

**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, 2005
(amounts expressed in thousands)

	<u>June 30, 2005</u>	<u>June 30, 2004</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 13,717	\$ 13,766
Work in progress	-	-
Buildings	414,183	398,858
Improvements other than buildings	343	433
Machinery and equipment	123,209	120,634
Bridges	94,729	84,202
Infrastructure	818,539	813,767
Total governmental funds capital assets	<u>\$ 1,464,720</u>	<u>\$ 1,431,660</u>
 INVESTMENTS IN GOVERNMENTAL FUNDS		
CAPITAL ASSETS BY SOURCE		
Beginning balance	\$ 1,431,660	\$ 1,389,318
General fund	7,355	33,649
Road fund	4,687	3,095
Bicycle path construction fund	42	3
Federal and state program fund	247	642
Willamette river bridges fund	2,066	2
Library fund	(766)	1,346
Justice services special operations	86	51
Justice bond capital project fund	5,550	33
Building project fund	117	7
Library construction fund/1996	626	(44)
Capital improvement fund	11,936	-
Capital acquisition fund	75	-
Asset preservation fund	902	-
Fleet management fund	(312)	1,843
Telephone fund	-	(560)
Information technology fund	449	2,283
Mail distribution fund	-	(8)
Total governmental funds capital assets, ending balance	<u>\$ 1,464,720</u>	<u>\$ 1,431,660</u>

MULTNOMAH COUNTY, OREGON
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
June 30, 2005
(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	\$ 107	\$ -	\$ 3,229	\$ -	\$ -	\$ -	\$ -	\$ 3,336
Administrative	1,244	-	61,943	-	44,520	-	-	107,707
	<u>1,351</u>	<u>-</u>	<u>65,172</u>	<u>-</u>	<u>44,520</u>	<u>-</u>	<u>-</u>	<u>111,043</u>
Health and social services:								
Health	2,543	-	29,288	-	274	-	-	32,105
Social	4,354	-	77,838	-	1,107	-	-	83,299
	<u>6,897</u>	<u>-</u>	<u>107,126</u>	<u>-</u>	<u>1,381</u>	<u>-</u>	<u>-</u>	<u>115,404</u>
Public safety:								
Law enforcement	1,422	-	142,162	37	5,011	-	-	148,632
Justice services	54	-	6,127	-	440	-	-	6,621
	<u>1,476</u>	<u>-</u>	<u>148,289</u>	<u>37</u>	<u>5,451</u>	<u>-</u>	<u>-</u>	<u>155,253</u>
Community services:								
Community service development	-	-	1,661	108	14	-	-	1,783
Recreation	203	-	-	-	-	-	-	203
Library	2,970	-	58,733	140	70,640	-	-	132,483
	<u>3,173</u>	<u>-</u>	<u>60,394</u>	<u>248</u>	<u>70,654</u>	<u>-</u>	<u>-</u>	<u>134,469</u>
Roads and bridges:								
Roads and bridges	558	-	11,809	58	1,203	94,729	818,539	926,896
	<u>558</u>	<u>-</u>	<u>11,809</u>	<u>58</u>	<u>1,203</u>	<u>94,729</u>	<u>818,539</u>	<u>926,896</u>
External organizations:								
External use	262	-	21,393	-	-	-	-	21,655
	<u>\$13,717</u>	<u>\$ -</u>	<u>\$414,183</u>	<u>\$ 343</u>	<u>\$123,209</u>	<u>\$94,729</u>	<u>\$ 818,539</u>	<u>\$1,464,720</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, 2005
(amounts expressed in thousands)

	Governmental Funds Capital Assets June 30, 2004	Additions	Deductions & Reclassifications	Governmental Funds Capital Assets June 30, 2005
FUNCTION AND ACTIVITY				
General government:				
Legislative	\$ 4,778	\$ 28	\$ (1,470)	\$ 3,336
Administrative	66,629	6,822	34,256	107,707
	<u>71,407</u>	<u>6,850</u>	<u>32,786</u>	<u>111,043</u>
Health and social services:				
Health	31,618	1,088	(601)	32,105
Social	78,379	6,118	(1,198)	83,299
	<u>109,997</u>	<u>7,206</u>	<u>(1,799)</u>	<u>115,404</u>
Public safety:				
Law enforcement	170,819	6,076	(28,263)	148,632
Justice services	6,078	86	457	6,621
	<u>176,897</u>	<u>6,162</u>	<u>(27,806)</u>	<u>155,253</u>
Community services:				
Community service development	1,661	136	(14)	1,783
Recreation	203	-	-	203
Library	132,588	6,250	(6355)	132,483
	<u>134,452</u>	<u>6,386</u>	<u>(6369)</u>	<u>134,469</u>
Roads and bridges:				
Roads and bridges	911,252	15,688	(44)	926,896
	<u>911,252</u>	<u>15,688</u>	<u>(44)</u>	<u>926,896</u>
External organizations:				
External use	27,655	263	(6,263)	21,655
	<u>\$ 1,431,660</u>	<u>\$ 42,555</u>	<u>\$ (9,495)</u>	<u>\$ 1,464,720</u>