

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, 2008

Governmental funds capital assets:	
Land	\$12,248,938
Buildings and improvements	42,750,740
Furniture and equipment	17,045,845
Vehicles and heavy equipment	18,985,050
Dam structures and improvements	28,221,320
Infrastructure	312,349,026
Construction in progress	<u>29,256,057</u>
Total governmental funds capital assets	<u><u>\$460,856,976</u></u>
Investments in governmental funds capital assets by source:	
General fund	\$43,301,329
Special revenue funds	385,758,643
Capital projects funds	29,094,571
Donations	<u>2,702,433</u>
Total governmental funds capital assets	<u><u>\$460,856,976</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, 2008

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	173,126				188,821
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				682,752				682,752
Juvenile			4,927,334	77,562	\$22,529			5,027,425
Law Library				16,982				16,982
Planning				101,026				101,026
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	3,143,030	22,529	894,178	-	26,393,895
Public Safety:								
Communications				798,168				798,168
Building Inspection				293,988	61,326			355,314
Drug Abuse Prevention				113,739	44,700			158,439
Sheriff			2,162,220	8,893,472	146,001			11,201,693
District Attorney				152,448				152,448
Work Crew				45,933	57,858			103,791
Total public safety	-	-	2,162,220	10,297,748	309,885	-	-	12,769,853
Highways and Streets	649,300		2,857,601	1,649,233	13,780,556	300,799,491	\$24,641,850	344,378,031
Sanitation	1,299,430			340,346	4,062,472	10,655,357		16,357,605
Health and Welfare	467,544		3,893,883	743,088	449,968			5,554,483
Culture and Recreation:								
Parks	1,003,627		2,614,546	15,865	329,636			3,963,674
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	-	14,994,106	760,177	338,501	-	-	17,455,583
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	\$42,750,740	\$17,045,845	\$18,985,050	\$312,349,026	\$29,256,057	\$460,856,976

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, 2008

Function and Activity	Governmental Funds Capital Assets July 1, 2007	Additions and Transfers	Deletions and Transfers	Governmental Funds Capital Assets June 30, 2008
General Government:				
Board of Commissioners	\$26,780			\$26,780
County Assessor	252,190			252,190
County Clerk	405,339			405,339
County Counsel	6,108			6,108
Facilities	159,418	\$29,403		188,821
Finance - Taxation	480,658			480,658
Forest Management	1,937,203			1,937,203
Industrial Development	852,229			852,229
Information Technology	559,730	123,022		682,752
Juvenile	5,027,425			5,027,425
Law Library	16,982			16,982
Planning	65,476	35,550		101,026
Surveying	189,394			189,394
Other - Unclassified	<u>16,226,988</u>			<u>16,226,988</u>
Total general government	<u>26,205,920</u>	<u>187,975</u>	<u>-</u>	<u>26,393,895</u>
Public Safety:				
Communications	798,168			798,168
Building Inspection	355,314			355,314
Drug Abuse Prevention	152,799	5,640		158,439
Sheriff	11,138,644	63,049		11,201,693
District Attorney	152,448			152,448
Parole & Probation	<u>103,791</u>			<u>103,791</u>
Total public safety	<u>12,701,164</u>	<u>68,689</u>	<u>-</u>	<u>12,769,853</u>
Highways and Streets	<u>332,034,671</u>	<u>12,343,360</u>		<u>344,378,031</u>
Sanitation	<u>16,255,179</u>	<u>102,426</u>		<u>16,357,605</u>
Health and Welfare	<u>5,152,642</u>	<u>401,841</u>		<u>5,554,483</u>
Culture and Recreation:				
Parks	3,903,155	60,519		3,963,674
Library	4,372,506			4,372,506
Museum	1,361,131			1,361,131
County Fair	<u>7,758,272</u>			<u>7,758,272</u>
Total culture and recreation	<u>17,395,064</u>	<u>60,519</u>	<u>-</u>	<u>17,455,583</u>
Conservation:				
Land	2,186,304			2,186,304
Water	<u>35,761,222</u>			<u>35,761,222</u>
Total conservation	<u>37,947,526</u>	<u>-</u>	<u>-</u>	<u>37,947,526</u>
Total governmental funds' capital assets	<u>\$447,692,166</u>	<u>\$13,164,810</u>	<u>\$ -</u>	<u>\$460,856,976</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 TURNSOVERS - ELECTED OFFICIALS
June 30, 2008

	County	Sheriff -	County	Justice of the Peace				District	County	Total
	Clerk	Civil and Criminal	Surveyor	Canyonville	Reedsport	Drain	Glendale	Attorney	Assessor	
Cash, July 1, 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>
Receipts	<u>1,258,152</u>	<u>4,014,872</u>	<u>141,333</u>	<u>780,724</u>	<u>418,054</u>	<u>304,030</u>	<u>250,085</u>	<u>481,863</u>	<u>16,978</u>	<u>7,666,091</u>
Turnovers:										
County Treasurer	1,261,114	3,666,193	140,633	528,196	222,838	193,202	143,207	440,648	17,116	6,613,147
Others		350,645		297,722	177,205	121,966	109,999	41,235		1,098,772
Total turnovers	<u>1,261,114</u>	<u>4,016,838</u>	<u>140,633</u>	<u>825,918</u>	<u>400,043</u>	<u>315,168</u>	<u>253,206</u>	<u>481,883</u>	<u>17,116</u>	<u>7,711,919</u>
Cash, June 30, 2008	<u>\$12,323</u>	<u>\$6,748</u>	<u>\$995</u>	<u>\$49,635</u>	<u>\$67,730</u>	<u>\$23,774</u>	<u>\$20,359</u>	<u>\$300</u>	<u>\$50</u>	<u>\$181,914</u>

DOUGLAS COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES
for the year ended June 30, 2008

Tax Year	Taxes Receivable July 1, 2007	Current Levy As Extended By Assessor	Deduct Discounts Allowed	Corrections and Adjustments	Deduct Cash Collections	Taxes Receivable June 30, 2008
2008		<u>\$79,657,295</u>	<u>\$1,928,604</u>	<u>\$10,861</u>	<u>\$73,976,489</u>	<u>\$3,763,063</u>
2007	\$3,032,002			73,603	1,699,096	1,406,509
2006	1,435,822			80,459	728,540	787,741
2005	798,436			96,551	560,109	334,878
2004	335,509			68,259	338,463	65,305
2003	57,707			(1,641)	21,594	34,472
2002	40,872			(2,703)	7,406	30,763
2001 & prior	<u>69,000</u>			<u>2,267</u>	<u>16,460</u>	<u>54,807</u>
	<u>5,769,348</u>			<u>316,795</u>	<u>3,371,668</u>	<u>2,714,475</u>
	<u>\$5,769,348</u>	<u>\$79,657,295</u>	<u>\$1,928,604</u>	<u>\$327,656</u>	<u>\$77,348,157</u>	<u>\$6,477,538</u>

Summary by fund and fund type:

Special Revenue Fund - Public Safety Fund	\$7,436,294	\$621,713
Agency Funds	<u>69,911,863</u>	<u>5,855,825</u>
	<u>\$77,348,157</u>	<u>\$6,477,538</u>

DOUGLAS COUNTY, OREGON
 SCHEDULE OF PROPERTY TAXES RECEIVABLE BY LEVY YEAR BY FUND
 for the year ended June 30, 2008

<u>Tax Year</u>	<u>Public Safety</u>	<u>Agency</u>	<u>Total</u>
2008	\$361,467	\$3,401,596	\$3,763,063
2007	135,884	1,270,625	1,406,509
2006	75,304	712,437	787,741
2005	31,691	303,187	334,878
2004	6,006	59,299	65,305
2003	3,180	31,292	34,472
2002	2,832	27,931	30,763
2001 & prior	5,349	49,458	54,807
	<u>\$621,713</u>	<u>\$5,855,825</u>	<u>\$6,477,538</u>

DOUGLAS COUNTY, OREGON
 SCHEDULE OF PROPERTY TAX COLLECTIONS BY LEVY YEAR BY FUND
 for the year ended June 30, 2008

Fiscal Year:	Public Safety	Agency	Total
2008	\$7,106,699	\$66,869,790	\$73,976,489
2007	166,169	1,532,927	1,699,096
2006	71,459	657,081	728,540
2005	54,997	505,112	560,109
2004	32,534	305,929	338,463
2003	2,089	19,505	21,594
2002	721	6,685	7,406
2001 & prior	1,626	14,834	16,460
	\$7,436,294	\$69,911,863	\$77,348,157