

Lane County, Oregon

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2008

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 14,745,649	\$ 133,642	\$ 7,683,192	\$ 22,562,483
Receivables (net of uncollectibles):				
Interest	165,316	78,709	54,864	298,889
Property taxes	18,758	178,817	-	197,575
Accounts	345,778	-	10,598	356,376
Intergovernmental	1,021,795	-	-	1,021,795
Other	135,211	-	-	135,211
Due from other funds	998	-	-	998
Inventories	12,980	-	-	12,980
Total assets	\$ 16,446,485	\$ 391,168	\$ 7,748,654	\$ 24,586,307
<u>Liabilities</u>				
Accounts payable	\$ 1,358,131	\$ -	\$ 71,570	\$ 1,429,701
Wages and benefits payable	193,223	-	-	193,223
Due to other funds	130,047	-	-	130,047
Deferred revenue	18,722	160,014	5,058	183,794
Advances from other funds	-	-	1,000,000	1,000,000
Total liabilities	1,700,123	160,014	1,076,628	2,936,765
<u>Fund balances</u>				
Reserved for inventories	12,980	-	-	12,980
Unreserved	14,733,382	231,154	6,672,026	21,636,562
Total fund balances	14,746,362	231,154	6,672,026	21,649,542
Total liabilities and fund balances	\$ 16,446,485	\$ 391,168	\$ 7,748,654	\$ 24,586,307

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

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2008

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Taxes and assessments, net of refunds	\$ 530,633	\$ 2,742,626	\$ -	\$ 3,273,259
Licenses and permits	339,710	-	-	339,710
Intergovernmental	42,542,310	7,817	188,185	42,738,312
Charges for services	4,864,530	-	-	4,864,530
Fines, forfeitures and penalties	59,413	-	-	59,413
Administrative and facility charges	-	-	1,624,859	1,624,859
Investment earnings	803,366	95,586	318,881	1,217,833
Sale and rental of property	1,015,318	-	1,165,587	2,180,905
Total revenues	50,155,280	2,846,029	3,297,512	56,298,821
<u>Expenditures:</u>				
Current:				
General government	8,189,475	2,551	1,986,661	10,178,687
Public safety	13,706	-	10,472	24,178
Public health and welfare	30,598,359	-	-	30,598,359
Parks	1,974,323	-	-	1,974,323
Roads and bridges	69,029	-	-	69,029
Community development	2,924,995	-	-	2,924,995
Debt service:				
Principal	-	3,440,000	82,221	3,522,221
Interest	393	1,546,294	529,154	2,075,841
Capital outlay	109,113	-	924,045	1,033,158
Total expenditures	43,879,393	4,988,845	3,532,553	52,400,791
Excess (deficiency) of revenues over (under) expenditures	6,275,887	(2,142,816)	(235,041)	3,898,030
<u>Other financing sources (uses):</u>				
Transfers in	1,541,278	2,091,913	1,566,917	5,200,108
Transfers out	(6,537,825)	-	(461,974)	(6,999,799)
Total other financing sources (uses)	(4,996,547)	2,091,913	1,104,943	(1,799,691)
Net change in fund balances	1,279,340	(50,903)	869,902	2,098,339
Fund balance, June 30, 2007	13,503,898	282,057	5,802,124	19,588,079
Increase (decrease) in inventories	(36,876)	-	-	(36,876)
Fund balance, June 30, 2008	\$ 14,746,362	\$ 231,154	\$ 6,672,026	\$ 21,649,542