

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

- Road 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
- Library District Fund

### **Debt Service Funds**

- Capital Debt Retirement Fund
- General Obligation Bond Fund

### **Capital Projects Funds**

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



**MULTNOMAH COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2014**  
(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>
<b>ASSETS</b>				
Unrestricted:				
Cash and investments	\$ 15,370	\$ 914	\$ 29,766	\$ 46,050
Receivables:				
Taxes	3,992	-	-	3,992
Accounts	1,211	-	33	1,244
Due from other funds	245	-	-	245
Inventories	232	-	36	268
Prepaid items	159	-	-	159
Restricted:				
Cash and investments	11,660	6,686	18,568	36,914
Receivables:				
Taxes	1,824	528	-	2,352
Accounts	5,885	-	-	5,885
Total assets	<u>\$ 40,578</u>	<u>\$ 8,128</u>	<u>\$ 48,403</u>	<u>\$ 97,109</u>
<b>LIABILITIES</b>				
Liabilities payable from unrestricted assets:				
Accounts payable	\$ 5,418	\$ -	\$ 2,030	\$ 7,448
Payroll payable	973	-	-	973
Liabilities payable from restricted assets:				
Accounts payable	10,939	19	326	11,284
Payroll payable	34	-	-	34
Due to other funds	645	-	-	645
Total liabilities	<u>18,009</u>	<u>19</u>	<u>2,356</u>	<u>20,384</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Resources not yet available:				
Property taxes	2,832	468	-	3,300
Resources received before time requirements met	50	-	-	50
Total deferred inflows of resources	<u>2,882</u>	<u>468</u>	<u>-</u>	<u>3,350</u>
<b>FUND BALANCES</b>				
Nonspendable	391	-	36	427
Restricted	6,095	6,727	18,242	31,064
Committed	359	914	26,594	27,867
Assigned	12,842	-	1,175	14,017
Total fund balances	<u>19,687</u>	<u>7,641</u>	<u>46,047</u>	<u>73,375</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 40,578</u>	<u>\$ 8,128</u>	<u>\$ 48,403</u>	<u>\$ 97,109</u>

**MULTNOMAH COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2014**  
**(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>
<b>REVENUES</b>				
Taxes	\$ 100,504	\$ 6,998	\$ -	\$ 107,502
Payments in lieu of taxes	1	5	-	6
Intergovernmental	47,069	298	10,000	57,367
Licenses and permits	4,760	-	-	4,760
Charges for services	7,136	-	57	7,193
Interest	124	22	141	287
Other	2,820	17,296	7,253	27,369
Total revenues	<u>162,414</u>	<u>24,619</u>	<u>17,451</u>	<u>204,484</u>
<b>EXPENDITURES</b>				
Current:				
General government	331	119	4,502	4,952
Public safety and justice	7,003	-	-	7,003
Community services	35,424	-	1,917	37,341
Library services	58,193	-	-	58,193
Roads and bridges	45,475	-	-	45,475
Capital outlay	10,186	-	5,968	16,154
Debt service:				
Principal	-	44,459	-	44,459
Interest	25	9,663	-	9,688
Total expenditures	<u>156,637</u>	<u>54,241</u>	<u>12,387</u>	<u>223,265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,777</u>	<u>(29,622)</u>	<u>5,064</u>	<u>(18,781)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of refunding debt	-	22,530	-	22,530
Premium on long-term debt	-	2,562	-	2,562
Transfers in	62,881	-	9,692	72,573
Transfers out	(64,708)	-	-	(64,708)
Total other financing sources (uses)	<u>(1,827)</u>	<u>25,092</u>	<u>9,692</u>	<u>32,957</u>
Net change in fund balances	3,950	(4,530)	14,756	14,176
Fund balances - beginning	15,737	12,171	31,291	59,199
Fund balances - ending	<u>\$ 19,687</u>	<u>\$ 7,641</u>	<u>\$ 46,047</u>	<u>\$ 73,375</u>