

**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, 2011
(amounts expressed in thousands)

	<u>June 30, 2011</u>	<u>June 30, 2010</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 15,107	\$ 15,107
Right-of-way	196,922	196,917
Construction in progress	39,542	8,401
Buildings-not in service	51,164	51,164
Buildings	372,900	368,147
Improvements other than buildings	627	461
Machinery and equipment	115,157	112,632
Bridges	155,007	154,855
Infrastructure	366,513	363,525
Total governmental funds capital assets	<u>\$ 1,312,939</u>	<u>\$ 1,271,209</u>
 INVESTMENTS IN GOVERNMENTAL FUNDS		
CAPITAL ASSETS BY SOURCE		
Beginning balance	\$ 1,271,209	\$ 1,263,210
General fund	209	(4,227)
Road fund	1,692	2,941
Bicycle path construction fund	1,131	1,082
Federal and state program fund	1,646	947
Willamette river bridges fund	24,691	1,646
Library fund	129	2,596
Land corner preservation fund	(34)	-
Justice services special operations	22	(231)
Financed projects fund	539	1,441
Capital improvement fund	8,805	3,447
Capital acquisition Fund	974	-
Asset preservation fund	203	85
Risk management fund	(81)	-
Fleet management fund	(546)	(1,704)
Information technology fund	2,364	(1)
Mail distribution fund	-	19
Facilities management fund	(14)	(42)
Total governmental funds capital assets, ending balance	<u>\$ 1,312,939</u>	<u>\$ 1,271,209</u>

MULTNOMAH COUNTY, OREGON
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
June 30, 2011
(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	\$ 253	\$ -	\$ 15	\$ 7,736	\$ -
Administrative	6,100	-	12,765	89,558	272
	<u>6,353</u>	<u>-</u>	<u>12,780</u>	<u>97,294</u>	<u>272</u>
Health and social services:					
Health	1,373	-	215	33,095	1
Social	91	-	6	9,229	-
	<u>1,464</u>	<u>-</u>	<u>221</u>	<u>42,324</u>	<u>1</u>
Public safety:					
Law enforcement	957	-	1,641	93,718	99
Justice services	446	-	95	52,711	3
	<u>1,403</u>	<u>-</u>	<u>1,736</u>	<u>146,429</u>	<u>102</u>
Community services:					
Community service development	-	-	-	-	108
Recreation	-	-	-	-	-
Library	4,146	-	167	63,497	140
	<u>4,146</u>	<u>-</u>	<u>167</u>	<u>63,497</u>	<u>248</u>
Roads and bridges:					
Roads and bridges	992	196,922	24,540	-	-
	<u>992</u>	<u>196,922</u>	<u>24,540</u>	<u>-</u>	<u>-</u>
External organizations:					
External use	749	-	98	74,520	4
	<u>\$ 15,107</u>	<u>\$ 196,922</u>	<u>\$ 39,542</u>	<u>\$ 424,064</u>	<u>\$ 627</u>

Machinery and Equipment	Bridges	Infrastructure	Total
\$ 267	\$ -	\$ -	\$ 8,271
30,132	-	-	138,827
<u>30,399</u>	<u>-</u>	<u>-</u>	<u>147,098</u>
1,077	-	-	35,761
1,028	-	-	10,354
<u>2,105</u>	<u>-</u>	<u>-</u>	<u>46,115</u>
8,119	-	-	104,534
2,501	-	-	55,756
<u>10,620</u>	<u>-</u>	<u>-</u>	<u>160,290</u>
14	-	-	122
25	-	-	25
69,447	-	-	137,397
<u>69,486</u>	<u>-</u>	<u>-</u>	<u>137,544</u>
2,547	155,007	366,513	746,521
<u>2,547</u>	<u>155,007</u>	<u>366,513</u>	<u>746,521</u>
-	-	-	75,371
<u>\$ 115,157</u>	<u>\$ 155,007</u>	<u>\$ 366,513</u>	<u>\$ 1,312,939</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, 2011
(amounts expressed in thousands)

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets June 30, 2010	Additions	Deductions & Reclassifications	Governmental Funds Capital Assets June 30, 2011
General government:				
Legislative	\$ 7,254	\$ 181	\$ 836	\$ 8,271
Administrative	128,218	11,060	(451)	138,827
	<u>135,472</u>	<u>11,241</u>	<u>385</u>	<u>147,098</u>
Health and social services:				
Health	35,989	1,156	(1,384)	35,761
Social	9,674	155	525	10,354
	<u>45,663</u>	<u>1,311</u>	<u>(859)</u>	<u>46,115</u>
Public safety:				
Law enforcement	102,668	2,616	(750)	104,534
Justice services	56,330	1,001	(1,575)	55,756
	<u>158,998</u>	<u>3,617</u>	<u>(2,325)</u>	<u>160,290</u>
Community services:				
Community service development	122	-	-	122
Recreation	468	-	(443)	25
Library	137,259	7,072	(6,934)	137,397
	<u>137,849</u>	<u>7,072</u>	<u>(7,377)</u>	<u>137,544</u>
Roads and bridges:				
Roads and bridges	718,836	27,852	(167)	746,521
	<u>718,836</u>	<u>27,852</u>	<u>(167)</u>	<u>746,521</u>
External organizations:				
External use	74,391	92	888	75,371
	<u>\$ 1,271,209</u>	<u>\$ 51,185</u>	<u>\$ (9,455)</u>	<u>\$ 1,312,939</u>