

**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, 2009
(amounts expressed in thousands)

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 16,115	\$ 16,296
Construction in progress	1,437	317
Buildings-not in service	51,164	51,164
Buildings	367,891	365,124
Improvements other than buildings	461	343
Machinery and equipment	116,465	122,180
Bridges	153,224	146,179
Infrastructure	556,453	551,598
Total governmental funds capital assets	<u>\$ 1,263,210</u>	<u>\$ 1,253,201</u>
 INVESTMENTS IN GOVERNMENTAL FUNDS		
CAPITAL ASSETS BY SOURCE		
Beginning balance	\$ 1,253,201	\$ 1,247,669
General fund	767	(9,680)
Road fund	4,150	(2,037)
Bicycle path construction fund	598	-
Federal and state program fund	335	58
Willamette river bridges fund	7,039	13,661
Library fund	902	(4,305)
Land corner preservation fund	(81)	-
Justice services special operations	34	(23)
Justice bond capital project fund	-	85
Financed projects fund	(13)	200
Library construction fund/1996	-	(42)
Capital improvement fund	417	5,833
Asset preservation fund	2,785	718
Risk management fund	6	-
Fleet management fund	(1,390)	1,240
Information technology fund	(5,554)	(193)
Mail distribution fund	1	-
Facilities management fund	13	17
Total governmental funds capital assets, ending balance	<u>\$ 1,263,210</u>	<u>\$ 1,253,201</u>

MULTNOMAH COUNTY, OREGON
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
June 30, 2009
(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	\$ 227	\$ 4	\$ 6,931	\$ -	\$ 87	\$ -	\$ -	\$ 7,249
Administrative	6,920	1,044	90,617	47	34,553	-	-	133,181
	<u>7,147</u>	<u>1,048</u>	<u>97,548</u>	<u>47</u>	<u>34,640</u>	<u>-</u>	<u>-</u>	<u>140,430</u>
Health and social services:								
Health	1,727	134	29,227	1	593	-	-	31,682
Social	72	74	8,508	-	389	-	-	9,043
	<u>1,799</u>	<u>208</u>	<u>37,735</u>	<u>1</u>	<u>982</u>	<u>-</u>	<u>-</u>	<u>40,725</u>
Public safety:								
Law enforcement	986	35	93,532	99	7,074	-	-	101,726
Justice services	435	13	52,184	3	1,086	-	-	53,721
	<u>1,421</u>	<u>48</u>	<u>145,716</u>	<u>102</u>	<u>8,160</u>	<u>-</u>	<u>-</u>	<u>155,447</u>
Community services:								
Community service development	-	-	-	108	14	-	-	122
Recreation	203	-	-	-	987	-	-	1,190
Library	4,151	51	61,208	140	69,064	-	-	134,614
	<u>4,354</u>	<u>51</u>	<u>61,208</u>	<u>248</u>	<u>70,065</u>	<u>-</u>	<u>-</u>	<u>135,926</u>
Roads and bridges:								
Roads and bridges	1,261	1	2,699	59	2,618	153,224	556,453	716,315
	<u>1,261</u>	<u>1</u>	<u>2,699</u>	<u>59</u>	<u>2,618</u>	<u>153,224</u>	<u>556,453</u>	<u>716,315</u>
External organizations:								
External use	133	81	74,149	4	-	-	-	74,367
	<u>\$16,115</u>	<u>\$1,437</u>	<u>\$419,055</u>	<u>\$ 461</u>	<u>\$116,465</u>	<u>\$153,224</u>	<u>\$ 556,453</u>	<u>\$1,263,210</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, 2009
(amounts expressed in thousands)

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets June 30, 2008	Additions	Deductions & Reclassifications	Governmental Funds Capital Assets June 30, 2009
General government:				
Legislative	\$ 7,231	\$ 14	\$ 4	\$ 7,249
Administrative	134,856	2,924	(4,599)	133,181
	<u>142,087</u>	<u>2,938</u>	<u>(4,595)</u>	<u>140,430</u>
Health and social services:				
Health	32,574	192	(1,084)	31,682
Social	9,830	380	(1,167)	9,043
	<u>42,404</u>	<u>572</u>	<u>(2,251)</u>	<u>40,725</u>
Public safety:				
Law enforcement	151,374	720	(50,368)	101,726
Justice services	52,774	1,688	(741)	53,721
	<u>204,148</u>	<u>2,408</u>	<u>(51,109)</u>	<u>155,447</u>
Community services:				
Community service development	1,601	-	(1,479)	122
Recreation	203	80	907	1,190
Library	131,920	7,009	(4,315)	134,614
	<u>133,724</u>	<u>7,089</u>	<u>(4,887)</u>	<u>135,926</u>
Roads and bridges:				
Roads and bridges	707,546	13,142	(4,373)	716,315
	<u>707,546</u>	<u>13,142</u>	<u>(4,373)</u>	<u>716,315</u>
External organizations:				
External use	23,292	370	50,705	74,367
	<u>\$ 1,253,201</u>	<u>\$ 26,519</u>	<u>\$ (16,510)</u>	<u>\$ 1,263,210</u>

(This page intentionally left blank.)