CITY OF PORTLAND, OREGON INTERNAL SERVICE FUNDS COMBINING BALANCE SHEET June 30, 2000

		Printing and Distribution Services Operating	_	Communications Services Operating	_	Fleet Operating
ASSETS						
Current assets:						
Cash and investments	\$	1,061,043	\$	7,300,898	\$	16,364,353
Receivables:				.==		40.004
Accounts		297,908		175,144		13,001
Advances		0.440		5,742		440.000
Accrued interest		6,446		51,653		116,829
Due from other funds				005 474		400.000
Inventories	_		_	325,471	_	498,908
Total current assets	_	1,365,397	_	7,858,908		16,993,091
Fixed Assets:						
Land						
Plant, buildings and improvements		145,641		810,381		69,323
Machinery and equipment		3,843,808		12,301,051		43,199,182
Capitalized lease	_		_		_	84,107
Total fixed assets		3,989,449		13,111,432		43,352,612
Accumulated depreciation and amortization	_	(1,742,684)	_	(5,518,028)		(19,664,084)
Fixed assets net of accumulated						
depreciation and amortization		2,246,765		7,593,404		23,688,528
		, , , , , , , ,	_	,, ,		-,,-
Total assets	\$_	3,612,162	\$_	15,452,312	\$	40,681,619

Insurance and Claims Operating	Workers' Compensation Self-Insurance Operating	Facilities Services Operating	. <u>-</u>	Health Insurance Operating		Computer Services	-	Total
\$ 7,789,465	12,961,326	8,508,422	\$	31,423,078	\$	8,309,760	\$	93,718,345
		174,222				7,956		668,231
61,195 345,368	98,011 56,715	58,472		246,158		52,172 519,112		5,742 690,936 921,195 824,379
8,196,028	13,116,052	8,741,116	· <u>-</u>	31,669,236	•	8,889,000	-	96,828,828
2,268	2,268	4,896,479 135,119,004 472,756				2,071,335	_	4,896,479 136,148,885 61,888,132 84,107
2,268	2,268	140,488,239				2,071,335		203,017,603
(1,735)	(1,735)	(23,520,034)				(644,442)		(51,092,742)
533	533	116,968,205				1,426,893		151,924,861
\$ 8,196,561 \$	13,116,585 \$	125,709,321	\$	31,669,236	\$	10,315,893	\$	248,753,689

Continued next page

CITY OF PORTLAND, OREGON INTERNAL SERVICE FUNDS COMBINING BALANCE SHEET, continued June 30, 2000

	_	Printing and Distribution Services Operating	 Communications Services Operating	_	Fleet Operating
LIABILITIES AND FUND EQUITY					
Current liabilities: Checks and accounts payable	\$	255,541	\$ 508,370	\$	839,858
Accrued compensated absences Accrued self-insurance claims		108,864	105,696		263,431
Bonds payable within one year			47,957		
Notes payable within one year Accrued interest payable			190,000 39,940		
Obligations under capital leases Other accrued liabilities	_		 39,940	_	71,961
Total current liabilities	_	364,405	 891,963	_	1,175,250
Other liabilities:					
Accrued self-insurance claims			707.000		
Revenue bonds payable Notes payable			797,386 3,018,498		
Long-term obligations under capital leases			 	_	76,430
Total liabilities	_	364,405	 4,707,847	_	1,251,680
Fund Equity (deficit):					
Contributed capital		931,031	8,455,437		15,209,074
Retained earnings (deficit): Unreserved		2 216 726	2 200 020		24 220 965
Onleserved	_	2,316,726	 2,289,028	_	24,220,865
Total fund equity (deficit)	_	3,247,757	 10,744,465	_	39,429,939
Total liabilities and fund equity (deficit)	\$_	3,612,162	\$ 15,452,312	\$_	40,681,619

Insurance and Claims Operating	Workers' Compensation Self-Insurance Operating	. <u>-</u>	Facilities Services Operating	_	Health Insurance Operating	. <u>-</u>	Computer Services	-		Total
\$ 96,645 4,497,209	\$ 81,731 2,440,699	\$	961,736 121,393 2,549,809 3,430,000 840,224	\$	4,428 4,762,517	\$	243,560 27,106 1,152,649 142,370	\$	8	2,991,869 626,490 11,700,425 3,750,415 3,620,000 1,022,534 71,961
4,593,854	2,522,430	· <u>-</u>	8,014,895	-	4,766,945	· -	1,565,685	•		111,733 23,895,427
6,425,654	5,863,297		53,976,686 24,773,213				4,501,000			12,288,951 59,275,072 27,791,711 76,430
11,019,508	8,385,727	· <u>-</u>	86,764,794	=	4,766,945		6,066,685	•		123,327,591
30,628			14,289,749		1,914,154					40,830,073
(2,853,575)	4,730,858	_	24,654,778	_	24,988,137	_	4,249,208			84,596,025
(2,822,947)	4,730,858	. <u>-</u>	38,944,527	_	26,902,291		4,249,208	-		125,426,098
\$ 8,196,561	\$ 13,116,585	\$	125,709,321	\$_	31,669,236	\$	10,315,893	\$		248,753,689

CITY OF PORTLAND, OREGON INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT) for the year ended June 30, 2000

	_	Printing and Distribution Services Operating	Communications Services Operating			Fleet Operating
OPERATING REVENUES: Service charges and fees Rents and reimbursements Concessions	\$	6,660,675	\$ 10,831,692 71,803	9	Б	17,398,836
Parking fees Miscellaneous	_	23,398	283,936		_	10,961
Total operating revenues	_	6,684,073	11,187,431			17,409,797
OPERATING EXPENSES:						
Salaries and wages		1,775,847	2,321,184			4,764,863
Operating supplies		681,019	311,098			4,389,474
Professional services		3,128,800	4,969,929			940,773
Utilities		18,416	26,565			113,551
Depreciation and amortization Claims		479,578	982,673			3,579,776
Miscellaneous	_	878,475	3,126,333		_	2,599,939
Total operating expenses	_	6,962,135	11,737,782			16,388,376
Operating income (loss)	_	(278,062)	(550,351)		_	1,021,421
NONOPERATING REVENUES (EXPENSES): Interest on investments Gain (loss) on sale of fixed asset Interest expense		42,899	351,848 (4,397) (204,813)			839,127 8,580 (17,779)
Total nonoperating revenues (expenses)	_	42,899	142,638			829,928
Income (loss) before operating transfers		(235,163)	(407,713)			1,851,349
OPERATING TRANSFERS IN OPERATING TRANSFERS OUT					_	
Net income (loss)		(235,163)	(407,713)			1,851,349
RETAINED EARNINGS (DEFICIT), July 1, 1999	_	2,551,889	2,696,741		_	22,369,516
RETAINED EARNINGS (DEFICIT), June 30, 2000	\$_	2,316,726	\$ 2,289,028	9	ß_	24,220,865

	Insurance and Claims Operating	•	Workers' Compensation Self-Insurance Operating	 Facilities Services Operating	_	Health Insurance Operating	_	Computer Services	_	Total
\$	6,086,041	\$	2,769,254	\$ 1,705,163 11,536	\$	22,437,584	\$	7,409,773	\$	94,729,025 1,776,966 11,536
	51,045	_	183,117	260,550 168,272		3,422,446		119,838	_	260,550 4,263,013
	6,137,086		2,952,371	23,280,691	-	25,860,030	_	7,529,611	_	101,041,090
	3,381,554		2,304,542	2,327,709 445,236 3,990,268 1,877,725		2,163,567		232,825 36,114 6,146,939		11,422,428 5,862,941 27,026,372 2,036,257
	102 1,472,403 159,664		102 1,271,295 123,002	 2,592,960 12,929,740	_	25,405,064 3,329,637		207,749 314,680		7,842,940 28,148,762 23,461,470
	5,013,723		3,698,941	 24,163,638	_	30,898,268	_	6,938,307		105,801,170
į	1,123,363		(746,570)	 (882,947)	_	(5,038,238)	_	591,304	_	(4,760,080)
	385,151		679,638	605,265 523,956 (4,319,786)	_	1,845,101		265,434 (4,080) (98,840)		5,014,463 524,059 (4,641,218)
·	385,151		679,638	 (3,190,565)		1,845,101	_	162,514		897,304
	1,508,514		(66,932)	(4,073,512)		(3,193,137)		753,818		(3,862,776)
				 6,009,951 (471,296)				1,266,185		7,276,136 (471,296)
	1,508,514		(66,932)	1,465,143		(3,193,137)		2,020,003		2,942,064
,	(4,362,089)		4,797,790	 23,189,635	_	28,181,274	_	2,229,205	_	81,653,961
\$	(2,853,575)	\$	4,730,858	\$ 24,654,778	\$	24,988,137	\$_	4,249,208	\$_	84,596,025

CITY OF PORTLAND, OREGON INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS for the year ended June 30, 2000

	-	Printing and Distribution Services Operating	Communication Services Operating	Fleet Operating	Insurance and Claims Operating
CASH FLOWS FROM OPERATING ACTIVITIES: Operating income (loss) Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	\$	(278,062) \$	(550,351)	\$ 1,021,421 \$	1,123,363
Depreciation and amortization of fixed assets Amortized discount on bonds and notes payable Change in assets and liabilities:		479,578	982,673 7,088	3,579,776	102
Accounts and contracts receivable Inventories		34,422	288,895 (26,427)	(7,800) 147,816	
Checks and accounts payable Accrued compensated absences Due from other funds Other assets Other accrued liabilities		(47,316) 6,483	(244,272) 8,291	(611,112) 16,643	56,080
Accrued claims	-				(543,828)
Net cash provided by (used in) operating activities	-	195,105	465,897	4,146,744	635,717
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: Operating transfers in Operating transfers out					
Non-capital contribution from others	-	16,955	764,396	4,659	
Net cash provided by non-capital financing activities	-	16,955	764,396	4,659	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: Proceeds from sale of bonds and notes Acquisition of fixed assets Principal paid on notes and capital leases Interest paid on notes and capital leases Proceeds from sale of fixed assets Control contribution from others		(499,885)	(829,561) (229,033) (206,952)	(6,004,265) (67,754) (17,779) 671,189	
Capital contribution from others Net cash provided by (used in) capital	-	56,002	44,924	545,172	
related financing activities		(443,883)	(1,220,622)	(4,873,437)	
CASH FLOWS FROM INVESTING ACTIVITIES: Interest on investments	_	46,634	397,715	955,851	427,400
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(185,189)	407,386	233,817	1,063,117
CASH AND CASH EQUIVALENTS, JULY 1, 1999		1,246,232	6,893,512	16,130,536	6,726,348
CASH AND CASH EQUIVALENTS, JUNE 30, 2000	\$	1,061,043	7,300,898	16,364,353 \$	7,789,465
Noncash capital contributions	\$	\$		\$ \$ \$	

	Workers' Compensation Self- Insurance Operating	Facilities Services Operating	Health Insurance Operating	Computer Services	Total
\$	(746,570)	\$ (882,947)	\$ (5,038,238)	\$ 591,304 \$	(4,760,080)
	102	2,592,960		207,749	7,842,940
		54,119		(38,999)	22,208
		139,078		(5,224)	449,371 121,389
	(89,161)	(2,396,988) 25,697 15,970	(410,619)	243,560 27,106 (237,112)	(3,499,828) 84,220 (237,112) 15,970
		(748,310)	1,090,875		(748,310) 547,047
	(835,629)	(1,200,421)	(4,357,982)	788,384	(162,185)
		6,009,951 (471,296)	357,664	1,266,185	7,276,136 (471,296) 1,143,674
		5,538,655	357,664	1,266,185	7,948,514
		2,970,026 (5,303,488) (5,571,712) (4,298,876) 523,956 273,389		5,659,999 (857,989) (35,947) 43,273	8,630,025 (13,495,188) (5,904,446) (4,480,334) 1,195,145 919,487
		(11,406,705)		4,809,336	(13,135,311)
•	777,850	790,231	2,109,650	238,318	5,743,649
	(57,779)	(6,278,240)	(1,890,668)	7,102,223	394,667
	13,019,105	14,786,662	33,313,746	1,207,537	93,323,678
\$	12,961,326	\$ 8,508,422	\$ 31,423,078	\$ 8,309,760 \$	93,718,345
\$		\$	\$	\$\$	17,535

CITY OF PORTLAND, OREGON PRINTING AND DISTRIBUTION SERVICES OPERATING FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL (BUDGETARY BASIS)

					Variance
	Original				Favorable
	Budget		Actual	_(Unfavorable)
REVENUES:					
Miscellaneous service charges	\$ 511,500	\$	765,310	\$	253,810
Multnomah County cost sharing	1,180,196		792,459		(387,737)
Interest on investments	40,000		45,533		5,533
Miscellaneous	,		23,398		23,398
Billings for interfund services:					
General	2,557,537		2,482,820		(74,717)
Transportation Operating	452,428		374,025		(78,403)
Emergency Communication	37,033		32,251		(4,782)
Buildings Operating	578,414		433,231		(145,183)
Cable	13,427		9,675		(3,752)
Special Finance & Resource	9,000		8,288		(712)
Sewage Disposal	658,086		542,352		(115,734)
Hydroelectric Power Operating	3,695		2,823		(872)
Water	1,014,797		1,008,487		(6,310)
Golf	4,470		2,390		(2,080)
Portland International Raceway Operating	1,385		841		(544)
Refuse Disposal	96,443		49,253		(47,190)
Parking Facilities			4,303		4,303
Spectator Facilities Operating	1,000		222		(778)
Parks Bond Construction	23,625		11,867		(11,758)
Parks Construction	7,057		6,173		(884)
Portland Parks Memorial Trust	,		1,170		1,170
Fire and Police Disability and Retirement	30,184		35,243		5,059
Facilities Services Operating	52,344		53,895		1,551
Fleet Operating	25,811		24,220		(1,591)
Communication Services Operating	23,043		19,052		(3,991)
Insurance and Claims Operating			325	_	325
Total revenues	7,321,475		6,729,606	_	(591,869)
OTHER FINANCING SOURCES:					
Operating transfers from other funds:					
General	20,271		30,771		10,500
Transportation Operating	9,000		14,000		5,000
Emergency Communication	4,000		4,000		
Sewage Disposal	15,686		15,186		(500)
Water	11,250		9,000		(2,250)
Total other financing sources	60,207		72,957		12,750
ŭ	·		•	_	· · · · · · · · · · · · · · · · · · ·
BEGINNING FUND BALANCE AVAILABLE FOR			4.40/.55=		
APPROPRIATION	1,106,093		1,106,093	-	
9	\$ 8,487,775	- \$ -	7,908,656	\$_	(579,119)

CITY OF PORTLAND, OREGON PRINTING AND DISTRIBUTION SERVICES OPERATING FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)

				Variance
		Original		Favorable
	A	ppropriations	Actual	(Unfavorable)
EXPENDITURES:	¢.	1 700 417 . ф	1 7/0 2/4	ф 11.0F2
Personal services	\$	1,780,417 \$	1,769,364	•
Materials and services		5,061,523	4,444,209	617,314
Capital outlay		606,502	499,885	106,617
Overhead charges-General Fund		253,183	253,183	
General operating contingencies	_	781,367		781,367
Total expenditures		8,482,992	6,966,641	1,516,351
OTHER FINANCING USE:				
Operating transfers out to				
Health Insurance Operating Fund	_	4,783	4,783	
Total expenditures and other financing use	\$_	8,487,775 \$	6,971,424	\$ 1,516,351

CITY OF PORTLAND, OREGON COMMUNICATION SERVICES OPERATING FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL (BUDGETARY BASIS)

		Revised Budget	. <u>-</u>	Actual	Variance Favorable (Unfavorable)
REVENUES:					
Service charges and fees:					
Rents and reimbursements	\$	70,386	\$	71,803	\$ 1,417
Miscellaneous service charges		1,360,152		1,300,726	(59,426)
Interest on investments		200,000		369,953	169,953
Sales - other		2,000		214,405	212,405
Miscellaneous		58,500		69,531	11,031
Billings for interfund services:					
General		4,798,097		4,753,553	(44,544)
Transportation Operating		892,812		839,098	(53,714)
Emergency Communication		483,358		462,268	(21,090)
Buildings Operating		359,809		363,176	3,367
Cable		10,504		6,146	(4,358)
Sewage Disposal		765,505		784,690	19,185
Hydroelectric Power Operating		6,593		5,391	(1,202)
Water		1,273,889		1,534,989	261,100
Golf		11,348		11,546	198
Portland International Raceway Operating		12,171		10,230	(1,941)
Refuse Disposal		12,305		13,006	701
Spectator Facilities Operating		350		325	(25)
Parking Facilities		6,504		10,246	3,742
Parks Bond Construction		20,046		39,041	18,995
Parks Construction		1,243		1,968	725
Portland Parks Memorial Trust		325		325	
Fire and Police Disability and Retirement		10,648		9,580	(1,068)
Facilities Services Operating		619,382		605,454	(13,928)
Fleet Operating		42,778		46,453	3,675
Printing and Distribution Services Operating	_	33,765		33,482	(283)
Total revenues		11,052,470	. <u> </u>	11,557,385	504,915

CITY OF PORTLAND, OREGON COMMUNICATION SERVICES OPERATING FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL (BUDGETARY BASIS), Continued for the year ended June 30, 2000

				Variance	
		Revised		Favorable	
		Budget	Actual	(Unfavorable)	
OTHER FINANCING SOURCES: Operating transfers from other funds: General Transportation Operating Emergency Communication Sewage Disposal Water	\$	2,044,154 \$ 25,924 308,494 11,535 75,800	700,660 21,966 44,924 11,535 30,235	\$ (1,343,494) (3,958) (263,570) (45,565)	
	_	2,465,907	809,320		
Total other financing sources	_	2,405,907	809,320	(1,656,587)	
BEGINNING FUND BALANCE AVAILABLE FOR APPROPRIATION	_	6,746,344	6,746,344		
	\$_	20,264,721 \$	19,113,049	\$ (1,151,672)	

CITY OF PORTLAND, OREGON COMMUNICATION SERVICES OPERATING FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)

		Budg				Variance			
		Original and	Transfers						Favorable
	_	Supplemental	In (Out)	_	Revised		Actual	_	(Unfavorable)
EVENDITUES									
EXPENDITURES:	_			_		_		_	
Personal services	\$	2,341,014		\$	2,341,014	\$	2,312,893	\$	28,121
Materials and services		10,407,393			10,407,393		7,561,235		2,846,158
Capital outlay		1,590,011			1,590,011		829,561		760,450
Overhead charges-General Fund		283,988			283,988		283,988		
General operating contingencies		5,046,406 \$	(450,380)		4,596,026				4,596,026
Debt service:									
Principal		230,033			230,033		229,033		1,000
Interest		199,864			199,864		197,725		2,139
	_								
Total expenditures	_	20,098,709	(450,380)	_	19,648,329		11,414,435	_	8,233,894
OTHER FINANCING USES:									
Operating transfers to									
other funds:									
Transportation Operating		140,000			140,000		140,000		
Sewage Disposal		,	450,380		450,380		450,380		
Health Insurance Operating		6,012	,		6,012		6,012		
Fleet Operating		20,000			20,000		16,070		3,930
ricot operating	-	20,000			20,000		10,070	_	0,700
Total other financing uses	_	166,012	450,380	_	616,392		612,462	_	3,930
Total expenditures and									
Total expenditures and other financing uses	Ф	20,264,721 \$		\$	20,264,721	¢	12,026,897	\$	8,237,824
other illiancing uses	Φ_	20,204,721		Φ	20,204,721	Φ	12,020,097	Φ_	0,237,024

CITY OF PORTLAND, OREGON FLEET OPERATING FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL (BUDGETARY BASIS)

		Revised		Variance Favorable
		Budget	Actual	(Unfavorable)
REVENUES:				
Miscellaneous service charges	\$	5,000 \$	131,339 \$	126,339
Sale of capital equipment		300,000	671,190	371,190
Interest on investments		300,000	879,731	579,731
Sales - other		1,000	5,939	4,939
Refunds			45	45
Miscellaneous		1,000	4,976	3,976
Billings for interfund services:				
General		7,969,669	8,103,437	133,768
Transportation Operating		6,468,488	6,199,327	(269,161)
Emergency Communication		6,942	5,635	(1,307)
Buildings Operating		375,205	357,847	(17,358)
Cable		415	27	(388)
Sewage Disposal		368,749	449,367	80,618
Hydroelectric Power Operating		8,742	7,194	(1,548)
Water		1,840,409	1,886,310	45,901
Golf Operating		101,989	105,171	3,182
Portland International Raceway Operating		5,475	5,061	(414)
Refuse Disposal		9,489	6,761	(2,728)
Parks Bond Construction		12,450	7,156	(5,294)
Parks Construction		1,604		(1,604)
Facilities Services Operating		49,291	54,352	5,061
Printing and Distribution Services Operating		41,928	29,578	(12,350)
Communications Services Operating		95,741	50,275	(45,466)
Total revenues		17,963,586	18,960,718	997,132
OTHER FINANCING SOURCES:				
Operating transfers from other funds:				
General		432,778	429,207	(3,571)
Transportation Operating		104,595	104,554	(41)
Communications Services Operating		20,000	16,070	(3,930)
Total other financing sources	_	557,373	549,831	(7,542)
BEGINNING FUND BALANCE AVAILABLE				
FOR APPROPRIATION		14,932,235	14,932,236	1
	\$	33,453,194	34,442,785 \$	989,591

CITY OF PORTLAND, OREGON FLEET OPERATING FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)

		Е	Budo	geted Appropriatio				Variance	
		Original and		Transfers			='		Favorable
	_	Supplemental	_	In (Out)		Revised		Actual	(Unfavorable)
EXPENDITURES:									
Personal services	\$	5,167,322			\$	5,167,322	\$	4,748,219 \$	419,103
Materials and services	Ψ	8,262,919		•	ν	8,262,919	Ψ	7,580,621	682,298
Capital outlay		9,180,389				9,180,389		6,004,265	3,176,124
Overhead charges-General Fund		492,466	¢	(191,735)		300,731		300,731	3,170,124
General operating contingencies		1,487,627	Ψ	191,735		1,679,362		300,731	1,679,362
Debt service:		1,407,027		191,733		1,079,302			1,079,302
		78,954				70 OF 4		67,754	11,200
Principal Interest		78,954				78,954		•	•
interest	-		-					17,779	(17,779)
Total expenditures		24,669,677				24,669,677		18,719,369	5,950,308
OTHER FINANCING USE:									
Operating transfers to									
Health Insurance Operating	_	14,371	_			14,371	_	14,371	
Total expenditures and									
other financing use		24,684,048				24,684,048	¢	18,733,740 \$	5,950,308
other manering use		24,004,040				24,004,040	Ψ=	10,733,740	3,730,300
UNAPPROPRIATED ENDING									
FUND BALANCE	_	8,769,146	_	_	_	8,769,146	_		
	\$_	33,453,194	\$		\$	33,453,194	_		

CITY OF PORTLAND, OREGON INSURANCE AND CLAIMS OPERATING FUND SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)

						Revised Budget		Actual		Variance Favorable (Unfavorable)
					-	Buuget		Actual		(Offiavorable)
REVENUES:										
Interest on investments					\$	290,643	\$	404,477	\$	113,834
Miscellaneous						53,093		51,046		(2,047)
Billings for interfund services:										
General						3,195,758		3,195,758		
Transportation Operating						924,999		924,999		
Emergency Communication						184,664		184,664		
Buildings Operating						493,826		493,826		
Cable						2,616		2,616		
Sewage Disposal						524,615		524,615		
Hydroelectric Power Operating Water			35,862		35,862					
Golf Operating						442,846 38,595		442,846 38,595		
Portland International Raceway	On	orating				16,429		16,429		
Parking Facilities	Oþ	erating				46,081		46,081		
Facilities Services Operating						76,168		76,168		
Fleet Operating						48,172		48,172		
Printing and Distribution Servic	es (Operating				22,761		22,761		
Communication Services Opera						32,649		32,649		
communication con mose opera	9				-	02/01/		02/017		
Total revenues						6,429,777		6,541,564		111,787
BEGINNING FUND BALANCE AVAIL	۸рі	E								
FOR APPROPRIATION	.ADI	L L				7,182,444		7,182,444		
TOKATTKOTKIATION					-	7,102,444		7,102,444	-	
					\$_	13,612,221	\$_	13,724,008	\$	111,787
	_		lget	ed Appropria	ati	ons	_			Variance
		Original and		Transfers						Favorable
	_	Supplemental		In (Out)	_	Revised		Actual		(Unfavorable)
EXPENDITURES:										
Materials and services	\$	5,513,860	\$	693,184	\$	6,207,044	\$	5,397,784	\$	809,260
Overhead charges-General Fund	•	144,911	*	14,753	•	159,664	*	159,664	-	,-30
General operating contingencies	_	7,953,450		(707,937)	_	7,245,513				7,245,513
Total expenditures	\$	13,612,221	\$		\$	13,612,221	\$	5,557,448	\$	8,054,773

CITY OF PORTLAND, OREGON WORKERS' COMPENSATION SELF-INSURANCE OPERATING FUND SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)

				=	Revised Budget		Actual	_	Variance Favorable (Unfavorable)
REVENUES:									
Interest on investments				\$	543,018	\$	711,740	\$	168,722
Miscellaneous					138,595		183,118		44,523
Billings for interfund services:									
General					1,136,082		1,136,082		
Transportation Operating					642,263		642,263		
Emergency Communication					89,169		89,169		
Buildings Operating					114,263		114,263		
Cable					2,410		2,410		
Sewage Disposal					164,316		164,316		
Hydroelectric Power Operating					2,390		2,390		
Water					434,848		434,848		
Golf					27,867		27,867		
Portland International Raceway (Operating				3,728		3,728		
Facilities Services Operating					16,470		16,470		
Fleet Operating			103,838		103,838				
Printing and Distribution Service					15,996		15,996		
Communication Services Operation	ing			_	15,614		15,614	_	
Total revenues				_	3,450,867		3,664,112	_	213,245
BEGINNING FUND BALANCE AVAILAR	BLE				13,119,719		13,119,719		
				\$	16,570,586	\$	16,783,831	\$	213,245
				=		=		=	-
	Bu	dget	ed Appropri	atio	ons				Variance
	Original and		Transfers						Favorable
	Supplementa	<u> </u>	In (Out)		Revised		Actual	_	(Unfavorable)
EXPENDITURES:									
Materials and services	\$ 4,620,439	\$	63,108	\$	4,683,547	\$	3,575,837	\$	1,107,710
Overhead charges-General Fund	117,406	Ψ	5,596	Ψ	123,002	Ψ	123,002	Ψ	1,107,710
General operating contingencies	11,832,741		(68,704)		11,764,037		123,002		11,764,037
Series at operating contingencies	11,002,741		(00,704)	-	17,704,007	-		-	11,704,007
Total expenditures	\$ 16,570,586	\$_		\$	16,570,586	\$	3,698,839	\$_	12,871,747

CITY OF PORTLAND, OREGON FACILITIES SERVICES OPERATING FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL (BUDGETARY BASIS)

	_	Original Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:				
Service charges and fees:				
Rents and reimbursements	\$	1,071,480 \$	1,705,163	\$ 633,683
Parking fees		231,000	260,550	29,550
Concessions			11,536	11,536
Miscellaneous service charges			124,269	124,269
Local cost sharing revenues:				
Multnomah County cost sharing		708,805	648,948	(59,857)
State cost sharing		150,948	129,591	(21,357)
Local cost sharing		1,470,698	583,740	(886,958)
Miscellaneous and interest:				
Interest on investments		115,000	623,851	508,851
Interest - Other			2,420	2,420
Miscellaneous		90,700	168,272	77,572
Billings for interfund services:				
General		9,857,647	9,854,838	(2,809)
Transportation Operating		1,955,370	2,049,287	93,917
Environmental Remediation		118,955	93,613	(25,342)
Emergency Communication		267,048	252,383	(14,665)
FRES Facilities Bond Construction		1,023,560	678,964	(344,596)
Cable		17,378	20,218	2,840
Sewage Disposal		2,400,199	2,462,568	62,369
Golf			24	24
Refuse Disposal		24,763	26,489	1,726
Spectator Facilities Operating		6,219	45	(6,174)
Parking Facilities		4,089,570	2,280,689	(1,808,881)
Water		2,227,663	1,550,437	(677,226)
Buildings Operating		2,332,804	2,341,604	8,800
Parks Bond Construction			15	15
Parks Construction			93	93
Fire and Police Disability and Retirement			15	15
Fleet Operating		285,970	165,832	(120,138)
Printing and Distribution Services Operating		214,894	186,110	(28,784)
Communication Services Operating	_	454,996	432,662	(22,334)
Total revenues	_	29,115,667	26,654,226	(2,461,441)

CITY OF PORTLAND, OREGON FACILITIES SERVICES OPERATING FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL (BUDGETARY BASIS), Continued for the year ended June 30, 2000

				Variance
		Original		Favorable
		Budget	Actual	(Unfavorable)
	•			
OTHER FINANCING SOURCES:				
Bond and note sales	\$	3,332,000	2,970,026	\$ (361,974)
Operating transfers from other funds:				
General		3,287,686	3,287,685	(1)
Emergency Communication		128,000	110,675	(17,325)
Sewage Disposal		523,956	523,956	
FRES Facilities Bond Construction		1,328,000	137,714	(1,190,286)
	•	_		
Total other financing sources		8,599,642	7,030,056	(1,569,586)
BEGINNING FUND BALANCE AVAILABLE				
FOR APPROPRIATION		10,847,886	10,847,886	
	\$	48,563,195	44,532,168	\$ (4,031,027)

CITY OF PORTLAND, OREGON FACILITIES SERVICES OPERATING FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)

	Oninin al		Variance
	Original	A =+l	Favorable
	<u>Appropriations</u>	Actual	(Unfavorable)
EXPENDITURES:			
Personal services	\$ 2,514,083 \$	2,447,856 \$	66,227
Materials and services	25,195,673	20,079,171	5,116,502
Capital outlay	4,465,390	3,442,806	1,022,584
Overhead charges-General Fund	870,609	870,609	
General operating contingencies	4,970,227		4,970,227
Debt service:			
Principal	5,662,489	5,571,712	90,777
Interest	4,408,055	4,265,669	142,386
Total expenditures	48,086,526	36,677,823	11,408,703
OTHER FINANCING USES:			
Operating transfers to other funds:			
FRES Facilities Bond Construction	471,296	471,296	
Health Insurance Operating	5,373	5,373	
Total other financing uses	476,669	476,669	
Total expenditures and other financing uses	\$ 48,563,195 \$	37,154,492 \$	11,408,703

CITY OF PORTLAND, OREGON HEALTH INSURANCE OPERATING FUND SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)

					-	Revised Budget		Actual		Variance Favorable (Unfavorable)
REVENUES:										
Health care charges					\$	21,935,002	\$	22,437,584	\$	502,582
Interest on investments						1,431,183		1,923,124		491,941
Miscellaneous					-	2,331,846		3,422,447		1,090,601
Total revenues					-	25,698,031		27,783,155		2,085,124
OTHER FINANCING SOURCES:										
Operating transfers from other fun	ds:									
Parks Bond Construction						1,688		1,688		
Buildings Operating						47,928		47,928		
Transportation Operating						104,149		104,149		
Emergency Communication						29,230		29,230		
Communication Services Operation	ng					6,012		6,012		
Printing and Distribution Services	oper	rating				4,783		4,783		
Facilities Services Operating						5,373		5,373		
Refuse Disposal						1,623		1,623		
Portland International Raceway C	perat	ing				962		962		
Golf						6,765		6,765		
Water						78,308		78,308		
Hydroelectric Power Operating						481		481		
Sewage Disposal						55,991		55,991		
Fleet Operating					-	14,371		14,371		
Total other financing sources					-	357,664		357,664		
BEGINNING FUND BALANCE AVAIL	VDI E									
FOR APPROPRIATION	ADLL					33,522,831		33,522,831		
					-					
					\$	59,578,526	\$	61,663,650	\$	2,085,124
		_								Manta
			age	eted Appropria	itic	ons	-			Variance
		riginal and		Transfers		Davidadal		A = t = l		Favorable
	50	ipplemental	-	In (Out)	-	Revised		Actual		(Unfavorable)
EXPENDITURES:										
Materials and services	\$ 2	6,678,788	\$	4,440,476	\$	31,119,264	\$	29,617,641	\$	1,501,623
Overhead charges-General Fund		211,041		(21,289)		189,752	,	189,752	•	, ,
General operating contingencies	_3	2,688,697		(4,419,187)		28,269,510				28,269,510
Total expenditures	\$ 5	9,578,526	\$		\$	59,578,526	\$	29,807,393	\$	29,771,133

CITY OF PORTLAND, OREGON COMPUTER SERVICES FUND SCHEDULE OF REVENUES - BUDGET AND ACTUAL (BUDGETARY BASIS)

	-	Revised Budget		Actual	<u>(I</u>	Variance Favorable Unfavorable)
REVENUES:						
Local cost sharing	\$	102,656	\$	62,658	\$	(39,998)
Interest on investments		70,000		286,002		216,002
Miscellaneous		358,701		119,838		(238,863)
Billings for interfund services:						
General		4,448,135		4,815,274		367,139
Transportation Operating		296,475		296,209		(266)
Emergency Communication		105,524		113,822		8,298
Buildings Operating		461,887		450,970		(10,917)
Cable		5,089		5,254		165
Sewage Disposal		287,627		293,354		5,727
Hydroelectric Power Operating		430		430		
Water		963,187		992,647		29,460
Golf		7,425		7,425		
Portland International Raceway Operating		964		965		1
Refuse Disposal		623		623		
Parking Facilities		3,488		3,488		
Fire and Police Disability and Retirement		8,123		8,053		(70)
Facilities Services Operating		68,968		70,816		1,848
Fleet Operating		79,435		78,998		(437)
Printing and Distribution Services Operating		158,854		162,529		3,675
Communication Services Operating	-	43,643		46,260	_	2,617
Total revenues	-	7,471,234		7,815,615	_	344,381
OTHER FINANCING SOURCES:						
Bond and note sales		5,658,998		5,659,999		1,001
Operating transfers from General Fund		1,269,213		1,266,185		(3,028)
	-	.,==:,=::	-	.,===,.==	_	(=,===)
Total other financing sources		6,928,211		6,926,184	_	(2,027)
BEGINNING FUND BALANCE AVAILABLE						
FOR APPROPRIATION		1,516,399		1,516,399	_	
	\$	15,915,844	\$_	16,258,198	\$_	342,354

CITY OF PORTLAND, OREGON COMPUTER SERVICES FUND SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)

	Budg	ed Appropr	_		Variance			
	Original and		Transfers			_		Favorable
	Supplemental		In (Out)	-	Revised		Actual	 (Unfavorable)
EXPENDITURES:								
Personal services	\$ 173,621	\$	32,098	\$	205,719	\$	205,719	
Materials and services	10,568,836		(32,098)		10,536,738		6,307,990	\$ 4,228,748
Capital outlay	926,206				926,206		857,989	68,217
Overhead charges-General Fund	203,091		(13,469)		189,622		189,622	
General operating contingencies	3,799,785		13,469		3,813,254			3,813,254
Debt service:								
Principal	48,104				48,104		35,947	12,157
Interest	196,201	_		_	196,201	_	137,839	 58,362
Total expenditures	\$ 15,915,844	\$		\$	15,915,844	\$_	7,735,106	\$ 8,180,738