

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.
- **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.

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MULTNOMAH COUNTY, OREGON
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2010
(amounts expressed in thousands)

	Strategic Investment Program	Road	Emergency Communications	Bicycle Path Construction	Recreation	County School
ASSETS						
Cash and investments	\$ 161	\$ 2,673	\$ 44	\$ 235	\$ 81	\$ 2
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	-	3,959	56	-	-	-
Contracts	-	10	-	-	-	-
Inventories	-	494	-	-	-	-
Total assets	<u>\$ 161</u>	<u>\$ 7,136</u>	<u>\$ 100</u>	<u>\$ 235</u>	<u>\$ 81</u>	<u>\$ 2</u>
LIABILITIES						
Accounts payable	\$ -	\$ 6,185	\$ -	\$ 9	\$ 81	\$ -
Payroll Payable	-	127	-	-	-	-
Due to other funds	-	-	100	-	-	-
Deferred revenue	-	10	-	-	-	-
Total liabilities	<u>-</u>	<u>6,322</u>	<u>100</u>	<u>9</u>	<u>81</u>	<u>-</u>
FUND BALANCES						
Reserved for inventories	-	494	-	-	-	-
Unreserved, undesignated	161	320	-	226	-	2
Total fund balances	<u>161</u>	<u>814</u>	<u>-</u>	<u>226</u>	<u>-</u>	<u>2</u>
Total liabilities and fund balances	<u>\$ 161</u>	<u>\$ 7,136</u>	<u>\$ 100</u>	<u>\$ 235</u>	<u>\$ 81</u>	<u>\$ 2</u>

Tax Title	Animal	Willamette	Special	Land Corner	Inmate	Justice	General	
Land Sales	Control	River	Excise	Preservation	Welfare	Services	Reserve	Total
		Bridges	Tax			Special		
						Operations		
\$ -	\$ 1,037	\$ 1,315	\$ 1,225	\$ 1,046	\$ 176	\$ 118	\$ -	\$ 8,113
-	-	-	1,227	4	-	-	-	1,231
-	12	1,446	-	-	46	1,142	-	6,661
-	-	-	-	-	-	-	-	10
-	-	-	-	-	-	-	-	494
<u>\$ -</u>	<u>\$ 1,049</u>	<u>\$ 2,761</u>	<u>\$ 2,452</u>	<u>\$ 1,050</u>	<u>\$ 222</u>	<u>\$ 1,260</u>	<u>\$ -</u>	<u>\$ 16,509</u>
\$ -	\$ 5	\$ 699	\$ 1,983	\$ 15	\$ 35	\$ 273	\$ -	\$ 9,285
-	-	86	-	12	10	67	-	302
-	-	-	-	-	-	-	-	100
-	-	-	-	-	-	22	-	32
<u>-</u>	<u>5</u>	<u>785</u>	<u>1,983</u>	<u>27</u>	<u>45</u>	<u>362</u>	<u>-</u>	<u>9,719</u>
-	-	-	-	-	-	-	-	494
-	1,044	1,976	469	1,023	177	898	-	6,296
-	1,044	1,976	469	1,023	177	898	-	6,790
<u>\$ -</u>	<u>\$ 1,049</u>	<u>\$ 2,761</u>	<u>\$ 2,452</u>	<u>\$ 1,050</u>	<u>\$ 222</u>	<u>\$ 1,260</u>	<u>\$ -</u>	<u>\$ 16,509</u>

MULTNOMAH COUNTY, OREGON
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2010
(amounts expressed in thousands)

	Strategic Investment Program	Roads	Emergency Communications	Bicycle Path Construction	Recreation	County School
REVENUES						
Taxes	\$ -	\$ 7,616	\$ -	\$ -	\$ 84	\$ 184
Intergovernmental	-	30,422	242	31	-	17
Licenses and permits	-	74	-	-	-	-
Charges for services	-	413	-	-	-	2
Interest	-	42	-	2	-	-
Other:						
Non-governmental grants	-	-	-	-	-	-
Service reimbursements	-	-	-	-	-	-
Miscellaneous	-	39	-	-	-	-
Total revenues	<u>-</u>	<u>38,606</u>	<u>242</u>	<u>33</u>	<u>84</u>	<u>203</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Health services	-	-	-	-	-	-
Social services	-	-	-	-	-	-
Public safety and justice	-	-	-	-	-	-
Community services	-	-	316	4	84	201
Library services	-	-	-	-	-	-
Roads and bridges	-	31,167	-	-	-	-
Capital outlay	-	3,785	-	299	-	-
Debt service, interest	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>34,952</u>	<u>316</u>	<u>303</u>	<u>84</u>	<u>201</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>3,654</u>	<u>(74)</u>	<u>(270)</u>	<u>-</u>	<u>2</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from issuance of debt	-	1,509	-	-	-	-
Transfers in	-	500	-	55	-	-
Transfers out	(445)	(5,107)	-	-	-	-
Total other financing sources (uses)	<u>(445)</u>	<u>(3,098)</u>	<u>-</u>	<u>55</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(445)	556	(74)	(215)	-	2
Fund balance - beginning	606	258	74	441	-	-
Fund balance - ending	<u>\$ 161</u>	<u>\$ 814</u>	<u>\$ -</u>	<u>\$ 226</u>	<u>\$ -</u>	<u>\$ 2</u>

Tax Title							Justice Services		
Land Sales	Animal Control	Willamette River Bridges	Special Excise Tax	Land Corner Preservation	Inmate Welfare	Justice Services Special Operations	General Reserve		Total
\$ 87	\$ -	\$ -	\$ 18,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,369
29	79	3,035	-	-	-	135	-	-	33,990
-	1,221	-	-	-	-	4,098	-	-	5,393
322	124	8	-	612	1,291	2,610	-	-	5,382
32	6	-	7	10	1	3	-	-	103
-	112	-	-	-	-	-	-	-	112
-	-	-	-	-	-	137	-	-	137
-	-	92	-	-	108	32	-	-	271
<u>470</u>	<u>1,542</u>	<u>3,135</u>	<u>18,405</u>	<u>622</u>	<u>1,400</u>	<u>7,015</u>	<u>-</u>	<u>-</u>	<u>71,757</u>
633	75	-	-	-	-	-	-	-	708
-	-	-	-	-	-	1,443	-	-	1,443
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	1,446	5,855	-	-	7,301
-	-	-	18,245	-	-	-	-	-	18,850
-	-	-	-	-	-	-	-	-	-
-	-	5,513	-	860	-	-	-	-	37,540
-	-	1,418	-	-	-	-	-	-	5,502
-	-	183	-	-	-	-	-	-	183
<u>633</u>	<u>75</u>	<u>7,114</u>	<u>18,245</u>	<u>860</u>	<u>1,446</u>	<u>7,298</u>	<u>-</u>	<u>-</u>	<u>71,527</u>
(163)	1,467	(3,979)	160	(238)	(46)	(283)	-	-	230
-	-	-	-	-	-	-	-	-	1,509
-	-	5,052	-	-	-	-	-	-	5,607
(127)	(1,174)	(3,083)	-	-	-	-	(15,337)	(25,273)	(25,273)
(127)	(1,174)	1,969	-	-	-	-	(15,337)	(18,157)	(18,157)
(290)	293	(2,010)	160	(238)	(46)	(283)	(15,337)	(17,927)	(17,927)
290	751	3,986	309	1,261	223	1,181	15,337	24,717	24,717
<u>\$ -</u>	<u>\$ 1,044</u>	<u>\$ 1,976</u>	<u>\$ 469</u>	<u>\$ 1,023</u>	<u>\$ 177</u>	<u>\$ 898</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,790</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, 2010
(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>		
REVENUES				
Taxes	\$ 446	\$ 446	\$ -	\$ (446)
EXPENDITURES				
Human services	288	288	-	288
Total expenditures	288	288	-	288
Excess of revenues over expenditures	158	158	-	(158)
OTHER FINANCING USES				
Transfers out	(446)	(446)	(445)	1
Net change in fund balances	(288)	(288)	(445)	(157)
Fund balances - beginning	288	288	606	318
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161</u>	<u>\$ 161</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Road Fund
For the Year Ended June 30, 2010
(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>		
REVENUES				
Taxes:				
Gasoline	\$ 7,150	\$ 7,150	\$ 7,063	\$ (87)
Forest reserve yield	553	553	553	-
Intergovernmental	30,350	30,350	30,422	72
Licenses and permits	65	65	74	9
Charges for services	1,075	1,075	413	(662)
Interest	200	200	42	(158)
Other:				
Service reimbursements	959	459	-	(459)
Miscellaneous	106	106	39	(67)
Total revenues	<u>40,458</u>	<u>39,958</u>	<u>38,606</u>	<u>(1,352)</u>
EXPENDITURES				
Community services	<u>40,793</u>	<u>40,793</u>	<u>34,952</u>	<u>5,841</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(335)</u>	<u>(835)</u>	<u>3,654</u>	<u>4,489</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	4,600	4,600	1,509	(3,091)
Transfers in	-	500	500	-
Transfers out	<u>(5,596)</u>	<u>(5,596)</u>	<u>(5,107)</u>	<u>489</u>
Total other financing sources (uses)	<u>(996)</u>	<u>(496)</u>	<u>(3,098)</u>	<u>(2,602)</u>
Net change in fund balances	(1,331)	(1,331)	556	1,887
Fund balances - beginning	1,331	1,331	258	(1,073)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 814</u>	<u>\$ 814</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, 2010
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 250	\$ 250	\$ 242	\$ (8)
EXPENDITURES				
Sheriff	<u>250</u>	<u>324</u>	<u>316</u>	<u>8</u>
Deficiency of revenues under expenditures	-	(74)	(74)	-
Fund balances - beginning	-	74	74	-
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
Bicycle Path Construction Fund
For the Year Ended June 30, 2010
(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>		
REVENUES				
Intergovernmental	\$ 990	\$ 990	\$ 31	\$ (959)
Interest	20	20	2	(18)
Total revenues	<u>1,010</u>	<u>1,010</u>	<u>33</u>	<u>(977)</u>
EXPENDITURES				
Community services	<u>1,517</u>	<u>1,517</u>	<u>303</u>	<u>1,214</u>
Deficiency of revenues under expenditures	<u>(507)</u>	<u>(507)</u>	<u>(270)</u>	<u>237</u>
OTHER FINANCING SOURCES				
Transfers in	<u>60</u>	<u>60</u>	<u>55</u>	<u>(5)</u>
Total other financing sources	60	60	55	(5)
Contingency	<u>(175)</u>	<u>(175)</u>	<u>-</u>	<u>175</u>
Net change in fund balances	<u>(622)</u>	<u>(622)</u>	<u>(215)</u>	<u>407</u>
Fund balances - beginning	<u>622</u>	<u>622</u>	<u>441</u>	<u>(181)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226</u>	<u>\$ 226</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Recreation Fund
For the Year Ended June 30, 2010
(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>		
REVENUES				
Taxes - Gasoline	\$ 123	\$ 123	\$ 84	\$ (39)
EXPENDITURES				
County management	123	123	84	39
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, 2010
(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>		
REVENUES				
Taxes:				
Forest reserve yield	\$ 180	\$ 180	\$ 184	\$ 4
Intergovernmental	24	24	17	(7)
Charges for services	-	-	2	2
Total revenues	<u>204</u>	<u>204</u>	<u>203</u>	<u>(1)</u>
EXPENDITURES				
Nondepartmental	<u>205</u>	<u>205</u>	<u>201</u>	<u>4</u>
Net change in fund balances	(1)	(1)	2	3
Fund balances - beginning	<u>1</u>	<u>1</u>	<u>-</u>	<u>(1)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</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, 2010
(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>		
REVENUES				
Payments in lieu of taxes	\$ 45	\$ 45	\$ 87	\$ 42
Intergovernmental	20	20	29	9
Charges for services	283	410	322	(88)
Interest	20	20	32	12
Total revenues	<u>368</u>	<u>495</u>	<u>470</u>	<u>(25)</u>
EXPENDITURES				
Community services	<u>668</u>	<u>668</u>	<u>633</u>	<u>35</u>
Deficiency of revenues under expenditures	(300)	(173)	(163)	10
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>(127)</u>	<u>(127)</u>	<u>-</u>
Net change in fund balances	(300)	(300)	(290)	10
Fund balances - beginning	<u>300</u>	<u>300</u>	<u>290</u>	<u>(10)</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
Animal Control Fund
For the Year Ended June 30, 2010
(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>		
REVENUES				
Intergovernmental	\$ 65	\$ 65	\$ 79	\$ 14
Licenses and permits	994	994	1,221	227
Charges for services	115	115	124	9
Interest	-	-	6	6
Other - miscellaneous	78	78	112	34
Total revenues	<u>1,252</u>	<u>1,252</u>	<u>1,542</u>	<u>290</u>
EXPENDITURES				
Community services	612	612	75	537
Excess of revenues over expenditures	640	640	1,467	827
OTHER FINANCING USES				
Transfers out	(1,174)	(1,174)	(1,174)	-
Net change in fund balances	(534)	(534)	293	827
Fund balances - beginning	534	534	751	217
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,044</u>	<u>\$ 1,044</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, 2010
(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>		
REVENUES				
Intergovernmental	\$ 5,340	\$ 5,340	\$ 3,035	\$ (2,305)
Charges for services	-	-	8	8
Interest	67	67	-	(67)
Other:				
Service reimbursements	87	87	-	(87)
Miscellaneous	10	10	92	82
Total revenues	<u>5,504</u>	<u>5,504</u>	<u>3,135</u>	<u>(2,369)</u>
EXPENDITURES				
Community services	<u>12,559</u>	<u>12,559</u>	<u>7,114</u>	<u>5,445</u>
Deficiency of revenues under expenditures	<u>(7,055)</u>	<u>(7,055)</u>	<u>(3,979)</u>	<u>3,076</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,536	5,536	5,052	(484)
Transfers out	<u>(3,291)</u>	<u>(3,291)</u>	<u>(3,083)</u>	<u>208</u>
Total other financing sources (uses)	<u>2,245</u>	<u>2,245</u>	<u>1,969</u>	<u>(276)</u>
Net change in fund balances	(4,810)	(4,810)	(2,010)	2,800
Fund balances - beginning	<u>4,810</u>	<u>4,810</u>	<u>3,986</u>	<u>(824)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,976</u>	<u>\$ 1,976</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, 2010
(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>		
REVENUES				
Taxes	\$ 20,500	\$ 20,500	\$ 18,398	\$ (2,102)
Interest	10	10	7	(3)
Total revenues	<u>20,510</u>	<u>20,510</u>	<u>18,405</u>	<u>(2,105)</u>
EXPENDITURES				
Nondepartmental	<u>20,680</u>	<u>20,680</u>	<u>18,245</u>	<u>2,435</u>
Net change in fund balances	(170)	(170)	160	330
Fund balances - beginning	170	170	309	139
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 469</u>	<u>\$ 469</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, 2010
(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>		
REVENUES				
Charges for services	\$ 900	\$ 900	\$ 612	\$ (288)
Interest	30	30	10	(20)
Total revenues	<u>930</u>	<u>930</u>	<u>622</u>	<u>(308)</u>
EXPENDITURES				
Community services	<u>1,381</u>	<u>1,381</u>	<u>860</u>	<u>521</u>
Deficiency of revenues under expenditures	(451)	(451)	(238)	213
Contingency	<u>(679)</u>	<u>(679)</u>	<u>-</u>	<u>679</u>
Net change in fund balances	(1,130)	(1,130)	(238)	892
Fund balances - beginning	<u>1,130</u>	<u>1,130</u>	<u>1,261</u>	<u>131</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,023</u>	<u>\$ 1,023</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, 2010
(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>		
REVENUES				
Charges for services	\$ 1,335	\$ 1,335	\$ 1,291	\$ (44)
Interest	25	25	1	(24)
Other - miscellaneous	10	10	108	98
Total revenues	<u>1,370</u>	<u>1,370</u>	<u>1,400</u>	<u>30</u>
EXPENDITURES				
Community justice	12	12	3	9
Sheriff	1,560	1,581	1,443	138
Total expenditures	<u>1,572</u>	<u>1,593</u>	<u>1,446</u>	<u>147</u>
Net change in fund balances	(202)	(223)	(46)	177
Fund balances - beginning	202	223	223	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177</u>	<u>\$ 177</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, 2010
(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>		
REVENUES				
Intergovernmental	\$ 209	\$ 217	\$ 135	\$ (82)
Licenses and permits	4,437	4,437	4,098	(339)
Charges for services	2,481	2,763	2,610	(153)
Interest	16	16	3	(13)
Other:				
Service reimbursements	90	90	137	47
Miscellaneous	-	-	32	32
Total revenues	<u>7,233</u>	<u>7,523</u>	<u>7,015</u>	<u>(508)</u>
EXPENDITURES				
Community justice	2,848	2,848	2,578	270
Health services	1,840	1,840	1,443	397
District attorney	158	158	-	158
Sheriff	3,380	3,753	3,277	476
Total expenditures	<u>8,226</u>	<u>8,599</u>	<u>7,298</u>	<u>1,301</u>
Net change in fund balances	(993)	(1,076)	(283)	793
Fund balances - beginning	993	1,076	1,181	105
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 898</u>	<u>\$ 898</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, 2010
(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>		
REVENUES				
Interest	307	307	-	(307)
OTHER FINANCING USES				
Transfers out	(15,646)	(15,646)	(15,337)	309
Net change in fund balances	(15,339)	(15,339)	(15,337)	2
Fund balances - beginning	15,339	15,339	15,337	(2)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>