City of Portland, Oregon
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2006

	Hydroelectric Power	Golf	Portland International Raceway	Solid Waste Management
ASSETS				
Current assets (unrestricted):				
Cash and investments	$ 309,211	$ 1,130,885	$ 558,939	$ 4,071,822
Receivables:				
Accounts, net	-	14,554	-	850,727
Contracts and mortgages	-	-	-	-
Advances	-	-	-	-
Accrued interest	4,407	6,442	1,719	26,871
Internal loans	-	-	-	-
Prepaid expenses	-	-	1,140	-
Total current assets (unrestricted)	313,618	1,151,881	561,798	4,949,420
Current assets (restricted):				
Cash and investments	11,718,118	-	-	-
Receivables:				
Accrued interest	69,870	-	-	-
Total current assets (restricted)	11,787,988	-	-	-
Total current assets	12,101,606	1,151,881	561,798	4,949,420
Noncurrent assets:				
Capital assets:				
Land	4,500	586,686	-	229,259
Buildings	-	6,356,850	-	19,679
Improvements to land	-	13,609,373	2,309,989	-
Equipment	-	1,842,136	95,491	13,406
Infrastructure	44,123,225	-	-	-
Construction in progress	-	2,219,341	61,888	-
Accumulated depreciation and amortization	(16,514,522)	(7,794,437)	(1,378,631)	(25,782)
Capital assets, net of accumulated depreciation and amortization	27,613,203	16,819,949	1,088,737	236,562
Prepaid expenses	201,771	1,648,586	317,360	511,933
Total noncurrent assets	27,814,974	18,468,535	1,406,097	748,495
Total assets	39,916,580	19,620,416	1,967,895	5,697,915

Parking Facilities	Spectator Facilities Operating	Environmental Remediation	Total
$ 3,507,072	$ 6,941,300	$ 1,158,506	$ 17,677,735
367,617	323,901	-	1,556,799
-	449,988	-	449,988
-	60,000	-	60,000
35,135	50,741	6,666	131,981
2,306,000	-	-	2,306,000
-	-	-	1,140
6,215,824	7,825,930	1,165,172	22,183,643
-	-	-	11,718,118
-	-	-	69,870
-	-	-	11,787,988
6,215,824	7,825,930	1,165,172	33,971,631
10,575,202	4,528,031	1,563,333	17,487,011
40,395,676	94,902,878	1,768,170	143,443,253
661,589	-	1,520,801	18,101,752
182,248	2,727,210	-	4,860,491
-	-	-	44,123,225
-	-	-	2,281,229
(20,491,642)	(24,049,490)	(656,306)	(70,910,810)
31,323,073	78,108,629	4,195,998	159,386,151
-	-	11,818	2,691,468
31,323,073	78,108,629	4,207,816	162,077,619
37,538,897	85,934,559	5,372,988	196,049,250

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City of Portland, Oregon
Combining Statement of Net Assets, Continued
Nonmajor Enterprise Funds
June 30, 2006

	Hydroelectric Power	Golf	Portland International Raceway	Solid Waste Management
LIABILITIES				
Current liabilities (payable from unrestricted assets):				
Accounts payable	7,550	51,199	8,482	308,666
Compensated absences	34,402	179,789	45,711	50,836
Bonds payable	-	603,042	3,473	5,603
Accrued interest payable	607	97,430	958	1,545
Other liabilities	-	-	-	-
Total current liabilities (unrestricted)	42,559	931,460	58,624	366,650
Current liabilities (payable from restricted assets)				
Bonds payable	1,092,208	-	-	-
Accrued interest payable	288,509	-	-	-
Total current liabilities (restricted)	1,380,717	-	-	-
Total current liabilities	1,423,276	931,460	58,624	366,650
Noncurrent liabilities:				
Compensated absences	2,381	11,224	2,996	3,518
Bonds payable	20,427,504	6,190,024	403,111	650,255
Accrued interest payable	15,242	124,869	24,038	38,776
Total noncurrent liabilities	20,445,127	6,326,117	430,145	692,549
Total liabilities	21,868,403	7,257,577	488,769	1,059,199
NET ASSETS				
Invested in capital assets, net of related debt	6,351,984	12,138,949	1,088,737	236,562
Restricted for debt service	10,407,271	-	-	-
Unrestricted	1,288,922	223,890	390,389	4,402,154
Total net assets	$ 18,048,177	$ 12,362,839	$ 1,479,126	$ 4,638,716

Parking Facilities	Spectator Facilities Operating	Environmental Remediation	Total
95,842	485,427	258,828	1,215,994
-	-	45,148	355,886
1,705,000	2,400,000	129	4,717,247
342,512	272,759	35	715,846
28,760	-	1,900,000	1,928,760
2,172,114	3,158,186	2,204,140	8,933,733
-	-	-	1,092,208
-	-	-	288,509
-	-	-	1,380,717
2,172,114	3,158,186 -	2,204,140	10,314,450
-	-	-	20,119
28,006,531	55,520,795	15,013	111,213,233
-	-	891	203,816
28,006,531	55,520,795	15,904	111,437,168
30,178,645	58,678,981	2,220,044	121,751,618
1,303,073	21,378,629	4,195,998	46,693,932
-	-	-	10,407,271
6,057,179	5,876,949	(1,043,054)	17,196,429
$ 7,360,252	$ 27,255,578	$ 3,152,944	$ 74,297,632

City of Portland, Oregon
Combining Statement of Net Assets
Internal Service Funds
June 30, 2006

	Health Insurance Operating	Facilities Services Operating	CityFleet Operating	Printing and Distribution Services Operating
ASSETS				
Current assets:				
Cash and investments	$ 8,070,211	$ 15,823,445	$ 21,000,646	$ 2,007,965
Receivables:				
Accounts, net	-	202,730	46,552	227,314
Grants	-	-	-	-
Accrued interest	60,381	94,201	129,930	10,060
Due from other funds	-	44,486	1,890	-
Inventories	-	-	628,307	-
Prepaid expenses	-	-	-	-
Total current assets	8,130,592	16,164,862	21,807,325	2,245,339
Noncurrent assets:				
Capital assets:				
Land	-	7,735,063	-	-
Buildings	-	142,814,238	65,508	145,641
Improvements to land	-	669,688	-	-
Equipment	-	434,748	51,717,264	4,979,641
Infrastructure	-	-	-	-
Accumulated depreciation and amortization	-	(43,761,708)	(26,719,807)	(3,471,059)
Capital assets, net of accumulated depreciation and amortization	-	107,892,029	25,062,965	1,654,223
Prepaid expenses	304,292	1,638,780	3,851,017	1,305,029
Total noncurrent assets	304,292	109,530,809	28,913,982	2,959,252
Total assets	8,434,884	125,695,671	50,721,307	5,204,591

Insurance and Claims Operating	Workers' Compensation Self Insurance Operating	Technology Services	Portland Police Association Health Insurance	Total
$ 19,102,353	$ 16,021,794	$ 19,832,216	$ 1,025,451	$ 102,884,081
-	-	988,343	-	1,464,939
-	-	4,076	-	4,076
110,404	103,593	122,285	7,300	638,154
-	-	151,999	-	198,375
-	-	216,079	-	844,386
116,206	-	32,436	1	148,643
19,328,963	16,125,387	21,347,434	1,032,752	106,182,654
-	-	-	-	7,735,063
-	-	844,327	-	143,869,714
-	-	9,998,768	-	10,668,456
-	-	21,614,954	-	78,746,607
-	-	17,900	-	17,900
-	-	(15,843,442)	-	(89,796,016)
-	-	16,632,507	-	151,241,724
719,113	672,639	4,577,008	-	13,067,878
719,113	672,639	21,209,515	-	164,309,602
20,048,076	16,798,026	42,556,949	1,032,752	270,492,256

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City of Portland, Oregon
Combining Statement of Net Assets, Continued
Internal Service Funds
June 30, 2006

	Health Insurance Operating	Facilities Services Operating	CityFleet Operating	Printing and Distribution Services Operating
LIABILITIES				
Current liabilities:				
Accounts payable	163,688	2,035,040	1,167,688	292,497
Compensated absences	36,240	141,361	227,746	87,746
Self insurance claims	2,385,359	-	-	-
Internal loans payable	-	-	-	-
Unearned revenue	-	174,722	-	-
Bonds payable	3,330	6,266,935	42,146	14,282
Accrued interest payable	7,370	39,690	93,263	31,603
Other liabilities	-	75,995	-	-
Total current liabilities	2,595,987	8,733,743	1,530,843	426,128
Noncurrent liabilities:				
Compensated absences	7,628	27,054	47,904	18,469
Bonds payable	386,512	44,897,651	4,891,540	1,657,643
Self insurance claims	-	-	-	-
Accrued interest payable	16,599	469,436	210,038	71,174
Total noncurrent liabilities	410,739	45,394,141	5,149,482	1,747,286
Total liabilities	3,006,726	54,127,884	6,680,325	2,173,414
NET ASSETS				
Invested in capital assets, net of related debt	-	58,826,951	25,062,965	1,654,223
Unrestricted	5,428,158	12,740,836	18,978,017	1,376,954
Total net assets	$ 5,428,158	$ 71,567,787	$ 44,040,982	$ 3,031,177

Insurance and Claims Operating	Workers' Compensation Self Insurance Operating	Technology Services	Portland Police Association Health Insurance	Total
271,950	401,220	1,354,316	9,195	5,695,594
44,390	29,593	1,059,612	-	1,626,688
7,088,646	2,225,536	-	693,153	12,392,694
2,306,000	-	-	-	2,306,000
-	-	-	-	174,722
7,870	7,361	1,241,091	-	7,583,015
17,414	16,288	110,848	-	316,476
-	-	-	-	75,995
9,736,270	2,679,998	3,765,867	702,348	30,171,184
9,343	6,229	213,587	-	330,214
913,411	854,384	13,377,747	-	66,978,888
9,873,752	7,687,129	-	-	17,560,881
39,218	36,681	383,257	-	1,226,403
10,835,724	8,584,423	13,974,591	-	86,096,386
20,571,994	11,264,421	17,740,458	702,348	116,267,570
-	-	7,877,455	-	93,421,594
(523,918)	5,533,605	16,939,036	330,404	60,803,092
(523,918)	$ 5,533,605	$ 24,816,491	$ 330,404	$ 154,224,686

City of Portland, Oregon
Combining Statement of Revenues, Expenses, and Changes In Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended June 30, 2006

	Hydroelectric Power	Golf	Portland International Raceway	Solid Waste Management
Operating revenues:				
Service charges and fees	$ 44,955	$ 5,630,281	$ -	$ 1,788,284
Licenses and permits	-	-	-	1,857,929
Rents and reimbursements	-	6,110	1,601,094	-
Concessions	-	220,549	191,421	-
Parking fees	-	-	-	-
Miscellaneous	4,276,611	164,042	-	14,561
Total operating revenues	4,321,566	6,020,982	1,792,515	3,660,774
Operating expenses:				
Salaries and wages	221,438	2,442,140	587,926	986,437
Operating supplies	1,179	582,903	167,491	33,293
Professional services	140,287	1,288,121	106,730	1,205,829
Utilities	2,994	177,419	84,035	15,100
Miscellaneous	896,332	409,889	373,792	451,650
Depreciation and amortization	656,000	724,226	31,271	1,508
Total operating expenses	1,918,230	5,624,698	1,351,245	2,693,817
Operating income (loss)	2,403,336	396,284	441,270	966,957
Nonoperating revenues (expenses):				
Investment earnings	547,102	42,797	9,984	156,158
Interest expense	(1,741,715)	(398,312)	(30,894)	(49,836)
Debt issuance costs	(649,530)	-	-	-
Gain (loss) on sale of capital assets	-	201,582	-	-
Miscellaneous	(8,616)	(70,402)	(13,553)	(21,862)
Total nonoperating revenues (expenses)	(1,852,759)	(224,335)	(34,463)	84,460
Income (loss) before contributions and transfers	550,577	171,949	406,807	1,051,417
Capital contributions	-	2,088	-	-
Transfers out	(818,409)	(8,139)	(1,596)	(738,676)
Change in net assets	(267,832)	165,898	405,211	312,741
Total net assets -- beginning	18,316,009	12,196,941	1,073,915	4,325,975
Total net assets -- ending	$ 18,048,177	$ 12,362,839	$ 1,479,126	$ 4,638,716

Parking Facilities	Spectator Facilities Operating	Environmental Remediation	Total
$ 699,289	$ 2,075,173	$ -	$ 10,237,982
-	-	-	1,857,929
787,251	3,653,379	504,802	6,552,636
-	-	-	411,970
9,344,105	1,078,178	-	10,422,283
9,884	65,950	2,273,238	6,804,286
10,840,529	6,872,680	2,778,040	36,287,086
60,507	-	539,035	4,837,483
112	20,093	1,097	806,168
3,691,665	677,814	5,529,760	12,640,206
44,088	54,899	447	378,982
1,077,889	435,367	8,349	3,653,268
1,022,119	2,545,138	59,201	5,039,463
5,896,380	3,733,311	6,137,889	27,355,570
4,944,149	3,139,369	(3,359,849)	8,931,516
208,418	326,022	50,033	1,340,514
(1,440,825)	(3,221,367)	(1,148)	(6,884,097)
-	-	-	(649,530)
334,328	(26,038)	-	509,872
-	-	(505)	(114,938)
(898,079)	(2,921,383)	48,380	(5,798,179)
4,046,070	217,986	(3,311,469)	3,133,337
-	-	-	2,088
(1,027,293)	(19,210)	(557)	(2,613,880)
3,018,777	198,776	(3,312,026)	521,545
4,341,475	27,056,802	6,464,970	73,776,087
$ 7,360,252	$ 27,255,578	$ 3,152,944	$ 74,297,632

City of Portland, Oregon
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended June 30, 2006

	Health Insurance Operating	Facilities Services Operating	CityFleet Operating	Printing and Distribution Services Operating
Operating revenues:				
Service charges and fees	$ 23,282,586	$ 21,145,685	$ 22,436,748	$ 6,884,326
Rents and reimbursements	-	1,864,666	-	-
Parking fees	-	12,632	-	-
Miscellaneous	2,181,204	299,830	414,429	92,485
Total operating revenues	25,463,790	23,322,813	22,851,177	6,976,811
Operating expenses:				
Salaries and wages	584,711	2,742,607	5,608,871	1,675,195
Operating supplies	2,118	445,670	6,949,919	611,738
Professional services	2,812,281	2,418,984	1,422,136	3,236,200
Utilities	6,656	3,156,936	52,372	21,446
Claims	27,449,631	-	-	-
Miscellaneous	2,268,543	9,753,925	3,413,275	783,304
Depreciation and amortization	-	2,983,553	4,302,725	268,086
Total operating expenses	33,123,940	21,501,675	21,749,298	6,595,969
Operating income (loss)	(7,660,150)	1,821,138	1,101,879	380,842
Nonoperating revenues (expenses):				
Investment earnings	496,781	569,241	757,860	60,380
Interest expense	(29,623)	(1,977,133)	(374,886)	(127,039)
Gain (loss) on sale of capital assets	-	(401,467)	216,515	(33,116)
Miscellaneous	(12,995)	(69,984)	(164,456)	(55,731)
Total nonoperating revenues (expenses)	454,163	(1,879,343)	435,033	(155,506)
Income (loss) before contributions and transfers	(7,205,987)	(58,205)	1,536,912	225,336
Transfers in	455,372	3,899,903	7,815	-
Transfers out	-	(19,047)	(30,422)	(9,093)
Change in net assets	(6,750,615)	3,822,651	1,514,305	216,243
Total net assets -- beginning	12,178,773	67,745,136	42,526,677	2,814,934
Total net assets -- ending	$ 5,428,158	$ 71,567,787	$ 44,040,982	$ 3,031,177

Insurance and Claims Operating	Workers' Compensation Self Insurance Operating	Technology Services	Portland Police Association Health Insurance	Total
$ 6,186,333	$ 4,746,087	$ 41,367,893	$ 8,017,618	$ 134,067,276
-	-	75,555	-	1,940,221
-	-	-	-	12,632
153,518	294,181	730,308	491,590	4,657,545
6,339,851	5,040,268	42,173,756	8,509,208	140,677,674
946,384	843,429	18,287,833	-	30,689,030
6,589	25,065	4,367,772	-	12,408,871
3,628,957	1,331,928	9,844,105	1,119,752	25,814,343
10,220	12,366	36,780	-	3,296,776
5,707,521	1,553,028	-	7,056,192	41,766,372
155,117	179,567	5,135,195	121,226	21,810,152
-	-	1,770,284	-	9,324,648
10,454,788	3,945,383	39,441,969	8,297,170	145,110,192
(4,114,937)	1,094,885	2,731,787	212,038	(4,432,518)
642,129	573,379	714,059	38,750	3,852,579
(70,002)	(65,479)	(825,090)	-	(3,469,252)
-	-	399,802	-	181,734
(30,709)	(28,725)	(195,460)	-	(558,060)
541,418	479,175	93,311	38,750	7,001
(3,573,519)	1,574,060	2,825,098	250,788	(4,425,517)
10,000	-	1,020,956	-	5,394,046
(10,023)	(7,708)	(366,182)	-	(442,475)
(3,573,542)	1,566,352	3,479,872	250,788	526,054
3,049,624	3,967,253	21,336,619	79,616	153,698,632
$ (523,918)	$ 5,533,605	$ 24,816,491	$ 330,404	$ 154,224,686

City of Portland, Oregon
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2006

	Hydroelectric Power	Golf	Portland International Raceway Operating	Solid Waste Management
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	$ 4,276,612	$ 5,894,803	$ 1,791,375	$ 3,466,338
Receipts from interfund services provided	44,955	143,969	-	68,997
Payments to suppliers	(815,988)	(1,721,371)	(651,236)	(986,942)
Payments to employees	(220,391)	(2,438,948)	(574,263)	(974,934)
Payments for interfund services used	(217,706)	(730,527)	(102,143)	(706,174)
Net cash provided by operating activities	3,067,482	1,147,926	463,733	867,285
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers out	(818,409)	(8,139)	(1,596)	(738,676)
Net cash provided (used) by noncapital financing activities	(818,409)	(8,139)	(1,596)	(738,676)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from sale of bonds and notes	21,370,000	-	-	-
Sale of capital assets	-	204,449	-	-
Acquisition of capital assets	-	(88,824)	(47,893)	-
Principal paid on bonds, notes and capital leases	(23,915,000)	(608,398)	-	-
Interest paid on bonds, notes and capital leases	(1,843,931)	(371,285)	(24,166)	(38,983)
Debt issuance costs	(649,530)	-	-	-
Net cash provided (used) by capital related financing activities	(5,038,461)	(864,058)	(72,059)	(38,983)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	535,064	39,813	8,264	145,624
Net increase (decrease) in cash and cash equivalents	(2,254,324)	315,542	398,342	235,250
CASH AND CASH EQUIVALENTS, July 1, 2005	14,281,653	815,343	160,597	3,836,572
CASH AND CASH EQUIVALENTS, July 1, 2006	$ 12,027,329	$ 1,130,885	$ 558,939	$ 4,071,822

Parking Facilities	Spectator Facilities Operating	Environmental Remediation	Total
$ 7,761,665	$ 7,659,773	$ 2,778,041	$ 33,628,607
699,289	-	-	957,210
(4,492,264)	(586,944)	(3,229,857)	(12,484,602)
(60,507)	-	(493,888)	(4,762,931)
(355,494)	(150,294)	(150,968)	(2,413,306)
3,552,689	6,922,535	(1,096,672)	14,924,978
(1,027,293)	(19,210)	(557)	(2,613,880)
(1,027,293)	(19,210)	(557)	(2,613,880)
-	-	-	21,370,000
-	-	-	204,449
(139,367)	(463,052)	-	(739,136)
(1,640,000)	(2,200,000)	-	(28,363,398)
(1,433,774)	(3,385,311)	(900)	(7,098,350)
-	-	-	(649,530)
(3,213,141)	(6,048,363)	(900)	(15,275,965)
188,616	304,740	51,182	1,273,303
(499,129)	1,159,702	(1,046,947)	(1,691,564)
4,006,201	5,781,598	2,205,453	31,087,417
$ 3,507,072	$ 6,941,300	$ 1,158,506	$ 29,395,853

Continued next page

City of Portland, Oregon
Nonmajor Enterprise Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2006

	Hydroelectric Power	Golf	Portland International Raceway Operating	Solid Waste Management
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	$ 2,403,336	$ 396,284	$ 441,270	$ 966,957
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation and amortization of capital assets	656,000	724,226	31,271	1,508
Change in assets and liabilities:				
Accounts and contracts receivable	-	17,789	-	(132,559)
Checks and accounts payable	7,099	6,435	(21,331)	12,756
Accrued compensated absences	1,047	3,192	13,663	11,503
Due from other funds	-	-	-	7,120
Other assets	-	-	(1,140)	-
Other accrued liabilities	-	-	-	-
Net cash provided by operating activities	$ 3,067,482	$ 1,147,926	$ 463,733	$ 867,285
Noncash information				
Non-operating prepaid PERS amortization	8,616	70,402	13,553	21,862
Capital contribution	-	2,088	-	-

Parking Facilities	Spectator Facilities Operating	Environmental Remediation	Total
$ 4,944,149	$ 3,139,369	$ (3,359,849)	$ 8,931,516
1,022,119	2,545,138	59,201	5,039,463
(2,379,577)	787,093	-	(1,707,254)
(25,364)	450,935	258,828	689,358
-	-	45,148	74,553
-	-	-	7,120
-	-	-	(1,140)
(8,638)	-	1,900,000	1,891,362
$ 3,552,689	$ 6,922,535	$ (1,096,672)	$ 14,924,978
-	-	505	114,938
-	-	-	2,088

City of Portland, Oregon
Nonmajor Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2006

	Health Insurance Operating	Facilities Services Operating	CityFleet Operating	Printing and Distribution Services Operating
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	$ 25,155,668	$ 3,094,012	$ 677,307	$ 1,346,826
Receipts from interfund services provided	308,122	20,112,705	22,243,415	5,562,326
Payments to suppliers	(4,567,597)	(12,772,734)	(10,305,476)	(4,079,461)
Payments to employees	(570,547)	(2,718,716)	(5,601,259)	(1,671,626)
Payments for interfund services used	(496,007)	(1,863,134)	(1,425,117)	(609,605)
Claims paid	(27,036,095)	-	-	-
Net cash provided (used) by operating activities	(7,206,456)	5,852,133	5,588,870	548,460
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	455,372	3,899,903	7,815	-
Transfers out	-	(19,047)	(30,422)	(9,093)
Net cash provided (used) by noncapital financing activities	455,372	3,880,856	(22,607)	(9,093)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Sale of capital assets	-	-	621,651	5,175
Acquisition of capital assets	-	(678,891)	(4,800,381)	(347,424)
Principal paid on bonds, notes and capital leases	-	(5,307,000)	-	-
Interest paid on bonds, notes and capital leases	(23,171)	(2,347,011)	(293,244)	(99,374)
Debt issuance costs	-	-	-	-
Net cash provided (used) by capital related financing activities	(23,171)	(8,332,902)	(4,471,974)	(441,623)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	504,835	531,894	705,125	56,603
Net increase (decrease) in cash and cash equivalents	(6,269,420)	1,931,981	1,799,414	154,347
CASH AND CASH EQUIVALENTS, July 1, 2005	14,339,631	13,891,464	19,201,232	1,853,618
CASH AND CASH EQUIVALENTS, June 30, 2006	$ 8,070,211	$ 15,823,445	$ 21,000,646	$ 2,007,965

Insurance and Claims Operating	Workers' Compensation Self Insurance Operating	Information Technology Services	Portland Police Association Health Insurance	Total
$ 178,553	$ 294,181	$ 4,049,340	$ 8,509,208	$ 43,305,095
6,186,332	4,746,088	37,372,553	-	96,531,541
(2,953,075)	(838,177)	(14,884,643)	(926,796)	(51,327,959)
(931,899)	(845,902)	(18,046,917)	-	(30,386,866)
(1,686,828)	(507,926)	(3,960,592)	(308,122)	(10,857,331)
(2,082,021)	(1,606,703)	-	(6,874,770)	(37,599,589)
(1,288,938)	1,241,561	4,529,741	399,520	9,664,891
10,000	-	1,020,956	-	5,394,046
(10,023)	(7,708)	(366,182)	-	(442,475)
(23)	(7,708)	654,774	-	4,951,571
-	-	-	-	626,826
-	-	(3,031,194)	-	(8,857,890)
2,306,000	-	(1,473,000)	-	(4,474,000)
(54,758)	(51,220)	(772,239)	-	(3,641,017)
-	-	-	-	-
2,251,242	(51,220)	(5,276,433)	-	(16,346,081)
610,279	531,805	666,665	33,435	3,640,641
1,572,560	1,714,438	574,747	432,955	1,911,022
17,529,793	14,307,356	19,257,469	592,496	100,973,059
$ 19,102,353	$ 16,021,794	$ 19,832,216	$ 1,025,451	$ 102,884,081

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City of Portland, Oregon
Nonmajor Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2006

	Health Insurance Operating	Facilities Services Operating	CityFleet Services Operating	Printing and Distribution Services Operating
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	$ (7,660,150)	$ 1,821,138	$ 1,101,879	$ 380,842
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation and amortization of capital assets	-	2,983,553	4,302,725	268,086
Provision for uncollectible accounts	-	55,483	-	-
Change in assets and liabilities:				
Accounts and contracts receivable	-	(171,579)	71,436	(67,658)
Inventories	-	-	(11,467)	-
Checks and accounts payable	25,994	1,223,149	118,575	(36,379)
Accrued compensated absences	14,165	23,891	7,612	3,569
Due from other funds	-	-	(1,890)	-
Accrued claims	413,535	(83,459)	-	-
Other accrued liabilities	-	(43)	-	-
Net cash provided (used) by operating activities	$ (7,206,456)	$ 5,852,133	$ 5,588,870	$ 548,460
Noncash information:				
Non-operating prepaid PERS amortization	12,995	69,984	164,456	55,731
Capital contribution	-	-	-	-

Insurance and Claims Operating	Workers' Compensation Self Insurance Operating	Information Technology Services	Portland Police Association Health Insurance	Total
$ (4,114,937)	$ 1,094,885	$ 2,731,787	$ 212,038	$ (4,432,518)
-	-	1,770,284	-	9,324,648
-	-	-	-	55,483
25,035	-	(599,862)	-	(742,628)
-	-	(18,064)	-	(29,531)
(839,021)	202,824	556,679	6,060	1,257,881
14,485	(2,473)	240,916	-	302,165
-	-	(151,999)	-	(153,889)
3,625,500	(53,675)	-	181,422	4,083,323
-	-	-	-	(43)
$ (1,288,938)	$ 1,241,561	$ 4,529,741	$ 399,520	$ 9,664,891
30,709	28,725	195,460	-	558,060
-	-	-	-	-