

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

- Strategic Investment Program Fund
- Road Fund
- Emergency Communications Fund
- Bicycle Path Construction Fund
- County School Fund
- General Reserve Fund
- Land Corner Preservation Fund
- Tax Title Land Sales Fund
- Animal Control Fund
- Recreation Fund
- Library Fund
- Justice Services Special Operations Fund
- Inmate Welfare Fund
- Special Excise Tax Fund

### **Debt Service Funds**

- Capital Debt Retirement Fund
- General Obligation Bond Fund
- PERS Pension Bond Fund
- Revenue Bond Fund

### **Capital Projects Funds**

- Justice Bond Project
- Building Project Fund
- Library Construction / 1996 Bonds Fund
- Capital Improvement Fund
- Capital Acquisition Fund
- Asset Preservation Fund

**MULTNOMAH COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>				
Cash and investments	\$ 32,572	\$ 35,354	\$ 12,048	\$ 79,974
Receivables:				
Taxes	3,398	436	-	3,834
Accounts	6,716	310	804	7,830
Contracts	514	3,791	1,313	5,618
Inventories	800	-	-	800
Prepaid items	246	-	-	246
Restricted assets:				
Cash with fiscal agent	-	1,429	-	1,429
Total assets and other debits	<u>\$ 44,246</u>	<u>\$ 41,320</u>	<u>\$ 14,165</u>	<u>\$ 99,731</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 10,099	\$ -	\$ 1,321	\$ 11,420
Payrolls payable	806	-	2	808
Due to other funds	1,400	-	-	1,400
Deferred revenue	1,979	4,148	1,576	7,703
Total liabilities	<u>14,284</u>	<u>4,148</u>	<u>2,899</u>	<u>21,331</u>
<b>FUND BALANCES</b>				
Reserved for capital projects	-	-	11,266	11,266
Reserved for debt service	-	37,172	-	37,172
Reserved for inventories	800	-	-	800
Reserved for prepaid items	246	-	-	246
Unreserved, undesignated	28,916	-	-	28,916
Total fund balances	<u>29,962</u>	<u>37,172</u>	<u>11,266</u>	<u>78,400</u>
Total liabilities and fund balances	<u>\$ 44,246</u>	<u>\$ 41,320</u>	<u>\$ 14,165</u>	<u>\$ 99,731</u>

**MULTNOMAH COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>REVENUES</b>				
Taxes	\$ 54,995	\$ 9,364	\$ -	\$ 64,359
Intergovernmental	33,296	-	1,746	35,042
Licenses and permits	3,710	-	-	3,710
Charges for services	8,272	1,152	1,055	10,479
Interest	1,531	1,239	599	3,369
Other	3,123	26,454	2,318	31,895
Total revenues	<u>104,927</u>	<u>38,209</u>	<u>5,718</u>	<u>148,854</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,064	59	4,490	5,613
Health services	1,245	-	-	1,245
Social services	48	-	-	48
Public safety and justice	5,269	-	2,217	7,486
Community services	18,373	-	930	19,303
Library services	46,023	-	205	46,228
Roads and bridges	36,592	-	-	36,592
Capital outlay	1,447	-	8,088	9,535
Debt service:				
Principal	-	18,256	-	18,256
Interest	-	17,341	-	17,341
Total expenditures	<u>110,061</u>	<u>35,656</u>	<u>15,930</u>	<u>161,647</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,134)</u>	<u>2,553</u>	<u>(10,212)</u>	<u>(12,793)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of capital lease	-	-	1,093	1,093
Proceeds from sale of capital assets	-	570	1,418	1,988
Transfers in	15,522	7,944	8,891	32,357
Transfers out	(6,709)	-	-	(6,709)
Total other financing sources	<u>8,813</u>	<u>8,514</u>	<u>11,402</u>	<u>28,729</u>
Net change in fund balances	<u>3,679</u>	<u>11,067</u>	<u>1,190</u>	<u>15,936</u>
Fund balances - beginning	<u>26,283</u>	<u>26,105</u>	<u>10,076</u>	<u>62,464</u>
Fund balances - ending	<u>\$ 29,962</u>	<u>\$ 37,172</u>	<u>\$ 11,266</u>	<u>\$ 78,400</u>