

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

- Strategic Investment Program Fund
- Road Fund
- Emergency Communications Fund
- Bicycle Path Construction Fund
- County School Fund
- General Reserve Fund
- Land Corner Preservation Fund
- Tax Title Land Sales Fund
- Animal Control Fund
- Recreation Fund
- Library Fund
- Justice Services Special Operations Fund
- Inmate Welfare Fund
- Special Excise Tax Fund

### **Debt Service Funds**

- Capital Debt Retirement Fund
- General Obligation Bond Fund
- PERS Pension Bond Fund
- Revenue Bond Fund

### **Capital Projects Funds**

- Justice Bond Project
- SB 1145 Fund
- Building Project Fund
- Library Construction / 1996 Bonds Fund
- Capital Improvement Fund
- Capital Acquisition Fund
- Asset Preservation Fund

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

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>				
Cash and investments	\$ 26,937	\$ 24,303	\$ 16,650	\$ 67,890
Receivables:				
Taxes	3,220	439	-	3,659
Accounts	5,272	114	3,024	8,410
Contracts	1,858	5,228	1,435	8,521
Due from other funds	-	-	1,100	1,100
Inventories	954	-	-	954
Prepaid items	157	-	-	157
Restricted cash and investments	1,059	1,597	-	2,656
Total assets	<u>\$ 39,457</u>	<u>\$ 31,681</u>	<u>\$ 22,209</u>	<u>\$ 93,347</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 9,067	\$ -	\$ 4,046	\$ 13,113
Payrolls payable	783	-	1	784
Due to other funds	-	-	6,350	6,350
Deferred revenue	3,324	5,576	1,736	10,636
Total liabilities	<u>13,174</u>	<u>5,576</u>	<u>12,133</u>	<u>30,883</u>
<b>FUND BALANCES</b>				
Reserved for capital projects	-	-	10,076	10,076
Reserved for debt service	-	26,105	-	26,105
Reserved for inventories	954	-	-	954
Reserved for prepaid items	157	-	-	157
Unreserved, undesignated	25,172	-	-	25,172
Total fund balances	<u>26,283</u>	<u>26,105</u>	<u>10,076</u>	<u>62,464</u>
Total liabilities and fund balances	<u>\$ 39,457</u>	<u>\$ 31,681</u>	<u>\$ 22,209</u>	<u>\$ 93,347</u>

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

	<b>Total Nonmajor Special Revenue Funds</b>	<b>Total Nonmajor Debt Service Funds</b>	<b>Total Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>REVENUES</b>				
Taxes	\$ 50,858	\$ 7,888	\$ -	\$ 58,746
Intergovernmental	32,730	-	369	33,099
Licenses and permits	2,577	-	-	2,577
Charges for services	7,279	450	2,596	10,325
Interest	822	502	545	1,869
Other	2,409	31,609	2,491	36,509
Total revenues	<u>96,675</u>	<u>40,449</u>	<u>6,001</u>	<u>143,125</u>
<b>EXPENDITURES</b>				
Current:				
General government	2,010	728	5,618	8,356
Social services	64	-	-	64
Public safety and justice	4,753	-	6,047	10,800
Community services	16,696	-	1,934	18,630
Library services	44,475	-	71	44,546
Roads and bridges	34,559	-	-	34,559
Capital outlay	3,088	-	5,111	8,199
Debt service:				
Principal	-	16,929	-	16,929
Interest	-	17,300	-	17,300
Total expenditures	<u>105,645</u>	<u>34,957</u>	<u>18,781</u>	<u>159,383</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,970)</u>	<u>5,492</u>	<u>(12,780)</u>	<u>(16,258)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from refunding bonds	-	54,235	-	54,235
Premium on long-term debt	-	5,089	-	5,089
Payments to escrow agent - defeased debt	-	(58,847)	-	(58,847)
Transfers in	17,451	1,348	4,852	23,651
Transfers out	(6,316)	(1,200)	(84)	(7,600)
Total other financing sources (uses)	<u>11,135</u>	<u>625</u>	<u>4,768</u>	<u>16,528</u>
Net change in fund balances	<u>2,165</u>	<u>6,117</u>	<u>(8,012)</u>	<u>270</u>
Fund balances - beginning	<u>24,118</u>	<u>19,988</u>	<u>18,088</u>	<u>62,194</u>
Fund balances - ending	<u>\$ 26,283</u>	<u>\$ 26,105</u>	<u>\$ 10,076</u>	<u>\$ 62,464</u>