

**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, 2011

Governmental funds capital assets:	
Land	\$12,132,028
Buildings and improvements	42,684,395
Furniture and equipment	14,992,677
Vehicles and heavy equipment	20,172,108
Dam structures and improvements	28,221,320
Infrastructure	337,069,449
Construction in progress	<u>8,102,994</u>
Total governmental funds capital assets	<u><u>\$463,374,971</u></u>
Investments in governmental funds capital assets by source:	
General fund	\$41,559,864
Special revenue funds	389,784,907
Capital projects funds	29,327,767
Donations	<u>2,702,433</u>
Total governmental funds capital assets	<u><u>\$463,374,971</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, 2011

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				\$21,433				\$21,433
County Assessor				41,237				41,237
County Clerk - Elections/Recording Facilities			\$15,695	159,976				197,716
Finance and Taxation				22,482				22,482
Forest Management	\$1,798,332			21,961				1,820,293
Industrial Development	852,229							852,229
Information Technology				452,847				452,847
Juvenile			4,927,334	77,034	\$59,643			5,064,011
Law Library				16,982				16,982
Planning				89,443				89,443
Surveying				160,910				160,910
Other - Unclassified	723,757		13,714,812	221,991		\$894,178		15,554,738
Total general government	3,374,318	-	18,657,841	1,468,317	59,643	894,178	-	24,454,297
Public Safety:								
Communications				886,737				886,737
Building Inspection				293,988	46,444			340,432
Drug Abuse Prevention				138,999	44,700			183,699
Sheriff			2,162,220	8,967,974	361,706			11,491,900
District Attorney				103,413				103,413
Work Crew				51,193	57,858			109,051
Total public safety	-	-	2,162,220	10,442,304	510,708	-	-	13,115,232
Highways and Streets	649,300		2,857,601	1,561,507	13,664,867	325,519,914	\$3,488,787	347,741,976
Sanitation	1,299,430			348,976	4,728,916	10,655,357		17,032,679
Health and Welfare	467,544		3,893,883	751,358	927,388			6,040,173
Culture and Recreation:								
Parks	1,003,627		2,733,290	15,865	271,721			4,024,503
Library	259,725		3,605,431	42,705				3,907,861
Museum			1,334,528	26,603				1,361,131
County Fair	99,447		7,439,601	222,819	8,865			7,770,732
Total culture and recreation	1,362,799	-	15,112,850	307,992	280,586	-	-	17,064,227
Conservation:								
Land	2,186,304							2,186,304
Water	2,792,333	\$28,221,320		112,223			4,614,207	35,740,083
Total conservation	4,978,637	28,221,320	-	112,223	-	-	4,614,207	37,926,387
Total governmental funds capital assets	\$12,132,028	\$28,221,320	\$42,684,395	\$14,992,677	\$20,172,108	\$337,069,449	\$8,102,994	\$463,374,971

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, 2011

Function and Activity	Governmental Funds Capital Assets June 30, 2010	Additions and Transfers	Deletions and Transfers	Governmental Funds Capital Assets June 30, 2011
General Government:				
Board of Commissioners	\$26,780		\$5,347	\$21,433
County Assessor	222,474	\$6,280	187,517	41,237
County Clerk	228,172		68,196	159,976
County Counsel	6,108		6,108	-
Facilities	197,716			197,716
Finance - Taxation	32,278		9,796	22,482
Forest Management	1,937,203		116,910	1,820,293
Industrial Development	852,229			852,229
Information Technology	394,748	58,099		452,847
Juvenile	5,064,011			5,064,011
Law Library	16,982			16,982
Planning	105,794		16,351	89,443
Surveying	160,910			160,910
Other - Unclassified	15,742,393	6,423	194,078	15,554,738
Total general government	<u>24,987,798</u>	<u>70,802</u>	<u>604,303</u>	<u>24,454,297</u>
Public Safety:				
Communications	886,737			886,737
Building Inspection	355,314		14,882	340,432
Drug Abuse Prevention	175,704	7,995		183,699
Sheriff	11,297,178	194,722		11,491,900
District Attorney	167,802		64,389	103,413
Work Crew	103,791	5,260		109,051
Total public safety	<u>12,986,526</u>	<u>207,977</u>	<u>79,271</u>	<u>13,115,232</u>
Highways and Streets	<u>347,165,780</u>	<u>1,299,735</u>	<u>723,539</u>	<u>347,741,976</u>
Sanitation	<u>16,938,818</u>	<u>110,000</u>	<u>16,139</u>	<u>17,032,679</u>
Health and Welfare	<u>6,078,097</u>	<u>11,455</u>	<u>49,379</u>	<u>6,040,173</u>
Culture and Recreation:				
Parks	3,890,783	200,586	66,866	4,024,503
Library	3,979,544		71,683	3,907,861
Museum	1,361,131			1,361,131
County Fair	7,770,732			7,770,732
Total culture and recreation	<u>17,002,190</u>	<u>200,586</u>	<u>138,549</u>	<u>17,064,227</u>
Conservation:				
Land	2,186,304			2,186,304
Water	35,761,222		21,139	35,740,083
Total conservation	<u>37,947,526</u>	<u>-</u>	<u>21,139</u>	<u>37,926,387</u>
Total governmental funds' capital assets	<u>\$463,106,735</u>	<u>\$1,900,555</u>	<u>\$1,632,319</u>	<u>\$463,374,971</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, 2011

	County Clerk	Sheriff - Civil and Criminal	County Surveyor	Justice of the Peace				District Attorney	County Assessor	Total
				Canyonville	Reedsport	Drain	Glendale			
Cash, July 1, 2010	\$5,311	\$34,408	\$50	\$35,841	\$57,667	\$10,202	\$12,983	\$19,240	\$50	\$175,752
Receipts	1,164,729	4,638,810	56,960	639,259	331,123	134,848	111,326	281,874	10,314	7,369,243
Turnovers:										
County Treasurer	1,164,644	4,267,231	56,960	403,682	192,872	95,618	82,618	301,064	8,924	6,573,613
Others		319,610		196,903	142,353	38,858	33,088			730,812
Total turnovers	1,164,644	4,586,841	56,960	600,585	335,225	134,476	115,706	301,064	8,924	7,304,425
Cash, June 30, 2011	\$5,396	\$86,377	\$50	\$74,515	\$53,565	\$10,574	\$8,603	\$50	\$1,440	\$240,570

DOUGLAS COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES
for the year ended June 30, 2011

Tax Year	Taxes Receivable July 1, 2010	Current Levy As Extended By Assessor	Deduct Discounts Allowed	Corrections and Adjustments	Deduct Cash Collections	Taxes Receivable June 30, 2011
2011		\$88,841,789	\$2,108,765	(\$301,798)	\$81,044,064	\$5,387,162
2010	\$5,178,415			(595,388)	1,685,094	2,897,933
2009	2,470,683			(13,311)	814,684	1,642,688
2008	1,157,758			(8,612)	631,083	518,063
2007	386,398			(8,286)	291,970	86,142
2006	61,341			(1,357)	15,065	44,919
2005	34,109			(1,255)	9,454	23,400
2004 & prior	91,149			(94)	9,170	81,885
	<u>9,379,853</u>			<u>(628,303)</u>	<u>3,456,520</u>	<u>5,295,030</u>
	<u>\$9,379,853</u>	<u>\$88,841,789</u>	<u>\$2,108,765</u>	<u>(\$930,101)</u>	<u>\$84,500,584</u>	<u>\$10,682,192</u>

Summary by fund and fund type:

Special Revenue Funds:

Public Safety Fund	\$7,996,722	\$1,004,800
4-H Extension Service District	398,428	48,923

Agency Funds	<u>76,105,434</u>	<u>9,628,469</u>
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	<u>\$84,500,584</u>	<u>\$10,682,192</u>
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DOUGLAS COUNTY, OREGON
 SCHEDULE OF PROPERTY TAXES RECEIVABLE BY LEVY YEAR BY FUND
 for the year ended June 30, 2011

<u>Tax Year</u>	Public Safety	4-H Extension Service District	Agency	Total
2011	\$505,284	\$25,548	\$4,856,330	\$5,387,162
2010	272,440	14,909	2,610,584	2,897,933
2009	154,952	8,466	1,479,270	1,642,688
2008	49,763		468,300	518,063
2007	8,322		77,820	86,142
2006	4,294		40,625	44,919
2005	2,214		21,186	23,400
2004 & prior	7,531		74,354	81,885
	<u>\$1,004,800</u>	<u>\$48,923</u>	<u>\$9,628,469</u>	<u>\$10,682,192</u>

DOUGLAS COUNTY, OREGON
 SCHEDULE OF PROPERTY TAX COLLECTIONS BY LEVY YEAR BY FUND
 for the year ended June 30, 2011

Fiscal Year:	Public	4-H Extension	Agency	Total
	Safety	Service District		
2011	\$7,561,016	\$382,185	\$73,100,863	\$81,044,064
2010	215,743	11,460	1,457,891	1,685,094
2009	93,097	4,783	716,804	814,684
2008	81,451		549,632	631,083
2007	40,039		251,931	291,970
2006	2,254		12,811	15,065
2005	1,512		7,942	9,454
2004 & prior	1,610		7,560	9,170
	<u>\$7,996,722</u>	<u>\$398,428</u>	<u>\$76,105,434</u>	<u>\$84,500,584</u>