

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
- 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
- Sellwood Bridge Replacement Fund

MULTNOMAH COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2012
(amounts expressed in thousands)

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 10,287	\$ 14,615	\$ 36,420	\$ 61,322
Receivables:				
Taxes	2,338	571	-	2,909
Accounts	6,848	-	4,744	11,592
Contracts	3	1,577	103	1,683
Inventories	278	-	-	278
Prepaid items	-	-	547	547
Restricted assets:				
Cash with fiscal agent	-	1,255	-	1,255
Total assets and other debits	<u>\$ 19,754</u>	<u>\$ 18,018</u>	<u>\$ 41,814</u>	<u>\$ 79,586</u>
LIABILITIES				
Accounts payable	\$ 11,899	\$ -	\$ 6,535	\$ 18,434
Payrolls payable	307	-	4	311
Deferred revenue	55	2,062	140	2,257
Total liabilities	<u>12,261</u>	<u>2,062</u>	<u>6,679</u>	<u>21,002</u>
FUND BALANCES				
Nonspendable	278	-	547	825
Restricted	4,176	7,753	12,677	24,606
Committed	316	8,059	21,431	29,806
Assigned	2,723	144	480	3,347
Total fund balances	<u>7,493</u>	<u>15,956</u>	<u>35,135</u>	<u>58,584</u>
Total liabilities and fund balances	<u>\$ 19,754</u>	<u>\$ 18,018</u>	<u>\$ 41,814</u>	<u>\$ 79,586</u>

MULTNOMAH COUNTY, OREGON
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2012
(amounts expressed in thousands)

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 32,229	\$ 8,737	\$ -	\$ 40,966
Intergovernmental	47,538	321	10,203	58,062
Licenses and permits	5,463	-	10,930	16,393
Charges for services	4,057	39	502	4,598
Interest	47	62	232	341
Other	261	8,218	5,850	14,329
Total revenues	<u>89,595</u>	<u>17,377</u>	<u>27,717</u>	<u>134,689</u>
EXPENDITURES				
Current:				
General government	291	3	3,923	4,217
Health services	-	-	-	-
Public safety and justice	6,801	-	-	6,801
Community services	29,954	-	1,372	31,326
Library services	-	-	-	-
Roads and bridges	43,246	-	377	43,623
Capital outlay	6,738	-	66,512	73,250
Debt service:				
Principal	-	17,816	-	17,816
Interest	-	5,164	-	5,164
Total expenditures	<u>87,030</u>	<u>22,983</u>	<u>72,184</u>	<u>182,197</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,565</u>	<u>(5,606)</u>	<u>(44,467)</u>	<u>(47,508)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	101	-	15,000	15,101
Proceeds from sale of capital assets	10	-	1,700	1,710
Transfers in	-	2,336	18,638	20,974
Transfers out	(17,193)	-	-	(17,193)
Total other financing sources (uses)	<u>(17,082)</u>	<u>2,336</u>	<u>35,338</u>	<u>20,592</u>
Net change in fund balances	<u>(14,517)</u>	<u>(3,270)</u>	<u>(9,129)</u>	<u>(26,916)</u>
Fund balances - beginning	<u>22,010</u>	<u>19,226</u>	<u>44,264</u>	<u>85,500</u>
Fund balances - ending	<u>\$ 7,493</u>	<u>\$ 15,956</u>	<u>\$ 35,135</u>	<u>\$ 58,584</u>