

COMBINING AND INDIVIDUAL FUND STATEMENTS AND  
SCHEDULES

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# 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, 2006

	Special Revenue Funds				
	Dog Control	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board
<b>ASSETS</b>					
Cash and investments	\$69,291	\$50,325	\$1,781	\$4,410,211	\$229,042
Receivables		8,533	1,118	534,958	150
Due from other funds	21,555	50	6	4,060	122
Deposits and prepaid items					4,120
Interfund loan receivable				2,361,529	
<b>Total assets</b>	<b>\$90,846</b>	<b>\$58,908</b>	<b>\$2,905</b>	<b>\$7,310,758</b>	<b>\$233,434</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable					\$2,419
Accrued payroll, withholdings and benefits	\$6,813			\$16,056	30,777
Due to other funds	37,322	\$6,399		4,282	30,408
Deferred revenues	1,029				
<b>Total liabilities</b>	<b>45,164</b>	<b>6,399</b>		<b>20,338</b>	<b>63,604</b>
Fund Balances:					
Reserved for:					
Interfund loans receivable				2,361,529	
Notes receivable				534,489	
Deposits and prepaid items					4,120
Unreserved, reported in:					
Special Revenue Funds	45,682	52,509	\$2,905	4,394,402	165,710
Capital Project Funds					
<b>Total fund balances</b>	<b>45,682</b>	<b>52,509</b>	<b>2,905</b>	<b>7,290,420</b>	<b>169,830</b>
<b>Total liabilities and fund balances</b>	<b>\$90,846</b>	<b>\$58,908</b>	<b>\$2,905</b>	<b>\$7,310,758</b>	<b>\$233,434</b>

Special Revenue Funds						Capital Projects Fund	Total Nonmajor Governmental Funds
Industrial Development	Salmon Habitat Improvement	County Schools	Water Development	Drug Abuse Prevention	Title III		
\$2,132,273	\$8,487	\$57,262	\$1,691,956	\$1,494,363	\$1,448,264	\$5,124,994	\$16,718,249
1,793,001			23,338	8,241			2,369,339
2,051		52	1,487	1,355	1,620	143,739	176,097
6,821							10,941
							2,361,529
<u>\$3,934,146</u>	<u>\$8,487</u>	<u>\$57,314</u>	<u>\$1,716,781</u>	<u>\$1,503,959</u>	<u>\$1,449,884</u>	<u>\$5,268,733</u>	<u>\$21,636,155</u>
\$100,637				\$61,786		\$111,998	\$276,840
			\$12,294				65,940
8,064			47,323	58,466	\$221	171,661	364,146
477,500							478,529
<u>586,201</u>	<u>-</u>	<u></u>	<u>59,617</u>	<u>120,252</u>	<u>221</u>	<u>283,659</u>	<u>1,185,455</u>
							2,361,529
1,189,360							1,723,849
6,821							10,941
2,151,764	\$8,487	\$57,314	1,657,164	1,383,707	1,449,663		11,369,307
						4,985,074	4,985,074
<u>3,347,945</u>	<u>8,487</u>	<u>57,314</u>	<u>1,657,164</u>	<u>1,383,707</u>	<u>1,449,663</u>	<u>4,985,074</u>	<u>20,450,700</u>
<u>\$3,934,146</u>	<u>\$8,487</u>	<u>\$57,314</u>	<u>\$1,716,781</u>	<u>\$1,503,959</u>	<u>\$1,449,884</u>	<u>\$5,268,733</u>	<u>\$21,636,155</u>

DOUGLAS COUNTY, OREGON  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2006

	Special Revenue Funds				
	Dog Control	Law Library	Liquor Law Enforcement	County Forest Management	County Fair Board
Revenues:					
Charges for services	\$42,627	\$960		\$268	\$1,233,536
Permits, licenses and fines	103,270	110,941	\$34,413		
Intergovernmental					46,456
Interest	1,542	1,506	231	148,947	2,999
Other	1,448			1,091,159	663,575
<b>Total revenues</b>	<u>148,887</u>	<u>113,407</u>	<u>34,644</u>	<u>1,240,374</u>	<u>1,946,566</u>
Expenditures:					
Current:					
General Government	598,792	78,478		577,327	
Health and Welfare					
Culture and Recreation					2,011,889
Conservation					
Education					
Capital outlay				1,315,225	7,490
Debt service:					
Principal					
Interest					
<b>Total expenditures</b>	<u>598,792</u>	<u>78,478</u>	<u>-</u>	<u>1,892,552</u>	<u>2,019,379</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(449,905)</u>	<u>34,929</u>	<u>34,644</u>	<u>(652,178)</u>	<u>(72,813)</u>
Other financing sources (uses):					
Transfers in	441,854			383,800	191,386
Transfers out		(33,000)	(32,750)	(116,000)	
<b>Total other financing sources (uses)</b>	<u>441,854</u>	<u>(33,000)</u>	<u>(32,750)</u>	<u>267,800</u>	<u>191,386</u>
<b>Net change in fund balances</b>	<u>(8,051)</u>	<u>1,929</u>	<u>1,894</u>	<u>(384,378)</u>	<u>118,573</u>
Fund balances, beginning	<u>53,733</u>	<u>50,580</u>	<u>1,011</u>	<u>7,674,798</u>	<u>51,257</u>
<b>Fund balances, ending</b>	<u>\$45,682</u>	<u>\$52,509</u>	<u>\$2,905</u>	<u>\$7,290,420</u>	<u>\$169,830</u>

Special Revenue Funds							Total
Industrial Development	Salmon Habitat Improvement	County Schools	Water Development	Drug Abuse Prevention	Title III	Capital Projects Fund	Nonmajor Governmental Funds
			\$745,322				\$2,022,713
\$669,775	\$19,928	\$4,919,733	85,053	\$265,658	\$7,690,332		248,624
85,632	145	22,526	48,440	46,682	53,351	\$148,083	13,696,935
40,498	2,940	977	15,034			34,094	560,084
<u>795,905</u>	<u>23,013</u>	<u>4,943,236</u>	<u>893,849</u>	<u>312,340</u>	<u>7,743,683</u>	<u>182,177</u>	<u>18,378,081</u>
395,492	22,868				6,915,423		8,588,380
				294,493			294,493
			791,608				2,011,889
		5,052,799					791,608
			17,596		2,397	2,608,694	5,052,799
86,615							3,951,402
91,037							86,615
<u>573,144</u>	<u>22,868</u>	<u>5,052,799</u>	<u>809,204</u>	<u>294,493</u>	<u>6,917,820</u>	<u>2,608,694</u>	<u>91,037</u>
<u>222,761</u>	<u>145</u>	<u>(109,563)</u>	<u>84,645</u>	<u>17,847</u>	<u>825,863</u>	<u>(2,426,517)</u>	<u>(2,490,142)</u>
		150,000				2,298,752	3,465,792
			(44,500)	(194,809)	(761,240)		(1,182,299)
-	-	150,000	(44,500)	(194,809)	(761,240)	2,298,752	2,283,493
222,761	145	40,437	40,145	(176,962)	64,623	(127,765)	(206,649)
3,125,184	8,342	16,877	1,617,019	1,560,669	1,385,040	5,112,839	20,657,349
<u>\$3,347,945</u>	<u>\$8,487</u>	<u>\$57,314</u>	<u>\$1,657,164</u>	<u>\$1,383,707</u>	<u>\$1,449,663</u>	<u>\$4,985,074</u>	<u>\$20,450,700</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b>Revenues:</b>				
Charges for services	\$6,500	\$31,500	\$42,627	\$11,127
Permits, licenses and fines	109,000	109,000	103,270	(5,730)
Interest	1,000	1,000	1,542	542
Other	400	400	1,448	1,048
<b>Total revenues</b>	<b>116,900</b>	<b>141,900</b>	<b>148,887</b>	<b>6,987</b>
<b>Expenditures:</b>				
General Government:				
Dog Control Operations	378,254	399,254	394,716	4,538
Predatory Animal Control	159,500	159,500	157,973	1,527
Animal Shelter	42,000	67,000	46,103	20,897
<b>Total expenditures</b>	<b>579,754</b>	<b>625,754</b>	<b>598,792</b>	<b>26,962</b>
Excess (deficiency) of revenues over expenditures	(462,854)	(483,854)	(449,905)	33,949
<b>Other financing sources:</b>				
Transfers in	420,854	441,854	441,854	
<b>Net change in fund balance</b>	<b>(42,000)</b>	<b>(42,000)</b>	<b>(8,051)</b>	<b>33,949</b>
Fund balance, beginning	42,000	42,000	53,733	11,733
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$45,682</u>	<u>\$45,682</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, 2006

	<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	\$1,210	\$1,210	\$960	(\$250)
Permits, licenses and fines	104,000	104,000	110,941	6,941
Interest	1,000	1,000	1,506	506
	<u>106,210</u>	<u>106,210</u>	<u>113,407</u>	<u>7,197</u>
Total revenues				
Expenditures:				
General Government:				
Materials and services	87,741	87,741	78,478	9,263
	<u>87,741</u>	<u>87,741</u>	<u>78,478</u>	<u>9,263</u>
Total expenditures				
Excess of revenues over expenditures	18,469	18,469	34,929	16,460
Other financing sources (uses):				
Transfers out	<u>(33,000)</u>	<u>(33,000)</u>	<u>(33,000)</u>	
Net change in fund balance	(14,531)	(14,531)	1,929	16,460
Fund balance, beginning	<u>43,000</u>	<u>43,000</u>	<u>50,580</u>	<u>7,580</u>
Fund balance, ending	<u>\$28,469</u>	<u>\$28,469</u>	<u>\$52,509</u>	<u>\$24,040</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits, licenses and fines	\$46,500	\$46,500	\$34,413	(\$12,087)
Interest	500	500	231	(269)
 Total revenues	 47,000	 47,000	 34,644	 (12,356)
 Other financing sources (uses):				
Transfers out	(47,000)	(47,000)	(32,750)	14,250
 Net change in fund balance			1,894	1,894
Fund balance, beginning			1,011	1,011
Fund balance, ending	\$ -	\$ -	\$2,905	\$2,905

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Actual Expenditures by function	
	Original	Final			General Government	Capital Outlay
<b>Revenues:</b>						
Charges for services	\$300	\$300	\$268	(\$32)		
Interest	114,000	114,000	148,947	34,947		
<b>Other:</b>						
County timber sales	938,000	938,000	1,085,007	147,007		
Other miscellaneous	11,000	11,000	6,152	(4,848)		
<b>Total revenues</b>	<b>1,063,300</b>	<b>1,063,300</b>	<b>1,240,374</b>	<b>177,074</b>		
<b>Expenditures:</b>						
Land	1,835,485	1,835,485	1,644,073	191,412	\$330,988	\$1,313,085
County Forest Management	210,971	210,971	171,070	39,901	168,930	2,140
Woodlands Management	77,415	77,415	77,409	6	77,409	
Contingency account	10,000	10,000		10,000		
<b>Total expenditures</b>	<b>2,133,871</b>	<b>2,133,871</b>	<b>1,892,552</b>	<b>241,319</b>	<b>\$577,327</b>	<b>\$1,315,225</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,070,571)</b>	<b>(1,070,571)</b>	<b>(652,178)</b>	<b>418,393</b>		
<b>Other financing sources (uses):</b>						
Transfers in	385,000	385,000	383,800	(1,200)		
Transfers out	(116,000)	(116,000)	(116,000)			
Notes receivable collections	800	800	107,966	107,166		
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	(335,000)	(335,000)	(64,978)	270,022		
<b>Total other financing sources (uses)</b>	<b>(65,200)</b>	<b>(65,200)</b>	<b>310,788</b>	<b>375,988</b>		
<b>Net change in fund balance</b>	<b>(1,135,771)</b>	<b>(1,135,771)</b>	<b>(341,390)</b>	<b>794,381</b>		
<b>Fund balance, beginning</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>4,735,792</b>	<b>1,235,792</b>		
<b>Fund balance, ending</b>	<b>\$2,364,229</b>	<b>\$2,364,229</b>	<b>\$4,394,402</b>	<b>\$2,030,173</b>		
<b>Total from above:</b>						
Net change in fund balance			(\$341,390)			
Notes receivable collections			(107,966)			
Repayment of interfund loan			(2,361,529)			
Interfund loan			2,361,529			
Additions to notes receivable			64,978			
<b>Net change in fund balance in Combining Statement of Revenues, Expenditures, and Changes in Fund Balances</b>			<b>(\$384,378)</b>			

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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$1,187,006	\$1,187,006	\$1,233,536	\$46,530
Intergovernmental	40,000	40,000	46,456	6,456
Interest	1,800	1,800	2,999	1,199
Other	619,716	619,716	663,575	43,859
Total revenues	<u>1,848,522</u>	<u>1,848,522</u>	<u>1,946,566</u>	<u>98,044</u>
Expenditures:				
Culture and Recreation:				
Personal services	894,489	894,489	882,501	11,988
Materials and services	1,142,819	1,137,909	1,129,388	8,521
Total expenditures	<u>2,039,908</u>	<u>2,039,908</u>	<u>2,019,379</u>	<u>20,529</u>
Excess (deficiency) of revenues over expenditures	(191,386)	(191,386)	(72,813)	118,573
Other financing sources:				
Transfers in	<u>191,386</u>	<u>191,386</u>	<u>191,386</u>	
Net change in fund balance			118,573	118,573
Fund balance, beginning			<u>51,257</u>	<u>51,257</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$169,830</u>	<u>\$169,830</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$342,000	\$342,000	\$669,775	\$327,775
Interest	49,000	49,000	85,632	36,632
Other	21,000	21,000	40,498	19,498
<b>Total revenues</b>	<b>412,000</b>	<b>412,000</b>	<b>795,905</b>	<b>383,905</b>
Expenditures:				
General Government:				
Materials and services	1,009,000	1,009,000	395,492	613,508
Capital outlay	90,000	90,000		90,000
Debt service:				
Principal	88,000	88,000	86,615	1,385
Interest	92,000	92,000	91,037	963
<b>Total expenditures</b>	<b>1,279,000</b>	<b>1,279,000</b>	<b>573,144</b>	<b>705,856</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(867,000)</b>	<b>(867,000)</b>	<b>222,761</b>	<b>1,089,761</b>
Other financing sources (uses):				
Notes receivable collections	67,000	67,000	150,442	83,442
Additions to notes receivable	(1,000,000)	(1,000,000)	(631,749)	368,251
<b>Total other financing sources (uses)</b>	<b>(933,000)</b>	<b>(933,000)</b>	<b>(481,307)</b>	<b>451,693</b>
<b>Net change in fund balance</b>	<b>(1,800,000)</b>	<b>(1,800,000)</b>	<b>(258,546)</b>	<b>1,541,454</b>
Fund balance, beginning	1,800,000	1,800,000	2,417,131	617,131
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,158,585</u>	<u>\$2,158,585</u>
Total from above:				
Net change in fund balance			(\$258,546)	
Additions to notes receivable			631,749	
Notes receivable collections			(150,442)	
<b>Net change in fund balance as reported in the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances</b>			<u>\$222,761</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental		\$19,928	\$19,928	
Interest	\$600	600	145	(\$455)
Total revenues	<u>600</u>	<u>20,528</u>	<u>23,013</u>	<u>2,485</u>
Expenditures:				
General Government:				
Materials and services	8,900	28,828	22,868	5,960
Net change in fund balance	(8,300)	(8,300)	145	8,445
Fund balance, beginning	8,300	8,300	8,342	42
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$8,487</u>	<u>\$8,487</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Federal forest receipts	\$4,707,323	\$4,707,323	\$4,767,912	\$60,589
Other	245,000	245,000	151,821	(93,179)
Interest	20,000	20,000	22,526	2,526
Other	1,000	1,000	977	(23)
Total revenues	<u>4,973,323</u>	<u>4,973,323</u>	<u>4,943,236</u>	<u>(30,087)</u>
Expenditures:				
Education:				
Materials and services	<u>5,123,323</u>	<u>5,123,323</u>	<u>5,052,799</u>	<u>70,524</u>
Excess (deficiency) of revenues over expenditures	(150,000)	(150,000)	(109,563)	40,437
Other financing sources:				
Transfers in	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	
Net change in fund balance			40,437	40,437
Fund balance, beginning			<u>16,877</u>	<u>16,877</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$57,314</u>	<u>\$57,314</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	Actual Expenditures by function	
	Original	Final	Actual		Conservation	Capital Outlay
Revenues:						
Charges for services	\$756,000	\$756,000	\$745,322	(\$10,678)		
Intergovernmental	92,250	92,250	85,053	(7,197)		
Interest	40,000	40,000	48,440	8,440		
Other	2,000	2,000	15,034	13,034		
Total revenues	<u>890,250</u>	<u>890,250</u>	<u>893,849</u>	<u>3,599</u>		
Expenditures:						
Galesville operations	778,083	778,083	743,682	34,401	\$726,086	\$17,596
Watermaster	66,326	66,326	65,522	804	65,522	
Contingency account	100,000	100,000		100,000		
Total expenditures	<u>944,409</u>	<u>944,409</u>	<u>809,204</u>	<u>135,205</u>	<u>\$791,608</u>	<u>\$17,596</u>
Excess (deficiency) of revenues over expenditures	(54,159)	(54,159)	84,645	138,804		
Other financing sources (uses):						
Transfers out	(44,500)	(44,500)	(44,500)			
Net change in fund balance	(98,659)	(98,659)	40,145	138,804		
Fund balance, beginning	1,400,000	1,400,000	1,617,019	217,019		
Fund balance, ending	<u>\$1,301,341</u>	<u>\$1,301,341</u>	<u>\$1,657,164</u>	<u>\$355,823</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$263,000	\$263,000	\$265,658	\$2,658
Interest	45,000	45,000	46,682	1,682
Total revenues	<u>308,000</u>	<u>308,000</u>	<u>312,340</u>	<u>4,340</u>
Expenditures:				
Health and Welfare:				
Materials and services	443,000	443,000	294,493	148,507
Total expenditures	<u>443,000</u>	<u>443,000</u>	<u>294,493</u>	<u>148,507</u>
Excess (deficiency) of revenues over expenditures	(135,000)	(135,000)	17,847	152,847
Other financing sources (uses):				
Transfers out	(194,809)	(194,809)	(194,809)	
Net change in fund balance	(329,809)	(329,809)	(176,962)	152,847
Fund balance, beginning	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,560,669</u>	<u>(39,331)</u>
Fund balance, ending	<u>\$1,270,191</u>	<u>\$1,270,191</u>	<u>\$1,383,707</u>	<u>\$113,516</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$7,592,620	\$7,592,620	\$7,690,332	\$97,712
Interest	60,000	60,000	53,351	(6,649)
Total revenues	<u>7,652,620</u>	<u>7,652,620</u>	<u>7,743,683</u>	<u>91,063</u>
Expenditures:				
General Government:				
Materials and Services	7,790,180	7,790,180	6,915,423	874,757
Capital Outlay	100,000	100,000	2,397	97,603
Total expenditures	<u>7,890,180</u>	<u>7,890,180</u>	<u>6,917,820</u>	<u>972,360</u>
Excess (deficiency) of revenues over expenditures	(237,560)	(237,560)	825,863	1,063,423
Other financing sources (uses):				
Transfers out	(762,440)	(762,440)	(761,240)	1,200
Net change in fund balance	(1,000,000)	(1,000,000)	64,623	1,064,623
Fund balance, beginning	1,000,000	1,000,000	1,385,040	385,040
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,449,663</u>	<u>\$1,449,663</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$100,000	\$100,000	\$148,083	\$48,083
Other			34,094	34,094
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>182,177</u>	<u>82,177</u>
Expenditures:				
General Government:				
Personal services	10,000	15,000	14,953	47
Material and services	100,000	100,000	36,173	63,827
Capital outlay	4,515,000	4,510,000	2,557,568	1,952,432
Total expenditures	<u>4,625,000</u>	<u>4,625,000</u>	<u>2,608,694</u>	<u>2,016,306</u>
Excess (deficiency) of revenues over expenditures	(4,525,000)	(4,525,000)	(2,426,517)	2,098,483
Other financing sources:				
Transfers in	4,250,000	4,250,000	2,298,752	(1,951,248)
Net change in fund balance	(275,000.00)	(275,000.00)	(127,765)	147,235
Fund balance, beginning	<u>4,475,000</u>	<u>4,475,000</u>	<u>5,112,839</u>	<u>637,839</u>
Fund balance, ending	<u>\$4,200,000</u>	<u>\$4,200,000</u>	<u>\$4,985,074</u>	<u>\$785,074</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-Idleld 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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$1,146,288	\$1,146,288	\$1,110,988	(\$35,300)
Intergovernmental	489,831	489,831	376,331	(113,500)
Interest	25,000	25,000	21,764	(3,236)
Other	368,059	368,059	300,304	(67,755)
<b>Total revenues</b>	<b>2,029,178</b>	<b>2,029,178</b>	<b>1,809,387</b>	<b>(219,791)</b>
<b>Expenditures:</b>				
Personal services	661,545	661,545	612,641	48,904
Materials and services	1,089,771	1,089,771	952,356	137,415
Capital outlay	627,553	627,553	130,806	496,747
<b>Total expenditures</b>	<b>2,378,869</b>	<b>2,378,869</b>	<b>1,695,803</b>	<b>683,066</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(349,691)</b>	<b>(349,691)</b>	<b>113,584</b>	<b>463,275</b>
<b>Other financing sources (uses):</b>				
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)	
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(349,691)</b>	<b>(349,691)</b>	<b>113,584</b>	<b>463,275</b>
<b>Total fund balance-beginning</b>	<b>349,691</b>	<b>349,691</b>	<b>600,935</b>	<b>251,244</b>
<b>Total fund balance-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$714,519</b>	<b>\$714,519</b>
<b>Total from above:</b>				
Net change in fund balance			\$113,584	
Add: Capitalized expenditures			89,392	
Repayment of interfund loan			2,361,529	
Change in inventories			15,935	
Less: Depreciation			(199,495)	
Interfund loan proceeds			(2,361,529)	
<b>Change in net assets as reported in the Statement of Revenues, Expenses and Changes in Fund Net Assets</b>			<b>\$19,416</b>	

DOUGLAS COUNTY, OREGON  
 GLIDE-IDLELD SEWER FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 for the year ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$333,232	\$358,915	\$371,111	\$12,196
Interest	12,000	12,000	13,967	1,967
 Total revenues	 345,232	 370,915	 385,078	 14,163
Expenditures:				
Materials and services	315,500	390,500	368,341	22,159
Capital outlay	10,000	10,000		10,000
 Total expenditures	 325,500	 400,500	 368,341	 32,159
 Excess (deficiency) of revenues over expenditures	 19,732	 (29,585)	 16,737	 46,322
Other financing sources (uses):				
Transfers out	(21,000)	(21,000)	(21,000)	
 Net change in fund balance	 (1,268)	 (50,585)	 (4,263)	 46,322
 Fund balance-beginning	 400,000	 449,317	 449,317	
 Fund balance-ending	 <u>\$398,732</u>	 <u>\$398,732</u>	 <u>\$445,054</u>	 <u>\$46,322</u>
Total from above:				
Net change in fund balance			(\$4,263)	
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><u>(\$179,903)</u></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, 2006

	<u>Governmental Activities - Internal Service Funds</u>		
	<u>Employee Benefit Trust</u>	<u>Fleet Management</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$4,841,390	\$1,203,598	\$6,044,988
Receivables	39,706	15,943	55,649
Due from other funds	8,849	425,807	434,656
Inventories		353,220	353,220
Deposits and prepaid expenses	8,688		8,688
	<u>4,898,633</u>	<u>1,998,568</u>	<u>6,897,201</u>
Total current assets			
Capital assets:			
Furniture and equipment		108,442	108,442
Vehicles and heavy equipment		4,098,513	4,098,513
Less accumulated depreciation		<u>(3,220,078)</u>	<u>(3,220,078)</u>
	<u>-</u>	<u>986,877</u>	<u>986,877</u>
Total capital assets (net of accumulated depreciation)			
	<u>4,898,633</u>	<u>2,985,445</u>	<u>7,884,078</u>
Total assets			
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	6,068		6,068
Accrued payroll, withholdings and benefits	311,677	36,510	348,187
Accrued compensated absences	2,190	54,593	56,783
Accrued claims liability	2,402,000		2,402,000
Due to other funds	102,989	96,299	199,288
	<u>2,824,924</u>	<u>187,402</u>	<u>3,012,326</u>
Total current liabilities			
<b>NET ASSETS</b>			
Invested in capital assets		986,877	986,877
Unrestricted	2,073,709	1,811,166	3,884,875
	<u>\$2,073,709</u>	<u>\$2,798,043</u>	<u>\$4,871,752</u>
Total net assets			

DOUGLAS COUNTY, OREGON  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
for the year ended June 30, 2006

	<u>Governmental Activities - Internal Service Funds</u>		
	<u>Employee Benefit Trust</u>	<u>Fleet Management</u>	<u>Total</u>
Operating revenues:			
Interdepartmental charges	\$10,620,355	\$3,600,994	\$14,221,349
Other	722,295	149,820	872,115
Total operating revenues	<u>11,342,650</u>	<u>3,750,814</u>	<u>15,093,464</u>
Operating expenses:			
Salaries and wages	56,227	632,109	688,336
Payroll taxes and benefits		384,750	384,750
Premiums and operating expenses	10,783,684		10,783,684
Operating supplies and expenses		2,338,940	2,338,940
Utilities		55,071	55,071
Depreciation		363,946	363,946
Total operating expenses	<u>10,839,911</u>	<u>3,774,816</u>	<u>14,614,727</u>
Operating income (loss)	<u>502,739</u>	<u>(24,002)</u>	<u>478,737</u>
Nonoperating revenues and expenses:			
Interest income	122,236	40,860	163,096
Gain (loss) on sale of capital assets		7,781	7,781
Total nonoperating revenues and expenses	<u>122,236</u>	<u>48,641</u>	<u>170,877</u>
Income (loss) before transfers	624,975	24,639	649,614
Transfers in		54,000	54,000
Change in net assets	624,975	78,639	703,614
Total net assets - beginning	<u>1,448,734</u>	<u>2,719,404</u>	<u>4,168,138</u>
Total net assets - ending	<u>\$2,073,709</u>	<u>\$2,798,043</u>	<u>\$4,871,752</u>



DOUGLAS COUNTY, OREGON  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
for the year ended June 30, 2006

	Governmental Activities - Internal Service Funds		
	Employee Benefit Trust	Fleet Management	Total
Cash flow from operating activities:			
Receipts from customers	\$11,572,470	\$3,518,013	\$15,090,483
Payments to suppliers and contractors	(10,080,572)	(2,434,489)	(12,515,061)
Payments to employees	249,918	(1,010,012)	(760,094)
Other operating receipts		149,820	149,820
Net cash provided by (used in) operating activities	<u>1,741,816</u>	<u>223,332</u>	<u>1,965,148</u>
Cash flows from noncapital financing activities:			
Transfers from other funds		54,000	54,000
Cash flows from capital and related financing activities:			
Proceeds from sale of capital assets		14,280	14,280
Acquisition of capital assets		(550,375)	(550,375)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(536,095)</u>	<u>(536,095)</u>
Cash flows from investing activities:			
Interest received	122,236	40,860	163,096
Net increase (decrease) in cash and cash equivalents	1,864,052	(217,903)	1,646,149
Cash and cash equivalents, beginning	2,977,338	1,421,501	4,398,839
Cash and cash equivalents, ending	<u>\$4,841,390</u>	<u>\$1,203,598</u>	<u>\$6,044,988</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$502,739	(\$24,002)	\$478,737
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation		363,946	363,946
(Increase) decrease in:			
Accounts receivable	(29,613)	10,791	(18,822)
Prepaid expenses and deposits	690,026		690,026
Inventories		(101,166)	(101,166)
Interfund receivables	259,433	(93,772)	165,661
Increase (decrease) in:			
Accounts payable	(1,867)		(1,867)
Accrued payroll, withholdings and benefits	310,286	5,444	315,730
Accrued compensated absences	(4,141)	1,403	(2,738)
Interfund payables	14,953	60,688	75,641
Total adjustments	<u>1,239,077</u>	<u>247,334</u>	<u>1,486,411</u>
Net cash provided by (used in) operating activities	<u>\$1,741,816</u>	<u>\$223,332</u>	<u>\$1,965,148</u>

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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interdepartmental charges	\$11,093,948	\$11,093,948	\$10,620,355	(\$473,593)
Interest	15,415	15,415	122,236	106,821
Other	1,302,034	1,302,034	722,295	(579,739)
Total revenues	<u>12,411,397</u>	<u>12,411,397</u>	<u>11,464,886</u>	<u>(946,511)</u>
Expenditures:				
Personal services	70,034	70,034	56,227	13,807
Materials and services	12,730,363	12,730,363	10,783,684	1,946,679
Total expenditures	<u>12,800,397</u>	<u>12,800,397</u>	<u>10,839,911</u>	<u>1,960,486</u>
Excess (deficiency) of revenues over expenditures	<u>(389,000)</u>	<u>(389,000)</u>	<u>624,975</u>	<u>1,013,975</u>
Net change in fund balance	(389,000)	(389,000)	624,975	1,013,975
Fund balance, beginning	<u>974,000</u>	<u>974,000</u>	<u>1,448,734</u>	<u>474,734</u>
Fund balance, ending	<u>\$585,000</u>	<u>\$585,000</u>	<u>\$2,073,709</u>	<u>\$1,488,709</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues:				
Interdepartmental charges	\$3,180,000	\$3,180,000	\$3,600,994	\$420,994
Interest	40,000	40,000	40,860	860
Other	181,000	181,000	164,100	(16,900)
Total revenues	<u>3,401,000</u>	<u>3,401,000</u>	<u>3,805,954</u>	<u>404,954</u>
Expenditures:				
Personal services	1,057,332	1,057,332	1,016,859	40,473
Materials and services	2,164,995	2,564,995	2,487,058	77,937
Capital outlay	601,600	601,600	558,494	43,106
Contingency account	600,000	200,000		200,000
Total expenditures	<u>4,423,927</u>	<u>4,423,927</u>	<u>4,062,411</u>	<u>361,516</u>
Excess (deficiency) of revenues over expenditures	(1,022,927)	(1,022,927)	(256,457)	766,470
Other financing sources:				
Transfers in	54,000	54,000	54,000	
Net change in fund balance	(968,927)	(968,927)	(202,457)	766,470
Fund balance, beginning	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,660,401</u>	<u>260,401</u>
Fund balance, ending	<u>\$431,073</u>	<u>\$431,073</u>	<u>\$1,457,944</u>	<u>\$1,026,871</u>
Total from above:				
Net change in fund balance			(\$202,457)	
Add: Capitalized expenditures			550,375	
Less: Depreciation			(363,946)	
Capital asset disposals			(6,499)	
Change in inventories			<u>101,166</u>	
Change in net assets as reported in the Combining Statement of Revenues, Expenses and Changes in Fund Net Assets			<u>\$78,639</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, 2006

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2006</u>
<b>Assets:</b>				
Equity in pooled cash and investments	\$1,958,180	\$70,503,587	\$70,929,552	\$1,532,215
Property taxes receivable	5,352,239	61,344,249	61,311,733	5,384,755
Accrued interest receivable	0	391,375	289,739	101,636
<b>Total assets</b>	<u><u>\$7,310,419</u></u>	<u><u>\$132,239,211</u></u>	<u><u>\$132,531,024</u></u>	<u><u>\$7,018,606</u></u>
<b>Liabilities:</b>				
Due to other governmental units	<u><u>\$7,310,419</u></u>	<u><u>\$132,239,211</u></u>	<u><u>\$132,531,024</u></u>	<u><u>\$7,018,606</u></u>

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

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DOUGLAS COUNTY, OREGON  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE BY SOURCE  
 June 30, 2006

Governmental funds capital assets:	
Land	\$12,248,938
Buildings and improvements	42,287,621
Furniture and equipment	7,275,966
Vehicles and heavy equipment	18,183,496
Dam structures and improvements	28,221,320
Infrastructure	306,783,689
Construction in progress	<u>18,267,114</u>
Total governmental funds capital assets	<u><u>\$433,268,144</u></u>
Investments in governmental funds capital assets by source:	
General fund	\$42,552,937
Special revenue funds	360,007,407
Capital projects funds	28,005,367
Donations	<u>2,702,433</u>
Total governmental funds capital assets	<u><u>\$433,268,144</u></u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

DOUGLAS COUNTY, OREGON  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
June 30, 2006

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				\$26,780				\$26,780
County Assessor				244,102				244,102
County Clerk - Elections/Recording				405,339				405,339
County Counsel				6,108				6,108
Facilities			\$15,695	143,723				159,418
Finance and Taxation				480,658				480,658
Forest Management	\$1,915,242			21,961				1,937,203
Industrial Development	852,229							852,229
Information Technology				502,283				502,283
Juvenile			4,927,334	77,562	\$22,529			5,027,425
Law Library				16,982				16,982
Planning				65,476				65,476
Surveying				190,946				190,946
Other - Unclassified	723,757		13,899,901	709,152		\$894,178		16,226,988
<b>Total general government</b>	<b>3,491,228</b>	<b>-</b>	<b>18,842,930</b>	<b>2,891,072</b>	<b>22,529</b>	<b>894,178</b>	<b>-</b>	<b>26,141,937</b>
Public Safety:								
Communications				798,168				798,168
Building Inspection				43,416	44,646			88,062
Drug Abuse Prevention				108,099	41,000			149,099
Sheriff			2,162,220	1,235,764	62,952		7,091,356	10,552,292
District Attorney				152,448				152,448
Work Crew				53,072	57,858			110,930
<b>Total public safety</b>	<b>-</b>	<b>-</b>	<b>2,162,220</b>	<b>2,390,967</b>	<b>206,456</b>	<b>-</b>	<b>7,091,356</b>	<b>11,850,999</b>
Highways and Streets	649,300		2,857,601	454,321	13,700,566	295,234,154	6,561,551	319,457,493
Sanitation	1,299,430			340,346	3,898,049	10,655,357		16,193,182
Health and Welfare	467,544		3,893,883	365,104	116,059			4,842,590
Culture and Recreation:								
Parks	1,003,627		2,151,427	15,865	209,833			3,380,752
Library	259,725		3,605,431	501,535				4,366,691
Museum			1,334,528	26,603				1,361,131
County Fair	99,447		7,439,601	177,930	8,865			7,725,843
<b>Total culture and recreation</b>	<b>1,362,799</b>	<b>-</b>	<b>14,530,987</b>	<b>721,933</b>	<b>218,698</b>	<b>-</b>	<b>-</b>	<b>16,834,417</b>
Conservation:								
Land	2,186,304							2,186,304
Water	2,792,333	\$28,221,320		112,223	21,139		4,614,207	35,761,222
<b>Total conservation</b>	<b>4,978,637</b>	<b>28,221,320</b>	<b>-</b>	<b>112,223</b>	<b>21,139</b>	<b>-</b>	<b>4,614,207</b>	<b>37,947,526</b>
<b>Total governmental funds capital assets</b>	<b>\$12,248,938</b>	<b>\$28,221,320</b>	<b>\$42,287,621</b>	<b>\$7,275,966</b>	<b>\$18,183,496</b>	<b>\$306,783,689</b>	<b>\$18,267,114</b>	<b>\$433,268,144</b>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.



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, 2006

Function and Activity	Governmental Funds Capital Assets July 1, 2005	Additions and Transfers	Deletions and Transfers	Governmental Funds Capital Assets June 30, 2006
General Government:				
Board of Commissioners	\$14,765	\$12,015		\$26,780
County Assessor	244,102			244,102
County Clerk	314,339	91,000		405,339
County Counsel	6,108			6,108
Facilities	150,668	8,750		159,418
Finance - Taxation	480,658			480,658
Forest Management	1,779,579	157,624		1,937,203
Industrial Development	852,229			852,229
Information Technology	456,580	45,703		502,283
Juvenile	4,983,298	44,127		5,027,425
Law Library	16,982			16,982
Planning	42,403	23,073		65,476
Surveying	193,427	9,519	\$12,000	190,946
Other - Unclassified	16,220,266	6,722		16,226,988
Total general government	<u>25,755,404</u>	<u>398,533</u>	<u>12,000</u>	<u>26,141,937</u>
Public Safety:				
Communications	787,674	10,494		798,168
Building Inspection	88,062			88,062
Drug Abuse Prevention	157,299		8,200	149,099
Sheriff	9,626,367	925,925		10,552,292
District Attorney	135,949	16,499		152,448
Parole & Probation	110,930			110,930
Total public safety	<u>10,906,281</u>	<u>952,918</u>	<u>8,200</u>	<u>11,850,999</u>
Highways and Streets	<u>312,368,601</u>	<u>7,423,206</u>	<u>334,314</u>	<u>319,457,493</u>
Sanitation	<u>16,200,987</u>	<u>8,298</u>	<u>16,103</u>	<u>16,193,182</u>
Health and Welfare	<u>4,597,319</u>	<u>245,271</u>		<u>4,842,590</u>
Culture and Recreation:				
Parks	3,252,907	133,201	5,356	3,380,752
Library	4,366,691			4,366,691
Museum	1,361,131			1,361,131
County Fair	6,828,800	969,943	72,900	7,725,843
Total culture and recreation	<u>15,809,529</u>	<u>1,103,144</u>	<u>78,256</u>	<u>16,834,417</u>
Conservation:				
Land	2,186,304			2,186,304
Water	35,695,071	66,151		35,761,222
Total conservation	<u>37,881,375</u>	<u>66,151</u>	<u>-</u>	<u>37,947,526</u>
Total governmental funds' capital assets	<u>\$423,519,496</u>	<u>\$10,197,521</u>	<u>\$448,873</u>	<u>\$433,268,144</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.