

**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, 2010
(amounts expressed in thousands)

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 15,107	\$ 16,115
Right-of-way	196,917	
Construction in progress	8,401	1,437
Buildings-not in service	51,164	51,164
Buildings	368,147	367,891
Improvements other than buildings	461	461
Machinery and equipment	112,632	116,465
Bridges	154,855	153,224
Infrastructure	363,525	556,453
Total governmental funds capital assets	<u>\$ 1,271,209</u>	<u>\$ 1,263,210</u>
 INVESTMENTS IN GOVERNMENTAL FUNDS		
CAPITAL ASSETS BY SOURCE		
Beginning balance	\$ 1,263,210	\$ 1,253,201
General fund	(2,244)	767
Road fund	2,941	4,150
Bicycle path construction fund	1,082	598
Federal and state program fund	947	335
Willamette river bridges fund	1,646	7,039
Library fund	2,596	902
Land corner preservation fund	-	(81)
Justice services special operations	(231)	34
Justice bond capital project fund	(1,909)	-
Financed projects fund	1,441	(13)
Library construction fund/1996	(74)	-
Capital improvement fund	3,447	417
Asset preservation fund	85	2,785
Risk management fund	-	6
Fleet management fund	(1,704)	(1,390)
Information technology fund	(1)	(5,554)
Mail distribution fund	19	1
Facilities management fund	(42)	13
Total governmental funds capital assets, ending balance	<u>\$ 1,271,209</u>	<u>\$ 1,263,210</u>

MULTNOMAH COUNTY, OREGON
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
June 30, 2010
(amounts expressed in thousands)

FUNCTION AND ACTIVITY	<u>Land</u>	<u>Right of Way</u>	<u>Work in Progress</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>
General government:					
Legislative	\$ 227	\$ -	\$ 7	\$ 6,928	\$ -
Administrative	6,509	-	2,365	89,362	105
	<u>6,736</u>	<u>-</u>	<u>2,372</u>	<u>96,290</u>	<u>105</u>
Health and social services:					
Health	1,412	-	1,704	32,183	1
Social	100	-	112	8,448	-
	<u>1,512</u>	<u>-</u>	<u>1,816</u>	<u>40,631</u>	<u>1</u>
Public safety:					
Law enforcement	984	-	417	93,582	100
Justice services	431	-	2,898	51,893	3
	<u>1,415</u>	<u>-</u>	<u>3,315</u>	<u>145,475</u>	<u>103</u>
Community services:					
Community service development	-	-	-	-	108
Recreation	202	-	-	-	-
Library	4,136	-	898	62,642	140
	<u>4,338</u>	<u>-</u>	<u>898</u>	<u>62,642</u>	<u>248</u>
Roads and bridges:					
Roads and bridges	992	196,917	-	-	-
	<u>992</u>	<u>196,917</u>	<u>-</u>	<u>-</u>	<u>-</u>
External organizations:					
External use	114	-	-	74,273	4
	<u>\$ 15,107</u>	<u>\$ 196,917</u>	<u>\$ 8,401</u>	<u>\$ 419,311</u>	<u>\$ 461</u>

<u>Machinery and Equipment</u>	<u>Bridges</u>	<u>Infrastructure</u>	<u>Total</u>
\$ 92	\$ -	\$ -	\$ 7,254
29,877	-	-	128,218
<u>29,969</u>	<u>-</u>	<u>-</u>	<u>135,472</u>
689	-	-	35,989
1,014	-	-	9,674
<u>1,703</u>	<u>-</u>	<u>-</u>	<u>45,663</u>
7,585	-	-	102,668
1,105	-	-	56,330
<u>8,690</u>	<u>-</u>	<u>-</u>	<u>158,998</u>
14	-	-	122
266	-	-	468
69,443	-	-	137,259
<u>69,723</u>	<u>-</u>	<u>-</u>	<u>137,849</u>
2,547	154,855	363,525	718,836
<u>2,547</u>	<u>154,855</u>	<u>363,525</u>	<u>718,836</u>
-	-	-	74,391
<u>\$ 112,632</u>	<u>\$ 154,855</u>	<u>\$ 363,525</u>	<u>\$ 1,271,209</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, 2010
(amounts expressed in thousands)

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets June 30, 2009	Additions	Deductions & Reclassifications	Governmental Funds Capital Assets June 30, 2010
General government:				
Legislative	\$ 7,249	\$ 288	\$ (283)	\$ 7,254
Administrative	133,181	4,346	(9,309)	128,218
	<u>140,430</u>	<u>4,634</u>	<u>(9,592)</u>	<u>135,472</u>
Health and social services:				
Health	31,682	1,403	2,904	35,989
Social	9,043	722	(91)	9,674
	<u>40,725</u>	<u>2,125</u>	<u>2,813</u>	<u>45,663</u>
Public safety:				
Law enforcement	101,726	1,816	(874)	102,668
Justice services	53,721	810	1,799	56,330
	<u>155,447</u>	<u>2,626</u>	<u>925</u>	<u>158,998</u>
Community services:				
Community service development	122	-	-	122
Recreation	1,190	131	(853)	468
Library	134,614	9,640	(6,995)	137,259
	<u>135,926</u>	<u>9,771</u>	<u>(7,848)</u>	<u>137,849</u>
Roads and bridges:				
Roads and bridges	716,315	8,242	(5,721)	718,836
	<u>716,315</u>	<u>8,242</u>	<u>(5,721)</u>	<u>718,836</u>
External organizations:				
External use	74,367	89	(65)	74,391
	<u>\$ 1,263,210</u>	<u>\$ 27,487</u>	<u>\$ (19,488)</u>	<u>\$ 1,271,209</u>