

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, 2008

	Special Revenue Funds				
	Dog Control	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board
ASSETS					
Cash and investments	\$9,516	\$55,970	\$32,009	\$4,244,581	\$430,711
Receivables		10,743	2,428	575,623	
Due from other funds	27,950	2,774			363
Deposits and prepaid items	15,500	75			4,273
Interfund loan receivable				2,361,529	
Total assets	<u>\$52,966</u>	<u>\$69,562</u>	<u>\$34,437</u>	<u>\$7,181,733</u>	<u>\$435,347</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable					\$2,675
Accrued payroll, withholdings and benefits	\$9,610			\$19,948	35,068
Due to other funds	10,018	\$6,726	\$30,710	63,727	24,349
Deferred revenues					
Total liabilities	<u>19,628</u>	<u>6,726</u>	<u>30,710</u>	<u>83,675</u>	<u>62,092</u>
Fund Balances:					
Reserved for:					
Interfund loans receivable				2,361,529	
Notes receivable				574,470	
Deposits and prepaid items	15,500	75			4,273
Unreserved, reported in:					
Special Revenue Funds	17,838	62,761	3,727	4,162,059	368,982
Capital Project Funds					
Total fund balances	<u>33,338</u>	<u>62,836</u>	<u>3,727</u>	<u>7,098,058</u>	<u>373,255</u>
Total liabilities and fund balances	<u>\$52,966</u>	<u>\$69,562</u>	<u>\$34,437</u>	<u>\$7,181,733</u>	<u>\$435,347</u>

Special Revenue Funds						Capital Projects Fund	Total Nonmajor Governmental Funds
Industrial Development	Salmon Habitat Improvement	County Schools	Water Development	Drug Abuse Prevention	Title III		
\$2,530,209	\$9,130	\$57,742	\$1,577,128	\$1,198,227	\$4,771,233	\$4,900,573	\$19,817,029
2,788,997			199,170	48,498		28,704	3,654,163
			395				31,482
			395				20,243
							2,361,529
<u>\$5,319,206</u>	<u>\$9,130</u>	<u>\$57,742</u>	<u>\$1,777,088</u>	<u>\$1,246,725</u>	<u>\$4,771,233</u>	<u>\$4,929,277</u>	<u>\$25,884,446</u>
						\$30,087	\$32,762
			\$15,409				80,035
\$32,886			77,897	\$61,657	\$15,172	234,034	557,176
1,257,415			2,250				1,259,665
<u>1,290,301</u>	<u>-</u>	<u>-</u>	<u>95,556</u>	<u>61,657</u>	<u>15,172</u>	<u>264,121</u>	<u>1,929,638</u>
							2,361,529
1,368,153			395				1,942,623
							20,243
2,660,752	\$9,130	\$57,742	1,681,137	1,185,068	4,756,061		14,965,257
						4,665,156	4,665,156
<u>4,028,905</u>	<u>9,130</u>	<u>57,742</u>	<u>1,681,532</u>	<u>1,185,068</u>	<u>4,756,061</u>	<u>4,665,156</u>	<u>23,954,808</u>
<u>\$5,319,206</u>	<u>\$9,130</u>	<u>\$57,742</u>	<u>\$1,777,088</u>	<u>\$1,246,725</u>	<u>\$4,771,233</u>	<u>\$4,929,277</u>	<u>\$25,884,446</u>

DOUGLAS COUNTY, OREGON
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008

	Special Revenue Funds				
	Dog Control	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board
Revenues:					
Charges for services	\$37,155	\$1,296			\$1,255,751
Permits, licenses and fines	106,319	123,536	\$50,079		
Intergovernmental					49,405
Interest	385	2,575	575	\$228,777	19,342
Other	397			432,788	616,984
Total revenues	<u>144,256</u>	<u>127,407</u>	<u>50,654</u>	<u>661,565</u>	<u>1,941,482</u>
Expenditures:					
Current:					
General Government	710,206	87,425		1,064,324	
Health and Welfare					
Culture and Recreation					1,872,026
Conservation					
Education					
Capital outlay				1,054	
Debt service:					
Principal					
Interest					
Total expenditures	<u>710,206</u>	<u>87,425</u>	<u>-</u>	<u>1,065,378</u>	<u>1,872,026</u>
Excess (deficiency) of revenues over expenditures	<u>(565,950)</u>	<u>39,982</u>	<u>50,654</u>	<u>(403,813)</u>	<u>69,456</u>
Other financing sources (uses):					
Transfers in	556,191			60,000	
Transfers out		(33,250)	(47,000)	(183,300)	
Total other financing sources (uses)	<u>556,191</u>	<u>(33,250)</u>	<u>(47,000)</u>	<u>(123,300)</u>	<u>-</u>
Net change in fund balances	(9,759)	6,732	3,654	(527,113)	69,456
Fund balances, beginning	<u>43,097</u>	<u>56,104</u>	<u>73</u>	<u>7,625,171</u>	<u>303,799</u>
Fund balances, ending	<u>\$33,338</u>	<u>\$62,836</u>	<u>\$3,727</u>	<u>\$7,098,058</u>	<u>\$373,255</u>

Special Revenue Funds						Capital	Total
Industrial	Salmon	County	Water	Drug	Title III	Projects	Nonmajor
Development	Habitat	Schools	Development	Abuse		Fund	Governmental
	Improvement			Prevention			Funds
			\$880,788				\$2,174,990
							279,934
\$536,063	\$11,138	\$5,176,693	210,252	\$295,682	\$7,753,615		14,032,848
126,384	277	53,178	68,548	59,933	169,123	\$228,234	957,331
39,929		1,456	6,265				1,097,819
<u>702,376</u>	<u>11,415</u>	<u>5,231,327</u>	<u>1,165,853</u>	<u>355,615</u>	<u>7,922,738</u>	<u>228,234</u>	<u>18,542,922</u>
244,236	11,138				4,912,622	130,491	7,160,442
				248,996			248,996
							1,872,026
			922,615				922,615
		5,185,592					5,185,592
			32,558		15,172	321,991	370,775
91,321							91,321
82,357							82,357
<u>417,914</u>	<u>11,138</u>	<u>5,185,592</u>	<u>955,173</u>	<u>248,996</u>	<u>4,927,794</u>	<u>452,482</u>	<u>15,934,124</u>
284,462	277	45,735	210,680	106,619	2,994,944	(224,248)	2,608,798
			(59,600)	(194,809)	(473,749)		616,191
							(991,708)
-	-	-	(59,600)	(194,809)	(473,749)	-	(375,517)
284,462	277	45,735	151,080	(88,190)	2,521,195	(224,248)	2,233,281
3,744,443	8,853	12,007	1,530,452	1,273,258	2,234,866	4,889,404	21,721,527
<u>\$4,028,905</u>	<u>\$9,130</u>	<u>\$57,742</u>	<u>\$1,681,532</u>	<u>\$1,185,068</u>	<u>\$4,756,061</u>	<u>\$4,665,156</u>	<u>\$23,954,808</u>

DOUGLAS COUNTY, OREGON
DOG CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues:				
Charges for services	\$33,000	\$33,000	\$37,155	\$4,155
Permits, licenses and fines	101,000	101,000	106,319	5,319
Interest	500	500	385	(115)
Other			397	397
			<u>144,256</u>	<u>9,756</u>
Total revenues	<u>134,500</u>	<u>134,500</u>	<u>144,256</u>	<u>9,756</u>
Expenditures:				
General Government:				
Dog Control Operations	466,241	488,191	485,028	3,163
Predatory Animal Control	163,500	163,500	161,905	1,595
Animal Shelter	55,200	64,629	63,273	1,356
			<u>63,273</u>	<u>1,356</u>
Total expenditures	<u>684,941</u>	<u>716,320</u>	<u>710,206</u>	<u>6,114</u>
Excess (deficiency) of revenues over expenditures	(550,441)	(581,820)	(565,950)	15,870
Other financing sources:				
Transfers in	528,241	556,191	556,191	
			<u>556,191</u>	
Net change in fund balance	<u>(22,200)</u>	<u>(25,629)</u>	<u>(9,759)</u>	<u>15,870</u>
Fund balance, beginning	22,200	25,629	43,097	17,468
			<u>43,097</u>	<u>17,468</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$33,338</u>	<u>\$33,338</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Revenues:				
Charges for services	\$605	\$605	\$1,296	\$691
Permits, licenses and fines	113,500	113,500	123,536	10,036
Interest	2,500	2,500	2,575	75
	<u>116,605</u>	<u>116,605</u>	<u>127,407</u>	<u>10,802</u>
Total revenues				
Expenditures:				
General Government:				
Materials and services	87,444	87,444	87,425	19
	<u>87,444</u>	<u>87,444</u>	<u>87,425</u>	<u>19</u>
Total expenditures				
Excess of revenues over expenditures	29,161	29,161	39,982	10,821
Other financing sources (uses):				
Transfers out	(33,250)	(33,250)	(33,250)	
Net change in fund balance	(4,089)	(4,089)	6,732	10,821
Fund balance, beginning	48,000	48,000	56,104	8,104
Fund balance, ending	<u>\$43,911</u>	<u>\$43,911</u>	<u>\$62,836</u>	<u>\$18,925</u>

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues:				
Permits, licenses and fines	\$46,500	\$46,500	\$50,079	\$3,579
Interest	500	500	575	75
 Total revenues	 47,000	 47,000	 50,654	 3,654
 Other financing sources (uses):				
Transfers out	(47,000)	(47,000)	(47,000)	
 Net change in fund balance			3,654	3,654
 Fund balance, beginning			73	73
 Fund balance, ending	 \$ -	 \$ -	 \$3,727	 \$3,727

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, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$155,000	\$155,000	\$228,777	\$73,777
Other:				
County timber sales	697,000	697,000	413,081	(283,919)
Other miscellaneous	<u>21,040</u>	<u>21,040</u>	<u>19,707</u>	<u>(1,333)</u>
Total revenues	<u>873,040</u>	<u>873,040</u>	<u>661,565</u>	<u>(211,475)</u>
Expenditures:				
General Government:				
Personal services	462,545	462,545	433,237	29,308
Materials and services	662,175	662,175	631,087	31,088
Capital outlay	1,000,000	940,000	1,054	938,946
Contingency account	<u>10,000</u>	<u>10,000</u>	<u> </u>	<u>10,000</u>
Total expenditures	<u>2,134,720</u>	<u>2,074,720</u>	<u>1,065,378</u>	<u>1,009,342</u>
Excess (deficiency) of revenues over expenditures	<u>(1,261,680)</u>	<u>(1,201,680)</u>	<u>(403,813)</u>	<u>797,867</u>
Other financing sources (uses):				
Transfers in	60,000	60,000	60,000	
Transfers out	(123,300)	(183,300)	(183,300)	
Notes receivable collections	500	500	33,342	32,842
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	<u>(84,800)</u>	<u>(84,800)</u>	<u>(50,360)</u>	<u>34,440</u>
Total other financing sources (uses)	<u>(147,600)</u>	<u>(207,600)</u>	<u>(140,318)</u>	<u>67,282</u>
Net change in fund balance	(1,409,280)	(1,409,280)	(544,131)	865,149
Fund balance, beginning	<u>3,500,000</u>	<u>3,500,000</u>	<u>4,706,190</u>	<u>1,206,190</u>
Fund balance, ending	<u>\$2,090,720</u>	<u>\$2,090,720</u>	<u>\$4,162,059</u>	<u>\$2,071,339</u>
Total from above:				
Net change in fund balance			(\$544,131)	
Notes receivable collections			(33,342)	
Repayment of interfund loan			(2,361,529)	
Interfund loan			2,361,529	
Additions to notes receivable			<u>50,360</u>	
Net change in fund balance in Combining Statement of Revenues, Expenditures, and Changes in Fund Balances			<u>(\$527,113)</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, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$1,165,730	\$1,165,730	\$1,255,751	\$90,021
Intergovernmental	46,456	46,456	49,405	2,949
Interest	2,000	2,000	19,342	17,342
Other	<u>637,003</u>	<u>637,003</u>	<u>616,984</u>	<u>(20,019)</u>
Total revenues	<u>1,851,189</u>	<u>1,851,189</u>	<u>1,941,482</u>	<u>90,293</u>
Expenditures:				
Culture and Recreation:				
Personal services	875,666	847,966	847,844	122
Materials and services	<u>1,015,523</u>	<u>1,043,223</u>	<u>1,024,182</u>	<u>19,041</u>
Total expenditures	<u>1,891,189</u>	<u>1,891,189</u>	<u>1,872,026</u>	<u>19,163</u>
Net change in fund balance	(40,000)	(40,000)	69,456	109,456
Fund balance, beginning	<u>40,000</u>	<u>40,000</u>	<u>303,799</u>	<u>263,799</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$373,255</u>	<u>\$373,255</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, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$550,000	\$550,000	\$536,063	(\$13,937)
Interest	95,000	95,000	126,384	31,384
Other	21,000	21,000	39,929	18,929
Total revenues	<u>666,000</u>	<u>666,000</u>	<u>702,376</u>	<u>36,376</u>
Expenditures:				
General Government:				
Materials and services	533,500	533,500	244,236	289,264
Debt service:				
Principal	93,000	88,000	91,321	(3,321)
Interest	87,000	92,000	82,357	9,643
Total expenditures	<u>713,500</u>	<u>713,500</u>	<u>417,914</u>	<u>295,586</u>
Excess (deficiency) of revenues over expenditures	<u>(47,500)</u>	<u>(47,500)</u>	<u>284,462</u>	<u>331,962</u>
Other financing sources (uses):				
Notes receivable collections	42,000	42,000	757,911	715,911
Additions to notes receivable	(400,000)	(400,000)	(149,228)	250,772
Total other financing sources (uses)	<u>(358,000)</u>	<u>(358,000)</u>	<u>608,683</u>	<u>966,683</u>
Net change in fund balance	(405,500)	(405,500)	893,145	1,298,645
Fund balance, beginning	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,767,607</u>	<u>767,607</u>
Fund balance, ending	<u>\$594,500</u>	<u>\$594,500</u>	<u>\$2,660,752</u>	<u>\$2,066,252</u>
Total from above:				
Net change in fund balance			\$893,145	
Additions to notes receivable			149,228	
Notes receivable collections			<u>(757,911)</u>	
Net change in fund balance as reported in the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances			<u>\$284,462</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$30,000	\$30,000	\$11,138	(\$18,862)
Interest	200	200	277	77
Total revenues	<u>30,200</u>	<u>30,200</u>	<u>11,415</u>	<u>(18,785)</u>
Expenditures:				
General Government:				
Materials and services	<u>39,000</u>	<u>39,000</u>	<u>11,138</u>	<u>27,862</u>
Net change in fund balance	(8,800)	(8,800)	277	9,077
Fund balance, beginning	<u>8,800</u>	<u>8,800</u>	<u>8,853</u>	<u>53</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$9,130</u>	<u>\$9,130</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, 2008

	<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	\$4,815,592	\$4,815,592	\$4,805,709	(\$9,883)
Other	320,000	325,000	370,984	45,984
Interest	40,000	40,000	53,178	13,178
Other	5,000	5,000	1,456	(3,544)
Total revenues	<u>5,180,592</u>	<u>5,185,592</u>	<u>5,231,327</u>	<u>45,735</u>
Expenditures:				
Education:				
Materials and services	<u>5,180,592</u>	<u>5,185,592</u>	<u>5,185,592</u>	
Net change in fund balance	-	-	45,735	45,735
Fund balance, beginning			<u>12,007</u>	<u>12,007</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$57,742</u>	<u>\$57,742</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by function	
	Original	Final			Conservation	Capital Outlay
Revenues:						
Charges for services	\$750,000	\$750,000	\$880,788	\$130,788		
Intergovernmental	85,000	85,000	210,252	125,252		
Interest	40,000	40,000	68,548	28,548		
Other			6,265	6,265		
Total revenues	875,000	875,000	1,165,853	290,853		
Expenditures:						
Galesville operations	1,232,455	1,195,255	853,133	342,122	\$820,575	\$32,558
Watermaster	68,111	105,311	102,040	3,271	102,040	
Contingency account	100,000	100,000		100,000		
Total expenditures	1,400,566	1,400,566	955,173	445,393	\$922,615	\$32,558
Excess (deficiency) of revenues over expenditures	(525,566)	(525,566)	210,680	736,246		
Other financing sources (uses):						
Transfers out	(59,600)	(59,600)	(59,600)			
Net change in fund balance	(585,166)	(585,166)	151,080	736,246		
Fund balance, beginning	1,300,000	1,300,000	1,530,452	230,452		
Fund balance, ending	\$714,834	\$714,834	\$1,681,532	\$966,698		

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$270,000	\$270,000	\$295,682	\$25,682
Interest	60,000	60,000	59,933	(67)
Total revenues	<u>330,000</u>	<u>330,000</u>	<u>355,615</u>	<u>25,615</u>
Expenditures:				
Health and Welfare:				
Materials and services	<u>1,405,191</u>	<u>1,405,191</u>	<u>248,996</u>	<u>1,156,195</u>
Total expenditures	<u>1,405,191</u>	<u>1,405,191</u>	<u>248,996</u>	<u>1,156,195</u>
Excess (deficiency) of revenues over expenditures	(1,075,191)	(1,075,191)	106,619	1,181,810
Other financing sources (uses):				
Transfers out	<u>(194,809)</u>	<u>(194,809)</u>	<u>(194,809)</u>	
Net change in fund balance	(1,270,000)	(1,270,000)	(88,190)	1,181,810
Fund balance, beginning	<u>1,270,000</u>	<u>1,270,000</u>	<u>1,273,258</u>	<u>3,258</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,185,068</u>	<u>\$1,185,068</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$7,767,235	\$7,767,235	\$7,753,615	(\$13,620)
Interest	<u>60,000</u>	<u>60,000</u>	<u>169,123</u>	<u>109,123</u>
Total revenues	<u>7,827,235</u>	<u>7,827,235</u>	<u>7,922,738</u>	<u>95,503</u>
Expenditures:				
General Government:				
Materials and Services	8,153,486	8,153,486	4,912,622	3,240,864
Capital Outlay	<u>100,000</u>	<u>100,000</u>	<u>15,172</u>	<u>84,828</u>
Total expenditures	<u>8,253,486</u>	<u>8,253,486</u>	<u>4,927,794</u>	<u>3,325,692</u>
Excess (deficiency) of revenues over expenditures	(426,251)	(426,251)	2,994,944	3,421,195
Other financing sources (uses):				
Transfers out	<u>(473,749)</u>	<u>(473,749)</u>	<u>(473,749)</u>	
Net change in fund balance	(900,000)	(900,000)	2,521,195	3,421,195
Fund balance, beginning	<u>900,000</u>	<u>900,000</u>	<u>2,234,866</u>	<u>1,334,866</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$4,756,061</u>	<u>\$4,756,061</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$120,000	\$120,000	\$228,234	\$108,234
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>228,234</u>	<u>108,234</u>
Expenditures:				
General Government:				
Personal services	20,000	20,000	2,927	17,073
Material and services	250,000	250,000	127,564	122,436
Capital Outlay	<u>390,000</u>	<u>390,000</u>	<u>321,991</u>	<u>68,009</u>
Total expenditures	<u>660,000</u>	<u>660,000</u>	<u>452,482</u>	<u>207,518</u>
Excess (deficiency) of revenues over expenditures	(540,000)	(540,000)	(224,248)	315,752
Other financing sources:				
Transfers in	<u>500,000</u>	<u>500,000</u>		<u>(500,000)</u>
Net change in fund balance	(40,000)	(40,000)	(224,248)	(184,248)
Fund balance, beginning	<u>4,040,000</u>	<u>4,040,000</u>	<u>4,889,404</u>	<u>849,404</u>
Fund balance, ending	<u>\$4,000,000</u>	<u>\$4,000,000</u>	<u>\$4,665,156</u>	<u>\$665,156</u>