

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

- Road Fund
- Emergency Communications Fund
- Bicycle Path Construction Fund
- Recreation Fund
- County School 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
- Oregon Historical Society Special Levy Fund
- Video Lottery 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, 2013
(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	\$ 18,383	\$ 11,937	\$ 31,975	\$ 62,295
Receivables:				
Taxes	4,658	555	-	5,213
Accounts	8,255	-	40	8,295
Inventories	191	-	36	227
Prepaid items	194	-	23	217
Restricted assets:				
Cash with fiscal agent	-	146	-	146
Total assets and other debits	<u>\$ 31,681</u>	<u>\$ 12,638</u>	<u>\$ 32,074</u>	<u>\$ 76,393</u>
LIABILITIES				
Accounts payable	\$ 13,001	\$ -	\$ 783	\$ 13,784
Payrolls payable	918	-	-	918
Total liabilities	<u>13,919</u>	<u>-</u>	<u>783</u>	<u>14,702</u>
DEFERRED INFLOWS OF RESOURCES				
Resources not yet available:				
Property taxes	1,975	467	-	2,442
Resources received before time requirements met	50	-	-	50
Total deferred inflows of resources	<u>2,025</u>	<u>467</u>	<u>-</u>	<u>2,492</u>
FUND BALANCES				
Nonspendable	385	-	59	444
Restricted	6,830	7,714	9,247	23,791
Committed	442	4,457	21,075	25,974
Assigned	8,080	-	910	8,990
Total fund balances	<u>15,737</u>	<u>12,171</u>	<u>31,291</u>	<u>59,199</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 31,681</u>	<u>\$ 12,638</u>	<u>\$ 32,074</u>	<u>\$ 76,393</u>

MULTNOMAH COUNTY, OREGON
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2013
(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	\$ 66,108	\$ 8,095	\$ -	\$ 74,203
Intergovernmental	45,107	307	-	45,414
Licenses and permits	4,530	-	-	4,530
Charges for services	7,299	-	584	7,883
Interest	99	40	149	288
Other	4,172	8,109	7,820	20,101
Total revenues	<u>127,315</u>	<u>16,551</u>	<u>8,553</u>	<u>152,419</u>
EXPENDITURES				
Current:				
General government	233	3	3,264	3,500
Public safety and justice	6,851	-	-	6,851
Community services	31,889	-	1,204	33,093
Library services	52,438	-	-	52,438
Roads and bridges	43,964	-	-	43,964
Capital outlay	8,734	-	5,763	14,497
Debt service:				
Principal	-	15,733	-	15,733
Interest	-	4,456	-	4,456
Total expenditures	<u>144,109</u>	<u>20,192</u>	<u>10,231</u>	<u>174,532</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,794)</u>	<u>(3,641)</u>	<u>(1,678)</u>	<u>(22,113)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	262	-	-	262
Proceeds from sale of capital assets	8	-	-	8
Transfers in	18,320	-	548	18,868
Transfers out	(1,643)	(144)	-	(1,787)
Total other financing sources (uses)	<u>16,947</u>	<u>(144)</u>	<u>548</u>	<u>17,351</u>
Net change in fund balances	153	(3,785)	(1,130)	(4,762)
Fund balances - beginning	15,584	15,956	32,421	63,961
Fund balances - ending	<u>\$ 15,737</u>	<u>\$ 12,171</u>	<u>\$ 31,291</u>	<u>\$ 59,199</u>