

COMBINING AND INDIVIDUAL FUND STATEMENTS AND  
SCHEDULES



# Nonmajor Governmental Funds

## **Dog Control Fund**

Expenditures in this fund are restricted to those set forth in ORS Chapter 609. Revenues for the operation of this fund are primarily derived from the sale of dog licenses and transfers from the General Fund.

## **Law Library Fund**

This fund accounts for fees and expenditures related to law libraries as provided in ORS 21.350.

## **Liquor Law Enforcement Fund**

This fund accounts for specific fines from circuit and district courts that are to be expended as provided by ORS 471.670.

## **County Forest Management Fund**

This fund was established for the purpose of restricting monies received from the sale of timber from County-owned lands to be used for reforestation and management of County-owned forestlands.

## **County Fair Board Fund**

This fund records all transactions relating to the operation of the county fair. The major revenue sources are admissions, rentals and concessions.

## **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 source of revenue is from interest and principal collected from loans, transfers from General Fund, and the sale of industrially developed lands.

## **Salmon Habitat Improvement Fund**

This fund accounts for revenues dedicated to the preservation of the salmon population in the North Umpqua River. The major source of revenue is from the Winchester Dam Hydropower Project.

## **County Schools Fund**

This fund was established under ORS 328.005 to account for forest reserve yield revenue from the State of Oregon that is apportioned to the County school districts.

## **Water Development Fund**

This fund accounts for the development of water resources and operations of existing and future water improvement projects.

## **Drug Abuse Prevention Fund**

This fund accounts for funds dedicated by County resolution and state statute for education related to drug control substances.

## **Title III Fund**

This fund accounts for funds received from the *Secure Rural Schools and Community Self-Determination Act of 2000*. Expenditures are limited to search, rescue, and emergency services on federal lands; community service work camps where service is provided on federal lands; easement purchases meeting specified criteria; forest related educational opportunities established and conducted as after school programs; and fire prevention and county planning to reduce or mitigate the impact of wildfires.

## **Capital Projects Fund**

This fund was established to account for the acquisition of major capital assets and the construction of County projects.

DOUGLAS COUNTY, OREGON  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2007

	Special Revenue Funds				
	Dog Control	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board
<b>ASSETS</b>					
Cash and investments	\$55,811	\$60,520	\$20,084	\$4,758,623	\$296,357
Receivables		9,657	1,484	559,299	420
Due from other funds	4,513			7,724	71,674
Deposits and prepaid items		110			4,302
Interfund loan receivable				2,361,529	
Total assets	<u>\$60,324</u>	<u>\$70,287</u>	<u>\$21,568</u>	<u>\$7,687,175</u>	<u>\$372,753</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable					\$1,738
Accrued payroll, withholdings and benefits	\$7,867			\$14,039	31,981
Due to other funds	9,360	\$14,183	\$21,495	47,965	35,235
Deferred revenues					
Total liabilities	<u>17,227</u>	<u>14,183</u>	<u>21,495</u>	<u>62,004</u>	<u>68,954</u>
Fund Balances:					
Reserved for:					
Interfund loans receivable				2,361,529	
Notes receivable				557,452	
Deposits and prepaid items		110			4,302
Unreserved, reported in:					
Special Revenue Funds	43,097	55,994	73	4,706,190	299,497
Capital Project Funds					
Total fund balances	<u>43,097</u>	<u>56,104</u>	<u>73</u>	<u>7,625,171</u>	<u>303,799</u>
Total liabilities and fund balances	<u>\$60,324</u>	<u>\$70,287</u>	<u>\$21,568</u>	<u>\$7,687,175</u>	<u>\$372,753</u>

Special Revenue Funds							Total
Industrial Development	Salmon Habitat Improvement	County Schools	Water Development	Drug Abuse Prevention	Title III	Capital Projects Fund	Nonmajor Governmental Funds
\$1,627,069	\$219	\$12,007	\$1,651,630	\$1,359,308	\$2,237,577	\$4,846,411	\$16,925,616
2,589,472	8,634		76,190	22,703		12,000	3,279,859
			6,422			199,053	289,386
1,242							5,654
							2,361,529
<u>\$4,217,783</u>	<u>\$8,853</u>	<u>\$12,007</u>	<u>\$1,734,242</u>	<u>\$1,382,011</u>	<u>\$2,237,577</u>	<u>\$5,057,464</u>	<u>\$22,862,044</u>
				\$60,051		\$38,828	\$100,617
			\$10,680				64,567
\$7,840			193,110	48,702	\$2,711	129,232	509,833
465,500							465,500
<u>473,340</u>	<u>-</u>	<u>-</u>	<u>203,790</u>	<u>108,753</u>	<u>2,711</u>	<u>168,060</u>	<u>1,140,517</u>
							2,361,529
1,976,837							2,534,289
1,242							5,654
1,766,364	\$8,853	\$12,007	1,530,452	1,273,258	2,234,866		11,930,651
						4,889,404	4,889,404
<u>3,744,443</u>	<u>8,853</u>	<u>12,007</u>	<u>1,530,452</u>	<u>1,273,258</u>	<u>2,234,866</u>	<u>4,889,404</u>	<u>21,721,527</u>
<u>\$4,217,783</u>	<u>\$8,853</u>	<u>\$12,007</u>	<u>\$1,734,242</u>	<u>\$1,382,011</u>	<u>\$2,237,577</u>	<u>\$5,057,464</u>	<u>\$22,862,044</u>

DOUGLAS COUNTY, OREGON  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2007

	Special Revenue Funds				
	Dog Control	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board
Revenues:					
Charges for services	\$36,009	\$1,363		\$690	\$1,312,462
Permits, licenses and fines	100,339	117,005	\$35,839		
Intergovernmental	1,029				46,456
Interest	605	2,227	390	242,998	9,160
Other	157			1,191,594	650,351
<b>Total revenues</b>	<b>138,139</b>	<b>120,595</b>	<b>36,229</b>	<b>1,435,282</b>	<b>2,018,429</b>
Expenditures:					
Current:					
General Government	662,196	84,000		1,016,731	
Health and Welfare					
Culture and Recreation					2,092,662
Conservation					
Education					
Capital outlay					12,751
Debt service:					
Principal					
Interest					
<b>Total expenditures</b>	<b>662,196</b>	<b>84,000</b>	<b>-</b>	<b>1,016,731</b>	<b>2,105,413</b>
Excess (deficiency) of revenues over expenditures	(524,057)	36,595	36,229	418,551	(86,984)
Other financing sources (uses):					
Transfers in	521,472			60,000	220,953
Transfers out		(33,000)	(39,061)	(143,800)	
<b>Total other financing sources (uses)</b>	<b>521,472</b>	<b>(33,000)</b>	<b>(39,061)</b>	<b>(83,800)</b>	<b>220,953</b>
<b>Net change in fund balances</b>	<b>(2,585)</b>	<b>3,595</b>	<b>(2,832)</b>	<b>334,751</b>	<b>133,969</b>
Fund balances, beginning	45,682	52,509	2,905	7,290,420	169,830
<b>Fund balances, ending</b>	<b>\$43,097</b>	<b>\$56,104</b>	<b>\$73</b>	<b>\$7,625,171</b>	<b>\$303,799</b>

Special Revenue Funds							Total
Industrial Development	Salmon Habitat Improvement	County Schools	Water Development	Drug Abuse Prevention	Title III	Capital Projects Fund	Nonmajor Governmental Funds
			\$773,388				\$2,123,912
\$522,957	\$8,634	\$5,002,738	95,497	\$290,969	\$7,767,235	\$12,000	253,183
121,875	366	29,374	69,528	61,819	76,146	226,272	13,747,515
33,417		1,035	9,435			16,421	840,760
678,249	9,000	5,033,147	947,848	352,788	7,843,381	254,693	1,902,410
106,087	8,634				6,218,637	140,294	8,236,579
				268,428			268,428
			998,348				2,092,662
		5,228,454					998,348
			18,412		209,433	1,300,674	5,228,454
88,909							1,541,270
86,755							88,909
281,751	8,634	5,228,454	1,016,760	268,428	6,428,070	1,440,968	86,755
396,498	366	(195,307)	(68,912)	84,360	1,415,311	(1,186,275)	18,541,405
		150,000				1,090,605	326,375
			(57,800)	(194,809)	(630,108)		2,043,030
-	-	150,000	(57,800)	(194,809)	(630,108)	1,090,605	(1,098,578)
396,498	366	(45,307)	(126,712)	(110,449)	785,203	(95,670)	944,452
3,347,945	8,487	57,314	1,657,164	1,383,707	1,449,663	4,985,074	1,270,827
\$3,744,443	\$8,853	\$12,007	\$1,530,452	\$1,273,258	\$2,234,866	\$4,889,404	20,450,700
							\$21,721,527

DOUGLAS COUNTY, OREGON  
DOG CONTROL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$20,000	\$35,000	\$36,009	\$1,009
Permits, licenses and fines	100,000	100,000	100,339	339
Intergovernmental			1,029	1,029
Interest	1,000	1,000	605	(395)
Other	400	400	157	(243)
	<u>121,400</u>	<u>136,400</u>	<u>138,139</u>	<u>1,739</u>
Total revenues				
Expenditures:				
General Government:				
Dog Control Operations	401,372	459,372	451,524	7,848
Predatory Animal Control	159,500	163,500	162,665	835
Animal Shelter	42,200	57,200	48,007	9,193
	<u>603,072</u>	<u>680,072</u>	<u>662,196</u>	<u>17,876</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	(481,672)	(543,672)	(524,057)	19,615
Other financing sources:				
Transfers in	459,472	521,472	521,472	
	<u>(22,200)</u>	<u>(22,200)</u>	<u>(2,585)</u>	<u>19,615</u>
Net change in fund balance				
Fund balance, beginning	22,200	22,200	45,682	23,482
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$43,097</u>	<u>\$43,097</u>

DOUGLAS COUNTY, OREGON  
LAW LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$1,110	\$1,110	\$1,363	\$253
Permits, licenses and fines	109,000	109,000	117,005	8,005
Interest	1,250	1,250	2,227	977
<b>Total revenues</b>	<b>111,360</b>	<b>111,360</b>	<b>120,595</b>	<b>9,235</b>
Expenditures:				
General Government:				
Materials and services	97,776	97,776	84,000	13,776
<b>Total expenditures</b>	<b>97,776</b>	<b>97,776</b>	<b>84,000</b>	<b>13,776</b>
Excess of revenues over expenditures	13,584	13,584	36,595	23,011
Other financing sources (uses):				
Transfers out	(33,000)	(33,000)	(33,000)	
<b>Net change in fund balance</b>	<b>(19,416)</b>	<b>(19,416)</b>	<b>3,595</b>	<b>23,011</b>
Fund balance, beginning	52,000	52,000	52,509	509
<b>Fund balance, ending</b>	<b>\$32,584</b>	<b>\$32,584</b>	<b>\$56,104</b>	<b>\$23,520</b>



DOUGLAS COUNTY, OREGON  
LIQUOR LAW ENFORCEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Permits, licenses and fines	\$46,500	\$46,500	\$35,839	(\$10,661)
Interest	500	500	390	(110)
Total revenues	<u>47,000</u>	<u>47,000</u>	<u>36,229</u>	<u>(10,771)</u>
Other financing sources (uses):				
Transfers out	<u>(47,000)</u>	<u>(47,000)</u>	<u>(39,061)</u>	<u>7,939</u>
Net change in fund balance			(2,832)	(2,832)
Fund balance, beginning			<u>2,905</u>	<u>2,905</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$73</u>	<u>\$73</u>

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$500	\$500	\$690	\$190
Interest	113,600	113,600	242,998	129,398
Other:				
County timber sales	737,000	737,000	1,144,740	407,740
Other miscellaneous	10,500	10,500	46,854	36,354
 Total revenues	 <u>861,600</u>	 <u>861,600</u>	 <u>1,435,282</u>	 <u>573,682</u>
Expenditures:				
General Government:				
Personal services	453,819	462,719	462,138	581
Materials and services	672,225	663,325	554,593	108,732
Capital outlay	1,000,000	1,000,000		1,000,000
Contingency account	10,000	10,000		10,000
 Total expenditures	 <u>2,136,044</u>	 <u>2,136,044</u>	 <u>1,016,731</u>	 <u>1,119,313</u>
 Excess (deficiency) of revenues over expenditures	 <u>(1,274,444)</u>	 <u>(1,274,444)</u>	 <u>418,551</u>	 <u>1,692,995</u>
Other financing sources (uses):				
Transfers in	60,000	60,000	60,000	
Transfers out	(143,800)	(143,800)	(143,800)	
Notes receivable collections	900	900	40,198	39,298
Repayment of interfund loan	2,361,529	2,361,529	2,361,529	
Interfund loan	(2,361,529)	(2,361,529)	(2,361,529)	
Additions to notes receivable	(428,800)	(428,800)	(63,160)	365,640
 Total other financing sources (uses)	 <u>(511,700)</u>	 <u>(511,700)</u>	 <u>(106,762)</u>	 <u>404,938</u>
 Net change in fund balance	 <u>(1,786,144)</u>	 <u>(1,786,144)</u>	 <u>311,789</u>	 <u>2,097,933</u>
Fund balance, beginning	<u>3,500,000</u>	<u>3,500,000</u>	<u>4,394,402</u>	<u>894,402</u>
Fund balance, ending	<u>\$1,713,856</u>	<u>\$1,713,856</u>	<u>\$4,706,191</u>	<u>\$2,992,335</u>
Total from above:				
Net change in fund balance			\$311,789	
Notes receivable collections			(40,198)	
Repayment of interfund loan			(2,361,529)	
Interfund loan			2,361,529	
Additions to notes receivable			<u>63,160</u>	
 Net change in fund balance in Combining Statement of Revenues, Expenditures, and Changes in Fund Balances			 <u>\$334,751</u>	

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$1,274,358	\$1,274,358	\$1,312,462	\$38,104
Intergovernmental	46,450	46,450	46,456	6
Interest	1,800	1,800	9,160	7,360
Other	633,190	633,190	650,351	17,161
Total revenues	<u>1,955,798</u>	<u>1,955,798</u>	<u>2,018,429</u>	<u>62,631</u>
Expenditures:				
Culture and Recreation:				
Personal services	935,018	935,018	935,598	(580)
Materials and services	1,269,833	1,268,981	1,157,064	111,917
Capital Outlay	11,900	12,752	12,751	1
Total expenditures	<u>2,216,751</u>	<u>2,216,751</u>	<u>2,105,413</u>	<u>111,338</u>
Excess (deficiency) of revenues over expenditures	(260,953)	(260,953)	(86,984)	173,969
Other financing sources:				
Transfers in	<u>220,953</u>	<u>220,953</u>	<u>220,953</u>	
Net change in fund balance	(40,000)	(40,000)	133,969	173,969
Fund balance, beginning	<u>40,000</u>	<u>40,000</u>	<u>169,830</u>	<u>129,830</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$303,799</u>	<u>\$303,799</u>

DOUGLAS COUNTY, OREGON  
INDUSTRIAL DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$474,000	\$474,000	\$522,957	\$48,957
Interest	66,000	66,000	121,875	55,875
Other	31,000	31,000	33,417	2,417
Total revenues	<u>571,000</u>	<u>571,000</u>	<u>678,249</u>	<u>107,249</u>
Expenditures:				
General Government:				
Materials and services	743,000	743,000	106,087	636,913
Debt service:				
Principal	88,000	88,000	88,909	(909)
Interest	92,000	92,000	86,755	5,245
Total expenditures	<u>923,000</u>	<u>923,000</u>	<u>281,751</u>	<u>641,249</u>
Excess (deficiency) of revenues over expenditures	<u>(352,000)</u>	<u>(352,000)</u>	<u>396,498</u>	<u>748,498</u>
Other financing sources (uses):				
Notes receivable collections	42,000	42,000	12,300	(29,700)
Additions to notes receivable	(1,490,000)	(1,490,000)	(799,776)	690,224
Total other financing sources (uses)	<u>(1,448,000)</u>	<u>(1,448,000)</u>	<u>(787,476)</u>	<u>660,524</u>
Net change in fund balance	(1,800,000)	(1,800,000)	(390,978)	1,409,022
Fund balance, beginning	1,800,000	1,800,000	2,158,585	358,585
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,767,607</u>	<u>\$1,767,607</u>
Total from above:				
Net change in fund balance			(\$390,978)	
Additions to notes receivable			799,776	
Notes receivable collections			<u>(12,300)</u>	
Net change in fund balance as reported in the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances			<u>\$396,498</u>	

DOUGLAS COUNTY, OREGON  
SALMON HABITAT IMPROVEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$37,000	\$37,000	\$8,634	(\$28,366)
Interest	150	150	366	216
Total revenues	<u>37,150</u>	<u>37,150</u>	<u>9,000</u>	<u>(28,150)</u>
Expenditures:				
General Government:				
Materials and services	<u>45,150</u>	<u>45,150</u>	<u>8,634</u>	<u>36,516</u>
Net change in fund balance	(8,000)	(8,000)	366	8,366
Fund balance, beginning	<u>8,000</u>	<u>8,000</u>	<u>8,487</u>	<u>487</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$8,853</u>	<u>\$8,853</u>

DOUGLAS COUNTY, OREGON  
COUNTY SCHOOLS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
Federal forest receipts	\$4,839,432	\$4,839,432	\$4,815,592	(\$23,840)
Other	310,000	310,000	187,146	(122,854)
Interest	40,000	40,000	29,374	(10,626)
Other	5,000	5,000	1,035	(3,965)
Total revenues	<u>5,194,432</u>	<u>5,194,432</u>	<u>5,033,147</u>	<u>(161,285)</u>
Expenditures:				
Education:				
Materials and services	<u>5,344,432</u>	<u>5,344,432</u>	<u>5,228,454</u>	<u>115,978</u>
Excess (deficiency) of revenues over expenditures	(150,000)	(150,000)	(195,307)	(45,307)
Other financing sources:				
Transfers in	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	
Net change in fund balance			(45,307)	(45,307)
Fund balance, beginning			<u>57,314</u>	<u>57,314</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$12,007</u>	<u>\$12,007</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Actual Expenditures by function</u>	
	<u>Original</u>	<u>Final</u>			<u>Conservation</u>	<u>Capital Outlay</u>
Revenues:						
Charges for services	\$750,000	\$750,000	\$773,388	\$23,388		
Intergovernmental	76,250	76,250	95,497	19,247		
Interest	40,000	40,000	69,528	29,528		
Other			9,435	9,435		
<b>Total revenues</b>	<u>866,250</u>	<u>866,250</u>	<u>947,848</u>	<u>81,598</u>		
Expenditures:						
Galesville operations	1,363,175	1,363,175	950,952	412,223	\$932,540	\$18,412
Watermaster	68,112	68,112	65,808	2,304	65,808	
Contingency account	100,000	100,000		100,000		
<b>Total expenditures</b>	<u>1,531,287</u>	<u>1,531,287</u>	<u>1,016,760</u>	<u>514,527</u>	<u>\$998,348</u>	<u>\$18,412</u>
Excess (deficiency) of revenues over expenditures	(665,037)	(665,037)	(68,912)	596,125		
Other financing sources (uses):						
Transfers out	(57,800)	(57,800)	(57,800)			
<b>Net change in fund balance</b>	<u>(722,837)</u>	<u>(722,837)</u>	<u>(126,712)</u>	<u>596,125</u>		
Fund balance, beginning	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,657,164</u>	<u>257,164</u>		
Fund balance, ending	<u>\$677,163</u>	<u>\$677,163</u>	<u>\$1,530,452</u>	<u>\$853,289</u>		

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$250,000	\$250,000	\$290,969	\$40,969
Interest	45,000	45,000	61,819	16,819
Total revenues	<u>295,000</u>	<u>295,000</u>	<u>352,788</u>	<u>57,788</u>
Expenditures:				
Health and Welfare:				
Materials and services	443,000	443,000	268,428	174,572
Total expenditures	<u>443,000</u>	<u>443,000</u>	<u>268,428</u>	<u>174,572</u>
Excess (deficiency) of revenues over expenditures	(148,000)	(148,000)	84,360	232,360
Other financing sources (uses):				
Transfers out	(194,809)	(194,809)	(194,809)	
Net change in fund balance	(342,809)	(342,809)	(110,449)	232,360
Fund balance, beginning	1,300,000	1,300,000	1,383,707	83,707
Fund balance, ending	<u>\$957,191</u>	<u>\$957,191</u>	<u>\$1,273,258</u>	<u>\$316,067</u>



DOUGLAS COUNTY, OREGON  
TITLE III FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
for the year ended June 30, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$7,811,215	\$7,811,215	\$7,767,235	(\$43,980)
Interest	60,000	60,000	76,146	16,146
Total revenues	<u>7,871,215</u>	<u>7,871,215</u>	<u>7,843,381</u>	<u>(27,834)</u>
Expenditures:				
General Government:				
Materials and Services	8,041,107	7,931,107	6,218,637	1,712,470
Capital Outlay	100,000	210,000	209,433	567
Total expenditures	<u>8,141,107</u>	<u>8,141,107</u>	<u>6,428,070</u>	<u>1,713,037</u>
Excess (deficiency) of revenues over expenditures	(269,892)	(269,892)	1,415,311	1,685,203
Other financing sources (uses):				
Transfers out	(630,108)	(630,108)	(630,108)	
Net change in fund balance	(900,000)	(900,000)	785,203	1,685,203
Fund balance, beginning	900,000	900,000	1,449,663	549,663
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,234,866</u>	<u>\$2,234,866</u>

DOUGLAS COUNTY, OREGON  
 CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 for the year ended June 30, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$12,000	\$12,000	\$12,000	
Interest	118,000	118,000	226,272	\$108,272
Other			16,421	16,421
	<u>130,000</u>	<u>130,000</u>	<u>254,693</u>	<u>124,693</u>
Total revenues				
Expenditures:				
General Government:				
Personal services	20,000	20,000	10,117	9,883
Material and services	200,000	200,000	130,177	69,823
Capital Outlay	3,065,000	3,065,000	1,300,674	1,764,326
	<u>3,285,000</u>	<u>3,285,000</u>	<u>1,440,968</u>	<u>1,844,032</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	(3,155,000)	(3,155,000)	(1,186,275)	1,968,725
Other financing sources:				
Transfers in	2,285,000	2,285,000	1,090,605	(1,194,395)
	<u>2,285,000</u>	<u>2,285,000</u>	<u>1,090,605</u>	<u>(1,194,395)</u>
Net change in fund balance	(870,000.00)	(870,000.00)	(95,670)	774,330
Fund balance, beginning	4,870,000	4,870,000	4,985,074	115,074
Fund balance, ending	<u>\$4,000,000</u>	<u>\$4,000,000</u>	<u>\$4,889,404</u>	<u>\$889,404</u>