

**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, 2012
(amounts expressed in thousands)

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 14,998	\$ 15,107
Right-of-way	196,926	196,922
Construction in progress	85,857	39,542
Buildings-not in service	51,164	51,164
Buildings	394,654	372,900
Improvements other than buildings	918	627
Machinery and equipment	114,414	115,157
Bridges	155,007	155,007
Infrastructure	368,186	366,513
Total governmental funds capital assets	<u>\$ 1,382,124</u>	<u>\$ 1,312,939</u>
 INVESTMENTS IN GOVERNMENTAL FUNDS		
CAPITAL ASSETS BY SOURCE		
Beginning balance	\$ 1,312,939	\$ 1,271,209
General fund	(3,786)	209
Road fund	1,670	1,692
Bicycle path construction fund	-	1,131
Federal and state program fund	230	1,646
Animal control fund	22	-
Willamette river bridges fund	5,524	24,691
Library fund	(735)	129
Land corner preservation fund	(9)	(34)
Justice services special operations	19	22
Financed projects fund	182	539
Capital improvement fund	14,619	8,805
Capital Acquisition Fund	2,737	974
Asset preservation fund	607	203
Sellwood Bridge Replacement	48,096	-
Risk management fund	-	(81)
Fleet management fund	643	(546)
Information technology fund	(601)	2,364
Mail distribution fund	(55)	-
Facilities management fund	22	(14)
Total governmental funds capital assets, ending balance	<u>\$ 1,382,124</u>	<u>\$ 1,312,939</u>

MULTNOMAH COUNTY, OREGON
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
June 30, 2012
(amounts expressed in thousands)

	<u>Land</u>	<u>Right of Way</u>	<u>Work in Progress</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>
FUNCTION AND ACTIVITY					
General government:					
Legislative	\$ 423	\$ -	\$ 15	\$ 12,927	\$ -
Administrative	1,767	-	5,130	82,711	272
	<u>2,190</u>	<u>-</u>	<u>5,145</u>	<u>95,638</u>	<u>272</u>
Health and social services:					
Health	1,368	-	178	33,006	1
Social	92	-	422	9,276	-
	<u>1,460</u>	<u>-</u>	<u>600</u>	<u>42,282</u>	<u>1</u>
Public safety:					
Law enforcement	1,033	-	1,641	94,300	99
Justice services	1,337	-	95	56,266	3
	<u>2,370</u>	<u>-</u>	<u>1,736</u>	<u>150,566</u>	<u>102</u>
Community services:					
Community service development	-	-	-	-	108
Recreation	-	-	-	-	-
Library	4,153	-	127	63,735	431
	<u>4,153</u>	<u>-</u>	<u>127</u>	<u>63,735</u>	<u>539</u>
Roads and bridges:					
Roads and bridges	992	196,926	78,151	-	-
	<u>992</u>	<u>196,926</u>	<u>78,151</u>	<u>-</u>	<u>-</u>
External organizations:					
External use	3,833	-	98	93,597	4
	<u>\$ 14,998</u>	<u>\$ 196,926</u>	<u>\$ 85,857</u>	<u>\$ 445,818</u>	<u>\$ 918</u>

Machinery and Equipment	Bridges	Infrastructure	Total
\$ 280	\$ -	\$ -	\$ 13,645
29,934	-	-	119,814
<u>30,214</u>	<u>-</u>	<u>-</u>	<u>133,459</u>
1,322	-	-	35,875
1,191	-	-	10,981
<u>2,513</u>	<u>-</u>	<u>-</u>	<u>46,856</u>
8,632	-	-	105,705
2,562	-	-	60,263
<u>11,194</u>	<u>-</u>	<u>-</u>	<u>165,968</u>
14	-	-	122
25	-	-	25
67,585	-	-	136,031
<u>67,624</u>	<u>-</u>	<u>-</u>	<u>136,178</u>
2,869	155,007	368,186	802,131
<u>2,869</u>	<u>155,007</u>	<u>368,186</u>	<u>802,131</u>
-	-	-	97,532
<u>\$ 114,414</u>	<u>\$ 155,007</u>	<u>\$ 368,186</u>	<u>\$ 1,382,124</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, 2012
(amounts expressed in thousands)

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets June 30, 2011	Additions	Deductions & Reclassifications	Governmental Funds Capital Assets June 30, 2012
General government:				
Legislative	\$ 8,271	\$ 12	\$ 5,362	\$ 13,645
Administrative	138,827	5,253	(24,266)	119,814
	<u>147,098</u>	<u>5,265</u>	<u>(18,904)</u>	<u>133,459</u>
Health and social services:				
Health	35,761	281	(167)	35,875
Social	10,354	609	18	10,981
	<u>46,115</u>	<u>890</u>	<u>(149)</u>	<u>46,856</u>
Public safety:				
Law enforcement	104,534	905	266	105,705
Justice services	55,756	3,300	1,207	60,263
	<u>160,290</u>	<u>4,205</u>	<u>1,473</u>	<u>165,968</u>
Community services:				
Community service development	122	-	-	122
Recreation	25	-	-	25
Library	137,397	6,600	(7,966)	136,031
	<u>137,544</u>	<u>6,600</u>	<u>(7,966)</u>	<u>136,178</u>
Roads and bridges:				
Roads and bridges	746,521	55,662	(52)	802,131
	<u>746,521</u>	<u>55,662</u>	<u>(52)</u>	<u>802,131</u>
External organizations:				
External use	75,371	11,129	11,032	97,532
	<u>\$ 1,312,939</u>	<u>\$ 83,751</u>	<u>\$ (14,566)</u>	<u>\$ 1,382,124</u>