

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

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

### **Debt Service Funds**

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

### **Capital Projects Funds**

- Financed Projects Fund
- Capital Improvement Fund
- Capital Acquisition Fund
- Asset Preservation Fund



**MULTNOMAH COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2010**  
(amounts expressed in thousands)

	<u>Total Nonmajor Special Revenue Funds</u>	<u>Total Nonmajor Debt Service Funds</u>	<u>Total Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>				
Cash and investments	\$ 8,113	\$ 21,570	\$ 33,039	\$ 62,722
Receivables:				
Taxes	1,231	520	-	1,751
Accounts	6,661	-	125	6,786
Contracts	10	1,652	308	1,970
Inventories	494	-	-	494
Prepaid items	-	-	18	18
Restricted assets:				
Cash with fiscal agent	-	1,054	-	1,054
Total assets and other debits	<u>\$ 16,509</u>	<u>\$ 24,796</u>	<u>\$ 33,490</u>	<u>\$ 74,795</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 9,285	\$ -	\$ 1,316	\$ 10,601
Payrolls payable	302	-	3	305
Due to other funds	100	-	-	100
Deferred revenue	32	2,062	421	2,515
Total liabilities	<u>9,719</u>	<u>2,062</u>	<u>1,740</u>	<u>13,521</u>
<b>FUND BALANCES</b>				
Reserved for capital projects	-	-	31,732	31,732
Reserved for debt service	-	22,734	-	22,734
Reserved for inventories	494	-	-	494
Reserved for prepaid items	-	-	18	18
Unreserved, undesignated	6,296	-	-	6,296
Total fund balances	<u>6,790</u>	<u>22,734</u>	<u>31,750</u>	<u>61,274</u>
Total liabilities and fund balances	<u>\$ 16,509</u>	<u>\$ 24,796</u>	<u>\$ 33,490</u>	<u>\$ 74,795</u>

**MULTNOMAH COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2010**  
**(amounts expressed in thousands)**

	<u>Total Nonmajor Special Revenue Funds</u>	<u>Total Nonmajor Debt Service Funds</u>	<u>Total Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<b>REVENUES</b>				
Taxes	\$ 26,369	\$ 9,013	\$ -	\$ 35,382
Intergovernmental	33,990	-	45	34,035
Licenses and permits	5,393	-	-	5,393
Charges for services	5,382	35	608	6,025
Interest	103	202	192	497
Other	520	6,686	139	7,345
Total revenues	<u>71,757</u>	<u>15,936</u>	<u>984</u>	<u>88,677</u>
<b>EXPENDITURES</b>				
Current:				
General government	708	87	3,930	4,725
Health services	1,443	-	-	1,443
Public safety and justice	7,301	-	-	7,301
Community services	18,850	-	974	19,824
Library services	-	-	-	-
Roads and bridges	37,540	-	-	37,540
Capital outlay	5,502	-	5,067	10,569
Debt service:				
Principal	-	23,022	-	23,022
Interest	183	6,170	-	6,353
Total expenditures	<u>71,527</u>	<u>29,279</u>	<u>9,971</u>	<u>110,777</u>
Excess (deficiency) of revenues over (under) expenditures	<u>230</u>	<u>(13,343)</u>	<u>(8,987)</u>	<u>(22,100)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of debt	1,509	-	9,000	10,509
Issuance of refunding bonds	-	45,175	-	45,175
Premium on long-term debt	-	5,443	-	5,443
Payments to escrow agent - defeased debt	-	(49,710)	-	(49,710)
Proceeds from sale of capital assets	-	-	10	10
Transfers in	5,607	-	9,626	15,233
Transfers out	(25,273)	-	(522)	(25,795)
Total other financing sources (uses)	<u>(18,157)</u>	<u>908</u>	<u>18,114</u>	<u>865</u>
Net change in fund balances	(17,927)	(12,435)	9,127	(21,235)
Fund balances - beginning	24,717	35,169	22,623	82,509
Fund balances - ending	<u>\$ 6,790</u>	<u>\$ 22,734</u>	<u>\$ 31,750</u>	<u>\$ 61,274</u>