

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, 2006
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Assessments - sewer:				
Current	\$ 437	\$ 437	\$ 440	\$ 3
Prior	-	-	7	7
Charges for services	-	-	7	7
Interest	8	8	21	13
Other	2	2	-	(2)
Total revenues	<u>447</u>	<u>447</u>	<u>475</u>	<u>28</u>
EXPENDITURES				
Community services	<u>934</u>	<u>934</u>	<u>762</u>	<u>172</u>
Excess (deficiency) of revenues				
over (under) expenditures	(487)	(487)	(287)	200
OTHER FINANCING SOURCES				
Proceeds from long-term debt	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
Net change in fund balances	(287)	(287)	(287)	-
Fund balances - beginning	<u>287</u>	<u>287</u>	<u>339</u>	<u>52</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>52</u>	<u>\$ 52</u>
Reconciliation to GAAP basis:				
Invested in capital assets			1,464	
Deferred revenue			16	
Allowance for uncollectible accounts, assessments			(3)	
Net Assets as reported on the Statement of Revenues,				
Expenses and Changes in Fund Net Assets, page 39			<u>\$ 1,529</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, 2006
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Assessments - street lighting:				
Current	\$ 275	\$ 275	\$ 289	\$ 14
Prior	-	-	5	5
Interest	7	7	16	9
Total revenues	<u>282</u>	<u>282</u>	<u>310</u>	<u>28</u>
EXPENDITURES				
Community services	<u>542</u>	<u>542</u>	<u>300</u>	<u>242</u>
Excess (deficiency) of revenues				
over (under) expenditures	(260)	(260)	10	270
Fund balances - beginning	<u>260</u>	<u>260</u>	<u>336</u>	<u>76</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>346</u>	<u>\$ 346</u>
Reconciliation to GAAP basis:				
Invested in capital assets			1,521	
Deferred revenue on assessments			12	
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 39			<u>\$ 1,878</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, 2006
(amounts expressed in thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
REVENUES				
Intergovernmental:				
Federal, state and local	\$ 39,270	\$ 39,270	\$ 34,519	\$ (4,751)
Interest	95	95	214	119
Total revenues	<u>39,365</u>	<u>39,365</u>	<u>34,733</u>	<u>(4,632)</u>
EXPENDITURES				
Human services	39,270	39,270	33,640	5,630
Nondepartmental	<u>1,654</u>	<u>1,654</u>	<u>-</u>	<u>1,654</u>
Total expenditures	<u>40,924</u>	<u>40,924</u>	<u>33,640</u>	<u>7,284</u>
Excess (deficiency) of revenues				
over (under) expenditures	(1,559)	(1,559)	1,093	2,652
Fund balances - beginning	<u>1,559</u>	<u>1,559</u>	<u>1,315</u>	<u>(244)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>2,408</u>	<u>\$ 2,408</u>
Reconciliation to GAAP basis:				
Invested in capital assets			<u>-</u>	
Net Assets as reported on the Statement of Revenues,				
Expenses and Changes in Fund Net Assets, page 39			<u>\$ 2,408</u>	