

INTERNAL SERVICE FUNDS

These funds account for activities and services performed primarily for other organizational units within the County. Charges to the County agencies are calculated to recover costs and maintain capital. The County accounts for certain expenditures of the Internal Service Funds for budgetary purposes on the modified accrual basis of accounting. For financial reporting purposes the accrual basis of accounting is used. Such differences relate primarily to the methods of accounting for depreciation and capital outlay. Funds included are:

- Risk Management Fund - accounts for the County's risk management activities including insurance coverage.
- Fleet Management Fund - accounts for the County's motor vehicle fleet operations.
- Telephone Fund - accounts for the County's telephone operations.
- Data Processing Fund - accounts for the County's data processing operations.
- Mail/Distribution Fund - accounts for the County's mail/distribution operations.
- Facilities Management Fund - accounts for the management of all County owned and leased property.

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
June 30, 2001
(amounts expressed in thousands)

	Risk Management	Fleet Management	Telephone	Data Processing	Mail/ Distribution	Facilities Management	Total
ASSETS:							
Current assets:							
Cash and investments	\$ 15,850	\$ 4,008	\$ 2,271	\$ 1,553	\$ 50	\$ 19	\$ 23,751
Accounts receivable	9	333	31	44	17	952	1,386
Inventories	-	570	-	-	37	260	867
Prepaid items	196	-	-	154	-	-	350
Total current assets	16,055	4,911	2,302	1,751	104	1,231	26,354
Fixed assets (net of accumulated depreciation)	45	3,318	2,168	2,246	47	8	7,832
Total assets	<u>\$ 16,100</u>	<u>\$ 8,229</u>	<u>\$ 4,470</u>	<u>\$ 3,997</u>	<u>\$ 151</u>	<u>\$ 1,239</u>	<u>\$ 34,186</u>
LIABILITIES AND FUND EQUITY:							
Current liabilities:							
Accounts payable	\$ 9,378	\$ 177	\$ 528	\$ 165	\$ 2	\$ 514	\$ 10,764
Payroll payable	51	49	13	84	7	138	342
Compensated absences	176	119	25	355	17	441	1,133
Due to other funds	-	-	-	-	-	120	120
Capitalized leases - current	-	-	-	1,336	-	-	1,336
Bonds payable - current	-	-	-	127	-	-	127
Total current liabilities	9,605	345	566	2,067	26	1,213	13,822
Noncurrent liabilities:							
Capitalized leases (net of current portion)	-	-	-	928	-	-	928
Bonds payable (net of current portion)	-	-	-	134	-	-	134
Total noncurrent liabilities	-	-	-	1,062	-	-	1,062
Total liabilities	9,605	345	566	3,129	26	1,213	14,884
Fund equity:							
Contributed capital	2	5,393	1,979	3,678	19	31	11,102
Retained earnings (deficit):							
Unreserved	6,493	2,491	1,925	(2,810)	106	(5)	8,200
Total fund equity	6,495	7,884	3,904	868	125	26	19,302
Total liabilities and fund equity	<u>\$ 16,100</u>	<u>\$ 8,229</u>	<u>\$ 4,470</u>	<u>\$ 3,997</u>	<u>\$ 151</u>	<u>\$ 1,239</u>	<u>\$ 34,186</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
INTERNAL SERVICE FUNDS
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

	Risk Management	Fleet Management	Telephone	Data Processing	Mail/ Distribution	Facilities Management	Total
OPERATING REVENUES:							
Charges for services	\$ 33,934	\$ 5,764	\$ 4,793	\$ 9,382	\$ 1,302	\$ 34,204	\$ 89,379
Insurance premiums	1,061	-	-	-	-	-	1,061
Experience rating and refunds	226	-	-	-	-	-	226
Total operating revenues	<u>35,221</u>	<u>5,764</u>	<u>4,793</u>	<u>9,382</u>	<u>1,302</u>	<u>34,204</u>	<u>90,666</u>
OPERATING EXPENSES:							
Cost of sales and services	38,550	3,849	3,464	8,002	925	33,308	88,098
Administration	412	283	637	765	388	1,393	3,878
Depreciation	27	1,823	1,932	1,948	9	2	5,741
Total operating expenses	<u>38,989</u>	<u>5,955</u>	<u>6,033</u>	<u>10,715</u>	<u>1,322</u>	<u>34,703</u>	<u>97,717</u>
Operating income (loss)	<u>(3,768)</u>	<u>(191)</u>	<u>(1,240)</u>	<u>(1,333)</u>	<u>(20)</u>	<u>(499)</u>	<u>(7,051)</u>
NONOPERATING REVENUES (EXPENSES):							
Interest revenue	764	211	128	150	5	-	1,258
Interest expense	-	-	-	(137)	-	-	(137)
Contributed Fixed Assets	-	92	-	474	-	-	566
Loss on disposal of fixed assets	-	(23)	(77)	-	-	-	(100)
Total nonoperating revenues (expenses)	<u>764</u>	<u>280</u>	<u>51</u>	<u>487</u>	<u>5</u>	<u>-</u>	<u>1,587</u>
Net income (loss) before operating transfers	<u>(3,004)</u>	<u>89</u>	<u>(1,189)</u>	<u>(846)</u>	<u>(15)</u>	<u>(499)</u>	<u>(5,464)</u>
OPERATING TRANSFERS IN	205	-	-	309	-	1,890	2,404
OPERATING TRANSFERS (OUT)	-	-	-	-	-	(2,902)	(2,902)
Net income (loss)	<u>(2,799)</u>	<u>89</u>	<u>(1,189)</u>	<u>(537)</u>	<u>(15)</u>	<u>(1,511)</u>	<u>(5,962)</u>
RETAINED EARNINGS (DEFICIT), JUNE 30, 2000	<u>9,292</u>	<u>2,402</u>	<u>3,114</u>	<u>(2,273)</u>	<u>121</u>	<u>1,506</u>	<u>14,162</u>
RETAINED EARNINGS (DEFICIT), JUNE 30, 2001	<u>\$ 6,493</u>	<u>\$ 2,491</u>	<u>\$ 1,925</u>	<u>\$ (2,810)</u>	<u>\$ 106</u>	<u>\$ (5)</u>	<u>\$ 8,200</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

	Risk Management	Fleet Management	Telephone	Data Processing	Mail/ Distribution	Facilities Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES:							
Operating income (loss)	\$ (3,768)	\$ (191)	\$ (1,240)	\$ (1,333)	\$ (20)	\$ (499)	\$ (7,051)
Adjustments to reconcile operating income (loss) to cash and cash equivalents provided (used) by operating activities:							
Depreciation	27	1,823	1,932	1,948	9	2	5,741
Changes in assets and liabilities:							
(Increase) decrease in accounts receivable	(9)	(316)	43	47	(17)	(725)	(977)
(Increase) Decrease in inventories	-	(250)	-	-	20	13	(217)
(Increase) in due from other funds	14,000	-	-	-	-	-	14,000
Increase (decrease) in prepaid items	(134)	-	-	24	-	228	118
Increase (decrease) in accounts payable	1,433	137	508	19	1	512	2,610
Increase (decrease) in payroll payable	51	49	13	84	7	138	342
Increase (decrease) in compensated absences	8	16	(12)	51	1	50	114
Increase in due to other funds	-	-	-	-	-	120	120
Net cash provided (used) by operating activities	11,608	1,268	1,244	840	1	(161)	14,800
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:							
Operating transfers in	205	-	-	309	-	1,890	2,404
Operating transfers (out)	-	-	-	-	-	(2,902)	(2,902)
Net cash provided (used) by noncapital financing activities	205	-	-	309	-	(1,012)	(498)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:							
Acquisition of fixed assets	(9)	(970)	(782)	(99)	(56)	(10)	(1,926)
Principal paid on capitalized leases	-	-	-	(1,595)	-	-	(1,595)
Interest paid on capitalized leases	-	-	-	(137)	-	-	(137)
Net cash used by capital and related financing activities	(9)	(970)	(782)	(1,831)	(56)	(10)	(3,658)
CASH FLOWS FROM INVESTING ACTIVITIES:							
Interest on investments	764	211	128	150	5	-	1,258
Net increase (decrease) in cash and cash equivalents	12,568	509	590	(532)	(50)	(1,183)	11,902
CASH AND CASH EQUIVALENTS, JUNE 30, 2000	3,282	3,499	1,681	2,085	100	1,202	11,849
CASH AND CASH EQUIVALENTS, JUNE 30, 2001	<u>\$ 15,850</u>	<u>\$ 4,008</u>	<u>\$ 2,271</u>	<u>\$ 1,553</u>	<u>\$ 50</u>	<u>\$ 19</u>	<u>\$ 23,751</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:							
Disposal of fixed assets, net book value	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 77</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>
Transfer of fixed assets from General Fixed Assets Account							
Group, net book value	<u>\$ -</u>	<u>\$ 92</u>	<u>\$ -</u>	<u>\$ 474</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 566</u>
Gain (Loss) on Disposal of fixed assets	<u>\$ -</u>	<u>\$ (23)</u>	<u>\$ (77)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (100)</u>

MULTNOMAH COUNTY, OREGON
COMBINING SCHEDULE OF CHANGES IN CONTRIBUTED CAPITAL
INTERNAL SERVICE FUNDS
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

	Risk Management	Fleet Management	Telephone	Data Processing	Mail/ Distribution	Facilities Management	Total
CONTRIBUTED CAPITAL, JUNE 30, 2000	<u>\$ 2</u>	<u>\$ 5,393</u>	<u>\$ 1,979</u>	<u>\$ 3,678</u>	<u>\$ 19</u>	<u>\$ 31</u>	<u>\$ 11,102</u>
CONTRIBUTED CAPITAL, JUNE 30, 2001	<u><u>\$ 2</u></u>	<u><u>\$ 5,393</u></u>	<u><u>\$ 1,979</u></u>	<u><u>\$ 3,678</u></u>	<u><u>\$ 19</u></u>	<u><u>\$ 31</u></u>	<u><u>\$ 11,102</u></u>

MULTNOMAH COUNTY, OREGON
RISK MANAGEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$ 229	\$ 638	\$ 409
Interest	765	764	(1)
Other:			
Service reimbursements	36,600	33,934	(2,666)
Experience ratings and miscellaneous	-	5	5
Total revenues	<u>37,594</u>	<u>35,341</u>	<u>(2,253)</u>
OTHER FINANCING SOURCES:			
Transfer from General Fund	205	205	-
BEGINNING FUND BALANCE	10,008	9,231	(777)
Total	<u>\$ 47,807</u>	<u>44,777</u>	<u>(3,030)</u>
EXPENDITURES:			
Support Services	\$ 36,097	36,284	(187)
Nondepartmental	11,710	2,043	9,667
Total expenditures	<u>\$ 47,807</u>	<u>38,327</u>	<u>9,480</u>
ENDING FUND BALANCE		<u>\$ 6,450</u>	<u>\$ 6,450</u>

MULTNOMAH COUNTY, OREGON
FLEET MANAGEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
REVENUES:			
Intergovernmental:			
State	\$ 3	\$ 1	\$ (2)
Local	1,016	996	(20)
Charges for services	78	120	42
Interest	110	211	101
Other:			
Miscellaneous	64	300	236
Service reimbursements	4,496	4,347	(149)
Total revenues	<u>5,767</u>	<u>5,975</u>	<u>208</u>
BEGINNING FUND BALANCE	<u>3,730</u>	<u>3,693</u>	<u>(37)</u>
Total	<u><u>\$ 9,497</u></u>	<u><u>9,668</u></u>	<u><u>171</u></u>
EXPENDITURES:			
Environmental Services	<u><u>\$ 9,497</u></u>	<u>5,102</u>	<u>4,395</u>
ENDING FUND BALANCE		<u><u>\$ 4,566</u></u>	<u><u>\$ 4,566</u></u>

MULTNOMAH COUNTY, OREGON
TELEPHONE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Charges for services	\$ 457	\$ 463	\$ 6
Interest	33	128	95
Other - Service reimbursements	<u>3,935</u>	<u>4,330</u>	<u>395</u>
Total revenues	4,425	4,921	496
BEGINNING FUND BALANCE	<u>1,928</u>	<u>1,698</u>	<u>(230)</u>
Total	<u><u>\$ 6,353</u></u>	<u><u>6,619</u></u>	<u><u>266</u></u>
EXPENDITURES:			
Support Services	<u><u>\$ 6,353</u></u>	<u>4,883</u>	<u>1,470</u>
ENDING FUND BALANCE		<u><u>\$ 1,736</u></u>	<u><u>\$ 1,736</u></u>

MULTNOMAH COUNTY, OREGON
DATA PROCESSING FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$ 214	\$ 141	\$ (73)
Interest	50	150	100
Other - Service reimbursements	9,106	9,241	135
Total revenues	<u>9,370</u>	<u>9,532</u>	<u>162</u>
OTHER FINANCING SOURCES:			
Transfer from General Fund	<u>309</u>	<u>309</u>	<u>-</u>
Total other financing sources	<u>309</u>	<u>309</u>	<u>-</u>
BEGINNING FUND BALANCE	<u>1,909</u>	<u>1,904</u>	<u>(5)</u>
Total	<u>\$ 11,588</u>	<u>11,745</u>	<u>157</u>
EXPENDITURES:			
Support Services	<u>\$ 11,588</u>	<u>10,598</u>	<u>990</u>
ENDING FUND BALANCE		<u>\$ 1,147</u>	<u>\$ 1,147</u>

MULTNOMAH COUNTY, OREGON
MAIL/DISTRIBUTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Intergovernmental:			
Federal, state, and local	\$ 29	\$ 41	\$ 12
Interest	-	6	6
Other - Service reimbursements	1,422	1,261	(161)
Total revenues	<u>1,451</u>	<u>1,308</u>	<u>(143)</u>
OTHER FINANCING SOURCES:			
Certificates of participation proceeds	25	-	(25)
BEGINNING FUND BALANCE	121	140	19
Total	<u>\$ 1,597</u>	<u>1,448</u>	<u>(149)</u>
EXPENDITURES:			
Environmental Services	<u>\$ 1,597</u>	1,370	227
ENDING FUND BALANCE		<u>\$ 78</u>	<u>\$ 78</u>

MULTNOMAH COUNTY, OREGON
FACILITIES MANAGEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 2001
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Intergovernmental - Local	\$ 2,274	\$ 1,001	\$ (1,273)
Charges for services	2,671	1,016	(1,655)
Miscellaneous	-	92	92
Other - Service reimbursements	35,476	32,095	(3,381)
Total revenues	40,421	34,204	(6,217)
OTHER FINANCING SOURCE:			
Transfer from General Fund	2,901	1,890	(1,011)
BEGINNING FUND BALANCE	266	1,537	1,271
Total	<u>\$ 43,588</u>	<u>37,631</u>	<u>(5,957)</u>
EXPENDITURES:			
Environmental Services	\$ 40,666	34,711	5,955
Support Services	20	-	20
Total expenditures	40,686	34,711	5,975
OTHER FINANCING USE:			
Transfer to Asset Preservation Fund	2,400	2,400	-
Transfer to Capital Improvement Fund	502	502	-
Total Other Financing Uses	2,902	2,902	-
Total	<u>\$ 43,588</u>	<u>37,613</u>	<u>5,975</u>
ENDING FUND BALANCE		<u>\$ 18</u>	<u>\$ 18</u>