

**REQUIRED
SUPPLEMENTARY INFORMATION**

**Schedule of Funding Progress
Oregon Public Employees Retirement System**

Budget and Actual Schedules – Major Governmental Funds

General Fund

Public Works Fund

Public Safety Fund

Health and Social Services Fund

Notes to Budget and Actual Schedules - Major Governmental Funds

DOUGLAS COUNTY, OREGON
 OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
 SCHEDULE OF FUNDING PROGRESS
 June 30, 2005

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
1999	\$202,023,374	\$207,180,425	\$5,157,051	98%	\$29,987,205	17%
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%

DOUGLAS COUNTY, OREGON
GENERAL 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:				
Charges for services	\$2,706,099	\$2,843,599	\$3,041,272	\$197,673
Permits, licenses and fines	566,800	566,800	736,886	170,086
Intergovernmental:				
O & C funds	23,853,180	23,853,180	23,924,028	70,848
All other	4,393,677	4,393,677	4,266,975	(126,702)
Assessments	3,000	3,000	2,923	(77)
Interest	1,171,500	1,171,500	1,349,272	177,772
Other	284,490	284,490	353,591	69,101
Total revenues	<u>32,978,746</u>	<u>33,116,246</u>	<u>33,674,947</u>	<u>558,701</u>
Expenditures:				
Board of Commissioners	497,454	497,454	483,731	13,723
Justice of the Peace:				
Glendale	151,897	151,897	139,632	12,265
Drain	141,669	141,669	136,801	4,868
Reedsport	148,533	148,533	141,783	6,750
Canyonville	185,784	185,784	177,324	8,460
Juvenile Department	2,531,713	2,531,713	2,367,881	163,832
County Clerk	930,700	930,700	831,805	98,895
Tax Assessment and Collection	2,180,020	2,180,020	1,829,175	350,845
Surveyor	723,687	723,687	640,863	82,824
Planning	1,333,993	1,363,993	1,293,644	70,349
County Counsel	320,011	320,011	308,590	11,421
Financial Services	1,002,957	1,002,957	934,239	68,718
Human Resources	437,642	447,642	435,788	11,854
Information Technology	1,061,507	1,061,507	1,045,214	16,293
Building Facilities	1,997,601	1,997,601	1,896,703	100,898
Nondepartmental	1,897,885	1,897,885	1,793,331	104,554
Commission on Children and Families	944,980	944,980	941,931	3,049
Building Department	710,556	818,056	776,505	41,551
District Attorney	1,667,260	1,667,260	1,568,456	98,804
Solid Waste Operations	3,340,301	3,340,301	2,480,850	859,451
Veterans Services	127,036	140,036	126,571	13,465
Museum	393,358	393,358	341,916	51,442
Parks	1,836,806	1,836,806	1,813,135	23,671
Library	2,516,618	2,516,618	2,378,115	138,503
Contingency account	1,000,000	908,500		908,500
Total expenditures	<u>28,079,968</u>	<u>28,148,968</u>	<u>24,883,983</u>	<u>3,264,985</u>
Excess of revenues over expenditures	<u>4,898,778</u>	<u>4,967,278</u>	<u>8,790,964</u>	<u>3,823,686</u>
Other financing sources (uses):				
Transfers in	2,276,568	2,276,568	2,276,147	(421)
Transfers out	(8,541,328)	(10,409,828)	(10,409,828)	
Note receivable collections	10,000	10,000	9,250	(750)
Total other financing sources (uses)	<u>(6,254,760)</u>	<u>(8,123,260)</u>	<u>(8,124,431)</u>	<u>(1,171)</u>
Net change in fund balance	(1,355,982)	(3,155,982)	666,533	3,822,515
Fund balance, beginning	<u>39,100,000</u>	<u>40,900,000</u>	<u>43,303,469</u>	<u>2,403,469</u>
Fund balance, ending	<u>\$37,744,018</u>	<u>\$37,744,018</u>	<u>\$43,970,002</u>	<u>\$6,225,984</u>

Actual Expenditures by Function					
General Government	Public Safety	Sanitation	Health and Welfare	Culture and Recreation	Capital Outlay
\$483,731					
139,632					
136,801					
141,783					
177,324					
2,367,881					
820,352					\$11,453
1,817,103					12,072
603,594					37,269
1,284,852					8,792
307,167					1,423
926,511					7,728
435,788					
1,004,491					40,723
1,657,322			\$103,439		135,942
1,793,331					
	\$941,931				
	717,964				58,541
	1,563,415				5,041
		\$2,362,647			118,203
			125,978		593
				\$340,540	1,376
				1,497,262	315,873
				2,366,845	11,270
<u>\$14,097,663</u>	<u>\$3,223,310</u>	<u>\$2,362,647</u>	<u>\$229,417</u>	<u>\$4,204,647</u>	<u>\$766,299</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, 2005

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)		
	Original	Final			Highways and Streets	Capital Outlay
Revenues:						
Charges for services	\$63,000	\$63,000	\$142,912	\$79,912		
Permits, licenses and fines	68,700	68,700	96,373	27,673		
Intergovernmental:						
Federal forest receipts	13,940,740	13,940,740	13,982,148	41,408		
State motor vehicle fees	5,392,850	5,392,850	5,686,958	294,108		
Other	20,742,000	20,742,000	20,924,328	182,328		
Assessments	130,000	130,000	52,666	(77,334)		
Interest	2,314,000	2,314,000	2,501,663	187,663		
Other	87,600	87,600	130,625	43,025		
Total revenues	42,738,890	42,738,890	43,517,673	778,783		
						Actual Expenditures by Function
Expenditures:						
Administration	364,698	364,698	303,805	60,893	\$302,702	\$1,103
Engineering	12,337,292	12,337,292	8,266,962	4,070,330	2,794,665	5,472,297
Road Operations and Maintenance	12,366,517	12,366,517	11,285,599	1,080,918	10,743,780	541,819
Weighmaster	759,284	759,284	755,206	4,078	750,109	5,097
Contingency account	3,000,000	3,000,000		3,000,000		
Total expenditures	28,827,791	28,827,791	20,611,572	8,216,219	\$14,591,256	\$6,020,316
Excess (deficiency) of revenues over expenditures	13,911,099	13,911,099	22,906,101	8,995,002		
Other financing sources (uses):						
Transfer out	(4,598,512)	(4,598,512)	(2,831,907)	1,766,605		
Notes receivable collections	6,000	6,000	12,502	6,502		
Additions to notes receivables	(150,000)	(150,000)		150,000		
Total other financing sources (uses)	(4,742,512)	(4,742,512)	(2,819,405)	1,923,107		
Net change in fund balance	9,168,587	9,168,587	20,086,696	10,918,109		
Fund balance, beginning	72,000,000	72,000,000	75,573,188	3,573,188		
Fund balance, ending	\$81,168,587	\$81,168,587	\$95,659,884	\$14,491,297		

DOUGLAS COUNTY, OREGON
PUBLIC SAFETY 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>Public Safety</u>	<u>Capital Outlay</u>
Revenues:						
Charges for services	\$1,716,594	\$1,716,594	\$1,577,514	(\$139,080)		
Permits, licenses and fines	256,500	256,500	188,130	(68,370)		
Intergovernmental	4,423,085	5,275,624	4,051,316	(1,224,308)		
Property taxes	5,980,000	5,980,000	6,204,100	224,100		
Interest	53,300	53,300	39,960	(13,340)		
Other	112,907	117,907	166,019	48,112		
Total revenues	12,542,386	13,399,925	12,227,039	(1,172,886)		
Expenditures:						
Sheriff Enforcement	7,691,914	8,376,153	8,145,354	230,799	\$7,566,078	\$579,276
Sheriff Corrections	4,586,214	4,738,014	4,625,138	112,876	4,597,458	27,680
Parole and Probation	2,944,536	2,944,536	1,714,614	1,229,922	1,699,209	15,405
Douglas Interagency Narcotics Team	525,985	547,485	514,567	32,918	507,598	6,969
Communications and Electronics	1,475,112	1,475,112	1,388,460	86,652	1,352,627	35,833
Total expenditures	17,223,761	18,081,300	16,388,133	1,693,167	\$15,722,970	\$665,163
Excess (deficiency) of revenues over expenditures	(4,681,375)	(4,681,375)	(4,161,094)	520,281		
Other financing sources:						
Transfers in	3,819,973	3,819,973	3,819,973			
Net change in fund balance	(861,402)	(861,402)	(341,121)	520,281		
Fund balance, beginning	1,113,500	1,113,500	1,740,597	627,097		
Fund balance, ending	\$252,098	\$252,098	\$1,399,476	\$1,147,378		

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, 2005

	Budget Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by Function	
	Original	Final			Health and Welfare	Capital Outlay
Revenues:						
Charges for services	\$743,536	\$743,536	\$705,863	(\$37,673)		
Permits, licenses and fines	182,003	182,003	185,194	3,191		
Intergovernmental	17,049,722	17,159,761	17,141,449	(18,312)		
Interest	48,900	48,900	111,438	62,538		
Other	177,495	177,495	177,512	17		
Total revenues	18,201,656	18,311,695	18,321,456	9,761		
Expenditures:						
Administration	1,740,052	1,850,091	1,598,103	251,988	\$1,529,214	\$68,889
Senior and Disabilities Services	8,942,741	8,942,741	8,768,700	174,041	8,768,700	
Community Health	3,944,628	3,944,628	3,695,743	248,885	3,695,743	
Mental Health	5,939,203	5,939,203	5,141,116	798,087	5,141,116	
Environmental Health	401,200	401,200	396,808	4,392	396,808	
Total expenditures	20,967,824	21,077,863	19,600,470	1,477,393	\$19,531,581	\$68,889
Excess (deficiency) of revenues over expenditures	(2,766,168)	(2,766,168)	(1,279,014)	1,487,154		
Other financing sources (uses):						
Transfers in	1,740,636	1,740,636	1,740,636			
Transfers out	(383,173)	(383,173)	(383,173)			
Total other financing sources (uses)	1,357,463	1,357,463	1,357,463	-		
Net change in fund balance	(1,408,705)	(1,408,705)	78,449	1,487,154		
Fund balance, beginning	3,492,723	3,492,723	4,137,255	644,532		
Fund balance, ending	\$2,084,018	\$2,084,018	\$4,215,704	\$2,131,686		

DOUGLAS COUNTY, OREGON
NOTES TO BUDGET AND ACTUAL SCHEDULES
MAJOR GOVERNMENTAL FUNDS
June 30, 2005

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	\$666,533	\$20,086,696
The change in fair value of investments is not recorded on a budgetary basis since investments are held to maturity	(45,894)	(68,840)
Collections on loans to others are treated as a decrease in receivables on a GAAP basis and as other financing sources on the budgetary basis		(12,502)
Net change in fund balances - GAAP basis	\$620,639	\$20,005,354

A reconciliation of the June 30, 2005 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, 2005	\$43,970,002	\$95,659,884
Refundable deposit treated as expenditure on budgetary basis	759,461	
Inventories treated as expenditures on budgetary basis		1,805,988
Investments adjusted to fair value	(721,111)	(1,081,666)
Fund balances, GAAP basis, June 30, 2005	\$44,008,352	\$96,384,206