

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.
- **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 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.
- **Library District Fund** – accounts for the revenues and expenditures of the Multnomah Library District. The primary source of revenue is property tax collections related to the permanent rate passed by the voters of Multnomah County for the creation of the Multnomah County Library District on July 1, 2013. Additional sources of revenue include fine and grants. The expenditures are made pursuant to an intergovernmental agreement for library services provided by Multnomah County Library. Library operations will continue out of the Library Fund, with periodic reimbursements from the Library District Fund to the Library operations fund per the intergovernmental agreement.

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MULTNOMAH COUNTY, OREGON
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2014
(amounts expressed in thousands)

	<u>Road</u>	<u>Bicycle Path Construction</u>	<u>Recreation</u>	<u>County School</u>	<u>Animal Control</u>	<u>Willamette River Bridges</u>
ASSETS						
Unrestricted:						
Cash and investments	\$ 3,052	\$ -	\$ -	\$ -	\$ 5	\$ 1,206
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	727	-	-	-	4	13
Due from other funds	-	-	-	-	-	-
Inventories	232	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Restricted:						
Cash and investments	2,897	434	55	-	519	5,000
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	4,388	-	-	-	1	41
Total assets	<u>\$ 11,296</u>	<u>\$ 434</u>	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ 529</u>	<u>\$ 6,260</u>
LIABILITIES						
Liabilities payable from unrestricted assets:						
Accounts payable	\$ 254	\$ -	\$ -	\$ -	\$ -	\$ 216
Payroll Payable	113	-	-	-	-	91
Liabilities payable from restricted assets:						
Accounts payable	7,285	-	55	-	51	3,373
Payroll Payable	-	-	-	-	7	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>7,652</u>	<u>-</u>	<u>55</u>	<u>-</u>	<u>58</u>	<u>3,680</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	232	-	-	-	-	-
Restricted	-	434	-	-	462	1,668
Committed	-	-	-	-	-	-
Assigned	3,412	-	-	-	9	912
Total fund balances	<u>3,644</u>	<u>434</u>	<u>-</u>	<u>-</u>	<u>471</u>	<u>2,580</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,296</u>	<u>\$ 434</u>	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ 529</u>	<u>\$ 6,260</u>

<u>Library</u>	<u>Special Excise Tax</u>	<u>Land Corner Preservation</u>	<u>Inmate Welfare</u>	<u>Justice Services Special Operations</u>	<u>Oregon Historical Society Special Levy</u>	<u>Video Lottery</u>	<u>Library District</u>	<u>Total</u>
\$ 8,302	\$ 952	\$ -	\$ 46	\$ 264	\$ -	\$ -	\$ 1,543	\$ 15,370
1,368	2,624	-	-	-	-	-	-	3,992
1	-	-	24	336	-	-	106	1,211
245	-	-	-	-	-	-	-	245
-	-	-	-	-	-	-	-	232
159	-	-	-	-	-	-	-	159
-	-	1,629	-	38	-	65	1,023	11,660
-	-	8	-	-	97	-	1,719	1,824
-	-	-	-	36	1	1,173	245	5,885
<u>\$ 10,075</u>	<u>\$ 3,576</u>	<u>\$ 1,637</u>	<u>\$ 70</u>	<u>\$ 674</u>	<u>\$ 98</u>	<u>\$ 1,238</u>	<u>\$ 4,636</u>	<u>\$ 40,578</u>
\$ 1,539	\$ 3,261	\$ -	\$ 61	\$ 87	\$ -	\$ -	\$ -	\$ 5,418
723	-	-	8	38	-	-	-	973
-	-	23	-	18	-	134	-	10,939
-	-	19	-	8	-	-	-	34
-	-	-	-	-	-	400	245	645
<u>2,262</u>	<u>3,261</u>	<u>42</u>	<u>69</u>	<u>151</u>	<u>-</u>	<u>534</u>	<u>245</u>	<u>18,009</u>
1,226	-	-	-	-	89	-	1,517	2,832
-	-	-	-	-	-	-	50	50
<u>1,226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>89</u>	<u>-</u>	<u>1,567</u>	<u>2,882</u>
159	-	-	-	-	-	-	-	391
-	-	1,595	-	48	9	704	1,175	6,095
-	315	-	1	43	-	-	-	359
<u>6,428</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>432</u>	<u>-</u>	<u>-</u>	<u>1,649</u>	<u>12,842</u>
<u>6,587</u>	<u>315</u>	<u>1,595</u>	<u>1</u>	<u>523</u>	<u>9</u>	<u>704</u>	<u>2,824</u>	<u>19,687</u>
<u>\$ 10,075</u>	<u>\$ 3,576</u>	<u>\$ 1,637</u>	<u>\$ 70</u>	<u>\$ 674</u>	<u>\$ 98</u>	<u>\$ 1,238</u>	<u>\$ 4,636</u>	<u>\$ 40,578</u>

MULTNOMAH COUNTY, OREGON
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2014
(amounts expressed in thousands)

	<u>Roads</u>	<u>Bicycle Path Construction</u>	<u>Recreation</u>	<u>County School</u>	<u>Animal Control</u>	<u>Willamette River Bridges</u>
REVENUES						
Taxes	\$ 6,865	\$ -	\$ 57	\$ 56	\$ -	\$ -
Payments in lieu of taxes	-	-	-	-	-	-
Intergovernmental	35,630	77	-	15	-	6,220
Licenses and permits	74	-	-	-	1,775	2
Charges for services	218	-	-	-	66	12
Interest	35	2	-	-	3	-
Other:						
Non-governmental grants	-	-	-	-	191	-
Service reimbursements	-	-	-	-	-	-
Miscellaneous	47	-	-	-	-	183
Total revenues	<u>42,869</u>	<u>79</u>	<u>57</u>	<u>71</u>	<u>2,035</u>	<u>6,417</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	331	-
Public safety and justice	-	-	-	-	-	-
Community services	-	53	57	71	-	-
Library services	-	-	-	-	-	-
Roads and bridges	39,425	-	-	-	-	4,927
Capital outlay	1,366	-	-	-	-	2,011
Debt service, interest	-	-	-	-	-	-
Total expenditures	<u>40,791</u>	<u>53</u>	<u>57</u>	<u>71</u>	<u>331</u>	<u>6,938</u>
Excess of revenues over (under) expenditures	<u>2,078</u>	<u>26</u>	<u>-</u>	<u>-</u>	<u>1,704</u>	<u>(521)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(1,827)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,827)</u>	<u>-</u>
Net change in fund balances	2,078	26	-	-	(123)	(521)
Fund balance - beginning	1,566	408	-	-	594	3,101
Fund balance - ending	<u>\$ 3,644</u>	<u>\$ 434</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 471</u>	<u>\$ 2,580</u>

<u>Library</u>	<u>Special Excise Tax</u>	<u>Land Corner Preservation</u>	<u>Inmate Welfare</u>	<u>Justice Services Special Operations</u>	<u>Oregon Historical Society Special Levy</u>	<u>Video Lottery</u>	<u>Library District</u>	<u>Total</u>
\$ 791	\$ 28,302	\$ -	\$ -	\$ -	\$ 1,685	\$ -	\$ 62,748	\$ 100,504
-	-	-	-	-	1	-	-	1
-	-	-	-	6	-	4,620	501	47,069
-	-	-	-	2,793	-	-	116	4,760
-	-	1,456	1,173	2,710	-	-	1,501	7,136
39	4	6	-	1	-	2	32	124
1,274	-	-	-	-	-	1	750	2,216
35	-	-	-	257	-	-	-	292
2	-	-	-	23	-	-	57	312
<u>2,141</u>	<u>28,306</u>	<u>1,462</u>	<u>1,173</u>	<u>5,790</u>	<u>1,686</u>	<u>4,623</u>	<u>65,705</u>	<u>162,414</u>
-	-	-	-	-	-	-	-	331
-	-	-	1,251	5,752	-	-	-	7,003
-	28,306	-	-	-	1,690	5,247	-	35,424
58,193	-	-	-	-	-	-	-	58,193
-	-	1,123	-	-	-	-	-	45,475
6,715	-	29	-	65	-	-	-	10,186
25	-	-	-	-	-	-	-	25
<u>64,933</u>	<u>28,306</u>	<u>1,152</u>	<u>1,251</u>	<u>5,817</u>	<u>1,690</u>	<u>5,247</u>	<u>-</u>	<u>156,637</u>
<u>(62,792)</u>	<u>-</u>	<u>310</u>	<u>(78)</u>	<u>(27)</u>	<u>(4)</u>	<u>(624)</u>	<u>65,705</u>	<u>5,777</u>
62,881	-	-	-	-	-	-	-	62,881
-	-	-	-	-	-	-	(62,881)	(64,708)
<u>62,881</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(62,881)</u>	<u>(1,827)</u>
89	-	310	(78)	(27)	(4)	(624)	2,824	3,950
6,498	315	1,285	79	550	13	1,328	-	15,737
<u>\$ 6,587</u>	<u>\$ 315</u>	<u>\$ 1,595</u>	<u>\$ 1</u>	<u>\$ 523</u>	<u>\$ 9</u>	<u>\$ 704</u>	<u>\$ 2,824</u>	<u>\$ 19,687</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Road Fund
For the Year Ended June 30, 2014
(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	\$ 6,696	\$ (404)
Forest reserve yield	50	50	169	119
Intergovernmental	39,412	39,412	35,630	(3,782)
Licenses and permits	55	55	74	19
Charges for services	78	78	218	140
Interest	25	25	35	10
Other:				
Service reimbursements	343	343	-	(343)
Miscellaneous	47	47	47	-
Total revenues	<u>47,110</u>	<u>47,110</u>	<u>42,869</u>	<u>(4,241)</u>
EXPENDITURES				
Community services	<u>48,108</u>	<u>48,108</u>	<u>40,791</u>	<u>7,317</u>
Net change in fund balances	(998)	(998)	2,078	3,076
Fund balances - beginning	<u>998</u>	<u>998</u>	<u>1,566</u>	<u>568</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,644</u>	<u>\$ 3,644</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, 2014
(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	\$ 74	\$ 74	\$ 77	\$ 3
Interest	2	2	2	-
Total revenues	<u>76</u>	<u>76</u>	<u>79</u>	<u>3</u>
EXPENDITURES				
Community services	<u>75</u>	<u>75</u>	<u>53</u>	<u>22</u>
Excess of revenues over expenditures	1	1	26	25
Contingency	<u>(410)</u>	<u>(410)</u>	<u>-</u>	<u>410</u>
Net change in fund balances	(409)	(409)	26	435
Fund balances - beginning	<u>409</u>	<u>409</u>	<u>408</u>	<u>(1)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 434</u>	<u>\$ 434</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Recreation Fund
For the Year Ended June 30, 2014
(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	\$ 57	\$ (45)
EXPENDITURES				
County management	102	102	57	45
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, 2014
(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	\$ -	\$ -	\$ 56	\$ 56
Intergovernmental	20	80	15	(65)
Total revenues	<u>20</u>	<u>80</u>	<u>71</u>	<u>(9)</u>
EXPENDITURES				
Nondepartmental	<u>20</u>	<u>80</u>	<u>71</u>	<u>9</u>
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
Animal Control Fund
For the Year Ended June 30, 2014
(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				
Licenses and permits	\$ 1,742	\$ 1,742	\$ 1,775	\$ 33
Charges for services	60	60	66	6
Interest	-	-	3	3
Other - miscellaneous	120	182	191	9
Total revenues	<u>1,922</u>	<u>1,984</u>	<u>2,035</u>	<u>51</u>
EXPENDITURES				
Community services	<u>573</u>	<u>635</u>	<u>331</u>	<u>304</u>
Excess of revenues over expenditures	<u>1,349</u>	<u>1,349</u>	<u>1,704</u>	<u>355</u>
OTHER FINANCING USES				
Transfers out	<u>(1,827)</u>	<u>(1,827)</u>	<u>(1,827)</u>	<u>-</u>
Total other financing uses	<u>(1,827)</u>	<u>(1,827)</u>	<u>(1,827)</u>	<u>-</u>
Contingency	<u>(27)</u>	<u>(27)</u>	<u>-</u>	<u>27</u>
Net change in fund balances	<u>(505)</u>	<u>(505)</u>	<u>(123)</u>	<u>382</u>
Fund balances - beginning	<u>505</u>	<u>505</u>	<u>594</u>	<u>89</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 471</u>	<u>\$ 471</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, 2014
(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	\$ 13,061	\$ 13,061	\$ 6,220	\$ (6,841)
Licenses and permits	-	-	2	2
Charges for services	-	-	12	12
Other:				
Service reimbursements	3,194	3,194	-	(3,194)
Miscellaneous	5	5	183	178
Total revenues	<u>16,260</u>	<u>16,260</u>	<u>6,417</u>	<u>(9,843)</u>
EXPENDITURES				
Community services	<u>17,262</u>	<u>17,262</u>	<u>6,938</u>	<u>10,324</u>
Net change in fund balances	(1,002)	(1,002)	(521)	481
Fund balances - beginning	<u>1,002</u>	<u>1,002</u>	<u>3,101</u>	<u>2,099</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,580</u>	<u>\$ 2,580</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Library Fund
For the Year Ended June 30, 2014
(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	\$ 838	\$ 838	\$ 791	\$ (47)
Intergovernmental	66,282	66,282	62,881	(3,401)
Interest	34	34	39	5
Other:				
Service reimbursements	35	35	35	-
Miscellaneous	-	-	2	2
Total revenues	<u>67,189</u>	<u>67,189</u>	<u>63,748</u>	<u>(3,441)</u>
EXPENDITURES				
Library	<u>67,189</u>	<u>67,189</u>	<u>63,659</u>	<u>3,530</u>
Excess of revenues over expenditures	-	-	89	89
Contingency	<u>(5,598)</u>	<u>(5,598)</u>	<u>-</u>	<u>5,598</u>
Net change in fund balances	<u>(5,598)</u>	<u>(5,598)</u>	<u>89</u>	<u>5,687</u>
Fund balances - beginning	<u>5,598</u>	<u>5,598</u>	<u>6,498</u>	<u>900</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>6,587</u>	<u>\$ 6,587</u>
Reconciliation to GAAP Basis:				
In kind contributions			1,274	
Consumption of in kind contributions			(1,274)	
Reimbursements from the Library District are reported as Transfers In on the GAAP Basis, rather than as Intergovernmental Revenues				
Intergovernmental Revenues			(62,881)	
Transfers In			<u>62,881</u>	
Fund balance as reported on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, Nonmajor Special Revenue Funds, page 94.			<u>\$ 6,587</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, 2014
(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	\$ 27,000	\$ 28,000	\$ 28,302	\$ 302
Interest	5	5	4	(1)
Total revenues	<u>27,005</u>	<u>28,005</u>	<u>28,306</u>	<u>301</u>
EXPENDITURES				
Nondepartmental	<u>27,330</u>	<u>28,330</u>	<u>28,306</u>	<u>24</u>
Net change in fund balances	(325)	(325)	-	325
Fund balances - beginning	<u>325</u>	<u>325</u>	<u>315</u>	<u>(10)</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, 2014
(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	\$ 1,555	\$ 1,555	\$ 1,456	\$ (99)
Interest	4	4	6	2
Other - service reimbursements	100	100	-	(100)
Total revenues	<u>1,659</u>	<u>1,659</u>	<u>1,462</u>	<u>(197)</u>
EXPENDITURES				
Community services	1,429	1,429	1,152	277
Excess of revenues over expenditures	230	230	310	80
Contingency	(1,255)	(1,255)	-	1,255
Net change in fund balances	(1,025)	(1,025)	310	1,335
Fund balances - beginning	1,025	1,025	1,285	260
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,595</u>	<u>\$ 1,595</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, 2014
(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	\$ 1,268	\$ 1,268	\$ 1,173	\$ (95)
Interest	10	10	-	(10)
Other - miscellaneous	1	1	-	(1)
Total revenues	<u>1,279</u>	<u>1,279</u>	<u>1,173</u>	<u>(106)</u>
EXPENDITURES				
Community justice	1	1	-	1
Sheriff	1,328	1,357	1,251	106
Total expenditures	<u>1,329</u>	<u>1,358</u>	<u>1,251</u>	<u>107</u>
Net change in fund balances	(50)	(79)	(78)	1
Fund balances - beginning	50	79	79	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</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, 2014
(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	\$ 17	\$ 17	\$ 6	\$ (11)
Licenses and permits	3,149	3,149	2,793	(356)
Charges for services	2,724	2,994	2,710	(284)
Interest	12	12	1	(11)
Other:				
Service reimbursements	288	288	257	(31)
Miscellaneous	7	7	23	16
Total revenues	<u>6,197</u>	<u>6,467</u>	<u>5,790</u>	<u>(677)</u>
EXPENDITURES				
Community justice	2,874	2,874	2,313	561
District attorney	40	40	19	21
Sheriff	3,402	4,070	3,485	585
Total expenditures	<u>6,316</u>	<u>6,984</u>	<u>5,817</u>	<u>1,167</u>
Net change in fund balances	(119)	(517)	(27)	490
Fund balances - beginning	119	517	550	33
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 523</u>	<u>\$ 523</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, 2014
(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	\$ 1,728	\$ 1,728	\$ 1,685	\$ (43)
Payments in lieu of taxes	-	-	1	1
Interest	7	7	-	(7)
Total revenues	<u>1,735</u>	<u>1,735</u>	<u>1,686</u>	<u>(49)</u>
EXPENDITURES				
Nondepartmental	<u>1,744</u>	<u>1,744</u>	<u>1,690</u>	<u>54</u>
Net change in fund balances	(9)	(9)	(4)	5
Fund balances - beginning	9	9	13	4
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, 2014
(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	\$ 5,230	\$ 5,230	\$ 4,620	\$ (610)
Interest	6	6	2	(4)
Other - miscellaneous	-	-	1	1
Total revenues	<u>5,236</u>	<u>5,236</u>	<u>4,623</u>	<u>(613)</u>
EXPENDITURES				
Human services	1,925	1,925	1,925	-
Community justice services	2,312	2,312	2,312	-
Community services	60	60	59	1
Nondepartmental	969	969	951	18
Total expenditures	<u>5,266</u>	<u>5,266</u>	<u>5,247</u>	<u>19</u>
Deficiency of revenues under expenditures	(30)	(30)	(624)	(594)
Contingency	<u>(785)</u>	<u>(785)</u>	-	<u>785</u>
Net change in fund balances	(815)	(815)	(624)	191
Fund balances - beginning	815	815	1,328	513
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 704</u>	<u>\$ 704</u>

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Library District Fund
For the Year Ended June 30, 2014
(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	\$ 62,577	\$ 62,577	\$ 62,748	\$ 171
Intergovernmental	1,208	1,208	501	(707)
Licenses and permits	125	125	116	(9)
Charges for services	1,569	1,569	1,501	(68)
Interest	49	49	32	(17)
Other:				
Non-governmental grants	703	703	750	47
Miscellaneous	51	51	57	6
Total revenues	<u>66,282</u>	<u>66,282</u>	<u>65,705</u>	<u>(577)</u>
EXPENDITURES				
Library district	<u>66,282</u>	<u>66,282</u>	<u>62,881</u>	<u>3,401</u>
Net change in fund balances	-	-	2,824	2,824
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>2,824</u>	<u>\$ 2,824</u>
Reconciliation to GAAP Basis:				
Reimbursements to the Library Fund are reported as Transfers Out on the GAAP Basis, rather than as Library District Expenditures				
Library District Expenditures			(62,881)	
Transfers Out			<u>62,881</u>	
Fund balance as reported on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, Nonmajor Special Revenue Funds, page 94.			<u>\$ 2,824</u>	

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