

REQUIRED
SUPPLEMENTARY INFORMATION

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DOUGLAS COUNTY, OREGON
 OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
 SCHEDULE OF FUNDING PROGRESS
 June 30, 2007

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
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%
2005	232,224,490	261,356,377	29,131,887	89%	31,128,407	94%

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

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$3,885,910	\$4,312,916	\$4,259,982	(\$52,934)
Permits, licenses and fines	740,600	740,600	1,072,110	331,510
Intergovernmental:				
O & C funds	24,867,272	24,867,272	24,719,024	(148,248)
All other	8,123,375	8,123,375	5,098,260	(3,025,115)
Assessments	2,000	2,000	2,115	115
Interest	1,501,140	1,501,140	2,323,934	822,794
Other	238,810	238,810	216,281	(22,529)
Total revenues	<u>39,359,107</u>	<u>39,786,113</u>	<u>37,691,706</u>	<u>(2,094,407)</u>
Expenditures:				
Board of Commissioners	584,848	584,848	575,386	9,462
Justices of the Peace:				
Glendale	168,906	168,906	150,743	18,163
Drain	166,315	166,315	146,020	20,295
Reedsport	156,280	156,280	142,841	13,439
Canyonville	210,174	210,174	204,575	5,599
Juvenile Department	3,098,726	3,098,726	2,781,108	317,618
County Clerk	962,104	962,104	918,007	44,097
Tax Assessment and Collection	2,433,934	2,433,934	2,149,577	284,357
Surveyor	638,480	638,480	594,027	44,453
Planning	1,659,705	1,778,659	1,681,909	96,750
County Counsel	383,348	383,348	345,618	37,730
Financial Services	1,103,108	1,103,108	1,031,633	71,475
Human Resources	546,099	546,099	485,393	60,706
Information Technology	1,238,563	1,238,563	1,215,751	22,812
Building Facilities	2,777,942	2,777,942	2,663,004	114,938
Nondepartmental	5,543,426	5,543,426	2,293,978	3,249,448
Commission on Children and Families	978,987	1,015,240	933,377	81,863
Building Department	1,188,779	1,496,831	1,421,580	75,251
District Attorney	1,942,036	1,942,036	1,739,975	202,061
Solid Waste Operations	3,504,749	3,504,749	3,256,954	247,795
Veterans Services	267,397	267,397	222,620	44,777
Museum	425,166	425,166	374,902	50,264
Parks	2,669,724	2,669,724	2,424,239	245,485
Library	2,853,429	2,853,429	2,592,121	261,308
Contingency account	2,000,000	1,783,744		1,783,744
Total expenditures	<u>37,502,225</u>	<u>37,749,228</u>	<u>30,345,338</u>	<u>7,403,890</u>
Excess of revenues over expenditures	<u>1,856,882</u>	<u>2,036,885</u>	<u>7,346,368</u>	<u>5,309,483</u>
Other financing sources (uses):				
Transfers in	3,036,964	3,036,964	3,029,025	(7,939)
Transfers out	(9,342,660)	(9,558,916)	(7,931,563)	1,627,353
Note receivable collections	9,250	9,250	9,250	
Total other financing sources (uses)	<u>(6,296,446)</u>	<u>(6,512,702)</u>	<u>(4,893,288)</u>	<u>1,619,414</u>
Net change in fund balance	<u>(4,439,564)</u>	<u>(4,475,817)</u>	<u>2,453,080</u>	<u>6,928,897</u>
Fund balance, beginning	<u>41,600,000</u>	<u>41,636,253</u>	<u>45,651,739</u>	<u>4,015,486</u>
Fund balance, ending	<u>\$37,160,436</u>	<u>\$37,160,436</u>	<u>\$48,104,819</u>	<u>\$10,944,383</u>

Actual Expenditures by Function					
General Government	Public Safety	Sanitation	Health and Welfare	Culture and Recreation	Capital Outlay
\$573,549					\$1,837
150,743					
146,020					
140,644					2,197
204,575					
2,768,089					13,019
910,698					7,309
2,136,978					12,599
586,506					7,521
1,665,805					16,104
320,870					24,748
1,028,831					2,802
479,044					6,349
1,155,853					59,898
2,305,354			\$131,327		226,323
2,293,978					
	\$933,377				
	1,400,382				21,198
	1,725,234				14,741
		\$2,825,943			431,011
			214,553		8,067
				\$364,036	10,866
				1,707,647	716,592
				2,565,722	26,399
<u>\$16,867,537</u>	<u>\$4,058,993</u>	<u>\$2,825,943</u>	<u>\$345,880</u>	<u>\$4,637,405</u>	<u>\$1,609,580</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, 2007

	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	\$85,835	\$7,335		
Permits, licenses and fines	93,300	93,300	75,743	(17,557)		
Intergovernmental:						
Federal forest receipts	14,518,294	14,518,294	14,446,775	(71,519)		
State motor vehicle fees	5,650,000	5,650,000	5,809,765	159,765		
Other	527,155	527,155	1,640,827	1,113,672		
Assessments			145,959	145,959		
Interest	2,420,000	2,420,000	3,810,880	1,390,880		
Other	51,600	51,600	156,492	104,892		
Total revenues	<u>23,338,849</u>	<u>23,338,849</u>	<u>26,172,276</u>	<u>2,833,427</u>		
Expenditures:						
Administration	526,179	526,179	481,911	44,268	\$474,079	\$7,832
Engineering	26,015,562	25,671,562	18,739,745	6,931,817	2,773,456	15,966,289
Road Operations and Maintenance	13,052,526	13,052,526	12,679,995	372,531	12,324,869	355,126
Weighmaster	853,762	853,762	735,760	118,002	735,760	
Contingency account	3,000,000	3,000,000		3,000,000		
Total expenditures	<u>43,448,029</u>	<u>43,104,029</u>	<u>32,637,411</u>	<u>10,466,618</u>	<u>\$16,308,164</u>	<u>\$16,329,247</u>
Excess (deficiency) of revenues over expenditures	<u>(20,109,180)</u>	<u>(19,765,180)</u>	<u>(6,465,135)</u>	<u>13,300,045</u>		
Other financing sources (uses):						
Transfer out	(3,013,280)	(3,013,280)	(2,699,047)	314,233		
Additions to notes receivable		(344,000)		344,000		
Total other financing sources (uses)	<u>(3,013,280)</u>	<u>(3,357,280)</u>	<u>(2,699,047)</u>	<u>658,233</u>		
Net change in fund balance	<u>(23,122,460)</u>	<u>(23,122,460)</u>	<u>(9,164,182)</u>	<u>13,958,278</u>		
Fund balance, beginning	<u>81,000,000</u>	<u>81,000,000</u>	<u>91,783,099</u>	<u>10,783,099</u>		
Fund balance, ending	<u>\$57,877,540</u>	<u>\$57,877,540</u>	<u>\$82,618,917</u>	<u>\$24,741,377</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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final	Actual		Public Safety	Capital Outlay
Revenues:						
Charges for services	\$1,415,010	\$1,415,010	\$1,675,696	\$260,686		
Permits, licenses and fines	204,450	204,450	238,982	34,532		
Intergovernmental	3,813,855	4,147,222	3,559,405	(587,817)		
Property taxes	6,650,000	6,650,000	6,979,666	329,666		
Interest	36,300	36,300	90,755	54,455		
Other	234,313	249,313	201,683	(47,630)		
	<u>12,353,928</u>	<u>12,702,295</u>	<u>12,746,187</u>	<u>43,892</u>		
Total revenues						
Expenditures:						
Sheriff Enforcement	8,953,262	9,249,898	8,770,254	479,644	\$8,586,186	\$184,068
Sheriff Corrections	5,722,558	5,744,289	5,417,499	326,790	5,350,451	67,048
Parole and Probation	1,170,494	1,170,494	1,128,557	41,937	1,128,557	
Douglas Interagency Narcotics Team	595,457	625,457	611,147	14,310	606,132	5,015
Communications and Electronics	2,126,754	2,126,754	2,093,027	33,727	2,091,232	1,795
	<u>18,568,525</u>	<u>18,916,892</u>	<u>18,020,484</u>	<u>896,408</u>	<u>\$17,762,558</u>	<u>\$257,926</u>
Total expenditures						
Excess (deficiency) of revenues over expenditures	(6,214,597)	(6,214,597)	(5,274,297)	940,300		
Other financing sources:						
Transfers in	5,974,033	5,974,033	5,226,842	(747,191)		
	<u>240,564</u>	<u>240,564</u>	<u>(47,455)</u>	<u>193,109</u>		
Net change in fund balance						
Fund balance, beginning	240,564	240,564	1,553,288	1,312,724		
Fund balance, ending	<u>240,564</u>	<u>240,564</u>	<u>1,505,833</u>	<u>1,505,833</u>		

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, 2007

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$961,180	\$1,081,000	\$963,619	(\$117,381)
Permits, licenses and fines	179,600	179,600	193,245	13,645
Intergovernmental	18,804,927	18,919,375	17,876,107	(1,043,268)
Interest	66,693	66,693	69,670	2,977
Other	148,608	166,494	249,698	83,204
 Total revenues	 <u>20,161,008</u>	 <u>20,413,162</u>	 <u>19,352,339</u>	 <u>(1,060,823)</u>

	Original	Final	Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
					Health and Welfare	Capital Outlay
Expenditures:						
Administration	1,746,522	1,746,522	1,688,219	58,303	\$1,686,556	\$1,663
Senior and Disabilities Services	10,934,436	11,276,146	10,836,632	439,514	10,800,170	36,462
Community Health	4,174,706	4,239,406	4,024,913	214,493	4,010,554	14,359
Mental Health	6,104,006	6,104,006	5,727,772	376,234	5,708,595	19,177
Environmental Health	356,154	356,154	331,127	25,027	331,127	
 Total expenditures	 <u>23,315,824</u>	 <u>23,722,234</u>	 <u>22,608,663</u>	 <u>1,113,571</u>	 <u>\$22,537,002</u>	 <u>\$71,661</u>
 Excess (deficiency) of revenues over expenditures	 <u>(3,154,816)</u>	 <u>(3,309,072)</u>	 <u>(3,256,324)</u>	 <u>52,748</u>		
Other financing sources (uses):						
Transfers in	1,960,426	2,114,682	2,114,682			
Transfers out	(657,491)	(657,491)	(657,491)			
 Total other financing sources (uses)	 <u>1,302,935</u>	 <u>1,457,191</u>	 <u>1,457,191</u>	 <u>-</u>		
 Net change in fund balance	 <u>(1,851,881)</u>	 <u>(1,851,881)</u>	 <u>(1,799,133)</u>	 <u>52,748</u>		
 Fund balance, beginning	 <u>2,648,718</u>	 <u>2,648,718</u>	 <u>3,027,144</u>	 <u>378,426</u>		
 Fund balance, ending	 <u>\$796,837</u>	 <u>\$796,837</u>	 <u>\$1,228,011</u>	 <u>\$431,174</u>		

DOUGLAS COUNTY, OREGON
NOTES TO BUDGET AND ACTUAL SCHEDULES
MAJOR GOVERNMENTAL FUNDS
June 30, 2007

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	\$2,453,080	(\$9,164,182)
The change in fair value of investments is not recorded on a budgetary basis since investments are held to maturity	651,135	1,322,002
Net change in fund balances - GAAP basis	\$3,104,215	(\$7,842,180)

A reconciliation of the June 30, 2007 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	\$48,104,819	\$82,618,917
Refundable deposit treated as expenditure on budgetary basis	759,461	
Inventories treated as expenditures on budgetary basis		1,805,891
Investments adjusted to fair value	177,107	359,582
Fund balances, GAAP basis, June 30, 2007	\$49,041,387	\$84,784,390