

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 609.010 through 609.190. 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, 2005

	Special Revenue Funds				
	Dog Control	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board
ASSETS					
Cash and investments	\$33,166	\$46,993	\$20,328	\$4,752,259	\$94,392
Receivables	25	10,009	995	577,994	240
Due from other funds	15		1,011	1,546	1,900
Deposits and prepaid items	34,000	245			14,542
Interfund loan receivable				2,361,529	
Total assets	<u>\$67,206</u>	<u>\$57,247</u>	<u>\$22,334</u>	<u>\$7,693,328</u>	<u>\$111,074</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable					\$779
Accrued payroll, withholdings and benefits	\$6,699			\$13,857	28,334
Due to other funds	6,774	\$6,667	\$21,323	4,673	30,704
Deferred revenues					
Total liabilities	<u>13,473</u>	<u>6,667</u>	<u>21,323</u>	<u>18,530</u>	<u>59,817</u>
Fund Balances:					
Reserved for:					
Interfund loans receivable				2,361,529	
Notes receivable				577,477	
Deposits and prepaid items	34,000	245			14,542
Unreserved, reported in:					
Special Revenue Funds	19,733	50,335	1,011	4,735,792	36,715
Capital Project Funds					
Total fund balances	<u>53,733</u>	<u>50,580</u>	<u>1,011</u>	<u>7,674,798</u>	<u>51,257</u>
Total liabilities and fund balances	<u>\$67,206</u>	<u>\$57,247</u>	<u>\$22,334</u>	<u>\$7,693,328</u>	<u>\$111,074</u>

Special Revenue Funds							Total Nonmajor Governmental Funds
Industrial Development	Salmon Habitat Improvement	County Schools	Water Development	Drug Abuse Prevention	Title III	Capital Projects Fund	
\$2,380,458	\$8,342	\$16,877	\$1,575,754	\$1,608,351	\$1,386,076	\$5,040,829	\$16,963,825
1,302,756			58,589	39,594		2,939	1,993,141
						730,702	735,174
						10,800	59,587
							2,361,529
<u>\$3,683,214</u>	<u>\$8,342</u>	<u>\$16,877</u>	<u>\$1,634,343</u>	<u>\$1,647,945</u>	<u>\$1,386,076</u>	<u>\$5,785,270</u>	<u>\$22,113,256</u>
\$60,000				\$74,131		\$226,322	\$361,232
			\$10,558			985	60,433
8,530			6,766	13,145	\$1,036	445,124	544,742
489,500							489,500
<u>558,030</u>	<u>-</u>	<u>-</u>	<u>17,324</u>	<u>87,276</u>	<u>1,036</u>	<u>672,431</u>	<u>1,455,907</u>
708,053							2,361,529
							1,285,530
						10,800	59,587
2,417,131	\$8,342	\$16,877	1,617,019	1,560,669	1,385,040		11,848,664
						5,102,039	5,102,039
<u>3,125,184</u>	<u>8,342</u>	<u>16,877</u>	<u>1,617,019</u>	<u>1,560,669</u>	<u>1,385,040</u>	<u>5,112,839</u>	<u>20,657,349</u>
<u>\$3,683,214</u>	<u>\$8,342</u>	<u>\$16,877</u>	<u>\$1,634,343</u>	<u>\$1,647,945</u>	<u>\$1,386,076</u>	<u>\$5,785,270</u>	<u>\$22,113,256</u>

DOUGLAS COUNTY, OREGON
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2005

	Special Revenue Funds				
	Dog Control	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board
Revenues:					
Charges for services	\$6,091	\$1,462			\$1,084,902
Permits, licenses and fines	105,697	110,630	\$40,773		
Intergovernmental					35,141
Interest	798	1,064	227	\$131,603	1,042
Other	1,071			1,137,588	587,998
Total revenues	113,657	113,156	41,000	1,269,191	1,709,083
Expenditures:					
Current:					
General Government	494,099	68,524		832,832	
Health and Welfare					
Culture and Recreation					1,778,522
Conservation					
Education					
Capital outlay				75,901	
Debt service:					
Principal					
Interest					
Total expenditures	494,099	68,524	-	908,733	1,778,522
Excess (deficiency) of revenues over expenditures	(380,442)	44,632	41,000	360,458	(69,439)
Other financing sources (uses):					
Transfers in	363,780			60,000	100,000
Transfers out		(33,000)	(43,179)	(109,774)	
Total other financing sources (uses)	363,780	(33,000)	(43,179)	(49,774)	100,000
Net change in fund balances	(16,662)	11,632	(2,179)	310,684	30,561
Fund balances, beginning	70,395	38,948	3,190	7,364,114	20,696
Fund balances, ending	\$53,733	\$50,580	\$1,011	\$7,674,798	\$51,257

Special Revenue Funds							Total
Industrial Development	Salmon Habitat Improvement	County Schools	Water Development	Drug Abuse Prevention	Title III	Capital Projects Fund	Nonmajor Governmental Funds
			\$545,600				\$1,638,055
\$493,931		\$4,756,491	56,850	\$75,238			332,338
92,331	\$401	13,773	42,040	245,073	\$7,517,429	\$1,069,044	14,173,959
83,534		405	21,034	43,589	44,970	108,941	480,779
<u>669,796</u>	<u>401</u>	<u>4,770,669</u>	<u>665,524</u>	<u>363,900</u>	<u>7,562,399</u>	<u>1,177,985</u>	<u>18,456,761</u>
812,324	49,700				6,988,552		9,246,031
				331,525			331,525
			708,265				1,778,522
		4,913,530					708,265
53,622			1,646			6,269,709	4,913,530
81,429							6,400,878
95,191							81,429
<u>1,042,566</u>	<u>49,700</u>	<u>4,913,530</u>	<u>709,911</u>	<u>331,525</u>	<u>6,988,552</u>	<u>6,269,709</u>	<u>23,555,371</u>
<u>(372,770)</u>	<u>(49,299)</u>	<u>(142,861)</u>	<u>(44,387)</u>	<u>32,375</u>	<u>573,847</u>	<u>(5,091,724)</u>	<u>(5,098,610)</u>
		150,000				5,728,648	6,402,428
			(53,000)	(54,809)	(602,514)		(896,276)
-	-	150,000	(53,000)	(54,809)	(602,514)	5,728,648	5,506,152
(372,770)	(49,299)	7,139	(97,387)	(22,434)	(28,667)	636,924	407,542
<u>3,497,954</u>	<u>57,641</u>	<u>9,738</u>	<u>1,714,406</u>	<u>1,583,103</u>	<u>1,413,707</u>	<u>4,475,915</u>	<u>20,249,807</u>
<u>\$3,125,184</u>	<u>\$8,342</u>	<u>\$16,877</u>	<u>\$1,617,019</u>	<u>\$1,560,669</u>	<u>\$1,385,040</u>	<u>\$5,112,839</u>	<u>\$20,657,349</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues:				
Charges for services	\$5,000	\$5,000	\$6,091	\$1,091
Permits, licenses and fines	129,000	129,000	105,697	(23,303)
Interest	1,000	1,000	798	(202)
Other	400	400	1,071	671
Total revenues	<u>135,400</u>	<u>135,400</u>	<u>113,657</u>	<u>(21,743)</u>
Expenditures:				
General Government:				
Dog Control Operations	304,680	365,680	335,706	29,974
Predatory Animal Control	152,000	159,500	158,083	1,417
Animal Shelter	34,000	34,000	310	33,690
Total expenditures	<u>490,680</u>	<u>559,180</u>	<u>494,099</u>	<u>65,081</u>
Excess (deficiency) of revenues over expenditures	<u>(355,280)</u>	<u>(423,780)</u>	<u>(380,442)</u>	<u>43,338</u>
Other financing sources:				
Transfers in	295,280	363,780	363,780	
Net change in fund balance	<u>(60,000)</u>	<u>(60,000)</u>	<u>(16,662)</u>	<u>43,338</u>
Fund balance, beginning	60,000	60,000	70,395	10,395
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$53,733</u>	<u>\$53,733</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$1,725	\$1,725	\$1,462	(\$263)
Permits, licenses and fines	92,000	92,000	110,630	18,630
Interest	1,000	1,000	1,064	64
	<u>94,725</u>	<u>94,725</u>	<u>113,156</u>	<u>18,431</u>
Total revenues				
Expenditures:				
General Government:				
Materials and services	59,526	69,526	68,524	1,002
Contingency account	15,000	5,000		5,000
	<u>74,526</u>	<u>74,526</u>	<u>68,524</u>	<u>6,002</u>
Total expenditures				
Excess of revenues over expenditures	20,199	20,199	44,632	24,433
Other financing sources (uses):				
Transfers out	(33,000)	(33,000)	(33,000)	
Net change in fund balance	(12,801)	(12,801)	11,632	24,433
Fund balance, beginning	34,000	34,000	38,948	4,948
Fund balance, ending	<u>\$21,199</u>	<u>\$21,199</u>	<u>\$50,580</u>	<u>\$29,381</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, 2005

	<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	\$43,000	\$43,000	\$40,773	(\$2,227)
Interest	600	600	227	(373)
Total revenues	<u>43,600</u>	<u>43,600</u>	<u>41,000</u>	<u>(2,600)</u>
Other financing sources (uses):				
Transfers out	<u>(43,600)</u>	<u>(43,600)</u>	<u>(43,179)</u>	<u>421</u>
Net change in fund balance			(2,179)	(2,179)
Fund balance, beginning			<u>3,190</u>	<u>3,190</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,011</u>	<u>\$1,011</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, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	Actual Expenditures by function	
	Original	Final	Actual		General Government	Capital Outlay
Revenues:						
Charges for services	\$300	\$300		(\$300)		
Interest	123,900	123,900	\$131,603	7,703		
Other:						
County timber sales	558,600	558,600	1,126,582	567,982		
Other miscellaneous	14,500	14,500	11,006	(3,494)		
Total revenues	697,300	697,300	1,269,191	571,891		
Expenditures:						
Land	1,315,929	1,315,929	705,092	610,837	\$629,191	\$75,901
County Forest Management	205,411	205,411	131,912	73,499	131,912	
Woodlands Management	72,782	72,782	71,729	1,053	71,729	
Contingency account	10,000	10,000		10,000		
Total expenditures	1,604,122	1,604,122	908,733	695,389	\$832,832	\$75,901
Excess (deficiency) of revenues over expenditures	(906,822)	(906,822)	360,458	1,267,280		
Other financing sources (uses):						
Transfers in	60,000	60,000	60,000			
Transfers out	(109,774)	(109,774)	(109,774)			
Notes receivable collections	5,100	5,100	14,458	9,358		
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	(590,000)	(590,000)	(158,847)	431,153		
Total other financing sources (uses)	(634,674)	(634,674)	(194,163)	440,511		
Net change in fund balance	(1,541,496)	(1,541,496)	166,295	1,707,791		
Fund balance, beginning	4,000,000	4,000,000	4,569,497	569,497		
Fund balance, ending	\$2,458,504	\$2,458,504	\$4,735,792	\$2,277,288		
Total from above:						
Net change in fund balance			\$166,295			
Notes receivable collections			(14,458)			
Repayment of interfund loan			(2,361,529)			
Interfund loan			2,361,529			
Additions to notes receivable			158,847			
Net change in fund balance in Combining Statement of Revenues, Expenditures, and Changes in Fund Balances			\$310,684			

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, 2005

	<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	\$1,064,660	\$1,064,660	\$1,084,902	\$20,242
Intergovernmental	35,140	35,140	35,141	1
Interest	3,220	3,220	1,042	(2,178)
Other	503,046	503,046	587,998	84,952
Total revenues	1,606,066	1,606,066	1,709,083	103,017
Expenditures:				
Culture and Recreation:				
Personal services	829,642	840,642	815,606	25,036
Materials and services	954,702	943,702	962,916	(19,214)
Total expenditures	1,784,344	1,784,344	1,778,522	5,822
Excess (deficiency) of revenues over expenditures	(178,278)	(178,278)	(69,439)	108,839
Other financing sources:				
Transfers in	100,000	100,000	100,000	
Net change in fund balance	(78,278)	(78,278)	30,561	108,839
Fund balance, beginning	78,278	78,278	20,696	(57,582)
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$51,257</u>	<u>\$51,257</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, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$300,000	\$300,000	\$493,931	\$193,931
Interest	45,100	45,100	92,331	47,231
Other	39,000	39,000	83,534	44,534
 Total revenues	 <u>384,100</u>	 <u>384,100</u>	 <u>669,796</u>	 <u>285,696</u>
 Expenditures:				
General Government:				
Materials and services	1,126,500	1,116,500	638,964	477,536
Capital outlay	60,000	60,000	53,622	6,378
Debt service:				
Principal	77,000	82,000	81,429	571
Interest	91,000	96,000	95,191	809
 Total expenditures	 <u>1,354,500</u>	 <u>1,354,500</u>	 <u>869,206</u>	 <u>485,294</u>
 Excess (deficiency) of revenues over expenditures	 <u>(970,400)</u>	 <u>(970,400)</u>	 <u>(199,410)</u>	 <u>770,990</u>
 Other financing sources (uses):				
Notes receivable collections	62,400	62,400	49,544	(12,856)
Additions to notes receivable	(1,000,000)	(1,000,000)		1,000,000
 Total other financing sources (uses)	 <u>(937,600)</u>	 <u>(937,600)</u>	 <u>49,544</u>	 <u>987,144</u>
 Net change in fund balance	 <u>(1,908,000)</u>	 <u>(1,908,000)</u>	 <u>(149,866)</u>	 <u>1,758,134</u>
 Fund balance, beginning	 <u>1,908,000</u>	 <u>1,908,000</u>	 <u>2,566,997</u>	 <u>658,997</u>
 Fund balance, ending	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$2,417,131</u>	 <u>\$2,417,131</u>
 Total from above:				
Net change in fund balance			(\$149,866)	
Note receivable write off			(173,360)	
Notes receivable collections			<u>(49,544)</u>	
 Net change in fund balance as reported in the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances			 <u>(\$372,770)</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$50,000	\$50,000		(\$50,000)
Interest	7,000	7,000	\$401	(6,599)
Total revenues	<u>57,000</u>	<u>57,000</u>	<u>401</u>	<u>(56,599)</u>
Expenditures:				
General Government:				
Materials and services	<u>154,000</u>	<u>154,000</u>	<u>49,700</u>	<u>104,300</u>
Net change in fund balance	(97,000)	(97,000)	(49,299)	47,701
Fund balance, beginning	<u>110,000</u>	<u>110,000</u>	<u>57,641</u>	<u>(52,359)</u>
Fund balance, ending	<u><u>\$13,000</u></u>	<u><u>\$13,000</u></u>	<u><u>\$8,342</u></u>	<u><u>(\$4,658)</u></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, 2005

	<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	\$4,646,913	\$4,646,913	\$4,660,716	\$13,803
Other	232,000	232,000	95,775	(136,225)
Interest	30,000	30,000	13,773	(16,227)
Other	1,000	1,000	405	(595)
Total revenues	<u>4,909,913</u>	<u>4,909,913</u>	<u>4,770,669</u>	<u>(139,244)</u>
Expenditures:				
Education:				
Materials and services	<u>5,059,913</u>	<u>5,059,913</u>	<u>4,913,530</u>	<u>146,383</u>
Excess (deficiency) of revenues over expenditures	(150,000)	(150,000)	(142,861)	7,139
Other financing sources:				
Transfers in	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	
Net change in fund balance			7,139	7,139
Fund balance, beginning			<u>9,738</u>	<u>9,738</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$16,877</u>	<u>\$16,877</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, 2005

	<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>Conservation</u>	<u>Capital Outlay</u>
Revenues:						
Charges for services	\$800,000	\$800,000	\$545,600	(\$254,400)		
Intergovernmental	66,690	66,690	56,850	(9,840)		
Interest	65,000	65,000	42,040	(22,960)		
Other	2,000	2,000	21,034	19,034		
Total revenues	<u>933,690</u>	<u>933,690</u>	<u>665,524</u>	<u>(268,166)</u>		
Expenditures:						
Galesville operations	760,895	835,895	649,031	186,864	\$647,385	\$1,646
Watermaster	62,388	62,388	60,880	1,508	60,880	
Contingency account	100,000	25,000		25,000		
Total expenditures	<u>923,283</u>	<u>923,283</u>	<u>709,911</u>	<u>213,372</u>	<u>\$708,265</u>	<u>\$1,646</u>
Excess (deficiency) of revenues over expenditures	10,407	10,407	(44,387)	(54,794)		
Other financing sources (uses):						
Transfers out	<u>(53,000)</u>	<u>(53,000)</u>	<u>(53,000)</u>			
Net change in fund balance	(42,593)	(42,593)	(97,387)	(54,794)		
Fund balance, beginning	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,714,406</u>	<u>414,406</u>		
Fund balance, ending	<u>\$1,257,407</u>	<u>\$1,257,407</u>	<u>\$1,617,019</u>	<u>\$359,612</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, 2005

	<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	\$90,000	\$90,000	\$75,238	(\$14,762)
Intergovernmental	230,000	230,000	245,073	15,073
Interest	45,000	45,000	43,589	(1,411)
Total revenues	<u>365,000</u>	<u>365,000</u>	<u>363,900</u>	<u>(1,100)</u>
Expenditures:				
Health and Welfare:				
Materials and services	1,710,191	1,710,191	331,525	1,378,666
Total expenditures	<u>1,710,191</u>	<u>1,710,191</u>	<u>331,525</u>	<u>1,378,666</u>
Excess (deficiency) of revenues over expenditures	(1,345,191)	(1,345,191)	32,375	1,377,566
Other financing sources (uses):				
Transfers out	(54,809)	(54,809)	(54,809)	
Net change in fund balance	(1,400,000)	(1,400,000)	(22,434)	1,377,566
Fund balance, beginning	1,400,000	1,400,000	1,583,103	183,103
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,560,669</u>	<u>\$1,560,669</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$2,107,602	\$7,607,602	\$7,517,429	(\$90,173)
Interest	60,000	60,000	44,970	(15,030)
Total revenues	<u>2,167,602</u>	<u>7,667,602</u>	<u>7,562,399</u>	<u>(105,203)</u>
Expenditures:				
General Government:				
Materials and Services	1,810,341	7,310,341	6,988,552	321,789
Capital Outlay	500,000	500,000		500,000
Total expenditures	<u>2,310,341</u>	<u>7,810,341</u>	<u>6,988,552</u>	<u>821,789</u>
Excess (deficiency) of revenues over expenditures	(142,739)	(142,739)	573,847	716,586
Other financing sources (uses):				
Transfers out	(1,107,261)	(1,107,261)	(602,514)	504,747
Net change in fund balance	(1,250,000)	(1,250,000)	(28,667)	1,221,333
Fund balance, beginning	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,413,707</u>	<u>163,707</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,385,040</u>	<u>\$1,385,040</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$500,000	\$500,000	\$1,069,044	\$569,044
Interest	100,000	100,000	108,941	8,941
 Total revenues	 <u>600,000</u>	 <u>600,000</u>	 <u>1,177,985</u>	 <u>577,985</u>
 Expenditures:				
General Government:				
Personal services		50,000	19,863	30,137
Material and services	100,000	50,000		50,000
Capital outlay	<u>7,000,000</u>	<u>8,500,000</u>	<u>6,249,846</u>	<u>2,250,154</u>
 Total expenditures	 <u>7,100,000</u>	 <u>8,600,000</u>	 <u>6,269,709</u>	 <u>2,330,291</u>
 Excess (deficiency) of revenues over expenditures	 (6,500,000)	 (8,000,000)	 (5,091,724)	 2,908,276
 Other financing sources:				
Transfers in	<u>6,500,000</u>	<u>8,000,000</u>	<u>5,728,648</u>	<u>(2,271,352)</u>
 Net change in fund balance	 -	 -	 636,924	 636,924
 Fund balance, beginning	 <u>4,000,000</u>	 <u>4,000,000</u>	 <u>4,475,915</u>	 <u>475,915</u>
 Fund balance, ending	 <u><u>\$4,000,000</u></u>	 <u><u>\$4,000,000</u></u>	 <u><u>\$5,112,839</u></u>	 <u><u>\$1,112,839</u></u>

ENTERPRISE FUNDS

Major Fund

Salmon Harbor Fund

This fund is used to account for the operations of the R.V. Park, the camping area, and the boat launching, moorage and fueling facilities located at the Salmon Harbor Marina.

Nonmajor Fund

Glide-Idleyld Sewer Fund

This fund is used to account for the operation of a County-owned sewer system and treatment plant.

DOUGLAS COUNTY, OREGON
SALMON HARBOR FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$969,537	\$969,537	\$1,109,109	\$139,572
Intergovernmental	341,550	341,550	423,963	82,413
Interest	15,000	15,000	24,778	9,778
Other	189,237	299,237	271,055	(28,182)
Total revenues	<u>1,515,324</u>	<u>1,625,324</u>	<u>1,828,905</u>	<u>203,581</u>
Expenditures:				
Personal services	572,077	572,077	572,073	4
Materials and services	820,192	930,192	913,946	16,246
Capital outlay	577,000	577,000	540,415	36,585
Total expenditures	<u>1,969,269</u>	<u>2,079,269</u>	<u>2,026,434</u>	<u>52,835</u>
Excess (deficiency) of revenues over expenditures	<u>(453,945)</u>	<u>(453,945)</u>	<u>(197,529)</u>	<u>256,416</u>
Other financing sources (uses):				
Interfund loan proceeds	2,361,529	2,361,529	2,361,529	
Repayment of interfund loan	(2,361,529)	(2,361,529)	(2,361,529)	
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(453,945)</u>	<u>(453,945)</u>	<u>(197,529)</u>	<u>256,416</u>
Total fund balance-beginning	<u>453,945</u>	<u>453,945</u>	<u>798,464</u>	<u>344,519</u>
Total fund balance-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$600,935</u>	<u>\$600,935</u>
Total from above:				
Net change in fund balance			(\$197,529)	
Add: Capitalized expenditures			540,415	
Repayment of interfund loan			2,361,529	
Change in inventories			(6,132)	
Less: Depreciation			(197,156)	
Interfund loan proceeds			(2,361,529)	
Change in net assets as reported in the Statement of Revenues, Expenses and Changes in Fund Net Assets			<u>\$139,598</u>	

DOUGLAS COUNTY, OREGON
GLIDE-IDLEYLD SEWER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$377,500	\$377,500	\$348,318	(\$29,182)
Interest	13,000	13,000	11,977	(1,023)
Total revenues	390,500	390,500	360,295	(30,205)
Expenditures:				
Materials and services	315,500	330,500	329,791	709
Capital outlay	15,000			
Total expenditures	330,500	330,500	329,791	709
Excess (deficiency) of revenues over expenditures	60,000	60,000	30,504	(29,496)
Other financing sources (uses):				
Transfers out	(18,000)	(18,000)	(18,000)	
Net change in fund balance	42,000	42,000	12,504	(29,496)
Fund balance-beginning	325,000	325,000	436,813	111,813
Fund balance-ending	<u>\$367,000</u>	<u>\$367,000</u>	<u>\$449,317</u>	<u>\$82,317</u>
Total from above:				
Net change in fund balance			\$12,504	
Less: Depreciation			<u>(175,640)</u>	
Change in net assets as reported in the Statement of Revenues, Expenses and Changes in Fund Net Assets			<u>(\$163,136)</u>	

INTERNAL SERVICE FUNDS

Employee Benefit Trust Fund

This fund is used to account for the accumulation and allocation of costs associated with health care, general liability and workers' compensation insurance.

Fleet Management Fund

This fund was established to operate a motor pool for the common use of County departments.

DOUGLAS COUNTY, OREGON
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
June 30, 2005

	<u>Governmental Activities - Internal Service Funds</u>		
	<u>Employee Benefit Trust</u>	<u>Fleet Management</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and investments	\$2,977,338	\$1,421,501	\$4,398,839
Receivables	10,093	26,734	36,827
Due from other funds	268,282	332,035	600,317
Inventories		252,054	252,054
Deposits and prepaid expenses	698,714		698,714
Total current assets	<u>3,954,427</u>	<u>2,032,324</u>	<u>5,986,751</u>
Capital assets:			
Furniture and equipment		108,442	108,442
Vehicles and heavy equipment		3,760,536	3,760,536
Less accumulated depreciation		<u>(3,062,031)</u>	<u>(3,062,031)</u>
Total capital assets (net of accumulated depreciation)	<u>-</u>	<u>806,947</u>	<u>806,947</u>
Total assets	<u>3,954,427</u>	<u>2,839,271</u>	<u>6,793,698</u>
LIABILITIES			
Current liabilities:			
Accounts payable	7,935		7,935
Accrued payroll, withholdings and benefits	1,391	31,066	32,457
Accrued compensated absences	6,331	53,190	59,521
Accrued claims liability	2,402,000		2,402,000
Due to other funds	88,036	35,611	123,647
Total current liabilities	<u>2,505,693</u>	<u>119,867</u>	<u>2,625,560</u>
NET ASSETS			
Invested in capital assets		806,947	806,947
Unrestricted	1,448,734	1,912,457	3,361,191
Total net assets	<u>\$1,448,734</u>	<u>\$2,719,404</u>	<u>\$4,168,138</u>

DOUGLAS COUNTY, OREGON
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
for the year ended June 30, 2005

	<u>Governmental Activities - Internal Service Funds</u>		
	<u>Employee Benefit Trust</u>	<u>Fleet Management</u>	<u>Total</u>
Operating revenues:			
Interdepartmental charges	\$8,237,132	\$3,252,166	\$11,489,298
Other	1,115,104	155,248	1,270,352
Total operating revenues	<u>9,352,236</u>	<u>3,407,414</u>	<u>12,759,650</u>
Operating expenses:			
Salaries and wages	65,486	618,802	684,288
Payroll taxes and benefits		320,674	320,674
Premiums and operating expenses	9,437,284		9,437,284
Operating supplies and expenses		2,075,620	2,075,620
Utilities		48,460	48,460
Depreciation		373,606	373,606
Total operating expenses	<u>9,502,770</u>	<u>3,437,162</u>	<u>12,939,932</u>
Operating income (loss)	<u>(150,534)</u>	<u>(29,748)</u>	<u>(180,282)</u>
Nonoperating revenues and expenses:			
Interest income	76,455	36,477	112,932
Gain (loss) on sale of capital assets		(3,459)	(3,459)
Total nonoperating revenues and expenses	<u>76,455</u>	<u>33,018</u>	<u>109,473</u>
Income (loss) before transfers	(74,079)	3,270	(70,809)
Transfers in	<u>300,000</u>		<u>300,000</u>
Change in net assets	225,921	3,270	229,191
Total net assets - beginning	<u>1,222,813</u>	<u>2,716,134</u>	<u>3,938,947</u>
Total net assets - ending	<u>\$1,448,734</u>	<u>\$2,719,404</u>	<u>\$4,168,138</u>

DOUGLAS COUNTY, OREGON
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
for the year ended June 30, 2005

	Governmental Activities - Internal Service Funds		
	Employee Benefit Trust	Fleet Management	Total
Cash flow from operating activities:			
Receipts from customers	\$9,322,908	\$3,279,247	\$12,602,155
Payments to suppliers and contractors	(9,858,411)	(2,136,020)	(11,994,431)
Payments to employees	(65,071)	(932,781)	(997,852)
Other operating receipts		155,248	155,248
Net cash provided by (used in) operating activities	(600,574)	365,694	(234,880)
Cash flows from noncapital financing activities:			
Transfers from other funds	300,000		300,000
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets		32,427	32,427
Acquisition of capital assets		(274,937)	(274,937)
Net cash provided by (used in) capital and related financing activities	-	(242,510)	(242,510)
Cash flows from investing activities:			
Interest received	76,455	36,477	112,932
Net increase (decrease) in cash and cash equivalents	(224,119)	159,661	(64,458)
Cash and cash equivalents, beginning	3,201,457	1,261,840	4,463,297
Cash and cash equivalents, ending	\$2,977,338	\$1,421,501	\$4,398,839
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	(\$150,534)	(\$29,748)	(\$180,282)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation		373,606	373,606
(Increase) decrease in:			
Accounts receivable	11,664	(12,877)	(1,213)
Prepaid expenses and deposits	(694,546)		(694,546)
Inventories		2,015	2,015
Interfund receivables	(40,992)	39,958	(1,034)
Increase (decrease) in:			
Accounts payable	7,935		7,935
Accrued payroll, withholdings and benefits	(570)	3,791	3,221
Accrued compensated absences	985	2,904	3,889
Accrued claims liability	330,727		330,727
Interfund payables	(65,243)	(13,955)	(79,198)
Total adjustments	(450,040)	395,442	(54,598)
Net cash provided by (used in) operating activities	(\$600,574)	\$365,694	(\$234,880)

DOUGLAS COUNTY, OREGON
EMPLOYEE BENEFIT TRUST FUND
SCHEDULE OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interdepartmental charges	\$8,894,276	\$8,894,276	\$8,237,132	(\$657,144)
Interest			76,455	76,455
Other	840,000	840,000	1,115,104	275,104
 Total revenues	 <u>9,734,276</u>	 <u>9,734,276</u>	 <u>9,428,691</u>	 <u>(305,585)</u>
 Expenditures:				
Personal services	65,527	65,527	65,486	41
Materials and services	10,052,276	10,352,276	9,437,284	914,992
Total expenditures	<u>10,117,803</u>	<u>10,417,803</u>	<u>9,502,770</u>	<u>915,033</u>
 Excess (deficiency) of revenues over expenditures	 (383,527)	 (683,527)	 (74,079)	 609,448
 Other financing sources:				
Transfers in		300,000	300,000	
 Net change in fund balance	 (383,527)	 (383,527)	 225,921	 609,448
 Fund balance, beginning	 <u>968,527</u>	 <u>968,527</u>	 <u>1,222,813</u>	 <u>254,286</u>
 Fund balance, ending	 <u>\$585,000</u>	 <u>\$585,000</u>	 <u>\$1,448,734</u>	 <u>\$863,734</u>

DOUGLAS COUNTY, OREGON
FLEET MANAGEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
for the year ended June 30, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interdepartmental charges	\$3,002,000	\$3,002,000	\$3,252,166	\$250,166
Interest	70,000	70,000	36,477	(33,523)
Other	233,500	233,500	187,675	(45,825)
Total revenues	<u>3,305,500</u>	<u>3,305,500</u>	<u>3,476,318</u>	<u>170,818</u>
Expenditures:				
Personal services	1,010,397	1,010,397	939,476	70,921
Materials and services	1,916,065	2,116,065	2,102,765	13,300
Capital outlay	311,000	311,000	294,237	16,763
Contingency account	600,000	400,000		400,000
Total expenditures	<u>3,837,462</u>	<u>3,837,462</u>	<u>3,336,478</u>	<u>500,984</u>
Net change in fund balance	(531,962)	(531,962)	139,840	671,802
Fund balance, beginning	<u>1,330,000</u>	<u>1,330,000</u>	<u>1,520,561</u>	<u>190,561</u>
Fund balance, ending	<u>\$798,038</u>	<u>\$798,038</u>	<u>\$1,660,401</u>	<u>\$862,363</u>
Total from above:				
Net change in fund balance			\$139,840	
Add: Capitalized expenditures			274,937	
Less: Depreciation			(373,606)	
Capital asset disposals			(35,886)	
Change in inventories			<u>(2,015)</u>	
Change in net assets as reported in the Combining Statement of Revenues, Expenses and Changes in Fund Net Assets			<u>\$3,270</u>	

AGENCY FUND

This fund is used to account for the County's collection and turnover of property taxes to all other taxing districts within Douglas County, Oregon and for other miscellaneous clearing accounts held by the Treasurer.

DOUGLAS COUNTY, OREGON
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
for the year ended June 30, 2005

	Balance July 1, 2004	Additions	Deductions	Balance June 30, 2005
Assets:				
Equity in pooled cash and investments	\$2,030,869	\$71,060,475	\$71,133,164	\$1,958,180
Property taxes receivable	5,550,619	58,604,982	58,803,362	5,352,239
Accrued interest receivable	9,063	296,120	305,183	-
 Total assets	 \$7,590,551	 \$129,961,577	 \$130,241,709	 \$7,310,419
 Liabilities:				
Due to other governmental units	\$7,590,551	\$129,961,577	\$130,241,709	\$7,310,419

**CAPITAL ASSETS
USED IN THE OPERATION OF
GOVERNMENTAL FUNDS**

DOUGLAS COUNTY, OREGON
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE
June 30, 2005

Governmental funds capital assets:	
Land	\$12,097,215
Buildings and improvements	38,134,555
Furniture and equipment	6,006,320
Vehicles and heavy equipment	17,837,612
Dam structures and improvements	28,221,318
Infrastructure	303,986,425
Construction in progress	<u>17,236,051</u>
Total governmental funds capital assets	<u><u>\$423,519,496</u></u>
Investments in governmental funds capital assets by source:	
General fund	\$41,508,987
Special revenue funds	353,434,209
Capital projects funds	25,873,867
Donations	<u>2,702,433</u>
Total governmental funds capital assets	<u><u>\$423,519,496</u></u>

DOUGLAS COUNTY, OREGON
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY
 June 30, 2005

Function and Activity	Land	Dam Structures and Improvements	Buildings and Improvements	Furniture and Equipment	Vehicles and Heavy Equipment	Infrastructure	Construction in Progress	Total
General Government:								
Board of Commissioners				\$14,765				\$14,765
County Assessor				244,102				244,102
County Clerk - Elections/Recording				314,339				314,339
County Counsel				6,108				6,108
Facilities			\$15,695	134,973				150,668
Finance and Taxation				480,658				480,658
Forest Management	\$1,763,519			16,060				1,779,579
Industrial Development	852,229							852,229
Information Technology				456,580				456,580
Juvenile			4,927,334	55,964				4,983,298
Law Library				16,982				16,982
Planning				42,403				42,403
Surveying				193,427				193,427
Other - Unclassified	723,757		13,899,901	702,430		\$894,178		16,220,266
Total general government	3,339,505	-	18,842,930	2,678,791	-	894,178	-	25,755,404
Public Safety:								
Communications				414,437			\$373,237	787,674
Building Inspection				43,416	\$44,646			88,062
Drug Abuse Prevention				108,099	49,200			157,299
Sheriff			2,162,220	570,223	39,946		6,853,978	9,626,367
District Attorney				64,390			71,559	135,949
Parole & Probation				53,072	57,858			110,930
Total public safety	-	-	2,162,220	1,253,637	191,650	-	7,298,774	10,906,281
Highways and Streets	649,300	-	2,857,601	474,795	13,504,817	292,436,890	2,445,198	312,368,601
Sanitation	1,299,430	-	-	340,346	3,905,854	10,655,357	-	16,200,987
Health and Welfare	467,544	-	3,688,612	365,104	76,059	-	-	4,597,319
Culture and Recreation:								
Parks	1,003,627		2,098,832	21,221	129,227			3,252,907
Library	259,725		3,605,431	501,535				4,366,691
Museum			1,334,528	26,603				1,361,131
County Fair	99,447		3,544,401	232,065	8,865		2,944,022	6,828,800
Total culture and recreation	1,362,799	-	10,583,192	781,424	138,092	-	2,944,022	15,809,529
Conservation:								
Land	2,186,304							2,186,304
Water	2,792,333	\$28,221,320		112,223	21,139		4,548,056	35,695,071
Total conservation	4,978,637	28,221,320	-	112,223	21,139	-	4,548,056	37,881,375
Total governmental funds capital assets	\$12,097,215	\$28,221,320	\$38,134,555	\$6,006,320	\$17,837,611	\$303,986,425	\$17,236,050	\$423,519,496

DOUGLAS COUNTY, OREGON
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
for the year ended June 30, 2005

Function and Activity	Governmental Funds Capital Assets July 1, 2004	Additions and Transfers	Deletions and Transfers	Governmental Funds Capital Assets June 30, 2005
General Government:				
Board of Commissioners	\$5,347	\$9,418		\$14,765
County Assessor	250,852		\$6,750	244,102
County Clerk	314,339			314,339
County Counsel	6,108			6,108
Facilities	150,668			150,668
Finance - Taxation	545,921		65,263	480,658
Forest Management	1,779,579			1,779,579
Industrial Development	852,229			852,229
Information Technology	456,580			456,580
Justices of Peace	5,084		5,084	-
Juvenile	4,983,298			4,983,298
Law Library	16,982			16,982
Planning	42,403			42,403
Surveying	157,869	35,558		193,427
Other - Unclassified	16,150,383	75,901	6,018	16,220,266
Total general government	<u>25,717,642</u>	<u>120,877</u>	<u>83,115</u>	<u>25,755,404</u>
Public Safety:				
Communications	755,202	32,472		787,674
Building Inspection	43,416	44,646		88,062
Drug Abuse Prevention	177,299		20,000	157,299
Sheriff	6,406,796	3,219,571		9,626,367
District Attorney	64,390	71,559		135,949
Parole & Probation	110,930			110,930
Total public safety	<u>7,558,033</u>	<u>3,368,248</u>	<u>20,000</u>	<u>10,906,281</u>
Highways and Streets	<u>307,052,692</u>	<u>6,085,810</u>	<u>769,901</u>	<u>312,368,601</u>
Sanitation	<u>16,140,189</u>	<u>76,294</u>	<u>15,496</u>	<u>16,200,987</u>
Health and Welfare	<u>4,538,052</u>	<u>59,267</u>		<u>4,597,319</u>
Culture and Recreation:				
Parks	2,951,068	311,054	9,215	3,252,907
Library	4,437,145		70,454	4,366,691
Museum	1,416,079	6,019	60,967	1,361,131
County Fair	3,914,835	2,913,965		6,828,800
Total culture and recreation	<u>12,719,127</u>	<u>3,231,038</u>	<u>140,636</u>	<u>15,809,529</u>
Conservation:				
Land	2,186,304			2,186,304
Water	37,865,061	4,548,056	6,718,046	35,695,071
Total conservation	<u>40,051,365</u>	<u>4,548,056</u>	<u>6,718,046</u>	<u>37,881,375</u>
Total governmental funds' capital assets	<u><u>\$413,777,100</u></u>	<u><u>\$17,489,590</u></u>	<u><u>\$7,747,194</u></u>	<u><u>\$423,519,496</u></u>