

# Supplementary Information



COMBINING BALANCE SHEET

Governmental Fund Types, Fiduciary Fund Types, and Account Groups

June 30, 2001

GOVERNMENTAL FUND TYPES  
SPECIAL REVENUE FUNDS

	COMMUNITY					
	DEVELOPMENT	HOUSING	FOOD	ENERGY	OTHER	
	INCENTIVE FUND	PROGRAMS	PROGRAMS	PROGRAMS	PROGRAMS	TOTAL
<b>Assets</b>						
Cash and Cash Equivalents	\$ 4,980,217	\$ 11,903,695	\$ 79,284	\$ 3,320,567	\$ 1,027,033	\$ 21,310,796
Securities Lending Cash Collateral	197,990	455,404	-	-	37,000	690,394
Investments	-	-	-	-	-	-
Accrued Interest Receivable	-	24,372	-	-	-	24,372
Accounts Receivable	-	569,538	259,214	865,431	10,785	1,704,968
Federal Receivable	-	422,375	33,893	1,049,676	607,390	2,113,334
Interfund Receivable	-	502,179	-	4,953	19,479	526,611
Prepaid Expenditures	-	285	-	-	-	285
Loans Receivable	-	1,443,560	-	-	-	1,443,560
Furniture and Equipment	-	-	-	-	-	-
Data Processing Software	-	-	-	-	-	-
Amount to Provide for Bond Retirement	-	-	-	-	-	-
Amount to Provide for Vacation Payable	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 5,178,207</b>	<b>\$ 15,321,408</b>	<b>\$ 372,391</b>	<b>\$ 5,240,627</b>	<b>\$ 1,701,687</b>	<b>\$ 27,814,320</b>
<b>Liabilities, Equity, and Other Credits</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ 103,383	\$ 1,720,089	\$ 342,864	\$ 2,095,951	\$ 756,028	\$ 5,018,315
Vacation Payable	-	21,188	874	8,537	8,390	38,989
Interfund Payable	-	78,892	803	9,293	5,805	94,793
Accrued Interest Payable	-	-	-	-	-	-
Due to Federal Government	-	195,257	-	-	-	195,257
Deferred Income	-	2,348,909	-	-	-	2,348,909
Trust Funds Payable	-	-	-	-	-	-
Obligations Under Securities Lending	197,990	455,404	-	-	37,000	690,394
Bonds Payable	-	-	-	-	-	-
Advance from Other Funds	-	50,000	-	-	-	50,000
<b>Total Liabilities</b>	<b>301,373</b>	<b>4,869,739</b>	<b>344,541</b>	<b>2,113,781</b>	<b>807,223</b>	<b>8,436,657</b>
<b>Equity and Other Credits:</b>						
Investment in Fixed Assets	-	-	-	-	-	-
Investment in Data Processing Software	-	-	-	-	-	-
<b>Fund Balances:</b>						
Reserved for Trust Fund Principal	-	-	-	-	-	-
Reserved for Debt Service	-	-	-	-	-	-
Reserved for Prepaid Expenditures	-	285	-	-	-	285
Reserved for Loans Receivable	-	1,443,560	-	-	-	1,443,560
Unreserved, Undesignated	4,876,834	9,007,824	27,850	3,126,846	894,464	17,933,818
<b>Total Equities and Other Credits</b>	<b>4,876,834</b>	<b>10,451,669</b>	<b>27,850</b>	<b>3,126,846</b>	<b>894,464</b>	<b>19,377,663</b>
<b>Total Liabilities, Equities, and Other Credits</b>	<b>\$5,178,207</b>	<b>\$15,321,408</b>	<b>\$372,391</b>	<b>\$5,240,627</b>	<b>\$1,701,687</b>	<b>\$27,814,320</b>

					TOTALS	
FIDUCIARY FUND TYPES			ACCOUNT GROUPS		(MEMORANDUM ONLY)	
TRUST AND AGENCY FUNDS						
DEBT SERVICE	NON-EXPENDABLE TRUST FUND	AGENCY FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	2001	2000
\$ 34,362	\$ 2,750,833	\$ 347,621	\$ -	\$ -	\$ 24,443,612	\$ 16,588,215
-	109,758	-	-	-	800,152	1,355,348
556,000	12,896,500	-	-	-	13,452,500	12,455,125
-	293,508	-	-	-	317,880	303,719
576,996	-	-	-	-	2,281,964	1,253,744
-	-	-	-	-	2,113,334	1,619,710
-	-	-	-	-	526,611	274,597
-	-	-	-	-	285	201
-	-	-	-	-	1,443,560	784,998
-	-	-	11,057	-	11,057	575
-	-	-	5,627	-	5,627	5,627
-	-	-	-	5,560,000	5,560,000	-
-	-	-	-	116,971	116,971	82,191
<b>\$ 1,167,358</b>	<b>\$ 16,050,599</b>	<b>\$ 347,621</b>	<b>\$ 16,684</b>	<b>\$ 5,676,971</b>	<b>\$ 51,073,553</b>	<b>\$ 34,724,050</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,018,315	\$ 2,425,359
-	-	-	-	116,971	155,960	109,589
-	440,841	-	-	-	535,634	376,364
109,943	-	-	-	-	109,943	-
-	-	-	-	-	195,257	-
-	-	-	-	-	2,348,909	2,966,308
-	-	347,621	-	-	347,621	-
-	109,758	-	-	-	800,152	1,355,348
-	-	-	-	5,560,000	5,560,000	-
-	-	-	-	-	50,000	75,000
109,943	550,599	347,621	-	5,676,971	15,121,791	7,307,968
-	-	-	11,057	-	11,057	575
-	-	-	5,627	-	5,627	5,627
-	15,500,000	-	-	-	15,500,000	15,500,000
1,057,415	-	-	-	-	1,057,415	-
-	-	-	-	-	285	201
-	-	-	-	-	1,443,560	784,998
-	-	-	-	-	17,933,818	11,124,681
1,057,415	15,500,000	-	16,684	-	35,951,762	27,416,082
<b>\$1,167,358</b>	<b>\$16,050,599</b>	<b>\$347,621</b>	<b>\$16,684</b>	<b>\$5,676,971</b>	<b>\$51,073,553</b>	<b>\$34,724,050</b>

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 Governmental Fund Types  
 For the Year Ended June 30, 2001

GOVERNMENTAL FUND

	SPECIAL REVENUE FUNDS			
	COMMUNITY DEVELOPMENT INCENTIVE FUND	HOUSING PROGRAMS	FOOD PROGRAMS	ENERGY PROGRAMS
<b>Revenues:</b>				
Federal Revenue	\$ -	\$ 40,878,410	\$ 676,307	\$ 23,231,969
Interest Income	62,624	643,727	-	-
Interest on Loans	-	3,840	-	-
Investment Income	-	-	-	-
Income from Others	-	176,872	-	396,400
Administrative Fees	-	645,841	-	-
Assessment Fees	-	-	-	5,351,510
Charges for Services	-	-	-	-
Miscellaneous Revenue	-	8,780,172	1,493,463	-
<b>Total Revenues</b>	<b>62,624</b>	<b>51,128,862</b>	<b>2,169,770</b>	<b>28,979,879</b>
<b>Expenditures:</b>				
Personal Services	-	1,377,472	36,484	437,487
Services and Supplies	3,146	322,783	53,047	188,613
Capital Outlay	-	10,482	-	-
Special Payments	172,696	48,859,767	2,130,777	27,426,681
Interest on Bonds	-	-	-	-
<b>Total Expenditures</b>	<b>175,842</b>	<b>50,570,504</b>	<b>2,220,308</b>	<b>28,052,781</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(113,218)</b>	<b>558,358</b>	<b>(50,538)</b>	<b>927,098</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers-In	-	6,464,141	-	-
Operating Transfers-Out	(556,000)	(6,124,694)	-	-
Bond Proceeds	5,546,052	-	-	-
From State Lottery	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>4,990,052</b>	<b>339,447</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>4,876,834</b>	<b>897,805</b>	<b>(50,538)</b>	<b>927,098</b>
<b>Fund Balances - Beginning</b>	<b>-</b>	<b>8,895,218</b>	<b>78,388</b>	<b>2,199,748</b>
Changes in Reserved for Prepaid Expenditures	-	84	-	-
Changes in Reserved for Loans Receivable	-	658,562	-	-
<b>Fund Balances - Ending</b>	<b>\$ 4,876,834</b>	<b>\$ 10,451,669</b>	<b>\$ 27,850</b>	<b>\$ 3,126,846</b>

TYPES

TOTALS  
(MEMORANDUM ONLY)

OTHER PROGRAMS	TOTAL	DEBT SERVICE	2001	2000
\$ 4,857,566	\$ 69,644,252	\$ -	\$ 69,644,252	\$ 61,339,823
57,108	763,459	-	763,459	666,385
-	3,840	-	3,840	-
-	-	8,708	8,708	-
-	573,272	-	573,272	141,125
-	645,841	-	645,841	-
563,264	5,914,774	-	5,914,774	2,495,585
-	-	-	-	395
148,976	10,422,611	-	10,422,611	7,870,378
5,626,914	87,968,049	8,708	87,976,757	72,513,691
508,238	2,359,681	-	2,359,681	1,643,375
266,708	834,297	-	834,297	582,046
-	10,482	-	10,482	-
4,719,030	83,308,951	-	83,308,951	67,905,256
-	-	84,289	84,289	-
5,493,976	86,513,411	84,289	86,597,700	70,130,677
132,938	1,454,638	(75,581)	1,379,057	2,383,014
-	6,464,141	556,000	7,020,141	5,940,385
-	(6,680,694)	-	(6,680,694)	(5,284,965)
-	5,546,052	-	5,546,052	-
-	-	576,996	576,996	-
-	5,329,499	1,132,996	6,462,495	655,420
132,938	6,784,137	1,057,415	7,841,552	3,038,434
761,526	11,934,880	-	11,934,880	8,386,246
-	84	-	84	201
-	658,562	-	658,562	484,999
<b>\$ 894,464</b>	<b>\$ 19,377,663</b>	<b>\$ 1,057,415</b>	<b>\$ 20,435,078</b>	<b>\$ 11,909,880</b>

COMBINED STATEMENT OF LEGISLATIVE AUTHORIZATIONS (NON-GAAP BUDGETARY BASIS)  
 COMPARED TO ACTUAL EXPENDITURES SUBJECT TO BUDGET

Governmental Fund Types

For the Biennium Ending June 30, 2001

*Unaudited*

	1999-2001 BUDGET	1ST YEAR ACTUALS	2ND YEAR ACTUALS	VARIANCE
<b>Governmental Fund Types</b>	\$ 107,949,141	\$ 47,649,797	\$ 55,315,962	\$ 4,983,382

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE  
 Nonexpendable Trust Fund  
 For the Year Ended June 30, 2001

*Unaudited*

	2001	2000
<b>Revenues:</b>		
Interest Income	\$ 130,612	\$ 141,143
Investment Income	1,222,092	514,284
<b>Total Revenues</b>	1,352,704	655,427
<b>Operating Transfers-In (Out):</b>		
Operating Transfers-In	\$ -	\$ 266,966
Operating Transfers-Out	(1,352,704)	(922,393)
<b>Total Operating Transfers-In (Out)</b>	(1,352,704)	(655,427)
<b>Net Income</b>	-	-
<b>Fund Balance - Beginning</b>	15,500,000	15,500,000
<b>Fund Balance - Ending</b>	<b>\$ 15,500,000</b>	<b>\$ 15,500,000</b>

STATEMENT OF CASH FLOWS  
 Nonexpendable Trust Fund  
 For the Year Ended June 30, 2001

*Unaudited*

	2001	2000
<b>Cash Flows from Operating Activities:</b>		
Operating Income	\$ 1,352,704	\$ 655,427
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>		
Interest Received on Investments	(1,352,704)	(655,427)
<b>Total Adjustments</b>	(1,352,704)	(655,427)
<b>Net Cash Provided (Used) in Operating Activities</b>	-	-
<b>Cash Flows from Noncapital Financing Activities:</b>		
Operating Transfers-In	266,966	-
Operating Transfers-Out	(911,863)	(1,075,276)
<b>Net Cash Provided (Used) in Noncapital Financing Activities</b>	(644,897)	(1,075,276)
<b>Cash Flows from Investing Activities:</b>		
Interest on Cash and Investments	911,863	922,393
<b>Net Cash Provided in Investing Activities</b>	911,863	922,393
<b>Net Increase (Decrease) in Cash</b>	266,966	(152,883)
<b>Cash Balance - Beginning</b>	2,483,867	2,636,750
<b>Cash Balance - Ending</b>	<b>\$ 2,750,833</b>	<b>\$ 2,483,867</b>

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