

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
- Library 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

- Justice Bond Project Fund
- Financed Projects Fund
- Capital Improvement Fund
- Capital Acquisition Fund
- Asset Preservation Fund

MULTNOMAH COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2009
(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>
ASSETS				
Cash and investments	\$ 46,728	\$ 34,038	\$ 23,171	\$ 103,937
Receivables:				
Taxes	4,114	515	-	4,629
Accounts	7,041	-	153	7,194
Contracts	593	1,687	411	2,691
Inventories	745	-	-	745
Prepaid items	195	-	-	195
Restricted assets:				
Cash with fiscal agent	-	1,035	-	1,035
Total assets and other debits	<u>\$ 59,416</u>	<u>\$ 37,275</u>	<u>\$ 23,735</u>	<u>\$ 120,426</u>
LIABILITIES				
Accounts payable	\$ 10,796	\$ -	\$ 548	\$ 11,344
Payrolls payable	1,018	-	3	1,021
Deferred revenue	2,594	2,106	561	5,261
Total liabilities	<u>14,408</u>	<u>2,106</u>	<u>1,112</u>	<u>17,626</u>
FUND BALANCES				
Reserved for capital projects	-	-	22,623	22,623
Reserved for debt service	-	35,169	-	35,169
Reserved for inventories	745	-	-	745
Reserved for prepaid items	195	-	-	195
Unreserved, undesignated	44,068	-	-	44,068
Total fund balances	<u>45,008</u>	<u>35,169</u>	<u>22,623</u>	<u>102,800</u>
Total liabilities and fund balances	<u>\$ 59,416</u>	<u>\$ 37,275</u>	<u>\$ 23,735</u>	<u>\$ 120,426</u>

MULTNOMAH COUNTY, OREGON
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2009
(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>
REVENUES				
Taxes	\$ 67,021	\$ 8,170	\$ -	\$ 75,191
Intergovernmental	34,866	-	-	34,866
Licenses and permits	3,999	-	12	4,011
Charges for services	6,777	33	286	7,096
Interest	1,004	278	384	1,666
Other	3,532	6,417	254	10,203
Total revenues	<u>117,199</u>	<u>14,898</u>	<u>936</u>	<u>133,033</u>
EXPENDITURES				
Current:				
General government	346	15	3,774	4,135
Health services	1,378	-	-	1,378
Public safety and justice	5,653	-	510	6,163
Community services	19,865	-	1,302	21,167
Library services	50,872	-	-	50,872
Roads and bridges	38,148	-	-	38,148
Capital outlay	15,604	-	3,613	19,217
Debt service:				
Principal	-	16,943	-	16,943
Interest	224	6,687	-	6,911
Total expenditures	<u>132,090</u>	<u>23,645</u>	<u>9,199</u>	<u>164,934</u>
Deficiency of revenues under expenditures	<u>(14,891)</u>	<u>(8,747)</u>	<u>(8,263)</u>	<u>(31,901)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	623	-	-	623
Transfers in	22,719	24,200	11,643	58,562
Transfers out	(7,976)	-	(2,348)	(10,324)
Total other financing sources (uses)	<u>15,366</u>	<u>24,200</u>	<u>9,295</u>	<u>48,861</u>
Net change in fund balances	475	15,453	1,032	16,960
Fund balances - beginning	44,533	19,716	21,591	85,840
Fund balances - ending	<u>\$ 45,008</u>	<u>\$ 35,169</u>	<u>\$ 22,623</u>	<u>\$ 102,800</u>