

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, 2007

Governmental funds capital assets:	
Land	\$12,248,938
Buildings and improvements	42,722,617
Furniture and equipment	16,784,298
Vehicles and heavy equipment	18,369,896
Dam structures and improvements	28,221,320
Infrastructure	309,453,900
Construction in progress	<u>19,891,197</u>
Total governmental funds capital assets	<u><u>\$447,692,166</u></u>
Investments in governmental funds capital assets by source:	
General fund	\$43,001,131
Special revenue funds	372,977,511
Capital projects funds	29,011,091
Donations	<u>2,702,433</u>
Total governmental funds capital assets	<u><u>\$447,692,166</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, 2007

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				252,190				252,190
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				559,730				559,730
Juvenile			4,927,334	77,562	\$22,529			5,027,425
Law Library				16,982				16,982
Planning				65,476				65,476
Surveying				189,394				189,394
Other - Unclassified	723,757		13,899,901	709,152		\$894,178		16,226,988
Total general government	3,491,228	-	18,842,930	2,955,055	22,529	894,178	-	26,205,920
Public Safety:								
Communications				798,168				798,168
Building Inspection				293,988	61,326			355,314
Drug Abuse Prevention				108,099	44,700			152,799
Sheriff			2,162,220	8,893,472	82,952			11,138,644
District Attorney				152,448				152,448
Work Crew				45,933	57,858			103,791
Total public safety	-	-	2,162,220	10,292,108	246,836	-	-	12,701,164
Highways and Streets	649,300		2,857,601	1,649,233	13,697,182	297,904,365	15,276,990	332,034,671
Sanitation	1,299,430			340,346	3,960,046	10,655,357		16,255,179
Health and Welfare	467,544		3,893,883	675,156	116,059			5,152,642
Culture and Recreation:								
Parks	1,003,627		2,586,423	15,865	297,240			3,903,155
Library	259,725		3,605,431	507,350				4,372,506
Museum			1,334,528	26,603				1,361,131
County Fair	99,447		7,439,601	210,359	8,865			7,758,272
Total culture and recreation	1,362,799	-	14,965,983	760,177	306,105	-	-	17,395,064
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
Total conservation	4,978,637	28,221,320	-	112,223	21,139	-	4,614,207	37,947,526
Total governmental funds capital assets	\$12,248,938	\$28,221,320	\$42,722,617	\$16,784,298	\$18,369,896	\$309,453,900	\$19,891,197	\$447,692,166

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, 2007

Function and Activity	Governmental Funds Capital Assets July 1, 2006	Additions and Transfers	Deletions and Transfers	Governmental Funds Capital Assets June 30, 2007
General Government:				
Board of Commissioners	\$26,780			\$26,780
County Assessor	244,102	\$8,088		252,190
County Clerk	405,339			405,339
County Counsel	6,108			6,108
Facilities	159,418			159,418
Finance - Taxation	480,658			480,658
Forest Management	1,937,203			1,937,203
Industrial Development	852,229			852,229
Information Technology	502,283	57,447		559,730
Juvenile	5,027,425			5,027,425
Law Library	16,982			16,982
Planning	65,476			65,476
Surveying	190,946	6,443	\$7,995	189,394
Other - Unclassified	16,226,988			16,226,988
Total general government	<u>26,141,937</u>	<u>71,978</u>	<u>7,995</u>	<u>26,205,920</u>
Public Safety:				
Communications	798,168			798,168
Building Inspection	88,062	267,252		355,314
Drug Abuse Prevention	149,099	3,700		152,799
Sheriff	10,552,292	586,352		11,138,644
District Attorney	152,448			152,448
Parole & Probation	110,930		7,139	103,791
Total public safety	<u>11,850,999</u>	<u>857,304</u>	<u>7,139</u>	<u>12,701,164</u>
Highways and Streets	<u>319,457,493</u>	<u>12,901,039</u>	<u>323,861</u>	<u>332,034,671</u>
Sanitation	<u>16,193,182</u>	<u>129,839</u>	<u>67,842</u>	<u>16,255,179</u>
Health and Welfare	<u>4,842,590</u>	<u>310,052</u>		<u>5,152,642</u>
Culture and Recreation:				
Parks	3,380,752	522,403		3,903,155
Library	4,366,691	5,815		4,372,506
Museum	1,361,131			1,361,131
County Fair	7,725,843	32,429		7,758,272
Total culture and recreation	<u>16,834,417</u>	<u>560,647</u>	<u>-</u>	<u>17,395,064</u>
Conservation:				
Land	2,186,304			2,186,304
Water	35,761,222			35,761,222
Total conservation	<u>37,947,526</u>	<u>-</u>	<u>-</u>	<u>37,947,526</u>
Total governmental funds' capital assets	<u><u>\$433,268,144</u></u>	<u><u>\$14,830,859</u></u>	<u><u>\$406,837</u></u>	<u><u>\$447,692,166</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.

OTHER FINANCIAL SCHEDULES

The County is required by State law to disclose the financial transactions of elected officials. This subsection includes a schedule of cash receipts and turnovers for the County Clerk, Sheriff, Surveyor, Justices of the Peace, District Attorney and Assessor's Office.

Other financial schedules in this subsection are property tax transactions, property taxes receivable and property tax collections schedules.

DOUGLAS COUNTY, OREGON
SCHEDULE OF CASH RECEIPTS AND TURNOVERS - ELECTED OFFICIALS
June 30, 2007

	County Clerk	Sheriff - Civil and Criminal	County Surveyor	Justice of the Peace			District Attorney	County Assessor	Total	
				Canyonville	Reedsport	Drain	Glendale			
Cash, July 1, 2006	<u>\$11,332</u>	<u>\$19,973</u>	<u>\$172</u>	<u>\$66,814</u>	<u>\$42,082</u>	<u>\$33,852</u>	<u>\$33,656</u>	<u>\$10,111</u>	<u>\$50</u>	<u>\$218,042</u>
Receipts	<u>1,332,360</u>	<u>3,464,450</u>	<u>133,528</u>	<u>996,569</u>	<u>314,078</u>	<u>391,692</u>	<u>297,108</u>	<u>491,023</u>	<u>44,088</u>	<u>7,464,896</u>
Turnovers:										
County Treasurer	1,328,407	3,079,535	133,405	584,535	169,435	228,749	178,733	459,629	43,950	6,206,378
Others		<u>396,174</u>		<u>384,019</u>	<u>137,006</u>	<u>161,883</u>	<u>128,551</u>	<u>41,185</u>		<u>1,248,818</u>
Total turnovers	<u>1,328,407</u>	<u>3,475,709</u>	<u>133,405</u>	<u>968,554</u>	<u>306,441</u>	<u>390,632</u>	<u>307,284</u>	<u>500,814</u>	<u>43,950</u>	<u>7,455,196</u>
Cash, June 30, 2007	<u>\$15,285</u>	<u>\$8,714</u>	<u>\$295</u>	<u>\$94,829</u>	<u>\$49,719</u>	<u>\$34,912</u>	<u>\$23,480</u>	<u>\$320</u>	<u>\$188</u>	<u>\$227,742</u>

DOUGLAS COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES
for the year ended June 30, 2007

Tax Year	Taxes Receivable July 1, 2006	Current Levy As Extended By Assessor	Deduct Discounts Allowed	Corrections and Adjustments	Deduct Cash Collections	Taxes Receivable June 30, 2007
2007		<u>\$74,671,937</u>	<u>\$1,810,554</u>	<u>(\$751,877)</u>	<u>\$69,077,504</u>	<u>\$3,032,002</u>
2006	\$2,969,413			32,021	1,565,612	1,435,822
2005	1,427,728			62,250	691,542	798,436
2004	810,813			86,048	561,352	335,509
2003	536,259			(79,577)	398,975	57,707
2002	103,280			(7,581)	54,827	40,872
2001	39,027			8,231	28,959	18,299
2000 & prior	<u>60,307</u>			<u>7,279</u>	<u>16,885</u>	<u>50,701</u>
	<u>5,946,827</u>			<u>108,671</u>	<u>3,318,152</u>	<u>2,737,346</u>
	<u>\$5,946,827</u>	<u>\$74,671,937</u>	<u>\$1,810,554</u>	<u>(\$643,206)</u>	<u>\$72,395,656</u>	<u>\$5,769,348</u>

Summary by fund and fund type:

Special Revenue Fund - Public Safety Fund	\$6,995,521	\$552,179
Agency Funds	<u>65,400,135</u>	<u>5,217,169</u>
	<u>\$72,395,656</u>	<u>\$5,769,348</u>

DOUGLAS COUNTY, OREGON
 SCHEDULE OF PROPERTY TAXES RECEIVABLE BY LEVY YEAR BY FUND
 for the year ended June 30, 2007

<u>Tax Year</u>	<u>Public Safety</u>	<u>Agency</u>	<u>Total</u>
2007	\$292,925	\$2,739,077	\$3,032,002
2006	137,258	1,298,564	1,435,822
2005	75,559	722,877	798,436
2004	30,858	304,651	335,509
2003	5,323	52,384	57,707
2002	3,762	37,110	40,872
2001	1,786	16,513	18,299
2000 & prior	4,708	45,993	50,701
	<u>\$552,179</u>	<u>\$5,217,169</u>	<u>\$5,769,348</u>

DOUGLAS COUNTY, OREGON
 SCHEDULE OF PROPERTY TAX COLLECTIONS BY LEVY YEAR BY FUND
 for the year ended June 30, 2007

Fiscal Year:	Public Safety	Agency	Total
2007	\$6,674,471	\$62,403,033	\$69,077,504
2006	151,698	1,413,914	1,565,612
2005	67,301	624,241	691,542
2004	53,710	507,642	561,352
2003	38,692	360,283	398,975
2002	5,288	49,539	54,827
2001	2,974	25,985	28,959
2000 & prior	1,387	15,498	16,885
	\$6,995,521	\$65,400,135	\$72,395,656