

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, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Assessments - sewer:				
Current	\$ 828	\$ 828	\$ 808	\$ (20)
Prior	10	10	20	10
Charges for services	2	2	24	22
Interest	4	4	6	2
Total revenues	<u>844</u>	<u>844</u>	<u>858</u>	<u>14</u>
EXPENDITURES				
Community services	<u>1,001</u>	<u>1,001</u>	<u>530</u>	<u>471</u>
Excess (deficiency) of revenues over (under) expenditures	(157)	(157)	328	485
Contingency	<u>(50)</u>	<u>(50)</u>	<u>-</u>	<u>50</u>
Net change in fund balances	(207)	(207)	328	535
Fund balances - beginning	830	830	868	38
Fund balances - ending	<u>\$ 623</u>	<u>\$ 623</u>	<u>1,196</u>	<u>\$ 573</u>
Reconciliation to GAAP basis:				
Net investment in capital assets			2,274	
Deferred revenue on assessments			43	
Allowance for uncollectible accounts, assessments			<u>(2)</u>	
Net position as reported on the Statement of Revenues, Expenses and Changes in Fund Net Position, page 46			<u>\$ 3,511</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, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Assessments - street lighting:				
Current	\$ 368	\$ 368	\$ 368	\$ -
Prior	5	5	9	4
Interest	2	2	2	-
Other	-	-	16	16
Total revenues	<u>375</u>	<u>375</u>	<u>395</u>	<u>20</u>
EXPENDITURES				
Community services	<u>431</u>	<u>431</u>	<u>323</u>	<u>108</u>
Excess (deficiency) of revenues over (under) expenditures	(56)	(56)	72	128
Contingency	<u>(25)</u>	<u>(25)</u>	<u>-</u>	<u>25</u>
Net changes in fund balances	(81)	(81)	72	153
Fund balances - beginning	<u>263</u>	<u>263</u>	<u>262</u>	<u>(1)</u>
Fund balances - ending	<u><u>\$ 182</u></u>	<u><u>\$ 182</u></u>	<u><u>334</u></u>	<u><u>\$ 152</u></u>
Reconciliation to GAAP basis:				
Net investment in capital assets			1,398	
Deferred revenue on assessments			20	
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 46			<u><u>\$ 1,751</u></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, 2013
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal, state and local	\$ 42,208	\$ 42,208	\$ 42,858	\$ 650
Interest	82	82	87	5
Other - miscellaneous	-	-	80	80
Total revenues	<u>42,290</u>	<u>42,290</u>	<u>43,025</u>	<u>735</u>
EXPENDITURES				
Human services	<u>44,270</u>	<u>44,270</u>	<u>38,586</u>	<u>5,684</u>
Excess (deficiency) of revenues over (under) expenditures	(1,980)	(1,980)	4,439	6,419
Contingency	<u>(13,256)</u>	<u>(13,256)</u>	<u>-</u>	<u>13,256</u>
Net change in fund balances	(15,236)	(15,236)	4,439	19,675
Fund balances - beginning	<u>15,236</u>	<u>15,236</u>	<u>12,212</u>	<u>(3,024)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,651</u>	<u>\$ 16,651</u>

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