

NONMAJOR CAPITAL PROJECTS FUNDS

These funds account for expenditures on major construction projects, proceeds from certificates of participation issued to finance capital acquisitions, proceeds from the sale of County property, revenue bond proceeds and library and public safety general obligation bond proceeds. The modified accrual basis of accounting is used to record revenues and expenditures. Funds included are:

- **Justice Bond Project Fund** – accounts for projects to expand Inverness Jail, construct new jail facilities, upgrade other jail facilities and pay for data processing linkages in the Corrections system.
- **SB 1145 Fund** - accounts for State revenue to build jail beds to house convicted felons with sentences less than twelve months.
- **Building Project Fund** - accounts for purchases and construction of capital acquisition by entering into lease/purchase agreements.
- **Library Construction / 1996 Bonds Fund** - accounts for the renovation of branch libraries and upgrades to Library computer systems and linkages.
- **Capital Improvement Fund** - accounts for the proceeds from the sale of County property and expenditures made to improve County property.
- **Capital Acquisition Fund** - accounts for purchase of personal computers and capital purchases with economic payoffs of less than five years.
- **Asset Preservation Fund** – accounts for the expenditures for building scheduled maintenance projects such as boiler replacement, carpet replacement, roof replacement, etc. Resources are derived from an asset preservation fee that is part of the facilities charges assessed to building tenants.

MULTNOMAH COUNTY, OREGON
Combining Balance Sheet
Nonmajor Capital Projects Funds
June 30, 2005
(amounts expressed in thousands)

	Justice Bond Project	SB 1145	Building Project	Library Construction / 1996 Bonds
ASSETS				
Cash and investments	\$ 5,738	\$ 31	\$ 345	\$ 721
Receivables:				
Accounts	1,235	1,069	-	181
Contracts	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 6,973</u>	<u>\$ 1,100</u>	<u>\$ 345</u>	<u>\$ 902</u>
LIABILITIES				
Accounts payable	\$ 928	\$ -	\$ 16	\$ 17
Payroll payable	-	-	-	-
Due to other funds	4,085	1,100	1,165	-
Deferred revenue	-	-	-	-
Total liabilities	<u>5,013</u>	<u>1,100</u>	<u>1,181</u>	<u>17</u>
FUND BALANCES				
Reserved for capital projects	1,960	-	(836)	885
Total liabilities and fund balances	<u>\$ 6,973</u>	<u>\$ 1,100</u>	<u>\$ 345</u>	<u>\$ 902</u>

Capital Improvement	Capital Acquisition	Asset Preservation	Total
\$ 4,934	\$ 2,507	\$ 2,374	\$ 16,650
539	-	-	3,024
822	613	-	1,435
-	-	1,100	1,100
<u>\$ 6,295</u>	<u>\$ 3,120</u>	<u>\$ 3,474</u>	<u>\$ 22,209</u>
\$ 2,960	\$ 11	\$ 114	\$ 4,046
-	1	-	1
-	-	-	6,350
1,122	614	-	1,736
<u>4,082</u>	<u>626</u>	<u>114</u>	<u>12,133</u>
2,213	2,494	3,360	10,076
<u>\$ 6,295</u>	<u>\$ 3,120</u>	<u>\$ 3,474</u>	<u>\$ 22,209</u>

MULTNOMAH COUNTY, OREGON
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Justice Bond Project	SB 1145	Building Project	Library Construction / 1996 Bonds
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	1,833	-	-	-
Interest	200	-	11	27
Other:				
Service reimbursements	-	-	-	-
Miscellaneous	-	-	-	18
Total revenues	<u>2,033</u>	<u>-</u>	<u>11</u>	<u>45</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety and justice	6,047	-	-	-
Community services	-	-	298	-
Library services	-	-	-	71
Capital outlay	362	-	68	712
Total expenditures	<u>6,409</u>	<u>-</u>	<u>366</u>	<u>783</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,376)</u>	<u>-</u>	<u>(355)</u>	<u>(738)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	930	-	210	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>930</u>	<u>-</u>	<u>210</u>	<u>-</u>
Net change in fund balances	<u>(3,446)</u>	<u>-</u>	<u>(145)</u>	<u>(738)</u>
Fund balances - beginning	5,406	-	(691)	1,623
Fund balances - ending	<u>\$ 1,960</u>	<u>\$ -</u>	<u>\$ (836)</u>	<u>\$ 885</u>

Capital Improvement	Capital Acquisition	Asset Preservation	Total
\$ 369	\$ -	\$ -	\$ 369
738	25	-	2,596
149	62	96	545
-	2,447	-	2,447
26	-	-	44
<u>1,282</u>	<u>2,534</u>	<u>96</u>	<u>6,001</u>
3,562	2,056	-	5,618
-	-	-	6,047
-	-	1,636	1,934
-	-	-	71
<u>3,544</u>	<u>75</u>	<u>350</u>	<u>5,111</u>
<u>7,106</u>	<u>2,131</u>	<u>1,986</u>	<u>18,781</u>
<u>(5,824)</u>	<u>403</u>	<u>(1,890)</u>	<u>(12,780)</u>
2,272	-	1,440	4,852
-	(84)	-	(84)
<u>2,272</u>	<u>(84)</u>	<u>1,440</u>	<u>4,768</u>
(3,552)	319	(450)	(8,012)
5,765	2,175	3,810	18,088
<u>\$ 2,213</u>	<u>\$ 2,494</u>	<u>\$ 3,360</u>	<u>\$ 10,076</u>

MULTNOMAH COUNTY, OREGON
Justice Bond Capital Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ 700	\$ 700	\$ -	\$ (700)
Charges for services	-	-	1,833	1,833
Interest	10	10	200	190
Total revenues	710	710	2,033	1,323
EXPENDITURES				
Business and community services	8,565	8,565	2,721	5,844
Sheriff	3,700	3,700	3,688	12
Total expenditures	12,265	12,265	6,409	5,856
Deficiency of revenues under expenditures	(11,555)	(11,555)	(4,376)	7,179
OTHER FINANCING SOURCES				
Financing proceeds	6,590	6,590	-	(6,590)
Transfers in	930	930	930	-
Total other financing sources	7,520	7,520	930	(6,590)
Net change in fund balances	(4,035)	(4,035)	(3,446)	589
Fund balances - beginning	4,035	4,035	5,406	1,371
Fund balances - ending	\$ -	\$ -	\$ 1,960	\$ 1,960

MULTNOMAH COUNTY, OREGON
Building Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Interest	\$ 2	\$ 2	\$ 11	\$ 9
EXPENDITURES				
Business and community services	1,120	1,330	366	964
Deficiency of revenues under expenditures	(1,118)	(1,328)	(355)	973
OTHER FINANCING SOURCES				
Transfers in	-	210	210	-
Net change in fund balances	(1,118)	(1,118)	(145)	973
Fund balances - beginning	1,118	1,118	(691)	(1,809)
Fund balances - ending	\$ -	\$ -	\$ (836)	\$ (836)

MULTNOMAH COUNTY, OREGON
Library Construction / 1996 Bonds Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Interest	\$ 21	\$ 21	\$ 27	\$ 6
Other - miscellaneous	-	-	18	18
Total revenues	21	21	45	24
EXPENDITURES				
Library	1,721	1,721	783	938
Deficiency of revenues under expenditures	(1,700)	(1,700)	(738)	962
Fund balances - beginning	1,700	1,700	1,623	(77)
Fund balances - ending	\$ -	\$ -	\$ 885	\$ 885

MULTNOMAH COUNTY, OREGON
Capital Improvement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ 2,000	\$ 2,000	\$ 369	\$ (1,631)
Charges for services	1,484	1,484	738	(746)
Interest	100	100	149	49
Other - miscellaneous	20	20	26	6
Total revenues	<u>3,604</u>	<u>3,604</u>	<u>1,282</u>	<u>(2,322)</u>
EXPENDITURES				
Business and community services	<u>11,649</u>	<u>11,649</u>	<u>7,106</u>	<u>4,543</u>
Deficiency of revenues under expenditures	<u>(8,045)</u>	<u>(8,045)</u>	<u>(5,824)</u>	<u>2,221</u>
OTHER FINANCING SOURCES				
Transfers in	<u>2,272</u>	<u>2,272</u>	<u>2,272</u>	<u>-</u>
Net change in fund balances	<u>(5,773)</u>	<u>(5,773)</u>	<u>(3,552)</u>	<u>2,221</u>
Fund balances - beginning	<u>5,773</u>	<u>5,773</u>	<u>5,765</u>	<u>(8)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,213</u>	<u>\$ 2,213</u>

MULTNOMAH COUNTY, OREGON
Capital Acquisition Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Charges for services	\$ 20	\$ 20	\$ 25	\$ 5
Interest	25	25	62	37
Other - service reimbursements	2,435	2,671	2,447	(224)
Total revenues	2,480	2,716	2,534	(182)
EXPENDITURES				
Nondepartmental	89	89	75	14
Business and community services	5,026	5,262	2,056	3,206
Total expenditures	5,115	5,351	2,131	3,220
Excess (deficiency) of revenues over (under) expenditures	(2,635)	(2,635)	403	3,038
OTHER FINANCING USES:				
Transfer out	(84)	(84)	(84)	-
Net change in fund balances	(2,719)	(2,719)	319	3,038
Fund balances - beginning	2,719	2,719	2,175	(544)
Fund balances - ending	\$ -	\$ -	\$ 2,494	\$ 2,494

MULTNOMAH COUNTY, OREGON
Asset Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Interest	75	75	96	21
Total revenues	<u>2,075</u>	<u>2,075</u>	<u>96</u>	<u>(1,979)</u>
EXPENDITURES				
Business and community services	<u>7,245</u>	<u>7,245</u>	<u>1,986</u>	<u>5,259</u>
Deficiency of revenues under expenditures	<u>(5,170)</u>	<u>(5,170)</u>	<u>(1,890)</u>	<u>3,280</u>
OTHER FINANCING SOURCES				
Transfers in	<u>1,440</u>	<u>1,440</u>	<u>1,440</u>	<u>-</u>
Net change in fund balances	<u>(3,730)</u>	<u>(3,730)</u>	<u>(450)</u>	<u>3,280</u>
Fund balances - beginning	<u>3,730</u>	<u>3,730</u>	<u>3,810</u>	<u>80</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,360</u>	<u>\$ 3,360</u>