

## 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, 2010**  
**(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	\$ 755	\$ 755	\$ 755	\$ -
Prior	7	7	16	9
Charges for services	2	2	37	35
Intergovernmental	-	-	68	68
Interest	12	12	5	(7)
Total revenues	<u>776</u>	<u>776</u>	<u>881</u>	<u>105</u>
<b>EXPENDITURES</b>				
Community services	<u>931</u>	<u>931</u>	<u>908</u>	<u>23</u>
Excess (deficiency) of revenues over (under) expenditures	(155)	(155)	(27)	128
Contingency	<u>(50)</u>	<u>(50)</u>	<u>-</u>	<u>50</u>
Net change in fund balances	(205)	(205)	(27)	178
Fund balances - beginning	430	430	476	46
Fund balances - ending	<u>\$ 225</u>	<u>\$ 225</u>	<u>449</u>	<u>\$ 224</u>
Reconciliation to GAAP basis:				
Invested in capital assets			2,155	
Advances from other funds			(103)	
Deferred revenue on assessments			32	
Allowance for uncollectible accounts, assessments			<u>(2)</u>	
Net Assets as reported on the Statement of Revenues, Expenses and Changes in Fund Net Assets, page 44			<u>\$ 2,531</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, 2010**  
**(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	\$ 335	\$ 335	\$ 332	\$ (3)
Prior	5	5	8	3
Interest	10	10	2	(8)
Other	-	-	8	8
Total revenues	<u>350</u>	<u>350</u>	<u>350</u>	<u>-</u>
<b>EXPENDITURES</b>				
Community services	<u>411</u>	<u>411</u>	<u>352</u>	<u>59</u>
Excess (deficiency) of revenues over (under) expenditures	(61)	(61)	(2)	59
Contingency	<u>(25)</u>	<u>(25)</u>	<u>-</u>	<u>25</u>
Net changes in fund balances	(86)	(86)	(2)	84
Fund balances - beginning	<u>246</u>	<u>246</u>	<u>238</u>	<u>(8)</u>
Fund balances - ending	<u>\$ 160</u>	<u>\$ 160</u>	<u>236</u>	<u>\$ 76</u>
Reconciliation to GAAP basis:				
Invested in capital assets			1,541	
Deferred revenue on assessments			14	
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 44			<u>1,790</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, 2010**  
**(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	\$ 39,341	\$ 40,841	\$ 42,931	\$ 2,090
Interest	94	94	121	27
Total revenues	<u>39,435</u>	<u>40,935</u>	<u>43,052</u>	<u>2,117</u>
<b>EXPENDITURES</b>				
Human services	<u>39,341</u>	<u>40,841</u>	<u>39,207</u>	<u>1,634</u>
Excess of revenues over expenditures	94	94	3,845	3,751
Contingency	<u>(4,382)</u>	<u>(4,382)</u>	<u>-</u>	<u>4,382</u>
Net change in fund balances	(4,288)	(4,288)	3,845	8,133
Fund balances - beginning	<u>4,288</u>	<u>4,288</u>	<u>9,130</u>	<u>4,842</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,975</u>	<u>\$ 12,975</u>