

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, 2015  
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|   |                             |
|---|-----------------------------|
| Governmental funds capital assets:      |                             |
| Land and right of way                   | \$11,812,136                |
| Buildings and improvements              | 43,622,740                  |
| Furniture and equipment                 | 14,572,404                  |
| Vehicles and heavy equipment            | 19,902,523                  |
| Dam structures and improvements         | 28,221,320                  |
| Infrastructure                          | 361,381,715                 |
| Construction in progress                | <u>7,398,675</u>            |
| Total governmental funds capital assets | <u><u>\$486,911,513</u></u> |

|   |                             |
|---|-----------------------------|
| Investments in governmental funds capital assets by source: |                             |
| General fund  | \$42,346,145                |
| Special revenue funds                                       | 396,017,904                 |
| Capital projects funds                                      | 29,358,978                  |
| Donations   | <u>19,188,486</u>           |
| Total governmental funds capital assets                     | <u><u>\$486,911,513</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 position.

DOUGLAS COUNTY, OREGON  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
June 30, 2015

| Function and Activity                      | Land                | Structures<br>and<br>Improvements | Buildings<br>and<br>Improvements | Furniture<br>and<br>Equipment | Vehicles<br>and Heavy<br>Equipment | Infrastructure       | Construction<br>in<br>Progress | Total                |
|--|---------------------|-----------------------------------|----------------------------------|-------------------------------|------------------------------------|----------------------|--------------------------------|----------------------|
| General Government                         | \$3,078,871         |                                   | \$19,829,258                     | \$1,380,739                   | \$96,681                           | \$894,178            | \$286,940                      | \$25,566,667         |
| Public Safety                              |                     |                                   | 2,162,220                        | 10,103,851                    | 932,514                            |                      |                                | 13,198,585           |
| Highways and Streets                       | 624,854             |                                   | 1,900,563                        | 1,557,204                     | 12,194,691                         | 349,685,823          | 1,407,827                      | 367,370,962          |
| Sanitation                                 | 1,299,430           |                                   |                                  | 343,339                       | 6,160,668                          | 10,655,357           |                                | 18,458,794           |
| Health and Welfare                         | 467,544             |                                   | 3,893,883                        | 476,355                       | 21,178                             |                      |                                | 4,858,960            |
| Culture and Recreation                     | 1,362,800           |                                   | 15,836,816                       | 590,464                       | 490,139                            | 146,357              | 1,089,701                      | 19,516,277           |
| Conservation                               | 4,978,637           | \$28,221,320                      |                                  | 120,452                       | 6,652                              |                      | 4,614,207                      | 37,941,268           |
| Total governmental<br>funds capital assets | <u>\$11,812,136</u> | <u>\$28,221,320</u>               | <u>\$43,622,740</u>              | <u>\$14,572,404</u>           | <u>\$19,902,523</u>                | <u>\$361,381,715</u> | <u>\$7,398,675</u>             | <u>\$486,911,513</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 position.

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, 2015

| Function and Activity                          | Governmental<br>Funds Capital<br>Assets<br>June 30, 2014 | Additions<br>and<br>Transfers | Deletions<br>and<br>Transfers | Governmental<br>Funds Capital<br>Assets<br>June 30, 2015 |
|--|--|-------------------------------|-------------------------------|--|
| General Government                             | \$25,478,662   | \$316,816                     | \$228,811                     | \$25,566,667   |
| Public Safety                                  | 14,155,874   | 149,998                       | 1,107,287                     | 13,198,585   |
| Highways and Streets                           | 363,082,745  | 4,662,999                     | 374,782                       | 367,370,962  |
| Sanitation                                     | 17,999,521   | 459,273                       |                               | 18,458,794   |
| Health and Welfare                             | 5,043,235  |                               | 184,275                       | 4,858,960  |
| Culture and Recreation                         | 18,471,888   | 1,201,171                     | 156,782                       | 19,516,277   |
| Conservation                                   | 37,934,617   | 6,651                         |                               | 37,941,268   |
| <br>Total governmental<br>funds capital assets | <br>\$482,166,542  | <br>\$6,796,908               | <br>\$2,051,937               | <br>\$486,911,513  |

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 position.

## 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, 2015

|                     | County<br>Clerk | Sheriff -<br>Civil and<br>Criminal | County<br>Surveyor | Justice of the Peace |           |          |          | District<br>Attorney | County<br>Assessor | Total       |
|---------------------|-----------------|------------------------------------|--------------------|----------------------|-----------|----------|----------|----------------------|--------------------|-------------|
|                     |                 |                                    |                    | Canyonville          | Reedsport | Drain    | Glendale |                      |                    |             |
| Cash, July 1, 2014  | \$3,489         | \$36,473                           | \$784              | \$78,130             | \$45,839  | \$11,902 | \$14,704 | \$737                | \$50               | \$192,108   |
| Receipts            | 1,316,000       | 4,314,990                          | 51,498             | 1,052,381            | 261,588   | 104,300  | 119,060  | 331,664              | 9,015              | \$7,560,496 |
| Turnovers:          |                 |                                    |                    |                      |           |          |          |                      |                    |             |
| County Treasurer    | 1,315,494       | 3,972,474                          | 49,933             | 584,518              | 148,828   | 79,597   | 70,005   | 332,351              | 9,015              | \$6,562,215 |
| Others              |                 | 358,987                            |                    | 443,343              | 140,978   | 35,414   | 61,339   |                      |                    | \$1,040,061 |
| Total turnovers     | 1,315,494       | 4,331,461                          | 49,933             | 1,027,861            | 289,806   | 115,011  | 131,344  | 332,351              | 9,015              | 7,602,276   |
| Cash, June 30, 2014 | \$3,995         | \$20,002                           | \$2,349            | \$102,650            | \$17,621  | \$1,191  | \$2,420  | \$50                 | \$50               | \$150,328   |

DOUGLAS COUNTY, OREGON  
SCHEDULE OF PROPERTY TAX TRANSACTIONS AND OUTSTANDING BALANCES  
for the year ended June 30, 2015

| Fiscal Year  | Taxes<br>Receivable<br>June 30, 2014 | Current Levy<br>As Extended<br>By Assessor | Deduct<br>Discounts<br>Allowed | Corrections<br>and<br>Adjustments | Deduct Cash<br>Collections | Taxes<br>Receivable<br>June 30, 2015 |
|--------------|--------------------------------------|--|--------------------------------|-----------------------------------|----------------------------|--------------------------------------|
| 2015         |                                      | \$97,476,323                               | \$2,432,321                    | (\$361,384)                       | \$90,455,042               | \$4,227,576                          |
| 2014         | \$4,351,036                          |  |                                | (35,837)                          | 1,822,759                  | 2,492,440                            |
| 2013         | 2,574,242                            |  |                                | (49,433)                          | 778,656                    | 1,746,153                            |
| 2012         | 1,770,244                            |  |                                | (14,600)                          | 807,690                    | 947,954                              |
| 2011         | 901,155                              |  |                                | (18,017)                          | 558,089                    | 325,049                              |
| 2010         | 344,755                              |  |                                | (23,427)                          | 71,737                     | 249,591                              |
| 2009         | 119,378                              |  |                                | (11,909)                          | 36,676                     | 70,793                               |
| 2008 & prior | 165,575                              |  |                                | (184)                             | 38,304                     | 127,087                              |
|              | <u>10,226,385</u>                    |  |                                | <u>(153,407)</u>                  | <u>4,113,911</u>           | <u>5,959,067</u>                     |
|              | <u>\$10,226,385</u>                  | <u>\$97,476,323</u>                        | <u>\$2,432,321</u>             | <u>(\$514,791)</u>                | <u>\$94,568,953</u>        | <u>\$10,186,643</u>                  |

Summary by fund and fund type:

Special Revenue Funds:

Public Safety Fund \$9,225,513 \$976,414

4-H Extension Service District 458,840 48,448

Agency Funds 84,884,600 9,161,781

\$94,568,953 \$10,186,643

DOUGLAS COUNTY, OREGON  
 SCHEDULE OF PROPERTY TAXES RECEIVABLE BY LEVY YEAR BY FUND  
 for the year ended June 30, 2015

| <u>Fiscal Year</u> | <u>Public Safety</u> | <u>4-H Extension<br/>Service District</u> | <u>Agency</u>      | <u>Total</u>        |
|--------------------|----------------------|---|--------------------|---------------------|
| 2015               | \$408,252            | \$20,378                                  | \$3,798,946        | \$4,227,576         |
| 2014               | 238,724              | 11,952                                    | 2,241,764          | 2,492,440           |
| 2013               | 167,199              | 8,408                                     | 1,570,546          | 1,746,153           |
| 2012               | 89,331               | 4,520                                     | 854,103            | 947,954             |
| 2011               | 30,488               | 1,541                                     | 293,020            | 325,049             |
| 2010               | 23,464               | 1,284                                     | 224,843            | 249,591             |
| 2009               | 6,678                | 365                                       | 63,750             | 70,793              |
| 2008 & prior       | 12,278               |   | 114,809            | 127,087             |
|                    | <u>\$976,414</u>     | <u>\$48,448</u>                           | <u>\$9,161,781</u> | <u>\$10,186,643</u> |



DOUGLAS COUNTY, OREGON  
 SCHEDULE OF PROPERTY TAX COLLECTIONS BY LEVY YEAR BY FUND  
 for the year ended June 30, 2015

| <u>Fiscal Year</u> | Public<br>Safety   | 4-H Extension<br>Service<br>District | Agency              | Total               |
|--------------------|--------------------|--------------------------------------|---------------------|---------------------|
| 2015               | \$8,743,173        | \$436,332                            | \$81,275,537        | \$90,455,042        |
| 2014               | 188,892            | 9,198                                | 1,624,669           | 1,822,759           |
| 2013               | 91,088             | 4,292                                | 683,276             | 778,656             |
| 2012               | 103,048            | 4,773                                | 699,869             | 807,690             |
| 2011               | 74,856             | 3,423                                | 479,810             | 558,089             |
| 2010               | 10,760             | 532                                  | 60,445              | 71,737              |
| 2009               | 5,949              | 290                                  | 30,437              | 36,676              |
| 2008 & prior       | 7,747              |                                      | 30,557              | 38,304              |
|                    | <u>\$9,225,513</u> | <u>\$458,840</u>                     | <u>\$84,884,600</u> | <u>\$94,568,953</u> |