

## NONMAJOR SPECIAL REVENUE FUNDS

These funds account for revenue derived from specific taxes or other earmarked revenue sources, including state gas tax, grants, and charges for services which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make the expenditures. The modified accrual basis of accounting is used to record revenues and expenditures. Funds included are:

- **Strategic Investment Program Fund** - accounts primarily for monies received from corporations receiving property tax abatements and paying fees for specific purposes as a part of the reduced tax agreement to be used for community service.
- **Road Fund** - accounts for revenues primarily from State motor vehicle fees and County gasoline taxes. Expenditures consist of construction, repair, maintenance, and operation of County highways and roads.
- **Emergency Communications Fund** - accounts for monies received from the State which are designated for an emergency communication network in conjunction with the City of Portland.
- **Bicycle Path Construction Fund** - accounts for revenue and expenditures for bicycle paths. Revenue is one percent of State motor vehicle fees.
- **Recreation Fund** - accounts for State revenues and the pass through disbursements to Metro for the operation of parks.
- **County School Fund** - accounts for forest reserve yield revenues from the State of Oregon which are apportioned to the County school districts.
- **Tax Title Land Sales Fund** - accounts for the receipt and sale of real property foreclosed upon by the County because of unpaid property taxes. Proceeds are subsequently distributed to all taxing districts.
- **Animal Control Fund** - accounts for revenues from dog and cat licenses, control fees and transfers to the General Fund which are utilized for animal control activities.
- **Willamette River Bridges Fund** - accounts for capital grants and contributions for County bridges, motor vehicle fees, and gasoline tax proceeds transferred from the Road Fund for bridge inspections and maintenance.
- **Library Fund** - accounts for the public library operations.
- **Special Excise Tax Fund** - accounts for a transient lodging tax and motor vehicle tax collection to be used for convention center expenditures.
- **Land Corner Preservation Fund** - accounts for the collection of fees on all recordings of real property transactions and surveying activity. The fund makes expenditures to maintain public land corners.
- **Inmate Welfare Fund** - accounts for the proceeds from the sale of commissary items. Expenditures are made for supplies for inmates in County jails.
- **Justice Services Special Operations Fund** - accounts for revenues and expenditures dedicated to justice services in the community justice department, district attorney's office, and sheriff's office.
- **General Reserve Fund** – accounts for a reserve maintained separate from the General Fund at approximately 5% of the total budgeted revenues of the General Fund, to be used only for extreme emergencies related to disaster relief or public life and safety issues.



**MULTNOMAH COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2009**  
**(amounts expressed in thousands)**

	<b>Strategic Investment Program</b>	<b>Road</b>	<b>Emergency Communications</b>	<b>Bicycle Path Construction</b>	<b>Recreation</b>
<b>ASSETS</b>					
Cash and investments	\$ 606	\$ 1,223	\$ 14	\$ 540	\$ 5
Receivables:					
Taxes	-	-	-	-	-
Accounts	-	4,137	60	-	9
Contracts	-	13	-	-	-
Inventories	-	583	-	-	-
Prepaid items	-	-	-	-	-
Total assets	<u>\$ 606</u>	<u>\$ 5,956</u>	<u>\$ 74</u>	<u>\$ 540</u>	<u>\$ 14</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 5,542	\$ -	\$ 99	\$ 14
Payroll Payable	-	143	-	-	-
Deferred revenue	-	13	-	-	-
Total liabilities	<u>-</u>	<u>5,698</u>	<u>-</u>	<u>99</u>	<u>14</u>
<b>FUND BALANCES</b>					
Reserved for inventories	-	583	-	-	-
Reserved for prepaid items	-	-	-	-	-
Unreserved, undesignated	606	(325)	74	441	-
Total fund balances	<u>606</u>	<u>258</u>	<u>74</u>	<u>441</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 606</u>	<u>\$ 5,956</u>	<u>\$ 74</u>	<u>\$ 540</u>	<u>\$ 14</u>

(concluded on the following page)

**MULTNOMAH COUNTY, OREGON**  
**Combining Balance Sheet (concluded)**  
**Nonmajor Special Revenue Funds**  
**June 30, 2009**  
**(amounts expressed in thousands)**

	<u>County School</u>	<u>Tax Title Land Sales</u>	<u>Animal Control</u>	<u>Willamette River Bridges</u>	<u>Library</u>
<b>ASSETS</b>					
Cash and investments	\$ -	\$ 296	\$ 686	\$ 3,650	\$ 21,928
Receivables:					
Taxes	-	17	-	-	2,250
Accounts	-	3	72	830	404
Contracts	-	580	-	-	-
Inventories	-	162	-	-	-
Prepaid items	-	-	-	-	195
Total assets	<u>\$ -</u>	<u>\$ 1,058</u>	<u>\$ 758</u>	<u>\$ 4,480</u>	<u>\$ 24,777</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 15	\$ 7	\$ 423	\$ 1,964
Payroll Payable	-	11	-	71	689
Deferred revenue	-	742	-	-	1,833
Total liabilities	<u>-</u>	<u>768</u>	<u>7</u>	<u>494</u>	<u>4,486</u>
<b>FUND BALANCES</b>					
Reserved for inventories	-	162	-	-	-
Reserved for prepaid items	-	-	-	-	195
Unreserved, undesignated	-	128	751	3,986	20,096
Total fund balances	<u>-</u>	<u>290</u>	<u>751</u>	<u>3,986</u>	<u>20,291</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 1,058</u>	<u>\$ 758</u>	<u>\$ 4,480</u>	<u>\$ 24,777</u>

<b>Special Excise Tax</b>	<b>Land Corner Preservation</b>	<b>Inmate Welfare</b>	<b>Justice Services Special Operations</b>	<b>General Reserve</b>	<b>Total</b>
\$ 666	\$ 1,291	\$ 272	\$ 214	\$ 15,337	\$ 46,728
1,844	3	-	-	-	4,114
-	2	35	1,489	-	7,041
-	-	-	-	-	593
-	-	-	-	-	745
-	-	-	-	-	195
<u>\$ 2,510</u>	<u>\$ 1,296</u>	<u>\$ 307</u>	<u>\$ 1,703</u>	<u>\$ 15,337</u>	<u>\$ 59,416</u>
\$ 2,201	\$ 21	\$ 66	\$ 444	\$ -	\$ 10,796
-	14	18	72	-	1,018
-	-	-	6	-	2,594
<u>2,201</u>	<u>35</u>	<u>84</u>	<u>522</u>	<u>-</u>	<u>14,408</u>
-	-	-	-	-	745
-	-	-	-	-	195
309	1,261	223	1,181	15,337	44,068
309	1,261	223	1,181	15,337	45,008
<u>\$ 2,510</u>	<u>\$ 1,296</u>	<u>\$ 307</u>	<u>\$ 1,703</u>	<u>\$ 15,337</u>	<u>\$ 59,416</u>

**MULTNOMAH COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Strategic Investment Program</u>	<u>Roads</u>	<u>Emergency Communications</u>	<u>Bicycle Path Construction</u>
<b>REVENUES</b>				
Taxes	\$ 432	\$ 7,493	\$ -	\$ -
Intergovernmental	-	29,189	250	-
Licenses and permits	-	67	-	-
Charges for services	-	533	-	-
Interest	-	99	-	11
Other:				
Non-governmental grants	-	-	-	-
Service reimbursements	-	100	-	-
Miscellaneous	-	96	-	-
Total revenues	<u>432</u>	<u>37,577</u>	<u>250</u>	<u>11</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Health services	-	-	-	-
Public safety and justice	-	-	-	-
Community services	-	-	240	1
Library services	-	-	-	-
Roads and bridges	-	32,056	-	-
Capital outlay	-	2,675	-	172
Debt service, interest	-	-	-	-
Total expenditures	<u>-</u>	<u>34,731</u>	<u>240</u>	<u>173</u>
Excess of revenues over (under) expenditures	<u>432</u>	<u>2,846</u>	<u>10</u>	<u>(162)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of debt	-	623	-	-
Transfers in	-	-	-	52
Transfers out	<u>(200)</u>	<u>(5,160)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(200)</u>	<u>(4,537)</u>	<u>-</u>	<u>52</u>
Net change in fund balances	232	(1,691)	10	(110)
Fund balance - beginning	<u>374</u>	<u>1,949</u>	<u>64</u>	<u>551</u>
Fund balance - ending	<u>\$ 606</u>	<u>\$ 258</u>	<u>\$ 74</u>	<u>\$ 441</u>

<u>Recreation</u>	<u>County School</u>	<u>Tax Title Land Sales</u>	<u>Animal Control</u>	<u>Willamette River Bridges</u>	<u>Library</u>	<u>Special Excise Tax</u>
\$ 67	\$ 205	\$ 72	\$ -	\$ -	\$ 39,427	\$ 19,325
-	17	10	75	4,694	514	-
-	-	-	1,197	-	178	-
-	-	336	126	7	1,576	-
-	-	36	12	43	429	14
-	-	-	94	-	3,042	-
-	-	-	1	-	-	-
-	-	1	-	56	6	-
<u>67</u>	<u>222</u>	<u>455</u>	<u>1,505</u>	<u>4,800</u>	<u>45,172</u>	<u>19,339</u>
-	-	292	54	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
67	223	-	-	-	-	19,334
-	-	-	-	-	50,872	-
-	-	-	-	5,085	-	-
-	-	-	-	6,261	6,428	-
-	-	-	-	224	-	-
<u>67</u>	<u>223</u>	<u>292</u>	<u>54</u>	<u>11,570</u>	<u>57,300</u>	<u>19,334</u>
-	(1)	163	1,451	(6,770)	(12,128)	5
-	-	-	-	-	-	-
-	-	-	-	7,031	15,636	-
-	-	-	(1,240)	(1,376)	-	-
-	-	-	(1,240)	5,655	15,636	-
-	(1)	163	211	(1,115)	3,508	5
-	1	127	540	5,101	16,783	304
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 290</u>	<u>\$ 751</u>	<u>\$ 3,986</u>	<u>\$ 20,291</u>	<u>\$ 309</u>

(concluded on the following page)

**MULTNOMAH COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (concluded)**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Land Corner Preservation</u>	<u>Inmate Welfare</u>	<u>Justice Services Special Operations</u>	<u>General Reserve</u>	<u>Total</u>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 67,021
Intergovernmental	-	-	117	-	34,866
Licenses and permits	-	-	2,557	-	3,999
Charges for services	620	1,271	2,308	-	6,777
Interest	32	11	20	297	1,004
Other:					
Non-governmental grants	-	6	6	-	3,148
Service reimbursements	-	-	117	-	218
Miscellaneous	-	7	-	-	166
Total revenues	<u>652</u>	<u>1,295</u>	<u>5,125</u>	<u>297</u>	<u>117,199</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	346
Health services	-	-	1,378	-	1,378
Public safety and justice	-	1,897	3,756	-	5,653
Community services	-	-	-	-	19,865
Library services	-	-	-	-	50,872
Roads and bridges	1,007	-	-	-	38,148
Capital outlay	34	-	34	-	15,604
Debt service, interest	-	-	-	-	224
Total expenditures	<u>1,041</u>	<u>1,897</u>	<u>5,168</u>	<u>-</u>	<u>132,090</u>
Excess of revenues over (under) expenditures	<u>(389)</u>	<u>(602)</u>	<u>(43)</u>	<u>297</u>	<u>(14,891)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of capital assets	-	-	-	-	623
Transfers in	-	-	-	-	22,719
Transfers out	-	-	-	-	(7,976)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,366</u>
Net change in fund balances	<u>(389)</u>	<u>(602)</u>	<u>(43)</u>	<u>297</u>	<u>475</u>
Fund balance - beginning	1,650	825	1,224	15,040	44,533
Fund balance - ending	<u>\$ 1,261</u>	<u>\$ 223</u>	<u>\$ 1,181</u>	<u>\$ 15,337</u>	<u>\$ 45,008</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Strategic Investment Program Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 200	\$ 200	\$ 432	\$ 232
<b>EXPENDITURES</b>				
Human services	288	288	-	288
Excess (deficiency) of revenues over (under) expenditures	(88)	(88)	432	520
<b>OTHER FINANCING USES</b>				
Transfers out	(200)	(200)	(200)	-
Net change in fund balances	(288)	(288)	232	520
Fund balances - beginning	288	288	374	86
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 606</u>	<u>\$ 606</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Road Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Gasoline	\$ 7,200	\$ 7,200	\$ 6,878	\$ (322)
Forest reserve yield	75	75	615	540
Intergovernmental	36,025	36,025	29,189	(6,836)
Licenses and permits	65	65	67	2
Charges for services	615	615	533	(82)
Interest	400	400	99	(301)
Other:				
Service reimbursements	554	554	100	(454)
Miscellaneous	106	106	96	(10)
Total revenues	<u>45,040</u>	<u>45,040</u>	<u>37,577</u>	<u>(7,463)</u>
<b>EXPENDITURES</b>				
Community services	<u>46,121</u>	<u>46,045</u>	<u>34,731</u>	<u>11,314</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,081)</u>	<u>(1,005)</u>	<u>2,846</u>	<u>3,851</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of debt	4,000	4,000	623	(3,377)
Transfers out	<u>(5,506)</u>	<u>(5,506)</u>	<u>(5,160)</u>	<u>346</u>
Total other financing sources (uses)	<u>(1,506)</u>	<u>(1,506)</u>	<u>(4,537)</u>	<u>(3,031)</u>
Contingency	<u>-</u>	<u>(76)</u>	<u>-</u>	<u>76</u>
Net change in fund balances	<u>(2,587)</u>	<u>(2,587)</u>	<u>(1,691)</u>	<u>896</u>
Fund balances - beginning	<u>2,587</u>	<u>2,587</u>	<u>1,949</u>	<u>(638)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 258</u>	<u>\$ 258</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Emergency Communications Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 240	\$ 240	\$ 250	\$ 10
<b>EXPENDITURES</b>				
Sheriff	240	240	240	-
Net change in fund balances	-	-	10	10
Fund balances - beginning	-	-	64	64
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 74</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Bicycle Path Construction Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Interest	\$ 20	\$ 20	\$ 11	\$ (9)
<b>EXPENDITURES</b>				
Community services	639	639	173	466
Deficiency of revenues under expenditures	(619)	(619)	(162)	457
<b>OTHER FINANCING SOURCES</b>				
Transfers in	64	64	52	(12)
Net change in fund balances	(555)	(555)	(110)	445
Fund balances - beginning	555	555	551	(4)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 441</u>	<u>\$ 441</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Recreation Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes - Gasoline	\$ 120	\$ 120	\$ 67	\$ (53)
<b>EXPENDITURES</b>				
County management	120	120	67	53
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**County School Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Forest reserve yield	\$ 235	\$ 235	\$ 205	\$ (30)
Intergovernmental	23	23	17	(6)
Interest	1	1	-	(1)
Total revenues	<u>259</u>	<u>259</u>	<u>222</u>	<u>(37)</u>
<b>EXPENDITURES</b>				
Nondepartmental	<u>260</u>	<u>260</u>	<u>223</u>	<u>37</u>
Net change in fund balances	(1)	(1)	(1)	-
Fund balances - beginning	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Tax Title Land Sales Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Payments in lieu of taxes	\$ 20	\$ 20	\$ 72	\$ 52
Intergovernmental	40	40	10	(30)
Charges for services	293	293	336	43
Interest	25	25	36	11
Other - miscellaneous	-	-	1	1
Total revenues	<u>378</u>	<u>378</u>	<u>455</u>	<u>77</u>
<b>EXPENDITURES</b>				
Community services	<u>678</u>	<u>678</u>	<u>292</u>	<u>386</u>
Net change in fund balances	(300)	(300)	163	463
Fund balances - beginning	<u>300</u>	<u>300</u>	<u>127</u>	<u>(173)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 290</u>	<u>\$ 290</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Animal Control Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 60	\$ 60	\$ 75	\$ 15
Licenses and permits	980	980	1,197	217
Charges for services	200	200	126	(74)
Interest	-	-	12	12
Other:				
Non-governmental grants	158	158	94	(64)
Service reimbursements	-	-	1	1
Total revenues	<u>1,398</u>	<u>1,398</u>	<u>1,505</u>	<u>107</u>
<b>EXPENDITURES</b>				
Community services	<u>157</u>	<u>157</u>	<u>54</u>	<u>103</u>
Excess of revenues over expenditures	<u>1,241</u>	<u>1,241</u>	<u>1,451</u>	<u>210</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(1,240)</u>	<u>(1,240)</u>	<u>(1,240)</u>	<u>-</u>
Total other financing uses	<u>(1,240)</u>	<u>(1,240)</u>	<u>(1,240)</u>	<u>-</u>
Contingency	<u>(454)</u>	<u>(454)</u>	<u>-</u>	<u>454</u>
Net change in fund balances	<u>(453)</u>	<u>(453)</u>	<u>211</u>	<u>664</u>
Fund balances - beginning	<u>453</u>	<u>453</u>	<u>540</u>	<u>87</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 751</u>	<u>\$ 751</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Willamette River Bridges Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 1,587	\$ 1,587	\$ 4,694	\$ 3,107
Charges for services	-	-	7	7
Interest	150	150	43	(107)
Other:				
Service reimbursements	202	202	-	(202)
Miscellaneous	10	10	56	46
Total revenues	<u>1,949</u>	<u>1,949</u>	<u>4,800</u>	<u>2,851</u>
<b>EXPENDITURES</b>				
Community services	<u>20,133</u>	<u>20,133</u>	<u>11,570</u>	<u>8,563</u>
Deficiency of revenues under expenditures	<u>(18,184)</u>	<u>(18,184)</u>	<u>(6,770)</u>	<u>11,414</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	7,365	7,365	7,031	(334)
Transfers out	<u>(1,600)</u>	<u>(1,600)</u>	<u>(1,376)</u>	<u>224</u>
Total other financing sources (uses)	<u>5,765</u>	<u>5,765</u>	<u>5,655</u>	<u>(110)</u>
Net change in fund balances	(12,419)	(12,419)	(1,115)	11,304
Fund balances - beginning	<u>12,419</u>	<u>12,419</u>	<u>5,101</u>	<u>(7,318)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,986</u>	<u>\$ 3,986</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Library Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes - property	\$ 39,179	\$ 39,179	\$ 39,427	\$ 248
Intergovernmental	572	572	514	(58)
Licenses and permits	150	150	178	28
Charges for services	1,473	1,473	1,576	103
Interest	1,021	1,021	429	(592)
Other:				
Non-governmental grants	737	1,663	2,077	414
Service reimbursements	35	35	-	(35)
Miscellaneous	1	1	6	5
Total revenues	<u>43,168</u>	<u>44,094</u>	<u>44,207</u>	<u>113</u>
<b>EXPENDITURES</b>				
Library	<u>60,177</u>	<u>61,103</u>	<u>56,335</u>	<u>4,768</u>
Deficiency of revenues under expenditures	<u>(17,009)</u>	<u>(17,009)</u>	<u>(12,128)</u>	<u>4,881</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>16,287</u>	<u>16,287</u>	<u>15,636</u>	<u>(651)</u>
Total other financing sources	<u>16,287</u>	<u>16,287</u>	<u>15,636</u>	<u>(651)</u>
Contingency	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>	<u>3,000</u>
Net change in fund balances	<u>(3,722)</u>	<u>(3,722)</u>	<u>3,508</u>	<u>7,230</u>
Fund balances - beginning	<u>17,083</u>	<u>17,083</u>	<u>16,783</u>	<u>(300)</u>
Fund balances - ending	<u>\$ 13,361</u>	<u>\$ 13,361</u>	<u>20,291</u>	<u>\$ 6,930</u>
Reconciliation to GAAP Basis:				
In kind contributions			965	
Consumption of in kind contributions			<u>(965)</u>	
Fund balance as reported on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance, Page 83			<u>\$ 20,291</u>	

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Special Excise Tax Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 22,532	\$ 22,532	\$ 19,325	\$ (3,207)
Interest	50	50	14	(36)
Total revenues	<u>22,582</u>	<u>22,582</u>	<u>19,339</u>	<u>(3,243)</u>
<b>EXPENDITURES</b>				
Nondepartmental	<u>23,000</u>	<u>23,000</u>	<u>19,334</u>	<u>3,666</u>
Net change in fund balances	(418)	(418)	5	423
Fund balances - beginning	418	418	304	(114)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 309</u>	<u>\$ 309</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Land Corner Preservation Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 985	\$ 985	\$ 620	\$ (365)
Interest	80	80	32	(48)
Total revenues	<u>1,065</u>	<u>1,065</u>	<u>652</u>	<u>(413)</u>
<b>EXPENDITURES</b>				
Community services	<u>1,360</u>	<u>1,395</u>	<u>1,041</u>	<u>354</u>
Deficiency of revenues under expenditures	(295)	(330)	(389)	(59)
Contingency	<u>(1,320)</u>	<u>(1,285)</u>	<u>-</u>	<u>1,285</u>
Net change in fund balances	(1,615)	(1,615)	(389)	1,226
Fund balances - beginning	<u>1,615</u>	<u>1,615</u>	<u>1,650</u>	<u>35</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,261</u>	<u>\$ 1,261</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Inmate Welfare Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 1,663	\$ 1,663	\$ 1,271	\$ (392)
Interest	50	50	11	(39)
Other:				
Non-governmental grants	-	-	6	6
Service reimbursements	-	-	-	-
Miscellaneous	13	13	7	(6)
Total revenues	<u>1,726</u>	<u>1,726</u>	<u>1,295</u>	<u>(431)</u>
<b>EXPENDITURES</b>				
Community justice	13	13	8	5
Sheriff	2,513	2,513	1,889	624
Total expenditures	<u>2,526</u>	<u>2,526</u>	<u>1,897</u>	<u>629</u>
Net change in fund balances	(800)	(800)	(602)	198
Fund balances - beginning	800	800	825	25
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223</u>	<u>\$ 223</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Justice Services Special Operations Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 2	\$ 139	\$ 117	\$ (22)
Licenses and permits	2,652	2,652	2,557	(95)
Charges for services	2,374	2,442	2,308	(134)
Interest	16	16	20	4
Other:				
Non-governmental grants	-	-	6	6
Service reimbursements	105	105	117	12
Total revenues	<u>5,149</u>	<u>5,354</u>	<u>5,125</u>	<u>(229)</u>
<b>EXPENDITURES</b>				
Community justice	1,160	1,160	1,024	136
Health services	1,671	1,794	1,378	416
District attorney	151	151	49	102
Sheriff	2,797	3,002	2,717	285
Total expenditures	<u>5,779</u>	<u>6,107</u>	<u>5,168</u>	<u>939</u>
Net change in fund balances	(630)	(753)	(43)	710
Fund balances - beginning	630	753	1,224	471
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,181</u>	<u>\$ 1,181</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**General Reserve Fund**  
**For the Year Ended June 30, 2009**  
**(amounts expressed in thousands)**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Interest	\$ 600	\$ 600	\$ 297	\$ (303)
Fund balances - beginning	15,000	15,000	15,040	40
Fund balances - ending	<u>\$ 15,600</u>	<u>\$ 15,600</u>	<u>\$ 15,337</u>	<u>\$ (263)</u>

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