#### CITY OF PORTLAND, OREGON TRUST AND AGENCY FUNDS COMBINING BALANCE SHEET June 30, 2000

ASSETS	Agency	Expendable Trust	Pension Trust	Total
O manufacture de				
Current assets: Cash and investments	\$ 30,956,313 \$	2 561 185 9	\$ 11 <i>1</i> 56 Q15	\$ 11 071 113
Receivables:	\$ <u>30,730,313</u> \$	2,301,103	φ <u>11,430,913</u>	Φ <u>44,974,413</u>
Accounts		9,276		9,276
Accrued interest	30,344	20,707	180,365	231,416
Total receivables	30,344	29,983	180,365	240,692
Due from other funds - Primary government			3,761,258	3,761,258
Fixed assets:				
Improvements			3,433	3,433
Equipment			33,316	33,316
Total fixed assets net of accumulated depreciation			36,749	36,749
Total assets	\$ <u>30,986,657</u> \$	2,591,168	\$ <u>15,435,287</u>	\$ <u>49,013,112</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Checks and accounts payable Salaries, withholdings and	\$ 10,206,749 \$	47,462		\$ 10,254,211
taxes payable	12,961,297			12,961,297
Benefits payable		:	\$ 4,594,304	4,594,304
Other accrued liabilities		1,283		1,283
Amounts held in trust	7,818,611			7,818,611
Total liabilities	30,986,657	48,745	4,594,304	35,629,706
Fund balances: Reserved for employees' pension benefits Unreserved		2,542,423	10,840,983	10,840,983 2,542,423
Total fund balances		2,542,423	10,840,983	13,383,406
Total liabilities and fund balances	\$_30,986,657_\$	2,591,168	\$ 15,435,287	\$ 49,013,112

#### CITY OF PORTLAND, OREGON AGENCY FUNDS COMBINING BALANCE SHEET June 30, 2000

	_	Trustee	_	Clearing		Multnomah County Business Income Tax		Total
ASSETS								
Cash and investments Accrued interest receivable	\$	7,609,048 24,786	\$	23,168,046	\$	179,219 5,558	\$ - <u>-</u>	30,956,313 30,344
Total assets	\$_	7,633,834	\$	23,168,046	\$_	184,777	\$_	30,986,657
LIABILITIES								
Checks and accounts payable Salaries, withholdings and			\$	10,206,749			\$	10,206,749
taxes payable	¢	7 / 22 02 /		12,961,297	φ	104 777		12,961,297
Amounts held in trust	\$_	7,633,834	_		_ \$ _	184,777		7,818,611
Total liabilities	\$ _	7,633,834	\$ _	23,168,046	\$ _	184,777	\$ _	30,986,657

# CITY OF PORTLAND, OREGON EXPENDABLE TRUST FUND PORTLAND PARKS MEMORIAL TRUST FUND BALANCE SHEET

June 30, 2000

#### ASSETS

Cash and investments Receivables:	\$	2,561,185
Accounts		9,276
Accrued interest		•
Accrued interest	•	20,707
Total assets	\$	2,591,168
LIABILITIES AND FUND BALANCE		
Liabilities:		
	\$	17 160
Checks and accounts payable	Ф	47,462
Deposits payable		1,010
Trust and agency collections payable		273
Total liabilities		48,745
Fund balance:		
Unreserved	•	2,542,423
Total liabilities and		
fund balance	\$	2,591,168
	-	, , . 50

## CITY OF PORTLAND, OREGON PENSION TRUST FUNDS COMBINING STATEMENT OF PLAN NET ASSETS June 30, 2000

		Fire and Police Disability and Retirement	Fire and Police Disability and Retirement Reserve	Fire and Police Supplemental Retirement Reserve	Total
ASSETS					
Cash and investments Accrued interest receivable Due from other funds - Primary government	\$	10,342,424 \$ 177,608 3,761,258	750,000 \$	364,491 \$ 2,757	11,456,915 180,365 3,761,258
Fixed assets: Improvements Equipment		3,433 40,321			3,433 40,321
Total fixed assets		43,754			43,754
Accumulated depreciation	,	(7,005)			(7,005)
Fixed assets net of accumulated depreciation		36,749			36,749
Total assets		14,318,039	750,000	367,248	15,435,287
LIABILITIES					
Benefits payable		4,594,304			4,594,304
Fund balances - Reserved for employees' pension benefits (A schedule of funding progress is presented in Footnote 17.)	\$	9,723,735	S 750,000 \$	367,248 \$	10,840,983

## CITY OF PORTLAND, OREGON AGENCY FUNDS

#### COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

	_	Balance July 1, 1999		Additions	<u> </u>	Deletions	 Balance June 30, 2000
Trustee							
Assets: Cash and investments Accrued interest receivable	\$	8,498,508 46,772	\$ 	55,010,367 183,645	\$	55,899,827 \$ 205,631	7,609,048 24,786
Total assets	\$_	8,545,280	\$	55,194,012	\$	56,105,458 \$	 7,633,834
Liabilities - amounts held in trust	\$_	8,545,280	\$ <u></u>	54,988,381	\$	55,899,827_\$	 7,633,834
Clearing Assets: Cash and investments	\$_	35,743,097	\$	819,945,091	\$	832,520,142_\$	 23,168,046
Liabilities: Checks and accounts payable Salaries, withholdings and taxes payable	\$	15,113,349 20,629,748	\$ 	459,810,258 346,061,742	\$	464,716,858 \$ 353,730,193	 10,206,749 12,961,297
Liabilities - amounts held in trust	\$_	35,743,097	\$	805,872,000	\$	818,447,051 \$	 23,168,046
Multnomah Co. Business Income Tax Assets: Cash and investments Accrued interest receivable	\$	66,806 10,550	\$	49,939,101 39,128	\$	49,826,688 \$ 44,120	179,219 5,558
Total assets	\$_	77,356	\$	49,978,229	\$	49,870,808 \$	184,777
Liabilities - amounts held in trust	\$ <u></u>	77,356	\$ <u></u>	53,965,187	\$	53,857,766 \$	 184,777
Total - All Agency Funds Assets:							
Cash and investments Accrued interest receivable	\$	44,308,411 57,322	\$	924,894,559 222,773	\$	938,246,657 \$ 249,751	 30,956,313 30,344
Total assets	\$_	44,365,733	\$	925,117,332	\$	938,496,408 \$	30,986,657
Liabilities: Checks and accounts payable Salaries, withholdings and taxes payable Amounts held in trust	\$	15,113,349 20,629,748 8,622,636	\$	459,810,258 346,061,742 108,953,568	\$	464,716,858 \$ 353,730,193 109,757,593	10,206,749 12,961,297 7,818,611
Total liabilities	\$	44,365,733	<u> </u>	914,825,568	\$	928,204,644 \$	 30,986,657
	~=	,	_	,020,000			 ,. 30,00.

## CITY OF PORTLAND, OREGON EXPENDABLE TRUST FUND

#### PORTLAND PARKS MEMORIAL TRUST

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE (GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS)

REVENUES:		
Charges for services	\$	1,586,515
Interest on investments		165,183
Miscellaneous revenues		257,360
Total revenues		2,009,058
EXPENDITURES:		
Current:		
Recreational/Cultural	_	2,663,728
Revenues under		
expenditures		(654,670)
FUND BALANCE - July 1, 1999	_	3,197,093
FUND BALANCE - June 30, 2000	\$	2,542,423

#### CITY OF PORTLAND, OREGON

#### EXPENDABLE TRUST FUND

#### PORTLAND PARKS MEMORIAL TRUST

#### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE

(BUDGETARY NON-GAAP BASIS)

REVENUES:		
Charges for services	\$	1,586,515
Interest on investments		171,584
Miscellaneous revenues	_	257,359
Total revenues		2,015,458
EXPENDITURES:		
Current:		
Recreational/Cultural		2,663,728
	-	
Revenues under		
expenditures		(648,270)
FUND BALANCE - budgetary basis,		
July 1, 1999	-	3,241,869
FUND BALANCE - budgetary basis,		
June 30, 2000		2,593,599
June 30, 2000		2,373,377
Adjustments to generally accepted accounting principles (GAAP) basis:		
Items reflected on the cash basis for budget purposes:		
Investments adjustment		(51,176)
	_	
FUND BALANCES, GENERALLY ACCEPTED ACCOUNTING		
PRINCIPLES BASIS, JUNE 30, 2000	\$	2,542,423

## CITY OF PORTLAND, OREGON EXPENDABLE TRUST FUND

#### PORTLAND PARKS MEMORIAL TRUST FUND

## SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)

	_	Revised Budget	 Actual		Variance Favorable (Unfavorable)
REVENUES:					
Service charges and fees:					
Parking fees	\$	143,000	\$ 159,307	\$	16,307
Park and recreation fees		942,000	1,099,820		157,820
Concessions		55,000	56,271		1,271
Rents and reimbursements		210,830	271,117		60,287
Miscellaneous revenues:					
Interest on investments		175,250	171,584		(3,666)
Private grants and donations		11,200	254,258		243,058
Miscellaneous - other			3,101		3,101
Billings for interfund services:					
Sewage Disposal	_	25,520			(25,520)
Total revenues	_	1,562,800	 2,015,458	-	452,658
BEGINNING FUND BALANCE AVAILABLE					
FOR APPROPRIATION		3,241,869	 3,241,869	_	
	\$=	4,804,669	\$ 5,257,327	\$	452,658

		Budo	ted Appropriation			Variance			
	-	Original and Supplemental	_	Transfers In (Out)	Revised	. <u>-</u>	Actual		Favorable (Unfavorable)
EXPENDITURES:									
Materials and services	\$	2,873,712	\$	92,700 \$	2,966,412	\$	2,663,728	\$	302,684
General operating contingencies	_	1,904,648		(92,700)	1,811,948	_		_	1,811,948
Total expenditures	_	4,778,360	_		4,778,360	\$	2,663,728	\$	2,114,632
UNAPPROPRIATED ENDING									
FUND BALANCE	_	26,309	_		26,309				
	\$	4,804,669	\$ =	\$	4,804,669				

## CITY OF PORTLAND, OREGON PENSION TRUST FUNDS

## FIRE AND POLICE DISABILITY AND RETIREMENT FUND SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)

					Revised Budget		Actual	 Variance Favorable (Unfavorable)
REVENUES:								
Current year's property taxes				\$		\$	54,984,409	\$ (158,855)
Prior years' property taxes Billing for interfund services:					1,500,000		1,344,678	(155,322)
General Fund					44,921		45,753	832
Miscellaneous:								
Interest on investments					800,000		1,342,484	542,484
Interest - other Miscellaneous - other					7,220		1,769 100,534	1,769 93,314
Wilderfalledds - Other					1,220		100,334	 75,514
Total revenues					57,495,405		57,819,627	 324,222
OTHER FINANCING SOURCES:								
Operating transfer from Fire and Police Disability and Re	tire	ment Reserve F	iinc	I	750,000			(750,000)
Bond and note sales		mioni Rosorvo i	unc	•	20,000,000		11,033,220	(8,966,780)
								(0 = 1 ( = 0 = 0)
Total other financing sources	5				20,750,000		11,033,220	 (9,716,780)
BEGINNING FUND BALANCE AVAIL FOR APPROPRIATION	.AB	LE			5,377,478		6,525,190	1,147,712
				•				 , , ,
				\$	83,622,883	\$_	75,378,037	\$ (8,244,846)
		Bu	dge	ted Appropriatio	ons			Variance
	-	Original and		Transfers		_		Favorable
	=	Supplemental	_	In (Out)	Revised		Actual	 (Unfavorable)
EXPENDITURES: Materials and services	\$	59,267,314	\$	(10,158) \$	59,257,156	\$	57,080,629	\$ 2,176,527
Capital outlay  General operating contingencies		10,200 3,766,184		5,000	15,200 3,766,184		11,426	3,774 3,766,184
Overhead charges -		3,700,104			3,700,104			3,700,104
General Fund		79,185		5,158	84,343		84,343	
Debt service:		20,000,000			20,000,000		10.050.000	0.050.000
Principal Interest		20,000,000 500,000			20,000,000 500,000		10,950,000 462,790	9,050,000 37,210
	-	,500			222,300			 2:,=:0
Total expenditures	\$	83,622,883	\$_	\$	83,622,883	= \$ =	68,589,188	\$ 15,033,695

## CITY OF PORTLAND, OREGON PENSION TRUST FUNDS

## FIRE AND POLICE DISABILITY AND RETIREMENT RESERVE FUND SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

(BUDGETARY BASIS) for the year ended June 30, 2000

	-	Original Budget	Actual		Variance Favorable (Unfavorable)
BEGINNING FUND BALANCE AVAILABLE FOR APPROPRIATION	\$ <sub>_</sub>	750,000 \$	750,000	\$	
	_			_	
	-	Original Appropriations	Actual		Variance Favorable (Unfavorable)
OTHER FINANCING USES Fire and Police Disability and Retirement Fund	\$	750,000 \$		\$	750,000

## CITY OF PORTLAND, OREGON PENSION TRUST FUNDS

## FIRE & POLICE SUPPLEMENTAL RETIREMENT RESERVE FUND SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

#### (BUDGETARY BASIS)

	Original Budget		Actual	 Variance Favorable (Unfavorable)
REVENUES: Interest on investments	\$ 16,000	) \$	21,519	\$ 5,519
BEGINNING FUND BALANCE AVAILABLE FOR APPROPRIATION	333,664	<u>.                                    </u>	352,343	 18,679
	\$ 349,664	\$	373,862	\$ 24,198
	Original Appropriation	<u>1</u> .	Actual	 Variance Favorable (Unfavorable)
EXPENDITURES: Materials and services	\$ 10,000	) \$	6,613	\$ 3,387
UNAPPROPRIATED ENDING FUND BALANCE:	339,664	<u> </u>		
	\$349,664	<u> </u>		