

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, 2012  
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Governmental funds capital assets:	
Land	\$12,132,028
Buildings and improvements	42,750,994
Furniture and equipment	14,806,036
Vehicles and heavy equipment	20,218,688
Dam structures and improvements	28,221,320
Infrastructure	341,032,223
Construction in progress	<u>5,098,174</u>
Total governmental funds capital assets	<u><u>\$464,259,463</u></u>
Investments in governmental funds capital assets by source:	
General fund	\$41,577,864
Special revenue funds	390,647,269
Capital projects funds	29,331,897
Donations	<u>2,702,433</u>
Total governmental funds capital assets	<u><u>\$464,259,463</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, 2012

Function and Activity	Land	Structures and Improvements	Buildings and Improvements	Furniture and Equipment	Vehicles and Heavy Equipment	Infrastructure	Construction in Progress	Total
General Government	\$3,374,318		\$18,637,287	\$1,408,717	\$59,644	\$894,178	\$9,320	\$24,383,464
Public Safety			2,162,220	10,414,955	565,181			13,142,356
Highways and Streets	649,300		2,857,601	1,593,642	13,664,867	329,482,688	460,747	348,708,845
Sanitation	1,299,430			348,976	4,728,916	10,655,357		17,032,679
Health and Welfare	467,544		3,893,883	619,252	903,820			5,884,499
Culture and Recreation	1,362,799		15,200,003	308,271	296,260			17,167,333
Conservation	4,978,637	\$28,221,320		112,223			4,628,107	37,940,287
Total governmental funds capital assets	\$12,132,028	\$28,221,320	\$42,750,994	\$14,806,036	\$20,218,688	\$341,032,223	\$5,098,174	\$464,259,463

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, 2012

Function and Activity	Governmental Funds Capital Assets June 30, 2011	Additions and Transfers	Deletions and Transfers	Governmental Funds Capital Assets June 30, 2012
General Government	\$24,454,297	\$20,839	\$91,670	\$24,383,466
Public Safety	13,115,232	192,192	165,070	13,142,354
Highways and Streets	347,741,976	1,532,143	565,274	348,708,845
Sanitation	17,032,679			17,032,679
Health and Welfare	6,040,173	9,874	165,548	5,884,499
Culture and Recreation	17,064,227	108,951	5,845	17,167,333
Conservation	37,926,387	13,900		37,940,287
 Total governmental funds capital assets	 <u>\$463,374,971</u>	 <u>\$1,877,899</u>	 <u>\$993,407</u>	 <u>\$464,259,463</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, 2012

	County Clerk	Sheriff - Civil and Criminal	County Surveyor	Justice of the Peace				District Attorney	County Assessor	Total
				Canyonville	Reedsport	Drain	Glendale			
Cash, July 1, 2011	\$5,396	\$86,377	\$50	\$74,515	\$53,565	\$10,574	\$8,603	\$50	\$1,440	\$240,570
Receipts	1,176,702	5,958,004	48,363	769,892	311,119	121,732	120,707	308,824	8,155	8,823,498
Turnovers:										
County Treasurer	1,177,914	5,714,500	48,363	480,185	188,456	82,079	78,675	308,824	9,545	8,088,541
Others		307,225		300,302	134,883	30,204	34,943			807,557
Total turnovers	1,177,914	6,021,725	48,363	780,487	323,339	112,283	113,618	308,824	9,545	8,896,098
Cash, June 30, 2012	\$4,184	\$22,656	\$50	\$63,920	\$41,345	\$20,023	\$15,692	\$50	\$50	\$167,970

DOUGLAS COUNTY, OREGON  
SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES  
for the year ended June 30, 2012

Tax Year	Taxes Receivable June 30, 2011	Current Levy As Extended By Assessor	Deduct Discounts Allowed	Corrections and Adjustments	Deduct Cash Collections	Taxes Receivable June 30, 2012
2012		\$90,636,117	\$2,174,661	(\$236,490)	\$83,007,456	\$5,217,510
2011	\$5,387,162			(29,753)	2,438,862	2,918,547
2010	2,897,933			(17,202)	1,005,000	1,875,731
2009	1,642,688			(11,317)	859,813	771,558
2008	518,063			(16,749)	356,022	145,292
2007	86,142			(9,432)	20,726	55,984
2006	44,919			(6,596)	9,880	28,443
2005 & prior	105,285			(4,260)	10,791	90,234
	<u>10,682,192</u>			<u>(95,309)</u>	<u>4,701,094</u>	<u>5,885,789</u>
	<u>\$10,682,192</u>	<u>\$90,636,117</u>	<u>\$2,174,661</u>	<u>(\$331,799)</u>	<u>\$87,708,550</u>	<u>\$11,103,299</u>

Summary by fund and fund type:

Special Revenue Funds:

Public Safety Fund \$8,360,035 \$1,045,162

4-H Extension Service District 419,684 52,345

Agency Funds 78,928,831 10,005,792

\$87,708,550 \$11,103,299

DOUGLAS COUNTY, OREGON  
 SCHEDULE OF PROPERTY TAXES RECEIVABLE BY LEVY YEAR BY FUND  
 for the year ended June 30, 2012

<u>Tax Year</u>	Public Safety	4-H Extension Service District	Agency	Total
2012	\$491,675	\$24,877	\$4,700,958	\$5,217,510
2011	273,743	13,841	2,630,963	2,918,547
2010	176,341	9,650	1,689,740	1,875,731
2009	72,780	3,977	694,801	771,558
2008	13,956		131,336	145,292
2007	5,409		50,575	55,984
2006	2,719		25,724	28,443
2005 & prior	8,539		81,695	90,234
	<u>\$1,045,162</u>	<u>\$52,345</u>	<u>\$10,005,792</u>	<u>\$11,103,299</u>



DOUGLAS COUNTY, OREGON  
 SCHEDULE OF PROPERTY TAX COLLECTIONS BY LEVY YEAR BY FUND  
 for the year ended June 30, 2012

Fiscal Year:	Public Safety	4-H Extension Service District	Agency	Total
2012	\$7,816,819	\$395,395	\$74,795,242	\$83,007,456
2011	249,905	12,262	2,176,695	2,438,862
2010	127,237	6,536	871,227	1,005,000
2009	110,171	5,491	744,151	859,813
2008	48,899		307,123	356,022
2007	3,294		17,432	20,726
2006	1,632		8,248	9,880
2005 & prior	2,078		8,713	10,791
	<u>\$8,360,035</u>	<u>\$419,684</u>	<u>\$78,928,831</u>	<u>\$87,708,550</u>