

SUPPLEMENTARY INFORMATION

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.
Child Support	State reimbursements and incentive fees.	Accounts for the enforcement of court-ordered spousal and child support.
Interagency Meth Strike Force	State and local grants and contributions.	Accounts for the cooperative efforts of local law enforcement agencies in the investigation and prosecution of methamphetamine-related crimes.
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.

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Traffic Safety Team	Traffic fines.	Accounts for operations of the County's traffic safety team.
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.
Inmate Welfare	Jail commissary sales.	Accounts for the operation of the jail commissary.
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 and transfers from the General Fund.	Accounts for maintenance and improvement of County parks.
Surveyor	Charges for services.	Accounts for the operations of the County Surveyor's office.
Building Inspection	Building permits and fees.	Accounts for building inspection activities.
Rainy Day	Investment earnings.	Accounts for resources set aside for financial emergencies.
Capital Building & Equipment	Transfers from the General Fund and other funds.	Accounts for resources set aside for future capital improvements.
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.
Health Building Reserve	Transfers from the Health Fund.	Accounts for resources set aside for future acquisition and construction of health facilities.
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 Improvement Projects	Transfers from the General Fund and other funds.	Accounts for various capital projects and acquisitions.
Facility Renovation	Transfers from the General Fund and other funds.	Accounts for various facility renovation projects.

MARION COUNTY, OREGON
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

June 30, 2009

	Special Revenue Funds						
	Non- Departmental Grants	County Clerk Records	Juvenile Grants	Tax Title Land Sales	Children & Families	Community Development Block Grant	
ASSETS:							
Cash and investments	\$ 946,384	\$ 65,324	\$ -	\$ 86,509	\$ 838,789	\$ 77,153	\$ 1,613,832
Receivables:							
Accounts	65,242	-	588,731	214	267,107	-	2,263
Interest	7,709	470	-	645	5,913	569	10,510
Loans	-	-	-	410,913	-	137,694	-
Inventories	-	-	14,926	-	-	-	-
Total assets	<u>\$ 1,019,335</u>	<u>\$ 65,794</u>	<u>\$ 603,657</u>	<u>\$ 498,281</u>	<u>\$ 1,111,809</u>	<u>\$ 215,416</u>	<u>\$ 1,626,605</u>
LIABILITIES AND FUND BALANCES:							
Liabilities:							
Accounts payable	\$ -	\$ 633	\$ 311,822	\$ 5	\$ 444,976	\$ 3,600	\$ 124,207
Payroll related liabilities	-	2,015	132,945	-	22,089	-	253,574
Deposits	-	-	-	-	-	-	-
Deferred revenue	-	-	-	410,913	-	137,694	-
Total liabilities	<u>-</u>	<u>2,648</u>	<u>444,767</u>	<u>410,918</u>	<u>467,065</u>	<u>141,294</u>	<u>377,781</u>
Fund Balances:							
Reserved for debt service	-	-	-	-	-	-	-
Unreserved	1,019,335	63,146	158,890	87,363	644,744	74,122	1,248,824
Total fund balances	<u>1,019,335</u>	<u>63,146</u>	<u>158,890</u>	<u>87,363</u>	<u>644,744</u>	<u>74,122</u>	<u>1,248,824</u>
Total liabilities and fund balances	<u>\$ 1,019,335</u>	<u>\$ 65,794</u>	<u>\$ 603,657</u>	<u>\$ 498,281</u>	<u>\$ 1,111,809</u>	<u>\$ 215,416</u>	<u>\$ 1,626,605</u>

Special Revenue Funds

Criminal Justice Assessment	County Schools	Child Support	Interagency Meth Strike Force	Dog Control	Liquor Law Enforcement	Sheriff Grants	Traffic Safety Team	Law Library
\$ 438,322	\$ 65,139	\$ -	\$ 29,000	\$ 208,114	\$ 22,107	\$ 123,524	\$ 221,251	\$ 172,093
44,679	-	278,446	2,858	1,510	3,966	229,430	16,150	21,470
3,589	478	-	198	1,522	-	224	1,422	1,245
-	-	-	-	-	-	-	-	-
-	-	-	-	3,524	-	-	-	-
<u>\$ 486,590</u>	<u>\$ 65,617</u>	<u>\$ 278,446</u>	<u>\$ 32,056</u>	<u>\$ 214,670</u>	<u>\$ 26,073</u>	<u>\$ 353,178</u>	<u>\$ 238,823</u>	<u>\$ 194,808</u>
\$ 32,330	\$ -	\$ 148,736	\$ 110	\$ 4,323	\$ -	\$ 27,212	\$ 5,494	\$ 5,121
-	-	48,346	3,062	25,064	-	61,167	58,692	6,514
-	-	-	-	-	-	3,044	-	-
-	-	-	-	-	-	-	-	-
<u>32,330</u>	<u>-</u>	<u>197,082</u>	<u>3,172</u>	<u>29,387</u>	<u>-</u>	<u>91,423</u>	<u>64,186</u>	<u>11,635</u>
-	-	-	-	-	-	-	-	-
454,260	65,617	81,364	28,884	185,283	26,073	261,755	174,637	183,173
454,260	65,617	81,364	28,884	185,283	26,073	261,755	174,637	183,173
<u>\$ 486,590</u>	<u>\$ 65,617</u>	<u>\$ 278,446</u>	<u>\$ 32,056</u>	<u>\$ 214,670</u>	<u>\$ 26,073</u>	<u>\$ 353,178</u>	<u>\$ 238,823</u>	<u>\$ 194,808</u>

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

June 30, 2009

	Special Revenue Funds						
	County Fair	Inmate Welfare	District Attorney Grants	Land Use Planning	Parks	Surveyor	Building Inspection
ASSETS:							
Cash and investments	\$ 27,800	\$ 101,501	\$ 134,819	\$ 257,010	\$ 73,104	\$ 1,933,476	\$ 291,828
Receivables:							
Accounts	1,970	17,479	108,858	640	25,794	279	40,689
Interest	250	706	868	1,868	556	14,068	1,999
Loans	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Total assets	<u>\$ 30,020</u>	<u>\$ 119,686</u>	<u>\$ 244,545</u>	<u>\$ 259,518</u>	<u>\$ 99,454</u>	<u>\$ 1,947,823</u>	<u>\$ 334,516</u>
LIABILITIES AND FUND BALANCES:							
Liabilities:							
Accounts payable	\$ 214	\$ 2,037	\$ 7	\$ 320	\$ 1,307	\$ 3,981	\$ 20,576
Payroll related liabilities	839	11,530	20,738	35,418	6,118	24,334	43,153
Deposits	-	-	-	-	-	117,718	-
Deferred revenue	-	-	-	-	-	-	-
Total liabilities	<u>1,053</u>	<u>13,567</u>	<u>20,745</u>	<u>35,738</u>	<u>7,425</u>	<u>146,033</u>	<u>63,729</u>
Fund Balances:							
Reserved for debt service	-	-	-	-	-	-	-
Unreserved	28,967	106,119	223,800	223,780	92,029	1,801,790	270,787
Total fund balances	<u>28,967</u>	<u>106,119</u>	<u>223,800</u>	<u>223,780</u>	<u>92,029</u>	<u>1,801,790</u>	<u>270,787</u>
Total liabilities and fund balances	<u>\$ 30,020</u>	<u>\$ 119,686</u>	<u>\$ 244,545</u>	<u>\$ 259,518</u>	<u>\$ 99,454</u>	<u>\$ 1,947,823</u>	<u>\$ 334,516</u>

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Rainy Day	Special Revenue Funds			Debt Service Fund	Capital Projects Funds		Total Nonmajor Governmental Funds
	Capital Building & Equipment	Health IDS Reserve	Health Building Reserve		Capital Improvement Projects	Facility Renovation	
\$ 3,915,164	\$ 973,679	\$ 4,033,790	\$ 1,008,448	\$ 212,180	\$ 693,384	\$ 1,365,467	\$ 19,929,191
-	-	-	-	-	-	-	1,717,775
28,743	3,734	29,614	7,403	1,329	40	7,764	133,436
-	-	-	-	-	-	-	548,607
-	-	-	-	-	-	-	18,450
<u>\$ 3,943,907</u>	<u>\$ 977,413</u>	<u>\$ 4,063,404</u>	<u>\$ 1,015,851</u>	<u>\$ 213,509</u>	<u>\$ 693,424</u>	<u>\$ 1,373,231</u>	<u>\$ 22,347,459</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,722	\$ 706,875	\$ 1,906,608
-	-	-	-	-	-	-	755,598
-	-	-	-	-	-	-	120,762
-	-	-	-	-	-	-	548,607
-	-	-	-	-	62,722	706,875	3,331,575
-	-	-	-	213,509	-	-	213,509
3,943,907	977,413	4,063,404	1,015,851	-	630,702	666,356	18,802,375
3,943,907	977,413	4,063,404	1,015,851	213,509	630,702	666,356	19,015,884
<u>\$ 3,943,907</u>	<u>\$ 977,413</u>	<u>\$ 4,063,404</u>	<u>\$ 1,015,851</u>	<u>\$ 213,509</u>	<u>\$ 693,424</u>	<u>\$ 1,373,231</u>	<u>\$ 22,347,459</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

Special Revenue Funds

	Non- Departmental Grants	County Clerk Records	Juvenile Grants	Tax Title Land Sales	Children & Families	Community Development Block Grant	Community Corrections
REVENUES:							
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	975,795	-	1,887,686	-	2,249,019	153,840	11,474,024
Charges for services	-	49,858	730,936	25,889	9	-	972,371
Fines and forfeitures	-	-	28,496	-	-	-	-
Interest	24,926	2,171	2,197	27,469	38,811	3,508	82,086
Other	9,200	-	3,549	19,423	23,199	6,207	45
Total revenues	1,009,921	52,029	2,652,864	72,781	2,311,038	163,555	12,528,526
EXPENDITURES:							
Current:							
General government	-	94,196	-	74,646	-	-	-
Health and social services	-	-	-	-	2,909,610	-	-
Public safety and judicial	-	-	3,709,436	-	-	-	9,024,927
Community service	437,730	-	-	-	-	198,779	-
Roads and bridges	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	98,599
Total expenditures	437,730	94,196	3,709,436	74,646	2,909,610	198,779	9,123,526
OTHER FINANCING SOURCES (USES):							
Transfers in	-	-	1,056,330	-	295,425	-	165,455
Transfers out	(492,488)	-	-	(36,100)	-	(19,645)	(3,965,425)
Total other financing sources (uses)	(492,488)	-	1,056,330	(36,100)	295,425	(19,645)	(3,799,970)
Net change in fund balances	79,703	(42,167)	(242)	(37,965)	(303,147)	(54,869)	(394,970)
FUND BALANCE - beginning	939,632	105,313	159,132	125,328	947,891	128,991	1,643,794
FUND BALANCE - ending	\$ 1,019,335	\$ 63,146	\$ 158,890	\$ 87,363	\$ 644,744	\$ 74,122	\$ 1,248,824

Special Revenue Funds

Criminal Justice Assessment	County Schools	Child Support	Interagency Meth Strike Force	Dog Control	Liquor Law Enforcement	Sheriff Grants	Traffic Safety Team	Law Library
\$ -	\$ -	\$ -	\$ -	\$ 401,871	\$ -	\$ -	\$ -	\$ -
-	1,184,551	1,194,671	34,552	-	-	1,212,471	90,114	-
1,735	-	18,321	-	99,709	-	226,185	56	272,058
885,375	511	-	27,761	10,603	48,666	-	1,169,846	-
10,011	7,963	-	804	4,829	-	3,280	6,916	5,946
-	-	-	-	17,768	-	20,774	-	792
<u>897,121</u>	<u>1,193,025</u>	<u>1,212,992</u>	<u>63,117</u>	<u>534,780</u>	<u>48,666</u>	<u>1,462,710</u>	<u>1,266,932</u>	<u>278,796</u>
-	-	-	-	-	-	-	-	-
-	-	1,497,343	-	-	-	-	-	-
226,119	-	-	118,706	1,145,450	-	2,113,536	1,390,887	355,880
-	-	-	-	-	-	-	-	-
-	1,418,857	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	88,103	-	-
<u>226,119</u>	<u>1,418,857</u>	<u>1,497,343</u>	<u>118,706</u>	<u>1,145,450</u>	<u>-</u>	<u>2,201,639</u>	<u>1,390,887</u>	<u>355,880</u>
-	-	205,458	55,225	670,186	-	597,713	-	-
(529,365)	-	-	(22,626)	-	(72,269)	-	-	(150,000)
<u>(529,365)</u>	<u>-</u>	<u>205,458</u>	<u>32,599</u>	<u>670,186</u>	<u>(72,269)</u>	<u>597,713</u>	<u>-</u>	<u>(150,000)</u>
141,637	(225,832)	(78,893)	(22,990)	59,516	(23,603)	(141,216)	(123,955)	(227,084)
312,623	291,449	160,257	51,874	125,767	49,676	402,971	298,592	410,257
<u>\$ 454,260</u>	<u>\$ 65,617</u>	<u>\$ 81,364</u>	<u>\$ 28,884</u>	<u>\$ 185,283</u>	<u>\$ 26,073</u>	<u>\$ 261,755</u>	<u>\$ 174,637</u>	<u>\$ 183,173</u>

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MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Special Revenue Funds						
	County Fair	Inmate Welfare	District Attorney Grants	Land Use Planning	Parks	Surveyor	Building Inspection
REVENUES:							
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,792,750
Intergovernmental	49,405	-	444,379	83,934	181,946	16,915	-
Charges for services	139,292	286,111	166,625	239,993	18,758	505,881	191
Fines and forfeitures	-	-	9,618	-	-	-	-
Interest	754	2,591	2,237	7,573	2,825	51,013	13,015
Other	852	-	1,365	150	-	-	-
Total revenues	190,303	288,702	624,224	331,650	203,529	573,809	1,805,956
EXPENDITURES:							
Current:							
General government	-	-	-	-	-	-	-
Health and social services	-	-	-	-	-	-	-
Public safety and judicial	-	313,476	678,136	-	-	-	-
Community service	327,218	-	-	1,449,459	291,858	-	2,362,071
Roads and bridges	-	-	-	-	-	767,224	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	9,167	-	-
Total expenditures	327,218	313,476	678,136	1,449,459	301,025	767,224	2,362,071
OTHER FINANCING SOURCES (USES):							
Transfers in	100,896	-	61,237	1,023,825	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	100,896	-	61,237	1,023,825	-	-	-
Net change in fund balances	(36,019)	(24,774)	7,325	(93,984)	(97,496)	(193,415)	(556,115)
FUND BALANCE - beginning	64,986	130,893	216,475	317,764	189,525	1,995,205	826,902
FUND BALANCE - ending	\$ 28,967	\$ 106,119	\$ 223,800	\$ 223,780	\$ 92,029	\$ 1,801,790	\$ 270,787

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Rainy Day	Special Revenue Funds			Debt Service Fund	Capital Projects Funds		Total Nonmajor Governmental Funds
	Capital Building & Equipment	Health IDS Reserve	Health Building Reserve		Capital Improvement Projects	Facility Renovation	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,194,621
-	-	-	-	-	73,878	-	21,307,180
-	-	-	-	3,104,338	2,000	-	6,860,316
-	-	-	-	-	-	-	2,180,876
95,854	12,369	63,404	15,851	11,579	12,221	20,168	532,371
-	-	-	-	-	-	-	103,324
<u>95,854</u>	<u>12,369</u>	<u>63,404</u>	<u>15,851</u>	<u>3,115,917</u>	<u>88,099</u>	<u>20,168</u>	<u>33,178,688</u>
-	-	-	-	-	-	-	168,842
-	-	-	-	-	-	-	4,406,953
-	-	-	-	-	-	-	19,076,553
-	-	-	-	-	-	-	5,067,115
-	-	-	-	-	-	-	767,224
-	-	-	-	-	-	-	1,418,857
-	-	-	-	1,290,000	-	-	1,290,000
-	-	-	-	3,241,949	-	-	3,241,949
-	-	-	-	-	584,332	1,912,070	2,692,271
-	-	-	-	<u>4,531,949</u>	<u>584,332</u>	<u>1,912,070</u>	<u>38,129,764</u>
-	465,000	4,000,000	1,000,000	1,550,154	630,288	2,558,258	14,435,450
<u>(80,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(950,258)</u>	<u>-</u>	<u>(6,318,176)</u>
<u>(80,000)</u>	<u>465,000</u>	<u>4,000,000</u>	<u>1,000,000</u>	<u>1,550,154</u>	<u>(319,970)</u>	<u>2,558,258</u>	<u>8,117,274</u>
15,854	477,369	4,063,404	1,015,851	134,122	(816,203)	666,356	3,166,198
<u>3,928,053</u>	<u>500,044</u>	<u>-</u>	<u>-</u>	<u>79,387</u>	<u>1,446,905</u>	<u>-</u>	<u>15,849,686</u>
<u>\$ 3,943,907</u>	<u>\$ 977,413</u>	<u>\$ 4,063,404</u>	<u>\$ 1,015,851</u>	<u>\$ 213,509</u>	<u>\$ 630,702</u>	<u>\$ 666,356</u>	<u>\$ 19,015,884</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 785,806	\$ 975,795	\$ 189,989
Interest	28,754	24,926	(3,828)
Other	9,500	9,200	(300)
Total revenues	<u>824,060</u>	<u>1,009,921</u>	<u>185,861</u>
EXPENDITURES:			
Materials and services	669,892	437,730	232,162
Contingency	155,414	-	155,414
Total expenditures	<u>825,306</u>	<u>437,730</u>	<u>387,576</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(699,012)</u>	<u>(492,488)</u>	<u>206,524</u>
Net change in fund balance	(700,258)	79,703	779,961
FUND BALANCE - beginning	<u>1,314,996</u>	<u>939,632</u>	<u>(375,364)</u>
FUND BALANCE - ending	<u>\$ 614,738</u>	<u>\$ 1,019,335</u>	<u>\$ 404,597</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 63,445	\$ 49,858	\$ (13,587)
Interest	3,000	2,171	(829)
Total revenues	<u>66,445</u>	<u>52,029</u>	<u>(14,416)</u>
EXPENDITURES:			
Personal services	59,034	55,096	3,938
Materials and services	<u>103,322</u>	<u>39,100</u>	<u>64,222</u>
Total expenditures	<u>162,356</u>	<u>94,196</u>	<u>68,160</u>
Net change in fund balance	(95,911)	(42,167)	53,744
FUND BALANCE - beginning	<u>95,911</u>	<u>105,313</u>	<u>9,402</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 63,146</u>	<u>\$ 63,146</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 2,019,628	\$ 1,887,686	\$ (131,942)
Charges for services	799,467	730,936	(68,531)
Fines and forfeitures	31,226	28,496	(2,730)
Interest	-	2,197	2,197
Other	-	3,549	3,549
	<u>2,850,321</u>	<u>2,652,864</u>	<u>(197,457)</u>
Total revenues			
EXPENDITURES:			
Personal services	3,045,910	2,758,478	287,432
Materials and services	1,073,695	950,958	122,737
	<u>4,119,605</u>	<u>3,709,436</u>	<u>410,169</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	1,071,107	1,056,330	(14,777)
	<u>1,071,107</u>	<u>1,056,330</u>	<u>(14,777)</u>
Net change in fund balance	(198,177)	(242)	197,935
FUND BALANCE - beginning	198,177	159,132	(39,045)
	<u>198,177</u>	<u>159,132</u>	<u>(39,045)</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 158,890</u>	<u>\$ 158,890</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 50,000	\$ 25,889	\$ (24,111)
Interest	36,248	27,469	(8,779)
Other	<u>24,267</u>	<u>19,423</u>	<u>(4,844)</u>
Total revenues	<u>110,515</u>	<u>72,781</u>	<u>(37,734)</u>
EXPENDITURES:			
Materials and services	34,250	25,844	8,406
Special payments	<u>48,802</u>	<u>48,802</u>	<u>-</u>
Total expenditures	<u>83,052</u>	<u>74,646</u>	<u>8,406</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(36,100)</u>	<u>(36,100)</u>	<u>-</u>
Net change in fund balance	(8,637)	(37,965)	(29,328)
FUND BALANCE - beginning	<u>73,849</u>	<u>125,328</u>	<u>51,479</u>
FUND BALANCE - ending	<u><u>\$ 65,212</u></u>	<u><u>\$ 87,363</u></u>	<u><u>\$ 22,151</u></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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 2,391,431	\$ 2,249,019	\$ (142,412)
Charges for services	-	9	9
Interest	3,970	38,811	34,841
Other	9,214	23,199	13,985
	<u>2,404,615</u>	<u>2,311,038</u>	<u>(93,577)</u>
EXPENDITURES:			
Personal services	616,839	570,346	46,493
Materials and services	2,515,905	2,339,264	176,641
Contingency	174,850	-	174,850
	<u>3,307,594</u>	<u>2,909,610</u>	<u>397,984</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	372,603	295,425	(77,178)
Net change in fund balance	(530,376)	(303,147)	227,229
FUND BALANCE - beginning	530,376	947,891	417,515
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 644,744</u>	<u>\$ 644,744</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 270,000	\$ 153,840	\$ (116,160)
Interest	1,808	3,508	1,700
Other	6,105	6,207	102
	<u>277,913</u>	<u>163,555</u>	<u>(114,358)</u>
Total revenues			
EXPENDITURES:			
Materials and services	<u>358,113</u>	<u>198,779</u>	<u>159,334</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(19,645)</u>	<u>(19,645)</u>	<u>-</u>
Net change in fund balance	(99,845)	(54,869)	44,976
FUND BALANCE - beginning	<u>130,560</u>	<u>128,991</u>	<u>(1,569)</u>
FUND BALANCE - ending	<u>\$ 30,715</u>	<u>\$ 74,122</u>	<u>\$ 43,407</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 12,218,970	\$ 11,474,024	\$ (744,946)
Charges for services	919,067	972,371	53,304
Interest	100,000	82,086	(17,914)
Other	-	45	45
	<u>13,238,037</u>	<u>12,528,526</u>	<u>(709,511)</u>
EXPENDITURES:			
Personal services	6,875,673	6,495,633	380,040
Materials and services	3,039,761	2,529,294	510,467
Capital outlay	98,599	98,599	-
Contingency	1,067,828	-	1,067,828
	<u>11,081,861</u>	<u>9,123,526</u>	<u>1,958,335</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	165,454	165,455	1
Transfers out	<u>(3,965,425)</u>	<u>(3,965,425)</u>	<u>-</u>
	<u>(3,799,971)</u>	<u>(3,799,970)</u>	<u>1</u>
Net change in fund balance	(1,643,795)	(394,970)	1,248,825
FUND BALANCE - beginning	<u>1,643,795</u>	<u>1,643,794</u>	<u>(1)</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 1,248,824</u>	<u>\$ 1,248,824</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ -	\$ 1,735	\$ 1,735
Fines and forfeitures	832,000	885,375	53,375
Interest	6,700	10,011	3,311
	<u>838,700</u>	<u>897,121</u>	<u>58,421</u>
Total revenues			
EXPENDITURES:			
Materials and services	261,836	226,119	35,717
Contingency	17,000	-	17,000
	<u>278,836</u>	<u>226,119</u>	<u>52,717</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers out	(529,364)	(529,365)	(1)
	<u>30,500</u>	<u>141,637</u>	<u>111,137</u>
Net change in fund balance			
FUND BALANCE - beginning	313,336	312,623	(713)
	<u>343,836</u>	<u>454,260</u>	<u>110,424</u>
FUND BALANCE - ending			

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 1,184,551	\$ 1,184,551	\$ -
Fines and forfeitures	511	511	-
Interest	10,000	7,963	(2,037)
Total revenues	<u>1,195,062</u>	<u>1,193,025</u>	<u>(2,037)</u>
EXPENDITURES:			
Special payments	<u>1,486,512</u>	<u>1,418,857</u>	<u>67,655</u>
Net change in fund balance	(291,450)	(225,832)	65,618
FUND BALANCE - beginning	<u>291,450</u>	<u>291,449</u>	<u>(1)</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 65,617</u>	<u>\$ 65,617</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 1,209,604	\$ 1,194,671	\$ (14,933)
Charges for services	20,000	18,321	(1,679)
Total revenues	<u>1,229,604</u>	<u>1,212,992</u>	<u>(16,612)</u>
EXPENDITURES:			
Personal services	1,309,463	1,257,165	52,298
Materials and services	<u>268,625</u>	<u>240,178</u>	<u>28,447</u>
Total expenditures	<u>1,578,088</u>	<u>1,497,343</u>	<u>80,745</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>205,458</u>	<u>205,458</u>	<u>-</u>
Net change in fund balance	(143,026)	(78,893)	64,133
FUND BALANCE - beginning	<u>243,796</u>	<u>160,257</u>	<u>(83,539)</u>
FUND BALANCE - ending	<u>\$ 100,770</u>	<u>\$ 81,364</u>	<u>\$ (19,406)</u>

MARION COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INTERAGENCY METH STRIKE FORCE FUND

For the year ended June 30, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 45,500	\$ 34,552	\$ (10,948)
Fines and forfeitures	-	27,761	27,761
Interest	1,200	804	(396)
	<hr/>	<hr/>	<hr/>
Total revenues	46,700	63,117	16,417
	<hr/>	<hr/>	<hr/>
EXPENDITURES:			
Personal services	81,455	78,399	3,056
Materials and services	59,038	40,307	18,731
	<hr/>	<hr/>	<hr/>
Total expenditures	140,493	118,706	21,787
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES):			
Transfers in	55,225	55,225	-
Transfers out	(22,626)	(22,626)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	32,599	32,599	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	(61,194)	(22,990)	38,204
	<hr/>	<hr/>	<hr/>
FUND BALANCE - beginning	61,194	51,874	(9,320)
	<hr/>	<hr/>	<hr/>
FUND BALANCE - ending	\$ -	\$ 28,884	\$ 28,884
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Licenses and permits	\$ 370,000	\$ 401,871	\$ 31,871
Charges for services	100,200	99,709	(491)
Fines and forfeitures	9,500	10,603	1,103
Interest	3,000	4,829	1,829
Other	7,500	17,768	10,268
Total revenues	<u>490,200</u>	<u>534,780</u>	<u>44,580</u>
EXPENDITURES:			
Personal services	732,358	671,539	60,819
Materials and services	527,937	473,911	54,026
Total expenditures	<u>1,260,295</u>	<u>1,145,450</u>	<u>114,845</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>670,186</u>	<u>670,186</u>	<u>-</u>
Net change in fund balance	(99,909)	59,516	159,425
FUND BALANCE - beginning	<u>99,909</u>	<u>125,767</u>	<u>25,858</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 185,283</u>	<u>\$ 185,283</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:			
Fines and forfeitures	\$ 30,000	\$ 48,666	\$ 18,666
OTHER FINANCING SOURCES (USES):			
Transfers out	(75,000)	(72,269)	2,731
Net change in fund balance	(45,000)	(23,603)	21,397
FUND BALANCE - beginning	45,000	49,676	4,676
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 26,073</u>	<u>\$ 26,073</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 1,523,830	\$ 1,212,471	\$ (311,359)
Charges for services	249,122	226,185	(22,937)
Interest	1,355	3,280	1,925
Other	40,714	20,774	(19,940)
	<u>1,815,021</u>	<u>1,462,710</u>	<u>(352,311)</u>
EXPENDITURES:			
Personal services	1,658,885	1,474,505	184,380
Materials and services	1,203,894	639,031	564,863
Capital outlay	110,646	88,103	22,543
	<u>2,973,425</u>	<u>2,201,639</u>	<u>771,786</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	724,842	597,713	(127,129)
Net change in fund balance	(433,562)	(141,216)	292,346
FUND BALANCE - beginning	433,562	402,971	(30,591)
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 261,755</u>	<u>\$ 261,755</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 129,451	\$ 90,114	\$ (39,337)
Charges for services	-	56	56
Fines and forfeitures	1,103,407	1,169,846	66,439
Interest	10,000	6,916	(3,084)
	<u>1,242,858</u>	<u>1,266,932</u>	<u>24,074</u>
Total revenues			
EXPENDITURES:			
Personal services	1,052,421	976,899	75,522
Materials and services	489,029	413,988	75,041
	<u>1,541,450</u>	<u>1,390,887</u>	<u>150,563</u>
Total expenditures			
Net change in fund balance	(298,592)	(123,955)	174,637
FUND BALANCE - beginning	<u>298,592</u>	<u>298,592</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 174,637</u>	<u>\$ 174,637</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 280,000	\$ 272,058	\$ (7,942)
Interest	10,000	5,946	(4,054)
Other	-	792	792
	<u>290,000</u>	<u>278,796</u>	<u>(11,204)</u>
Total revenues			
EXPENDITURES:			
Personal services	176,208	176,195	13
Materials and services	189,510	179,685	9,825
Contingency	69,000	-	69,000
	<u>434,718</u>	<u>355,880</u>	<u>78,838</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers out	(150,000)	(150,000)	-
	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Net change in fund balance	(294,718)	(227,084)	67,634
FUND BALANCE - beginning	386,111	410,257	24,146
	<u>386,111</u>	<u>410,257</u>	<u>24,146</u>
FUND BALANCE - ending	<u>\$ 91,393</u>	<u>\$ 183,173</u>	<u>\$ 91,780</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 54,365	\$ 49,405	\$ (4,960)
Charges for services	153,100	139,292	(13,808)
Interest	2,000	754	(1,246)
Other	-	852	852
	<u>209,465</u>	<u>190,303</u>	<u>(19,162)</u>
EXPENDITURES:			
Personal services	6,764	5,000	1,764
Materials and services	331,274	322,218	9,056
Contingency	30,734	-	30,734
	<u>368,772</u>	<u>327,218</u>	<u>41,554</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>100,896</u>	<u>100,896</u>	<u>-</u>
Net change in fund balance	(58,411)	(36,019)	22,392
FUND BALANCE - beginning	<u>58,411</u>	<u>64,986</u>	<u>6,575</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 28,967</u>	<u>\$ 28,967</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 256,500	\$ 286,111	\$ 29,611
Interest	4,000	2,591	(1,409)
Total revenues	<u>260,500</u>	<u>288,702</u>	<u>28,202</u>
EXPENDITURES:			
Personal services	255,025	230,601	24,424
Materials and services	<u>100,289</u>	<u>82,875</u>	<u>17,414</u>
Total expenditures	<u>355,314</u>	<u>313,476</u>	<u>41,838</u>
Net change in fund balance	(94,814)	(24,774)	70,040
FUND BALANCE - beginning	<u>94,814</u>	<u>130,893</u>	<u>36,079</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 106,119</u>	<u>\$ 106,119</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 595,320	\$ 444,379	\$ (150,941)
Charges for services	170,839	166,625	(4,214)
Fines and forfeitures	-	9,618	9,618
Interest	2,050	2,237	187
Other	800	1,365	565
	<u>769,009</u>	<u>624,224</u>	<u>(144,785)</u>
EXPENDITURES:			
Personal services	704,423	573,758	130,665
Materials and services	145,473	104,378	41,095
Contingency	11,000	-	11,000
	<u>860,896</u>	<u>678,136</u>	<u>182,760</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	61,237	61,237	-
	<u>(30,650)</u>	<u>7,325</u>	<u>37,975</u>
Net change in fund balance			
FUND BALANCE - beginning	<u>53,978</u>	<u>216,475</u>	<u>162,497</u>
FUND BALANCE - ending	<u>\$ 23,328</u>	<u>\$ 223,800</u>	<u>\$ 200,472</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 77,800	\$ 83,934	\$ 6,134
Charges for services	310,010	239,993	(70,017)
Interest	1,500	7,573	6,073
Other	-	150	150
	<u>389,310</u>	<u>331,650</u>	<u>(57,660)</u>
Total revenues			
EXPENDITURES:			
Personal services	1,009,690	931,574	78,116
Materials and services	539,569	517,885	21,684
	<u>1,549,259</u>	<u>1,449,459</u>	<u>99,800</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	1,023,825	1,023,825	-
	<u>1,023,825</u>	<u>1,023,825</u>	<u>-</u>
Net change in fund balance	(136,124)	(93,984)	42,140
FUND BALANCE - beginning	136,124	317,764	181,640
	<u>136,124</u>	<u>317,764</u>	<u>181,640</u>
FUND BALANCE - ending	\$ -	\$ 223,780	\$ 223,780
	<u>\$ -</u>	<u>\$ 223,780</u>	<u>\$ 223,780</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 205,179	\$ 181,946	\$ (23,233)
Charges for services	21,400	18,758	(2,642)
Interest	2,940	2,825	(115)
	<u>229,519</u>	<u>203,529</u>	<u>(25,990)</u>
EXPENDITURES:			
Personal services	171,692	142,293	29,399
Materials and services	196,486	149,565	46,921
Capital outlay	10,000	9,167	833
Contingency	8,334	-	8,334
	<u>386,512</u>	<u>301,025</u>	<u>85,487</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	10,000	-	(10,000)
	<u>(146,993)</u>	<u>(97,496)</u>	<u>49,497</u>
Net change in fund balance			
FUND BALANCE - beginning	146,993	189,525	42,532
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 92,029</u>	<u>\$ 92,029</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 16,915	\$ 16,915
Charges for services	766,400	505,881	(260,519)
Interest	61,710	51,013	(10,697)
Total revenues	<u>828,110</u>	<u>573,809</u>	<u>(254,301)</u>
EXPENDITURES:			
Personal services	655,946	595,257	60,689
Materials and services	178,495	171,967	6,528
Contingency	268,400	-	268,400
Total expenditures	<u>1,102,841</u>	<u>767,224</u>	<u>335,617</u>
Net change in fund balance	(274,731)	(193,415)	81,316
FUND BALANCE - beginning	<u>2,057,651</u>	<u>1,995,205</u>	<u>(62,446)</u>
FUND BALANCE - ending	<u>\$ 1,782,920</u>	<u>\$ 1,801,790</u>	<u>\$ 18,870</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Licenses and permits	\$ 2,550,000	\$ 1,792,750	\$ (757,250)
Charges for services	-	191	191
Interest	15,200	13,015	(2,185)
Total revenues	<u>2,565,200</u>	<u>1,805,956</u>	<u>(759,244)</u>
EXPENDITURES:			
Personal services	2,150,169	1,540,729	609,440
Materials and services	950,276	821,342	128,934
Contingency	1,736	-	1,736
Total expenditures	<u>3,102,181</u>	<u>2,362,071</u>	<u>740,110</u>
Net change in fund balance	(536,981)	(556,115)	(19,134)
FUND BALANCE - beginning	<u>756,259</u>	<u>826,902</u>	<u>70,643</u>
FUND BALANCE - ending	<u>\$ 219,278</u>	<u>\$ 270,787</u>	<u>\$ 51,509</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:			
Interest	<u>\$ 85,000</u>	<u>\$ 95,854</u>	<u>\$ 10,854</u>
EXPENDITURES:			
Reserves	<u>3,831,000</u>	<u>-</u>	<u>3,831,000</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(194,000)</u>	<u>(80,000)</u>	<u>114,000</u>
Net change in fund balance	(3,940,000)	15,854	3,955,854
FUND BALANCE - beginning	<u>3,940,000</u>	<u>3,928,053</u>	<u>(11,947)</u>
FUND BALANCE - ending	<u><u>\$ -</u></u>	<u><u>\$ 3,943,907</u></u>	<u><u>\$ 3,943,907</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Interest	\$ 10,000	\$ 12,369	\$ 2,369
EXPENDITURES:			
Reserves	975,000	-	975,000
OTHER FINANCING SOURCES (USES):			
Transfers in	465,000	465,000	-
Net change in fund balance	(500,000)	477,369	977,369
FUND BALANCE - beginning	500,000	500,044	44
FUND BALANCE - ending	\$ -	\$ 977,413	\$ 977,413

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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:			
Interest	\$ -	\$ 63,404	\$ 63,404
EXPENDITURES:			
Reserves	4,000,000	-	4,000,000
OTHER FINANCING SOURCES (USES):			
Transfers in	4,000,000	4,000,000	-
Net change in fund balance	-	4,063,404	4,063,404
FUND BALANCE - beginning	-	-	-
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 4,063,404</u>	<u>\$ 4,063,404</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:			
Interest	<u>\$ -</u>	<u>\$ 15,851</u>	<u>\$ 15,851</u>
EXPENDITURES:			
Reserves	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Net change in fund balance	-	1,015,851	1,015,851
FUND BALANCE - beginning	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ending	<u><u>\$ -</u></u>	<u><u>\$ 1,015,851</u></u>	<u><u>\$ 1,015,851</u></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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 2,755,274	\$ 3,104,338	\$ 349,064
Interest	18,000	11,579	(6,421)
Total revenues	<u>2,773,274</u>	<u>3,115,917</u>	<u>342,643</u>
EXPENDITURES:			
Debt service	<u>4,537,024</u>	<u>4,531,949</u>	<u>5,075</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>1,555,163</u>	<u>1,550,154</u>	<u>(5,009)</u>
Net change in fund balance	(208,587)	134,122	342,709
FUND BALANCE - beginning	<u>226,400</u>	<u>79,387</u>	<u>(147,013)</u>
FUND BALANCE - ending	<u>\$ 17,813</u>	<u>\$ 213,509</u>	<u>\$ 195,696</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 165,686	\$ 73,878	\$ (91,808)
Charges for services	-	2,000	2,000
Interest	12,000	12,221	221
	<u>177,686</u>	<u>88,099</u>	<u>(89,587)</u>
Total revenues			
EXPENDITURES:			
Capital outlay	<u>1,244,150</u>	<u>584,332</u>	<u>659,818</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	645,647	630,288	(15,359)
Transfers out	<u>(950,258)</u>	<u>(950,258)</u>	<u>-</u>
Total other financing sources (uses)	<u>(304,611)</u>	<u>(319,970)</u>	<u>(15,359)</u>
Net change in fund balance	(1,371,075)	(816,203)	554,872
FUND BALANCE - beginning	<u>1,446,905</u>	<u>1,446,905</u>	<u>-</u>
FUND BALANCE - ending	<u><u>\$ 75,830</u></u>	<u><u>\$ 630,702</u></u>	<u><u>\$ 554,872</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:			
Interest	\$ 25,000	\$ 20,168	\$ (4,832)
EXPENDITURES:			
Capital outlay	2,583,258	1,912,070	671,188
OTHER FINANCING SOURCES (USES):			
Transfers in	2,558,258	2,558,258	-
Net change in fund balance	-	666,356	666,356
FUND BALANCE - beginning	-	-	-
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 666,356</u>	<u>\$ 666,356</u>

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.
Housing Authority	Federal and state grants and charges for services.	Accounts for disbursement related to low-income housing programs.

Nonmajor Funds

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Brooks Community Service District:		
General Operating	Sewer fees.	Accounts for sewer services provided to district residents.
Bonded Debt	Property taxes.	Accounts for principal and interest payments on general obligation bonds.
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 – General Operating	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.

MARION COUNTY, OREGON

COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS

For the year ended June 30, 2009

	Sewer and Lighting Service Districts				Totals
	Brooks Community	East Salem	Labish Village	Fargo Interchange	
ASSETS					
Current assets:					
Cash and investments	\$ 159,695	\$ 806,195	\$ 24,094	\$ 96,278	\$ 1,086,262
Receivables:					
Accounts	25,825	127,992	5,234	32,868	191,919
Property taxes	5,279	13,609	-	-	18,888
Interest	1,342	5,968	177	721	8,208
Loans	-	-	-	27,356	27,356
Total current assets	192,141	953,764	29,505	157,223	1,332,633
Capital assets:					
Land	140,335	87,014	-	-	227,349
Buildings and improvements	3,230,468	4,950,308	322,448	1,813,788	10,317,012
Equipment	-	13,459	-	-	13,459
Less accumulated depreciation	(2,255,297)	(3,676,434)	(322,448)	(523,932)	(6,778,111)
Total capital assets (net of accumulated depreciation)	1,115,506	1,374,347	-	1,289,856	3,779,709
Total assets	1,307,647	2,328,111	29,505	1,447,079	5,112,342
LIABILITIES					
Current liabilities:					
Accounts payable	7,246	50,292	148	7,803	65,489
Accrued interest	-	-	-	16,321	16,321
Notes payable, current	-	-	-	56,713	56,713
Total current liabilities	7,246	50,292	148	80,837	138,523
Noncurrent liabilities:					
Notes payable, net of current portion	-	-	-	883,840	883,840
Total liabilities	7,246	50,292	148	964,677	1,022,363
NET ASSETS					
Invested in capital assets, net of related debt	1,115,506	1,374,347	-	349,303	2,839,156
Unrestricted	184,895	903,472	29,357	133,099	1,250,823
Total net assets	\$ 1,300,401	\$ 2,277,819	\$ 29,357	\$ 482,402	\$ 4,089,979

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Sewer and Lighting Service Districts				Totals
	Brooks Community	East Salem	Labish Village	Fargo Interchange	
Operating revenues:					
Charges for services	\$ 244,863	\$ 127,991	\$ 6,894	\$ 163,269	\$ 543,017
Operating expenses:					
Repairs and maintenance	41,602	115,495	-	4,011	161,108
Utilities	4,478	231,167	-	1,674	237,319
Building and equipment rentals	750	1,319	-	-	2,069
Professional services	165,058	68,508	943	80,339	314,848
Communication	316	3,376	27	63	3,782
Fuel and operating supplies	21,496	3,940	20	50	25,506
Insurance claims and premiums	1,864	7,839	887	1,130	11,720
Depreciation	129,219	90,005	-	69,434	288,658
Other	3,733	1,574	-	-	5,307
Total operating expenses	368,516	523,223	1,877	156,701	1,050,317
Operating income (loss)	(123,653)	(395,232)	5,017	6,568	(507,300)
Nonoperating revenues (expenses):					
Property taxes	67,831	243,966	-	-	311,797
Premium credit	-	-	-	10,000	10,000
Interest revenue	7,017	21,427	536	6,470	35,450
Interest expense	(11,808)	-	-	(62,354)	(74,162)
Total nonoperating revenues (expenses)	63,040	265,393	536	(45,884)	283,085
Change in net assets	(60,613)	(129,839)	5,553	(39,316)	(224,215)
Total net assets - beginning	1,361,014	2,407,658	23,804	521,718	4,314,194
Total net assets - ending	\$ 1,300,401	\$ 2,277,819	\$ 29,357	\$ 482,402	\$ 4,089,979

MARION COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS

For the year ended June 30, 2009

Sewer and Lighting Service Districts

	Brooks Community	East Salem	Labish Village	Fargo Interchange	Totals
Cash flows from operating activities:					
Cash received from customers	\$ 244,048	\$ 117,175	\$ 7,776	\$ 178,310	\$ 547,309
Cash payments to suppliers for goods and services	(239,522)	(452,947)	(3,908)	(86,572)	(782,949)
Net cash from operating activities	4,526	(335,772)	3,868	91,738	(235,640)
Cash flows from noncapital financing activities:					
Property taxes	66,312	241,330	-	-	307,642
Cash flows from capital and related financing activities:					
Purchase of capital assets	-	(7,300)	-	(30,149)	(37,449)
Interim financing proceeds	-	-	-	30,230	30,230
Debt principal payments	(150,000)	-	-	(41,677)	(191,677)
Debt interest payments	(10,500)	-	-	(61,813)	(72,313)
Net cash from capital and related financing activities	(160,500)	(7,300)	-	(103,409)	(271,209)
Cash flows from investing activities:					
Interest on investments	7,642	22,301	514	6,545	37,002
Net change in cash and investments	(82,020)	(79,441)	4,382	(5,126)	(162,205)
Cash and investments - beginning	241,715	885,636	19,712	101,404	1,248,467
Cash and investments - ending	\$ 159,695	\$ 806,195	\$ 24,094	\$ 96,278	\$ 1,086,262
Reconciliation of operating income (loss) to net cash from operating activities:					
Operating income (loss)	\$ (123,653)	\$ (395,232)	\$ 5,017	\$ 6,568	\$ (507,300)
Depreciation	129,219	90,005	-	69,434	288,658
Change in:					
Accounts receivable	(815)	(10,816)	882	15,041	4,292
Accounts payable	(225)	(19,729)	(2,031)	695	(21,290)
Net cash from operating activities	\$ 4,526	\$ (335,772)	\$ 3,868	\$ 91,738	\$ (235,640)

Non-cash transactions:

Fargo Interchange completed construction of a sewer treatment lagoon and finalized long-term financing arrangements for the project. The outstanding balance for the interim financing amounted to \$572,259. Of this amount, \$562,259 was converted to long-term financing. The remaining \$10,000 was offset by a premium credit.

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Taxes	\$ 260,273	\$ 301,997	\$ 41,724
Intergovernmental	39,000	74,360	35,360
Charges for services	19,508,638	21,299,670	1,791,032
Fines and forfeitures	-	2,710	2,710
Interest	507,000	672,084	165,084
Other	100,000	113,883	13,883
Total revenues	20,414,911	22,464,704	2,049,793
EXPENDITURES:			
Personal services	1,861,621	1,856,193	5,428
Materials and services	15,142,029	15,106,981	35,048
Capital outlay	1,335,000	1,271,717	63,283
Special payments	1,636,000	1,636,000	-
Contingency	164,000	-	164,000
Total expenditures	20,138,650	19,870,891	267,759
OTHER FINANCING SOURCES (USES):			
Transfers in	73,030	73,030	-
Net change in fund balance	349,291	2,666,843	2,317,552
FUND BALANCE - beginning	25,349,774	26,238,003	888,229
FUND BALANCE - ending	\$ 25,699,065	\$ 28,904,846	\$ 3,205,781

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 222,000	\$ 244,863	\$ 22,863
Interest	4,000	4,514	514
Total revenues	<u>226,000</u>	<u>249,377</u>	<u>23,377</u>
EXPENDITURES:			
Materials and services	275,164	239,297	35,867
Contingency	15,960	-	15,960
Total expenditures	<u>291,124</u>	<u>239,297</u>	<u>51,827</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(20,000)</u>	<u>(5,952)</u>	<u>14,048</u>
Net change in fund balance	(85,124)	4,128	89,252
FUND BALANCE - beginning	<u>193,124</u>	<u>180,767</u>	<u>(12,357)</u>
FUND BALANCE - ending	<u><u>\$ 108,000</u></u>	<u><u>\$ 184,895</u></u>	<u><u>\$ 76,895</u></u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Taxes	\$ 69,428	\$ 67,831	\$ (1,597)
Interest	-	2,503	2,503
Total revenues	<u>69,428</u>	<u>70,334</u>	<u>906</u>
EXPENDITURES:			
Debt service	160,500	160,500	-
OTHER FINANCING SOURCES (USES):			
Transfers in	-	5,952	5,952
Net change in fund balance	(91,072)	(84,214)	6,858
FUND BALANCE - beginning	<u>91,072</u>	<u>84,214</u>	<u>(6,858)</u>
FUND BALANCE - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Taxes	\$ 254,959	\$ 243,966	\$ (10,993)
Licenses and permits	150	-	(150)
Charges for services	112,200	127,991	15,791
Interest	18,000	21,427	3,427
	<u>385,309</u>	<u>393,384</u>	<u>8,075</u>
Total revenues			
EXPENDITURES:			
Materials and services	471,145	433,218	37,927
Capital outlay	600,000	7,300	592,700
Contingency	204,796	-	204,796
	<u>1,275,941</u>	<u>440,518</u>	<u>835,423</u>
Total expenditures			
Net change in fund balance	(890,632)	(47,134)	843,498
FUND BALANCE - beginning	<u>890,632</u>	<u>950,606</u>	<u>59,974</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 903,472</u>	<u>\$ 903,472</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 7,070	\$ 6,894	\$ (176)
Interest	500	536	36
Total revenues	<u>7,570</u>	<u>7,430</u>	<u>(140)</u>
EXPENDITURES:			
Materials and services	7,015	1,877	5,138
Contingency	<u>22,830</u>	<u>-</u>	<u>22,830</u>
Total expenditures	<u>29,845</u>	<u>1,877</u>	<u>27,968</u>
Net change in fund balance	(22,275)	5,553	27,828
FUND BALANCE - beginning	<u>22,275</u>	<u>23,804</u>	<u>1,529</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 29,357</u>	<u>\$ 29,357</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 160,550	\$ 163,269	\$ 2,719
Interest	5,900	6,470	570
Other	3,800	-	(3,800)
	<u>170,250</u>	<u>169,739</u>	<u>(511)</u>
EXPENDITURES:			
Materials and services	105,355	87,267	18,088
Capital outlay	62,000	30,149	31,851
Debt service	103,495	103,490	5
Contingency	125,284	-	125,284
	<u>396,134</u>	<u>220,906</u>	<u>175,228</u>
OTHER FINANCING SOURCES (USES):			
Loan proceeds	60,000	30,230	(29,770)
Net change in fund balance	(165,884)	(20,937)	144,947
FUND BALANCE - beginning	<u>165,884</u>	<u>170,357</u>	<u>4,473</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 149,420</u>	<u>\$ 149,420</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, 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, 2009

	Central Services	Self- Insurance	Fleet Management	Totals
ASSETS				
Current assets:				
Cash and investments	\$ 982,217	\$ 8,137,299	\$ 1,220,480	\$ 10,339,996
Receivables:				
Accounts	25,561	5,481	-	31,042
Interest	-	59,377	-	59,377
Prepaid expenses	-	50,000	-	50,000
Total current assets	<u>1,007,778</u>	<u>8,252,157</u>	<u>1,220,480</u>	<u>10,480,415</u>
LIABILITIES				
Current liabilities:				
Accounts payable	396,867	726,197	5,834	1,128,898
Payroll related liabilities	610,911	-	-	610,911
Due to other funds	-	-	65,113	65,113
Total current liabilities	<u>1,007,778</u>	<u>726,197</u>	<u>70,947</u>	<u>1,804,922</u>
Noncurrent liabilities:				
Compensated absences	599,727	-	-	599,727
Net OPEB obligation	483,499	-	-	483,499
Accrued claims liability	-	3,659,000	-	3,659,000
Total noncurrent liabilities	<u>1,083,226</u>	<u>3,659,000</u>	<u>-</u>	<u>4,742,226</u>
Total liabilities	<u>2,091,004</u>	<u>4,385,197</u>	<u>70,947</u>	<u>6,547,148</u>
NET ASSETS				
Unrestricted	<u>(1,083,226)</u>	<u>3,866,960</u>	<u>1,149,533</u>	<u>3,933,267</u>
Total net assets	<u>\$ (1,083,226)</u>	<u>\$ 3,866,960</u>	<u>\$ 1,149,533</u>	<u>\$ 3,933,267</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2009

	Central Services	Self- Insurance	Fleet Management	Totals
Operating revenues:				
Charges for services	\$ 20,621,867	\$ 19,156,371	\$ 1,586,705	\$ 41,364,943
Other	-	49,164	25,561	74,725
	<u>20,621,867</u>	<u>19,205,535</u>	<u>1,612,266</u>	<u>41,439,668</u>
Total operating revenues				
Operating expenses:				
Salaries and wages	15,293,847	-	-	15,293,847
Repairs and maintenance	868,517	-	358,260	1,226,777
Utilities	1,653,168	-	-	1,653,168
Building and equipment rentals	255,008	-	-	255,008
Professional services	609,499	143,794	15,518	768,811
Communication	264,457	-	-	264,457
Fuel and operating supplies	815,348	978	415,700	1,232,026
Insurance claims and premiums	-	18,010,925	-	18,010,925
Administrative expenses	1,602,840	101,713	6,987	1,711,540
Other	136,908	26,155	-	163,063
	<u>21,499,592</u>	<u>18,283,565</u>	<u>796,465</u>	<u>40,579,622</u>
Total operating expenses				
Operating income (loss)	<u>(877,725)</u>	<u>921,970</u>	<u>815,801</u>	<u>860,046</u>
Nonoperating revenues (expenses):				
Interest revenue	-	147,727	-	147,727
Interest expense	-	-	(830)	(830)
	<u>-</u>	<u>147,727</u>	<u>(830)</u>	<u>146,897</u>
Income (loss) before transfers	(877,725)	1,069,697	814,971	1,006,943
Transfers in	542,323	-	240,562	782,885
Transfers out	-	(662,029)	-	(662,029)
	<u>542,323</u>	<u>(662,029)</u>	<u>-</u>	<u>782,885</u>
Change in net assets	(335,402)	407,668	1,055,533	1,127,799
Total net assets - beginning	<u>(747,824)</u>	<u>3,459,292</u>	<u>94,000</u>	<u>2,805,468</u>
Total net assets - ending	<u>\$ (1,083,226)</u>	<u>\$ 3,866,960</u>	<u>\$ 1,149,533</u>	<u>\$ 3,933,267</u>

MARION COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the year ended June 30, 2009

	Central Services	Self- Insurance	Fleet Management	Totals
Cash flows from operating activities:				
Cash received from customers	\$ 20,630,502	\$ 19,200,090	\$ 1,621,881	\$ 41,452,473
Cash payments to suppliers for goods and services	(6,083,783)	(18,207,502)	(790,631)	(25,081,916)
Cash payments to employees for services	(14,919,094)	-	-	(14,919,094)
Net cash from operating activities	<u>(372,375)</u>	<u>992,588</u>	<u>831,250</u>	<u>1,451,463</u>
Cash flows from noncapital financing activities:				
Transfers received	542,323	-	240,562	782,885
Transfers paid	-	(662,029)	-	(662,029)
Net cash from noncapital financing activities	<u>542,323</u>	<u>(662,029)</u>	<u>240,562</u>	<u>120,856</u>
Cash flows from capital and related financing activities:				
Interfund loan principal payments	-	-	(13,170)	(13,170)
Interfund loan interest payments	-	-	(830)	(830)
Net cash from capital and related financing activities	<u>-</u>	<u>-</u>	<u>(14,000)</u>	<u>(14,000)</u>
Cash flows from investing activities:				
Interest on investments	-	146,789	-	146,789
Net change in cash and investments	169,948	477,348	1,057,812	1,705,108
Cash and investments - beginning	812,269	7,659,951	162,668	8,634,888
Cash and investments - ending	<u>\$ 982,217</u>	<u>\$ 8,137,299</u>	<u>\$ 1,220,480</u>	<u>\$ 10,339,996</u>
Reconciliation of operating income (loss) to net cash from operating activities:				
Operating income (loss)	\$ (877,725)	\$ 921,970	\$ 815,801	\$ 860,046
Change in:				
Accounts receivable	8,635	(5,445)	9,615	12,805
Accounts payable	121,962	97,063	5,834	224,859
Payroll liabilities	92,470	-	-	92,470
Compensated absences	44,221	-	-	44,221
Net OPEB obligation	238,062	-	-	238,062
Accrued claims liability	-	(21,000)	-	(21,000)
Net cash from operating activities	<u>\$ (372,375)</u>	<u>\$ 992,588</u>	<u>\$ 831,250</u>	<u>\$ 1,451,463</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 370,960	\$ 420,453	\$ 49,493
Charges for services	<u>20,957,630</u>	<u>20,201,414</u>	<u>(756,216)</u>
Total revenues	<u>21,328,590</u>	<u>20,621,867</u>	<u>(706,723)</u>
EXPENDITURES:			
Board of Commissioners	1,988,914	1,925,695	63,219
Business Services	6,647,322	6,435,690	211,632
Finance	2,244,960	2,130,849	114,111
Information Technology	8,007,956	7,790,125	217,831
Legal Counsel	1,324,953	1,259,855	65,098
Non-Departmental:			
Materials and services	<u>1,728,758</u>	<u>1,675,095</u>	<u>53,663</u>
Total expenditures	<u>21,942,863</u>	<u>21,217,309</u>	<u>725,554</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>614,273</u>	<u>542,323</u>	<u>(71,950)</u>
Net change in fund balance	-	(53,119)	(53,119)
FUND BALANCE - beginning	<u>-</u>	<u>53,119</u>	<u>53,119</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 246,466	\$ 236,199	\$ (10,267)
Charges for services	19,502,693	18,920,172	(582,521)
Interest	139,000	147,727	8,727
Other	-	49,164	49,164
	<u>19,888,159</u>	<u>19,353,262</u>	<u>(534,897)</u>
EXPENDITURES:			
Materials and services	19,787,959	18,304,565	1,483,394
Contingency	2,000,000	-	2,000,000
	<u>21,787,959</u>	<u>18,304,565</u>	<u>3,483,394</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	(668,000)	(662,029)	5,971
Net change in fund balance	(2,567,800)	386,668	2,954,468
FUND BALANCE - beginning	<u>6,990,379</u>	<u>7,139,292</u>	<u>148,913</u>
FUND BALANCE - ending	<u>\$ 4,422,579</u>	<u>\$ 7,525,960</u>	<u>\$ 3,103,381</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, 2009

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 1,566,380	\$ 1,586,705	\$ 20,325
Other	-	25,561	25,561
Total revenues	<u>1,566,380</u>	<u>1,612,266</u>	<u>45,886</u>
EXPENDITURES:			
Materials and services	485,553	391,584	93,969
Capital outlay	681,600	404,881	276,719
Debt service	14,728	14,000	728
Contingency	425,219	-	425,219
Total expenditures	<u>1,607,100</u>	<u>810,465</u>	<u>796,635</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>243,000</u>	<u>240,562</u>	<u>(2,438)</u>
Net change in fund balance	202,280	1,042,363	840,083
FUND BALANCE - beginning	<u>-</u>	<u>172,283</u>	<u>172,283</u>
FUND BALANCE - ending	<u>\$ 202,280</u>	<u>\$ 1,214,646</u>	<u>\$ 1,012,366</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, 2009

	Treasurer's Trust	Due Subdivisions	Totals
ASSETS:			
Cash and investments	\$ 943,897	\$ 14,404,594	\$ 15,348,491
Receivables:			
Accounts and interest	3,309	699,606	702,915
Property taxes	-	16,646,356	16,646,356
	\$ 947,206	\$ 31,750,556	\$ 32,697,762
Total assets	\$ 947,206	\$ 31,750,556	\$ 32,697,762
 LIABILITIES:			
Accounts payable	\$ 699,020	\$ 2,614,285	\$ 3,313,305
Due to other agencies	248,186	29,136,271	29,384,457
	\$ 947,206	\$ 31,750,556	\$ 32,697,762
Total liabilities	\$ 947,206	\$ 31,750,556	\$ 32,697,762

MARION COUNTY, OREGON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the year ended June 30, 2009

	Balance, July 1, 2008	Additions	Deductions	Balance, June 30, 2009
Treasurer's Trust				
Assets:				
Cash and investments	\$ 805,437	\$ 6,647,429	\$ 6,508,969	\$ 943,897
Receivables:				
Accounts and interest	3,667	3,309	3,667	3,309
Total assets	<u>\$ 809,104</u>	<u>\$ 6,650,738</u>	<u>\$ 6,512,636</u>	<u>\$ 947,206</u>
Liabilities:				
Accounts payable	\$ 674,205	\$ 3,425,801	\$ 3,400,986	\$ 699,020
Due to other agencies	134,899	3,224,937	3,111,650	248,186
Total liabilities	<u>\$ 809,104</u>	<u>\$ 6,650,738</u>	<u>\$ 6,512,636</u>	<u>\$ 947,206</u>
Due Subdivisions				
Assets:				
Cash and investments	\$ 15,702,161	\$ 336,781,471	\$ 338,079,038	\$ 14,404,594
Receivables:				
Accounts and interest	598,106	824,917	723,417	699,606
Property taxes	13,805,616	2,840,740	-	16,646,356
Total assets	<u>\$ 30,105,883</u>	<u>\$ 340,447,128</u>	<u>\$ 338,802,455</u>	<u>\$ 31,750,556</u>
Liabilities:				
Accounts payable	\$ 1,274,137	\$ 28,283,052	\$ 26,942,904	\$ 2,614,285
Due to other agencies	28,831,746	312,164,076	311,859,551	29,136,271
Total liabilities	<u>\$ 30,105,883</u>	<u>\$ 340,447,128</u>	<u>\$ 338,802,455</u>	<u>\$ 31,750,556</u>
Total - All Agency Funds				
Assets:				
Cash and investments	\$ 16,507,598	\$ 343,428,900	\$ 344,588,007	\$ 15,348,491
Receivables:				
Accounts and interest	601,773	828,226	727,084	702,915
Property taxes	13,805,616	2,840,740	-	16,646,356
Total assets	<u>\$ 30,914,987</u>	<u>\$ 347,097,866</u>	<u>\$ 345,315,091</u>	<u>\$ 32,697,762</u>
Liabilities:				
Accounts payable	\$ 1,948,342	\$ 31,708,853	\$ 30,343,890	\$ 3,313,305
Due to other agencies	28,966,645	315,389,013	314,971,201	29,384,457
Total liabilities	<u>\$ 30,914,987</u>	<u>\$ 347,097,866</u>	<u>\$ 345,315,091</u>	<u>\$ 32,697,762</u>

OTHER SCHEDULES

MARION COUNTY, OREGON (AND ALL POLITICAL SUBDIVISIONS)

SCHEDULE OF PROPERTY TAX TRANSACTIONS

For the year ended June 30, 2009

	Taxes receivable July 1, 2008	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, 2009
2008-09	\$ -	\$ 298,334,408	\$ (744,232)	\$ (7,388,062)	\$ 118,543	\$ (277,600,894)	\$ 12,719,763
2007-08	10,262,884	-	(162,083)	3,653	344,829	(6,204,420)	4,244,863
2006-07	3,297,360	-	(39,195)	677	218,267	(1,625,980)	1,851,129
2005-06	1,691,829	-	(22,093)	303	267,535	(1,301,507)	636,067
2004-05	778,466	-	(65,852)	34	159,219	(666,474)	205,393
2003-04	213,495	-	(8,016)	51	22,609	(73,529)	154,610
Prior	621,217	-	(29,244)	15	42,531	(109,696)	524,823
Totals	<u>\$ 16,865,251</u>	<u>\$ 298,334,408</u>	<u>\$ (1,070,715)</u>	<u>\$ (7,383,329)</u>	<u>\$ 1,173,533</u>	<u>\$ (287,582,500)</u>	<u>\$ 20,336,648</u>

Summary by fund and fund type:

General Fund	\$ 3,671,404
Enterprise Funds:	
Brooks Community Service District	13,609
East Salem Service District	5,279
Agency Fund:	
Due State (Fire Patrol)	20,604
Due Subdivisions	16,625,752
Total	<u>\$ 20,336,648</u>

MARION COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND BALANCES
ELECTED OFFICIALS

For the year ended June 30, 2009

	Cash Balance July 1, 2008	Receipts	Turnovers to			Cash Balance June 30, 2009
			Treasurer	State	Other	
Assessor	\$ -	\$ 540,333	\$ 540,333	\$ -	\$ -	\$ -
Clerk	-	2,096,472	2,096,472	-	-	-
District Attorney	-	189,478	189,478	-	-	-
Justices of the Peace:						
East Marion	-	2,247,807	405,894	515,892	1,326,021	-
North Marion	-	1,625,839	390,877	592,892	642,070	-
Sheriff	-	14,301,705	14,301,705	-	-	-
Treasurer	105,058,194	595,668,759	-	-	593,704,383	107,022,570

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, 2009

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-AJ7	68608D-CM4	569127-AS2
56913R-AK4	68608D-CN2	569127-AT0
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