

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, 2011
(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	\$ 792	\$ 792	\$ 781	\$ (11)
Prior	10	10	18	8
Charges for services	3	3	16	13
Intergovernmental	-	-	6	6
Interest	8	8	4	(4)
Total revenues	<u>813</u>	<u>813</u>	<u>825</u>	<u>12</u>
EXPENDITURES				
Community services	758	758	540	218
Excess of revenues over expenditures	55	55	285	230
Contingency	(50)	(50)	-	50
Net change in fund balances	5	5	285	280
Fund balances - beginning	345	345	449	104
Fund balances - ending	<u>\$ 350</u>	<u>\$ 350</u>	<u>734</u>	<u>\$ 384</u>
Reconciliation to GAAP basis:				
Invested in capital assets			2,106	
Deferred revenue on assessments			33	
Allowance for uncollectible accounts, assessments			(2)	
Net assets as reported on the Statement of Revenues, Expenses and Changes in Fund Net Assets, page 44			<u>\$ 2,871</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, 2011
(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	\$ 358	\$ 358	\$ 354	\$ (4)
Prior	6	6	8	2
Interest	3	3	2	(1)
Total revenues	<u>367</u>	<u>367</u>	<u>364</u>	<u>(3)</u>
EXPENDITURES				
Community services	<u>425</u>	<u>425</u>	<u>362</u>	<u>63</u>
Excess (deficiency) of revenues over (under) expenditures	(58)	(58)	2	60
Contingency	<u>(25)</u>	<u>(25)</u>	-	<u>25</u>
Net change in fund balances	(83)	(83)	2	85
Fund balances - beginning	221	221	236	15
Fund balances - ending	<u>\$ 138</u>	<u>\$ 138</u>	<u>238</u>	<u>\$ 100</u>
Reconciliation to GAAP basis:				
Invested in capital assets			1,506	
Deferred revenue on assessments			15	
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>\$ 1,758</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, 2011
(amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal, state and local	\$ 42,742	\$ 45,931	\$ 46,110	\$ 179
Interest	148	148	109	(39)
Other - miscellaneous	-	-	871	871
Total revenues	<u>42,890</u>	<u>46,079</u>	<u>47,090</u>	<u>1,011</u>
EXPENDITURES				
Human services	<u>42,742</u>	<u>45,931</u>	<u>43,640</u>	<u>2,291</u>
Excess of revenues over expenditures	148	148	3,450	3,302
Contingency	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
Net change in fund balances	(4,852)	(4,852)	3,450	8,302
Fund balances - beginning	14,825	14,825	12,975	(1,850)
Fund balances - ending	<u>\$ 9,973</u>	<u>\$ 9,973</u>	<u>\$ 16,425</u>	<u>\$ 6,452</u>

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