

**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, 2013**  
**(amounts expressed in thousands)**

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
<b>GOVERNMENTAL FUNDS CAPITAL ASSETS</b>		
Land	\$ 14,998	\$ 14,998
Right-of-way	196,959	196,926
Construction in progress	148,898	85,857
Works of art	4,430	4,430
Buildings-not in service	47,409	51,164
Buildings	398,721	394,654
Improvements other than buildings	918	918
Machinery and equipment	108,016	109,984
Bridges	156,395	155,007
Infrastructure	369,973	368,186
Total governmental funds capital assets	<u>\$ 1,446,717</u>	<u>\$ 1,382,124</u>
 <b>INVESTMENTS IN GOVERNMENTAL FUNDS</b>		
<b>CAPITAL ASSETS BY SOURCE</b>		
Beginning balance	\$ 1,382,124	\$ 1,312,939
General fund	(6,063)	(3,786)
Road fund	1,819	1,670
Federal and state program fund	1,737	230
Animal control fund	-	22
Willamette river bridges fund	1,243	5,524
Library fund	(1,014)	(735)
Land corner preservation fund	-	(9)
Justice services special operations	7	19
Financed projects fund	(2,167)	182
Capital improvement fund	3,290	14,619
Capital Acquisition Fund	1,382	2,737
Asset preservation fund	1,077	607
Sellwood bridge replacement fund	63,010	48,096
Fleet management fund	79	643
Information technology fund	118	(601)
Mail distribution fund	59	(55)
Facilities management fund	16	22
Total governmental funds capital assets, ending balance	<u>\$ 1,446,717</u>	<u>\$ 1,382,124</u>

**MULTNOMAH COUNTY, OREGON**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule by Function and Activity**  
**June 30, 2013**  
**(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>
<b>FUNCTION AND ACTIVITY</b>					
General government:					
Legislative	\$ 253	\$ -	\$ -	\$ 7,736	\$ -
Administrative	2,345	-	7,065	90,887	272
	<u>2,598</u>	<u>-</u>	<u>7,065</u>	<u>98,623</u>	<u>272</u>
Health and social services:					
Health	1,373	-	-	34,678	1
Social	92	-	818	9,270	-
	<u>1,465</u>	<u>-</u>	<u>818</u>	<u>43,948</u>	<u>1</u>
Public safety:					
Law enforcement	1,033	-	-	95,759	99
Justice services	1,347	-	-	57,758	3
	<u>2,380</u>	<u>-</u>	<u>-</u>	<u>153,517</u>	<u>102</u>
Community services:					
Community service development	-	-	-	-	108
Recreation	-	-	-	-	-
Library	4,146	-	-	64,661	431
	<u>4,146</u>	<u>-</u>	<u>-</u>	<u>64,661</u>	<u>539</u>
Roads and bridges:					
Roads and bridges	992	196,958	141,015	-	-
	<u>992</u>	<u>196,958</u>	<u>141,015</u>	<u>-</u>	<u>-</u>
External organizations:					
External use	3,418	-	-	85,381	4
	<u>\$ 14,999</u>	<u>\$ 196,958</u>	<u>\$ 148,898</u>	<u>\$ 446,130</u>	<u>\$ 918</u>

<b>Machinery and Equipment</b>	<b>Bridges</b>	<b>Infrastructure</b>	<b>Total</b>
\$ 280	\$ -	\$ -	\$ 8,269
27,313	-	-	127,882
<u>27,593</u>	<u>-</u>	<u>-</u>	<u>136,151</u>
1,811	-	-	37,863
1,781	-	-	11,961
<u>3,592</u>	<u>-</u>	<u>-</u>	<u>49,824</u>
8,872	-	-	105,763
2,763	-	-	61,871
<u>11,635</u>	<u>-</u>	<u>-</u>	<u>167,634</u>
14	-	-	122
25	-	-	25
66,461	-	-	135,699
<u>66,500</u>	<u>-</u>	<u>-</u>	<u>135,846</u>
3,126	156,395	369,973	868,459
<u>3,126</u>	<u>156,395</u>	<u>369,973</u>	<u>868,459</u>
-	-	-	88,803
<u>\$ 112,446</u>	<u>\$ 156,395</u>	<u>\$ 369,973</u>	<u>\$ 1,446,717</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, 2013**  
**(amounts expressed in thousands)**

<b>FUNCTION AND ACTIVITY</b>	<b>Governmental Funds Capital Assets June 30, 2012</b>	<b>Additions</b>	<b>Deductions &amp; Reclassifications</b>	<b>Governmental Funds Capital Assets June 30, 2013</b>
General government:				
Legislative	\$ 13,645	\$ -	\$ (5,376)	\$ 8,269
Administrative	119,814	7,439	629	127,882
	<u>133,459</u>	<u>7,439</u>	<u>(4,747)</u>	<u>136,151</u>
Health and social services:				
Health	35,875	1,767	221	37,863
Social	10,981	1,004	(24)	11,961
	<u>46,856</u>	<u>2,771</u>	<u>197</u>	<u>49,824</u>
Public safety:				
Law enforcement	105,705	546	(488)	105,763
Justice services	60,263	240	1,368	61,871
	<u>165,968</u>	<u>786</u>	<u>880</u>	<u>167,634</u>
Community services:				
Community service development	122	-	-	122
Recreation	25	-	-	25
Library	136,031	5,665	(5,997)	135,699
	<u>136,178</u>	<u>5,665</u>	<u>(5,997)</u>	<u>135,846</u>
Roads and bridges:				
Roads and bridges	802,131	66,338	(10)	868,459
	<u>802,131</u>	<u>66,338</u>	<u>(10)</u>	<u>868,459</u>
External organizations:				
External use	97,532	118	(8,847)	88,803
	<u>\$ 1,382,124</u>	<u>\$ 83,117</u>	<u>\$ (18,524)</u>	<u>\$ 1,446,717</u>