

**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, 2014
(amounts expressed in thousands)

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS		
Land	\$ 15,173	\$ 14,998
Right-of-way	196,843	196,959
Construction in progress	239,982	148,898
Works of art	4,430	4,430
Buildings-not in service	47,109	47,409
Buildings	398,766	398,721
Improvements other than buildings	1,010	918
Machinery and equipment	110,421	108,016
Bridges	156,395	156,395
Infrastructure	370,476	369,973
Total governmental funds capital assets	<u>\$ 1,540,605</u>	<u>\$ 1,446,717</u>
 INVESTMENTS IN GOVERNMENTAL FUNDS		
CAPITAL ASSETS BY SOURCE		
Beginning balance	\$ 1,446,717	\$ 1,382,124
General fund	(298)	(6,063)
Road fund	830	1,819
Federal and state program fund	1,217	1,737
Willamette river bridges fund	2,045	1,243
Library fund	930	(1,014)
Land corner preservation fund	17	-
Justice services special operations	65	7
Financed projects fund	1	(2,167)
Capital improvement fund	4,573	3,290
Capital Acquisition Fund	(75)	1,382
Asset preservation fund	1,277	1,077
Sellwood bridge replacement fund	80,941	63,010
Risk management fund	(26)	-
Fleet management fund	(335)	79
Information technology fund	2,774	118
Mail distribution fund	(33)	59
Facilities management fund	(15)	16
Total governmental funds capital assets, ending balance	<u>\$ 1,540,605</u>	<u>\$ 1,446,717</u>

MULTNOMAH COUNTY, OREGON
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
June 30, 2014
(amounts expressed in thousands)

	<u>Land</u>	<u>Right of Way</u>	<u>Work in Progress</u>	<u>Works of Art</u>	<u>Buildings not in Service</u>
FUNCTION AND ACTIVITY					
General government:					
Legislative	\$ 236	\$ -	\$ -	\$ -	\$ -
Administrative	2,218	-	12,811	-	-
	<u>2,454</u>	<u>-</u>	<u>12,811</u>	<u>-</u>	<u>-</u>
Health and social services:					
Health	1,459	-	1,910	-	-
Social	159	-	419	-	-
	<u>1,618</u>	<u>-</u>	<u>2,329</u>	<u>-</u>	<u>-</u>
Public safety:					
Law enforcement	1,033	-	86	-	-
Justice services	1,347	-	234	-	47,109
	<u>2,380</u>	<u>-</u>	<u>320</u>	<u>-</u>	<u>47,109</u>
Community services:					
Community service development	-	-	-	-	-
Recreation	-	-	-	-	-
Library	4,310	-	32	4,430	-
	<u>4,310</u>	<u>-</u>	<u>32</u>	<u>4,430</u>	<u>-</u>
Roads and bridges:					
Roads and bridges	992	196,843	224,490	-	-
	<u>992</u>	<u>196,843</u>	<u>224,490</u>	<u>-</u>	<u>-</u>
External organizations:					
External use	3,419	-	-	-	-
	<u>\$ 15,173</u>	<u>\$ 196,843</u>	<u>\$ 239,982</u>	<u>\$ 4,430</u>	<u>\$ 47,109</u>

<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Machinery and Equipment</u>	<u>Bridges</u>	<u>Infrastructure</u>	<u>Total</u>
\$ 7,210	\$ -	\$ 280	\$ -	\$ -	\$ 7,726
86,217	48	26,724	-	-	128,018
<u>93,427</u>	<u>48</u>	<u>27,004</u>	<u>-</u>	<u>-</u>	<u>135,744</u>
34,632	1	2,518	-	-	40,520
14,980	316	2,801	-	-	18,675
<u>49,612</u>	<u>317</u>	<u>5,319</u>	<u>-</u>	<u>-</u>	<u>59,195</u>
95,606	99	8,909	-	-	105,733
9,316	2	2,839	-	-	60,847
<u>104,922</u>	<u>101</u>	<u>11,748</u>	<u>-</u>	<u>-</u>	<u>166,580</u>
-	108	14	-	-	122
-	-	25	-	-	25
64,641	432	62,939	-	-	136,784
<u>64,641</u>	<u>540</u>	<u>62,978</u>	<u>-</u>	<u>-</u>	<u>136,931</u>
-	-	3,372	156,395	370,476	952,568
-	-	3,372	156,395	370,476	952,568
86,164	4	-	-	-	89,587
<u>\$ 398,766</u>	<u>\$ 1,010</u>	<u>\$ 110,421</u>	<u>\$ 156,395</u>	<u>\$ 370,476</u>	<u>\$ 1,540,605</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, 2014
(amounts expressed in thousands)

FUNCTION AND ACTIVITY	Governmental Funds Capital Assets June 30, 2013	Additions	Deductions & Reclassifications	Governmental Funds Capital Assets June 30, 2014
General government:				
Legislative	\$ 8,269	\$ -	\$ (543)	\$ 7,726
Administrative	127,882	7,873	(7,737)	128,018
	<u>136,151</u>	<u>7,873</u>	<u>(8,280)</u>	<u>135,744</u>
Health and social services:				
Health	37,863	2,778	(121)	40,520
Social	11,961	730	5,984	18,675
	<u>49,824</u>	<u>3,508</u>	<u>5,863</u>	<u>59,195</u>
Public safety:				
Law enforcement	105,763	1,184	(1,214)	105,733
Justice services	61,871	377	(1,401)	60,847
	<u>167,634</u>	<u>1,561</u>	<u>(2,615)</u>	<u>166,580</u>
Community services:				
Community service development	122	-	-	122
Recreation	25	-	-	25
Library	135,699	6,981	(5,896)	136,784
	<u>135,846</u>	<u>6,981</u>	<u>(5,896)</u>	<u>136,931</u>
Roads and bridges:				
Roads and bridges	868,459	85,380	(1,271)	952,568
	<u>868,459</u>	<u>85,380</u>	<u>(1,271)</u>	<u>952,568</u>
External organizations:				
External use	88,803	3	781	89,587
	<u>\$ 1,382,124</u>	<u>\$ 105,306</u>	<u>\$ (11,418)</u>	<u>\$ 1,540,605</u>