

**City of Portland, Oregon  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2006**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
<b>ASSETS</b>					
Cash and investments	\$ 27,683,616	\$ 64,742	\$ 16,491,107	\$ -	\$ 44,239,465
Receivables:					
Accounts, net	2,606,098	-	21,525,943	-	24,132,041
Assessments	920,169	-	2,355,128	-	3,275,297
Advances	147,514	-	-	-	147,514
Accrued interest	299,597	244	138,833	-	438,674
Due from other funds	18,643	-	102,432	-	121,075
Due from component unit	5,250,000	-	-	-	5,250,000
Restricted:					
Cash and investments	34,330,263	32,379,271	5,606,730	166,069	72,482,333
Receivables:					
Taxes	1,093,225	3,833,913	-	-	4,927,138
Assessments	85,945	22,727,070	-	-	22,813,015
Grants	18,031,977	-	-	-	18,031,977
Advances	838,692	-	-	-	838,692
Accrued interest	152,585	324,994	-	1,062	478,641
Due from component unit	17,572,483	-	-	-	17,572,483
<b>Total assets</b>	<b>\$ 109,030,807</b>	<b>\$ 59,330,234</b>	<b>\$ 46,220,173</b>	<b>\$ 167,131</b>	<b>\$ 214,748,345</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 1,016,294	\$ -	\$ 1,102,835	\$ -	\$ 2,119,129
Due to other funds	-	-	2,449,293	-	2,449,293
Due to component unit	881,145	-	-	-	881,145
Deferred revenue	6,170,168	-	23,375,582	-	29,545,750
Unearned revenue	-	-	244,386	-	244,386
Other accrued liabilities	-	-	186,812	-	186,812
Liabilities from restricted assets:					
Accounts payable	3,728,165	2,850	-	125	3,731,140
Due to other funds	16,155,625	-	-	-	16,155,625
Due to component unit	166,758	-	-	-	166,758
Deferred revenue	887,967	25,493,088	-	-	26,381,055
Unearned revenue	20,087,738	-	-	-	20,087,738
<b>Total liabilities</b>	<b>49,093,860</b>	<b>25,495,938</b>	<b>27,358,908</b>	<b>125</b>	<b>101,948,831</b>
Fund Balances (deficits):					
Reserved:					
Parks, recreation and culture	10,140,260	-	-	-	10,140,260
Community development	20,924,110	-	-	-	20,924,110
Legislative/ Admin/ Support services	14,547	-	-	-	14,547
Debt service	-	33,769,310	-	-	33,769,310
Capital projects	-	-	14,588,316	-	14,588,316
Parks endowment fund:					
Nonexpendable	-	-	-	167,006	167,006
Unreserved, reported in:					
Special revenue funds	28,858,030	-	-	-	28,858,030
Debt service funds	-	64,986	-	-	64,986
Capital projects funds	-	-	4,272,949	-	4,272,949
<b>Total fund balances</b>	<b>59,936,947</b>	<b>33,834,296</b>	<b>18,861,265</b>	<b>167,006</b>	<b>112,799,514</b>
<b>Total liabilities and fund balances</b>	<b>\$ 109,030,807</b>	<b>\$ 59,330,234</b>	<b>\$ 46,220,173</b>	<b>\$ 167,131</b>	<b>\$ 214,748,345</b>

**City of Portland, Oregon  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
June 30, 2006**

	<u>Assessment Collection</u>	<u>Emergency Communication</u>	<u>Development Services</u>
<b>ASSETS</b>			
Cash and investments	\$ 67,890	\$ 428,929	\$ 10,691,207
Receivables:			
Accounts, net	-	1,247,707	474,864
Assessments	3,685	-	916,484
Advances	-	-	-
Accrued interest	414	3,523	67,876
Due from other funds	-	-	-
Due from component unit	-	-	-
Restricted:			
Cash and investments	-	-	-
Receivables:			
Taxes	-	-	-
Assessments	-	-	-
Grants	-	-	-
Advances	-	-	-
Accrued interest	-	-	-
Due from component unit	-	-	-
	<u>71,989</u>	<u>1,680,159</u>	<u>12,150,431</u>
Total assets	\$ <u>71,989</u>	\$ <u>1,680,159</u>	\$ <u>12,150,431</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ -	\$ 26,519	\$ 43,000
Due to component unit	-	-	-
Deferred revenue	3,685	-	916,483
Liabilities from restricted assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Due to component unit	-	-	-
Deferred revenue	-	-	-
Unearned revenue	-	-	-
	<u>3,685</u>	<u>26,519</u>	<u>959,483</u>
Total liabilities	\$ <u>3,685</u>	\$ <u>26,519</u>	\$ <u>959,483</u>
Fund balances (deficits):			
Reserved for:			
Parks, recreation and culture	-	-	-
Community development	-	-	-
Legislative/ Admin/ Support services	-	-	-
Unreserved	68,304	1,653,640	11,190,948
	<u>68,304</u>	<u>1,653,640</u>	<u>11,190,948</u>
Total fund balances	\$ <u>68,304</u>	\$ <u>1,653,640</u>	\$ <u>11,190,948</u>
Total liabilities and fund balances	\$ <u>71,989</u>	\$ <u>1,680,159</u>	\$ <u>12,150,431</u>

<u>Property Management License</u>	<u>Public Safety</u>	<u>Cable</u>	<u>Private for Hire Transportation Safety</u>	<u>Business License Surcharge</u>
\$ 68,996	\$ 1,485,368	\$ 2,915,142	\$ 25,501	\$ 3,181,364
-	-	832,784	-	-
-	-	-	-	-
-	-	146,314	-	-
526	10,073	19,003	660	57,971
-	18,643	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>69,522</u>	<u>1,514,084</u>	<u>3,913,243</u>	<u>26,161</u>	<u>3,239,335</u>
\$ 32,711	\$ 24,730	\$ 551,068	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>32,711</u>	<u>24,730</u>	<u>551,068</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
36,811	1,489,354	3,362,175	26,161	3,239,335
<u>36,811</u>	<u>1,489,354</u>	<u>3,362,175</u>	<u>26,161</u>	<u>3,239,335</u>
\$ <u>69,522</u>	\$ <u>1,514,084</u>	\$ <u>3,913,243</u>	\$ <u>26,161</u>	\$ <u>3,239,335</u>

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**City of Portland, Oregon**  
**Combining Balance Sheet, Continued**  
**Nonmajor Special Revenue Funds**  
**June 30, 2006**

	Convention and Tourism	Special Finance and Resource	Housing Investment
<b>ASSETS</b>			
Cash and investments	\$ 184,541	\$ 402,317	\$ 3,347,800
Receivables:			
Accounts, net	-	-	-
Assessments	-	-	-
Advances	-	-	-
Accrued interest	1,950	26,588	81,195
Due from other funds	-	-	-
Due from component unit	-	5,250,000	-
Restricted:			
Cash and investments	-	14,547	10,864,046
Receivables:			
Taxes	-	-	-
Assessments	-	-	-
Grants	-	-	-
Advances	-	-	-
Accrued interest	-	-	-
Due from component unit	-	-	-
	<u>\$ 186,491</u>	<u>\$ 5,693,452</u>	<u>\$ 14,293,041</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 17,173	\$ -	\$ 255,677
Due to component unit	-	-	881,145
Deferred revenue	-	5,250,000	-
Liabilities from restricted assets:			
Accounts payable	-	-	-
Due to other funds	-	-	-
Due to component unit	-	-	-
Deferred revenue	-	-	-
Unearned revenue	-	-	-
	<u>17,173</u>	<u>5,250,000</u>	<u>1,136,822</u>
Fund balances (deficits):			
Reserved for:			
Parks, recreation and culture	-	-	-
Community development	-	-	10,864,046
Legislative/ Admin/ Support services	-	14,547	-
Unreserved	169,318	428,905	2,292,173
	<u>169,318</u>	<u>443,452</u>	<u>13,156,219</u>
Total fund balances	<u>169,318</u>	<u>443,452</u>	<u>13,156,219</u>
Total liabilities and fund balances	<u>\$ 186,491</u>	<u>\$ 5,693,452</u>	<u>\$ 14,293,041</u>

<u>Campaign Finance</u>	<u>Parks Local Option Levy</u>	<u>Children's Investment</u>	<u>Federal Grants</u>	<u>Housing and Community Development</u>
\$ 921,375	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
5,521	-	-	-	-
-	-	-	-	-
-	9,915,776	11,088,622	2,397,652	17,432
-	537,988	555,237	-	-
-	-	-	-	85,945
-	-	-	15,963,755	1,478,968
-	-	838,692	-	-
-	81,178	71,133	274	-
-	-	-	-	12,852,048
<u>\$ 926,896</u>	<u>\$ 10,534,942</u>	<u>\$ 12,553,684</u>	<u>\$ 18,361,681</u>	<u>\$ 14,434,393</u>
\$ 2,576	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	2,086,280	47,391	1,045,415
-	-	-	15,723,939	391,511
-	-	-	110,276	56,482
-	394,682	407,340	-	85,945
-	-	-	2,480,075	12,855,040
<u>2,576</u>	<u>394,682</u>	<u>2,493,620</u>	<u>18,361,681</u>	<u>14,434,393</u>
-	10,140,260	-	-	-
-	-	10,060,064	-	-
-	-	-	-	-
<u>924,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>924,320</u>	<u>10,140,260</u>	<u>10,060,064</u>	<u>-</u>	<u>-</u>
<u>\$ 926,896</u>	<u>\$ 10,534,942</u>	<u>\$ 12,553,684</u>	<u>\$ 18,361,681</u>	<u>\$ 14,434,393</u>

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**City of Portland, Oregon**  
**Combining Balance Sheet, Continued**  
**Nonmajor Special Revenue Funds**  
**June 30, 2006**

	Home Grant	Portland Parks Memorial Trust	Total
<b>ASSETS</b>			
Cash and investments	\$ -	\$ 3,963,186	\$ 27,683,616
Receivables:	-		
Accounts, net	-	50,743	2,606,098
Assessments	-	-	920,169
Advances	-	1,200	147,514
Accrued interest	-	24,297	299,597
Due from other funds	-	-	18,643
Due from component unit	-	-	5,250,000
Restricted:			
Cash and investments	32,188	-	34,330,263
Receivables:			
Taxes	-	-	1,093,225
Assessments	-	-	85,945
Grants	589,254	-	18,031,977
Advances	-	-	838,692
Accrued interest	-	-	152,585
Due from component unit	4,720,435	-	17,572,483
	<u>5,341,877</u>	<u>4,039,426</u>	<u>109,030,807</u>
Total assets	<u>\$ 5,341,877</u>	<u>\$ 4,039,426</u>	<u>\$ 109,030,807</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ -	\$ 62,840	\$ 1,016,294
Due to component unit	-	-	881,145
Deferred revenue	-	-	6,170,168
Liabilities from restricted assets:			
Accounts payable	549,079	-	3,728,165
Due to other funds	40,175	-	16,155,625
Due to component unit	-	-	166,758
Deferred revenue	-	-	887,967
Unearned revenue	4,752,623	-	20,087,738
	<u>5,341,877</u>	<u>62,840</u>	<u>49,093,860</u>
Total liabilities	<u>5,341,877</u>	<u>62,840</u>	<u>49,093,860</u>
Fund balances (deficits):			
Reserved for:			
Parks, recreation and culture	-	-	10,140,260
Community development	-	-	20,924,110
Legislative/ Admin/ Support services	-	-	14,547
Unreserved	-	3,976,586	28,858,030
	<u>-</u>	<u>3,976,586</u>	<u>59,936,947</u>
Total fund balances	<u>-</u>	<u>3,976,586</u>	<u>59,936,947</u>
Total liabilities and fund balances	<u>\$ 5,341,877</u>	<u>\$ 4,039,426</u>	<u>\$ 109,030,807</u>

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**City of Portland, Oregon  
Combining Balance Sheet  
Nonmajor Debt Service Funds  
June 30, 2006**

	River District Urban Renewal Area Debt Redemption	Bonded Debt Interest and Sinking	Waterfront Renewal Bond Sinking
<b>ASSETS</b>			
Cash and investments	\$ -	\$ -	\$ -
Receivables:			
Accrued interest	-	-	-
Restricted:			
Cash and investments	6,114,146	435,611	1,765,266
Receivables:			
Taxes	653,883	437,383	789,780
Assessments	-	-	-
Accrued interest	52,785	18,304	34,911
	<u>6,820,814</u>	<u>891,298</u>	<u>2,589,957</u>
Total assets	\$ <u>6,820,814</u>	\$ <u>891,298</u>	\$ <u>2,589,957</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
Liabilities from restricted assets:			
Accounts payable	\$ -	\$ -	\$ -
Deferred revenue	468,655	319,008	573,200
	<u>468,655</u>	<u>319,008</u>	<u>573,200</u>
Total liabilities	<u>468,655</u>	<u>319,008</u>	<u>573,200</u>
Fund balances (deficits):			
Reserved for debt service	6,352,159	572,290	2,016,757
Unreserved	-	-	-
	<u>6,352,159</u>	<u>572,290</u>	<u>2,016,757</u>
Total liabilities and fund balances	\$ <u>6,820,814</u>	\$ <u>891,298</u>	\$ <u>2,589,957</u>



Interstate Corridor Debt Service	Pension Debt Redemption	South Park Block Redemption	Airport Way Debt Service	Gas Tax Bond Redemption
\$ -	\$ -	\$ -	\$ -	\$ 3,578
-	-	-	-	230
14,026	6,747,868	56,713	1,993,635	-
237,462	-	376,412	339,432	-
-	-	-	-	-
8,680	54,197	10,322	31,442	-
<u>\$ 260,168</u>	<u>\$ 6,802,065</u>	<u>\$ 443,447</u>	<u>\$ 2,364,509</u>	<u>\$ 3,808</u>

\$ -	\$ 2,850	\$ -	\$ -	\$ -
170,198	-	269,770	244,854	-
<u>170,198</u>	<u>2,850</u>	<u>269,770</u>	<u>244,854</u>	<u>-</u>
89,970	6,799,215	173,677	2,119,655	-
-	-	-	-	3,808
<u>\$ 260,168</u>	<u>\$ 6,802,065</u>	<u>\$ 443,447</u>	<u>\$ 2,364,509</u>	<u>\$ 3,808</u>

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**City of Portland, Oregon  
Combining Balance Sheet  
Nonmajor Debt Service Funds, Continued  
June 30, 2006**

	Lents Town Center Urban Renewal Area Debt Redemption	Central Eastside Industrial District Debt Service	Bancroft Bond Interest and Sinking	Convention Center Area Debt Service
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables:				
Accrued interest	-	-	-	-
Restricted:				
Cash and investments	23,450	53,593	14,313,834	133,288
Receivables:				
Taxes	263,913	212,611	-	375,429
Assessments	-	-	22,727,070	-
Accrued interest	1,795	2,965	93,061	9,130
	<u>289,158</u>	<u>269,169</u>	<u>37,133,965</u>	<u>517,847</u>
Total assets	\$ <u>289,158</u>	\$ <u>269,169</u>	\$ <u>37,133,965</u>	\$ <u>517,847</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities from restricted assets:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	190,091	152,454	22,727,070	270,573
	<u>190,091</u>	<u>152,454</u>	<u>22,727,070</u>	<u>270,573</u>
Total liabilities	<u>190,091</u>	<u>152,454</u>	<u>22,727,070</u>	<u>270,573</u>
Fund balances (deficits):				
Reserved for debt service	99,067	116,715	14,406,895	247,274
Unreserved	-	-	-	-
	<u>99,067</u>	<u>116,715</u>	<u>14,406,895</u>	<u>247,274</u>
Total liabilities and fund balances	\$ <u>289,158</u>	\$ <u>269,169</u>	\$ <u>37,133,965</u>	\$ <u>517,847</u>

North Macadam Urban Renewal Area Debt Redemption	Special Projects Debt Service	Gateway Urban Renewal Area Debt Redemption	Willamette Industrial Urban Renewal Area Debt Service	Governmental Bond Redemption	Total
\$ -	\$ 1,972	\$ -	\$ -	\$ 59,192	\$ 64,742
-	14	-	-	-	244
715,402	-	12,439	-	-	32,379,271
79,206	-	68,402	-	-	3,833,913
-	-	-	-	-	22,727,070
6,350	-	1,052	-	-	324,994
<u>\$ 800,958</u>	<u>\$ 1,986</u>	<u>\$ 81,893</u>	<u>\$ -</u>	<u>\$ 59,192</u>	<u>\$ 59,330,234</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850
57,733	-	49,482	-	-	25,493,088
<u>57,733</u>	<u>-</u>	<u>49,482</u>	<u>-</u>	<u>-</u>	<u>25,495,938</u>
743,225	-	32,411	-	-	33,769,310
-	1,986	-	-	59,192	64,986
<u>\$ 800,958</u>	<u>\$ 1,986</u>	<u>\$ 81,893</u>	<u>\$ -</u>	<u>\$ 59,192</u>	<u>\$ 59,330,234</u>

**City of Portland, Oregon  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
June 30, 2006**

	BFRES Facilities GO Bond Construction	Local Improvement District Construction	Parks Capital Construction and Maintenance	Total
<b>ASSETS</b>				
Cash and investments	\$ 1,481,561	\$ 6,680,446	\$ 8,329,100	\$ 16,491,107
Receivables:				
Accounts, net	-	21,020,454	505,489	21,525,943
Assessments	-	1,954,551	400,577	2,355,128
Accrued interest	37,527	42,496	58,810	138,833
Due from other funds	5,760	-	96,672	102,432
Cash - restricted	3,891,822	-	1,714,908	5,606,730
	<u>3,891,822</u>	<u>-</u>	<u>1,714,908</u>	<u>5,606,730</u>
Total assets	\$ <u>5,416,670</u>	\$ <u>29,697,947</u>	\$ <u>11,105,556</u>	\$ <u>46,220,173</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 214,767	\$ 700	\$ 887,368	\$ 1,102,835
Due to other funds	-	2,449,293	-	2,449,293
Deferred revenue	-	22,975,005	400,577	23,375,582
Unearned revenue	244,386	-	-	244,386
Other accrued liabilities	124,260	-	62,552	186,812
	<u>124,260</u>	<u>-</u>	<u>62,552</u>	<u>186,812</u>
Total liabilities	583,413	25,424,998	1,350,497	27,358,908
	<u>583,413</u>	<u>25,424,998</u>	<u>1,350,497</u>	<u>27,358,908</u>
Fund balances (deficits):				
Reserved	4,833,257	-	9,755,059	14,588,316
Unreserved	-	4,272,949	-	4,272,949
	<u>-</u>	<u>4,272,949</u>	<u>-</u>	<u>4,272,949</u>
Total liabilities and fund balances	\$ <u>5,416,670</u>	\$ <u>29,697,947</u>	\$ <u>11,105,556</u>	\$ <u>46,220,173</u>

**City of Portland, Oregon**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2006**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
<b>REVENUES</b>					
Taxes:					
Property	\$ 22,144,963	\$ 71,673,871	\$ -	\$ -	\$ 93,818,834
Lodging	2,660,649	-	-	-	2,660,649
Licenses and fees	34,774,407	-	-	-	34,774,407
Intergovernmental	58,613,123	-	764,300	-	59,377,423
Charges for services	11,121,295	12,096	8,010,123	-	19,143,514
Concessions	5,967	-	-	-	5,967
Rents and reimbursements	422,447	-	151,415	-	573,862
Miscellaneous service charges	4,477,195	5,732,220	73,179	-	10,282,594
Loan collections	2,697,502	-	-	-	2,697,502
Assessments	307,130	4,063,381	3,053,900	-	7,424,411
Investment earnings	2,684,999	3,741,210	826,263	6,288	7,258,760
	<u>139,909,677</u>	<u>85,222,778</u>	<u>12,879,180</u>	<u>6,288</u>	<u>238,017,923</u>
Total revenues					
<b>EXPENDITURES</b>					
Current:					
Public safety	14,132,612	-	100,148	-	14,232,760
Parks, recreation and culture	8,673,547	-	537,909	1,125	9,212,581
Community development	82,115,161	-	2,645,796	-	84,760,957
Transportation	12,942	-	-	-	12,942
Legislative/admin/support services	101,388,069	114,312	-	-	101,502,381
Debt service and related costs:					
Principal	39,500	58,515,977	2,935,493	-	61,490,970
Interest	206,931	36,868,637	183,779	-	37,259,347
Debt issuance costs	826,622	420,737	26,706	-	1,274,065
Capital outlay	400,000	-	11,658,408	-	12,058,408
	<u>207,795,384</u>	<u>95,919,663</u>	<u>18,088,239</u>	<u>1,125</u>	<u>321,804,411</u>
Total expenditures					
Revenues over (under) expenditures	<u>(67,885,707)</u>	<u>(10,696,885)</u>	<u>(5,209,059)</u>	<u>5,163</u>	<u>(83,786,488)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	15,783,156	14,306,996	2,851,398	-	32,941,550
Transfers out	(28,464,445)	-	(23,126,922)	-	(51,591,367)
Bonds and notes issued	83,769,741	287,726	23,793,456	-	107,850,923
Refunding bonds issued	-	44,593,361	-	-	44,593,361
Refunding bonds premium	-	2,974,854	-	-	2,974,854
Payments to refunded bond escrow agent	-	(47,568,215)	-	-	(47,568,215)
	<u>71,088,452</u>	<u>14,594,722</u>	<u>3,517,932</u>	<u>-</u>	<u>89,201,106</u>
Total other financing sources (uses)					
Net change in fund balances	3,202,745	3,897,837	(1,691,127)	5,163	5,414,618
Fund balances -- beginning	<u>56,734,202</u>	<u>29,936,459</u>	<u>20,552,392</u>	<u>161,843</u>	<u>107,384,896</u>
Fund balances -- ending	<u>\$ 59,936,947</u>	<u>\$ 33,834,296</u>	<u>\$ 18,861,265</u>	<u>\$ 167,006</u>	<u>\$ 112,799,514</u>

**City of Portland, Oregon**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2006**

	<u>Assessment Collection</u>	<u>Emergency Communication</u>	<u>Development Services</u>
<b>REVENUES</b>			
Taxes:			
Property	\$ -	\$ -	\$ -
Lodging	-	-	-
Licenses and fees	-	-	24,850,433
Intergovernmental	-	4,824,553	-
Charges for services	-	151,998	8,989,149
Concessions	-	-	-
Rents and reimbursements	-	-	-
Miscellaneous service charges	-	-	-
Loan collections	-	-	-
Assessments	1,541	-	273,002
Investment earnings	4,016	43,122	425,923
	<u>5,557</u>	<u>5,019,673</u>	<u>34,538,507</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	-	13,257,137	-
Parks, recreation and culture	-	-	-
Community development	477	-	30,834,288
Transportation and metered parking	-	-	-
Legislative/admin/support services	-	-	-
Debt service and related costs:			
Principal	-	-	-
Interest	-	-	-
Debt issuance costs	-	-	-
Capital outlay	-	-	-
	<u>477</u>	<u>13,257,137</u>	<u>30,834,288</u>
Total expenditures	<u>477</u>	<u>13,257,137</u>	<u>30,834,288</u>
Revenues over (under) expenditures	<u>5,080</u>	<u>(8,237,464)</u>	<u>3,704,219</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	8,599,554	1,349,837
Transfers out	-	(1,164,029)	(772,625)
Bonds and notes issued	-	-	-
	<u>-</u>	<u>7,435,525</u>	<u>577,212</u>
Total other financing sources (uses)	<u>-</u>	<u>7,435,525</u>	<u>577,212</u>
Net change in fund balances	5,080	(801,939)	4,281,431
Fund balances -- beginning	<u>63,224</u>	<u>2,455,579</u>	<u>6,909,517</u>
Fund balances -- ending	<u>\$ 68,304</u>	<u>\$ 1,653,640</u>	<u>\$ 11,190,948</u>

Property Management License	Public Safety	Cable	Private for Hire Transportation Safety	Business License Surcharge
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
4,234,558	-	1,285,004	-	4,404,412
-	172,423	257,438	-	-
-	-	-	-	-
-	-	2,589,693	89,890	-
-	-	-	-	-
18,242	31,770	101,517	2,345	291,302
<u>4,252,800</u>	<u>204,193</u>	<u>4,233,652</u>	<u>92,235</u>	<u>4,695,714</u>
-	875,475	-	-	-
-	-	-	-	-
4,248,744	-	3,247,208	-	-
-	-	-	12,942	-
-	-	-	-	6,339,103
-	-	-	-	-
-	-	-	-	-
-	400,000	-	-	-
<u>4,248,744</u>	<u>1,275,475</u>	<u>3,247,208</u>	<u>12,942</u>	<u>6,339,103</u>
<u>4,056</u>	<u>(1,071,282)</u>	<u>986,444</u>	<u>79,293</u>	<u>(1,643,389)</u>
-	1,655,643	-	-	-
-	(236)	(2,060)	(68,000)	(435)
-	-	-	-	-
<u>-</u>	<u>1,655,407</u>	<u>(2,060)</u>	<u>(68,000)</u>	<u>(435)</u>
4,056	584,125	984,384	11,293	(1,643,824)
<u>32,755</u>	<u>905,229</u>	<u>2,377,791</u>	<u>14,868</u>	<u>4,883,159</u>
<u>\$ 36,811</u>	<u>\$ 1,489,354</u>	<u>\$ 3,362,175</u>	<u>\$ 26,161</u>	<u>\$ 3,239,335</u>

Continued next page

**City of Portland, Oregon**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds, Continued**  
**For the Year Ended June 30, 2006**

	<u>Convention and Tourism</u>	<u>Special Finance and Resource</u>	<u>Housing Investment</u>
<b>REVENUES</b>			
Taxes:			
Property	\$ -	\$ -	\$ -
Lodging	2,660,649	-	-
Licenses and fees	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	21,271
Concessions	-	-	-
Rents and reimbursements	-	-	-
Miscellaneous service charges	-	-	2,000
Loan collections	-	-	-
Assessments	-	-	-
Investment earnings	13,774	84,135	688,436
	<hr/>	<hr/>	<hr/>
Total revenues	2,674,423	84,135	711,707
<b>EXPENDITURES</b>			
Current:			
Public safety	-	-	-
Parks, recreation and culture	-	-	-
Community development	2,655,249	-	12,054,911
Transportation and metered parking	-	-	-
Legislative/admin/support services	-	82,974,098	-
Debt service and related costs:			
Principal	-	-	-
Interest	-	-	-
Debt issuance costs	-	793,322	33,300
Capital outlay	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	2,655,249	83,767,420	12,088,211
Revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	19,174	(83,683,285)	(11,376,504)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	2,882,122
Transfers out	(1,523)	-	(533,096)
Bonds and notes issued	-	83,769,741	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(1,523)	83,769,741	2,349,026
Net change in fund balances	17,651	86,456	(9,027,478)
Fund balances -- beginning	151,667	356,996	22,183,697
	<hr/>	<hr/>	<hr/>
Fund balances -- ending	\$ 169,318	\$ 443,452	\$ 13,156,219
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



Campaign Finance	Parks Local Option Levy	Children's Investment	Federal Grants	Housing and Community Development
\$ -	\$ 10,898,162	\$ 11,246,801	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	36,468,437	10,727,056
2,679	200,000	-	-	-
-	-	-	-	-
-	-	-	893,964	11,023
-	-	-	-	2,123,495
-	-	-	-	32,587
18,514	374,444	415,762	6,802	19,655
<u>21,193</u>	<u>11,472,606</u>	<u>11,662,563</u>	<u>37,369,203</u>	<u>12,913,816</u>
-	-	-	-	-
-	6,478,403	-	-	-
-	-	9,465,651	-	12,439,266
-	-	-	-	-
392,873	-	-	11,681,995	-
-	-	-	-	39,500
-	-	-	-	206,931
-	-	-	-	-
-	-	-	-	-
<u>392,873</u>	<u>6,478,403</u>	<u>9,465,651</u>	<u>11,681,995</u>	<u>12,685,697</u>
<u>(371,680)</u>	<u>4,994,203</u>	<u>2,196,912</u>	<u>25,687,208</u>	<u>228,119</u>
1,296,000	-	-	-	-
-	(7,114)	-	(25,687,208)	(228,119)
-	-	-	-	-
<u>1,296,000</u>	<u>(7,114)</u>	<u>-</u>	<u>(25,687,208)</u>	<u>(228,119)</u>
924,320	4,987,089	2,196,912	-	-
-	5,153,171	7,863,152	-	-
<u>\$ 924,320</u>	<u>\$ 10,140,260</u>	<u>\$ 10,060,064</u>	<u>\$ -</u>	<u>\$ -</u>

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**City of Portland, Oregon**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds, Continued**  
**For the Year Ended June 30, 2006**

	Home Grant	Portland Parks Memorial Trust	Total
<b>REVENUES</b>			
Taxes:			
Property	-	-	22,144,963
Lodging	-	-	2,660,649
Licenses and fees	-	-	34,774,407
Intergovernmental	6,593,077	-	58,613,123
Charges for services	-	1,326,337	11,121,295
Concessions	-	5,967	5,967
Rents and reimbursements	-	422,447	422,447
Miscellaneous service charges	2,283	888,342	4,477,195
Loan collections	574,007	-	2,697,502
Assessments	-	-	307,130
Investment earnings	-	145,240	2,684,999
	<hr/>	<hr/>	<hr/>
Total revenues	7,169,367	2,788,333	139,909,677
<b>EXPENDITURES</b>			
Current:			
Public safety	-	-	14,132,612
Parks, recreation and culture	-	2,195,144	8,673,547
Community development	7,169,367	-	82,115,161
Transportation and metered parking	-	-	12,942
Legislative/admin/support services	-	-	101,388,069
Debt service and related costs:			
Principal	-	-	39,500
Interest	-	-	206,931
Debt issuance costs	-	-	826,622
Capital outlay	-	-	400,000
	<hr/>	<hr/>	<hr/>
Total expenditures	7,169,367	2,195,144	207,795,384
Revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	-	593,189	(67,885,707)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	15,783,156
Transfers out	-	-	(28,464,445)
Bonds and notes issued	-	-	83,769,741
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	71,088,452
Net change in fund balances	-	593,189	3,202,745
Fund balances -- beginning	<hr/>	<hr/>	<hr/>
	-	3,383,397	56,734,202
Fund balances -- ending	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	-	3,976,586	59,936,947

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**City of Portland, Oregon**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Debt Service Funds**  
**For the Year Ended June 30, 2006**

	River District Urban Renewal Area Debt Redemption	Bonded Debt Interest and Sinking	Waterfront Renewal Bond Sinking
<b>REVENUES</b>			
Taxes:			
Property	\$ 13,284,676	\$ 7,907,517	\$ 14,134,953
Charges for services	-	-	-
Miscellaneous service charges	-	-	-
Assessments	-	-	-
Investment earnings	375,815	129,456	273,326
	<u>13,660,491</u>	<u>8,036,973</u>	<u>14,408,279</u>
Total revenues			
<b>EXPENDITURES</b>			
Current:			
Legislative/admin/support services	-	-	-
Debt service and related costs:			
Principal	9,840,000	4,640,000	10,830,000
Interest	2,487,363	3,154,484	3,599,546
Debt issuance costs	-	-	-
	<u>12,327,363</u>	<u>7,794,484</u>	<u>14,429,546</u>
Total expenditures			
Revenues over (under) expenditures	<u>1,333,128</u>	<u>242,489</u>	<u>(21,267)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Bonds and notes issued	-	-	-
Refunding bonds issued	-	-	-
Refunding bonds premium	-	-	-
Payments to refunded bond escrow agent	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)			
Net change in fund balances	1,333,128	242,489	(21,267)
Fund balances -- beginning	<u>5,019,031</u>	<u>329,801</u>	<u>2,038,024</u>
Fund balances -- ending	<u>\$ 6,352,159</u>	<u>\$ 572,290</u>	<u>\$ 2,016,757</u>

<u>Interstate Corridor Debt Service</u>	<u>Pension Debt Redemption</u>	<u>South Park Block Redemption</u>	<u>Airport Way Debt Service</u>	<u>Gas Tax Bond Redemption</u>
\$ 4,912,095	\$ -	\$ 7,002,642	\$ 5,908,218	\$ -
-	-	-	-	-
-	421,127	-	-	-
-	-	-	-	-
69,416	319,334	93,895	178,964	171
<u>4,981,511</u>	<u>740,461</u>	<u>7,096,537</u>	<u>6,087,182</u>	<u>171</u>
-	114,312	-	-	-
3,550,000	-	4,865,000	4,665,000	485,000
1,423,823	9,585,992	2,234,610	2,068,307	590,930
-	410,737	-	10,000	-
<u>4,973,823</u>	<u>10,111,041</u>	<u>7,099,610</u>	<u>6,743,307</u>	<u>1,075,930</u>
<u>7,688</u>	<u>(9,370,580)</u>	<u>(3,073)</u>	<u>(656,125)</u>	<u>(1,075,759)</u>
-	9,855,643	-	-	1,075,930
-	-	-	-	-
-	-	-	44,593,361	-
-	-	-	2,974,854	-
-	-	-	(47,568,215)	-
<u>-</u>	<u>9,855,643</u>	<u>-</u>	<u>-</u>	<u>1,075,930</u>
7,688	485,063	(3,073)	(656,125)	171
<u>82,282</u>	<u>6,314,152</u>	<u>176,750</u>	<u>2,775,780</u>	<u>3,637</u>
<u>\$ 89,970</u>	<u>\$ 6,799,215</u>	<u>\$ 173,677</u>	<u>\$ 2,119,655</u>	<u>\$ 3,808</u>

Continued next page

**City of Portland, Oregon**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Debt Service Funds, Continued**  
**For the Year Ended June 30, 2006**

	Lents Town Center Urban Renewal Area Debt Redemption	Central Eastside Industrial District Debt Service	Bancroft Bond Interest and Sinking	Convention Center Area Debt Service
<b>REVENUES</b>				
Taxes:				
Property	\$ 5,079,780	\$ 3,860,283	\$ -	\$ 6,885,359
Charges for services	-	-	-	-
Miscellaneous service charges	-	-	-	-
Assessments	-	-	4,063,381	-
Investment earnings	64,006	51,344	2,057,079	84,053
Total revenues	<u>5,143,786</u>	<u>3,911,627</u>	<u>6,120,460</u>	<u>6,969,412</u>
<b>EXPENDITURES</b>				
Current:				
Legislative/admin/support services	-	-	-	-
Debt service and related costs:				
Principal	4,855,000	3,425,000	3,560,000	3,535,000
Interest	294,948	496,962	787,684	3,374,505
Debt issuance costs	-	-	-	-
Total expenditures	<u>5,149,948</u>	<u>3,921,962</u>	<u>4,347,684</u>	<u>6,909,505</u>
Revenues over (under) expenditures	<u>(6,162)</u>	<u>(10,335)</u>	<u>1,772,776</u>	<u>59,907</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Bonds and notes issued	-	-	-	-
Refunding bonds issued	-	-	-	-
Refunding bonds premium	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(6,162)	(10,335)	1,772,776	59,907
Fund balances -- beginning	<u>105,229</u>	<u>127,050</u>	<u>12,634,119</u>	<u>187,367</u>
Fund balances -- ending	<u>\$ 99,067</u>	<u>\$ 116,715</u>	<u>\$ 14,406,895</u>	<u>\$ 247,274</u>

North Macadam Urban Renewal Area Debt Redemption	Special Projects Debt Service	Gateway Urban Renewal Debt Redemption	Willamette Industrial Urban Renewal Area Debt Service	Governmental Bond Redemption	Total
\$ 1,367,590	\$ -	\$ 1,330,758	\$ -	\$ -	\$ 71,673,871
-	-	-	-	12,096	12,096
-	5,311,093	-	-	-	5,732,220
-	-	-	-	-	4,063,381
24,206	75	17,955	-	2,115	3,741,210
<u>1,391,796</u>	<u>5,311,168</u>	<u>1,348,713</u>	<u>-</u>	<u>14,211</u>	<u>85,222,778</u>
-	-	-	-	-	114,312
-	1,090,000	1,305,000	-	1,870,977	58,515,977
697,948	4,221,093	46,174	-	1,804,268	36,868,637
-	-	-	-	-	420,737
<u>697,948</u>	<u>5,311,093</u>	<u>1,351,174</u>	<u>-</u>	<u>3,675,245</u>	<u>95,919,663</u>
<u>693,848</u>	<u>75</u>	<u>(2,461)</u>	<u>-</u>	<u>(3,661,034)</u>	<u>(10,696,885)</u>
-	-	-	-	3,375,423	14,306,996
-	-	-	-	287,726	287,726
-	-	-	-	-	44,593,361
-	-	-	-	-	2,974,854
-	-	-	-	-	(47,568,215)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,663,149</u>	<u>14,594,722</u>
693,848	75	(2,461)	-	2,115	3,897,837
<u>49,377</u>	<u>1,911</u>	<u>34,872</u>	<u>-</u>	<u>57,077</u>	<u>29,936,459</u>
<u>\$ 743,225</u>	<u>\$ 1,986</u>	<u>\$ 32,411</u>	<u>\$ -</u>	<u>\$ 59,192</u>	<u>\$ 33,834,296</u>

**City of Portland, Oregon**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended June 30, 2006**

	BFRES Facilities GO Bond Construction	Local Improvement District Construction	Parks Capital Construction and Maintenance	Total
<b>REVENUES</b>				
Intergovernmental	\$ 132,505	\$ -	\$ 631,795	\$ 764,300
Charges for services	117,000	1,323,060	6,570,063	8,010,123
Rents and reimbursements	-	-	151,415	151,415
Miscellaneous service charges	-	49,352	23,827	73,179
Assessments	-	2,397,590	656,310	3,053,900
Investment earnings	287,167	252,648	286,448	826,263
	<u>536,672</u>	<u>4,022,650</u>	<u>8,319,858</u>	<u>12,879,180</u>
Total revenues				
<b>EXPENDITURES</b>				
Current:				
Public safety	100,148	-	-	100,148
Parks, recreation and culture	-	-	537,909	537,909
Community development	-	2,645,796	-	2,645,796
Debt service and related costs:				
Principal	-	2,935,493	-	2,935,493
Interest	-	183,779	-	183,779
Debt issuance costs	-	26,356	350	26,706
Capital outlay	5,823,521	-	5,834,887	11,658,408
	<u>5,923,669</u>	<u>5,791,424</u>	<u>6,373,146</u>	<u>18,088,239</u>
Total expenditures				
Revenues over (under) expenditures	<u>(5,386,997)</u>	<u>(1,768,774)</u>	<u>1,946,712</u>	<u>(5,209,059)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,760	-	2,845,638	2,851,398
Transfers out	(9,317)	(22,150,463)	(967,142)	(23,126,922)
Bonds and notes issued	-	23,793,456	-	23,793,456
	<u>(3,557)</u>	<u>1,642,993</u>	<u>1,878,496</u>	<u>3,517,932</u>
Total other financing sources (uses)				
Net change in fund balances	(5,390,554)	(125,781)	3,825,208	(1,691,127)
Fund balances -- beginning	10,223,811	4,398,730	5,929,851	20,552,392
Fund balances -- ending	\$ <u>4,833,257</u>	\$ <u>4,272,949</u>	\$ <u>9,755,059</u>	\$ <u>18,861,265</u>