

**REQUIRED
SUPPLEMENTARY INFORMATION**

**Schedule of Funding Progress
Oregon Public Employees Retirement System**

Budget and Actual Schedules – Major Governmental Funds

General Fund

Public Works Fund

Public Safety Fund

Health and Social Services Fund

Notes to Budget and Actual Schedules - Major Governmental Funds

DOUGLAS COUNTY, OREGON
 OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
 SCHEDULE OF FUNDING PROGRESS
 June 30, 2006

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Liability as a Percentage of Covered Payroll
1999	\$202,023,374	\$207,180,425	\$5,157,051	98%	\$29,987,205	17%
2001	203,947,748	194,969,751	(8,977,997)	105%	32,871,738	(27%)
2003	197,968,519	234,159,529	36,191,010	85%	31,362,963	115%
2004*	207,222,526	252,423,545	45,201,019	82%	32,232,767	140%

* OPERS issued an advisory actuarial as of December 31, 2004. The December 31, 2005 actuarial information is not yet available from OPERS.

DOUGLAS COUNTY, OREGON
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$3,422,570	\$3,452,570	\$3,749,888	\$297,318
Permits, licenses and fines	733,000	733,000	824,627	91,627
Intergovernmental:				
O & C funds	24,163,268	24,163,268	24,474,281	311,013
All other	4,656,384	4,656,384	3,832,575	(823,809)
Assessments	3,000	3,000	2,312	(688)
Interest	1,145,740	1,145,740	1,536,029	390,289
Other	211,520	211,520	320,351	108,831
Total revenues	<u>34,335,482</u>	<u>34,365,482</u>	<u>34,740,063</u>	<u>374,581</u>
Expenditures:				
Board of Commissioners	534,902	559,667	559,615	52
Justices of the Peace:				
Glendale	163,503	163,503	147,688	15,815
Drain	155,617	155,617	142,351	13,266
Reedsport	152,821	152,821	139,615	13,206
Canyonville	196,940	205,668	197,620	8,048
Juvenile Department	2,844,085	2,844,085	2,843,991	94
County Clerk	1,001,329	1,001,329	875,946	125,383
Tax Assessment and Collection	2,293,298	2,293,298	2,087,994	205,304
Surveyor	628,570	628,570	596,342	32,228
Planning	1,559,948	1,595,616	1,534,482	61,134
County Counsel	348,335	348,335	345,866	2,469
Financial Services	1,074,751	1,074,751	947,869	126,882
Human Resources	447,287	531,752	511,947	19,805
Information Technology	1,224,569	1,224,569	1,223,924	645
Building Facilities	2,569,067	2,620,933	2,582,399	38,534
Nondepartmental	2,133,426	2,133,426	1,491,810	641,616
Commission on Children and Families	894,865	894,865	888,007	6,858
Building Department	1,139,156	1,169,156	1,148,362	20,794
District Attorney	1,893,696	1,893,696	1,777,620	116,076
Solid Waste Operations	3,429,290	3,429,290	2,755,848	673,442
Veterans Services	209,002	209,002	188,120	20,882
Museum	331,959	364,183	313,544	50,639
Parks	2,288,137	2,343,318	1,791,280	552,038
Library	2,767,222	2,767,222	2,522,500	244,722
Contingency account	2,000,000	1,686,103		1,686,103
Total expenditures	<u>32,281,775</u>	<u>32,290,775</u>	<u>27,614,740</u>	<u>4,676,035</u>
Excess of revenues over expenditures	<u>2,053,707</u>	<u>2,074,707</u>	<u>7,125,323</u>	<u>5,050,616</u>
Other financing sources (uses):				
Transfers in	2,851,194	2,851,194	2,836,944	(14,250)
Transfers out	(9,680,593)	(9,701,593)	(8,289,780)	1,411,813
Note receivable collections	9,250	9,250	9,250	
Total other financing sources (uses)	<u>(6,820,149)</u>	<u>(6,841,149)</u>	<u>(5,443,586)</u>	<u>1,397,563</u>
Net change in fund balance	(4,766,442)	(4,766,442)	1,681,737	6,448,179
Fund balance, beginning	<u>40,500,000</u>	<u>40,500,000</u>	<u>43,970,002</u>	<u>3,470,002</u>
Fund balance, ending	<u>\$35,733,558</u>	<u>\$35,733,558</u>	<u>\$45,651,739</u>	<u>\$9,918,181</u>

Actual Expenditures by Function

<u>General Government</u>	<u>Public Safety</u>	<u>Sanitation</u>	<u>Health and Welfare</u>	<u>Culture and Recreation</u>	<u>Capital Outlay</u>
\$559,615					
147,688					
142,351					
139,615					
193,557					\$4,063
2,721,549					122,442
768,856					107,090
2,056,799					31,195
570,143					26,199
1,514,096					20,386
345,866					
940,700					7,169
497,307					14,640
1,113,136					110,788
2,205,345			\$103,836		273,218
1,451,810					40,000
	\$888,007				
	1,126,074				22,288
	1,753,730				23,890
		\$2,731,040			24,808
			185,033		3,087
				\$313,114	430
				1,648,470	142,810
				2,494,558	27,942
<u>\$15,368,433</u>	<u>\$3,767,811</u>	<u>\$2,731,040</u>	<u>\$288,869</u>	<u>\$4,456,142</u>	<u>\$1,002,445</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, 2006

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final			Highways and Streets	Capital Outlay
Revenues:						
Charges for services	\$78,500	\$78,500	\$99,629	\$21,129		
Permits, licenses and fines	68,700	68,700	90,991	22,291		
Intergovernmental:						
Federal forest receipts	14,121,969	14,121,969	14,303,738	181,769		
State motor vehicle fees	5,875,000	5,875,000	5,904,878	29,878		
Other	560,000	560,000	603,184	43,184		
Assessments			46,784	46,784		
Interest	2,434,000	2,434,000	2,811,393	377,393		
Other	53,400	53,400	129,893	76,493		
Total revenues	<u>23,191,569</u>	<u>23,191,569</u>	<u>23,990,490</u>	<u>798,921</u>		
Expenditures:						
Administration	503,992	503,992	435,104	68,888	\$435,104	
Engineering	15,125,382	15,125,382	11,839,717	3,285,665	2,933,327	\$8,906,390
Road Operations and Maintenance	12,877,345	12,877,345	12,044,119	833,226	11,506,927	537,192
Weighmaster	826,120	826,120	803,601	22,519	803,601	
Contingency account	3,000,000	3,000,000		3,000,000		
Total expenditures	<u>32,332,839</u>	<u>32,332,839</u>	<u>25,122,541</u>	<u>7,210,298</u>	<u>\$15,678,959</u>	<u>\$9,443,582</u>
Excess (deficiency) of revenues over expenditures	<u>(9,141,270)</u>	<u>(9,141,270)</u>	<u>(1,132,051)</u>	<u>8,009,219</u>		
Other financing sources (uses):						
Transfer out	(3,284,169)	(3,284,169)	(2,744,734)	539,435		
Notes receivable collections	10,000	10,000		(10,000)		
Total other financing sources (uses)	<u>(3,274,169)</u>	<u>(3,274,169)</u>	<u>(2,744,734)</u>	<u>529,435</u>		
Net change in fund balance	<u>(12,415,439)</u>	<u>(12,415,439)</u>	<u>(3,876,785)</u>	<u>8,538,654</u>		
Fund balance, beginning	<u>88,000,000</u>	<u>88,000,000</u>	<u>95,659,884</u>	<u>7,659,884</u>		
Fund balance, ending	<u>\$75,584,561</u>	<u>\$75,584,561</u>	<u>\$91,783,099</u>	<u>\$16,198,538</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)	<u>Actual Expenditures by Function</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>		<u>Public Safety</u>	<u>Capital Outlay</u>
Revenues:						
Charges for services	\$1,320,586	\$1,320,586	\$1,738,673	\$418,087		
Permits, licenses and fines	206,500	206,500	309,025	102,525		
Intergovernmental	4,126,266	4,186,073	3,693,732	(492,341)		
Property taxes	6,200,000	6,200,000	6,528,842	328,842		
Interest	48,300	48,300	56,025	7,725		
Other	140,500	140,500	167,320	26,820		
Total revenues	12,042,152	12,101,959	12,493,617	391,658		
Expenditures:						
Sheriff Enforcement	8,662,551	8,691,429	8,511,706	179,723	\$8,397,056	\$114,650
Sheriff Corrections	5,309,711	5,652,640	5,486,834	165,806	5,448,493	38,341
Parole and Probation	1,098,221	1,098,221	1,081,985	16,236	1,081,985	
Douglas Interagency Narcotics Team	622,543	622,543	580,548	41,995	567,172	13,376
Communications and Electronics	1,582,822	1,607,822	1,576,664	31,158	1,576,664	
Total expenditures	17,275,848	17,672,655	17,237,737	434,918	\$17,071,370	\$166,367
Excess (deficiency) of revenues over expenditures	(5,233,696)	(5,570,696)	(4,744,120)	826,576		
Other financing sources:						
Transfers in	4,897,932	4,897,932	4,897,932			
Net change in fund balance	(335,764)	(672,764)	153,812	826,576		
Fund balance, beginning	395,000	732,000	1,399,476	667,476		
Fund balance, ending	\$59,236	\$59,236	\$1,553,288	\$1,494,052		

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, 2006

	Budget Amounts			Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final	Actual		Health and Welfare	Capital Outlay
Revenues:						
Charges for services	\$824,342	\$824,342	\$678,872	(\$145,470)		
Permits, licenses and fines	179,338	179,338	187,607	8,269		
Intergovernmental	18,256,017	18,843,210	18,125,019	(718,191)		
Interest	93,900	93,900	117,545	23,645		
Other	167,508	167,508	171,345	3,837		
Total revenues	19,521,105	20,108,298	19,280,388	(827,910)		
Expenditures:						
Administration	1,344,910	1,344,910	1,203,481	141,429	\$1,186,475	\$17,006
Senior and Disabilities Services	9,662,960	10,250,153	9,696,513	553,640	9,691,697	4,816
Community Health	4,280,277	4,280,277	4,002,567	277,710	3,995,012	7,555
Mental Health	6,984,392	6,984,392	6,123,137	861,255	6,086,835	36,302
Environmental Health	426,534	426,534	426,395	139	426,395	
Total expenditures	22,699,073	23,286,266	21,452,093	1,834,173	\$21,386,414	\$65,679
Excess (deficiency) of revenues over expenditures	(3,177,968)	(3,177,968)	(2,171,705)	1,006,263		
Other financing sources (uses):						
Transfers in	1,640,636	1,640,636	1,640,636			
Transfers out	(657,491)	(657,491)	(657,491)			
Total other financing sources (uses)	983,145	983,145	983,145	-		
Net change in fund balance	(2,194,823)	(2,194,823)	(1,188,560)	1,006,263		
Fund balance, beginning	3,865,214	3,865,214	4,215,704	350,490		
Fund balance, ending	\$1,670,391	\$1,670,391	\$3,027,144	\$1,356,753		

DOUGLAS COUNTY, OREGON
NOTES TO BUDGET AND ACTUAL SCHEDULES
MAJOR GOVERNMENTAL FUNDS
June 30, 2006

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	\$1,681,737	(\$3,876,785)
The change in fair value of investments is not recorded on a budgetary basis since investments are held to maturity	247,083	119,246
Net change in fund balances - GAAP basis	\$1,928,820	(\$3,757,539)

A reconciliation of the June 30, 2006 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, 2006	\$45,651,739	\$91,783,099
Refundable deposit treated as expenditure on budgetary basis	759,461	
Inventories treated as expenditures on budgetary basis		1,859,257
Investments adjusted to fair value	(474,028)	(962,420)
Fund balances, GAAP basis, June 30, 2006	\$45,937,172	\$92,679,936