

REQUIRED  
SUPPLEMENTARY INFORMATION

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DOUGLAS COUNTY, OREGON  
 OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM  
 SCHEDULE OF FUNDING PROGRESS  
 June 30, 2008

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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
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%
2007	265,911,022	277,239,311	11,328,289	96%	32,299,241	35%

DOUGLAS COUNTY, OREGON  
GENERAL 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
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$5,429,971	\$5,414,046	\$4,671,736	(\$742,310)
Permits, licenses and fines	991,600	991,600	962,608	(28,992)
Intergovernmental:				
O & C funds	24,719,024	24,719,024	24,668,294	(50,730)
All other	6,789,863	7,308,369	5,169,409	(2,138,960)
Assessments	2,000	2,000	163	(1,837)
Interest	2,000,640	2,000,640	2,607,398	606,758
Other	257,040	271,561	324,544	52,983
Total revenues	<u>40,190,138</u>	<u>40,707,240</u>	<u>38,404,152</u>	<u>(2,303,088)</u>
Expenditures:				
Board of Commissioners	588,488	588,488	588,407	81
Justices of the Peace:				
Glendale	171,541	171,541	144,059	27,482
Drain	167,724	167,724	151,934	15,790
Reedsport	161,794	161,794	159,354	2,440
Canyonville	235,195	235,195	225,667	9,528
Juvenile Department	3,101,035	3,101,035	2,834,065	266,970
County Clerk	959,854	959,854	861,225	98,629
Tax Assessment and Collection	2,367,103	2,367,103	2,011,234	355,869
Surveyor	624,949	687,949	670,013	17,936
Planning	1,942,105	1,942,105	1,813,288	128,817
County Counsel	358,755	358,755	352,557	6,198
Financial Services	1,067,703	1,067,703	989,832	77,871
Human Resources	518,284	518,284	479,394	38,890
Information Technology	1,238,562	1,370,682	1,364,157	6,525
Building Facilities	2,575,713	2,575,713	2,556,845	18,868
Nondepartmental	3,996,000	3,996,000	1,750,861	2,245,139
Commission on Children and Families	912,745	1,218,353	954,171	264,182
Building Department	1,713,675	1,713,675	1,512,600	201,075
District Attorney	1,924,159	1,984,159	1,943,218	40,941
Solid Waste Operations	3,505,174	3,505,174	2,871,384	633,790
Veterans Services	267,124	267,124	244,659	22,465
Museum	402,469	547,764	496,044	51,720
Parks	1,893,695	1,893,695	1,893,643	52
Library	2,823,029	2,823,029	2,562,037	260,992
Contingency account	1,500,000	1,494,000		1,494,000
Total expenditures	<u>35,016,875</u>	<u>35,716,898</u>	<u>29,430,648</u>	<u>6,286,250</u>
Excess of revenues over expenditures	<u>5,173,263</u>	<u>4,990,342</u>	<u>8,973,504</u>	<u>3,983,162</u>
Other financing sources (uses):				
Transfers in	3,084,799	3,084,799	3,084,799	
Transfers out	(8,071,547)	(8,099,497)	(6,599,408)	1,500,089
Note receivable collections	9,250	9,250	9,250	
Total other financing sources (uses)	<u>(4,977,498)</u>	<u>(5,005,448)</u>	<u>(3,505,359)</u>	<u>1,500,089</u>
Net change in fund balance	195,765	(15,106)	5,468,145	5,483,251
Fund balance, beginning	43,000,000	43,210,871	48,104,819	4,893,948
Fund balance, ending	<u>\$43,195,765</u>	<u>\$43,195,765</u>	<u>\$53,572,964</u>	<u>\$10,377,199</u>

Actual Expenditures by Function

General Government	Public Safety	Sanitation	Health and Welfare	Culture and Recreation	Capital Outlay
\$588,407					
144,059					
151,934					
159,354					
222,825					\$2,842
2,826,515					7,550
856,928					4,297
2,009,171					2,063
667,013					3,000
1,813,288					
349,014					3,543
989,832					
479,394					
1,244,033					120,124
2,376,553			\$143,816		36,476
1,750,861					
	\$949,381				4,790
	1,512,600				
	1,941,240				1,978
		\$2,768,687			102,697
			244,659		
				\$490,244	5,800
				1,564,892	328,751
				2,549,211	12,826
<u>\$16,629,181</u>	<u>\$4,403,221</u>	<u>\$2,768,687</u>	<u>\$388,475</u>	<u>\$4,604,347</u>	<u>\$636,737</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, 2008

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)		
	Original	Final			Highways and Streets	Capital Outlay
Revenues:						
Charges for services	\$78,500	\$78,500	\$125,104	\$46,604		
Permits, licenses and fines	93,300	93,300	67,514	(25,786)		
Intergovernmental:						
Federal forest receipts	14,446,775	14,446,775	14,417,126	(29,649)		
State motor vehicle fees	5,700,000	5,700,000	5,475,340	(224,660)		
Other	580,000	580,000	2,476,395	1,896,395		
Assessments			110,185	110,185		
Interest	3,200,000	3,200,000	3,787,872	587,872		
Other	51,600	51,600	227,987	176,387		
Total revenues	24,150,175	24,150,175	26,687,523	2,537,348		
					Actual Expenditures by Function	
Expenditures:						
Administration	539,679	539,679	476,595	63,084	\$473,155	\$3,440
Engineering	17,325,463	16,981,463	16,492,415	489,048	3,248,300	13,244,115
Road Operations and Maintenance	13,048,333	13,048,333	11,621,317	1,427,016	11,483,237	138,080
Weighmaster	804,391	804,391	754,842	49,549	751,858	2,984
Total expenditures	31,717,866	31,373,866	29,345,169	2,028,697	\$15,956,550	\$13,388,619
Excess (deficiency) of revenues over expenditures	(7,567,691)	(7,223,691)	(2,657,646)	4,566,045		
Other financing sources (uses):						
Transfer out	(2,696,571)	(2,696,571)	(2,692,223)	4,348		
Additions to notes receivable		(344,000)	(343,968)	32		
Total other financing sources (uses)	(2,696,571)	(3,040,571)	(3,036,191)	4,380		
Net change in fund balance	(10,264,262)	(10,264,262)	(5,693,837)	4,570,425		
Fund balance, beginning	75,000,000	75,000,000	82,618,917	7,618,917		
Fund balance, ending	\$64,735,738	\$64,735,738	\$76,925,080	\$12,189,342		

DOUGLAS COUNTY, OREGON  
PUBLIC SAFETY 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>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	\$1,619,150	\$1,619,150	\$1,715,021	\$95,871		
Permits, licenses and fines	263,100	263,100	394,472	131,372		
Intergovernmental	3,196,358	3,536,258	3,806,904	270,646		
Property taxes	7,074,000	7,074,000	7,457,020	383,020		
Interest	45,000	45,000	94,280	49,280		
Other	228,683	228,683	284,121	55,438		
<b>Total revenues</b>	<b><u>12,426,291</u></b>	<b><u>12,766,191</u></b>	<b><u>13,751,818</u></b>	<b><u>985,627</u></b>		
Expenditures:						
Sheriff Enforcement	8,952,369	9,123,869	8,894,089	229,780	\$8,763,377	\$130,712
Sheriff Corrections	5,895,994	5,895,994	5,594,952	301,042	5,587,044	7,908
Parole and Probation	1,182,256	1,182,256	1,182,256		1,181,006	1,250
Douglas Interagency Narcotics Team	628,974	797,374	711,745	85,629	694,120	17,625
Communications and Electronics	2,114,232	2,154,232	2,082,843	71,389	2,081,443	1,400
<b>Total expenditures</b>	<b><u>18,773,825</u></b>	<b><u>19,153,725</u></b>	<b><u>18,465,885</u></b>	<b><u>687,840</u></b>	<b><u>\$18,306,990</u></b>	<b><u>\$158,895</u></b>
Excess (deficiency) of revenues over expenditures	(6,347,534)	(6,387,534)	(4,714,067)	1,673,467		
Other financing sources:						
Transfers in	5,934,979	5,934,979	4,930,542	(1,004,437)		
<b>Net change in fund balance</b>	<b>(412,555)</b>	<b>(452,555)</b>	<b>216,475</b>	<b>669,030</b>		
Fund balance, beginning	687,688	727,688	1,505,833	778,145		
Fund balance, ending	<b><u>\$275,133</u></b>	<b><u>\$275,133</u></b>	<b><u>\$1,722,308</u></b>	<b><u>\$1,447,175</u></b>		

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, 2008

	<u>Budget Amounts</u>			Variance with Final Budget Positive (Negative)	<u>Actual Expenditures by Function</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>		<u>Health and Welfare</u>	<u>Capital Outlay</u>
Revenues:						
Charges for services	\$975,861	\$975,861	\$1,097,520	\$121,659		
Permits, licenses and fines	181,287	181,287	193,402	12,115		
Intergovernmental	19,435,588	19,435,588	19,868,995	433,407		
Interest	63,000	63,000	35,099	(27,901)		
Other	182,549	182,549	261,276	78,727		
<b>Total revenues</b>	<u>20,838,285</u>	<u>20,838,285</u>	<u>21,456,292</u>	<u>618,007</u>		
Expenditures:						
Administration	1,708,086	1,708,086	1,697,108	10,978	\$1,688,090	\$9,018
Senior and Disabilities Services	10,087,851	10,147,851	10,802,279	(654,428)	10,788,137	14,142
Community Health	4,306,592	4,306,592	4,303,385	3,207	4,248,208	55,177
Mental Health	4,626,548	4,626,548	4,511,172	115,376	4,489,061	22,111
Transportation Services	1,650,490	1,650,490	1,139,760	510,730	805,852	333,908
<b>Total expenditures</b>	<u>22,379,567</u>	<u>22,439,567</u>	<u>22,453,704</u>	<u>(14,137)</u>	<u>\$22,019,348</u>	<u>\$434,356</u>
Excess (deficiency) of revenues over expenditures	<u>(1,541,282)</u>	<u>(1,601,282)</u>	<u>(997,412)</u>	<u>603,870</u>		
Other financing sources (uses):						
Transfers in	2,276,497	2,336,497	2,336,497			
Transfers out	(657,490)	(657,490)	(657,490)			
<b>Total other financing sources (uses)</b>	<u>1,619,007</u>	<u>1,679,007</u>	<u>1,679,007</u>	<u>-</u>		
<b>Net change in fund balance</b>	<u>77,725</u>	<u>77,725</u>	<u>681,595</u>	<u>603,870</u>		
Fund balance, beginning	<u>1,387,038</u>	<u>1,387,038</u>	<u>1,228,011</u>	<u>(159,027)</u>		
<b>Fund balance, ending</b>	<u>\$1,464,763</u>	<u>\$1,464,763</u>	<u>\$1,909,606</u>	<u>\$444,843</u>		

DOUGLAS COUNTY, OREGON  
NOTES TO BUDGET AND ACTUAL SCHEDULES  
MAJOR GOVERNMENTAL FUNDS  
June 30, 2008

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	\$5,468,145	(\$5,693,837)
The change in fair value of investments is not recorded on a budgetary basis since investments are held to maturity	(501,297)	(845,867)
Accounts Receivable converted to Note receivable where a reserve is established for a financial resource not available for current use		343,968
Net change in fund balances - GAAP basis	\$4,966,848	(\$6,195,736)

A reconciliation of the June 30, 2008 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, 2007	\$53,572,964	\$76,925,080
Loans receivable from others treated as other financing uses on budgetary basis		343,968
Refundable deposit treated as expenditure on budgetary basis	759,461	
Inventories treated as expenditures on budgetary basis		2,461,398
Investments adjusted to fair value	(324,190)	(486,285)
Fund balances, GAAP basis, June 30, 2008	\$54,008,235	\$79,244,161