

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)

GENERAL FIXED ASSETS:

Land and Land Improvements	\$ 14,505
Buildings and Improvements	308,526
Bridges	37,421
Work in Progress	1,626
Equipment	18,199
Total general fixed assets	<u>\$ 380,277</u>

Investments in general fixed assets:

Balance July 1, 2000	<u>\$ 348,688</u>
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Additions provided by:

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	154
Capital Acquisition Fund	70
Total general fixed assets additions	<u>32,813</u>

Deductions:

Retirements	(1,224)
Total investment in general fixed assets	<u>\$ 380,277</u>

Reconciliation:

Total capital outlay	<u>\$ 30,685</u>
Deductions:	
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	<u>(2,470)</u>
Architectural/Construction Management Services capitalized as part of capital projects	4,598
Total general fixed asset additions	<u>\$ 32,813</u>

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

	Land and land improvements	Buildings and 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	<u>1,037</u>	<u>30,383</u>	<u>-</u>	<u>-</u>	<u>3,495</u>	<u>34,915</u>
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	<u>6,684</u>	<u>82,504</u>	<u>1,315</u>	<u>-</u>	<u>2,576</u>	<u>93,079</u>
Public safety:						
Law enforcement	2,215	109,181	311	-	3,450	115,157
Justice	51	4,339	-	-	331	4,721
Sub-total	<u>2,266</u>	<u>113,520</u>	<u>311</u>	<u>-</u>	<u>3,781</u>	<u>119,878</u>
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	<u>3,565</u>	<u>50,458</u>	<u>-</u>	<u>-</u>	<u>7,053</u>	<u>61,076</u>
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	<u>488</u>	<u>10,238</u>	<u>-</u>	<u>37,421</u>	<u>1,294</u>	<u>49,441</u>
External organizations:						
External use	465	21,423	-	-	-	21,888
Total general fixed assets	<u>\$ 14,505</u>	<u>\$ 308,526</u>	<u>\$ 1,626</u>	<u>\$ 37,421</u>	<u>\$ 18,199</u>	<u>\$ 380,277</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

	General fixed assets June 30, 2000	Additions	Deductions and reclassifications	General fixed assets June 30, 2001
FUNCTION AND ACTIVITY:				
General government:				
Legislative	\$ 2,353	\$ 835	\$ 3,703	\$ 6,891
Administrative	39,677	3,970	(15,623)	28,024
Sub-total	<u>42,030</u>	<u>4,805</u>	<u>(11,920)</u>	<u>34,915</u>
Health and social services:				
Health	15,032	11,818	5,373	32,223
Social	37,355	6,687	16,814	60,856
Sub-total	<u>52,387</u>	<u>18,505</u>	<u>22,187</u>	<u>93,079</u>
Public safety:				
Law enforcement	111,050	2,808	1,299	115,157
Justice	4,807	78	(164)	4,721
Sub-total	<u>115,857</u>	<u>2,886</u>	<u>1,135</u>	<u>119,878</u>
Community services:				
Community service development	1,392	18	-	1,410
Recreation	202	-	-	202
Library	53,353	6,159	(48)	59,464
Sub-total	<u>54,947</u>	<u>6,177</u>	<u>(48)</u>	<u>61,076</u>
Roads and bridges:				
Roads and bridges	39,141	18	(61)	39,098
Bridge shops	369	-	-	369
Road shops	9,974	-	-	9,974
Administrative	69	-	(69)	-
Sub-total	<u>49,553</u>	<u>18</u>	<u>(130)</u>	<u>49,441</u>
External organizations:				
External use	33,914	422	(12,448)	21,888
Total general fixed assets	<u>\$ 348,688</u>	<u>\$ 32,813</u>	<u>\$ (1,224)</u>	<u>\$ 380,277</u>

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	Additions	Deductions	General fixed assets 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				<u>\$ 380,277</u>

(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.