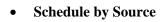
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS



- Schedule by Function and Activity
- Schedule of Changes by Function and Activity

MULTNOMAH COUNTY, OREGON

Capital Assets Used in the Operation of Governmental Funds Schedule by Source June 30, 2011

(amounts expressed in thousands)

COVERNMENTAL FUNDS CAPITAL ASSETS Land \$ 15,107 \$ 15,107 \$ 16,071		Ju	ne 30, 2011	June 30, 2010		
Sample	COVERNMENTAL FUNDS CAPITAL ASSETS					
Right-of-way 196,922 196,917 Construction in progress 39,542 8,401 Buildings-not in service 51,164 51,164 Buildings 372,900 368,147 Improvements other than buildings 627 461 Machinery and equipment 115,157 112,632 Bridges 155,007 154,855 Infrastructure 366,513 363,525 Total governmental funds capital assets \$ 1,312,939 \$ 1,271,209 INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE Beginning balance \$ 1,271,209 \$ 1,263,210 General fund 209 (4,227) Road fund 1,692 2,941 Bicycle path construction fund 1,131 1,082 Federal and state program fund 1,646 947 Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22		\$	15 107	\$	15 107	
Construction in progress 39,542 8,401 Buildings-not in service 51,164 51,164 Buildings 372,900 368,147 Improvements other than buildings 627 461 Machinery and equipment 115,157 112,632 Bridges 155,007 154,855 Infrastructure 366,513 363,525 Total governmental funds capital assets \$1,312,939 \$1,271,209 INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE Beginning balance \$1,271,209 \$1,263,210 General fund 209 (4,227) Road fund 1,692 2,941 Bicycle path construction fund 1,131 1,082 Federal and state program fund 24,691 1,646 Library fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441		Ψ		Ψ		
Buildings 51,164 51,164 Buildings 372,900 368,147 Improvements other than buildings 627 461 Machinery and equipment 115,157 112,632 Bridges 155,007 154,855 Infrastructure 366,513 363,525 Total governmental funds capital assets \$ 1,312,939 \$ 1,271,209 INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE Beginning balance \$ 1,271,209 \$ 1,263,210 General fund 209 (4,227) Road fund 1,692 2,941 Bicycle path construction fund 1,131 1,082 Federal and state program fund 1,646 947 Willamette river bridges fund 1,249 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital acquisition Fund 8,805 3,447 Capital acquisition Fund 8805	· ·					
Buildings 372,900 368,147 Improvements other than buildings 627 461 Machinery and equipment 115,157 112,632 Bridges 155,007 154,855 Infrastructure 366,513 363,525 Total governmental funds capital assets \$ 1,312,939 \$ 1,271,209 INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE Beginning balance \$ 1,271,209 \$ 1,263,210 General fund 209 (4,227) Road fund 1,692 2,941 Bicycle path construction fund 1,131 1,082 Federal and state program fund 1,646 947 Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital acquisition Fund 8,805 3,447 Capital acquisition Fund 974 <	ž ž					
Improvements other than buildings 627 461 Machinery and equipment 115,157 112,632 Bridges 155,007 154,885 Infrastructure 366,513 363,525 Total governmental funds capital assets \$ 1,312,939 \$ 1,271,209 INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE Beginning balance \$ 1,271,209 \$ 1,263,210 General fund 209 (4,227) Road fund 1,692 2,941 Bicycle path construction fund 1,131 1,082 Federal and state program fund 1,646 947 Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 8,805 3,447 Capital acquisition Fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund (81)						
Machinery and equipment 115,157 112,632 Bridges 155,007 154,855 Infrastructure 366,513 363,525 Total governmental funds capital assets \$ 1,312,939 \$ 1,271,209 INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE Beginning balance \$ 1,271,209 \$ 1,263,210 General fund 209 (4,227) Road fund 1,692 2,941 Bicycle path construction fund 1,131 1,082 Federal and state program fund 1,646 947 Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund 203 85 Risk management fund (81) -	•					
Bridges 155,007 154,855 Infrastructure 366,513 363,525 Total governmental funds capital assets \$ 1,312,939 \$ 1,271,209 INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE Beginning balance \$ 1,271,209 \$ 1,263,210 General fund 209 (4,227) Road fund 1,692 2,941 Bicycle path construction fund 1,131 1,082 Federal and state program fund 1,646 947 Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 8,805 3,447 Capital acquisition Fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) </td <td></td> <td></td> <td>115,157</td> <td></td> <td>112,632</td>			115,157		112,632	
Total governmental funds capital assets \$ 1,312,939 \$ 1,271,209			155,007		154,855	
INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE	Infrastructure		366,513		363,525	
CAPITAL ASSETS BY SOURCE Beginning balance \$ 1,271,209 \$ 1,263,210 General fund 209 (4,227) Road fund 1,692 2,941 Bicycle path construction fund 1,131 1,082 Federal and state program fund 1,646 947 Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Total governmental funds capital assets	\$	1,312,939	\$	1,271,209	
CAPITAL ASSETS BY SOURCE Beginning balance \$ 1,271,209 \$ 1,263,210 General fund 209 (4,227) Road fund 1,692 2,941 Bicycle path construction fund 1,131 1,082 Federal and state program fund 1,646 947 Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	INVESTMENTS IN GOVERNMENTAL FUNDS					
Beginning balance \$ 1,271,209 \$ 1,263,210 General fund 209 (4,227) Road fund 1,692 2,941 Bicycle path construction fund 1,131 1,082 Federal and state program fund 1,646 947 Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund (81) - Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)						
Road fund 1,692 2,941 Bicycle path construction fund 1,131 1,082 Federal and state program fund 1,646 947 Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)		\$	1,271,209	\$	1,263,210	
Bicycle path construction fund 1,131 1,082 Federal and state program fund 1,646 947 Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	General fund		209		(4,227)	
Federal and state program fund 1,646 947 Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Road fund		1,692		2,941	
Willamette river bridges fund 24,691 1,646 Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Bicycle path construction fund		1,131		1,082	
Library fund 129 2,596 Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Federal and state program fund		1,646		947	
Land corner preservation fund (34) - Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Willamette river bridges fund		24,691		1,646	
Justice services special operations 22 (231) Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Library fund		129		2,596	
Financed projects fund 539 1,441 Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Land corner preservation fund		(34)		-	
Capital improvement fund 8,805 3,447 Capital acquisition Fund 974 - Asset preservation fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Justice services special operations		22		(231)	
Capital acquisition Fund 974 - Asset preservation fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Financed projects fund		539		1,441	
Asset preservation fund 203 85 Risk management fund (81) - Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Capital improvement fund		8,805		3,447	
Risk management fund(81)-Fleet management fund(546)(1,704)Information technology fund2,364(1)Mail distribution fund-19Facilities management fund(14)(42)			974		-	
Fleet management fund (546) (1,704) Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Asset preservation fund		203		85	
Information technology fund 2,364 (1) Mail distribution fund - 19 Facilities management fund (14) (42)	Risk management fund		(81)		-	
Mail distribution fund - 19 Facilities management fund (14) (42)			(546)		(1,704)	
Facilities management fund (14) (42)	••		2,364			
			-			
	——————————————————————————————————————	\$	\ /	\$		

MULTNOMAH COUNTY, OREGON

Capital Assets Used in the Operation of Governmental Funds

Schedule by Function and Activity June 30, 2011

(amounts expressed in thousands)

	Lar	Land		Right of Way		Work in Progress		Buildings		Improvements Other than Buildings	
FUNCTION AND ACTIVITY											
General government:											
Legislative	\$	253	\$	_	\$	15	\$	7,736	\$	_	
Administrative		6,100		_		12,765		89,558		272	
		6,353		_		12,780		97,294		272	
Health and social services:											
Health		1,373		=		215		33,095		1	
Social		91		=		6		9,229		-	
		1,464		-		221		42,324		1	
Public safety:											
Law enforcement		957		-		1,641		93,718		99	
Justice services		446		=		95		52,711		3	
		1,403		-		1,736		146,429		102	
Community services:											
Community service											
development		-		-		-		-		108	
Recreation		-		-		-		-		-	
Library		4,146		-		167		63,497		140	
		4,146		-		167		63,497		248	
Roads and bridges:											
Roads and bridges		992		196,922		24,540		-		-	
		992		196,922		24,540		-		-	
External organizations:											
External use		749		-		98		74,520		4	
	\$ 1	5,107	\$	196,922	\$	39,542	\$	424,064	\$	627	

Machinery and Equipment		Brid	Bridges		tructure	Total		
\$	267 30,132 30,399	\$	- - -	\$	- - -	\$	8,271 138,827 147,098	
	1,077 1,028 2,105		- - -		- - -		35,761 10,354 46,115	
	8,119 2,501 10,620		<u>-</u>		- - -		104,534 55,756 160,290	
	14 25 69,447 69,486		- - - -		- - - -		122 25 137,397 137,544	
	2,547 2,547		55,007 55,007		366,513 366,513		746,521 746,521	
\$	115,157	\$ 1:	55,007	\$	366,513	\$	75,371 1,312,939	

MULTNOMAH 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 (amounts expressed in thousands)

	Governmental Funds Capital Assets June 30, 2010		Additions		Deductions & Reclassifications		Governmental Funds Capital Assets June 30, 2011	
FUNCTION AND ACTIVITY					<u> </u>		' <u>-</u>	
General government:								
Legislative	\$	7,254	\$	181	\$	836	\$	8,271
Administrative		128,218		11,060		(451)		138,827
		135,472		11,241		385		147,098
Health and social services:								
Health		35,989		1,156		(1,384)		35,761
Social		9,674		155		525		10,354
		45,663		1,311	-	(859)	1	46,115
Public safety:								
Law enforcement		102,668		2,616		(750)		104,534
Justice services		56,330		1,001		(1,575)		55,756
		158,998		3,617	-	(2,325)	-	160,290
Community services:								
Community service development		122		_		_		122
Recreation		468		_		(443)		25
Library		137,259		7,072		(6,934)		137,397
•		137,849		7,072	-	(7,377)	1	137,544
Roads and bridges:								
Roads and bridges		718,836		27,852		(167)		746,521
C		718,836		27,852		(167)		746,521
External organizations:								
External use		74,391		92		888		75,371
	\$	1,271,209	\$	51,185	\$	(9,455)	\$	1,312,939