

ENTERPRISE FUNDS

The County's Enterprise Funds are listed below.

- **Dunthorpe-Riverdale Service District No. 1 Fund** - accounts for the operation of the sanitary sewer system in southwest unincorporated Multnomah County. (A blended component unit of Multnomah County.)
- **Mid County Service District No. 14 Fund** - accounts for the operation of street lights throughout unincorporated Multnomah County. (A blended component unit of Multnomah County.)
- **Behavioral Health Managed Care Fund** - accounts for all financial activity associated with the State required behavioral health capitated services.

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Dunthorpe-Riverdale Service District No. 1 Fund
For the Year Ended June 30, 2009
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Assessments - sewer:				
Current	\$ 701	\$ 701	684	\$ (17)
Prior	6	6	10	4
Charges for services	3	3	10	7
Interest	12	12	12	-
Total revenues	<u>722</u>	<u>722</u>	<u>716</u>	<u>(6)</u>
EXPENDITURES				
Community services	<u>1,022</u>	<u>1,022</u>	<u>531</u>	<u>491</u>
Excess (deficiency) of revenues over (under) expenditures	(300)	(300)	185	485
OTHER FINANCING SOURCES				
Proceeds from long-term debt	<u>400</u>	<u>400</u>	<u>-</u>	<u>(400)</u>
Total other financing sources	400	400	-	(400)
Contingency	<u>(25)</u>	<u>(25)</u>	<u>-</u>	<u>25</u>
Net change in fund balances	75	75	185	110
Fund balances - beginning	<u>215</u>	<u>215</u>	<u>291</u>	<u>76</u>
Fund balances - ending	<u>\$ 290</u>	<u>\$ 290</u>	<u>476</u>	<u>\$ 186</u>
Reconciliation to GAAP basis:				
Invested in capital assets			1,914	
Advances from other funds			(253)	
Deferred revenue on assessments			30	
Allowance for uncollectible accounts, assessments			(2)	
Net Assets as reported on the Statement of Revenues, Expenses and Changes in Fund Net Assets, page 38			<u>\$ 2,165</u>	

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Mid County Service District No. 14 Fund
For the Year Ended June 30, 2009
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Assessments - street lighting:				
Current	\$ 255	\$ 255	256	\$ 1
Prior	5	5	5	-
Interest	20	20	7	(13)
Total revenues	<u>280</u>	<u>280</u>	<u>268</u>	<u>(12)</u>
EXPENDITURES				
Community services	399	399	359	40
Deficiency of revenues under expenditures	(119)	(119)	(91)	28
Contingency	(25)	(25)	-	25
Net changes in fund balances	(144)	(144)	(91)	53
Fund balances - beginning	325	325	329	4
Fund balances - ending	<u>\$ 181</u>	<u>\$ 181</u>	<u>238</u>	<u>\$ 57</u>
Reconciliation to GAAP basis:				
Invested in capital assets			1,528	
Deferred revenue on assessments			13	
Allowance for uncollectible accounts, assessments			<u>(1)</u>	
Net Assets as reported on the Statement of Revenues, Expenses and Changes in Fund Net Assets, page 38			<u>\$ 1,778</u>	

MULTNOMAH COUNTY, OREGON
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Behavioral Health Managed Care Fund
For the Year Ended June 30, 2009
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental:				
Federal, state and local	\$ 35,882	\$ 37,350	\$ 39,023	\$ 1,673
Interest	-	-	216	216
Other - miscellaneous	-	-	4	4
Total revenues	<u>35,882</u>	<u>37,350</u>	<u>39,243</u>	<u>1,893</u>
EXPENDITURES				
Human services	35,882	37,350	32,720	4,630
Excess of revenues over expenditures	-	-	6,523	6,523
Contingency	(4,694)	(3,226)	-	3,226
Net change in fund balances	(4,694)	(3,226)	6,523	9,749
Fund balances - beginning	4,694	3,226	2,607	(619)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,130</u>	<u>\$ 9,130</u>

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