# **GENERAL FIXED ASSETS ACCOUNT GROUP**

The General Fixed Assets Account Group is a self-balancing account group used to record the fixed assets of the County except for the assets recorded in the Enterprise and Internal Service funds. Expenditures for the acquisition of general fixed assets are recorded in the various governmental fund types; the costs of such assets are capitalized in this account group. As fixed assets are disposed, the original cost or estimated original cost, is removed from this account group; any receipt from the sale of general fixed assets is accounted for as revenue in the appropriate fund depending on the original funding source.

### MULTNOMAH COUNTY, OREGON SCHEDULE OF GENERAL FIXED ASSETS June 30, 2001 (amounts expressed in thousands)

Investments in general fixed assets: Balance July 1, 2000 \$ 348,688 Additions provided by: General Fund 7,363 Road Fund 9 Federal and State Program Fund 24 Library Fund 24 Library Fund 9 Public Safety Fund 9 Assessment and Taxation Fund 27 Justice Bond Project Fund 443 Revenue Bond Project Fund 44020 Building Project Fund 14,209 Library Construction Fund/1996 1,009 Capital Acquisition Fund 70 Capital Acquisition Fund 70 Total general fixed assets additions 32,813 Retirements (1,224) Total investment in general fixed assets \$ 336,827 Deductions: Retirements (1,224) Total investment in general fixed assets (2,277) Reconciliation: Contributions to the Fleet Management Fund (92) Contributions to the Data Processing Fund (474) Repairs and other general maintenance (122) Roads and bridges maintenance (122) Roads and bridges maintenance (122) Roads and bridges maintenance (2,470) Architectural/Construction Management Services (2,470) Architectural/Construction Management Services (2,470) Architectural/Construction Management Services (2,470) Architectural/Construction Management Services (2,458) Total general fixed asset additions <u>\$ 32,813</u>	GENERAL FIXED ASSETS: Land and Land Improvements Buildings and Improvements Bridges Work in Progress Equipment Total general fixed assets	\$ 14,505 308,526 37,421 1,626 18,199 \$ 380,277
Additions provided by:   7,363     General Fund   7,363     Road Fund   9     Federal and State Program Fund   24     Library Fund   5,032     Land Corner Preservation Fund   9     Public Safety Fund   43     Assessment and Taxation Fund   27     Justice Bond Project Fund   844     Revenue Bond Project Fund   4,020     Building Project Fund   14,209     Library Construction Fund/1996   1,009     Capital Improvement Fund   76     Capital Improvement Fund   70     Total general fixed assets additions   32,813     Deductions:   (1,224)     Retirements   (1,224)     Total optial outlay   \$ 30,685     Deductions:   (1,224)     Reconciliation:   (92)     Contributions to the Deta Processing Fund   (474)     Repairs and other general maintenance   (122)     Roads and bridges maintenance   (122)     Roads and bridges maintenance   (122)     Querating supplies   (54)     Sub-total Deductions   (2,470) <t< td=""><td></td><td>\$ 348,688</td></t<>		\$ 348,688
General Fund7,363Road Fund9Federal and State Program Fund24Library Fund5,032Land Corner Preservation Fund9Public Safety Fund43Assessment and Taxation Fund27Justice Bond Project Fund844Revenue Bond Project Fund44Revenue Bond Project Fund14,209Library Construction Fund/19961,009Capital Improvement Fund70Total general fixed assets additions32,813Deductions: Retirements(1,224)Total investment in general fixed assets\$ 30,685Deductions: Contributions to the Fleet Management Fund(92) (92) (2 ontributions to the Data Processing Fund(4744) (474)Repairs and other general maintenance(1,224)Sub-total Deductions(1,728) (92)Querting supplies(54)Sub-total Deductions(2,470) (4,741)Architectural/Construction Management Services (2,470)(2,470)		<u> </u>
Retirements(1,224)Total investment in general fixed assets\$ 380,277Reconciliation:\$ 30,685Deductions:\$ 30,685Deductions:(92)Contributions to the Fleet Management Fund(92)Contributions to the Data Processing Fund(474)Repairs and other general maintenance(122)Roads and bridges maintenance(1,728)Operating supplies(54)Sub-total Deductions(2,470)Architectural/Construction Management Services4,598	General Fund Road Fund Federal and State Program Fund Library Fund Land Corner Preservation Fund Public Safety Fund Assessment and Taxation Fund Justice Bond Project Fund Revenue Bond Project Fund Building Project Fund Library Construction Fund/1996 Capital Improvement Fund Capital Acquisition Fund	9 24 5,032 9 43 27 844 4,020 14,209 1,009 1,009 154 70
Total investment in general fixed assets\$ 380,277Reconciliation: Total capital outlay Deductions: Contributions to the Fleet Management Fund Contributions to the Data Processing Fund Repairs and other general maintenance Roads and bridges maintenance(92) (474) (474) (122) Roads and bridges maintenance (1,728) (54) Sub-total Deductions Architectural/Construction Management Services capitalized as part of capital projects(1,728) (2,470)		
Total capital outlay\$ 30,685Deductions:(92)Contributions to the Fleet Management Fund(92)Contributions to the Data Processing Fund(474)Repairs and other general maintenance(122)Roads and bridges maintenance(1,728)Operating supplies(54)Sub-total Deductions(2,470)Architectural/Construction Management Services4,598		
Contributions to the Data Processing Fund(474)Repairs and other general maintenance(122)Roads and bridges maintenance(1,728)Operating supplies(54)Sub-total Deductions(2,470)Architectural/Construction Management Services4,598	Total capital outlay Deductions:	
Roads and bridges maintenance(1,728)Operating supplies(54)Sub-total Deductions(2,470)Architectural/Construction Management Services4,598	Contributions to the Data Processing Fund	(474)
Sub-total Deductions(2,470)Architectural/Construction Management Services capitalized as part of capital projects4,598		
Architectural/Construction Management Services     capitalized as part of capital projects     4,598		
	Architectural/Construction Management Services	

#### MULTNOMAH COUNTY, OREGON SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY June 30, 2001 (amounts expressed in thousands)

	Land and land Buildings and improvements improvements		Work in progress	Bridges	Equipment	Total	
FUNCTION AND ACTIVITY:							
General government:							
Legislative	\$ 203	\$ 6,688	\$-	\$-	\$ -	\$ 6,891	
Administrative	834	23,695			3,495	28,024	
Sub-total	1,037	30,383			3,495	34,915	
Health and social services:							
Health	2,994	28,370	-	-	859	32,223	
Social	3,690	54,134	1,315	-	1,717	60,856	
Sub-total	6,684	82,504	1,315	-	2,576	93,079	
Public safety:							
Law enforcement	2,215	109,181	311	_	3,450	115,157	
Justice	51	4,339	511		331	4,721	
Sub-total	2,266	113,520	311		3,781	119,878	
	2,200				0,701		
Community services:							
Community service development	145	1,228	-	-	37	1,410	
Recreation	202	-	-	-	-	202	
Library	3,218	49,230	-	-	7,016	59,464	
Sub-total	3,565	50,458	-		7,053	61,076	
Roads and bridges:							
Roads and bridges	383	-	-	37,421	1,294	39,098	
Bridge shops	39	330	-		-	369	
Road shops	66	9,908	-	-	-	9,974	
Administrative	-	-	-	-	-	-	
Sub-total	488	10,238	-	37,421	1,294	49,441	
External organizations:							
External use	465	21,423	-	-	_	21,888	
Total general fixed assets	\$ 14,505	\$ 308,526	\$ 1,626	\$ 37,421	\$ 18,199	\$ 380,277	
	÷ 11,000	+ 000,020	+ 1,020	<u> </u>	<u> </u>	+ 000,217	

## MULTNOMAH COUNTY, OREGON SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY For the fiscal year ended June 30, 2001

	General fixe	d		General fixed	
	assets		Deductions and	assets	
	June 30, 200	0 Additions	reclassifications	June 30, 2001	
FUNCTION AND ACTIVITY:					
General government:					
Legislative	\$ 2,3	53 \$ 83	5 \$ 3,703	\$ 6,891	
Administrative	39,6	3,97	0 (15,623)	28,024	
Sub-total	42,03	30 4,80	5 (11,920)	34,915	
Health and social services:					
Health	15,03	32 11,81	8 5,373	32,223	
Social	37,3	55 6,68	7 16,814	60,856	
Sub-total	52,38	37 18,50	5 22,187	93,079	
Public safety:					
Law enforcement	111,0	50 2,80	8 1,299	115,157	
Justice	4,80	7 7	8 (164)	4,721	
Sub-total	115,8	2,88	6 1,135	119,878	
Community services:					
Community service development	1,39	92 1	8 -	1,410	
Recreation	20	- 20	-	202	
Library	53,3	53 6,15	9 (48)	59,464	
Sub-total	54,94	47 6,17	7 (48)	61,076	
Roads and bridges:					
Roads and bridges	39,14	41 1	8 (61)	39,098	
Bridge shops	30	- 69	-	369	
Road shops	9,9	- 74	-	9,974	
Administrative		<u> </u>	(69)		
Sub-total	49,55	53 1	8 (130)	49,441	
External organizations:					
External use	33,9	14 42	2 (12,448)	21,888	
Total general fixed assets	\$ 348,68	38 \$ 32,81	3 \$ (1,224)	\$ 380,277	

### MULTNOMAH COUNTY, OREGON SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY SOURCE

#### For the fiscal year ended June 30, 2001

(amounts expressed in thousands)

	General fixed assets June 30, 2000		A -1	-1141			General fixed assets	
			Additions		Deductions		June 30, 2001	
Fixed assets acquired through June 30, 2000 $^{(1)}$	\$	348,688					\$	348,688
Investments in governmental funds fixed assets								
by source:								
General Fund			\$	7,363	\$	215		7,148
Road Fund				9		46		(37)
Federal and State Program Fund				24		216		(192)
Willamette River Bridges Fund				-		8		(8)
Library Fund				5,032		18		5,014
Land Corner Preservation Fund				9		6		3
Public Safety Fund				43		-		43
Assessment and Taxation Fund				27		6		21
Justice Bond Project Fund				844		-		844
Revenue Bond Project Fund				4,020		-		4,020
Equipment Acquisition Fund				-		424		(424)
Building Project Fund				14,209		233		13,976
Library Construction Projects Fund				1,009		30		979
Capital Improvement Fund				154		22		132
Capital Acquisition Fund				70		-		70
Total investment in governmental funds fixed assets							\$	380,277

(1) Assets acquired prior to June 30, 2000 are presented as a single amount. Assets acquired from July 1, 2000 forward will be segregated by funding source.