

## 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.
- **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 76<sup>th</sup> Oregon Legislative Assembly.



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**MULTNOMAH COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2012**  
**(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>
<b>ASSETS</b>						
Cash and investments	\$ 3,881	\$ -	\$ 334	\$ 60	\$ -	\$ 592
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	5,160	-	-	-	-	4
Contracts	3	-	-	-	-	-
Inventories	278	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 9,322</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 596</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 7,298	\$ -	\$ -	\$ 60	\$ -	\$ 12
Payroll Payable	136	-	-	-	-	2
Deferred revenue	3	-	-	-	-	-
Total liabilities	<u>7,437</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>-</u>	<u>14</u>
<b>FUND BALANCES</b>						
Nonspendable	278	-	-	-	-	-
Restricted	-	-	334	-	-	580
Committed	-	-	-	-	-	-
Assigned	1,607	-	-	-	-	2
Total fund balances	<u>1,885</u>	<u>-</u>	<u>334</u>	<u>-</u>	<u>-</u>	<u>582</u>
Total liabilities and fund balances	<u>\$ 9,322</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 596</u>

<b>Willamette River Bridges</b>	<b>Special Excise Tax</b>	<b>Land Corner Preservation</b>	<b>Inmate Welfare</b>	<b>Justice Services Special Operations</b>	<b>Oregon Historical Society Special Levy</b>	<b>Video Lottery</b>	<b>Total</b>
\$ 2,964	\$ 1,158	\$ 738	\$ 82	\$ 190	\$ -	\$ 288	\$ 10,287
-	2,272	5	-	-	61	-	2,338
20	-	2	46	350	-	1,266	6,848
-	-	-	-	-	-	-	3
-	-	-	-	-	-	-	278
-	-	-	-	-	-	-	-
<u>\$ 2,984</u>	<u>\$ 3,430</u>	<u>\$ 745</u>	<u>\$ 128</u>	<u>\$ 540</u>	<u>\$ 61</u>	<u>\$ 1,554</u>	<u>\$ 19,754</u>
\$ 1,036	\$ 3,114	\$ 25	\$ 55	\$ 126	\$ -	\$ 173	\$ 11,899
88	-	17	9	53	-	2	307
-	-	-	-	-	52	-	55
<u>1,124</u>	<u>3,114</u>	<u>42</u>	<u>64</u>	<u>179</u>	<u>52</u>	<u>175</u>	<u>12,261</u>
-	-	-	-	-	-	-	278
1,180	-	703	-	-	-	1,379	4,176
-	316	-	-	-	-	-	316
680	-	-	64	361	9	-	2,723
<u>1,860</u>	<u>316</u>	<u>703</u>	<u>64</u>	<u>361</u>	<u>9</u>	<u>1,379</u>	<u>7,493</u>
<u>\$ 2,984</u>	<u>\$ 3,430</u>	<u>\$ 745</u>	<u>\$ 128</u>	<u>\$ 540</u>	<u>\$ 61</u>	<u>\$ 1,554</u>	<u>\$ 19,754</u>

**MULTNOMAH COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended June 30, 2012**  
**(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>
<b>REVENUES</b>						
Taxes	\$ 6,988	\$ -	\$ -	\$ 62	\$ 59	\$ -
Intergovernmental	33,073	237	72	-	16	74
Licenses and permits	64	-	-	-	-	1,752
Charges for services	30	-	-	-	1	88
Interest	31	-	1	-	-	4
Other:						
Non-governmental grants	-	-	-	-	-	96
Service reimbursements	-	-	-	-	-	-
Miscellaneous	22	-	-	-	-	-
Total revenues	<u>40,208</u>	<u>237</u>	<u>73</u>	<u>62</u>	<u>76</u>	<u>2,014</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	291
Public safety and justice	-	-	-	-	-	-
Community services	-	237	-	62	77	-
Roads and bridges	38,537	-	-	-	-	-
Capital outlay	1,677	-	-	-	-	21
Total expenditures	<u>40,214</u>	<u>237</u>	<u>-</u>	<u>62</u>	<u>77</u>	<u>312</u>
Excess of revenues over (under) expenditures	<u>(6)</u>	<u>-</u>	<u>73</u>	<u>-</u>	<u>(1)</u>	<u>1,702</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from issuance of debt	101	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,931)
Total other financing sources (uses)	<u>101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,931)</u>
Net change in fund balances	95	-	73	-	(1)	(229)
Fund balance - beginning	1,790	-	261	-	1	811
Fund balance - ending	<u>\$ 1,885</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 582</u>

<b>Willamette River Bridges</b>	<b>Special Excise Tax</b>	<b>Land Corner Preservation</b>	<b>Inmate Welfare</b>	<b>Justice Services Special Operations</b>	<b>Oregon Historical Society Special Levy</b>	<b>Video Lottery</b>	<b>Total</b>
\$ -	\$ 23,266	\$ -	\$ -	\$ -	\$ 1,854	\$ -	\$ 32,229
8,199	-	-	-	21	-	5,846	47,538
-	-	-	-	3,647	-	-	5,463
18	-	824	1,297	1,799	-	-	4,057
-	4	4	-	1	-	2	47
-	-	-	-	-	-	-	96
-	-	-	-	110	-	-	110
21	-	-	1	11	-	-	55
<u>8,238</u>	<u>23,270</u>	<u>828</u>	<u>1,298</u>	<u>5,589</u>	<u>1,854</u>	<u>5,848</u>	<u>89,595</u>
-	-	-	-	-	-	-	291
-	-	-	1,263	5,538	-	-	6,801
-	23,264	-	-	-	1,845	4,469	29,954
3,757	-	952	-	-	-	-	43,246
5,021	-	-	-	19	-	-	6,738
<u>8,778</u>	<u>23,264</u>	<u>952</u>	<u>1,263</u>	<u>5,557</u>	<u>1,845</u>	<u>4,469</u>	<u>87,030</u>
<u>(540)</u>	<u>6</u>	<u>(124)</u>	<u>35</u>	<u>32</u>	<u>9</u>	<u>1,379</u>	<u>2,565</u>
-	-	-	-	-	-	-	101
-	-	-	-	10	-	-	10
<u>(15,262)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,193)</u>
<u>(15,262)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>(17,082)</u>
<u>(15,802)</u>	<u>6</u>	<u>(124)</u>	<u>35</u>	<u>42</u>	<u>9</u>	<u>1,379</u>	<u>(14,517)</u>
17,662	310	827	29	319	-	-	22,010
<u>\$ 1,860</u>	<u>\$ 316</u>	<u>\$ 703</u>	<u>\$ 64</u>	<u>\$ 361</u>	<u>\$ 9</u>	<u>\$ 1,379</u>	<u>\$ 7,493</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Road Fund**  
**For the Year Ended June 30, 2012**  
**(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	\$ 7,100	\$ 7,100	\$ 6,811	\$ (289)
Forest reserve yield	275	275	177	(98)
Intergovernmental	38,447	38,447	33,073	(5,374)
Licenses and permits	55	55	64	9
Charges for services	350	350	30	(320)
Interest	25	25	31	6
Other:				
Service reimbursements	275	275	-	(275)
Miscellaneous	66	66	22	(44)
Total revenues	<u>46,593</u>	<u>46,593</u>	<u>40,208</u>	<u>(6,385)</u>
<b>EXPENDITURES</b>				
Community services	<u>43,348</u>	<u>43,348</u>	<u>40,214</u>	<u>3,134</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,245</u>	<u>3,245</u>	<u>(6)</u>	<u>(3,251)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of debt	400	400	101	(299)
Transfers out	(5,670)	(5,670)	-	5,670
Total other financing sources (uses)	<u>(5,270)</u>	<u>(5,270)</u>	<u>101</u>	<u>5,371</u>
Net change in fund balances	(2,025)	(2,025)	95	2,120
Fund balances - beginning	2,025	2,025	1,790	(235)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,885</u>	<u>\$ 1,885</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, 2012**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 250	\$ 250	\$ 237	\$ (13)
<b>EXPENDITURES</b>				
Sheriff	250	250	237	13
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

**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, 2012**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 72	\$ 72
Interest	1	1	1	-
Total revenues	<u>1</u>	<u>1</u>	<u>73</u>	<u>72</u>
<b>EXPENDITURES</b>				
Community services	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(99)</u>	<u>(99)</u>	<u>73</u>	<u>172</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>73</u>	<u>73</u>	<u>-</u>	<u>(73)</u>
Total other financing sources (uses)	<u>73</u>	<u>73</u>	<u>-</u>	<u>(73)</u>
Contingency	<u>(259)</u>	<u>(259)</u>	<u>-</u>	<u>259</u>
Net change in fund balances	<u>(285)</u>	<u>(285)</u>	<u>73</u>	<u>358</u>
Fund balances - beginning	<u>285</u>	<u>285</u>	<u>261</u>	<u>(24)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 334</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Recreation Fund**  
**For the Year Ended June 30, 2012**  
**(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	\$ 105	\$ 105	\$ 62	\$ (43)
<b>EXPENDITURES</b>				
County management	105	105	62	43
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, 2012**  
**(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	\$ 166	\$ 166	\$ 59	\$ (107)
Intergovernmental	20	20	16	(4)
Charges for services	-	-	1	1
Total revenues	<u>186</u>	<u>186</u>	<u>76</u>	<u>(110)</u>
<b>EXPENDITURES</b>				
Nondepartmental	<u>187</u>	<u>187</u>	<u>77</u>	<u>110</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**  
**Animal Control Fund**  
**For the Year Ended June 30, 2012**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 68	\$ 68	\$ 74	\$ 6
Licenses and permits	1,737	1,912	1,752	(160)
Charges for services	105	105	88	(17)
Interest	-	-	4	4
Other - Miscellaneous	195	195	96	(99)
Total revenues	<u>2,105</u>	<u>2,280</u>	<u>2,014</u>	<u>(266)</u>
<b>EXPENDITURES</b>				
Community services	<u>652</u>	<u>791</u>	<u>312</u>	<u>479</u>
Excess of revenues over expenditures	<u>1,453</u>	<u>1,489</u>	<u>1,702</u>	<u>213</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(1,860)</u>	<u>(2,120)</u>	<u>(1,931)</u>	<u>189</u>
Total other financing sources (uses)	<u>(1,860)</u>	<u>(2,120)</u>	<u>(1,931)</u>	<u>189</u>
Contingency	<u>(180)</u>	<u>(180)</u>	<u>-</u>	<u>180</u>
Net change in fund balances	<u>(587)</u>	<u>(811)</u>	<u>(229)</u>	<u>582</u>
Fund balances - beginning	<u>587</u>	<u>811</u>	<u>811</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 582</u>	<u>\$ 582</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, 2012**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 7,548	\$ 7,548	\$ 8,199	\$ 651
Charges for services	-	-	18	18
Other:				
Service reimbursements	1,359	1,359	-	(1,359)
Miscellaneous	5	5	21	16
Total revenues	<u>8,912</u>	<u>8,912</u>	<u>8,238</u>	<u>(674)</u>
<b>EXPENDITURES</b>				
Community services	<u>15,975</u>	<u>15,975</u>	<u>8,778</u>	<u>7,197</u>
Deficiency of revenues under expenditures	<u>(7,063)</u>	<u>(7,063)</u>	<u>(540)</u>	<u>6,523</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,597	5,597	-	(5,597)
Transfers out	<u>(17,215)</u>	<u>(17,215)</u>	<u>(15,262)</u>	<u>1,953</u>
Total other financing sources (uses)	<u>(11,618)</u>	<u>(11,618)</u>	<u>(15,262)</u>	<u>(3,644)</u>
Contingency	<u>(546)</u>	<u>(546)</u>	<u>-</u>	<u>546</u>
Net change in fund balances	<u>(19,227)</u>	<u>(19,227)</u>	<u>(15,802)</u>	<u>3,425</u>
Fund balances - beginning	<u>19,227</u>	<u>19,227</u>	<u>17,662</u>	<u>(1,565)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,860</u>	<u>\$ 1,860</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, 2012**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ 19,700	\$ 22,950	\$ 23,266	\$ 316
Interest	5	5	4	(1)
Total revenues	<u>19,705</u>	<u>22,955</u>	<u>23,270</u>	<u>315</u>
<b>EXPENDITURES</b>				
Nondepartmental	<u>20,055</u>	<u>23,305</u>	<u>23,264</u>	<u>41</u>
Net change in fund balances	(350)	(350)	6	356
Fund balances - beginning	<u>350</u>	<u>350</u>	<u>310</u>	<u>(40)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 316</u>	<u>\$ 316</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, 2012**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Charges for services	\$ 850	\$ 850	\$ 824	\$ (26)
Interest	8	8	4	(4)
Other - Service reimbursements	116	116	-	(116)
Total revenues	<u>974</u>	<u>974</u>	<u>828</u>	<u>(146)</u>
<b>EXPENDITURES</b>				
Community services	<u>1,301</u>	<u>1,301</u>	<u>952</u>	<u>349</u>
Deficiency of revenues under expenditures	(327)	(327)	(124)	203
Contingency	<u>(418)</u>	<u>(418)</u>	<u>-</u>	<u>418</u>
Net change in fund balances	(745)	(745)	(124)	621
Fund balances - beginning	745	745	827	82
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 703</u>	<u>\$ 703</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, 2012**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Charges for services	\$ 1,239	\$ 1,239	\$ 1,297	\$ 58
Interest	10	10	-	(10)
Other - Miscellaneous	2	2	1	(1)
Total revenues	<u>1,251</u>	<u>1,251</u>	<u>1,298</u>	<u>47</u>
<b>EXPENDITURES</b>				
Community justice	2	2	1	1
Sheriff	1,249	1,278	1,262	16
Total expenditures	<u>1,251</u>	<u>1,280</u>	<u>1,263</u>	<u>17</u>
Net change in fund balances	-	(29)	35	64
Fund balances - beginning	-	29	29	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64</u>	<u>\$ 64</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, 2012**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 37	\$ 37	\$ 21	\$ (16)
Licenses and permits	4,255	3,664	3,647	(17)
Charges for services	3,087	2,335	1,799	(536)
Interest	16	16	1	(15)
Other:				
Service reimbursements	211	211	110	(101)
Miscellaneous	2	7	11	4
Total revenues	<u>7,608</u>	<u>6,270</u>	<u>5,589</u>	<u>(681)</u>
<b>EXPENDITURES</b>				
Community justice	2,600	2,567	2,468	99
Health services	1,792	-	-	-
District attorney	186	186	38	148
Sheriff	3,348	3,818	3,051	767
Total expenditures	<u>7,926</u>	<u>6,571</u>	<u>5,557</u>	<u>1,014</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(318)</u>	<u>(301)</u>	<u>32</u>	<u>333</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	-	-	10	10
Net change in fund balances	<u>(318)</u>	<u>(301)</u>	<u>42</u>	<u>343</u>
Fund balances - beginning	318	301	319	18
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 361</u>	<u>\$ 361</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, 2012**  
**(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	\$ 1,945	\$ 1,945	\$ 1,854	\$ (91)
<b>EXPENDITURES</b>				
Nondepartmental	1,945	1,945	1,845	100
Net change in fund balances	-	-	9	9
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 9</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, 2012**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ 4,975	\$ 5,846	\$ 871
Interest	-	-	2	2
Total revenues	-	4,975	5,848	873
<b>EXPENDITURES</b>				
Human services	-	1,900	1,727	173
Community justice services	-	2,005	2,005	-
Nondepartmental	-	1,070	737	333
Total expenditures	-	4,975	4,469	506
Net change in fund balances	-	-	1,379	1,379
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ 1,379	\$ 1,379