

**CAPITAL ASSETS USED
IN THE OPERATION OF
GOVERNMENTAL FUNDS**

- **Schedule by Source**
- **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, 2006
(amounts expressed in thousands)

	<u>June 30, 2006</u>	<u>June 30, 2005</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 13,787	\$ 13,717
Construction in progress	18,339	-
Buildings-not in service	51,164	51,164
Buildings	365,806	363,019
Improvements other than buildings	343	343
Machinery and equipment	126,532	123,209
Bridges	94,674	94,729
Infrastructure	549,969	818,539
Total governmental funds capital assets	<u>\$ 1,220,614</u>	<u>\$ 1,464,720</u>
 INVESTMENTS IN GOVERNMENTAL FUNDS		
CAPITAL ASSETS BY SOURCE		
Beginning balance	\$ 1,464,720	\$ 1,431,660
General fund	(3,416)	7,355
Road fund	(268,601)	4,687
Bicycle path construction fund	-	42
Federal and state program fund	(19)	247
Willamette river bridges fund	20,878	2,066
Library fund	2,785	(766)
Land corner preservation fund	24	-
Inmate welfare fund	(59)	-
Justice services special operations	(7)	86
Justice bond capital project fund	4,627	5,550
Building project fund	-	117
Library construction fund/1996	1,143	626
Capital improvement fund	(1,796)	11,936
Capital acquisition fund	6	75
Asset preservation fund	1,651	902
Risk management fund	55	
Fleet management fund	54	(312)
Information technology fund	(1,472)	449
Mail distribution fund	(7)	-
Facilities management fund	48	-
Total governmental funds capital assets, ending balance	<u>\$ 1,220,614</u>	<u>\$ 1,464,720</u>

MULTNOMAH COUNTY, OREGON
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
June 30, 2006
(amounts expressed in thousands)

	<u>Land</u>	<u>Work in Progress</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Machinery and Equipment</u>	<u>Bridges</u>	<u>Infrastructure</u>	<u>Total</u>
FUNCTION AND ACTIVITY								
General government:								
Legislative	\$ 143	\$ -	\$ 4,314	\$ -	\$ -	\$ -	\$ -	\$ 4,457
Administrative	1,683	-	65,767	-	43,995	-	-	111,445
	<u>1,826</u>	<u>-</u>	<u>70,081</u>	<u>-</u>	<u>43,995</u>	<u>-</u>	<u>-</u>	<u>115,902</u>
Health and social services:								
Health	2,540	-	28,994	-	363	-	-	31,897
Social	3,592	-	30,029	-	955	-	-	34,576
	<u>6,132</u>	<u>-</u>	<u>59,023</u>	<u>-</u>	<u>1,318</u>	<u>-</u>	<u>-</u>	<u>66,473</u>
Public safety:								
Law enforcement	1,075	-	143,092	37	5,225	-	-	149,429
Justice services	819	-	48,258	-	842	-	-	49,919
	<u>1,894</u>	<u>-</u>	<u>191,350</u>	<u>37</u>	<u>6,067</u>	<u>-</u>	<u>-</u>	<u>199,348</u>
Community services:								
Community service development	12	-	2,087	108	14	-	-	2,221
Recreation	203	-	-	-	-	-	-	203
Library	2,983	-	59,987	140	73,922	-	-	137,032
	<u>3,198</u>	<u>-</u>	<u>62,074</u>	<u>248</u>	<u>73,936</u>	<u>-</u>	<u>-</u>	<u>139,456</u>
Roads and bridges:								
Roads and bridges	558	18,339	11,891	58	1,216	94,674	549,969	676,705
	<u>558</u>	<u>18,339</u>	<u>11,891</u>	<u>58</u>	<u>1,216</u>	<u>94,674</u>	<u>549,969</u>	<u>676,705</u>
External organizations:								
External use	179	-	22,551	-	-	-	-	22,730
	<u>\$ 13,787</u>	<u>\$ 18,339</u>	<u>\$ 416,970</u>	<u>\$ 343</u>	<u>\$ 126,532</u>	<u>\$ 94,674</u>	<u>\$ 549,969</u>	<u>\$ 1,220,614</u>

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, 2006
(amounts expressed in thousands)

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets June 30, 2005	Additions	Deductions & Reclassifications	Governmental Funds Capital Assets June 30, 2006
General government:				
Legislative	\$ 3,336	\$ 9	\$ 1,112	\$ 4,457
Administrative	107,707	8,192	(4,454)	111,445
	<u>111,043</u>	<u>8,201</u>	<u>(3,342)</u>	<u>115,902</u>
Health and social services:				
Health	32,105	447	(655)	31,897
Social	83,299	475	(49,198)	34,576
	<u>115,404</u>	<u>922</u>	<u>(49,853)</u>	<u>66,473</u>
Public safety:				
Law enforcement	148,632	3,463	(2,666)	149,429
Justice services	6,621	887	42,411	49,919
	<u>155,253</u>	<u>4,350</u>	<u>39,745</u>	<u>199,348</u>
Community services:				
Community service development	1,783	66	372	2,221
Recreation	203	-	-	203
Library	132,483	8,288	(3739)	137,032
	<u>134,469</u>	<u>8,354</u>	<u>(3367)</u>	<u>139,456</u>
Roads and bridges:				
Roads and bridges	926,896	5,737	(255,928)	676,705
	<u>926,896</u>	<u>5,737</u>	<u>(255,928)</u>	<u>676,705</u>
External organizations:				
External use	21,655	535	540	22,730
	<u>\$ 1,464,720</u>	<u>\$ 28,099</u>	<u>\$ (272,205)</u>	<u>\$ 1,220,614</u>