

DOUGLAS COUNTY, OREGON
Comprehensive Annual Financial Report

TABLE OF CONTENTS

	<u>Page(s)</u>
INTRODUCTORY SECTION	
Letter of Transmittal	i - iii
GFOA Certificate of Achievement	iv
Organization Chart	v
Listing of Principal Officials	vi
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Management's Discussion and Analysis (MD&A)	3-9
Basic Financial Statements	
<i>Government-wide Financial Statements</i>	
Statement of Net Assets	10
Statement of Activities	11
<i>Fund Financial Statements</i>	
Governmental Funds:	
Balance Sheet	12
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	13
Statement of Revenues, Expenditures, and Changes in Fund Balances	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Proprietary Funds:	
Statement of Net Assets	16
Statement of Revenues, Expenses, and Changes in Fund Net Assets	17
Statement of Cash Flows	18
Fiduciary Fund:	
Statement of Fiduciary Net Assets	19
<i>Notes to Basic Financial Statements</i>	20-38

DOUGLAS COUNTY, OREGON
Comprehensive Annual Financial Report

TABLE OF CONTENTS, continued

	<u>Page(s)</u>
Required Supplementary Information	
Schedule of Funding Progress – Oregon Public Employees Retirement System	39
Major Governmental Funds:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
General Fund	40
Public Works Fund	41
Public Safety Fund	42
Health and Social Services Fund	43
Notes to Budget and Actual Schedules	44
Combining and Individual Fund Statements and Schedules	
<i>Nonmajor Governmental Funds:</i>	
Combining Balance Sheet	45
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	46
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
Dog Control Fund	47
Law Library Fund	48
Liquor Law Enforcement Fund	49
County Forest Management Fund	50
County Fair Board Fund	51
Industrial Development Fund	52
Salmon Habitat Improvement Fund	53
County Schools Fund	54
Water Development Fund	55
Drug Abuse Prevention Fund	56
Title III Fund	57
Capital Projects Fund	58
<i>Enterprise Funds:</i>	
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
Salmon Harbor Fund	59
Glide-Idleyld Sewer Fund	60
<i>Internal Service Funds:</i>	
Combining Statement of Net Assets	61
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets	62
Combining Statement of Cash Flows	63

DOUGLAS COUNTY, OREGON
Comprehensive Annual Financial Report

TABLE OF CONTENTS, continued

	<u>Page(s)</u>
Schedules of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual	
Employee Benefit Trust Fund	64
Fleet Management Fund	65
<i>Agency Fund:</i>	
Statement of Changes in Assets and Liabilities	66
 Capital Assets Used in the Operation of Governmental Funds	
Schedule by Source	67
Schedule by Function and Activity	68
Schedule of Changes by Function and Activity	69
 Other Financial Schedules	
Schedules of Cash Receipts and Turnovers:	
County Clerk	70
Sheriff – Civil and Criminal	71
Surveyor	72
Justice of the Peace:	
Canyonville, Oregon	73
Reedsport, Oregon	74
Drain, Oregon	75
Glendale, Oregon	76
District Attorney	77
Assessor’s Office	78
Schedule of Property Tax Transactions and Outstanding Balances	79
Schedule of Property Taxes Receivable by Levy Year by Fund	80
Schedule of Property Tax Collections by Levy Year by Fund	81
 STATISTICAL SECTION (Unaudited)	
General Governmental Expenditures by Function	82
General Governmental Revenues by Source	83
Property Tax Levies and Collections	84
Assessed Value of Taxable Property	85
Consolidated Tax Rates – Direct and Overlapping Governments	86
Principal Taxpayers	87
Special Assessment Collections – All Funds	88
Computation of Legal Debt Margin	89
Computation of Direct and Overlapping Bonded Debt – General Obligation Bonds	90
Ratio of Annual Debt Service Expenditures for Direct General Obligation Bonded Debt to Total Governmental Expenditures	91

DOUGLAS COUNTY, OREGON
Comprehensive Annual Financial Report

TABLE OF CONTENTS, continued

	<u>Page(s)</u>
Demographic Statistics	92
Building Permits and Construction Values	93
Miscellaneous Statistics	94-95

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON THE INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Report of Independent Accountants	96-97
-----------------------------------	-------

INDEPENDENT AUDITOR'S COMMENTS
(Disclosures and Comments Required by State Regulations)

Report of Independent Accountants	98-99
-----------------------------------	-------