

## 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, 2014**  
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Assessments - sewer:				
Current	\$ 856	\$ 856	\$ 861	\$ 5
Prior	10	10	14	4
Charges for services	2	2	2	-
Interest	6	6	6	-
Total revenues	<u>874</u>	<u>874</u>	<u>883</u>	<u>9</u>
<b>EXPENDITURES</b>				
Community services	<u>1,219</u>	<u>1,219</u>	<u>603</u>	<u>616</u>
Excess (deficiency) of revenues over (under) expenditures	(345)	(345)	280	625
Contingency	<u>(50)</u>	<u>(50)</u>	<u>-</u>	<u>50</u>
Net change in fund balances	(395)	(395)	280	675
Fund balances - beginning	1,008	1,008	1,196	188
Fund balances - ending	<u>\$ 613</u>	<u>\$ 613</u>	<u>1,476</u>	<u>\$ 863</u>
Reconciliation to GAAP basis:				
Net investment in capital assets			2,299	
Deferred revenue on assessments			48	
Allowance for uncollectible accounts, assessments			(2)	
Net position as reported on the Statement of Revenues, Expenses and Changes in Fund Net Position, page 47.			<u>\$ 3,821</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, 2014**  
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Assessments - street lighting:				
Current	\$ 445	\$ 445	\$ 441	\$ (4)
Prior	5	5	8	3
Interest	2	2	2	-
Total revenues	<u>452</u>	<u>452</u>	<u>451</u>	<u>(1)</u>
<b>EXPENDITURES</b>				
Community services	432	432	355	77
Excess (deficiency) of revenues over (under) expenditures	20	20	96	(78)
Contingency	(25)	(25)	-	25
Net changes in fund balances	(5)	(5)	96	(53)
Fund balances - beginning	296	296	334	38
Fund balances - ending	<u>\$ 291</u>	<u>\$ 291</u>	<u>430</u>	<u>\$ (15)</u>
Reconciliation to GAAP basis:				
Net investment in capital assets			1,332	
Deferred revenue on assessments			24	
Allowance for uncollectible accounts, assessments			<u>(1)</u>	
Net position as reported on the Statement of Revenues, Expenses and Changes in Fund Net Position, page 47.			<u>\$ 1,785</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, 2014**  
(amounts expressed in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Federal, state and local	\$ 45,290	\$ 52,508	\$ 53,112	\$ 604
Interest	66	66	94	28
Other - miscellaneous	-	-	10	10
Total revenues	<u>45,356</u>	<u>52,574</u>	<u>53,216</u>	<u>642</u>
<b>EXPENDITURES</b>				
Human services	<u>46,010</u>	<u>53,228</u>	<u>53,156</u>	<u>72</u>
Excess (deficiency) of revenues over (under) expenditures	(654)	(654)	60	714
Contingency	<u>(14,017)</u>	<u>(14,017)</u>	<u>-</u>	<u>14,017</u>
Net change in fund balances	(14,671)	(14,671)	60	14,731
Fund balances - beginning	14,671	14,671	16,651	1,980
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,711</u>	<u>\$ 16,711</u>

**(This page intentionally left blank.)**