

**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, 2002

GOVERNMENTAL FUNDS CAPITAL ASSETS

Land	\$ 14,219
Work in progress	16,866
Buildings	330,789
Improvements other than buildings	433
Machinery and equipment	116,316
Bridges	69,335
Infrastructure	807,682
Total governmental funds capital assets	<u>\$ 1,355,640</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE

Investments in governmental funds capital assets by source at June 30, 2001	\$ 1,312,801
General fund	\$ 22,226
Road fund	822
Bicycle path construction fund	75
Federal and state program fund	(171)
Animal control fund	(17)
Library fund	7,978
Assessment and taxation fund	(43)
Justice services special operations	63
Justice bond project fund	3,621
Revenue bond project fund	112
Building project fund	6,347
Library construction fund/1993	(6)
Library construction fund/1996	3,490
Capital improvement fund	106
Capital acquisition fund	(8)
Asset preservation projects	35
Deferred maintenance projects	24
Risk management fund	(5)
Fleet management fund	861
Telephone fund	(146)
Data processing fund	(2,460)
Mail distribution fund	(65)
Facilities management fund	-
Total governmental funds capital assets	<u>\$ 1,355,640</u>

MULTNOMAH COUNTY, OREGON
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
For the fiscal year ended June 30, 2002
(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	\$ 203	\$ -	\$ 6,888	\$ -	\$ -	\$ -	\$ -	\$ 7,091
Administrative	866	-	27,851	-	41,054	-	-	69,771
	<u>1,069</u>	<u>-</u>	<u>34,739</u>	<u>-</u>	<u>41,054</u>	<u>-</u>	<u>-</u>	<u>76,862</u>
Health and social services:								
Health	2,229	-	28,253	-	389	-	-	30,871
Social	3,620	267	63,449	-	1,620	-	-	68,956
	<u>5,849</u>	<u>267</u>	<u>91,702</u>	<u>-</u>	<u>2,009</u>	<u>-</u>	<u>-</u>	<u>99,827</u>
Public safety:								
Law enforcement	1,867	15,081	113,475	37	3,524	-	-	133,984
Justice services	50	-	4,245	-	290	-	-	4,585
	<u>1,917</u>	<u>15,081</u>	<u>117,720</u>	<u>37</u>	<u>3,814</u>	<u>-</u>	<u>-</u>	<u>138,569</u>
Community services:								
Community service development	-	-	1,268	108	6	-	-	1,382
Recreation	203	-	-	-	-	-	-	203
Library	3,078	1,518	52,705	140	68,150	-	-	125,591
	<u>3,281</u>	<u>1,518</u>	<u>53,973</u>	<u>248</u>	<u>68,156</u>	<u>-</u>	<u>-</u>	<u>127,176</u>
Roads and bridges:								
Roads and bridges	512	-	-	-	1,283	69,335	807,682	878,812
Bridge shops	39	-	330	-	-	-	-	369
Road shops	7	-	9,909	58	-	-	-	9,974
Administration	-	-	-	-	-	-	-	-
	<u>558</u>	<u>-</u>	<u>10,239</u>	<u>58</u>	<u>1,283</u>	<u>69,335</u>	<u>807,682</u>	<u>889,155</u>
External organizations:								
External use	1,545	-	22,416	90	-	-	-	24,051
	<u>\$ 14,219</u>	<u>\$ 16,866</u>	<u>\$ 330,789</u>	<u>\$ 433</u>	<u>\$ 116,316</u>	<u>\$ 69,335</u>	<u>\$ 807,682</u>	<u>\$ 1,355,640</u>

MULTNOMAH COUNTY, OREGON
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes
For the fiscal year ended June 30, 2002
(amounts expressed in thousands)

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets June 30, 2001	Additions	Deductions & Reclassifications	Governmental Funds Capital Assets June 30, 2002
General government:				
Legislative	\$ 6,891	\$ 69	131	\$ 7,091
Administrative	67,694	3,210	(1,133)	69,771
	<u>74,585</u>	<u>3,279</u>	<u>(1,002)</u>	<u>76,862</u>
Health and social services:				
Health	32,223	4,811	(6,163)	30,871
Social	60,856	8,139	(39)	68,956
	<u>93,079</u>	<u>12,950</u>	<u>(6,202)</u>	<u>99,827</u>
Public safety:				
Law enforcement	115,158	19,529	(703)	133,984
Justice services	4,721	55	(191)	4,585
	<u>119,879</u>	<u>19,584</u>	<u>(894)</u>	<u>138,569</u>
Community services:				
Community service development	1,409	40	(67)	1,382
Recreation	203	-	0	203
Library	114,057	11,424	110	125,591
	<u>115,669</u>	<u>11,464</u>	<u>43</u>	<u>127,176</u>
Roads and bridges:				
Roads and bridges	877,358	1,465	(11)	878,812
Bridge shops	369	-	0	369
Road shops	9,974	-	0	9,974
Administration	-	-	0	-
	<u>887,701</u>	<u>1,465</u>	<u>(11)</u>	<u>889,155</u>
External organizations:				
External use	21,888	254	1,909	24,051
	<u>\$ 1,312,801</u>	<u>\$ 48,996</u>	<u>(6,157)</u>	<u>\$ 1,355,640</u>