

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:

- **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.
- **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, including the serial property tax levy dedicated to 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.
- **Oregon Historical Society Special Levy Fund** - accounts for the five year local option levy revenues collected on behalf of the Oregon Historical Society and four east county Historical Societies. The funding is passed through to support the history library, museum and educational programs.
- **Video Lottery Fund** - accounts for revenues received from the Oregon State Lottery. Expenditures are restricted to furthering economic development per House Bill 3188 passed during the Regular Session of the 76th Oregon Legislative Assembly.

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MULTNOMAH COUNTY, OREGON
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2013
(amounts expressed in thousands)

	<u>Road</u>	<u>Emergency Communications</u>	<u>Bicycle Path Construction</u>	<u>Recreation</u>	<u>County School</u>	<u>Animal Control</u>
ASSETS						
Cash and investments	\$ 3,457	\$ -	\$ 408	\$ 56	\$ -	\$ 620
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	5,361	-	-	-	-	12
Inventories	191	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 9,009</u>	<u>\$ -</u>	<u>\$ 408</u>	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ 632</u>
LIABILITIES						
Accounts payable	\$ 7,323	\$ -	\$ -	\$ 56	\$ -	\$ 30
Payroll payable	120	-	-	-	-	8
Total liabilities	<u>7,443</u>	<u>-</u>	<u>-</u>	<u>56</u>	<u>-</u>	<u>38</u>
DEFERRED INFLOWS OF RESOURCES						
Resources not yet available:						
Property taxes	-	-	-	-	-	-
Resources received before time requirements met	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	191	-	-	-	-	-
Restricted	-	-	408	-	-	583
Committed	-	-	-	-	-	-
Assigned	1,375	-	-	-	-	11
Total fund balances	<u>1,566</u>	<u>-</u>	<u>408</u>	<u>-</u>	<u>-</u>	<u>594</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,009</u>	<u>\$ -</u>	<u>\$ 408</u>	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ 632</u>

Willamette River Bridges	Library	Special Excise Tax	Land Corner Preservation	Inmate Welfare	Justice Services Special Operations	Oregon Historical Society Special Levy	Video Lottery	Total
\$ 2,978	\$ 7,624	\$ 1,225	\$ 1,312	\$ 44	\$ 273	\$ -	\$ 386	\$ 18,383
-	2,225	2,340	9	-	-	84	-	4,658
782	467	-	2	75	414	3	1,139	8,255
-	-	-	-	-	-	-	-	191
-	193	-	-	-	1	-	-	194
<u>\$ 3,760</u>	<u>\$ 10,509</u>	<u>\$ 3,565</u>	<u>\$ 1,323</u>	<u>\$ 119</u>	<u>\$ 688</u>	<u>\$ 87</u>	<u>\$ 1,525</u>	<u>\$ 31,681</u>
\$ 579	\$ 1,418	\$ 3,250	\$ 21	\$ 32	\$ 97	\$ -	\$ 195	\$ 13,001
80	642	-	17	8	41	-	2	918
<u>659</u>	<u>2,060</u>	<u>3,250</u>	<u>38</u>	<u>40</u>	<u>138</u>	<u>-</u>	<u>197</u>	<u>13,919</u>
-	1,901	-	-	-	-	74	-	1,975
-	50	-	-	-	-	-	-	50
<u>-</u>	<u>1,951</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74</u>	<u>-</u>	<u>2,025</u>
-	193	-	-	-	1	-	-	385
2,386	739	-	1,285	-	88	13	1,328	6,830
-	-	315	-	79	48	-	-	442
715	5,566	-	-	-	413	-	-	8,080
<u>3,101</u>	<u>6,498</u>	<u>315</u>	<u>1,285</u>	<u>79</u>	<u>550</u>	<u>13</u>	<u>1,328</u>	<u>15,737</u>
<u>\$ 3,760</u>	<u>\$ 10,509</u>	<u>\$ 3,565</u>	<u>\$ 1,323</u>	<u>\$ 119</u>	<u>\$ 688</u>	<u>\$ 87</u>	<u>\$ 1,525</u>	<u>\$ 31,681</u>

MULTNOMAH COUNTY, OREGON
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2013
(amounts expressed in thousands)

	<u>Roads</u>	<u>Emergency Communications</u>	<u>Bicycle Path Construction</u>	<u>Recreation</u>	<u>County School</u>	<u>Animal Control</u>
REVENUES						
Taxes	\$ 6,820	\$ -	\$ -	\$ 58	\$ 57	\$ -
Intergovernmental	33,567	118	73	-	13	-
Licenses and permits	69	-	-	-	-	1,602
Charges for services	12	-	-	-	-	58
Interest	32	-	2	-	-	3
Other:						
Non-governmental grants	-	-	-	-	-	-
Service reimbursements	-	-	-	-	-	-
Miscellaneous	37	-	-	-	-	225
Total revenues	<u>40,537</u>	<u>118</u>	<u>75</u>	<u>58</u>	<u>70</u>	<u>1,888</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	233
Public safety and justice	-	-	-	-	-	-
Community services	-	118	1	58	70	-
Library services	-	-	-	-	-	-
Roads and bridges	39,299	-	-	-	-	-
Capital outlay	1,819	-	-	-	-	-
Total expenditures	<u>41,118</u>	<u>118</u>	<u>1</u>	<u>58</u>	<u>70</u>	<u>233</u>
Excess of revenues over (under) expenditures	<u>(581)</u>	<u>-</u>	<u>74</u>	<u>-</u>	<u>-</u>	<u>1,655</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from issuance of debt	262	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,643)
Total other financing sources (uses)	<u>262</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,643)</u>
Net change in fund balances	(319)	-	74	-	-	12
Fund balance - beginning	1,885	-	334	-	-	582
Fund balance - ending	<u>\$ 1,566</u>	<u>\$ -</u>	<u>\$ 408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 594</u>

Willamette River Bridges	Library	Special Excise Tax	Land Corner Preservation	Inmate Welfare	Justice Services Special Operations	Oregon Historical Society Special Levy	Video Lottery	Total
\$ -	\$ 32,277	\$ 25,106	\$ -	\$ -	\$ -	\$ 1,790	\$ -	\$ 66,108
6,060	583	-	-	-	5	-	4,688	45,107
-	121	-	-	-	2,738	-	-	4,530
7	1,518	-	1,633	1,297	2,774	-	-	7,299
-	47	5	4	-	1	1	4	99
-	3,448	-	-	-	1	-	-	3,449
-	1	-	-	-	234	-	-	235
27	177	-	-	1	21	-	-	488
<u>6,094</u>	<u>38,172</u>	<u>25,111</u>	<u>1,637</u>	<u>1,298</u>	<u>5,774</u>	<u>1,791</u>	<u>4,692</u>	<u>127,315</u>
-	-	-	-	-	-	-	-	233
-	-	-	-	1,283	5,568	-	-	6,851
-	-	25,112	-	-	-	1,787	4,743	31,889
-	52,438	-	-	-	-	-	-	52,438
3,610	-	-	1,055	-	-	-	-	43,964
1,243	5,647	-	-	-	25	-	-	8,734
<u>4,853</u>	<u>58,085</u>	<u>25,112</u>	<u>1,055</u>	<u>1,283</u>	<u>5,593</u>	<u>1,787</u>	<u>4,743</u>	<u>144,109</u>
<u>1,241</u>	<u>(19,913)</u>	<u>(1)</u>	<u>582</u>	<u>15</u>	<u>181</u>	<u>4</u>	<u>(51)</u>	<u>(16,794)</u>
-	-	-	-	-	-	-	-	262
-	-	-	-	-	8	-	-	8
-	18,320	-	-	-	-	-	-	18,320
-	-	-	-	-	-	-	-	(1,643)
<u>-</u>	<u>18,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>16,947</u>
1,241	(1,593)	(1)	582	15	189	4	(51)	153
1,860	8,091	316	703	64	361	9	1,379	15,584
<u>\$ 3,101</u>	<u>\$ 6,498</u>	<u>\$ 315</u>	<u>\$ 1,285</u>	<u>\$ 79</u>	<u>\$ 550</u>	<u>\$ 13</u>	<u>\$ 1,328</u>	<u>\$ 15,737</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Road Fund
For the Year Ended June 30, 2013
(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	\$ 7,100	\$ 7,100	\$ 6,649	\$ (451)
Forest reserve yield	50	50	171	121
Intergovernmental	35,426	35,426	33,567	(1,859)
Licenses and permits	55	55	69	14
Charges for services	73	73	12	(61)
Interest	25	25	32	7
Other:				
Service reimbursements	408	408	-	(408)
Miscellaneous	34	34	37	3
Total revenues	<u>43,171</u>	<u>43,171</u>	<u>40,537</u>	<u>(2,634)</u>
EXPENDITURES				
Community services	<u>45,808</u>	<u>45,808</u>	<u>41,118</u>	<u>4,690</u>
Deficiency of revenues under expenditures	<u>(2,637)</u>	<u>(2,637)</u>	<u>(581)</u>	<u>2,056</u>
OTHER FINANCING SOURCES				
Proceeds from issuance of debt	<u>400</u>	<u>400</u>	<u>262</u>	<u>(138)</u>
Net change in fund balances	<u>(2,237)</u>	<u>(2,237)</u>	<u>(319)</u>	<u>1,918</u>
Fund balances - beginning	<u>2,237</u>	<u>2,237</u>	<u>1,885</u>	<u>(352)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,566</u>	<u>\$ 1,566</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, 2013
(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>		
REVENUES				
Intergovernmental	\$ 250	\$ 250	\$ 118	\$ (132)
EXPENDITURES				
Sheriff	250	250	118	132
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
Bicycle Path Construction Fund
For the Year Ended June 30, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 73	\$ 73	\$ 73	\$ -
Interest	1	1	2	1
Total revenues	<u>74</u>	<u>74</u>	<u>75</u>	<u>1</u>
EXPENDITURES				
Community services	50	50	1	49
Excess of revenues over expenditures	24	24	74	50
Contingency	(358)	(358)	-	358
Net change in fund balances	(334)	(334)	74	408
Fund balances - beginning	334	334	334	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 408</u>	<u>\$ 408</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Recreation Fund
For the Year Ended June 30, 2013
(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	\$ 102	\$ 102	\$ 58	\$ (44)
EXPENDITURES				
County management	102	102	58	44
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, 2013
(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	\$ -	\$ -	\$ 57	\$ 57
Intergovernmental	20	78	13	(65)
Charges for services	2	2	-	(2)
Total revenues	<u>22</u>	<u>80</u>	<u>70</u>	<u>(10)</u>
EXPENDITURES				
Nondepartmental	<u>24</u>	<u>82</u>	<u>70</u>	<u>12</u>
Net change in fund balances	(2)	(2)	-	2
Fund balances - beginning	<u>2</u>	<u>2</u>	<u>-</u>	<u>(2)</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, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 68	\$ 68	\$ -	\$ (68)
Licenses and permits	1,937	1,937	1,602	(335)
Charges for services	105	105	58	(47)
Interest	-	-	3	3
Other - miscellaneous	175	175	225	50
Total revenues	<u>2,285</u>	<u>2,285</u>	<u>1,888</u>	<u>(397)</u>
EXPENDITURES				
Community services	<u>553</u>	<u>553</u>	<u>233</u>	<u>320</u>
Excess of revenues over expenditures	<u>1,732</u>	<u>1,732</u>	<u>1,655</u>	<u>(77)</u>
OTHER FINANCING USES				
Transfers out	<u>(2,085)</u>	<u>(2,085)</u>	<u>(1,643)</u>	<u>442</u>
Total other financing uses	<u>(2,085)</u>	<u>(2,085)</u>	<u>(1,643)</u>	<u>442</u>
Contingency	<u>(338)</u>	<u>(338)</u>	<u>-</u>	<u>338</u>
Net change in fund balances	<u>(691)</u>	<u>(691)</u>	<u>12</u>	<u>703</u>
Fund balances - beginning	<u>691</u>	<u>691</u>	<u>582</u>	<u>(109)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 594</u>	<u>\$ 594</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, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 6,197	\$ 6,197	\$ 6,060	\$ (137)
Charges for services	-	-	7	7
Other:				
Service reimbursements	3,948	3,948	-	(3,948)
Miscellaneous	5	5	27	22
Total revenues	<u>10,150</u>	<u>10,150</u>	<u>6,094</u>	<u>(4,056)</u>
EXPENDITURES				
Community services	<u>11,703</u>	<u>11,703</u>	<u>4,853</u>	<u>6,850</u>
Excess (deficiency) of revenues over (under) expenditures	(1,553)	(1,553)	1,241	2,794
Contingency	<u>(154)</u>	<u>(154)</u>	<u>-</u>	<u>154</u>
Net change in fund balances	(1,707)	(1,707)	1,241	2,948
Fund balances - beginning	<u>1,707</u>	<u>1,707</u>	<u>1,860</u>	<u>153</u>
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,101</u></u>	<u><u>\$ 3,101</u></u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Library Fund
For the Year Ended June 30, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes - property	\$ 32,557	\$ 32,557	\$ 32,237	\$ (320)
Payments in lieu of taxes	-	-	40	40
Intergovernmental	567	567	583	16
Licenses and permits	135	135	121	(14)
Charges for services	1,553	1,553	1,518	(35)
Interest	64	64	47	(17)
Other:				
Non-governmental grants	1,422	1,422	2,158	736
Service reimbursements	35	35	1	(34)
Miscellaneous	52	52	177	125
Total revenues	<u>36,385</u>	<u>36,385</u>	<u>36,882</u>	<u>497</u>
EXPENDITURES				
Library	<u>58,804</u>	<u>58,804</u>	<u>56,795</u>	<u>2,009</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(22,419)</u>	<u>(22,419)</u>	<u>(19,913)</u>	<u>2,506</u>
OTHER FINANCING SOURCES				
Transfers in	<u>24,879</u>	<u>24,879</u>	<u>18,320</u>	<u>(6,559)</u>
Total other financing sources	<u>24,879</u>	<u>24,879</u>	<u>18,320</u>	<u>(6,559)</u>
Contingency	<u>(8,125)</u>	<u>(8,125)</u>	<u>-</u>	<u>8,125</u>
Net change in fund balances	<u>(5,665)</u>	<u>(5,665)</u>	<u>(1,593)</u>	<u>4,072</u>
Fund balances - beginning	<u>5,665</u>	<u>5,665</u>	<u>8,091</u>	<u>2,426</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>6,498</u>	<u>\$ 6,498</u>
Reconciliation to GAAP Basis:				
In kind contributions			1,290	
Consumption of in kind contributions			(1,290)	
Fund balance as reported on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, Nonmajor Special Revenue Funds, page 95			<u>\$ 6,498</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, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$ 23,360	\$ 25,670	\$ 25,106	\$ (564)
Interest	5	5	5	-
Total revenues	<u>23,365</u>	<u>25,675</u>	<u>25,111</u>	<u>(564)</u>
EXPENDITURES				
Nondepartmental	<u>23,690</u>	<u>26,000</u>	<u>25,112</u>	<u>888</u>
Net change in fund balances	(325)	(325)	(1)	324
Fund balances - beginning	<u>325</u>	<u>325</u>	<u>316</u>	<u>(9)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 315</u>	<u>\$ 315</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, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Charges for services	\$ 1,315	\$ 1,315	\$ 1,633	\$ 318
Interest	4	4	4	-
Other - service reimbursements	90	90	-	(90)
Total revenues	<u>1,409</u>	<u>1,409</u>	<u>1,637</u>	<u>228</u>
EXPENDITURES				
Community services	<u>1,320</u>	<u>1,320</u>	<u>1,055</u>	<u>265</u>
Excess of revenues over expenditures	89	89	582	493
Contingency	<u>(569)</u>	<u>(569)</u>	<u>-</u>	<u>569</u>
Net change in fund balances	(480)	(480)	582	1,062
Fund balances - beginning	480	480	703	223
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,285</u>	<u>\$ 1,285</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, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Charges for services	\$ 1,209	\$ 1,209	\$ 1,297	\$ 88
Interest	10	10	-	(10)
Other - miscellaneous	-	1	1	-
Total revenues	<u>1,219</u>	<u>1,220</u>	<u>1,298</u>	<u>78</u>
EXPENDITURES				
Community justice	-	1	-	1
Sheriff	1,219	1,283	1,283	-
Total expenditures	<u>1,219</u>	<u>1,284</u>	<u>1,283</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	-	(64)	15	79
Fund balances - beginning	-	64	64	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79</u>	<u>\$ 79</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, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 37	\$ 37	\$ 5	\$ (32)
Licenses and permits	3,205	3,141	2,738	(403)
Charges for services	2,203	2,203	2,774	571
Interest	12	12	1	(11)
Other:				
Non-governmental grants	-	-	1	1
Service reimbursements	215	215	234	19
Miscellaneous	7	7	21	14
Total revenues	<u>5,679</u>	<u>5,615</u>	<u>5,774</u>	<u>159</u>
EXPENDITURES				
Community justice	2,421	2,421	2,237	184
District attorney	184	184	44	140
Sheriff	3,210	3,312	3,312	-
Total expenditures	<u>5,815</u>	<u>5,917</u>	<u>5,593</u>	<u>324</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(136)</u>	<u>(302)</u>	<u>181</u>	<u>483</u>
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets	-	-	8	8
Net change in fund balances	<u>(136)</u>	<u>(302)</u>	<u>189</u>	<u>491</u>
Fund balances - beginning	136	302	361	59
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 550</u>	<u>\$ 550</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Oregon Historical Society Special Levy Fund
For the Year Ended June 30, 2013
(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 - property	\$ 1,837	\$ 1,837	\$ 1,788	\$ (49)
Payments in lieu of taxes	-	-	2	2
Interest	-	-	1	1
Total revenues	<u>1,837</u>	<u>1,837</u>	<u>1,791</u>	<u>(46)</u>
EXPENDITURES				
Nondepartmental	<u>1,837</u>	<u>1,837</u>	<u>1,787</u>	<u>50</u>
Net change in fund balances	-	-	4	4
Fund balances - beginning	-	-	9	9
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ 13</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Video Lottery Fund
For the Year Ended June 30, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental	\$ 5,223	\$ 5,223	\$ 4,688	\$ (535)
Interest	-	-	4	4
Total revenues	<u>5,223</u>	<u>5,223</u>	<u>4,692</u>	<u>(531)</u>
EXPENDITURES				
Human services	1,885	1,885	1,884	1
Community justice services	2,312	2,312	2,312	-
Nondepartmental	<u>1,026</u>	<u>1,026</u>	<u>547</u>	<u>479</u>
Total expenditures	<u>5,223</u>	<u>5,223</u>	<u>4,743</u>	<u>480</u>
Net change in fund balances	-	-	(51)	(51)
Fund balances - beginning	-	-	1,379	1,379
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,328</u>	<u>\$ 1,328</u>

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