

2010-2011 Lane County CAFR extracts by Keith Stanton in October 2012

<i>pg#</i>	<i>extracted tabular information</i>	<i>\$ amounts</i>	<i>related additional information</i>
27	Lane Statement of Net Assets		<i>FOR SIUSLAW COUNTY:</i> <i>Roughly figure 6-10% of below belongs to coast. SCO group is researching to determine specifics.</i>
	Cash and cash equivalents	196,957,662	
	Investments	2,594,066	
	Receivables (net uncollected)	31,365,078	
	Inventories	2,618,671	
	Prepays	417,215	
	Total current assets	233,952,692	<i>Go to page 3 for: Lane Revenue/Expense Figures</i>
	 Cash and cash equivalents	 1,408,863	
	Investments	4,440,116	
	Investment(limited partnership)	1,623,468	
	Deferred charges	962,968	
	Deposits	51,144	
	Loans receivable	4,944,345	
	Net pension asset	60,250,655	
	Land + construction in progress	45,425,187	
	Other cap asset (net of ac dep)	373,247,247	
	Total noncurrent assets	492,353,993	
	 Total assets	 726,306,685	
	 Accounts payable	 11,991,152	
	Wages and benefits payable	5,193,039	
	Due to other governments	12,711	
	Interest payable	638,152	
	Unearned revenue	659,180	
	Customer deposits	581,319	
	Current portion noncurrent liab	19,498,090	
	Total current liability	38,573,643	
	 Total Noncurrent liabil	 132,448,356	
	 Total liability	 171,021,999	
	 Net assets (above assets less liabilities)	 	~6% total net = 33,317,081 belongs to SCO
	Invested in capital assets	365,656,096	
	Restricted for:		
	Capital projects	2,312,724	
	Debt service	577,761	
	Health and human services	7,371,243	
	Special revenue/services	3,448,516	
	Roads	43,968,520	
	Title III projects	4,442,698	
	LaneCare	19,602,083	
	Housing + community service	2,924,616	
	Self insurance	1,515,500	
	Other purposes	2,339,740	

Unrestricted	101,125,189	
Total net assets	555,284,686	increased 10 million since last CAFR

22 Lane Capital Assets, Net of Accumulated Depreciation:

Land	21,497,000
Construction in progress	23,929,000
Buildings + their improvements	123,939,000
Machinery and equipment	16,458,000
Infrastructure	232,850,000
Total capital assets	418,673,000

56 Lane Cash Investments

Fed Treasury	3,758,233
Fed Agricultural Mortgage Corp	10,671,212
Fed Farm Credit Bank	11,526,394
Fed Home Loan Bank	14,184,637
Fed Home Loan Mortgage Corp	23,145,376
Fed National Mortgage Assoc.	21,052,232
Tennessee Valley Authority	3,420,072
Municipals	2,455,012
Corp Promissory notes	48,894,652
Investment with fiscal agent	2,105,032
Limited partnerships	1,623,468
OR local govern investment pool	44,619,402
Total investments	187,455,722

Cash and cash equivalents	180,313,572
Investments	2,594,066
Restricted investments	2,924,616
Limited partnerships	1,623,468
Total investments	187,455,722

65-69 Lane Outstanding Bonds, Less Deferred Amounts:

General obligation bonds:	End Balance	Interest	for Juvenile Center land, cons truct, equipping
End 30 June 2012	2,440,000	515,325	Series 2003A 3.50-5.25% 10,610,000
End 30 June 2013	2,585,000	387,225	
End 30 June 2014	2,715,000	279,250	
End 30 June 2015	2,870,000	143,500	
Total general bonds	10,610,000	1,325,300	

Limited tax non-pension bonds:	End Balance	Interest	to finance many county seat capital projects
End 30 June 2012	2,230,000	1,871,614	Series 2002A 4.25-5.00% 1,170,000
End 30 June 2013	2,305,000	1,802,682	Series 2003B 3.40-4.45% 2,510,000
End 30 June 2014	2,360,000	1,734,965	Series 2009A 3.00-5.00% 27,105,000
End 30 June 2015	2,460,000	1,664,840	Series 2011 2.00-4.25% 10,345,000
End 30 June 2016	2,405,000	1,585,225	Series 2011R 3.00-4.00% 4,945,000
End 30 June 2017-2021	13,595,000	6,364,844	Total tax bonds 46,075,000
End 30 June 2022-2026	10,615,000	3,561,737	
End 30 June 2027-2031	10,105,000	1,083,366	
Total non-pension bonds	46,075,000	19,669,273	

Limited tax pension bonds:	End Balance	Interest	to finance portion of PERS UAL
End 30 June 2012	977,246	4,289,319	Series 2002 6.85-7.41% 67,451,388
End 30 June 2013	1,029,948	4,501,617	
End 30 June 2014	1,075,284	4,731,281	
End 30 June 2015	1,099,733	4,996,833	
End 30 June 2016	1,120,530	5,276,035	
End 30 June 2017-2021	9,697,011	27,242,523	
End 30 June 2022-2026	27,995,000	11,065,490	
End 30 June 2027-2031	15,355,000	1,408,702	
Accretion of deep discount	9,101,636		
Total pension bonds	67,451,388		

HACSA Revenue bonds (svc by net operating income of HACSA):			to renovate Firwood Apartment Complex
End 30 June 2012	60,000	48,290	Series 1995A 5.00-6.70% 605,000
End 30 June 2013	60,000	44,340	Series 1995B 6.70% 150,000
End 30 June 2014	65,000	40,195	Total rev bonds 755,000
End 30 June 2015	70,000	35,718	
End 30 June 2016	75,000	30,907	earlier CAFR page reports this figure as
End 30 June 2017-2021	350,000	81,713	700,000 while the total is 755,000 here -
End 30 June 2022	75,000	2,513	off by 55,000 so will use 65-70 numbers
Total HACSA rev bonds	755,000	283,676	

Plus net premium on issuance 1,300,000

Total bonded debt 126,191,388

28+29 Lane Revenue/Expense Figures:

Charges for services:	
General government	7,565,894
Public safety	21,607,400
Public health and welfare	51,148,840
Parks	1,389,629
Roads and bridges	2,588,278
Community development	3,220,387
Lane events center	2,405,440
Solid waste disposal	15,051,354
Housing + community service	3,868,811
Corrections commissary	63,618
Regional information system	7,756,832
Land management	3,408,863
Total service charges	120,075,346

Over the counter fees, etc...

*Sheriff rents prison beds and itself as Town Police Dept.
* single largest revenue stream for Lane County 96M\$*

*\$0 as SC does not own/operate an event center
\$0 as SC area uses 'Short Mountain' landfill in valley*

niknak store for prisoners *\$0 as no prison in SC area*

building permits etc...

Grants toward operations:	
General government	10,041,168
Public safety	12,086,405
Public health and welfare	44,992,723
Parks	496,188
Roads and bridges	34,816,901
Community development	1,202,823
Lane events center	36,031
Solid waste disposal	1,804

*mainly funds passed to Lane County by Oregon
* single largest revenue stream for Lane County 96M\$
mainly funds passed to Lane County by Oregon
mainly road/fuel tax passed to Lane County by Oregon
mainly funds passed to Lane County by Oregon
\$0 as SC does not own/operate an event center
\$0 as will use regional landfill 'Short Mountain' in valley*

Housing + community service	21,773,093	<i>mainly funds passed to Lane County by Oregon</i>
Corrections commissary	195,000	<i>niknak store for prisoners \$0 as no prison in SC area</i>
Total grants to ops	125,642,136	
Grants toward capital: (HCS)	1,920,169	
Grants not restricted	5,325,256	
Property taxes	35,852,438	<i>\$2,432,510 within SC for 2013 (see Keith's report)</i>
Transient room taxes	3,964,775	<i>\$952,235 within SC for 2012 (see Keith's report)</i>
Car rental taxes	1,208,685	<i>10% collected on short term car rentals by Lane County</i>
O&C timber receipts	10,999,817	<i>\$0 as SC contains no O&C lands thus no O&C receipts</i>
Unrestricted investments	1,866,202	
Total other revenues	61,137,342	
Total revenues	306,854,828	
Government activities:		main expense is for labor (salary, benefits, PERS, etc.)
General government	24,407,716	
Public safety	77,099,943	
Public health and welfare	86,423,729	
Parks	2,477,150	
Roads and bridges	36,816,737	only place materials exceed labor expenses
Community development	6,913,731	
Interest on long-term debt	6,927,479	
Business activities:		
Lane events center	3,751,770	<i>\$0 as SC does not own an event center</i>
Solid waste disposal	14,733,559	<i>\$0 as SC does not operate a landfill; use Short Mountain</i>
Housing + community service	26,089,583	
Corrections commissary	254,748	<i>niknak store for prisoners \$0 as no prison in SC area</i>
Regional information system	5,542,377	
Land management	5,312,174	
Total expenses	296,750,696	
Asset growth	10,104,128	

24 Lane anticipated changes in next year:

Property taxes are projected to increase 0.97% due to decrease in value of industrial property and new houses
State funding, primarily in the form of dedicated grants, is expected to increase 2.11%
Federal funding anticipated to drop 26.99%, or \$18.8 million, due to reduction in the Secure Rural Schools funding
Fees and charges decrease of 3.2% due to the sluggish economy
Lane County issued two bonds in fiscal year 2011 for \$10.3 million and for \$4.9 million
Personnel services are budgeted down \$4.3 million as a result of a decreased labor force
Individual employee health benefits costs expected to remain flat with the goal of bargaining a new health plan
Lane County's State of Oregon Public Employee Retirement System (PERS) rates have increased 2.2% or \$1.2 mil
Materials and services decrease of \$16.7 mil, departments continued cut spending to spare staff and direct services
Capital projects are reflection road + bridge projects, reduction of \$12.3 mil due to shrinking Road Fund resources

Effective January 1, 2012, non-represented employees and several unions agreed to move to either a less expensive high-deductible Health Savings Account or less expensive Managed Care plan to help ward off the rise in health care costs.

Consistent with County financial policy, 5% of general revenues are set aside as a "prudent person reserve" to cover unanticipated circumstances in all funds. Also, the policy requires a minimum of 10% reserve in the General Fund.

205-7 Lane Schedule of Expenditures of Federal Awards

Federal Grantor and Program Title	CFDA Number	via Entity #	\$Amount
US Department of Agriculture:			
via Oregon Department of Administrative Services:			
Schools and Roads Grants to States	10.665	PL 106-393	22,949,976
via Oregon Department of Education:			
School Breakfast Program	10.553		25,031
School Lunch Program	10.555		45,927
via Oregon Health Department:			
Supplemental Nutrition Program for WIC	10.557		1,255,067
US Department of Defense			
via Oregon Department of Administrative Services:			
Federal Flood Control Lease	12.112		21,995
US Department of Commerce			
Community Trade Adjustment Assistance	11.010		84,940
US Department of Energy			
via Oregon Housing & Community Services:			
Weatherization Assistance for Low-Income	81.042 BPA 10/BPA 11/BPA 12/DOE 10		501,755
Weatherization Assistance for Low-Inc ome	81.042 ARRA DOE ARRA 09		1,032,934
Energy Efficient Appliance Rebate Prog (EEARP)	81.127 ARRA DOE FP 10		150,119
US Department of Environmental Quality			
via Oregon Department of Human Services:			
State Public Water System Supervision	66.432		55,916
Capitalized Grants: Drinking Water Revolving Funds	66.468		68,772
US Department of Health and Human Services			
Consolidated Health Centers	93.224		1,264,862
Health Care and Other Facilities	93.887		164,280
Affordable Care Act-Consolidated Health Centers	93.526		4,404,922
Grants to Health Center Programs-ARRA	93.703 ARRA		175,414
via Oregon Department of Human Services:			
Youth Suicide Prevention Svcs	93.243		15,050
West Nile Surveillance	93.283		4,658
Medical Assistance Program	93.778		960,981
via Oregon Commission on Children and Families			
Promoting Safe and Stable Families	93.556		96,300
Social Services Block Grant	93.667		535,562
Medical Assistance Program	93.778		73,878
via Oregon Department of Justice:			
Child Support Enforcement	93.563		1,248,615
Child Support Enforcement	93.563 ARRA		47,497
Drug Court Enhancement Grant	93.243		161,027
via Oregon Health & Sciences University:			
Oregon Health & Sciences University	93.994		48,517
via Oregon Health Department:			
Public Health Emer Preparedness-Bio-Terrorism	93.069		198,356
Public Health Emer Preparedness-Pandemic Flu	93.069		128,463
Healthy Communities	93.070		64,501
Tuberculosis Control Programs	93.116		6,667
Family Planning Services	93.217		67,303
Immunization Grants-noncash assistance	93.268		128,453
Immunization Grants	93.268		1,540

H1N1 Emergency Response	93.283		13,760
Medical Assistance Program	93.778		36,000
HIV Prevention Activities	93.940		44,974
Immunization Grants	93.991		3,700
Maternal and Child Health Services Block Grant	93.994		35,442
via Oregon Housing & Community Services:			
Housing Stabilization Program	93.558		52,872
Low Income Energy Assistance Program	93.568	2010 LIEAP / 2011 LIEAP	4,525,795
Community Services Block Grant	93.569	CSBG 10	460,297
Community Services Block Grant	93.710	ARRA CSBG ARRA 09/CSBG ARRA 09 BE	24,272
US Department of Homeland Security			
via Oregon Emergency Management:			
Emergency Management Performance Grant	97.042		139,752
Homeland Security Program	97.073		15,443
State Homeland Security Program Grant 09-248	97.073		6,227
Buffer Zone Protection Program Grant	97.078		79,051
via Oregon State Marine Board:			
Boating Safety and Financial Assistance	97.012		461,799
US Department of Housing and Urban Development			
via City of Eugene:			
Community Development Block Grant	14.218		350,000
via City of Springfield:			
Community Development Block Grant	14.218		99,488
Homelessness Prevention Rapid Rehousing Program	14.257	ARRA	366,948
via Oregon Business Development Department:			
Community Development Block Grant	14.228		661,954
via Oregon Department of Human Services:			
Supportive Housing Program	14.235		1,198,889
via Oregon Housing & Community Services:			
Emergency Shelter Grants Program	14.231		186,355
Supportive Housing Program	14.235		17,325
HOME Investments Partnerships Program	14.239	HOME TBA	183,299
Homelessness Prevention Rapid Rehousing Program	14.257	ARRA	538,456
US Department of Justice			
Drug Court Enhancement Grant	16.585		27,208
Intensive Treatment, Supervision, + Reentry Progs	16.753		2,656
Regional Shared Public Safety Technology Improve	16.753		55,160
via Department of Corrections:			
Second Chance Act Housing Grant	16.812		18,250
via Oregon Department of Justice:			
Encourage Arrest Policy + Enforce Protection Order	16.590		184,036
State Criminal Alien Assistance Program	16.606		326,039
Bulletproof Vest Partnership Grant	16.607		27,668
COPS Meth Grant	16.710		151,438
Public Safety Partnership + Community Policing	16.710	ARRA	217,661
Ed Byrne Memorial Justice Assistance Grant Prog	16.738		2,235
Rec Act - Ed Byrne Memorial Justice Assist Grant	16.804	ARRA	124,467
via Oregon Commission on Children and Families:			
Disproportionate Minority Contact Assessment	16.549		12,313
Juvenile Accountability Block Grant	16.523		28,247
via Oregon Criminal Justice Commission:			
Drug Court-Oregon Criminal Justice Comm Support	16.738		131,411
Drug Interdiction support for small city enforcement	16.738		21,084

ReEntry Resource Center	16.738		116,729
Rec Act - Ed Byrne Memorial Justice Assist Grant	16.803	ARRA	40,341
STOP Violence Against Women Formula Grant	16.588		83,969
Crime Victim Assistance	16.575		149,543
US Department of Labor			
WIA Pilots, Demonstrations, and Research Projects	17.261		478,185
via Lane Workforce Partnership:			
Workforce Initiative Act	17.259		95,015
US Department of the Interior			
Payment in Lieu of Taxes	15.226	PILT	575,104
Distribute of Receipts to State and Local Gov (O&C)	15.227		11,905,685
Secure Rural Schools + Community Self-Determine	15.234		330,762
via Oregon State Marine Board:			
Maintenance Assistance Payment Clean Vessel (CVA)		15.616	
124,405			
US Environmental Protection Agency			
via Oregon Department of Environmental Quality:			
ARRA Clean Diesel Grant	66.040	ARRA	21,508
US Department of Transportation			
via Lane Council of Governments:			
Unified Planning Work Program	20.205		25,000
via Oregon Department of Transportation:			
ARRA-ODOT-Road Improvements	20.205	ARRA	251,448
Hwy Plan + Constr-High Prior 7-County Comm Proj	20.205		73,559
Highway Planning and Construction	20.205		99,631
State and Community Highway Safety MUTT Grants	20.600	SC-10-35-05 LCS	203,110
via City of Springfield:			
Highway Planning and Construction	20.205	ARRA	6,309
via Western Federal Lands Highway Division:			
Highway Planning and Construction	20.205		807,194
via Oregon State Sheriffs Association:			
OSSA Seatbelt/DUII OT Enforcement	20.600	Lane County	22,772
OSSA DUII Enforcement Grant	20.601	Lane County	30,697
US Forest Service			
Schools + Roads States-Youth Svs US Forest maint.	10.665		127,641
Total Expenditures of Federal Awards			62,389,856

Keith comments:

Please email Stanton@SiuslawCounty.Org with any corrections noted of this extract. When Lane County publishes its CAFR for the 2011-2012 fiscal year, this extract will be replaced with the newer information. The Comprehensive Annual Financial Report for Lane County is over 200 pages and provides a detail "as spent" report which goes into every division and department. While most of the expense of Lane County is labor (road department the only exception), the main focus of this extract is to identify the general revenue and expenses. For more information and copies of this, please visit our web site of www.SiuslawCounty.Org which continues to evolve as the effort into this possibility continues.

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