

## FINANCIAL BUDGET

### APPENDIX

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## FUND DESCRIPTIONS

Governments traditionally account for dedicated revenues in separate funds. Funds are accounting mechanisms. They are set up to keep track of groups of assets set aside to conduct specified activities or to carry out objectives in accordance with specific regulations.

Multnomah County budgets for 30 funds. They are noted throughout the budget document both by name and by the accounting code - a three-digit number used by the automated accounting system.

### GENERAL FUND (Fund 100)

This fund is used to account for all the undedicated resources of the County, the money the County receives without strings attached. General Fund resources with very few exceptions, can be spent on any activity the County is not prohibited from performing. The County is required by State law, on the other hand, to carry out many of the activities paid for by the General Fund using its general taxing and revenue-raising authority. The biggest revenue source accounted for in the General Fund is the County's property tax base.

#### **Basis of Accounting - Modified Accrual**

### ROAD FUND (Fund 150)

The Oregon Constitution (Article IX, Section 3a) requires all revenue derived from fuel taxes and licenses of motor vehicles to be used for road and street construction and maintenance. Multnomah County accounts for this revenue (state receipts shared with counties and the County gas tax) in the Road Fund.

#### **Basis of Accounting - Modified Accrual**

### EMERGENCY COMMUNICATIONS FUND (Fund 151)

The County receives a share of the State Telephone Excise Tax based on the number of residents in the unincorporated area of the County. This revenue is used, as required by statute, to help pay for "911" calls, ambulance dispatch costs, and Sheriff patrol dispatch costs incurred by the City of Portland's Bureau of Emergency Communications.

#### **Basis of Accounting - Modified Accrual**

### RECREATION FACILITIES FUND (Fund 152)

The County receives a percentage of the greens fees at the County-owned Glendoveer Golf course under the terms of the contract with the course operators. This fund accounts for those revenues.

#### **Basis of Accounting - Modified Accrual**

### NATURAL AREAS ACQUISITION AND PROTECTION FUND (Fund 153)

This fund accounts for one half of the proceeds from the sale of unrestricted capital assets. The Board of County Commissioners have dedicated such proceeds to procurement of natural areas.

#### **Basis of Accounting - Modified Accrual**

## FUND DESCRIPTIONS

### BICYCLE PATH CONSTRUCTION FUND (Fund 154)

One percent of all State shared revenue accounted for in the Road Fund is dedicated by statute to the construction and maintenance of bicycle paths and pedestrian paths. The Bicycle Path Construction Fund accounts for the expenditure of this dedicated revenue.

**Basis of Accounting - Modified Accrual**

### FEDERAL/STATE PROGRAM FUND (Fund 156)

This fund accounts for dedicated grants received from the Federal and State governments and the County's General Fund contribution ("match") to the grant programs.

**Basis of Accounting - Modified Accrual**

### COUNTY SCHOOL FUND (Fund 157)

The County is required by statute to contribute to the Education Service District \$10 of property tax receipts for each child between the ages of 4 and 20 and one fourth of its revenue from the "Forest Reserve Yield". The County School Fund accounts for this contribution.

**Basis of Accounting - Modified Accrual**

### TAX TITLE LAND SALES FUND (Fund 158)

When the Sheriff forecloses on a property and sells it because the owner is more than three years delinquent in paying property taxes, the proceeds are recorded in this fund. The net receipts, after the County's expenses are deducted, are distributed to all taxing districts within the County.

**Basis of Accounting - Modified Accrual**

### ANIMAL CONTROL FUND (Fund 159)

State law requires a fund to account for revenues from the sale of dog licenses. The County transfers the revenue received in this fund to the General Fund to partly offset the expenditures for animal control, including the operation of an animal shelter.

**Basis of Accounting - Modified Accrual**

### SERIAL LEVY FUND (Fund 160)

This fund accounts for the proceeds of a \$4.7 million levy collected from 1987-88 through 1989-90. The levy proceeds are used to amortize the Certificates of Participation used to pay for the construction of the Inverness Jail.

**Basis of Accounting - Modified Accrual**

### WILLAMETTE RIVER BRIDGE FUND (Fund 161)

Multnomah County shares Road Fund revenue with the City of Portland in accordance with a contract transferring certain

## FUND DESCRIPTIONS

roads to the City. The contract also required the County to set aside in the Willamette River Bridge Fund \$1,060,000 annually for maintenance of the Hawthorne, Morrison, Burnside, Sellwood, and Broadway Bridges. The fund is now used to record all costs of maintenance and operation of these bridges.

**Basis of Accounting - Modified Accrual**

### LIBRARY SERIAL LEVY FUND (Fund 162)

The county collects a voter approved tax levy of \$10.3 million dedicated to the Multnomah County Library (for fiscal years 1990-91 through 1992-93). The proceeds from that levy are shown in this fund which also accounts for the costs of operating the County Library system.

**Basis of Accounting - Modified Accrual**

### CABLE TELEVISION FUND (Fund 163)

The County acts as fiscal agent for a consortium (including the east county cities) that granted a cable franchise for the area outside Portland east of the Willamette River. This fund shows the revenue from franchise fees (and payments by the cable company in lieu of franchise fees) paid to all the jurisdictions and records the expenditures for cable regulation and "citizen access" programming.

**Basis of Accounting - Modified Accrual**

### COUNTY FAIR FUND (Fund 164)

This fund, optional in Multnomah County but required in counties with populations below 400,000, is used to show the cost of the County Fair and the revenues the Fair brings in.

**Basis of Accounting - Modified Accrual**

### CONVENTION CENTER FUND (Fund 166)

The County collects a 2.85% dedicated "transient lodging tax" from all hotels and motels in the County. These revenues can only be used for the Convention Center.

**Basis of Accounting - Modified Accrual**

### CORNER PRESERVATION FUND (Fund 167)

The county collects a fee on all records of real property transactions. As required by State law, these fees are accounted for in the Corner Preservation Fund where they are expended on surveying activities to maintain public land corners.

**Basis of Accounting - Modified Accrual**

### INMATE WELFARE FUND (Fund 168)

This fund is used to account for the proceeds from sales of commissary items to inmates in County jails.

**Basis of Accounting - Modified Accrual**

## FUND DESCRIPTIONS

### JAIL LEVY FUND (Fund 169)

The County collects a voter approved tax levy (for fiscal years 1990-91 through 1992-93) of \$13.5 million. The proceeds from this levy are dedicated to operation and expansion of the Inverness Jail and operation of residential alcohol and drug programs for criminals.

**Basis of Accounting - Modified Accrual**

### CAPITAL LEASE RETIREMENT FUND (Fund 225)

The County accounts for lease-purchase payments for buildings and major pieces of equipment in this fund. Its revenues are service reimbursements and cash transfers from other funds.

**Basis of Accounting - Modified Accrual**

### JUSTICE FACILITIES BOND SINKING FUND (Fund 226)

This fund accounts for property taxes used to amortize the bonds issued in the Justice Facilities Bond Fund. The taxes levied are calculated to pay principal and interest.

**Basis of Accounting - Modified Accrual**

### LEASE/PURCHASE PROJECT FUND (Fund 235)

This fund accounts for expenditures for capital acquisitions. The revenues of the fund are provided by third-party financing.

**Basis of Accounting - Modified Accrual**

### JUSTICE FACILITIES BOND FUND (Fund 236)

This fund accounts for the proceeds from sale of general obligations bonds to be used for reconstruction of the Juvenile Detention Facility, Courthouse renovation, courtroom construction, and relocation of the District Attorney.

**Basis of Accounting - Modified Accrual**

### CAPITAL IMPROVEMENT FUND (Fund 240)

This fund accounts for one half of the proceeds from the sale of unrestricted capital assets. The Board of County Commissioners have dedicated such proceeds to procurement of land and buildings.

**Basis of Accounting - Modified Accrual**

### ASSESSMENT DISTRICT OPERATING FUND (Fund 251)

This fund is used to account for the construction of local improvement projects such as petition streets. Short-term project financing is provided by loans from the Road Fund. Bancroft Bonds provide long-term financing. bonds are repaid through assessments collected from property owners.

## FUND DESCRIPTIONS

### **Basis of Accounting - Modified Accrual**

#### **ASSESSMENT DISTRICT BOND SINKING FUND (Fund 252)**

This fund accounts for the retirement of Bancroft Bonds and interest through the collections of Assessment Contract installments. Bancroft Bonds are sold to pay for local improvement projects and subsequent assessment payments are used to pay off the Bonds.

### **Basis of Accounting - Modified Accrual**

#### **DATA PROCESSING FUND (Fund 301)**

This fund shows the costs of data processing systems operated by the County. County organizations reimburse this fund for their use of computer systems and these reimbursements are budgeted in object code "7200-Data Processing". This fund is also reimbursed for its services by a number of no-County organizations including the State court system.

### **Basis of Accounting - Full Accrual**

#### **INSURANCE FUND (Fund 400)**

The County has determined that it is less costly to set aside reserves to pay claims than to buy certain kinds of insurance. Reserves and the costs of administration for liability, workers' compensation, unemployment, property damage, and medical/dental claims are shown in this fund. Other funds and organizations contribute to this fund through service reimbursements budgeted in object code "5550 -Insurance Benefits" or by cash transfers.

### **Basis of Accounting - Modified Accrual**

#### **FLEET MANAGEMENT FUND (Fund 401)**

This fund accounts for the cost of operating, maintaining, and replacing County-owned vehicles. Organizations using such vehicles pay for them under object code "7300 - Motor Pool".

### **Basis of Accounting - Full Accrual**

#### **TELEPHONE FUND (Fund 402)**

This fund shows the operational, maintenance, and line costs of County phone systems. Its revenues are reimbursements from County organizations that use County-provided phones. The reimbursements are budgeted in object code "7150 - Telephone".

### **Basis of Accounting - Modified Accrual**

EXPLANATION OF REQUIREMENT DETAIL

Code      Object Title and Definition

PERSONAL SERVICES

- 5100      Permanent - Salaries and wages for straight time for the standard work week for positions intended to exist at least the full fiscal year.
- 5200      Temporary - Salaries and wages for straight time for positions that exist less than the full fiscal year.
- 5300      Overtime - Amounts paid for hours worked in excess of the standard number of hours per day or per week (depending upon union jurisdiction).
- 5400      Premium Pay - Amounts paid in excess of normal hourly rates for shift differential, lead work, work out of class, equipment operations, hazardous duty, and holiday work.
- 5500      Fringe Benefits - Amount contributed by the County for employee social security and pensions.
- 5550      Insurance Benefits - Cost of County-provided health, dental, life, unemployment and workers' compensation insurance.

MATERIALS AND SERVICES

- 6050      County Supplements - Payments made by the County in support of other jurisdictions or organizations.
- 6060      Pass Through Payments - Payments to contractors when the County receives money from another government which is dedicated to specific contractors by the other government.
- 6110      Professional Services - Services obtained under agreement from companies and individuals external to the County. Such services include engineering, legal, accounting, medical, janitorial, work study, etc.
- 6120      Printing - Rental of reproduction equipment, purchase or reproduction paper, printing, binding, blueprinting, and other reproduction services including services provided by City-County duplicating.
- 6130      Utilities - Electricity, water, natural gas, fuel, oil, and garbage service.
- 6140      Communications - Telephone and telegraph charges.
- 6170      Rentals - Rental of space and equipment from companies or individuals not part of County government.
- 6180      Repairs and Maintenance - Payments to companies or individuals for repairs and maintenance of buildings, machinery, equipment, etc.
- 6200      Postage - Inter-office mail and U.S. postage provided by City-County Distribution.
- 6230      Supplies - Fuel, oil, parts, and other motor vehicle repair and maintenance items; plumbing and electrical supplies, chemicals, drugs, and other items consumed in the normal course of operations; office supplies; tools and equipment with a unit cost less than \$100.00; janitorial supplies; clothing and uniforms; maintenance supplies, lumber, asphalt, etc.
- 6270      Food - Costs of food provided by the County.
- 6310      Education and Training - Classes, seminars, etc., and approved travel to such activities.
- 6330      Travel - Public transit and mileage pay.
- 6520      Insurance - Liability insurance, fire insurance, employees' bonding, and other insurance. See 5550-Fringe Benefits for personnel insurance.
- 6530      External Data Processing - Charges for data processing services when done by contract with private or non-County organizations.
- 6550      Drugs - Drugs and medicine purchased by the County.
- 6580      Claims Paid - Payments of insurance claims against the County.
- 6590      Judgments - Payments ordered by the Courts.
- 6610      Awards and Premiums - Expenses authorized as recognition of achievement by non-employees.
- 6620      Dues and Subscriptions - County memberships in organizations and subscriptions to periodicals.

EXPLANATION OF REQUIREMENT DETAIL

Code      Object Title and Definition

MATERIALS AND SERVICES (cont'd)

- 7100      Indirect Costs - Reimbursement to the General Fund for services provided by the County to programs funded with dedicated revenue.
- 7150      Telephone - Reimbursement to the Telephone Fund for equipment, line costs, and long distance costs using County-owned phone equipment.
- 7200      Data Processing Services - Reimbursements to the Data Processing Fund for services provided by the Information Services Division.
- 7300      Motor Pool Services - Reimbursements to the Fleet Management Fund for use of County vehicles.
- 7400      Building Management Services - Reimbursements to the General Fund for services provided or paid for by the Facilities Management Division.
- 7500      Other Internal Services - For services provided to organizations in one fund by an organization in another fund.
- 7810      Debt Retirement - Payments for bonds and notes.
- 7820      Interest - payments for interest on bonds, notes, and other borrowing.

CAPITAL OUTLAY

- 8100      Land - For purchase of land.
- 8200      Buildings - For purchase, construction, or betterment of buildings owned or leased by the County.
- 8300      Other Improvements - For the purchase, construction, or betterment of structures other than buildings (such as roads, sewers, etc.).
- 8400      Equipment - For the purchase of equipment with a unit cost of \$500 or more and a life span of more than one year; of a unit cost of \$250 or more and uniquely identifiable.

DETAIL OF CASH TRANSFERS

7601 – FROM General Fund to the Federal/State Program Fund  
County General Fund support of grant programs

DHS	24,773,069
COMM CORR	646,109
DISTR ATTY	369,265
SHERIFF	50,818
DES	128,748

Subtotal 25,968,009

7601 – FROM General Fund to the Capital Lease Retirement Fund  
Payback to the state for construction costs of the Justice Center  
not covered in the fixed price construction agreement

NOND	40,000
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7601 – FROM General Fund to the County School Fund  
ORS 366.005 requires a transfer from the General Fund of \$10 for every  
child between the ages of 4 and 20 to be distributed as directed by the Education Servi

NOND	1,210,810
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7601 – FROM General Fund to the Insurance Fund  
Liability/Property insurance

DGS	366,902
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7601 – FROM General Fund to Library Fund  
General Fund support of the Library system

NOND	4,017,628
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7605 – FROM Road Fund to General Fund  
Transfer to cover expenditures on road-related activities.

DES Administration	141,800
DES Parks Services	97,258
DES Electronic Services	50,000

Subtotal 289,058

## DETAIL OF CASH TRANSFERS

<b>7605 – FROM Road Fund to Willamette River Bridge Fund</b> Maintenance, operation and repair of the Willamette River Bridges in accordance with the Portland/Multnomah County services agreement.	
DES	3,119,470
<b>7605 – FROM Road Fund to Assessment District Operating Fund</b> To pay the costs of Petition Street construction until bonds are sold or property is assessed	
DES	104,000
<b>7605 – FROM Road Fund to Insurance Fund</b> Liability/Property insurance	
DES	90,000
<b>7609 – FROM Jail Levy Fund to General Fund</b> Support for construction of laundry facility at Inverness site	
DJS	28,197
<b>7606 – FROM Serial Levy Fund to Capital Lease Retirement Fund</b> Payment for construction of Inverness Jail	
DJS	1,300,000
<b>7615 – FROM Assessment District Operating Fund to Road Fund</b> To repay front-end costs funded by Road Fund in current or prior years	
DES	119,050
<b>7616 – FROM Recreational Facilities Fund to General Fund</b> For development and operation of park facilities	
DES	167,000
<b>7620 – FROM Fair Fund to General Fund</b> For capital improvements at the fairgrounds	
DES	119,349
<b>7621 – FROM Animal Control Fund to General Fund</b> Animal license fees and other revenue used to offset cost of Animal Control program	

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

INSURANCE BENEFITS (5550) - PAID TO the Insurance Fund to cover Workers' Compensation, medical, life, dental, unemployment, and long-term disability insurance to County employees - \$13,726,899

6600 - General Fund	6,793,817
6601 - Road Fund	672,565
6602 - Federal/State Fund	4,203,219
6604 - Recreation Facilities Fund	2,148
6606 - Data Processing Fund	266,562
6607 - Fleet Management Fund	117,834
6610 - Jail Levy Fund	480,512
6623 - Bridges Fund	173,130
6625 - Cable Fund	7,464
6626 - Fair Fund	568
6627 - Telephone Fund	20,777
6635 - Library Levy Fund	988,303

INDIRECT COSTS (7100) - PAID TO the General Fund to cover administration and overhead expenditures billed to grants and other dedicated revenues - \$5,191,490

6601 - Road Fund	656,508
6602 - Federal/State Fund	3,778,904
DHS	3,174,105
COMM COR	238,365
DISTR ATTY	235,271
SHERIFF	80,375
DES	50,788
6606 - Data Processing Fund	403,685
6610 - Jail Levy Fund	49,053
6619 - Bike Path Fund	12,128
6623 - Bridge Fund	156,237
6625 - Cable Fund	10,907
6626 - Fair Fund	21,403
6627 - Telephone Fund	102,665

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

TELEPHONE COSTS (7150) PAID TO the Telephone Fund to cover the costs provided by the County-owned telephone system - \$1,258,362

6600 - General Fund		669,278
DHS	104,195	
COMM CORR	33,273	
DISTR ATTY	130,969	
SHERIFF	145,347	
DES	68,019	
DGS	138,547	
NOND	48,928	
6601 - Road Fund		38,151
6602 - Federal/State Fund		452,869
DHS	402,384	
COMM CORR	11,739	
DISTR ATTY	29,451	
SHERIFF	0	
DES	9,295	
6604 - Recreational Facilities Fund		250
6606 - Data Processing Fund		50,035
6607 - Fleet Fund		7,900
6610 - Jail Levy		21,243
DHS	2,321	
COMM CORR	18,922	
6618 - Insurance Fund		4,778
6623 - Bridge Fund		11,014
6625 - Cable Television Fund		2,844

DATA PROCESSING (7200) - PAID TO the Data Processing Fund to cover the costs of developing, maintaining, and operating computer programs - \$5,270,682

6600 - General Fund		4,544,031
COMM CORR	455	
DES	6,000	
DGS	1,001,599	
NOND	3,535,977	
6601 - Road Fund		58,398
6602 - Federal/State Fund -DHS		601,025
6610 - Jail Levy Fund - DHS		12,615
6627 - Telephone Fund		54,613

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

MOTOR POOL - PAID TO Fleet Management Fund to cover the use and maintenance of County-owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction. - \$3,157,272

6600 - General Fund		1,394,274
DHS	88,251	
COMM CORR	14,985	
DISTR ATTY	35,346	
SHERIFF	830,189	
DES	396,067	
DGS	22,118	
NOND	7,318	
6601 - Road Fund		1,296,500
6602 - Federal/State Fund		135,537
DHS	93,108	
COMM CORR	34,054	
DISTR ATTY	4,641	
SHERIFF	472	
DES	3,262	
6606 - Data Processing Fund		4,385
6610 - Jail Levy Fund		137,135
SHERIFF	130,889	
DES	6,246	
6618 - Insurance Fund		579
6623 - Bridge Fund		173,600
6627 - Telephone Fund		15,262

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

BUILDING MANAGEMENT (7400) - PAID TO the General Fund to cover the cost of office space and buildings maintained by Facilities Management - \$1,791,864

6601 - Road Fund		74,750
6602 - Federal/State Fund		1,448,837
	DHS	1,357,079
	COMM COR	14,000
	DISTR ATTY	71,058
	DES	6,700
6606 - Data Processing Fund		235,679
6607 - Fleet Management Fund		2,800
6618 - Insurance Fund		10,860
6625 - Cable Television Fund		2,172
6626 - Fair Fund		2,066
6627 - Telephone Fund		14,700

OTHER INTERNAL SERVICES (7500) - Reimbursements made between funds for specific purposes to cover the costs of services provided by one organization to another - \$4,172,614. Unlike the other service reimbursement categories, the specific service is noted below.

SERVICE REIMBURSEMENT TO: General Fund		TOTAL REIMBURSEMENT	1,242,439
From:			
6600 General Fund	DHS	5,000	From Juvenile Just. to Fac. Mgmt. for wiring of PC network
6602 Federal/State Fund	DHS	58,160	From Health Div to Director's Office for Graphics Arts
	DHS	3,000	From Social Services to Director's Office for Graphics Arts
	DHS	387,692	From Aging Services, supports Pub. Guardian and Adult Hsg
	DCC	120,400	From Community Corrections to Heath Division for Corrections Health
	DES	17,458	For Staff Assist. in Chair's Office for Columbia Gorge Comm.
6604 Rec. Fac. Fund	DES	45,450	Parks Administration, Maintenance and Restroom rentals
6610 Jail Levy Fund	DES	57,117	Reimbursement to Electronics Svcs for Electronics position.
6624 Tax Title	DES	363,174	For administration of Tax Title program
6626 Fair Fund	DES	121,914	Rental of Expo facility and reimbursement for staff time for
6635 Library Fund	LIB	63,074	Library Security provided by Sheriffs.

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

SERVICE REIMBURSEMENT TO: Road Fund		TOTAL REIMBURSEMENT		904,615
From:				
6600	General Fund	DES \$	4,000	From Administration for Road Fund Accounting; Film liaison.
			11,250	From Expo for Road Fund accounting; Road maintenance.
			15,984	From Planning for RF accounting; partial payment for receptionist.
			37,977	From Parks for miscellaneous repairs, maintenance, space.
			1,000	From Animal Control Division for RF accounting
			1,000	From Electronics for shop maintenance, materials, services
			214,000	From Expo for engineering
			6,500	From Parks Development for word process. and engineering
			140,000	From Survey for work performed
		DA	1,000	From District Attorney for signs
		NOND	75	From Citizens Involvement Committee for signs
			1,000	From Clerk of the Board for Signs
6602	Federal/State Fund	DES	5,000	From CDBG for Road Fund accounting, engineering services
6604	Recreational Fac	DES	1,900	For Road Fund accounting, word processing services
6607	Fleet Fund	DES	26,000	From Fleet for various materials and services
6619	Bike Paths Fund	DES	80,000	Planning, engineering, and maintenance services
6620	ADOF	DES	22,929	Collection and maintenance of bancroft liens
6623	Bridges Fund	DES	85,000	Reimbursement of various Transportation services
6628	Land Corner Pres	DES	250,000	Reimbursement to Surveyor for Land Corner maintenance
SERVICE REIMBURSEMENT TO: Federal/State Fund		TOTAL REIMBURSEMENT		77,255
From:				
6600	General Fund	DES	18,825	From Administration to CDBG for receptionist services
		MCSO	30,000	From MCSO to Parks for Boat Ramp construction costs
6601	Road Fund	DES	5,430	From Road Fund Accounting to CDBG for receptionist
6610	Jail Levy Fund	DHS	23,000	From Health Division for lab fees for inmates
SERVICE REIMBURSEMENT TO: Capital Lease Retirement Fund		TOTAL		1,870,777
From:				
6600	General Fund	DHS \$	555	From Health Division for purchase of FAX machine
		MCSO	31,637	From Sheriff for equipment
		DES	1,478,620	From Facilities Management for payments on Certificates of Participation
		DGS	135,417	From A&T for mapping equipment
			83,192	From A&T for tax processing equipment
			112,506	From Elections for Voter Registration equipment
			935	From Finance for a Personal Computer
			1,695	From Employee Services for a Personal Computer
6602	Federal/State Fund	DHS	2,220	From Health Division for purchase of 4 FAX machines
6635	Library Fund	LIB	24,000	Interest payments on Certificates of Participation

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

SERVICE REIMBURSEMENT TO: Bridge Fund	TOTAL REIMBURSEMENT	77,528
From:		
6601 Road Fund	DES	77,528 From Transportation Division for engineering and maintenance services for non-Willamette River Bridges