

SUPPLEMENTARY INFORMATION

BUDGETARY FUNDS REPORTED AS GENERAL OPERATING FUND

| <u>Fund</u> | <u>Principal Resources</u> | <u>Description of Operations</u> |
|---------------------|--|--|
| CH2 Redevelopment | Electricity revenues, reimbursements from other governments and interfund transfers. | Accounts for discovery, relocation, remediation, litigation and operating costs of the Courthouse Square complex during redevelopment. |
| Traffic Safety Team | Traffic fines. | Accounts for operations of the County's traffic safety team. |
| Inmate Welfare | Vending machine and pay phone charges. | Accounts for the operation of the jail commissary. |
| Rainy Day | Investment earnings. | Accounts for resources set aside for financial emergencies. |
| Health IDS Reserve | Transfers from the Health Fund. | Accounts for resources set aside to cover future revenue shortfalls for Integrated Delivery System mental health services. |

NONMAJOR GOVERNMENTAL FUNDS

| <u>Fund</u> | <u>Principal Resources</u> | <u>Description of Operations</u> |
|-----------------------------------|--|---|
| Non-Departmental Grants | Federal and state grants. | Accounts for multi-departmental grant programs. |
| County Clerk Records | Recording fees. | Accounts for equipment needs of the County Clerk's office. |
| Juvenile Grants | Federal and state grants. | Accounts for grant programs administered by the Juvenile department. |
| Tax Title Land Sales | Proceeds from the sale of tax foreclosed property. | Accounts for the disposition of proceeds from the sale of tax foreclosed property. |
| Children & Families | Federal and state grants. | Accounts for grant programs administered by the Children & Families department. |
| Community Development Block Grant | Federal and state grants. | Accounts for various development programs and rehabilitation loans to citizens. |
| Community Corrections | State grants and charges for services. | Accounts for the operations of the community corrections program. |
| Criminal Justice Assessment | Assessments from court fines. | Accounts for County assessments for criminal justice programs and court security. |
| County Schools | Federal forest revenues and state shared revenues. | Accounts for support provided to schools in accordance with ORS 328.005 to 328.035. |

| <u>Fund</u> | <u>Principal Resources</u> | <u>Description of Operations</u> |
|------------------------------|--|---|
| Child Support | Federal and state grants and incentives. | Accounts for the enforcement of court-ordered spousal and child support. |
| Dog Control | License and adoption fees; transfers from the General Fund. | Accounts for the county's animal control activities and dog shelter operations. |
| Liquor Law Enforcement | Fines and forfeitures. | Accounts for the liquor law enforcement program. |
| Sheriff Grants | Federal and state grants, contracts with the state and other agencies. | Accounts for marine patrols on County waterways, security provided for other agencies, and grant programs administered by the Sheriff's office. |
| Law Library | Library fees. | Accounts for the operation of the law library. |
| County Fair | Admissions, state shared revenues, and local sponsorships. | Accounts for the operation of the annual County Fair. |
| District Attorney Grants | Federal, state and local grants. | Accounts for grant programs administered by the District Attorney's office. |
| Land Use Planning | Planning fees and transfers from other funds. | Accounts for operations of the County's land use planning division. |
| Parks | Recreational vehicle registration fees. | Accounts for maintenance and improvement of County parks. |
| Surveyor | Corner restoration fees. | Accounts for the operations of the County Surveyor's office. |
| Building Inspection | Building permit fees. | Accounts for building inspection activities. |
| Debt Service | Internal assessments and transfers from the General Fund. | Accounts for payment of principal and interest on long-term obligations of governmental funds. |
| Capital Building & Equipment | Transfers from the General Fund and other funds. | Accounts for resources set aside for future capital improvements. |
| Health Building Reserve | Transfers from the Health Fund. | Accounts for resources set aside for future acquisition and construction of health facilities. |
| Facility Renovation | Transfers from the General Fund and other funds. | Accounts for various facility renovation projects. |
| Capital Improvement Projects | Transfers from the General Fund and other funds. | Accounts for various capital projects and acquisitions. |

MARION COUNTY, OREGON

COMBINING BALANCE SHEET
BUDGETARY FUNDS REPORTED AS GENERAL OPERATING FUND

June 30, 2011

| | Budgetary Funds | | | | | Total General Operating Fund | |
|--|----------------------|---------------------------|---------------------------|-------------------|---------------------|---------------------------------------|--------------------------|
| | General Fund | CH2 Redevelop -ment | Traffic Safety Team | Inmate Welfare | Rainy Day | | Health IDS Reserve |
| ASSETS: | | | | | | | |
| Cash and investments | \$ 9,970,549 | \$ 3,312,450 | \$ 464,595 | \$ 142,244 | \$ 3,993,709 | \$ 3,000,823 | \$ 20,884,370 |
| Receivables: | | | | | | | |
| Accounts | 449,214 | 137,920 | 5,761 | 44,089 | - | - | 636,984 |
| Interest | 127,885 | 17,518 | 2,448 | 751 | 22,088 | 16,597 | 187,287 |
| Taxes | 4,548,783 | - | - | - | - | - | 4,548,783 |
| Inventories and prepaid expenses | 21,690 | - | - | - | - | - | 21,690 |
| Total assets | \$ 15,118,121 | \$ 3,467,888 | \$ 472,804 | \$ 187,084 | \$ 4,015,797 | \$ 3,017,420 | \$ 26,279,114 |
| LIABILITIES AND FUND BALANCES: | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | \$ 242,820 | \$ 32,270 | \$ 5,140 | \$ 3,338 | \$ - | \$ - | \$ 283,568 |
| Payroll related liabilities | 1,949,967 | - | 44,180 | 8,688 | - | - | 2,002,835 |
| Deposits | 6,381 | - | - | - | - | - | 6,381 |
| Due to other funds | 840,000 | - | - | - | - | - | 840,000 |
| Deferred revenue | 4,076,510 | - | - | - | - | - | 4,076,510 |
| Total liabilities | 7,115,678 | 32,270 | 49,320 | 12,026 | - | - | 7,209,294 |
| Fund Balances: | | | | | | | |
| Nonspendable | 21,690 | - | - | - | - | - | 21,690 |
| Restricted | - | - | - | - | - | 3,000,000 | 3,000,000 |
| Committed | - | - | - | - | 4,015,797 | 17,420 | 4,033,217 |
| Assigned | - | 3,435,618 | 423,484 | 175,058 | - | - | 4,034,160 |
| Unassigned | 7,980,753 | - | - | - | - | - | 7,980,753 |
| Total fund balances | 8,002,443 | 3,435,618 | 423,484 | 175,058 | 4,015,797 | 3,017,420 | 19,069,820 |
| Total liabilities and fund balances | \$ 15,118,121 | \$ 3,467,888 | \$ 472,804 | \$ 187,084 | \$ 4,015,797 | \$ 3,017,420 | \$ 26,279,114 |

MARION COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGETARY FUNDS REPORTED AS GENERAL OPERATING FUND

For the year ended June 30, 2011

| | Budgetary Funds | | | | | | Total General Operating Fund |
|---|---------------------|---------------------------|---------------------------|-------------------|---------------------|--------------------------|---------------------------------------|
| | General Fund | CH2 Redevelop -ment | Traffic Safety Team | Inmate Welfare | Rainy Day | Health IDS Reserve | |
| REVENUES: | | | | | | | |
| Taxes | \$ 55,206,300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 55,206,300 |
| Licenses and permits | 58,325 | - | - | - | - | - | 58,325 |
| Intergovernmental | 5,445,022 | 27,694 | 68,966 | - | - | - | 5,541,682 |
| Charges for services | 3,940,457 | 5,107,205 | 652 | 313,738 | - | - | 9,362,052 |
| Fines and forfeitures | 209,093 | - | 1,507,151 | - | - | - | 1,716,244 |
| Interest | 428,830 | 6,965 | 2,006 | 687 | 21,961 | 17,420 | 477,869 |
| Other | 18,805 | - | - | - | - | - | 18,805 |
| Total revenues | 65,306,832 | 5,141,864 | 1,578,775 | 314,425 | 21,961 | 17,420 | 72,381,277 |
| EXPENDITURES: | | | | | | | |
| Current: | | | | | | | |
| General government | 9,661,423 | 2,062,607 | - | - | - | - | 11,724,030 |
| Health and social services | - | - | - | - | - | - | - |
| Public safety and judicial | 48,774,758 | - | 1,408,398 | 282,383 | - | - | 50,465,539 |
| Community service | - | - | - | - | - | - | - |
| Roads and bridges | - | - | - | - | - | - | - |
| Education | - | - | - | - | - | - | - |
| Debt service: | | | | | | | |
| Principal | - | - | - | - | - | - | - |
| Interest | 14,857 | - | - | - | - | - | 14,857 |
| Capital outlay | 5,460 | 636,042 | - | - | - | - | 641,502 |
| Total expenditures | 58,456,498 | 2,698,649 | 1,408,398 | 282,383 | - | - | 62,845,928 |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Transfers in | 4,498,270 | 992,403 | - | - | - | - | 5,490,673 |
| Transfers out | (9,792,321) | - | - | - | - | (1,050,832) | (10,843,153) |
| Total other financing sources (uses) | (5,294,051) | 992,403 | - | - | - | (1,050,832) | (5,352,480) |
| Net change in fund balances | 1,556,283 | 3,435,618 | 170,377 | 32,042 | 21,961 | (1,033,412) | 4,182,869 |
| FUND BALANCE - beginning | 6,446,160 | - | 253,107 | 143,016 | 3,993,836 | 4,050,832 | 14,886,951 |
| FUND BALANCE - ending | \$ 8,002,443 | \$ 3,435,618 | \$ 423,484 | \$ 175,058 | \$ 4,015,797 | \$ 3,017,420 | \$ 19,069,820 |

MARION COUNTY, OREGON
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

June 30, 2011

| | Special Revenue Funds | | | | | | | | | | | | |
|--|--------------------------------|----------------------------|--------------------|----------------------------|------------------------|---|--------------------------|-----------------------------------|-------------------|-------------------|------------------|---------------------------|-------------------|
| | Non- Departmental Grants | County Clerk Records | Juvenile Grants | Tax Title Land Sales | Children & Families | Community Development Block Grant | Community Corrections | Criminal Justice Assessment | County Schools | Child Support | Dog Control | Liquor Law Enforcement | Sheriff Grants |
| ASSETS: | | | | | | | | | | | | | |
| Cash and investments | \$ 993,929 | \$ 38,185 | \$ - | \$ 74,336 | \$ 658,927 | \$ 12,217 | \$ 2,060,177 | \$ 671,381 | \$ 246,529 | \$ - | \$ 63,728 | \$ 18,593 | \$ - |
| Receivables: | | | | | | | | | | | | | |
| Accounts | - | - | 385,420 | 653 | 252,778 | - | 7,986 | 37,790 | - | 296,017 | - | 3,294 | 478,561 |
| Interest | 6,223 | 198 | - | 428 | 3,607 | 68 | 10,287 | 4,131 | 1,363 | - | 297 | - | - |
| Loans | - | - | - | 194,607 | - | 124,929 | - | - | - | - | - | - | - |
| Inventories and prepaid expenses | - | - | 14,440 | - | - | - | - | - | - | - | 3,837 | - | 6,182 |
| Total assets | \$ 1,000,152 | \$ 38,383 | \$ 399,860 | \$ 270,024 | \$ 915,312 | \$ 137,214 | \$ 2,078,450 | \$ 713,302 | \$ 247,892 | \$ 296,017 | \$ 67,862 | \$ 21,887 | \$ 484,743 |
| LIABILITIES AND FUND BALANCES: | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | |
| Accounts payable | \$ 21 | \$ - | \$ 60,694 | \$ 28 | \$ 343,874 | \$ - | \$ 74,874 | \$ 30,798 | \$ - | \$ 239,627 | \$ 7,924 | \$ - | \$ 130,883 |
| Payroll related liabilities | - | 2,933 | 98,723 | - | 27,796 | - | 305,060 | - | - | 56,383 | 25,661 | - | 71,007 |
| Deposits | - | - | - | - | - | - | - | - | - | - | - | - | 3,044 |
| Deferred revenue | - | - | - | 194,607 | - | 124,929 | - | - | - | - | - | - | - |
| Total liabilities | 21 | 2,933 | 159,417 | 194,635 | 371,670 | 124,929 | 379,934 | 30,798 | - | 296,010 | 33,585 | - | 204,934 |
| Fund Balances: | | | | | | | | | | | | | |
| Nonspendable | - | - | 14,440 | - | - | - | - | - | - | - | 3,837 | - | 6,182 |
| Restricted | 1,000,131 | 35,450 | - | 75,389 | 122,232 | 12,285 | 968,536 | 682,504 | 247,892 | 7 | - | 21,887 | 83,249 |
| Committed | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | 226,003 | - | 421,410 | - | 729,980 | - | - | - | 30,440 | - | 190,378 |
| Total fund balances | 1,000,131 | 35,450 | 240,443 | 75,389 | 543,642 | 12,285 | 1,698,516 | 682,504 | 247,892 | 7 | 34,277 | 21,887 | 279,809 |
| Total liabilities and fund balances | \$ 1,000,152 | \$ 38,383 | \$ 399,860 | \$ 270,024 | \$ 915,312 | \$ 137,214 | \$ 2,078,450 | \$ 713,302 | \$ 247,892 | \$ 296,017 | \$ 67,862 | \$ 21,887 | \$ 484,743 |

(Continued on following page)

MARION COUNTY, OREGON
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS (Continued)

June 30, 2011

| | Special Revenue Funds | | | | | | | Capital Projects Funds | | | | Total Nonmajor Governmental Funds | |
|--|-----------------------|------------------|--------------------------------|----------------------|-------------------|---------------------|------------------------|-------------------------|------------------------------------|-------------------------------|------------------------|--|------------------------------------|
| | Law Library | County Fair | District Attorney Grants | Land Use Planning | Parks | Surveyor | Building Inspection | Debt Service Fund | Capital Building & Equipment | Health Building Reserve | Facility Renovation | | Capital Improvement Projects |
| ASSETS: | | | | | | | | | | | | | |
| Cash and investments | \$ 388,463 | \$ 45,797 | \$ - | \$ 61,591 | \$ 152,905 | \$ 1,523,269 | \$ 952,473 | \$ 476,067 | \$ 516,551 | \$ 776,283 | \$ 776,482 | \$ 2,121,746 | \$ 12,629,629 |
| Receivables: | | | | | | | | | | | | | |
| Accounts | 31,378 | 3,658 | 115,997 | - | 49,555 | - | 41,776 | - | - | - | 41,685 | - | 1,746,548 |
| Interest | 2,154 | 283 | - | 543 | 870 | 8,363 | 5,157 | 2,393 | 2,857 | 4,293 | 6,674 | 11,740 | 71,929 |
| Loans | - | - | - | - | - | - | - | - | - | - | - | - | 319,536 |
| Inventories and prepaid expenses | - | - | - | - | - | - | - | - | - | - | - | - | 24,459 |
| Total assets | \$ 421,995 | \$ 49,738 | \$ 115,997 | \$ 62,134 | \$ 203,330 | \$ 1,531,632 | \$ 999,406 | \$ 478,460 | \$ 519,408 | \$ 780,576 | \$ 824,841 | \$ 2,133,486 | \$ 14,792,101 |
| LIABILITIES AND FUND BALANCES: | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | |
| Accounts payable | \$ 4,918 | \$ 2,331 | \$ 72,927 | \$ 1,238 | \$ 412 | \$ 2,924 | \$ 22,592 | \$ - | \$ - | \$ - | \$ 151,591 | \$ 142,276 | \$ 1,289,932 |
| Payroll related liabilities | 6,956 | 1,417 | 25,437 | 36,225 | 4,823 | 16,103 | 63,270 | - | - | - | - | - | 741,794 |
| Deposits | - | - | - | - | - | 89,743 | - | - | - | - | - | - | 92,787 |
| Deferred revenue | - | - | - | - | - | - | - | - | - | - | - | - | 319,536 |
| Total liabilities | 11,874 | 3,748 | 98,364 | 37,463 | 5,235 | 108,770 | 85,862 | - | - | - | 151,591 | 142,276 | 2,444,049 |
| Fund Balances: | | | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | - | - | - | 24,459 |
| Restricted | 410,121 | - | 6,063 | - | - | 1,422,862 | - | - | - | - | - | - | 5,088,608 |
| Committed | - | - | - | - | 61,575 | - | - | - | 519,408 | 780,576 | - | - | 1,361,559 |
| Assigned | - | 45,990 | 11,570 | 24,671 | 136,520 | - | 913,544 | 478,460 | - | - | 673,250 | 1,991,210 | 5,873,426 |
| Total fund balances | 410,121 | 45,990 | 17,633 | 24,671 | 198,095 | 1,422,862 | 913,544 | 478,460 | 519,408 | 780,576 | 673,250 | 1,991,210 | 12,348,052 |
| Total liabilities and fund balances | \$ 421,995 | \$ 49,738 | \$ 115,997 | \$ 62,134 | \$ 203,330 | \$ 1,531,632 | \$ 999,406 | \$ 478,460 | \$ 519,408 | \$ 780,576 | \$ 824,841 | \$ 2,133,486 | \$ 14,792,101 |

MARION COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the year ended June 30, 2011

| | Special Revenue Funds | | | | | | | | | | | | |
|---|--------------------------------|----------------------------|--------------------|----------------------------|------------------------|---|--------------------------|-----------------------------------|-------------------|------------------|------------------|---------------------------|-------------------|
| | Non- Departmental Grants | County Clerk Records | Juvenile Grants | Tax Title Land Sales | Children & Families | Community Development Block Grant | Community Corrections | Criminal Justice Assessment | County Schools | Child Support | Dog Control | Liquor Law Enforcement | Sheriff Grants |
| REVENUES: | | | | | | | | | | | | | |
| Licenses and permits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 399,709 | \$ - | \$ 16,453 | |
| Intergovernmental | 654,555 | - | 1,013,000 | - | 2,028,046 | - | 11,741,728 | - | 1,236,499 | 1,215,686 | - | 1,447,271 | |
| Charges for services | - | 118,979 | 858,822 | 144 | 4,232 | - | 957,678 | - | - | 21,771 | 128,933 | 650,410 | |
| Fines and forfeitures | - | - | - | - | - | - | - | 1,000,808 | 1,304 | - | 7,377 | 40,170 | 8,347 |
| Interest | 6,065 | 311 | 2 | 12,920 | 4,965 | 486 | 23,575 | 3,814 | 1,027 | - | 484 | - | 151 |
| Other | 16,400 | - | 13,509 | 16,248 | 15,602 | 6,476 | 1 | - | - | - | 19,398 | - | 47,557 |
| Total revenues | 677,020 | 119,290 | 1,885,333 | 29,312 | 2,052,845 | 6,962 | 12,722,982 | 1,004,622 | 1,238,830 | 1,237,457 | 555,901 | 40,170 | 2,170,189 |
| EXPENDITURES: | | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | | |
| General government | - | 122,468 | - | 19,509 | - | - | - | - | - | - | - | - | - |
| Health and social services | - | - | - | - | 2,547,234 | - | - | - | - | 1,511,861 | - | - | - |
| Public safety and judicial | - | - | 2,909,108 | - | - | - | 9,391,170 | 234,761 | - | - | 1,277,264 | - | 2,738,471 |
| Community service | 361,670 | - | - | - | - | 1,908 | - | - | - | - | - | - | - |
| Roads and bridges | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Education | - | - | - | - | - | - | - | - | 1,013,928 | - | - | - | - |
| Debt service: | | | | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | 31,339 | - | - | - | - | - |
| Total expenditures | 361,670 | 122,468 | 2,909,108 | 19,509 | 2,547,234 | 1,908 | 9,391,170 | 266,100 | 1,013,928 | 1,511,861 | 1,277,264 | - | 2,738,471 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | | | | |
| Transfers in | - | - | 1,038,514 | - | 198,962 | - | 201,641 | - | - | 274,411 | 653,819 | - | 555,270 |
| Transfers out | (346,994) | - | - | (40,251) | - | (40,000) | (3,965,425) | (604,923) | - | - | - | (51,204) | - |
| Total other financing sources (uses) | (346,994) | - | 1,038,514 | (40,251) | 198,962 | (40,000) | (3,763,784) | (604,923) | - | 274,411 | 653,819 | (51,204) | 555,270 |
| Net change in fund balances | (31,644) | (3,178) | 14,739 | (30,448) | (295,427) | (34,946) | (431,972) | 133,599 | 224,902 | 7 | (67,544) | (11,034) | (13,012) |
| FUND BALANCE - beginning | 1,031,775 | 38,628 | 225,704 | 105,837 | 839,069 | 47,231 | 2,130,488 | 548,905 | 22,990 | - | 101,821 | 32,921 | 292,821 |
| FUND BALANCE - ending | <u>\$ 1,000,131</u> | <u>\$ 35,450</u> | <u>\$ 240,443</u> | <u>\$ 75,389</u> | <u>\$ 543,642</u> | <u>\$ 12,285</u> | <u>\$ 1,698,516</u> | <u>\$ 682,504</u> | <u>\$ 247,892</u> | <u>\$ 7</u> | <u>\$ 34,277</u> | <u>\$ 21,887</u> | <u>\$ 279,809</u> |

(Continued on following page)

MARION COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (Continued)

For the year ended June 30, 2011

| | Special Revenue Funds | | | | | | | Debt Service Fund | Capital Projects Funds | | | | Total Nonmajor Governmental Funds |
|---|-----------------------|------------------|--------------------------------|----------------------|-------------------|---------------------|------------------------|-------------------------|------------------------------------|-------------------------------|------------------------|------------------------------------|--|
| | Law Library | County Fair | District Attorney Grants | Land Use Planning | Parks | Surveyor | Building Inspection | | Capital Building & Equipment | Health Building Reserve | Facility Renovation | Capital Improvement Projects | |
| REVENUES: | | | | | | | | | | | | | |
| Licenses and permits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,196,387 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,612,549 |
| Intergovernmental | - | 36,031 | 536,040 | - | 221,387 | - | - | - | - | - | 199,896 | - | 20,330,139 |
| Charges for services | 392,504 | 164,354 | 121 | 238,045 | 33,832 | 459,765 | - | 2,954,258 | - | - | - | - | 6,983,848 |
| Fines and forfeitures | - | - | 12,439 | - | - | - | - | - | - | - | - | - | 1,070,445 |
| Interest | 1,681 | 190 | 129 | 981 | 808 | 8,805 | 4,031 | 5,506 | 5,307 | 4,269 | 12,674 | 6,267 | 104,448 |
| Other | 1,428 | 10,083 | 3,485 | - | 7,000 | 24 | 175 | - | - | - | - | - | 157,386 |
| Total revenues | 395,613 | 210,658 | 552,214 | 239,026 | 263,027 | 468,594 | 2,200,593 | 2,959,764 | 5,307 | 4,269 | 212,570 | 6,267 | 31,258,815 |
| EXPENDITURES: | | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | | |
| General government | - | - | - | - | - | - | - | - | - | - | - | - | 141,977 |
| Health and social services | - | - | - | - | - | - | - | - | - | - | - | - | 4,059,095 |
| Public safety and judicial | 251,713 | - | 688,169 | - | - | - | - | - | - | - | - | - | 17,490,656 |
| Community service | - | 292,073 | - | 1,313,292 | 178,949 | - | 1,883,652 | - | - | - | - | - | 4,031,544 |
| Roads and bridges | - | - | - | - | - | 555,017 | - | - | - | - | - | - | 555,017 |
| Education | - | - | - | - | - | - | - | - | - | - | - | - | 1,013,928 |
| Debt service: | | | | | | | | | | | | | |
| Principal | - | - | - | - | - | - | - | 1,620,000 | - | - | - | - | 1,620,000 |
| Interest | - | - | - | - | - | - | - | 3,180,849 | - | - | - | - | 3,180,849 |
| Capital outlay | - | - | - | - | - | - | - | - | - | - | 1,983,977 | 254,491 | 2,269,807 |
| Total expenditures | 251,713 | 292,073 | 688,169 | 1,313,292 | 178,949 | 555,017 | 1,883,652 | 4,800,849 | - | - | 1,983,977 | 254,491 | 34,362,873 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | | | | |
| Transfers in | 20,400 | 120,000 | 61,130 | 928,825 | - | - | - | 1,547,084 | - | - | - | 1,200,000 | 6,800,056 |
| Transfers out | - | - | - | (26,954) | - | - | - | - | (475,000) | - | (1,279,813) | - | (6,830,564) |
| Total other financing sources (uses) | 20,400 | 120,000 | 61,130 | 901,871 | - | - | - | 1,547,084 | (475,000) | - | (1,279,813) | 1,200,000 | (30,508) |
| Net change in fund balances | 164,300 | 38,585 | (74,825) | (172,395) | 84,078 | (86,423) | 316,941 | (294,001) | (469,693) | 4,269 | (3,051,220) | 951,776 | (3,134,566) |
| FUND BALANCE - beginning | 245,821 | 7,405 | 92,458 | 197,066 | 114,017 | 1,509,285 | 596,603 | 772,461 | 989,101 | 776,307 | 3,724,470 | 1,039,434 | 15,482,618 |
| FUND BALANCE - ending | \$ 410,121 | \$ 45,990 | \$ 17,633 | \$ 24,671 | \$ 198,095 | \$ 1,422,862 | \$ 913,544 | \$ 478,460 | \$ 519,408 | \$ 780,576 | \$ 673,250 | \$ 1,991,210 | \$ 12,348,052 |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CH2 REDEVELOPMENT FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|------------------|---------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 8,729 | \$ 27,694 | \$ 18,965 |
| Charges for services | 31,639 | 5,107,205 | 5,075,566 |
| Interest | - | 6,965 | 6,965 |
| Other | 1,800,000 | - | (1,800,000) |
| Total revenues | <u>1,840,368</u> | <u>5,141,864</u> | <u>3,301,496</u> |
| EXPENDITURES: | | | |
| Personal services | 30,000 | 9,251 | 20,749 |
| Materials and services | 3,085,866 | 2,053,356 | 1,032,510 |
| Capital outlay | 2,769,366 | 636,042 | 2,133,324 |
| Contingency | 1,747,539 | - | 1,747,539 |
| Total expenditures | <u>7,632,771</u> | <u>2,698,649</u> | <u>4,934,122</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | <u>5,792,403</u> | <u>992,403</u> | <u>(4,800,000)</u> |
| Net change in fund balance | - | 3,435,618 | 3,435,618 |
| FUND BALANCE - beginning | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 3,435,618</u> | <u>\$ 3,435,618</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TRAFFIC SAFETY TEAM FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|------------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 90,842 | \$ 68,966 | \$ (21,876) |
| Charges for services | - | 652 | 652 |
| Fines and forfeitures | 1,285,095 | 1,507,151 | 222,056 |
| Interest | - | 2,006 | 2,006 |
| | <u>1,375,937</u> | <u>1,578,775</u> | <u>202,838</u> |
| Total revenues | | | |
| EXPENDITURES: | | | |
| Personal services | 1,065,501 | 968,386 | 97,115 |
| Materials and services | 508,972 | 440,012 | 68,960 |
| Contingency | 54,571 | - | 54,571 |
| | <u>1,629,044</u> | <u>1,408,398</u> | <u>220,646</u> |
| Total expenditures | | | |
| Net change in fund balance | (253,107) | 170,377 | 423,484 |
| FUND BALANCE - beginning | <u>253,107</u> | <u>253,107</u> | <u>-</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 423,484</u> | <u>\$ 423,484</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INMATE WELFARE FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|-----------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 286,037 | \$ 313,738 | \$ 27,701 |
| Interest | - | 687 | 687 |
| Total revenues | <u>286,037</u> | <u>314,425</u> | <u>28,388</u> |
| EXPENDITURES: | | | |
| Personal services | 196,452 | 192,693 | 3,759 |
| Materials and services | 112,394 | 89,690 | 22,704 |
| Contingency | 49,013 | - | 49,013 |
| Total expenditures | <u>357,859</u> | <u>282,383</u> | <u>75,476</u> |
| Net change in fund balance | (71,822) | 32,042 | 103,864 |
| FUND BALANCE - beginning | <u>77,278</u> | <u>143,016</u> | <u>65,738</u> |
| FUND BALANCE - ending | <u>\$ 5,456</u> | <u>\$ 175,058</u> | <u>\$ 169,602</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RAINY DAY FUND

For the year ended June 30, 2011

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|----------------------------|-------------------------|---------------------|---------------------------------------|
| REVENUES: | | | |
| Interest | <u>\$ 51,900</u> | <u>\$ 21,961</u> | <u>\$ (29,939)</u> |
| EXPENDITURES: | | | |
| Reserves | <u>4,045,900</u> | <u>-</u> | <u>4,045,900</u> |
| Net change in fund balance | (3,994,000) | 21,961 | 4,015,961 |
| FUND BALANCE - beginning | <u>3,994,000</u> | <u>3,993,836</u> | <u>(164)</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 4,015,797</u> | <u>\$ 4,015,797</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH IDS RESERVE FUND

For the year ended June 30, 2011

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|---------------------------------|-------------------------|----------------------------|---------------------------------------|
| REVENUES: | | | |
| Interest | <u>\$ 38,000</u> | <u>\$ 17,420</u> | <u>\$ (20,580)</u> |
| EXPENDITURES: | | | |
| Reserves | <u>3,038,000</u> | <u>-</u> | <u>3,038,000</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers out | <u>(1,053,000)</u> | <u>(1,050,832)</u> | <u>2,168</u> |
| Net change in fund balance | (4,053,000) | (1,033,412) | 3,019,588 |
| FUND BALANCE - beginning | <u>4,053,000</u> | <u>4,050,832</u> | <u>(2,168)</u> |
| FUND BALANCE - ending | <u><u>\$ -</u></u> | <u><u>\$ 3,017,420</u></u> | <u><u>\$ 3,017,420</u></u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-DEPARTMENTAL GRANTS FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------------|----------------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 654,555 | \$ 654,555 | \$ - |
| Interest | 5,140 | 6,065 | 925 |
| Other | 9,500 | 16,400 | 6,900 |
| Total revenues | <u>669,195</u> | <u>677,020</u> | <u>7,825</u> |
| EXPENDITURES: | | | |
| Materials and services | 367,027 | 361,670 | 5,357 |
| Contingency | 133,886 | - | 133,886 |
| Total expenditures | <u>500,913</u> | <u>361,670</u> | <u>139,243</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers out | <u>(355,969)</u> | <u>(346,994)</u> | <u>8,975</u> |
| Net change in fund balance | (187,687) | (31,644) | 156,043 |
| FUND BALANCE - beginning | <u>1,028,270</u> | <u>1,031,775</u> | <u>3,505</u> |
| FUND BALANCE - ending | <u><u>\$ 840,583</u></u> | <u><u>\$ 1,000,131</u></u> | <u><u>\$ 159,548</u></u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK RECORDS FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|-----------------|------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 111,017 | \$ 118,979 | \$ 7,962 |
| Interest | 400 | 311 | (89) |
| Total revenues | <u>111,417</u> | <u>119,290</u> | <u>7,873</u> |
| EXPENDITURES: | | | |
| Personal services | 62,678 | 62,615 | 63 |
| Materials and services | <u>97,029</u> | <u>59,853</u> | <u>37,176</u> |
| Total expenditures | <u>159,707</u> | <u>122,468</u> | <u>37,239</u> |
| Net change in fund balance | (48,290) | (3,178) | 45,112 |
| FUND BALANCE - beginning | <u>53,373</u> | <u>38,628</u> | <u>(14,745)</u> |
| FUND BALANCE - ending | <u>\$ 5,083</u> | <u>\$ 35,450</u> | <u>\$ 30,367</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE GRANTS FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--|------------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 1,049,331 | \$ 1,013,000 | \$ (36,331) |
| Charges for services | 949,389 | 858,822 | (90,567) |
| Interest | - | 2 | 2 |
| Other | 14,816 | 13,509 | (1,307) |
| | <u>2,013,536</u> | <u>1,885,333</u> | <u>(128,203)</u> |
| Total revenues | | | |
| EXPENDITURES: | | | |
| Personal services | 2,461,874 | 2,290,928 | 170,946 |
| Materials and services | 719,737 | 618,180 | 101,557 |
| Contingency | 1,958 | - | 1,958 |
| | <u>3,183,569</u> | <u>2,909,108</u> | <u>274,461</u> |
| Total expenditures | | | |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 1,079,345 | 1,038,514 | (40,831) |
| | <u>1,079,345</u> | <u>1,038,514</u> | <u>(40,831)</u> |
| Net change in fund balance | (90,688) | 14,739 | 105,427 |
| FUND BALANCE - beginning | 90,688 | 225,704 | 135,016 |
| | <u>90,688</u> | <u>225,704</u> | <u>135,016</u> |
| FUND BALANCE - ending | \$ - | \$ 240,443 | \$ 240,443 |
| | <u>\$ -</u> | <u>\$ 240,443</u> | <u>\$ 240,443</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TAX TITLE LAND SALES FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|------------------|------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 50,000 | \$ 144 | \$ (49,856) |
| Interest | 7,330 | 12,920 | 5,590 |
| Other | 8,605 | 16,248 | 7,643 |
| | <u>65,935</u> | <u>29,312</u> | <u>(36,623)</u> |
| Total revenues | | | |
| EXPENDITURES: | | | |
| Materials and services | 22,332 | 15,509 | 6,823 |
| Special payments | 4,000 | 4,000 | - |
| Contingency | 1,000 | - | 1,000 |
| | <u>27,332</u> | <u>19,509</u> | <u>7,823</u> |
| Total expenditures | | | |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers out | (40,251) | (40,251) | - |
| | <u>(40,251)</u> | <u>(40,251)</u> | <u>-</u> |
| Net change in fund balance | (1,648) | (30,448) | (28,800) |
| FUND BALANCE - beginning | 39,200 | 105,837 | 66,637 |
| | <u>39,200</u> | <u>105,837</u> | <u>66,637</u> |
| FUND BALANCE - ending | <u>\$ 37,552</u> | <u>\$ 75,389</u> | <u>\$ 37,837</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHILDREN & FAMILIES FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--|------------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 2,149,538 | \$ 2,028,046 | \$ (121,492) |
| Charges for services | 5,000 | 4,232 | (768) |
| Interest | 9,758 | 4,965 | (4,793) |
| Other | 18,901 | 15,602 | (3,299) |
| | <u>2,183,197</u> | <u>2,052,845</u> | <u>(130,352)</u> |
| EXPENDITURES: | | | |
| Personal services | 653,324 | 648,105 | 5,219 |
| Materials and services | 2,168,760 | 1,899,129 | 269,631 |
| Contingency | 409,945 | - | 409,945 |
| | <u>3,232,029</u> | <u>2,547,234</u> | <u>684,795</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 209,763 | 198,962 | (10,801) |
| Net change in fund balance | (839,069) | (295,427) | 543,642 |
| FUND BALANCE - beginning | 839,069 | 839,069 | - |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 543,642</u> | <u>\$ 543,642</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|-----------------|------------------|-------------------------------|
| REVENUES: | | | |
| Interest | \$ 389 | \$ 486 | \$ 97 |
| Other | 6,476 | 6,476 | - |
| Total revenues | <u>6,865</u> | <u>6,962</u> | <u>97</u> |
| EXPENDITURES: | | | |
| Materials and services | <u>13,868</u> | <u>1,908</u> | <u>11,960</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers out | <u>(40,000)</u> | <u>(40,000)</u> | <u>-</u> |
| Net change in fund balance | (47,003) | (34,946) | 12,057 |
| FUND BALANCE - beginning | <u>47,003</u> | <u>47,231</u> | <u>228</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 12,285</u> | <u>\$ 12,285</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY CORRECTIONS FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--|--------------------|---------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 11,732,309 | \$ 11,741,728 | \$ 9,419 |
| Charges for services | 826,500 | 957,678 | 131,178 |
| Interest | 50,000 | 23,575 | (26,425) |
| Other | - | 1 | 1 |
| | <u>12,608,809</u> | <u>12,722,982</u> | <u>114,173</u> |
| Total revenues | | | |
| EXPENDITURES: | | | |
| Personal services | 7,410,621 | 6,858,203 | 552,418 |
| Materials and services | 2,941,794 | 2,532,967 | 408,827 |
| Contingency | 656,946 | - | 656,946 |
| | <u>11,009,361</u> | <u>9,391,170</u> | <u>1,618,191</u> |
| Total expenditures | | | |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 235,489 | 201,641 | (33,848) |
| Transfers out | (3,965,425) | (3,965,425) | - |
| | <u>(3,729,936)</u> | <u>(3,763,784)</u> | <u>(33,848)</u> |
| Total other financing sources (uses) | | | |
| Net change in fund balance | (2,130,488) | (431,972) | 1,698,516 |
| FUND BALANCE - beginning | <u>2,130,488</u> | <u>2,130,488</u> | <u>-</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 1,698,516</u> | <u>\$ 1,698,516</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CRIMINAL JUSTICE ASSESSMENT FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 500 | \$ - | \$ (500) |
| Fines and forfeitures | 906,418 | 1,000,808 | 94,390 |
| Interest | <u>2,232</u> | <u>3,814</u> | <u>1,582</u> |
| Total revenues | <u>909,150</u> | <u>1,004,622</u> | <u>95,472</u> |
| EXPENDITURES: | | | |
| Materials and services | 292,407 | 234,761 | 57,646 |
| Capital outlay | 40,000 | 31,339 | 8,661 |
| Contingency | <u>20,000</u> | <u>-</u> | <u>20,000</u> |
| Total expenditures | <u>352,407</u> | <u>266,100</u> | <u>86,307</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers out | <u>(706,467)</u> | <u>(604,923)</u> | <u>101,544</u> |
| Net change in fund balance | (149,724) | 133,599 | 283,323 |
| FUND BALANCE - beginning | <u>628,467</u> | <u>548,905</u> | <u>(79,562)</u> |
| FUND BALANCE - ending | <u>\$ 478,743</u> | <u>\$ 682,504</u> | <u>\$ 203,761</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY SCHOOLS FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|------------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 988,223 | \$ 1,236,499 | \$ 248,276 |
| Fines and forfeitures | 250 | 1,304 | 1,054 |
| Interest | 900 | 1,027 | 127 |
| Total revenues | <u>989,373</u> | <u>1,238,830</u> | <u>249,457</u> |
| EXPENDITURES: | | | |
| Special payments | <u>1,012,363</u> | <u>1,013,928</u> | <u>(1,565)</u> |
| Net change in fund balance | (22,990) | 224,902 | 247,892 |
| FUND BALANCE - beginning | <u>22,990</u> | <u>22,990</u> | <u>-</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 247,892</u> | <u>\$ 247,892</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHILD SUPPORT FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|------------------|------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 1,252,071 | \$ 1,215,686 | \$ (36,385) |
| Charges for services | 20,000 | 21,771 | 1,771 |
| Total revenues | <u>1,272,071</u> | <u>1,237,457</u> | <u>(34,614)</u> |
| EXPENDITURES: | | | |
| Personal services | 1,311,584 | 1,285,342 | 26,242 |
| Materials and services | <u>266,587</u> | <u>226,519</u> | <u>40,068</u> |
| Total expenditures | <u>1,578,171</u> | <u>1,511,861</u> | <u>66,310</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | <u>306,100</u> | <u>274,411</u> | <u>(31,689)</u> |
| Net change in fund balance | - | 7 | 7 |
| FUND BALANCE - beginning | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 7</u> | <u>\$ 7</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DOG CONTROL FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--|------------------|------------------|-------------------------------|
| REVENUES: | | | |
| Licenses and permits | \$ 390,000 | \$ 399,709 | \$ 9,709 |
| Charges for services | 120,963 | 128,933 | 7,970 |
| Fines and forfeitures | 14,500 | 7,377 | (7,123) |
| Interest | 1,085 | 484 | (601) |
| Other | 16,500 | 19,398 | 2,898 |
| | <u>543,048</u> | <u>555,901</u> | <u>12,853</u> |
| EXPENDITURES: | | | |
| Personal services | 737,560 | 702,644 | 34,916 |
| Materials and services | 596,587 | 574,620 | 21,967 |
| | <u>1,334,147</u> | <u>1,277,264</u> | <u>56,883</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 689,279 | 653,819 | (35,460) |
| Net change in fund balance | (101,820) | (67,544) | 34,276 |
| FUND BALANCE - beginning | 101,820 | 101,821 | 1 |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 34,277</u> | <u>\$ 34,277</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LIQUOR LAW ENFORCEMENT FUND

For the year ended June 30, 2011

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|---------------------------------|-------------------------|------------------|---------------------------------------|
| REVENUES: | | | |
| Fines and forfeitures | \$ 40,000 | \$ 40,170 | \$ 170 |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers out | (51,204) | (51,204) | - |
| Net change in fund balance | (11,204) | (11,034) | 170 |
| FUND BALANCE - beginning | 11,204 | 32,921 | 21,717 |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 21,887</u> | <u>\$ 21,887</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF GRANTS FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--|------------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Licenses and permits | \$ - | \$ 16,453 | \$ 16,453 |
| Intergovernmental | 1,450,298 | 1,447,271 | (3,027) |
| Charges for services | 610,928 | 650,410 | 39,482 |
| Fines and forfeitures | - | 8,347 | 8,347 |
| Interest | 59 | 151 | 92 |
| Other | 22,000 | 47,557 | 25,557 |
| | <u>2,083,285</u> | <u>2,170,189</u> | <u>86,904</u> |
| EXPENDITURES: | | | |
| Personal services | 1,596,473 | 1,577,248 | 19,225 |
| Materials and services | 1,196,585 | 1,161,223 | 35,362 |
| Capital outlay | 23,288 | - | 23,288 |
| Contingency | 71,840 | - | 71,840 |
| | <u>2,888,186</u> | <u>2,738,471</u> | <u>149,715</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | <u>575,570</u> | <u>555,270</u> | <u>(20,300)</u> |
| Net change in fund balance | (229,331) | (13,012) | 216,319 |
| FUND BALANCE - beginning | <u>229,331</u> | <u>292,821</u> | <u>63,490</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 279,809</u> | <u>\$ 279,809</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--|-----------------|-------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 300,000 | \$ 392,504 | \$ 92,504 |
| Interest | 2,000 | 1,681 | (319) |
| Other | 500 | 1,428 | 928 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 302,500 | 395,613 | 93,113 |
| | <hr/> | <hr/> | <hr/> |
| EXPENDITURES: | | | |
| Personal services | 138,929 | 143,819 | (4,890) |
| Materials and services | 134,837 | 107,894 | 26,943 |
| Contingency | 74,891 | - | 74,891 |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 348,657 | 251,713 | 96,944 |
| | <hr/> | <hr/> | <hr/> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 24,891 | 20,400 | (4,491) |
| | <hr/> | <hr/> | <hr/> |
| Net change in fund balance | (21,266) | 164,300 | 185,566 |
| | <hr/> | <hr/> | <hr/> |
| FUND BALANCE - beginning | 175,779 | 245,821 | 70,042 |
| | <hr/> | <hr/> | <hr/> |
| FUND BALANCE - ending | \$ 154,513 | \$ 410,121 | \$ 255,608 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY FAIR FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--|-----------------|------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 35,668 | \$ 36,031 | \$ 363 |
| Charges for services | 155,700 | 164,354 | 8,654 |
| Interest | 100 | 190 | 90 |
| Other | 8,778 | 10,083 | 1,305 |
| | <u>200,246</u> | <u>210,658</u> | <u>10,412</u> |
| EXPENDITURES: | | | |
| Personal services | 5,045 | 5,921 | (876) |
| Materials and services | 307,995 | 286,152 | 21,843 |
| Contingency | 12,473 | - | 12,473 |
| | <u>325,513</u> | <u>292,073</u> | <u>33,440</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 120,000 | 120,000 | - |
| | <u>(5,267)</u> | <u>38,585</u> | <u>43,852</u> |
| Net change in fund balance | | | |
| FUND BALANCE - beginning | 5,267 | 7,405 | 2,138 |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 45,990</u> | <u>\$ 45,990</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY GRANTS FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--|-----------------|------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 638,981 | \$ 536,040 | \$ (102,941) |
| Charges for services | - | 121 | 121 |
| Fines and forfeitures | 30,000 | 12,439 | (17,561) |
| Interest | 220 | 129 | (91) |
| Other | 800 | 3,485 | 2,685 |
| | <u>670,001</u> | <u>552,214</u> | <u>(117,787)</u> |
| EXPENDITURES: | | | |
| Personal services | 662,856 | 605,731 | 57,125 |
| Materials and services | 114,449 | 82,438 | 32,011 |
| Contingency | 67,387 | - | 67,387 |
| | <u>844,692</u> | <u>688,169</u> | <u>156,523</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 68,907 | 61,130 | (7,777) |
| Net change in fund balance | (105,784) | (74,825) | 30,959 |
| FUND BALANCE - beginning | <u>105,784</u> | <u>92,458</u> | <u>(13,326)</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 17,633</u> | <u>\$ 17,633</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAND USE PLANNING FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--------------------------------------|------------------|------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 239,000 | \$ 238,045 | \$ (955) |
| Interest | - | 981 | 981 |
| Total revenues | <u>239,000</u> | <u>239,026</u> | <u>26</u> |
| EXPENDITURES: | | | |
| Personal services | 898,558 | 880,737 | 17,821 |
| Materials and services | 457,071 | 432,555 | 24,516 |
| Contingency | 40,876 | - | 40,876 |
| Total expenditures | <u>1,396,505</u> | <u>1,313,292</u> | <u>83,213</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 988,834 | 928,825 | (60,009) |
| Transfers out | (26,954) | (26,954) | - |
| Total other financing sources (uses) | <u>961,880</u> | <u>901,871</u> | <u>(60,009)</u> |
| Net change in fund balance | (195,625) | (172,395) | 23,230 |
| FUND BALANCE - beginning | <u>195,625</u> | <u>197,066</u> | <u>1,441</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 24,671</u> | <u>\$ 24,671</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARKS FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|-------------------------|--------------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 205,728 | \$ 221,387 | \$ 15,659 |
| Charges for services | 12,000 | 33,832 | 21,832 |
| Interest | 360 | 808 | 448 |
| Other | - | 7,000 | 7,000 |
| | <u>218,088</u> | <u>263,027</u> | <u>44,939</u> |
| Total revenues | | | |
| EXPENDITURES: | | | |
| Personal services | 81,003 | 82,985 | (1,982) |
| Materials and services | 143,898 | 95,964 | 47,934 |
| Contingency | 29,115 | - | 29,115 |
| | <u>254,016</u> | <u>178,949</u> | <u>75,067</u> |
| Total expenditures | | | |
| Net change in fund balance | (35,928) | 84,078 | 120,006 |
| FUND BALANCE - beginning | <u>71,928</u> | <u>114,017</u> | <u>42,089</u> |
| FUND BALANCE - ending | <u><u>\$ 36,000</u></u> | <u><u>\$ 198,095</u></u> | <u><u>\$ 162,095</u></u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SURVEYOR FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 460,425 | \$ 459,765 | \$ (660) |
| Interest | 7,000 | 8,805 | 1,805 |
| Other | - | 24 | 24 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 467,425 | 468,594 | 1,169 |
| | <hr/> | <hr/> | <hr/> |
| EXPENDITURES: | | | |
| Personal services | 629,031 | 398,772 | 230,259 |
| Materials and services | 172,500 | 156,245 | 16,255 |
| Contingency | 85,230 | - | 85,230 |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 886,761 | 555,017 | 331,744 |
| | <hr/> | <hr/> | <hr/> |
| Net change in fund balance | (419,336) | (86,423) | 332,913 |
| FUND BALANCE - beginning | 1,488,022 | 1,509,285 | 21,263 |
| | <hr/> | <hr/> | <hr/> |
| FUND BALANCE - ending | <u>\$ 1,068,686</u> | <u>\$ 1,422,862</u> | <u>\$ 354,176</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUILDING INSPECTION FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Licenses and permits | \$ 2,150,000 | \$ 2,196,387 | \$ 46,387 |
| Interest | 12,200 | 4,031 | (8,169) |
| Other | - | 175 | 175 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 2,162,200 | 2,200,593 | 38,393 |
| | <hr/> | <hr/> | <hr/> |
| EXPENDITURES: | | | |
| Personal services | 1,449,882 | 1,438,416 | 11,466 |
| Materials and services | 498,087 | 445,236 | 52,851 |
| Contingency | 275,000 | - | 275,000 |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 2,222,969 | 1,883,652 | 339,317 |
| | <hr/> | <hr/> | <hr/> |
| Net change in fund balance | (60,769) | 316,941 | 377,710 |
| FUND BALANCE - beginning | 610,414 | 596,603 | (13,811) |
| | <hr/> | <hr/> | <hr/> |
| FUND BALANCE - ending | <u>\$ 549,645</u> | <u>\$ 913,544</u> | <u>\$ 363,899</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------------|--------------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 2,749,300 | \$ 2,954,258 | \$ 204,958 |
| Interest | 15,500 | 5,506 | (9,994) |
| Total revenues | <u>2,764,800</u> | <u>2,959,764</u> | <u>194,964</u> |
| EXPENDITURES: | | | |
| Debt service - principal | 1,620,000 | 1,620,000 | - |
| Debt service - interest | <u>3,180,848</u> | <u>3,180,849</u> | <u>(1)</u> |
| Total expenditures | <u>4,800,848</u> | <u>4,800,849</u> | <u>(1)</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | <u>1,547,087</u> | <u>1,547,084</u> | <u>(3)</u> |
| Net change in fund balance | (488,961) | (294,001) | 194,960 |
| FUND BALANCE - beginning | <u>737,696</u> | <u>772,461</u> | <u>34,765</u> |
| FUND BALANCE - ending | <u><u>\$ 248,735</u></u> | <u><u>\$ 478,460</u></u> | <u><u>\$ 229,725</u></u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL BUILDING & EQUIPMENT FUND

For the year ended June 30, 2011

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|---------------------------------|-------------------------|-------------------|---------------------------------------|
| REVENUES: | | | |
| Interest | \$ - | \$ 5,307 | \$ 5,307 |
| EXPENDITURES: | | | |
| Reserves | 514,412 | - | 514,412 |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers out | (475,000) | (475,000) | - |
| Net change in fund balance | (989,412) | (469,693) | 519,719 |
| FUND BALANCE - beginning | 989,412 | 989,101 | (311) |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 519,408</u> | <u>\$ 519,408</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH BUILDING RESERVE FUND

For the year ended June 30, 2011

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget</u> |
|----------------------------|-------------------------------------|----------------------------------|---------------------------------------|
| REVENUES: | | | |
| Interest | <u>\$ 8,500</u> | <u>\$ 4,269</u> | <u>\$ (4,231)</u> |
| EXPENDITURES: | | | |
| Reserves | <u> 785,351</u> | <u> -</u> | <u> 785,351</u> |
| Net change in fund balance | (776,851) | 4,269 | 781,120 |
| FUND BALANCE - beginning | <u> 776,851</u> | <u> 776,307</u> | <u> (544)</u> |
| FUND BALANCE - ending | <u><u>\$ -</u></u> | <u><u>\$ 780,576</u></u> | <u><u>\$ 780,576</u></u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FACILITY RENOVATION FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|--------------------|--------------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 515,389 | \$ 199,896 | \$ (315,493) |
| Interest | 13,000 | 12,674 | (326) |
| Total revenues | <u>528,389</u> | <u>212,570</u> | <u>(315,819)</u> |
| EXPENDITURES: | | | |
| Capital outlay | 2,902,315 | 1,983,977 | 918,338 |
| Contingency | 30,386 | - | 30,386 |
| Total expenditures | <u>2,932,701</u> | <u>1,983,977</u> | <u>948,724</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers out | <u>(1,279,813)</u> | <u>(1,279,813)</u> | <u>-</u> |
| Net change in fund balance | (3,684,125) | (3,051,220) | 632,905 |
| FUND BALANCE - beginning | <u>3,684,125</u> | <u>3,724,470</u> | <u>40,345</u> |
| FUND BALANCE - ending | <u><u>\$ -</u></u> | <u><u>\$ 673,250</u></u> | <u><u>\$ 673,250</u></u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT PROJECTS FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|---------------------------------|-----------------|--------------|-------------------------------|
| REVENUES: | | | |
| Interest | \$ 265 | \$ 6,267 | \$ 6,002 |
| EXPENDITURES: | | | |
| Capital outlay | 2,079,392 | 254,491 | 1,824,901 |
| Contingency | 147,211 | - | 147,211 |
| Total expenditures | 2,226,603 | 254,491 | 1,972,112 |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 1,200,000 | 1,200,000 | - |
| Net change in fund balance | (1,026,338) | 951,776 | 1,978,114 |
| FUND BALANCE - beginning | 1,026,338 | 1,039,434 | 13,096 |
| FUND BALANCE - ending | \$ - | \$ 1,991,210 | \$ 1,991,210 |

ENTERPRISE FUNDS

Major Funds

| <u>Fund</u> | <u>Principal Resources</u> | <u>Description of Operations</u> |
|------------------------|--------------------------------------|---|
| Environmental Services | Franchise fees and disposal charges. | Accounts for the operations of the County's solid waste collection and disposal system. |

Nonmajor Funds

| <u>Fund</u> | <u>Principal Resources</u> | <u>Description of Operations</u> |
|---|---|--|
| Brooks Community Service District | Sewer fees. | Accounts for sewer services provided to district residents. |
| East Salem Service District | Sewer and lighting fees, property taxes and interest. | Accounts for sewer and lighting services provided to district residents. |
| Labish Village Sewage and Drainage District | Sewer and drainage fees. | Accounts for sewer and drainage services provided to district residents. |
| Fargo Interchange Service District | Sewer fees. | Accounts for sewer services provided to district residents. |
| Illaha Hills Street Lighting District | Lighting fees. | Accounts for lighting services provided to district residents. |

MARION COUNTY, OREGON

COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS

For the year ended June 30, 2011

| | Sewer and Lighting Service Districts | | | | | Totals |
|---|--------------------------------------|---------------|-------------------|----------------------|----------------|--------------|
| | Brooks Community | East Salem | Labish Village | Fargo Interchange | Ilaha Hills | |
| ASSETS | | | | | | |
| Current assets: | | | | | | |
| Cash and investments | \$ 194,623 | \$ 878,363 | \$ 34,138 | \$ 44,735 | \$ 9,087 | \$ 1,160,946 |
| Receivables: | | | | | | |
| Accounts | 16,000 | 164,517 | 7,788 | 74,305 | - | 262,610 |
| Property taxes | 2,065 | 19,261 | - | - | - | 21,326 |
| Interest | 1,153 | 4,875 | 189 | 258 | - | 6,475 |
| Loans | - | - | - | 87,239 | - | 87,239 |
| Total current assets | 213,841 | 1,067,016 | 42,115 | 206,537 | 9,087 | 1,538,596 |
| Capital assets: | | | | | | |
| Land | 140,335 | 87,014 | - | - | - | 227,349 |
| Buildings and improvements | 3,230,468 | 4,950,308 | 322,448 | 1,831,395 | - | 10,334,619 |
| Equipment | - | 13,459 | - | - | - | 13,459 |
| Less accumulated depreciation | (2,513,735) | (3,856,444) | (322,448) | (665,148) | - | (7,357,775) |
| Total capital assets (net of accumulated depreciation) | 857,068 | 1,194,337 | - | 1,166,247 | - | 3,217,652 |
| Total assets | 1,070,909 | 2,261,353 | 42,115 | 1,372,784 | 9,087 | 4,756,248 |
| LIABILITIES | | | | | | |
| Current liabilities: | | | | | | |
| Accounts payable | 6,921 | 73,568 | 2,630 | 7,589 | - | 90,708 |
| Accrued interest | - | - | - | 24,858 | - | 24,858 |
| Due to other funds | - | - | - | 68,975 | - | 68,975 |
| Notes payable, current | - | - | - | 62,812 | - | 62,812 |
| Total current liabilities | 6,921 | 73,568 | 2,630 | 164,234 | - | 247,353 |
| Noncurrent liabilities: | | | | | | |
| Notes payable, net of current portion | - | - | - | 761,360 | - | 761,360 |
| Total liabilities | 6,921 | 73,568 | 2,630 | 925,594 | - | 1,008,713 |
| NET ASSETS | | | | | | |
| Invested in capital assets, net of related debt | 857,068 | 1,194,337 | - | 342,075 | - | 2,393,480 |
| Unrestricted | 206,920 | 993,448 | 39,485 | 105,115 | 9,087 | 1,354,055 |
| Total net assets | \$ 1,063,988 | \$ 2,187,785 | \$ 39,485 | \$ 447,190 | \$ 9,087 | \$ 3,747,535 |

MARION COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
NONMAJOR ENTERPRISE FUNDS

For the year ended June 30, 2011

| | Sewer and Lighting Service Districts | | | | | |
|--|--------------------------------------|---------------|-------------------|----------------------|----------------|--------------|
| | Brooks Community | East Salem | Labish Village | Fargo Interchange | Ilaha Hills | Totals |
| Operating revenues: | | | | | | |
| Charges for services | \$ 238,074 | \$ 146,462 | \$ 7,365 | \$ 214,441 | \$ 1,016 | \$ 607,358 |
| Operating expenses: | | | | | | |
| Repairs and maintenance | 47,968 | 73,444 | - | - | - | 121,412 |
| Utilities | 5,716 | 232,693 | - | 2,773 | 5,049 | 246,231 |
| Building and equipment rentals | 890 | 3,310 | - | - | - | 4,200 |
| Professional services | 156,569 | 31,895 | 1,297 | 91,456 | 214 | 281,431 |
| Communication | 142 | 708 | 37 | 65 | - | 952 |
| Fuel and operating supplies | 27,068 | 1,029 | - | - | - | 28,097 |
| Insurance claims and premiums | 1,876 | 8,616 | 902 | 1,150 | - | 12,544 |
| Depreciation | 129,219 | 90,005 | - | 70,608 | - | 289,832 |
| Other | 3,322 | 595 | 26 | 320 | - | 4,263 |
| Total operating expenses | 372,770 | 442,295 | 2,262 | 166,372 | 5,263 | 988,962 |
| Operating income (loss) | (134,696) | (295,833) | 5,103 | 48,069 | (4,247) | (381,604) |
| Nonoperating revenues (expenses): | | | | | | |
| Property taxes | - | 246,700 | - | - | - | 246,700 |
| Interest revenue | 1,156 | 4,776 | 171 | 4,832 | 29 | 10,964 |
| Interest expense | - | - | - | (44,454) | - | (44,454) |
| Total nonoperating revenues (expenses) | 1,156 | 251,476 | 171 | (39,622) | 29 | 213,210 |
| Change in net assets | (133,540) | (44,357) | 5,274 | 8,447 | (4,218) | (168,394) |
| Total net assets - beginning | 1,197,528 | 2,232,142 | 34,211 | 438,743 | 13,305 | 3,915,929 |
| Total net assets - ending | \$ 1,063,988 | \$ 2,187,785 | \$ 39,485 | \$ 447,190 | \$ 9,087 | \$ 3,747,535 |

MARION COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS

For the year ended June 30, 2011

Sewer and Lighting Service Districts

| | Brooks Community | East Salem | Labish Village | Fargo Interchange | Ilaha Hills | Totals |
|---|---------------------|---------------|-------------------|----------------------|----------------|--------------|
| Cash flows from operating activities: | | | | | | |
| Cash received from customers | \$ 244,222 | \$ 164,547 | \$ 6,891 | \$ 157,808 | \$ 1,016 | \$ 574,484 |
| Cash payments to suppliers for goods and services | (239,867) | (388,726) | (1,864) | (96,063) | (5,263) | (731,783) |
| Net cash from operating activities | 4,355 | (224,179) | 5,027 | 61,745 | (4,247) | (157,299) |
| Cash flows from noncapital financing activities: | | | | | | |
| Property taxes | 807 | 242,874 | - | - | - | 243,681 |
| Interfund loan proceeds | - | - | - | 68,975 | - | 68,975 |
| Net cash from noncapital financing activities | 807 | 242,874 | - | 68,975 | - | 312,656 |
| Cash flows from capital and related financing activities: | | | | | | |
| Debt principal payments | - | - | - | (59,668) | - | (59,668) |
| Debt interest payments | - | - | - | (46,445) | - | (46,445) |
| Net cash from capital and related financing activities | - | - | - | (106,113) | - | (106,113) |
| Cash flows from investing activities: | | | | | | |
| Interest on investments | 1,440 | 6,017 | 189 | 4,692 | 29 | 12,367 |
| Net change in cash and investments | 6,602 | 24,712 | 5,216 | 29,299 | (4,218) | 61,611 |
| Cash and investments - beginning | 188,021 | 853,651 | 28,922 | 15,436 | 13,305 | 1,099,335 |
| Cash and investments - ending | \$ 194,623 | \$ 878,363 | \$ 34,138 | \$ 44,735 | \$ 9,087 | \$ 1,160,946 |
| Reconciliation of operating income (loss) to net cash from operating activities: | | | | | | |
| Operating income (loss) | \$ (134,696) | \$ (295,833) | \$ 5,103 | \$ 48,069 | \$ (4,247) | \$ (381,604) |
| Depreciation | 129,219 | 90,005 | - | 70,608 | - | 289,832 |
| Change in: | | | | | | |
| Accounts receivable | 6,148 | 18,085 | (474) | (56,633) | - | (32,874) |
| Accounts payable | 3,684 | (36,436) | 398 | (299) | - | (32,653) |
| Net cash from operating activities | \$ 4,355 | \$ (224,179) | \$ 5,027 | \$ 61,745 | \$ (4,247) | \$ (157,299) |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ENVIRONMENTAL SERVICES FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--|----------------------|----------------------|-------------------------------|
| REVENUES: | | | |
| Taxes | \$ 300,000 | \$ 277,716 | \$ (22,284) |
| Intergovernmental | 24,000 | 25,913 | 1,913 |
| Charges for services | 19,885,352 | 14,779,286 | (5,106,066) |
| Fines and forfeitures | - | 478 | 478 |
| Interest | 497,000 | 134,853 | (362,147) |
| Other | 20,025 | 349,977 | 329,952 |
| Total revenues | <u>20,726,377</u> | <u>15,568,223</u> | <u>(5,158,154)</u> |
| EXPENDITURES: | | | |
| Personal services | 2,393,484 | 2,335,835 | 57,649 |
| Materials and services | 18,924,230 | 15,641,541 | 3,282,689 |
| Capital outlay | 1,967,700 | 1,451,477 | 516,223 |
| Special payments | 68,975 | 68,975 | - |
| Contingency | 2,491,584 | - | 2,491,584 |
| Total expenditures | <u>25,845,973</u> | <u>19,497,828</u> | <u>6,348,145</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 26,954 | 26,954 | - |
| Transfers out | (4,862,000) | (62,000) | 4,800,000 |
| Total other financing sources (uses) | <u>(4,835,046)</u> | <u>(35,046)</u> | <u>4,800,000</u> |
| Net change in fund balance | (9,954,642) | (3,964,651) | 5,989,991 |
| FUND BALANCE - beginning | <u>24,480,646</u> | <u>25,056,249</u> | <u>575,603</u> |
| FUND BALANCE - ending | <u>\$ 14,526,004</u> | <u>\$ 21,091,598</u> | <u>\$ 6,565,594</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BROOKS COMMUNITY SERVICE DISTRICT FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 247,080 | \$ 238,074 | \$ (9,006) |
| Interest | 1,770 | 1,156 | (614) |
| Total revenues | <u>248,850</u> | <u>239,230</u> | <u>(9,620)</u> |
| EXPENDITURES: | | | |
| Materials and services | 264,465 | 243,551 | 20,914 |
| Capital outlay | 20,000 | - | 20,000 |
| Contingency | 49,625 | - | 49,625 |
| Total expenditures | <u>334,090</u> | <u>243,551</u> | <u>90,539</u> |
| Net change in fund balance | (85,240) | (4,321) | 80,919 |
| FUND BALANCE - beginning | <u>211,240</u> | <u>211,241</u> | <u>1</u> |
| FUND BALANCE - ending | <u>\$ 126,000</u> | <u>\$ 206,920</u> | <u>\$ 80,920</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EAST SALEM SERVICE DISTRICT FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|-------------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Taxes | \$ 260,569 | \$ 246,700 | \$ (13,869) |
| Charges for services | 185,602 | 146,462 | (39,140) |
| Interest | 12,000 | 4,776 | (7,224) |
| Total revenues | <u>458,171</u> | <u>397,938</u> | <u>(60,233)</u> |
| EXPENDITURES: | | | |
| Materials and services | 506,177 | 352,290 | 153,887 |
| Capital outlay | 500,000 | - | 500,000 |
| Contingency | 200,000 | - | 200,000 |
| Total expenditures | <u>1,206,177</u> | <u>352,290</u> | <u>853,887</u> |
| Net change in fund balance | (748,006) | 45,648 | 793,654 |
| FUND BALANCE - beginning | <u>949,028</u> | <u>947,800</u> | <u>(1,228)</u> |
| FUND BALANCE - ending | <u>\$ 201,022</u> | <u>\$ 993,448</u> | <u>\$ 792,426</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LABISH VILLAGE SEWAGE AND DRAINAGE DISTRICT FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|-----------------|------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 7,514 | \$ 7,365 | \$ (149) |
| Interest | 600 | 171 | (429) |
| Total revenues | <u>8,114</u> | <u>7,536</u> | <u>(578)</u> |
| EXPENDITURES: | | | |
| Materials and services | 6,625 | 2,262 | 4,363 |
| Contingency | <u>34,902</u> | <u>-</u> | <u>34,902</u> |
| Total expenditures | <u>41,527</u> | <u>2,262</u> | <u>39,265</u> |
| Net change in fund balance | (33,413) | 5,274 | 38,687 |
| FUND BALANCE - beginning | <u>33,413</u> | <u>34,211</u> | <u>798</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ 39,485</u> | <u>\$ 39,485</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FARGO INTERCHANGE SERVICE DISTRICT FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--|------------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 204,882 | \$ 214,441 | \$ 9,559 |
| Interest | 5,200 | 4,832 | (368) |
| Other | 300 | - | (300) |
| | <u>210,382</u> | <u>219,273</u> | <u>8,891</u> |
| EXPENDITURES: | | | |
| Materials and services | 130,935 | 95,764 | 35,171 |
| Capital outlay | 25,000 | - | 25,000 |
| Debt service - principal | 59,668 | 59,668 | - |
| Debt service - interest | 46,446 | 46,445 | 1 |
| Contingency | 50,885 | - | 50,885 |
| | <u>312,934</u> | <u>201,877</u> | <u>111,057</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Interfund loan proceeds | 68,975 | 68,975 | - |
| | <u>(33,577)</u> | <u>86,371</u> | <u>119,948</u> |
| Net change in fund balance | | | |
| FUND BALANCE - beginning | <u>112,577</u> | <u>112,577</u> | <u>-</u> |
| FUND BALANCE - ending | <u>\$ 79,000</u> | <u>\$ 198,948</u> | <u>\$ 119,948</u> |

INTERNAL SERVICE FUNDS

| <u>Fund</u> | <u>Principal Resources</u> | <u>Description of Operations</u> |
|------------------|----------------------------|--|
| Central Services | Internal assessments. | Accounts for the County's central administration including the Board of Commissioners, Business Services, Finance, Information Technology and Legal Counsel. |
| Self-Insurance | Internal assessments. | Accounts for the County's risk management program. |
| Fleet Management | Internal assessments. | Accounts for acquisition and maintenance of the County's pooled vehicles. |

MARION COUNTY, OREGON

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

June 30, 2011

| | Central Services | Self- Insurance | Fleet Management | Totals |
|---|-----------------------|---------------------|---------------------|---------------------|
| ASSETS | | | | |
| Current assets: | | | | |
| Cash and investments | \$ 926,210 | \$ 9,552,005 | \$ 1,817,083 | \$ 12,295,298 |
| Receivables: | | | | |
| Accounts | 49,252 | 11,704 | 19,584 | 80,540 |
| Interest | - | 52,517 | - | 52,517 |
| Prepaid expenses | - | 50,000 | - | 50,000 |
| Total current assets | <u>975,462</u> | <u>9,666,226</u> | <u>1,836,667</u> | <u>12,478,355</u> |
| LIABILITIES | | | | |
| Current liabilities: | | | | |
| Accounts payable | 318,232 | 933,717 | - | 1,251,949 |
| Payroll related liabilities | 657,230 | - | - | 657,230 |
| Due to other funds | - | - | 19,763 | 19,763 |
| Compensated absences, current | 496,506 | - | - | 496,506 |
| Net OPEB obligation, current | 126,311 | - | - | 126,311 |
| Accrued claims liability, current | - | 1,328,017 | - | 1,328,017 |
| Total current liabilities | <u>1,598,279</u> | <u>2,261,734</u> | <u>19,763</u> | <u>3,879,776</u> |
| Noncurrent liabilities, net of current portion: | | | | |
| Compensated absences | 130,321 | - | - | 130,321 |
| Net OPEB obligation | 904,487 | - | - | 904,487 |
| Accrued claims liability | - | 2,548,983 | - | 2,548,983 |
| Total noncurrent liabilities | <u>1,034,808</u> | <u>2,548,983</u> | <u>-</u> | <u>3,583,791</u> |
| Total liabilities | <u>2,633,087</u> | <u>4,810,717</u> | <u>19,763</u> | <u>7,463,567</u> |
| NET ASSETS | | | | |
| Unrestricted | <u>(1,657,625)</u> | <u>4,855,509</u> | <u>1,816,904</u> | <u>5,014,788</u> |
| Total net assets | <u>\$ (1,657,625)</u> | <u>\$ 4,855,509</u> | <u>\$ 1,816,904</u> | <u>\$ 5,014,788</u> |

MARION COUNTY, OREGON

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS

For the year ended June 30, 2011

| | Central Services | Self- Insurance | Fleet Management | Totals |
|-----------------------------------|-----------------------|---------------------|---------------------|---------------------|
| Operating revenues: | | | | |
| Charges for services | \$ 19,962,389 | \$ 22,130,926 | \$ 1,738,758 | \$ 43,832,073 |
| Other | 29 | 13,329 | 24,531 | 37,889 |
| Total operating revenues | <u>19,962,418</u> | <u>22,144,255</u> | <u>1,763,289</u> | <u>43,869,962</u> |
| Operating expenses: | | | | |
| Salaries and wages | 14,793,383 | - | - | 14,793,383 |
| Repairs and maintenance | 1,059,080 | 1,612 | 347,947 | 1,408,639 |
| Utilities | 1,515,136 | - | - | 1,515,136 |
| Building and equipment rentals | 168,648 | - | 3,350 | 171,998 |
| Professional services | 1,215,820 | 127,879 | 34,883 | 1,378,582 |
| Communication | 258,902 | - | - | 258,902 |
| Fuel and operating supplies | 629,085 | 6,845 | 869,614 | 1,505,544 |
| Insurance claims and premiums | 1,132 | 21,220,203 | - | 21,221,335 |
| Administrative expenses | 1,588,050 | 61,371 | 33,712 | 1,683,133 |
| Other | 131,717 | 22,637 | 3,340 | 157,694 |
| Total operating expenses | <u>21,360,953</u> | <u>21,440,547</u> | <u>1,292,846</u> | <u>44,094,346</u> |
| Operating income (loss) | <u>(1,398,535)</u> | <u>703,708</u> | <u>470,443</u> | <u>(224,384)</u> |
| Nonoperating revenues (expenses): | | | | |
| Interest revenue | - | 39,369 | - | 39,369 |
| Interest expense | - | - | (165) | (165) |
| | <u>-</u> | <u>39,369</u> | <u>(165)</u> | <u>39,204</u> |
| Income (loss) before transfers | (1,398,535) | 743,077 | 470,278 | (185,180) |
| Transfers in | <u>1,125,006</u> | <u>-</u> | <u>-</u> | <u>1,125,006</u> |
| Change in net assets | (273,529) | 743,077 | 470,278 | 939,826 |
| Total net assets - beginning | <u>(1,384,096)</u> | <u>4,112,432</u> | <u>1,346,626</u> | <u>4,074,962</u> |
| Total net assets - ending | <u>\$ (1,657,625)</u> | <u>\$ 4,855,509</u> | <u>\$ 1,816,904</u> | <u>\$ 5,014,788</u> |

MARION COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the year ended June 30, 2011

| | Central Services | Self- Insurance | Fleet Management | Totals |
|---|-----------------------|---------------------|---------------------|----------------------|
| Cash flows from operating activities: | | | | |
| Cash received from customers | \$ 19,970,732 | \$ 22,133,505 | \$ 1,743,705 | \$ 43,847,942 |
| Cash payments to suppliers for goods and services | (6,705,426) | (21,222,948) | (1,373,922) | (29,302,296) |
| Cash payments to employees for services | (14,475,792) | - | - | (14,475,792) |
| Net cash from operating activities | <u>(1,210,486)</u> | <u>910,557</u> | <u>369,783</u> | <u>69,854</u> |
| Cash flows from noncapital financing activities: | | | | |
| Transfers received | <u>1,125,006</u> | - | - | <u>1,125,006</u> |
| Cash flows from capital and related financing activities: | | | | |
| Interfund loan principal payments | - | - | (19,835) | (19,835) |
| Interfund loan interest payments | - | - | (165) | (165) |
| Net cash from capital and related financing activities | <u>-</u> | <u>-</u> | <u>(20,000)</u> | <u>(20,000)</u> |
| Cash flows from investing activities: | | | | |
| Interest on investments | <u>-</u> | <u>48,141</u> | <u>-</u> | <u>48,141</u> |
| Net change in cash and investments | (85,480) | 958,698 | 349,783 | 1,223,001 |
| Cash and investments - beginning | <u>1,011,690</u> | <u>8,593,307</u> | <u>1,467,300</u> | <u>11,072,297</u> |
| Cash and investments - ending | <u>\$ 926,210</u> | <u>\$ 9,552,005</u> | <u>\$ 1,817,083</u> | <u>\$ 12,295,298</u> |
| Reconciliation of operating income (loss) to net cash from operating activities: | | | | |
| Operating income (loss) | \$ (1,398,535) | \$ 703,708 | \$ 470,443 | \$ (224,384) |
| Change in: | | | | |
| Accounts receivable | 8,314 | (10,750) | (19,584) | (22,020) |
| Accounts payable | (137,856) | 217,599 | (81,076) | (1,333) |
| Payroll liabilities | 44,062 | - | - | 44,062 |
| Compensated absences | 21,027 | - | - | 21,027 |
| Net OPEB obligation | <u>252,502</u> | <u>-</u> | <u>-</u> | <u>252,502</u> |
| Net cash from operating activities | <u>\$ (1,210,486)</u> | <u>\$ 910,557</u> | <u>\$ 369,783</u> | <u>\$ 69,854</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CENTRAL SERVICES FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|--|-------------------|-------------------|-------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$ 16,768 | \$ 16,930 | \$ 162 |
| Charges for services | 21,889,815 | 19,945,459 | (1,944,356) |
| Other | - | 29 | 29 |
| | <u>21,906,583</u> | <u>19,962,418</u> | <u>(1,944,165)</u> |
| Total revenues | | | |
| EXPENDITURES: | | | |
| Board of Commissioners | 1,883,638 | 1,810,726 | 72,912 |
| Business Services | 6,807,608 | 6,196,569 | 611,039 |
| Finance | 2,052,441 | 1,940,308 | 112,133 |
| Information Technology | 8,178,458 | 7,631,468 | 546,990 |
| Legal Counsel | 1,315,038 | 1,218,001 | 97,037 |
| Non-Departmental: | | | |
| Materials and services | 2,826,639 | 2,290,352 | 536,287 |
| | <u>23,063,822</u> | <u>21,087,424</u> | <u>1,976,398</u> |
| Total expenditures | | | |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | 1,157,239 | 1,125,006 | (32,233) |
| Net change in fund balance | - | - | - |
| FUND BALANCE - beginning | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SELF-INSURANCE FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 22,126,440 | \$ 22,130,926 | \$ 4,486 |
| Interest | 38,200 | 39,369 | 1,169 |
| Other | - | 13,329 | 13,329 |
| | <u>22,164,640</u> | <u>22,183,624</u> | <u>18,984</u> |
| Total revenues | | | |
| EXPENDITURES: | | | |
| Materials and services | 22,458,760 | 21,440,547 | 1,018,213 |
| Contingency | 2,000,000 | - | 2,000,000 |
| | <u>24,458,760</u> | <u>21,440,547</u> | <u>3,018,213</u> |
| Total expenditures | | | |
| Net change in fund balance | (2,294,120) | 743,077 | 3,037,197 |
| FUND BALANCE - beginning | <u>7,631,738</u> | <u>7,989,432</u> | <u>357,694</u> |
| FUND BALANCE - ending | <u>\$ 5,337,618</u> | <u>\$ 8,732,509</u> | <u>\$ 3,394,891</u> |

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FLEET MANAGEMENT FUND

For the year ended June 30, 2011

| | Final Budget | Actual | Variance with Final Budget |
|----------------------------|---------------------|---------------------|-------------------------------|
| REVENUES: | | | |
| Charges for services | \$ 1,737,889 | \$ 1,738,758 | \$ 869 |
| Other | - | 24,531 | 24,531 |
| Total revenues | <u>1,737,889</u> | <u>1,763,289</u> | <u>25,400</u> |
| EXPENDITURES: | | | |
| Personal services | 56,110 | - | 56,110 |
| Materials and services | 586,316 | 438,433 | 147,883 |
| Capital outlay | 975,000 | 854,413 | 120,587 |
| Debt service - principal | 20,000 | 19,835 | 165 |
| Debt service - interest | 1,000 | 165 | 835 |
| Contingency | 260,195 | - | 260,195 |
| Total expenditures | <u>1,898,621</u> | <u>1,312,846</u> | <u>585,775</u> |
| Net change in fund balance | (160,732) | 450,443 | 611,175 |
| FUND BALANCE - beginning | <u>1,386,224</u> | <u>1,386,224</u> | <u>-</u> |
| FUND BALANCE - ending | <u>\$ 1,225,492</u> | <u>\$ 1,836,667</u> | <u>\$ 611,175</u> |

AGENCY FUNDS

| <u>Fund</u> | <u>Principal Resources</u> | <u>Description of Operations</u> |
|-------------------|----------------------------|--|
| Treasurer's Trust | None. | Accounts for miscellaneous fees collected on behalf of other government agencies. |
| Due Subdivisions | None. | Accounts for the collection and distribution of property taxes for all political subdivisions within the County; also accounts for contracted accounting services provided to other governments within the County. |

MARION COUNTY, OREGON
 COMBINING BALANCE SHEET
 AGENCY FUNDS

June 30, 2011

| | Treasurer's Trust | Due Subdivisions | Totals |
|-------------------------|----------------------|----------------------|----------------------|
| ASSETS: | | | |
| Cash and investments | \$ 473,944 | \$ 24,455,843 | \$ 24,929,787 |
| Receivables: | | | |
| Accounts and interest | 2,397 | 559,535 | 561,932 |
| Property taxes | - | 20,839,596 | 20,839,596 |
| | <u>\$ 476,341</u> | <u>\$ 45,854,974</u> | <u>\$ 46,331,315</u> |
| Total assets | <u>\$ 476,341</u> | <u>\$ 45,854,974</u> | <u>\$ 46,331,315</u> |
| LIABILITIES: | | | |
| Accounts payable | \$ 227,741 | \$ 1,416,591 | \$ 1,644,332 |
| Due to other agencies | 248,600 | 44,438,383 | 44,686,983 |
| | <u>\$ 476,341</u> | <u>\$ 45,854,974</u> | <u>\$ 46,331,315</u> |
| Total liabilities | <u>\$ 476,341</u> | <u>\$ 45,854,974</u> | <u>\$ 46,331,315</u> |

MARION COUNTY, OREGON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the year ended June 30, 2011

| | Balance, July 1, 2010 | Additions | Deductions | Balance, June 30, 2011 |
|---------------------------------|--------------------------|-----------------------|-----------------------|---------------------------|
| Treasurer's Trust | | | | |
| Assets: | | | | |
| Cash and investments | \$ 348,253 | \$ 6,103,219 | \$ 5,977,528 | \$ 473,944 |
| Receivables: | | | | |
| Accounts and interest | 513 | 2,113 | 229 | 2,397 |
| Total assets | <u>\$ 348,766</u> | <u>\$ 6,105,332</u> | <u>\$ 5,977,757</u> | <u>\$ 476,341</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 236,786 | \$ 2,018,587 | \$ 2,027,632 | \$ 227,741 |
| Due to other agencies | 111,980 | 4,086,745 | 3,950,125 | 248,600 |
| Total liabilities | <u>\$ 348,766</u> | <u>\$ 6,105,332</u> | <u>\$ 5,977,757</u> | <u>\$ 476,341</u> |
| Due Subdivisions | | | | |
| Assets: | | | | |
| Cash and investments | \$ 15,121,953 | \$ 401,410,171 | \$ 392,076,281 | \$ 24,455,843 |
| Receivables: | | | | |
| Accounts and interest | 464,134 | 3,964,374 | 3,868,973 | 559,535 |
| Property taxes | 18,951,725 | 1,887,871 | - | 20,839,596 |
| Total assets | <u>\$ 34,537,812</u> | <u>\$ 407,262,416</u> | <u>\$ 395,945,254</u> | <u>\$ 45,854,974</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 1,890,623 | \$ 42,788,890 | \$ 43,262,922 | \$ 1,416,591 |
| Due to other agencies | 32,647,189 | 364,473,526 | 352,682,332 | 44,438,383 |
| Total liabilities | <u>\$ 34,537,812</u> | <u>\$ 407,262,416</u> | <u>\$ 395,945,254</u> | <u>\$ 45,854,974</u> |
| Total - All Agency Funds | | | | |
| Assets: | | | | |
| Cash and investments | \$ 15,470,206 | \$ 407,513,390 | \$ 398,053,809 | \$ 24,929,787 |
| Receivables: | | | | |
| Accounts and interest | 464,647 | 3,966,487 | 3,869,202 | 561,932 |
| Property taxes | 18,951,725 | 1,887,871 | - | 20,839,596 |
| Total assets | <u>\$ 34,886,578</u> | <u>\$ 413,367,748</u> | <u>\$ 401,923,011</u> | <u>\$ 46,331,315</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 2,127,409 | \$ 44,807,477 | \$ 45,290,554 | \$ 1,644,332 |
| Due to other agencies | 32,759,169 | 368,560,271 | 356,632,457 | 44,686,983 |
| Total liabilities | <u>\$ 34,886,578</u> | <u>\$ 413,367,748</u> | <u>\$ 401,923,011</u> | <u>\$ 46,331,315</u> |

OTHER SCHEDULES

MARION COUNTY, OREGON (AND ALL POLITICAL SUBDIVISIONS)

SCHEDULE OF PROPERTY TAX TRANSACTIONS

For the year ended June 30, 2011

| | Taxes receivable July 1, 2010 | Add current levy extended to tax rolls | Add (deduct) corrections & adjustments | (Deduct) discounts allowed or added back | Add interest collected on delinquent accounts | (Deduct) cash collections | Taxes receivable June 30, 2011 |
|---------|-------------------------------------|---|---|---|--|---------------------------------|--------------------------------------|
| 2010-11 | \$ - | \$ 318,594,441 | \$ (670,881) | \$ (7,969,719) | \$ 125,887 | \$ (296,950,091) | \$ 13,129,637 |
| 2009-10 | 13,162,814 | - | (65,675) | 1,204 | 446,212 | (6,797,241) | 6,747,314 |
| 2008-09 | 5,743,383 | - | (49,973) | 857 | 408,016 | (2,596,709) | 3,505,574 |
| 2007-08 | 2,516,076 | - | (31,495) | 269 | 426,292 | (1,815,108) | 1,096,034 |
| 2006-07 | 860,918 | - | (18,387) | 298 | 217,356 | (805,460) | 254,725 |
| 2005-06 | 209,728 | - | (24,825) | 521 | 27,207 | (63,232) | 149,399 |
| Prior | 591,297 | - | (33,916) | 422 | 31,309 | (62,090) | 527,022 |
| Totals | <u>\$ 23,084,216</u> | <u>\$ 318,594,441</u> | <u>\$ (895,152)</u> | <u>\$ (7,966,148)</u> | <u>\$ 1,682,279</u> | <u>\$ (309,089,931)</u> | <u>\$ 25,409,705</u> |

Summary by fund and fund type:

| | |
|-----------------------------------|----------------------|
| General Fund | \$ 4,548,783 |
| Enterprise Funds: | |
| Brooks Community Service District | 2,065 |
| East Salem Service District | 19,261 |
| Agency Fund: | |
| Due State (Fire Patrol) | 21,230 |
| Due Subdivisions | 20,818,366 |
| Total | <u>\$ 25,409,705</u> |

MARION COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND BALANCES
ELECTED OFFICIALS

For the year ended June 30, 2011

| | Cash Balance July 1, 2010 | Receipts | Turnovers to | | | Cash Balance June 30, 2011 |
|------------------------|---------------------------------|-------------|--------------|---------|-------------|----------------------------------|
| | | | Treasurer | State | Other | |
| Assessor | \$ - | \$ 287,212 | \$ 287,212 | \$ - | \$ - | \$ - |
| Clerk | - | 1,933,372 | 1,933,372 | - | - | - |
| District Attorney | - | 143,717 | 143,717 | - | - | - |
| Justices of the Peace: | | | | | | |
| East Marion | - | 2,541,502 | 780,663 | 509,603 | 1,251,236 | - |
| North Marion | - | 2,530,518 | 710,126 | 650,175 | 1,170,217 | - |
| Sheriff | - | 14,917,691 | 14,917,691 | - | - | - |
| Treasurer | 108,605,121 | 764,886,098 | - | - | 754,912,649 | 118,578,570 |

Source of receipts:

- Assessor - Property taxes collected in advance of due date and sale of maps.
- Clerk - Various licenses and fees.
- District Attorney - Photocopies.
- Justice of the Peace - Fines and fees.
- Sheriff - Document serving, permits, board, fees and fines.
- Treasurer - All County receipts and receipts for which the County is an agent.

MARION COUNTY, OREGON

ANNUAL DISCLOSURE INFORMATION

For the year ended June 30, 2011

The Securities and Exchange Commission (SEC) has published amendments to Rule 15c2-12 (the Rule) that require annual disclosure of current financial information and timely disclosure of certain events with respect to the County's outstanding long-term debt, if material. The SEC has designated the Municipal Securities Rulemaking Board (MSRB) as the nationally recognized municipal securities information repository. The County submits a copy of its Comprehensive Annual Financial Report to the MSRB in order to comply with the Rule's annual disclosure requirements. All of the financial information needed to meet the annual disclosure requirements for the bonds and obligations listed below is provided in the Comprehensive Annual Financial Report. In addition, the County has agreed to provide notice to the MSRB of certain events pursuant to the requirements of Section (b)(5)(i) of the Rule.

CUSIP numbers by bond series are as follows:

| Limited Tax Pension Bonds, Series 2002 | Limited Tax Pension Bonds, Series 2004 | Full Faith and Credit Refunding Obligations, Series 2005 |
|--|--|--|
| 56913R-AL2 | 68608D-CP7 | 569127-AU7 |
| 56913R-AM0 | 68608D-CQ5 | 569127-AV5 |
| 56913R-AN8 | 68608D-CR3 | 569127-BG7 |
| 56913R-AP3 | 68608D-CS1 | 569127-AW3 |
| 56913R-AQ1 | 68608D-CT9 | 569127-AX1 |
| 56913R-AR9 | 68608D-CU6 | 569127-AY9 |
| 56913R-AS7 | 68608D-CV4 | 569127-AZ6 |
| 56913R-AT5 | 68608D-DA9 | 569127-BA0 |
| 56913R-AU2 | 68608D-DF8 | 569127-BH5 |
| 56913R-CE6 | | 569127-BB8 |
| | | 569127-BJ1 |
| | | 569127-BC6 |
| | | 569127-BD4 |
| | | 569127-BE2 |
| | | 569127-BF9 |