

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

- Strategic Investment Program Fund
- 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

Debt Service Funds

- Revenue Bond Fund
- Capital Debt Retirement Fund
- General Obligation Bond Fund

Capital Projects Funds

- Financed Projects Fund
- Capital Acquisition Fund
- Asset Preservation Fund

MULTNOMAH COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2011
(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	\$ 19,562	\$ 18,060	\$ 15,399	\$ 53,021
Receivables:				
Taxes	1,787	468	-	2,255
Accounts	14,343	-	-	14,343
Contracts	6	1,616	-	1,622
Inventories	523	-	-	523
Prepaid items	-	-	21	21
Restricted assets:				
Cash with fiscal agent	-	1,075	-	1,075
Total assets	<u>\$ 36,221</u>	<u>\$ 21,219</u>	<u>\$ 15,420</u>	<u>\$ 72,860</u>
LIABILITIES				
Accounts payable	\$ 13,895	\$ -	\$ 1,739	\$ 15,634
Payroll payable	310	-	2	312
Deferred revenue	6	1,993	1	2,000
Total liabilities	<u>14,211</u>	<u>1,993</u>	<u>1,742</u>	<u>17,946</u>
FUND BALANCES				
Nonspendable	523	-	21	544
Restricted	9,902	7,454	4,920	22,276
Committed	9,425	11,338	6,772	27,535
Assigned	2,160	434	1,965	4,559
Total fund balances	<u>22,010</u>	<u>19,226</u>	<u>13,678</u>	<u>54,914</u>
Total liabilities and fund balances	<u>\$ 36,221</u>	<u>\$ 21,219</u>	<u>\$ 15,420</u>	<u>\$ 72,860</u>

MULTNOMAH COUNTY, OREGON
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2011
(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	\$ 29,054	\$ 8,282	\$ -	\$ 37,336
Intergovernmental	44,764	-	-	44,764
Licenses and permits	13,268	-	-	13,268
Charges for services	4,214	36	73	4,323
Interest	80	85	64	229
Other	413	8,462	2,288	11,163
Total revenues	<u>91,793</u>	<u>16,865</u>	<u>2,425</u>	<u>111,083</u>
EXPENDITURES				
Current:				
General government	136	52	654	842
Health services	363	-	-	363
Public safety and justice	7,119	-	-	7,119
Community services	21,876	-	1,580	23,456
Roads and bridges	40,790	-	-	40,790
Capital outlay	13,201	-	1,190	14,391
Debt service:				
Principal	-	14,797	-	14,797
Interest	150	5,524	-	5,674
Total expenditures	<u>83,635</u>	<u>20,373</u>	<u>3,424</u>	<u>107,432</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,158</u>	<u>(3,508)</u>	<u>(999)</u>	<u>3,651</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	1,282	-	-	1,282
Proceeds from sale of capital assets	24	-	-	24
Transfers in	9,005	-	5,135	14,140
Transfers out	(3,249)	-	-	(3,249)
Total other financing sources (uses)	<u>7,062</u>	<u>-</u>	<u>5,135</u>	<u>12,197</u>
Net change in fund balances	15,220	(3,508)	4,136	15,848
Fund balances - beginning	6,790	22,734	9,542	39,066
Fund balances - ending	<u>\$ 22,010</u>	<u>\$ 19,226</u>	<u>\$ 13,678</u>	<u>\$ 54,914</u>