

Lane County, Oregon

**Combining Balance Sheet**

Nonmajor Governmental Funds

June 30, 2007

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 13,190,169	\$ 209,182	\$ 5,866,969	\$ 19,266,320
Receivables (net of uncollectibles):				
Interest	179,312	57,670	63,114	300,096
Property taxes	19,998	156,108	-	176,106
Accounts	551,968	-	109	552,077
Intergovernmental	1,992,157	-	-	1,992,157
Inventories	49,856	-	-	49,856
<b>Total assets</b>	<b>\$ 15,983,460</b>	<b>\$ 422,960</b>	<b>\$ 5,930,192</b>	<b>\$ 22,336,612</b>
<u>Liabilities</u>				
Accounts payable	\$ 2,037,655	\$ -	\$ 128,068	\$ 2,165,723
Wages and benefits payable	246,867	-	-	246,867
Due to other funds	165,003	-	-	165,003
Deferred revenue	21,287	140,903	-	162,190
Interfund loans payable	8,750	-	-	8,750
<b>Total liabilities</b>	<b>2,479,562</b>	<b>140,903</b>	<b>128,068</b>	<b>2,748,533</b>
<u>Fund balances</u>				
Reserved for inventories	49,856	-	-	49,856
Unreserved	13,454,042	282,057	5,802,124	19,538,223
<b>Total fund balances</b>	<b>13,503,898</b>	<b>282,057</b>	<b>5,802,124</b>	<b>19,588,079</b>
<b>Total liabilities and fund balances</b>	<b>\$ 15,983,460</b>	<b>\$ 422,960</b>	<b>\$ 5,930,192</b>	<b>\$ 22,336,612</b>

Lane County, Oregon

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2007

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Taxes and assessments	\$ 1,222,248	\$ 2,825,928	\$ -	\$ 4,048,176
Licenses and permits	344,108	-	-	344,108
Intergovernmental	43,055,263	22,951	69,024	43,147,238
Charges for services	5,840,289	-	-	5,840,289
Fines, forfeitures and penalties	50,165	-	-	50,165
Administrative and facility charges	-	-	1,616,125	1,616,125
Investment earnings	857,133	90,293	363,588	1,311,014
Sale and rental of property	1,054,752	-	445,478	1,500,230
<b>Total revenues</b>	<b>52,423,958</b>	<b>2,939,172</b>	<b>2,494,215</b>	<b>57,857,345</b>
<u>Expenditures:</u>				
Current:				
General government	8,191,787	2,549	1,776,408	9,970,744
Public safety	1,615,232	-	64,173	1,679,405
Public health and welfare	31,957,622	-	-	31,957,622
Parks	2,015,764	-	-	2,015,764
Roads and bridges	61,954	-	-	61,954
Community development	2,922,807	-	-	2,922,807
Debt service:				
Principal	-	3,320,000	18,782	3,338,782
Interest	771	1,643,897	85,148	1,729,816
Bond issuance costs	-	-	75,242	75,242
Capital outlay	12,000	-	9,455,779	9,467,779
<b>Total expenditures</b>	<b>46,777,937</b>	<b>4,966,446</b>	<b>11,475,532</b>	<b>63,219,915</b>
Excess (deficiency) of revenues over (under) expenditures	5,646,021	(2,027,274)	(8,981,317)	(5,362,570)
<u>Other financing sources (uses):</u>				
Transfers in	999,151	2,083,357	1,537,316	4,619,824
Transfers out	(6,431,658)	-	(409,256)	(6,840,914)
Assumed mortgage	-	-	6,326,603	6,326,603
<b>Total other financing sources (uses)</b>	<b>(5,432,507)</b>	<b>2,083,357</b>	<b>7,454,663</b>	<b>4,105,513</b>
Net change in fund balances	213,514	56,083	(1,526,654)	(1,257,057)
Fund balance, June 30, 2006	13,261,957	225,974	7,328,778	20,816,709
Increase (decrease) in inventories	28,427	-	-	28,427
<b>Fund balance, June 30, 2007</b>	<b>\$ 13,503,898</b>	<b>\$ 282,057</b>	<b>\$ 5,802,124</b>	<b>\$ 19,588,079</b>