

**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, 2004
(amounts expressed in thousands)

	<u>June 30, 2004</u>	<u>June 30, 2003</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 13,766	\$ 13,987
Work in progress	-	37,986
Buildings	398,858	339,017
Improvements other than buildings	433	433
Machinery and equipment	120,634	114,690
Bridges	84,202	72,616
Infrastructure	813,767	810,589
Total governmental funds capital assets	<u>\$ 1,431,660</u>	<u>\$ 1,389,318</u>
 INVESTMENTS IN GOVERNMENTAL FUNDS		
CAPITAL ASSETS BY SOURCE		
Beginning balance	\$ 1,389,318	\$ 1,355,640
Fiscal year activity:		
General fund	33,649	24,894
Road fund	3,095	2,888
Bicycle path construction fund	3	-
Federal and state program fund	642	(165)
Willamette River Bridges fund	2	-
Library fund	1,346	3,978
Assessment and taxation fund	-	(57)
Justice services special operations	51	-
Justice bond capital project fund	33	2,657
Revenue bond project fund	-	684
Equipment acquisition fund	-	(6)
Building project fund	7	985
Library construction fund/1993	-	(503)
Library construction fund/1996	(44)	137
Capital improvement fund	-	1,300
Fleet management fund	1,843	(844)
Telephone fund	(560)	(1,572)
Data processing fund	2,283	(707)
Mail distribution fund	(8)	-
Facilities management fund	-	9
Total governmental funds capital assets, ending balance	<u>\$ 1,431,660</u>	<u>\$ 1,389,318</u>

MULTNOMAH COUNTY, OREGON
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
For the Year Ended June 30, 2004
(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	\$ 155	\$ -	\$ 4,623	\$ -	\$ -	\$ -	\$ -	\$ 4,778
Administrative	762	-	23,822	-	42,045	-	-	66,629
	<u>917</u>	<u>-</u>	<u>28,445</u>	<u>-</u>	<u>42,045</u>	<u>-</u>	<u>-</u>	<u>71,407</u>
Health and social services:								
Health	2,570	-	28,672	-	376	-	-	31,618
Social	4,083	-	72,972	-	1,324	-	-	78,379
	<u>6,653</u>	<u>-</u>	<u>101,644</u>	<u>-</u>	<u>1,700</u>	<u>-</u>	<u>-</u>	<u>109,997</u>
Public safety:								
Law enforcement	1,845	-	164,489	37	4,448	-	-	170,819
Justice services	51	-	5,602	-	425	-	-	6,078
	<u>1,896</u>	<u>-</u>	<u>170,091</u>	<u>37</u>	<u>4,873</u>	<u>-</u>	<u>-</u>	<u>176,897</u>
Community services:								
Community service development	-	-	1,547	108	6	-	-	1,661
Recreation	203	-	-	-	-	-	-	203
Library	2,971	-	58,653	140	70,824	-	-	132,588
	<u>3,174</u>	<u>-</u>	<u>60,200</u>	<u>248</u>	<u>70,830</u>	<u>-</u>	<u>-</u>	<u>134,452</u>
Roads and bridges:								
Roads and bridges	558	-	11,481	58	1,186	84,202	813,767	911,252
	<u>558</u>	<u>-</u>	<u>11,481</u>	<u>58</u>	<u>1,186</u>	<u>84,202</u>	<u>813,767</u>	<u>911,252</u>
External organizations:								
External use	568	-	26,997	90	-	-	-	27,655
	<u>\$13,766</u>	<u>\$ -</u>	<u>\$398,858</u>	<u>\$ 433</u>	<u>\$ 120,634</u>	<u>\$84,202</u>	<u>\$ 813,767</u>	<u>\$1,431,660</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, 2004
(amounts expressed in thousands)

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets June 30, 2003	Additions	Deductions & Reclassifications	Governmental Funds Capital Assets June 30, 2004
General government:				
Legislative	\$ 6,144	\$ 192	\$ (1,558)	\$ 4,778
Administrative	66,669	7,465	(7,505)	66,629
	<u>72,813</u>	<u>7,657</u>	<u>(9,063)</u>	<u>71,407</u>
Health and social services:				
Health	31,528	638	(548)	31,618
Social	73,518	2,078	2,783	78,379
	<u>105,046</u>	<u>2,716</u>	<u>2,235</u>	<u>109,997</u>
Public safety:				
Law enforcement	155,332	16,180	(693)	170,819
Justice services	5,969	201	(92)	6,078
	<u>161,301</u>	<u>16,381</u>	<u>(785)</u>	<u>176,897</u>
Community services:				
Community service development	1,518	143	-	1,661
Recreation	203	-	-	203
Library	129,222	7,766	(4,400)	132,588
	<u>130,943</u>	<u>7,909</u>	<u>(4,400)</u>	<u>134,452</u>
Roads and bridges:				
Roads and bridges	895,740	15,787	(275)	911,252
	<u>895,740</u>	<u>15,787</u>	<u>(275)</u>	<u>911,252</u>
External organizations:				
External use	23,475	711	3,469	27,655
	<u>\$ 1,389,318</u>	<u>\$ 51,161</u>	<u>\$ (8,819)</u>	<u>\$ 1,431,660</u>