

## OTHER SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENTS

Lane County, Oregon

**Combining Balance Sheet**

Nonmajor Governmental Funds

June 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 18,275,834	\$ 177,415	\$ 3,654,099	\$ 22,107,348
Receivables (net of uncollectibles):				
Investment earnings	118,499	11,792	36,354	166,645
Property taxes	10,458	189,445	-	199,903
Accounts	318,827	-	11,098	329,925
Intergovernmental	1,507,291	-	73,812	1,581,103
Other	165,498	-	-	165,498
Interest on balances	11,915	55,983	-	67,898
Inventories	7,739	-	-	7,739
<b>Total assets</b>	<b>\$ 20,416,061</b>	<b>\$ 434,635</b>	<b>\$ 3,775,363</b>	<b>\$ 24,626,059</b>
<u>Liabilities</u>				
Accounts payable	\$ 1,949,104	\$ -	\$ 264,854	\$ 2,213,958
Wages and benefits payable	224,656	-	-	224,656
Due to other funds	171,420	-	-	171,420
Deferred revenue	10,418	177,085	-	187,503
Interfund loans payable	-	-	1,876,955	1,876,955
<b>Total liabilities</b>	<b>2,355,598</b>	<b>177,085</b>	<b>2,141,809</b>	<b>4,674,492</b>
<u>Fund balances</u>				
Reserved for inventories	7,739	-	-	7,739
Unreserved	18,052,724	257,550	1,633,554	19,943,828
<b>Total fund balances</b>	<b>18,060,463</b>	<b>257,550</b>	<b>1,633,554</b>	<b>19,951,567</b>
<b>Total liabilities and fund balances</b>	<b>\$ 20,416,061</b>	<b>\$ 434,635</b>	<b>\$ 3,775,363</b>	<b>\$ 24,626,059</b>

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

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2009

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Taxes and assessments, net of refunds	\$ 473,973	\$ 2,860,242	\$ -	\$ 3,334,215
Licenses and permits	425,832	-	-	425,832
Intergovernmental	46,092,626	20,854	87,016	46,200,496
Charges for services	5,020,746	-	-	5,020,746
Fines, forfeitures and penalties	79,842	-	-	79,842
Administrative and facility charges	-	-	1,614,015	1,614,015
Investment earnings	567,889	39,637	216,950	824,476
Sale and rental of property	803,513	-	622,703	1,426,216
<b>Total revenues</b>	<b>53,464,421</b>	<b>2,920,733</b>	<b>2,540,684</b>	<b>58,925,838</b>
<b>Expenditures:</b>				
Current:				
General government	7,606,013	1,751	2,400,695	10,008,459
Public safety	14,798	-	452,498	467,296
Public health and welfare	35,815,667	-	-	35,815,667
Parks	2,178,235	-	-	2,178,235
Roads and bridges	113,987	-	-	113,987
Community development	3,060,288	-	-	3,060,288
Debt service:				
Principal	-	3,150,000	90,887	3,240,887
Interest	-	1,436,524	520,489	1,957,013
Capital outlay	874,395	-	4,989,999	5,864,394
<b>Total expenditures</b>	<b>49,663,383</b>	<b>4,588,275</b>	<b>8,454,568</b>	<b>62,706,226</b>
Excess (deficiency) of revenues over (under) expenditures	3,801,038	(1,667,542)	(5,913,884)	(3,780,388)
<b>Other financing sources (uses):</b>				
Transfers in	1,571,721	1,693,938	1,500,000	4,765,659
Transfers out	(2,053,417)	-	(624,588)	(2,678,005)
<b>Total other financing sources (uses)</b>	<b>(481,696)</b>	<b>1,693,938</b>	<b>875,412</b>	<b>2,087,654</b>
<b>Net change in fund balances</b>	<b>3,319,342</b>	<b>26,396</b>	<b>(5,038,472)</b>	<b>(1,692,734)</b>
Fund balance, June 30, 2008	14,746,362	231,154	6,672,026	21,649,542
Increase (decrease) in inventories	(5,241)	-	-	(5,241)
<b>Fund balance, June 30, 2009</b>	<b>\$ 18,060,463</b>	<b>\$ 257,550</b>	<b>\$ 1,633,554</b>	<b>\$ 19,951,567</b>

## SPECIAL REVENUE FUNDS

*Combining statements for all individual nonmajor special revenue funds are reported in this section. The combined totals are reported in the combining nonmajor governmental fund statements. Fund statements for major special revenue funds are reported in the basic financial statements.*

*Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are also presented in this section for each individual nonmajor special revenue fund. Budget and actual comparisons for major special revenue funds are reported as Required Supplementary Information.*

### **Nonmajor Special Revenue Funds**

**Parks and Open Spaces Fund** – This fund accounts for revenue from state and local sources for implementation of the parks capital improvement plan and park operations.

**Law Library Fund** – This fund accounts for revenues collected by the Courts as part of civil litigation filing fees to support the Law Library. The library provides legal reference materials and assistance to patrons (attorneys, litigants, and the public).

**Liquor Law Enforcement Fund** – In this fund, revenues are received from County justice courts, city municipal courts, and the district court for fines on traffic violations related to the Liquor Control Act. Funds are used by the district attorney and the Oregon Liquor Control Commission (OLCC) for enforcement and prosecution of cases involving alcoholic beverages.

**Public Land Corner Preservation Fund** – Accounted for in this fund are revenues from a Deeds and Records filing fee, dedicated to corner preservation activities. This program researches the records, locates government corners in the field, and re-establishes and makes subsequent appropriate records for the public on section, donation-land claim, and meander corners originally set by old federal and County surveys.

**County Schools Fund** – Revenue from this fund is distributed to County schools through the Lane Education Services District. State law requires that funding from 25% of the National Forest timber receipts received by the County and a portion of state timber sales receipts be passed through by this fund to County schools.

**County Clerk Records Fund** – This fund accounts for revenues received from the recording of legal documents, including contracts, deeds, and other conveyances of real property for archival, indexing, and retrieval on computer and microfilm by the public. The fund also accounts for the County Record and Archive Center, and the Records management program and micrographics program.

**Workforce Partnership Fund** – This fund accounts for revenues received from the Lane Workforce Partnership (LWP), an independent organization dedicated to meeting the workforce needs of employers and job seekers throughout Lane County. LWP contracts with Lane County for the purchase of human resources, personnel administration, and other related services.

**Title III Projects Fund** – This fund accounts for funds received under the federal timber payments legislation, P.L. 106-393, which provide funds for Title III projects administered by Lane County. These funds come from the United States Forest Service and Bureau of Land Management and are available to Lane County for search, rescue, and emergency services, community service work camps, easement purchases, forest related educational opportunities, and community forestry.

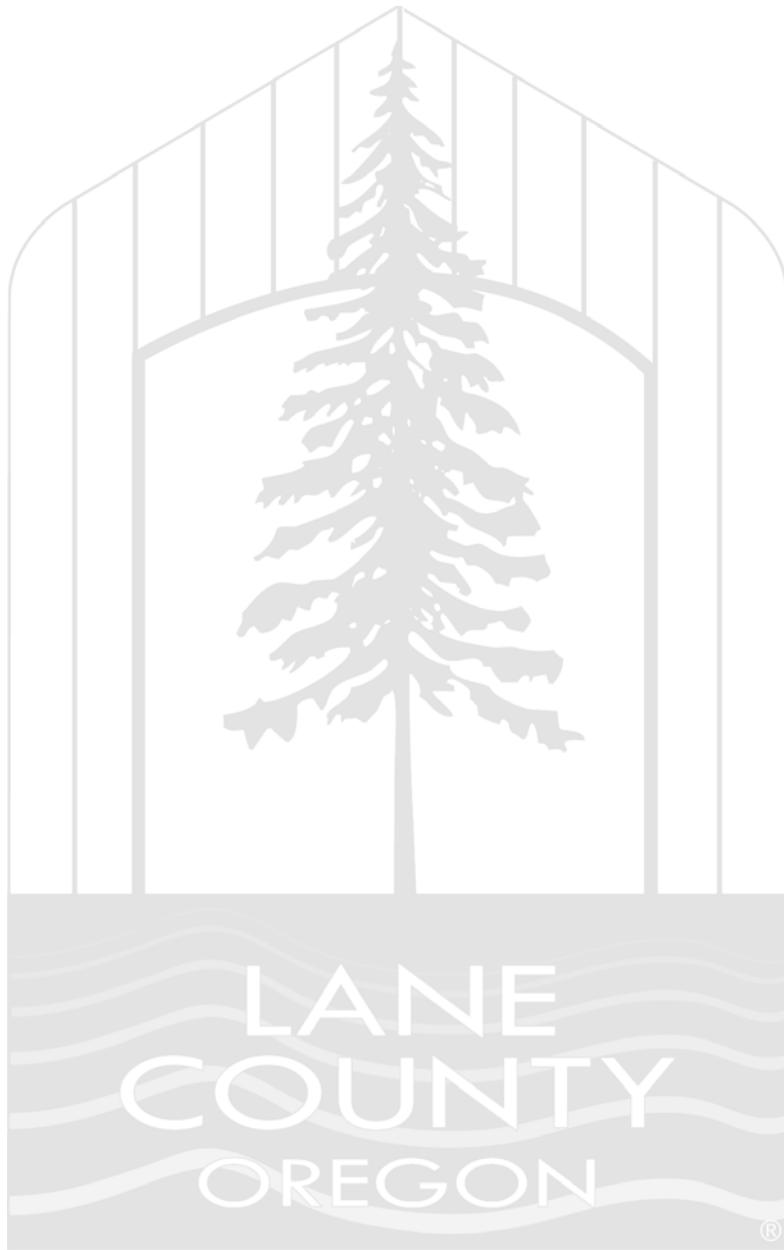
**Industrial Revolving Fund** – This fund accounts for funds received when a county sells or leases real property located in an area planned and zoned for industrial use. The moneys shall be expended for engineering, improvement, rehabilitation, construction, operations, or maintenance costs of certain development projects.

**Wastewater Administration and Construction Fund** – This fund accounts for revenues received from general obligation bond sales, interest earned from investment of bond-sale proceeds, and the expenditure of those funds via a transfer to the Metropolitan Wastewater Management Commission for the construction of the regional wastewater treatment facility.

**Animal Services Fund** – This fund accounts for animal services provided for unincorporated Lane County, City of Eugene, and other small cities. Funding is provided by General Fund and contract revenue from the cities.

**Intergovernmental Human Services Fund** – This fund accounts for Lane County administration and allocation of funds to governmental and nonprofit agencies for health, mental health, and other services. This fund reports the receipt and expenditure of revenues from the County and the cities of Eugene and Springfield under an intergovernmental agreement.

**LaneCare Fund** – This fund accounts for mental health services delivered to county residents enrolled in the Oregon Health Plan. LaneCare is a community based mental health organization that contracts with local mental health providers, authorizes care, monitors utilization, pays claims, and submits encounter data to the Office of Medical Assistance Programs.



Lane County, Oregon  
**Combining Balance Sheet**  
 Nonmajor Special Revenue Funds  
 June 30, 2009

	Parks and Open Spaces	Law Library	Liquor Law Enforcement	Public Land Corner Preservation	County Schools	County Clerk Records
<b>Assets</b>						
Cash and cash equivalents	\$ 593,375	\$ 206,736	\$ 48,787	\$ 582,450	\$ 83,277	\$ 114,383
Receivables:						
Investment earnings	4,240	1,291	-	2,948	2,017	633
Property taxes	-	-	-	-	-	-
Accounts	146,807	187	1,542	4,057	-	581
Intergovernmental	88,313	25,334	-	575	-	-
Other	-	-	-	-	-	-
Interest on balances	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 832,735</b>	<b>\$ 233,548</b>	<b>\$ 50,329</b>	<b>\$ 590,030</b>	<b>\$ 85,294</b>	<b>\$ 115,597</b>
<b>Liabilities</b>						
Accounts payable	\$ 59,697	\$ 3,055	\$ -	\$ 98	\$ -	\$ 20,681
Wages and benefits payable	38,899	4,985	-	5,409	-	-
Due to other funds	17,969	3,279	-	3,463	-	-
Deferred revenue	-	-	-	-	-	-
<b>Total liabilities</b>	<b>116,565</b>	<b>11,319</b>	<b>-</b>	<b>8,970</b>	<b>-</b>	<b>20,681</b>
<b>Fund balances</b>						
Reserved for inventories	-	-	-	-	-	-
Unreserved	716,170	222,229	50,329	581,060	85,294	94,916
<b>Total fund balances</b>	<b>716,170</b>	<b>222,229</b>	<b>50,329</b>	<b>581,060</b>	<b>85,294</b>	<b>94,916</b>
<b>Total liabilities and fund balances</b>	<b>\$ 832,735</b>	<b>\$ 233,548</b>	<b>\$ 50,329</b>	<b>\$ 590,030</b>	<b>\$ 85,294</b>	<b>\$ 115,597</b>

Workforce Partnership	Title III Projects	Industrial Revolving	Wastewater Administration and Construction	Animal Services	Intergovernmental Human Services	LaneCare	Total
\$ -	\$ 3,689,303	\$ 254,188	\$ 9,012	\$ 132,386	\$ 455,453	\$ 12,106,484	\$ 18,275,834
-	23,849	1,487	59	764	4,792	76,419	118,499
-	-	-	10,458	-	-	-	10,458
-	-	-	-	12,677	152,976	-	318,827
-	-	-	-	19,742	1,373,327	-	1,507,291
165,498	-	-	-	-	-	-	165,498
-	-	-	11,915	-	-	-	11,915
-	-	-	-	7,739	-	-	7,739
<b>\$ 165,498</b>	<b>\$ 3,713,152</b>	<b>\$ 255,675</b>	<b>\$ 31,444</b>	<b>\$ 173,308</b>	<b>\$ 1,986,548</b>	<b>\$ 12,182,903</b>	<b>\$ 20,416,061</b>
\$ 185	\$ -	\$ -	\$ 143	\$ 27,462	\$ 1,161,103	\$ 676,680	\$ 1,949,104
81,612	-	-	-	28,216	43,064	22,471	224,656
83,701	-	-	-	19,948	28,353	14,707	171,420
-	-	-	10,418	-	-	-	10,418
<b>165,498</b>	<b>-</b>	<b>-</b>	<b>10,561</b>	<b>75,626</b>	<b>1,232,520</b>	<b>713,858</b>	<b>2,355,598</b>
-	-	-	-	7,739	-	-	7,739
-	3,713,152	255,675	20,883	89,943	754,028	11,469,045	18,052,724
-	3,713,152	255,675	20,883	97,682	754,028	11,469,045	18,060,463
<b>\$ 165,498</b>	<b>\$ 3,713,152</b>	<b>\$ 255,675</b>	<b>\$ 31,444</b>	<b>\$ 173,308</b>	<b>\$ 1,986,548</b>	<b>\$ 12,182,903</b>	<b>\$ 20,416,061</b>

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

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2009

	Parks and Open Spaces	Law Library	Liquor Law Enforcement	Public Land Corner Preservation	County Schools	County Clerk Records
<b>Revenues</b>						
Taxes and assessments, net of refunds	\$ 253,574	\$ -	\$ -	\$ -	\$ 159,704	\$ 60,308
Licenses and permits	-	-	-	-	-	-
Intergovernmental	830,530	338,688	-	575	7,028,896	-
Charges for services	381,189	2,573	-	562,092	-	-
Fines, forfeitures and penalties	30,273	-	49,569	-	-	-
Investment earnings	23,043	5,999	-	14,401	10,305	3,049
Sale and rental of property	522,580	2,507	-	-	-	-
<b>Total revenues</b>	<b>2,041,189</b>	<b>349,767</b>	<b>49,569</b>	<b>577,068</b>	<b>7,198,905</b>	<b>63,357</b>
<b>Expenditures:</b>						
Current:						
General government	-	356,404	-	-	7,116,623	34,597
Public safety	-	-	14,798	-	-	-
Public health and welfare	-	-	-	-	-	-
Parks	2,178,235	-	-	-	-	-
Roads and bridges	-	-	-	113,987	-	-
Community development	-	-	-	-	-	-
Capital outlay	874,395	-	-	-	-	-
<b>Total expenditures</b>	<b>3,052,630</b>	<b>356,404</b>	<b>14,798</b>	<b>113,987</b>	<b>7,116,623</b>	<b>34,597</b>
Excess (deficiency) of revenues over (under) expenditures	(1,011,441)	(6,637)	34,771	463,081	82,282	28,760
<b>Other financing sources (uses):</b>						
Transfers in	449,726	1,485	-	-	-	-
Transfers out	-	-	(35,251)	(451,678)	-	(49,275)
<b>Total other financing sources (uses)</b>	<b>449,726</b>	<b>1,485</b>	<b>(35,251)</b>	<b>(451,678)</b>	<b>-</b>	<b>(49,275)</b>
Net change in fund balances	(561,715)	(5,152)	(480)	11,403	82,282	(20,515)
Fund balance, June 30, 2008	1,277,885	227,381	50,809	569,657	3,012	115,431
Increase (decrease) in inventories	-	-	-	-	-	-
<b>Fund balance, June 30, 2009</b>	<b>\$ 716,170</b>	<b>\$ 222,229</b>	<b>\$ 50,329</b>	<b>\$ 581,060</b>	<b>\$ 85,294</b>	<b>\$ 94,916</b>

Workforce Partnership	Title III Projects	Industrial Revolving	Wastewater Administration and Construction	Animal Services	Intergovernmental Human Services	LaneCare	Total
\$ -	\$ -	\$ -	\$ 387	\$ -	\$ -	\$ -	\$ 473,973
-	-	-	-	425,832	-	-	425,832
-	3,270,899	-	-	763,513	10,366,307	23,493,218	46,092,626
3,033,952	298	-	-	172,299	808,467	59,876	5,020,746
-	-	-	-	-	-	-	79,842
-	89,277	5,675	(9,087)	3,445	23,027	398,755	567,889
-	-	250,000	-	28,426	-	-	803,513
3,033,952	3,360,474	255,675	(8,700)	1,393,515	11,197,801	23,951,849	53,464,421
-	98,389	-	-	-	-	-	7,606,013
-	-	-	-	-	-	-	14,798
-	-	-	2,778	1,813,478	11,789,102	22,210,309	35,815,667
-	-	-	-	-	-	-	2,178,235
-	-	-	-	-	-	-	113,987
3,060,288	-	-	-	-	-	-	3,060,288
-	-	-	-	-	-	-	874,395
3,060,288	98,389	-	2,778	1,813,478	11,789,102	22,210,309	49,663,383
(26,336)	3,262,085	255,675	(11,478)	(419,963)	(591,301)	1,741,540	3,801,038
26,336	-	-	-	523,621	563,333	7,220	1,571,721
-	(989,563)	-	-	(74,293)	(148,498)	(304,859)	(2,053,417)
26,336	(989,563)	-	-	449,328	414,835	(297,639)	(481,696)
-	2,272,522	255,675	(11,478)	29,365	(176,466)	1,443,901	3,319,342
-	1,440,630	-	32,361	73,558	930,494	10,025,144	14,746,362
-	-	-	-	(5,241)	-	-	(5,241)
\$ -	\$ 3,713,152	\$ 255,675	\$ 20,883	\$ 97,682	\$ 754,028	\$ 11,469,045	\$ 18,060,463

Lane County, Oregon

**Parks and Open Spaces Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Taxes and assessments	\$ 300,000	\$ 300,000	\$ 253,574	\$ (46,426)
Intergovernmental	390,000	799,250	830,530	31,280
Charges for services	269,673	269,673	381,189	111,516
Fines, forfeitures and penalties	20,000	20,000	30,273	10,273
Investment earnings	20,610	20,610	23,043	2,433
Sale and rental of property	598,400	598,400	522,580	(75,820)
Interfund transfers in	449,726	449,726	449,726	-
<b>Total revenues</b>	<b>2,048,409</b>	<b>2,457,659</b>	<b>2,490,915</b>	<b>33,256</b>
<u>Expenditures</u>				
Current - departmental:				
Public works	3,077,117	3,692,958	3,052,630	(640,328)
<b>Total expenditures</b>	<b>3,077,117</b>	<b>3,692,958</b>	<b>3,052,630</b>	<b>(640,328)</b>
Net change in fund balance	(1,028,708)	(1,235,299)	(561,715)	673,584
Fund balance, June 30, 2008	1,071,293	1,277,884	1,277,885	1
<b>Fund balance, June 30, 2009</b>	<b>\$ 42,585</b>	<b>\$ 42,585</b>	<b>\$ 716,170</b>	<b>\$ 673,585</b>

Lane County, Oregon

**Law Library Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 325,000	\$ 325,000	\$ 338,688	\$ 13,688
Charges for services	1,750	1,750	2,573	823
Investment earnings	3,000	3,000	5,999	2,999
Sale and rental of property	3,500	3,500	2,507	(993)
Interfund transfers in	1,485	1,485	1,485	-
<b>Total revenues</b>	<b>334,735</b>	<b>334,735</b>	<b>351,252</b>	<b>16,517</b>
<b>Expenditures</b>				
Current - departmental:				
County counsel	517,818	562,116	356,404	(205,712)
<b>Total expenditures</b>	<b>517,818</b>	<b>562,116</b>	<b>356,404</b>	<b>(205,712)</b>
Net change in fund balance	(183,083)	(227,381)	(5,152)	222,229
Fund balance, June 30, 2008	183,083	227,381	227,381	-
<b>Fund balance, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 222,229</b>	<b>\$ 222,229</b>

Lane County, Oregon

**Liquor Law Enforcement Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<u>Revenues</u>				
Fines, forfeitures and penalties	\$ 36,000	\$ 36,000	\$ 49,569	\$ 13,569
<b>Total revenues</b>	<b>36,000</b>	<b>36,000</b>	<b>49,569</b>	<b>13,569</b>
<u>Expenditures</u>				
Current - departmental:				
District attorney	76,000	86,809	50,049	(36,760)
<b>Total expenditures</b>	<b>76,000</b>	<b>86,809</b>	<b>50,049</b>	<b>(36,760)</b>
Net change in fund balance	(40,000)	(50,809)	(480)	50,329
Fund balance, June 30, 2008	40,000	50,809	50,809	-
<b>Fund balance, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,329</b>	<b>\$ 50,329</b>

Lane County, Oregon

**Public Land Corner Preservation Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ -	\$ 575	\$ 575
Charges for services	700,000	500,000	562,092	62,092
Investment earnings	30,000	30,000	14,401	(15,599)
<b>Total revenues</b>	<b>730,000</b>	<b>530,000</b>	<b>577,068</b>	<b>47,068</b>
<u>Expenditures</u>				
Current - departmental:				
Public works	1,094,236	1,096,893	565,665	(531,228)
<b>Total expenditures</b>	<b>1,094,236</b>	<b>1,096,893</b>	<b>565,665</b>	<b>(531,228)</b>
Net change in fund balance	(364,236)	(566,893)	11,403	578,296
Fund balance, June 30, 2008	367,000	569,657	569,657	-
<b>Fund balance, June 30, 2009</b>	<b>\$ 2,764</b>	<b>\$ 2,764</b>	<b>\$ 581,060</b>	<b>\$ 578,296</b>

Lane County, Oregon

**County Schools Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Taxes and assessments	\$ 145,000	\$ 153,681	\$ 159,704	\$ 6,023
Intergovernmental	360,000	7,063,397	7,028,896	(34,501)
Investment earnings	8,350	8,350	10,305	1,955
<b>Total revenues</b>	<b>513,350</b>	<b>7,225,428</b>	<b>7,198,905</b>	<b>(26,523)</b>
<u>Expenditures</u>				
Current - departmental:				
General				
Materials and services	513,350	7,228,440	7,116,623	(111,817)
<b>Total expenditures</b>	<b>513,350</b>	<b>7,228,440</b>	<b>7,116,623</b>	<b>(111,817)</b>
Net change in fund balance	-	(3,012)	82,282	85,294
Fund balance, June 30, 2008	-	3,012	3,012	-
<b>Fund balance, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,294</b>	<b>\$ 85,294</b>

Lane County, Oregon

**County Clerk Records Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes and assessments	\$ 70,000	\$ 70,000	\$ 60,308	\$ (9,692)
Investment earnings	3,500	3,500	3,049	(451)
<b>Total revenues</b>	<b>73,500</b>	<b>73,500</b>	<b>63,357</b>	<b>(10,143)</b>
<b>Expenditures</b>				
Current - departmental:				
Management services	182,361	188,931	83,872	(105,059)
<b>Total expenditures</b>	<b>182,361</b>	<b>188,931</b>	<b>83,872</b>	<b>(105,059)</b>
Net change in fund balance	(108,861)	(115,431)	(20,515)	94,916
Fund balance, June 30, 2008	108,861	115,431	115,431	-
<b>Fund balance, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,916</b>	<b>\$ 94,916</b>

Lane County, Oregon

**Workforce Partnership Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Charges for services	\$ 3,124,137	\$ 3,124,137	\$ 3,033,952	\$ (90,185)
Interfund transfers in	26,336	26,336	26,336	-
<b>Total revenues</b>	<b>3,150,473</b>	<b>3,150,473</b>	<b>3,060,288</b>	<b>(90,185)</b>
<b>Expenditures</b>				
Current - departmental:				
Workforce partnership	3,150,473	3,150,473	3,060,288	(90,185)
<b>Total expenditures</b>	<b>3,150,473</b>	<b>3,150,473</b>	<b>3,060,288</b>	<b>(90,185)</b>
Net change in fund balance	-	-	-	-
Fund balance, June 30, 2008	-	-	-	-
<b>Fund balance, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Lane County, Oregon

**Title III Projects Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ -	\$ 3,270,899	\$ 3,270,899	\$ -
Charges for services	-	-	298	298
Investment earnings	21,000	27,000	74,589	47,589
<b>Total revenues</b>	<b>21,000</b>	<b>3,297,899</b>	<b>3,345,786</b>	<b>47,887</b>
<u>Expenditures</u>				
Current - departmental:				
Materials and services	95,646	2,182,495	1,087,952	(1,094,543)
Contingency and reserves	1,075,534	2,556,034	-	(2,556,034)
<b>Total expenditures</b>	<b>1,171,180</b>	<b>4,738,529</b>	<b>1,087,952</b>	<b>(3,650,577)</b>
Net change in fund balance	(1,150,180)	(1,440,630)	2,257,834	3,698,464
Fund balance, June 30, 2008	1,150,180	1,440,630	1,440,630	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>3,698,464</b>	<b>\$ 3,698,464</b>
Unrealized gain (loss) on investments			14,688	
<b>Total fund balance, GAAP basis, June 30, 2009</b>			<b>\$ 3,713,152</b>	

Lane County, Oregon

**Industrial Revolving Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<u>Revenues</u>				
Investment earnings	\$ -	\$ -	\$ 5,675	\$ 5,675
Sale and rental of property	-	250,000	250,000	-
<b>Total revenues</b>	<b>-</b>	<b>250,000</b>	<b>255,675</b>	<b>5,675</b>
<u>Expenditures</u>				
Current - departmental:				
General				
Contingency and reserves	-	250,000	-	(250,000)
<b>Total expenditures</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>(250,000)</b>
Net change in fund balance	-	-	255,675	255,675
Fund balance, June 30, 2008	-	-	-	-
<b>Fund balance, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 255,675</b>	<b>\$ 255,675</b>

Lane County, Oregon

**Wastewater Administration and Construction Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Taxes and assessments	\$ 500	\$ 500	\$ 387	\$ (113)
Investment earnings	400	400	(9,087)	(9,487)
<b>Total revenues</b>	<b>900</b>	<b>900</b>	<b>(8,700)</b>	<b>(9,600)</b>
<u>Expenditures</u>				
Current - departmental:				
Metro wastewater service district				
Materials and services	27,900	27,900	2,778	(25,122)
<b>Total expenditures</b>	<b>27,900</b>	<b>27,900</b>	<b>2,778</b>	<b>(25,122)</b>
Net change in fund balance	(27,000)	(27,000)	(11,478)	15,522
Fund balance, June 30, 2008	27,000	27,000	32,361	5,361
<b>Fund balance, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,883</b>	<b>\$ 20,883</b>

Lane County, Oregon

**Animal Services Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Licenses and permits	\$ 374,454	\$ 414,392	\$ 425,832	\$ 11,440
Intergovernmental	706,603	772,500	763,513	(8,987)
Charges for services	132,715	182,828	172,299	(10,529)
Investment earnings	900	900	3,445	2,545
Sale and rental of property	30,300	35,000	28,426	(6,574)
Interfund transfers in	474,826	523,621	523,621	-
<b>Total revenues</b>	<b>1,719,798</b>	<b>1,929,241</b>	<b>1,917,136</b>	<b>(12,105)</b>
<b>Expenditures</b>				
Current - departmental:				
Health and human services	1,845,298	1,989,819	1,887,771	(102,048)
<b>Total expenditures</b>	<b>1,845,298</b>	<b>1,989,819</b>	<b>1,887,771</b>	<b>(102,048)</b>
Net change in fund balance	(125,500)	(60,578)	29,365	89,943
Fund balance, June 30, 2008	125,500	60,578	60,578	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>89,943</b>	<b>\$ 89,943</b>
<b>Inventories</b>				
<b>Total fund balance, GAAP basis, June 30, 2009</b>			<b>7,739</b>	
			<b>\$ 97,682</b>	

Lane County, Oregon

**Intergovernmental Human Services Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 8,248,919	\$ 11,289,149	\$ 10,366,307	\$ (922,842)
Charges for services	852,955	876,969	808,467	(68,502)
Investment earnings	-	-	23,027	23,027
Interfund transfers in	399,748	551,284	563,333	12,049
Intrafund transfers in	552,087	552,087	547,169	(4,918)
<b>Total revenues</b>	<b>10,053,709</b>	<b>13,269,489</b>	<b>12,308,303</b>	<b>(961,186)</b>
<b>Expenditures</b>				
Current - departmental:				
Health and human services	10,700,644	14,199,983	12,484,769	(1,715,214)
<b>Total expenditures</b>	<b>10,700,644</b>	<b>14,199,983</b>	<b>12,484,769</b>	<b>(1,715,214)</b>
Net change in fund balance	(646,935)	(930,494)	(176,466)	754,028
Fund balance, June 30, 2008	646,935	930,494	930,494	-
<b>Fund balance, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 754,028</b>	<b>\$ 754,028</b>

Lane County, Oregon

**LaneCare Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 20,400,000	\$ 20,400,000	\$ 23,493,218	\$ 3,093,218
Charges for services	43,000	43,000	59,876	16,876
Investment earnings	10,000	10,000	339,845	329,845
Interfund transfers in	7,220	7,220	7,220	-
<b>Total revenues</b>	<b>20,460,220</b>	<b>20,460,220</b>	<b>23,900,159</b>	<b>3,439,939</b>
<u>Expenditures</u>				
Current - departmental:				
Health and human services	26,681,220	30,497,210	22,515,168	(7,982,042)
<b>Total expenditures</b>	<b>26,681,220</b>	<b>30,497,210</b>	<b>22,515,168</b>	<b>(7,982,042)</b>
Net change in fund balance	(6,221,000)	(10,036,990)	1,384,991	11,421,981
Fund balance, June 30, 2008	6,221,000	10,036,990	10,036,990	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>11,421,981</b>	<b>\$ 11,421,981</b>
Unrealized gain (loss) on investments			47,064	
<b>Total fund balance, GAAP basis, June 30, 2009</b>			<b>\$ 11,469,045</b>	

## **DEBT SERVICE FUNDS**

*None of the County's debt service funds meet the criteria for major fund reporting. Therefore, the combining statements for all individual debt service funds are reported in this section. The combined totals are reported in the combining nonmajor governmental fund statements.*

*Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are also presented in this section for each individual debt service fund.*

### **Nonmajor Debt Service Funds**

**Lane Events Center Debt Service Fund** – This fund accounts for the accumulation of resources for and payment of debt service for the construction and renovation of facilities at the Fairgrounds site. Fund resources come from County transfers of transient room tax receipts.

**Special Obligation Bond Retirement Fund** – This fund accounts for the accumulation of resources for and payment of interest and principal on bonds sold to finance capital improvements and major equipment purchases, using pledged revenue as the source of repayment. The sources of funding for the debt service payments are General Fund, Health and Human Services, LaneCare, and Capital Improvement transfers.

**General Obligation Retirement Fund** – This fund accounts for the accumulation of resources for and the payment of interest and principal to retire bonds issued to finance the land acquisition, construction, furnishing, and equipping of the Juvenile Justice Center. Each year, property taxes are levied in the amount required to make the debt service payments for that year.

Lane County, Oregon  
**Combining Balance Sheet**  
 Nonmajor Debt Service Funds  
 June 30, 2009

	Lane Events Center Debt Service	Special Obligation Bond Retirement	General Obligation Bond Retirement	Total
<u>Assets</u>				
Cash and cash equivalents	\$ 101,512	\$ 146	\$ 75,757	\$ 177,415
Receivables (net of uncollectibles):				
Investment earnings	1,858	1	9,933	11,792
Property taxes	-	-	189,445	189,445
Interest on balances	-	-	55,983	55,983
<b>Total assets</b>	<b>\$ 103,370</b>	<b>\$ 147</b>	<b>\$ 331,118</b>	<b>\$ 434,635</b>
<u>Liabilities</u>				
Deferred revenue	\$ -	\$ -	\$ 177,085	\$ 177,085
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>177,085</b>	<b>177,085</b>
<u>Fund balances</u>				
Unreserved	103,370	147	154,033	257,550
<b>Total fund balances</b>	<b>103,370</b>	<b>147</b>	<b>154,033</b>	<b>257,550</b>
<b>Total liabilities and fund balances</b>	<b>\$ 103,370</b>	<b>\$ 147</b>	<b>\$ 331,118</b>	<b>\$ 434,635</b>

Lane County, Oregon

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

Nonmajor Debt Service Funds

For the Fiscal Year Ended June 30, 2009

	Lane Events Center Debt Service	Special Obligation Bond Retirement	General Obligation Bond Retirement	Total
<u>Revenues</u>				
Taxes and assessments, net of refunds	\$ -	\$ -	\$ 2,860,242	\$ 2,860,242
Intergovernmental	-	-	20,854	20,854
Investment earnings	7,672	4	31,961	39,637
<b>Total revenues</b>	<b>7,672</b>	<b>4</b>	<b>2,913,057</b>	<b>2,920,733</b>
<u>Expenditures:</u>				
Current:				
General government	800	951	-	1,751
Debt service:				
Principal	295,000	720,000	2,135,000	3,150,000
Interest	330,128	355,059	751,337	1,436,524
<b>Total expenditures</b>	<b>625,928</b>	<b>1,076,010</b>	<b>2,886,337</b>	<b>4,588,275</b>
Excess (deficiency) of revenues over (under) expenditures	(618,256)	(1,076,006)	26,720	(1,667,542)
<u>Other financing sources (uses):</u>				
Transfers in	617,928	1,076,010	-	1,693,938
<b>Total other financing sources (uses)</b>	<b>617,928</b>	<b>1,076,010</b>	<b>-</b>	<b>1,693,938</b>
<b>Net change in fund balances</b>	<b>(328)</b>	<b>4</b>	<b>26,720</b>	<b>26,396</b>
Fund balance, June 30, 2008	103,698	143	127,313	231,154
<b>Fund balance, June 30, 2009</b>	<b>\$ 103,370</b>	<b>\$ 147</b>	<b>\$ 154,033</b>	<b>\$ 257,550</b>

Lane County, Oregon

**Lane Events Center Debt Service Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Investment earnings	\$ 6,000	\$ 6,000	\$ 7,672	\$ 1,672
Interfund transfers in	625,928	625,928	617,928	(8,000)
<b>Total revenues</b>	<b>631,928</b>	<b>631,928</b>	<b>625,600</b>	<b>(6,328)</b>
<b>Expenditures</b>				
Current - departmental:				
General				
Materials and services	800	800	800	-
Debt service	625,128	625,128	625,128	-
Contingency and reserves	102,601	109,698	-	(109,698)
<b>Total expenditures</b>	<b>728,529</b>	<b>735,626</b>	<b>625,928</b>	<b>(109,698)</b>
Net change in fund balance	(96,601)	(103,698)	(328)	103,370
Fund balance, June 30, 2008	96,601	103,698	103,698	-
<b>Fund balance, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,370</b>	<b>\$ 103,370</b>

Lane County, Oregon

**Special Obligation Bond Retirement Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

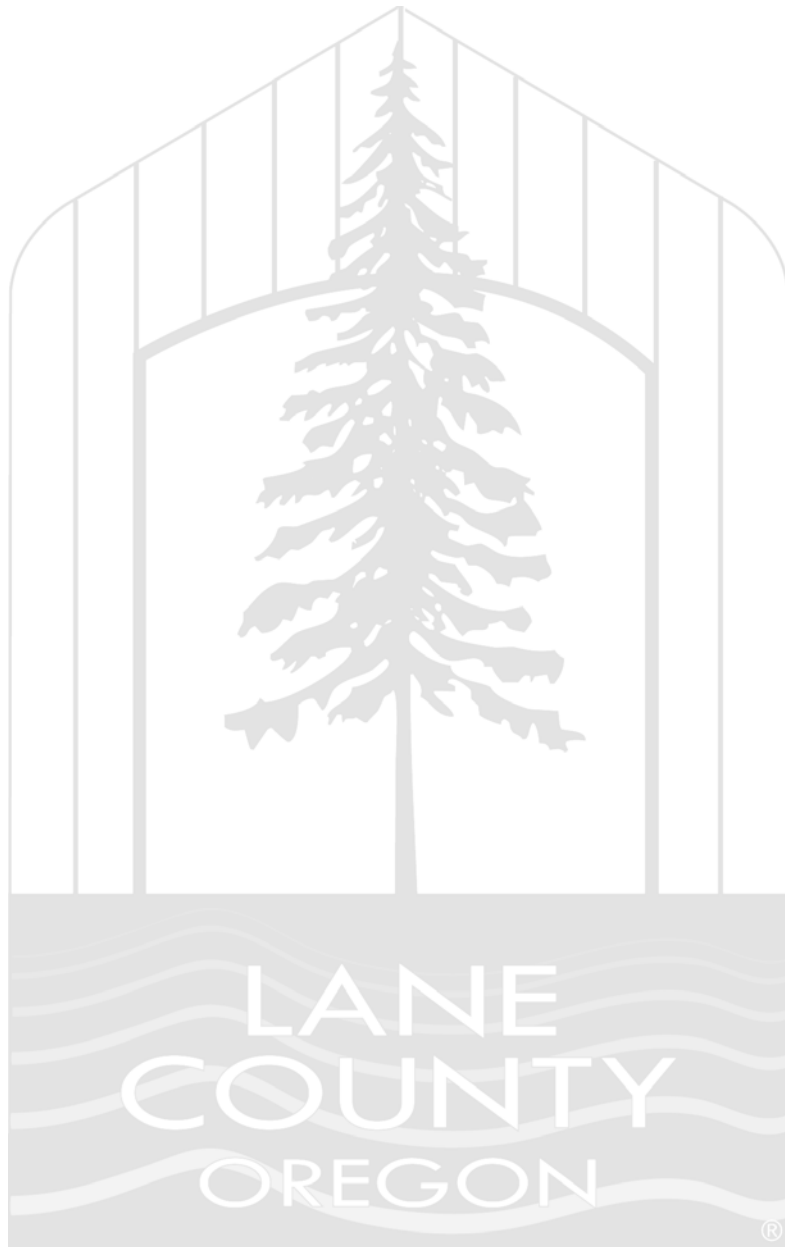
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Investment earnings	\$ -	\$ -	\$ 4	\$ 4
Interfund transfers in	1,076,010	1,076,010	1,076,010	-
<b>Total revenues</b>	<b>1,076,010</b>	<b>1,076,010</b>	<b>1,076,014</b>	<b>4</b>
<u>Expenditures</u>				
Current - departmental:				
General				
Materials and services	950	1,093	952	(141)
Debt service	1,075,060	1,075,060	1,075,058	(2)
<b>Total expenditures</b>	<b>1,076,010</b>	<b>1,076,153</b>	<b>1,076,010</b>	<b>(143)</b>
Net change in fund balance	-	(143)	4	147
Fund balance, June 30, 2008	-	143	143	-
<b>Fund balance, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 147</b>	<b>\$ 147</b>

Lane County, Oregon

**General Obligation Bond Retirement Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Taxes and assessments	\$ 2,832,987	\$ 2,832,987	\$ 2,860,242	\$ 27,255
Intergovernmental	-	-	20,854	20,854
Investment earnings	38,146	38,146	25,843	(12,303)
<b>Total revenues</b>	<b>2,871,133</b>	<b>2,871,133</b>	<b>2,906,939</b>	<b>35,806</b>
<u>Expenditures</u>				
Current - departmental:				
General				
Debt service	2,886,338	2,886,338	2,886,337	(1)
Contingency and reserves	-	112,109	-	(112,109)
<b>Total expenditures</b>	<b>2,886,338</b>	<b>2,998,447</b>	<b>2,886,337</b>	<b>(112,110)</b>
Net change in fund balance	(15,205)	(127,314)	20,602	147,916
Fund balance, June 30, 2008	15,205	127,314	127,313	(1)
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>147,915</b>	<b>\$ 147,915</b>
Unrealized gain (loss) on investments			6,118	
<b>Total fund balance, GAAP basis, June 30, 2009</b>			<b>\$ 154,033</b>	



## **CAPITAL PROJECTS FUNDS**

*None of the County's capital projects funds meet the criteria for major fund reporting. Therefore, the combining statements for all individual capital projects funds are reported in this section. The combined totals are reported in the combining nonmajor governmental fund statements.*

*Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are also presented in this section for each individual capital project fund.*

### **Nonmajor Capital Projects Funds**

**Capital Improvements Fund** – This fund accounts for facility-related indirect cost payments and transfers received from other funds and programs, and proceeds of sales of County property, which provide funding for major capital equipment and projects.

**Juvenile Justice Center Construction Fund** – This fund accounts for the construction of a Juvenile Justice Center, which was financed by voter-approved general obligation bonds issued in 1995.

Lane County, Oregon

## Combining Balance Sheet

Nonmajor Capital Projects Funds

June 30, 2009

	Capital Improvements	Juvenile Justice Center Construction	Total
<u>Assets</u>			
Cash and cash equivalents	\$ 231,736	\$ 3,422,363	\$ 3,654,099
Receivables (net of uncollectibles):			
Investment earnings	13,712	22,642	36,354
Accounts	11,098	-	11,098
Intergovernmental	73,812	-	73,812
<b>Total assets</b>	<b>\$ 330,358</b>	<b>\$ 3,445,005</b>	<b>\$ 3,775,363</b>
<u>Liabilities</u>			
Accounts payable	\$ 64,837	\$ 200,017	\$ 264,854
Interfund loans payable	1,876,955	-	1,876,955
<b>Total liabilities</b>	<b>1,941,792</b>	<b>200,017</b>	<b>2,141,809</b>
<u>Fund balances</u>			
Unreserved	(1,611,434)	3,244,988	1,633,554
<b>Total fund balances</b>	<b>(1,611,434)</b>	<b>3,244,988</b>	<b>1,633,554</b>
<b>Total liabilities and fund balances</b>	<b>\$ 330,358</b>	<b>\$ 3,445,005</b>	<b>\$ 3,775,363</b>

Lane County, Oregon

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

Nonmajor Capital Projects Funds

For the Fiscal Year Ended June 30, 2009

	Capital Improvements	Juvenile Justice Center Construction	Total
<u>Revenues</u>			
Intergovernmental	\$ 87,016	\$ -	\$ 87,016
Administrative and facility charges	1,614,015	-	1,614,015
Investment earnings	95,197	121,753	216,950
Sale and rental of property	622,703	-	622,703
<b>Total revenues</b>	<b>2,418,931</b>	<b>121,753</b>	<b>2,540,684</b>
<u>Expenditures:</u>			
Current:			
General government	2,400,695	-	2,400,695
Public safety	-	452,498	452,498
Debt service:			
Principal	90,887	-	90,887
Interest	520,489	-	520,489
Capital outlay	4,689,999	300,000	4,989,999
<b>Total expenditures</b>	<b>7,702,070</b>	<b>752,498</b>	<b>8,454,568</b>
Excess (deficiency) of revenues over (under) expenditures	(5,283,139)	(630,745)	(5,913,884)
<u>Other financing sources (uses):</u>			
Transfers in	1,500,000	-	1,500,000
Transfers out	(624,588)	-	(624,588)
<b>Total other financing sources (uses)</b>	<b>875,412</b>	<b>-</b>	<b>875,412</b>
<b>Net change in fund balances</b>	<b>(4,407,727)</b>	<b>(630,745)</b>	<b>(5,038,472)</b>
Fund balance, June 30, 2008	2,796,293	3,875,733	6,672,026
<b>Fund balance, June 30, 2009</b>	<b>\$ (1,611,434)</b>	<b>\$ 3,244,988</b>	<b>\$ 1,633,554</b>

**Capital Improvements Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 75,612	\$ 75,612	\$ 87,016	\$ 11,404
Administrative and facility charges	1,614,015	1,614,015	1,614,015	-
Investment earnings	27,000	27,000	86,753	59,753
Sale and rental of property	345,000	345,000	622,703	277,703
Interfund transfers in	1,500,000	1,500,000	1,500,000	-
Intrafund transfers in	175,000	175,000	175,000	-
Interfund loan received	4,000,000	4,000,000	876,955	(3,123,045)
<b>Total revenues</b>	<b>7,736,627</b>	<b>7,736,627</b>	<b>4,962,442</b>	<b>(2,774,185)</b>
<u>Expenditures</u>				
Current - departmental:				
Management services	10,009,182	11,532,921	8,501,658	(3,031,263)
<b>Total expenditures</b>	<b>10,009,182</b>	<b>11,532,921</b>	<b>8,501,658</b>	<b>(3,031,263)</b>
Net change in fund balance	(2,272,555)	(3,796,294)	(3,539,216)	257,078
Fund balance, June 30, 2008	2,272,555	3,796,294	3,796,293	(1)
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>257,077</b>	<b>\$ 257,077</b>
Unrealized gain (loss) on investments			8,444	
Interfund loans payable			(1,876,955)	
<b>Total fund balance, GAAP basis, June 30, 2009</b>			<b>\$ (1,611,434)</b>	

Lane County, Oregon

**Juvenile Justice Center Construction Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Investment earnings	\$ 160,000	\$ 160,000	\$ 107,809	\$ (52,191)
<b>Total revenues</b>	<b>160,000</b>	<b>160,000</b>	<b>107,809</b>	<b>(52,191)</b>
<u>Expenditures</u>				
Current - departmental:				
General				
Materials and services	28,143	485,876	452,498	(33,378)
Capital expenses	750,000	300,000	300,000	-
Contingency and reserves	3,249,857	3,249,857	-	(3,249,857)
<b>Total expenditures</b>	<b>4,028,000</b>	<b>4,035,733</b>	<b>752,498</b>	<b>(3,283,235)</b>
Net change in fund balance	(3,868,000)	(3,875,733)	(644,689)	3,231,044
Fund balance, June 30, 2008	3,868,000	3,875,733	3,875,733	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>3,231,044</b>	<b>\$ 3,231,044</b>
Unrealized gain (loss) on investments			13,944	
<b>Total fund balance, GAAP basis, June 30, 2009</b>			<b>\$ 3,244,988</b>	

## ENTERPRISE FUNDS

*Combining statements for all individual nonmajor enterprise funds are reported in this section. Fund statements for major enterprise funds are reported in the basic financial statements.*

*Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are also presented in this section for each individual enterprise fund.*

### **Major Enterprise Funds**

**Lane Events Center Fund** – This fund accounts for the operations and construction activities of the fairground facility. The fund operates on revenues generated by fairground activities (primarily County Fair admission, booth and building use fees) and from transfers of transient room tax from the County's Special Revenue / Services Fund.

**Solid Waste Disposal Fund** – This fund accounts for the operations of the County's solid waste disposal sites and facilities, for which the principal source of revenue is user fees. The fund allocates a portion of the user fees collected for the construction of County solid waste sites and facilities such as landfill replacements and transfer sites. Additionally, the fund accumulates long-term resources for the payment of future costs related to closure and post-closure care of County solid waste sites.

**Housing and Community Services Fund** – This fund accounts for the operations of the Housing and Community Services Agency of Lane County (HACSA). HACSA's primary functions are the planning, development, and operation of low-income housing projects funded by the U.S. Department of Housing and Urban Development, and the administration and operation of other programs related to low-income housing assistance. Because HACSA is exempted from Oregon Budget Law under ORS 94.316(8) there is no Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual to present for them.

### **Nonmajor Enterprise Funds**

**Corrections Commissary Fund** – This fund accounts for the sales of sundries to corrections facility inmates. All commissary profits are used to provide recreational equipment for inmate use within the corrections facility.

**Regional Information Systems Fund** – This fund accounts for the operation and maintenance of the regional computer system used by both Lane County and other intergovernmental partners. Revenues are generated by user charges to Lane County, as well as to the cities of Springfield and Eugene, the Eugene Water and Electric Board, and other users of the regional system.

**Land Management Fund** – This fund accounts for the operations necessary for land use planning, building, subsurface sanitation and code compliance, for which the principal source of revenue is user fees. These revenues are used to provide citizens and communities land use planning and zoning, building, subsurface sanitation, and compliance assistance and services.

Lane County, Oregon

**Combining Statement of Fund Net Assets**

Nonmajor Enterprise Funds

June 30, 2009

	Corrections Commissary	Regional Information Systems	Land Management	Total
<b><u>Assets</u></b>				
<b><u>Current assets</u></b>				
Cash and cash equivalents	\$ 357,894	\$ 3,754,956	\$ 711,766	\$ 4,824,616
Receivables (net of uncollectibles):	-	-	-	
Investment earnings	2,220	20,940	2,812	25,972
Accounts	-	14,583	15,900	30,483
Intergovernmental	-	-	50,000	50,000
<b>Total current assets</b>	<b>360,114</b>	<b>3,790,479</b>	<b>780,478</b>	<b>4,931,071</b>
<b><u>Noncurrent assets</u></b>				
<b>Capital assets:</b>				
Equipment and furniture	-	4,365,841	49,485	4,415,326
Construction in progress	-	6,445,088	-	6,445,088
Accumulated depreciation	-	(2,807,658)	(37,049)	(2,844,707)
<b>Total noncurrent assets</b>	<b>-</b>	<b>8,003,271</b>	<b>12,436</b>	<b>8,015,707</b>
<b>Total assets</b>	<b>360,114</b>	<b>11,793,750</b>	<b>792,914</b>	<b>12,946,778</b>
<b><u>Liabilities</u></b>				
<b><u>Current liabilities</u></b>				
Accounts payable	24,455	88,581	160,312	273,348
Wages and benefits payable	1,790	110,020	63,650	175,460
Compensated absences payable	-	201,695	107,673	309,368
Due to other funds	1,326	60,556	39,409	101,291
Interfund loans payable	-	-	283,000	283,000
<b>Total current liabilities</b>	<b>27,571</b>	<b>460,852</b>	<b>654,044</b>	<b>1,142,467</b>
<b>Total liabilities</b>	<b>27,571</b>	<b>460,852</b>	<b>654,044</b>	<b>1,142,467</b>
<b><u>Net assets</u></b>				
Invested in capital assets, net of related debt	-	8,003,271	12,436	8,015,707
Unrestricted	332,543	3,329,627	126,434	3,788,604
<b>Total net assets</b>	<b>\$ 332,543</b>	<b>\$ 11,332,898</b>	<b>\$ 138,870</b>	<b>\$ 11,804,311</b>

Lane County, Oregon

**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets**

Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2009

	Corrections Commissary	Regional Information Systems	Land Management	Total
<u>Operating revenues</u>				
Licenses and permits	\$ -	\$ -	\$ 1,392,054	\$ 1,392,054
Charges for services	78,479	8,182,842	2,007,214	10,268,535
Fines, forfeitures and penalties	-	-	94,590	94,590
Administrative and facility charges	-	-	108,454	108,454
Sale and rental of property	1,484	-	300	1,784
<b>Total operating revenues</b>	<b>79,963</b>	<b>8,182,842</b>	<b>3,602,612</b>	<b>11,865,417</b>
<u>Operating expenses</u>				
Personnel services	41,581	2,819,046	2,833,700	5,694,327
Materials and services	219,004	2,735,971	1,966,464	4,921,439
Depreciation	-	368,160	13,037	381,197
<b>Total operating expenses</b>	<b>260,585</b>	<b>5,923,177</b>	<b>4,813,201</b>	<b>10,996,963</b>
<b>Operating income (loss)</b>	<b>(180,622)</b>	<b>2,259,665</b>	<b>(1,210,589)</b>	<b>868,454</b>
<u>Nonoperating revenues (expenses)</u>				
Intergovernmental	179,284	-	81,617	260,901
Investment earnings	10,370	103,820	9,360	123,550
Gain (loss) on fixed asset disposal	-	(8,142)	-	(8,142)
<b>Total nonoperating revenues (expenses)</b>	<b>189,654</b>	<b>95,678</b>	<b>90,977</b>	<b>376,309</b>
<b>Income (loss) before contributions and transfers</b>	<b>9,032</b>	<b>2,355,343</b>	<b>(1,119,612)</b>	<b>1,244,763</b>
Transfers in	195	26,160	920,189	946,544
<b>Change in net assets</b>	<b>9,227</b>	<b>2,381,503</b>	<b>(199,423)</b>	<b>2,191,307</b>
<b>Total net assets, June 30, 2008</b>	<b>323,316</b>	<b>8,951,395</b>	<b>338,293</b>	<b>9,613,004</b>
<b>Total net assets, June 30, 2009</b>	<b>\$ 332,543</b>	<b>\$ 11,332,898</b>	<b>\$ 138,870</b>	<b>\$ 11,804,311</b>

**Combining Statement of Cash Flows**

Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2009

	Corrections Commissary	Regional Information Systems	Land Management	Total
<u>Cash flows from operating activities</u>				
Receipts from customers and users	\$ 78,479	\$ 6,512,307	\$ 3,693,732	\$ 10,284,518
Receipts from facilities rent	1,484	-	300	1,784
Receipts from interfund services	-	1,773,228	-	1,773,228
Payments to employees	(23,173)	(1,390,000)	(1,703,596)	(3,116,769)
Payments to suppliers	(216,346)	(2,854,295)	(1,339,598)	(4,410,239)
Payments for interfund services	(21,641)	(1,474,051)	(1,719,401)	(3,215,093)
<b>Net cash provided (used) by operating activities</b>	<b>(181,197)</b>	<b>2,567,189</b>	<b>(1,068,563)</b>	<b>1,317,429</b>
<u>Cash flows from noncapital financing activities</u>				
Intergovernmental subsidies	179,284	-	46,877	226,161
Interfund loans received	-	-	283,000	283,000
Transfers in	195	26,160	920,189	946,544
<b>Net cash provided (used) by noncapital financing activities</b>	<b>179,479</b>	<b>26,160</b>	<b>1,250,066</b>	<b>1,455,705</b>
<u>Cash flows from capital and related financing activities</u>				
Purchases of capital assets	-	(2,026,217)	-	(2,026,217)
<b>Net cash provided (used) by capital and related financing activities</b>	<b>-</b>	<b>(2,026,217)</b>	<b>-</b>	<b>(2,026,217)</b>
<u>Cash flows from investing activities</u>				
Investment earnings	10,986	102,672	10,499	124,157
<b>Net cash provided (used) by investing activities</b>	<b>10,986</b>	<b>102,672</b>	<b>10,499</b>	<b>124,157</b>
Net increase (decrease) in cash and cash equivalents	9,268	669,804	192,002	871,074
Cash and cash equivalents, June 30, 2008	348,626	3,085,152	519,764	3,953,542
<b>Cash and cash equivalents, June 30, 2009</b>	<b>\$ 357,894</b>	<b>\$ 3,754,956</b>	<b>\$ 711,766</b>	<b>\$ 4,824,616</b>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (180,622)	\$ 2,259,665	\$ (1,210,589)	\$ 868,454
<u>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities</u>				
Depreciation	-	368,160	13,037	381,197
(Increase) decrease in receivables	-	102,694	180,269	282,963
(Increase) decrease in inventories	5,454	-	-	5,454
Increase (decrease) in accounts payable	(7,888)	(168,002)	88,149	(87,741)
Increase (decrease) in wages and benefits payable	1,011	(2,264)	(20,702)	(21,955)
Increase (decrease) in compensated absences payable	-	1,096	(16,083)	(14,987)
Increase (decrease) in due to other funds	848	5,840	(13,795)	(7,107)
Increase (decrease) in customer deposits	-	-	(88,849)	(88,849)
<b>Net cash provided (used) by operating activities</b>	<b>(181,197)</b>	<b>2,567,189</b>	<b>(1,068,563)</b>	<b>1,317,429</b>
<u>Reconciliation to Statement of Fund Net Assets</u>				
Cash and cash equivalents	357,894	3,754,956	711,766	4,824,616
<b>Cash and cash equivalents, June 30, 2009</b>	<b>357,894</b>	<b>3,754,956</b>	<b>711,766</b>	<b>4,824,616</b>

**Corrections Commissary Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 178,000	\$ 179,284	\$ 179,284	\$ -
Charges for services	170,500	170,500	78,479	(92,021)
Investment earnings	15,000	15,000	10,370	(4,630)
Sale and rental of property	900	900	1,484	584
Interfund transfers in	195	195	195	-
Intrafund transfers in	-	23,937	23,937	-
<b>Total revenues</b>	<b>364,595</b>	<b>389,816</b>	<b>293,749</b>	<b>(96,067)</b>
<b>Expenditures</b>				
Current - departmental:				
Sheriff's office	654,595	707,679	279,068	(428,611)
<b>Total expenditures</b>	<b>654,595</b>	<b>707,679</b>	<b>279,068</b>	<b>(428,611)</b>
Net change in fund balance	(290,000)	(317,863)	14,681	332,544
Fund balance, June 30, 2008	290,000	317,863	317,862	(1)
<b>Fund balance, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 332,543</b>	<b>\$ 332,543</b>

**Regional Information Systems Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Charges for services	\$ 8,013,323	\$ 8,069,789	\$ 8,182,842	\$ 113,053
Investment earnings	35,000	54,011	90,924	36,913
Interfund transfers in	26,160	26,160	26,160	-
<b>Total revenues</b>	<b>8,074,483</b>	<b>8,149,960</b>	<b>8,299,926</b>	<b>149,966</b>
<u>Expenditures</u>				
Current - departmental:				
Information services	11,102,219	10,948,598	7,580,138	(3,368,460)
<b>Total expenditures</b>	<b>11,102,219</b>	<b>10,948,598</b>	<b>7,580,138</b>	<b>(3,368,460)</b>
Net change in fund balance	(3,027,736)	(2,798,638)	719,788	3,518,426
Fund balance, June 30, 2008	3,027,736	2,798,638	2,798,638	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>3,518,426</b>	<b>\$ 3,518,426</b>
Unrealized gain (loss) on investments			12,896	
Capital assets (net of accumulated depreciation)			8,003,271	
Accrued compensated benefits			(201,695)	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ 11,332,898</b>	

**Land Management Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Licenses and permits	\$ 2,533,792	\$ 1,529,753	\$ 1,392,054	\$ (137,699)
Intergovernmental	-	405,373	260,197	(145,176)
Charges for services	2,955,093	1,712,382	2,007,214	294,832
Fines, forfeitures and penalties	80,000	72,000	94,590	22,590
Administrative and facility charges	287,000	287,000	108,454	(178,546)
Investment earnings	32,000	6,549	9,360	2,811
Sale and rental of property	-	-	300	300
Interfund transfers in	32,609	741,609	741,609	-
Interfund loan received	-	283,000	283,000	-
<b>Total revenues</b>	<b>5,920,494</b>	<b>5,037,666</b>	<b>4,896,778</b>	<b>(140,888)</b>
<b>Expenditures</b>				
Current - departmental:				
Public works	6,497,494	5,474,242	4,816,247	(657,995)
<b>Total expenditures</b>	<b>6,497,494</b>	<b>5,474,242</b>	<b>4,816,247</b>	<b>(657,995)</b>
Net change in fund balance	(577,000)	(436,576)	80,531	517,107
Fund balance, June 30, 2008	577,000	436,576	436,576	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>517,107</b>	<b>\$ 517,107</b>
Capital assets (net of accumulated depreciation)			12,436	
Accrued compensated benefits			(107,673)	
Interfund loans payable			(283,000)	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ 138,870</b>	

**Lane Events Center Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 49,000	\$ 49,000	\$ 49,405	\$ 405
Charges for services	2,378,971	2,378,971	1,484,521	(894,450)
Investment earnings	55,500	55,500	19,907	(35,593)
Sale and rental of property	1,684,490	1,684,490	1,421,364	(263,126)
Interfund transfers in	1,100,000	1,100,000	911,594	(188,406)
<b>Total revenues</b>	<b>5,267,961</b>	<b>5,267,961</b>	<b>3,886,791</b>	<b>(1,381,170)</b>
<b>Expenditures</b>				
Current - departmental:				
Lane events center	5,267,961	5,267,961	4,009,834	(1,258,127)
<b>Total expenditures</b>	<b>5,267,961</b>	<b>5,267,961</b>	<b>4,009,834</b>	<b>(1,258,127)</b>
Net change in fund balance	-	-	(123,043)	(123,043)
Fund balance, June 30, 2008	-	-	408,434	408,434
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>285,391</b>	<b>\$ 285,391</b>
Inventories			12,791	
Capital assets (net of accumulated depreciation)			12,675,696	
Accrued compensated benefits			(34,432)	
Long-term debt			(114,732)	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ 12,824,714</b>	

**Solid Waste Disposal Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 6,430	\$ 6,430
Charges for services	16,361,730	15,024,027	14,744,337	(279,690)
Fines, forfeitures and penalties	-	-	316	316
Investment earnings	515,280	515,280	660,784	145,504
Sale and rental of property	449,200	449,200	626,763	177,563
Interfund transfers in	54,601	224,601	224,601	-
Intrafund transfers in	2,450,000	3,128,400	3,128,400	-
<b>Total revenues</b>	<b>19,830,811</b>	<b>19,341,508</b>	<b>19,391,631</b>	<b>50,123</b>
<b>Expenditures</b>				
Current - departmental:				
Public works	39,334,190	40,246,651	17,611,260	(22,635,391)
<b>Total expenditures</b>	<b>39,334,190</b>	<b>40,246,651</b>	<b>17,611,260</b>	<b>(22,635,391)</b>
Net change in fund balance	(19,503,379)	(20,905,143)	1,780,371	22,685,514
Fund balance, June 30, 2008	21,503,379	22,905,143	22,905,144	1
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>24,685,515</b>	<b>\$ 22,685,515</b>
Unrealized gain (loss) on investments			88,817	
Interfund loans receivable			1,159,955	
Capital assets (net of accumulated depreciation)			19,027,972	
Accrued compensated benefits			(249,665)	
Claims payable			(252,000)	
Landfill closure and postclosure care costs			(3,394,662)	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ 41,065,932</b>	

## INTERNAL SERVICE FUNDS

*Combining statements for all internal service funds are reported in this section. The combined totals are reported alongside the individual enterprise funds in the basic financial statements.*

*Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are also presented in this section for each individual internal service fund.*

**Self Insurance Fund** – This fund accounts for the County's self-insurance program. Lane County is self-insured for both Workers' Compensation and general liability, including property, equipment, employee faithful performance, and certain special coverages. Revenues are generated from charges to other departments, with rates based on a combination of exposures and claims experience. The claims liability (reserve) held by this fund is established based on an actuarial valuation.

**Employee Benefit Fund** – The fund assesses charges to all County departmental budgets to pay for negotiated and statutory employee benefits, including FICA (Social Security), PERS, unemployment insurance, and certain benefit-related services including employee assistance, health promotion, and training.

**Pension Bond Fund** – This fund accounts for the receipt of the payroll surcharge assessed against operating departments and used to make the Limited Tax Pension bond payments.

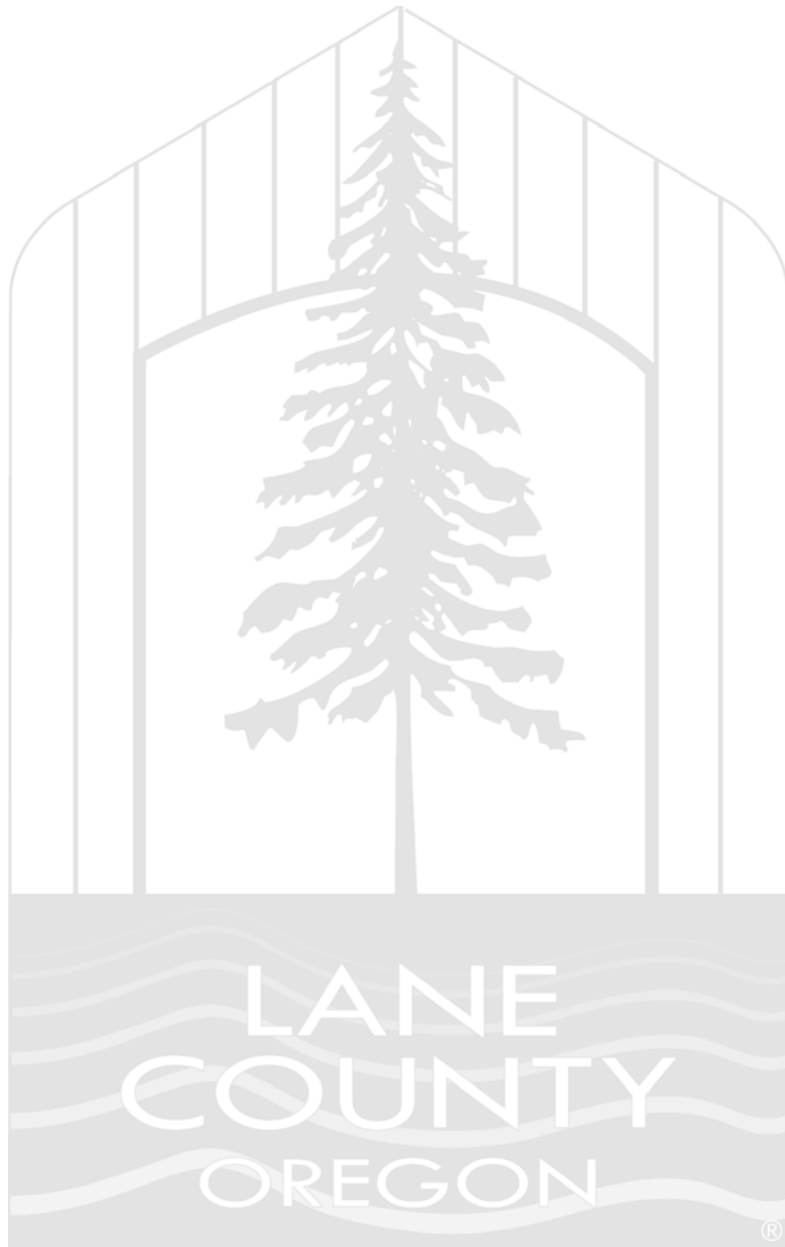
**Motor and Equipment Pool Fund** – This fund accounts for the purchase and maintenance of County vehicles and heavy equipment for use by County departments. Motor Pool user charges cover vehicle and equipment operation and maintenance expenses, as well as the replacement of vehicles and equipment.

**Intergovernmental Services Fund** – This fund accounts for certain administrative support services which are provided to County departments on a cost-reimbursement basis. Services include investment, debt management, mailroom, ready stores, and copier services. User charges cover the cost of operations and supplies.

**PC Replacement Fund** – This fund accounts for user charges assessed to County departments which intend to replace their personal computers on a scheduled replacement cycle. Periodic assessments are collected based upon the number and type of personal computers (PCs) used by the department, in order to provide sufficient resources for the replacement of the computer equipment according to a scheduled replacement cycle.

**Information Services Fund** – This fund accounts for user charges assessed to County departments for delivery of essential information technology. Services include maintenance of applications, databases, local- and wide-area network connectivity, workstation setup, printer installation, configuration, support, and web-based services.

**Retiree Medical Benefit Trust Fund** – This fund accounts for the accumulation and disbursement of resources for medical benefits available to certain retired employees.



Lane County, Oregon

## Combining Statement of Fund Net Assets

All Internal Service Funds

June 30, 2009

	Self Insurance	Employee Benefits	Pension Bond
<b><u>Assets</u></b>			
<b><u>Current assets</u></b>			
Cash and cash equivalents	\$ 2,823,055	\$ 2,108,348	\$ 648,057
Receivables (net of uncollectibles):			
Investment earnings	15,574	18,788	11,433
Accounts	-	-	-
Due from other funds	12,418	2,038,665	-
Interfund loans receivable	-	-	-
Inventories	-	-	-
<b>Total current assets</b>	<b>2,851,047</b>	<b>4,165,801</b>	<b>659,490</b>
<b><u>Noncurrent assets</u></b>			
<b>Restricted assets:</b>			
Investments	1,261,000	-	-
Deferred charges	-	-	595,073
Deposits	50,000	-	-
Net pension asset	-	-	63,259,755
<b>Capital assets:</b>			
Buildings and land improvements	-	-	-
Equipment and furniture	-	-	-
Accumulated depreciation	-	-	-
<b>Total noncurrent assets</b>	<b>1,311,000</b>	<b>-</b>	<b>63,854,828</b>
<b>Total assets</b>	<b>4,162,047</b>	<b>4,165,801</b>	<b>64,514,318</b>
<b><u>Liabilities</u></b>			
<b><u>Current liabilities</u></b>			
Accounts payable	247,726	1,393,163	-
Wages and benefits payable	-	-	-
Compensated absences payable	-	-	-
Claims payable	3,384,000	-	-
Due to other funds	-	-	-
Interest payable	-	-	285,405
Bonds payable	-	-	1,450,000
<b>Total current liabilities</b>	<b>3,631,726</b>	<b>1,393,163</b>	<b>1,735,405</b>
<b><u>Noncurrent liabilities</u></b>			
Net OPEB obligation	-	-	-
Bonds payable (net of unamortized discounts)	-	-	67,769,951
<b>Total noncurrent liabilities</b>	<b>-</b>	<b>-</b>	<b>67,769,951</b>
<b>Total liabilities</b>	<b>3,631,726</b>	<b>1,393,163</b>	<b>69,505,356</b>
<b><u>Net assets</u></b>			
Invested in capital assets, net of related debt	-	-	-
Restricted	1,261,000	-	-
Unrestricted	(730,679)	2,772,638	(4,991,038)
<b>Total net assets</b>	<b>\$ 530,321</b>	<b>\$ 2,772,638</b>	<b>\$ (4,991,038)</b>

Motor and Equipment Pool	Intergovernmental Services	PC Replacement	Information Services	Retiree Medical Benefit Trust	Total
\$ 19,517,078	\$ 263,709	\$ 1,896,602	\$ 1,641,479	\$ 9,458,773	\$ 38,357,101
114,850	1,607	11,309	11,128	56,667	241,356
50,841	3,785	-	825	-	55,451
-	-	-	-	173,514	2,224,597
1,000,000	-	-	-	-	1,000,000
633,148	27,167	-	-	-	660,315
21,315,917	296,268	1,907,911	1,653,432	9,688,954	42,538,820
-	-	-	-	-	1,261,000
-	-	-	-	-	595,073
-	-	-	-	-	50,000
-	-	-	-	-	63,259,755
235,597	-	-	-	-	235,597
26,568,859	252,226	308,557	986,308	-	28,115,950
(14,867,136)	(235,869)	(231,123)	(727,292)	-	(16,061,420)
11,937,320	16,357	77,434	259,016	-	77,455,955
33,253,237	312,625	1,985,345	1,912,448	9,688,954	119,994,775
311,196	49,798	4,372	127,808	157,000	2,291,063
53,342	-	-	164,268	-	217,610
111,094	-	-	269,842	-	380,936
-	-	-	-	-	3,384,000
35,337	-	-	91,924	-	127,261
-	-	-	-	-	285,405
-	-	-	-	-	1,450,000
510,969	49,798	4,372	653,842	157,000	8,136,275
-	-	-	-	2,149,205	2,149,205
-	-	-	-	-	67,769,951
-	-	-	-	2,149,205	69,919,156
510,969	49,798	4,372	653,842	2,306,205	78,055,431
11,937,320	16,357	77,434	259,016	-	12,290,127
-	-	-	-	-	1,261,000
20,804,948	246,470	1,903,539	999,590	7,382,749	28,388,217
\$ 32,742,268	\$ 262,827	\$ 1,980,973	\$ 1,258,606	\$ 7,382,749	\$ 41,939,344

Lane County, Oregon

**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets**

All Internal Service Funds

For the Fiscal Year Ended June 30, 2009

	Self Insurance	Employee Benefits	Pension Bond
<u>Operating revenues</u>			
Charges for services	\$ 2,190,319	\$ 41,991,693	\$ 3,963,034
Fines, forfeitures and penalties	-	-	-
Administrative and facility charges	-	-	-
Sale and rental of property	-	-	-
<b>Total operating revenues</b>	<b>2,190,319</b>	<b>41,991,693</b>	<b>3,963,034</b>
<u>Operating expenses</u>			
Personnel services	-	-	-
Materials and services	2,061,967	41,623,208	2,164
Depreciation	-	-	-
<b>Total operating expenses</b>	<b>2,061,967</b>	<b>41,623,208</b>	<b>2,164</b>
<b>Operating income (loss)</b>	<b>128,352</b>	<b>368,485</b>	<b>3,960,870</b>
<u>Nonoperating revenues (expenses)</u>			
Intergovernmental	-	-	-
Contributions to other governments	-	-	-
Investment earnings	142,737	138,963	67,659
Interest expense	-	-	(4,808,652)
Amortization of net pension asset	-	-	(1,303,362)
Amortization of bond issuance costs	-	-	(43,145)
Gain (loss) on fixed asset disposal	-	-	-
<b>Total nonoperating revenues (expenses)</b>	<b>142,737</b>	<b>138,963</b>	<b>(6,087,500)</b>
<b>Income (loss) before contributions and transfers</b>	<b>271,089</b>	<b>507,448</b>	<b>(2,126,630)</b>
Capital contributions	-	-	-
Transfers in	-	132,290	3,030
Transfers out	-	(1,138,030)	-
<b>Change in net assets</b>	<b>271,089</b>	<b>(498,292)</b>	<b>(2,123,600)</b>
<b>Total net assets, June 30, 2008</b>	<b>259,232</b>	<b>3,270,930</b>	<b>(2,867,438)</b>
<b>Total net assets, June 30, 2009</b>	<b>\$ 530,321</b>	<b>\$ 2,772,638</b>	<b>\$ (4,991,038)</b>

Motor and Equipment Pool	Intergovernmental Services	PC Replacement	Information Services	Retiree Medical Benefit Trust	Total
\$ 9,060,052	\$ 429,929	\$ 683,200	\$ 6,903,973	\$ 3,685,175	\$ 68,907,375
27,957	-	-	-	-	27,957
53,845	-	-	688,938	-	742,783
14,998	-	-	-	-	14,998
9,156,852	429,929	683,200	7,592,911	3,685,175	69,693,113
1,837,636	-	-	5,773,181	-	7,610,817
4,132,072	843,200	395,179	1,752,189	3,782,936	54,592,915
2,391,654	2,612	28,971	186,950	-	2,610,187
8,361,362	845,812	424,150	7,712,320	3,782,936	64,813,919
795,490	(415,883)	259,050	(119,409)	(97,761)	4,879,194
18,174	-	-	82,702	-	100,876
(998)	-	-	-	-	(998)
604,733	307,408	56,837	54,021	298,547	1,670,905
-	-	-	-	-	(4,808,652)
-	-	-	-	-	(1,303,362)
-	-	-	-	-	(43,145)
49,432	-	-	(9,814)	-	39,618
671,341	307,408	56,837	126,909	298,547	(4,344,758)
1,466,831	(108,475)	315,887	7,500	200,786	534,436
443,287	-	-	-	-	443,287
191,392	-	-	37,469	-	364,181
(290,295)	-	(5,000)	-	-	(1,433,325)
1,811,215	(108,475)	310,887	44,969	200,786	(91,421)
30,931,053	371,302	1,670,086	1,213,637	7,181,963	42,030,765
\$ 32,742,268	\$ 262,827	\$ 1,980,973	\$ 1,258,606	\$ 7,382,749	\$ 41,939,344

Lane County, Oregon

## Combining Statement of Cash Flows

All Internal Service Funds

For the Fiscal Year Ended June 30, 2009

	Self Insurance	Employee Benefits	Pension Bond
<u>Cash flows from operating activities</u>			
Receipts from customers and users	\$ -	\$ -	\$ -
Receipts from facilities rent	-	-	-
Receipts from interfund services	2,190,319	41,991,668	3,963,034
Payments to employees	-	-	-
Payments to suppliers	(1,373,870)	(45,359,802)	(2,164)
Payments for interfund services	(14,680)	-	-
<b>Net cash provided (used) by operating activities</b>	<b>801,769</b>	<b>(3,368,134)</b>	<b>3,960,870</b>
<u>Cash flows from noncapital financing activities</u>			
Intergovernmental subsidies	-	-	-
Principal paid on pension bonds	-	-	(1,215,000)
Interest paid on pension bonds	-	-	(3,424,855)
Transfers in	-	132,290	3,030
Transfers out	-	(1,138,030)	-
<b>Net cash provided (used) by noncapital financing activities</b>	<b>-</b>	<b>(1,005,740)</b>	<b>(4,636,825)</b>
<u>Cash flows from capital and related financing activities</u>			
Proceeds from sale of property	-	-	-
Purchases of capital assets	-	-	-
<b>Net cash provided (used) by capital and related financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Cash flows from investing activities</u>			
Maturity of investments	1,261,000	-	-
Purchase of investments	(1,261,000)	-	-
Investment earnings	142,959	164,347	73,232
<b>Net cash provided (used) by investing activities</b>	<b>142,959</b>	<b>164,347</b>	<b>73,232</b>
Net increase (decrease) in cash and cash equivalents	944,728	(4,209,527)	(602,723)
Cash and cash equivalents, June 30, 2008	1,878,327	6,317,875	1,250,780
<b>Cash and cash equivalents, June 30, 2009</b>	<b>\$ 2,823,055</b>	<b>\$ 2,108,348</b>	<b>\$ 648,057</b>

Reconciliation of operating income (loss) to net cash provided (used) by operating activities:

Operating income (loss)	\$ 128,352	\$ 368,485	\$ 3,960,870
<u>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities</u>			
Depreciation	-	-	-
(Increase) decrease in receivables	279	-	-
(Increase) decrease in due from other funds	(9,695)	(281,956)	-
(Increase) decrease in inventories	-	-	-
Increase (decrease) in accounts payable	179,831	(3,454,663)	-
Increase (decrease) in wages and benefits payable	-	-	-
Increase (decrease) in compensated absences payable	-	-	-
Increase (decrease) in claims payable	504,000	-	-
Increase (decrease) in due to other funds	(998)	-	-
Increase (decrease) in net OPEB obligation	-	-	-
<b>Net cash provided (used) by operating activities</b>	<b>801,769</b>	<b>(3,368,134)</b>	<b>3,960,870</b>

### Reconciliation to Statement of Fund Net Assets

Cash and cash equivalents	2,823,055	2,108,348	648,057
<b>Cash and cash equivalents, June 30, 2009</b>	<b>2,823,055</b>	<b>2,108,348</b>	<b>648,057</b>

### Noncash investing, capital, and financing activities:

Net contributions of capital assets to (from) governmental funds	\$ -	\$ -	\$ -
Net transfers of capital assets to (from) other proprietary funds	-	-	-
Increase (decrease) in fair value of investments	9,591	17,471	7,041

Motor and Equipment Pool	Intergovernmental Services	PC Replacement	Information Services	Retiree Medical Benefit Trust	Total
\$ 365,269	\$ 51,983	\$ -	\$ 1,035,381	\$ -	\$ 1,452,633
14,998	-	-	-	-	14,998
8,799,395	378,192	683,200	6,556,705	3,685,175	68,247,688
(1,060,354)	-	-	(3,603,550)	-	(4,663,904)
(4,110,295)	(837,566)	(412,033)	(1,601,877)	(3,050,681)	(56,748,288)
(979,291)	(9,436)	-	(2,189,442)	-	(3,192,849)
3,029,722	(416,827)	271,167	197,217	634,494	5,110,278
21,410	-	-	82,702	-	104,112
-	-	-	-	-	(1,215,000)
-	-	-	-	-	(3,424,855)
17,442	-	-	37,469	-	190,231
(290,295)	-	(5,000)	-	-	(1,433,325)
(251,443)	-	(5,000)	120,171	-	(5,778,837)
244,200	-	-	-	-	244,200
(1,786,303)	(5,350)	(70,752)	(64,483)	-	(1,926,888)
(1,542,103)	(5,350)	(70,752)	(64,483)	-	(1,682,688)
-	-	-	-	-	1,261,000
-	-	-	-	-	(1,261,000)
626,126	308,790	57,322	55,708	304,934	1,733,418
626,126	308,790	57,322	55,708	304,934	1,733,418
1,862,302	(113,387)	252,737	308,613	939,428	(617,829)
17,654,776	377,096	1,643,865	1,332,866	8,519,345	38,974,930
\$ 19,517,078	\$ 263,709	\$ 1,896,602	\$ 1,641,479	\$ 9,458,773	\$ 38,357,101

\$ 795,490	\$ (415,883)	\$ 259,050	\$ (119,409)	\$ (97,761)	\$ 4,879,194
2,391,654	2,612	28,971	186,950	-	2,610,187
22,810	246	-	(825)	-	22,510
-	-	-	-	(17,346)	(308,997)
214,997	(1,780)	-	-	-	213,217
(399,293)	(2,022)	(16,854)	50,194	(149,844)	(3,792,651)
8,136	-	-	30,356	-	38,492
(10,467)	-	-	28,811	-	18,344
-	-	-	-	-	504,000
6,395	-	-	21,140	-	26,537
-	-	-	-	899,445	899,445
3,029,722	(416,827)	271,167	197,217	634,494	5,110,278
19,517,078	263,709	1,896,602	1,641,479	9,458,773	38,357,101
19,517,078	263,709	1,896,602	1,641,479	9,458,773	38,357,101

\$ 442,289	\$ -	\$ -	\$ -	\$ -	\$ 442,289
173,950	-	-	-	-	173,950
87,605	-	6,965	6,853	43,570	179,096

**Self Insurance Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 2,117,209	\$ 2,117,209	\$ 2,190,319	\$ 73,110
Investment earnings	55,000	55,000	133,146	78,146
<b>Total revenues</b>	<b>2,172,209</b>	<b>2,172,209</b>	<b>2,323,465</b>	<b>151,256</b>
<b>Expenditures</b>				
Current - departmental:				
General				
Materials and services	2,522,738	2,522,738	1,557,967	(964,771)
Contingency and reserves	2,720,253	2,738,703	-	(2,738,703)
<b>Total expenditures</b>	<b>5,242,991</b>	<b>5,261,441</b>	<b>1,557,967</b>	<b>(3,703,474)</b>
Net change in fund balance	(3,070,782)	(3,089,232)	765,498	3,854,730
Fund balance, June 30, 2008	3,070,782	3,089,232	3,089,232	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>3,854,730</b>	<b>\$ 3,854,730</b>
Unrealized gain (loss) on investments			9,591	
Deposits			50,000	
Claims payable			(3,384,000)	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ 530,321</b>	

**Employee Benefits Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 20,000	\$ 720,000	\$ 132,290	\$ (587,710)
Charges for services	38,563,278	38,563,278	41,991,693	3,428,415
Investment earnings	100,000	75,000	121,492	46,492
Intrafund transfers in	1,187,333	1,144,421	-	(1,144,421)
<b>Total revenues</b>	<b>39,870,611</b>	<b>40,502,699</b>	<b>42,245,475</b>	<b>1,742,776</b>
<b>Expenditures</b>				
Current - departmental:				
General				
Materials and services	38,802,807	39,518,460	41,623,208	2,104,748
Fund transfers	2,322,333	2,282,535	1,138,030	(1,144,505)
Contingency and reserves	1,789,771	1,978,534	-	(1,978,534)
<b>Total expenditures</b>	<b>42,914,911</b>	<b>43,779,529</b>	<b>42,761,238</b>	<b>(1,018,291)</b>
Net change in fund balance	(3,044,300)	(3,276,830)	(515,763)	2,761,067
Fund balance, June 30, 2008	3,044,300	3,276,830	3,276,830	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2,761,067</b>	<b>\$ 2,761,067</b>
Unrealized gain (loss) on investments			11,571	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ 2,772,638</b>	

Lane County, Oregon

**Pension Bond Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Charges for services	\$ 4,088,389	\$ 3,920,068	\$ 3,963,034	\$ 42,966
Investment earnings	28,000	28,000	60,618	32,618
Interfund transfers in	-	3,114	3,030	(84)
<b>Total revenues</b>	<b>4,116,389</b>	<b>3,951,182</b>	<b>4,026,682</b>	<b>75,500</b>
<u>Expenditures</u>				
Current - departmental:				
General				
Materials and services	2,164	2,164	2,164	-
Other fiscal transactions	290,580	576,949	-	(576,949)
Debt service	4,639,855	4,639,855	4,639,855	-
<b>Total expenditures</b>	<b>4,932,599</b>	<b>5,218,968</b>	<b>4,642,019</b>	<b>(576,949)</b>
Net change in fund balance	(816,210)	(1,267,786)	(615,337)	652,449
Fund balance, June 30, 2008	816,210	1,267,786	1,267,786	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>652,449</b>	<b>\$ 652,449</b>
Unrealized gain (loss) on investments			7,041	
Net pension asset			63,259,755	
Interest payable			(285,405)	
Unamortized bond issue costs			595,073	
Long-term debt			(69,219,951)	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ (4,991,038)</b>	

Lane County, Oregon

**Motor and Equipment Pool Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 7,500	\$ 267,500	\$ 18,174	\$ (249,326)
Charges for services	7,772,768	9,273,623	9,060,052	(213,571)
Fines, forfeitures and penalties	-	-	27,957	27,957
Administrative and facility charges	100,110	100,110	53,845	(46,265)
Investment earnings	473,291	473,291	517,128	43,837
Sale and rental of property	161,150	161,150	162,914	1,764
Interfund transfers in	17,442	317,442	416,409	98,967
Intrafund transfers in	-	-	449,348	449,348
<b>Total revenues</b>	<b>8,532,261</b>	<b>10,593,116</b>	<b>10,705,827</b>	<b>112,711</b>
<u>Expenditures</u>				
Current - departmental:				
Public works	9,339,276	12,069,512	7,948,140	(4,121,372)
Sheriff's office	2,937,226	3,408,411	645,667	(2,762,744)
<b>Total expenditures</b>	<b>12,276,502</b>	<b>15,477,923</b>	<b>8,593,807</b>	<b>(6,884,116)</b>
Net change in fund balance	(3,744,241)	(4,884,807)	2,112,020	6,996,827
Fund balance, June 30, 2008	15,433,535	17,100,143	17,100,143	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ 11,689,294</b>	<b>\$ 12,215,336</b>	<b>19,212,163</b>	<b>\$ 6,996,827</b>
Unrealized gain (loss) on investments			70,731	
Interfund loans receivable			1,000,000	
Inventories			633,148	
Capital assets (net of accumulated depreciation)			11,937,320	
Accrued compensated benefits			(111,094)	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ 32,742,268</b>	

Lane County, Oregon

**Intergovernmental Services Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Charges for services	\$ 385,000	\$ 486,720	\$ 429,929	\$ (56,791)
Investment earnings	305,000	305,000	307,408	2,408
<b>Total revenues</b>	<b>690,000</b>	<b>791,720</b>	<b>737,337</b>	<b>(54,383)</b>
<b>Expenditures</b>				
Current - departmental:				
Management services	907,620	1,124,016	850,330	(273,686)
<b>Total expenditures</b>	<b>907,620</b>	<b>1,124,016</b>	<b>850,330</b>	<b>(273,686)</b>
Net change in fund balance	(217,620)	(332,296)	(112,993)	219,303
Fund balance, June 30, 2008	217,620	332,296	332,296	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>219,303</b>	<b>\$ 219,303</b>
<b>Inventories</b>			27,167	
<b>Capital assets (net of accumulated depreciation)</b>			16,357	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ 262,827</b>	

Lane County, Oregon

**PC Replacement Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 735,728	\$ 735,728	\$ 683,200	\$ (52,528)
Investment earnings	35,000	35,000	49,872	14,872
<b>Total revenues</b>	<b>770,728</b>	<b>770,728</b>	<b>733,072</b>	<b>(37,656)</b>
<b>Expenditures</b>				
Current - departmental:				
Information services	2,126,594	2,405,161	470,931	(1,934,230)
<b>Total expenditures</b>	<b>2,126,594</b>	<b>2,405,161</b>	<b>470,931</b>	<b>(1,934,230)</b>
Net change in fund balance	(1,355,866)	(1,634,433)	262,141	1,896,574
Fund balance, June 30, 2008	1,355,866	1,634,433	1,634,433	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,896,574</b>	<b>\$ 1,896,574</b>
Unrealized gain (loss) on investments			6,965	
Capital assets (net of accumulated depreciation)			77,434	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ 1,980,973</b>	

Lane County, Oregon

**Information Services Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$ 82,702	\$ 82,702	\$ 82,702	\$ -
Charges for services	6,349,834	6,770,287	6,903,973	133,686
Administrative and facility charges	688,989	688,989	688,938	(51)
Investment earnings	5,000	5,000	47,168	42,168
Interfund transfers in	37,469	37,469	37,469	-
<b>Total revenues</b>	<b>7,163,994</b>	<b>7,584,447</b>	<b>7,760,250</b>	<b>175,803</b>
<u>Expenditures</u>				
Current - departmental:				
Information services	8,016,397	8,647,818	7,561,042	(1,086,776)
<b>Total expenditures</b>	<b>8,016,397</b>	<b>8,647,818</b>	<b>7,561,042</b>	<b>(1,086,776)</b>
Net change in fund balance	(852,403)	(1,063,371)	199,208	1,262,579
Fund balance, June 30, 2008	852,403	1,063,371	1,063,371	-
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,262,579</b>	<b>\$ 1,262,579</b>
Unrealized gain (loss) on investments			6,853	
Capital assets (net of accumulated depreciation)			259,016	
Accrued compensated benefits			(269,842)	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ 1,258,606</b>	

Lane County, Oregon

**Retiree Medical Benefit Trust Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 3,428,168	\$ 3,428,168	\$ 3,685,175	\$ 257,007
Investment earnings	240,000	240,000	254,977	14,977
<b>Total revenues</b>	<b>3,668,168</b>	<b>3,668,168</b>	<b>3,940,152</b>	<b>271,984</b>
<b>Expenditures</b>				
Current - departmental:				
General				
Materials and services	2,861,122	2,861,122	2,883,491	22,369
Contingency and reserves	8,907,046	9,247,441	-	(9,247,441)
<b>Total expenditures</b>	<b>11,768,168</b>	<b>12,108,563</b>	<b>2,883,491</b>	<b>(9,225,072)</b>
Net change in fund balance	(8,100,000)	(8,440,395)	1,056,661	9,497,056
Fund balance, June 30, 2008	8,100,000	8,440,395	8,440,394	(1)
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>9,497,055</b>	<b>\$ 9,497,055</b>
Unrealized gain (loss) on investments			34,899	
OPEB payable			(2,149,205)	
<b>Total net assets, GAAP basis, June 30, 2009</b>			<b>\$ 7,382,749</b>	



## FIDUCIARY FUNDS

*The Statement of Fiduciary Net Assets and the Statement of Changes in Fiduciary Net Assets are reported in the basic financial statements. The Schedule of Changes in Assets and Liabilities for the Property Tax Agency Fund are presented in this section.*

**Property Tax Agency Fund** – This fund accounts for property taxes received and held by the County in a purely custodial capacity for other taxing jurisdictions within the County.

Lane County, Oregon

**Statement of Changes in Assets and Liabilities**

Property Tax Agency Fund

For the Fiscal Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
<b><u>Assets</u></b>				
Cash	\$ 3,101,306	\$ 712,728,033	\$ 712,488,963	\$ 3,340,376
Receivables:				
Interest	1,875	7,013	7,250	1,638
Property taxes	17,749,962	20,521,908	17,749,962	20,521,908
Accounts	28,337	4,914,848	4,834,726	108,459
<b>Total assets</b>	<b>\$ 20,881,480</b>	<b>\$ 738,171,802</b>	<b>\$ 735,080,901</b>	<b>\$ 23,972,381</b>
<b><u>Liabilities</u></b>				
Accounts payable	\$ 178,380	\$ 3,601,713	\$ 3,740,511	\$ 39,582
Due to other governments	20,703,100	346,080,342	342,850,643	23,932,799
<b>Total liabilities</b>	<b>\$ 20,881,480</b>	<b>\$ 349,682,055</b>	<b>\$ 346,591,154</b>	<b>\$ 23,972,381</b>