interest	Total
2026	\$236,117	\$67,325	\$303,442
2027	194,946	56,763	251,709
2028	154,027	48,143	202,170
2029	166,089	40,447	206,536
2030	128,239	32,390	160,629
2031-2035	472,181	81,227	553,408
2036-2040	27,465	14,820	42,285
2041-2045	42,384	6,636	49,020
Total	1,421,448	347,751	1,769,199

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

SBITAs Payable

Future annual SBITA commitments as of June 30, 2025 are as follows:

Year ended June 30	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2026	176,343	\$10,488	\$186,831	\$3,490	\$359	\$3,849
2027	35,972	1,777	37,749	3,778	187	3,965
Total	\$212,315	\$12,265	\$224,580	\$7,268	\$546	\$7,814

Changes in General Long-term Liabilities

Long-term liability activity for the year ended June 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities</u>					
Notes payable	\$42,000		\$42,000	\$0	\$0
Compensated absences	2,865,723	2,965,814	2,865,723	2,965,814	889,744
Accrued claims	1,750,000	898,033	898,033	1,750,000	1,400,000
Lease Liabilities Payable	1,533,796	121,913	234,261	1,421,448	236,117
SBITA Liabilities Payable	395,237	71,925	254,847	212,315	176,343
Net Pension liability	95,876,400	2,409,002		98,285,402	
OPEB liability	3,798,616	499,467		4,298,083	138,182
Total	\$106,261,772	\$6,966,154	\$4,294,864	\$108,933,062	\$2,840,386
<u>Business-Type Activities</u>					
Compensated absences	161,966	204,327	161,966	204,327	61,298
SBITA Liabilities Payable	8,584	1,903	3,219	7,268	3,490
Net Pension liability	6,337,247	720,761		7,058,008	
Landfill Closure/Postclosure Liability	22,002,000	1,037,000		23,039,000	
Total	\$28,509,797	\$1,963,991	\$165,185	\$30,308,603	\$64,788

Notes payable are liabilities of the Industrial Development Fund. The County assists smaller government agencies within Douglas County with their debt service payments where the debt was created for the development of infrastructure and/or public improvements necessary to attract and accommodate business to the County. Douglas County does not receive the loan proceeds and does not own or maintain the infrastructure and/or improvements

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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Compensated absences are liabilities of the funds in which the related payroll costs accrued. Expenditures for liquidating compensated absences are recorded in the general, special revenue, enterprise and internal service funds. At June 30, 2025, \$44,995 of internal service funds compensated absences is included in governmental activities; \$71,936 is recorded in the business-type activity fund of Salmon Harbor and \$132,391 is recorded in the business-type activity fund of Solid Waste. The accrued claims liability is an internal service fund obligation. General fund, special revenue funds, enterprise and internal service funds have been used in prior years to liquidate pension/OPEB long-term liabilities. Note 4C explains the change in net pension liability.

I. Legal Debt Margin

The County is subject to legal limitations on the amount of debt it can issue. Since the County has no debt applicable to this limitation, it could still issue the full amount without violating such limitations, \$469,504,096.

J. Landfill Closure and Postclosure Care Cost

State and federal laws and regulations require the County to place a final cover on its Roseburg and Reedsport landfills when they stop accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. During the year, the County updated the cost estimates of the landfill closure and postclosure care costs in accordance with the State of Oregon Department of Environmental Quality requirements. The \$23,039,000 shown as landfill closure and postclosure care liability at June 30, 2025, represents a portion of the total closure and postclosure cost based on the use of approximately 88 percent of estimated capacity of the Roseburg landfill and 100 percent use of estimated capacity of the Reedsport landfill. This represents an increase of \$1,037,000 from the amount of \$22,002,000, which was recorded as the landfill closure and postclosure liability at June 30, 2024. The estimated remaining life of the Roseburg landfill is approximately 12 years. The County will recognize the remaining estimated cost of closure and postclosure care of \$3,033,000 as the remaining estimated capacity of the Roseburg location is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2025. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The landfill closure and postclosure care costs liability was moved from governmental activities in 2015 to business-type activities in 2016 with the establishment of the Solid Waste/Landfill enterprise fund.

*Financial Assurance:* The County is required by state and federal regulations to provide assurance of its ability to finance closure and postclosure care costs. Historically, the County demonstrated financial assurance in connection with the estimated closure and postclosure care activities of the landfills using the local government financial assurance test described in Title 40 of the Code of Federal Regulations 258.74 and Oregon Administrative Rule 340-094-0145. Beginning in fiscal year ending June 30, 2015, the County no longer met the requirements of the local government financial assurance test because it could not meet the operating deficit component for the two prior years. The Department of Environmental Quality approved an alternative financial assurance plan in December 2018 after meeting various requirements of the plan proposal. These requirements included passing an ordinance and establishing closure postclosure reserve account for the Roseburg and Reedsport landfill. As of June 30, 2024, the closure postclosure

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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account had \$7,343,809. An amount of \$1,677,353 was deposited into the closure postclosure account as required by the financial assurance plan and \$389,693 of interest was earned on the amounts accumulated in the account. No withdrawals were made from the closure postclosure account in 2025. The closure postclosure account had a balance of \$9,410,855, in anticipation of future costs, as of June 30, 2025. The County also assured total closure and postclosure care costs of \$26,073,000 as of June 30, 2025.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
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**K. Fund Balance Components in the Governmental Fund Financial Statements**

The following schedule presents details of fund balance components at June 30, 2025:

	Major Funds				
	General Fund	Public Works Fund	Public Safety Fund	Title III Fund	Nonmajor Governmental Funds
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Inventories, deposits and prepays	\$428,335	\$1,670,006	\$203,060		\$648,615
<b>Restricted for:</b>					
Federal Secure Rural Schools Title II and Title III programs	43,170			\$3,556,109	
Law enforcement activities			2,488,546		
Highways, streets and bridges		10,834,481			
Health and welfare					27
District Attorney grant programs	109,116				
Building and electrical purposes	2,240,004				
County Clerk recording purposes	239,227				
Parks maintenance and improvements	30,550				
Surveyor corner preservation	77,218				
4-H extension service activities					942,727
County schools					67,174
Predatory animal activities	0				
Wolf Depredation program	0				
Various GF grants	1,531,197				
County fairs					321,975
	4,270,482	10,834,481	2,488,546	3,556,109	1,331,903
<b>Committed to:</b>					
Health and welfare					2,372,801
Law enforcement activities			2,211,040		
Communication services			410,539		
Radio system			270,522		
Economic development					2,326,027
Land and forest management					3,215,499
Preservation of fish habitat					-
Dog control - spay and neuter	2,940				
Water impound purposes					810,226
	2,940	-	2,892,101	-	8,724,553
<b>Assigned to:</b>					
FY26 budget appropriations	22,450,363				
Animal control operations	30,870				
Law Library purposes	614,748				
Capital improvement purposes					2,293,496
	23,095,981	-	-	-	2,293,496
<b>Unassigned, reported in:</b>					
General Fund	33,548,210				
Total	\$61,345,948	\$12,504,487	\$5,583,707	\$3,556,109	\$12,998,567

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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**4. Other Information**

**A. Self-insurance and Group Insurance Program**

The County is self-insured for general liability claims, and carries commercial insurance for all other significant risks. The County has established the Employee Benefit Trust Fund (an internal service fund) to account for and finance its uninsured risks of loss. Other County funds make payments to the Employee Benefit Trust based on an estimate of the amounts needed to pay prior and current-year claims and to establish a reserve for catastrophic losses. Settlements have not exceeded coverage in any of the past three fiscal years.

In the past, the County has been self-insured for worker’s compensation claims. As of July 1, 2024 the County now carries commercial insurance to cover this risk. A reserve will be maintained for the potential liability associated with claims that may arise from past periods.

Claims liabilities for general liability are based on an actuarial estimate of the ultimate cost of settling claims, including incurred but not reported (IBNR) claims. Under Oregon Law, general claims are limited to \$855,200 per claimant and \$1,710,200 aggregate per occurrence. Claims under federal jurisdiction are not subject to such limitations. The first \$1 million per occurrence is self-retained and the balance of liability coverage is purchased through a private insurance carrier. The claims paid during the year under this program were \$244,550. The estimated unpaid loss liability including IBNR at June 30, 2025, was \$1,500,000.

The County is now covered by commercial insurance for workers’ compensation claims. Claim liabilities, for prior periods, are based on an actuarial estimate of the ultimate cost of settling claims, including incurred but not reported (IBNR) claims. The claims paid during the year under this program were \$488,575. Total estimated unpaid loss liability at June 30, 2025, including IBNR, is \$250,000.

The County provides a cafeteria-style health insurance program to employees. In January 2019, the County switched from a composite rated health insurance plan to a five (5) tiered plan ranging from employee only to employee plus family. Generally, the County pays 90% of medical premiums and 80% of dental premiums unless otherwise described in a collective bargaining agreement. Benefits include medical, dental, vision, life insurance and long term disability insurance. Employees may also choose supplemental life insurance, cancer/ICU, accidental death and dismemberment, short-term disability and deferred compensation.

Changes in the self-insurance program claims liabilities during the past two years are as follows:

Year	Beginning Balance	Claims and Changes in Estimates	Claim Payments	Ending Balance
2024-25	\$1,750,000	\$733,125	\$733,125	\$1,750,000
2023-24	\$1,750,000	\$898,033	\$898,033	\$1,750,000

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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**B. Commitments and Contingencies**

The County has commitments under various contracts entered into during the normal course of its operations of approximately \$13,428,622 at June 30, 2025. The approximate commitments by fund are as follows:

General Fund	\$1,541,859
Public Works Fund	5,771,925
Health and Social Services Fund	863,438
Public Safety Fund	4,317,925
Solid Waste Fund	347,494
All other funds	585,981
	<u>\$13,428,622</u>

Other commitments for encumbrances that lapse at year-end but are re-encumbered in the next fiscal year were not material.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County counsel the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Any amounts received or receivable from grantor agencies are subject to audit by the grantor agencies, and any adjustments may become a liability of the applicable fund. County management believes that adjustments, if any, will not materially affect the County's financial position.

**C. Pension Plan**

*Plan Description*

The County contributes to two pension plans administered by the Oregon Public Employees Retirement System (PERS). The Oregon Public Employees Retirement Fund (OPERF) applies to the County's contribution for qualifying employees who were hired before August 29, 2003, and is a cost-sharing multiple-employer defined benefit pension plan. The Oregon Public Service Retirement Plan (OPSRP) is a hybrid successor plan to the OPERF and consists of two programs: 1) The Pension Program, the defined benefit portion of the plan which applies to qualifying County employees hired on or after August 29, 2003. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service. 2) The Individual Account Program (IAP), the defined contribution portion of the plan. Effective January 1, 2004, all PERS member contributions began going into the IAP, but effective July 1, 2020 a portion of member contributions were redirected to help fund the defined benefits provided under OPERF Tier One/Tier Two and OPSRP. PERS members retain their existing PERS accounts, but the IAP portion of any future member contributions are deposited into the member's IAP, not the member's PERS account.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
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Both PERS plans provide retirement and disability benefits, postemployment healthcare benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is administered under Oregon Revised Statute Chapter 238, which establishes the Public Employees Retirement Board as the governing body of PERS. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained at:

<https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

*Benefits provided*

**1. Tier One/Tier Two Retirement Benefit ORS Chapter 238**

**Pension Benefits**

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (1.67 percent for general service employees and 2.0 for police and fire) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire). General service employees may retire after reaching age 55 (age 50 for police and fire). Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service (age 55 with fewer than 25 years for police and fire). Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

**Death Benefits**

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

**Disability Benefits**

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a

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job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 when determining the monthly benefit (age 55 for police and fire).

**Benefit Changes after Retirement**

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the fair value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

**2. OPSRP Pension Program (OPSRP DB)**

**Pension Benefits**

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

**Death Benefits**

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. Senate Bill 111, enacted in June 2021, increased this benefit from 50% to 100%.

**Disability Benefits**

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

**Benefit Changes after Retirement**

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes

DOUGLAS COUNTY, OREGON  
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June 30, 2025

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(COLA). The COLA is capped at 2.0 percent.

### **3. OPSRP Individual Account Program (OPSRP IAP)**

#### **Pension Benefits**

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

#### **Death Benefits**

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

#### **Recordkeeping**

PERS contracts with VOYA Financial to maintain IAP participant records.

#### *Contributions*

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2021 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2023. Employer contributions for the year ended June 30, 2025 were \$14,357,637 excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2025 were 44.42 percent for Tier One/Tier Two General Service Members and Police and Fire Members, 36.99 percent for OPSRP Pension Program General Service Members and 41.78 percent for OPSRP Police and Fire Members. An additional 6 percent contribution is required for the OPSRP Individual Account Program, of which a portion is used to help fund the defined benefits provided under OPERF Tier One/Tier Two and OPSRP.

#### *Pension Liabilities, Pension Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions*

At June 30, 2025, the County reported a liability of \$105,343,410 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the

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pension plan relative to the projected contributions of all participating entities actuarially determined. PERS has established side accounts for employers that made lump sum payments to the plan in excess of their actuarially required contributions. Since different contribution rates are assessed to employers based on the value of the side accounts, the side account values were reflected separately in the proportionate share calculation. On June 30, 2024, the County's proportion was 0.44328771%.

For the year ended June 30, 2025, the County recognized pension expense of approximately \$4.8 million. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 4,949,097	\$ 199,388
Changes in proportionate share	104,337	7,775,984
Net difference between projected and actual earnings on investments	5,307,258	-
Changes in assumptions	8,399,348	10,761
Changes in proportion and difference between employer contributions and proportionate share of contributions	4,849,778	2,621,162
County's contributions subsequent to the measurement date	14,357,637	-
Deferred outflows/inflows at June 30, 2025	\$ 37,967,455	\$ 10,607,295

Contributions subsequent to the measurement date of \$14,357,637 reported as deferred outflows of resources will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other deferred outflows of resources totaling \$23,609,818 less deferred inflows of resources totaling \$10,607,295 related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2026	\$ (1,364,169)
2027	8,022,835
2028	3,880,000
2029	2,048,375
2030	415,482
Total	\$ 13,002,523

*Actuarial assumptions*

The employer contribution rates effective July 1, 2023, through June 30, 2025, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS

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NOTES TO BASIC FINANCIAL STATEMENTS, continued  
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Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. However, Senate Bill 1049, signed into law in June 2019, requires a one-time re-amortization of Tier One/Tier Two unfunded actuarial accrued liability over a 22 year period in the December 31, 2019 actuarial valuation. For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2022 rolled forward to June 30, 2024
Experience Study Report	2022, Published July 24, 2023
Actuarial Cost Method	Entry Age Normal
Amortization Method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years. However, Senate Bill 1049, signed into law in June 2019, requires a one-time re-amortization of Tier One/Tier Two UAL over a closed 22 year period in the December 31, 2019 actuarial valuation.
Asset Valuation Method	Fair value of assets
Actuarial Assumptions:	
Inflation Rate	2.40 percent
Investment Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent overall payroll growth
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2022 Experience Study which reviewed experience for the four-year period ending on December 31, 2022.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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*Long-term expected rate of return*

To develop an analytical basis for the selection of the long-term expected rate of return assumption, the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compounded Annual Return (Geometric)
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnership	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
Total	100.00%	
Assumed Inflation - Mean		2.35%

*Discount rate*

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

DOUGLAS COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS, continued  
 June 30, 2025

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*Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.90%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

	<u>1% Decrease (5.9%)</u>	<u>Discount Rate (6.9%)</u>	<u>1% Increase (7.9%)</u>
County's proportionate share of the net pension liability	\$ 153,585,671	\$ 105,343,410	\$ 64,938,144

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

D. Postemployment Health Care Benefits

The County implemented GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in a previous year. To comply with GASB No. 75, the County must account for the total other postemployment benefits (OPEB) liability which is equal to the present value of the portion of future expected benefit payments that is considered to have been already earned by participants. There are three dates to define under this statement, the fiscal year-end, the measurement date and the actuarial valuation date. The measurement date must be no earlier than the end of the prior fiscal year, and the actuarial valuation date must be no earlier than 30 months prior to the fiscal year-end. In subsequent years, changes to the total OPEB liability due to actuarial gains or losses or due to changes in assumptions are amortized over the average expected future working lifetime of participants, with unamortized amounts treated as deferred outflows or inflows of resources.

DOUGLAS COUNTY, OREGON  
 NOTES TO BASIC FINANCIAL STATEMENTS, continued  
 June 30, 2025

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*Plan Description*

Until they become eligible for Medicare, the County is required by ORS 243.303 to provide retirees continued group health insurance coverage for themselves and their qualified dependents at the same rates as active employees. Retirees must pay the entire premium in order to maintain coverage; the County does not directly contribute to the cost of premiums for retirees. However, premiums paid by retirees do not represent the full cost of providing health insurance to retirees because the County's rates are determined based on claims experience for both active employees and retirees. Since retirees typically have higher medical claims than active employees, medical coverage would be more expensive for retirees in a separately rated health plan. The additional cost of allowing retirees to purchase health insurance at a blended rate is called an implicit rate subsidy and is required to be valued under GASB No. 75. The County treats this implicit rate subsidy as single-employer, defined benefit OPEB plan administered by the County only to satisfy the accounting and financial reporting requirements of GASB No. 75. These are not stand-alone plans and there are no separately issued financial statements.

*Funding Policy*

Retirees pay the entire cost of premiums at blended rates. The County's only contribution is the implicit rate subsidy which continues to be financed on a pay-as-you-go basis. Contribution requirements are established and may be amended by the County's Board of Commissioners in conjunction with various collective bargaining agreements.

*Employees Covered by Plan*

The following employees were covered by the plan:

	General Service	Police & Fire	Total
Active Employees	414	99	513
Retirees	8	0	8
Total	422	99	521

*Contributions, Funded Status and Funding Progress*

As of June 30, 2025, the most recent measurement date and fiscal year-end date, the total OPEB liability was \$4,298,083, all of which is unfunded because the County has not set aside any assets to pre-fund the OPEB based on the implicit rate subsidy. The estimated annual payroll of active employees covered by the County's healthcare plan was \$38,322,282 and the ratio of the total OPEB liability as a percentage of covered payroll was 11.22%. The changes in the postemployment health care benefits liability are as follows:

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

	June 30, 2025
<b>Total OPEB Liability - beginning</b>	<b>\$ 3,798,616</b>
Service Cost	282,290
Interest	151,467
Difference between expected and actual experience	104,498
Change in assumptions or other input	44,796
Benefit Payments	(83,584)
Change in OPEB liability	499,467
<b>Total OPEB Liability - ending</b>	<b>\$ 4,298,083</b>

For the year ended June 30, 2025, the County recognized OPEB expense of \$78,763. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 94,499	\$ 769,245
Changes in assumptions	175,458	724,593
Deferred outflows/inflows at June 30, 2025	\$ 269,957	\$ 1,493,838

Deferred outflows of resources totaling \$269,957 less deferred inflows of resources totaling \$1,493,838 related to OPEB will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2026	\$ (271,409)
2027	(202,060)
2028	(269,878)
2029	(269,878)
2030	(149,966)
Thereafter	(60,690)
Total	\$ (1,223,881)

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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*Actuarial Methods and Assumptions*

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Calculations are based on the types of benefits provided at the time of the valuation and the pattern of cost-sharing between the employer and plan members to that point. Actuarial calculations reflect a long-term perspective, including techniques designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

For the July 1, 2024 actuarial valuation with a measurement date of June 30, 2025, the actuary used the Entry Age Normal actuarial cost method. Actuarial assumptions included a discount rate of 5.25%, general inflation rate of 2.5%, projected salary increases of 3.5% per year, and a healthcare cost trend rate of 7.7% initially, reduced by decrements to an ultimate rate of 4.5%, 14 years and longer.

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate*

The following presents the total OPEB liability calculated using the discount rate of 5.25%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.25%) or 1-percentage-point higher (6.25%) than the current rate:

	<u>1% Decrease (4.25%)</u>	<u>Discount Rate (5.25%)</u>	<u>1% Increase (6.25%)</u>
Total OPEB Liability	\$ 4,713,837	\$ 4,298,083	\$ 3,917,792

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following presents the total OPEB liability calculated using the current healthcare cost trend rates as well as what the total OPEB liability would be if it were calculated using a rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Healthcare Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 3,731,023	\$ 4,298,083	\$ 4,979,188

*Changes in Actuarial Assumptions*

Key changes in the July 1, 2024 actuarial valuation with a measurement date of June 30, 2025 are an increase in the discount rate from 3.75% to 5.25 and an increase in the healthcare trend rate from 6.8% initially to 7.7% initially (each reduced by decrements to an ultimate rate of 4.5%, 14 years and longer).

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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E. Postemployment Health Care Benefits – Public Employees Retirement System

*Plan Description*

The County contributes to an OPEB plan administered by the Oregon Public Employees Retirement System (PERS). The Retiree Health Insurance Account (RHIA) is a cost-sharing multiple-employer defined benefit plan established under Oregon Revised Statute 238.420, which grants the authority to manage the plan to the Public Employees Retirement Board as the governing body of PERS. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained at <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

*Benefits Provided*

Eligible PERS members can receive a payment up to \$60 from RHIA toward the monthly cost of health insurance. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991. The plan was closed to new entrants hired on or after August 29, 2003.

*Contributions*

PERS funding policy provides for monthly employer contributions at an actuarially determined rate. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2021 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2023. Employer contributions for the year ended June 30, 2025 were \$353. The rates in effect for the fiscal year ended June 30, 2025 were 0.00 percent for Tier One/Tier Two General Service Members and Police and Fire Members, 0.00 percent for OPSRP Pension Program General Service Members and 0.00 percent for OPSRP Police and Fire Members. Employees are not required to contribute to the RHIA Program.

*OPEB Assets, OPEB Expenses, and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB*

At June 30, 2025, the County reported an asset of \$875,771 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2024 and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022, rolled forward to June 30, 2024. The County's proportion of the net OPEB asset was based on a projection of the County's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating entities actuarially determined. On June 30, 2024, the County's proportion was 0.21682418%.

For the year ended June 30, 2025, the County recognized OPEB expense of (\$139,171). At June 30, 2025 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience		\$ 17,129
Changes in proportionate share	\$ 8,101	45,579
Net difference between projected and actual earnings on investments	24,727	
Changes in assumptions		11,078
County's contributions subsequent to the measurement date	353	
Deferred outflows/inflows at June 30, 2025	\$ 33,181	\$ 73,786

Contributions subsequent to the measurement date of \$353 reported as deferred outflows of resources will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2026. Other deferred outflows of resources totaling \$32,828 less deferred inflows of resources of \$73,786 related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2026	\$ (82,978)
2027	25,789
2028	13,378
2029	2,855
2030	-
Thereafter	-
Total	\$ (40,958)

***Actuarial assumptions***

The employer contribution rates effective July 1, 2023 through June 30, 2025, were set using the entry age normal actuarial cost method. This method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 10 years.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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The total OPEB asset in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2022 rolled forward to June 30, 2024
Experience Study Report	2022, Published July 24, 2023
Actuarial Cost Method	Entry Age Normal
Amortization Method	Amortized as a level percentage of payroll as layered amortization bases over a closed 10-year period
Asset Valuation Method	Fair value of assets
Actuarial Assumptions:	
Inflation Rate	2.40 percent
Investment Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent overall payroll growth
Retiree Healthcare Participation	Healthy retirees 25.0%; Disabled retirees 15%
Healthcare Cost Trend Rate	Not applicable
Mortality	<p>Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2022 Experience Study which reviewed experience for the four-year period ending on December 31, 2022.

*Long-term expected rate of return*

To develop an analytical basis for the selection of the long-term expected rate of return assumption, the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

Asset Class	Target Allocation	Compounded Annual Return (Geometric)
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnership	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
Total	100.00%	
Assumed Inflation - Mean		2.35%

***Discount rate***

The discount rate used to measure the total OPEB asset was 6.90 percent for the OPEB plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the OPEB plan was applied to all periods of projected benefit payments to determine the total OPEB asset.

***Sensitivity of the County's proportionate share of the net OPEB asset to changes in the discount rate and healthcare cost trend rate***

The following presents the County's proportionate share of the net OPEB asset calculated using the discount rate of 6.90%, as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

	1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
County's proportionate share of the net RHIA liability (asset)	\$ (810,698)	\$ (875,771)	\$ (931,801)

Since the monthly benefit is capped at \$60, the healthcare cost trend rate has no effect on the County's proportionate share of the net OPEB asset.

***Changes in Actuarial Assumptions***

The retiree healthcare participation rate for healthy retirees was changed to 25.0% in the 2022 actuarial valuation from 27.5% in the 2021 actuarial valuation.

DOUGLAS COUNTY, OREGON  
NOTES TO BASIC FINANCIAL STATEMENTS, continued  
June 30, 2025

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*OPEB plan fiduciary net position*

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued PERS financial report.

F. Total Postemployment Health Care Expense

Douglas County reports the combined postemployment health care expense for the fiscal year ending June 30, 2024 as follows:

OPEB Expense/(Income)	\$	78,763
RHIA Expense/(Income)		<u>(139,171)</u>
Total Expense/(Income)	\$	<u><u>(60,408)</u></u>

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**REQUIRED  
SUPPLEMENTARY INFORMATION**

Schedule of Total OPEB Liability 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

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

Schedule of Contributions for  
Public Employees Retirement System Plan – OPEB

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  
Title III Fund

Notes to Budget and Actual Schedules - Major Governmental Funds

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DOUGLAS COUNTY, OREGON  
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS  
POSTEMPLOYMENT HEALTHCARE BENEFITS  
FOR THE LAST SEVEN FISCAL YEARS

	Fiscal Year Ended						
	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
<b>Total OPEB Liability - beginning</b>	\$ 3,798,616	\$ 3,496,476	\$ 4,647,951	\$ 4,329,803	\$ 5,110,359	\$ 4,324,870	\$ 4,609,358
Service Cost	282,290	272,744	296,845	359,719	312,487	301,920	283,784
Interest	151,467	139,285	153,596	103,878	120,502	158,138	168,083
Difference between expected and actual experience	104,498		(703,107)		(676,137)		12,910
Change in assumptions or other input	44,796		(795,907)		(403,035)	542,565	(567,733)
Benefit Payments	(83,584)	(109,889)	(102,902)	(145,449)	(134,374)	(217,134)	(181,532)
Change in OPEB liability	499,467	302,140	(1,151,475)	318,148	(780,556)	785,489	(284,488)
<b>Total OPEB Liability - ending</b>	<b>\$ 4,298,083</b>	<b>\$ 3,798,616</b>	<b>\$ 3,496,476</b>	<b>\$ 4,647,951</b>	<b>\$ 4,329,803</b>	<b>\$ 5,110,359</b>	<b>\$ 4,324,870</b>
<b>Total covered-employee payroll</b>	<b>\$38,322,282</b>	<b>\$38,779,636</b>	<b>\$33,609,410</b>	<b>\$29,832,977</b>	<b>\$28,679,362</b>	<b>\$26,872,217</b>	<b>\$ 25,963,495</b>
<b>Total OPEB Liability as a percentage of covered-employee payroll</b>	<b>11.22%</b>	<b>9.80%</b>	<b>10.40%</b>	<b>15.58%</b>	<b>15.10%</b>	<b>19.02%</b>	<b>16.66%</b>

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

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.

Key changes in the July 1, 2020 actuarial valuation with a measurement date of June 30, 2021 are the reduction in the general inflation rate from 2.5% to 2.0%; the reduction of projected salary increases from 3.5% to 3.0% per year; and a healthcare trend rate reduced from 7.0% to 6.5% initially, reduced by decrements to an ultimate rate of 4.5% (rather than 5.0%), 21 years and longer.

Key changes in the July 1, 2022 actuarial valuation with a measurement date of June 30, 2023 are an increase in the discount rate from 2.25% to 3.75%, an increase in the general inflation rate from 2.0% to 2.5%, an increase in projected salary increases from 3.0% to 3.5% per year, and an increase in the healthcare trend rate from 6.5% initially to 6.8% initially (each reduced by decrements to an ultimate rate of 4.5%, 21 years and longer).

Key changes in the July 1, 2024 actuarial valuation with a measurement date of June 30, 2025 are an increase in the discount rate from 3.75% to 5.25 and an increase in the healthcare trend rate from 6.8% initially to 7.7% initially (each reduced by decrements to an ultimate rate of 4.5%, 14 years and longer).

DOUGLAS COUNTY, OREGON  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM PLAN  
FOR THE LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	(a) County's proportion of the net pension liability	(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
2025	0.44328771%	\$ 105,343,410	\$ 36,586,483	287.93%	79.30%
2024	0.52689941%	102,213,647	33,609,410	304.12%	81.70%
2023	0.51270579%	96,106,021	31,766,185	302.54%	84.50%
2022	0.51045987%	74,232,049	30,294,991	245.03%	87.57%
2021	0.52038292%	121,565,032	29,146,084	417.09%	75.79%
2020	0.53594001%	98,779,389	28,747,203	343.61%	80.23%
2019	0.52388507%	92,546,421	28,027,338	330.20%	82.07%
2018	0.43624561%	86,717,646	28,686,204	302.30%	83.12%
2017	0.42294167%	92,780,796	28,491,190	325.65%	80.53%
2016	0.45060409%	57,832,875	28,018,362	206.41%	91.88%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date which is a date one year earlier than the fiscal year-end date above.

DOUGLAS COUNTY, OREGON  
SCHEDULE OF CONTRIBUTIONS  
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM PLAN  
FOR THE LAST TEN FISCAL YEARS

	(a)	(b)	(a-b)	(c)	(b/c)
Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percent of covered payroll
2025	\$ 14,357,637	\$ 14,357,637	-	\$ 38,322,282	37.47%
2024	13,907,604	13,907,604	-	36,586,483	38.01%
2023	11,831,234	11,831,234	-	33,609,410	35.20%
2022	11,335,418	11,335,418	-	31,766,185	35.68%
2021	8,826,728	8,826,728	-	30,294,991	29.14%
2020	8,276,711	8,276,711	-	29,146,084	28.40%
2019	6,499,034	6,499,034	-	28,747,203	22.61%
2018	6,452,302	6,452,302	-	28,027,338	23.02%
2017	5,492,961	5,492,961	-	28,686,204	19.15%
2016	5,650,272	5,650,272	-	28,491,190	19.83%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date which is a date one year earlier than the fiscal year-end date above. However, the contributions above represent contributions made during the respective fiscal year indicated above.

DOUGLAS COUNTY, OREGON  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE OPEB LIABILITY  
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM OPEB PLAN  
FOR THE LAST SEVEN FISCAL YEARS

Fiscal Year Ended June 30,	(a) County's proportion of the net OPEB liability (asset)	(b) County's proportionate share of the net OPEB liability (asset)	(c) County's covered payroll	(b/c) County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2025	0.21682418%	\$ (875,771)	\$ 36,586,483	-2.39%	220.60%
2024	0.19224819%	(703,947)	33,609,410	-2.09%	201.60%
2023	0.21231348%	(754,424)	31,766,185	-2.37%	194.60%
2022	0.17170430%	(589,634)	30,294,991	-1.95%	183.86%
2021	0.13151736%	(267,980)	29,146,084	-0.92%	150.09%
2020	0.23624439%	(456,509)	28,747,203	-1.59%	144.38%
2019	0.24056671%	(268,538)	28,027,338	-0.96%	123.99%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date which is a date one year earlier than the fiscal year-end date above.

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  
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM OPEB PLAN  
FOR THE LAST SEVEN FISCAL YEARS

	(a)	(b)	(a-b)	(c)	(b/c)
Fiscal Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County's covered payroll	Contributions as a percent of covered payroll
2025	\$ 353	\$ 353	-	\$ 38,322,282	0.00%
2024	2,563	2,563	-	36,586,483	0.01%
2023	3,789	3,789	-	33,609,410	0.01%
2022	5,225	5,225	-	31,766,185	0.02%
2021	4,589	4,589	-	30,294,991	0.02%
2020	9,392	9,392	-	29,146,084	0.03%
2019	117,087	117,087	-	28,747,203	0.41%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date which is a date one year earlier than the fiscal year-end date above. However, the contributions above represent contributions made during the respective fiscal year indicated above.

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  
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM PENSION PLAN  
Year Ended June 30, 2025

### Changes in Plan Provisions

Key changes in plan provisions, effective for the June 30, 2015 measurement date, are described in the Oregon Public Employees Retirement System's GASB 68 Disclosure Information which was published on September 18, 2013 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2014/GASB-Disclosure-Information.pdf> and in a letter from the plan's actuary dated May 23, 2016 which can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2015/Letter-From-Actuary-5-23-16.pdf>

Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of \$195,000 (as indexed for inflation in future years) will be excluded when determining member benefits. Additionally, effective July 1, 2020, a portion of the 6% of salary member contribution to the Individual Account Program will be redirected to Employee Pension Stability Accounts, which will help fund the defined benefits provided under Tier One/Tier Two and OPSRP. For Tier One/Tier Two members, the prospectively redirected amount will be 2.50% of salary, and for OPSRP members the amount will be 0.75% of salary. The redirection will only apply to members earning \$2,500 per month (\$3,333 per month beginning in 2022) or more (indexed for inflation). The prospectively redirected amount was updated to 2.40% of salary for Tier One/Tier Two members and 0.65% of salary for OPSRP members beginning with the December 31, 2020 actuarial valuation.

Senate Bill 111, enacted in June 2021, increased the optional death benefit available to a surviving spouse when a retirement-eligible member dies. Previously, this benefit was based on 50% of the actuarial equivalent value of the member's retirement benefit, but this was increased to 100% of the actuarial equivalent value.

### Changes in Assumptions

Key changes in assumptions for the December 31, 2012 and 2013 valuations are described in the Oregon Public Employees Retirement System's 2012 Experience Study (Updated) which was published on September 18, 2013 and can be found at:

<https://www.oregon.gov/PERS/Documents/Financials/Actuarial/2013/Experience-Study-Updated.pdf>

Key changes in assumptions for the December 31, 2014 and 2015 valuations are described in the Oregon Public Employees Retirement System's 2014 Experience Study which was published on September 23, 2015 and can be found at:

<https://www.oregon.gov/PERS/Documents/Financials/Actuarial/2015/Experience-Study.pdf>

Key changes in assumptions for the December 31, 2018 valuation are the reduction of the discount rate and the assumed investment rate of return from 7.5% to 7.2%

Key changes in assumptions for the December 31, 2019 valuation are as follows:

Senate Bill 1049, signed into law June 2019, requires a one-time re-amortization of Tier One/Tier Two unfunded actuarial accrued liability over a closed 22 year period in the December 31, 2019 valuation.

In July 2021, the PERS Board selected a lower long-term expected rate of investment return assumption of 6.90% to be used in the December 31, 2020 and December 31, 2021 actuarial valuations. At the same time, the PERS Board reduced the inflation and payroll growth assumptions to 2.40% and 3.40% respectively. The PERS Board has also chosen to reflect these updated economic assumptions in the roll-forward of the December 31, 2019 actuarial valuation amounts for the June 30, 2021 measurement date.

DOUGLAS COUNTY, OREGON  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM OPEB PLAN  
Year Ended June 30, 2025

**Changes in Assumptions**

Key changes in assumptions for the December 31, 2018 valuation are the reduction of the discount rate and the assumed investment rate of return from 7.5% to 7.2%

Key changes in the assumptions for the December 31, 2019 valuation are as follows:

In July 2021, the PERS Board selected a lower long-term expected rate of investment return assumption of 6.90% to be used in the December 31, 2020 and December 31, 2021 actuarial valuations. At the same time, the PERS Board reduced the inflation and payroll growth assumptions to 2.40% and 3.40% respectively. The PERS Board has also chosen to reflect these updated economic assumptions in the roll-forward of the December 31, 2019 actuarial valuation amounts for the June 30, 2021 measurement date.

Key changes in assumptions for the December 31, 2022 valuation are the decrease in the retiree healthcare participation rate for healthy retirees to 25.0% in the 2022 actuarial valuation from 27.5% in the 2021 actuarial valuation.

DOUGLAS COUNTY, OREGON  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$11,847,712	\$11,847,712	\$11,730,495	(\$117,217)
Permits, licenses and fines	811,871	811,871	851,699	39,828
<b>Intergovernmental:</b>				
O & C funds	7,409,452	7,409,452	6,482,852	(926,600)
All other	6,289,146	8,219,146	7,986,251	(232,895)
Property taxes	13,275,000	13,275,000	12,922,907	(352,093)
Interest	1,510,500	1,510,500	2,663,586	1,153,086
Other	2,023,120	2,023,120	1,096,194	(926,926)
Total revenues	<u>43,166,801</u>	<u>45,096,801</u>	<u>43,733,984</u>	<u>(1,362,817)</u>
<b>Expenditures:</b>				
Board of Commissioners	805,691	805,691	763,926	41,765
<b>Justices Courts:</b>				
Reedsport	227,632	232,632	225,159	7,473
Canyonville	492,713	492,713	477,687	15,026
Juvenile Department	5,630,160	6,135,160	5,948,775	186,385
Grant Administration	139,485	139,485	134,344	5,141
County Clerk	961,585	1,046,585	949,190	97,395
Assessor	1,876,269	1,876,269	1,708,050	168,219
Tax Collection	606,298	606,298	449,936	156,362
Surveyor	800,426	800,426	676,156	124,270
Planning	2,107,900	2,107,900	1,832,499	275,401
County Counsel	550,267	550,267	486,812	63,455
Financial Services	2,502,366	2,502,366	2,026,847	475,519
Human Resources	1,298,966	1,298,966	1,260,847	38,119
Information Technology	2,447,198	2,547,198	2,239,608	307,590
Facilities	5,179,551	5,179,551	5,054,795	124,756
Parks Services	6,340,350	9,147,350	7,908,763	1,238,587
Nondepartmental	3,098,000	3,098,000	1,639,680	1,458,320
Building Department	2,759,050	2,759,050	2,532,327	226,723
District Attorney	3,197,901	3,197,901	2,773,303	424,598
Emergency Management	418,543	524,318	494,066	30,252
Museum	1,110,525	1,160,525	1,119,372	41,153
Contingency account	3,000,000	2,249,225		2,249,225
Total expenditures	<u>45,550,876</u>	<u>48,457,876</u>	<u>40,702,142</u>	<u>7,755,734</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,384,075)</u>	<u>(3,361,075)</u>	<u>3,031,842</u>	<u>6,392,917</u>
<b>Other financing sources (uses):</b>				
Transfers in	1,394,831	1,394,831	1,465,257	70,426
Transfers out	(22,099,197)	(25,099,197)	(24,372,867)	726,330
Additions to Notes receivable	(100,000)	(100,000)	0	100,000
Note receivable collections	29,580	29,580	29,577	(3)
Total other financing sources (uses)	<u>(20,774,786)</u>	<u>(23,774,786)</u>	<u>(22,878,033)</u>	<u>896,753</u>
Net change in fund balance	<u>(23,158,861)</u>	<u>(27,135,861)</u>	<u>(19,846,191)</u>	<u>7,289,670</u>
Fund balance, beginning	<u>70,000,000</u>	<u>73,977,000</u>	<u>79,444,748</u>	<u>5,467,748</u>
Fund balance, ending	<u>\$46,841,139</u>	<u>\$46,841,139</u>	<u>\$59,598,557</u>	<u>\$12,757,418</u>

Actual Expenditures by Function

General Government	Public Safety	Culture and Recreation	Capital Outlay
\$763,926			
225,159			
477,687			
5,948,775			
134,344			
949,190			
1,708,050			
449,936			
676,156			
1,832,499			
486,812			
2,026,847			
1,260,847			
2,239,608			
2,513,919			\$2,540,876
		\$3,634,474	4,274,289
1,639,680			
	\$2,532,327		
	2,773,303		
	488,791		5,275
		1,119,372	
<u>\$23,333,435</u>	<u>\$5,794,421</u>	<u>\$4,753,846</u>	<u>\$6,820,440</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, 2025

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final				
Revenues:						
Charges for services			\$563,527	\$563,527		
Intergovernmental:						
Federal forest receipts	\$4,584,598	\$4,584,598	624,812	(3,959,786)		
State motor vehicle fees	11,704,903	11,704,903	11,745,324	40,421		
Other	3,477,192	3,477,192	2,359,062	(1,118,130)		
Interest	150,000	150,000	435,027	285,027		
Other	10,000	10,000	169,385	159,385		
Total revenues	<u>19,926,693</u>	<u>19,926,693</u>	<u>15,897,137</u>	<u>(4,029,556)</u>		
Expenditures:						
Administration	789,418	789,418	757,247	32,171	\$757,247	
Engineering	15,687,533	15,687,533	7,126,360	8,561,173	1,859,407	\$5,266,953
Road Operations and Maintenance	13,517,109	13,517,109	11,990,199	1,526,910	11,838,621	151,578
Contingency Account	300,000	300,000		300,000		
Total expenditures	<u>30,294,060</u>	<u>30,294,060</u>	<u>19,873,806</u>	<u>10,420,254</u>	<u>\$14,455,275</u>	<u>\$5,418,531</u>
Excess (deficiency) of revenues over (under) expenditures			<u>(10,367,367)</u>	<u>(10,367,367)</u>		
Other financing sources (uses):						
Transfer in	4,951,965	4,951,965	2,483,825	(2,468,140)		
Transfer out	(4,584,598)	(4,584,598)	(624,812)	3,959,786		
Total other financing sources (uses)	<u>367,367</u>	<u>367,367</u>	<u>1,859,013</u>	<u>1,491,646</u>		
Net change in fund balance	(10,000,000)	(10,000,000)	(2,117,656)	7,882,344		
Fund balance, beginning	<u>10,000,000</u>	<u>10,000,000</u>	<u>12,819,306</u>	<u>2,819,306</u>		
Fund balance, ending	<u>\$0</u>	<u>\$0</u>	<u>\$10,701,650</u>	<u>\$10,701,650</u>		

DOUGLAS COUNTY, OREGON  
PUBLIC SAFETY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final			Public Safety	Capital Outlay
Revenues:						
Charges for services	\$2,383,276	\$2,383,276	\$2,520,838	\$137,562		
Permits, licenses and fines	1,349,500	1,349,500	1,281,167	(68,333)		
Intergovernmental	6,802,278	14,552,278	7,853,002	(6,699,276)		
Interest	5,100	5,100	75,362	70,262		
Other	309,487	309,487	489,589	180,102		
Total revenues	10,849,641	18,599,641	12,219,958	(6,379,683)		
Expenditures:						
Sheriff Enforcement	18,598,403	18,598,403	17,664,126	934,277	\$17,619,560	\$44,566
Sheriff Corrections	10,657,799	11,407,799	10,234,137	1,173,662	10,185,824	48,313
Work Crew	558,289	558,289	488,308	69,981	488,308	
Douglas Interagency Narcotics Team	1,173,689	1,173,689	866,574	307,115	802,603	63,971
Communications 911 & Dispatch	3,494,081	3,494,081	3,267,545	226,536	3,252,847	14,698
Radio System	1,268,086	8,873,086	1,821,117	7,051,969	1,738,427	82,690
Total expenditures	35,750,347	44,105,347	34,341,807	9,763,540	\$34,087,569	\$254,238
Excess (deficiency) of revenues over (under) expenditures	(24,900,706)	(25,505,706)	(22,121,849)	3,383,857		
Other financing sources:						
Transfers in	24,832,039	24,832,039	23,167,281	(1,664,758)		
Transfers out	(195,731)	(195,731)	(189,947)	5,784		
Net change in fund balance	(264,398)	(869,398)	855,485	1,719,099		
Fund balance, beginning	1,000,000	1,605,000	4,728,222	3,123,222		
Fund balance, ending	\$735,602	\$735,602	\$5,583,707	\$4,842,321		

DOUGLAS COUNTY, OREGON  
TITLE III FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$6,442,335	\$6,442,335	\$773,722	(\$5,668,613)
Interest	90,000	90,000	241,366	151,366
Total revenues	<u>6,532,335</u>	<u>6,532,335</u>	<u>1,015,088</u>	<u>(5,517,247)</u>
Expenditures:				
General Government:				
Materials and Services	6,803,210	6,714,210	255,120	6,459,090
Total expenditures	<u>6,803,210</u>	<u>6,714,210</u>	<u>255,120</u>	<u>6,459,090</u>
Excess (deficiency) of revenues over (under) expenditures	(270,875)	(181,875)	759,968	941,843
Other financing sources (uses):				
Transfers out	<u>(5,135,125)</u>	<u>(5,224,125)</u>	<u>(2,721,885)</u>	<u>2,502,240</u>
Net change in fund balance	(5,406,000)	(5,406,000)	(1,961,917)	3,444,083
Fund balance, beginning	<u>5,406,000</u>	<u>5,406,000</u>	<u>5,518,026</u>	<u>112,026</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$3,556,109</u>	<u>\$3,556,109</u>

DOUGLAS COUNTY, OREGON  
NOTES TO BUDGET AND ACTUAL SCHEDULES  
MAJOR GOVERNMENTAL FUNDS  
June 30, 2025

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	(\$19,846,191)	(\$2,117,656)
The change in fair value of investments is not recorded on a budgetary basis since investments are held to maturity	1,639,986	286,301
The change in notes receivable on a budgetary basis is not included in General Fund on the GAAP basis	(29,577)	
Change in fund balance for the Law Library Fund on a budgetary basis is included in General Fund on the GAAP basis	95,223	
Change in fund balance for the Predator Control District Fund on a budgetary basis is included in General Fund on the GAAP basis	(2)	
Change in fund balance for the Dog Control Fund on a budgetary basis is included in General Fund on the GAAP basis	9,623	
Net change in fund balances - GAAP basis	(\$18,130,938)	(\$1,831,355)

A reconciliation of the June 30, 2025 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, 2025	\$59,598,557	\$10,701,650
Inventories treated as expenditures on budgetary basis	263,540	1,670,006
Investments adjusted to fair value	704,670	132,831
Notes receivable additions are treated as expenditures on budgetary basis	130,622	
Fund balance for the Law Library Fund on a budgetary basis is included in General Fund on the GAAP basis	614,748	
Fund balance for the Dog Control Fund on a budgetary basis is included in General Fund on the GAAP basis	33,811	
Fund balances, GAAP basis, June 30, 2025	\$61,345,948	\$12,504,487

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OTHER  
SUPPLEMENTARY INFORMATION

(Combining and Individual Fund  
Statements and Schedules)

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# NONMAJOR GOVERNMENTAL FUNDS

## **Health and Social Services Fund**

This fund was established to account for the County's health programs, including general health care, family planning and various other related services. Grants from federal and state agencies are the primary sources for this fund.

## **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.

## **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 the General Fund for GAAP purposes.

## **Predator Damage Control District**

This fund was established to account for landowners opting into the district and paying a fee for service for the purpose of funding county services to prevent, reduce and mitigate damage to property from predatory animals. Due to recent legislation, the funding for this program is no longer available. Therefore, under GASB No. 54, this fund's activity is reported in the General Fund for GAAP purposes.

DOUGLAS COUNTY, OREGON  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2025

	Special Revenue Funds				
	Health and Social Services Fund	County Forest Management	County Fair Board	County Schools	Water Development
<b>ASSETS</b>					
Cash and investments	\$2,873,939	\$3,264,645	\$373,305	\$65,536	\$858,087
Receivables, net	310,135	29,476	10,217	1,638	50,598
Deposits and prepaid items	641,306		7,309		
Total assets	<u>\$3,825,380</u>	<u>\$3,294,121</u>	<u>\$390,831</u>	<u>\$67,174</u>	<u>\$908,685</u>
<b>LIABILITIES</b>					
Accounts payable	\$769,534	\$20,382	\$40,604		\$48,212
Accrued payroll, withholdings and benefit:	36,200	6,740	19,943		10,247
Deposit payable		51,500	1,000		40,000
Unearned revenues	5,539				
Total liabilities	<u>811,273</u>	<u>78,622</u>	<u>61,547</u>	<u>-</u>	<u>98,459</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes					
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	\$641,306		\$7,309		
Restricted			321,975	\$67,174	
Committed	\$2,372,801	\$3,215,499			\$810,226
Assigned					
Total fund balances	<u>3,014,107</u>	<u>3,215,499</u>	<u>329,284</u>	<u>67,174</u>	<u>810,226</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$3,825,380</u>	<u>\$3,294,121</u>	<u>\$390,831</u>	<u>\$67,174</u>	<u>\$908,685</u>

Special Revenue Funds				
Drug Abuse Prevention	Industrial Development Fund	4-H Extension Service District	Capital Projects Fund	Nonmajor Governmental Funds
\$7,169	\$1,831,815	\$1,119,230	\$2,265,806	\$12,659,532
14,117	791,195	74,335	55,484	1,337,195
				648,615
<u>\$21,286</u>	<u>\$2,623,010</u>	<u>\$1,193,565</u>	<u>\$2,321,290</u>	<u>\$14,645,342</u>
\$21,259	\$1,383	\$186,522	\$27,794	\$1,115,690
				73,130
				92,500
	295,600			301,139
<u>21,259</u>	<u>296,983</u>	<u>186,522</u>	<u>27,794</u>	<u>1,582,459</u>
		\$64,316		\$64,316
-	-	64,316	-	64,316
				\$648,615
\$27		\$942,727		1,331,903
	\$2,326,027			8,724,553
			\$2,293,496	2,293,496
<u>27</u>	<u>2,326,027</u>	<u>942,727</u>	<u>2,293,496</u>	<u>12,998,567</u>
<u>\$21,286</u>	<u>\$2,623,010</u>	<u>\$1,193,565</u>	<u>\$2,321,290</u>	<u>\$14,645,342</u>

DOUGLAS COUNTY, OREGON  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2025

	Special Revenue Funds				
	Health and Social Services Fund	County Forest Management	County Fair Board	County Schools	Water Development
Revenues:					
Charges for services	\$53,918		\$996,739		\$438,091
Intergovernmental	4,132,952		94,852	\$455,644	81,024
Property taxes					
Interest	93,791	\$134,104	15,687	5,128	39,443
Other	23,963	191,295	772,274	4,209	6,629
<b>Total revenues</b>	<b>4,304,624</b>	<b>325,399</b>	<b>1,879,552</b>	<b>464,981</b>	<b>565,187</b>
Expenditures:					
Current:					
General Government		761,628			
Public Safety					
Health and Welfare	5,439,399				
Culture and Recreation			2,100,198		
Conservation					950,807
Education				411,208	
Capital outlay	40,043		11,772		
Debt service:					
Principal					
Interest					
<b>Total expenditures</b>	<b>5,479,442</b>	<b>761,628</b>	<b>2,111,970</b>	<b>411,208</b>	<b>950,807</b>
Excess (deficiency) of revenues over (under) expenditures	(1,174,818)	(436,229)	(232,418)	53,773	(385,620)
Other financing sources (uses):					
Lease & SBITA Financing	95,261		3,312		
Transfers in	1,390,994				
Transfers out	(100,000)	(66,000)			(74,000)
<b>Total other financing sources (uses)</b>	<b>1,386,255</b>	<b>(66,000)</b>	<b>3,312</b>	<b>-</b>	<b>(74,000)</b>
<b>Net change in fund balances</b>	<b>211,437</b>	<b>(502,229)</b>	<b>(229,106)</b>	<b>53,773</b>	<b>(459,620)</b>
Fund balances, beginning	2,802,670	3,717,728	558,390	13,401	1,269,846
<b>Fund balances, ending</b>	<b>\$3,014,107</b>	<b>\$3,215,499</b>	<b>\$329,284</b>	<b>\$67,174</b>	<b>\$810,226</b>

Special Revenue Funds				
Drug Abuse Prevention	Industrial Development Fund	4-H Extension Service District	Capital Projects Fund	Nonmajor Governmental Funds
				\$1,488,748
\$84,224	\$700,103	\$38,175	\$71,374	5,658,348
		663,741		663,741
395	86,718	41,244	72,763	489,273
				998,370
84,619	786,821	743,160	144,137	9,298,480
	260,529		412,832	1,434,989
				0
84,608				5,524,007
		653,710		2,753,908
				950,807
				411,208
			499,248	551,063
	42,000			42,000
	1,134			1,134
84,608	303,663	653,710	912,080	11,669,116
11	483,158	89,450	(767,943)	(2,370,636)
				98,573
			2,807,626	4,198,620
	(2,807,626)			(3,047,626)
-	(2,807,626)	-	2,807,626	1,249,567
11	(2,324,468)	89,450	2,039,683	(1,121,069)
16	4,650,495	853,277	253,813	14,119,636
\$27	\$2,326,027	\$942,727	\$2,293,496	\$12,998,567

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, 2025

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final			Health and Welfare	Capital Outlay
Revenues:						
Charges for services	\$83,500	\$83,500	\$53,918	(\$29,582)		
Intergovernmental	4,416,561	5,496,561	4,132,952	(1,363,609)		
Interest			93,791	93,791		
Other	9,300	9,300	23,963	14,663		
Total revenues	4,509,361	5,589,361	4,304,624	(1,284,737)		
Expenditures:						
Veteran Services	713,164	723,664	723,620	44	\$713,252	\$10,368
Senior Services	2,595,532	3,095,532	2,428,698	666,834	2,428,698	
Public Health	2,491,659	3,591,659	2,231,863	1,359,796	2,202,188	29,675
Total expenditures	5,800,355	7,410,855	5,384,181	2,026,674	\$5,344,138	\$40,043
Excess (deficiency) of revenues over (under) expenditures	(1,290,994)	(1,821,494)	(1,079,557)	741,937		
Other financing sources (uses):						
Transfers in	1,390,994	1,390,994	1,390,994			
Transfers out	(100,000)	(100,000)	(100,000)			
Total other financing sources (uses)	1,290,994	1,290,994	1,290,994	0		
Net change in fund balance		(530,500)	211,437	741,937		
Fund balance, beginning	-	530,500	2,802,670	2,272,170		
Fund balance, ending	\$ -	\$ -	\$3,014,107	\$3,014,107		

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, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$30,000	\$30,000	\$134,104	\$104,104
Other:				
County timber and land sales	1,480,000	1,480,000	0	(1,480,000)
Other miscellaneous	371,457	371,457	191,295	(180,162)
Total revenues	1,881,457	1,881,457	325,399	(1,556,058)
Expenditures:				
General Government:				
Personnel services	347,103	347,103	308,804	38,299
Materials and services	458,354	608,354	452,824	155,530
Capital outlay	2,000,000	1,850,000	0	1,850,000
Contingency account	10,000	10,000		10,000
Total expenditures	2,815,457	2,815,457	761,628	2,053,829
Excess (deficiency) of revenues over (under) expenditures	(934,000)	(934,000)	(436,229)	497,771
Other financing sources (uses):				
Transfers out	(66,000)	(66,000)	(66,000)	
Total other financing sources (uses)	(66,000)	(66,000)	(66,000)	0
Net change in fund balance	(1,000,000)	(1,000,000)	(502,229)	497,771
Fund balance, beginning	1,000,000	1,000,000	1,351,544	351,544
Fund balance, ending	\$0	\$0	\$849,315	\$849,315

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, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$1,273,310	\$1,273,310	\$996,739	(\$276,571)
Intergovernmental	89,166	89,166	94,852	5,686
Interest	0	0	15,687	15,687
Other	834,318	834,318	772,274	(62,044)
Total revenues	2,196,794	2,196,794	1,879,552	(317,242)
<b>Expenditures:</b>				
<b>Culture and Recreation:</b>				
Personnel services	1,143,341	1,143,341	1,031,809	111,532
Materials and services	1,051,453	1,126,453	1,065,077	61,376
Capital outlay	12,000	37,000	11,772	25,228
Total expenditures	2,206,794	2,306,794	2,108,658	198,136
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(110,000)	(229,106)	(119,106)
<b>Other financing sources:</b>				
Transfers in	10,000	10,000	0	(10,000)
Net change in fund balance	0	(100,000)	(229,106)	(129,106)
Fund balance, beginning	0	100,000	558,390	458,390
Fund balance, ending	\$0	\$0	\$329,284	\$329,284

DOUGLAS COUNTY, OREGON  
COUNTY SCHOOLS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Federal forest receipts	\$1,528,199	\$1,528,199	\$208,271	(\$1,319,928)
Other	260,000	260,000	247,373	(12,627)
Interest	1,000	1,000	5,128	4,128
Other	2,000	2,000	4,209	2,209
Total revenues	<u>1,791,199</u>	<u>1,791,199</u>	<u>464,981</u>	<u>(1,326,218)</u>
Expenditures:				
Education:				
Materials and services	<u>1,791,199</u>	<u>1,791,199</u>	411,208	1,379,991
Net change in fund balance	0	0	53,773	53,773
Fund balance, beginning	<u>0</u>	<u>0</u>	13,401	13,401
Fund balance, ending	<u>\$0</u>	<u>\$0</u>	<u>\$67,174</u>	<u>\$67,174</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, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by function	
	Original	Final			Conservation	Capital Outlay
Revenues:						
Charges for services	\$320,000	\$320,000	\$438,091	\$118,091		
Intergovernmental	83,150	83,150	81,024	(2,126)		
Interest	30,000	30,000	39,443	9,443		
Other			6,629	6,629		
Total revenues	433,150	433,150	565,187	132,037		
Expenditures:						
Galesville operations	1,086,732	1,086,732	950,807	135,925	\$950,807	
Contingency account	100,000	100,000		100,000		
Total expenditures	1,186,732	1,186,732	950,807	235,925	\$950,807	\$0
Excess (deficiency) of revenues over (under) expenditures	(753,582)	(753,582)	(385,620)	367,962		
Other financing sources (uses):						
Transfers out	(74,000)	(74,000)	(74,000)			
Net change in fund balance	(827,582)	(827,582)	(459,620)	367,962		
Fund balance, beginning	1,000,000	1,000,000	1,269,846	269,846		
Fund balance, ending	\$172,418	\$172,418	\$810,226	\$637,808		

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, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$115,000	\$115,000	\$84,224	(\$30,776)
Interest			395	395
Total revenues	115,000	115,000	84,619	(30,381)
Expenditures:				
Health and Welfare:				
Materials and services	115,000	115,000	84,608	30,392
Net change in fund balance	0	0	11	11
Fund balance, beginning	0	0	16	16
Fund balance, ending	\$0	\$0	\$27	\$27

DOUGLAS COUNTY, OREGON  
INDUSTRIAL DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$655,000	\$655,000	\$700,103	\$45,103
Interest	5,000	5,000	86,718	81,718
Total revenues	660,000	660,000	786,821	126,821
<b>Expenditures:</b>				
General Government:				
Materials and services	617,866	596,866	260,529	336,337
Capital outlay	10,000	10,000		10,000
Debt service:				
Principal	21,000	42,000	42,000	
Interest	1,134	1,134	1,134	
Total expenditures	650,000	650,000	303,663	346,337
Excess (deficiency) of revenues over (under) expenditures	10,000	10,000	483,158	473,158
<b>Other financing sources (uses):</b>				
Additions to notes receivable	(10,000)	(10,000)		10,000
Transfers out	(3,200,000)	(3,200,000)	(2,807,626)	392,374
Notes receivable collections			3,839	3,839
Total other financing sources (uses)	(3,210,000)	(3,210,000)	(2,803,787)	406,213
Net change in fund balance	(3,200,000)	(3,200,000)	(2,320,629)	879,371
Fund balance, beginning	3,200,000	3,200,000	4,031,363	831,363
Fund balance, ending	\$0	\$0	\$1,710,734	\$1,710,734

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, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$38,175	\$38,175
Property taxes	669,022	669,022	663,741	(5,281)
Interest	5,000	5,000	41,244	36,244
Total revenues	674,022	674,022	743,160	69,138
Expenditures:				
Culture and Recreation:				
Materials and services	707,429	726,429	653,710	72,719
Contingency account	35,371	16,371		16,371
Total expenditures	742,800	742,800	653,710	89,090
Net change in fund balance	(68,778)	(68,778)	89,450	158,228
Fund balance, beginning	705,154	705,154	853,277	148,123
Fund balance, ending	\$636,376	\$636,376	\$942,727	\$306,351

DOUGLAS COUNTY, OREGON  
 CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$0	\$0	\$71,374	\$71,374
Interest	0	0	72,763	72,763
Total revenues	0	0	144,137	144,137
Expenditures:				
General Government:				
Personnel services	10,000	10,000	1,366	8,634
Material and services	1,690,000	1,690,000	411,466	1,278,534
Capital Outlay	1,500,000	1,500,000	499,248	1,000,752
Total expenditures	3,200,000	3,200,000	912,080	2,287,920
Excess (deficiency) of revenues over expenditures	(3,200,000)	(3,200,000)	(767,943)	2,432,057
Other financing sources:				
Transfers in	3,200,000	3,200,000	2,807,626	(392,374)
Net change in fund balance	0	0	2,039,683	2,039,683
Fund balance, beginning	0	0	253,813	253,813
Fund balance, ending	\$ -	\$ -	\$2,293,496	\$2,293,496

DOUGLAS COUNTY, OREGON  
DOG CONTROL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits, licenses and fines	\$86,500	\$86,500	\$77,091	(\$9,409)
Interest			147	147
Other			0	0
Total revenues	86,500	86,500	77,238	(9,262)
Expenditures:				
General Government:				
Dog Control Operations	534,266	534,266	482,525	51,741
Predatory Animal Control	500	500	90	410
Total expenditures	534,766	534,766	482,615	52,151
Excess (deficiency) of revenues over (under) expenditures	(448,266)	(448,266)	(405,377)	42,889
Other financing sources:				
Transfers in	447,766	447,766	415,000	(32,766)
Net change in fund balance	(500)	(500)	9,623	10,123
Fund balance, beginning	0	0	24,188	24,188
Fund balance, ending	\$ (500)	\$ (500)	33,811	\$34,311
Adjust for GASB #54 reclassification as part of General Fund for GAAP purposes			(33,811)	
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, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$50	\$50	\$0	(\$50)
Permits, licenses and fines	131,468	131,468	131,469	1
Interest	5,000	5,000	22,683	17,683
Total revenues	<u>136,518</u>	<u>136,518</u>	<u>154,152</u>	<u>17,634</u>
Expenditures:				
General Government:				
Personnel Services	26,979	26,979	22,349	4,630
Materials and services	53,800	53,800	36,580	17,220
Total expenditures	<u>80,779</u>	<u>80,779</u>	<u>58,929</u>	<u>21,850</u>
Net change in fund balance	55,739	55,739	95,223	39,484
Fund balance, beginning	<u>450,000</u>	<u>450,000</u>	<u>519,525</u>	<u>69,525</u>
Fund balance, ending	<u>\$505,739</u>	<u>\$505,739</u>	<u>\$614,748</u>	<u>\$109,009</u>
Adjust for GASB #54 reclassification as part of General Fund for GAAP purposes			<u>(614,748)</u>	
Ending Fund Balance, GAAP basis			<u>\$ -</u>	

DOUGLAS COUNTY, OREGON  
 PREDATOR DAMAGE CONTROL DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest			\$10	\$10
Total revenues	0	0	10	10
Expenditures:				
General Government:				
Materials and services	229,000	229,000	221,957	7,043
Excess (deficiency) of revenues over (under) expenditures	(229,000)	(229,000)	(221,947)	7,053
Other financing sources:				
Transfers in	229,000	229,000	221,945	(7,055)
Net change in fund balance	0	0	(2)	(2)
Fund balance, beginning	0	0	2	2
Fund balance, ending	\$0	\$0	0	\$0
Adjust for GASB #54 reclassification as part of General Fund for GAAP purposes			0	
Ending Fund Balance, GAAP basis			\$0	

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# 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.

### **Solid Waste Fund**

This funds is used to account for disposal fees, operations of solid waste and landfill sites, establish and maintain landfill permits, engineering and monitoring costs, and landfill closure and post closure costs.

DOUGLAS COUNTY, OREGON  
SALMON HARBOR FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$3,099,160	\$3,099,160	\$3,703,602	\$604,442
Intergovernmental	245,000	245,000	219,626	(25,374)
Interest	10,000	10,000	51,605	41,605
Other	583,100	583,100	569,084	(14,016)
Total revenues	<u>3,937,260</u>	<u>3,937,260</u>	<u>4,543,917</u>	<u>606,657</u>
<b>Expenditures:</b>				
Personnel services	1,800,110	1,800,110	1,690,361	109,749
Materials and services	2,337,602	2,427,602	2,300,938	126,664
Capital outlay	600,000	510,000	458,728	51,272
Total expenditures	<u>4,737,712</u>	<u>4,737,712</u>	<u>4,450,027</u>	<u>287,685</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(800,452)</u>	<u>(800,452)</u>	<u>93,890</u>	<u>894,342</u>
<b>Other financing sources (uses):</b>				
Transfers out	(235,000)	(235,000)	(235,000)	
Transfer in	95,000	95,000	84,928	(10,072)
Total other financing sources (uses)	<u>(140,000)</u>	<u>(140,000)</u>	<u>(150,072)</u>	<u>(10,072)</u>
Net change in fund balance	(940,452)	(940,452)	(56,182)	884,270
Total fund balance-beginning	<u>1,000,000</u>	<u>1,000,000</u>	<u>3,422,542</u>	<u>2,422,542</u>
Total fund balance-ending	<u>\$59,548</u>	<u>\$59,548</u>	<u>\$3,366,360</u>	<u>\$3,306,812</u>
<b>Total from above:</b>				
Net change in fund balance			(\$56,182)	
<b>Add (Deduct):</b>				
Capitalized expenditures			458,728	
Change in inventories			(1,908)	
Depreciation			(331,951)	
Change in accrued compensated absences			(5,716)	
Change related to leases			20,433	
Change related to SBITAs			204	
Change related to pension			37,965	
Change in net position as reported in the Statement of Revenues, Expenses and Changes in Fund Net Position			<u>\$121,573</u>	

DOUGLAS COUNTY, OREGON  
SOLID WASTE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$10,816,000	\$10,816,000	\$10,612,714	(\$203,286)
Intergovernmental			26,547	26,547
Interest	250,000	250,000	713,128	463,128
Other	431,000	431,000	61,453	(369,547)
Total revenues	<u>11,497,000</u>	<u>11,497,000</u>	<u>11,413,842</u>	<u>(83,158)</u>
<b>Expenditures:</b>				
Administration	589,609	589,609	551,333	38,276
Landfill Operation	6,480,447	6,480,447	5,782,137	698,310
Transfer Stations	4,368,737	4,368,737	3,962,322	406,415
Contingency Account	300,000	300,000		300,000
Total expenditures	<u>11,738,793</u>	<u>11,738,793</u>	<u>10,295,792</u>	<u>1,443,001</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(241,793)</u>	<u>(241,793)</u>	<u>1,118,050</u>	<u>1,359,843</u>
<b>Other financing sources (uses):</b>				
Transfers out	(861,944)	(861,944)	(844,719)	17,225
Total other financing sources (uses)	<u>(861,944)</u>	<u>(861,944)</u>	<u>(844,719)</u>	<u>17,225</u>
Net change in fund balance	(1,103,737)	(1,103,737)	273,331	1,377,068
Total fund balance-beginning	<u>16,000,000</u>	<u>16,000,000</u>	<u>16,173,834</u>	<u>173,834</u>
Total fund balance-ending	<u>\$ 14,896,263</u>	<u>\$ 14,896,263</u>	<u>\$16,447,165</u>	<u>\$1,550,902</u>
<b>Total from above:</b>				
Net change in fund balance			\$273,331	
<b>Add (Deduct):</b>				
Capitalized expenditures			1,376,677	
Capital asset disposals			(195,912)	
Depreciation			(741,227)	
Change related to landfill liability			(1,037,000)	
Change in accrued compensated absences			(36,644)	
Change related to pension			<u>(128,344)</u>	
Change in net position as reported in the Statement of Revenues, Expenses and Changes in Fund Net Position			<u>(\$489,119)</u>	

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## **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 POSITION  
June 30, 2025

	Governmental Activities - Internal Service Funds		
	Employee		
	Benefit Trust	Fleet Management	Total
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$11,254,185	\$2,167,535	\$13,421,720
Receivables	5,424	1,396	6,820
Inventories		341,694	341,694
Deposits and prepaid expenses	814,069		814,069
Total current assets	<u>12,073,678</u>	<u>2,510,625</u>	<u>14,584,303</u>
Capital assets:			
Furniture and equipment		273,850	273,850
Vehicles and heavy equipment		6,207,008	6,207,008
Less accumulated depreciation		(4,240,935)	(4,240,935)
Total capital assets (net of accumulated depreciation)	<u>-</u>	<u>2,239,923</u>	<u>2,239,923</u>
Total assets	<u>12,073,678</u>	<u>4,750,548</u>	<u>16,824,226</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	695,706	80,965	776,671
Accrued payroll, withholdings and benefits	765,677	18,149	783,826
Accrued compensated absences		13,498	13,498
Accrued claims liability	1,400,000		1,400,000
Total current liabilities	<u>2,861,383</u>	<u>112,612</u>	<u>2,973,995</u>
Noncurrent liabilities:			
Accrued compensated absences		31,497	31,497
Accrued claims liability	350,000		350,000
Total liabilities	<u>3,211,383</u>	<u>144,109</u>	<u>3,355,492</u>
<b>NET POSITION</b>			
Net investment in capital assets		2,239,923	2,239,923
Unrestricted	8,862,295	2,398,013	11,228,811
Total net position	<u>\$8,862,295</u>	<u>\$4,606,439</u>	<u>\$13,468,734</u>

DOUGLAS COUNTY, OREGON  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
for the year ended June 30, 2025

	Governmental Activities - Internal Service Funds		
	Employee Benefit Trust	Fleet Management	Total
Operating revenues:			
Interdepartmental charges	\$10,327,690	\$4,658,345	\$14,986,035
Other	918,200	62,289	980,489
Total operating revenues	<u>11,245,890</u>	<u>4,720,634</u>	<u>15,966,524</u>
Operating expenses:			
Salaries and wages	73,102	497,284	570,386
Payroll taxes and benefits		408,041	408,041
Premiums and operating expenses	11,789,632		11,789,632
Operating supplies and expenses		2,615,576	2,615,576
Utilities		53,696	53,696
Depreciation		629,293	629,293
Total operating expenses	<u>11,862,734</u>	<u>4,203,890</u>	<u>16,066,624</u>
Operating income (loss)	<u>(616,844)</u>	<u>516,744</u>	<u>(100,100)</u>
Nonoperating revenues and expenses:			
Interest income	390,383	54,351	444,734
Gain (loss) on sale of capital assets		48,615	48,615
Total nonoperating revenues and expenses	<u>390,383</u>	<u>102,966</u>	<u>493,349</u>
Change in net position	<u>(226,461)</u>	<u>619,710</u>	<u>393,249</u>
Total net position - beginning	<u>9,088,756</u>	<u>3,986,729</u>	<u>13,075,485</u>
Total net position - ending	<u>\$8,862,295</u>	<u>\$4,606,439</u>	<u>\$13,468,734</u>

DOUGLAS COUNTY, OREGON  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
for the year ended June 30, 2025

	<u>Governmental Activities - Internal Service Funds</u>		
	Employee Benefit Trust	Fleet Management	Total
Cash flow from operating activities:			
Receipts from interfund services provided	\$11,246,899	\$4,656,949	\$15,903,848
Payments to suppliers and contractors	(12,628,384)	(2,851,254)	(15,479,638)
Payments to employees	(40,725)	(895,046)	(935,771)
Other operating receipts		62,289	62,289
Net cash provided by (used in) operating activities	<u>(1,422,210)</u>	<u>972,938</u>	<u>(449,272)</u>
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets		95,088	95,088
Acquisition of capital assets		(854,913)	(854,913)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(759,825)</u>	<u>(759,825)</u>
Cash flows from investing activities:			
Interest received	390,383	54,351	444,734
Net increase (decrease) in cash and cash equivalents	(1,031,827)	267,464	(764,363)
Cash and cash equivalents, beginning	12,286,012	1,900,071	14,186,083
Cash and cash equivalents, ending	<u>\$11,254,185</u>	<u>\$2,167,535</u>	<u>\$13,421,720</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	(\$616,844)	\$516,744	(\$100,100)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation		629,293	629,293
(Increase) decrease in:			
Accounts receivable	1,009	(1,396)	(387)
Prepaid expenses and deposits	400,921		400,921
Inventories		(78,785)	(78,785)
Interfund receivables			
Increase (decrease) in:			
Accounts payable	(1,239,673)	(103,197)	(1,342,870)
Accrued payroll, withholdings and benefits	32,377	2,942	35,319
Accrued compensated absences		7,337	7,337
Interfund payables			
Total adjustments	<u>(805,366)</u>	<u>456,194</u>	<u>(349,172)</u>
Net cash provided by (used in) operating activities	<u>(\$1,422,210)</u>	<u>\$972,938</u>	<u>(\$449,272)</u>
Noncash investing, capital and financing activities:			
Book value of capital assets disposed	<u>\$0</u>	<u>\$46,473</u>	<u>\$46,473</u>

DOUGLAS COUNTY, OREGON  
EMPLOYEE BENEFIT TRUST FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interdepartmental charges	\$11,356,569	\$11,356,569	\$10,327,690	(\$1,028,879)
Interest	80,000	80,000	390,383	310,383
Other	720,000	720,000	918,200	198,200
Total revenues	12,156,569	12,156,569	11,636,273	(520,296)
Expenditures:				
Personnel services	70,024	80,024	73,102	6,922
Materials and services	13,917,427	13,907,427	11,789,632	2,117,795
Total expenditures	13,987,451	13,987,451	11,862,734	2,124,717
Net change in fund balance	(1,830,882)	(1,830,882)	(226,461)	1,604,421
Fund balance, beginning	6,005,000	6,005,000	9,088,756	3,083,756
Fund balance, ending	\$4,174,118	\$4,174,118	\$8,862,295	\$4,688,177

DOUGLAS COUNTY, OREGON  
FLEET MANAGEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interdepartmental charges	\$5,396,500	\$5,516,500	\$4,658,345	(\$858,155)
Interest	10,000	10,000	54,351	44,351
Other	11,000	11,000	157,377	146,377
Total revenues	5,417,500	5,537,500	4,870,073	(667,427)
Expenditures:				
Personnel services	1,230,303	1,230,303	897,988	332,315
Materials and services	3,761,500	3,661,500	2,748,057	913,443
Capital outlay	409,536	879,536	854,913	24,623
Contingency account	350,000	350,000		350,000
Total expenditures	5,751,339	6,121,339	4,500,958	1,620,381
Excess (deficiency) of revenues over expenditures	(333,839)	(583,839)	369,115	952,954
Other financing sources:				
Transfers in	0	0	0	0
Net change in fund balance	(333,839)	(583,839)	369,115	952,954
Fund balance, beginning	1,000,000	1,250,000	1,700,701	450,701
Fund balance, ending	\$666,161	\$666,161	\$2,069,816	\$1,403,655
Total from above:				
Net change in fund balance			\$369,115	
Capitalized expenditures			854,913	
Depreciation			(629,293)	
Change in accrued compensated absences			(7,337)	
Capital asset disposals			(46,473)	
Change in inventories			78,785	
Change in net position as reported in the Combining Statement of Revenues, Expenses and Changes in Fund Net Position			\$619,710	

CAPITAL ASSETS  
USED IN THE OPERATION OF  
GOVERNMENTAL FUNDS

DOUGLAS COUNTY, OREGON  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE BY SOURCE  
 June 30, 2025

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Governmental funds capital assets:	
Land and right of way	\$16,050,410
Buildings and improvements	57,650,858
Furniture and equipment	16,800,343
Vehicles and heavy equipment	21,467,565
Dam structures and improvements	28,221,320
Infrastructure	389,905,381
Construction in progress	23,360,151
Lease assets	2,189,525
SBITA assets	<u>1,286,902</u>
Total governmental funds capital assets	<u><u>\$556,932,455</u></u>

Investments in governmental funds capital assets by source:	
General fund	\$48,740,176
Special revenue funds	450,867,803
Capital projects funds	30,475,464
Donations	<u>26,849,012</u>
Total governmental funds capital assets	<u><u>\$556,932,455</u></u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

DOUGLAS COUNTY, OREGON  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
June 30, 2025

Function and Activity	Land	Structures and Improvements	Buildings and Improvements	Furniture and Equipment	Vehicles and Heavy Equipment	Infrastructure	Construction in Progress	Lease Assets	SBITA Assets	Total
General Government	\$5,948,283		\$31,145,985	\$3,407,608	\$192,901	\$635,796	\$8,298		\$307,064	\$41,645,935
Public Safety			3,284,368	10,775,001	1,881,889		1,978,491	\$1,995,872	892,677	20,808,298
Highways and Streets	631,574		1,827,395	1,659,749	17,180,149	389,123,227	12,971,026			423,393,120
Health and Welfare			205,270	117,383	669,206			193,653		1,185,512
Culture and Recreation	4,491,916		21,187,840	650,970	1,460,686	146,358	3,788,129		87,161	31,813,060
Conservation	4,978,637	\$28,221,320		189,632	82,734		4,614,207			38,086,530
<b>Total governmental funds capital assets</b>	<b>\$16,050,410</b>	<b>\$28,221,320</b>	<b>\$57,650,858</b>	<b>\$16,800,343</b>	<b>\$21,467,565</b>	<b>\$389,905,381</b>	<b>\$23,360,151</b>	<b>\$2,189,525</b>	<b>\$1,286,902</b>	<b>\$556,932,455</b>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

DOUGLAS COUNTY, OREGON  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY  
for the year ended June 30, 2025

Function and Activity	Governmental Funds Capital Assets June 30, 2024	Additions and Transfers	Deletions and Transfers	Governmental Funds Capital Assets June 30, 2025
General Government	\$39,389,866	\$2,304,653	\$48,584	\$41,645,935
Public Safety	20,884,201	603,457	679,360	20,808,298
Highways and Streets	418,510,778	5,770,258	887,916	423,393,120
Health and Welfare	1,050,209	135,303		1,185,512
Culture and Recreation	27,532,568	4,361,450	80,958	31,813,060
Conservation	38,086,530			38,086,530
 Total governmental funds capital assets	 \$545,454,152	 \$13,175,121	 \$1,696,818	 \$556,932,455

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

## OTHER FINANCIAL SCHEDULES

The County is required by State law to disclose the financial transactions of elected officials. This subsection includes a schedule of cash receipts and turnovers for the County Clerk, Sheriff, Surveyor, Justices of the Peace, District Attorney and Assessor's Office.

Other financial schedules in this subsection are property tax transactions, property taxes receivable and property tax collections schedules.

DOUGLAS COUNTY, OREGON  
 SCHEDULE OF CASH RECEIPTS AND TURNOVERS - ELECTED OFFICIALS  
 June 30, 2025

	County Clerk	Sheriff - Civil and Criminal	County Surveyor	Justice of the Peace		District Attorney	County Assessor	Total
				So. Douglas	Reedsport			
Cash, July 1, 2024	\$2,213	\$26,863	\$50	\$92,396	\$29,746	\$50	\$50	\$151,368
Receipts	1,875,303	5,923,681	95,184	1,177,115	289,476	719,270	197,331	\$10,277,360
Turnovers:								
County Treasurer	1,876,190	5,330,645	95,184	635,764	190,819	719,270	197,331	\$9,045,203
Others		582,073		517,167	100,240			\$1,199,480
Total turnovers	1,876,190	5,912,718	95,184	1,152,931	291,059	719,270	197,331	10,244,683
Cash, June 30, 2025	\$1,326	\$37,826	\$50	\$116,580	\$28,163	\$50	\$50	\$184,045

DOUGLAS COUNTY, OREGON  
SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES  
for the year ended June 30, 2025

<u>Fiscal Year</u>	Taxes Receivable June 30, 2024	Current Levy As Extended By Assessor	Deduct Discounts Allowed	Corrections and Adjustments	Deduct Cash Collections	Taxes Receivable June 30, 2025
2025		\$138,492,312	\$3,546,206	(\$1,837,251)	\$127,126,541	\$5,982,314
2024	\$5,622,733			(\$76,903)	\$1,919,091	\$3,626,739
2023	3,176,778			(5,284)	535,406	2,636,088
2022	1,071,159			(3,730)	478,927	588,502
2021	447,371			(2,131)	282,028	163,212
2020	129,767			(188)	27,252	102,327
2019	87,417			0	20,299	67,118
2018 & prior	732,177			0	34,462	697,715
	<u>11,267,402</u>			<u>(88,236)</u>	<u>3,297,465</u>	<u>7,881,701</u>
	<u>\$11,267,402</u>	<u>\$138,492,312</u>	<u>\$3,546,206</u>	<u>(\$1,925,487)</u>	<u>\$130,424,006</u>	<u>\$13,864,015</u>

Summary by fund and fund type:

General Fund	\$12,869,272	\$1,367,894
4-H Extension Service District	661,179	70,296
Agency Funds	116,893,555	12,425,825
	<u>\$130,424,006</u>	<u>\$13,864,015</u>

DOUGLAS COUNTY, OREGON  
 SCHEDULE OF PROPERTY TAXES RECEIVABLE BY LEVY YEAR BY FUND  
 for the year ended June 30, 2025

<u>Fiscal Year</u>	<u>General Fund</u>	<u>4-H Extension Service District</u>	<u>Agency</u>	<u>Total</u>
2025	\$587,350	\$30,229	\$5,364,735	\$5,982,314
2024	359,467	18,465	3,248,807	3,626,739
2023	262,938	13,505	2,359,645	2,636,088
2022	58,511	3,024	526,967	588,502
2021	16,134	829	146,249	163,212
2020	10,001	514	91,812	102,327
2019	6,373	327	60,418	67,118
2018 & prior	67,120	3,403	627,192	697,715
	<u>\$1,367,894</u>	<u>\$70,296</u>	<u>\$12,425,825</u>	<u>\$13,864,015</u>

DOUGLAS COUNTY, OREGON  
 SCHEDULE OF PROPERTY TAX COLLECTIONS BY LEVY YEAR BY FUND  
 for the year ended June 30, 2025

<u>Fiscal Year</u>	4-H Extension		<u>Agency</u>	<u>Total</u>
	<u>General</u> <u>Fund</u>	<u>Service</u> <u>District</u>		
2025	\$12,486,313	\$642,541	\$113,997,687	\$127,126,541
2024	204,449	10,230	1,704,412	1,919,091
2023	63,535	3,070	468,801	535,406
2022	62,573	2,954	413,400	478,927
2021	38,633	1,786	241,609	282,028
2020	4,131	191	22,930	27,252
2019	3,185	143	16,971	20,299
2018 & prior	6,453	263	27,746	34,462
	<u>\$12,869,272</u>	<u>\$661,178</u>	<u>\$116,893,556</u>	<u>\$130,424,006</u>

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# STATISTICAL SECTION

This part of Douglas County's statistical annual comprehensive finance report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall health.

	<u>Pages</u>
<b>Financial Trends</b>	102-106
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	107-110
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	111-113
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	114-115
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b>	116-118
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

DOUGLAS COUNTY, OREGON  
NET POSITION BY COMPONENT  
Last Ten Fiscal Years  
(accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
<b>Governmental activities</b>				
Net investment in capital assets	\$154,466,325	\$147,881,385	\$148,119,388	\$141,649,061
Restricted	70,952,873	60,323,697	54,495,934	54,524,713
Unrestricted	24,579,204	18,407,769	12,081,120	17,481,567
<b>Total governmental activities net position</b>	<b>\$249,998,402</b>	<b>\$226,612,851</b>	<b>\$214,696,442</b>	<b>\$213,655,341</b>
<b>Business-type activities</b>				
Net investment in capital assets	\$10,497,937	\$10,036,086	\$9,502,967	\$8,991,450
Unrestricted (deficit)	(12,627,693)	(12,994,740)	(7,654,433)	(5,879,617)
<b>Total business-type activities net position</b>	<b>(\$2,129,756)</b>	<b>(\$2,958,654)</b>	<b>\$1,848,534</b>	<b>\$3,111,833</b>
<b>Primary government</b>				
Net investment in capital assets	\$164,964,262	\$157,917,471	\$157,622,355	\$150,640,511
Restricted	70,952,873	60,323,697	54,495,934	54,524,713
Unrestricted	11,951,511	5,413,029	4,426,687	11,601,950
<b>Total primary government net position</b>	<b>\$247,868,646</b>	<b>\$223,654,197</b>	<b>\$216,544,976</b>	<b>\$216,767,174</b>

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$148,343,195	\$151,513,199	\$157,729,743	\$168,968,908	\$175,112,559	\$180,461,189
48,400,777	58,313,934	59,783,348	31,643,240	25,635,001	22,980,099
17,310,608	5,376,301	11,384,639	18,127,400	21,725,852	7,858,363
<u>\$214,054,580</u>	<u>\$215,203,434</u>	<u>\$228,897,730</u>	<u>\$218,739,548</u>	<u>\$222,473,412</u>	<u>\$211,299,651</u>
\$11,353,839	\$11,268,292	\$12,774,644	\$17,382,778	\$19,758,732	\$20,564,271
(10,246,533)	(6,671,724)	(4,427,062)	(7,664,667)	(9,826,359)	(11,048,792)
<u>\$1,107,306</u>	<u>\$4,596,568</u>	<u>\$8,347,582</u>	<u>\$9,718,111</u>	<u>\$9,932,373</u>	<u>\$9,515,479</u>
\$159,697,034	\$162,781,491	\$170,504,387	\$186,351,686	\$194,871,291	\$201,025,460
48,400,777	58,313,934	59,783,348	31,643,240	25,635,001	22,980,099
7,064,075	(1,295,423)	6,957,577	10,462,733	11,899,493	(3,190,429)
<u>\$215,161,886</u>	<u>\$219,800,002</u>	<u>\$237,245,312</u>	<u>\$228,457,659</u>	<u>\$232,405,785</u>	<u>\$220,815,130</u>

DOUGLAS COUNTY, OREGON  
 CHANGES IN NET POSITION  
 Last Ten Fiscal Years  
 (accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
<b>Expenses</b>				
Governmental activities:				
General government	\$28,117,985	\$21,021,279	\$30,159,830	\$23,971,953
Public safety	37,277,775	28,025,072	28,416,390	29,243,543
Highways and streets	21,808,812	20,327,496	21,322,263	19,673,887
Health and welfare	6,155,724	5,284,857	4,978,995	5,807,109
Culture and recreation	8,566,016	6,767,536	5,240,325	5,822,427
Conservation	1,609,693	1,362,702	1,316,863	1,325,607
Education	1,956,204	428,656	1,974,108	1,645,677
Interest on long-term debt	46,186	11,333	8,116	7,104
Total governmental activities expenses	<u>105,538,395</u>	<u>83,228,931</u>	<u>93,416,890</u>	<u>87,497,307</u>
Business-type activities:				
Boat marina/RV park	2,069,316	2,144,869	2,350,490	2,325,290
Sanitation/Landfill	1,108,507	7,388,722	4,837,611	6,361,773
Total business-type activities expenses	<u>3,177,823</u>	<u>9,533,591</u>	<u>7,188,101</u>	<u>8,687,063</u>
Total primary government expenses	<u>\$108,716,218</u>	<u>\$92,762,522</u>	<u>\$100,604,991</u>	<u>\$96,184,370</u>
<b>Program Revenues</b>				
Governmental activities:				
Fees, fines and charges for services:				
General government	\$8,046,144	\$8,316,622	\$10,405,482	\$12,892,233
Public safety	4,412,488	4,213,466	4,472,432	4,596,075
Highways and streets	137,896	237,618	217,540	481,400
Health and welfare	118,441	66,712	70,107	71,120
Culture and recreation	3,649,486	3,254,637	3,781,785	4,539,286
Conservation	1,044,652	1,460,212	891,165	757,706
Education	817	397	244	869
Operating grants and contributions	30,254,839	23,204,594	31,729,742	35,777,197
Capital grants and contributions	2,044,798	152,000	8,763,561	44,508
Total governmental activities program revenues	<u>49,709,561</u>	<u>40,906,258</u>	<u>60,332,058</u>	<u>59,160,394</u>
Business-type activities:				
Boat marina/RV Park	2,198,318	2,158,943	2,342,718	2,382,107
Sanitation/Landfill	5,730,757	7,266,317	7,477,846	7,899,900
Total business-type activities program revenues	<u>7,929,075</u>	<u>9,425,260</u>	<u>9,820,564</u>	<u>10,282,007</u>
Total primary government program revenues	<u>\$57,638,636</u>	<u>\$50,331,518</u>	<u>\$70,152,622</u>	<u>\$69,442,401</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	(\$55,828,834)	(\$42,322,673)	(\$33,084,832)	(\$28,336,913)
Business-type activities	4,751,252	(108,331)	2,632,463	1,594,944
Total primary government net expense	<u>(\$51,077,582)</u>	<u>(\$42,431,004)</u>	<u>(\$30,452,369)</u>	<u>(\$26,741,969)</u>

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$26,280,555	\$30,263,756	\$24,276,210	\$29,326,689	\$25,483,291	\$25,649,662
31,012,099	35,864,207	29,766,355	37,548,824	34,668,727	38,607,218
18,594,320	15,660,977	13,824,879	18,792,666	17,382,305	18,827,559
4,193,023	8,346,862	5,366,834	4,800,006	4,259,014	5,426,750
5,730,362	4,863,307	5,026,981	6,760,648	7,429,932	7,836,611
1,207,390	1,450,943	1,136,926	1,361,602	942,948	1,326,747
1,734,890	1,451,573	1,702,141	1,665,400	1,733,602	411,208
5,756	4,407	3,384	2,640	1,890	1,134
88,758,395	97,906,032	81,103,710	100,258,475	91,901,709	98,086,889
2,407,946	2,924,095	4,446,973	3,343,292	4,051,441	4,331,611
9,851,315	6,887,641	6,850,971	9,240,787	9,725,211	10,872,771
12,259,261	9,811,736	11,297,944	12,584,079	13,776,652	15,204,382
\$101,017,656	\$107,717,768	\$92,401,654	\$112,842,554	\$105,678,361	\$113,291,271
\$12,507,481	\$12,258,596	\$10,274,890	\$8,377,506	\$9,715,526	\$8,662,844
4,748,500	4,901,049	5,232,783	6,473,429	7,419,333	6,871,289
184,507	1,780,940	167,759	279,185	63,766	732,912
55,744	49,952	44,519	109,490	69,876	77,880
3,972,371	4,107,893	4,545,551	5,108,483	5,705,601	5,350,988
860,718	727,917	399,048	209,279	260,436	444,721
954	1,565	683	852	805	4,208
30,807,604	47,970,480	52,110,676	32,912,947	34,428,279	31,074,229
7,319,678	5,855,744	3,630,685	5,785,616	2,207,882	4,192,366
60,457,557	77,654,136	76,406,594	59,256,787	59,871,504	57,411,437
2,344,085	3,132,215	3,676,089	3,581,926	3,596,452	4,470,266
8,351,763	10,656,604	10,951,857	10,768,305	10,554,325	10,504,802
10,695,848	13,788,819	14,627,946	14,350,231	14,150,777	14,975,068
\$71,153,405	\$91,442,955	\$91,034,540	\$73,607,018	\$74,022,281	\$72,386,505
(\$28,300,838)	(\$20,251,896)	(\$4,697,116)	(\$41,001,688)	(\$32,030,205)	(\$40,675,452)
(1,563,413)	3,977,083	3,330,002	1,766,152	374,125	(229,314)
(\$29,864,251)	(\$16,274,813)	(\$1,367,114)	(\$39,235,536)	(\$31,656,080)	(\$40,904,766)

DOUGLAS COUNTY, OREGON  
 CHANGES IN NET POSITION, continued  
 Last Ten Fiscal Years  
 (accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities:				
Property taxes	\$9,611,444	\$9,974,961	\$10,366,312	\$10,605,646
Unrestricted grants and contributions	9,860,643	6,894,271	10,987,939	11,637,640
Investment earnings	1,862,542	1,027,247	1,229,633	4,453,422
Gain/(loss) on sale of assets	1,555,603	238,901	2,610	49,104
Transfers in (out)	10,227,959	801,742	288,000	550,000
<b>Total governmental activities</b>	<b>33,118,191</b>	<b>18,937,122</b>	<b>22,874,494</b>	<b>27,295,812</b>
Business-type activities:				
Investment earnings	20,234	53,227	101,196	209,841
Loan Write-Off			2,361,529	
Gain (loss) on sale of assets	1,211	27,948		8,514
Transfers in (out)	(10,227,959)	(801,742)	(288,000)	(550,000)
<b>Total business-type activities</b>	<b>(10,206,514)</b>	<b>(720,567)</b>	<b>2,174,725</b>	<b>(331,645)</b>
<b>Total primary government</b>	<b>\$22,911,677</b>	<b>\$18,216,555</b>	<b>\$25,049,219</b>	<b>\$26,964,167</b>
<b>Change in Net Position</b>				
Governmental activities	(\$22,710,643)	(\$23,385,551)	(\$10,210,338)	(\$1,041,101)
Business-type activities	(5,455,262)	(828,898)	4,807,188	1,263,299
<b>Total primary government</b>	<b>(\$28,165,905)</b>	<b>(\$24,214,449)</b>	<b>(\$5,403,150)</b>	<b>\$222,198</b>

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$11,150,616	\$11,694,816	\$12,008,595	\$12,828,716	\$13,409,144	\$13,807,957
10,595,836	8,649,141	9,195,931	14,240,126	14,550,155	8,216,778
4,149,762	794,297	(2,529,289)	2,910,098	6,914,974	6,481,163
13,985	(389,544)	(4,911)			
684,437	652,040	(278,914)	864,566	889,796	994,791
26,594,636	21,400,750	18,391,412	30,843,506	35,764,069	29,500,689
237,901	121,337	152,621	468,943	729,933	807,212
5,422	42,882	(10,523)			
(684,437)	(652,040)	278,914	(864,566)	(889,796)	(994,791)
(441,114)	(487,821)	421,012	(395,623)	(159,863)	(187,579)
\$26,153,522	\$20,912,929	\$18,812,424	\$30,447,883	\$35,604,206	\$29,313,110
(\$1,706,202)	\$1,148,854	\$13,694,296	(\$10,158,182)	\$3,733,864	(\$11,174,763)
(2,004,527)	3,489,262	3,751,014	1,370,529	214,262	(416,893)
(\$3,710,729)	\$4,638,116	\$17,445,310	(\$8,787,653)	\$3,948,126	(\$11,591,656)

DOUGLAS COUNTY, OREGON  
 FUND BALANCES OF GOVERNMENTAL FUNDS  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
General Fund				
Nonspendable	\$177,172	\$262,642	\$285,637	\$311,911
Restricted	3,426,258	2,827,114	3,429,971	3,268,548
Committed	1,917	2,067	2,227	2,302
Assigned	11,048,414	9,352,688	6,144,461	8,645,482
Unassigned	41,712,475	38,879,711	43,704,955	44,650,904
<b>Total General Fund</b>	<b>\$56,366,236</b>	<b>\$51,324,222</b>	<b>\$53,567,251</b>	<b>\$56,879,147</b>
All other governmental funds				
Nonspendable	\$1,599,462	\$1,396,583	\$2,083,219	\$1,700,252
Restricted	67,775,614	57,709,885	51,285,228	51,489,354
Committed	16,195,841	18,180,262	15,448,118	21,998,840
Assigned	4,451,929	4,349,223	4,117,453	3,488,746
<b>Total all other governmental funds</b>	<b>\$90,022,846</b>	<b>\$81,635,953</b>	<b>\$72,934,018</b>	<b>\$78,677,192</b>

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$319,576	\$195,936	\$148,473	\$14,645	\$220,565	\$428,335
2,211,311	3,203,799	3,630,343	3,896,631	3,857,174	4,270,482
2,370	2,438	2,872	2,940	2,940	2,940
8,189,107	11,873,929	10,672,233	10,893,472	23,699,634	23,095,981
52,122,055	50,049,690	48,416,408	64,448,355	51,629,097	33,548,210
<b>\$62,844,419</b>	<b>\$65,325,792</b>	<b>\$62,870,329</b>	<b>\$79,256,043</b>	<b>\$79,409,410</b>	<b>\$61,345,948</b>
\$1,840,910	\$1,912,812	\$1,797,114	\$2,162,844	\$1,891,864	\$2,521,681
46,474,218	55,301,185	56,447,864	27,473,590	21,422,814	18,211,039
21,703,854	21,744,939	21,848,857	17,481,328	15,222,586	11,616,654
3,208,345	2,786,145	2,579,274	2,396,434	253,813	2,293,496
<b>\$73,227,327</b>	<b>\$81,745,081</b>	<b>\$82,673,109</b>	<b>\$49,514,196</b>	<b>\$38,791,077</b>	<b>\$34,642,870</b>

DOUGLAS COUNTY, OREGON  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	Fiscal Year			
	2016	2017	2018	2019
<b>Revenues</b>				
Charges for services	\$10,899,007	\$12,484,922	\$13,873,162	\$13,970,413
Permits, licenses and fines	1,571,451	1,474,537	1,503,781	1,429,364
Intergovernmental	40,276,259	30,240,865	45,356,806	47,424,607
Property taxes	9,628,905	9,935,055	10,381,257	10,650,148
Assessments	15,521	8,249	4,741	3,921
Interest	1,762,954	915,394	1,075,756	4,227,573
Other	5,041,008	3,623,560	4,069,475	7,356,789
Total revenues	<u>69,195,105</u>	<u>58,682,582</u>	<u>76,264,978</u>	<u>85,062,815</u>
<b>Expenditures</b>				
General Government	18,297,777	18,878,954	24,029,762	21,074,941
Public Safety	24,272,788	25,322,741	25,844,154	26,590,990
Highways and Streets	10,565,001	10,785,924	10,730,503	10,105,829
Health and Welfare	5,276,295	5,205,479	4,895,311	5,720,511
Culture and Recreation	6,238,492	6,148,508	4,645,526	5,160,190
Conservation	938,410	927,212	865,342	977,431
Education	1,956,204	428,656	1,974,108	1,645,677
Capital outlay	4,986,987	5,039,331	10,482,582	4,991,418
Debt service:				
Principal	673,934	117,936	39,000	42,000
Interest	46,186	11,333	8,116	7,104
Total expenditures	<u>73,252,074</u>	<u>72,866,074</u>	<u>83,514,404</u>	<u>76,316,091</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,056,969)</u>	<u>(14,183,492)</u>	<u>(7,249,426)</u>	<u>8,746,724</u>
<b>Other financing sources (uses):</b>				
Lease & SBITA Financing				
Transfers in	8,246,636	8,192,851	7,809,186	9,855,937
Transfers out	<u>(8,066,636)</u>	<u>(7,391,109)</u>	<u>(7,521,186)</u>	<u>(9,305,937)</u>
Total other financing sources (uses)	<u>180,000</u>	<u>801,742</u>	<u>288,000</u>	<u>550,000</u>
Net change in fund balances	<u>(\$3,876,969)</u>	<u>(\$13,381,750)</u>	<u>(\$6,961,426)</u>	<u>\$9,296,724</u>
Debt service as a percentage of noncapital expenditures	<u>1.03%</u>	<u>0.18%</u>	<u>0.06%</u>	<u>0.07%</u>

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$15,020,524	\$15,794,643	\$16,110,284	\$14,503,918	\$15,448,791	\$16,303,608
1,390,981	1,503,894	1,374,953	2,540,020	3,006,567	2,341,426
48,723,118	62,475,365	64,937,291	52,938,690	51,186,316	43,483,373
11,193,911	11,850,620	11,999,329	12,685,443	13,188,783	13,586,648
8,649	1,693	387			
3,909,074	658,152	(2,811,825)	2,486,726	6,275,487	5,853,741
5,263,210	5,424,503	2,629,904	3,251,254	3,967,275	2,753,538
85,509,467	97,708,870	94,240,323	88,406,051	93,073,219	84,322,334
22,879,719	24,245,873	25,181,786	27,157,832	26,659,857	25,855,657
27,016,561	28,646,885	34,593,327	35,349,229	37,442,209	39,908,641
10,129,307	9,763,130	10,036,896	14,036,458	13,219,833	14,455,275
3,985,938	7,986,888	5,564,468	4,612,778	4,324,933	5,524,007
4,999,161	3,810,102	4,857,206	6,158,083	6,992,792	7,507,754
745,205	955,099	797,510	934,513	602,875	950,807
1,734,890	1,451,573	1,702,141	1,665,400	1,733,602	411,208
14,087,682	10,357,838	14,755,891	17,492,354	13,616,328	13,044,272
45,000	42,000	24,000	24,000	21,000	42,000
5,756	4,407	3,384	2,640	1,890	1,134
85,629,219	87,263,795	97,516,609	107,433,287	104,615,319	107,700,755
(119,752)	10,445,075	(3,276,286)	(19,027,236)	(11,542,100)	(23,378,421)
		2,010,379	1,436,620	18,439	193,836
16,657,603	19,609,641	25,969,159	43,447,206	28,371,972	31,314,983
(15,973,166)	(18,957,601)	(26,248,073)	(43,072,640)	(27,482,176)	(30,320,192)
684,437	652,040	1,731,465	1,811,186	908,235	1,188,627
\$564,685	\$11,097,115	(\$1,544,821)	(\$17,216,050)	(\$10,633,865)	(\$22,189,794)
0.07%	0.06%	0.03%	0.03%	0.03%	0.05%

DOUGLAS COUNTY, OREGON  
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 Last Ten Fiscal Years

Fiscal Year	Real Property	Utilities	Personal Property	Mobile Homes	Total Taxable Assessed Value	Direct Tax Rate	Estimated Actual Value	Assessed Value as a Percentage of Estimated Actual Value
2016	7,706,696,669	645,120,173	249,080,956	136,184,204	8,737,082,002	1.11	14,082,490,276	62.04%
2017	7,885,572,214	656,433,800	240,516,075	127,119,946	8,909,642,035	1.11	14,434,697,895	61.72%
2018	8,103,857,552	668,640,260	245,948,011	128,091,116	9,146,536,939	1.11	14,917,224,224	61.32%
2019	8,422,025,548	704,789,290	249,049,252	138,452,895	9,514,316,985	1.11	15,858,971,719	59.99%
2020	8,644,767,493	703,832,570	249,846,635	138,383,169	9,736,829,867	1.11	16,082,889,071	60.54%
2021	8,876,259,038	878,185,440	262,059,581	132,070,428	10,148,574,487	1.11	16,949,516,833	59.88%
2022	9,312,447,415	898,748,260	237,539,309	125,904,640	10,574,639,624	1.11	18,126,659,288	58.34%
2023	11,130,575,273	974,620,630	244,999,327	176,686,478	12,526,881,708	1.11	20,875,082,844	60.01%
2024	11,665,631,920	1,032,480,424	247,094,285	181,018,989	13,126,225,618	1.11	22,084,913,924	59.44%
2025	10,682,017,091	989,663,568	297,798,145	191,739,613	12,161,218,417	1.11	23,475,204,781	51.80%

Source: Douglas County Assessor's Department

DOUGLAS COUNTY, OREGON  
PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS\*  
(Per \$1,000 of Assessed Value)  
Last Ten Fiscal Years

Taxing Entity	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Douglas County Total Direct Rate:										
General Operations	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11
Overlapping Rates:										
City Rates:										
Canyonville	3.48	3.36	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23
Drain	1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52
Elkton	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33
Glendale	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71
Myrtle Creek	6.51	6.51	6.51	6.51	6.51	6.51	6.51	6.51	6.51	6.51
Oakland	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41
Reedsport	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19
Riddle	6.49	6.49	6.49	6.49	6.49	6.49	6.49	6.49	6.49	6.49
Roseburg	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48
Roseburg (Chamption Mill Site)	7.63	8.48	8.48	8.48	0.00	0.00	0.00	0.00	0.00	0.00
Roseburg (DT)	8.48	8.48	8.48	8.48	0.00	0.00	0.00	0.00	0.00	0.00
Sutherlin	5.75	5.74	5.75	5.74	5.74	5.74	5.74	5.73	5.73	5.63
Winston	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27
Yoncalla	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46
School Districts Rates:										
Camas Valley	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Days Creek	4.84	4.84	4.84	4.84	4.84	4.84	1.84	4.84	4.84	4.84
Elkton	5.31	5.33	5.33	5.28	5.41	5.32	5.29	5.28	5.21	4.36
Fern Ridge	6.15	8.07	6.80	6.84	6.88	6.70	6.54	6.93	6.93	4.82
Glendale	5.21	5.22	5.22	5.22	5.26	5.19	5.17	5.16	5.14	4.74
Glide	5.49	5.46	5.46	5.46	5.45	5.36	5.38	5.36	5.40	4.50
North Douglas	5.09	5.10	5.11	5.11	5.10	5.10	5.11	5.09	5.09	4.78
Oakland	5.01	5.01	5.02	4.64	4.64	4.64	4.64	4.64	4.64	4.64
Reedsport	5.83	5.68	5.66	5.74	5.52	5.66	5.56	5.50	5.51	4.38
Riddle	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66
Roseburg	4.62	4.50	4.57	4.57	4.52	4.41	4.03	4.03	4.03	4.03
Siuslaw	5.53	5.55	5.54	5.51	4.64	4.64	4.64	4.64	4.64	3.89
South Lane	6.19	6.89	6.61	6.48	6.16	6.50	6.51	6.49	6.51	4.75
South Umpqua	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71
Sutherlin	4.74	4.15	4.73	4.08	4.08	4.08	4.08	4.08	4.08	4.08
Winston-Dillard	5.91	5.83	5.79	5.74	5.70	5.61	5.60	5.56	5.58	4.40
Yoncalla	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69
Lane Community College	0.82	0.84	0.85	0.84	0.84	0.96	0.96	0.95	0.95	0.62
SW Ore Com College	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Umpqua Com College	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
Education Service District Rates	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53
Fire District Rates	0.49-4.65	0.49-4.65	0.49-4.65	0.49-4.65	0.49-4.65	0.49-4.65	0.49-4.65	0.49-4.65	0.49-4.65	0.49-4.65
Water District Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sanitary District Rates	0.00-1.42	0.00-1.42	0.00-1.42	0.00-1.42	0.00-1.42	0.00-1.42	0.00-1.42	0.00-1.42	0.00-1.42	0.00-1.42
Other Special District Rates	0.00-3.97	0.00-3.97	0.00-3.97	0.00-3.97	0.00-3.97	0.00-3.97	0.00-3.97	0.00-3.97	0.00-3.97	0.00-3.97

\* Source: County Assessor's annual certified levy

Note: In 1997, Oregon voters passed Measure 50, which limits the rate property value can increase to no more than 3% annually, establishes permanent tax rate limits for Oregon's local taxing districts, retains Measure 5 tax limitations (tax rates cannot exceed \$15 per \$1,000 of real market value for operating revenues).

DOUGLAS COUNTY, OREGON  
PRINCIPAL TAXPAYERS  
Current Year and Nine Years Ago

<u>Taxpayer</u>	2025			2016		
	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Valuation
Pacific Power/Pacificcorp	\$556,959,941	1	4.58%	\$373,929,000	1	4.45%
Roseburg Forest Products	243,270,841	2	2.00%	78,373,415	2	0.93%
Mercy Medical Center	107,129,129	3	0.88%			
Weyerhaeuser Co	100,939,396	4	0.83%	57,736,510	3	0.69%
Avista Corporation	65,746,430	5	0.54%	31,707,000	8	0.38%
Lumen Technologies Inc	40,436,750	6	0.33%			
Dougals Fast Net	60,979,044	7	0.50%	968,700		0.01%
Charter Communications	58,916,046	8	0.48%	33,962,500	7	0.40%
Central Oregon & Pacific RR CO.	47,850,369	9	0.39%	21,058,900	10	0.25%
Swanson Group	30,281,645	10	0.25%	29,386,393	9	0.35%
Seneca Jones Timber	29,512,964			40,212,935	4	0.48%
CenturyLink (Qwest Corporation)				36,222,600	6	0.43%
OxBow Timber LLC				36,895,356	5	0.44%
	\$1,342,022,555		10.79%	\$740,453,309		8.81%

Source: Douglas County Assessor's Department

DOUGLAS COUNTY, OREGON  
PROPERTY TAX LEVIES AND COLLECTIONS  
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent Of Levy Collected	Collections in Subsequent Years	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes To Tax Levy
2016	9,296,768	8,924,327	95.99	316,185	9,240,512	99.39	56,256	0.61
2017	9,727,312	9,342,532	96.04	379,853	9,722,386	99.95	4,927	0.05
2018	10,117,724	9,750,356	96.37	362,115	10,112,471	99.95	5,253	0.05
2019	10,383,604	10,031,915	96.61	345,232	10,377,147	99.94	6,457	0.06
2020	10,898,727	10,559,302	96.89	329,705	10,889,007	99.91	9,720	0.09
2021	11,465,170	11,108,706	96.89	340,513	11,449,219	99.86	15,952	0.14
2022	11,756,652	11,424,144	97.17	274,331	11,698,475	99.51	58,177	0.49
2023	12,533,916	12,060,746	96.22	211,079	12,271,826	97.91	262,090	2.09
2024	12,913,514	12,356,212	95.68	236,951	12,593,163	97.52	361,751	2.48
2025	13,445,487	12,852,545	95.59	-	12,852,545	95.59	592,942	4.41

Source: Douglas County Tax Collector's records related to Douglas County funds. Does not include 4H Extension Service District or Custodial Funds.

DOUGLAS COUNTY, OREGON  
RATIOS OF OUTSTANDING DEBT BY TYPE  
Last Ten Fiscal Years  
\_\_\_\_\_

Fiscal Year	Governmental Activities			
	General Obligation Bonds	Lease Liability	SBITA Liability	Notes Payable
2016	\$ -	\$ -	\$ -	\$ 396,936
2017	-	-	-	279,000
2018	-	-	-	240,000
2019	-	-	-	198,000
2020	-	-	-	153,000
2021	-	-	-	111,000
2022	-	1,831,263	-	87,000
2023	-	1,688,748	781,284	63,000
2024	-	1,533,796	395,237	42,000
2025	-	1,421,448	212,315	-

(1) See the schedule of Demographic and Economic Statistics for personal income and population data.

Business-Type Activities				Total	Percentage of	Per
Lease		SBITA		Primary	Personal	Capita
Liability		Liability		Government	Income (1)	(1)
\$	-	\$	-	\$ 396,936	0.010%	3.61
	-		-	279,000	0.007%	2.53
	-		-	240,000	0.006%	2.16
	-		-	198,000	0.004%	1.77
	-		-	153,000	0.003%	1.36
	-		-	111,000	0.002%	0.99
	-		-	1,918,263	0.034%	17.17
	-		11,439	2,544,471	0.046%	22.78
	-		8,584	1,979,617	0.032%	17.81
	-		7,268	1,641,031	0.026%	14.77

DOUGLAS COUNTY, OREGON  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
June 30, 2025

<u>Governmental Unit</u>	Direct Debt and Net General Obligation Bonded Debt Outstanding	Estimated Percentage Applicable to County	Estimated Amount Applicable to County
Debt repaid with property taxes:			
<b>Direct Debt</b>			
Douglas County	\$1,633,763	100.00 %	\$1,633,763
Subtotal, Direct Debt	<u>\$1,633,763</u>		<u>\$1,633,763</u>
<b>Overlapping Debt</b>			
Camas Valley Rural Fire Protection District	38,000	100.00	38,000
Canyonville South Umpqua Rural Fire Protection District	455,000	100.00	455,000
City of Drain	4,836,668	100.00	4,836,668
City of Glendale	1,244,466	100.00	1,244,466
City of Myrtle Creek	4,879,793	100.00	4,879,793
City of Oakland	2,299,414	100.00	2,299,414
City of Reedsport	6,536,047	100.00	6,536,047
City of Roseburg	2,105,316	100.00	2,105,316
City of Sutherlin	20,582,646	100.00	20,582,646
Douglas County School District No. 105	6,843,000	100.00	6,843,000
Douglas County School District No. 116	17,910,618	100.00	17,910,618
Douglas County School District No. 12	3,336,216	100.00	3,336,216
Douglas County School District No. 130	4,575,000	100.00	4,575,000
Douglas County School District No. 15	40,000	100.00	40,000
Douglas County School District No. 19	7,625,000	100.00	7,625,000
Douglas County School District No. 22	505,000	100.00	505,000
Douglas County School District No. 34	2,535,000	100.00	2,535,000
Douglas County School District No. 4	44,080,000	100.00	44,080,000
Douglas County School District No. 77	1,733,000	100.00	1,733,000
Douglas ESD	7,445,000	100.00	7,445,000
Elkton Rural Fire Protection District	0	100.00	0
Glide Rural Fire Protection District	1,535,000	100.00	1,535,000
Lane Community College	207,975,000	0.02	45,754
Lane County School District No. 28J	40,584,654	0.28	113,109
Lane County School District No. 45J3	68,436,418	0.15	100,533
Lane County School District No. 97J	4,000,000	0.29	11,668
Lane ESD	3,496,360	0.03	1,066
Southwestern Oregon Community College	30,020,000	5.30	1,591,060
Tri-City Rural Fire Protection District #4	1,860,000	100.00	1,860,000
Umpqua Community College	30,896,495	100.00	30,896,495
Umpqua Public Transportation District	382,544	100.00	382,544
Winston-Dillard Water District	3,357,426	100.00	3,357,426
Subtotal, Overlapping Debt	<u>532,464,080</u>		<u>179,814,839</u>
Total Direct and Overlapping Debt	<u><u>\$534,097,843</u></u>		<u><u>\$181,448,602</u></u>

Sources: Oregon State Treasury, Debt Management Information System, Douglas County Office of Management & Finance

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Douglas County. This process recognizes that, when considering the county's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

DOUGLAS COUNTY, OREGON  
LEGAL DEBT MARGIN INFORMATION  
Last Ten Fiscal Years

Fiscal Year	Debt Limit	Debt Applicable To Limitation	Legal Debt Margin	Net Debt Applicable to the Limit as a Percentage of the Debt Limit
2015	279,332,419	0.00	279,332,419	0.00%
2016	281,649,806	0.00	281,649,806	0.00%
2017	288,693,958	0.00	288,693,958	0.00%
2018	298,344,484	0.00	298,344,484	0.00%
2019	317,179,434	0.00	317,179,434	0.00%
2020	321,657,781	0.00	321,657,781	0.00%
2021	338,990,337	0.00	338,990,337	0.00%
2022	362,533,186	0.00	362,533,186	0.00%
2023	417,501,657	0.00	417,501,657	0.00%
2024	441,698,278	0.00	441,698,278	0.00%
2025	469,504,096	0.00	469,504,096	0.00%

**Legal Debt Margin Calculation for Fiscal Year 2025:**

Estimated Real Market Value	<u>\$23,475,204,781</u>
Debt limit (2% of estimated actual value)(1)	\$469,504,096
Debt applicable to limit	<u>0</u>
Legal debt margin	<u>\$469,504,096</u>

(1) The debt limit for general obligation bonds set forth in ORS 287A.100 provides "a county may not issue or have outstanding at the time of issuance general obligation bonds in a principal amount that exceeds two percent of the real market value of the taxable property in the county."

Source: Douglas County Assessor's Department

DOUGLAS COUNTY, OREGON  
 DEMOGRAPHIC AND ECONOMIC STATISTICS  
 Last Ten Fiscal Years

Per Capita Personal Income

Fiscal Year	Population	Personal Income	Personal Income	Median Age	School Enrollment	Unemployment Rate
2015	109,385	3,699,510,085	33,821	46.1	14,295	7.7%
2016	109,910	3,794,203,110	34,521	46.7	14,295	6.4%
2017	110,395	3,971,680,915	35,977	46.9	14,247	4.7%
2018	111,180	4,122,220,860	37,077	47.0	14,209	5.2%
2019	111,735	4,514,987,880	40,408	47.0	14,268	5.3%
2020	112,250	4,751,991,500	42,334	47.0	14,338	10.8%
2021	112,530	5,214,865,260	46,342	47.1	14,426	6.3%
2022	111,694	5,651,157,930	50,595	47.0	13,376	4.4%
2023	111,716	5,523,239,040	49,440	46.6	13,567	4.8%
2024	111,335	5,865,573,140	52,684	46.6	13,815	5.0%
2025	111,129	6,272,120,760	56,440	47.0	13,712	5.0%

Sources: Population and personal income provided by Portland State University Center for Population Research and Census. Per capita personal income provided by Bureau of Economic Analysis. Unemployment rate provided by Oregon Department of Employment. School enrollment provided by the National Center for Education Statistics. Median age provided by the U.S. Census Bureau.

DOUGLAS COUNTY, OREGON  
 PRINCIPAL EMPLOYERS  
 Current Year and Nine Years Ago

Industry	2025			2016		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Government	7,699	1	19.76%	7,934	1	21.74%
Trade, Transportation and Utilities	7,003	2	17.97%	6,691	2	18.33%
Education and Health Services	6,856	3	17.59%	4,745	3	13.00%
Manufacturing	4,646	4	11.92%	4,455	4	12.21%
Leisure and Hospitality	3,802	5	9.76%	3,297	5	9.03%
Professional and Business Services	2,979	6	7.64%	3,597	6	9.60%
Construction	1,726	7	4.43%	1,152	7	3.16%
Natural Resources and Mining	1,597	8	4.10%	1,731	8	4.74%
Other Services	1,264	9	3.24%	1,518	9	4.16%
Financial Actives	1,019	10	2.61%	1,109	10	3.04%
Information	334	11	0.86%	265	11	0.73%
	<u>38,925</u>		<u>99.88%</u>	<u>36,494</u>		<u>99.73%</u>

Source: Umpqua Community College. Oregon Employment Department, Quarterly census of Employment and Wages as of Quarter 2.

DOUGLAS COUNTY, OREGON  
 FULL-TIME-EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM  
 Last Ten Fiscal Years

<u>Function/Program</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Governmental Activities:</b>										
General Government										
Tax Assessment and Collection	25.45	24.74	21.90	24.90	23.90	23.90	23.90	24.80	22.80	18.00
Justices of the Peace	11.20	9.15	7.45	7.80	7.10	6.90	6.30	6.30	6.30	6.30
Juvenile Department	51.43	49.22	61.42	61.22	57.62	60.97	61.30	55.45	55.70	53.70
County Clerk	6.50	7.00	7.00	6.90	7.00	7.00	7.00	8.00	7.00	7.00
Planning	14.00	14.00	15.75	16.75	16.00	14.00	14.50	15.50	14.50	11.50
All other	70.76	72.51	70.61	72.40	72.90	75.53	77.63	77.40	79.60	77.40
Public Safety										
Sheriff	122.50	129.50	128.50	129.50	120.50	119.50	120.00	127.00	129.00	131.00
District Attorney	22.19	22.00	23.00	22.60	22.10	22.10	22.00	24.00	24.00	24.00
All other	49.34	51.34	38.10	40.20	40.45	45.45	45.45	45.45	50.45	48.45
Highways and Streets	61.75	62.75	61.00	59.75	60.50	57.50	57.50	57.50	57.75	54.75
Sanitation										
Health and Welfare	51.05	19.75	18.05	19.80	18.35	16.35	16.05	18.65	18.65	21.65
Culture and Recreation										
Parks	14.32	15.00	15.00	16.00	16.00	15.85	15.75	17.00	17.90	17.90
Library	21.15	17.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fairgrounds	10.00	10.00	9.80	9.60	8.80	6.00	7.00	7.80	7.80	9.00
Museum	3.22	2.50	1.60	1.70	1.60	2.60	3.60	3.60	3.00	3.50
Conservation	6.00	6.00	6.00	6.00	5.25	5.25	4.25	4.25	4.25	4.25
Total governmental activities	<u>540.86</u>	<u>513.03</u>	<u>485.18</u>	<u>495.12</u>	<u>478.07</u>	<u>478.90</u>	<u>482.23</u>	<u>492.70</u>	<u>498.70</u>	<u>488.40</u>
<b>Business-type activities:</b>										
Salmon Harbor Marina/RV Park	11.00	12.00	12.00	12.00	12.80	12.80	12.80	12.80	13.80	16.00
Solid Waste/Landfill	14.00	14.00	30.00	31.25	33.25	33.25	33.25	33.05	32.80	33.80
Total Business-type activities	<u>25.00</u>	<u>26.00</u>	<u>42.00</u>	<u>43.25</u>	<u>46.05</u>	<u>46.05</u>	<u>46.05</u>	<u>45.85</u>	<u>46.60</u>	<u>49.80</u>
<b>Total employees</b>	<u><u>551.86</u></u>	<u><u>525.03</u></u>	<u><u>497.18</u></u>	<u><u>538.37</u></u>	<u><u>524.12</u></u>	<u><u>524.95</u></u>	<u><u>528.28</u></u>	<u><u>538.55</u></u>	<u><u>545.30</u></u>	<u><u>538.20</u></u>

Source: Douglas County Finance Department

DOUGLAS COUNTY, OREGON  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General governmental activities:										
<u>Public Safety</u>										
Sheriff-Enforcement										
Citations issued	3,113	2,889	3,013	3,796	3,644	2,043	2,338	1,671	3,357	2,855
Warnings issued	2,966	1,538	2,814	3,942	2,675	1,355	1,046	3,346	2,486	3,370
Arrest reports	3,481	3,125	3,136	3,075	3,165	5,922	5,798	6,242	5,863	2,274
Sheriff-Jail										
Bookings	6,940	6,748	6,657	6,412	5,145	3,201	3,250	4,145	4,230	3,985
Average daily population	224	226	212	194	165	123	134	139	158	165
Communications										
Law Enforce reports	123,877	118,934	123,072	128,367	125,425	123,319	129,153	132,632	119,962	132,589
Fire/Medical reports	22,328	25,702	24,050	24,782	26,355	28,774	31,105	30,818	30,598	29,550
Building Department										
Building permits	898	966	1,131	1,095	1,152	1,172	1,144	1,042	994	988
<u>Highways and Streets</u>										
Miles of roads resurfaced	84.84	5.07	70.00	52.00	51.00	70.00	87.00	42.20	49.12	55.26
<u>Sanitation</u>										
Landfill annual waste disposal in tons										
<u>Health and Welfare</u>										
Services to unduplicated clients:										
Mental Health										
Public Health	5,191									
Senior and DD Services	2,804	2,681	3,631	3,767	2,926	3,593	3,245	3,606	3,415	1,163
<u>Culture and Recreation</u>										
Park campgrounds annual usage	24,588	27,033	29,194	40,549	34,751	50,550	48,549	43,488	41,459	41,704
<u>Conservation</u>										
Galesville dam annual KWH produced	5,741,347	7,479,202	4,079,949	4,544,652	3,639,957	2,815,892	849,549	0	2,200,000	4,405,050
Business-type activities:										
<u>Salmon Harbor Marina</u>										
RV Park average annual occupancy	49%	49%	54%	53%	45%	48%	48%	50%	52%	48%
<u>Solid Waste/Landfill</u>										
Landfill annual waste disposal in tons	77,229	81,608	83,340	92,249	97,435	114,153	100,140	79,014	53,288	56,565

Sources: Various county departments

Note: As of 7/1/14, Douglas County no longer provided direct Mental Health and Developmental Disabilities Services.

As of 12/31/15, Douglas County no longer provided direct Public Health Services.

As of FY16, Landfill operations moved under a Business-type activity, with the department Solid Waste.

DOUGLAS COUNTY, OREGON  
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Governmental Activities:</b>										
<u>Public Safety</u>										
Sheriff										
Patrol vehicles	38	38	46	51	58	53	51	53	53	53
Adult correction facility	3	3	4	4	4	4	5	5	5	4
<u>Highways and Streets</u>										
Centerline miles of county roads	1,173	1,173	1,173	1,173	1,173	1,144	1,144	1,144	1,144	1,116
Bridges	305	305	305	305	305	300	300	300	300	300
<u>Sanitation</u>										
Landfill facility										
Solid waste transfer sites										
<u>Culture and Recreation</u>										
Parks										
Number of county parks	68	68	69	67	67	66	66	61	61	70
Overnight camp sites	382	382	486	486	527	527	527	510	461	443
<u>Conservation</u>										
Dams	2	2	2	2	2	2	2	2	2	2
Stream gauging stations	23	23	23	20	20	18	20	20	20	9
<b>Business-type activities:</b>										
<u>Salmon Harbor Marina</u>										
Moorage Docks	19	19	19	19	19	19	16	16	16	15
Boarding Floats	2	2	2	2	2	2	2	2	2	3
Boat Fueling Dock	1	1	1	1	1	1	1	1	1	1
<u>Solid Waste/Landfill</u>										
Landfill facility	1	1	1	1	1	1	1	1	1	1
Solid waste transfer sites	11	11	11	11	11	11	11	11	11	11

Sources: Various county departments

Note: No capital asset indicators are available for the general government function.

As of FY16, Landfill operations moved under a Business-type activity accounting for jurisdictional transfers to other agencies, bridges being re-categorized as culverts, and other updates.

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

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**KENNETH KUHNS & CO.**

Certified Public Accountants  
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Salem, Oregon 97301-3594

Telephone: (503) 585-2550

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*

Board of Commissioners  
Douglas County, Oregon  
Roseburg, Oregon

December 23, 2025

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Douglas County, Oregon as of and for the year ended June 30, 2025, and have issued our report thereon dated December 23, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Douglas County, Oregon's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Douglas County, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of Douglas County, Oregon's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

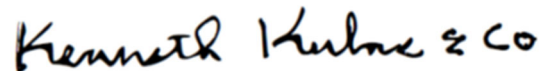
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Douglas County, Oregon's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Kenneth Kuhns & Co". The signature is written in a cursive, slightly slanted style.

Kenneth Kuhns & Co.

# INDEPENDENT AUDITOR'S COMMENTS

(Disclosures and Comments Required by State Regulations)

Oregon Administrative Rules 162-10-050 through 162-10-320, the *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments and disclosures required in audit reports. The required financial statements and schedules are set forth in the preceding sections of this report. Required comments and disclosures related to the audit of such statements and schedules are set forth following.

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Telephone: (503) 585-2550

**INDEPENDENT AUDITOR'S COMMENTS  
REQUIRED BY OREGON STATE REGULATIONS**

December 23, 2025

Board of Commissioners  
Douglas County, Oregon  
Roseburg, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Douglas County, Oregon as of and for the year ended June 30, 2025, and have issued our report thereon dated December 23, 2025.

**Internal Control Over Financial Reporting**

Our report on Douglas County, Oregon's internal control over financial reporting is presented elsewhere in this Annual Comprehensive Financial Report.

**Compliance**

As part of obtaining reasonable assurance about whether Douglas County, Oregon's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to, the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).

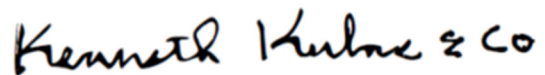
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).
- Highway revenues used for public highways, roads and streets.

In connection with our testing nothing came to our attention that caused us to believe Douglas County, Oregon was not in substantial compliance with certain provisions of laws, regulations, contracts and grant agreements, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Board of Commissioners, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Kenneth Kuhns & Co". The signature is written in a cursive, slightly slanted style.

Kenneth Kuhns & Co.