

**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, 2003

	<u>June 30, 2003</u>	<u>June 30, 2002</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 13,987	\$ 14,219
Work in progress	37,986	16,866
Buildings	339,017	330,789
Improvements other than buildings	433	433
Machinery and equipment	114,690	116,316
Bridges	72,616	69,335
Infrastructure	810,589	807,682
Total governmental funds capital assets	<u>\$ 1,389,318</u>	<u>\$ 1,355,640</u>
INVESTMENTS IN GOVERNMENTAL FUNDS		
CAPITAL ASSETS BY SOURCE		
Investments in governmental funds capital assets by source at June 30	\$ 1,355,640	\$ 1,312,801
General fund	\$ 24,894	\$ 22,226
Road fund	2,888	822
Bicycle path construction fund	-	75
Federal and state program fund	(165)	(171)
Animal control fund	-	(17)
Library fund	3,978	7,978
Assessment and taxation fund	(57)	(43)
Justice services special operations	-	63
Justice bond capital project fund	2,657	3,621
Revenue bond project fund	684	112
Equipment acquisition fund	(6)	6,347
Building project fund	985	(6)
Library construction fund/1993	(503)	3,490
Library construction fund/1996	137	106
Capital improvement fund	1,300	(8)
Capital acquisition fund	-	35
Asset preservation fund	-	24
Risk management fund	-	(5)
Fleet management fund	(844)	861
Telephone fund	(1,572)	(146)
Data processing fund	(707)	(2,460)
Mail distribution fund	-	(65)
Facilities management fund	9	-
Total governmental funds capital assets	<u>\$ 1,389,318</u>	<u>\$ 1,355,640</u>

MULTNOMAH COUNTY, OREGON
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
For the Year Ended June 30, 2003
(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	\$ -	\$ 5,941	\$ -	\$ -	\$ -	\$ -	\$ 6,144
Administrative	834	-	27,689	-	38,146	-	-	66,669
	<u>1,037</u>	<u>-</u>	<u>33,630</u>	<u>-</u>	<u>38,146</u>	<u>-</u>	<u>-</u>	<u>72,813</u>
Health and social services:								
Health	2,158	-	28,980	-	390	-	-	31,528
Social	3,615	-	68,515	-	1,388	-	-	73,518
	<u>5,773</u>	<u>-</u>	<u>97,495</u>	<u>-</u>	<u>1,778</u>	<u>-</u>	<u>-</u>	<u>105,046</u>
Public safety:								
Law enforcement	1,868	34,013	115,793	37	3,621	-	-	155,332
Justice services	51	-	5,554	-	364	-	-	5,969
	<u>1,919</u>	<u>34,013</u>	<u>121,347</u>	<u>37</u>	<u>3,985</u>	<u>-</u>	<u>-</u>	<u>161,301</u>
Community services:								
Community service development	-	-	1,404	108	6	-	-	1,518
Recreation	203	-	-	-	-	-	-	203
Library	2,972	3,973	52,626	140	69,511	-	-	129,222
	<u>3,175</u>	<u>3,973</u>	<u>54,030</u>	<u>248</u>	<u>69,517</u>	<u>-</u>	<u>-</u>	<u>130,943</u>
Roads and bridges:								
Roads and bridges	512	-	-	-	1,264	72,616	810,589	884,981
Bridge shops	39	-	330	-	-	-	-	369
Road shops	7	-	10,325	58	-	-	-	10,390
Administration	-	-	-	-	-	-	-	-
	<u>558</u>	<u>-</u>	<u>10,655</u>	<u>58</u>	<u>1,264</u>	<u>72,616</u>	<u>810,589</u>	<u>895,740</u>
External organizations:								
External use	1,525	-	21,860	90	-	-	-	23,475
	<u>\$ 13,987</u>	<u>\$ 37,986</u>	<u>\$ 339,017</u>	<u>\$ 433</u>	<u>\$ 114,690</u>	<u>\$ 72,616</u>	<u>\$ 810,589</u>	<u>\$ 1,389,318</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, 2003
(amounts expressed in thousands)

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets June 30, 2002	Additions	Deductions & Reclassifications	Governmental Funds Capital Assets June 30, 2003
General government:				
Legislative	\$ 7,091	\$ 76	\$ (1,023)	\$ 6,144
Administrative	69,771	3,267	(6,369)	66,669
	<u>76,862</u>	<u>3,343</u>	<u>(7,392)</u>	<u>72,813</u>
Health and social services:				
Health	30,871	1,106	(449)	31,528
Social	68,956	5,088	(526)	73,518
	<u>99,827</u>	<u>6,194</u>	<u>(975)</u>	<u>105,046</u>
Public safety:				
Law enforcement	133,984	21,199	149	155,332
Justice services	4,585	96	1,288	5,969
	<u>138,569</u>	<u>21,295</u>	<u>1,437</u>	<u>161,301</u>
Community services:				
Community service development	1,382	136	-	1,518
Recreation	203	-	-	203
Library	125,591	4,710	(1,079)	129,222
	<u>127,176</u>	<u>4,846</u>	<u>(1,079)</u>	<u>130,943</u>
Roads and bridges:				
Roads and bridges	878,812	6,188	(19)	884,981
Bridge shops	369	-	-	369
Road shops	9,974	416	-	10,390
	<u>889,155</u>	<u>6,604</u>	<u>(19)</u>	<u>895,740</u>
External organizations:				
External use	24,051	190	(766)	23,475
	<u>\$ 1,355,640</u>	<u>\$ 42,472</u>	<u>\$ (8,794)</u>	<u>\$ 1,389,318</u>