

ANNOTATED MINUTES

*Tuesday, February 20, 1996 - 10:30 AM
Multnomah County Courthouse, Room 602
1021 SW Fourth, Portland*

BOARD BRIEFING

*B-1 Results of the Postponing Sexual Involvement Project Evaluation.
Presented by Jan Sinclair, Jeanne Gould and Barbara Glick.*

**BARBARA GLICK AND DIANE RAMINSKI
PRESENTATION AND RESPONSE TO BOARD
QUESTIONS AND DISCUSSION. STAFF TO
RETURN IN SIX MONTHS FOR BRIEFING
UPDATES ON TEEN LEADER EVALUATION AND
TWELVE MONTH PROGRAM EVALUATION.**

*Thursday, February 22, 1996 - 9:30 AM
Multnomah County Courthouse, Room 602
1021 SW Fourth, Portland*

REGULAR MEETING

*Chair Beverly Stein convened the meeting at 9:36 a.m., with Vice-Chair
Dan Saltzman, Commissioners Sharron Kelley, Gary Hansen and Tanya Collier
present.*

CONSENT CALENDAR

**FOLLOWING DISCUSSION AND UPON MOTION OF
COMMISSIONER KELLEY, SECONDED BY
COMMISSIONER HANSEN, THE CONSENT
CALENDAR (ITEMS C-1 THROUGH C-8) WAS
UNANIMOUSLY APPROVED WITH THE
CORRECTION TO C-2, APPOINTING MR. MIGGINS
TO THE MULTNOMAH COUNTY AUDIT
COMMITTEE, NOT THE INVESTMENT ADVISORY
BOARD.**

NON-DEPARTMENTAL

- C-1 *Appointments of Cynthia Houston, Angela D. Jackson, Bruce A. Trout, Dianne Duke Johnson and Sal Kadri to the JOBS Plus Implementation Council*
- C-2 *Appointment of Henry C. Miggins to the Multnomah County Audit Committee*
- C-3 *Appointment of Cecil C. Prescod to the Metropolitan Human Rights Commission*

DEPARTMENT OF ENVIRONMENTAL SERVICES

- C-4 *CU 10-95/HV 25-95/SEC 9-95 Hearings Officer Decision APPROVING, With Conditions, a Conditional Use Permit for a Single Family Dwelling, a Variance from a Required Setback and a Significant Environmental Concern Permit for Placement of a Septic Tank within 300 Feet of a Significant Stream, for Property Located at 38210 KNIERIEM ROAD, CORBETT*
- C-5 *LD 8-95/MC 3-95 Hearings Officer Decision APPROVING, With Conditions, a Two Parcel Land Division with Proposed Access to the Parcels from an Existing Private Easement, for Property Located at 39456 SE TARA LANE, CORBETT*

DEPARTMENT OF HEALTH

- C-6 *Intergovernmental Revenue Agreement 201786 with Oregon Health Sciences University, Providing a Community Health Nurse for the HIV Case Management Partnership Project*
- C-7 *Intergovernmental Agreement 201636 with Oregon Health Sciences University, Providing Funding to OHSU's Russell Street Dental Clinic for Dental Services to Low-Income Residents Living with HIV/AIDS*

DEPARTMENT OF COMMUNITY AND FAMILY SERVICES

- C-8 *Intergovernmental Revenue Agreement 101436 with State Office for Services to Children and Families, Providing Funding for Children's Mental Health Services through the Managed Care System*

REGULAR AGENDA

PUBLIC COMMENT

R-1 *Opportunity for Public Comment on Non-Agenda Matters. Testimony Limited to Three Minutes Per Person.*

NO ONE WISHED TO COMMENT.

The regular meeting was recessed at 9:38 a.m. and the briefing convened at 9:39 a.m.

*Thursday, February 22, 1996 - 9:30 AM
(IMMEDIATELY FOLLOWING REGULAR MEETING)
Multnomah County Courthouse, Room 602
1021 SW Fourth, Portland*

BOARD BRIEFING

B-2 *Multnomah County Audit Committee Presentation of Comprehensive Annual Finance Report and Single Audit Report for Fiscal Year Ending June 30, 1995. Presented by Thomas Kessler.*

TOM KESSLER PRESENTATION, JEAN UZELAC AND DAVE BOYER RESPONSE TO BOARD QUESTIONS AND DISCUSSION. BOARD COMMENDED WORK OF STAFF AND AUDIT COMMITTEE.

The briefing was adjourned at 9:52 a.m. and the regular meeting reconvened at 9:52 a.m.

*Thursday, February 22, 1996
(IMMEDIATELY FOLLOWING BOARD BRIEFING)
Multnomah County Courthouse, Room 602
1021 SW Fourth, Portland*

REGULAR MEETING

DEPARTMENT OF LIBRARY SERVICES

R-2 *Review Library Bond Proposal and Consider RESOLUTION Calling a Public Hearing (11:00 AM, TUESDAY, MARCH 12, 1996) Concerning*

the Proposed Submission of a Measure Election for General Obligation Bonds to Finance Certain Library Facilities and Equipment

COMMISSIONER COLLIER MOVED AND COMMISSIONER HANSEN SECONDED, APPROVAL OF R-2. DAVE BOYER EXPLANATION. RESOLUTION 96-25 UNANIMOUSLY APPROVED.

R-4 *Review Public Safety Bond Proposal and Consider RESOLUTION Calling a Public Hearing (11:00 AM, TUESDAY, MARCH 12, 1996) Concerning the Proposed Submission of a Measure Election for General Obligation Bonds to Finance Certain Public Safety Facilities and Equipment*

COMMISSIONER COLLIER MOVED AND COMMISSIONER HANSEN SECONDED, APPROVAL OF SUBSTITUTE RESOLUTION R-4. CHAIR STEIN EXPLANATION OF CORRECTION TO PAGE 2. SUBSTITUTE RESOLUTION 96-26 UNANIMOUSLY APPROVED.

DAVE BOYER AND GINNIE COOPER RESPONSE TO BOARD QUESTIONS AND DISCUSSION. STAFF TO PREPARE AND PROVIDE BOARD WITH A ONE PAGE LIST OF PUBLIC SAFETY AND LIBRARY ISSUES.

Chair Stein advised R-3 would be considered following the executive session. The regular meeting was recessed at 10:05 a.m. and the executive session convened at 10:07 a.m.

*Thursday, February 22, 1996
(IMMEDIATELY FOLLOWING REGULAR MEETING)
Multnomah County Courthouse, Room 602
1021 SW Fourth, Portland*

EXECUTIVE SESSION

E-1 *The Multnomah County Board of Commissioners Will Meet in Executive Session with its Real Property Negotiator to Discuss a Specific Possible Real Property Transaction Pursuant to ORS 192.660(1)(e). Presented by Bob Oberst.*

EXECUTIVE SESSION HELD.

The executive session was adjourned at 10:35 a.m. and the regular meeting reconvened at 10:38 a.m.

SHERIFF'S OFFICE

R-3 *Ratification of Memorandum of Agreement with the Multnomah County Deputy Sheriffs Association, AFSCME, Local 88 and the Multnomah County Corrections Officers Association Regarding Transition Plan for Reorganization of the Sheriff's Office Law Enforcement Division*

DARRELL MURRAY EXPLANATION AND SUBMISSION OF SUBSTITUTE MEMORANDUM OF AGREEMENT, ADVISING AFSCME, LOCAL 88 DID NOT APPROVE THE PROPOSED AGREEMENT AT ITS MEETING LAST NIGHT. MR. MURRAY ASKED THAT THE BOARD CONSIDER RATIFICATION OF THE SUBSTITUTE AGREEMENT CONTINGENT UPON APPROVAL OF MCDSA AND MCCOA, ADVISING HE HAS DELETED REFERENCES TO AFSCME UNTIL SUCH TIME AS AN AGREEMENT CAN BE REACHED. COMMISSIONER COLLIER MOVED AND COMMISSIONER SALTZMAN SECONDED, APPROVAL OF THE SUBSTITUTE AGREEMENT. DAN NOELLE AND JOE DEVLAEMINCK EXPLANATION AND RESPONSE TO BOARD QUESTIONS AND DISCUSSION REGARDING EFFORTS TO ADDRESS CONCERNS OF THE 13 AFFECTED LOCAL 88 EMPLOYEES. SUBSTITUTE AGREEMENT UNANIMOUSLY APPROVED.

There being no further business, the meeting was adjourned at 10:50 a.m.

OFFICE OF THE BOARD CLERK
FOR MULTNOMAH COUNTY, OREGON



Deborah L. Bogstad



MULTNOMAH COUNTY OREGON

OFFICE OF THE BOARD CLERK
SUITE 1510, PORTLAND BUILDING
1120 SW FIFTH AVENUE
PORTLAND, OREGON 97204
CLERK'S OFFICE • 248-3277 • 248-5222
FAX • (503) 248-5262

BOARD OF COUNTY COMMISSIONERS
BEVERLY STEIN ▪ CHAIR ▪ 248-3308
DAN SALTZMAN ▪ DISTRICT 1 ▪ 248-5220
GARY HANSEN ▪ DISTRICT 2 ▪ 248-5219
TANYA COLLIER ▪ DISTRICT 3 ▪ 248-5217
SHARRON KELLEY ▪ DISTRICT 4 ▪ 248-5213

AGENDA

MEETINGS OF THE MULTNOMAH COUNTY BOARD OF COMMISSIONERS

FOR THE WEEK OF

FEBRUARY 19, 1996 - FEBRUARY 23, 1996

Monday, February 19, 1996 - HOLIDAY - OFFICES CLOSED

Tuesday, February 20, 1996 - 10:30 AM - Board Briefing.....Page 2

Thursday, February 22, 1996 - 9:30 AM - Regular Meeting.....Page 2

Thursday, February 22, 1996 - 9:30 AM - Board Briefing.....Page 3

*Thursday Meetings of the Multnomah County Board of Commissioners are *cablecast* live and taped and can be seen by Cable subscribers in Multnomah County at the following times:*

Thursday, 9:30 AM, (LIVE) Channel 30

Friday, 10:00 PM, Channel 30

Sunday, 1:00 PM, Channel 30

Produced through Multnomah Community Television

INDIVIDUALS WITH DISABILITIES MAY CALL THE OFFICE OF THE BOARD CLERK AT 248-3277 OR 248-5222, OR MULTNOMAH COUNTY TDD PHONE 248-5040, FOR INFORMATION ON AVAILABLE SERVICES AND ACCESSIBILITY.

AN EQUAL OPPORTUNITY EMPLOYER

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REGULAR MEETING

CONSENT CALENDAR

NON-DEPARTMENTAL

- C-1 *Appointments of Cynthia Houston, Angela D. Jackson, Bruce A. Trout, Dianne Duke Johnson and Sal Kadri to the JOBS Plus Implementation Council*
- C-2 *Appointment of Henry C. Miggins to the Investment Advisory Board*
- C-3 *Appointment of Cecil C. Prescod to the Metropolitan Human Rights Commission*

DEPARTMENT OF ENVIRONMENTAL SERVICES

- C-4 *CU 10-95/HV 25-95/SEC 9-95 Hearings Officer Decision APPROVING, With Conditions, a Conditional Use Permit for a Single Family Dwelling, a Variance from a Required Setback and a Significant Environmental Concern Permit for Placement of a Septic Tank within 300 Feet of a Significant Stream, for Property Located at 38210 KNIERIEM ROAD, CORBETT*
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DEPARTMENT OF COMMUNITY AND FAMILY SERVICES

- C-8 *Intergovernmental Revenue Agreement 101436 with State Office for Services to Children and Families, Providing Funding for Children's Mental Health Services through the Managed Care System*

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BOARD BRIEFING

- B-2 *Multnomah County Audit Committee Presentation of Comprehensive Annual Finance Report and Single Audit Report for Fiscal Year Ending June 30, 1995. Presented by Thomas Kessler. 30 MINUTES REQUESTED.*

MULTNOMAH COUNTY
BOARD OF
COMMISSIONERS

SUPPLEMENTAL AGENDA

Thursday, February 22, 1996 - 10:00 AM
(IMMEDIATELY FOLLOWING BOARD BRIEFING)

*Multnomah County Courthouse, Room 602
1021 SW Fourth, Portland*

REGULAR MEETING

DEPARTMENT OF LIBRARY SERVICES

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SHERIFF'S OFFICE

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MULTNOMAH COUNTY OREGON

OFFICE OF THE BOARD CLERK
SUITE 1510, PORTLAND BUILDING
1120 S.W. FIFTH AVENUE
PORTLAND, OREGON 97204

BOARD OF COUNTY COMMISSIONERS

BEVERLY STEIN	• CHAIR	• 248-3308
DAN SALTZMAN	• DISTRICT 1	• 248-5220
GARY HANSEN	• DISTRICT 2	• 248-5219
TANYA COLLIER	• DISTRICT 3	• 248-5217
SHARRON KELLEY	• DISTRICT 4	• 248-5213
CLERK'S OFFICE	• 248-3277	• 248-5222

MULTNOMAH COUNTY BOARD OF COMMISSIONERS

SUPPLEMENTAL AGENDA

Thursday, February 22, 1996 - 11:00 AM
(IMMEDIATELY FOLLOWING REGULAR MEETING)
Multnomah County Courthouse, Room 602
1021 SW Fourth, Portland

EXECUTIVE SESSION

E-1 *The Multnomah County Board of Commissioners Will Meet in Executive Session with its Real Property Negotiator to Discuss a Specific Possible Real Property Transaction Pursuant to ORS 192.660(1)(e). Presented by Bob Oberst.*

MEETING DATE: FEB 22 1996

AGENDA #: C-1

ESTIMATED START TIME: 9:30

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT:

BOARD BRIEFING:

DATE REQUESTED:

REQUESTED BY:

AMOUNT OF TIME NEEDED:

REGULAR MEETING:

DATE REQUESTED: 2/22/96

AMOUNT OF TIME NEEDED: Consent Agenda

DEPARTMENT: Nondepartmental

DIVISION: Chair's Office

CONTACT: Delma Farrell

TELEPHONE #: 248-3953

BLDG/ROOM #: 106/1515

PERSON(S) MAKING PRESENTATION:

ACTION REQUESTED:

[] INFORMATIONAL ONLY [] POLICY DIRECTION [XX] APPROVAL [] OTHER

SUGGESTED AGENDA TITLE:

Appointments of Cynthia Houston, Angela D. Jackson, Bruce A. Trout, Dianne Duke Johnson, and Sal Kadri to JOBS Plus Implementation Council

SIGNATURES REQUIRED:

ELECTED OFFICIAL: Beverly Stein
(OR)
DEPARTMENT
MANAGER:

BOARD OF
COUNTY COMMISSIONERS
MULTNOMAH COUNTY
OREGON
96 FEB - 8 PM 1:41

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

Any Questions: Call the Office of the Board Clerk 248-3277 or 248-5222

TEL:

Jan 19,96

2:39 No.004 P.02

RECEIVED

FEB - 7 1996

MULTNOMAH COUNTY OREGON

EVAN STEIN
MULTNOMAH COUNTY CHAIR

INTEREST FORM FOR CITIZEN ADVISORY BOARDS & COMMISSIONS

The purpose of this form is to obtain information for use in making appointments to Multnomah County Citizen Advisory Boards & Commissions, and to assist the County Chair in making inquiries concerning the qualifications of applicants for appointment. If you have a resume or supplemental information which further details your involvement in volunteer activities, public affairs, civic services, published writings or affiliations, please attach them to this form. Thank you for your interest.

A. Please list, in order of priority, any Multnomah County Citizen Advisory Board or Commission on which you would be interested in serving.

Job's Plus Council

B. Name: Cynthia J. Austin
Address: 17120 SE Nassau Dr #2
City/State/Zip: Portland OR 97136
Home Phone: 427-8474

C. Current Employer: State of Oregon (AFS)
Address: 10 [unclear] Ave
City/State/Zip: Portland Oregon 97209
Work Phone: 731-8383 X 239
Occupation: Case worker HRS III

D. Affirmative Action Information (This section is voluntary. Under Federal Law, this information may not be used to discriminate against you.)

Sex: M / F

Racial/
Ethnic Background: African-American Asian Caucasian
 Hispanic Native American Other

Date of Birth: Month 1 Date 18 Year 52

TEL:

Jan 19, 96

2:39 No.004 P.03

E. List major paid employment and volunteer activities which may related to service on boards and commissions.

DATES:

EMPLOYER/VOLUNTEER ACTIVITY

11-99 - Present

State of Oregon AFS

F. Circle from the list below fields in which you have interest or ability:

- Aging/Elderly
- Agriculture
- Alcohol/Drug Treatment
- Animal Welfare
- Art
- Children and Families
- Civil Rights/Discrimination
- Corrections/Law Enforcement
- Economic Development/Trade
- Environment/Natural Resources
- Food Services

- Handicapped/Disabled Issues
- Health Care
- Housing
- Juvenile Justice Issues
- Labor/Labor Relations
- Land Use Planning
- Library Services
- Mental Health Services
- Minority Affairs
- Transportation
- Other _____

G. Conflict of Interest: Please list potential conflicts of interest between private life and public service which might result from service on a board or commission.

None

H. References: Please list names, addresses, and phone numbers of two people who may be contacted as references:

Liesa Kellogg SE 170th 257-4200 x 265
761-8606

Linda Weirman St. Charles 281-0495
Custer

I. My signature affirms that all information is true to the best of my knowledge and I understand that any misstatement of fact or misrepresentation of credentials may result in this application being disqualified from further consideration, or subsequent to appointment to a board or commission, may result in dismissal.

Signature: Cynthia Houston Date: 1/26/96

Contact: Delma Farrell

Beverly Stein, Multnomah County Chair
 1120 SW Fifth Room 1515
 Portland, Oregon 97204 Tel. (503) 248-3308
 FAX: (503) 248-3093
 E-Mail: MultChair@aol.com

MULTNOMAH COUNTY OREGON

INTEREST FORM FOR CITIZEN ADVISORY BOARDS & COMMISSIONS

The purpose of this form is to obtain information for use in making appointments to Multnomah County Citizen Advisory Boards & Commissions, and to assist the County Chair in making inquiries concerning the qualifications of applicants for appointment. If you have a resume or supplemental information which further details your involvement in volunteer activities, public affairs, civic services, published writings or affiliations, please attach them to this form. Thank you for your interest.

A. Please list, in order of priority, any Multnomah County Citizen Advisory Board or Commission on which you would be interested in serving.

B. Name: Angela D. JACKSON

Address: 4807 S.E. BOARDMAN ST

City/State/Zip: MULTNOMAH CO. OR. 97207

Home Phone: (503) 864-4912

C. Current Employer: OLSTEN STAFFING SERVICES

Address: 40 S.W. 6th Ave Suite 914

City/State/Zip: Portland, OR. 97204

Work Phone/Extension: (503) 254-6878 - (503) 653-4884

Occupation: Recruiting Specialist

D. Affirmative Action Information (This section is voluntary. Under Federal Law, this information may not be used to discriminate against you.)

Sex: M / F

Racial/
Ethnic Background: African-American Asian Caucasian
 Hispanic Native American Other

Date of Birth: Month 9 Date 24 Year 71

E. List major paid employment and volunteer activities which may related to service on boards and commissions.

DATES:

EMPLOYER/VOLUNTEER ACTIVITY

F. Circle from the list below fields in which you have interest or ability:

- | | |
|-------------------------------|-----------------------------|
| Aging/Elderly | Handicapped/Disabled Issues |
| Agriculture | Health Care |
| Alcohol/Drug Treatment | Housing |
| Animal Welfare | Juvenile Justice Issues |
| Art | Labor/Labor Relations |
| Children and Families | Land Use Planning |
| Civil Rights/Discrimination | Library Services |
| Corrections/Law Enforcement | Mental Health Services |
| Economic Development/Trade | Minority Affairs |
| Environment/Natural Resources | Transportation |
| Food Services | Other <u>Jobs</u> |

G. Conflict of Interest: Please list potential conflicts of interest between private life and public service which might result from service on a board or commission.

H. References: Please list names, addresses, and phone numbers of two people who may be contacted as references:

Julia Russett (503) 224-6878
Pastor Brad Makowski (503) 250-6050

I. My signature affirms that all information is true to the best of my knowledge and I understand that any misstatement of fact or misrepresentation of credentials may result in this application being disqualified from further consideration, or subsequent to appointment to a board or commission, may result in dismissal.

Signature: Angela D. Jackson Date: 2/02/96

Contact: Delma Farrell

Beverly Stein, Multnomah County Chair
1120 SW Fifth Room 1515
Portland, Oregon 97204 Tel. (503) 248-3308
FAX: (503) 248-3093
E-Mail: MultChair@aol.com

MULTNOMAH COUNTY OREGON

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A. Please list, in order of priority, any Multnomah County Citizen Advisory Board or Commission on which you would be interested in serving.

B. Name: BRUCE A. TROUT
Address: 11700 NE ANNE DR
City/State/Zip: NEWBELL ORE. 97132
Home Phone: (503) 532-3111

C. Current Employer: PORTLAND GENERAL ELECTRIC COMPANY
Address: 111 S.W. SALMON ST
City/State/Zip: PORTLAND, OR. 97132
Work Phone/Extension: (503) 464-2133
Occupation: MANAGER, CORPORATE SERVICES

D. Affirmative Action Information (This section is voluntary. Under Federal Law, this information may not be used to discriminate against you.)

Sex: M F

Racial/
Ethnic Background: African-American Asian Caucasian
 Hispanic Native American Other

Date of Birth: Month 1 Date 23 Year 1946

E. List major ~~paid employment~~ and volunteer activities which may related to service on boards and commissions.

DATES:

EMPLOYER/VOLUNTEER ACTIVITY

1987 - PRESENT

BUSINESS YOUTH EXCHANGE / BOARD OF DIRECTORS

F. Circle from the list below fields in which you have interest or ability:

Aging/Elderly
Agriculture
Alcohol/Drug Treatment
Animal Welfare
Art
Children and Families
Civil Rights/Discrimination
Corrections/Law Enforcement
Economic Development/Trade
Environment/Natural Resources
Food Services

Handicapped/Disabled Issues
Health Care
Housing
Juvenile Justice Issues
Labor/Labor Relations
Land Use Planning
Library Services
Mental Health Services
Minority Affairs
Transportation
Other _____

G. Conflict of Interest: Please list potential conflicts of interest between private life and public service which might result from service on a board or commission.

NONE

H. References: Please list names, addresses, and phone numbers of two people who may be contacted as references:

MARY NORQUIST - EXECUTIVE DIRECTOR - BUSINESS YOUTH EXCHANGE - 221 NW 2ND AV. PORT. OR. 97209 (503) 228-8617

FRED MILLER - VICE-PRESIDENT - PORTLAND GENERAL ELECTRIC 121 S.W. SALMON ST. PORT. OR. 97204 (503) 464-8913

I. My signature affirms that all information is true to the best of my knowledge and I understand that any misstatement of fact or misrepresentation of credentials may result in this application being disqualified from further consideration, or subsequent to appointment to a board or commission, may result in dismissal.

Signature: Beverly A. Stein

Date: 12-08-95

Contact: Delma Farrell

Beverly Stein, Multnomah County Chair
1120 SW Fifth Room 1515
Portland, Oregon 97204 Tel. (503) 248-3308
FAX: (503) 248-3093
E-Mail: MultChair@aol.com

MULTNOMAH COUNTY OREGON

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A. Please list, in order of priority, any Multnomah County Citizen Advisory Board or Commission on which you would be interested in serving.

Jobs Plus Implementation Council

B. Name: DIANNE DUKE JOHNSON

Address: 10506 S. 8TH ST

City/State/Zip: Vancouver, WA 98664

Home Phone: (360) 944-0911

C. Current Employer: LEGACY PORTLAND HOSPITALS

Address: 2801 N. GONZALES BLVD

City/State/Zip: Portland, OR 97211

Work Phone/Extension: 413-2050 or 415-5364

Occupation: Director, Human Resources

D. Affirmative Action Information (This section is voluntary. Under Federal Law, this information may not be used to discriminate against you.)

Sex: M / F

Racial/
Ethnic Background: African-American Asian Caucasian
 Hispanic Native American Other

Date of Birth: Month 12 Date 25 Year 49

RECEIVED
DEC 08 1995
HUMAN
RESOURCES

E. List major paid employment and volunteer activities which may related to service on boards and commissions.

DATES:

EMPLOYER/VOLUNTEER ACTIVITY

1/85 - Present

Good Samaritan Hospitals - Human Resources Employment

1/93 - Present

YMCA HR - Board

F. Circle from the list below fields in which you have interest or ability:

- Aging/Elderly
- Agriculture
- Alcohol/Drug Treatment
- Animal Welfare
- Art
- Children and Families
- Civil Rights/Discrimination
- Corrections/Law Enforcement
- Economic Development/Trade
- Environment/Natural Resources
- Food Services

Handicapped/Disabled Issues

Health Care

Housing

Juvenile Justice Issues

Labor/Labor Relations

Land Use Planning

Library Services

Mental Health Services

Minority Affairs

Transportation

Other Employment and

Return to work programs

G. Conflict of Interest: Please list potential conflicts of interest between private life and public service which might result from service on a board or commission.

NONE

H. References: Please list names, addresses, and phone numbers of two people who may be contacted as references:

Betty SOLJAGA, Benefits Mgr. PORT of Portland
700 N. E. Multnomah, Portland, Or. 731-7400

ANNIE SAKAGUCHI, vice president Human Resources

LEGACY PORTLAND HOSPITALS, 2801 N. Gantenbein,
Portland, Or. 97211.

I. My signature affirms that all information is true to the best of my knowledge and I understand that any misstatement of fact or misrepresentation of credentials may result in this application being disqualified from further consideration, or subsequent to appointment to a board or commission, may result in dismissal.

Signature: Danni Johnson

Date: 12/14/95

Contact: Delma Farrell

Beverly Stein, Multnomah County Chair
1120 SW Fifth Room 1515
Portland, Oregon 97204 Tel. (503) 248-3308
FAX: (503) 248-3093
E-Mail: MultChair@aol.com

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JOBS PLUS

B. Name: SAL KADRI

Address: 4700 SW MACCORMACK AVE., SUITE 201

City/State/Zip: PORTLAND OR 97201

Home Phone: 635-6788

C. Current Employer: VALUECAD

Address: SAME AS ABOVE

City/State/Zip: _____

Work Phone/Extension: (503) 222-1750

Occupation: BUSINESS OWNER

D. Affirmative Action Information (This section is voluntary. Under Federal Law, this information may not be used to discriminate against you.)

Sex: M / F

Racial/
Ethnic Background: African-American Asian Caucasian
 Hispanic Native American Other

Date of Birth: Month 6 Date 8 Year 36

E. List major paid employment and volunteer activities which may related to service on boards and commissions.

DATES:

EMPLOYER/VOLUNTEER ACTIVITY

<u>PRESENT</u>	<u>ITT BOARD OF ADVISORS</u>
<u>PRESENT</u>	<u>OPI (OR. POLYTECHNIC INSTITUTE) ADVISORY BOARD</u>

F. Circle from the list below fields in which you have interest or ability:

- | | |
|---|--|
| Aging/Elderly | Handicapped/Disabled Issues |
| Agriculture | Health Care |
| Alcohol/Drug Treatment | Housing |
| Animal Welfare | Juvenile Justice Issues |
| Art | Labor/Labor Relations |
| Children and Families | Land Use Planning |
| Civil Rights/Discrimination | Library Services |
| Corrections/Law Enforcement | Mental Health Services |
| <input checked="" type="checkbox"/> Economic Development/Trade | <input checked="" type="checkbox"/> Minority Affairs |
| <input checked="" type="checkbox"/> Environment/Natural Resources | Transportation |
| Food Services | Other <u>CAD (Computer Aided Drafting)</u>
<u>GIS (Geographic Information System)</u> |

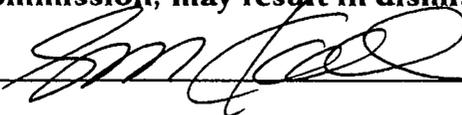
G. Conflict of Interest: Please list potential conflicts of interest between private life and public service which might result from service on a board or commission.

CAN PROVIDE AND HELP PROVIDE JOBS & TRAINING
TO PEOPLE IN THE PROGRAM

H. References: Please list names, addresses, and phone numbers of two people who may be contacted as references:

DR. ART EMLIN 16773 SW Alder Cir, Lake Oswego, OR 97034. PHONE 636-3843
DR. LUCIEN BURKE 213D HILLSIDE CT, LAKE OSWEGO, OR 97034. PHONE: 635-2697

I. My signature affirms that all information is true to the best of my knowledge and I understand that any misstatement of fact or misrepresentation of credentials may result in this application being disqualified from further consideration, or subsequent to appointment to a board or commission, may result in dismissal.

Signature:  Date: 1/11/96

Contact: Delma Farrell

Beverly Stein, Multnomah County Chair
1120 SW Fifth Room 1515
Portland, Oregon 97204 Tel. (503) 248-3308
FAX: (503) 248-3093
E-Mail: MultChair@aol.com

MEETING DATE: FEB 22 1996

AGENDA #: C-2

ESTIMATED START TIME: 9:30

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT:

BOARD BRIEFING:

DATE REQUESTED:

REQUESTED BY:

AMOUNT OF TIME NEEDED:

REGULAR MEETING:

DATE REQUESTED: 2/22/96

AMOUNT OF TIME NEEDED: Consent Agenda

DEPARTMENT: Nondepartmental

DIVISION: Chair's Office

CONTACT: Delma Farrell

TELEPHONE #: 248-3953

BLDG/ROOM #: 106/1515

PERSON(S) MAKING PRESENTATION:

ACTION REQUESTED:

[] INFORMATIONAL ONLY [] POLICY DIRECTION [XX] APPROVAL [] OTHER

SUGGESTED AGENDA TITLE:

County Audit Committee

Appointment of Henry C. Miiggins to CIC Recommended Position on the Investment Advisory Board for a 3-Year term ending 2/22/99. Appointment of Cecil Prescod to County Position #6, to fill the unexpired term of resigning member Alice Perry, for a term ending 9/30/97.

SIGNATURES REQUIRED:

ELECTED OFFICIAL: Beverly Stein

(OR)

DEPARTMENT

MANAGER:

BOARD OF COUNTY COMMISSIONERS
96 FEB - 8 PM 1:41
MULTNOMAH COUNTY
OREGON

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

Any Questions: Call the Office of the Board Clerk 248-3277 or 248-5222

RECEIVED

FEB - 6 1996

MULTNOMAH COUNTY OREGON

SEAL OF THE COUNTY
MULTNOMAH COUNTY CH.

INTEREST FORM FOR CITIZEN ADVISORY BOARDS & COMMISSIONS

The purpose of this form is to obtain information for use in making appointments to Multnomah County Citizen Advisory Boards & Commissions, and to assist the County Chair in making inquiries concerning the qualifications of applicants for appointment. If you have a resume or supplemental information which further details your involvement in volunteer activities, public affairs, civic services, published writings or affiliations, please attach them to this form. Thank you for your interest.

A. Please list, in order of priority, any Multnomah County Citizen Advisory Board or Commission on which you would be interested in serving.

MULTNOMAH COUNTY AUDIT COMMITTEE

B. Name: HENRY C. MCGOWAN

Address: 5837 SW PARKINSON

City/State/Zip: PORTLAND OR 97219

Home Phone: 503 244-1017

C. Current Employer: SELF

Address: _____

City/State/Zip: _____

Work Phone/Extension: _____

Occupation: CONSULTANT

D. Affirmative Action Information (This section is voluntary. Under Federal Law, this information may not be used to discriminate against you.)

Sex: M / F

Racial/
Ethnic Background: African-American Asian Caucasian
 Hispanic Native American Other

Date of Birth: Month 11 Date 20 Year 34

2/13

3/11 Term

E. List major paid employment and volunteer activities which may related to service on boards and commissions.

DATES:

EMPLOYER/VOLUNTEER ACTIVITY

PRESENT

CIC

F. Circle from the list below fields in which you have interest or ability:

- Aging/Elderly
- Agriculture
- Alcohol/Drug Treatment
- Animal Welfare
- Art
- Children and Families
- Civil Rights/Discrimination
- Corrections/Law Enforcement
- Economic Development/Trade
- Environment/Natural Resources
- Food Services

- Handicapped/Disabled Issues
- Health Care
- Housing
- Juvenile Justice Issues
- Labor/Labor Relations
- Land Use Planning
- Library Services
- Mental Health Services
- Minority Affairs
- Transportation
- Other _____

G. Conflict of Interest: Please list potential conflicts of interest between private life and public service which might result from service on a board or commission.

NONE

H. References: Please list names, addresses, and phone numbers of two people who may be contacted as references:

MIKE FAHEY, 6817 N AMOUR, PORTLAND 97203 ⁵⁰³⁻²⁸⁶⁻¹⁸⁹⁸

JACKIE WALKER, 2514 NE 39TH, PORTLAND, OR 97217 ⁵⁰³⁻²⁸⁷⁻³⁷²¹

I. My signature affirms that all information is true to the best of my knowledge and I understand that any misstatement of fact or misrepresentation of credentials may result in this application being disqualified from further consideration, or subsequent to appointment to a board or commission, may result in dismissal.

Signature: _____

[Handwritten Signature]

Date: _____

Feb 4, 96

Contact: Delma Farrell

Beverly Stein, Multnomah County Chair
 1120 SW Fifth Room 1515
 Portland, Oregon 97204 Tel. (503) 248-3308
 FAX: (503) 248-3093
 E-Mail: MultChair@aol.com

MEETING DATE: FEB 22 1996

AGENDA #: C-3

ESTIMATED START TIME: 9:30

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT:

BOARD BRIEFING:

DATE REQUESTED:

REQUESTED BY:

AMOUNT OF TIME NEEDED:

REGULAR MEETING:

DATE REQUESTED: 2/22/96

AMOUNT OF TIME NEEDED: Consent Agenda

DEPARTMENT: Nondepartmental

DIVISION: Chair's Office

CONTACT: Delma Farrell

TELEPHONE #: 248-3953

BLDG/ROOM #: 106/1515

PERSON(S) MAKING PRESENTATION:

ACTION REQUESTED:

[] INFORMATIONAL ONLY [] POLICY DIRECTION [XX] APPROVAL [] OTHER

SUGGESTED AGENDA TITLE:

S/B Multi-Audit Committee

Appointment of Henry C. Miiggins to CIC Recommended Position on the Investment Advisory Board for a 3-Year term ending 2/22/99. Appointment of Cecil Prescod to County Position #6, to fill the unexpired term of resigning member Alice Perry, for a term ending 9/30/97.

SIGNATURES REQUIRED:

ELECTED OFFICIAL: *Beverly Stein*

(OR)

DEPARTMENT

MANAGER:

MULTNOMAH COUNTY
OREGON
96 FEB - 8 PM 1:41
BOARD OF
COUNTY COMMISSIONERS

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

Any Questions: Call the Office of the Board Clerk 248-3277 or 248-5222

**METROPOLITAN HUMAN RIGHTS COMMISSION** 1120 SW Fifth Avenue, Rm. 516
Portland, Oregon 97204-1989

February 7, 1996

RECEIVED

To: Delma Farrell
Office of the Chair
Multnomah County

FEB - 7 1996

BEVERLY STEIN
MULTNOMAH COUNTY CHAIR

From: Helen Cheek, Director
Metropolitan Human Rights Commission

Subject: Appointment to MHRC

Delma, I have enclosed Cecil Prescod's resume. He is the Commission's recommendation to fill position #6 which was formerly held by Alice Perry. I am hoping we can get this appointment approved by the March 12th meeting.

The diversity and geographic profile of the Commission, with the appointment of Cecil, is: one African American female (N. E.), two African American males (Downtown and N. E.), one Arab American female (outer E.), one white Jewish male (N. E.), one Caucasian male member of the sexual minority community (S. W.), one Caucasian female member of the sexual minority community (S.E.), one Jewish female (S.W.), two East Indian females (S. E.), one Korean male (S. W.), one American Indian female (N.), one Japanese female (N.W.), two Caucasian females (S.E. and Troutdale). We are anticipating another slot opening up soon and are doing extensive recruitment in east county to find someone from the Hispanic community to apply.

Thanks for you help.

9/30/97

2-6-96 Ont.

METROPOLITAN HUMAN RIGHTS COMMISSION
APPLICATION FOR APPOINTMENTS

A. Personal Data

CECIL CHARLES PRESCOD
Name
2170 NE HANCOCK ST #309
Address
PORTLAND, OR 97212
City/State/Zip
(503) 282-5424 / (503) 287-9567
Home Phone/Business Phone

Do you live in ___ unincorporated Multnomah County or ___ a city within Multnomah County?
Do you live within the city boundaries of X Portland?

Affirmative Action Information (optional):

Date of Birth 9-19-55 Racial/Ethnic Background AFRICAN-AMERICAN
Sex M Disability Status: Yes ___ No X

(You are asked to provide information which is necessary for statistical reporting purposes only.
Under State and Federal Law, this information may not be used to discriminate against you.)

B. List major paid employment and/or volunteer experience which illustrates your interest/involvement in human relations/civil rights: (List chronologically beginning with most recent.)

Employer/Organization	Title/Responsibilities	Dates
HIGHLAND UNITED CHURCH OF CHRIST	PASTOR	1986-1991, 1994-PRESENT

C. List education and training that is relevant to this application:

Name of School/Training	Degree/Certificate	Dates
DYNAMIC Differences Training	CERTIFICATE	1994
UNION THEOLOGICAL SEMINARY (NY)	M. Div.	1982
HAVERFORD COLLEGE	B.A. (PHILOSOPHY)	1977

D. Please list the name, address and telephone numbers of two people who may be contacted as references:

DAN Stutesman	AFSC 2249 E. BURNSIDE	230-9427
REV. GENE ROSS	UCC 0245 SW BANCROFT	228-3178

E. Please list potential conflicts of interest between your private life and public service on the Metropolitan Human Rights Commission:

-None

F. Please provide a brief response to the following questions:

Why are you interested in serving on the Metropolitan Human Rights Commission?

WE NEED TO WORK & ADVOCATE FOR AN ENVIRONMENT THAT IS INCLUSIVE OF ALL PEOPLE. I BELIEVE THAT IN RECENT YEARS THAT MHRC HAS BEEN IN THE FOREFRONT OF THIS MOVEMENT & BELIEVE I CAN CONTRIBUTE TO THIS PROCESS

Outline your pertinent experience with minority, professional and/or community organizations. What are your current affiliations/activities with relevant organizations?

COALITION OF BLACK MEN; BROTHER TO BROTHER; MCKENZIE RIVER CATHARINE FOUNDATION; FRANCISCAN ENTERPRISES; PEOPLE OF FAITH AGAINST BICOTRY; LOVE MAKES A FAMILY INC; KBOO; PORTLAND ALLIANCE; OREGON FELLOWSHIP OF RECONCILIATION

How do you feel about the MHRC mission statement?

I BELIEVE THIS MISSION STATEMENT IS A STRONG AFFIRMATION OF THE DIGNITY OF ALL PEOPLE. THE GOAL OF "ENHANCING A SENSE OF COMMUNITY" RINGS TRUE WITH ME & A GOAL I WORK TO ACHIEVE.

Please identify skills, resources and experience you would bring to the MHRC?

- Public Speaking
- High Profile in Community
- Legal/Civil Rights Knowledge
- Consensus Building
- Educator/Trainer
- Multi-Culturalism
- Facilitation
- Advertising/PR/Media
- Cultural Arts
- Psychology/Sociology/Social Work
- Leadership Ability
- Time and Energy
- Grassroots Organizing
- Mediation/Conflict Resolution
- Bi-Lingual _____
- Bi-Cultural _____
- Writing
- Research and Evaluation
- Parliamentarian

Other: None

Additional Comments: I BELIEVE MY BACKGROUND & COMMITMENT WILL CONTRIBUTE TO THE COMMISSION'S WORK. I SEEK TO SERVE & CONTRIBUTE.

Meeting Date: FEB 22 1996
Agenda No: C-4
Est. Starting Time: 9:30

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT: Reporting of a Hearings Officer's Decision in the matter of CU 10-95 / HV 25-95 / SEC 9-95.

BOARD BRIEFING Date Requested:
 Amount of Time Needed:
 Requested By:

REGULAR MEETING Date Requested: February 22, 1996
 Amount of Time Needed: 5 minutes

DEPARTMENT: DES
CONTACT: Susan Muir

DIVISION: Planning
TELEPHONE: 248-3043
BLDG / ROOM: 412/Planning

PERSON(S) MAKING PRESENTATION: Susan Muir

ACTION REQUESTED

Informational Only Policy Direction Approval Other

SUGGESTED AGENDA TITLE

Reporting to the Board the Hearings Officer's Decision in the Matter of CU 10-95 / HV 25-95 / SEC 9-95 regarding a Conditional Use Permit for a single family dwelling, a variance from a required setback and a Significant Environmental Concern Permit for placement of a septic tank within 300 feet of a significant stream.

SIGNATURES REQUIRED:

Elected Official: _____

OR

Department Manager: KB [Signature]

BOARD OF
COUNTY COMMISSIONERS
96 FEB 13 PM 2:53
MULTNOMAH COUNTY
OREGON



CASE NAME Conditional Use Request: NUMBER CU 10-95 / HV 25-95 / SEC 9-95

1. Applicant Name/Address

David Kribbs
45415 E. Larch Mountain Road
Corbett, OR 97019

ACTION REQUESTED OF BOARD	
<input checked="" type="checkbox"/>	Affirm Plan.Com./Hear.Of
<input type="checkbox"/>	Hearing/Rehearing
<input type="checkbox"/>	Scope of Review
<input type="checkbox"/>	On the record
<input type="checkbox"/>	De Novo
<input type="checkbox"/>	New Information allowed

2. Action Requested by Applicant

Conditional Use approval for a dwelling not related to forest management in the Commercial Forest Use zoning district, a variance from the required setbacks and a Significant Environmental concern Permit for placement of a septic tank within 300 feet of a significant stream.

3. Planning Staff Recommendation

Denial, based on incomplete evidence demonstrating compliance with Goal 5 issues related to Howard Canyon Quarry. Staff recommended conditions if compliance could be found.

4. Hearings Officer Decision:

Approval, subject to conditions

5. If recommendation and decision are different, why?

The Hearings Officer and applicant continued the hearing while a noise study was completed, that information was submitted as part of the continuation of the hearing.

6. The following issues were raised:

In addition to the Goal 5 compliance issue with regards to the noise study, the Hearings Officer was concerned with the fact that the entire site had been graded and prepped for installation of the manufactured dwelling prior to receiving staff approval or any permits. This work had been done inside of a Significant Environmental Stream Corridor.

7. Policy implications related to this case:

None

**BEFORE THE HEARINGS OFFICER
FOR MULTNOMAH COUNTY, OREGON**

Regarding an application by David W. Kribbs for a:)	FINAL ORDER
1) Conditional Use Permit for a single family)	CU 10-95/HV 25-95/
dwelling not related to forest management on a 3.00)	SEC 9-95
acre Lot of Record in the Commercial Forest Use)	(Kribbs/Day)
zoning district; 2) Variances from a) the required)	
200 feet to 78 feet for the (side) east setback, and)	
b) the required 200 feet to 81 feet for the (rear))	
south setback, and 3) a Significant Environmental)	
Concern Permit for the placement of a septic tank)	
within 300 feet of a Significant Stream (Knieriem)	
Creek), located at 38210 Knieriem Road, in)	
unincorporated Multnomah County.)	

I. HEARING AND RECORD

Public hearings concerning this application were held on December 20, 1995 and January 10, 1996. The record was closed on January 10, 1996. All exhibits submitted and a tape of all testimony received in relation to this matter are on file with the Multnomah County Division of Planning & Development.

The following exhibits were received into the record by the Hearings Officer, unless otherwise noted:

1. Howard Canyon Reconciliation Report, Revised Date September 1995
2. Site Plan
3. Surveyor's Letter, Gene Leuthold, Received October 19, 1995
4. Letter From Raymond Smith Dated November 3, 1995
5. Noise Protection Agreement
6. Soil Survey
7. Assessment and Taxation Printout
8. Area Inventory Map
9. Service Provider Forms
10. Exclusive Roadway Easement
11. Site Plan
12. Site Plan With Firebreaks
13. Property Owner Consent of Variance Request
14. Site Plan With Slope Hazard Map Overlay
15. Staff Report for December 20, 1995 Public Hearing

RECEIVED

1996
Multnomah County
Planning Division
2:49 p.m.

16. Noise Impact Analysis of Howard Canyon Quarry at the Proposed David Kribbs Home (Dated December 29, 1995), Submitted January 3, 1996
17. DeLoreto & Associates Letter Dated January 1, 1996 Regarding Engineer's Certification of Culverts and Gravel Road, Submitted January 3, 1996
18. Mitigation Plan Submitted January 3, 1996
19. Written Testimony Submitted By Application At December 20, 1995 Public Hearing
20. Staff Letter to Applicant Dated December 21, 1995
21. Addendum to Staff Report for January 10, 1996 Hearings Officer Meeting
22. Written Testimony Submitted By Applicant On January 10, 1996

II. FINDINGS

The Hearings Officer adopts and incorporates by reference the affirmative findings and conclusions contained in the Staff Report submitted to the Hearings Officer dated December 20, 1995, and the "Addendum to the Staff Report for January 10, 1996 Hearings Officer Meeting" dated January 10, 1996, unless expressly modified or supplemented herein.

The Hearings Officer received additional evidence and testimony on the following issues and makes the following supplementary findings in regard to such information.

A. Noise

The county planning staff has raised concerns regarding potential noise impacts from the nearby aggregate resource on the proposed dwelling.

Staff's concern is relevant to the extent that those noise concerns relate to applicable approval standards in the county's adopted comprehensive plan. The Hearings Officer finds that certain sections of the Howard Canyon Reconciliation Report (effective October 23, 1994) apply. The relevant sections are set forth and discussed below.

1. Section IV(C)(3)(a)(2)

"The aggregate resource at the Howard Canyon site is being designated to be protected for future aggregate expansion, subject to the limitations set forth above in subsection 2 of section C, Chapter IV. These limitations include 1) prohibition of certain conflicting uses on the aggregate site itself, 2) requiring construction of new noise sensitive uses within the "impact area" to demonstrate that they will not conflict with mining operations to extract the aggregate resource, 3) determination at conditional use review of any mining operation application of an appropriate phasing of annual extraction amounts using attainment and maintenance of certain noise, water quality, and dust standards and the findings of a Traffic Management Plan as the basis for the phasing amounts and 4) various other standards."

2. Section IV(C)(2)(d)(iv)

"A plan designation and overlay zoning district "impact area" extending 1,200 feet around the 'extraction zone' shall be adopted. Within the 'impact area' overlay zone some future conflicting uses would not be allowed and other conflicting uses such as new homes would be required to address certain setbacks and orientation requirements so as not to cause approved mining activities within the "extraction zone" to violate State standards for noise levels, air quality, etc."

3. Section IV(C)(2)(d)(v)

"For the area of the aggregate resource site subject to an Oregon Department of Geology and Mineral Industries (DOGAMI) operational permit, Multnomah County deems Oregon Department of Environmental Quality (DEQ) standards for noise levels, air quality, and water quality to be appropriate to protect the health, safety and welfare of citizens and to be appropriate to protect the land and water resources within the impact area. The County will request participation by DEQ and the Oregon Department of Fish and Wildlife in the review of any DOGAMI operational mining permit at this site. No nonexempt mining operation shall commence without DOGAMI approval of the proposed permit, after incorporating the comments and conditions suggested by DEQ and ODF&W in their review."

Although each of these three standards are worded slightly differently, their essence is the same. The Howard Canyon Reconciliation Report requires that the aggregate resource at the Howard Canyon site be protected for future aggregate expansion. One of the potential problems that could limit future use and expansion of the aggregate site is the location of "noise sensitive uses" within the "impact area." Therefore, under the Goal 5 ESEE analysis conducted by the county in the Report, this potential conflict has been resolved by requiring construction of new "noise sensitive uses" within the "impact area" to demonstrate that they will not conflict with mining operations to extract the aggregate resource. (See Section IV(C)(3)(a)(2)). Furthermore, the Report concludes that within the "impact area overlay zone," some future conflicting uses would not be allowed and other conflicting uses such as new homes, would be required to address certain setbacks and orientation requirements so as not to cause mining activities within the "extraction zone" to violate state standards for noise levels, air quality, etc. (See Section IV(C)(2)(d)(iv)).

Based upon the above mentioned criteria, the Hearings Officer finds that in this case, the relevant issue with regard to noise is whether or not the location of the new "noise sensitive use" (i.e. the residence) within the "impact area," will cause mining activities within the "extraction zone" to violate DEQ noise standards.

The record contains a noise study submitted by the applicant. This study contains test data and analysis demonstrating that the proposed location of the residence will not cause the

mining activity within the extraction zone to violate any relevant DEQ noise standards. Therefore, the Hearings Officer finds that the relevant policies of the comprehensive plan, with regard to noise, have been met.

The county planning staff raised an issue regarding potential noise impacts on the residence from trucks operating in conjunction with the mining operation. However, as the applicants' acoustical engineer explained in his written material and testimony, noise from such trucks is exempt from DEQ noise standards. Therefore, since the proximity of these trucks to the new residence will not cause the aggregate resource to violate any state noise standards, no relevant comprehensive plan policies will be violated by the noise from these trucks.

The only remaining concern with regard to the noise issue is that current and future owners of this "noise sensitive use" (the residence) should be put on notice that they must be willing to accept ongoing responsibility to mitigate any and all noise impacts generated by the Howard Canyon mining operation, if mining within the extraction zone exceeds state noise standards in the future. Accordingly, it is necessary for a covenant to be recorded which will protect the aggregate resource from potential conflicts with this noise sensitive use.

B. Dust

Staff has also raised the issue that dust from the aggregate operation may impact the proposed residential use and thereby cause the resource use to violate applicable dust standards.

At the hearing, the Hearings Officer questioned whether staff or any of the parties were aware of any applicable state standards for measuring and regulating dust in this situation. No standards were identified and the Hearings Officer is not aware of any that would apply. Nonetheless, the applicant has agreed to "spray the road along his dwelling with a non-toxic, ecologically safe product or use other procedures to control the dust until the road is paved."

Since there is no evidence in the record that the state has any relevant air quality standards with regard to dust impacts from this road on this residence, the Hearings Officer has no apparent legal basis for requiring dust control measures above and beyond those voluntarily offered by the applicant.

However, in the event that specific air quality standards do exist, or may come to exist in the future, and if those standards would place a responsibility on the aggregate resource site to limit its use or mitigate such impacts on this residence, it would be necessary to impose a condition of approval, similar to the one imposed for noise, that will obligate the applicant and any future owner of the residence, to accept full responsibility for any necessary mitigation measures. In this way, the aggregate resource will be protected as required in the Howard Canyon Study.

C. Mitigation Plan Within the SEC Zone

A significant amount of vegetation removal and grading occurred on the subject site prior to the submittal of this land use application. This is of special concern to the Hearings Officer because prior protections are required by the county code to prevent negative impacts within the SEC overlay zone.

Through the "Howard Canyon Reconciliation Report," a Significant Environmental Concern Overlay zone (SEC) was applied to a 600-foot wide area centered on the centerline of each significant stream in the study area (Section IV(C)(1)(e)). As a result, the subject site is almost entirely within the SEC Zone according to Map 666 (page 4 of the Staff Report).

The purposes of the provisions in the SEC Zone are set out in MCC Section 11.15.6400. This section states:

"The purposes of the Significant Environmental Concern subdistrict are to protect, conserve, enhance, restore, and maintain significant natural and man-made features which are of public value, including among other things, river corridors, streams, lakes and islands, domestic water supply watersheds, flood water storage areas, natural shorelines and unique vegetation, wetlands, wildlife and fish habitats, significant geological features, tourist attractions, archaeological features and sites, and scenic views and vistas, and to establish criteria, standards, and procedures for the development, change of use, or alteration of such features or of the lands adjacent thereto."

The specific approval criteria for activities within the SEC zone are set forth in MCC 11.15.6420 and 11.15.6428.

Even though the dwelling itself is located outside the SEC zone, the septic drainfield is within the protected area. This area was cleared without prior review under the SEC zone approval criteria. At this point, the Hearings Officer finds that in order to insure that all of the relevant SEC criteria will be met, the applicant will be required to submit a mitigation plan to the Fish & Wildlife Biologist for the Columbia Region, who shall review the proposed plan in accordance with the above mentioned criteria as well as any other applicable state standards. The applicant shall request Fish & Wildlife Biologist to submit a copy of his or her findings to the county, in conjunction with the erosion control permit that will be required for this development. The approved mitigation plan shall be implemented within six months of the date of this decision, or prior to issuance of occupancy permits, whichever occurs sooner.

III. CONCLUSION

Based upon the findings above, the Staff Report and the testimony received in relation to this matter, the Hearings Officer concludes that CU 10-95/HV 25-95/SEC 9-95 should be approved because the application will comply with the applicable criteria, subject to the conditions of approval set forth below.

IV. DECISION

The applicant's request for a Conditional Use Permit, Variance and Significant Environmental Concern Permit for placement of a double-wide mobile home in a CFU/SEC Zoning district is **approved**, subject to the following conditions:

1. Approval of this Conditional Use shall expire two years from the date of the Board Order unless substantial construction has taken place in accordance with MCC 11.15.7110(C).
2. Prior to approval of a building permit, provide evidence that a stocking survey report has been submitted to the county tax assessor in accordance with OAR 660-06-029(5)(c). At that time, the assessor, as outlined in the OAR, will follow up on whether the property can retain the deferral status.
3. Prior to the approval of building permit, the property owner shall provide to the Division of Planning and Development a copy of the recorded restrictions acknowledging the rights of nearby properties to conduct farm and forest practices.
4. Prior to issuance of a building permit and as long as the property is under forest resource zoning, maintain primary and secondary fire safety zones around all structures, in accordance with MCC 11.15.2074(A)(5) and as required by State Forest Practice Rules under a Department of Forestry Permit.
5. The dwelling shall have a fire retardant roof and all chimneys shall be equipped with spark arrestors.
6. The applicant shall submit verification from the City of Gresham Building Official that all storm water generated by the development will be collected and disposed of on-site into dry wells or by other means approved under a Building Permit.
7. All lighting on-site shall be hooded and shielded to direct the light source towards the drive and parking area and away from Knieriem Road and Knieriem Creek.
8. The applicant and the property owner of Tax lot '71' should record a secondary fire safety zone maintenance easement prior to the issuance of a building permit.

9. No site work, grading or placement activities (including the septic tank and home placement) shall occur on the property within the Significant Environmental Concern (SEC) Zone until after June 15, 1996.
10. Prior to the issuance of the Building Permit, the applicant shall submit a mitigation plan approved by the Fish and Wildlife Biologist for the Columbia Region to mitigate impacts to resources from the development within the SEC Zone on site. The plan shall detail the number, type and location of trees and other vegetation to be planted and any other required mitigation elements. The plan shall be submitted to the county within 30 days of this decision. The approved plan shall be implemented within six months of the date of this decision, or prior to the issuance of occupancy permits, whichever comes first. The mitigation plan shall comply with MCC 11.15.6420 and 11.15.6428. This mitigation plan shall be coordinated with the Grading and Erosion Control Permit (see Condition #11).
11. The applicant is required under MCC 11.15.6710(B)(3) to receive a Grading and Erosion Control Permit prior to any further development.
12. The applicant shall record a deed restriction requiring current and future owners to accept any and all responsibilities for dust and noise control measures that may be lawfully required by any governmental agency, in order to protect the residential use of this site from any impacts caused by aggregate activity within the "extraction zone" located nearby. The specific language of this deed restriction shall be reviewed and approved by the County. The deed restriction shall be recorded prior to issuance of additional permits for this site by the County.

It is so ordered this 1st day of February, 1996.



Phillip E. Grillo
Hearings Officer
Multnomah County

Meeting Date: FEB 22 1996
Agenda No: C-5
Est. Starting Time: 9:30

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT: Reporting of a Hearings Officer's Decision in the matter of LD 8-95 & MC 3-95

BOARD BRIEFING Date Requested:
Amount of Time Needed:
Requested By:

REGULAR MEETING Date Requested: February 22, 1996
Amount of Time Needed: 5 minutes

DEPARTMENT: DES
CONTACT: Gary Clifford

DIVISION: Planning
TELEPHONE: 248-3043
BLDG /ROOM: 412/Planning

PERSON(S) MAKING PRESENTATION: Gary Clifford

ACTION REQUESTED

Informational Only Policy Direction Approval Other

SUGGESTED AGENDA TITLE

In the Matter of Reporting to the Board the Hearings Officer's Decision LD 8-95 & MC 3-95 requesting approval of two parcel land division with proposed access to the parcels from an existing private easement.

SIGNATURES REQUIRED:

Elected Official: _____

OR

Department Manager: Blayne E. Nicholas

BOARD OF
COUNTY COMMISSIONERS
MULTNOMAH COUNTY
OREGON
96 FEB -7 PM 3:38



BOARD HEARING OF February 22, 1996

TIME: 9:30 pm

CASE NAME: Request for approval of two parcel land division with proposed access to the parcels from an existing private easement.

NUMBER: LD 8-95 and MC 3-95

1. Applicant Name/Address:

Tim and Cindy Tamura
39456 SE Tara Lane
Corbett, OR 97019

ACTION REQUESTED OF BOARD	
<input checked="" type="checkbox"/>	Affirm Hearings Officer Decision
<input type="checkbox"/>	Hearing/Rehearing
<input type="checkbox"/>	Scope of Review
<input type="checkbox"/>	On the record
<input type="checkbox"/>	De Novo
<input type="checkbox"/>	New Information allowed

2. Action Requested by applicant:

The applicant seeks to partition their property into two parcels. The proposed Parcel A would be 5 acres in area and contain an existing house. The proposed Parcel B would be 5.47 acres in area and would have a new house built on it in the future. Neither of the parcels abut a public road but instead it is proposed to have access to the parcels from an existing private easement traveling over three other properties from Trout Creek Road to the subject property. The partition is a Type 1 Land Division (which requires Hearings Officer approval) because it is associated with the access-by-easement request.

3. Planning Staff Recommendation:

Approval with conditions.

4. Hearings Officer Decision:

Approval with conditions.

5. If recommendation and decision are different, why?

They are not different.

ISSUES
(who raised them?)

None. No one except the applicant has commented on the proposal.

Do any of these issues have policy implications? Explain.

No.

HEARINGS OFFICER DECISION

This Decision consists of Conditions, Findings of Fact and Conclusions.

January 26, 1996

**LD 8-95
MC 3-95**

Two Parcel Land Division Request and
Access By Easement Request

The applicant seeks approval to partition the site into two parcels. The proposed Parcel A would be 5 acres in area and contain an existing house. The proposed Parcel B would be 5.47 acres in area and would have a new house built on it in the future. Neither of the parcels abut a public road. Applicants propose to take access from an existing private easement traveling over three other properties from Trout Creek Road to the subject property. Because access-by-easement is requested, this partition must be reviewed as a Type 1 Land Division.

**Location of
Partition:**

39456 SE Tara Lane
Corbett, Oregon 97019

**Tax Roll
Description:**

Tax Lots 35 and 21, Section 14, T 1 S, R 4 E,
W.M.

Site Size:

10.47 acres

**Property Owner
and Applicant:**

Tim and Cindy Tamura
39456 SE Tara Lane
Corbett, OR 97019

Comprehensive Plan: Rural Residential

Zoning Designation: RR, Rural Residential District

Hearings Officer Decision:

Decision No. 1:

Approve, subject to conditions, the proposed two parcel land division, based on the following Findings and Conclusions.

Decision No. 2:

Approve, subject to conditions, the proposed access by private roadway easement based on the following Findings and Conclusions.

Conditions of Approval:

1. Approval of this Tentative Plan shall expire one year from the effective date of this decision unless either the final partition plat and other required attachments are delivered to the Planning and Development Division of the Department of Environmental Services or an extension is obtained from the Planning Director pursuant to MCC 11.45.420. The partition plat shall comply with ORS Chapter 92 as amended. Obtain and comply with the applicant's and surveyor's *Instructions for Finishing a Land Division*.
2. ***Before the Planning Director signs the partition plat***, furnish to Planning and Development plans for **additional improvements** to the existing easement road running from Trout Creek Road to the subject property (Tara Lane). The plans shall be verified as accurate by an independent person with appropriate construction knowledge such as an engineer, road contractor, or building contractor. The plans shall demonstrate that the following standards can be met:
 - A. The roadbed is or can be constructed and maintained to support gross vehicle weights of 52,000 pounds.
 - B. The minimum curve radii of curves along the easement roadway are or can be modified to be 48 feet.
 - C. There are, or can be constructed, improved turnouts of a minimum dimension of 20 foot by 40 foot at a maximum spacing of 400 feet along the easement road.
3. ***Before the Planning Director signs the partition plat***, the applicant shall have approved by Planning and Development and record with the County Recorder a deed restriction which outlines the schedule for the completion of required road improvements described in Condition 2

above and which details the future maintenance responsibilities of Parcel A and Parcel B for that private roadway.

4. ***Before the Planning Director grants zoning approval for a building permit on Parcel B,*** provide the Planning Director a report by a professional with expertise in road construction which certifies that the private easement road from Trout Creek Road to the new building site on Parcel B has been improved to the specifications shown in the plans prepared for the road (condition 2).
5. In conjunction with issuance of building permits on the new parcel, construct on-site water retention and/or control facilities adequate to insure that surface runoff volume after development is no greater than that before development per MCC 11.45.600.
6. ***Before the Planning Director grants zoning approval for a building permit on Parcel B,*** drill a well for domestic water supply for that parcel. adequacy of the well shall be determined by the Planning Director. the decision by the Director on the adequacy of the well shall include notice and opportunity for a hearing before a Hearings Officer as provided in ORS 215.416(11).

Facts:

1. **Applicant's Proposal.**
 - A. Applicant proposes to divide a tract of land containing 10.47 acres into two parcels. Parcel A has a single dwelling and would contain 5 acres. Parcel B is vacant and would contain 5.47 acres.
 - B. The property has no frontage on a public road. A further division of the land, as is proposed, must address the zoning code requirements for access. The applicant proposes to take access from an existing private easement traveling over three other properties from Trout Creek Road to the subject property.
2. **Site and Vicinity Information.**
 - A. The site is north of Trout Creek Road and about one and one-half miles east of Gordon Creek Road. Adjacent properties to the north, south, east and west range in size from under three acres to over twenty-five acres. The subject site is 10.47 acres in size.

A zoning map showing adjacent properties is attached hereto as Exhibit "A" and is incorporated by this reference herein.

- B. The portion of the property which is referred to a Parcel A is basically flat, with a 4% slope over the entire width. The remaining portion of the site referred to as Parcel B is relatively flat for an area of approximately 5 acres. The two northern corners of approximately .45 acre in size is in a slope hazard area according to the County's Slope Hazard Map.
- C. The existing private roadway easement to the subject property is 2,100 feet (.4 mile) in length and is 50 feet in easement width. The improved portion of the easement is less than 50 feet. This branch of the easement presently serves two homes. The land division would create one additional building site. Most of the lands along the easement have had the trees harvested some time after 1986.
- D. The subject property presently consists of two tax lots, one of 2.76 acres and one of 7.71 acres, both in the name of property owner and applicant Tim and Cindy Tamura. These configurations were created by deed instrument and are land division and zoning ordinance violations. The county has accepted this application in this instance because if the application is approved the resulting partition map will make all necessary corrections to bring the parcels into conformance with land division and zoning ordinance requirements.
- E. The subject 10.47 acres lot of record was originally created when the zoning designation was F-2 (2 acre minimum lot area) which did not require frontage on a public road for new lots. The requirement for public road frontage (or Hearing Authority approval for an easement) has been in the text of all subsequent zoning designations since October, 1977.

3. Testimony and Evidence Presented.

- A. Gary Clifford testified for the County, summarized the staff report and showed slides of the site and surrounding property. The facts stated by staff in the staff report are hereby incorporated by this reference herein.

- B. Applicant Tim Tamura testified on behalf of the application. He also discussed the condition of the easement road and indicated that the longest distance between the turn outs would be 325 feet.
- C. Eighteen exhibits were submitted to the Hearings Officer and received into the evidence. The exhibit list as attached hereto as Exhibit "A" and is incorporated by this reference herein.
- D. No testimony or evidence was presented in opposition to the application.

STANDARDS AND CRITERIA, ANALYSIS AND FINDINGS OF FACT

LAND DIVISION

MCC 11.45.230 Criteria for Approval, Type 1 and Type 2 Tentative Plan and Future Street Plan: In granting approval of a Type 1 or Type 2 tentative plan or future street plan, the approval authority shall find that:

- A. **MCC 11.45.230(A) The tentative plan or future street plan is in accordance with the applicable elements of the Comprehensive Plan;**

The applicable elements of the Comprehensive Plan are set forth as follows:

- (1) **POLICY NO. 8, RURAL RESIDENTIAL LAND**
IT IS THE COUNTY'S POLICY TO DESIGNATE CERTAIN LIMITED AREAS FOR RURAL RESIDENTIAL DEVELOPMENT. SUCH AREAS ARE ESTABLISHED BASED UPON THE FOLLOWING:
 - A. **SIGNIFICANT PARCELIZATION WHERE AN AVERAGE OF FIVE (5) ACRES OR LESS HAS ALREADY OCCURRED, THE MAJORITY OF WHICH ARE SEPARATELY OWNED AND DEVELOPED;**
 - B. **THE AREA IS NOT A COHESIVE COMMERCIAL FARM OR FOREST RESOURCE AREA;**
 - C. **THE DESIGNATED AREA IS COMPATIBLE WITH ANY ADJACENT FARM OR FOREST USES AND WOULD NOT CAUSE ANY SUBSTANTIAL CONFLICT WITH THESE NATURAL RESOURCE USES;**
 - D. **THE LAND RESOURCE IS PREDOMINANTLY FOREST OR FOREST-AGRICULTURAL IN NATURE (DISCOUNTING THE RESIDENCES), RATHER THAN AGRICULTURAL IN CHARACTER;**

- E. **THERE ARE NO PHYSICAL DEVELOPMENT LIMITATIONS WHICH WOULD CAUSE THE AREAS TO BE HAZARDOUS FOR DEVELOPMENT; AND**
- F. **LIMITED, BUT ADEQUATE SERVICES MUST BE AVAILABLE FOR THESE AREAS, INCLUDING THOSE PROVIDED ON-SITE (WATER AND SUBSURFACE SEWAGE DISPOSAL) AS WELL AS OFF-SITE (SCHOOL, FIRE, POLICE).**

ANALYSIS:

1. The areas to the south and west of the site on Tara Lane are designated rural residential and are primarily in 5 acre or less parcels separately owned and already built upon. Tax Lot 29 to the west is 10.04 acres in area and also zoned RR.
2. The surrounding area is populated mostly by owner-occupied single family homes on small parcels of land that do not have significant commercial farming or forest resource value.
3. The comparable uses in the surrounding area are primarily 5 acre or less parcels. Dividing this site into two 5+ acre building sites is compatible with the immediate surrounding farm or forest uses and would not cause any substantial conflict with those natural resources.
4. There are no significant agricultural uses in the vicinity. The land resource is predominantly forest or forest agricultural in nature.
5. The very limited extent of the portion of the parcel that is in the slope hazard area will not cause the parcel to be hazardous for development.
6. Service providers have submitted forms indicating that adequate service is available to the site.

- (2) **POLICY NO. 13, AIR, WATER AND NOISE QUALITY. MULTNOMAH COUNTY, ... SUPPORTS EFFORTS TO IMPROVE AIR AND WATER QUALITY AND TO REDUCE NOISE LEVELS. ... FURTHERMORE, IT IS THE COUNTY'S POLICY TO REQUIRE, PRIOR TO APPROVAL OF A LEGISLATIVE OR QUASI-JUDICIAL ACTION, A STATEMENT FROM THE APPROPRIATE AGENCY THAT ALL STANDARDS CAN BE MET WITH RESPECT TO AIR QUALITY, WATER QUALITY, AND NOISE LEVELS.**

ANALYSIS:

All design and construction criteria will include maintaining a quiet and healthful environment for residents in the area. No adverse impacts, such as noise, are anticipated from the residential development. No significant impact on air quality will result from the one additional dwelling allowed by the proposed land division. The Sanitarian has approved Land Feasibility Study 134-95 confirming the ability to use on-site sanitation systems on Parcel B. Accordingly, the proposal satisfies the requirements of Comprehensive Plan Policy No. 13.

(3) POLICY NO. 14, DEVELOPMENT LIMITATIONS

THE COUNTY'S POLICY IS TO DIRECT DEVELOPMENT AND LAND FORM ALTERATIONS AWAY FROM AREAS WITH DEVELOPMENT LIMITATIONS EXCEPT UPON A SHOWING THAT DESIGN AND CONSTRUCTION TECHNIQUES CAN MITIGATE ANY PUBLIC HARM OR ASSOCIATED PUBLIC COSTS, AND MITIGATE ANY ADVERSE EFFECTS TO SURROUNDING PERSONS OR PROPERTIES. DEVELOPMENT LIMITATION AREAS ARE THOSE WHICH HAVE ANY OF THE FOLLOWING CHARACTERISTICS:

- A. SLOPES EXCEEDING 20%;**
- B. SEVERE SOIL EROSION POTENTIAL;**
- C. LAND WITHIN THE 100 YEAR FLOOD PLAIN;**
- D. A HIGH SEASONAL WATER TABLE WITHIN 0-24 INCHES OF THE SURFACE FOR 3 OR MORE WEEKS OF THE YEAR;**
- E. A FRAGIPAN LESS THAN 30 INCHES FROM THE SURFACE;**
- F. LAND SUBJECT TO SLUMPING, EARTH SLIDES OR MOVEMENT.**

ANALYSIS:

1. After division, each parcel will be left with approximately five full acres that are flat and buildable. There will be no development activity on the relatively small portion of the lot within the slope hazard area.
2. At time of building, appropriate measures will be undertaken for erosion control. The site does not have severe erosion potential.
3. The property is not within the 100-Year Flood Plain.
4. The property does not have a high seasonal water table within 0-24 inches of the surface for more than three weeks of the year.
5. The majority of the soils on the site are 9B Cazadero silty clay loam, 0 to 8 percent slopes. To a lesser extent there are also 9C and very little 9E, subsets of the same soil with steeper slopes.

In the Soil Survey of Multnomah County, Oregon, by the Soil Conservation Service of the US Dept. of Agriculture, the description of the soils does not include reference to any high water table or fragipan. The land does not appear subject to slumping or slides or movement. Accordingly, there does not appear to be any development limitations on the property. Development can proceed on the subject site.

- (4) **POLICY NO. 22, ENERGY CONSERVATION.**
THE COUNTY'S POLICY IS TO PROMOTE THE CONSERVATION OF ENERGY AND TO USE ENERGY RESOURCES IN A MORE EFFICIENT MANNER. ... THE COUNTY SHALL REQUIRE A FINDING PRIOR TO THE APPROVAL OF LEGISLATIVE OR QUASI-JUDICIAL ACTION THAT THE FOLLOWING FACTORS HAVE BEEN CONSIDERED:
- A. THE DEVELOPMENT OF ENERGY-EFFICIENT LAND USES AND PRACTICES;**
 - B. INCREASED DENSITY AND INTENSITY OF DEVELOPMENT IN URBAN AREAS, ESPECIALLY IN PROXIMITY TO TRANSIT CORRIDORS AND EMPLOYMENT, COMMERCIAL AND RECREATIONAL CENTERS;**
 - C. AN ENERGY-EFFICIENT TRANSPORTATION SYSTEM LINKED WITH INCREASED MASS TRANSIT, PEDESTRIAN AND BICYCLE FACILITIES;**
 - D. STREET LAYOUTS, LOTTING PATTERNS AND DESIGNS THAT UTILIZE NATURAL ENVIRONMENTAL AND CLIMACTIC CONDITIONS TO ADVANTAGE.**
 - E. FINALLY, THE COUNTY WILL ALLOW GREATER FLEXIBILITY IN THE DEVELOPMENT AND USE OF RENEWABLE ENERGY RESOURCES.**

ANALYSIS:

This policy is primarily designed for an urban area. The proposal satisfies subpart A of this policy because residential construction on Parcel B will meet current energy conservation standards of the Uniform Building Code. Subparts B, C and D of this policy are not applicable because this site is not in an urban area. Approval of the proposed land division will not adversely impact the ability of owners of the lots to develop and use renewable energy resources as provided in Policy 22E. Accordingly, all of the factors above have been appropriately considered.

- (5) **POLICY NO. 37, UTILITIES.**
THE COUNTY'S POLICY IS TO REQUIRE A FINDING PRIOR TO APPROVAL OF A LEGISLATIVE OR QUASI-JUDICIAL ACTION THAT:

WATER AND DISPOSAL SYSTEM

- A. THE PROPOSED USE CAN BE CONNECTED TO A PUBLIC SEWER AND WATER SYSTEM, BOTH OF WHICH HAVE ADEQUATE CAPACITY; OR
- B. THE PROPOSED USE CAN BE CONNECTED TO A PUBLIC WATER SYSTEM, AND THE OREGON DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ) WILL APPROVE A SUBSURFACE SEWAGE DISPOSAL SYSTEM ON THE SITE; OR
- C. THERE IS AN ADEQUATE PRIVATE WATER SYSTEM, AND THE OREGON DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ) WILL APPROVE A SUBSURFACE SEWAGE DISPOSAL SYSTEM; OR
- D. THERE IS AN ADEQUATE PRIVATE WATER SYSTEM, AND A PUBLIC SEWER WITH ADEQUATE CAPACITY.

ANALYSIS:

Parcel A has a functioning well at this time, which would constitute an adequate private water system. The drilling of a well on Parcel B may be postponed until building permit is requested. As a result of the postponing of the drilling of the well, however, the adequacy of the well for Parcel B will need to be determined by the Planning Director at such time as the building permit is requested. The decision by the director on the adequacy of the well will include notice and opportunity for a hearing before a hearings officer as provided in ORS 215.416(11).

The existing house on Parcel A has an approved subsurface sewage disposal system. Pursuant to Land Feasibility Study 134-95, the Sanitarian has confirmed the ability to install an appropriate subsurface sewage disposal system on Parcel B. Accordingly, this proposal complies with Policy No. 37 of the Comprehensive Plan relating to utilities.

DRAINAGE

- E. THERE IS ADEQUATE CAPACITY IN THE STORM WATER SYSTEM TO HANDLE THE RUN-OFF; OR
- F. THE WATER RUN-OFF CAN BE HANDLED ON THE SITE OR ADEQUATE PROVISIONS CAN BE MADE; AND
- G. THE RUN-OFF FROM THE SITE WILL NOT ADVERSELY AFFECT THE WATER QUALITY IN ADJACENT STREAMS, PONDS, LAKES OR ALTER THE DRAINAGE ON ADJOINING LANDS.

ANALYSIS:

The water run-off can be handled on the site and will not adversely affect the water quality in adjacent streams, ponds or alter the drainage on the adjoining lands. As a condition of approval, the applicant will be responsible for constructing storm water retention facilities that will maintain pre-development flows for off site run-off.

ENERGY AND COMMUNICATIONS

- H. THERE IS AN ADEQUATE ENERGY SUPPLY TO HANDLE THE NEEDS OF THE PROPOSAL AND THE DEVELOPMENT LEVEL PROJECTED BY THE PLAN; AND
- I. COMMUNICATIONS FACILITIES ARE AVAILABLE.

ANALYSIS:

There is adequate energy supplied by PGE to handle the needs of the proposal. Phone lines are currently available and maintained by Cascade Utilities.

(6) POLICY NO. 38, FACILITIES.

THE COUNTY'S POLICY IS TO REQUIRE A FINDING PRIOR TO APPROVAL OF A LEGISLATIVE OR QUASI-JUDICIAL ACTION THAT:

SCHOOL

- A. THE APPROPRIATE SCHOOL DISTRICT HAS HAD AN OPPORTUNITY TO REVIEW AND COMMENT ON THE PROPOSAL.

ANALYSIS:

The property is located in the Corbett School District. The District has received a School District Review form and indicated that they had no comment. Accordingly, they have had the opportunity to review and comment on the proposal in accordance with this plan policy.

FIRE PROTECTION

- B. THERE IS ADEQUATE WATER PRESSURE AND FLOW FOR FIRE FIGHTING PURPOSES; AND
- C. THE APPROPRIATE FIRE DISTRICT HAS HAD AN OPPORTUNITY TO REVIEW AND COMMENT ON THE PROPOSAL.

ANALYSIS:

The appropriate fire district has had an opportunity to review and comment on the proposal. There is adequate water flow for fire fighting purposes consisting of a tanker shuttle with a 400 gallon per minute flow.

POLICE PROTECTION

- D. THE PROPOSAL CAN RECEIVE ADEQUATE LOCAL POLICE PROTECTION IN ACCORDANCE WITH THE STANDARDS OF THE JURISDICTION PROVIDING POLICE PROTECTION.**

ANALYSIS:

The Multnomah County Sheriff's Office provides police protection in the area and has indicated that the level of police service is adequate.

- (7) POLICY NO. 40, DEVELOPMENT REQUIREMENTS.**
THE COUNTY'S POLICY IS TO ENCOURAGE A CONNECTED PARK AND RECREATION SYSTEM AND TO PROVIDE FOR SMALL PRIVATE RECREATION AREAS BY REQUIRING A FINDING PRIOR TO APPROVAL OF LEGISLATIVE OR QUASI-JUDICIAL ACTION THAT:
- A. PEDESTRIAN AND BICYCLE PATH CONNECTIONS TO PARKS, RECREATION AREAS AND COMMUNITY FACILITIES WILL BE DEDICATED WHERE APPROPRIATE AND WHERE DESIGNATED IN THE BICYCLE CORRIDOR CAPITAL IMPROVEMENTS PROGRAM AND MAP.**
 - B. LANDSCAPED AREAS WITH BENCHES WILL BE PROVIDED IN COMMERCIAL, INDUSTRIAL AND MULTIPLE FAMILY DEVELOPMENTS, WHERE APPROPRIATE.**
 - C. AREAS FOR BICYCLE PARKING FACILITIES WILL BE REQUIRED IN DEVELOPMENT PROPOSALS, WHERE APPROPRIATE.**

ANALYSIS:

- A. The site is not located on a designated bikeway and there is no existing pedestrian and bicycle pathway connecting to recreation areas or community facilities.**
 - B. This provision is not applicable because this is not a commercial, industrial or multiple family development.**
 - C. This provision is not applicable because this is a single-family dwelling.**
- B. MCC 11.45.230(B) Approval will permit development of the remainder of the property under the same ownership, if any, or of adjoining land or of access thereto, in accordance with this and other applicable ordinances;**

ANALYSIS:

The only nearby property with land division potential is Tax Lot 20 to the west. That lot has frontage on the Trout Creek Road which could

provide frontage for a "flag parcel" type division, or the property owner could make a similar application as the subject land division and request to use the recorded roadway easement (Tara Lane). Approval of the current proposal will not affect access to or development of adjacent properties.

C. MCC 11.45.230(C) The tentative plan or future street plan complies with the applicable provisions, including the purposes and intent of this Chapter;

Applicable provisions are as follows:

(1) MCC 11.45.460 Land Suitability

A land division shall not be approved on land found by the approval authority to be both unsuitable and incapable of being made suitable for the intended uses because of any of the following characteristics:

- (A) Slopes exceeding 20%;**
- (B) Severe soil erosion potential;**
- (C) Within the 100-year flood plain;**
- (D) A high seasonal water table within 0-24 inches of the surface for three or more weeks of the year;**
- (E) A fragipan or other impervious layer less than 30 inches from the surface; or**
- (F) Subject to slumping, earth slides or movement.**

ANALYSIS:

Findings have already been made in relation to these issues in regards the discussion of the Comprehensive Plan Policy 14 on page 7 of this Opinion. I incorporate that analysis by reference herein.

(2) MCC 11.45.470 Lots and Parcels

The design of lots and parcels shall comply with the following:

- (A) The size, shape, width, orientation and access shall be appropriate:**
 - (1) To the types of development and uses contemplated;**
 - (2) To the nature of existing or potential development on adjacent tracts;**
 - (3) For the maximum preservation of existing slopes, vegetation and natural drainage;**
 - (4) To the need for privacy through such means as transition from public to semi-public to private use areas and the separation of conflicting areas by suitable distances, barriers or screens; and**

- (5) To the climactic conditions including solar orientation and winter wind and rain.
- (B) The side lot lines shall be perpendicular to the front lot line or radial to the curve of a street, to the extent practicable.
- (C) Double frontage or reverse frontage lots or parcels shall be provided only when essential for separation of land uses from arterials or to overcome specific disadvantages of topography.

ANALYSIS:

The proposed lot configuration allows the potential home builder maximum utilization to accommodate ingress and egress to the property. The proposed configuration of Parcel B provides 5 acres of building site regardless of where the potential home builder chooses to site the property. The proposed division into a north and south half of the site is appropriate for the situation. The extension of Parcel B southward to provide frontage on the roadway easement prevents the need for additional easements to be created to provide access. The Tentative Plan Map demonstrates that the proposed division complies with the requirements with Section MCC 11.45.470.

- D. **MCC 11.45.230(D) The tentative plan or future street plan complies with the Zoning Ordinance or a proposed change thereto associated with the tentative plan proposal;**

The applicable provisions of the Zoning Code are:

- (1) **Rural Residential Zoning District**
MCC 11.15.2218 Dimensional Requirements
 (A) **Except as provided in MCC .2220, .2222, .2224 and .7720, the minimum lot size shall be five acres.**

* * *

- (C) **Minimum Yard Dimensions - Feet**

Front	Side	Street Side	Rear
30	10	30	30

Maximum Structure Height - 35 feet
Minimum Front Lot Line Length - 50 feet.

ANALYSIS:

Each lot will be five or more acres in size, which meets the minimum lot size in this zone. The existing house is more than 30 feet from the proposed property line. Future building on these lots can and will comply with all requirements.

(2) MCC 11.15.2228 Access

Any lot in this district shall abut a street, or shall have such other access determined by the Hearings Officer to be safe and convenient for pedestrians and passenger and emergency vehicles.

ANALYSIS:

Neither the current parcel nor the proposed lots as divided abut a street. However, they do have other access determined by the Hearings Officer to be safe and convenient for pedestrians and passenger and emergency vehicles. Such determination has been made in a subsequent portion of this Opinion in discussion of access by easement on pages 15 and 16 and is incorporated by this reference herein.

G. MCC 11.45.230(G) Streets held for private use are laid out and designed so as to conform with MCC 11.45.490 and 11.45.500 and the Street Standards Ordinance, and are clearly indicated on the tentative plan and all reservations or restrictions relating to such private streets, including ownership, are set forth thereon.

ANALYSIS:

There are no private streets involved with the application. The easement will be designed and maintained in accordance with the design criteria of Multnomah County R.F.P.D. No. 14.

The standards in MCC 11.45.490 Street Layout and .500 Street Design establish requirements for new public streets and specialized private streets in new developments. The private streets described specifically are "accessways" which are a separate tract of land established in a new subdivision that is used exclusively for roadway purposes and is owned in common by all the users. The standards in these sections are not directly applicable to this application, but have been utilized by staff as a development guide in reviewing this proposal. Since these provisions are not directly applicable, they will not be discussed in this Opinion as specific approval criteria.

H. MCC 11.45.230(H) Approval will permit development to be safe from known flooding and flood hazards. Public utilities and water supply systems shall be designed and located so as to minimize or prevent infiltration of flood waters into the systems. Sanitary sewer systems shall be designed and located to minimize or prevent:

- (1) The infiltration of flood waters into the system; and**
- (2) The discharge of matter from the system into flood waters.**

ANALYSIS:

The site is not within any flood plain. Accordingly, this criteria is complied with.

ZONING CODE ACCESS STANDARD CONSIDERATIONS

MCC 11.15.2228 Access

Any lot in this district shall abut a street, or shall have such other access determined by the Hearings Officer to be safe and convenient for pedestrians and passenger and emergency vehicles.

ANALYSIS:

The tentative plan map, a copy of which is attached hereto and is incorporated by this reference herein as Exhibit "B", indicates that Parcel A of the subject site is accessed by Tara Lane, an easement off of Troutline Road, which is owned and maintained by Longview Fibre Co. Troutline Road provides direct access to Trout Creek Road. The applicant proposes a configuration of the corner of Parcel B to ensure access to Tara Lane. The Troutline Road referred to is the portion of the easement roadway used for access to the subject property that is within the Bonneville Power Administration Electrical Powerline Easement. The powerline easement is generally north-south in orientation, with the Tara Lane section branching off to the west. For purposes of the Staff Report, the Troutline Road and Tara Lane branches have been considered to be one easement.

The existing private roadway easement to the subject property is 2100 feet (.4 miles) in length and is 50 feet in easement width. The roadway average width is 16 feet. Survey maps confirm the location and recording book and page of the roadway easement.

On Exhibit 6, a form titled: "Minimum Design Standards for Residential Driveways and Privately Maintained Roads", the Fire Chief for Rural Fire Protection District #14 has checked among the available options the line that reads: "I have inspected the plot plan for the above location and proposed road improvements. The roadway may be built as proposed. The Fire Chief did not indicate that he had inspected the property to determine that road improvements were adequate for temporary access by Fire Service equipment.

Exhibit 4 contains a diagram of roadway widths and Exhibit 5 provides a roadway construction cross section and description. The Fire Chief's indication that he had approved the plans would constitute an approval

of a roadway as narrow as 15 feet, a width less than the standard prescribed in the Minimum Design Standards for Residential Driveways.

Staff has indicated that not all the proposed roadway easement improvements are in place. Roadway easement concerns expressed by staff include: in many places the road surface is dirt where the base rock has sunk; level areas indicated as turnouts are not improved with gravel; the submitted drawings of the roadway improvements are not to scale and accordingly it is difficult to determine if radii are adequate for safe fire apparatus passage. At the public hearing on this matter applicant discussed the approval criteria and indicated that the minimum spacings of the turnouts would not be farther apart than 325 feet.

Conditions 2, 3, and 4 of this decision will be imposed to ensure that the minimum design standards for residential driveways will be followed and completed before an additional home permit on Parcel B is issued, unless variances are authorized by the Fire Chief.

Approval of an easement for access instead of requiring frontage on a public road is appropriate because the cost of creating a public road is not warranted for the very limited number of additional residences that would be served by this roadway easement. The proposal provides an alternative form of access that is safe and convenient for pedestrians and passenger and emergency vehicles. Accordingly, I find that the use of an easement as a means of access to the proposed new parcels satisfies the standards of MCC 11.15.2228 subject to the stated approval conditions.

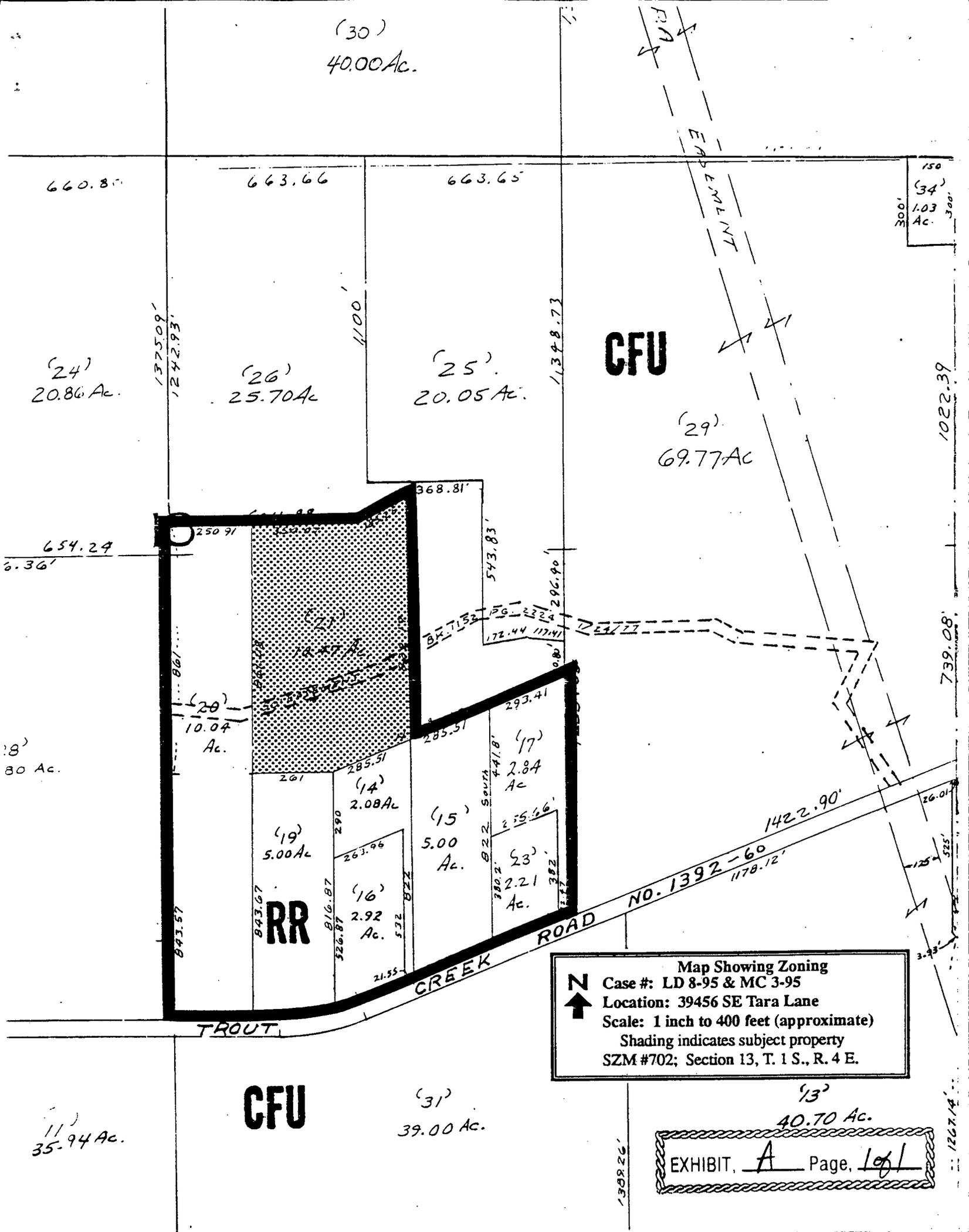
CONCLUSION

Based on the findings and the substantial evidence cited or referenced herein, I conclude that the application for the proposed land division and the application for access by easement satisfies all applicable approval criteria, provided that the conditions of approval are complied with. Accordingly, the applicant's request for approval of a land division and for access by easement is approved subject to conditions of approval contained herein.

IT IS SO ORDERED, this 26th day of January, 1996.



JOAN M. CHAMBERS, Hearings Officer



(30)
40.00 Ac.

660.80

663.66

663.65

150
(34)
1.03
Ac.
300'

(24)
20.86 Ac.

1375.09'
1242.93'

(26)
25.70 Ac.

1100'

(25)
20.05 Ac.

11348.73

CFU

(29)
69.77 Ac.

1022.39

654.24
2.36'

250.91

368.81'

543.83'

296.90'

82.1152
172.44
117.41

296.90'

(20)
10.04
Ac.

(21)
18.47 Ac.

285.51

441.8'

(17)
2.84
Ac.

(18)
80 Ac.

(19)
5.00 Ac.

(14)
2.08 Ac.

(15)
5.00
Ac.

(23)
2.21
Ac.

843.57

843.67

RR

816.87

(16)
2.92
Ac.

532

822

380.2

382

CREEK ROAD

NO. 1392-60
1422.90'
1178.12'

TROUT

CFU

(31)
39.00 Ac.

(11)
35.94 Ac.

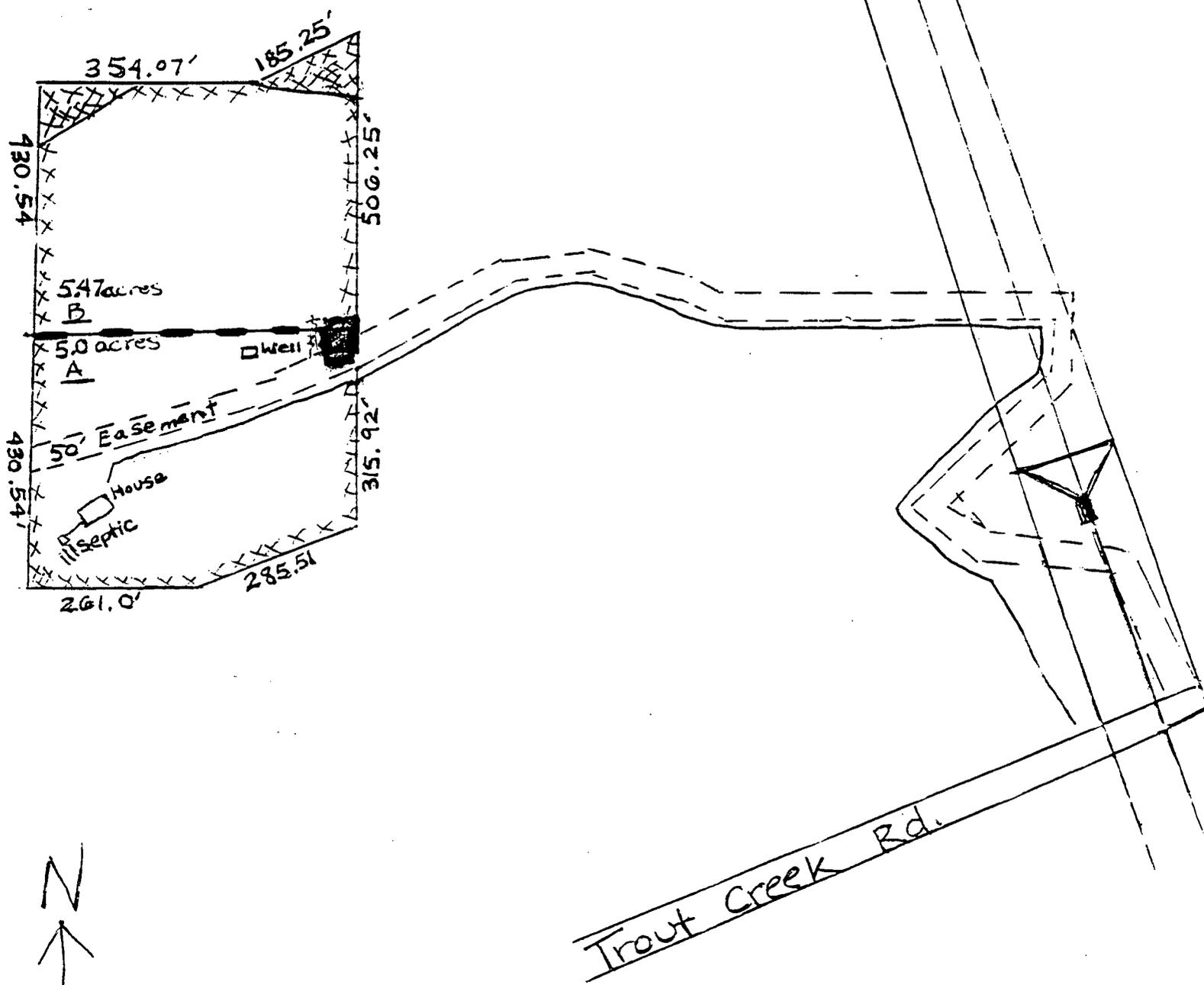
Map Showing Zoning
Case #: LD 8-95 & MC 3-95
Location: 39456 SE Tara Lane
Scale: 1 inch to 400 feet (approximate)
Shading indicates subject property
SZM #702; Section 13, T. 1 S., R. 4 E.

(13)
40.70 Ac.
EXHIBIT, A Page, 1 of 1

1309.26'

1267.14'

Tax Lot 21 Section 13-1S-4E



8-23-95

-  indicates utilities
-  indicates trees
-  indicates steep terrain
-  indicates proposed 50ft flag to be part of parcel B

Applicant's Tentative Plan Map
 Case #: LD 8-95 & MC 3-95
 Location: 39456 SE Tara Lane
 (Not to Scale)
 Tax Lots '21' & '35', Sec. 13, T. 1 S., R. 4 E.

EXHIBIT, B Page, 1 of 1

MEETING DATE: FEB 22 1996
AGENDA NO.: C-6
ESTIMATED START TIME: 9:30

(Above space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT: Intergovernmental Revenue Agreement with Oregon Health Sciences University

BOARD BRIEFING Date Requested: _____

Requested By: _____

Amount of Time Needed: _____

REGULAR MEETING Date Requested: _____

Amount of Time Needed: 5 minutes or less

DEPARTMENT: Health DIVISION: _____

CONTACT: Donna Cassidy, Liz Fosterman TELEPHONE #: x2428, x3339

BLDG/ROOM #: 160/4, 340/2

PERSON(S) MAKING PRESENTATION: Tom Fronk

ACTION REQUESTED:

INFORMATIONAL ONLY POLICY DIRECTION APPROVAL OTHER

SUGGESTED AGENDA TITLE:

Ratification of Intergovernmental Agreement 201786 with Oregon Health Sciences University for the provision of a Community Health Nurse for the HIV Case Management Partnership Project.

2/23/96 ORIGINALS TO KAREN CARBER

SIGNATURES REQUIRED:

ELECTED OFFICIAL: _____

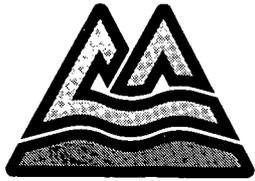
Or

DEPARTMENT MANAGER: Billi Odegaard

BOARD OF
COUNTY COMMISSIONERS
96 FEB 14 AM 9:39
MULTNOMAH COUNTY
OREGON

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

Any Questions: Call the Office of the Board Clerk 248-3277/248-5222



MULTNOMAH COUNTY OREGON



HEALTH DEPARTMENT
426 S.W. STARK STREET, 8TH FLOOR
PORTLAND, OREGON 97204-2394
(503) 248-3674
FAX (503) 248-3676
TDD (503) 248-3816

BOARD OF COUNTY COMMISSIONERS
BEVERLY STEIN • CHAIR OF THE BOARD
DAN SALTZMAN • DISTRICT 1 COMMISSIONER
GARY HANSEN • DISTRICT 2 COMMISSIONER
TANYA COLLIER • DISTRICT 3 COMMISSIONER
SHARRON KELLEY • DISTRICT 4 COMMISSIONER

MEMORANDUM

DATE: February 12, 1996

TO: Board of County Commissioners

FROM: *B. Odegaard* Odegaard, Director, Health Department

SUBJECT: Intergovernmental Revenue Agreement with Oregon Health Sciences University

- I. Recommendation/Action Requested: The Health Department recommends Board ratification of Contract #201786 with Oregon Health Sciences University for the period August 1, 1995, to and including March 1, 1996.

- II. Background/Analysis: In the spring of 1995, with funding from the Health Department's Ryan White CARE Act federal grant, Oregon Health Sciences University created the HIV Case Management Partnership Project, a coalition of 12 governmental and private agencies which provides comprehensive case management services for HIV-positive persons living in the six-county Portland metropolitan area. Services are provided by interdisciplinary teams placed at sites throughout the area, one of which is located at the County's HIV Clinic. The Health Department is participating in the project by donating two social workers (1.5 FTE). This agreement provides reimbursement for the services of a community health nurse.

OHSU was not able to provide the written agreement until today, but it is retroactive to August 1, 1995.

- III. Financial Impact: The County will be reimbursed \$27,720.

- IV. Legal Issues: None

- V. Controversial Issues: None

- VI. Link to Current County Policies: Continuing to cooperate with other community agencies in the provision of health care for low-income residents.
- VII. Citizen Participation: None
- VIII. Other Government Participation: Other governmental agencies participating in the Partnership Project include the Clackamas County Health Department, the U.S. Social Security Administration, the Oregon Senior and Disabled Services Division, and the Oregon Adult and Family Services Division. The Partnership Project is funded by Multnomah County's federal Ryan White CARE Act Title I grant.

MULTNOMAH COUNTY CONTRACT APPROVAL FORM

(See Administrative Procedures CON-1)

Renewal

Contract # 201786

Previously Approved Contract Boilerplate: Attached Not Attached

Amendment # _____

<p style="text-align: center;">CLASS I</p> <p><input type="checkbox"/> Professional Services under \$25,000</p> <p><input type="checkbox"/> Intergovernmental Agreement under \$25,000</p> <p><input type="checkbox"/> Expenditure</p> <p><input type="checkbox"/> Revenue</p>	<p style="text-align: center;">CLASS II</p> <p><input type="checkbox"/> Professional Services over \$25,000 (RFP, Exemption)</p> <p><input type="checkbox"/> PCRБ Contract</p> <p><input type="checkbox"/> Maintenance Agreement</p> <p><input type="checkbox"/> Licensing Agreement</p> <p><input type="checkbox"/> Construction</p> <p><input type="checkbox"/> Grant</p> <p><input type="checkbox"/> Revenue</p>	<p style="text-align: center;">CLASS III</p> <p><input checked="" type="checkbox"/> Intergovernmental Agreement over \$25,000</p> <p style="text-align: center;">APPROVED - MULTNOMAH COUNTY BOARD OF COMMISSIONERS</p> <p>AGENDA # <u>C-6</u> DATE <u>2/22/96</u></p> <p style="text-align: center;">DEB BOGSTAD</p> <p style="text-align: center;">BOARD CLERK</p>
---	--	--

Department: Health Division: _____ Date: 2/12/96

Contract Originator: Donna Cassidy, Liz Fosterman Phone: x2428, x3339 Bldg/Room: 160/4, 340/2

Administrative Contact: Karen Garber Phone: x6207 Bldg/Room: 160/7

Description of Contract:

OHSU's HIV Case Management Partnership Project, a coalition of agencies which provides comprehensive case management services for HIV-positive clients in the 6-county Portland EMA, will reimburse the County for the services of a Community Health Nurse.

RFP/BID #: _____ Date of RFP/BID: _____ Exemption Expiration Date: _____

ORS/AR # _____ Contractor is MBE WBE QRF N/A None

Original Contract No. _____ (FOR RENEWALS ONLY)

<p>Contractor: <u>Oregon Health Sciences University</u></p> <p>Mailing Address: <u>3181 SW Sam Jackson Park Road</u> <u>Portland, OR 97201</u></p> <p>Phone: _____</p> <p>Employer ID# or SS#: <u>N/A</u></p> <p>Effective Date: <u>August 1, 1995</u></p> <p>Termination Date: <u>March 1, 1996</u></p> <p>Original Contract Amount: \$ <u>27,720</u></p> <p>Total Amt of Previous Amendments: \$ _____</p> <p>Amount of Amendment: \$ _____</p> <p>Total Amount of Agreement: \$ _____</p>	<p>Jae Douglas, Kelly Avenue Clinic L608</p> <p>Dave Bunnell, Contract Officer 494-5075</p> <p>Remittance Address (if different) _____</p> <hr/> <p>Payment Schedule Terms</p> <p><input type="checkbox"/> Lump Sum \$ _____ <input type="checkbox"/> Due on Receipt</p> <p><input checked="" type="checkbox"/> Monthly \$ _____ <input type="checkbox"/> Net 30</p> <p><input type="checkbox"/> Other \$ _____ <input type="checkbox"/> Other</p> <p><input type="checkbox"/> Requirements contract - Requisition Required</p> <p>Purchase Order No. _____</p> <p><input type="checkbox"/> Requirements Not to Exceed \$ _____</p> <p>Encumber: Yes <input type="checkbox"/> No <input type="checkbox"/></p>
--	--

REQUIRED SIGNATURES:

Department Manager: Billi Odegaard Date: 2/9/96

Purchasing Director: _____ Date: _____

County Counsel: Katie Duff Date: 2/13/96

County Chair/Sheriff: Neelofy Chen Date: February 22, 1996

Contract Administration: _____ Date: _____

(Class I, Class II Contracts Only)

VENDOR CODE				VENDOR NAME				TOTAL AMOUNT: \$			
LINE NO.	FUND	AGENCY	ORGANIZATION	SUB ORG	ACTIVITY	OBJECT/REV SRC	SUB OBJ	REPT CATEG	LGFS DESCRIPTION	AMOUNT	INC DEC
01	156	015	0380					0323	HIV PP CHN		
02											
03											

If additional space is needed, attach separate page. Write contract # on top of page.

INTERGOVERNMENTAL AGREEMENT

THIS INTERGOVERNMENTAL AGREEMENT is between MULTNOMAH COUNTY, acting by and through its Health Department, (hereinafter referred to as "COUNTY"), and the Board of Directors of OREGON HEALTH SCIENCES UNIVERSITY, a public corporation, on behalf of the School of Medicine, Infectious Disease Ambulatory Care Clinic, (hereinafter referred to as "OHSU").

WITNESSETH:

WHEREAS, OHSU's Care Bridge Program requires services which COUNTY is capable of providing, under terms and conditions hereinafter described; and

WHEREAS, COUNTY is able and prepared to provide such services as OHSU does hereinafter require, under those terms and conditions set forth; now therefore,

IN CONSIDERATION of those mutual promises and the terms and conditions set forth hereafter, the parties agree as follows:

1. TERM

This Agreement shall become effective when fully executed retroactive to **August 1, 1995** and shall expire **March 1, 1996**, unless sooner terminated under the provisions hereof.

2. SERVICES PROVIDED BY COUNTY

- 1.5 F.T.E. MSW Case Manager
- Work space for PP Case Manager
- Parking pass for PP Case Manager
- Travel/mileage for 1.5 MSW, 1.0 RN Case Manager
- Computer workstation with Access software and communications hardware and software
- Case managers complete appropriate documentation in the provisions of case management service
- Provide input for annual performance reviews for OHSU/PP personnel
- Provide in-kind support in access to MCHD surplus office equipment (to include desks, chairs, file cabinets, etc.)
- Provides on-site clinical supervision of PP Case Managers

3. SERVICES PROVIDED BY OHSU

- Provide funding in support of 1.0 RN Case Manager
- Provide 1.0 Community Case Manager
- Provide client information database software (with necessary training and support for use)
- Provide monthly productivity reports for all MCHD RN Case Managers
- Provide regular clinical educational opportunities for all case managers serving and serving from, MCHD
- Provide input for annual performance review for MCHD personnel
- Provide travel/mileage for PP personnel
- Provide clinical supervision for RN, MSW, Community Case Managers

4. COMPENSATION

A. OHSU agrees to pay COUNTY a maximum of \$27,720 for the performance of those services provided hereunder, which payment shall be based upon the following terms:

- 1) OHSU will reimburse COUNTY monthly upon receipt of a billing invoice.
Invoices shall be sent to:

Jae P. Douglas, L608
3181 SW Sam Jackson Park Rd.
Portland, Oregon 97201

2) OHSU's payment shall be sent to:

Multnomah County Health Department

- B. OHSU certifies that sufficient funds are available and authorized to finance the costs of the Agreement through the fiscal year ending June 30, 1996. In the event that funds cease to be available to OHSU in the amounts anticipated during the remainder of the fiscal year, or in the event that sufficient funds are not approved and authorized in the next fiscal year, OHSU may terminate or reduce Agreement funding accordingly. OHSU will notify COUNTY as soon as it receives notification from funding source. Reduction or termination will not affect payment for accountable expenses prior to the effective date of such action.
- C. All final billings affecting Agreement payments must be received within forty-five (45) days after the end of the Agreement period. Agreement payments not triggered or billed within this specified time period will be the sole responsibility of COUNTY.

INTERGOVERNMENTAL AGREEMENT STANDARD CONDITIONS

1. INDEPENDENT CONTRACTOR STATUS

COUNTY is an independent contractor and is solely responsible for the conduct of its programs. COUNTY, its employees and agents shall not be deemed employees or agents of OHSU.

2. INDEMNIFICATION

- A. OHSU shall defend, hold and save harmless COUNTY, its officers, agents, and employees from damages arising out of the tortious acts of OHSU, or its officers, agents, and employees acting within the scope of their employment and duties in performance of this Agreement subject to the limitations and conditions of the Oregon Tort Claims Act, ORS 30.260 through 30.300, and any applicable provisions of the Oregon Constitution.
- B. COUNTY shall defend, hold and save harmless OHSU, its officers, agents, and employees from damages arising out of the tortious acts of COUNTY, or its officers, agents, and employees acting within the scope of their employment and duties in performance of this Agreement subject to the limitations and conditions of the Oregon Tort Claims Act, ORS 30.260 through 30.300, and any applicable provisions of the Oregon Constitution.

3. WORKERS' COMPENSATION INSURANCE

Both parties shall maintain workers' compensation insurance coverage for all non-exempt workers, employees, and subcontractors either as a carrier-insured employer or a self-insured employer as provided in Chapter 656 of Oregon Revised Statutes.

4. OSHA REQUIREMENTS

Both parties will ensure that its employees comply with all training and vaccination requirements of the Oregon Occupational Safety and Health Administration (OSHA) prior to their performing services under this Agreement. Each party will provide post-exposure evaluation and follow-up for employees who are exposed to blood or body fluids in the course of their work or who otherwise may have an increased risk of contracting hepatitis B or HIV infection.

5. TAXPAYER IDENTIFICATION NUMBER

COUNTY shall furnish to OHSU its federal employer identification number, as designated by the Internal Revenue Service.

6. SUBCONTRACTS AND ASSIGNMENT

COUNTY shall neither subcontract with others for any of the work prescribed herein, nor assign any of COUNTY's rights acquired hereunder without obtaining prior written approval from OHSU. OHSU by this Agreement incurs no liability to third persons for payment of any compensation provided herein to OHSU.

7. RECORD CONFIDENTIALITY

OHSU and COUNTY agree to keep all client records confidential in accordance with state and federal statutes and rules governing confidentiality.

8. ACCESS TO RECORDS

Both parties agree to permit authorized representatives of the other parts, and/or the applicable federal or state government audit agency to make such review of the records of its agency as the other party or auditor may deem necessary to satisfy audit and/or program evaluation purposes. Both parties shall permit authorized representatives of the other party to site-visit all programs covered by this Agreement. Agreement costs disallowed as the result of such audits, review or site visits will be the sole responsibility of the disallowed parts. If an Agreement cost is disallowed after reimbursement has occurred, prompt repayment of such cost shall be made.

9. ADHERENCE TO LAW

- A. Both parties shall adhere to all applicable laws governing its relationship with its employees, including but not limited to laws, rules, regulations and policies concerning workers' compensation, and minimum and prevailing wage requirements.
- B. Neither party shall unlawfully discriminate against any individual with respect to hiring, compensation, terms, conditions or privileges or employment, nor shall any person be excluded from participation in, be denied the benefits, or be subjected to discrimination under any program or activity because of such individual's race, color, religion, sex, national origin, age or handicap. In that regard, both parties must comply with all applicable provisions of Executive Order Number 11246 as amended by Executive Order Number 11375 of the President of the United States dated September 24, 1965, Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000(d)) and Section 504 of the Rehabilitation Act of 1973 as implemented by 45 C.F.R. 84.4 and the Americans with Disabilities Act of 1990, Public Law Number 101-366 and all enacting regulations of the EEOC and Department of Justice. Both parties will also comply with all applicable rules, regulations and orders of the Secretary of Labor concerning equal opportunity in employment and the provision of ORS Chapter 659.

10. MODIFICATION

- A. In the event that OHSU's Agreement obligation is amended by a federal- or state- initiated change, OHSU shall amend this Agreement through written notification of changes sent to COUNTY by mail. COUNTY shall return to OHSU within twenty (20) working days a signed acknowledgment of receipt of OHSU's notification document.
- B. Any other amendments to the provisions of this Agreement, whether initiated by COUNTY or OHSU, shall be reduced to writing and signed by both parties.

11. WAIVER OF DEFAULT

Waiver of a default shall not be deemed to be a waiver of any subsequent default. Waiver of any breach of any provision of this Agreement shall not be deemed to be a waiver of any other or sub-sequent breach and shall not be construed to be a modification of the provisions of this Agreement.

12. EARLY TERMINATION

- A. Violation of any of the rules, procedures, attachments, or conditions of this Agreement may, at the option of either party, be cause for termination of the Agreement and, unless and until corrected, of funding support to OHSU and services by COUNTY, or be cause for placing conditions on said funding and/or service, which may include withholding of funds. Waiver by either party of any violation of this Agreement shall not prevent said party from invoking the remedies of this paragraph for any succeeding violations of this Agreement.
- B. This Agreement may be terminated by either party by sixty (60) days written notice to the other party.
- C. Immediate termination or amendment by OHSU may occur under any of the following conditions:
 - 1) Upon notice of denial, revocation, suspension or non-renewal of any license or certificate required by law or regulation to be held by COUNTY to provide a service under this Agreement.
 - 2) Upon notice if COUNTY fails to begin services on the date specified in this Agreement, or if COUNTY fails to continue to provide service for the entire Agreement period.
 - 3) Upon notice to OHSU of evidence that COUNTY has endangered or is endangering the health and safety of clients/residents, staff, or the public.
- D. Payment to COUNTY will include all services provided through the day of termination and shall be in full satisfaction of all claims by OHSU against COUNTY under this Agreement.
- E. Termination under any provision of this section shall not affect any right, obligation or liability of COUNTY or OHSU which accrued prior to such termination.

13. LITIGATION

- A. OHSU shall give COUNTY immediate notice in writing of any action or suit filed or any claim made against OHSU or any subcontractor of which OHSU may be aware which may result in litigation related in any way to this Agreement.
- B. COUNTY shall give OHSU immediate notice in writing of any action or suit filed or any claim made against COUNTY or any subcontractor of which COUNTY may be aware which may result in litigation related in any way to this Agreement.

14. OREGON LAW AND FORUM

This Agreement shall be construed and governed according to the laws of the State of Oregon, any suit for enforcement shall be filed in the Circuit Court for Multnomah County, Oregon.

15. INTEGRATION

This Agreement contains the entire Agreement between the parties and supersedes all prior written or oral discussions or agreements.

16. CERTIFICATION REGARDING LOBBYING

- A. No federal appropriated funds can be or will be paid, by or on half of COUNTY, to any person for influencing or attempting to influence an officer or an employee of any agency, a member of congress, an officer or employee of congress, or an employee of a member of congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- B. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, an officer or employee of congress, or an employee of a member of congress in connection with this Agreement, COUNTY shall complete and submit Standard Form-111, "Disclosure Form to Report Lobbying," in accordance with its instructions.

IN WITNESS WHEREOF, the parties have caused this Agreement, including the Standard Conditions and any attachments incorporated herein, to be executed by their duly authorized officers.

OREGON HEALTH SCIENCES UNIVERSITY

MULTNOMAH COUNTY, OREGON

By: David C. Bunnell
OHSU Contract Officer

Title:

Date: 2/9/96

By: Beverly Stein
Beverly Stein

Title: Multnomah County Chair

Date: February 22, 1996

By: Billi Odegaard
Billi Odegaard, Director
Multnomah County Health Department

Date: 2/9/96

By: Donna Cassidy
Donna Cassidy, Program Manager

Date: 2-12-96

REVIEWED:

Laurence B. Kressel, County Counsel for
Multnomah County, Oregon

By: Katie Gaetjens
Katie Gaetjens

Date: 2/13/96

APPROVED MULTNOMAH COUNTY
BOARD OF COMMISSIONERS
AGENDA # C-6 DATE 2/22/96
DEB BOGSTAD
BOARD CLERK

MEETING DATE: FEB 22 1996
AGENDA NO.: C-7
ESTIMATED START TIME: 9:30

(Above space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT: Intergovernmental Agreement with Oregon Health Sciences University

BOARD BRIEFING Date Requested: _____
Requested By: _____
Amount of Time Needed: _____

REGULAR MEETING Date Requested: _____
Amount of Time Needed: 5 minutes or less

DEPARTMENT: Health DIVISION: _____

CONTACT: Liz Fosterman TELEPHONE #: x3339

BLDG/ROOM #: 340/2

PERSON(S) MAKING PRESENTATION: Tom Fronk

ACTION REQUESTED:

[] INFORMATIONAL ONLY [] POLICY DIRECTION [X] APPROVAL [] OTHER

SUGGESTED AGENDA TITLE:

Ratification of Intergovernmental Agreement 201636 with Oregon Health Sciences University to provide funding to OHSU's Russell Street Dental Clinic for dental services for low-income persons living with HIV/AIDS.

2/23/96 ORIGINALS TO KAREN CARBER

BOARD OF
COUNTY COMMISSIONERS
MULTNOMAH COUNTY
OREGON
96 FEB 14 AM 9:39

SIGNATURES REQUIRED:

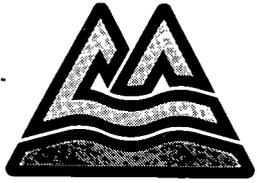
ELECTED OFFICIAL: _____

Or

DEPARTMENT MANAGER: Billi Odgaard

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

Any Questions: Call the Office of the Board Clerk 248-3277/248-5222



MULTNOMAH COUNTY OREGON



HEALTH DEPARTMENT
426 S.W. STARK STREET, 8TH FLOOR
PORTLAND, OREGON 97204-2394
(503) 248-3674
FAX (503) 248-3676
TDD (503) 248-3816

BOARD OF COUNTY COMMISSIONERS
BEVERLY STEIN • CHAIR OF THE BOARD
DAN SALTZMAN • DISTRICT 1 COMMISSIONER
GARY HANSEN • DISTRICT 2 COMMISSIONER
TANYA COLLIER • DISTRICT 3 COMMISSIONER
SHARRON KELLEY • DISTRICT 4 COMMISSIONER

MEMORANDUM

DATE: February 9, 1996

TO: Board of County Commissioners

FROM: *[Signature]* Ed Odegaard, Director, Health Department

SUBJECT: Contract #201636 with Oregon Health Sciences University (Russell Street Dental Clinic) for dental services for low-income residents living with HIV/AIDS

- I. Recommendation/Action Requested: The Health Department recommends Board ratification of Contract #201636 with Oregon Health Sciences University for the period February 27, 1996, to and including February 26, 1997.
- II. Background/Analysis: Since 1976 the Health Department, with funding from its Primary Care "330" federal grant, has contracted with OHSU's Russell Street Dental Clinic to provide dental services for low-income county residents. This agreement, funded by the Health Department's Ryan White CARE Act federal grant, provides additional funding specifically for HIV-positive clients. The County administers funds for the Portland "eligible metropolitan area," which consists of Multnomah, Clackamas, Washington, Columbia and Yamhill Counties in Oregon, and Clark County, Washington. Services will be provided to low-income clients who reside in these counties and have no other source of payment. This is a renewal of an agreement which originated in April 1995.
- III. Financial Impact: The County will reimburse OHSU at 75% of its published fee schedule for services rendered, and the actual cost of outside laboratory services. Compensation shall not exceed \$75,000. The agreement is funded by the Health Department's Ryan White CARE Act Title I federal grant.
- IV. Legal Issues: None
- V. Controversial Issues: None
- VI. Link to Current County Policies: Continuing to cooperate with other governmental agencies in the provision of health care.

- VII. Citizen Participation: Ryan White Title I funds are allocated through the local HIV Health Services Planning Council. The Council oversees prioritization of funding allocations, advises on allocation procedures, and assists in evaluating administrative processes. The Council reflects the diversity of the population affected by HIV/AIDS, and is balanced by a combination of providers, community representatives, and users of services.
- VIII. Other Government Participation: The Health Department uses Ryan White funds to contract with OHSU and a number of county health departments in the Portland area to provide HIV case management services.

MULTNOMAH COUNTY CONTRACT APPROVAL FORM

(See Administrative Procedures CON-1)

Renewal [X]

Contract # 201636

Previously Approved Contract Boilerplate: Attached Not Attached

Amendment # _____

<p style="text-align: center;">CLASS I</p> <p><input type="checkbox"/> Professional Services under \$25,000</p> <p><input type="checkbox"/> Intergovernmental Agreement under \$25,000</p> <p style="padding-left: 20px;"><input type="checkbox"/> Expenditure</p> <p style="padding-left: 20px;"><input type="checkbox"/> Revenue</p>	<p style="text-align: center;">CLASS II</p> <p><input type="checkbox"/> Professional Services over \$25,000 (RFP, Exemption)</p> <p><input type="checkbox"/> PCRB Contract</p> <p><input type="checkbox"/> Maintenance Agreement</p> <p><input type="checkbox"/> Licensing Agreement</p> <p><input type="checkbox"/> Construction</p> <p><input type="checkbox"/> Grant</p> <p><input type="checkbox"/> Revenue</p>	<p style="text-align: center;">CLASS III</p> <p><input checked="" type="checkbox"/> Intergovernmental Agreement over \$25,000</p> <p style="text-align: center;">APPROVED MULTNOMAH COUNTY BOARD OF COMMISSIONERS</p> <p style="text-align: center;">AGENDA # <u>C-7</u> DATE <u>2/22/96</u></p> <p style="text-align: center;">DEB BOGSTAD</p> <p style="text-align: center;">BOARD CLERK</p>
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Department: Health Division: _____ Date: 2/9/96

Contract Originator: Liz Fosterman Phone: x3339 Bldg/Room: 340/2

Administrative Contact: Karen Garber Phone: x6207 Bldg/Room: 160/7

Description of Contract:

OHSU's Russell Street Dental Clinic will provide dental services for low-income, HIV-positive clients. Ryan White Title I funding.

RFP/BID #: _____ Date of RFP/BID: _____ Exemption Expiration Date: _____

ORS/AR # _____ Contractor is MBE WBE QRF N/A None

Original Contract No. 200115, 200066 (FOR RENEWALS ONLY)

<p>Contractor: <u>Oregon Health Sciences University</u></p> <p>Mailing Address: <u>3181 SW Sam Jackson Park Road</u> <u>Portland, OR 97201</u></p> <p>Phone: _____</p> <p>Employer ID# or SS#: <u>93-1176109</u></p> <p>Effective Date: <u>February 27, 1996</u></p> <p>Termination Date: <u>February 26, 1997</u></p> <p>Original Contract Amount: \$ <u>75,000</u></p> <p>Total Amt of Previous Amendments: \$ _____</p> <p>Amount of Amendment: \$ _____</p> <p>Total Amount of Agreement: \$ _____</p>	<p>Dr. David Rosenstein, Russell Street Carol Dersham, Grants & Contracts Officer 494-4853 Office of Research Services, L106</p> <p>Remittance Address (if different) _____</p> <p>Payment Schedule Terms</p> <p><input type="checkbox"/> Lump Sum \$ _____ <input type="checkbox"/> Due on Receipt</p> <p><input checked="" type="checkbox"/> Monthly \$ <u>(invoice)</u> <input type="checkbox"/> Net 30</p> <p><input type="checkbox"/> Other \$ _____ <input type="checkbox"/> Other</p> <p><input type="checkbox"/> Requirements contract - Requisition Required</p> <p>Purchase Order No. _____</p> <p><input type="checkbox"/> Requirements Not to Exceed \$ _____</p> <p>Encumber: Yes <input type="checkbox"/> No <input type="checkbox"/></p>
--	---

REQUIRED SIGNATURES:

Department Manager: Billi Odgaard Date: 2/9/96

Purchasing Director: _____ Date: _____

County Counsel: Kate Duhon Date: 2/13/96

County Chair/Sheriff: Willie Jean Date: February 22, 1996

Contract Administration: _____ Date: _____

(Class I, Class II Contracts Only)

VENDOR CODE				VENDOR NAME				TOTAL AMOUNT: \$			
LINE NO.	FUND	AGENCY	ORGANIZATION	SUB ORG	ACTIVITY	OBJECT/REV SRC	SUB OBJ	REPT CATEG	LGFS DESCRIPTION	AMOUNT	INC DEC
01	156	015	0324			6060		0383	Russell St Dental		
02	156	015	0325			6060		0383	Russell St Dental		
03											

If additional space is needed, attach separate page. Write contract # on top of page.

DENTAL SERVICES FOR PERSONS LIVING WITH HIV/AIDS

THIS INTERGOVERNMENTAL AGREEMENT is between MULTNOMAH COUNTY, acting by and through its Health Department, (hereinafter referred to as "COUNTY"), and OREGON HEALTH SCIENCES UNIVERSITY, a public corporation, (hereinafter referred to as "UNIVERSITY").

WITNESSETH:

WHEREAS, UNIVERSITY provides dental services through its School of Dentistry at Project Dental Health (Russell Street Dental Center), located at 214 North Russell Street, Portland, Oregon; and

WHEREAS, COUNTY receives federal funds to purchase health care services for low-income, HIV-infected clients through a Ryan White CARE Act Title I grant;

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

1. TERM

The term of this Agreement shall be from February 27, 1996, to and including February 26, 1997, unless sooner terminated under the provisions hereof.

2. DEFINITIONS

As used in this Agreement:

A. "Center" shall mean Project Dental Health

B. "Dental Services" shall (except as expressly limited by Exhibit B) mean those professional services provided by dentists, students, and parodontal personnel, including diagnostic, preventive, surgical, and therapeutic services which are prescribed and directed by dentists and performed by dentists, students, and parodontal personnel.

C. "Third-Party Payor" shall mean parties such as insurance organizations, Medicare, Medicaid, or individuals which make payments for dental services rendered to patients.

3. ELIGIBILITY

A. UNIVERSITY will screen all individuals for eligibility based on the following criteria:

- 1) Have medically verifiable HIV disease.
- 2) Reside in one of the following counties: Multnomah, Clackamas, Washington, Columbia, or Yamhill Counties in Oregon, or Clark County, Washington.
- 3) Have an income of less than 200% of the Federal Poverty Level.
- 4) Have no other source of payment for services.

B. UNIVERSITY will meet the federal requirement to document positive HIV serostatus for each person receiving services under this Agreement.

4. SERVICES

A. UNIVERSITY shall provide comprehensive dental care services as described in Exhibit A.

B. UNIVERSITY shall provide dental services of a quality that is commensurate with the quality of dental care provided to the general public by private dentists in the Portland area.

5. REPORTING AND EVALUATION

UNIVERSITY shall:

A. Submit monthly statistical and narrative reports detailing progress in meeting Agreement objectives, quarterly reports detailing client demographics, and a final summary report. Reports shall be submitted to COUNTY by the 15th of the month following the end of the reporting period. Monthly and quarterly reports shall be submitted on approved Ryan White reporting forms. Reports shall include but are not limited to the following information:

- 1) Number of unduplicated clients.
- 2) Number of new clients.
- 3) Client demographics, including but not limited to age, gender, ethnicity, county of residence and HIV/AIDS status.
- 4) A brief narrative describing progress in implementing services, any barriers encountered and steps taken to resolve those barriers.

B. Participate in evaluation of program effectiveness including client satisfaction surveys, peer provider surveys, and site visits from COUNTY staff.

6. COMPENSATION

A. COUNTY agrees to pay UNIVERSITY a maximum of \$75,000 for the performance of those services provided hereunder, which payment shall be based upon the following terms:

- 1) Upon receipt of a billing invoice COUNTY will reimburse UNIVERSITY monthly at the following rates:
 - a) 75% of the Center's published full fee schedule for services rendered, and
 - b) Actual cost of laboratory services including but not limited to full and partial dentures.

- 2) Invoices shall be submitted by the 15th day of each month for services provided during the previous month to:

HIV Contract Manager
Multnomah County Health Department
20 NE 10th Avenue, 2nd Floor
Portland, OR 97232

- 3) In the event that UNIVERSITY does not demonstrate the ability to provide services at the level specified during the Contract term, COUNTY reserves the right to reduce Contract funding and reallocate these funds to other Ryan White approved services.

- B. UNIVERSITY will take reasonable steps to ascertain third-party coverage of all patients and will make reasonable efforts to obtain reimbursement for covered services.
- C. COUNTY certifies that sufficient funds are available and authorized to finance the costs of this Agreement. In the event that funds cease to be available to COUNTY in the amounts anticipated, COUNTY may terminate or reduce Agreement funding accordingly. COUNTY will notify UNIVERSITY as soon as it receives notification from funding source. Reduction or termination will not affect payment for accountable expenses prior to the effective date of such action.
- D. All final billings affecting Agreement payments must be received within forty-five (45) days after the end of the Agreement period. Agreement payments not triggered or billed within this specified time period will be the sole responsibility of UNIVERSITY.

7. DENTAL AND DENTAL HYGIENE STUDENTS

- A. By this Agreement, both parties recognize the teaching opportunities presented by the Center, as well as the potential for increased patient care afforded by access to health professional students.
- B. UNIVERSITY may allow up to four (4) dental or dental hygiene students to engage in clinical practices at the Center on any regularly scheduled working day, provided that the following conditions are satisfied:
 - 1) Students shall be supervised by a faculty dentist duly authorized by UNIVERSITY, within the constraints of the law, to supervise clinical treatment.
 - 2) Center patients shall always be informed when a student will be providing treatment. Any Center patient who wishes to refuse service from a student may do so.

8. RESEARCH

- A. UNIVERSITY will inform both COUNTY and patients, or person(s) legally responsible for patients, of any clinical dental investigations, experiments, or research proposed.

- B. Any such investigations, experiments, or research shall be limited by and conducted in accordance with law and accepted medical and dental standards relating to such research. Any investigations, experiments, or research involving human subjects shall be subject to approval by the UNIVERSITY's Committee on Human Research.
- C. Written consent for any investigations, experiments, or research shall be obtained from patients, or person(s) legally responsible for patients.

9. GRIEVANCES

Grievances involving professional care not satisfactorily resolved among patients, COUNTY and UNIVERSITY shall be referred to the Multnomah County Dental Association Peer Review Committee for resolution.

10. MAJOR DISASTER OR EPIDEMIC

In the event of any major disaster or epidemic, UNIVERSITY shall render dental services insofar as practical, according to its best judgement, within the limitations of such facilities and personnel as are then available, but UNIVERSITY shall have no liability or obligation for delay or failure to provide dental services due to lack of available facilities or personnel if such lack is the result of such disaster or epidemic.

11. CIRCUMSTANCES BEYOND UNIVERSITY'S CONTROL

In the event that, due to circumstances not reasonably within the control of UNIVERSITY, such as complete or partial destruction of facilities, war, riot, civil insurrection, labor disputes, disability of a significant part of UNIVERSITY personnel, or similar causes, the rendition of Dental Services hereunder is delayed or rendered impractical, UNIVERSITY shall have no liability or obligation on account of such delay or such failure to provide services.

**INTERGOVERNMENTAL AGREEMENT
STANDARD CONDITIONS**

1. INDEPENDENT CONTRACTOR STATUS

UNIVERSITY is an independent contractor and is solely responsible for the conduct of its programs. UNIVERSITY, its employees and agents shall not be deemed employees or agents of COUNTY.

2. INDEMNIFICATION

A. UNIVERSITY shall defend, hold and save harmless COUNTY, its officers, agents, and employees from damages arising out of the tortious acts of UNIVERSITY, or its officers, agents, and employees acting within the scope of their employment and duties in performance of this Agreement subject to the limitations and conditions of the Oregon Tort Claims Act, ORS 30.260 through 30.300, and any applicable provisions of the Oregon Constitution.

B. COUNTY shall defend, hold and save harmless UNIVERSITY, its officers, agents, and employees from damages arising out of the tortious acts of COUNTY, or its officers, agents, and employees acting within the scope of their employment and duties in performance of this Agreement subject to the limitations and conditions of the Oregon Tort Claims Act, ORS 30.260 through 30.300, and any applicable provisions of the Oregon Constitution.

3. WORKERS' COMPENSATION INSURANCE

UNIVERSITY shall maintain workers' compensation insurance coverage for all non-exempt workers, employees, and subcontractors either as a carrier-insured employer or a self-insured employer as provided in Chapter 656 of Oregon Revised Statutes.

4. TAXPAYER IDENTIFICATION NUMBER

UNIVERSITY shall furnish to COUNTY its federal employer identification number, as designated by the Internal Revenue Service.

5. SUBCONTRACTS AND ASSIGNMENT

UNIVERSITY shall neither subcontract with others for any of the work prescribed herein, nor assign any of UNIVERSITY's rights acquired hereunder without obtaining prior written approval from COUNTY. COUNTY by this Agreement incurs no liability to third persons for payment of any compensation provided herein to UNIVERSITY.

6. RECORD CONFIDENTIALITY

A. COUNTY and UNIVERSITY agree to keep all client records confidential in accordance with state and federal statutes and rules governing confidentiality.

B. The use or disclosure by any party of any information concerning a patient for any purpose not directly connected with the administration of the COUNTY's or UNIVERSITY's responsibilities with respect to services provided under this Agreement is prohibited except on written consent of the patient, his/her attorney, or the person(s) legally responsible for the patient.

- C. Only upon receipt of written consent from the patient, his/her attorney, or the person(s) legally responsible for the patient, or where required by law, will UNIVERSITY provide access to patient's records.

7. ACCESS TO RECORDS

- A. Records shall be the property and responsibility of UNIVERSITY during the period of this Agreement; however, where authorized by or on behalf of the patient, or where permitted or required by law, COUNTY shall have the right to examine such records and to make copies thereof at its cost.
- B. UNIVERSITY agrees to permit authorized representatives of COUNTY, and/or the applicable federal or state government audit agency, to audit the records of UNIVERSITY at any time during the three-year period from the date of completion or termination of this Agreement. UNIVERSITY shall also permit authorized representatives of COUNTY's Health Department to site-visit all programs covered by this Agreement. Audits and site visits shall be directed only to services provided by UNIVERSITY and payments provided by COUNTY under terms of this Agreement. If an audit or site visit discloses that payments to UNIVERSITY were in excess of the amount to which UNIVERSITY was entitled, UNIVERSITY shall repay the amount of excess to COUNTY. Repayment shall be made in a manner specified by COUNTY.

8. ADHERENCE TO LAW

- A. UNIVERSITY shall adhere to all applicable laws governing its relationship with its employees, including but not limited to laws, rules, regulations and policies concerning workers' compensation, and minimum and prevailing wage requirements.
- B. UNIVERSITY shall not unlawfully discriminate against any individual with respect to hiring, compensation, terms, conditions or privileges or employment, nor shall any person be excluded from participation in, be denied the benefits, or be subjected to discrimination under any program or activity because of such individual's race, color, religion, sex, national origin, age or handicap. In that regard, UNIVERSITY must comply with all applicable provisions of Executive Order Number 11246 as amended by Executive Order Number 11375 of the President of the United States dated September 24, 1965, Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000(d)) and Section 504 of the Rehabilitation Act of 1973 as implemented by 45 C.F.R. 84.4 and the Americans with Disabilities Act of 1990, Public Law Number 101-336 and all enacting regulations of the EEOC and Department of Justice. UNIVERSITY will also comply with all applicable rules, regulations and orders of the Secretary of Labor concerning equal opportunity in employment and the provision of ORS Chapter 659.

9. MODIFICATION

- A. In the event that COUNTY's Agreement obligation is amended by a federal- or state-initiated change, COUNTY shall amend this Agreement through written notification of changes sent to UNIVERSITY by mail. UNIVERSITY shall return to COUNTY within twenty (20) working days a signed acknowledgment of receipt of COUNTY's notification document.
- B. Any other amendments to the provisions of this Agreement, whether initiated by COUNTY or UNIVERSITY, shall be reduced to writing and signed by both parties.

10. WAIVER OF DEFAULT

Waiver of a default shall not be deemed to be a waiver of any subsequent default. Waiver of any breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the provisions of this Agreement

11. EARLY TERMINATION

- A. Violation of any of the rules, procedures, attachments, or conditions of this Agreement may, at the option of either party, be cause for termination of the Agreement and, unless and until corrected, of funding support by COUNTY and services by UNIVERSITY, or be cause for placing conditions on said funding and/or service, which may include withholding of funds. Waiver by either party of any violation of this Agreement shall not prevent said party from invoking the remedies of this paragraph for any succeeding violations of this Agreement.
- B. This agreement may be terminated prior to the expiration of the agreed-upon term:
 - 1) Immediately by mutual written consent of the parties, or at such time as the parties provide.
 - 2) By either party by sixty (60) calendar days' written notice to the other party, delivered by certified mail or in person.
 - 3) By COUNTY effective upon delivery of written notice to UNIVERSITY, delivered by certified mail or in person, under any of the following conditions:
 - a) If funds cease to be available to COUNTY in the amounts anticipated. Both parties agree that this Agreement is subject to the availability of federal funds.
 - b) Upon notice of denial, revocation, suspension or non-renewal of any license or certificate required by law or regulation to be held by UNIVERSITY to provide a service under this Agreement.
 - c) If UNIVERSITY fails to begin services on the date specified in this Agreement, or if UNIVERSITY fails to continue to provide service for the entire Agreement period.
 - d) If COUNTY has evidence that UNIVERSITY has endangered or is endangering the health and safety of clients/residents, staff, or the public.
- C. Payment to UNIVERSITY will include all services provided through the day of termination and shall be in full satisfaction of all claims by UNIVERSITY against COUNTY under this Agreement.
- D. Termination under any provision of this section shall not affect any right, obligation or liability of UNIVERSITY or COUNTY which accrued prior to such termination.

12. LITIGATION

- A. UNIVERSITY shall give COUNTY immediate notice in writing of any action or suit filed or any claim made against UNIVERSITY or any subcontractor of which UNIVERSITY may be aware which may result in litigation related in any way to this Agreement.
- B. COUNTY shall give UNIVERSITY immediate notice in writing of any action or suit filed or any claim made against COUNTY or any subcontractor of which COUNTY may be aware which may result in litigation related in any way to this Agreement.

13. OREGON LAW AND FORUM

This Agreement shall be construed and governed according to the laws of the State of Oregon.

14. INTEGRATION

This Agreement contains the entire Agreement between the parties and supersedes all prior written or oral discussions or agreements.

15. CERTIFICATION REGARDING LOBBYING

A. No federal appropriated funds can be or will be paid, by or on behalf of UNIVERSITY, to any person for influencing or attempting to influence an officer or an employee of any agency, a member of congress, an officer or employee of congress, or an employee of a member of congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

B. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, an officer or employee of congress, or an employee of a member of congress in connection with this Agreement, UNIVERSITY shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

16. OMB CIRCULAR A-128

If UNIVERSITY is a sub-recipient of federal funds passed through COUNTY, UNIVERSITY shall submit to COUNTY an annual federal compliance audit in conformity with OMB Circular A-128 and the federal Single Audit Act of 1984.

IN WITNESS WHEREOF, the parties have caused this Agreement, including the Standard Conditions and any attachments incorporated herein, to be executed by their duly authorized officers.

OREGON HEALTH SCIENCES
UNIVERSITY

By _____
Dennis Borden, Ph.D.
Assistant Vice President for
Research Administration
Date _____

93-1176109
Contractor's Federal ID Number

MULTNOMAH COUNTY, OREGON

By Beverly Stein
Beverly Stein, Multnomah County Chair
Date February 22, 1996

HEALTH DEPARTMENT

By Billi Odegaard
Billi Odegaard, Director
Date 2/9/96

By Liz Fosterman
Liz Fosterman, Program Manager
Date 2/9/96

REVIEWED:

Laurence B. Kressel, County Counsel for
Multnomah County, Oregon

By Katie Gaetjens
Katie Gaetjens
Date 2/13/96

APPROVED MULTNOMAH COUNTY
BOARD OF COMMISSIONERS
AGENDA # C-7 DATE 2/22/96
DEB BOGSTAD
BOARD CLERK

**EXHIBIT A
DENTAL CARE BENEFITS**

The following dental services shall be provided by the University's School of Dentistry at the Project Dental Health (PDH) in Portland. Dental services provided at other facilities will not be covered unless specifically authorized by PDH staff. All services are subject to the section on Exclusions and Limitations.

PROVIDED SERVICES	BENEFIT COVERAGE
Dental Examinations	Provided in full at PDH
Diagnosis and Treatment Plan	Provided in full at PDH
Patient Counseling and Preventive Procedures	Provided in full at PDH
Emergency Care for Acute Conditions	Provided in full at PDH
Oral Surgery	Provided in full at PDH
Preventive Maintenance	Provided in full at PDH
Restorative Dentistry	Provided at PDH - Salvageable carious teeth restored to functional acceptability. Porcelain and gold fillings provided only when teeth cannot be adequately restored by any other filling materials
Prosthetic Appliances	Provided at PDH - Includes full or partial dentures, bridges, crowns and space maintainers.
Endodontics	Provided at PDH
Periodontics	Provided at PDH - Excludes periodontal surgery.

EXHIBIT B
EXCLUSIONS

1. Any dental condition for which a benefit is payable under workers' compensation laws, occupational disease laws, employers liability laws, or other laws or insurance or self-insurance with similar purposes, whether or not the benefit is actually paid or applied for, is not covered.
2. Any dental condition resulting from services in the armed forces of any county or from war, either declared or undeclared, is not covered.
3. Any services or materials which are paid for or made available by any state or federal agency or under any law, and for which enrollees are not required to pay, are not covered.
4. Any services or materials furnished by state mental hospitals or by the Veterans Administration of the United States are not covered.
5. Any procedures or treatments which are not generally accepted by the dental professional are not covered.
6. Dental services provided for purely cosmetic reasons are not covered.
7. Services of dentists who are not on the staff of Project Dental Health, except with prior approval of PDH staff, are not covered.
8. Any procedures which require treatment at institutions providing specialized facilities, except with prior approval of PDH staff, are not covered.
9. Orthodontic treatment, other than extractions connected therewith or appliances for maintaining and regaining space, is not covered.
10. Any procedures that require treatment of conditions that are the result of congenital or developmental malformations are not covered.
11. Periodontal surgery is not covered.
12. Prescribed medications are not covered.

FEB 22 1996

MEETING DATE: _____

AGENDA NO: C-8

ESTIMATED START TIME: 9:30

(Above space for Board Clerk's Use Only)

AGENDA PLACEMENT FORM

SUBJECT: Revenue Agreement Between State Office for Services to Children and Families (Formerly Childrens Services Division) and the Department of Community and Family Services, to Fund Capitated Childrens Mental Health Services Through a Managed Care System.

BOARD BRIEFING

Date Requested: _____

Requested By: _____

Amount of Time Needed: _____

REGULAR MEETING

Date Requested: _____

Amount of Time Needed: 5 minutes

DEPARTMENT: Community and Family Services

DIVISION: _____

CONTACT: Lorenzo Poe/ Janice Gratton

TELEPHONE: 248-3691

BLDG/ROOM: B166/7th

PERSON(S) MAKING PRESENTATION: Lorenzo Poe/Janice Gratton

ACTION REQUESTED:

INFORMATIONAL ONLY POLICY DIRECTION APPROVAL OTHER

SUGGESTED AGENDA TITLE

The Department of Community and Family Services has received a revenue contract from the State Office for Services to Children and Families, to fund capitated childrens mental health services through a managed care system. The \$164,000 included in this revenue agreement covers services for non-Medicaid eligible children referred for mental health services by the State Office.

2/23/96 ORIGINALS TO Cella Murray

BOARD OF
COUNTY COMMISSIONERS
MULTNOMAH COUNTY
OREGON
96 FEB 14 AM 9:30

SIGNATURES REQUIRED:

ELECTED OFFICIAL: _____

OR

DEPARTMENT MANAGER: Lorenzo Poe

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

Any Questions: Call the Office of the Board Clerk 248-3277/248-5222



MULTNOMAH COUNTY OREGON

DEPARTMENT OF COMMUNITY AND FAMILY SERVICES
421 SW SIXTH AVENUE, SUITE 700
PORTLAND, OREGON 97204
PHONE (503) 248-3691
FAX (503) 248-3379
TDD (503) 248-3598

BOARD OF COUNTY COMMISSIONERS
BEVERLY STEIN • CHAIR OF THE BOARD
DAN SALTZMAN • DISTRICT 1 COMMISSIONER
GARY HANSEN • DISTRICT 2 COMMISSIONER
TANYA COLLIER • DISTRICT 3 COMMISSIONER
SHARRON KELLEY • DISTRICT 4 COMMISSIONER

TO: Board of County Commissioners

FROM: Lorenzo Poe, Director *Lorenzo Poe MIB*
Department of Community and Family Services

DATE: January 31, 1996

SUBJECT: Revenue Contract from State Office for Services to Children and Families (Formerly Childrens Services Division)

I. Recommendation/Action Requested: The Department of Community and Family Services recommends Board of County Commissioner approval of the revenue agreement from the State Office for Services to Children and Families, for the period July 1, 1995 through June 30, 1996.

II. Background/Analysis: The Department of Community and Family Services has received a revenue contract from the State Office for Services to Children and Families (formerly Childrens Services Division), to pay for mental health services for children through a managed care system. The contract pays a capitated rate for services to non-Medicaid eligible children referred by the State Office..

III. Financial Impact: The revenue contract is for \$164,000.

IV. Legal Issues: None

V. Controversial Issues: None

VI. Link to Current County Policies: The contract supports the County's efforts to increase access to mental health care, and to develop managed care systems.

VII. Citizen Participation: None

VIII. Other Government Participation: The Childrens Capitation/Mental Health Organization (formerly Partners Project) involves funding and service coordination among multiple governmental and public organizations, including the County, State, and school districts.

MULTNOMAH COUNTY CONTRACT APPROVAL FORM

(See Administrative Procedures CON-1)

Contract # 101436

Amendment #:

<p style="text-align: center;">CLASS I</p> <p><input type="checkbox"/> Professional Services under \$25,000</p>	<p style="text-align: center;">CLASS II</p> <p><input type="checkbox"/> Professional Services over \$25,000 (RFP, Exemption)</p> <p><input type="checkbox"/> PCRB Contract</p> <p><input type="checkbox"/> Maintenance Agreement</p> <p><input type="checkbox"/> Licensing Agreement</p> <p><input type="checkbox"/> Construction</p> <p><input type="checkbox"/> Grant</p> <p><input type="checkbox"/> Revenue</p>	<p style="text-align: center;">CLASS III</p> <p><input type="checkbox"/> Intergovernmental Agreement</p> <p><input checked="" type="checkbox"/> Intergovernmental Revenue Agreement</p> <p style="text-align: center;">APPROVED MULTNOMAH COUNTY BOARD OF COMMISSIONERS</p> <p>AGENDA # <u>C-8</u> DATE <u>2/22/96</u> <u>DEB BOGSTAD</u></p> <p style="text-align: center;">BOARD CLERK</p>
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Department: _____ Division: Community & Family Services Date: May 25, 1995
 Administrative Contact: Cilla Murray Phone: 248-3691 ext 6296 Bldg/Room 161/2nd
 Description of Contract:

Funds childrens mental health services through the managed care system.

RFP/BID #: _____ Date of RFP/BID: _____ Exemption Expiration Date: _____
 ORS/AR # _____ Contractor is MBE WBE QRF

<p>Contractor Name: State Office for Services to Children & Families (formerly Childrens Svc. Div)</p> <p>Mailing Address: 529 SE Grand Portland, OR 97214-2276</p> <p>Phone: (503)781-3074</p> <p>Employer ID# or SS#: _____</p> <p>Effective Date: July 1, 1995</p> <p>Termination Date: June 30, 1996</p> <p>Original Contract Amount: \$ _____</p> <p>Total Amt of Previous Amendments: \$ _____</p> <p>Amount of Amendment: \$ _____</p> <p>Total Amount of Agreement: \$ 164,000</p>	<p>Remittance Address (if different) _____</p> <table style="width:100%;"> <tr> <td style="text-align: center;">Payment Schedule</td> <td style="text-align: center;">Terms</td> </tr> <tr> <td><input checked="" type="checkbox"/> Lump Sum \$ <u>164,000</u></td> <td><input type="checkbox"/> Due on Receipt</td> </tr> <tr> <td><input type="checkbox"/> Monthly \$ _____</td> <td><input type="checkbox"/> Net 30</td> </tr> <tr> <td><input type="checkbox"/> Other \$ _____</td> <td><input type="checkbox"/> Other</td> </tr> </table> <p><input type="checkbox"/> Requirements contract - Requisition Required</p> <p>Purchase Order No. _____</p> <p><input type="checkbox"/> Requirements Not to Exceed \$ _____</p> <p>Encumber: Yes <input type="checkbox"/> No <input type="checkbox"/></p>	Payment Schedule	Terms	<input checked="" type="checkbox"/> Lump Sum \$ <u>164,000</u>	<input type="checkbox"/> Due on Receipt	<input type="checkbox"/> Monthly \$ _____	<input type="checkbox"/> Net 30	<input type="checkbox"/> Other \$ _____	<input type="checkbox"/> Other
Payment Schedule	Terms								
<input checked="" type="checkbox"/> Lump Sum \$ <u>164,000</u>	<input type="checkbox"/> Due on Receipt								
<input type="checkbox"/> Monthly \$ _____	<input type="checkbox"/> Net 30								
<input type="checkbox"/> Other \$ _____	<input type="checkbox"/> Other								

REQUIRED SIGNATURES:

Department Manager: *Lorenzo Palmis* Date: 1/30/96

Purchasing Director: _____ Date: _____
 (Class II Contracts Only)

County Counsel: *Katie Gubjers* Date: 2/10/96

County Chair/Sheriff: *Allyson Stein* Date: 2/22/96

Contract Administration: _____ Date: _____
 (Class I, Class II Contracts Only)

VENDOR CODE				VENDOR NAME				TOTAL AMOUNT: \$			
LINE NO.	FUND	AGENCY	ORGANIZATION	SUB ORG	ACTIVITY	OBJECT/REV SRC	SUB OBJ	REPT CATEG	LGFS DESCRIP	AMOUNT	Inc/Dec Ind.
	156	010	1300						CSD	\$164,000	

If additional space is needed, attach separate page. Write contract # on top of page.

INTERGOVERNMENTAL AGREEMENT

#101436

THIS CONTRACT is between STATE OFFICE FOR SERVICES TO CHILDREN AND FAMILIES, hereafter called SOSCF, and

Multnomah County Community and Family Services Division,
Partners Project
421 SW 5th, 2nd Floor (Administrative Office)
Portland, Oregon 97204

hereafter called COUNTY.

THE PARTIES AGREE:

1. **DESCRIPTION OF SERVICES.** This agreement covers mutual obligations to provide mental health services to high risk children.

A. County Service Responsibilities. COUNTY'S services under this Agreement shall consist of the following:

1) Assist in identifying children eligible for services. Eligible children are those who are: a) Age 5 through 18; b) Determined not to be eligible for Medicaid; c) Portland Public Schools or Centennial School District students under state requirements; d) Emotionally impaired to the point that they are at risk of inpatient psychiatric hospitalization or long-term residential care; e) Meet other eligibility criteria established by COUNTY; f) Referred by SOSCF.

2) Screen referred children for appropriateness for service using established criteria and a team composed of representatives of each participating agency.

3) Through the use of an inter-agency service planning team, develop a plan of care based on individual treatment and service needs.

4) Refer eligible children to services identified in the child's individual plan. The services will be authorized and coordinated by a managed care coordinator employed by COUNTY.

5) Pursuant to 3. and 4. above, pay for mental health rehabilitative services provided as part of the plan of care. These services may include but are not limited to: evaluation, day treatment, respite care, intensive family-based treatment services, outpatient treatment, skill training and individualized mental health services. Scope of services excludes non mental health related educational services, substance abuse treatment, residential and inpatient treatments. No more than 50% of referred eligibles will be receiving day treatment services.

B. County Administrative Responsibilities.

1) COUNTY shall administer the Children's Capitation/Mental Health Organization.

2) COUNTY will maintain the funding pool for the above Organization.

3) COUNTY will establish a governance structure made up of representatives of each participating agency.

4) COUNTY will develop and maintain a system of care that ensures access to clinically appropriate, culturally competent, cost effective family and community-based services for severely emotionally disturbed youth.

C. SOSCF Responsibilities.

- 1) An appointed representative of the SOSCF will participate as a member of the established governance structure.
- 2) SOSCF will participate in service plan discussions for any enrolled child.
- 3) SOSCF will participate in the interagency planning team.

2. **COMPENSATION.** SOSCF agrees to pay COUNTY a total sum of \$164,000 payable July 1, 1995. This amount is based upon a rate of \$1650 per month for each Non-Medicaid child enrolled for whom SOSCF is the primary referring party. These funds will be used to pay for services identified in the plan of care and authorized by the managed care coordinator and for the development of the Mental Health Organization, including service development for medicaid and non-medicaid children.

3. **TERM.** The term of this Agreement shall be from July 1, 1995 through June 30, 1996, unless sooner terminated under the provisions hereof.

4. **CONTRACT DOCUMENTS.** This Contract consists of this contract document and the attached Conditions of Contract.

MULTNOMAH COUNTY, OREGON

STATE OFFICE FOR SERVICES TO
CHILDREN AND FAMILIES

BY Lorenzo Paez 1/30/96
Director, Date
Community & Family Services Division

BY Lee Coleman 1/20/96
Metro Region Administrator Date
TITLE

BY Beverly Stein 2/22/96
Beverly Stein, Date
Multnomah County Chair

BY _____
Date
TITLE

REVIEWED:
LAURENCE KRESSEL, County Counsel
for Multnomah County, Oregon

APPROVED AS TO FORM:
SOSCF ATTORNEY (If Applicable)

By Katie Gutz 2/13/96
Assistant County Counsel Date

By _____
Date

APPROVED MULTNOMAH COUNTY
BOARD OF COMMISSIONERS
AGENDA # C-8 DATE 2/22/96
DEB BOGSTAD
BOARD CLERK

**STATE OFFICE FOR SERVICES TO CHILDREN AND FAMILIES CONTRACT NO.
CONDITIONS OF INTERGOVERNMENTAL AGREEMENT**

The attached contract for services between STATE OFFICE FOR SERVICES TO CHILDREN AND FAMILIES, herein called "SOSCF", and Multnomah County, herein "COUNTY", is subject to the following:

1. **FUNDS AVAILABLE.** SOSCF certifies that sufficient funds are available and authorized to finance the costs of this agreement. In the event that funds cease to be available to SOSCF in the amounts anticipated, SOSCF may terminate or reduce contract funding accordingly. SOSCF will notify COUNTY as soon as it receives notification from funding source.

2. **INDEPENDENT CONTRACTOR STATUS.** COUNTY is an independent contractor, and neither COUNTY, COUNTY'S subcontractors nor employees are employees of the SOSCF. COUNTY is responsible for all federal, state, and local taxes and fees applicable to payments for services under this agreement.

3. **SUBCONTRACTS AND ASSIGNMENT.** COUNTY shall neither subcontract with others for any of the work prescribed herein, nor assign any of COUNTY'S rights acquired hereunder without the prior written consent of SOSCF. The SOSCF is not liable to any third person for payment of any compensation payable to COUNTY as provided in this agreement.

4. **ACCESS TO RECORDS.** The SOSCF'S authorized representatives shall have access to the books, documents, papers, and records of COUNTY which are directly pertinent to this contract for the purpose of making audit, examination, excerpts, and transcripts.

5. **PROPERTY OF COUNTY.** All work performed by COUNTY under this contract shall be the property of the SOSCF.

6. **WORKERS' COMPENSATION INSURANCE**

COUNTY is self insured for worker's compensation insurance coverage and shall maintain that insurance for the duration of the contract.

7. **INDEMNIFICATION.** To the extent permitted by the Oregon Tort Claim Act and the Oregon Constitution, the COUNTY shall hold harmless, defend, and indemnify the SOSCF and the SOSCF'S officers, agents, and employees against all claims, demands, actions, and suits (including all attorney fees and costs) brought against any of them arising from the COUNTY'S work or any subcontractor's work under this contract.

8. **ADHERENCE TO LAW.** The COUNTY shall comply with all federal, state, and local laws and ordinances applicable to the work to be done under this contract.

9. **NONDISCRIMINATION.** COUNTY shall not unlawfully discriminate against any individual with respect to hiring, compensation, terms, conditions, or privileges of employment, nor shall any person be excluded from participating in, be denied the benefits of, or be subjected to discrimination under any program or activity

because of such individual's race, color, religion, sex, national origin, age, handicap, or sexual orientation. COUNTY must comply with all applicable provisions of federal, state, and local laws, regulations, and policies concerning nondiscrimination.

10. EARLY TERMINATION.

A. This contract may be terminated by mutual consent of both parties or by either party upon thirty (30) days notice in writing and delivered by certified mail or in person.

B. The SOSCF, by written notice of default, may terminate this agreement if COUNTY fails to provide any part of the services described herein within the time specified for completion of that part or any extension thereof.

C. Upon termination before completion of the services, payment of COUNTY shall be prorated to and including the day of termination and shall be in full satisfaction of all claims by COUNTY against SOSCF under this Agreement.

D. Termination under any provision of this paragraph shall not affect any right, obligation, or liability of COUNTY or liability of COUNTY or SOSCF which accrued prior to termination.

11. FINAL PAYMENT.

All final requests for payment must be received within thirty (30) calendar days following the end of this contract term. Final requests for payment documents not received within the specified time frame shall not be processed and the expense shall be the sole responsibility of the COUNTY.

FEB 22 1996

MEETING DATE: _____

AGENDA # : R-2

ESTIMATED START TIME: 10:00

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT: Review Library Bond Proposal and Call a Public Hearing on Library General Obligation Bond Proposal.

BOARD BRIEFING: DATE REQUESTED: _____

REQUESTED BY: _____

AMOUNT OF TIME NEEDED: _____

REGULAR MEETING: DATE REQUESTED: February 22, 1996

AMOUNT OF TIME NEEDED: 10minutes

DEPARTMENT: DSS

DIVISION: Finance

CONTACT: Dave Boyer

TELEPHONE #: 248-3903

BLDG/ROOM #: _____

PERSON(S) MAKING PRESENTATION: Dave Boyer

ACTION REQUESTED:

INFORMATIONAL ONLY POLICY DIRECTION APPROVAL OTHER

SUGGESTED AGENDA TITLE:

Review of proposals to issue general obligation bonds for capital enhancements to the Library system. Call for a Public Hearing on the proposal to submit a measure election on the question of general obligation bonds.

2/22/96 Copies to Dave Boyer & Glorie Cooper & Rhys Scholes

2/23/96 copy to SIGNATURES REQUIRED: Tanya Collier

ELECTED OFFICIAL: _____
(OR) DEPARTMENT MANAGER: *[Signature]*

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY
OREGON
96 FEB 21 AM 8:23

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

Any Questions: Call the Office of the Board Clerk 248-3277 or 248-5222



MULTNOMAH COUNTY, OREGON

COUNTY COMMISSIONERS		FINANCE DIVISION		
BEVERLY STEIN, CHAIR	DIRECTORS OFFICE	PORTLAND BUILDING	CENTRAL STORES	FORD BUILDING
TANYA COLLIER	ACCOUNTS PAYABLE	1120 SW FIFTH AVENUE, SUITE 1430	CONTRACTS	2505 SE 11TH
GARY HANSEN	GENERAL LEDGER	PO BOX 14700	PURCHASING	PORTLAND, OR 97202
SHARRON KELLEY	PAYROLL	PORTLAND, OR 97214-0700		PHONE (503) 248-5111
DAN SALTZMAN	TREASURY	PHONE (503)248-3312	F	AX (503)248-3252
	LAN ADMINISTRATION	FAX (503) 248-3292		

MEMORANDUM

TO: Board of County Commissioners

FROM: Dave Boyer, Finance Director 

DATE: February 20, 1996

SUBJECT: Review of Library Bond Proposals and Call for a Public Hearing on the Proposal

I. Recommendation / Action:

Review the various Library facility and equipment proposals for possible development of a Library general obligation bond measure. Decide whether or not to call for a Public Hearing on the proposal to submit a measure election on the question of Library general obligation bonds.

II. Background / Analysis:

The Multnomah County Library system requires additional computer equipment and other information technology infrastructure to augment and replace obsolete dumb terminals now in use at branch libraries. In addition several branch Library facilities are in need of modifications, major improvements and/or replacement.

III. Financial Impact:

The estimated cost of these improvements is about \$28.5 million. Another \$500,000 is estimated to be needed for bond issue and underwriter costs. The estimated annual debt amortization on \$29 million would be about \$2.5 million and would require a tax rate of about 7 cents per thousand of assessed value. The annual tax on a home assessed at \$150,000 would be about \$11.

IV. Legal Issues:

All general obligation bond capital proposals that the Board wishes to discuss at the March 12, 1996, public hearing must be included in the public notice. The Board can decide not to include any capital item that was included in the notice at the March 12, 1996 public hearing.

The requirement for placing a bond before the voters include formally calling a hearing on the proposed bond measure, two weeks of advertisement of that public hearing on the proposal to submit a measure election on the question of general obligation bonds. The last date to legally place the bond on the May Primary ballot will be March 21, 1996. We are recommending that the hearing be held on March 12, 1996 with notices published the weeks of February 25 and March 2, 1996.

V. Controversial Issues:

There will be discussion about what to include in the bond measure, or whether to propose it at all. The following are capital that various County Commissioners would like to discuss as possible candidates for a Library general obligation bond measure.

1. Modifying, improving and equipping several branch libraries. \$13,000,000
2. Providing for computer equipment and technology infrastructure for the Library system. \$15,500,000
3. Providing for bond issue and underwriter costs. \$500,000

Oregon Taxpayers United organization has questioned the use of general obligation bond proceeds used by other taxing jurisdictions. Attached is correspondence from our Bond Counsel that addresses this issue.

VI. Link to Current County Policy:

The "short-term and long-term Debt Financing" policy directs the County to evaluate the feasibility of issuing long-term general obligation bonded indebtedness if the capital requirement cannot be met on a pay as you go basis and the project has been determined to benefit future citizens of the County.

VII. Citizen Participation:

The Library Board has reviewed this proposal.

VIII. Other Government Participation:

The City of Portland has expressed concern about the potential increase in total property taxes that might result from the proposed levies and bond measures under consideration by the County.

ATER WYNNE
HEWITT
DODSON
& SKERRITT

ATTORNEYS AT LAW

Suite 1800
222 S.W. Columbia
Portland, Oregon 97201-6618
(503) 226-1191
Fax (503) 226-0079

February 15, 1996

VIA FACSIMILE AND U.S. MAIL

Mr. David Boyer
Finance Director
Multnomah County, Oregon
1120 S.W. 5th Ave., Suite 1430
Portland, OR 97214-0700

Re: General Obligation Bonds - Capital Construction or Improvements

Dear Dave:

You have asked us to confirm that under current Oregon law that the use of proceeds to pay for computer equipment and technology infrastructure for criminal records processing and tracking would constitute capital construction or improvements. You have also asked whether architectural design work for a new courthouse would also constitute capital construction or improvements.

Article XI, Section 11b of the Oregon Constitution ("Measure 5") does not define the term "capital construction or improvements." However, the legislature has defined the term "capital construction" in ORS 310.140(17) and has defined the term "capital improvements" in ORS 310.140(19).

1. Computer Equipment and Terminology Infrastructure. The computer equipment and technology infrastructure would constitute either "capital construction" or "capital improvements." Capital construction includes the "[a]cquisition, installation of machinery or equipment, furnishings or materials which will become an integral part of the structure." ORS 310.140(17)(b). We understand that some portions of the technology infrastructure will include lines that will become an integral part of a structure. Those portions of the computers and equipment that are not part of the structure should constitute capital improvements. Capital improvements is defined to include "land, structures, facilities, as that term is defined in ORS 288.805, machinery, equipment or furnishings having a useful life longer than one year." ORS 310.140(19). We understand from you that computer hardware and software will be purchased as an integral whole as part of a single package. We understand that all items financed as part

ATER WYNNE

Mr. David Boyer
February 15, 1996
Page 2

of the technology infrastructure will have a useful life of more than one year and will be capitalized for accounting purposes.

We do note that Bill Sizemore and Oregon Taxpayers United has challenged the purchase of classroom computers and the cost of training teachers to use computers as not constituting capital construction or improvements within the meaning of Measure 5. The Oregon courts have not yet determined the issue.

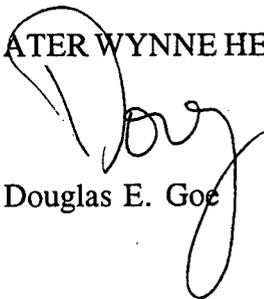
2. Design Costs. You have also asked whether a portion of general obligation bonds proceeds could be used to finance all or a portion of the design costs for a new courthouse. The legislative assembly has expressly included "design" costs to be included within the term "capital construction." ORS 310.140(17)(c) states that capital construction includes "[a]ctivities related to the capital construction, such as planning, acquisition of interim or permanent financing, design, research, land use and environmental impact studies, acquisition of permits or licenses or other services connected with the construction."

As with the acquisition of technology infrastructure the courts have not determined whether design costs constitute capital construction or improvements within the meaning of Measure 5. However, design costs are an integral part of any construction project and a court would have to adopt a strained interpretation not to include the costs of design as constituting capital construction or improvements.

Please call me if you have further questions.

Very truly yours,

ATER WYNNE HEWITT DODSON & SKERRITT



Douglas E. Goe

DEG/san

cc: Lawrence Kressel, County Counsel

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR MULTNOMAH COUNTY, OREGON

In the Matter of Calling a Public Hearing)
Concerning the Proposed Submission of a)
Measure Election for General Obligation) RESOLUTION NO. 96-25
Bonds to Finance Certain Library Facilities)
and Equipment.)

WHEREAS, several Multnomah County branch Library facilities need expansion or replacement; and

WHEREAS, as several other branch library facilities need major improvements and modifications; and

WHEREAS, computer equipment, technology and computer infrastructure are needed to augment and replace the outdated systems currently being used; and

WHEREAS, based on the above considerations, the Board of County Commissioners is considering submitting the question of issuing general obligation bonds to a vote of the electors of the County on May 21, 1996, in an amount not to exceed \$29,000,000 to finance the following:

1. Providing for computer equipment and technology infrastructure for the Library system .
2. Modifying , reconstructing, constructing or making improvements to several branch library facilities.
3. Providing for bond issuance costs and underwriter fees related to the issuance of general obligation bonds; and

WHEREAS, State Law requires the calling and holding of a public hearing concerning the proposal to submit the general obligation bond measure election to the voters; and

WHEREAS, State Law requires that the public hearing shall be held after notice to the public is published once each week for two successive weeks in a paper published in the County and of general circulation throughout the County.

WHEREAS, all capital items that the Board wishes to discuss at the Public Hearing must be included in the Public Notice. However, after discussing the merits of each item the Board can decide not to include any item in a bond proposal.

NOW THEREFORE IT IS RESOLVED that:

1. The hearing on the proposal to submit a measure election on the question of general obligation bonds shall be held on March 12, 1996, at 11:00 a.m. in room 602 of the Multnomah County Courthouse;
2. The attached Notice of Public Hearing shall be published in the Oregonian as required by law.
3. Providing for bond issuance costs and underwriter fees related to the issuance of general obligation bonds.

APPROVED this 22nd day of February, 1996.



MULTNOMAH COUNTY, OREGON

By Beverly Stein
Beverly Stein, Chair

REVIEWED
LAURENCE KRESSEL, COUNTY COUNSEL
for MULTNOMAH COUNTY, OREGON

By Laurence Kressel
Laurence Kressel

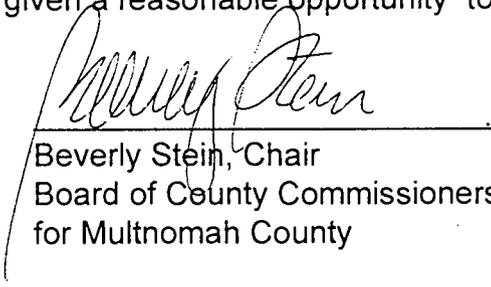
**NOTICE OF HEARING ON ISSUANCE OF
GENERAL OBLIGATION BONDS
OF MULTNOMAH COUNTY, OREGON**

On March 12, 1996, at 11:00 a.m. in Room 602 of the Multnomah County Courthouse, 1021 SW Fourth Avenue, Portland, Oregon, the Board of County Commissioners of Multnomah County will hold a public hearing on the submission to the voters of a Measure Election authorizing Multnomah County to issue general obligation bonds in an amount not to exceed \$29,000,000 dollars. The bonds would mature over a period not to exceed 20 years.

The proceeds would be used to finance the following:

1. Providing for computer equipment and technology infrastructure for the Library system .
2. Modifying , reconstructing, constructing or making improvements to several branch library facilities.
3. Providing for bond issuance costs and underwriter fees related to the issuance of general obligation bonds.

Following the public hearing, the Multnomah County Board of Commissioners will determine whether to submit the question of issuing and selling general obligation bonds for the above - stated purposes to the voters at the May 21, 1996, election. All interested persons may attend the hearing and shall be given a reasonable opportunity to be heard.



Beverly Stein, Chair
Board of County Commissioners
for Multnomah County

MEETING DATE: FEB 22 1996

AGENDA #: R-3

ESTIMATED START TIME: 10:30

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT: RATIFICATION OF A MEMORANDUM OF UNDERSTANDING

BOARD BRIEFING: DATE REQUESTED: _____

REQUESTED BY: _____

AMOUNT OF TIME NEEDED: _____

REGULAR MEETING: DATE REQUESTED: FEBRUARY 22, 1996

AMOUNT OF TIME NEEDED: 15 MINUTES

DEPARTMENT: SHERIFF'S OFFICE DIVISION: _____

CONTACT: LARRY AAB TELEPHONE #: 251-2489
BLDG/ROOM #: 313/231

PERSON(S) MAKING PRESENTATION: SHERIFF DAN NOELLE, JACKIE JAMIESON,
MEL HEDGPETH, DARRELL MURRAY

ACTION REQUESTED:

INFORMATIONAL ONLY POLICY DIRECTION APPROVAL OTHER

SUGGESTED AGENDA TITLE:

RATIFICATION OF A MEMORANDUM OF UNDERSTANDING BETWEEN MULTNOMAH COUNTY AND THE MULT. CNTY DEPUTY SHERIFF'S ASSOCIATION, THE MULTNOMAH COUNTY CORRECTIONS OFFICER ASSOCIATION AND AFSCME LOCAL 88 REGARDING THE REORGANIZATION OF THE SHERIFF'S OFFICE LAW ENFORCEMENT DIVISION

2/20/96 ORIGINALS x 6 to Darrell Murray
SIGNATURES REQUIRED:

ELECTED OFFICIAL: _____
(OR)
DEPARTMENT MANAGER: Mel Hedgpeth

BOARD OF
COUNTY COMMISSIONERS
FEB 15 PM 4:53
MULTNOMAH COUNTY
OREGON

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

Any Questions: Call the Office of the Board Clerk 248-3277 or 248-5222

MEMORANDUM OF AGREEMENT

Article I. Parties

The parties to this Memorandum of Agreement ("MOA") are Multnomah County, Oregon ("County"), the Sheriff of Multnomah County ("Sheriff"), the Multnomah County Deputy Sheriffs Association ("MCDSA"), AFSCME, Local 88 ("Local 88") and the Multnomah County Corrections Officers Association ("MCCOA). The Parties agree as follows:

Article II. General Purpose

The sheriff desires to reassign duties between certain personnel to reduce operating costs and more efficiently use employee skills. This reassignment will be of an indefinite duration. Specifically, most court guard functions presently performed by deputy sheriffs and law enforcement sergeants will eventually be reassigned to corrections deputies and corrections sergeants. Transport functions are presently performed primarily by deputy sheriffs and law enforcement sergeants although corrections deputies and corrections sergeants also perform a substantial number of transports. In the future, most transports will eventually be performed by corrections deputies and corrections sergeants. Finally, certain higher risk civil deputy functions presently performed by civil deputies in the Civil Process unit and represented by Local 88, AFSCME unit will be reassigned to deputy sheriffs and law enforcement sergeants. Throughout the transition, the Sheriff, County, MCDSA, MCCOA, and Local 88 desire to ensure a sense of job security and continuity for affected employees. The parties anticipate a substantial number of voluntary retirements in the MCDSA bargaining unit within the two years following execution of this agreement, and wish to take advantage of those anticipated vacancies to make the transition gradual and thus minimally disruptive while achieving the Sheriff's ultimate organizational objectives. The purpose of this MOA is to set forth terms under which the Sheriff shall effect these staffing transitions.

Article III. Transition Plan

Section 1.

A. As vacancies arise by reason of retirement within the MCDSA bargaining unit, the Sheriff may replace deputy sheriffs assigned to transport and court guard functions (including court guard functions in the Courthouse, Juvenile Detention Hall, and Justice Center) with corrections deputies and reassign the affected deputy sheriff, if any, elsewhere in the law enforcement division. If the number of deputy sheriff vacancies which arise in the bargaining unit prior to June 30, 1998 are insufficient to reduce the number of deputy sheriffs and law enforcement sergeants in court guard functions to the target level of five (5) and (1) respectively (from a current level of twenty-five (25) deputies and two (2) law enforcement sergeants), and in transport functions to the target level of zero (0) deputy sheriffs and zero (0) law enforcement sergeants (from a current level of fifteen (15) and one (1) respectively) the Sheriff may reassign to the law enforcement division the number of deputy sheriffs or law enforcement sergeants in court services necessary to achieve the target number of remaining deputy sheriffs and law enforcement sergeants in those two units.

B. The Sheriff will place corrections officers or corrections sergeants in court services in place of deputy sheriffs and law enforcement sergeants who are reassigned under this section. Any deputy sheriff or law enforcement sergeant within the target level remaining in court services on June 30, 1998

Memorandum of Understanding

Re: Transition Plan

Page 1 of 4

or the date the target level is reached, whichever is earlier, will primarily perform law enforcement services when in the affected facilities.

C. Except in an emergency, corrections deputies assigned as court guards will be subject to a reasonable amount of training prior to such assignment. The MCCOA also acknowledges that assignment to transport functions is contingent on a corrections deputy's ability to obtain and maintain a valid commercial drivers license under state and federal law and related MCSO policies and procedures.

D. Except as provided by this subsection D, when the transition of transport functions provided by this agreement is concluded all prisoner transports to or from points outside the state of Oregon will be done by MCDSA bargaining unit members. All in-state prisoner transports including the shuttle to Clark County, Washington will be done by MCCOA bargaining unit members.

E. Following the signing of this agreement, filling of temporary vacancies (e.g. those vacancies of a shift or less which the Sheriff wishes to fill and which arise by virtue of illness, vacations, or termination pending hiring) within the court guard function shall be managed in accord with the following priority system:

(1) Until members of the MCCOA unit constitute more than fifty percent (50%) of the unionized staff in the court guard or transport functions (excluding extraditions), whichever unit has the vacancy, first priority shall be given to active members of the deputy sheriffs unit trained and, if applicable, licensed, to perform the function in which the vacancy exists who wish to fill such vacancies on an overtime basis; second, if insufficient numbers of deputy sheriffs accept the overtime assignments, the Sheriff shall fill such vacancies by offering the work on an overtime basis to members of the corrections officer bargaining unit who are trained and, if applicable, licensed to perform the function in which the vacancy exists; and third, if insufficient numbers of corrections officers accept the overtime assignment, the Sheriff may, at his discretion, offer the work to retired deputy sheriffs. If the Sheriff cannot obtain staff to fill such vacancies through this priority system, he or she may fill the vacancy in such manner as he or she deems appropriate.

(2) After members of the MCCOA unit constitute more than fifty percent (50%) of the unionized staff in court guard or transport functions (excluding extraditions), whichever unit has the vacancy, the priority system for filling such vacancies shall be the same as provided in subsection E(1) above except that the first and second priorities shall be reversed, and the third priority shall be modified to include potential use of retired former members of both the MCCOA and MCDSA bargaining units.

Section 2. Service of enforcement/execution process historically performed within the Civil Process unit by Civil Deputies in the local 88 bargaining unit may be assigned to deputy sheriffs. Civil deputies will continue to serve "notice" process. The parties recognize that after deputy sheriffs assume the service of enforcement/execution process, Civil Deputies represented by local 88 will not wear the green sheriff's office uniform or drive a marked police vehicle unless subsequently directed to do so by the Sheriff or his designee. Notwithstanding the modification of duties specified under this MOA, the County agrees that no Civil Deputy shall, as a result of such modifications, be reduced in pay prior to the conclusion of negotiations over a successor to the County-Local 88 collective bargaining agreement or the exhaustion of impasse resolution procedures under the Oregon Public Employee Collective Bargaining Act during those negotiations, whichever first occurs.

Memorandum of Understanding

Re: Transition Plan

Page 2 of 4

Article IV. General Terms

Section 1. To the extent, if any, that the terms of the current MCCOA, MCDSA or Local 88 collective bargaining agreements conflict or are inconsistent with the terms of the MOA, the terms of the affected collective bargaining agreement are deemed waived to the extent of such conflict or inconsistency. The parties hereby waive any duty to bargain over any decision or impact which the Sheriff or County may have had concerning any subject of bargaining in connection with the above stated transition plan.

Section 2. This MOA is not intended to effect or facilitate a change of union representation. Unless ordered by the Oregon Employment Relations Board or otherwise agreed by the parties, the MCCOA will continue to represent Corrections Deputies and Corrections Sergeants assigned to court services and transports; the MCDSA will continue to represent deputy sheriffs and law enforcement sergeants. Similarly, the MCDSA will continue to represent deputy sheriffs assigned to the Civil Process unit and Local 88 will continue to represent Civil Deputies. No petition to alter the representation of affected employees may be filed prior to the window period immediately prior to contract expiration as specified under state law.

Section 3. Through June 30, 1998 the County and Sheriff agree that there shall be no layoff or demotion of MCDSA bargaining unit members or of Civil Deputies represented by Local 88 by reason of the actions taken pursuant to Article III, sections 1 and 2 of this MOA.

Section 4. Disputes over the meaning, interpretation, or application of this MOA shall be processed in accordance with the terms of the grievance procedure contained in the MCDSA, MCCOA, or Local 88 collective bargaining agreement, whichever applies. This MOA does not grant MCDSA, MCCOA, or Local 88 or the respective members of any of them standing to raise or process claims concerning this MOA under any collective bargaining agreement other than their own, or to enforce rights other than their own under this agreement.

Section 5. The terms of this MOA shall not be raised as a precedent or offered as an admission against the interests of any party hereto in any future labor relations or adjudicative setting except for the sole purposes of enforcing the terms of this MOA.

Section 6. Upon the date that the transfer of transport and court guard functions from members of the deputy sheriffs bargaining unit to members of the corrections officers bargaining unit under this agreement is complete or on June 30, 1998, whichever is sooner, members of the two bargaining units remaining in such functions shall at that time be separated and assigned to administratively discrete work units; i.e., units with different immediate supervisors. However, nothing in this MOA shall be construed as obligating the Sheriff or County to continue any particular staffing level in the aggregate or within a specific work unit, or, after June 30, 1998, to continue the pattern of distribution of work assignments resulting from full implementation of this MOA, or to continue administrative separation of members of the two bargaining units who are involved in transport or court guard functions on or after the date the transfer of functions is completed under this MOA or June 30, 1998, whichever is sooner. Such matters shall thereafter be governed only by the Oregon Public Employee Collective Bargaining Act and the applicable terms, if any, of the MCDSA, MCCOA, or Local 88 collective bargaining agreement, whichever applies, in effect at the time; provided that before redefining the organizational structure to include members of the deputy sheriffs and corrections officers bargaining units in the same

Memorandum of Understanding

Re: Transition Plan

Page 3 of 4

administrative unit to perform court guard or transport functions, the Sheriff agrees to meet and confer with the representatives of MCCOA and the MCDSA.

Section 7. The terms of this MOA are contractual, and not a mere recitation. This written MOA embodies the entire MOA between the parties.

Done this day, _____, 1996.

For the MCDSA:

For The Multnomah County Board of
County Commissioners

Karl Hutchison, President

Beverly Stein, Chair

For the MCCOA:

Tanya Collier, Commissioner

Phil Sund, President

Gary Hansen, Commissioner

For AFSCME Local 88

Sharron Kelley, Commissioner

Joe Devlaeminck, President

Dan Saltzman, Commissioner

Negotiated For County and Sheriff:

For the Sheriff of Multnomah County, Oregon:

Darrell Murray, Deputy Labor
Relations Manager

Dan Noelle, Sheriff

REVIEWED: Laurence K. Kressel
County Counsel of Multnomah
County, Oregon

By _____

MEMORANDUM OF AGREEMENT

Article I. Parties

The parties to this Memorandum of Agreement ("MOA") are Multnomah County, Oregon ("County"), the Sheriff of Multnomah County ("Sheriff"), the Multnomah County Deputy Sheriffs Association ("MCDSA"), and the Multnomah County Corrections Officers Association ("MCCOA). The Parties agree as follows:

Article II. General Purpose

The sheriff desires to reassign duties between certain personnel to reduce operating costs and more efficiently use employee skills. This reassignment will be of an indefinite duration. Specifically, most court guard functions presently performed by deputy sheriffs and law enforcement sergeants will eventually be reassigned to corrections deputies and corrections sergeants. Transport functions are presently performed primarily by deputy sheriffs and law enforcement sergeants although corrections deputies and corrections sergeants also perform a substantial number of transports. In the future, most transports will eventually be performed by corrections deputies and corrections sergeants. Finally, certain higher risk civil deputy functions presently performed by civil deputies in the Civil Process unit and represented by Local 88, AFSCME unit will be reassigned to deputy sheriffs and law enforcement sergeants, subject to prior discharge of any relevant employer duties owed to AFSCME, Local 88 or their bargaining unit members under law and labor contract. Throughout the transition, the Sheriff, County, MCDSA, and MCCOA desire to ensure a sense of job security and continuity for affected employees. The parties anticipate a substantial number of voluntary retirements in the MCDSA bargaining unit within the two years following execution of this agreement, and wish to take advantage of those anticipated vacancies to make the transition gradual and thus minimally disruptive while achieving the Sheriff's ultimate organizational objectives. The purpose of this MOA is to set forth terms under which the Sheriff shall effect these staffing transitions.

Article III. Transition Plan

Section 1.

A. As vacancies arise by reason of retirement within the MCDSA bargaining unit, the Sheriff may replace deputy sheriffs assigned to transport and court guard functions (including court guard functions in the Courthouse, Juvenile Detention Hall, and Justice Center) with corrections deputies and reassign the affected deputy sheriff, if any, elsewhere in the law enforcement division. If the number of deputy sheriff vacancies which arise in the bargaining unit prior to June 30, 1998 are insufficient to reduce the number of deputy sheriffs and law enforcement sergeants in court guard functions to the target level of five (5) and (1) respectively (from a current level of twenty-five (25) deputies and two (2) law enforcement sergeants), and in transport functions to the target level of zero (0) deputy sheriffs and zero (0) law enforcement sergeants (from a current level of fifteen (15) and one (1) respectively) the Sheriff may reassign to the law enforcement division the number of deputy sheriffs or law enforcement sergeants in court services necessary to achieve the target number of remaining deputy sheriffs and law enforcement sergeants in those two units.

B. The Sheriff will place corrections officers or corrections sergeants in court services in place of deputy sheriffs and law enforcement sergeants who are reassigned under this section. Any deputy

Memorandum of Understanding

Re: Transition Plan

Page 1 of 4

sheriff or law enforcement sergeant within the target level remaining in court services on June 30, 1998 or the date the target level is reached, whichever is earlier, will primarily perform law enforcement services when in the affected facilities.

C. Except in an emergency, corrections deputies assigned as court guards will be subject to a reasonable amount of training prior to such assignment. The MCCOA also acknowledges that assignment to transport functions is contingent on a corrections deputy's ability to obtain and maintain a valid commercial drivers license under state and federal law and related MCSO policies and procedures.

D. Except as provided by this subsection D, when the transition of transport functions provided by this agreement is concluded all prisoner transports to or from points outside the state of Oregon will be done by MCDSA bargaining unit members. All in-state prisoner transports including the shuttle to Clark County, Washington will be done by MCCOA bargaining unit members.

E. Following the signing of this agreement, filling of temporary vacancies (e.g. those vacancies of a shift or less which the Sheriff wishes to fill and which arise by virtue of illness, vacations, or termination pending hiring) within the court guard function shall be managed in accord with the following priority system:

(1) Until members of the MCCOA unit constitute more than fifty percent (50%) of the unionized staff in the court guard or transport functions (excluding extraditions), whichever unit has the vacancy, first priority shall be given to active members of the deputy sheriffs unit trained and, if applicable, licensed, to perform the function in which the vacancy exists who wish to fill such vacancies on an overtime basis; second, if insufficient numbers of deputy sheriffs accept the overtime assignments, the Sheriff shall fill such vacancies by offering the work on an overtime basis to members of the corrections officer bargaining unit who are trained and, if applicable, licensed to perform the function in which the vacancy exists; and third, if insufficient numbers of corrections officers accept the overtime assignment, the Sheriff may, at his discretion, offer the work to retired deputy sheriffs. If the Sheriff cannot obtain staff to fill such vacancies through this priority system, he or she may fill the vacancy in such manner as he or she deems appropriate.

(2) After members of the MCCOA unit constitute more than fifty percent (50%) of the unionized staff in court guard or transport functions (excluding extraditions), whichever unit has the vacancy, the priority system for filling such vacancies shall be the same as provided in subsection E(1) above except that the first and second priorities shall be reversed, and the third priority shall be modified to include potential use of retired former members of both the MCCOA and MCDSA bargaining units.

Section 2. Service of enforcement/execution process functions historically performed within the Civil Process unit by Civil Deputies in the local 88 bargaining unit may be assigned to deputy sheriffs, subject to discharge of any relevant duty owed by the employer to AFSCME, Local 88 or its bargaining unit members.

Article IV. General Terms

Section 1. To the extent, if any, that the terms of the current MCCOA or MCDSA collective bargaining agreements conflict or are inconsistent with the terms of the MOA, the terms of the affected

Memorandum of Understanding

Re: Transition Plan

Page 2 of 4

collective bargaining agreement are deemed waived to the extent of such conflict or inconsistency. The parties hereby waive any duty to bargain over any decision or impact which the Sheriff or County may have had concerning any subject of bargaining in connection with the above stated transition plan.

Section 2. This MOA is not intended to effect or facilitate a change of union representation. Unless ordered by the Oregon Employment Relations Board or otherwise agreed by the parties, the MCCOA will continue to represent Corrections Deputies and Corrections Sergeants assigned to court services and transports; the MCDSA will continue to represent deputy sheriffs and law enforcement sergeants. Similarly, the MCDSA will continue to represent deputy sheriffs assigned to the Civil Process unit unless otherwise provided by law. No petition to alter the representation of affected employees may be filed prior to the window period immediately prior to contract expiration as specified under state law.

Section 3. Through June 30, 1998 the County and Sheriff agree that there shall be no layoff or demotion of MCDSA bargaining unit members by reason of the actions taken pursuant to Article III, sections 1 and 2 of this MOA.

Section 4. Disputes over the meaning, interpretation, or application of this MOA shall be processed in accordance with the terms of the grievance procedure contained in the MCDSA and MCCOA collective bargaining agreement, whichever applies. This MOA does not grant MCDSA or MCCOA or the respective members of any of them standing to raise or process claims concerning this MOA under any collective bargaining agreement other than their own, or to enforce rights other than their own under this agreement.

Section 5. The terms of this MOA shall not be raised as a precedent or offered as an admission against the interests of any party hereto in any future labor relations or adjudicative setting except for the sole purposes of enforcing the terms of this MOA.

Section 6. Upon the date that the transfer of transport and court guard functions from members of the deputy sheriffs bargaining unit to members of the corrections officers bargaining unit under this agreement is complete or on June 30, 1998, whichever is sooner, members of the two bargaining units remaining in such functions shall at that time be separated and assigned to administratively discrete work units; i.e., units with different immediate supervisors. However, nothing in this MOA shall be construed as obligating the Sheriff or County to continue any particular staffing level in the aggregate or within a specific work unit, or, after June 30, 1998, to continue the pattern of distribution of work assignments resulting from full implementation of this MOA, or to continue administrative separation of members of the two bargaining units who are involved in transport or court guard functions on or after the date the transfer of functions is completed under this MOA or June 30, 1998, whichever is sooner. Such matters shall thereafter be governed only by the Oregon Public Employee Collective Bargaining Act and the applicable terms, if any, of the MCDSA or MCCOA collective bargaining agreement, whichever applies, in effect at the time; provided that before redefining the organizational structure to include members of the deputy sheriffs and corrections officers bargaining units in the same administrative unit to perform court guard or transport functions, the Sheriff agrees to meet and confer with the representatives of MCCOA and the MCDSA.

Section 7. The terms of this MOA are contractual, and not a mere recitation. This written MOA embodies the entire MOA between the parties.

Memorandum of Understanding

Re: Transition Plan

Page 3 of 4

Done this day, _____, 1996.

For the MCDSA:

Karl Hutchison, President

For the MCCOA:

Phil Sund, President

For The Multnomah County Board of
County Commissioners

Beverly Stein, Chair

Tanya Collier, Commissioner

Gary Hansen, Commissioner

Sharron Kelley, Commissioner

Dan Saltzman, Commissioner

Negotiated For County and Sheriff:

Darrell Murray, Deputy Labor
Relations Manager

REVIEWED: Laurence K. Kressel
County Counsel of Multnomah
County, Oregon

For the Sheriff of Multnomah County, Oregon:

Dan Noelle, Sheriff

By _____

MEMORANDUM OF AGREEMENT

Article I. Parties

The parties to this Memorandum of Agreement ("MOA") are Multnomah County, Oregon ("County"), the Sheriff of Multnomah County ("Sheriff"), the Multnomah County Deputy Sheriffs Association ("MCDSA"), and the Multnomah County Corrections Officers Association ("MCCOA"). The Parties agree as follows:

Article II. General Purpose

The sheriff desires to reassign duties between certain personnel to reduce operating costs and more efficiently use employee skills. This reassignment will be of an indefinite duration. Specifically, most court guard functions presently performed by deputy sheriffs and law enforcement sergeants will eventually be reassigned to corrections deputies and corrections sergeants. Transport functions are presently performed primarily by deputy sheriffs and law enforcement sergeants although corrections deputies and corrections sergeants also perform a substantial number of transports. In the future, most transports will eventually be performed by corrections deputies and corrections sergeants. Finally, certain higher risk civil deputy functions presently performed by civil deputies in the Civil Process unit and represented by Local 88, AFSCME unit will be reassigned to deputy sheriffs and law enforcement sergeants, subject to prior discharge of any relevant employer duties owed to AFSCME, Local 88 or their bargaining unit members under law and labor contract. Throughout the transition, the Sheriff, County, MCDSA, and MCCOA desire to ensure a sense of job security and continuity for affected employees. The parties anticipate a substantial number of voluntary retirements in the MCDSA bargaining unit within the two years following execution of this agreement, and wish to take advantage of those anticipated vacancies to make the transition gradual and thus minimally disruptive while achieving the Sheriff's ultimate organizational objectives. The purpose of this MOA is to set forth terms under which the Sheriff shall effect these staffing transitions.

Article III. Transition Plan

Section 1.

A. As vacancies arise by reason of retirement within the MCDSA bargaining unit, the Sheriff may replace deputy sheriffs assigned to transport and court guard functions (including court guard functions in the Courthouse, Juvenile Detention Hall, and Justice Center) with corrections deputies and reassign the affected deputy sheriff, if any, elsewhere in the law enforcement division. If the number of deputy sheriff vacancies which arise in the bargaining unit prior to June 30, 1998 are insufficient to reduce the number of deputy sheriffs and law enforcement sergeants in court guard functions to the target level of five (5) and (1) respectively (from a current level of twenty-five (25) deputies and two (2) law enforcement sergeants), and in transport functions to the target level of zero (0) deputy sheriffs and zero (0) law enforcement sergeants (from a current level of fifteen (15) and one (1) respectively) the Sheriff may reassign to the law enforcement division the number of deputy sheriffs or law enforcement sergeants in court services necessary to achieve the target number of remaining deputy sheriffs and law enforcement sergeants in those two units.

B. The Sheriff will place corrections officers or corrections sergeants in court services in place of deputy sheriffs and law enforcement sergeants who are reassigned under this section. Any deputy

Memorandum of Understanding

Re: Transition Plan

Page 1 of 4

sheriff or law enforcement sergeant within the target level remaining in court services on June 30, 1998 or the date the target level is reached, whichever is earlier, will primarily perform law enforcement services when in the affected facilities.

C. Except in an emergency, corrections deputies assigned as court guards will be subject to a reasonable amount of training prior to such assignment. The MCCOA also acknowledges that assignment to transport functions is contingent on a corrections deputy's ability to obtain and maintain a valid commercial drivers license under state and federal law and related MCSO policies and procedures.

D. Except as provided by this subsection D, when the transition of transport functions provided by this agreement is concluded all prisoner transports to or from points outside the state of Oregon will be done by MCDSA bargaining unit members. All in-state prisoner transports including the shuttle to Clark County, Washington will be done by MCCOA bargaining unit members.

E. Following the signing of this agreement, filling of temporary vacancies (e.g. those vacancies of a shift or less which the Sheriff wishes to fill and which arise by virtue of illness, vacations, or termination pending hiring) within the court guard function shall be managed in accord with the following priority system:

(1) Until members of the MCCOA unit constitute more than fifty percent (50%) of the unionized staff in the court guard or transport functions (excluding extraditions), whichever unit has the vacancy, first priority shall be given to active members of the deputy sheriffs unit trained and, if applicable, licensed, to perform the function in which the vacancy exists who wish to fill such vacancies on an overtime basis; second, if insufficient numbers of deputy sheriffs accept the overtime assignments, the Sheriff shall fill such vacancies by offering the work on an overtime basis to members of the corrections officer bargaining unit who are trained and, if applicable, licensed to perform the function in which the vacancy exists; and third, if insufficient numbers of corrections officers accept the overtime assignment, the Sheriff may, at his discretion, offer the work to retired deputy sheriffs. If the Sheriff cannot obtain staff to fill such vacancies through this priority system, he or she may fill the vacancy in such manner as he or she deems appropriate.

(2) After members of the MCCOA unit constitute more than fifty percent (50%) of the unionized staff in court guard or transport functions (excluding extraditions), whichever unit has the vacancy, the priority system for filling such vacancies shall be the same as provided in subsection E(1) above except that the first and second priorities shall be reversed, and the third priority shall be modified to include potential use of retired former members of both the MCCOA and MCDSA bargaining units.

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Section 1. To the extent, if any, that the terms of the current MCCOA or MCDSA collective bargaining agreements conflict or are inconsistent with the terms of the MOA, the terms of the affected

Memorandum of Understanding

Re: Transition Plan

Page 2 of 4

collective bargaining agreement are deemed waived to the extent of such conflict or inconsistency. The parties hereby waive any duty to bargain over any decision or impact which the Sheriff or County may have had concerning any subject of bargaining in connection with the above stated transition plan.

Section 2. This MOA is not intended to effect or facilitate a change of union representation. Unless ordered by the Oregon Employment Relations Board or otherwise agreed by the parties, the MCCOA will continue to represent Corrections Deputies and Corrections Sergeants assigned to court services and transports; the MCDSA will continue to represent deputy sheriffs and law enforcement sergeants. Similarly, the MCDSA will continue to represent deputy sheriffs assigned to the Civil Process unit unless otherwise provided by law. No petition to alter the representation of affected employees may be filed prior to the window period immediately prior to contract expiration as specified under state law.

Section 3. Through June 30, 1998 the County and Sheriff agree that there shall be no layoff or demotion of MCDSA bargaining unit members by reason of the actions taken pursuant to Article III, sections 1 and 2 of this MOA.

Section 4. Disputes over the meaning, interpretation, or application of this MOA shall be processed in accordance with the terms of the grievance procedure contained in the MCDSA and MCCOA collective bargaining agreement, whichever applies. This MOA does not grant MCDSA or MCCOA or the respective members of any of them standing to raise or process claims concerning this MOA under any collective bargaining agreement other than their own, or to enforce rights other than their own under this agreement.

Section 5. The terms of this MOA shall not be raised as a precedent or offered as an admission against the interests of any party hereto in any future labor relations or adjudicative setting except for the sole purposes of enforcing the terms of this MOA.

Section 6. Upon the date that the transfer of transport and court guard functions from members of the deputy sheriffs bargaining unit to members of the corrections officers bargaining unit under this agreement is complete or on June 30, 1998, whichever is sooner, members of the two bargaining units remaining in such functions shall at that time be separated and assigned to administratively discrete work units; i.e., units with different immediate supervisors. However, nothing in this MOA shall be construed as obligating the Sheriff or County to continue any particular staffing level in the aggregate or within a specific work unit, or, after June 30, 1998, to continue the pattern of distribution of work assignments resulting from full implementation of this MOA, or to continue administrative separation of members of the two bargaining units who are involved in transport or court guard functions on or after the date the transfer of functions is completed under this MOA or June 30, 1998, whichever is sooner. Such matters shall thereafter be governed only by the Oregon Public Employee Collective Bargaining Act and the applicable terms, if any, of the MCDSA or MCCOA collective bargaining agreement, whichever applies, in effect at the time; provided that before redefining the organizational structure to include members of the deputy sheriffs and corrections officers bargaining units in the same administrative unit to perform court guard or transport functions, the Sheriff agrees to meet and confer with the representatives of MCCOA and the MCDSA.

Section 7. The terms of this MOA are contractual, and not a mere recitation. This written MOA embodies the entire MOA between the parties.

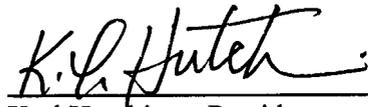
Memorandum of Understanding

Re: Transition Plan

Page 3 of 4

Done this day, FEBRUARY 22, 1996.

For the MCDSA:

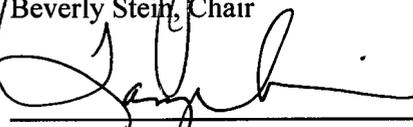

Karl Hutchison, President

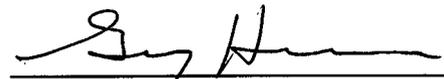
For the MCCOA:

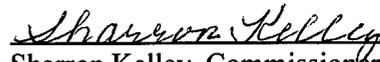

Phil Sund, President

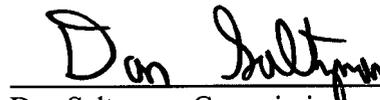
For The Multnomah County Board of
County Commissioners


Beverly Stein, Chair

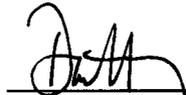

Tanya Collier, Commissioner


Gary Hansen, Commissioner


Sharron Kelley, Commissioner


Dan Saltzman, Commissioner

Negotiated For County and Sheriff:


Darrell Murray, Deputy Labor
Relations Manager

For the Sheriff of Multnomah County, Oregon:


Dan Noelle, Sheriff

REVIEWED: Laurence K. Kressel
County Counsel of Multnomah
County, Oregon

By 

MEETING DATE: _____

AGENDA # : R-4

ESTIMATED START TIME: 10:30

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT: Review Public Safety Bond Proposal and Call a Public Hearing on Public Safety General Obligation Bond Proposal.

BOARD BRIEFING: DATE REQUESTED: _____

REQUESTED BY: _____

AMOUNT OF TIME NEEDED: _____

REGULAR MEETING: DATE REQUESTED: February 22, 1996

AMOUNT OF TIME NEEDED: 25minutes

DEPARTMENT: DSS

DIVISION: Finance

CONTACT: Dave Boyer

TELEPHONE #: 248-3903

BLDG/ROOM #: _____

PERSON(S) MAKING PRESENTATION: Dave Boyer

ACTION REQUESTED:

INFORMATIONAL ONLY POLICY DIRECTION APPROVAL OTHER

SUGGESTED AGENDA TITLE:

Review of proposals to issue general obligation bonds for capital enhancements to the Public Safety system including expansion of invernness jail, acquiring land and construction of new jail, remodel three existing jail facilities, purchase or construct two secure alcohol and drug facilities, provide permanent financing for the 64 bed expansion at the Juvenile Justice Complex, and linking and upgrading justice system computer equipment and technology information system. Call for a Public Hearing on the proposal to submit a measure election on the question of general obligation bonds.

2/22/96 copies to Dave Boyer, Sheriff Noelle & Ritus Scholes
2/23/96 copy to SIGNATURES REQUIRED: Tanya Collier

ELECTED OFFICIAL: _____

(OR)

DEPARTMENT MANAGER: DB

MULTNOMAH COUNTY OREGON

96 FEB 21 AM 8:23

BOARD OF COUNTY COMMISSIONERS

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

Any Questions: Call the Office of the Board Clerk 248-3277 or 248-5222



MULTNOMAH COUNTY, OREGON

COUNTY COMMISSIONERS

BEVERLY STEIN, CHAIR
TANYA COLLIER
GARY HANSEN
SHARRON KELLEY
DAN SALTZMAN

DIRECTORS OFFICE
ACCOUNTS PAYABLE
GENERAL LEDGER
PAYROLL
TREASURY
LAN ADMINISTRATION

FINANCE DIVISION

PORTLAND BUILDING
1120 SW FIFTH AVENUE, SUITE 1430
PO BOX 14700
PORTLAND, OR 97214-0700
PHONE (503)248-3312
FAX (503) 248-3292

CENTRAL STORES
CONTRACTS
PURCHASING

FORD BUILDING
2505 SE 11TH
PORTLAND, OR 97202
PHONE (503) 248-5111
FAX (503)248-3252

MEMORANDUM

TO: Board of County Commissioners

FROM: Dave Boyer, Finance Director 

DATE: February 20, 1996

SUBJECT: Review of Public Safety Bond Proposals and Call for a Public Hearing on the Proposal

I. Recommendation / Action:

Review the various public safety facility and equipment proposals for possible development of a Public Safety general obligation bond measure. Call for a Public Hearing on the proposal to submit a measure election on the question of general obligation bonds.

II. Background / Analysis:

The public safety system requires additional jail space and secure bed space for alcohol and drug treatment center. This will require acquisition and or construction of additional facilities and modification to existing facilities. An upgrade to the justice system computer equipment and technology infrastructure needs to be made to provide for criminal records tracking and processing. The Board also passed resolution 95-190 on August 31, 1995 establishing a line of credit to expand the Juvenile Justice Complex by 64 beds. The Resolution listed as an option that the County would pay off the line of credit with general obligation bonds.

III. Financial Impact:

The potential items to be included in a general obligation bond identifies between \$76 million and approximately \$126 million of bond costs including underwriter discount and bond issue costs.

The estimated annual debt amortization on \$76 million would be about \$6.7 million and would require a tax rate of about 19 cents per thousand of assessed value. The annual tax on a home assessed at \$150,000 would be about \$29. The estimated annual debt amortization on \$126 million would be about \$11 million and would require a tax rate of about 32 cents per thousand of assessed value. The annual tax on a home assessed at \$150,000 would be about \$48.

IV. Legal Issues:

All general obligation bond capital proposals that the Board wishes to discuss at the March 12, 1996, public hearing must be included in the public notice. The Board can decide not to include any capital item that was included in the notice at the March 12, 1996 public hearing.

The requirement for placing a bond before the voters include formally calling a hearing on the proposed bond measure, two weeks of advertisement of that public hearing on the proposal to submit a measure election on the question of general obligation bonds. The last date to legally place the bond on the May Primary ballot will be March 21, 1996. We are recommending that the hearing be held on March 12, 1996 with notices published the weeks of February 25 and March 2, 1996.

V. Controversial Issues:

There will be discussion about what to include in the bond measure. The following facilities, improvements and equipment have been discussed as potential capital items to be included in a general obligation bond measure.

The items in #1 through #6 are capital that have been identified by the Board of County Commissioners as essential to meet the public safety requirements of Multnomah County.

1. Constructing and equipping a 210 bed jail facility and land acquisition. \$33,730,000
2. Expanding the Inverness Jail by 120 beds and equipping the expansion. \$11,500,000
3. Constructing or acquiring two 75 bed (150 beds total) alcohol and drug treatment centers. \$13,150,000
4. Modifying the Courthouse Jail, Multnomah County Detention Center and Inverness Jail Release Center. \$1,485,000
5. Providing for computer equipment and technology infrastructure for criminal records processing. \$7,500,000
6. Providing for permanent financing for the 64 bed expansion of the Juvenile Justice Complex. \$7,000,000

Items in #7 through #10 are capital projects that various County Commissioners want to discuss as possible candidates for the general obligation bond proposal.

7. Constructing and equipping child abuse receiving home(s). \$8,000,000
8. Providing for the refinancing of the Juvenile Justice Complex COP's issued in August 1992. \$33,000,000
9. Providing for land acquisition for new courthouse. \$8,000,000
10. Providing for design work on the new courthouse. \$750,000

Item #11, bond issue costs, will also be an expenditure included in any general obligation bond proposal.

11. Providing for bond issue and underwriter costs. Costs vary depending on what is included in the bond proposal.

Oregon Taxpayers United organization has questioned the use of general obligation bond proceeds used by other taxing jurisdictions. Attached is correspondence from our Bond Counsel that addresses this issue.

VI. Link to Current County Policy:

The "short-term and long-term Debt Financing" policy directs the County to evaluate the feasibility of issuing long-term general obligation bonded indebtedness if the capital requirement cannot be met on a pay as you go basis and the project has been determined to benefit future citizens of the County.

VII. Citizen Participation:

Several task forces which included private citizens have met over the last year to address the public safety needs in Multnomah County.

VIII. Other Government Participation:

The City of Portland has expressed concern about the potential increase in total property taxes that might result from the proposed levies and bond measures under consideration by the County.

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR MULTNOMAH COUNTY, OREGON

In the Matter of Calling a Public Hearing)
Concerning the Proposed Submission of a)
Measure Election for General Obligation)
Bonds to Finance Certain Public Safety) RESOLUTION NO. 96-
Facilities and Equipment, to Refinance and)
Obtain Permanent Financing on other Such)
Facilities, and to Provide for the Acquisition)
of Land for such Facilities.)

WHEREAS, Multnomah County engaged a broad range of public stakeholders and community members in a year long public safety planning process to address the public safety needs in Multnomah County; and

WHEREAS, Resolution 95-239 states the Board will forward for public review a plan to issue General Obligation Bonds to finance various public safety facilities and refinance other such facilities; and

WHEREAS, Resolution 95-99A adopted by the Board on May 4, 1995, stated that the Board may advance refund (refinance) the August 1992 Certificates of Participation issued to finance the construction of the Juvenile Justice Complex with general obligation bonds; and

WHEREAS, Resolution 95-190 adopted by the Board of County Commissioners on August 31, 1995, authorized the County to obtain a line of credit to fund a 64 bed expansion of the Juvenile Justice Complex on an interim basis, the Resolution listed as an option that the County would pay off the line of credit with general obligation bonds; and

WHEREAS, based on the above considerations, the Board of County Commissioners is considering submitting the question of issuing general obligation bonds to a vote of the electors of the County on May 21, 1996, in an amount not to exceed \$131,600,000 to fund eleven items.

WHEREAS, the following capital items have been identified by the Board of County Commissioners as essential to meet the public safety requirements of the County:

1. Constructing and equipping a new 210 bed jail facility and acquiring land.

2. Expanding the Inverness Jail by 120 beds and equipping the expansion.
3. Constructing or acquiring and equipping two 75 bed (150 beds total) alcohol and drug treatment center(s).
4. Modifying the Courthouse Jail, Multnomah County Detention Center and Inverness Jail Release Center.
5. Providing for computer equipment and technology infrastructure for criminal records processing and tracking.
6. Providing permanent financing for the 64 bed expansion of the existing Juvenile Justice Complex.

WHEREAS, the following are capital items that various County Commissioners want to discuss as possible candidates for a general obligation bond proposal:

1. Constructing and equipping of child abuse receiving home(s).
2. Providing for the refinancing of the Juvenile Justice Complex COP's issued in August 1992.
3. Providing for design work on new courthouse.
4. Providing for the acquisition of land for the above such facilities including land for new courthouse.

WHEREAS, bond issuance costs and underwriter fees related to the issuance of general obligation bonds are allowable to be included; and

WHEREAS, State Law requires the calling and holding of a public hearing concerning the proposal to submit the general obligation bond measure election to the voters; and

WHEREAS, State Law requires that the public hearing shall be held after notice to the public is published once each week for two successive weeks in a paper published in the County and of general circulation throughout the County; and

WHEREAS, all capital items that the Board wishes to discuss at the Public Hearing must be included in the Public Notice. However, after discussing the merits of each item the Board can decide not to include any item in the bond proposal.

NOW THEREFORE IT IS RESOLVED that:

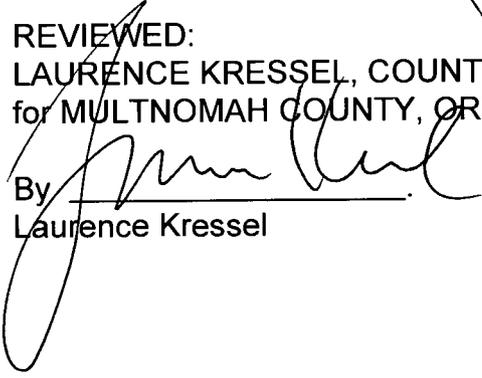
1. The hearing on the proposal to submit a measure election on the question of general obligation bonds shall be held on March 12, 1996, at 11:00 a.m. in room 602 of the Multnomah County Courthouse;
2. The attached Notice of Public Hearing shall be published in the Oregonian as required by law.

APPROVED this _____ day of _____, 1996.

MULTNOMAH COUNTY, OREGON

By _____
Beverly Stein, Chair

REVIEWED:
LAURENCE KRESSEL, COUNTY COUNSEL
for MULTNOMAH COUNTY, OREGON

By 
Laurence Kressel

NOTICE OF HEARING ON ISSUANCE OF

GENERAL OBLIGATION BONDS

OF MULTNOMAH COUNTY, OREGON

On March 12, 1996, at 11:00 a.m. in Room 602 of the Multnomah County Courthouse, 1021 SW Fourth Avenue, Portland, Oregon, the Board of County Commissioners of Multnomah County will hold a public hearing on the submission to the voters of a Measure Election authorizing Multnomah County to issue general obligation bonds in an amount not to exceed \$131,600,000 dollars. The bonds would mature over a period not to exceed 20 years.

The following capital items have been identified by the Board of County Commissioners as essential to meet the public safety requirements of the County:

1. Constructing and equipping a new 210 bed jail facility and acquiring land.
2. Expanding the Inverness Jail by 120 beds and equipping the expansion.
3. Constructing or acquiring and equipping two 75 bed (150 beds total) alcohol and drug treatment center(s).
4. Modifying the Courthouse Jail, Multnomah County Detention Center and Inverness Jail Release Center.
5. Providing for computer equipment and technology infrastructure for criminal records processing and tracking.
6. Providing permanent financing for the 64 bed expansion of the existing Juvenile Justice Complex.

The following are capital items that various County Commissioners want to discuss as possible candidates for a general obligation bond proposal:

1. Constructing and equipping of child abuse receiving home(s).
2. Providing for the refinancing of the Juvenile Justice Complex COP's issued in August 1992.
3. Providing for design work on new courthouse.
4. Providing for the acquisition of land for the above such facilities including land for new courthouse.

Providing for bond issuance costs and underwriter fees related to the issuance of general obligation bonds are allowable to be included; and

Following the public hearing, the Multnomah County Board of Commissioners will determine whether to submit the question of issuing and selling general obligation bonds for the above - stated purposes to the voters at the May 21, 1996, election. All interested persons may attend the hearing and shall be given a reasonable opportunity to be heard.

Beverly Stein, Chair
Board of County Commissioners
for Multnomah County

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

In the Matter of Calling a Public Hearing)
Concerning the Proposed Submission of a)
Measure Election for General Obligation)
Bonds to Finance Certain Public Safety) RESOLUTION NO. 96- 26
Facilities and Equipment, to Refinance and)
Obtain Permanent Financing on other Such)
Facilities, and to Provide for the Acquisition)
of Land for such Facilities.)

WHEREAS, Multnomah County engaged a broad range of public stakeholders and community members in a year long public safety planning process to address the public safety needs in Multnomah County; and

WHEREAS, Resolution 95-239 states the Board will forward for public review a plan to issue General Obligation Bonds to finance various public safety facilities and refinance other such facilities; and

WHEREAS, Resolution 95-99A adopted by the Board on May 4, 1995, stated that the Board may advance refund (refinance) the August 1992 Certificates of Participation issued to finance the construction of the Juvenile Justice Complex with general obligation bonds; and

WHEREAS, Resolution 95-190 adopted by the Board of County Commissioners on August 31, 1995, authorized the County to obtain a line of credit to fund a 64 bed expansion of the Juvenile Justice Complex on an interim basis, the Resolution listed as an option that the County would pay off the line of credit with general obligation bonds; and

WHEREAS, based on the above considerations, the Board of County Commissioners is considering submitting the question of issuing general obligation bonds to a vote of the electors of the County on May 21, 1996, in an amount not to exceed \$131,600,000 to fund eleven items.

WHEREAS, the following capital items have been identified by the Board of County Commissioners as essential to meet the public safety requirements of the County:

1. Constructing and equipping a new 210 bed jail facility and acquiring land.

2. Expanding the Inverness Jail by 120 beds and equipping the expansion.
3. Constructing or acquiring and equipping two 75 bed (150 beds total) alcohol and drug treatment center(s) and acquiring land.
4. Modifying the Courthouse Jail, Multnomah County Detention Center and Inverness Jail Release Center.
5. Providing for computer equipment and technology infrastructure for criminal records processing and tracking.
6. Providing permanent financing for the 64 bed expansion of the existing Juvenile Justice Complex.

WHEREAS, the following are capital items that various County Commissioners want to discuss as possible candidates for a general obligation bond proposal:

1. Constructing and equipping of child abuse receiving home(s).
2. Providing for the refinancing of the Juvenile Justice Complex COP's issued in August 1992.
3. Providing for design work on new courthouse.
4. Providing for the acquisition of land for new a courthouse.

WHEREAS, bond issuance costs and underwriter fees related to the issuance of general obligation bonds are allowable to be included; and

WHEREAS, State Law requires the calling and holding of a public hearing concerning the proposal to submit the general obligation bond measure election to the voters; and

WHEREAS, State Law requires that the public hearing shall be held after notice to the public is published once each week for two successive weeks in a paper published in the County and of general circulation throughout the County; and

WHEREAS, all capital items that the Board wishes to discuss at the Public Hearing must be included in the Public Notice. However, after discussing the merits of each item the Board can decide not to include any item in the bond proposal.

NOW THEREFORE IT IS RESOLVED that:

1. The hearing on the proposal to submit a measure election on the question of general obligation bonds shall be held on March 12, 1996, at 11:00 a.m. in room 602 of the Multnomah County Courthouse;
2. The attached Notice of Public Hearing shall be published in the Oregonian as required by law.

APPROVED this 22nd day of February, 1996.



MULTNOMAH COUNTY, OREGON

By

Beverly Stein
Beverly Stein, Chair

REVIEWED:

LAURENCE KRESSEL, COUNTY COUNSEL
for MULTNOMAH COUNTY, OREGON

By

Laurence Kressel
Laurence Kressel

**NOTICE OF HEARING ON ISSUANCE OF
GENERAL OBLIGATION BONDS
OF MULTNOMAH COUNTY, OREGON**

On March 12, 1996, at 11:00 a.m. in Room 602 of the Multnomah County Courthouse, 1021 SW Fourth Avenue, Portland, Oregon, the Board of County Commissioners of Multnomah County will hold a public hearing on the submission to the voters of a Measure Election authorizing Multnomah County to issue general obligation bonds in an amount not to exceed \$131,600,000 dollars. The bonds would mature over a period not to exceed 20 years.

The following capital items have been identified by the Board of County Commissioners as essential to meet the public safety requirements of the County:

1. Constructing and equipping a new 210 bed jail facility and acquiring land.
2. Expanding the Inverness Jail by 120 beds and equipping the expansion.
3. Constructing or acquiring and equipping two 75 bed (150 beds total) alcohol and drug treatment center(s) and acquiring land.
4. Modifying the Courthouse Jail, Multnomah County Detention Center and Inverness Jail Release Center.
5. Providing for computer equipment and technology infrastructure for criminal records processing and tracking.
6. Providing permanent financing for the 64 bed expansion of the existing Juvenile Justice Complex.

The following are capital items that various County Commissioners want to discuss as possible candidates for a general obligation bond proposal:

1. Constructing and equipping of child abuse receiving home(s).
2. Providing for the refinancing of the Juvenile Justice Complex COP's issued in August 1992.
3. Providing for design work on new courthouse.
4. Providing for the acquisition of land for a new courthouse.

Providing for bond issuance costs and underwriter fees related to the issuance of general obligation bonds are allowable to be included; and

Following the public hearing, the Multnomah County Board of Commissioners will determine whether to submit the question of issuing and selling general obligation bonds for the above - stated purposes to the voters at the May 21, 1996, election. All interested persons may attend the hearing and shall be given a reasonable opportunity to be heard.



Beverly Stein, Chair
Board of County Commissioners
for Multnomah County

Meeting Date: FEB 22 1996
Agenda No: B-2
Estimated Start time: 9:30

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT: Multnomah County Audit Fiscal Year Ending June 30, 1995

BOARD BRIEFING Date Requested: February 22, 1996

Requested by: Jean Uzelac

Amount of Time Needed: 30 minutes

REGULAR MEETING: Date Requested: _____

Amount of Time Needed: _____

DEPARTMENT: MSS DIVISION: Finance

CONTACT: Jean Uzelac TELEPHONE #: Ext. 2766

BLDG/ROOM #: #106/1430

PERSON(S) MAKING PRESENTATION: Thomas Kessler, Multnomah County Audit
Committee Chair

ACTION REQUESTED:

INFORMATIONAL ONLY POLICY DIRECTION APPROVAL OTHER

SUGGESTED AGENDA TITLE:

Multnomah County Audit Committee presentation of Comprehensive Annual Finance Report and Single Audit Report.

SIGNATURES REQUIRED:

ELECTED OFFICIAL: _____

OR

DEPARTMENT MANAGER: *Paul A. Boyer*

BOARD OF
COUNTY COMMISSIONERS
96 FEB - 1 AM 11:11
MULTNOMAH COUNTY
OREGON

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

Any Questions: Call the Office of the board Clerk 248-3277/248-5222



MULTNOMAH COUNTY OREGON

BEVERLY STEIN
COUNTY CHAIR

EMPLOYEE SERVICES
FINANCE
LABOR RELATIONS
PLANNING & BUDGET
RISK MANAGEMENT

(503) 248-5015
(503) 248-3312
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PORTLAND BUILDING
1120 S.W. FIFTH, 14TH FLOOR
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2505 S.E. 11TH, 1ST FLOOR
PORTLAND, OREGON 97202

MEMORANDUM

TO: Board of County Commissioners

FROM: Tom Kessler, Chair *TK*
Multnomah County Audit Committee
David Boyer, Finance Director *DB*
Jean Uzelac, Accounting Manager *JU*

DATE: January 26, 1996

SUBJECT: June 30, 1995 Comprehensive Annual Financial Report and Single Audit Report

We are pleased to submit to you our Multnomah County Comprehensive Annual Financial Report and Single Audit Report for the fiscal year ended June 30, 1995.

The Audit Committee met with KPMG Peat Marwick today to discuss the aforementioned reports. The following are the highlights of this meeting:

1. The County received an unqualified opinion on the general purpose financial statements (see page 18).
2. The auditors and management did not encounter any disagreements.
3. The financial report was prepared according to generally accepted accounting principles.
4. The auditors did not determine any material audit adjustments.
5. The County complied with:
 - The legal requirements relating to debt.
 - The appropriate laws pertaining to programs funded by other governmental agencies.
 - ORS 279 regarding the awarding of public contracts.
 - Cost accounting guidelines.
 - ORS 295 relating to collateral requirements.
 - ORS 294 relating to preparation, adoption, and execution of its budget.
6. • The County was not in compliance concerning overexpenditures in several budgetary line items (see page 144 and Footnote 9 on pages 37-38).

Board of County Commissioners
January 26, 1996
Page 2

7. The County received an unqualified opinion on the Single Audit Report.
8. The County did not have any material instances of noncompliance with the Federal Government's OMB Circular A-128 relating to Grant monies.
9. Pages 14 through 22 detail the Schedule of Findings and Questioned Costs (no questioned costs were determined).
10. Report to Management - Action to be taken is noted in the report.

This information is being provided to you to gain a more complete understanding of the County's financial condition. If you have any questions, please contact either Tom Kessler at 223-7557 or David Boyer at 248-3903. Thank you for the opportunity you have provided us to present these documents to you.

N:\DATA\WP\CENTER\FINANCE\LBDB012

c: Audit Committee

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Telephone 503 221 6500

Telefax 503 796 7650

December 8, 1995

CONFIDENTIAL

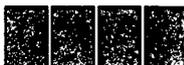
The Board of County Commissioners
Multnomah County, Oregon

Dear County Commissioners of the Board:

We have audited the general purpose financial statements of Multnomah County, Oregon (the County) for the year ended June 30, 1995, and have issued our report thereon dated December 8, 1995. In planning and performing our audit of the general purpose financial statements of the County we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on internal control. We have not considered internal control since the date of our report.

A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. However, we noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are summarized as follows:



The Board of County Commissioners
Multnomah County, Oregon
December 9, 1995
Page 2

SURETY BONDS

The County requires contractors for certain types of projects to post surety bonds in the County's name until the project is completed. The contractors typically purchase the bonds through a surety company who notifies the County in writing that a surety bond is being held in its name and the date of its expiration.

At year end, approximately \$1,078,000 of surety bonds were expired but were still recorded on the County's books as amounts held in trust. The June 30, 1995 general purpose financial statements appropriately reflect the write-off of these assets.

We recommend that the County periodically review all surety bonds to ensure that only current, outstanding surety bonds are recorded on the County's books.

County Response

The County has implemented a process whereby all surety bonds and letters of credit drawn to the benefit of the County, and cash deposits are reviewed quarterly for accuracy. Additionally, when a new bond or letter of credit is opened, a computer spreadsheet "tickler file" is activated, indicating the scheduled date of maturity of each.

TAX AND ASSESSMENT CASH COLLECTIONS

At the end of their shift, each cashier in the Tax and Assessment Collections Division counts all monies in their cash drawer and reconciles the ending cash balance to the cash register totals.

In order to ensure appropriate segregation of duties, we suggest that the counting and reconciling procedures be performed by someone other than the person responsible for the activity of a particular drawer. This segregation of duties would strengthen the Tax and Assessment Collections Division's internal controls over cash.

County Response

To further enhance existing financial controls, the counting and reconciling procedures will be changed to have cashiers count cash without knowing the ending cash balance from the cash register. The lead cashier or other designated employee will then balance and prepare the deposit.

The Board of County Commissioners
Multnomah County, Oregon
December 9, 1995
Page 3

PURCHASE ORDER APPROVAL

Purchase orders in the Elections Division can be verbally approved by the Deputy Director. We suggest that purchase order approval be in writing to facilitate review by other departments and third parties.

County Response

Immediately upon receiving KPMG's suggestion that purchase orders be approved in writing, the Elections Division changed the process from allowing verbal approval to requiring that the Deputy Director initial all purchase orders.

COST ALLOCATION PLAN

The County's Cost Allocation Plan was reviewed by the cognizant agent in 1990. The cognizant agent has deferred the right to review the Cost Allocation Plan until further notice.

We recommend that the County submit the Cost Allocation Plan to the cognizant agent with a request for review. The Cost Allocation Plan is somewhat subjective in nature and significantly influences amounts charged to federal grants for reimbursement and therefore should be reviewed regularly to ensure that it is in compliance with federal cost principles.

County Response

The County agrees with this recommendation. While it is no longer required to submit its Cost Allocation Plan to the cognizant agency, we will request a review this year.

POPULAR REPORTING

Popular reporting has gained substantial acceptance in governmental reporting. Annual popular financial reports are reader-friendly summaries of audited financial reports and are often colorful and picturesque. They are more graphic and less technical than those governed by complex generally accepted accounting principles. No set format must be followed in preparing a popular report. Indeed, many different formats have been used. The essential characteristics of a popular report are readability and brevity. Popular reports provide a practical, simple, and inexpensive method of communicating financial data.

The value of a popular financial report is dependent on the target audience, which in the County's case would be the citizens of Multnomah County. In general:

- Citizens have an interest in the County but have a minimal familiarity with financial reports; and
- Citizens are, in marketing terms, low-involvement consumers of information. They are unlikely to initiate a search for information or to study the information available.

The feature that often distinguishes popular reports from other financial reports is the similarity of the popular reports to private sector corporate annual reports. These reports begin with an extensive management review and outlook for the future and tend to be presented in magazine fashion with glossy paper, photographs, and lots of color. The management discussion in corporate-style reports is generally focused on a mixture of economic data, demographics, and operating results rather than on financial statements.

The County may want to consider popular financial reporting as a way to communicate the many accomplishments of the County to its citizenry. It is one approach to get citizens more involved and interested in County operations and programs. We would be pleased to discuss and assist you in implementing popular financial reporting.

Management Response

We agree that this report would be beneficial to the County. A report of this type was prepared in the early 1980's but was cut from the budget due to fiscal constraints. During the budget process, we will present this idea to the Board of County Commissioners for their consideration for the 1996 Annual Report.

The Board of County Commissioners
Multnomah County, Oregon
December 9, 1995
Page 5

1994 COMMENTS

We have reviewed the comments included in our 1994 management letter dated December 8, 1994 during the course of performing our current year audit. Unless presented in the previous paragraphs, all prior comments are being addressed by management and, therefore, are not included in this management letter.

CONCLUSION

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements of the County and, therefore, may not bring to light all weaknesses in the internal control structure that may exist. We strive, however, to use our knowledge of the County's organization to make comments and suggestions that we hope will be useful to you.

This report is intended solely for the information and use of the Board of Commissioners, Audit Committee, management, and others within the organization.

Very truly yours,

KPMG Peat Marwick LLP

FY 94-95 BUDGETARY OVEREXPENDITURES

General Fund

Health Services - Materials and Services \$24,465
Bills for referral health care for inmates in June were higher than anticipated.

Social Services - Capital Outlay \$6,663
Costs for Personal Computer equipment for the Department of Juvenile Justice Services were greater than estimated.

Sheriff - Personal Services \$71,479
Vacation payoffs were higher than anticipated due to Measure 8 retirements.

Special Revenue Funds

Emergency Communications

Sheriff - Materials and Services \$24,116
Total revenue amounts were unknown until after the fiscal year ended. Expenditures were transferred to match revenue receipts but it was too late to complete a budget modification.

Federal and State Program

Sheriff - Capital Outlay \$1,642
Just before the fiscal year ended the Marine Board gave us \$20,000 to spend on boat engines and other needed supplies and equipment. We appropriated these funds through a budget modification, but did not allocate enough of the funds to the equipment line item.

County School

Nondepartmental - Materials and Services \$42,646
Revenues received were greater than anticipated. All monies received must be passed on to the schools.

Inmate Welfare

Sheriff - Materials and Services \$50,989
The Inmate Welfare Committee bases its decisions on the revenue receipts rather than the budget. There was more than enough revenue to cover all of the inmate welfare expenditures. We will monitor this more closely in the future.

Convention Center

Nondepartmental - Materials and Services \$1,155
Revenues received were greater than anticipated. All monies received must be passed on to Metro.

Jail Levy

Health Services - Personal Services \$3,957
Did not plan for compensated absences accrual.

Health Services - Materials and Services \$2,055
Some planned equipment purchases were classified as supplies rather than capital outlay. We had a corresponding savings in the capital outlay category. Due to the timing of these expenditures, we were unable to go to the Board of County Commissioners to adjust the budgetary accounts.

Sheriff - Materials and Services \$16,595
Indirect charges were incorrectly budgeted at 4.84% rather than at our standard rate of 5.41%. Indirect charges were not completed until after the end of the fiscal year, so we were unaware that there was a problem until it was too late to process a budget modification.

Capital Projects Fund

Equipment/Lease Purchase

Nondepartmental - Materials and Services \$23,936
Unanticipated expenditures of \$21,663 in Professional Services and \$2,273 in supplies were incurred. At the time when the budget was prepared only expenditures for equipment was anticipated.

Enterprise Fund

Dunthorpe-Riverdale Service District No. 1

Department of Environmental Services - Materials and Services \$10,411
Utility service costs were higher than estimated.

Internal Service Fund

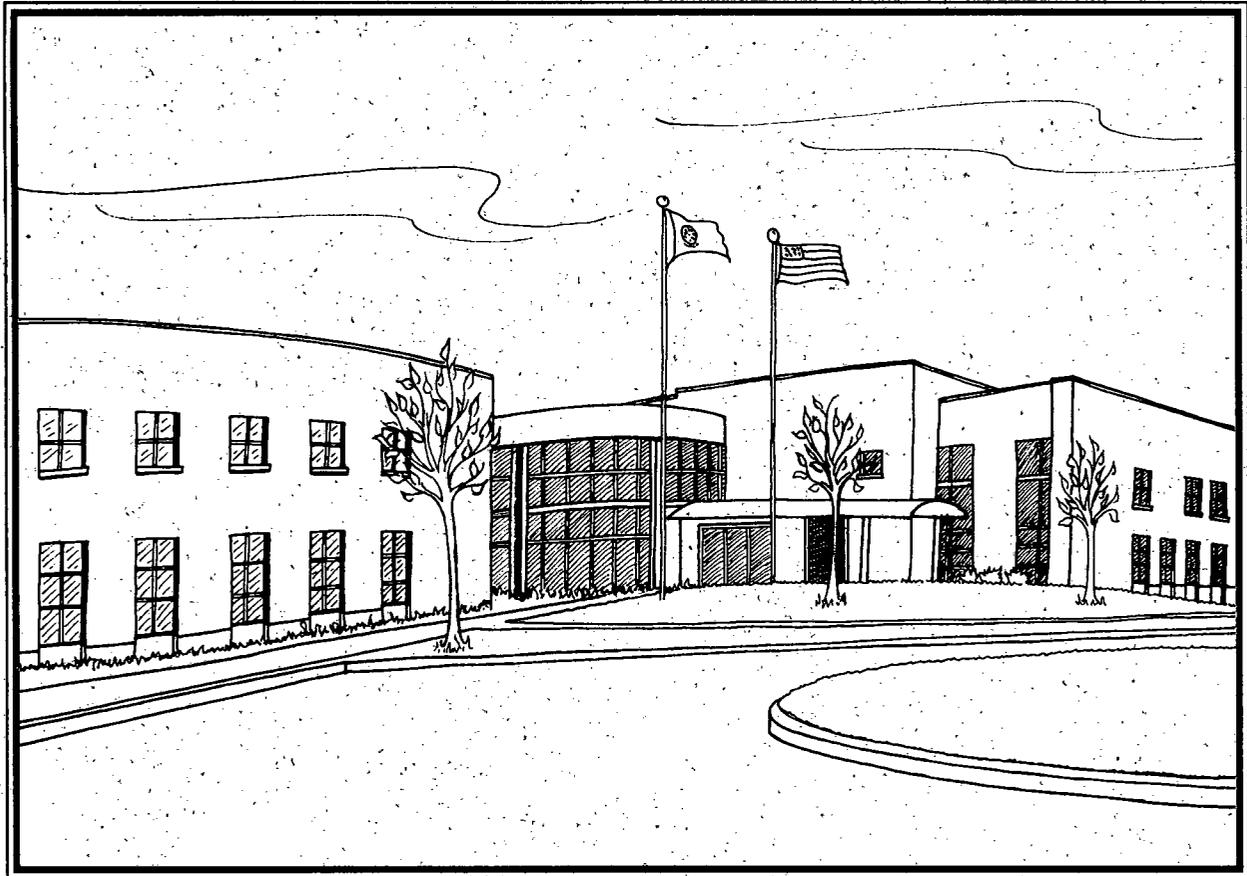
Facilities Management

Department of Environmental Services - Personal Services \$151,337

At the time when the budget was prepared for this new fund we inadvertently failed to include funding for compensated absences. This was discovered after the fiscal year end.



MULTNOMAH COUNTY OREGON



COMPREHENSIVE ANNUAL FINANCIAL REPORT
Fiscal Year Ended June 30, 1995



MULTNOMAH COUNTY, OREGON
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the fiscal year ended June 30, 1995

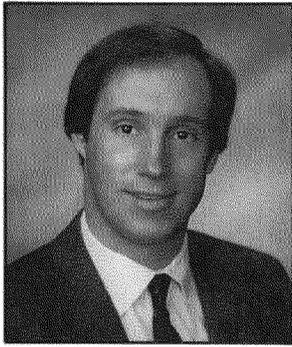
Prepared by:

Finance Division
David A. Boyer, Finance Director
1120 SW Fifth Avenue, Suite 1430
P.O. Box 14700
Portland, Oregon 97214-0700

ELECTED OFFICIALS - MULTNOMAH COUNTY OREGON



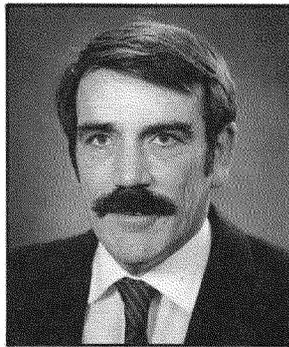
BEVERLY STEIN
Chair



DAN SALTZMAN
Commissioner



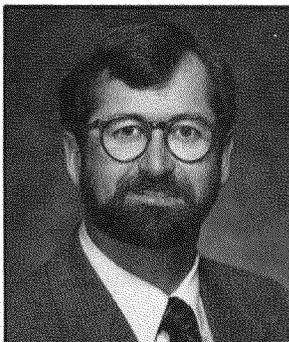
SHARRON KELLEY
Commissioner



GARY HANSEN
Commissioner



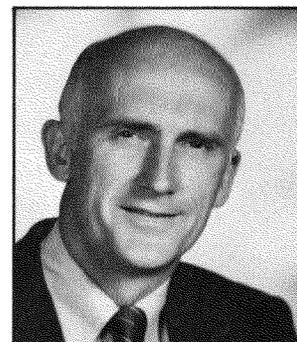
TANYA COLLIER
Commissioner



GARY BLACKMER
Auditor



DAN NOELLE
Sheriff



MICHAEL SCHRUNK
District Attorney

**MULTNOMAH COUNTY, OREGON
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the fiscal year ended June 30, 1995**

TABLE OF CONTENTS

INTRODUCTORY SECTION

	<u>Page(s)</u>
Organization Charts	1-2
Principal Officers	3
Letter of Transmittal	4-16
Certificate of Achievement for Excellence in Financial Reporting	17

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	18
GENERAL PURPOSE FINANCIAL STATEMENTS ("Liftable" Combined Financial Statements):	
Combined Balance Sheet - All Fund Types and Account Groups	19-20
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	21
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types	22-23
Combined Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)/Fund Balance - All Proprietary Fund Types and Similar Trust Funds	24
Combined Statement of Cash Flows - All Proprietary Fund Types	25
Notes to the Combined Financial Statements	26-52
ADDITIONAL INFORMATION (Combining and Individual Fund and Account Group Statements and Schedules):	

MULTNOMAH COUNTY, OREGON
TABLE OF CONTENTS (CONTINUED)

Page(s)

FINANCIAL SECTION (Continued)

General Fund:

Schedule of Revenues and Expenditures - Budget and Actual 53-54

Special Revenue Funds:

Combining Balance Sheet 55-56

Combining Statement of Revenues, Expenditures and Changes
in Fund Balances 57-58

Schedules of Revenues and Expenditures - Budget and Actual:

Road Fund 59

Emergency Communications Fund 60

Assessment and Taxation Fund 61

Bicycle Path Construction Fund 62

Federal and State Program Fund 63

County School Fund 64

Corner Preservation Fund 65

Tax Title Land Sales Fund 66

Animal Control Fund 67

Willamette River Bridges Fund 68

Recreation Fund 69

Library Fund 70

Justice Services Special Operations Fund 71

County Fair Fund 72

Inmate Welfare Fund 73

MULTNOMAH COUNTY, OREGON
TABLE OF CONTENTS (CONTINUED)

Page(s)

FINANCIAL SECTION (Continued)

Convention Center Fund	74
Assessment District Operating Fund	75
Natural Areas Acquisition and Protection Fund	76
Jail Levy Fund	77
Debt Service Funds:	
Combining Balance Sheet	78
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	79
Schedules of Revenues and Expenditures - Budget and Actual:	
Capital Lease Retirement Fund	80
Library Bond Sinking Fund	81
Capital Projects Funds:	
Combining Balance Sheet	82
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit)	83
Schedules of Revenues and Expenditures - Budget and Actual:	
Equipment Lease/Purchase Fund	84
Lease/Purchase Project Fund	85
Capital Improvement Fund	86
Library Construction Fund	87
Enterprise Funds:	
Combining Balance Sheet	88

**MULTNOMAH COUNTY, OREGON
TABLE OF CONTENTS (CONTINUED)**

Page(s)

FINANCIAL SECTION (Continued)

Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)	89
Combining Statement of Cash Flows	90
Combining Schedule of Changes in Contributed Capital	91
Schedules of Revenues and Expenditures - Budget and Actual:	
Dunthorpe-Riverdale Service District No. 1 Fund	92
Mid County Service District No. 14 Fund	93
Library Enterprise Fund	94
CareOregon Fund	95
Internal Service Funds:	
Combining Balance Sheet	96
Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)	97
Combining Statement of Cash Flows	98
Combining Schedule of Changes in Contributed Capital	99
Schedules of Revenues and Expenditures - Budget and Actual:	
Insurance Fund	100
Fleet Management Fund	101
Telephone Fund	102
Data Processing Fund	103
Mail/Distribution Fund	104
Facilities Management Fund	105

MULTNOMAH COUNTY, OREGON
TABLE OF CONTENTS (CONTINUED)

Page(s)

FINANCIAL SECTION (Continued)

Trust and Agency Funds:

Combining Balance Sheets:

All Fiduciary Fund Types 106

Agency Funds 107

Combining Statement of Changes in Assets and Liabilities -
Agency Funds 108

General Fixed Assets Account Group:

Schedule of General Fixed Assets 109

Schedule of General Fixed Assets - By Function and Activity 110

Schedule of Changes in General Fixed Assets - By Function
and Activity 111

OTHER SCHEDULES

Schedule of Federal Financial Assistance 112-114

Schedule of Property Tax Collections and Outstanding Balances 115

Schedule of Bonds and Bond Interest Coupon Transactions 116

Schedule of Bonds Outstanding 117

Schedule of Capitalized Lease Purchases Outstanding 118-119

Schedule of Revenues and Expenditures - Multnomah County Fair 120

Schedule of Receipts and Deposits - Elected Officials 121

**MULTNOMAH COUNTY, OREGON
TABLE OF CONTENTS (CONTINUED)**

Page(s)

STATISTICAL SECTION

General Governmental Expenditures by Function - Last Ten Fiscal Years	122
General Governmental Revenues by Source - Last Ten Fiscal Years	123
General Governmental Tax Revenues by Source - Last Ten Fiscal Years	124
Property Tax Levies and Collections - Last Ten Fiscal Years	125
Assessed Value of Taxable Property - Last Ten Fiscal Years	126
Consolidated Tax Rates - Last Ten Fiscal Years	127
Consolidated Tax Levies - Last Ten Fiscal Years	128
Principal Taxpayers	129
Special Assessment Billings and Collections - Last Ten Fiscal Years	130
Computation of Legal Debt Margin	131
Construction, Property Value, and Bank Deposits - Last Ten Fiscal Years	132
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita - Last Ten Fiscal Years	133
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures - Last Ten Fiscal Years	134
Computation of Direct and Overlapping Debt	135
Insurance in Force	136
Population, Per Capita Income and Unemployment - Last Ten Fiscal Years	137
Major Employers in Metropolitan Area	138
Miscellaneous Statistical Data	139

MULTNOMAH COUNTY, OREGON
TABLE OF CONTENTS (CONTINUED)

Page(s)

AUDIT COMMENTS AND DISCLOSURES

Audit Comments and Disclosures Required by State Regulations

Introduction 140

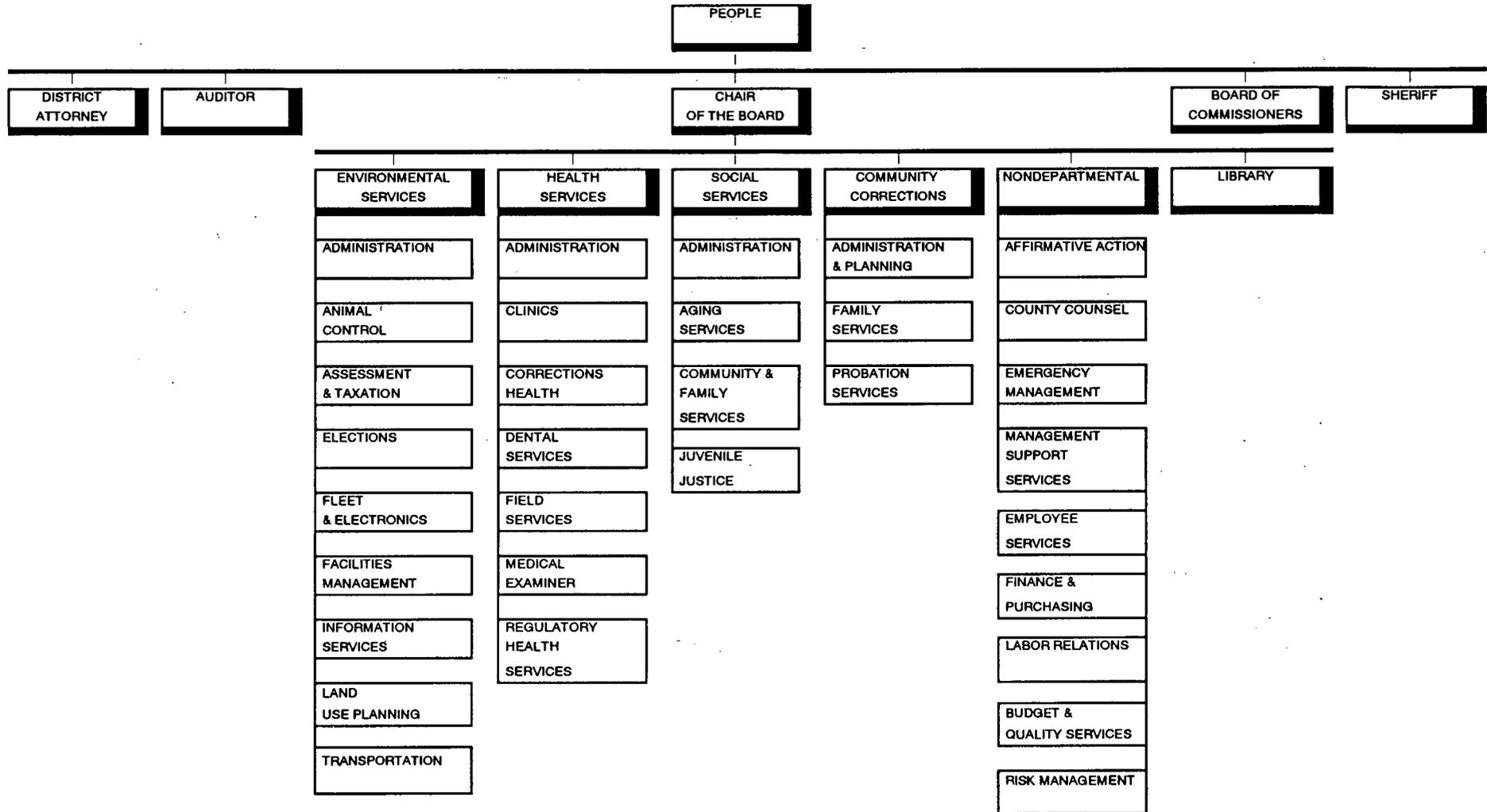
Independent Auditors' Report on the Internal Control Structure
Based on an Audit of the General Purpose Financial Statements Performed in
Accordance with Government Auditing Standards 141-142

Independent Auditors' Report on Compliance Based on an Audit
of the General Purpose Financial Statements Performed in Accordance with
Government Auditing Standards 143-144

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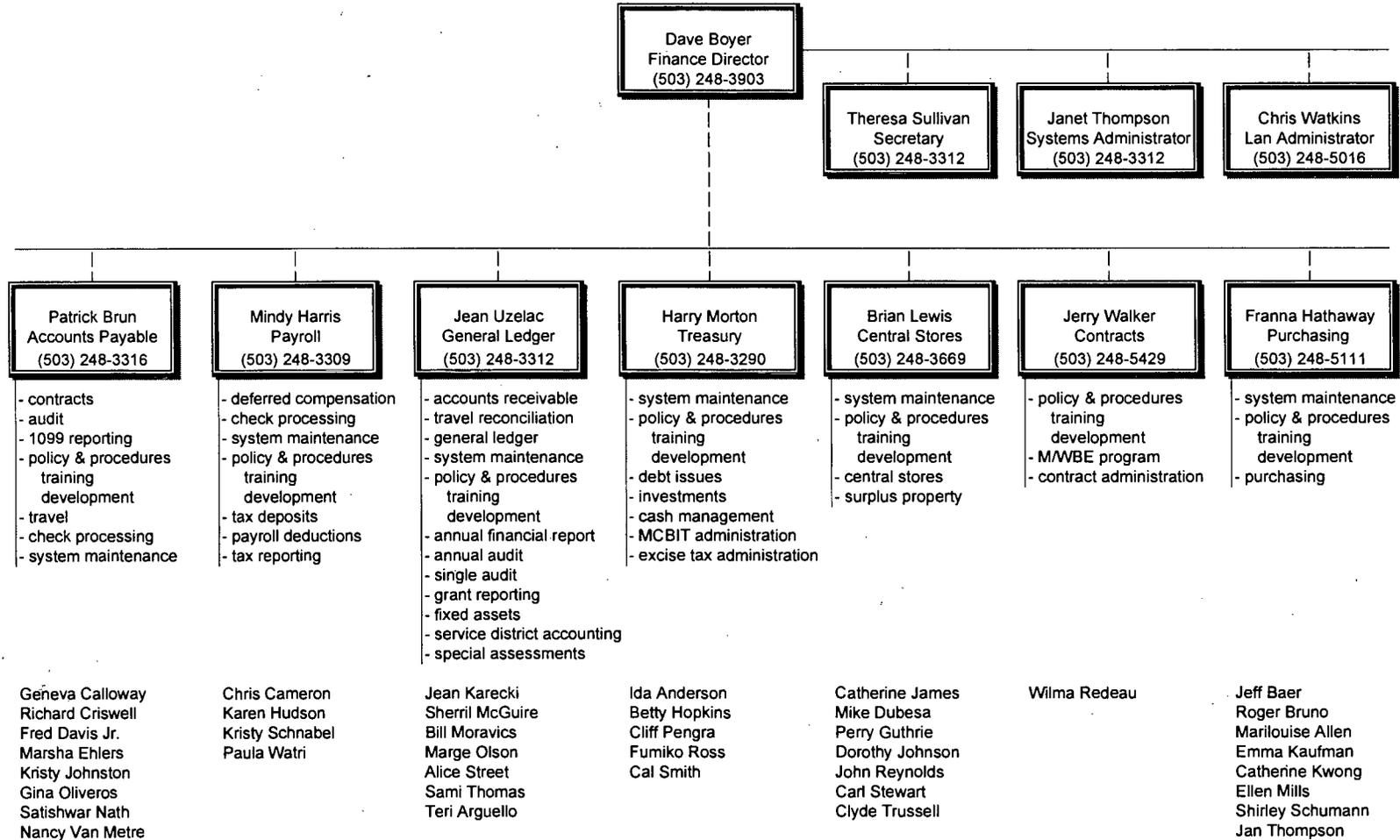
INTRODUCTORY SECTION

MULTNOMAH COUNTY, OREGON



MULTNOMAH COUNTY, OREGON

FINANCE DIVISION



**MULTNOMAH COUNTY, OREGON
PRINCIPAL OFFICERS
JUNE 30, 1995**

Title	Name	Term Expires
<u>Board of County Commissioners</u>		
Chair of Board	Beverly Stein 1120 SW Fifth Ave., Suite 1510 Portland, OR 97204-1976	12/31/98
District No. 1	Dan Saltzman 1120 SW Fifth Ave., Suite 1500 Portland, OR 97204-1976	12/31/96
District No. 2	Gary Hansen 1120 SW Fifth Ave., Suite 1500 Portland, OR 97204-1976	12/31/98
District No. 3	Tanya Collier 1120 SW Fifth Ave., Suite 1500 Portland, OR 97204-1976	12/31/96
District No. 4	Sharron E. Kelley 1120 SW Fifth Ave., Suite 1500 Portland, OR 97204-1976	12/31/96
<u>Other Elected Officers</u>		
County Auditor	Gary Blackmer 1120 SW Fifth Ave., Suite 1400 Portland, OR 97204-1976	12/31/98
County District Attorney	Michael D. Schrunk 1021 SW Fourth Avenue Portland, OR 97204-1976	12/31/96
County Sheriff	Dan Noelle 12240 NE Glisan Street Portland, OR 97230	12/31/98
<u>Other Appointed Officers</u>		
Finance Director	David A. Boyer, CCM	Not elected
Accounting Manager	Jean M. Uzelac	Not elected
County Counsel	Laurence Kressel	Not elected

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MULTNOMAH COUNTY OREGON

BEVERLY STEIN
COUNTY CHAIR

EMPLOYEE SERVICES
FINANCE
LABOR RELATIONS
PLANNING & BUDGET
RISK MANAGEMENT

(503) 248-5015
(503) 248-3312
(503) 248-5135
(503) 248-3883
(503) 248-3797

(503) 248-5170 TDD

PORTLAND BUILDING
1120 S.W. FIFTH, 14TH FLOOR
P.O. BOX 14700
PORTLAND, OREGON 97214

PURCHASING, CONTRACTS
& CENTRAL STORES

(503) 248-5111

2505 S.E. 11TH, 1ST FLOOR
PORTLAND, OREGON 97202

December 8, 1995

Honorable County Chair, Board of County Commissioners
and Citizens of Multnomah County, Oregon

INTRODUCTION

We are pleased to submit the Comprehensive Annual Financial Report of Multnomah County, Oregon, for the fiscal year ended June 30, 1995, together with the unqualified opinion thereon of our independent certified public accountants, KPMG Peat Marwick LLP.

This report, required by State law, ORS 297.425, is prepared by the Finance Division and is organized into three primary sections: Introductory, Financial, and Statistical. The Introductory Section includes this letter of transmittal, the County's organizational chart and a list of principal officers. This section is intended to inform the reader of the organization, services, scope and financial activities of the County. The Financial Section includes the General Purpose Financial Statements, the related notes, and additional information. The additional information contains the combining and individual fund and account group statements and schedules, and other schedules. This section provides summary and more detailed financial statements and schedules of County activities. The Statistical Section contains historical financial and statistical information, generally presented on a multi-year basis. The Statistical Section provides broader financial data for a more comprehensive understanding of the County.

This report also includes Audit Comments and Disclosures, including comments required under the Minimum Standards for Audits of Oregon Municipal Corporations Section of the Oregon Administrative Rules.

In addition, the County is required to have a comprehensive single audit of its Federal Assistance Programs in accordance with the Single Audit Act of 1984, OMB Circular A-128 and the provisions of Government Auditing Standards promulgated by the U.S. Comptroller General as they pertain to financial and compliance audits. A report on the County's compliance with applicable Federal laws and regulations related to the Single Audit Act of 1984 has been issued under separate cover.

Multnomah County management is responsible for the information in this report and we believe that the information presented is accurate in all material respects and is organized in a manner to clearly present the financial position and results of operations of the County's various funds and account groups. Further, all necessary disclosures have been included to enable the reader to gain maximum understanding of the financial affairs of the County.

The dollar amounts shown in this transmittal letter and the dollar amounts in the financial report, unless indicated otherwise, are expressed in thousands.

ECONOMY AND FINANCIAL OUTLOOK

Multnomah County is located in northwestern Oregon at the confluence of the Columbia and Willamette rivers, approximately 110 river miles and 80 highway miles from the Pacific Ocean. The County covers 465 square miles, most of which lies in the Willamette Valley, between the Tualatin Mountains west of the Willamette River and the Cascade Mountains to the East. The elevation ranges from 77 feet above sea level in Portland to 322 feet in Gresham and 1,224 feet at Big Bend Mountain in the Cascade foothills.

Multnomah County is the most populous county in the state with a 1994 population of 620,000. The cities of Portland, with a population of 495,090, and Gresham, with a population of 74,624, are the largest incorporated cities located in the County.

The Portland metropolitan area is the financial, trade, transportation and service center for Oregon, southwest Washington state and the Columbia River basin. Its manufacturing base includes electronics, machinery, transportation equipment and fabricated metals. This diversification makes the metropolitan area far less dependent on the forest and food product industries than the rest of the state.

The Portland-Vancouver, OR-WA PMSA's (Primary Metropolitan Statistical Area), which includes Multnomah, Clackamas, Washington, Columbia and Yamhill counties in Oregon and Clark County in Washington, economy remained strong during fiscal year 1994-95. Total wage and salary employment rose with most of the increase coming in the non-manufacturing sector. The Portland PMSA's total employment rose from 905,000 employees at June 30, 1994 to 942,900 employees at June 30, 1995. The area's preliminary unemployment rate was 4.2 % at June 30, 1995 compared to 4.5 % at June 30, 1994. The Portland-Vancouver Consumer Price Index (CPI) (1982-84 = 100) was 150.1 at December 1994. This represents an increase of 2.9% from December 1993.

The financial outlook for the County gives cause for optimism. The ongoing revenue growth is projected to increase by about 4.5% per year while expenditures are expected to grow by about 3%. Since the passage of the property tax limitation Ballot Measure 5 in 1990, the County's property tax revenue loss has been reduced approximately \$26,000 because of compression of property tax rates. Due in part to the strong economy, assessed property values have grown by about ten percent annually and the County's 1995-96 property tax levy is out of compression.

Personal income is forecast to grow faster in Oregon than the nation. Over the next five years personal income is expected to grow at an average of 6% per year. Increases in personal income are a strong indicator of a healthy economy and have a direct correspondence to new business development and job growth. This growth has been noted in our business income tax collections.

COUNTY STRUCTURE AND SERVICES PROVIDED

Multnomah County, Oregon, was incorporated in 1854 and is governed according to its Home Rule Charter, which became effective in January 1967. The County's Charter adopted in 1967 has had several subsequent amendments. The County is governed by a Board of County Commissioners consisting of four non-partisan members elected from designated districts within the County and the Chair of the Board, elected at large. The Board of County Commissioners conducts all legislative business of the County in one formal Board meeting per week. It also

holds informal meetings during the week for the purpose of hearing information briefings from staff, departments and outside agencies. The County organization and the basic services provided are as follows:

Department of Health Services: Responsible for promotion, prevention, protection, and provision of health services paid by Multnomah County.

Social Services: Responsible for Community and Family Services, Aging Services and Juvenile Justice Divisions.

Department of Community Corrections: Responsible for managing Community Correction programs and treating and monitoring adult offenders placed on probation.

Sheriff: Responsible for providing public safety services and operations of the County jails.

District Attorney: Responsible for prosecuting felony, misdemeanor, and local ordinance violations occurring within the County.

Library: Responsible for the operation of the Multnomah County Library system.

Department of Environmental Services: Responsible for land use and transportation planning, road and bridge maintenance, animal control, managing the County's physical property and vehicles, data processing, elections, and assessment and taxation.

Nondepartmental: Functions which are outside the scope of the aforementioned departments are categorized as nondepartmental. They include the Office of the County Chair, the Board of County Commissioners, the County Auditor, the Tax Supervising and Conservation Commission, and a forum for citizens' input. Management Support Services is also included and is responsible for the internal management of finance and purchasing, budget and quality services, employee services, labor negotiations, risk management, and legal counsel.

Employees: At June 30, 1995, the County had 3,764 employees not including temporary employees. There are nine bargaining units representing 3,246 employees as listed below. In addition, there are 518 management and exempt employees.

<u>Bargaining Unit</u>	<u>Number of Employees</u>
General Employees (Local 88)	2,323
Electricians (Local 48)	19
Operating Engineers (Local 87)	12
Paint Makers (Local 55)	2
Corrections (Teamsters 223)	348
Deputy Sheriffs Association	108
Oregon Nurses Association	282
Juvenile Group Workers (Local 86)	76
Prosecuting Attorneys Association	<u>76</u>
Total	<u>3,246</u>

MAJOR INITIATIVES

For the year. During the fiscal year the County issued \$9,000 in General Obligation Bonds to complete the funding for the renovation of the historic Central Library and construction of the Midland Library.

During fiscal year 1994 the County completed a five year Capital Improvement Budget and in fiscal year 1995 completed the first phase of The Multnomah County Strategic Space Plan to define its space needs. This information will be used to develop the County's long range investment and financial plan to meet the capital space needs of the County .

The County completed negotiations with the City of Portland (the City) to transfer 23 deputy sheriffs to the City as a result of annexations by the City. On July 1, 1994 these deputy sheriffs became City of Portland employees.

The County has initiated the RESULTS campaign. RESULTS stands for Reaching Excellent Service Using Leadership and Team Strategies and is Multnomah County's program for reinventing and redesigning government. The goals of RESULTS are to build our capacity to meet our community and county benchmarks, to make sure we use tax dollars efficiently and to guarantee quality service.

The County adopted benchmarks for fiscal year 1995. These benchmarks are connected to the Oregon Benchmarks and the community benchmarks adopted by the Portland-Multnomah Progress Board. Of the 86 Multnomah County benchmarks the leadership team of the County chose 12 as focal points for urgent action in fiscal year 1995. To monitor the progress of reaching the established benchmarks, performance measures for departments and key results for programs were tracked and are now a part of our budgetary process.

For the future. The County is in the process of examining our information systems and a strategic plan for information technology will be developed in fiscal year 1996.

The County will continue working with the City of Portland to review and refine the benchmarks adopted by the Portland-Multnomah Progress Board.

In fiscal year 1994 the County completed negotiations with Metro, a regional government, that gave Metro responsibility for the operations of the Expo Center and park operations. The transfer of operations was effective January 1, 1994 and certain assets, and liabilities were transferred to Metro. The transfer of the real property associated with the operations of Expo and the parks is scheduled to be transferred on January 1, 1996.

FINANCIAL AND ACCOUNTING POLICIES

This report is prepared in conformance with the guidelines for financial reporting developed by the Government Finance Officers Association of the United States and Canada and the principles established by the Governmental Accounting Standards Board (GASB), including all effective GASB pronouncements. It presents fairly the financial position of the various funds and account groups of the County at June 30, 1995 and the results of operations of such funds and the cash flows of the proprietary fund types for the year then ended in conformity with generally accepted accounting principles (GAAP).

The County budgets a total of thirty-six funds of which twenty-six are governmental fund types, and ten are proprietary fund types. The County also maintains six fiduciary fund types.

At the beginning of the fiscal year the following funds were established:

- Facilities Management Fund, an Internal Service Fund. This fund accounts for the revenues and expenses associated with the operation of the County's facilities.
- Recreation Fund, a Special Revenue Fund. Accounts for the collection and disbursement of dedicated funds received on behalf of Metro. Parks and the Expo Center operations were transferred to Metro on January 1, 1994.
- Equipment Lease/Purchase Fund, a Capital Projects Fund. Accounts for long-term lease purchases of equipment.

REPORTING ENTITY

This report includes all of the funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the County as defined by GASB. The financial statements include the Dunthorpe-Riverdale Service District No. 1 and Mid County Service District No. 14. The Board of County Commissioners is the governing board of these entities and Multnomah County is responsible for their financial activities. These districts provide sewer and lighting services, are reported as enterprise activities and presented as blended component units.

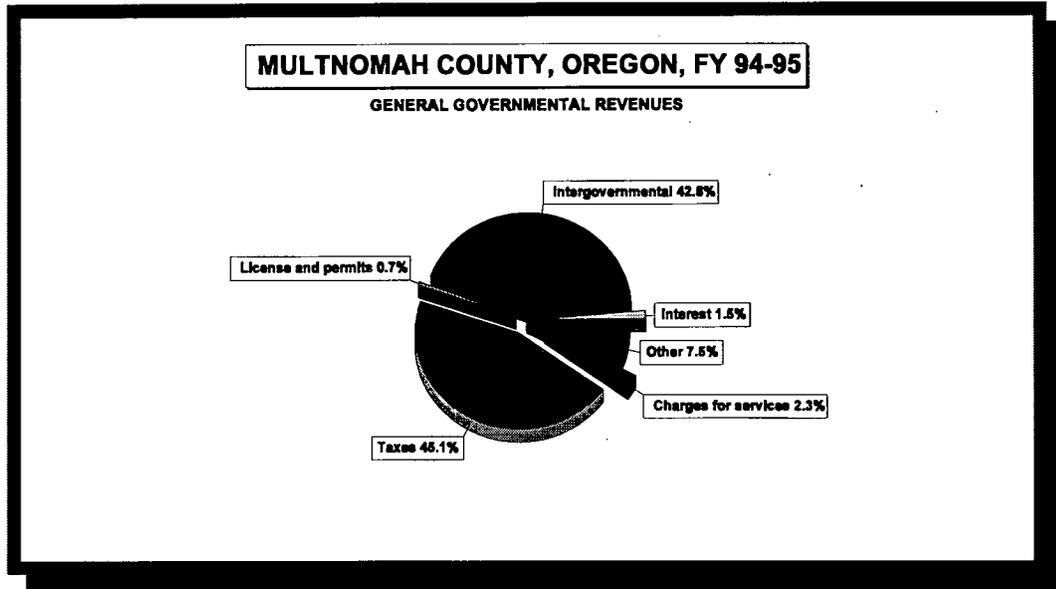
INTERNAL ACCOUNTING CONTROLS AND BUDGETARY PROCESS

Multnomah County maintains, and management relies upon, a system of internal controls designed to provide reasonable assurance that assets are safeguarded, that accounting transactions are executed and properly recorded so that financial statements can be prepared in accordance with GAAP and the County's budgetary requirements. The internal control structure also ensures that federal and state financial assistance funds are expended in compliance with applicable laws and regulations related to those programs. In establishing the internal control system, management considers the inherent limitations of various control procedures and weighs their cost against the benefit derived. To assure that reliable and timely information is prepared in the most efficient manner possible, accounting policies, procedures and systems, together with related internal controls, are constantly monitored and revised, where necessary, to meet changing requirements.

The County's budget is prepared on the modified accrual basis of accounting. In accordance with State statutes, the County budgets all funds except trust and agency funds. The County budget is adopted by the Board of County Commissioners by expenditure categories, i.e., personal services, materials and services, capital outlay, cash transfers and contingency by department for each fund. The expenditure appropriations lapse at the end of the fiscal year. Additional resources and corresponding appropriations may be added to the budget during the fiscal year through a supplemental budget process. The original and supplemental budgets require budget hearings before the public, publications in newspapers and final adoption by the Board of County Commissioners. Original and supplemental budgets may be modified during the fiscal year by the use of appropriation transfers between the legal categories. The appropriation transfers must be approved by the Board of County Commissioners in public meetings. During the fiscal year, two supplemental budgets were adopted.

FINANCIAL SUMMARY OF GENERAL GOVERNMENT FUNCTIONS

Governmental Fund Type Revenues: Revenues accounted for in the Governmental Fund Types totaled \$378,989 for fiscal year 1995, an increase of \$30,353 over fiscal year 1994. The revenues, percent of total revenue by source and changes from 1994 are shown in the following chart and table:

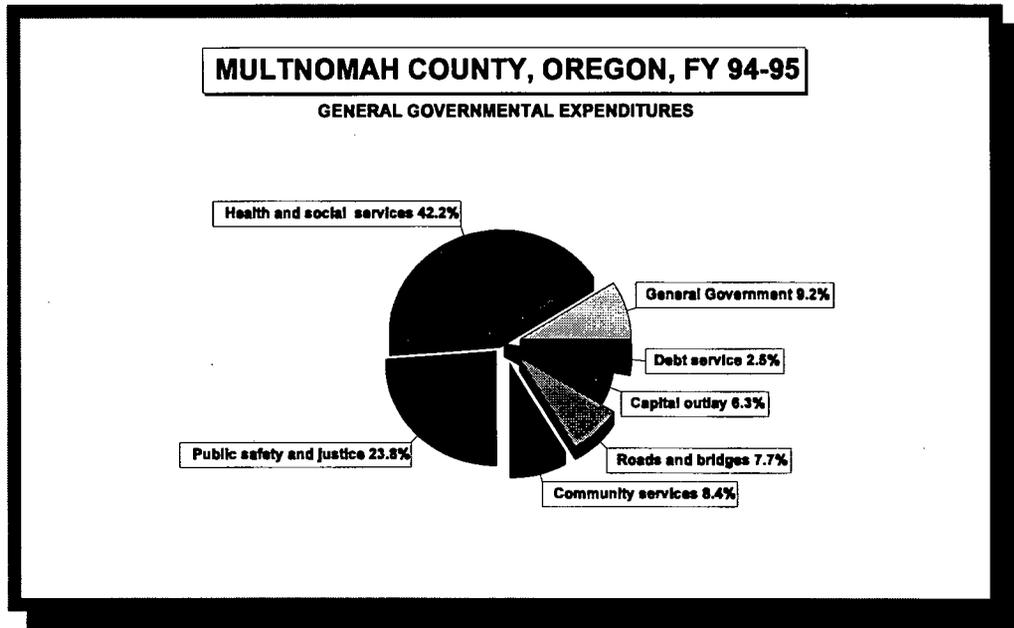


	1995	1994	Amount Increase	Percent Increase
	<u>Amount</u>	<u>Amount</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Taxes	\$ 171,068	\$ 151,617	\$19,451	12.8
Intergovernmental	162,133	149,009	13,124	8.8
Licenses and permits	2,683	2,591	92	3.6
Charges for services	8,880	11,280	(2,400)	(21.3)
Interest	5,676	4,143	1,533	37.0
Other	<u>28,549</u>	<u>29,996</u>	<u>(1,447)</u>	<u>(4.8)</u>
Total	<u>\$ 378,989</u>	<u>\$ 348,636</u>	<u>\$ 30,353</u>	<u>8.7</u>

Overall revenues increased 8.7% from 1994. The major increases/decreases are:

- The increase of taxes is due to the increase in assessed values of property taxes and increased collections of business income taxes.
- Interest increased due to a higher rate of return on investments and an increase on the amount of funds available to be invested.
- The increase of intergovernmental revenues is due to an increase in Federal and State funded programs.
- Charges for services decreased due to the transfer of facilities management operations to an internal service fund.

Governmental Fund Type Expenditures: Expenditures accounted for in the Governmental Fund Types totaled \$ 391,759 for fiscal year 1995, an increase of \$30,547 over fiscal year 1994. The expenditures, percent of total by function and changes from the previous year are shown in the following chart and table:



	1995 <u>Amount</u>	1994 <u>Amount</u>	Amount Increase <u>(Decrease)</u>	Percent Increase <u>(Decrease)</u>
General government	\$ 36,108	\$ 45,648	\$ (9,540)	(20.9)
Health and social services	165,239	147,372	17,867	12.1
Public safety and justice	93,059	82,938	10,121	12.2
Community services	32,765	27,481	5,284	19.2
Road and bridges	30,200	28,220	1,980	7.0
Capital outlay	24,539	25,081	(542)	(2.2)
Debt service	<u>9,849</u>	<u>4,472</u>	<u>5,377</u>	<u>120.2</u>
Total	<u>\$ 391,759</u>	<u>\$ 361,212</u>	<u>\$ 30,547</u>	<u>8.5</u>

Expenditures increased 8.5% from 1994. Some of the larger increases/decreases are:

- General government decreased due to the transfer of the facilities management operations to an internal service fund.
- Health and social services and public safety and justice services increased due to cost of living increases and an increase in Federal and State funded programs.
- Community services increased primarily due to expanded programs in this area.
- Debt services increased due to the issuance of the general obligation bonds and certificates of participation.

PROPRIETARY OPERATIONS

Operating revenues accounted for in the Proprietary Funds, exclusive of the pension trust fund, for the fiscal year ended June 30, 1995 were \$84,699, an increase of \$42,053 over fiscal year 1994. This represents an increase of 98.6% and is primarily due to a full year of operations of CareOregon and establishing the Facilities Management Fund, effective July 1, 1994, as an internal service fund. Operating expenses totaled \$80,233 for fiscal year ended June 30, 1995, an increase of \$37,316 or 87.0% from fiscal year 1994. The net income for the year ended June 30, 1995 was \$5,100 compared to net income of \$328 in fiscal year 1994.

FIDUCIARY OPERATIONS

Multnomah County manages and accounts for monies received from various sources in a fiduciary capacity. Such monies are reported in the Agency Funds within the Fiduciary Fund Types. Disbursements are made in accordance with the agreement or applicable legislative enactment for each fund.

The County also administers the Library Retirement Fund, a pension trust fund. This fund was created as a result of the Library Association of Portland and County Transfer Agreement effective July 1, 1990. This pension plan was frozen as a result of the transfer agreement.

RISK MANAGEMENT

The County is partially self-insured for employee medical, dental and vision benefits, workers' compensation, property, unemployment, tort and general liability claims. The Insurance Fund, an Internal Service Fund, is governed by an ordinance adopted by the Board of County Commissioners. The ordinance requires that a financial status report be submitted to the Board of County Commissioners on an annual basis. Every two years an actuarial valuation is performed on the workers' compensation and liability programs to evaluate the County's incurred but not reported "IBNR" claims. The medical and dental IBNR claims are based on projected monthly claims cost, projected enrollment and the number of days it takes an average claim to clear the claims paying system. All IBNR claims are recorded as an expense in the year they are incurred and a corresponding payable is recorded in the Insurance Fund.

The County also funds post retirement benefits for a portion of medical insurance benefits for retirees between the age 58 and age 65. At June 30, 1995, the County had funded \$7,082 or 72.8% of the total liability of \$9,724. Every two years an actuarial valuation is performed on the program to evaluate the unfunded liability and funding requirements.

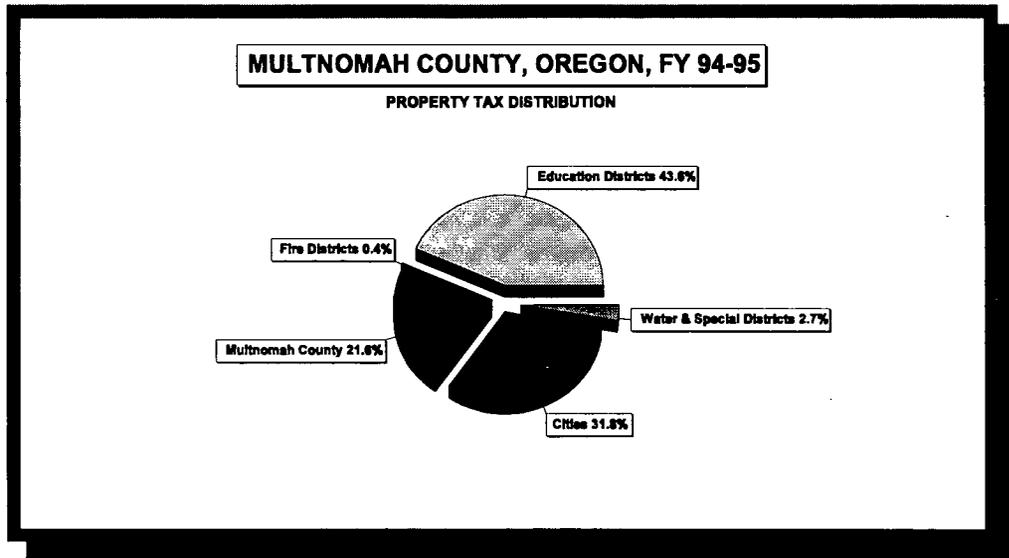
GENERAL FIXED ASSETS

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions and exclude the fixed assets of the Enterprise and Internal Service Funds. At June 30, 1995, the general fixed assets of the County amounted to \$214,761. This amount represents the original or estimated cost of the assets and is considerably less than the estimated replacement value.

PROPERTY TAXES

Multnomah County serves as the property tax assessor and collector for all taxing bodies located in the County. The total levy for all entities within the County, as extended by the assessor, was \$572,548 for fiscal year 1995, a decrease of \$19,449 from fiscal year 1994.

The major levying entities, amounts, percent of total and changes from the previous year are displayed in the following chart and table:



	1995	1994	Increase
	<u>Amount</u>	<u>Amount</u>	<u>(Decrease)</u>
Education Districts	\$ 249,441	\$295,852	(\$ 46,411)
Cities	181,848	162,870	18,978
Multnomah County	123,672	110,598	13,074
Water and Special Districts	15,442	17,379	(1,937)
Fire Districts	<u>2,145</u>	<u>5,298</u>	<u>(3,153)</u>
	<u>\$ 572,548</u>	<u>\$ 591,997</u>	<u>(\$ 19,449)</u>

CASH AND INVESTMENT MANAGEMENT

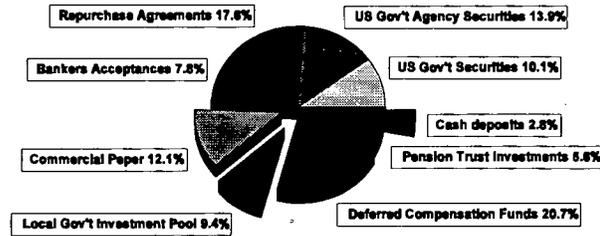
To obtain maximum return on investments, Multnomah County pools most funds for investment purposes. Multnomah County's investment transactions are governed by a written Investment Policy. The Investment Policy, which is reviewed and adopted annually by the Board of County Commissioners, regulates the County's investment objectives, diversification, limitations and reporting requirements. The County also utilizes an independent Investment Advisory Board to review the County's investment plan and investment performance.

The average daily balance of investments for fiscal year 1995 was \$131,352 and the average yield on these investments was 5.74 %, as compared to fiscal year 1994 average balance of \$98,332 and average yield of 3.44 %. Investment interest earnings on all funds, excluding trust funds, for fiscal year 1995 was \$5,676 as compared to \$4,143 in fiscal year 1994. Total Cash and Investments at June 30, 1995 totalled \$178,790 as compared to \$162,905 at June 30, 1994.

The investments are displayed in a note to the financial statements disclosing the carrying amounts and market values. The note also discloses the "level of credit risk" associated with the investment types. The following table and chart represents the various cash and investment types, changes from fiscal year 1994 and percent of the total:

MULTNOMAH COUNTY, OREGON, FY 94-95

CASH AND INVESTMENTS



	1995	1994	Increase
	<u>Amount</u>	<u>Amount</u>	<u>(Decrease)</u>
U. S. Government securities	\$ 18,080	\$ 27,396	\$(9,316)
U.S. Government agency	24,895	32,539	(7,644)
Repurchase Agreements	31,500	20,500	11,000
Bankers' Acceptances	13,961		13,961
Commercial Paper	21,599	26,656	(5,057)
Local Government Investment	16,756	1,263	15,493
Deferred Compensation Funds	37,000	29,985	7,015
Pension Trust Investments	9,925	9,588	337
Cash and certificates of deposit	<u>5,074</u>	<u>14,978</u>	<u>(9,904)</u>
Total Cash and Investments	<u>\$178,790</u>	<u>\$162,905</u>	<u>\$ 15,885</u>

DEBT ADMINISTRATION

General Obligation Bonds: Under Oregon Revised Statutes 287.054 the County's general obligation bonded debt issuances are subject to a limitation of 2% of the latest true cash value of taxable property. On June 30, 1995, this limit was \$614,230 and the County had \$29,705 in voter approved General Obligation Bonds outstanding.

The \$29,705 in General Obligations Bonds were issued to renovate the Central Library and to build a new Midland Branch Library. The debt service is paid from the proceeds of a property tax levy. The bonds mature each October through October 2014. Multnomah County has an Aa1 rating from Moody's Investors Service on these bonds.

Revenue Bonds: The County does not have any Revenue Bonds outstanding.

Tax Anticipation Notes: On July 1, 1994, the County issued \$11,000 in Tax Anticipation Notes (TANS). The notes had a stated interest rate of 4.5% with a yield of 3.45%. The notes matured on June 30, 1995. The County maintained its MIG1 rating from Moody's Investors Service.

Per Capita Debt Levels: Per capita debt levels for the County consist not only of debt issued by the County, but also includes debt issued by overlapping jurisdictions. The following table shows the debt ratios for the County and overlapping districts (Per Capita in dollars and cents):

	<u>Values</u>	<u>Per Capita</u>	<u>Percent of TCV</u>
Population(June 30, 1994)	620,000		
1994-95 true cash value (TCV)	\$30,711,496	\$49,534.67	
Gross bonded debt	\$29,705	\$47.91	.10%
Net direct debt	\$29,705	\$47.91	.10%
Net overlapping direct debt	\$431,556	\$696.06	1.41%
Net direct and overlapping debt	\$461,261	\$743.97	1.50%

CAPITAL LEASES

Multnomah County has entered into various lease/purchase contracts and an intergovernmental agreement to acquire facilities and equipment. These acquisitions have been capitalized in the Data Processing Fund and Telephone Fund, Internal Service Funds, or in the General Fixed Assets Account Group. The total capital leases payable at June 30, 1995 in the General Long-Term Obligations Account Group is \$56,303, \$612 in the Data Processing Fund and \$565 in the Telephone Fund. The following is a summary of the various types of transactions the County has entered into.

Intergovernmental Agreement: On January 22, 1981, the County entered into an intergovernmental agreement in the amount of \$3,475 with the City of Portland for the purchase of two floors in the Portland Building. This agreement will be paid in full in fiscal year 2008. At June 30, 1995, \$2,542 was outstanding.

Lease/Purchase Contracts: On May 15, 1990, the County entered into a lease/purchase contract in the amount of \$166 with Security Pacific Bank to purchase data processing equipment. The contract was paid in full in fiscal year 1995.

On September 4, 1990, the County entered into a lease/purchase contract in the amount of \$115 with Wang Credit Corporation to purchase word processing equipment for the Sheriff's Office. The contract will be paid in full in fiscal year 1996. At June 30, 1995, \$5 was outstanding.

On August 1, 1989, the County entered into a lease/purchase contract in the amount of \$168 with IBM to purchase data processing equipment. The contract was paid in full in fiscal year 1995.

On November 19, 1990, the County entered into a lease/purchase contract in the amount of \$403 with U.S. National Bank to purchase data processing equipment. The contract will be paid in full in fiscal year 1996. At June 30, 1995, \$92 was outstanding.

On December 14, 1992, the County entered into a lease/purchase contract in the amount of \$319 with IBM to purchase data processing equipment. The contract will be paid in full in fiscal year 1996. At June 30, 1995, \$48 was outstanding.

On June 15, 1993, the County entered into a lease/purchase contract in the amount of \$149 with U.S. National Bank to purchase data processing equipment. The contract will be paid in full in fiscal year 1998. At June 30, 1995, \$94 was outstanding.

On February 1, 1994, the County entered into a lease/purchase contract in the amount of \$534 with U.S. National Bank to purchase data processing equipment. The contract will be paid in full in fiscal year 1999. At June 30, 1995, \$424 was outstanding.

Certificates of Participation: Certificates of Participation represent a long-term lease under an optional contract for purchase between Multnomah County and a bank's trust department. The County obtains the initial financing and then assigns the ownership of the assets to the trustee to whom the County makes lease payments. The following Certificate of Participation issues were entered into to replace straight leases with no option to purchase. With the exception of the March 1, 1995 equipment issue the County has maintained its Aa rating from Moody's Investors Service on the following Certificates of Participation issues.

On July 1, 1990, the County purchased an office for the County's probation program by issuing \$455 in Certificates of Participation. At June 30, 1995, \$305 was outstanding. The certificates mature each July through July 2000.

On August 1, 1992, the County issued Certificates of Participation in the amount of \$36,000 to construct the Juvenile Justice Complex. At June 30, 1995, \$33,820 was outstanding on this issue. The certificates mature each August through August 2012. The certificates are rated Aa by Moody's Investors Service and A by Standard & Poor's.

On May 1, 1993, the County advance refunded the July 1, 1988, August 1, 1989, and January 1, 1990, Certificates of Participation and issued additional certificates for the purpose of refinancing and financing the acquisition, construction and improvements of certain health care facilities. The Certificates were issued in two series. The Series 1993A was issued in the amount of \$17,845 and the Series 1993B, taxable, was issued in the amount of \$2,045. At June 30, 1995, \$17,705 was outstanding. These certificates mature each July through July 2013.

On March 1, 1995, the County issued Certificates of Participation in the amount of \$2,445 to purchase computer equipment. At June 30, 1995, \$2,445 was outstanding. \$1,502 is recorded in the General Long-Term Obligations Account Group and \$943 is recorded in the Internal Service Funds. The certificates mature each September 1, through September 1999. The certificates are rated A1 by Moody's.

SUBSEQUENT EVENTS

On July 1, 1995, the County issued \$11,000 in Tax and Revenue Anticipation Notes to meet anticipated cash-flow requirements prior to the collection of property taxes in November. The stated interest rate is 4.50% with a yield of 3.55%. The notes mature on June 28, 1996 and are rated MIG1 by Moody's Investors Service.

INDEPENDENT AUDIT

Oregon State law requires an annual audit of the financial records and transactions of all County functions by independent certified public accountants. This requirement has been complied with and the combined financial statements have been audited and have received an "unqualified opinion" from KPMG Peat Marwick LLP, our independent accountants. See the Financial Section for the full text of our auditors' report.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Multnomah County, Oregon for its comprehensive annual financial report for the fiscal year ended June 30, 1994. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. Multnomah County has received a Certificate of Achievement award for eleven consecutive years. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, Multnomah County also received the GFOA's Award for Distinguished Budget Presentation for its annual appropriated budget dated July 1, 1994. In order to qualify for the distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories including policy documentation, financial planning and organization.

SUMMARY

Multnomah County's financial position continues to remain strong. As of June 30, 1995, the fund balances in the Governmental Fund Types was \$70,278, a decrease of 2.4% from the June 30, 1994 balance of \$71,996. At June 30, 1995, \$7,021 of the fund balances is reserved for debt retirement, \$32,263 is reserved for capital projects, \$1,220 is reserved for inventories, \$1,449 is reserved for foreclosed properties, \$351 is reserved for prepaid items, and \$71 is reserved for the Oregon Medical Assistance Program.

ACKNOWLEDGMENTS

I wish to express my sincere appreciation to the employees in the Finance Division who maintained the records and assisted in the preparation of this report. Special thanks is extended to Jean Uzelac, Accounting Manager, who was instrumental in preparing this report. Appreciation is also extended to the Chair of the Board, Board of County Commissioners, Department Managers, Budget & Quality Office, and other County personnel for their assistance and support in planning and conducting the financial operations of the County in a prudent manner.

Respectfully Submitted,



David A. Boyer, CCM
Finance Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

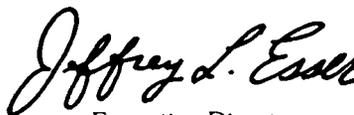
Multnomah County,
Oregon

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1994

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President



Executive Director

FINANCIAL SECTION

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Report of Independent Certified Public Accountants

The Board of County Commissioners
Multnomah County, Oregon
Portland, Oregon:

We have audited the accompanying general purpose financial statements of Multnomah County, Oregon (the County) as of and for the year ended June 30, 1995 as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* (1994 revision) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

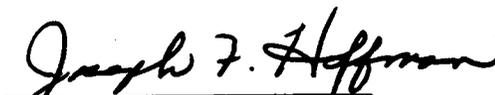
In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of June 30, 1995, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 8, 1995 on our consideration of the County's internal control structure and a report dated December 8, 1995 on its compliance with laws and regulations.

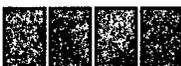
Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The other data included in this report, designated as "Statistical Section" in the table of contents, has not been audited by us and, accordingly, we express no opinion on such data.

KPMG PEAT MARWICK LLP

By 
Joseph F. Hoffman, Partner

December 8, 1995



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GENERAL PURPOSE FINANCIAL STATEMENTS
("Liftable" Combined Financial Statements)

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**MULTNOMAH COUNTY, OREGON
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1995
(amounts expressed in thousands)**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS:				
Assets:				
Cash and investments	\$ 13,194	\$ 19,981	\$ 7,008	\$ 35,966
Receivables:				
Taxes	6,401	1,760	96	
Accounts	4,124	19,261	2	
Loans		2,091		
Notes	57			
Interest	411	6		
Special assessments	20	36		
Contracts		2,597		2,089
Due from other funds				
Inventories	713	507		
Prepaid items	5	346		
Foreclosed properties		1,449		
Fixed assets (net, where applicable, of accumulated depreciation)				
Other debits:				
Amount available for retirement of long-term obligations				
Amount to be provided for retirement of long-term obligations				
Total assets and other debits	<u>\$ 24,925</u>	<u>\$ 48,034</u>	<u>\$ 7,106</u>	<u>\$ 38,055</u>
LIABILITIES, EQUITY AND OTHER CREDITS:				
Liabilities:				
Payrolls payable	\$	\$	\$	\$
Accounts payable	1,849	14,993		2,099
Due to other funds		2,401		911
Assistance receipts unapplied		2,184		
Compensated absences	2,724	4,468		18
Deferred revenue	5,648	7,698	85	2,764
Due to other governmental units				
Amounts held in trust				
General obligation bonds payable				
Capitalized leases				
Deferred compensation				
Total liabilities	<u>10,221</u>	<u>31,744</u>	<u>85</u>	<u>5,792</u>
Equity and other credits:				
Investment in general fixed assets				
Contributed capital				
Retained earnings:				
Unreserved, undesignated				
Fund balances:				
Reserved for capital projects				32,263
Reserved for debt service			7,021	
Reserved for employees' retirement benefits				
Reserved for inventories	713	507		
Reserved for foreclosed properties		1,449		
Reserved for prepaid items	5	346		
Reserved for Oregon Medical Assistance Program		71		
Unreserved, undesignated	13,986	13,917		
Total equity and other credits	<u>14,704</u>	<u>16,290</u>	<u>7,021</u>	<u>32,263</u>
Total liabilities, equity and other credits	<u>\$ 24,925</u>	<u>\$ 48,034</u>	<u>\$ 7,106</u>	<u>\$ 38,055</u>

The accompanying notes are an integral part of the combined financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Obligations	
\$ 10,564	\$ 18,502	\$ 73,575	\$	\$	\$ 178,790
1,043	371	34,732 520			42,989 25,321 2,091 57 417 72 4,686 3,312 1,674 464 1,449
16					
	3,312 454 113				
1,243	5,675		214,761		221,679
				7,021	7,021
				80,361	80,361
<u>\$ 12,866</u>	<u>\$ 28,427</u>	<u>\$ 108,827</u>	<u>\$ 214,761</u>	<u>\$ 87,382</u>	<u>\$ 570,383</u>
\$ 9,915	\$ 8,980	\$ 5,905 8,915	\$	\$	\$ 5,905 46,751 3,312 2,184 9,292 16,202 34,732 11,105 29,705 57,480 38,245
61	647 7			1,374	
	1,177	34,732 11,105		29,705 56,303	
		38,245			
<u>9,976</u>	<u>10,811</u>	<u>98,902</u>		<u>87,382</u>	<u>254,913</u>
			214,761		214,761
2,734	7,169				9,903
156	10,447				10,603
					32,263 7,021
		9,925			9,925 1,220 1,449 351
					71 27,903
<u>2,890</u>	<u>17,616</u>	<u>9,925</u>	<u>214,761</u>		<u>315,470</u>
<u>\$ 12,866</u>	<u>\$ 28,427</u>	<u>\$ 108,827</u>	<u>\$ 214,761</u>	<u>\$ 87,382</u>	<u>\$ 570,383</u>

MULTNOMAH COUNTY, OREGON
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	General	Special Revenue	Debt Service	Capital Projects	Totals (memorandum only)
REVENUES:					
Taxes	\$ 128,980	\$ 40,421	\$ 1,667	\$	\$ 171,068
Intergovernmental	11,641	150,457		35	162,133
Licenses and permits	1,534	1,149			2,683
Charges for services	3,737	5,026	6	111	8,880
Interest	2,229	1,372	474	1,601	5,676
Other	14,445	8,543	4,781	780	28,549
Total revenues	<u>162,566</u>	<u>206,968</u>	<u>6,928</u>	<u>2,527</u>	<u>378,989</u>
EXPENDITURES:					
Current:					
General government	22,906	11,921	18	1,263	36,108
Health and social services	20,210	145,029			165,239
Public safety and justice	52,106	40,953			93,059
Community services	4,437	27,493	1	834	32,765
Roads and bridges		30,200			30,200
Capital outlay	530	5,312		18,697	24,539
Debt service:					
Principal			4,872		4,872
Interest	495		4,482		4,977
Total expenditures	<u>100,684</u>	<u>260,908</u>	<u>9,373</u>	<u>20,794</u>	<u>391,759</u>
Excess of revenues over (under) expenditures	<u>61,882</u>	<u>(53,940)</u>	<u>(2,445)</u>	<u>(18,267)</u>	<u>(12,770)</u>
OTHER FINANCING SOURCES (USES):					
Certificates of participation proceeds			149	1,353	1,502
Bond sales				9,000	9,000
Operating transfers in	1,580	59,113	250	3,890	64,833
Operating transfers out	<u>(59,214)</u>	<u>(5,069)</u>			<u>(64,283)</u>
Total other financing sources (uses)	<u>(57,634)</u>	<u>54,044</u>	<u>399</u>	<u>14,243</u>	<u>11,052</u>
Excess of revenues and other sources over(under)expenditures and other uses	4,248	104	(2,046)	(4,024)	(1,718)
FUND BALANCES, JUNE 30, 1994	<u>10,456</u>	<u>16,186</u>	<u>9,067</u>	<u>36,287</u>	<u>71,996</u>
FUND BALANCES, JUNE 30, 1995	<u>\$ 14,704</u>	<u>\$ 16,290</u>	<u>\$ 7,021</u>	<u>\$ 32,263</u>	<u>\$ 70,278</u>

The accompanying notes are an integral part of the combined financial statements.

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MULTNOMAH COUNTY, OREGON
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
REVENUES:						
Taxes	\$ 122,876	\$ 128,980	\$ 6,104	\$ 39,120	\$ 40,421	\$ 1,301
Intergovernmental	11,330	11,641	311	158,959	150,457	(8,502)
Licenses and permits	1,451	1,534	83	963	1,149	186
Charges for services	4,139	3,737	(402)	5,604	5,026	(578)
Interest	1,229	2,229	1,000	802	1,372	570
Other	15,598	14,445	(1,153)	12,924	8,543	(4,381)
Total revenues	<u>156,623</u>	<u>162,566</u>	<u>5,943</u>	<u>218,372</u>	<u>206,968</u>	<u>(11,404)</u>
EXPENDITURES:						
Current:						
General government	23,770	22,906	864	13,427	11,921	1,506
Health and social services	20,976	20,210	766	157,123	145,029	12,094
Public safety and justice	53,154	52,106	1,048	44,303	40,953	3,350
Community services	4,792	4,437	355	28,369	27,493	876
Roads and bridges				32,221	30,200	2,021
Capital outlay	676	530	146	13,810	5,312	8,498
Debt service:						
Principal						
Interest	479	495	(16)			
Contingency	1,412		1,412	764		764
Total expenditures	<u>105,259</u>	<u>100,684</u>	<u>4,575</u>	<u>290,017</u>	<u>260,908</u>	<u>29,109</u>
Excess of revenues over (under) expenditures	<u>51,364</u>	<u>61,882</u>	<u>10,518</u>	<u>(71,645)</u>	<u>(53,940)</u>	<u>17,705</u>
OTHER FINANCING SOURCES (USES):						
Certificates of participation proceeds						
Bond sales						
Operating transfers in	1,580	1,580		61,454	59,113	(2,341)
Operating transfers out	(61,570)	(59,214)	2,356	(5,104)	(5,069)	35
Total other financing sources (uses)	<u>(59,990)</u>	<u>(57,634)</u>	<u>2,356</u>	<u>56,350</u>	<u>54,044</u>	<u>(2,306)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(8,626)</u>	<u>4,248</u>	<u>12,874</u>	<u>(15,295)</u>	<u>104</u>	<u>15,399</u>
FUND BALANCES, JUNE 30, 1994	<u>13,236</u>	<u>10,456</u>	<u>(2,780)</u>	<u>15,295</u>	<u>16,186</u>	<u>891</u>
FUND BALANCES, JUNE 30, 1995	<u>\$ 4,610</u>	<u>\$ 14,704</u>	<u>\$ 10,094</u>	<u>\$</u>	<u>\$ 16,290</u>	<u>\$ 16,290</u>

The accompanying notes are an integral part of the combined financial statements.

Debt Service Funds			Capital Projects Funds			Totals (Memorandum only)		
Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
\$ 1,635	\$ 1,667	\$ 32	\$ 251	\$ 35	\$ (216)	\$ 163,631	\$ 171,088	\$ 7,437
						170,540	162,133	(8,407)
	6	6	40	111	71	2,414	2,683	269
207	474	267	42	1,601	1,559	9,783	8,880	(903)
5,843	4,781	(1,062)	354	780	426	2,280	5,676	3,396
<u>7,685</u>	<u>6,928</u>	<u>(757)</u>	<u>687</u>	<u>2,527</u>	<u>1,840</u>	<u>34,719</u>	<u>28,549</u>	<u>(6,170)</u>
						<u>383,367</u>	<u>378,989</u>	<u>(4,378)</u>
24	18	6	1,944	1,263	681	39,165	36,108	3,057
						178,099	165,239	12,860
4	1	3	2,000	834	1,166	97,457	93,059	4,398
			56,864	18,697	38,167	35,165	32,765	2,400
						32,221	30,200	2,021
						71,350	24,539	46,811
5,153	4,872	281				5,153	4,872	281
4,574	4,482	92				5,053	4,977	76
5,520		5,520	152		152	7,848		7,848
<u>15,275</u>	<u>9,373</u>	<u>5,902</u>	<u>60,960</u>	<u>20,794</u>	<u>40,166</u>	<u>471,511</u>	<u>391,759</u>	<u>79,752</u>
<u>(7,590)</u>	<u>(2,445)</u>	<u>5,145</u>	<u>(60,273)</u>	<u>(18,267)</u>	<u>42,006</u>	<u>(88,144)</u>	<u>(12,770)</u>	<u>75,374</u>
	149	149	3,495	1,353	(2,142)	3,495	1,502	(1,993)
			2,954	9,000	6,046	2,954	9,000	6,046
250	250		4,332	3,890	(442)	67,616	64,833	(2,783)
			(442)		442	(67,116)	(64,283)	2,833
<u>250</u>	<u>399</u>	<u>149</u>	<u>10,339</u>	<u>14,243</u>	<u>3,904</u>	<u>6,949</u>	<u>11,052</u>	<u>4,103</u>
(7,340)	(2,046)	5,294	(49,934)	(4,024)	45,910	(81,195)	(1,718)	79,477
8,570	9,067	497	49,934	36,287	(13,647)	87,035	71,996	(15,039)
<u>\$ 1,230</u>	<u>\$ 7,021</u>	<u>\$ 5,791</u>	<u>\$ 32,263</u>	<u>\$ 32,263</u>	<u>\$ 32,263</u>	<u>\$ 5,840</u>	<u>\$ 70,278</u>	<u>\$ 64,438</u>

MULTNOMAH COUNTY, OREGON
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals</u> <u>(Memorandum only)</u>
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Pension Trust</u>	
OPERATING REVENUES:				
Charges for sales and services	\$ 29,532	\$ 54,401	\$	\$ 83,933
Interest			795	795
Miscellaneous			1	1
Insurance premiums		621		621
Experience ratings and refunds		145		145
Contributions			79	79
Total operating revenues	<u>29,532</u>	<u>55,167</u>	<u>875</u>	<u>85,574</u>
OPERATING EXPENSES:				
Salaries and wages	592	7,409		8,001
Employee benefits	206	2,729		2,935
Repairs and maintenance	13	2,326		2,339
Utilities	289	3,132		3,421
Equipment rental	9	2,158		2,167
Facility rental	36	510		546
Professional services	251	3,795	20	4,066
Communications	39	1,062		1,101
Operating supplies	50	2,511		2,561
Medical claims	23,670			23,670
Insurance claims and premiums		17,650		17,650
Administrative	1,370			1,370
Internal support	296	358		654
Depreciation	126	2,226		2,352
Benefit payments			483	483
Refunds			35	35
Other expenses	2,058	5,362		7,420
Total operating expenses	<u>29,005</u>	<u>51,228</u>	<u>538</u>	<u>80,771</u>
Operating income	<u>527</u>	<u>3,939</u>	<u>337</u>	<u>4,803</u>
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	674	942		1,616
Interest expense	(349)	(25)		(374)
Loss on disposal of fixed assets		(58)		(58)
Total nonoperating revenues	<u>325</u>	<u>859</u>		<u>1,184</u>
Net income before operating transfers	<u>852</u>	<u>4,798</u>	<u>337</u>	<u>5,987</u>
OPERATING TRANSFERS OUT		<u>(550)</u>		<u>(550)</u>
Net income	<u>852</u>	<u>4,248</u>	<u>337</u>	<u>5,437</u>
RETAINED EARNINGS (DEFICIT)/FUND BALANCE, JUNE 30, 1994	<u>(696)</u>	<u>6,199</u>	<u>9,588</u>	<u>15,091</u>
RETAINED EARNINGS/FUND BALANCE, JUNE 30, 1995	<u>\$ 156</u>	<u>\$ 10,447</u>	<u>\$ 9,925</u>	<u>\$ 20,528</u>

The accompanying notes are an integral part of the combined financial statements.

MULTNOMAH COUNTY, OREGON
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	Enterprise	Internal Service	Totals (Memorandum only)
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating income	\$ 527	\$ 3,939	\$ 4,466
Adjustments to reconcile operating income to cash and cash equivalents provided by operating activities:			
Depreciation	126	2,226	2,352
Changes in assets and liabilities:			
Increase in accounts receivable	(548)	(259)	(807)
Increase in due from other funds		(2,586)	(2,586)
Decrease in special assessments receivable	29		29
Increase in inventories		(16)	(16)
Increase in prepaid items		(14)	(14)
Increase in accounts payable	4,076	147	4,223
Decrease in due to other funds	(135)		(135)
Increase in deferred revenue		7	7
Increase in compensated absences	25	243	268
Net cash provided by operating activities	<u>4,100</u>	<u>3,687</u>	<u>7,787</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Interest paid	(349)		(349)
Operating transfers out		(550)	(550)
Net cash used by noncapital financing activities	<u>(349)</u>	<u>(550)</u>	<u>(899)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of fixed assets	(92)	(2,421)	(2,513)
Proceeds from certificates of participation		943	943
Principal paid on capitalized leases		(266)	(266)
Interest paid on capitalized leases		(25)	(25)
Capital contributed by customers and others	97	444	541
Net cash provided (used) by capital and related financing activities	<u>5</u>	<u>(1,325)</u>	<u>(1,320)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	674	942	1,616
Net cash provided by investing activities	<u>674</u>	<u>942</u>	<u>1,616</u>
Net increase in cash and cash equivalents	4,430	2,754	7,184
CASH AND CASH EQUIVALENTS, JUNE 30, 1994	6,134	15,748	21,882
CASH AND CASH EQUIVALENTS, JUNE 30, 1995	<u>\$ 10,564</u>	<u>\$ 18,502</u>	<u>\$ 29,066</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:			
Disposal of fixed assets, net book value	\$ (144)	\$ (58)	\$ (202)
Transfer of fixed assets from General Fixed Assets Account Group, net book value	<u>\$</u>	<u>\$ 444</u>	<u>\$ 444</u>

The accompanying notes are an integral part of the combined financial statements.

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MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 1995
(amounts expressed in thousands)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of Multnomah County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies used by the County in the preparation of the accompanying combined financial statements:

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

The governmental and agency fund types are accounted for and presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when related fund liabilities are incurred.

Significant revenues which are measurable and available under the modified accrual basis of accounting are as follows:

- Property taxes collected within sixty days of year end.
- Federal and state financial assistance (to the extent that related expenditures which are eligible for reimbursement have been incurred).
- Intergovernmental revenues.
- Motor fuel use taxes.
- Motor vehicle rental taxes.
- Current special assessments receivable.

The measurement focus for all governmental fund types is on current financial resources. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The proprietary fund types and the pension trust fund are accounted for and presented on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time liabilities are incurred. The measurement focus of the proprietary funds and the pension trust fund is on a flow of economic resources. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. The proprietary fund types have applied all Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles, Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedures issued on or before November 30, 1989 unless those pronouncements conflict with or contradict GASB pronouncements.

The County's agency funds are purely custodial (assets equal liabilities) and do not involve the measurement of operations. These funds are used to account for assets that the County holds for others in an agency capacity.

**MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Governmental Reporting Entity

Based on Governmental Accounting Standards Board Statement No. 14, the combined financial statements of the reporting entity include those of the County (primary government) and its component units. Based upon criteria set forth in GASB No. 14, the component units are included in the reporting entity because of the significance of their operational or financial relationships with the County.

The County believes the financial data of all component units included in the financial reporting entity meet the criteria for blended presentation due to the fact that the Multnomah County Board of Commissioners is the governing body of each of the component units.

Brief descriptions of blended component units are as follows:

Dunthorpe-Riverdale Service District No.1 was organized in 1964 under the provisions of ORS 451. The District's purpose was to finance the construction and operation of sanitary sewer systems in the southwest areas of the County, bordering the Willamette River, and a small portion of northern Clackamas County. Principal funding source is charges for sanitary services provided.

Mid County Service District No. 14 was organized in 1968 as Tulip Acres Lighting District under the provisions of ORS Chapter 451. The District now provides street lighting to the unincorporated urban areas of Multnomah County and the cities of Maywood Park, Troutdale, and Fairview. The principal funding source is charges for lighting services provided.

Complete financial statements for each of the individual component units may be obtained at the following address:

Multnomah County
Finance Division
PO Box 14700
Portland, OR 97214-0700

There are many other governmental agencies, including certain school districts and various special service districts, which provide services within Multnomah County. These agencies have independently elected governing boards and are fiscally independent of the County. Therefore, financial information for these agencies is not included in the accompanying combined financial statements.

Cash and Investments

General County investments, included in cash and investments in the combined balance sheet, are carried at amortized cost except for investments in the deferred compensation agency fund and Library Retirement Pension Trust Fund, which are reported at market value. The composition of the County's investments is controlled by the County's investment policy which is adopted by the County Commissioners.

For purposes of the statement of cash flows for the proprietary fund types, cash and cash equivalents include all assets in the cash and investment pool. The cash and investment pool has the general characteristic of a demand deposit account for the Enterprise and Internal Service Funds in that these funds may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty. In general, interest earned from pooled investments is allocated to each fund based on the average earnings rate and daily cash balance of each fund.

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Receivables

Uncollected property taxes receivable for the governmental fund types which are collected within sixty days following year-end are considered measurable and available and are recognized as revenues in the funds. All other uncollected property taxes receivable for the governmental fund types are offset by deferred revenues and, accordingly, have not been recorded as revenue. Property taxes receivable in the Agency Funds are recorded as assets and liabilities.

Assessments receivable which are collected within sixty days following year-end in the General Fund are recognized as revenues. Assessments receivable not considered measurable and available are offset by deferred revenues and, accordingly, have not been recorded as revenue.

Receivables for federal and state financial assistance are recorded as revenue in all funds as earned.

Receivables of the Enterprise Funds are recorded as revenue when earned, including charges for services rendered but not billed, net of any required allowance for doubtful accounts.

Inventories

Inventories of materials and supplies in the General Fund and Special Revenue (Road and Federal and State Program) Funds are valued at average cost and are offset by a reservation of fund balance. Expenditures are recorded as inventories are used.

Internal Service Fund inventories are valued at the lower of average cost or market and are expensed when used.

Prepaid Items

Payments made to vendors for items or services that will benefit periods beyond June 30 are recorded as prepaid items. The fund balances in the governmental fund types have been reserved for amounts equal to the prepaid expenditures.

Insurance premiums paid for insurance coverage beyond June 30 and prepayments made to vendors are recorded as prepaid items in the Internal Service (Insurance) Fund.

Foreclosed Properties

Foreclosed property is recorded at the value of the assessments for which it was foreclosed, or fair market value as indicated by the County's Assessment and Taxation Division at the date of foreclosure, whichever is less and is offset by a reservation of fund balance. Any interest on foreclosed taxes, that may be collected upon the ultimate disposal of the foreclosed property, is recognized at the time of sale or as received, whichever is later.

Fixed Assets

General fixed assets are stated at cost or estimated historical cost. Fixed assets valued at estimated historical cost are minor. Donated fixed assets are recorded at the estimated fair market value at the date of donation. Fixed assets are charged to expenditures in the governmental fund types as purchased and capitalized in the General Fixed Assets Account Group. Minor expenditures below established limits, most routine remodeling costs and infrastructure assets such as road, curb, gutter, sidewalk, drainage and lighting systems are not capitalized. Upon disposal of fixed assets, the cost or estimated cost is removed from the

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

General Fixed Assets Account Group and any proceeds are recorded as other financing sources in the appropriate fund. Depreciation is not computed on fixed assets in the General Fixed Assets Account Group.

Fixed assets of the Enterprise and Internal Service Funds are stated at cost, net of accumulated depreciation, computed using the straight-line method over the estimated useful lives as follows:

- Motor vehicles - 3 years
- Equipment - 3 to 10 years
- Sewer systems - 40 to 50 years
- Building and improvements - 50 years
- Street lighting - 10 to 30 years

Six months depreciation is taken in the year the assets are acquired or retired. Normal maintenance and repairs are charged to operations as incurred. Outlays for major additions, improvements and replacements are capitalized. Amortization of capitalized leases is included in depreciation expense. Depreciation expense on contributed capital is charged to retained earnings. Transfers of fixed assets from the General Fixed Assets Account Group are recorded at the net book value calculated as if depreciation had been recognized on the asset since acquisition. Gains or losses from sales or retirements are included as non-operating revenues or expenses.

Long-term Obligations

Long-term obligations, including capital lease obligations, general obligation bonds, and vacation pay liabilities, are accounted for in the General Long-term Obligations Account Group. Long-term obligations of proprietary fund types are accounted for in the respective funds.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Interest on long-term obligations is recorded when paid. Bond proceeds are reported as other financing sources net of the applicable premium or discount. Issuance costs, whether or not withheld from the actual net proceeds received, are reported as debt service expenditures.

Self Insurance

The County is partially self-insured for employee medical, dental and vision benefits, workers' compensation, property, tort and general liability claims. The County purchases stop loss insurance protection for self-insured medical claims, per individual, that exceed \$100. Tort and general liability claims are limited to \$500 per occurrence by State statute. The County has property insurance coverage policies that cover individual claims in excess of \$50 for other perils and \$250 for flood, extra expense and \$100 for earthquakes. The County also has an excess coverage insurance policy for individual workers' compensation claims over \$500. The County currently provides for estimated losses to be incurred from pending claims and for incurred but not reported (IBNR) claims for medical, dental, vision, tort and general liability and workers' compensation claims, based on actuarial valuations. IBNR claims are claims that are incurred through the end of the fiscal year but not reported until after that date.

The operations and activities of the self insurance program are accounted for in the Insurance Fund, an Internal Service Fund. Premiums are charged to various County funds based on periodically adjusted rates.

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Contributed Capital

The following transactions are recorded as contributed capital in the proprietary fund types:

- Receipts from federal and state financial assistance restricted to acquiring fixed assets.
- Fixed assets contributed from other funds or the General Fixed Assets Account Group.
- Contributions from customers for the acquisition of fixed assets.

Assistance Receipts Unapplied

Amounts received for grant programs in excess of expenditures are shown as assistance receipts unapplied in the combined balance sheet.

Fund Balances Reserved

Portions of the fund balance of the General Fund, which represent inventory and prepaid items, have been segregated from unreserved fund balance to indicate these amounts are not available spendable resources.

Portions of the fund balances of the Special Revenue Funds, which represent inventory, foreclosed properties, prepaid items, and the Oregon Medical Assistance Program, have been segregated from unreserved fund balance to indicate that these amounts are not available spendable resources.

The fund balances of the Debt Service Funds have been segregated from unreserved fund balance for amounts legally required to be set aside to pay debt service on general obligation bonds or capital leases in accordance with the lease purchase agreements and for additional debt service amounts as designated by County management.

The fund balance of the Capital Projects Fund, which primarily represents mortgages receivable and lease purchase proceeds, has been segregated from unreserved fund balance to indicate that these amounts do not represent available spendable resources.

The fund balance of the Pension Trust Fund is reserved for employees' retirement benefits and administrative costs.

Compensated Absences

Vacation pay expected to be liquidated with expendable available resources is reported as expenditures and fund liabilities in the governmental fund types when earned. Other vacation pay for governmental fund types which has been earned but is not expected to be liquidated with expendable available resources is recorded in the General Long-Term Debt Account Group. The amount of accumulated vacation pay is considered normal. Vacation pay is recorded as an expense in the proprietary fund types when earned. Sick pay is charged when leave is taken because it does not vest when earned.

Totals (Memorandum only) Columns

The "Totals (Memorandum only)" columns on the combined financial statements represent an aggregate of the columnar statements by fund type and account group and are presented only to facilitate financial analysis. Amounts in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Such amounts do not represent consolidated financial information as interfund eliminations have not been made in the aggregation of this data.

**MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Budgets

In accordance with Oregon Revised Statutes, the County budgets all funds except Trust and Agency Funds. The Board of County Commissioners adopts a Board Order authorizing appropriations for each fund and establishes the level by which expenditures cannot legally exceed appropriations. Total personal services, materials and services, capital outlay and other expenditures by department are the levels of control for each fund established by the Board Order. The detail budget document, however, is required to contain more specific, detailed information for the above mentioned expenditure categories. Appropriations lapse at the end of each fiscal year.

Unexpected additional resources may be appropriated through the use of a supplemental budget and Board of County Commissioner's action. The original and supplemental budgets require budget hearings before the public, publications in newspapers and approval by the Board of County Commissioners. Original and supplemental budgets may be modified during the fiscal year by the use of appropriation transfers between the legal categories. Such transfers require approval by the Board of County Commissioners. The County made numerous appropriation transfers between categories during fiscal year 1995. During the fiscal year two supplemental budgets were adopted.

The County budgets all fund types, except Fiduciary Fund Types, on the modified accrual basis of accounting.

NOTE 2. ORGANIZATION AND OPERATIONS:

Multnomah County, Oregon is governed under its home rule charter, effective January 1, 1967 and subsequent amendments, adopted under Article VI, Section 10 of the Oregon State Constitution. Its boundaries are established by ORS 201.260. The County is governed by a nonpartisan, independently elected Chair of the Board, and by the Board of County Commissioners consisting of four nonpartisan independent members elected from districts within the County.

The County's financial operations are accounted for in the following funds:

Governmental Fund Types:

General Fund: The General Fund accounts for the financial operations of the County which are not accounted for in any other funds. The principal sources of revenues for this fund are property taxes, business income taxes, federal and state shared revenue and billings for interfund services.

Special Revenue Funds: The Special Revenue Funds account for revenue derived from specific taxes or other earmarked revenue sources, including federal and state financial assistance awards, which are legally restricted to finance particular functions or activities. When a Special Revenue Fund is not an operating fund, transfers are made from the Special Revenue Fund to the operating funds authorized to make expenditures. Funds included in this fund category are:

- Road Fund
- Emergency Communications Fund
- Assessment and Taxation Fund
- Bicycle Path Construction Fund
- Federal and State Program Fund
- County School Fund
- Corner Preservation Fund
- Tax Title Land Sales Fund

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 2. ORGANIZATION AND OPERATIONS (Continued):

- Animal Control Fund
- Willamette River Bridges Fund
- Recreation Fund
- Library Fund
- Justice Services Special Operations Fund
- County Fair Fund
- Inmate Welfare Fund
- Convention Center Fund
- Assessment District Operating Fund
- Natural Areas Acquisition and Protection Fund
- Jail Levy Fund

Debt Service Funds: The Debt Service Funds account for the retirement of general obligation bonds from the collection of property taxes and for the retirement of certificates of participation (capital leases) and other lease purchase arrangements. The unmatured outstanding general obligation bonds, certificates of participation and other outstanding lease purchases are accounted for in the General Long-term Obligations Account Group. Funds included are:

- Capital Lease Retirement Fund
- Library Bond Sinking Fund

Capital Projects Funds: The Capital Projects Funds account for expenditures on major construction projects or equipment acquisition. The principal sources of revenues are proceeds from certificates of participation issued to finance capital acquisitions, proceeds from the sale of County owned property, and library general obligation bond proceeds. Funds included are:

- Equipment Lease/Purchase Fund
- Lease/Purchase Project Fund
- Capital Improvement Fund
- Library Construction Fund

Proprietary Fund Types:

Enterprise Funds: The Enterprise Funds account for the operations of predominantly self-supporting activities which render services to the public on a user charge basis. Funds included are:

- Dunthorpe-Riverdale Service District No. 1 Fund (blended component unit of Multnomah County)
- Mid County Service District No. 14 Fund (blended component unit of Multnomah County)
- Library Enterprise Fund
- CareOregon Fund

Internal Service Funds: The Internal Service Funds account for activities and services performed primarily for other organizational units within the County. Funds included are:

- Insurance Fund
- Fleet Management Fund
- Telephone Fund
- Data Processing Fund
- Mail/Distribution Fund
- Facilities Management Fund

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 2. ORGANIZATION AND OPERATIONS (Continued):

Fiduciary Fund Types:

Trust and Agency Funds: The Trust and Agency Funds account for resources received and held by the County in a fiduciary capacity. Disbursements from these funds are made in accordance with the trust agreement or applicable legislative enactment for each particular fund. Funds included are:

- Sundry Taxing Bodies Fund
- Clearing Fund
- Department and Offices Agency Fund
- Deferred Compensation Fund
- Public Guardian Fund
- Library Retirement Fund (Pension Trust Fund)

Account Groups:

General Fixed Assets Account Group: The General Fixed Assets Account Group accounts for the County's investment in fixed assets with the exception of those assets held by the proprietary fund types. Expenditures for the acquisition of general fixed assets are recorded in the various governmental fund types; the costs of such assets are capitalized in this account group. As fixed assets are disposed, the original cost or estimated original cost is removed from this account group; any receipt from sale of general fixed assets is accounted for as other financing sources in the appropriate fund depending on the original funding source.

General Long-term Obligations Account Group: The General Long-term Obligations Account Group accounts for long-term obligations of the County resulting from capitalized lease transactions, certificates of participation lease transactions, vacation pay liabilities, general obligation bonds, and other long-term obligations, which will be financed from resources of the governmental fund types.

NOTE 3. DEPOSITS AND INVESTMENTS:

Multnomah County pools virtually all monies for investment purposes. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Investments." Total deposits and investments at June 30, 1995 is \$178,790.

Deposits with Financial Institutions: At year-end, the carrying amount of the County's deposits was \$5,074 and the bank balance was \$4,975. Of the bank balance, \$4,855 was covered by federal depository insurance or by collateral held by one or more of the State's authorized collateral pool managers in the name of the County as the County's agent. The balance of \$120 was uninsured and uncollateralized. State law requires that collateral be deposited with a value of 25% of the balances above federal deposit insurance, but in some instances, the State Banking Commission can require banks to provide more than 25% of the balances of municipal corporations' deposits as collateral. The County cannot, however, determine which, if any, institutions have been required to meet a collateral requirement larger than 25%. The County independently monitors its depository institutions for indications that could potentially cause loss of County funds. At all times during the year ended, and at June 30, 1995, the County was in compliance with the State's collateralization requirements.

Investments: Oregon Revised Statutes, Chapter 294, authorizes the County to invest in obligations of the U.S. Treasury, U.S. Government agencies and instrumentalities, bankers' acceptances guaranteed by a qualified financial institution, commercial paper, repurchase agreements, State of Oregon Local Government Investment Pool, and various interest-bearing bonds of Oregon municipalities. The County's investment policy requires that the market value plus accrued interest of the securities collateralizing repurchase

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 3. DEPOSITS AND INVESTMENTS (Continued):

agreements exceeds the face amount of the repurchase agreement by at least 102% providing the County with a margin against a decline in the market value of the securities. Daily marking-to-market also protects the County against declines in market value.

The market value plus accrued interest of the securities purchased under repurchase agreements did not fall below the required level during the year. State statutes and County policy permit the County to enter into reverse repurchase agreements, which are the sale of securities to a broker/dealer with a simultaneous agreement to repurchase them at a specified time in the future at a specified price, plus a contracted rate of interest. Any interest accruing on the sold securities belongs to the County. The market value of the securities underlying reverse repurchase agreements normally exceeds the cash received by 102%, providing the broker/dealer with a margin against a decline in market value of the securities. Daily marking-to-market protects the County against increases in the market value. If a broker/dealer defaults on its obligation to resell the securities at the maturity of the agreement, the County could suffer an economic loss equal to the difference between the market value of the securities and the amount of the reverse repurchase agreement less the contracted interest. The County did not enter into any reverse repurchase agreements at any time during the fiscal year ended June 30, 1995.

The County's investments are governed by a written investment policy that is reviewed annually by both the Oregon Short-Term Fund Board and the Multnomah County Investment Advisory Board, and is adopted annually by the Board of County Commissioners. The policy specifies the County's investment objectives, benchmarks, required diversification by security type and by maturity, and the reporting requirements.

The County's cash deposits and investments are categorized below to give an indication of risk assumed by the County at June 30, 1995. Category 1 includes investments that are insured, collateralized, or registered, or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the banker's trust department in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by counterparties or a trust department, but not in the County's name. The County had no investments in Category 3 at June 30, 1995. The level of risk indicated below at June 30, 1995, is generally reflective of the level of risk assumed by the County during the year.

	<u>Category 1</u>	<u>Category 2</u>	<u>Carrying Value</u>	<u>Market Value</u>
U.S. Government Securities	\$ 13,915	\$4,165	\$ 18,080	\$ 18,161
U.S. Government Agencies	21,862	3,033	24,895	24,940
Repurchase Agreements	31,500		31,500	31,500
Commercial Paper	21,599		21,599	21,601
Bankers Acceptances	<u>13,961</u>	<u> </u>	<u>13,961</u>	<u>13,960</u>
	<u>\$102,837</u>	<u>\$7,198</u>	110,035	110,162
Local Government Investment Pool			16,756	16,756
Deferred Compensation - Mutual Funds			37,000	37,000
Pension Trust Investments			9,925	9,925
Cash Deposits and Certificates of Deposit			<u>5,074</u>	<u>5,074</u>
Total Cash and Investments			<u>\$178,790</u>	<u>\$178,917</u>

**MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 4. INTERFUND TRANSACTIONS:

The following amounts due to and due from other funds recorded on the Combined Balance Sheet are temporary advances:

<u>Due from:</u>	<u>Due to:</u>	<u>Amount</u>
Special Revenue Fund: Federal and State Program	Internal Service Fund: Insurance	\$2,401
Capital Projects Fund: Equipment Lease/Purchase Fund	Internal Service Fund: Insurance	<u>911</u> <u>\$ 3,312</u>

All other interfund transfers are reported as operating transfers.

The following schedule reconciles operating transfers in and out on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types:

Operating transfers in	\$64,833
Less: Operating transfers out as recorded in the Combined Statement of Revenues, Expenses, and Changes in Retained Earnings (Deficit)/Fund Balance - All Proprietary Fund Types and Similar Trust Funds	
Data Processing Fund	(24)
Facilities Management Fund	<u>(526)</u>
	<u>(550)</u>
Operating transfers out	<u>\$64,283</u>

The Recreation Fund was presented as an Enterprise Fund in previous years, but has been reclassified as a Special Revenue Fund to better reflect the nature of its current activities due to the transfer of its operations to METRO on January 1, 1994. The fixed assets have been moved to the General Fixed Asset Account Group.

NOTE 5. PROPERTY TAXES:

The County reviews, bills, collects and distributes property taxes for all taxing jurisdictions within its boundaries in accordance with State law. Property taxes collected by the County are distributed to the other taxing districts on a monthly basis except for the period from November 1 through November 30, when the distribution is made weekly. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible or recoverable through foreclosure. Accordingly, no allowance for doubtful tax accounts is deemed necessary. Property taxes are levied and become a lien on July 1. Property taxes are assessed in October and tax payments are due November 15th of the same year. Under the partial payment schedule, the first one-third of taxes are due November 15, the second one-third on February 15 and the remaining one-third on May 15. A three-percent discount is allowed if full payment is made by November 15 and a two-percent discount is allowed if two-thirds payment is made by November 15. Taxes become delinquent if not paid by the due date and interest accrues after each trimester at a rate of one percent per month. Property foreclosure proceedings are initiated four years after the tax due date. Property taxes are recorded on the date levied.

The Oregon Constitution limits property taxes for local governments. Local governments must share no more than one percent of the value of real property as current year property taxes. The maximum rate for

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 5. PROPERTY TAXES (Continued):

all local governments is \$10 per thousand. This limit applies to the local government tax base as well as special levies. Property taxes to support voter approved debt service are exempt from the limitation.

Educational districts do not fall within the definition of local governments.

NOTE 6. ASSESSMENTS RECEIVABLE:

Assessments receivable represent uncollected amounts levied against benefitted property for the cost of street, lighting and sewer improvements. An allowance for uncollectible amounts is not deemed necessary as substantially all amounts, including delinquent assessments, should be recoverable through liens. Substantially all assessments are payable over a period of ten years or less. Assessments bear interest at 6% to 10%. The Assessment District Operating Fund, a Special Revenue Fund, had no activity for fiscal year 1994-95 and is being closed to the General Fund in fiscal year 1995-96.

NOTE 7. CONTRACTS RECEIVABLE:

The following is a summary of contracts receivable as of June 30, 1995:

	<u>Total</u>	<u>Due within one year</u>
Special Revenue Funds:		
Road Fund - Contracts covering sale of excess right-of-way property, payable in monthly installments plus 10% to 12% interest	\$ 128	\$ 19
Tax Title Land Sales Fund - Contracts from sale of foreclosed property payable at 6% to 12% interest generally over terms up to twenty years, net of City of Portland equity therein	2,229	386
Natural Areas Acquisition and Protection Fund Contract from the sale of property. Due in periodic installments through fiscal year 1995-96.	<u>240</u>	<u>240</u>
Total Special Revenue Funds	<u>2,597</u>	<u>645</u>
Capital Projects Funds:		
Capital Improvement Fund Contract from the sale of property. Due in periodic installments through fiscal year 1995-96.	<u>2,089</u>	<u>2,089</u>
Total	<u>\$ 4,686</u>	<u>\$ 2,734</u>

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 8. FIXED ASSETS:

The changes in the General Fixed Assets Account Group for the fiscal year ended June 30, 1995, and fixed assets by major classes for the General Fixed Assets Account Group and Proprietary Funds are as follows:

	<u>Land and Improvements</u>	<u>Buildings and Improvements</u>	<u>Parksites</u>	<u>Bridges</u>	<u>Work in Progress</u>	<u>Equipment</u>	<u>Total</u>
General Fixed Assets:							
Balance, June 30, 1994	\$6,506	\$107,522	\$	\$32,997	\$20,786	\$19,852	\$187,663
Additions	676	17,630	4,949	946	2,572	4,353	31,126
Retirements & Transfers	_____	<u>16,602</u>	_____	_____	(19,571)	(1,059)	(4,028)
Balance, June 30, 1995	<u>\$7,182</u>	<u>\$141,754</u>	<u>\$4,949</u>	<u>\$33,943</u>	<u>\$ 3,787</u>	<u>\$23,146</u>	<u>\$214,761</u>

	<u>Land and Improvements</u>	<u>Buildings and Improvements</u>	<u>Equipment</u>	<u>Total</u>
Proprietary Funds:				
Enterprise Funds	\$	\$ 2,229	\$ 70	\$ 2,299
Accumulated Depreciation	_____	(1,032)	(24)	(1,056)
Total Enterprise, June 30, 1995	<u>\$</u>	<u>\$ 1,197</u>	<u>\$ 46</u>	<u>\$ 1,243</u>
Internal Service Funds	\$ 19	\$ 63	\$ 19,184	\$19,266
Accumulated Depreciation	_____	(42)	(13,549)	(13,591)
Total Internal Service, June 30, 1995	<u>\$ 19</u>	<u>\$ 21</u>	<u>\$ 5,635</u>	<u>\$ 5,675</u>

NOTE 9. DEFICIT FUND BALANCE AND BUDGETARY OVEREXPENDITURES:

Dunthorpe-Riverdale Service District No. 1, an Enterprise Fund, has negative retained earnings of \$655. Data Processing, an Internal Service Fund, has negative retained earnings of \$88. Both funds have positive total fund equity due to contributed capital.

The Equipment Lease/Purchase Fund, a Capital Projects Fund, has a negative fund balance of \$318. This fund incurred expenditures in anticipation of issuing certificates of participation in fiscal year 1995-96. The County passed a resolution to reimburse itself with the proceeds of the certificates of participation in fiscal year 1995-96. This reimbursement resolution meets the requirements of the United States Treasury Section 1.150-2.

The following funds had overexpenditures in the indicated budgetary categories:

	<u>Amount</u>
General Fund:	
Health Services - Materials and Services	\$ 24
Social Services - Capital Outlay	7
Sheriff - Personal Services	71
Nondepartmental - Debt Service Interest ⁽¹⁾	16
Special Revenue Funds:	
Emergency Communications - Sheriff - Materials and Services	24
Federal and State Program - Sheriff - Capital Outlay	1
County School - Nondepartmental - Materials and Services	42
Inmate Welfare - Sheriff - Materials and Services	51
Convention Center - Nondepartmental - Materials and Services	1
Jail Levy - Health Services - Personal Services	4

**MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 9. DEFICIT FUND BALANCE AND BUDGETARY OVEREXPENDITURES (Continued):

Jail Levy - Health Services - Materials and Services	3
Jail Levy - Sheriff - Materials and Services	16
Capital Projects Fund:	
Equipment Lease/Purchase - Nondepartmental - Materials and Services	23
Enterprise Fund:	
Dunthorpe-Riverdale Service District No. 1 - Environmental Services - Materials and Services	10
Internal Service Fund:	
Facilities Management - Environmental Services - Personal Services	151

(1) Does not represent budget violation. According to Oregon Budget Law, Debt Service expenditures and Materials and Services are combined in the adopted budget.

These overexpenditures were funded by available fund balance with the exception of the Equipment Lease/Purchase Fund.

NOTE 10. TAX ANTICIPATION NOTES (TANS):

The County issued \$11,000 in TANS on July 1, 1994 with a maturity date of June 30, 1995. The yield was 3.45%. The TANS were issued to provide for seasonal cash flow needs of the General Fund. The TANS are issued pursuant to Oregon Revised Statutes, and approved by the Board of County Commissioners, which authorize the County to borrow sufficient funds to meet current expenditures pending the collection of property taxes and other unpledged revenues. The TANS were rated MIG1 by Moody's Investors Service.

NOTE 11. LONG-TERM OBLIGATIONS:

Bonded debt recorded in the General Long-Term Obligations Account Group are general obligation bonds for rehabilitation and improvements for the Central Library and construction of the Midland Library facilities. The general obligation bonds are direct obligations and pledge full faith and credit of Multnomah County. The original total issue amounts were \$22,000 and \$9,000 respectively with stated interest of 3.25% to 6.10%.

General Obligation Bonds:

Fiscal Year of <u>Maturity</u>	Principal			Unmatured Interest	
	<u>Outstanding June 30, 1994</u>	<u>Issued during year</u>	<u>Paid during year</u>	<u>Outstanding June 30, 1995</u>	<u>Outstanding June 30, 1995</u>
1995	\$ 1,295	\$	\$1,295	\$	\$
1996	730	265		995	1,474
1997	760	275		1,035	1,437
1998	785	285		1,070	1,394
1999	820	300		1,120	1,349
2000	855	315		1,170	1,299
Thereafter	<u>16,755</u>	<u>7,560</u>	_____	<u>24,315</u>	<u>10,387</u>
	<u>\$ 22,000</u>	<u>\$ 9,000</u>	<u>\$1,295</u>	<u>\$ 29,705</u>	<u>\$17,340</u>

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 11. LONG-TERM OBLIGATIONS (Continued):

The County has entered into various lease/purchase agreements to acquire property and equipment. The lease obligations of the General Fixed Assets Account Group are recorded as liabilities in the General Long-term Obligations Account Group. All other lease obligations are related to the Telephone Fund and the Data Processing Fund, Internal Service Funds, and are recorded as capitalized lease obligations. These leases have been capitalized in accordance with generally accepted accounting principles.

The General Long-term Obligations Account Group activity for the year ended June 30, 1995 is as follows:

	Principal			Outstanding June 30, 1995
	Outstanding June 30, 1994	Incurred	Retired	
Agreement with the City of Portland dated January 22, 1981 payable through 2008. Interest rates from 6.00% to 7.25%	\$ 2,647	\$	\$ 105	\$ 2,542
Certificates of Participation 1990C dated July 1, 1990. Payable through 2001. Interest rates from 6% to 6.80%	345		40	305
Certificates of Participation 1992A dated August 1, 1992. Payable through 2013. Interest rates from 2.90% to 5.90%	34,930		1,110	33,820
Certificates of Participation 1993 A&B dated May 1, 1993. Payable through 2014. Interest rates from 2.75% to 7.50%	19,890		2,185	17,705
Lease/Purchase dated September 4, 1990. Payable through 1996. Interest rate at 10.50%	33		28	5
Lease/Purchase dated February 1, 1994. Payable through 1999. Interest rate at 4.50% to 4.75%	533		109	424
Lease/Purchase dated March 1, 1995. Payable through 2000. Interest rate at 4.25% to 4.85%	_____	1,502	_____	1,502
Total capital lease obligations	58,378	1,502	3,577	56,303
General Obligation Bonds. Payable through 2015. Interest rates from 3.25% to 6.10%.	22,000	9,000	1,295	29,705
Accrued vacation liability (compensated absences)	<u>1,870</u>	<u>116</u>	<u>612</u>	<u>1,374</u>
Total General Long-term obligations	<u>\$82,248</u>	<u>\$10,502</u>	<u>\$ 5,368</u>	<u>\$87,382</u>

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 11. LONG-TERM OBLIGATIONS (Continued):

Telephone and Data Processing Fund capitalized lease obligation activity for the year ended June 30, 1995 is as follows:

	Principal			Outstanding June 30, 1995
	Outstanding June 30, 1994	Incurred	Retired	
Lease/Purchase dated March 1, 1995. Payable through 2000. Interest rates from 4.25% to 4.85%	\$ _____	\$ <u>565</u>	\$ _____	\$ <u>565</u>
Lease/Purchase dated May 15, 1990. Payable through 1995. Interest at 7.57%	38		38	
Lease/Purchase dated August 1, 1989. Payable through 1995. Interest at 7.73%	5		5	
Lease/Purchase dated November 19, 1990. Payable through 1996. Interest at 6.75%	178		86	92
Lease/Purchase dated December 14, 1992. Payable through 1996. Interest at 6.75%	158		110	48
Lease/Purchase dated June 15, 1993. Payable through 1998. Interest at 5.35%	121		27	94
Lease/Purchase dated March 1, 1995. Payable through 2000. Interest rates from 4.25% to 4.85%	_____	<u>378</u>	_____	<u>378</u>
Total Data Processing Fund capitalized lease obligations	<u>500</u>	<u>378</u>	<u>266</u>	<u>612</u>
Total Internal Service Funds capitalized lease obligations	\$ <u>500</u>	\$ <u>943</u>	\$ <u>266</u>	\$ <u>1,177</u>

The following is a schedule of future minimum lease payments under capital leases (excluding executory costs), together with the present value of total minimum lease payments at June 30, 1995:

Fiscal Year Ending June 30,	General Long-Term Obligation Leases	Internal Service Fund Leases	Total Lease Obligations
1996	\$5,580	\$391	\$5,971
1997	5,568	245	5,813
1998	5,538	247	5,785

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 11. LONG-TERM OBLIGATIONS (Continued):

1999	5,526	212	5,738
2000	5,427	211	5,638
Thereafter through 2014	<u>60,235</u>	<u> </u>	<u>60,235</u>
Total minimum lease payments	87,873	1,306	89,180
Less interest amount	<u>(31,571)</u>	<u>(129)</u>	<u>(31,700)</u>
Present value of minimum lease payments	<u>\$ 56,303</u>	<u>\$ 1,177</u>	<u>\$ 57,480</u>

The assets under capitalized leases recorded in the General Fixed Assets Account Group and the Internal Service Funds were capitalized at original costs of \$26,033 and \$2,008, respectively.

In addition to the above payments, the County is liable for 10.98% of substantially all operating costs of the Portland Building held under capital lease in the General Fixed Assets Account Group. The amount paid for fiscal year 1995 was \$285.

The County also leases various property and equipment under operating leases. Total minimum lease payments (excluding executory costs) required under such operating leases are as follows:

Fiscal Year Ending June 30,

1996	\$ 2,834
1997	2,247
1998	1,858
1999	1,788
2000	1,431
Thereafter	<u>920</u>
	<u>\$11,078</u>

Operating lease payments (excluding executory costs) during the year ended June 30, 1995 aggregated \$1,750.

Defeased Certificates of Participation

In prior years, the County defeased certain certificate of participation issues by placing the proceeds of the new certificates in irrevocable trusts to provide for all future debt service on the old certificates. Accordingly, the trust account assets and related liability for the defeased certificates are not included in the County's financial statements. At June 30, 1995, the amount of these certificates outstanding totalled \$10,016.

Conduit Financing

The County has issued Educational Facilities Revenue Bonds which have not been recorded in the County's financial statements. The proceeds of these bonds were assigned to the University of Portland to finance capital improvements to the University.

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 11. LONG-TERM OBLIGATIONS (Continued):

The responsibilities of the County in this bond transaction were limited to adopting the resolution authorizing the issuance of the bonds, executing the bonds and the bond documents to which it is a party, issuing and delivering the Bonds, assigning certain of its rights to the Trustee as provided in the indenture, and directing the Trustee as to the application of moneys received from the University to pay the bonds in accordance with the indenture. The County has no obligation to take any other action relating to the bonds.

Since the County does not own any of the assets constructed or assume any liabilities associated with repayment, there is no balance sheet disclosure or recognition of revenues and expenditures within the County's financial statements.

The original total issue amount was \$20,765. As of June 30, 1995, \$19,795 Educational Facilities Revenue Bonds were outstanding.

NOTE 12. RISK MANAGEMENT:

Multnomah County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Multnomah County has established an Insurance Fund (an internal service fund) to account for risk management activities, including payment of insurance policy premiums, payment of claims, and to finance its uninsured risks of loss. Under this program the Insurance Fund provides risk of loss coverage as follows:

- General liability, bodily injury and property damage of third parties resulting from the negligence of Multnomah County or its employees and errors or omissions risks: These risks are covered by the Insurance Fund.
- Property damage to county-owned facilities: The property coverage covers individual claims in excess of \$50 for other perils and \$250 for flood, extra expense, and \$100 for earthquakes.
- Workers' compensation, bodily injury or illness to the employees while in the course of employment: Individual workers' claims up to \$500 are covered by the Insurance Fund. The County has an insurance policy for any claim that exceeds \$500.
- Employee medical, dental, vision, life insurance, and disability benefits: The County has a portion of these benefits covered by insurance coverage and the remaining benefits are covered by the Insurance Fund. On the portion covered by the Insurance Fund, the County has stop loss protection for medical claims per individual that exceed \$100.
- Unemployment insurance: All unemployment claims are covered by the Insurance Fund.

Multnomah County has not experienced settlements in excess of insurance coverage in prior years. An actuarial valuation and estimates of liabilities for unpaid claims was prepared by an independent actuary in May 1994. Multnomah County also monitors risk activity to ensure that proper reserves are maintained. Various County funds participate in the program. The Insurance Fund allocates the cost of providing claims servicing and claims payment by charging a "premium" to the various funds based upon actuarial estimates of the amounts needed to pay prior and current year claims and to establish sufficient reserves. This charge considers recent trends in actual claims experience of the County as a whole. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. The estimated claims liability of \$6,906 reported in the Insurance Fund at June 30, 1995 was established in accordance with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires a liability for claims be reported if information prior to

**MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 12. RISK MANAGEMENT (Continued):

issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The estimated claims liability at fiscal year end does not include the Insurance Fund's operational accounts payable in the sum of \$427. A portion of the loss reserves have been discounted, with the actuary using the estimated payout pattern for liability and workers' compensation and an assumed investment rate of 5% in preparing estimates. Multnomah County does not purchase annuity contracts from commercial insurers to pay any aggregate amount of outstanding claims liability. Changes in the Insurance Fund self insured claims liability, including incurred but not reported, for the previous year and current year were:

	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1993-1994	\$6,646	\$8,305	\$7,382	\$7,569
1994-1995	\$7,569	\$8,572	\$9,235	\$6,906

NOTE 13. FUND EQUITY AND CONTRIBUTED CAPITAL:

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers or other funds. Reserves represent those portions of fund equity not available for expenditures or legally segregated for a specific future use.

During the year, contributed capital in the Enterprise and Internal Service Funds changed as follows:

Enterprise Funds:

Balance, June 30, 1994	\$2,781
Add:	
Contributions from connection fees	5
Contributions from customers	<u>92</u>
	<u>97</u>
Deduct:	
Disposals	<u>(144)</u>
Balance, June 30, 1995	\$ <u>2,734</u>

Internal Service Funds:

Balance, June 30, 1994	\$6,725
Add:	
Transfer of equipment from General Fixed Assets Account Group	<u>444</u>
Balance, June 30, 1995	\$ <u>7,169</u>

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 14. POST RETIREMENT HEALTH CARE BENEFITS:

In addition to providing pension benefits, the County provides certain health care and life insurance benefits for retired County employees. Substantially all of the County's employees are eligible for life insurance benefits when they reach normal retirement age.

The County provides a portion of health care benefits to substantially all County employees. The County pays one-half (50%) of the monthly medical insurance premium from the retiree's fifty-eighth birthday or date of retirement, whichever is later, until the retiree's sixty-fifth birthday. These health care benefit obligations are required by labor bargaining agreements and the exempt employee ordinance. The cost of retiree health care and insurance benefits is recognized as an expense in the Insurance Fund as claims are incurred. For fiscal year 1995, those costs totalled \$335, net of payments made by retirees.

The County funds the actuarially determined amount of medical benefits that will be payable in the future for retirees' health insurance.

The accrued costs of all benefits are measured by the projected "unit credit actuarial cost method." The unfunded actuarial liability created is amortized as a level percentage of salary over a thirty-year period.

Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8.0%, (b) projected salary increases of 6% per year; and (c) trend rate increases starting at 10.0% in year one and gradually declining to 5.0%.

The most recent funding rate established by an actuarial review is 1.09% of the County's payroll, and the County's contribution has met the actuarial requirements. Following is the activity and the funding status of the post retirement health care benefits.

	Number of Retirees Covered	Premium Received	Claim/Premium Incurred	Net Costs
1991	261	\$ 416	\$ (614)	\$ (198)
1992	276	463	(911)	(448)
1993	229	462	(965)	(503)
1994	270	469	(853)	(384)
1995	231	487	(822)	(335)

FUNDING STATUS

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
Post-retirement benefit obligation	\$6,197	\$5,922	\$5,922 ⁽¹⁾	\$9,724 ⁽²⁾	\$9,724 ⁽¹⁾⁽²⁾
Net Assets available for benefits	<u>1,066</u>	<u>2,155</u>	<u>3,493</u>	<u>4,938</u>	<u>7,082</u>
Total unfunded liability	<u>\$5,131</u>	<u>\$3,767</u>	<u>\$2,429</u>	<u>\$4,786</u>	<u>\$2,642</u>

⁽¹⁾ Actuarial valuation done every other fiscal year.

⁽²⁾ The County's correction officers (about 500 employees) included due to bargaining agreement not previously covered.

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 15. PENSION PLANS AND DEFERRED COMPENSATION:

State of Oregon Public Employees Retirement System (PERS) Plan Description. Substantially all County employees are participants in PERS, an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for governmental units in the State of Oregon. The County's payroll for employees covered by PERS for the year ended June 30, 1995, was \$128,027. The County's total payroll was \$136,074.

All full-time County employees are eligible to participate in PERS. Benefits generally vest after five years of continuous service. Retirement is allowed at age 58 with unreduced benefits, but retirement is generally available after age 55 with reduced benefits. Compulsory retirement age is 70. Retirement benefits are based on salary and length of service, are calculated using a formula and are payable in a lump sum or monthly using several payment options. PERS also provides death and disability benefits. These benefit provisions and other requirements are established by state statutes. The pension benefit obligation for retirees, beneficiaries or terminated employees entitled to benefits but not yet receiving them is not presented because PERS pools the risk related to such employees among all employers. PERS fully funds these obligations at the time of retirement or separation from service. Accordingly, the County's separate actuarial valuation covers only current employees.

Contribution Requirements. The County is required by the rules applicable to PERS employers to contribute 13.03% of covered employees' salaries to PERS. The contribution rate is determined based on actuarial valuations which are performed by PERS at least every two years. The County paid the required 6% employee contribution for all employees through November 1994. At that time, in response to the passage of Ballot Measure 8, the County renegotiated all labor contracts except the prosecuting attorneys. The employees covered under the new labor contracts received a pay increase of 5.6%, and began paying the 6% employee contribution. These contributions are deducted on a pre-tax basis from employee paychecks.

PERS' policy provides for actuarially determined periodic contributions that are sufficient to pay benefits when due. The contribution rate for normal cost is determined using the "entry age actuarial cost method". A thirty year amortization is used to amortize the costs of the unfunded actuarial liabilities. Any ad hoc benefit increases are funded over 30 years. Based on the assumptions of the December 31, 1993 actuarial valuation, the County's contribution consists of \$8,436 normal cost (6.59% of covered payroll) and \$16,267 amortization of the unfunded actuarial accrued liability (12.44% of covered payroll). The rates adopted by the PERS Board and actually paid by the County are those recommended by the actuary after each valuation and after legislative changes enacted subsequent to the valuation.

Funding Status. The amount shown below as the "pension benefit obligation" required by GASB is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of PERS on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits, and is independent of the funding method used to determine contributions to PERS. PERS carries investments at cost, amortized cost and market value depending on the type of investment.

The pension benefit obligation was computed as part of an actuarial valuation performed as of December 31, 1993, and estimated as of December 31, 1994, and is the most recent available. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8% per year, (b) projected salary increases of 5.5% per year attributable to general wage adjustments, (c) additional increases for promotion and longevity that may vary by age and service, (d) projected automatic cost-of-living benefit increases of 2% per year (the maximum allowable), and (e) demographic assumptions that have been chosen to reflect our best estimated emerging experience of the

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 15. PENSION PLANS AND DEFERRED COMPENSATION (Continued):

members of the system, and are the same as those used to compute the actuarially determined contribution requirements.

Accumulated employee contributions and allocated investment income is not segregated by PERS. The excess of the accrued benefits applicable to the County's employees over the net assets available for benefits at December 31 is:

	<u>1985</u>	<u>1987</u>	<u>1989</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>
Pension benefit obligation - current employees:							
Member account balances including interest	\$23,899	\$33,952	\$ 48,109	\$ 65,809	\$ 76,006	\$ 89,114	\$ 98,825
Vested accrued benefits	47,764	60,677	65,319	73,535	86,898	107,927	113,324
Non-vested accrued benefits	<u>1,818</u>	<u>3,767</u>	<u>5,956</u>	<u>9,362</u>	<u>11,077</u>	<u>13,046</u>	<u>13,856</u>
Total benefit obligations	73,481	98,396	119,384	148,706	173,981	210,087	226,005
Net assets available for benefits (at market value)	<u>28,076</u>	<u>41,384</u>	<u>62,358</u>	<u>100,859</u>	<u>123,045</u>	<u>149,961</u>	<u>146,402</u>
Total unfunded liability	<u>\$45,405</u>	<u>\$57,012</u>	<u>\$ 57,026</u>	<u>\$ 47,847</u>	<u>\$ 50,936</u>	<u>\$ 60,126</u>	<u>\$ 79,603</u>

An analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of the County's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the retirement system. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of Multnomah County's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the retirement system. The following is the only information available to the County as of June 30, 1995.

<u>Fiscal Year</u>	<u>Net Assets Available for Benefits</u>	<u>Pension Benefit Obligation</u>	<u>Percent Funded</u>	<u>Unfunded Pension Benefit Obligation</u>	<u>Annual Covered Payroll</u>	<u>Unfunded Pension Benefit as a Percent of Covered Payroll</u>
1985	\$ 28,076	\$ 73,481	38.2%	\$45,405	\$ 46,062	98.6%
1987	41,384	98,396	42.1	57,012	55,424	102.9
1989	62,358	119,384	52.2	57,026	63,950	89.1
1991	100,859	148,706	67.8	47,847	83,888	57.0
1993	123,045	173,981	70.7	50,936	107,734	47.3
1994	149,961	210,087	71.4	60,126	117,934	51.0
1995	146,402	226,005	64.9	79,603	128,027	62.2

The County's contribution rate was determined through the actuarial valuation performed as of December 31, 1994. The County's total payroll, contribution amount and contribution rate to cover normal cost and amortize any unfunded actuarial accrued liability for the last ten years are:

**MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 15. PENSION PLANS AND DEFERRED COMPENSATION (Continued):

<u>Fiscal Year</u>	<u>Total Covered Payroll</u>	<u>Employee Contributions</u>	<u>Employer Contribution</u>	<u>Employee Contribution as a Percent of Covered Payroll</u>	<u>Employer Contribution as a Percent of Covered Payroll</u>
1986	\$51,340	\$3,080	\$6,149	6%	12.0%
1987	55,424	3,325	6,191	6	11.2
1988	60,341	3,620	7,193	6	11.9
1989	63,950	3,837	9,016	6	14.1
1990	68,104	4,086	9,601	6	14.1
1991	83,888	5,033	11,826	6	14.1
1992	92,691	5,561	13,068	6	14.1
1993	107,734	6,464	14,880	6	13.8
1994	117,934	7,076	16,289	6	13.8
1995	128,027	7,682	17,021	6	13.3

Ten-year historical information of revenues by source and expenses by type for the statewide PERS system and other PERS information is presented in its comprehensive annual financial report at June 30, 1994. This information is not available for Multnomah County's portion.

Multnomah County Library Retirement Plan. The Multnomah County Library Retirement Plan (the Plan) is a single employer defined benefit Plan. Prior to July 1, 1990 the Plan was administered by the Library Association of Portland (LAP) which was a not-for-profit organization. The Principal Mutual Life Insurance Company is contracted by the County to be the trustee of the Plan. All employees transferred are now covered by PERS.

All investments consist of immediate Participation Guarantee Contracts stated at contract value with Principal Mutual Life Insurance Company.

All former LAP full-time and part-time employees who were 21 years of age or older and had completed two years of service were eligible to participate in the Plan. Benefits vested after two years of continuous service. Retirement is allowed at age 65 with unreduced benefits, but retirement is generally available after age 55 with reduced benefits. Retirement benefits are based on salary and length of service, are calculated using a formula, and are payable in a lump sum or monthly using several payment options. The Plan also provides death benefits.

The amount shown below as the "pension benefit obligation" required by GASB is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the Plan on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits, and is independent of the funding method used to determine contributions to the Plan. Investments are stated at cost, amortized cost and market value depending on the type of investment.

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 15. PENSION PLANS AND DEFERRED COMPENSATION (Continued):

The pension benefit obligation was computed as part of an actuarial valuation performed as of January 1, 1995 and is the most recent available. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 7.5% and (b) projected salary increases of approximately 7% per year. These assumptions are also used to compute actuarially determined contribution requirements.

County policy provides for actuarially determined periodic contributions that are sufficient to pay benefits when due. The contribution is determined using the "unit credit pro rata method." Based on the latest actuarial valuation, the County is required to contribute \$79 each fiscal year to amortize the unfunded actuarial accrued liability. Any ad hoc benefit increases are funded over 15 years. As of July 1, 1990, the plan was frozen and employees are not allowed to make contributions.

The excess of the accrued benefits applicable to the County's employees over the net assets available for benefits at January 1 is as follows:

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
Retirees and beneficiaries currently receiving benefits	\$3,040	\$3,546	\$3,564	\$3,711	\$3,693
Terminated employees not yet receiving benefits and future cost of living increases for retirees currently receiving benefits	587	601	677	747	882
Current Employees:					
Accumulated employee contributions including allocated investment income	1,870	1,948	1,953	2,125	2,040
Employer-financed vested	1,333	1,245	1,578	1,377	2,057
Employer-financed nonvested	<u>2,041</u>	<u>1,922</u>	<u>1,708</u>	<u>1,858</u>	<u>1,364</u>
Total Pension Benefit Obligation	8,871	9,262	9,480	9,818	10,036
Net assets available for benefit (market value)	<u>8,286</u>	<u>9,266</u>	<u>9,640</u>	<u>10,279</u>	<u>9,634</u>
Total (Unfunded) Overfunded Liability	\$ <u>(585)</u>	\$ <u>4</u>	\$ <u>160</u>	\$ <u>461</u>	\$ <u>(402)</u>

Current employees consist of 186 participants who are fully or partially vested in their accrued monthly benefits and 0 participants who are only vested in their accumulated employee contributions. Current employees have an annual covered payroll of \$5,348. The total payroll and covered payroll are the same because the plan is frozen.

An analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of the Plan's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the retirement system. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of Multnomah County's progress made

MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 15. PENSION PLANS AND DEFERRED COMPENSATION (Continued):

in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the retirement system. Ten-year historical trend information presenting progress in accumulating sufficient assets to pay benefits when due is not yet available because the first actuarial valuation was prepared at January 1, 1991. The following is the only information available to the County as of June 30, 1995.

<u>Year</u>	<u>Net Assets Available for Benefits</u>	<u>Pension Benefit Obligation</u>	<u>Percent Funded</u>	<u>Overfunded (Unfunded) Pension Benefit Obligation</u>	<u>Annual Covered Payroll</u>	<u>Overfunded (Unfunded) Pension Benefit as a Percent of Covered Payroll</u>
1991	\$8,286	\$8,871	93.4%	\$ (585)	\$4,652	(12.6)%
1992	9,266	9,262	100.0%	4	4,654	0.1%
1993	9,640	9,480	101.7%	160	5,065	3.2%
1994	10,279	9,818	104.7%	461	5,350	8.6%
1995	9,634	10,036	96.0%	(402)	5,348	(7.5)%

Ten-year historical information of revenues by source and expenses by type is as follows and is derived from the Plan's financial statements.

<u>Year Ended</u> ⁽¹⁾	<u>Member Contributions</u>	<u>Employer Contributions</u>	<u>Employer Contribution as a Percent of Covered Payroll</u>	<u>Investment Income</u>	<u>Total</u>
1986	\$149	\$149	N/A	\$571	\$869
1987	152	152	N/A	578	882
1988	173	173	N/A	634	980
1989	199	199	N/A	681	1,079
1990	115	221	N/A	753	1,089
1991 ⁽²⁾		300	6.45%	767	1,067
1992		86	1.85%	820	906
1993		92	1.82%	819	911
1994		85	1.59%	802	887
1995		80	1.50%	795	875

**MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 15. PENSION PLANS AND DEFERRED COMPENSATION (Continued):

<u>Year Ended</u> ⁽¹⁾	<u>Benefit Payments</u> ⁽³⁾	<u>Refunds</u>	<u>Administrative Expenses</u>	<u>Total</u>
1986	\$281	\$	\$10	\$291
1987	356		12	368
1988	326		12	338
1989	333		16	349
1990	377		17	394
1991	372	24	18	414
1992	415	5	25	445
1993	427	50	28	505
1994	445	32	27	504
1995	483	35	20	538

⁽¹⁾ For the years 1986 through 1990 the fiscal year-end is for the twelve months ended December 31, for 1991 and thereafter the fiscal year-end is for the twelve months ended June 30.

⁽²⁾ Employees transferred to Multnomah County. Plan was frozen and employees are not allowed to make contributions.

⁽³⁾ Prior to 1991, benefits and refunds were not broken out.

N/A means not available.

Deferred Compensation Plan. The County offers its employees a deferred compensation plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan, available to all permanent County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or an unforeseeable emergency.

All amounts of compensation deferred under the Plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are, until paid or made available to the employee or other beneficiary, solely the property and rights of the County, without being restricted to the provisions of benefits under the Plan, subject only to the claims of the County's general creditors. Participants' rights under the Plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

The amount deferred, adjusted to fair market value at June 30, 1995, and investment earnings thereon amount to \$38,245. The amounts accumulated by the County under the deferred compensation plan, including investment earnings, are excluded from resources or expenditures for budgetary purposes.

It is the opinion of County Counsel that the County has no liability for losses under the Plan but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The County's fiduciary responsibility requires that employee contributions are credited monthly to the individual's account and that earnings thereon are credited to the account. Furthermore, the County is required to provide an annual accounting of activities and to maintain the account until it is paid to the participant or beneficiary.

**MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 16. COMMITMENTS AND CONTINGENT LIABILITIES:

Additional commitments under contracts at June 30, 1995 are as follows:

General Fund	\$ 578
Special Revenue Funds	2,368
Capital Projects Funds	16,905
Enterprise Funds	1,010
Internal Service Funds	<u>709</u>
	<u>\$ 21,570</u>

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. During 1995, the United States Department of Agriculture conducted an audit of the Special Supplemental Food Program for Women, Infants, and Children. Preliminary reports indicate the County may be required to remit a portion of the questioned costs back to the grantor. However, the County has provided additional documentation supporting the appropriateness of the expenditures and believes any reimbursement will not be material and cannot be reasonably estimated at this time. Any disallowed claims, including amounts already collected, could become a liability of the County.

Various claims and lawsuits against the County are pending. These claims are either covered by insurance or are the type which are normal in view of the County's operations. County management believes the total amount of liability, if any, which may arise from such claims and lawsuits beyond that which is covered by insurance would not have a material effect on the County's financial condition or its ability to carry on its activities substantially as now conducted.

Multnomah County is holding as a third party letters of credit and surety bonds in the sum of \$280 for liens held in trust.

NOTE 17. SEGMENT INFORMATION FOR ENTERPRISE FUNDS:

The County's Enterprise Funds account for the financing of predominantly self-supporting activities to the public on a user charge basis including lighting and sewer services, improved library services, and health care claims administration.

Segment information at June 30, 1995 and for the year then ended is as follows:

	<u>Sewer</u>	<u>Lighting</u>	<u>Library Enterprise</u>	<u>Health Care</u>	<u>Total</u>
Operating revenue	\$ 116	\$ 147	\$ 57	\$29,212	\$29,532
Depreciation expense	28	86		12	126
Operating income (loss)	(65)	(97)	32	657	527
Net income (loss)	(36)	(61)	32	917	852
Current capital contributions and transfers	5	(52)			(47)
Property, plant and equipment:					
Additions at cost		92			92
Deletions at cost		234			234
Net working capital	470	697	113	367	1,647
Total assets	1,230	1,225	113	10,298	12,866
Total equity	1,153	1,213	113	411	2,890

**MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 18. SUBSEQUENT EVENT:

On July 1, 1995, the County issued \$11,000 in Tax and Revenue Anticipation Notes to meet anticipated cash flow requirements prior to the collection of property taxes in November. The yield is 3.55%, and the notes mature on June 28, 1996. The notes are rated MIG1 by Moody's Investors Service.

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ADDITIONAL INFORMATION
(Combining and Individual Fund and Account Group
Statements and Schedules)

GENERAL FUND

The General Fund accounts for the financial operations of the County which are not accounted for in any other fund. The principal sources of revenues are property taxes and business income taxes. Primary expenditures in the General Fund are made for general government, public safety, and health and social services. The modified accrual basis of accounting is used to record revenues and expenditures.

**MULTNOMAH COUNTY, OREGON
GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Taxes:			
Property:			
Current year	\$ 85,417	\$ 89,878	\$ 4,461
Prior years'	2,886	3,199	313
Penalties and interest	817	1,096	279
Payments in lieu of taxes	66	159	93
Sales on foreclosures	67	89	22
Transient lodging	100	101	1
Business income	26,812	27,048	236
Motor vehicle rental	6,711	7,410	699
Intergovernmental:			
Federal	4,579	4,469	(110)
State	5,460	6,043	583
Local	1,291	1,129	(162)
Licenses and permits	1,451	1,534	83
Charges for services	4,139	3,737	(402)
Interest	1,229	2,229	1,000
Other:			
Miscellaneous	701	584	(117)
Service reimbursements	14,897	13,861	(1,036)
Total revenues	<u>156,623</u>	<u>162,566</u>	<u>5,943</u>
OTHER FINANCING SOURCES:			
Transfers from other funds:			
Road	198	198	
Animal Control	851	851	
Library	471	471	
Natural Areas Aquisition and Protection	60	60	
Total other financing sources	<u>1,580</u>	<u>1,580</u>	
BEGINNING FUND BALANCE	<u>13,236</u>	<u>10,456</u>	<u>(2,780)</u>
Total	<u>\$ 171,439</u>	<u>174,602</u>	<u>3,163</u>
EXPENDITURES:			
Health Services:			
Personal services	\$ 5,812	5,515	297
Materials and services	1,462	1,486	(24)
Capital outlay	37	22	15
Sub-total	<u>7,311</u>	<u>7,023</u>	<u>288</u>
Social Services:			
Personal services	8,996	8,584	412
Materials and services	4,706	4,625	81
Capital outlay	149	156	(7)
Sub-total	<u>13,851</u>	<u>13,365</u>	<u>486</u>
Community Corrections:			
Personal services	1,489	1,302	187
Materials and services	166	154	12
Sub-total	<u>1,655</u>	<u>1,456</u>	<u>199</u>

(continued)

MULTNOMAH COUNTY, OREGON
GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)
(continued)

	Budget	Actual	Variance favorable (unfavorable)
District Attorney:			
Personal services	\$ 8,214	\$ 7,836	\$ 378
Materials and services	1,264	1,234	30
Capital outlay	69	46	23
Sub-total	<u>9,547</u>	<u>9,116</u>	<u>431</u>
Sheriff:			
Personal services	33,567	33,638	(71)
Materials and services	8,454	7,942	512
Capital outlay	198	151	47
Sub-total	<u>42,219</u>	<u>41,731</u>	<u>488</u>
Environmental Services:			
Personal services	4,914	4,687	227
Materials and services	3,608	2,956	652
Capital outlay	63	51	12
Sub-total	<u>8,585</u>	<u>7,694</u>	<u>891</u>
Nondepartmental:			
Personal services	7,126	6,891	235
Materials and services	12,914	12,809	105
Capital outlay	160	104	56
Debt service:			
Interest	479	495	(16)
Contingency	1,412		1,412
Sub-total	<u>22,091</u>	<u>20,299</u>	<u>1,792</u>
Total expenditures	<u>105,259</u>	<u>100,684</u>	<u>4,575</u>
OTHER FINANCING USES:			
Transfers to other funds:			
Federal and State Program	42,957	41,758	1,199
County School	1,276	1,276	
Recreation	10	10	
Library	5,969	5,579	390
Justice Services Special Operations	118	82	36
Jail Levy	350		350
County Fair	58	48	10
Assessment and Taxation	7,318	6,997	321
Library Bond Sinking	250	250	
Capital Improvement	2,990	2,990	
CareOregon	50		50
Facilities Management	224	224	
Total other financing uses	<u>61,570</u>	<u>59,214</u>	<u>2,356</u>
Total	<u>166,829</u>	<u>159,898</u>	<u>6,931</u>
ENDING FUND BALANCE	<u>4,610</u>	<u>\$ 14,704</u>	<u>\$ 10,094</u>
	<u>\$ 171,439</u>		

SPECIAL REVENUE FUNDS

These funds account for revenue derived from specific taxes or other earmarked revenue sources, including state gas tax, grants, and charges for services which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make the expenditures. The modified accrual basis of accounting is used to record revenues and expenditures. Funds included are:

- Road Fund - accounts for revenues primarily from State motor vehicle fees and County gasoline taxes. Expenditures consist of construction, repair, maintenance and operation of County highways and roads.
- Emergency Communications Fund - accounts for monies received from the State which are designated for an emergency communication network in conjunction with the City of Portland.
- Assessment and Taxation Fund - accounts for revenues and expenditures for property assessment and tax collection.
- Bicycle Path Construction Fund - accounts for revenue and expenditures for bicycle paths.
- Federal and State Program Fund - accounts for the majority of revenues and expenditures related to federal and state financial assistance programs.
- County School Fund - accounts for transfers from the General Fund and forest reserve yield revenues from the State of Oregon which are apportioned to the County school districts.
- Corner Preservation Fund - accounts for the collection of fees on all recordings of real property transactions and surveying activity. The fund makes expenditures to maintain public land corners.
- Tax Title Land Sales Fund - accounts for the receipt and sale of real property foreclosed upon by the County because of unpaid property taxes. Proceeds are subsequently distributed to all taxing districts.
- Animal Control Fund - accounts for revenues from dog and cat licenses, control fees and transfers to the General Fund which are utilized for animal control activities.
- Willamette River Bridges Fund - accounts for motor vehicle fees and gasoline tax proceeds transferred from the Road Fund for bridge inspections and maintenance.
- Recreation Fund - accounts for the collection and disbursement of revenues from various funding sources on a pass through basis.
- Library Fund - accounts for the public library operations.
- Justice Services Special Operations Fund - accounts for revenues and expenditures dedicated to justice services in the community corrections department, district attorney's office, and sheriff's office.
- County Fair Fund - accounts for the revenues and expenditures of the annual County Fair.
- Inmate Welfare Fund - accounts for the proceeds from the sale of commissary items. Expenditures are made for supplies for inmates in County jails.
- Convention Center Fund - accounts for a Transient lodging tax collected from all hotels and motels in the County to be used for convention center expenditures.
- Assessment District Operating Fund - accounts for the construction of improvements or provisions of services which are paid for from special assessments levied against benefitted property owners.
- Natural Areas Acquisition and Protection Fund - accounts for the acquisition and protection and management of natural areas.
- Jail Levy Fund - accounts for a three-year special serial levy which is used to operate the Inverness Jail.

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**MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 1995
(amounts expressed in thousands)**

	<u>Road</u>	<u>Emergency Communications</u>	<u>Assessment and Taxation</u>	<u>Bicycle Path Construction</u>	<u>Federal and State Program</u>	<u>County School</u>	<u>Corner Preservation</u>	<u>Tax Title Land Sales</u>
ASSETS:								
Cash and investments	\$ 9,287	\$ 12	\$ 478	\$ 45	\$ 72	\$ 55	\$ 816	\$ 577
Receivables:								
Taxes								
Accounts	3,576		568		14,352		2	
Loans					2,091			
Interest	6							
Special assessments								
Contracts	128							2,229
Inventories	501				6			
Prepaid items					36			
Foreclosed properties								1,449
Total assets	<u>\$ 13,498</u>	<u>\$ 12</u>	<u>\$ 1,046</u>	<u>\$ 45</u>	<u>\$ 16,557</u>	<u>\$ 55</u>	<u>\$ 818</u>	<u>\$ 4,255</u>
LIABILITIES AND FUND BALANCES:								
Liabilities:								
Accounts payable	\$ 4,887		\$ 97		\$ 7,080		\$ 98	\$ 576
Due to other funds					2,401			
Assistance receipts unapplied					2,184			
Compensated absences	433		378		2,730			
Deferred revenue	128				2,091			3,679
Total liabilities	<u>5,448</u>		<u>475</u>		<u>16,486</u>		<u>98</u>	<u>4,255</u>
Fund balances:								
Reserved for inventories	501				6			
Reserved for foreclosed properties								1,449
Reserved for prepaid items					36			
Reserved for Oregon Medical Assistance Program					71			
Unreserved, undesignated	7,549	12	571	45	(42)	55	720	(1,449)
Total fund balances	<u>8,050</u>	<u>12</u>	<u>571</u>	<u>45</u>	<u>71</u>	<u>55</u>	<u>720</u>	
Total liabilities and fund balances	<u>\$ 13,498</u>	<u>\$ 12</u>	<u>\$ 1,046</u>	<u>\$ 45</u>	<u>\$ 16,557</u>	<u>\$ 55</u>	<u>\$ 818</u>	<u>\$ 4,255</u>

Animal Control	Willamette River Bridges	Recreation	Library	Justice Services Special Operations	County Fair	Inmate Welfare	Convention Center	Assessment District Operating	Natural Areas Acquisition and Protection	Jail Levy	Total
\$ 246	\$ 2,465	\$ 48	\$ 692	\$ 2,180	\$ 21	\$ 123	\$ 58	\$ 8	\$ 1,320	\$ 1,478	\$ 19,981
			772							988	1,760
4	129	69	46	207	17	185	80			26	19,261
											2,091
								36			6
									240		36
											2,597
											507
			310								346
											1,449
<u>\$ 250</u>	<u>\$ 2,594</u>	<u>\$ 117</u>	<u>\$ 1,820</u>	<u>\$ 2,387</u>	<u>\$ 38</u>	<u>\$ 308</u>	<u>\$ 138</u>	<u>\$ 44</u>	<u>\$ 1,560</u>	<u>\$ 2,492</u>	<u>\$ 48,034</u>
\$ 3	\$ 201	\$ 34	\$ 133	\$ 1,527	\$ 38	\$ 62	\$	\$	\$ 21	\$ 236	\$ 14,993
	67		485	104		6				265	2,401
			669					36	240	855	2,184
											4,468
<u>3</u>	<u>268</u>	<u>34</u>	<u>1,287</u>	<u>1,631</u>	<u>38</u>	<u>68</u>		<u>36</u>	<u>261</u>	<u>1,356</u>	<u>7,698</u>
											31,744
											507
			310								1,449
											346
											71
<u>247</u>	<u>2,326</u>	<u>83</u>	<u>223</u>	<u>756</u>		<u>240</u>	<u>138</u>	<u>8</u>	<u>1,299</u>	<u>1,136</u>	<u>13,917</u>
<u>247</u>	<u>2,326</u>	<u>83</u>	<u>533</u>	<u>756</u>		<u>240</u>	<u>138</u>	<u>8</u>	<u>1,299</u>	<u>1,136</u>	<u>16,290</u>
<u>\$ 250</u>	<u>\$ 2,594</u>	<u>\$ 117</u>	<u>\$ 1,820</u>	<u>\$ 2,387</u>	<u>\$ 38</u>	<u>\$ 308</u>	<u>\$ 138</u>	<u>\$ 44</u>	<u>\$ 1,560</u>	<u>\$ 2,492</u>	<u>\$ 48,034</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	Road	Emergency Communications	Assessment and Taxation	Bicycle Path Construction	Federal and State Program	County School	Corner Preservation	Tax Title Land Sales
REVENUES:								
Taxes	\$ 8,297	\$	\$	\$	\$	\$ 194	\$	\$ 923
Intergovernmental	24,009	97	2,519		122,325			65
Licenses and permits	29							
Charges for services	332		586		2,077		379	1
Interest	553	3		4	1	7		232
Other	646		598		3,102			
Total revenues	33,866	100	3,703	4	127,505	201	379	1,221
EXPENDITURES:								
Current:								
General government			10,756					1,165
Health and social services					143,374			
Public safety and justice	152				23,616			
Community services		100		82	442	1,475		
Roads and bridges	27,141						247	
Capital outlay	2,016		56		1,784		93	
Total expenditures	29,309	100	10,812	82	169,216	1,475	340	1,165
Excess of revenues over (under) expenditures	4,557		(7,109)	(78)	(41,711)	(1,274)	39	56
OTHER FINANCING SOURCES (USES):								
Operating transfers in			7,053	49	41,782	1,276		
Operating transfers out	(3,481)							(56)
Total other financing sources (uses)	(3,481)		7,053	49	41,782	1,276		(56)
Excess of revenues and other sources over (under) expenditures and other uses	1,076		(66)	(29)	71	2	39	
FUND BALANCES, JUNE 30, 1994	6,974	12	627	74		53	681	
FUND BALANCES, JUNE 30, 1995	\$ 8,050	\$ 12	\$ 571	\$ 45	\$ 71	\$ 55	\$ 720	\$

Animal Control	Willamette River Bridges	Recreation	Library	Justice Services Special Operations	County Fair	Inmate Welfare	Convention Center	Assessment District Operating	Natural Areas Acquisition and Protection	Jail Levy	Total
\$	\$	\$ 124	\$ 11,491	\$	\$	\$	\$ 4,437	\$	\$	\$ 14,955	\$ 40,421
	123	221	540	432	35					91	150,457
816				304							1,149
232	30		109	1,240		40					5,026
		3	141	118		11	19		66	214	1,372
47	42	41	1,554	667	152	1,054			535	105	8,543
<u>1,095</u>	<u>195</u>	<u>389</u>	<u>13,835</u>	<u>2,761</u>	<u>187</u>	<u>1,105</u>	<u>4,456</u>		<u>601</u>	<u>15,365</u>	<u>206,968</u>
						11				1,644	11,921
				3,756		866				12,563	145,029
		316	20,197		254		4,441		186		40,953
	2,812										27,493
	989		145	128		64			1	36	30,200
	<u>3,801</u>	<u>316</u>	<u>20,342</u>	<u>3,884</u>	<u>254</u>	<u>941</u>	<u>4,441</u>		<u>187</u>	<u>14,243</u>	<u>5,312</u>
<u>1,095</u>	<u>(3,606)</u>	<u>73</u>	<u>(6,507)</u>	<u>(1,123)</u>	<u>(67)</u>	<u>164</u>	<u>15</u>		<u>414</u>	<u>1,122</u>	<u>260,908</u>
											(53,940)
	3,234	10	5,579	82	48						59,113
(851)			(471)	(150)					(60)		(5,069)
(851)	3,234	10	5,108	(68)	48				(60)		54,044
244	(372)	83	(1,399)	(1,191)	(19)	164	15		354	1,122	104
3	2,698		1,932	1,947	19	76	123	8	945	14	16,186
<u>\$ 247</u>	<u>\$ 2,326</u>	<u>\$ 83</u>	<u>\$ 533</u>	<u>\$ 756</u>	<u>\$</u>	<u>\$ 240</u>	<u>\$ 138</u>	<u>\$ 8</u>	<u>\$ 1,299</u>	<u>\$ 1,136</u>	<u>\$ 16,290</u>

MULTNOMAH COUNTY, OREGON
ROAD FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Taxes:			
Gasoline	\$ 7,140	\$ 7,714	\$ 574
Forest reserve yield	406	583	177
Intergovernmental:			
Federal		1	1
State	22,545	23,274	729
Local	439	734	295
Licenses and permits	20	29	9
Charges for services	635	332	(303)
Interest	403	553	150
Other:			
Miscellaneous	76	124	48
Service reimbursements	793	522	(271)
Total revenues	<u>32,457</u>	<u>33,866</u>	<u>1,409</u>
BEGINNING FUND BALANCE	<u>7,190</u>	<u>6,974</u>	<u>(216)</u>
Total	<u>\$ 39,647</u>	<u>40,840</u>	<u>1,193</u>
EXPENDITURES:			
Sheriff:			
Materials and services	\$ 152	152	
Environmental Services:			
Personal services	7,134	6,798	336
Materials and services	21,422	20,343	1,079
Capital outlay	7,170	2,016	5,154
Contingency	253		253
Sub-total	<u>35,979</u>	<u>29,157</u>	<u>6,822</u>
Total expenditures	<u>36,131</u>	<u>29,309</u>	<u>6,822</u>
OTHER FINANCING USES:			
Transfers to other funds:			
General	198	198	
Bicycle Path Construction	53	49	4
Willamette River Bridges	3,265	3,234	31
Total other financing uses	<u>3,516</u>	<u>3,481</u>	<u>35</u>
Total	<u>\$ 39,647</u>	<u>32,790</u>	<u>6,857</u>
ENDING FUND BALANCE		<u>\$ 8,050</u>	<u>\$ 8,050</u>

MULTNOMAH COUNTY, OREGON
EMERGENCY COMMUNICATIONS FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Intergovernmental - State	\$ 76	\$ 97	\$ 21
Interest		3	3
Total revenues	<u>76</u>	<u>100</u>	<u>24</u>
BEGINNING FUND BALANCE			
Total	<u>\$ 76</u>	<u>112</u>	<u>36</u>
EXPENDITURES:			
Sheriff:			
Materials and services	<u>\$ 76</u>	100	(24)
ENDING FUND BALANCE		<u>\$ 12</u>	<u>\$ 12</u>

**MULTNOMAH COUNTY, OREGON
ASSESSMENT AND TAXATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Intergovernmental - State	\$ 2,376	\$ 2,519	\$ 143
Charges for services	541	586	45
Other:			
Miscellaneous	18	19	1
Service reimbursements	808	579	(229)
Total revenues	<u>3,743</u>	<u>3,703</u>	<u>(40)</u>
OTHER FINANCING SOURCES:			
Transfer from General Fund	7,318	6,997	(321)
Transfer from Tax Title Land Sales	56	56	
Total other financing sources	<u>7,374</u>	<u>7,053</u>	<u>(321)</u>
BEGINNING FUND BALANCE	268	627	359
Total	<u>\$ 11,385</u>	<u>11,383</u>	<u>(2)</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 7,290	7,060	230
Materials and services	4,010	3,696	314
Capital outlay	85	56	29
Total expenditures	<u>\$ 11,385</u>	<u>10,812</u>	<u>573</u>
ENDING FUND BALANCE		<u>\$ 571</u>	<u>\$ 571</u>

MULTNOMAH COUNTY, OREGON
BICYCLE PATH CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Interest	\$ 4	\$ 4	\$
Other - Service reimbursements	131	—	(131)
Total revenues	<u>135</u>	<u>4</u>	<u>(131)</u>
OTHER FINANCING SOURCE:			
Transfer from Road Fund	53	49	(4)
BEGINNING FUND BALANCE			
Total	<u>\$ 311</u>	<u>74</u>	<u>(49)</u>
	<u>311</u>	<u>127</u>	<u>(184)</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 83	82	1
Capital outlay	228	—	228
Total expenditures	<u>\$ 311</u>	<u>82</u>	<u>229</u>
ENDING FUND BALANCE		<u>\$ 45</u>	<u>\$ 45</u>

**MULTNOMAH COUNTY, OREGON
FEDERAL AND STATE PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Intergovernmental:			
Federal, state and local	\$ 130,932	\$ 122,325	\$ (8,607)
Charges for services	2,667	2,077	(590)
Interest	10	1	(9)
Other:			
Miscellaneous	1,315	1,033	(282)
Service reimbursements	5,566	2,069	(3,497)
Total revenues	<u>140,490</u>	<u>127,505</u>	<u>(12,985)</u>
OTHER FINANCING SOURCES:			
Transfers from other funds:			
General	42,957	41,758	(1,199)
Data Processing	24	24	
Total other financing sources	<u>42,981</u>	<u>41,782</u>	<u>(1,199)</u>
Total	<u>\$ 183,471</u>	<u>169,287</u>	<u>(14,184)</u>
EXPENDITURES:			
Health Services:			
Personal services	\$ 32,220	31,706	514
Materials and services	19,153	18,534	619
Capital outlay	476	475	1
Sub-total	<u>51,849</u>	<u>50,715</u>	<u>1,134</u>
Social Services:			
Personal services	23,080	21,776	1,304
Materials and services	80,986	71,358	9,628
Capital outlay	851	704	147
Sub-total	<u>104,917</u>	<u>93,838</u>	<u>11,079</u>
Community Corrections:			
Personal services	14,005	13,111	894
Materials and services	7,818	7,321	497
Capital outlay	564	503	61
Sub-total	<u>22,387</u>	<u>20,935</u>	<u>1,452</u>
District Attorney:			
Personal services	1,693	1,626	67
Materials and services	652	510	142
Capital outlay	92	69	23
Sub-total	<u>2,437</u>	<u>2,205</u>	<u>232</u>
Sheriff:			
Personal services	1,081	920	161
Materials and services	193	128	65
Capital outlay	30	31	(1)
Sub-total	<u>1,304</u>	<u>1,079</u>	<u>225</u>
Environmental Services:			
Materials and services	70	26	44
Nondepartmental:			
Personal services	357	345	12
Materials and services	145	71	74
Capital outlay	5	2	3
Sub-total	<u>507</u>	<u>418</u>	<u>89</u>
Total expenditures	<u>\$ 183,471</u>	<u>169,216</u>	<u>14,255</u>
ENDING FUND BALANCE		<u>\$ 71</u>	<u>\$ 71</u>

MULTNOMAH COUNTY, OREGON
COUNTY SCHOOL FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Taxes - Forest reserve yield	\$ 102	\$ 194	\$ 92
Interest	2	7	5
Total revenues	<u>104</u>	<u>201</u>	<u>97</u>
OTHER FINANCING SOURCE:			
Transfer from General Fund	1,276	1,276	
BEGINNING FUND BALANCE	53	53	
Total	<u>\$ 1,433</u>	<u>1,530</u>	<u>97</u>
EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 1,433	1,475	(42)
ENDING FUND BALANCE		<u>\$ 55</u>	<u>\$ 55</u>

MULTNOMAH COUNTY, OREGON
CORNER PRESERVATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$ 400	\$ 379	\$ (21)
BEGINNING FUND BALANCE			
Total	304	681	377
	\$ 704	1,060	356
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 476	247	229
Capital outlay	100	93	7
Contingency	128		128
Total expenditures	\$ 704	340	364
ENDING FUND BALANCE		\$ 720	\$ 720

MULTNOMAH COUNTY, OREGON
TAX TITLE LAND SALES FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
 For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes - Sales on foreclosures	\$ 1,850	\$ 923	\$ (927)
Intergovernmental - Local	18	65	47
Charges for services		1	1
Interest	259	232	(27)
Total revenues	2,127	1,221	(906)
BEGINNING FUND BALANCE			
Total	\$ 2,183	1,221	(962)
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 2,127	1,165	962
OTHER FINANCING USE:			
Transfer to Assessment and Taxation Fund	56	56	
Total	2,183	1,221	962
ENDING FUND BALANCE		\$	\$

MULTNOMAH COUNTY, OREGON
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
REVENUES:			
Licenses and permits	\$ 609	\$ 816	\$ 207
Charges for services	194	232	38
Other - Miscellaneous	48	47	(1)
Total revenues	<u>\$ 851</u>	<u>1,095</u>	<u>244</u>
BEGINNING FUND BALANCE			
Total	<u>\$ 851</u>	<u>3</u>	<u>3</u>
		<u>1,098</u>	<u>247</u>
OTHER FINANCING USE:			
Transfer to General Fund	\$ 851	851	
ENDING FUND BALANCE		<u>\$ 247</u>	<u>\$ 247</u>

MULTNOMAH COUNTY, OREGON
WILLAMETTE RIVER BRIDGES FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Intergovernmental:			
State	\$	\$ 120	\$ 120
Local		3	3
Charges for services		30	30
Other:			
Miscellaneous		2	2
Service reimbursements	74	40	(34)
Total revenues	<u>74</u>	<u>195</u>	<u>121</u>
OTHER FINANCING SOURCE:			
Transfer from Road Fund	3,265	3,234	(31)
BEGINNING FUND BALANCE			
Total	\$ <u>3,145</u>	<u>2,698</u>	<u>(447)</u>
	<u>\$ 6,484</u>	<u>6,127</u>	<u>(357)</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 2,073	1,915	158
Materials and services	1,116	897	219
Capital outlay	3,295	989	2,306
Total expenditures	<u>\$ 6,484</u>	<u>3,801</u>	<u>2,683</u>
ENDING FUND BALANCE		<u>\$ 2,326</u>	<u>\$ 2,326</u>

MULTNOMAH COUNTY, OREGON
RECREATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes - gasoline	\$ 120	\$ 124	\$ 4
Intergovernmental - State	286	221	(65)
Interest		3	3
Other - Miscellaneous	42	41	(1)
Total revenues	448	389	(59)
OTHER FINANCING SOURCE:			
Transfer from General Fund	10	10	
Total	\$ 458	399	(59)
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 458	316	142
ENDING FUND BALANCE		\$ 83	\$ 83

MULTNOMAH COUNTY, OREGON
LIBRARY FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Taxes:			
Property:			
Current year	\$ 10,437	\$ 10,984	\$ 547
Prior years'	339	384	45
Penalties and interest	76	112	36
Sales on foreclosures		11	11
Intergovernmental:			
Federal, state, and local	470	540	70
Charges for services	35	109	74
Interest	63	141	78
Other:			
Miscellaneous	1,485	1,474	(11)
Service reimbursements	82	80	(2)
Total revenues	<u>12,987</u>	<u>13,835</u>	<u>848</u>
OTHER FINANCING SOURCE:			
Transfer from General Fund	5,969	5,579	(390)
BEGINNING FUND BALANCE			
Total	<u>\$ 2,463</u>	<u>1,932</u>	<u>(531)</u>
	<u>\$ 21,419</u>	<u>21,346</u>	<u>(73)</u>
EXPENDITURES:			
Library:			
Personal services	\$ 13,230	12,794	436
Materials and services	7,533	7,403	130
Capital outlay	149	145	4
Contingency	36	36	36
Total expenditures	<u>20,948</u>	<u>20,342</u>	<u>606</u>
OTHER FINANCING USE:			
Transfer to General Fund	\$ 471	471	
Total	<u>21,419</u>	<u>20,813</u>	<u>606</u>
ENDING FUND BALANCE		<u>\$ 533</u>	<u>\$ 533</u>

MULTNOMAH COUNTY, OREGON
JUSTICE SERVICES SPECIAL OPERATIONS FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Intergovernmental:			
Federal	\$ 38	\$ 52	\$ 14
State	1,346		(1,346)
Local	398	380	(18)
Licenses and permits	334	304	(30)
Charges for services	1,085	1,240	155
Interest		118	118
Other - Miscellaneous	695	667	(28)
Total revenues	<u>3,896</u>	<u>2,761</u>	<u>(1,135)</u>
OTHER FINANCING SOURCE:			
Transfer from General Fund	118	82	(36)
BEGINNING FUND BALANCE			
Total	<u>\$ 1,209</u>	<u>1,947</u>	<u>738</u>
	<u>\$ 5,223</u>	<u>4,790</u>	<u>(433)</u>
EXPENDITURES:			
Community Corrections:			
Personal services	\$ 480	479	1
Materials and services	70	45	25
Capital outlay	3	3	
Sub-total	<u>553</u>	<u>527</u>	<u>26</u>
District Attorney:			
Personal services	208	185	23
Materials and services	2,261	1,289	972
Capital outlay	56	41	15
Sub-total	<u>2,525</u>	<u>1,515</u>	<u>1,010</u>
Sheriff:			
Personal services	991	966	25
Materials and services	804	792	12
Capital outlay	200	84	116
Sub-total	<u>1,995</u>	<u>1,842</u>	<u>153</u>
Total expenditures	5,073	3,884	1,189
OTHER FINANCING USE:			
Transfer to Capital Improvement Fund	150	150	
Total	<u>\$ 150</u>	<u>150</u>	<u></u>
ENDING FUND BALANCE	<u>\$ 5,223</u>	<u>\$ 4,034</u>	<u>1,189</u>
		<u>\$ 756</u>	<u>\$ 756</u>

MULTNOMAH COUNTY, OREGON
COUNTY FAIR FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Intergovernmental - State	\$ 35	\$ 35	\$
Interest	1		(1)
Other:			
Fair	190	152	(38)
Total revenues	<u>226</u>	<u>187</u>	<u>(39)</u>
OTHER FINANCING SOURCE:			
Transfer from General Fund	58	48	(10)
BEGINNING FUND BALANCE			
Total	<u>\$ 340</u>	<u>19</u>	<u>(37)</u>
	<u>340</u>	<u>254</u>	<u>(86)</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 42	22	20
Materials and services	242	232	10
Contingency	56		56
Total expenditures	<u>\$ 340</u>	<u>254</u>	<u>86</u>
ENDING FUND BALANCE		<u>\$</u>	<u>\$</u>

MULTNOMAH COUNTY, OREGON
INMATE WELFARE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$ 47	\$ 40	\$ (7)
Interest	3	11	8
Other - Miscellaneous	1,225	1,054	(171)
Total revenues	<u>1,275</u>	<u>1,105</u>	<u>(170)</u>
BEGINNING FUND BALANCE			
Total	<u>\$ 1,275</u>	<u>76</u>	<u>76</u>
		1,181	(94)
EXPENDITURES:			
Social Services:			
Materials and services	\$ 47	11	36
Sheriff:			
Personal services	279	219	60
Materials and services	596	647	(51)
Capital outlay	112	64	48
Contingency	241	241	241
Sub-total	<u>1,228</u>	<u>930</u>	<u>298</u>
Total expenditures	<u>\$ 1,275</u>	<u>941</u>	<u>334</u>
ENDING FUND BALANCE		<u>\$ 240</u>	<u>\$ 240</u>

MULTNOMAH COUNTY, OREGON
CONVENTION CENTER FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes - Transient lodging	\$ 4,440	\$ 4,437	\$ (3)
Interest	20	19	(1)
Total revenues	4,460	4,456	(4)
BEGINNING FUND BALANCE			
Total	\$ 4,460	123 4,579	123 119
EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 4,440	4,441	(1)
Contingency	20		20
Total expenditures	4,460	4,441	19
ENDING FUND BALANCE		\$ 138	\$ 138

MULTNOMAH COUNTY, OREGON
ASSESSMENT DISTRICT OPERATING FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
BEGINNING FUND BALANCE	\$ <u> </u>	\$ 8	\$ 8
ENDING FUND BALANCE		\$ <u> 8</u>	\$ <u> 8</u>

MULTNOMAH COUNTY, OREGON
NATURAL AREAS ACQUISITION AND PROTECTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
 For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Interest	\$ 37	\$ 66	\$ 29
Other - Miscellaneous	198	535	337
Total revenues	<u>235</u>	<u>601</u>	<u>366</u>
BEGINNING FUND BALANCE			
Total	<u>\$ 414</u>	<u>945</u>	<u>531</u>
	<u>\$ 649</u>	<u>1,546</u>	<u>897</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 260	186	74
Capital outlay	299	1	298
Contingency	30		30
Total expenditures	<u>589</u>	<u>187</u>	<u>402</u>
OTHER FINANCING USE:			
Transfer to General Fund:			
Total	<u>60</u>	<u>60</u>	<u>402</u>
	<u>\$ 649</u>	<u>247</u>	<u>402</u>
ENDING FUND BALANCE		<u>\$ 1,299</u>	<u>\$ 1,299</u>

MULTNOMAH COUNTY, OREGON
JAIL LEVY FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Taxes:			
Property:			
Current year	\$ 13,681	\$ 14,398	\$ 717
Prior years'	431	446	15
Penalties and interest	98	97	(1)
Sales on foreclosures		14	14
Intergovernmental:			
Federal, state and local		91	91
Interest		214	214
Other - Service reimbursements	178	105	(73)
Total revenues	<u>14,388</u>	<u>15,365</u>	<u>977</u>
OTHER FINANCING SOURCE:			
Transfer from General Fund	350		(350)
BEGINNING FUND BALANCE			
Total	<u>\$ 14,752</u>	<u>14</u>	<u>627</u>
EXPENDITURES:			
Health Services:			
Personal services	\$ 1,088	1,092	(4)
Materials and services	549	552	(3)
Capital outlay	13	5	8
Sub-total	<u>1,650</u>	<u>1,649</u>	<u>1</u>
Community Corrections:			
Materials and services	<u>1,670</u>	<u>1,628</u>	<u>42</u>
Sheriff:			
Personal services	8,773	8,342	431
Materials and services	2,577	2,593	(16)
Capital outlay	82	31	51
Sub-total	<u>11,432</u>	<u>10,966</u>	<u>466</u>
Total expenditures	<u>\$ 14,752</u>	<u>14,243</u>	<u>509</u>
ENDING FUND BALANCE		<u>\$ 1,136</u>	<u>\$ 1,136</u>

DEBT SERVICE FUNDS

These funds account for the retirement of general obligation bonds, certificates of participation (capitalized leases) and other lease-purchase arrangements. The modified accrual basis of accounting is used. Funds included are:

- Capital Lease Retirement Fund - Accounts for lease-purchase principal and interest payments for buildings and major pieces of equipment acquired by the issuance of certificates of participation or other lease-purchase arrangements. Revenues consist of certificates of participation proceeds, service reimbursements and cash transfers from other County funds.
- Library Bond Sinking Fund - Accounts for payment of principal and interest on library general obligation bonds. Revenue is derived from property taxes.

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
June 30, 1995
 (amounts expressed in thousands)

	Capital Lease Retirement	Library Bond Sinking	Total
ASSETS:			
Cash and investments	\$ 5,723	\$ 1,285	\$ 7,008
Receivables:			
Taxes		96	96
Accounts		2	2
Total assets	<u>\$ 5,723</u>	<u>\$ 1,383</u>	<u>\$ 7,106</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Deferred revenue	\$ _____	\$ 85	\$ 85
Fund balances:			
Reserved for debt service	<u>5,723</u>	<u>1,298</u>	<u>7,021</u>
Total liabilities and fund balances	<u>\$ 5,723</u>	<u>\$ 1,383</u>	<u>\$ 7,106</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	Capital Lease Retirement	Library Bond Sinking	Total
REVENUES:			
Taxes	\$	\$ 1,667	\$ 1,667
Charges for services	6		6
Interest	384	90	474
Other	4,781		4,781
Total revenues	<u>5,171</u>	<u>1,757</u>	<u>6,928</u>
EXPENDITURES:			
Current:			
General government	18		18
Community services		1	1
Debt service:			
Principal	3,577	1,295	4,872
Interest	3,134	1,348	4,482
Total expenditures	<u>6,729</u>	<u>2,644</u>	<u>9,373</u>
Excess of expenditures over revenues	<u>(1,558)</u>	<u>(887)</u>	<u>(2,445)</u>
OTHER FINANCING SOURCES:			
Certificates of participation proceeds	149		149
Operating transfer in		250	250
Total other financing sources	<u>149</u>	<u>250</u>	<u>399</u>
Excess of expenditures over revenues and other sources	(1,409)	(637)	(2,046)
FUND BALANCES, JUNE 30, 1994	<u>7,132</u>	<u>1,935</u>	<u>9,067</u>
FUND BALANCES, JUNE 30, 1995	<u>\$ 5,723</u>	<u>\$ 1,298</u>	<u>\$ 7,021</u>

**MULTNOMAH COUNTY, OREGON
CAPITAL LEASE RETIREMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)**

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$	\$	\$
Interest	140	384	244
Other - Service reimbursements	5,843	4,781	(1,062)
Total revenues	5,983	5,171	(812)
OTHER FINANCING SOURCE:			
Certificates of participation proceeds		149	149
BEGINNING FUND BALANCE			
Total	\$ 12,628	7,132	487
	12,628	12,452	(176)
EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 24	18	6
Contingency	5,520		5,520
Debt service:			
Principal	3,858	3,577	281
Interest	3,226	3,134	92
Total expenditures	\$ 12,628	6,729	5,899
ENDING FUND BALANCE		\$ 5,723	\$ 5,723

MULTNOMAH COUNTY, OREGON
LIBRARY BOND SINKING FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
 For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes:			
Property:			
Current year	\$ 1,578	\$ 1,625	\$ 47
Prior years'	57	36	(21)
Penalties and interest		4	4
Sales on foreclosures		2	2
Interest	67	90	23
Total revenues	1,702	1,757	55
OTHER FINANCING SOURCE:			
Transfer from General Fund	250	250	
BEGINNING FUND BALANCE			
Total	\$ 1,925	1,935	10
	\$ 3,877	3,942	65
EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 4	1	3
Debt service:			
Principal	1,295	1,295	
Interest	1,348	1,348	
Total expenditures	2,647	2,644	3
ENDING FUND BALANCE	1,230	\$ 1,298	\$ 68
	\$ 3,877		

CAPITAL PROJECTS FUNDS

These funds account for expenditures on major construction projects, proceeds from certificates of participation issued to finance capital acquisitions and proceeds from the sale of County property, and library general obligation bond proceeds. The modified accrual basis of accounting is used to record revenues and expenditures. Funds included are:

- Equipment Lease/Purchase Fund - accounts for long-term lease purchases of equipment.
- Lease/Purchase Project Fund - accounts for purchases and construction of capital acquisition.
- Capital Improvement Fund - accounts for the proceeds from the sale of County property and expenditures made to improve County property.
- Library Construction Fund - accounts for the renovation of the Central Library and the expansion of the Midland Library.

**MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
JUNE 30, 1995
(amounts expressed in thousands)**

	Equipment Lease/ Purchase	Lease/ Purchase Project	Capital Improvement	Library Construction	Total
ASSETS:					
Cash and investments	\$ 615	\$ 4,538	\$ 3,410	\$ 27,403	\$ 35,966
Contracts receivable			2,089		2,089
Total assets	<u>\$ 615</u>	<u>\$ 4,538</u>	<u>\$ 5,499</u>	<u>\$ 27,403</u>	<u>\$ 38,055</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ 22	\$ 1,039	\$ 397	\$ 641	\$ 2,099
Due to other funds	911				911
Compensated absences			18		18
Deferred revenue			2,764		2,764
Total liabilities	<u>933</u>	<u>1,039</u>	<u>3,179</u>	<u>641</u>	<u>5,792</u>
Fund balances (deficit):					
Reserved for capital projects	(318)	3,499	2,320	26,762	32,263
Total liabilities and fund balances	<u>\$ 615</u>	<u>\$ 4,538</u>	<u>\$ 5,499</u>	<u>\$ 27,403</u>	<u>\$ 38,055</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
CAPITAL PROJECTS FUNDS
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Equipment Lease/ Purchase</u>	<u>Lease/ Purchase Project</u>	<u>Capital Improvement</u>	<u>Library Construction</u>	<u>Total</u>
REVENUES:					
Intergovernmental – State	\$	\$	\$ 35	\$	\$ 35
Charges for services			111		111
Interest			140	1,461	1,601
Other:					
Miscellaneous			536		536
Service reimbursements			244		244
Total revenues			<u>1,066</u>	<u>1,461</u>	<u>2,527</u>
EXPENDITURES:					
Current:					
General government	42	220	1,001		1,263
Community services				834	834
Capital outlay	1,225	11,643	2,542	3,287	18,697
Total expenditures	<u>1,267</u>	<u>11,863</u>	<u>3,543</u>	<u>4,121</u>	<u>20,794</u>
Excess of expenditures over revenues	<u>(1,267)</u>	<u>(11,863)</u>	<u>(2,477)</u>	<u>(2,660)</u>	<u>(18,267)</u>
OTHER FINANCING SOURCES:					
Certificates of participation proceeds	949	404			1,353
Bond sales				9,000	9,000
Operating transfers in			3,890		3,890
Total other financing sources	<u>949</u>	<u>404</u>	<u>3,890</u>	<u>9,000</u>	<u>14,243</u>
Excess of revenues and other sources over (under) expenditures	<u>(318)</u>	<u>(11,459)</u>	<u>1,413</u>	<u>6,340</u>	<u>(4,024)</u>
FUND BALANCES, JUNE 30, 1994		<u>14,958</u>	<u>907</u>	<u>20,422</u>	<u>36,287</u>
FUND BALANCES (DEFICIT), JUNE 30, 1995	<u>\$ (318)</u>	<u>\$ 3,499</u>	<u>\$ 2,320</u>	<u>\$ 26,762</u>	<u>\$ 32,263</u>

MULTNOMAH COUNTY, OREGON
EQUIPMENT LEASE/PURCHASE FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
 For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
OTHER FINANCING SOURCES:			
Certificates of participation proceeds	\$ 1,583	\$ 949	\$ (634)
Transfer from Capital Improvement Fund	442		(442)
Total	<u>2,025</u>	<u>949</u>	<u>(1,076)</u>
EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 19	42	(23)
Capital outlay	2,006	1,225	781
Total expenditures	<u>\$ 2,025</u>	<u>1,267</u>	<u>758</u>
ENDING FUND BALANCE		<u>\$ (318)</u>	<u>\$ (318)</u>

MULTNOMAH COUNTY, OREGON
LEASE/PURCHASE PROJECT FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
 For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
OTHER FINANCING SOURCE:			
Certificates of participation proceeds	\$ 1,912	\$ 404	\$ (1,508)
BEGINNING FUND BALANCE			
	18,522	14,958	(3,564)
Total	\$ 20,434	15,362	(5,072)
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 323	220	103
Capital outlay	20,111	11,643	8,468
Total expenditures	\$ 20,434	11,863	8,571
ENDING FUND BALANCE		\$ 3,499	\$ 3,499

MULTNOMAH COUNTY, OREGON
CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Intergovernmental			
State	\$ 85	\$ 35	\$ (50)
Local	166		(166)
Charges for services	40	111	71
Interest	42	140	98
Other:			
Miscellaneous	197	536	339
Service reimbursements	157	244	87
Total revenues	<u>687</u>	<u>1,066</u>	<u>379</u>
OTHER FINANCING SOURCES:			
Transfer from other funds:			
General	2,990	2,990	
Justice Services Special Operations	150	150	
Facilities Management	750	750	
Total other financing sources	<u>3,890</u>	<u>3,890</u>	
BEGINNING FUND BALANCE	<u>1,872</u>	<u>907</u>	<u>(965)</u>
Total	<u>\$ 6,449</u>	<u>5,863</u>	<u>(586)</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 452	445	7
Materials and services	1,150	556	594
Capital outlay	4,253	2,542	1,711
Contingency	152		152
Total expenditures	<u>6,007</u>	<u>3,543</u>	<u>2,464</u>
OTHER FINANCING USE:			
Transfer to Equipment/Lease Purchase Fund	442		442
Total	<u>\$ 6,449</u>	<u>3,543</u>	<u>2,906</u>
ENDING FUND BALANCE		<u>\$ 2,320</u>	<u>\$ 2,320</u>

MULTNOMAH COUNTY, OREGON
LIBRARY CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUE:			
Interest	\$	\$ 1,461	\$ 1,461
OTHER FINANCING SOURCE:			
Bond sales	2,954	9,000	6,046
BEGINNING FUND BALANCE	29,540	20,422	(9,118)
Total	\$ 32,494	30,883	(1,611)
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 2,000	834	1,166
Capital outlay	30,494	3,287	27,207
Total expenditures	\$ 32,494	4,121	28,373
ENDING FUND BALANCE		\$ 26,762	\$ 26,762

ENTERPRISE FUNDS

These funds are used to finance and account for the acquisition, operation and maintenance of sewage treatment facilities, street lighting facilities, improved library services, and health care claims administration, which are supported by user charges. The County accounts for certain expenditures of the enterprise funds for budgetary purposes on the modified accrual basis of accounting. For financial reporting purposes the accrual basis of accounting is used. The difference in the accounting basis used relates primarily to the methods of accounting for depreciation, debt and capital outlay. Funds included are:

- 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.)
- Library Enterprise Fund - accounts for revenues for increases in library service charges to expend for improved library service.
- CareOregon Fund - accounts for the operation of CareOregon including administrative expenses.

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
June 30, 1995
(amounts expressed in thousands)

	Dunthorpe- Riverdale Service District No.1	Mid County Service District No. 14	Library Enterprise	CareOregon	Total
ASSETS:					
Current Assets:					
Cash and investments	\$ 540	\$ 693	\$ 113	\$ 9,218	\$ 10,564
Receivables (net of allowances for uncollectibles):					
Accounts	7			1,036	1,043
Special assessments		16			16
Total current assets	<u>547</u>	<u>709</u>	<u>113</u>	<u>10,254</u>	<u>11,623</u>
Fixed assets (net of accumulated depreciation)	683	516		44	1,243
Total assets	<u>\$ 1,230</u>	<u>\$ 1,225</u>	<u>\$ 113</u>	<u>\$ 10,298</u>	<u>\$ 12,866</u>
LIABILITIES AND FUND EQUITY:					
Liabilities:					
Accounts payable	\$ 77	\$ 12	\$	\$ 9,826	\$ 9,915
Compensated absences				61	61
Total liabilities	<u>77</u>	<u>12</u>		<u>9,887</u>	<u>9,976</u>
Fund equity:					
Contributed capital	1,808	905		21	2,734
Retained earnings (deficit):					
Unreserved, undesignated	(655)	308	113	390	156
Total fund equity	<u>1,153</u>	<u>1,213</u>	<u>113</u>	<u>411</u>	<u>2,890</u>
Total liabilities and fund equity	<u>\$ 1,230</u>	<u>\$ 1,225</u>	<u>\$ 113</u>	<u>\$ 10,298</u>	<u>\$ 12,866</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
ENTERPRISE FUNDS
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	Dunthorpe- Riverdale Service District No. 1	Mid County Service District No. 14	Library Enterprise	CareOregon	Total
OPERATING REVENUES:					
Charges for sales and services	\$ 116	\$ 147	\$ 57	\$ 29,212	\$ 29,532
OPERATING EXPENSES:					
Salaries and wages			17	575	592
Employee benefits			4	202	206
Repairs and maintenance				13	13
Utilities	146	143			289
Equipment rental				9	9
Facility rental				36	36
Professional services				251	251
Communications				39	39
Operating supplies			2	48	50
Medical claims				23,670	23,670
Administrative	5	10	2	1,353	1,370
Internal support				296	296
Depreciation	28	86		12	126
Other expenses	2	5		2,051	2,058
Total operating expenses	<u>181</u>	<u>244</u>	<u>25</u>	<u>28,555</u>	<u>29,005</u>
Operating income (loss)	<u>(65)</u>	<u>(97)</u>	<u>32</u>	<u>657</u>	<u>527</u>
NONOPERATING REVENUES (EXPENSES):					
Interest revenue	29	36		609	674
Interest expense				(349)	(349)
Total nonoperating revenues	<u>29</u>	<u>36</u>		<u>260</u>	<u>325</u>
Net income (loss)	<u>(36)</u>	<u>(61)</u>	<u>32</u>	<u>917</u>	<u>852</u>
RETAINED EARNINGS (DEFICIT), JUNE 30, 1994	<u>(619)</u>	<u>369</u>	<u>81</u>	<u>(527)</u>	<u>(696)</u>
RETAINED EARNINGS (DEFICIT), JUNE 30, 1995	<u>\$ (655)</u>	<u>\$ 308</u>	<u>\$ 113</u>	<u>\$ 390</u>	<u>\$ 156</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	Dunthorpe- Riverdale Service District No. 1	Mid County Service District No. 14	Library Enterprise	CareOregon	Total
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	\$ (65)	\$ (97)	\$ 32	\$ 657	\$ 527
Adjustments to reconcile operating income (loss) to cash and cash equivalents provided by operating activities:					
Depreciation	28	86		12	126
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	3			(551)	(548)
Decrease in special assessments receivable		29			29
Increase (decrease) in accounts payable	48	(14)		4,042	4,076
Decrease in due to other funds				(135)	(135)
Increase in compensated absences				25	25
Net cash provided by operating activities	<u>14</u>	<u>4</u>	<u>32</u>	<u>4,050</u>	<u>4,100</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Interest paid				(349)	(349)
Net cash used by noncapital financing activities				<u>(349)</u>	<u>(349)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition of fixed assets		(92)			(92)
Capital contributed by customers and others	5	92			97
Net cash provided by capital and related financing activities	<u>5</u>				<u>5</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest on investments	29	36		609	674
Net cash provided by investing activities	<u>29</u>	<u>36</u>		<u>609</u>	<u>674</u>
Net increase in cash and cash equivalents	48	40	32	4,310	4,430
CASH AND CASH EQUIVALENTS, JUNE 30, 1994	<u>492</u>	<u>653</u>	<u>81</u>	<u>4,908</u>	<u>6,134</u>
CASH AND CASH EQUIVALENTS, JUNE 30, 1995	<u>\$ 540</u>	<u>\$ 693</u>	<u>\$ 113</u>	<u>\$ 9,218</u>	<u>\$ 10,564</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:					
Disposal of fixed assets, net book value	<u>\$</u>	<u>\$ (144)</u>	<u>\$</u>	<u>\$</u>	<u>\$ (144)</u>

MULTNOMAH COUNTY, OREGON
COMBINING SCHEDULE OF CHANGES IN CONTRIBUTED CAPITAL
ENTERPRISE FUNDS
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Dunthorpe- Riverdale Service District No. 1	Mid County Service District No. 14	CareOregon	Total
CONTRIBUTED CAPITAL, JUNE 30, 1994	\$ <u>1,803</u>	\$ <u>957</u>	\$ <u>21</u>	\$ <u>2,781</u>
ADD:				
Contributions from connection fees	5			5
Contributions from customers	<u> </u>	<u>92</u>	<u> </u>	<u>92</u>
Total contributions added	<u>5</u>	<u>92</u>	<u> </u>	<u>97</u>
DEDUCT:				
Disposal of fixed assets, net book value	<u> </u>	<u>(144)</u>	<u> </u>	<u>(144)</u>
CONTRIBUTED CAPITAL, JUNE 30, 1995	\$ <u><u>1,808</u></u>	\$ <u><u>905</u></u>	\$ <u><u>21</u></u>	\$ <u><u>2,734</u></u>

MULTNOMAH COUNTY, OREGON
DUNTHORPE-RIVERDALE SERVICE DISTRICT NO. 1
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Assessments - sewer	\$ 120	\$ 119	\$ (1)
Charges for services	10	5	(5)
Interest	15	29	14
Total revenues	145	153	8
 BEGINNING FUND BALANCE	 475	 464	 (11)
Total	\$ 620	617	(3)
 EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 142	152	(10)
Contingency	20		20
Total expenditures	162	152	10
ENDING FUND BALANCE	458	\$ 465	\$ 7
	\$ 620		

MULTNOMAH COUNTY, OREGON
MID COUNTY SERVICE DISTRICT NO. 14 FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Assessments - street lighting			
Current year	\$ 325	\$ 143	\$ (182)
Prior years'	22	17	(5)
Penalties and interest		8	8
Sales on foreclosures	1		(1)
Interest	17	37	20
Total revenues	<u>365</u>	<u>205</u>	<u>(160)</u>
BEGINNING FUND BALANCE			
Total	<u>\$ 715</u>	<u>635</u>	<u>285</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 380	155	225
Capital outlay	100		100
Contingency	25		25
Total expenditures	<u>505</u>	<u>155</u>	<u>350</u>
ENDING FUND BALANCE	<u>210</u>	<u>\$ 685</u>	<u>\$ 475</u>
	<u>\$ 715</u>		

MULTNOMAH COUNTY, OREGON
LIBRARY ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$ 14	\$ 22	\$ 8
Other - Miscellaneous	17	34	17
Total revenues	<u>31</u>	<u>56</u>	<u>25</u>
BEGINNING FUND BALANCE			
Total	\$ <u>41</u>	<u>81</u>	<u>71</u>
EXPENDITURES:			
Library:			
Personal services	\$ 31	21	10
Materials and services	9	4	5
Capital outlay	1		1
Total expenditures	<u>\$ 41</u>	<u>25</u>	<u>16</u>
ENDING FUND BALANCE		<u>\$ 112</u>	<u>\$ 112</u>

MULTNOMAH COUNTY, OREGON
CAREOREGON FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Intergovernmental:			
Federal and state	\$ 52,980	\$ 29,184	\$ (23,796)
Interest		609	609
Other - Service reimbursements	53	28	(25)
Total revenues	53,033	29,821	(23,212)
OTHER FINANCING SOURCE:			
Transfer from General Fund	50		(50)
BEGINNING FUND BALANCE			
Total	\$ 53,083	(567)	(567)
	53,083	29,254	(23,829)
EXPENDITURES:			
Health Services:			
Personal services	\$ 1,148	777	371
Materials and services	51,903	28,110	23,793
Capital outlay	32		32
Total expenditures	\$ 53,083	28,887	24,196
ENDING FUND BALANCE		\$ 367	\$ 367

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:

- Insurance Fund - accounts for the County's insurance coverage.
- Fleet Management Fund - accounts for all motor vehicle fleet operations.
- Telephone Fund - accounts for all 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, 1995
(amounts expressed in thousands)

	Insurance	Fleet Management	Telephone	Data Processing	Mail/ Distribution	Facilities Management	Total
ASSETS:							
Current assets:							
Cash and investments	\$ 11,472	\$ 1,711	\$ 1,531	\$ 1,761	\$ 43	\$ 1,984	\$ 18,502
Accounts receivable	1	62	135	54		119	371
Due from other funds	3,312						3,312
Inventories		366			88		454
Prepaid items	43			50		20	113
Total current assets	<u>14,828</u>	<u>2,139</u>	<u>1,666</u>	<u>1,865</u>	<u>131</u>	<u>2,123</u>	<u>22,752</u>
Fixed assets (net of accumulated depreciation)	23	3,078	1,764	722	13	75	5,675
Total assets	<u>\$ 14,851</u>	<u>\$ 5,217</u>	<u>\$ 3,430</u>	<u>\$ 2,587</u>	<u>\$ 144</u>	<u>\$ 2,198</u>	<u>\$ 28,427</u>
LIABILITIES AND FUND EQUITY:							
Current liabilities:							
Accounts payable	\$ 7,333	\$ 219	\$ 481	\$ 56	\$ 9	\$ 882	\$ 8,980
Compensated absences	57	72	29	274	12	203	647
Deferred revenue						7	7
Capitalized leases - current			103	239			342
Total current liabilities	<u>7,390</u>	<u>291</u>	<u>613</u>	<u>569</u>	<u>21</u>	<u>1,092</u>	<u>9,976</u>
Noncurrent liabilities:							
Capitalized leases (net of current portion)			462	373			835
Total liabilities	<u>7,390</u>	<u>291</u>	<u>1,075</u>	<u>942</u>	<u>21</u>	<u>1,092</u>	<u>10,811</u>
Fund equity:							
Contributed capital	2	3,750	1,593	1,733	19	72	7,169
Retained earnings (deficit):							
Unreserved, undesignated	7,459	1,176	762	(88)	104	1,034	10,447
Total equity	<u>7,461</u>	<u>4,926</u>	<u>2,355</u>	<u>1,645</u>	<u>123</u>	<u>1,106</u>	<u>17,616</u>
Total liabilities and fund equity	<u>\$ 14,851</u>	<u>\$ 5,217</u>	<u>\$ 3,430</u>	<u>\$ 2,587</u>	<u>\$ 144</u>	<u>\$ 2,198</u>	<u>\$ 28,427</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, 1995
(amounts expressed in thousands)

	Insurance	Fleet Management	Telephone	Data Processing	Mail/ Distribution	Facilities Management	Total
OPERATING REVENUES:							
Charges for services	\$ 20,731	\$ 3,524	\$ 2,982	\$ 7,131	\$ 1,142	\$ 18,891	\$ 54,401
Insurance premiums	621						621
Experience rating and refunds	145						145
Total operating revenues	<u>21,497</u>	<u>3,524</u>	<u>2,982</u>	<u>7,131</u>	<u>1,142</u>	<u>18,891</u>	<u>55,167</u>
OPERATING EXPENSES:							
Salaries and wages	861	811	247	2,599	225	2,666	7,409
Employee benefits	307	330	89	923	83	997	2,729
Repairs and maintenance	4	103	943	529	3	744	2,326
Utilities		4				3,128	3,132
Equipment rental		29	36	2	4	2,087	2,158
Facility rental	143	133	51	173	10		510
Professional services	901	7	17	1,014	58	1,798	3,795
Communications	10	13	788	194	2	55	1,062
Operating supplies	30	790	8	126	643	914	2,511
Insurance claims and premiums	17,604					46	17,650
Internal support			101	257			358
Depreciation	6	1,087	670	420	5	38	2,226
Other	170	50	93	111	80	4,858	5,362
Total operating expenses	<u>20,036</u>	<u>3,357</u>	<u>3,043</u>	<u>6,348</u>	<u>1,113</u>	<u>17,331</u>	<u>51,228</u>
Operating income (loss)	<u>1,461</u>	<u>167</u>	<u>(61)</u>	<u>783</u>	<u>29</u>	<u>1,560</u>	<u>3,939</u>
NONOPERATING REVENUES (EXPENSES):							
Interest revenue	756	82	33	71			942
Interest expense				(25)			(25)
Loss on disposal of fixed assets	(1)	(27)		(30)			(58)
Total nonoperating revenues	<u>755</u>	<u>55</u>	<u>33</u>	<u>16</u>			<u>859</u>
Net income (loss) before operating transfers	2,216	222	(28)	799	29	1,560	4,798
OPERATING TRANSFERS OUT							
Net income (loss)	2,216	222	(28)	(24)	29	(526)	(550)
RETAINED EARNINGS (DEFICIT), JUNE 30, 1994	<u>5,243</u>	<u>954</u>	<u>790</u>	<u>(863)</u>	<u>75</u>		<u>6,199</u>
RETAINED EARNINGS (DEFICIT), JUNE 30, 1995	<u>\$ 7,459</u>	<u>\$ 1,176</u>	<u>\$ 762</u>	<u>\$ (88)</u>	<u>\$ 104</u>	<u>\$ 1,034</u>	<u>\$ 10,447</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	Insurance	Fleet Management	Telephone	Data Processing	Mail/ Distribution	Facilities Management	Total
CASH FLOWS FROM OPERATING ACTIVITIES:							
Operating income (loss)	\$ 1,461	\$ 167	\$ (61)	\$ 783	\$ 29	\$ 1,560	\$ 3,939
Adjustments to reconcile operating income (loss) to cash and cash equivalents provided (used) by operating activities:							
Depreciation	6	1,087	670	420	5	38	2,226
Changes in assets and liabilities:							
Increase in accounts receivable		(20)	(71)	(49)		(119)	(259)
Increase in due from other funds	(2,586)						(2,586)
Increase in inventories		(10)			(6)		(16)
(Increase) decrease in prepaid items	56			(50)		(20)	(14)
Increase (decrease) in accounts payable	(606)	38	(171)	(1)	5	882	147
Increase in deferred revenue						7	7
Increase in compensated absences	5	2	1	28	4	203	243
Net cash provided (used) by operating activities	<u>(1,654)</u>	<u>1,264</u>	<u>368</u>	<u>1,131</u>	<u>37</u>	<u>2,551</u>	<u>3,667</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:							
Operating transfers out				(24)		(526)	(550)
Net cash used by noncapital and related financing activities				<u>(24)</u>		<u>(526)</u>	<u>(550)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:							
Acquisition of fixed assets	(17)	(1,308)	(533)	(440)	(10)	(113)	(2,421)
Proceeds from certificates of participation			565	378			943
Principal paid on capitalized leases				(266)			(266)
Interest paid on capitalized leases				(25)			(25)
Capital contributed by customers and others		111	247	14		72	444
Net cash provided (used) by capital and related financing activities	<u>(17)</u>	<u>(1,197)</u>	<u>279</u>	<u>(339)</u>	<u>(10)</u>	<u>(41)</u>	<u>(1,325)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:							
Interest on investments	756	82	33	71			942
Net cash provided by investing activities	<u>756</u>	<u>82</u>	<u>33</u>	<u>71</u>			<u>942</u>
Net increase (decrease) in cash and cash equivalents	(925)	149	680	839	27	1,984	2,754
CASH AND CASH EQUIVALENTS, JUNE 30, 1994	<u>12,397</u>	<u>1,562</u>	<u>851</u>	<u>922</u>	<u>16</u>		<u>15,748</u>
CASH AND CASH EQUIVALENTS, JUNE 30, 1995	<u>\$ 11,472</u>	<u>\$ 1,711</u>	<u>\$ 1,531</u>	<u>\$ 1,761</u>	<u>\$ 43</u>	<u>\$ 1,984</u>	<u>\$ 18,502</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:							
Disposal of fixed assets, net book value	<u>\$ (1)</u>	<u>\$ (27)</u>	<u>\$</u>	<u>\$ (30)</u>	<u>\$</u>	<u>\$</u>	<u>\$ (58)</u>
Transfer of fixed assets from General Fixed Assets Account Group, net book value	<u>\$</u>	<u>\$ 111</u>	<u>\$ 247</u>	<u>\$ 14</u>	<u>\$</u>	<u>\$ 72</u>	<u>\$ 444</u>

MULTNOMAH COUNTY, OREGON
COMBINING SCHEDULE OF CHANGES IN CONTRIBUTED CAPITAL
INTERNAL SERVICE FUNDS
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Insurance</u>	<u>Fleet Management</u>	<u>Telephone</u>	<u>Data Processing</u>	<u>Mail/ Distribution</u>	<u>Facilities Management</u>	<u>Total</u>
CONTRIBUTED CAPITAL, JUNE 30, 1994	\$ <u>2</u>	\$ <u>3,639</u>	\$ <u>1,346</u>	\$ <u>1,719</u>	\$ <u>19</u>	\$ _____	\$ <u>6,725</u>
CONTRIBUTIONS:							
Transfer of fixed assets from General Fixed Assets Account Group at estimated market value on date of transfer	_____	_____ <u>111</u>	_____ <u>247</u>	_____ <u>14</u>	_____	_____ <u>72</u>	_____ <u>444</u>
CONTRIBUTED CAPITAL, JUNE 30, 1995	\$ <u><u>2</u></u>	\$ <u><u>3,750</u></u>	\$ <u><u>1,593</u></u>	\$ <u><u>1,733</u></u>	\$ <u><u>19</u></u>	\$ <u><u>72</u></u>	\$ <u><u>7,169</u></u>

MULTNOMAH COUNTY, OREGON
INSURANCE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Charges for services	\$ 12	\$ 10	\$ (2)
Interest	420	756	336
Other:			
Service reimbursements	21,840	20,721	(1,119)
Premiums	761	621	(140)
Experience ratings & miscellaneous	1	145	144
Total revenues	<u>23,034</u>	<u>22,253</u>	<u>(781)</u>
BEGINNING FUND BALANCE	<u>5,300</u>	<u>5,232</u>	<u>(68)</u>
Total	<u>\$ 28,334</u>	<u>27,485</u>	<u>(849)</u>
EXPENDITURES:			
Nondepartmental:			
Personal services	\$ 1,281	1,168	113
Materials and services	21,334	18,857	2,477
Capital outlay	31	21	10
Contingency	5,688		5,688
Total expenditures	<u>\$ 28,334</u>	<u>20,046</u>	<u>8,288</u>
ENDING FUND BALANCE		<u>\$ 7,439</u>	<u>\$ 7,439</u>

MULTNOMAH COUNTY, OREGON
FLEET MANAGEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Intergovernmental:			
State	\$	\$	\$
Local	239	198	(41)
Charges for services	38	25	(13)
Interest	42	82	40
Other:			
Miscellaneous	50	17	(33)
Service reimbursements	3,978	3,252	(726)
Total revenues	<u>4,347</u>	<u>3,606</u>	<u>(741)</u>
BEGINNING FUND BALANCE	1,809	1,708	(101)
Total	<u>\$ 6,156</u>	<u>5,314</u>	<u>(842)</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 1,267	1,141	126
Materials and services	1,489	1,117	372
Capital outlay	1,699	1,209	490
Contingency	1,400		1,400
Total expenditures	<u>5,855</u>	<u>3,467</u>	<u>2,388</u>
ENDING FUND BALANCE	301	\$ 1,847	\$ 1,546
	<u>\$ 6,156</u>	<u>5,314</u>	<u>(842)</u>

MULTNOMAH COUNTY, OREGON
TELEPHONE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Intergovernmental - Local	\$ 6	\$	\$ (6)
Charges for services	374	387	13
Interest	16	33	17
Other - Service reimbursements	2,282	2,595	313
Total revenues	2,678	3,015	337
OTHER FINANCING SOURCE:			
Certificates of participation proceeds	542	565	23
BEGINNING FUND BALANCE			
Total	295	235	(60)
	\$ 3,515	3,815	300
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 342	336	6
Materials and services	2,110	2,099	11
Capital outlay	799	225	574
Contingency	239		239
Debt Service - Interest	25		25
Total expenditures	\$ 3,515	2,660	855
ENDING FUND BALANCE		\$ 1,155	\$ 1,155

MULTNOMAH COUNTY, OREGON
DATA PROCESSING FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Charges for services	\$ 205	\$ 281	\$ 76
Interest	44	71	27
Other - Service reimbursements	6,709	6,850	141
Total revenues	6,958	7,202	244
OTHER FINANCING SOURCE:			
Certificates of participation proceeds		378	378
BEGINNING FUND BALANCE			
Total	599	624	25
	\$ 7,557	8,204	647
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 3,649	3,522	127
Materials and services	3,130	2,379	751
Capital outlay	461	452	9
Contingency	2		2
Debt service:			
Principal	266	266	
Interest	25	25	
Total expenditures	7,533	6,644	889
OTHER FINANCING USE:			
Transfer to Federal and State Program Fund	24	24	
Total	\$ 7,557	6,668	889
ENDING FUND BALANCE		\$ 1,536	\$ 1,536

MULTNOMAH COUNTY, OREGON
MAIL/DISTRIBUTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Other – Service reimbursements	\$ 1,301	\$ 1,142	\$ (159)
BEGINNING FUND BALANCE			
Total	78	86	8
	\$ 1,379	1,228	(151)
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 349	308	41
Materials and services	945	800	145
Capital outlay	22	10	12
Contingency	63	63	63
Total expenditures	\$ 1,379	1,118	261
ENDING FUND BALANCE		\$ 110	\$ 110

MULTNOMAH COUNTY, OREGON
FACILITIES MANAGEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Intergovernmental - Local	\$	\$	\$
Charges for services	1,308	661	661
Interest	1	840	(468)
Other:			
Miscellaneous	2	35	33
Service reimbursements	17,097	17,355	258
Total revenues	18,408	18,891	483
OTHER FINANCING SOURCE:			
Transfer from General Fund	224	224	
Total	\$ 18,632	19,115	483
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 3,512	3,663	(151)
Materials and services	13,896	13,621	275
Capital outlay	164	50	114
Contingency	310	310	310
Total expenditures	17,882	17,334	548
OTHER FINANCING USE:			
Transfer to Capital Improvement Fund	750	750	
Total	\$ 18,632	18,084	548
ENDING FUND BALANCE		\$ 1,031	\$ 1,031

TRUST AND AGENCY FUNDS

These funds account for resources received and held by the County in a fiduciary capacity. Disbursements from these funds are made in accordance with the trust agreement or applicable legislative enactment for each particular fund. The modified accrual basis of accounting is used to record transactions in the agency funds. The accrual basis of accounting is used in the Library Retirement Fund (Pension Trust). The funds included are:

- Sundry Taxing Bodies Fund - accounts for the collection of property taxes for all governmental entities located in Multnomah County and the disbursement of the collections to such entities.
- Clearing Fund - accounts for Multnomah County checks outstanding, accrued payroll and payroll deductions payable.
- Department and Offices Agency Fund - accounts for the collection and disbursement of various monies held by Multnomah County in a fiduciary capacity.
- Deferred Compensation Fund - accounts for voluntary withholdings from employee's wages on which income taxes are deferred until the time of withdrawal.
- Public Guardian Fund - accounts for receipts and disbursements for individuals who are not capable of handling their own financial affairs.
- Library Retirement Fund - this pension trust fund provides pension benefits for former employees of the Library Association of Portland.

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
ALL FIDUCIARY FUND TYPES
June 30, 1995
 (amounts expressed in thousands)

	Agency Funds	Pension Trust Fund	Total
ASSETS:			
Cash and investments	\$ 63,650	\$ 9,925	\$ 73,575
Receivables:			
Property taxes	34,732		34,732
Accounts	520		520
Total assets	\$ 98,902	\$ 9,925	\$ 108,827
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Payrolls payable	\$ 5,905	\$	\$ 5,905
Accounts payable	8,915		8,915
Due to other governmental units	34,732		34,732
Amounts held in trust	11,105		11,105
Deferred compensation	38,245		38,245
Total liabilities	98,902		98,902
Fund balance:			
Reserved for employees' retirement benefits		9,925	9,925
Total liabilities and fund balances	\$ 98,902	\$ 9,925	\$ 108,827

MULTNOMAH COUNTY, OREGON
AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1995
 (amounts expressed in thousands)

	Sundry Taxing Bodies	Clearing	Department & Offices Agency	Deferred Compensation	Public Guardian	Total
ASSETS:						
Cash and investments	\$ 4,838	\$ 14,497	\$ 5,155	\$ 38,245	\$ 915	\$ 63,650
Receivables:						
Property taxes	34,732					34,732
Accounts	421		99			520
Total assets	\$ 39,991	\$ 14,497	\$ 5,254	\$ 38,245	\$ 915	\$ 98,902
LIABILITIES:						
Payrolls payable	\$	\$ 5,905	\$	\$	\$	\$ 5,905
Accounts payable		8,592	323			8,915
Due to other governmental units	34,732					34,732
Amounts held in trust	5,259		4,931		915	11,105
Deferred compensation				38,245		38,245
Total liabilities	\$ 39,991	\$ 14,497	\$ 5,254	\$ 38,245	\$ 915	\$ 98,902

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	Balance June 30, 1994	Additions	Deletions	Balance June 30, 1995
SUNDRY TAXING BODIES FUND:				
Assets:				
Cash and investments	\$ 5,663	\$ 458,470	\$ 459,295	\$ 4,838
Property taxes receivable	50,456	492,243	507,967	34,732
Accounts receivable	288	423	290	421
Total assets	<u>\$ 56,407</u>	<u>\$ 951,136</u>	<u>\$ 967,552</u>	<u>\$ 39,991</u>
Liabilities:				
Accounts payable	\$	\$ 5,670	\$ 5,670	\$
Due to other governmental units	50,456	472,759	488,483	34,732
Amounts held in trust	5,951	458,603	459,295	5,259
Total liabilities	<u>\$ 56,407</u>	<u>\$ 937,032</u>	<u>\$ 953,448</u>	<u>\$ 39,991</u>
CLEARING FUND:				
Assets:				
Cash and investments	\$ 11,874	\$ 6,900,326	\$ 6,897,703	\$ 14,497
Accounts receivable	1	1	1	1
Total assets	<u>\$ 11,875</u>	<u>\$ 6,900,326</u>	<u>\$ 6,897,704</u>	<u>\$ 14,497</u>
Liabilities:				
Payrolls payable	\$ 8,534	\$ 360,243	\$ 362,872	\$ 5,905
Accounts payable	3,341	1,033,002	1,027,751	8,592
Interest payable		7,450	7,450	
Amounts held in trust		55	55	
Total liabilities	<u>\$ 11,875</u>	<u>\$ 1,400,750</u>	<u>\$ 1,398,128</u>	<u>\$ 14,497</u>
DEPARTMENT AND OFFICES AGENCY FUND:				
Assets:				
Cash and investments	\$ 5,065	\$ 625,767	\$ 625,677	\$ 5,155
Accounts receivable		144	45	99
Total assets	<u>\$ 5,065</u>	<u>\$ 625,911</u>	<u>\$ 625,722</u>	<u>\$ 5,254</u>
Liabilities:				
Accounts payable	\$ 770	\$ 14,694	\$ 15,141	\$ 323
Amounts held in trust	4,295	607,909	607,273	4,931
Total liabilities	<u>\$ 5,065</u>	<u>\$ 622,603</u>	<u>\$ 622,414</u>	<u>\$ 5,254</u>
DEFERRED COMPENSATION FUND:				
Assets:				
Cash and investments	\$ 31,087	\$ 7,158	\$	\$ 38,245
Liabilities:				
Deferred compensation	\$ 31,087	\$ 7,158	\$	\$ 38,245
PUBLIC GUARDIAN FUND:				
Assets:				
Cash and investments	\$ 574	\$ 1,751	\$ 1,410	\$ 915
Liabilities:				
Amounts held in trust	\$ 574	\$ 1,751	\$ 1,410	\$ 915
TOTAL - ALL AGENCY FUNDS:				
Assets:				
Cash and investments	\$ 54,263	\$ 7,993,472	\$ 7,984,085	\$ 63,650
Property taxes receivable	50,456	492,243	507,967	34,732
Accounts receivable	289	567	336	520
Total assets	<u>\$ 105,008</u>	<u>\$ 8,486,282</u>	<u>\$ 8,492,388</u>	<u>\$ 98,902</u>
Liabilities:				
Payrolls payable	\$ 8,534	\$ 360,243	\$ 362,872	\$ 5,905
Accounts payable	4,111	1,053,366	1,048,562	8,915
Due to other governmental units	50,456	472,759	488,483	34,732
Amounts held in trust	10,820	1,068,318	1,068,033	11,105
Deferred compensation	31,087	7,158	\$	38,245
Total liabilities	<u>\$ 105,008</u>	<u>\$ 2,961,844</u>	<u>\$ 2,967,950</u>	<u>\$ 98,902</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is a self-balancing group of accounts used to record the fixed assets of the County except for the assets recorded in the enterprise and internal service funds. Expenditures for the acquisition of general fixed assets are recorded in the various governmental fund types; the costs of such assets are capitalized in this account group. As fixed assets are disposed, the original cost or estimated original cost, is removed from this account group; any receipt from the sale of general fixed assets is accounted for as revenue in the appropriate fund depending on the original funding source.

MULTNOMAH COUNTY, OREGON
SCHEDULE OF GENERAL FIXED ASSETS
June 30, 1995
(amounts expressed in thousands)

GENERAL FIXED ASSETS:	
Land and land improvements	\$ 7,182
Buildings and improvements	141,754
Parksites	4,949
Work in progress	3,787
Bridges	33,943
Equipment	23,146
Total general fixed assets	<u>\$ 214,761</u>
Investments in general fixed assets:	
Balance July 1, 1994	\$ 187,663
Additions provided by:	
General Fund	16,946
Road Fund	142
Assessment & Taxation Fund	50
Federal and State Program Fund	1,612
Corner Preservation Fund	93
Willamette River Bridges Fund	32
Library Fund	477
Inmate Welfare Fund	64
Jail Levy Fund	20
Justices Services Special Operations Fund	71
Equipment Lease Purchase Fund	1,210
Lease Purchase Project Fund	444
Capital Improvement Fund	22
Contributions from the Insurance Fund	1
Contributions from the Data Processing Fund	16
Contributions from the Recreation Fund	9,926
Total additions	<u>31,126</u>
Deductions:	
Retirements	(3,701)
Contributions to the Insurance Fund	(3)
Contributions to the Data Processing Fund	(4)
Contributions to the Fleet Management Fund	(320)
Total deductions	<u>(4,028)</u>
Total investment in general fixed assets	<u>\$ 214,761</u>
Reconciliation:	
Total capital outlay	\$ 24,539
Contributions to the Data Processing Fund	(11)
Contributions to the Fleet Management Fund	(91)
Contributions to the Telephone Fund	(247)
Repairs and other general maintenance	(882)
Roads and bridge maintenance	(1,890)
Natural Areas Acquisition and Protection Fund	(15)
Operating supplies	(276)
	<u>(3,412)</u>
Additional items capitalized	9,999
Total general fixed asset additions	<u>\$ 31,126</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
June 30, 1995
(amounts expressed in thousands)

	Land and land improvements	Buildings and improvements	Parksites	Work in progress	Bridges	Equipment	Total
FUNCTION AND ACTIVITY:							
General government:							
Legislative	\$ 1	\$ 2,303	\$	\$		\$ 193	\$ 2,497
Administrative	101	3,210				2,617	5,928
Sub-total	<u>102</u>	<u>5,513</u>				<u>2,810</u>	<u>8,425</u>
Health and social services:							
Health	1,152	7,143				1,937	10,232
Social	152	21,762				2,542	24,456
Sub-total	<u>1,304</u>	<u>28,905</u>				<u>4,479</u>	<u>34,688</u>
Public safety:							
Law enforcement	1,666	57,797				6,010	65,473
Justice	48	3,013				715	3,776
Sub-total	<u>1,714</u>	<u>60,810</u>				<u>6,725</u>	<u>69,249</u>
Community services:							
Community service development	461	1,235				122	1,818
Recreation	341	4,692	4,949			12	9,994
Library	1,655	5,399		3,787		6,454	17,295
Sub-total	<u>2,457</u>	<u>11,326</u>	<u>4,949</u>	<u>3,787</u>		<u>6,588</u>	<u>29,107</u>
Roads and bridges:							
Roads and bridges	383				33,943	2,544	36,870
Bridge shops	39	330					369
Road shops	65	5,298					5,363
Administrative		276					276
Sub-total	<u>487</u>	<u>5,904</u>			<u>33,943</u>	<u>2,544</u>	<u>42,878</u>
External organizations:							
External use	1,118	29,296					30,414
Total general fixed assets	<u>\$ 7,182</u>	<u>\$ 141,754</u>	<u>\$ 4,949</u>	<u>\$ 3,787</u>	<u>\$ 33,943</u>	<u>\$ 23,146</u>	<u>\$ 214,761</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	General fixed assets June 30, 1994	Additions	Deductions and reclasses	General fixed assets June 30, 1995
FUNCTION AND ACTIVITY:				
General government:				
Legislative	\$ 1,750	\$ 65	\$ 682	\$ 2,497
Administrative	6,373	278	(723)	5,928
Sub-total	<u>8,123</u>	<u>343</u>	<u>(41)</u>	<u>8,425</u>
Health and social services:				
Health	8,868	1,107	257	10,232
Social	19,333	7,767	(2,644)	24,456
Sub-total	<u>28,201</u>	<u>8,874</u>	<u>(2,387)</u>	<u>34,688</u>
Public safety:				
Law enforcement	68,622	2,091	(5,240)	65,473
Justice	3,831	595	(650)	3,776
Sub-total	<u>72,453</u>	<u>2,686</u>	<u>(5,890)</u>	<u>69,249</u>
Community services:				
Community service development	1,704	121	(7)	1,818
Recreation	12	9,982		9,994
Library	13,664	3,634	(3)	17,295
Sub-total	<u>15,380</u>	<u>13,737</u>	<u>(10)</u>	<u>29,107</u>
Roads and bridges:				
Roads and bridges	35,816	1,217	(163)	36,870
Bridge shops	369			369
Road shops	5,322	41		5,363
Administrative	286		(10)	276
Sub-total	<u>41,793</u>	<u>1,258</u>	<u>(173)</u>	<u>42,878</u>
External organizations:				
External use	21,713	4,228	4,473	30,414
Total general fixed assets	<u>\$ 187,663</u>	<u>\$ 31,126</u>	<u>\$ (4,028)</u>	<u>\$ 214,761</u>

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OTHER SCHEDULES

- * Schedule of Federal Financial Assistance
- * Schedule of Property Tax Collections and Outstanding Balances
- * Schedule of Bonds and Bond Interest Coupon Transactions
- * Schedule of Bonds Outstanding
- * Schedule of Capitalized Lease Purchases Outstanding
- * Schedule of Revenues and Expenditures - Multnomah County Fair
- * Schedule of Receipts and Deposits - Elected Officials

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) AT JULY 1, 1994	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) AT JUNE 30, 1995
U.S. DEPARTMENT OF AGRICULTURE						
Passed Through State Department of Human Resources:						
Food Distribution	10.550	\$ 415	\$	\$ 415	\$ 415	
National School Lunch Program	10.555	94	7	93	94	8
Special Supplemental Food Program for Women, Infants, and Children	10.557	1,729	4	1,723	1,727	8
State Administrative Matching Grants for Food Stamp Program	10.561	168	24	154	168	38
Total Department of Agriculture		2,406	35	2,385	2,404	54
U.S. DEPT OF HEALTH & HUMAN SERVICES						
Direct Programs:						
Special Programs for the Aging-Title IV Training, Research, and Discretionary Projects and Programs	93.048	100	9	64	82	27
Linking Community-Based Primary Care, Substance Abuse, HIV/AIDS, and Mental Health Treatment Services	93.109	1,122	68	414	389	43
Maternal and Child Health Federal Consolidated Programs (SPRANS)	93.110	642	56	308	284	32
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	1,410	109	696	661	74
Project Grants for Health Services to the Homeless	93.151	1,901	228	904	839	163
Community Health Centers	93.224	6,044	455	2,784	2,848	519
Community Services Block Grant-Discretionary Awards-Demonstration Partnerships	93.573	210	51	166	115	
Family Support Center and Gateway Demonstration Program	93.578	489	93	93	290	290
Medicare-Supplementary Medical Insurance	93.774	210	30	227	210	13
HIV Emergency Relief Formula Grants	93.915	987			392	392
Grants to Provide Outpatient Early Intervention Services With Respect to HIV Disease	93.918	1,000	89	737	546	(102)
Special Projects of National Significance	93.928	242		41	61	20
Passed Through Oregon Health Sciences University:						
Community Services Block Grant	93.573	71		71	71	
Passed Through State Department of Human Resources:						
Special Programs for the Aging-Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation of Older Individuals	93.041	21	7	13	6	
Special Programs for the Aging-Title III, Part F- Disease Prevention and Health Promotion Services	93.043	90	59	70	1	(10)
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	823	176	755	648	69
Special Programs for the Aging-Title III, Part C- Nutrition Services	93.045	928	(100)	933	875	(158)
Special Programs for the Aging-Title III, Part D- In Home Services for the Frail Older Individuals	93.046	53	(6)		2	(4)
Project Grants & Cooperative Agreements for Tuberculosis Control Programs	93.116	99	10	100	99	9
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	502	56	463	499	92
Mental Health Planning and Demonstration Projects	93.125	453		453	453	
Projects for Assistance in Transition From Homelessness (PATH)	93.150	206		206	206	
Demonstration Grants on Model Projects for Pregnant and Postpartum Women and Their Infants (Substance Abuse)	93.169	143	26	168	142	
Cooperative Agreements for Drug Abuse Treatment Improvement Projects in Target Cities	93.196	939		939	939	
Childhood Lead Poisoning Prevention Projects- State and Community-Based Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (CLPPP)	93.197	149	31	144	134	21
Family Planning-Services (Umbrella Council)	93.217	119		117	119	2
Mental Health Research Grants	93.242	37		37	37	
Emergency Protection Grants - Substance Abuse	93.554	205	23	74	51	
Balances carried forward		\$ 19,195	\$ 1,470	\$ 10,977	\$ 10,999	\$ 1,492

(continued)

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)
(continued)

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) AT JULY 1, 1994	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) AT JUNE 30, 1995
Balances brought forward		\$ 19,195	\$ 1,470	\$ 10,977	\$ 10,999	\$ 1,492
Child Support Enforcement (Title IV-D)	93.563	1,048	264	1,015	1,047	296
State Legalization Impact Assistance Grants (SLIAG)	93.565	118	(92)	118	118	(92)
Refugee and Entrant Assistance- State Administered Programs	93.566	1,344	74	564	576	86
Low-Income Home Energy Assistance	93.568	6,659	424	2,896	2,818	346
Community Services Block Grant	93.569	908	33	579	704	158
Child Care and Development Block Grant	93.575	4,469	83	196	225	112
Medical Assistance Program (Medicaid; Title XIX)	93.778	9,826	697	9,255	9,826	1,268
HIV Care Formula Grants	93.917	461	92	512	461	41
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	283		75	18	(57)
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	40		31	35	4
HIV/AIDS (Community Outreach)	93.949	404		404	404	
Block Grants for Community Mental Health Services	93.958	5,919		5,919	5,919	
Prevention and Treatment of Substance Abuse (SAPT)	93.959	4,541		4,541	4,541	
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	110	(10)	90	110	10
Health Programs for Refugees	93.987	45	4	45	45	4
Preventive Health and Health Services Block Grant	93.991	243	20	243	243	20
Maternal and Child Health Services Block Grant	93.994	1,310	65	1,189	1,222	98
Passed Through National Institute on Drug Abuse: Drug Abuse Research Programs	93.279	1,631	(108)	477	668	83
Passed Through City of Portland: Community Partnership Study Demonstration Grant	93.194	478	179	446	434	167
Passed Through University of Minnesota: Drug Abuse Research Programs	93.279	133	38	41	83	80
Total Department of Health and Human Services		<u>59,163</u>	<u>3,233</u>	<u>39,613</u>	<u>40,496</u>	<u>4,116</u>
U.S. DEPT OF HOUSING & URBAN DEVELOPMENT						
Direct Programs:						
Community Development Block Grants/ Entitlement Grants	14.218	2,045	214	621	889	482
Supplemental Assistance for Facilities to Assist the Homeless (SAFAH)	14.236	506	67	313	271	25
Passed Through State Department of Human Resources:						
Supportive Housing Program	14.235	184		184	184	
Passed Through State Executive Department: Emergency Shelter Grants Program (ESG)						
	14.231	730	125	597	503	31
Passed Through City of Portland- Bureau of Community Development:						
Community Development Block Grants/ Entitlement Grants	14.218	1,035	43	350	965	658
Emergency Shelter Grants Program (ESG)	14.231	199	19	19	200	200
Passed Through Housing Authority of Portland: Public and Indian Housing- Comprehensive Improvement Assistance Program						
	14.852	283	65	339	274	
Total Department of Housing and Urban Development		<u>4,982</u>	<u>533</u>	<u>2,423</u>	<u>3,286</u>	<u>1,396</u>
U.S. DEPARTMENT OF JUSTICE						
Direct Programs:						
Law Enforcement Assistance-Narcotics and Dangerous Drugs-Lab Analysis	16.001		(14)			(14)
Drug Control & System Improvement- Formula Grant (Anti-Drug Act of 1988)	16.579	626	160	661	623	122
Drug Control & System Improvement- Discretionary Grant	16.580	1,075	13	155	156	14
Passed Through Oregon Commission on Children and Families:						
Drug Control & System Improvement- Formula Grant (Anti-Drug Act of 1988)	16.579	23		14	14	
Passed Through State Department of Justice:						
Crime Victim Assistance	16.575	76	10	50	49	9
Drug Control & System Improvement- Formula Grant (Anti-Drug Act of 1988)	16.579	586	172	472	402	102
Total Department of Justice		<u>\$ 2,386</u>	<u>\$ 341</u>	<u>\$ 1,352</u>	<u>\$ 1,244</u>	<u>\$ 233</u>

(continued)

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)
(continued)

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) AT JULY 1, 1994	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) AT JUNE 30, 1995
U.S. DEPARTMENT OF TRANSPORTATION						
Passed Through Oregon State Marine Board:						
Boating Safety Financial Assistance	20.005	\$ 149	\$ 109	\$ 258	\$ 149	
Passed Through State Public Utility Commission:						
Motor Carrier Safety Assistance Program (MCSAP)	20.218	89	16	105	89	
Passed Through State Department of Transportation:						
State Highway and Community Safety	20.600	177	21	43	22	
Total Department of Transportation		<u>415</u>	<u>146</u>	<u>406</u>	<u>260</u>	
U.S. DEPARTMENT OF ENERGY						
Passed Through State Department of Human Resources:						
Weatherization Assistance for Low-Income Persons	81.042	992	210	586	581	205
Total Department of Energy		<u>992</u>	<u>210</u>	<u>586</u>	<u>581</u>	<u>205</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY						
Passed Through State Executive Department:						
Civil Defense--State and Local Emergency Management Assistance	83.503	114	19	63	66	22
Total Federal Emergency Management Agency		<u>114</u>	<u>19</u>	<u>63</u>	<u>66</u>	<u>22</u>
U.S. DEPARTMENT OF EDUCATION						
Direct Programs:						
Literacy Programs for Prisoners	84.255	499	77	223	202	56
Passed Through State Department of Human Resources:						
Public Library Services (LSCA)	84.034	133		133	133	
Safe and Drug Free Schools--State Grants	84.186	97		97	97	
Passed Through Portland Public Schools:						
Drug-Free Schools and Communities--Emergency Grants	84.233	49		20	26	6
Total Department of Education		<u>778</u>	<u>77</u>	<u>473</u>	<u>458</u>	<u>62</u>
OTHER FEDERAL ASSISTANCE						
Department of Agriculture:						
U.S. Forest Service - Patrol Contract		97		37	37	
Department of Energy:						
Youth Employment and Empowerment Project		133	(20)		71	51
Department of Interior:						
O & C Grant		856		856	856	
Sale/Lease Federal Land		1		1	1	
Passed Through State Executive Department:						
Forest Reserve Yield (PILT)		777		777	777	
Department of Justice:						
U.S. Marshal - Forfeitures		40	14	54	40	
Department of Transportation:						
Passed Through State Department of Transportation:						
FAU Engineering Contracts		160	1	28	160	133
Emergency Management Assistance:						
FEMA/United Way		867	149	499	474	124
Total Other Federal Assistance		<u>2,931</u>	<u>144</u>	<u>2,252</u>	<u>2,416</u>	<u>308</u>
Total Federal Assistance		<u>\$ 74,167</u>	<u>\$ 4,738</u>	<u>\$ 49,553</u>	<u>\$ 51,211</u>	<u>\$ 6,396</u>

* Represents a major program

MULTNOMAH COUNTY, OREGON
SCHEDULE OF PROPERTY TAX COLLECTIONS
AND OUTSTANDING BALANCES
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

Tax Year	Taxes receivable June 30, 1994	Current levy	Add (deduct) corrections and adjustments	Add interest on delinquent taxes	Deduct discounts allowed	Deduct collections including interest on delinquent taxes	Taxes receivable June 30, 1995
1994-95	\$	\$ 572,548	\$ 1,166	\$ 293	\$ (13,437)	\$ (539,772)	\$ 20,798
1993-94	23,982		(232)	1,121		(14,684)	10,187
1992-93	14,042		(2,326)	900		(6,206)	6,410
1991-92 and prior	22,522		(5,890)	5,536		(16,544)	5,624
	<u>\$ 60,546</u>	<u>\$ 572,548</u>	<u>\$ (7,282)</u>	<u>\$ 7,850</u>	<u>\$ (13,437)</u>	<u>\$ (577,206)</u>	<u>\$ 43,019</u>

SUMMARY OF TAXES RECEIVABLE AT JUNE 30, 1995:

	Current levy	Prior years' levy	Total
General Fund	\$ 3,457	\$ 2,944	\$ 6,401
Jail Levy Fund	552	436	988
Library Bond Sinking Fund	62	34	96
Library Fund	421	351	772
Sundry Taxing Bodies Fund	<u>16,296</u>	<u>18,436</u>	<u>34,732</u>
Sub-total taxes receivable	20,788	22,201	42,989
Special assessments collected through taxes	<u>10</u>	<u>20</u>	<u>30</u>
Total receivables	<u>\$ 20,798</u>	<u>\$ 22,221</u>	<u>\$ 43,019</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF BONDS AND BOND INTEREST COUPON TRANSACTIONS
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

GENERAL OBLIGATION BONDS:

	Outstanding June 30, 1994		1994-95 Transactions			Outstanding June 30, 1995	
	Matured	Unmatured	Issued	Matured	Paid	Matured	Unmatured
Dated March 1, 1994		\$ 22,000	\$	\$ 1,295	\$ 1,295		\$ 20,705
Dated October 1, 1994			9,000				9,000
	\$ 22,000		\$ 9,000	\$ 1,295	\$ 1,295	\$ 29,705	

GENERAL OBLIGATION BOND INTEREST COUPONS:

Dated March 1, 1994	\$ 1,098	\$ 1,098
Dated October 1, 1994	250	250
	\$ 1,348	\$ 1,348

MULTNOMAH COUNTY, OREGON
SCHEDULE OF BONDS OUTSTANDING
June 30, 1995
(amounts expressed in thousands)

GENERAL OBLIGATION BONDS:

Fiscal Year of maturity	Dated 03/01/94 3.25 to 5.25%		Dated 10/01/94 3.85 to 6.10%		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
1996	\$ 730	\$ 979	\$ 265	\$ 495	\$ 995	\$ 1,474
1997	760	953	275	484	1,035	1,437
1998	785	923	285	471	1,070	1,394
1999	820	891	300	458	1,120	1,349
2000	855	856	315	443	1,170	1,299
2001	890	819	330	427	1,220	1,246
2002	930	778	350	410	1,280	1,188
2003	975	735	365	391	1,340	1,126
2004	1,020	688	385	371	1,405	1,059
2005	1,070	639	410	350	1,480	989
2006	1,125	586	430	326	1,555	912
2007	1,180	528	460	302	1,640	830
2008	1,245	467	485	275	1,730	742
2009	1,310	401	515	246	1,825	647
2010	1,380	332	545	215	1,925	547
2011	1,455	257	580	182	2,035	439
2012	1,530	179	615	146	2,145	325
2013	1,290	105	655	108	1,945	213
2014	1,355	36	695	66	2,050	102
2015			740	22	740	22
	<u>\$ 20,705</u>	<u>\$ 11,152</u>	<u>\$ 9,000</u>	<u>\$ 6,188</u>	<u>\$ 29,705</u>	<u>\$ 17,340</u>

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MULTNOMAH COUNTY, OREGON
SCHEDULE OF CAPITALIZED LEASE PURCHASES OUTSTANDING
June 30, 1995
(amounts expressed in thousands)

GENERAL LONG-TERM LEASE OBLIGATIONS:

Fiscal Year of maturity	Dated 03/01/95		Dated 02/01/94		Dated 05/01/93		Dated 08/01/92	
	4.5 to 4.75%		4.5 to 4.75%		2.75% to 7.50%		2.9% to 5.9%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1996	\$ 273	\$ 63	\$ 115	\$ 20	\$ 785	\$ 889	\$ 1,155	\$ 1,879
1997	286	51	120	15	810	860	1,205	1,828
1998	301	38	92	9	845	827	1,260	1,771
1999	313	23	97	4	875	790	1,325	1,709
2000	329	8			915	750	1,390	1,641
2001					955	705	1,465	1,566
2002					1,005	656	1,545	1,486
2003					1,045	605	1,635	1,398
2004					1,100	550	1,730	1,303
2005					1,160	491	1,830	1,201
2006					1,215	428	1,940	1,092
2007					1,275	361	2,055	976
2008					1,345	289	2,180	851
2009					1,415	213	2,315	717
2010					1,120	141	2,460	574
2011					730	87	2,610	421
2012					350	55	2,775	260
2013					370	34	2,945	88
2014					390	11		
	<u>\$ 1,502</u>	<u>\$ 183</u>	<u>\$ 424</u>	<u>\$ 48</u>	<u>\$ 17,705</u>	<u>\$ 8,742</u>	<u>\$ 33,820</u>	<u>\$ 20,761</u>

TELEPHONE CAPITALIZED LEASE OBLIGATIONS:

Fiscal Year of maturity	Dated 03/01/95	
	4.25 to 4.85%	
	Principal	Interest
1996	\$ 103	\$ 24
1997	107	19
1998	113	14
1999	118	9
2000	124	3
	<u>\$ 565</u>	<u>\$ 69</u>

DATA PROCESSING CAPITALIZED LEASE OBLIGATIONS:

Fiscal Year of maturity	Dated 03/01/95		Dated 06/15/93		Dated 12/14/92		Dated 11/19/90	
	4.25 to 4.85%		5.35%		6.75%		6.75%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1996	\$ 69	\$ 16	\$ 30	\$ 5	\$ 48	\$ 1	\$ 92	\$ 3
1997	72	13	31	3				
1998	76	9	33	2				
1999	79	6						
2000	82	2						
	<u>\$ 378</u>	<u>\$ 46</u>	<u>\$ 94</u>	<u>\$ 10</u>	<u>\$ 48</u>	<u>\$ 1</u>	<u>\$ 92</u>	<u>\$ 3</u>

Dated 09/04/90		Dated 07/01/90		Dated 01/22/81		Total	
10.5%		6.00% to 6.80%		6.00% to 7.25%			
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
\$ 5	\$	\$ 45	\$ 19	\$ 114	\$ 218	\$ 2,492	\$ 3,088
		45	16	124	208	2,590	2,978
		50	13	134	198	2,682	2,856
		50	9	146	186	2,806	2,721
		55	6	159	174	2,848	2,579
		60	2	172	160	2,652	2,433
				186	145	2,736	2,287
				202	129	2,882	2,132
				220	112	3,050	1,965
				239	93	3,229	1,785
				259	73	3,414	1,593
				281	50	3,611	1,387
				306	26	3,831	1,166
						3,730	930
						3,580	715
						3,340	508
						3,125	315
						3,315	122
						390	11
<u>\$ 5</u>	<u>\$</u>	<u>\$ 305</u>	<u>\$ 65</u>	<u>\$ 2,542</u>	<u>\$ 1,772</u>	<u>\$ 56,303</u>	<u>\$ 31,571</u>

Total	
Principal	Interest
\$ 239	\$ 25
103	16
109	11
79	6
82	2
<u>\$ 612</u>	<u>\$ 60</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF REVENUES AND EXPENDITURES - MULTNOMAH COUNTY FAIR
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

REVENUES:

Admissions, concessions and other receipts:

Admissions	\$ 58
Concessions	10
Carnival fees	21
Parking	17
Exhibit space and booth rental	27
Entry fees	1
Other income	18
	<u>152</u>

State of Oregon - racing apportionment:

Racing Commission apportionment (ORS 462.280)	<u>35</u>
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Total revenues	<u>187</u>
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EXPENDITURES:

Personal services	22
Materials and services	<u>232</u>
Total expenditures	254
Excess of expenditures over revenues	<u>\$ (67)</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF RECEIPTS AND DEPOSITS – ELECTED OFFICIALS
For the fiscal year ended June 30, 1995
(amounts expressed in thousands)

	Receipts deposited with Treasurer
Sheriff's Office	\$ 9,518
Others	
Total	<u>\$ 9,518</u>

Summary of receipts: Civil process serving fees, record sales, patrolling contracts, room and board for prisoners from other agencies and miscellaneous reimbursements.

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STATISTICAL SECTION

This section contains the following tables:

- * General Governmental Expenditures by Function
- * General Governmental Revenues by Source
- * General Governmental Tax Revenues by Source
- * Property Tax Levies and Collections
- * Assessed Value of Taxable Property
- * Consolidated Tax Rates
- * Consolidated Tax Levies
- * Principal Taxpayers
- * Special Assessment Billings and Collections
- * Computation of Legal Debt Margin
- * Construction, Property Value, and Bank Deposits
- * Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt per Capita
- * Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures
- * Computation of Direct and Overlapping Debt
- * Insurance In Force
- * Population, Per Capita Income and Unemployment
- * Major Employers in Metropolitan Area
- * Miscellaneous Statistical Data

MULTNOMAH COUNTY, OREGON
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS
(amounts expressed in thousands)
(unaudited)

Fiscal Year	General government	Health and social services	Public safety and justice	Community services	Roads and bridges	Capital outlay	Debt service	Total
1986	\$ 23,672	\$ 43,400	\$ 39,589	\$ 15,754	\$ 13,727	\$ 6,710	\$ 26,855 (2)	\$ 169,707
1987	25,914	47,378	42,687	17,931	15,337	6,121	16,403 (2)	171,771
1988	23,569	59,561	41,500	26,959	18,162	6,755	10,079 (2)	186,585
1989	27,535	74,212	49,314	25,128	21,101	14,799	11,859 (2)	223,948
1990	28,771	84,813	54,317	26,668	24,246	17,224	3,175	239,214
1991	33,957	104,862	57,669	30,290	24,120	16,587	4,677	272,162
1992	31,503	116,629	71,167	30,481	25,613	7,164	4,286	286,843
1993	43,612	133,653	76,324	26,315	27,323	14,872	5,146	327,245
1994	45,648	147,372	82,938	27,481	28,220	25,081	4,472	361,212
1995	36,108	165,239	93,059	32,765	30,200	24,539	9,849	391,759

(1) All Governmental Fund Types (Budgetary basis)

(2) Includes previously non-budgeted tax anticipation notes

Source: Current and prior years' financial statements.

MULTNOMAH COUNTY, OREGON
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS
(amounts expressed in thousands)
(unaudited)

Fiscal Year	Taxes	Intergovernmental	Licenses and permits	Charges for services	Interest	Special assessments	Other	Total
1986	\$ 75,427	\$ 55,457	\$ 2,414	\$ 6,594	\$ 2,824	\$ 573	\$ 5,295	\$ 148,584
1987	82,864	55,260	1,791	6,749	3,198	585	7,614	158,061
1988	99,587	61,089	1,790	6,468	3,482	470	7,708	180,594
1989	108,880	76,023	6,363	7,405	4,686	351	10,490	214,198
1990	114,806	85,820	1,788	8,269	4,628	321	12,297	227,929
1991	128,642	106,962	2,139	9,307	3,940	155	20,146	271,291
1992	127,545	124,711	2,566	10,023	2,943	47	17,952	285,787
1993	142,569	134,774	2,833	10,763	3,468	45	23,846	318,298
1994	151,617	149,009	2,591	11,280	4,143	21	29,975	348,636
1995	171,068	162,133	2,683	8,880	5,676		28,549 (2)	378,989

(1) All Governmental Fund Types (Budgetary basis)

(2) Includes \$12 of special assessments revenue.

Source: Current and prior years' financial statements.

MULTNOMAH COUNTY, OREGON
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS
(amounts expressed in thousands)
(unaudited)

Fiscal Year	Property	Transient lodging	Business income	Gasoline	Motor vehicle rental	Other	Total
1986	\$ 59,961	\$ 860	\$ 4,299	\$ 6,975	\$ 2,842	\$ 490	\$ 75,427
1987	63,475	2,678	(2) 5,594	7,119	3,226	772	82,864
1988	74,373	2,415	10,600	(2) 7,103	3,557	1,539	(3) 99,587
1989	79,051	2,695	14,600	7,172	4,011	1,351	108,880
1990	82,366	3,699	13,740	6,945	5,386	2,670	114,806
1991	97,881	3,278	14,440	6,616	4,814	1,613	128,642
1992	89,789	3,466	19,920	7,023	4,978	2,369	127,545
1993	99,609	3,962	23,872	6,854	5,926	2,346	142,569
1994	110,239	3,553	22,912	6,926	6,389	1,598	151,617
1995	122,259	4,538	27,048	7,838	7,410	1,975	171,068

(1) All Governmental Fund Types (Budgetary basis)

(2) Tax rate increase

(3) In previous years, in lieu of property taxes were reflected in property taxes

Source: Current and prior years' financial statements.

MULTNOMAH COUNTY, OREGON
PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS
(amounts expressed in thousands)
(unaudited)

Fiscal Year	Tax levy	Current collections	Collections as a % of levy	Prior year collections	Total collections	Total collections as a % of levy	Uncollected taxes	Uncollected taxes as a % of levy
1986	\$ 60,424	\$ 54,527	90.24 %	\$ 4,895	\$ 59,422	98.34 %	\$ 8,497	14.06 %
1987	63,839	58,190	91.15	5,136	63,326	99.20	8,060	12.63
1988	76,598	70,522	92.07	3,851	74,373	97.10	8,988	11.73
1989	80,476	74,063	92.03	4,988	79,051	98.23	9,947	12.36
1990	84,647	78,422	92.65	3,944	82,366	97.31	12,228	14.45
1991	100,605	93,536	92.97	4,345	97,881	97.29	11,282	11.21
1992 (2)	91,957	84,838	92.26	4,951	89,789	97.64	10,893	11.85
1993	101,479	95,001	93.62	4,608	99,609	98.16	10,481	10.33
1994	110,598	105,430	95.33	4,809	110,239	99.68	10,035	9.07
1995	123,672	117,051	94.65	5,208	122,259	98.86	8,258	6.68

(1) All Governmental Fund Types (Budgetary basis)

(2) Property tax limitation Measure #5 went into effect.

Source: Current and prior years' financial statements.

MULTNOMAH COUNTY, OREGON
ASSESSED VALUE OF TAXABLE PROPERTY (1)
LAST TEN FISCAL YEARS
(amounts expressed in thousands)
(unaudited)

Fiscal Year	Personal property	Public utility property	Commercial property	Residential property	Total
1986	\$ 1,015,729	\$ 1,147,113	\$ 7,570,973	\$ 8,575,756	\$ 18,309,571
1987	1,055,869	1,223,434	7,512,220	8,450,475	18,241,998
1988	1,023,969	1,288,194	7,490,818	8,445,202	18,248,183
1989	1,004,733	1,303,507	7,499,167	8,464,224	18,271,631
1990	1,032,886	1,417,606	7,631,464	8,579,922	18,661,878
1991	1,131,574	1,517,037	8,164,555	9,362,368	20,175,534
1992	1,130,602	1,426,209	9,761,548	11,007,703	23,326,062
1993	1,236,666	1,530,373	9,880,502	12,879,169	25,526,710
1994	1,203,111	1,628,475	9,941,135	14,727,420	27,500,141
1995	1,218,157	1,576,140	10,740,016	17,177,183	30,711,496

(1) Oregon law requires that assessed value approximate real market value

Source: Multnomah County Division of Assessment and Taxation

**MULTNOMAH COUNTY, OREGON
CONSOLIDATED TAX RATES (1)
LAST TEN FISCAL YEARS
(unaudited)**

Fiscal Year	Multnomah County	Cities	Special Purpose Districts	Education Districts	Water Districts	Rural Fire Districts	Urban Renewal Districts	Total
1986	\$ 3.30	\$ 5.22	\$ 0.75	\$ 15.55	\$ 0.02	\$ 0.57	\$ 0.65	\$ 26.06
1987	3.49	5.79	0.74	16.56	0.01	0.49	0.86	27.94
1988	4.19	6.37	0.79	17.52	0.01	0.32	0.77	29.97
1989	4.39	6.43	0.76	18.45	0.02	0.37	0.90	31.32
1990	4.54	7.48	0.74	19.22	0.02	0.34	1.05	33.39
1991	4.99	7.54	0.69	18.83	0.01	0.29	1.11	33.46
1992 (2)	3.94	5.87	0.55	15.62	0.01	0.27	0.76	27.02
1993	3.98	5.91	0.71	13.33	0.01	0.22		24.16
1994	4.02	5.92	0.62	10.76	0.01	0.19		21.52
1995	4.03	5.92	0.49	8.12	0.01	0.07		18.64

(1) These are average rates and are stated in dollar and cents per \$1,000 of assessed value.

(2) Property tax limitation Measure #5 went into effect.

Source: Multnomah County Tax Supervisory Commission current and prior years' annual reports.

**MULTNOMAH COUNTY, OREGON
CONSOLIDATED TAX LEVIES
LAST TEN FISCAL YEARS**
(amounts expressed in thousands)
(unaudited)

Fiscal Year	Multnomah		Special	Education	Water	Rural	Urban	Total
	County	Cities	Purpose Districts	Districts	Districts	Fire Districts	Renewal Districts	
1986	\$ 60,424	\$ 95,587	\$ 10,637	\$ 284,703	\$ 281	\$ 10,489	\$ 11,975	\$ 474,096
1987	63,839	105,624	12,983	302,099	252	8,864	15,740	509,401
1988	76,598	116,303	13,983	319,651	270	5,825	14,091	546,721
1989	80,476	117,471	15,805	337,013	269	6,785	16,520	574,339
1990	84,647	139,605	13,869	358,770	298	6,266	19,566	623,021
1991	100,605	152,122	13,875	379,882	277	5,852	22,338	674,951
1992 (1)	91,957	136,958	12,780	364,468	260	6,362	17,656	630,441
1993	101,479	150,788	18,124	340,345	273	5,539	23	616,571
1994	110,598	162,870	17,068	295,852	290	5,298	21	591,997
1995	123,672	181,848	15,110	249,441	307	2,145	25	572,548

(1) Property tax limitation Measure #5 went into effect.

Source: Multnomah County Tax Supervisory Commission current and prior years' annual reports.

MULTNOMAH COUNTY, OREGON
PRINCIPAL TAXPAYERS
June 30, 1995
(amounts expressed in thousands)
(unaudited)

Taxpayer account	Type of business	1995 Assessed Valuation	Percentage of total assessed Valuation (1)
U. S. West Communications	Telephone Utility	\$ 402,573	1.3 %
PacifiCorp (Pacific Power and Light)	Electric Utility	230,168	0.8
Portland General Electric	Electric Utility	194,541	0.6
Boeing Company	Airline	187,086	0.6
Northwest Natural Gas	Natural Gas Utility	110,984	0.4
SI - Lloyd Associates	Property Management	91,012	0.3
United Airlines	Airline	88,421	0.3
US Bancorp	Banking	76,320	0.3
Fujitsu Microelectronics	Integrated circuit manufacturer	66,278	0.2
Wacker Siltronic Corporation	Silicon wafer manufacturer	59,228	0.1
		<u>\$ 1,506,611</u>	<u>4.9 %</u>

(1) The 1995 real market valuation for Multnomah County is \$30,711,496.

Source: Multnomah County Division of Assessment and Taxation.

MULTNOMAH COUNTY, OREGON
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS
(amounts expressed in thousands)
(unaudited)

Fiscal Year	Assessments outstanding July 1	Assessments billed	Assessments collected	Assessments outstanding June 30
1986	\$ 2,385	\$	\$ 573	\$ 1,812
1987	1,812	136	585	1,363
1988	1,363	90	454	999
1989	999		342	657
1990	657		311	346
1991	346		168	178
1992	178		56	122
1993	122		38	84
1994	84		36	48
1995	48		12	36

Source: Current and prior years' financial statements

MULTNOMAH COUNTY, OREGON
COMPUTATION OF LEGAL DEBT MARGIN
June 30, 1995
(amounts expressed in thousands)
(unaudited)

ORS 287.054 provides a debt limit of 2% of the real market value of all taxable property within the County's boundaries.

Real market value (1994-95)	\$	30,711,496
Debt limit		<u>2.00%</u>
		614,230
Less bonded debt at June 30		<u>29,705</u>
Legal debt margin	\$	<u><u>584,525</u></u>

MULTNOMAH COUNTY, OREGON
CONSTRUCTION, PROPERTY VALUE, AND BANK DEPOSITS
LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	Commercial		Residential		Total		Bank deposits in \$(000) (2)
	Number of units (1)	Value in \$(000)	Number of units (1)	Value in \$(000)	Number of units	Value in \$(000)	
1986	2,492	\$ 215,927	3,390	\$ 94,498	5,882	\$ 310,425	\$ 5,968,665
1987	2,342	186,435	3,755	113,507	6,097	299,942	6,685,201
1988	2,330	281,379	3,375	122,992	5,705	404,371	15,565,042
1989 (3)	1,774	153,353	2,517	79,347	4,291	232,700	18,963,486
1990 (4)	1,218	99,052	2,523	92,666	3,741	191,718	8,390,851
1991	2,450	102,805	5,540	208,193	7,990	310,998	11,190,032
1992	2,387	134,681	5,852	281,327	8,239	416,008	9,568,464
1993	2,367	211,211	6,026	254,668	8,393	465,879	11,222,080
1994 (5)	1,106	228,787	2,757	117,655	3,863	346,442	9,536,224
1995 (6)	796	108,279	1,613	83,079	2,409	191,358	11,552,255

- (1) Information maintained on a calendar year basis
- (2) June 30, each year
- (3) January through June 1989
- (4) January through June 1990
- (5) January through June 1994
- (6) January through June 1995

Sources: State of Oregon Housing Division and State of Oregon Banking Commission

MULTNOMAH COUNTY, OREGON
RATIO OF NET GENERAL OBLIGATION BONDED DEBT
TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS (1)
 (amounts expressed in thousands)
 (unaudited)

Fiscal Year	Population (2)	Assessed Value (3)	Gross Bonded Debt	Less Debt Service Fund (4)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value (3)	Net Bonded Debt per Capita
1994	620,000	\$ 27,500,141	\$ 22,000	\$ 1,935	\$ 20,065	0.07 %	\$ 32
1995	620,000	30,711,496	29,705	7,021	22,684	0.07	37

(1) 1994 was the first year in which Multnomah County had general obligation bonded debt in the last ten fiscal years

(2) Population not expressed in thousands

(3) Oregon law requires that assessed value approximate real market value

(4) Amount available for repayment of general obligation bonds

Source: Current financial statements.

MULTNOMAH COUNTY, OREGON
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL OBLIGATION BONDED DEBT
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS (1)
 (amounts expressed in thousands)
 (unaudited)

Fiscal Year	Principal	Interest	Total Debt Service	Total General Government Expenditures	Ratio of Debt Service to General Government Expenditures
1995	\$ 1,295	\$ 1,348	\$ 2,643	\$ 391,759	0.7%

(1) 1995 is the first year that Multnomah County began retiring general obligation bonded debt in the last ten fiscal years

Source: Current financial statements.

MULTNOMAH COUNTY, OREGON
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
June 30, 1995
(amounts expressed in thousands)
(unaudited)

Overlapping District	Percent Overlapping	Overlapping	
		Gross (1) Bonded Debt	Net (2) Direct Debt
Multnomah County	100.00 %	\$ 29,705	\$ 29,705
Mt. Scott Water District	0.80	20	20
Clackamas County School District 7	0.45	83	83
City of Lake Oswego	6.74	1,226	1,226
City of Milwaukie	0.61	30	30
Scappoose RFPD	5.55	15	15
Port of Portland	45.85	25,674	25,517
Powell Valley Road Water District	100.00	311	
Metropolitan Service District	49.96	30,734	30,734
Tri-Metropolitan Service District	49.84	58,525	58,525
Multnomah County School District 1J	99.27	93,322	93,322
Multnomah County School District 3	100.00	34,950	34,950
Multnomah County School District 7	100.00	2,560	2,560
Multnomah County School District 19	100.00	370	370
Multnomah County School District 28J	92.79	13,969	13,969
Multnomah County School District 39	100.00	7,055	7,055
Multnomah County School District 40	100.00	19,200	19,200
Multnomah County School District 51J	96.57	724	724
Multnomah County UHD 2J	82.33	28,446	28,446
Mount Hood Community College	83.99	4,048	4,048
Portland Community College	46.43	26,331	26,331
City of Fairview	100.00	230	
City of Gresham	100.00	13,731	13,195
City of Portland	99.58	160,573	68,580
City of Troutdale	100.00	6,588	2,228
Unified Sewerage Agency	0.77	65	49
Tualatin Valley Fire and Rescue	0.71	10	10
Washington County School District 48J	0.37	366	366
Washington County School District 70J	0.15	1	1
Washington County UHD 3-8J	0.01	2	2
		\$ 558,864	\$ 461,261

(1) Includes all bonds backed by a general obligation pledge, including Bancroft general obligation improvement bonds and self-supporting general obligation bonds.

(2) Includes all tax-supported bonds.

Source: Municipal Debt Advisory Commission, Oregon State Treasury

MULTNOMAH COUNTY, OREGON
INSURANCE IN FORCE
June 30, 1995
(unaudited)

Insurance Company	Coverage	Expiration
American Protection Insurance Co. Policy No. 3ZT746102-03	Buildings and Equipment	10/02/95
American Protection Insurance Co. Policy No. 3ZT746102-03	Comprehensive Boiler and Machinery	10/02/95
American Protection Insurance Co. Policy No. 3ZT746102-03	Hull and Machinery Marine Policy	10/02/95
American Protection Insurance Co. Policy No. KG-32G00202601	Justice Center Equipment Policy	11/28/95
Lumbermens Mutual Casualty Policy No. 3MF746102-03	Liability Policy	10/02/95
Safety National Casualty Policy No. SP3189OR	Excess Workers' Compensation	07/01/95
Hartford Insurance Co. Policy No. PEBZE 67 13	Blanket Faithful Performance Bond	01/01/96
Hartford Insurance Co. Bond No. 5088331	Faithful Performance Bond - Public Official Tax Collector	01/01/96
Bond No. 5088332	Finance Director	01/01/96
Bond No. 5091060	Treasury Manager	01/01/96
Hartford Insurance Co. Bond No. 5088334	Faithful Performance Bond - Public Guardian	01/01/96
Hartford Insurance Co. Bond No. 5087364	DEQ License Bond (Mechanic/Equipment Operator)	10/14/95
Hartford Insurance Co. Bond No. 5088391	DEQ License Bond (Mechanic/Equipment Operator)	01/01/96
St. Paul Fire & Marine Ins. Co. Bond No. 400 HZ 5905	DEQ License Bond (Fleet Inspector)	01/01/96
St. Paul Fire & Marine Ins. Co. Bond No. 400 HZ 5927	DEQ License Bond (Fleet Inspector)	02/21/96
St. Paul Fire & Marine Ins. Co. Bond No. 400 HU 3403	DEQ License Bond (Mechanic/Equipment Operator/Fleet Inspector)	01/01/97
St. Paul Fire & Marine Ins. Co. Bond No. 400 HU 3402	DEQ License Bond (Multnomah County)	01/16/97

Source: County Insurance Agent

MULTNOMAH COUNTY, OREGON
POPULATION, PER CAPITA INCOME AND UNEMPLOYMENT
LAST TEN FISCAL YEARS
(unaudited)

Fiscal Year	Population	Per capita income (1)	Unemployment rate (2)
1986	566,200	\$ 15	7.1 %
1987	562,000	16	5.3
1988	570,500	17	4.8
1989	581,000	18	4.5
1990	580,029	19	4.2
1991	600,000	19	4.9
1992	605,000	21	6.2
1993	615,000	23	6.0
1994	620,000	N/A	4.5
1995	620,000	N/A	4.2 (3)

(1) Amounts expressed in thousands

(2) Portland Metropolitan Statistical Area

(3) Preliminary estimate

N/A means not available at current time

Source: Employment Division, Oregon State Department of Human Resources

MULTNOMAH COUNTY, OREGON
 MAJOR EMPLOYERS IN METROPOLITAN AREA
 June 30, 1995
 (unaudited)

Employer	Product or Service	1994 Employment
Kaiser Permanente	Hospitals and clinics	7,229
Providence Health Care System	Hospitals and clinics	7,200
Legacy Health System	Hospital and health services	6,937
U. S. Bancorp	Bank and holding company	6,835
Tektronix	Electronic instruments	6,800
Intel Corporation	Semiconductor integrated circuits	6,600
Fred Meyer, Inc.	Retail variety chain	5,800
Safeway Stores	Grocery chain stores	4,000
U. S. West Communications	Communications utility	3,500
First Interstate Bank	Bank	3,220
Freightliner Corporation	Medium and heavy-duty trucks	3,042
Nike	Sports shoes and apparel	2,480
Hewlett-Packard Co.	Computer printers	2,300
Pacificorp	Diversified electric utility	2,247
Consolidated Freightways	Transportation	2,200
McDonalds Corporation	Fast food franchise	2,200
Portland General Corporation	Diversified utility holding company	2,149
Precision Castparts	Steel Castings	2,000
Meier and Frank Company	Department stores	1,985
Southwest Washington Medical	Health care	1,933
Boeing of Portland	Aircraft frame structures	1,911
United Parcel Service	Small package transport	1,831
Blue Cross & Blue Shield of Oregon	Medical insurance	1,800
Horizon Air	Airline	1,800
James River Corporation	Pulp and paper mills	1,800
Nordstrom	Retail specialty stores	1,800
Red Lion Hotels & Inns	Hotel/motel chain	1,750
Payless Drug Stores	Retail drug and variety store chain	1,565
Mentor Graphics Corporation	CAE software & hardware	1,500
Portland Adventist Medical Center	Hospital services	1,500
Gunderson, Inc.	Railroad freight cars	1,300
Restaurant Management Northwest	Fast food franchise	1,300
Albertson's	Retail grocery chain	1,232
Federal Government		18,600
State Government		12,500
Portland School District		6,600
City of Portland		4,684
Multnomah County		3,764
Tri - Met		1,725

Source: Chamber of Commerce and Employment Division, State of Oregon

MULTNOMAH COUNTY, OREGON
MISCELLANEOUS STATISTICAL DATA
 June 30, 1995
 (unaudited)

GENERAL	
Date of incorporation	1854
Date present charter adopted	1967
Date present charter amended	1990
Form of government	Home Rule Charter
Area - square miles	465
Multnomah County employees:	
Management and exempt	518
Bargaining units	3,246
MILES OF STREETS (UNINCORPORATED AREA)	
Paved	450
Unpaved	11
FIRE PROTECTION	
Number of stations	41
Number of employees:	
Full-time	833
Part-time	2
Volunteer	118
SHERIFF PROTECTION	
Number of arrests (Parts 1,2 & 3 crimes)	2,427
Vehicular patrol units	21
Number of employees (sworn and civilian)	707
Jails:	
Facilities	5
Population	1,357
RECREATION	
Parks:	
Number of acres	2,089
Number of facilities	28
Number of playgrounds	7
Number of golf courses	1
EDUCATION	
Number of schools:	
Elementary	127
Alternative special	17
Junior/senior high school	2
High schools	17
Colleges	18
Employees:	
Principals and vice principals	275
Administrative and support	3,344
Teachers	5,559
Number of students (estimated)	85,164
Average daily attendance (estimated)	76,962
SEWAGE DISPOSAL	
Number of accounts	550
STREET LIGHTING	
Number of Lights	2,834
ELECTIONS	
Number of registered voters	363,748
Number of votes cast in last general election	248,052
Percentage of registered voters voting in last general election	65.6%

AUDIT COMMENTS AND DISCLOSURES
Required by State Regulations

**MULTNOMAH COUNTY, OREGON
AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS**

Oregon Administrative Rules 162-10-050 through 162-10-320 incorporated in the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments and disclosures required in audit reports. The required statements and schedules are set forth in the preceding sections of the report.

KPMG Peat Marwick LLP's Report on the Internal Control Structure Based on an Audit of the General Purpose Financial Statements Performed in Accordance with *Government Auditing Standards* and Report on Compliance Based on an Audit of the General Purpose Financial Statements Performed in Accordance with *Government Auditing Standards* are set forth in the following pages.

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Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Independent Auditors' Report on the Internal Control
Structure Based on an Audit of the General Purpose Financial
Statements Performed in Accordance with
Government Auditing Standards

The Board of County Commissioners
Multnomah County, Oregon
Portland, Oregon:

We have audited the general purpose financial statements of Multnomah County, Oregon (the County) as of and for the year ended June 30, 1995, and have issued our report thereon dated December 8, 1995.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* (1994 Revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the County is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the County for the year ended June 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The Board of County Commissioners
Multnomah County, Oregon
Page 2

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we considered to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the County in a separate letter dated December 8, 1995.

This report is intended for the information of the Board of County Commissioners, management, and state and federal agencies. However, this report is a matter of public record and its distribution is not limited.

KPMG Peat Marwick LLP

December 8, 1995

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Independent Auditors' Report on Compliance Based
on an Audit of the General Purpose Financial Statements
Performed in Accordance with Government
Auditing Standards

The Board of County Commissioners
Multnomah County, Oregon
Portland, Oregon:

We have audited the general purpose financial statements of Multnomah County, Oregon (the County) as of and for the year ended June 30, 1995, and have issued our report thereon dated December 8, 1995.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* (1994 Revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the County is the responsibility of the County's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants including provisions of Oregon Revised Statutes as set forth below:

- The amount and adequacy of collateral pledged by depositories to secure the deposit of public funds.
- The legal requirements relating to debt.
- The legal requirements relating to the preparation, adoption, and execution of the annual budget for the fiscal years ended June 30, 1995 and 1996.
- The legal requirements relating to insurance and fidelity bond coverage.
- The appropriate laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.

The Board of County Commissioners
Multnomah County
Page 2

- The legal requirements pertaining to the investment of public funds.
- The legal requirements pertaining to the awarding of public contracts and the construction of public improvements.
- The legal requirements pertaining to the use of revenue from taxes on motor vehicle use fuel.

However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests of compliance disclosed instances of noncompliance concerning overexpenditures of budgeted appropriations as described in footnote 9 to the County's general purpose financial statements.

We have reported on the County's compliance with appropriate laws, rules and regulations pertaining to the Single Audit Act of 1984 in a separate report dated December 8, 1995.

Except as described above, the results of our tests disclosed no instances of noncompliance that are required to be reported herein under *Government Auditing Standards*.

We considered the aforementioned instances of noncompliance in forming our opinion on whether the County's 1995 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated December 8, 1995, on those general purpose financial statements.

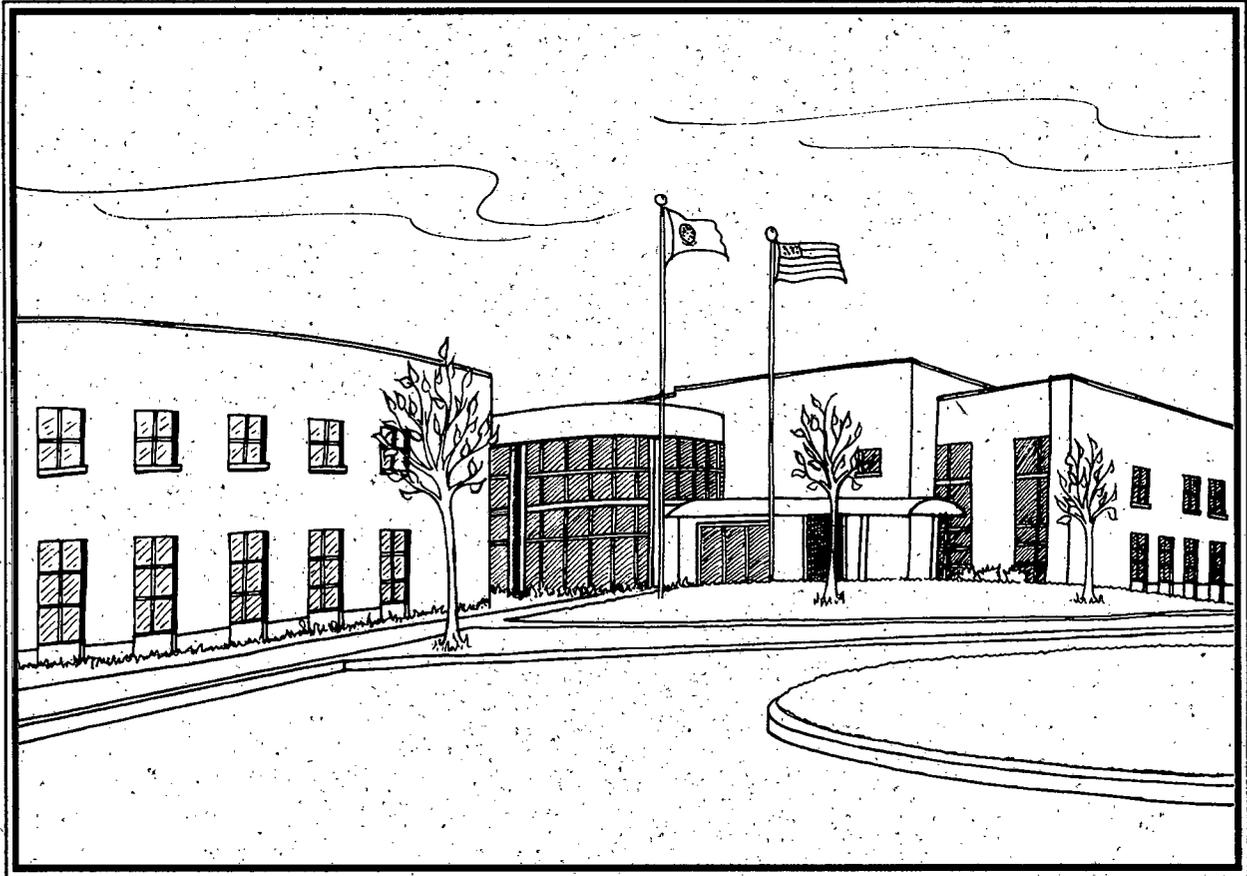
This report is intended for the information of the Board of County Commissioners, management, and state and federal agencies. However, this report is a matter of public record and its distribution is not limited.

KPMG Peat Marwick LLP

December 8, 1995



MULTNOMAH COUNTY OREGON



THE SINGLE AUDIT REPORT
Fiscal Year Ended June 30, 1995



MULTNOMAH COUNTY, OREGON

Independent Auditors' Reports in Accordance
with the Single Audit Act of 1984

June 30, 1995

MULTNOMAH COUNTY, OREGON

Table of Contents

	<u>Page(s)</u>
Independent Auditors' Report on the Schedule of Federal Financial Assistance	1
Schedule of Federal Financial Assistance	2 - 5
Notes to Schedule of Federal Financial Assistance	6
Independent Auditors' Report on Compliance Based on an Audit of the General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	7
Independent Auditors' Report on Compliance with General Requirements Applicable to Federal Financial Assistance Programs	8 - 9
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs	10 - 13
Schedule of Findings and Questioned Costs for the Year Ended June 30, 1995	14 - 17
Update of the Schedule of Findings and Questioned Costs for the Year Ended June 30, 1994 Relating to Programs Audited for the Year Ended June 30, 1995	18 - 22
Independent Auditors' Report on the Internal Control Structure Based on an Audit of the General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	23 - 24
Independent Auditors' Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs	25 - 28

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Independent Auditors' Report on the
Schedule of Federal Financial Assistance

The Board of Commissioners
Multnomah County, Oregon
Portland, Oregon

We have audited the general purpose financial statements of Multnomah County, Oregon (the County), as of and for the year ended June 30, 1995, and have issued our report thereon dated December 8, 1995. These general purpose financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards (1994 Revision) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the County, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

KPMG Peat Marwick LLP

December 8, 1995

MULTNOMAH COUNTY, OREGON

Schedule of Federal Financial Assistance

For the year ended June 30, 1995

<u>Grantor and program title</u>	<u>Federal CFDA Number</u>	<u>Program Award Amount</u>	<u>Receivable (Advance) at July 1 1994</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Receivable (Advance) at June 30 1995</u>
<u>U.S. Department of Agriculture</u>						
Passed through State Department of Human Resources:						
Food Distribution	10.550	\$ 415,290	-	415,290	415,290	-
National School Lunch Program	10.555	94,269	7,453	93,176	94,269	8,546
Special Supplemental Food Program for Women, Infants, and Children	10.557 *	1,728,858	3,703	1,723,206	1,727,503	8,000
State Administrative Matching Grants for Food Stamp Program	10.561	<u>167,919</u>	<u>23,759</u>	<u>154,095</u>	<u>167,919</u>	<u>37,583</u>
Total Department of Agriculture		<u>2,406,336</u>	<u>34,915</u>	<u>2,385,767</u>	<u>2,404,981</u>	<u>54,129</u>
<u>U.S. Department of Health and Human Resources</u>						
Direct Programs:						
Special Programs for the Aging -						
Title IV Training, Research, and Discretionary Projects and Programs	93.048	99,940	8,780	63,880	81,658	26,558
Linking Community - Based Primary Care, Substance Abuse, HIV/AIDS and Mental Health Treatment Services	93.109	1,122,000	68,428	414,775	388,976	42,629
Maternal and Child Health Federal Consolidated Programs (SPRANS)	93.110	641,555	55,809	307,967	284,076	31,918
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	1,410,130	109,210	695,444	660,608	74,374
Project Grants for Health Services to the Homeless	93.151	1,900,997	228,213	903,601	838,753	163,365
Community Health Centers	93.224 *	6,044,404	455,367	2,784,504	2,847,797	518,660
Community Services Block Grant - Discretionary Awards - Demonstration Partnerships	93.573	209,774	51,090	166,358	115,268	-
Family Support Center and Gateway Demonstration Program	93.578	489,193	93,187	93,187	289,889	289,889
Medicare - Supplementary Medical Insurance	93.774	210,171	30,326	227,455	210,170	13,041
HIV Emergency Relief Formula Grants	93.915	986,510	-	-	392,005	392,005
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	1,000,000	88,832	736,398	545,522	(102,044)
Special Projects of National Significance	93.928	242,117	-	40,587	60,883	20,296
Passed through Oregon Health Sciences University:						
Community Services Block Grant Discretionary Awards - Demonstration Partnerships	93.573	71,076	-	71,076	71,076	-
Passed through State Department of Human Resources:						
Special Programs for the Aging - Title VII, Chapter 3 Program for Prevention of Elder Abuse, Neglect and Exploitation of Older Individuals	93.041	20,595	6,775	12,807	5,887	(145)
Special Programs for the Aging - Title III, Part F - Disease Prevention and Health Promotion Services	93.043	89,753	59,040	70,276	1,234	(10,002)
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	823,067	176,534	755,328	648,234	69,440
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	927,559	(99,847)	933,115	874,764	(158,198)
Special Program for the Aging - Title III, Part D - In Home Services for the Frail Older Individuals	93.046	53,031	(6,007)	-	1,778	(4,229)
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	98,700	9,069	99,544	98,700	8,225
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	<u>502,197</u>	<u>56,054</u>	<u>462,558</u>	<u>498,837</u>	<u>92,333</u>
Balances carried forward		16,942,769	1,390,860	8,838,860	8,916,115	1,468,115

(Continued)

MULTNOMAH COUNTY, OREGON

Schedule of Federal Financial Assistance, Continued

<u>Grantor and program title</u>	<u>Federal CFDA Number</u>	<u>Program Award Amount</u>	<u>Receivable (Advance) at July 1 1994</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Receivable (Advance) at June 30 1995</u>
Balance brought forward		16,942,769	1,390,860	8,838,860	8,916,115	1,468,115
Mental Health Planning and Demonstration Projects	93.125	452,925	-	452,925	452,925	-
Projects for Assistance in Transition From Homelessness (PATH)	93.150	206,250	-	206,250	206,250	-
Demonstration Grants on Model Projects for Pregnant and Postpartum Women and their Infants (Substance Abuse)	93.169	143,424	26,144	168,096	141,952	-
Cooperative Agreements for Drug Abuse Treatment Improvement Projects in Target Cities	93.196	939,454	-	939,454	939,454	-
Childhood Lead Poisoning Prevention Projects - State and Community - Based Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (CLPPP)	93.197	149,470	31,470	144,223	133,938	21,185
Family Planning - Services (Umbrella Council)	93.217	118,667	-	117,084	118,667	1,583
Mental Health Research Grants	93.242	36,850	-	36,850	36,850	-
Emergency Protection Grants - Substance Abuse	93.554	205,373	23,497	74,213	50,716	-
Child Support Enforcement	93.563	1,047,546	263,506	1,015,099	1,047,546	295,953
State Legalization Impact Assistance Grants (SLIAG)	93.565	117,538	(91,847)	117,546	117,538	(91,847)
Refugee and Entrant Assistance - State Administered Programs	93.566	1,343,731	74,074	563,546	575,680	86,208
Low-Income Home Energy Assistance	93.568 *	6,658,510	423,935	2,896,127	2,818,340	346,148
Community Services Block Grant	93.569	905,714	32,784	579,642	704,411	157,553
Childcare and Development Block Grant	93.575	4,469,469	83,232	196,600	225,031	111,663
Medical Assistance Program (Medicaid; Title XIX)	93.778 *	9,825,665	697,136	9,254,945	9,825,665	1,267,856
HIV Care Formula Grants	93.917	461,127	91,816	512,237	461,127	40,706
Cooperative Agreements for State - Based Comprehensive Breast & Cervical Cancer Early Detection Programs	93.919	283,229	-	75,320	18,357	(56,963)
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	39,712	-	30,576	34,937	4,361
HIV/AIDS (Community Outreach)	93.949	403,691	-	403,691	403,691	-
Block Grants for Community Mental Health Services	93.958 *	5,918,906	-	5,918,906	5,918,906	-
Prevention and Treatment of Substance Abuse (SAPT)	93.959 *	4,541,416	-	4,541,416	4,541,416	-
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	109,741	(9,869)	89,680	109,741	10,192
Health Programs for Refugees	93.987	45,051	4,106	45,258	45,051	3,899
Preventive Health and Health Services Block Grant (PHHS)	93.991	243,093	19,868	242,695	243,093	20,266
Maternal and Child Health Services Block Grant	93.994	1,310,022	65,111	1,188,700	1,221,589	98,000
Passed through National Institute on Drug Abuse: Drug Abuse Research Programs	93.279	1,630,732	(108,004)	477,186	667,908	82,718
Passed through City of Portland: Community Partnership Study Demonstration Grant	93.194	478,173	179,037	445,999	434,238	167,276
Passed through University of Minnesota: Drug Abuse Research Programs	93.279	<u>133,253</u>	<u>37,614</u>	<u>40,872</u>	<u>83,107</u>	<u>79,849</u>
Total Department of Health and Human Services		<u>59,161,501</u>	<u>3,234,470</u>	<u>39,613,988</u>	<u>40,494,239</u>	<u>4,114,721</u>

(Continued)

MULTNOMAH COUNTY, OREGON

Schedule of Federal Financial Assistance, Continued

<u>Grantor and program title</u>	<u>Federal CFDA Number</u>	<u>Program Award Amount</u>	<u>Receivable (Advance) at July 1 1994</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Receivable (Advance) at June 30 1995</u>
<u>U.S. Department of Housing and Urban Development</u>						
Direct Programs:						
Community Development Block Grants/ Entitlement Grants	14.218 *	2,045,213	213,974	621,779	889,466	481,661
Supplemental Assistance for Facilities to Assist the Homeless (SAFAH)	14.236	506,229	67,129	312,566	270,535	25,098
Passed through State Department of Human Services: Supportive Housing Program	14.235	183,600	-	183,600	183,600	-
Passed through State Executive Department: Emergency Shelter Grants Program (ESG)	14.231	730,275	124,550	596,114	502,675	31,111
Passed through City of Portland: Bureau of Community Development: Community Development Block Grants/ Entitlement Grants	14.218 *	1,035,418	43,257	350,214	964,445	657,488
Emergency Shelter Grants Program (ESG)	14.231	199,580	19,118	19,118	199,580	199,580
Passed through Housing Authority of Portland: Public and Indian Housing: Comprehensive Improvement Assistance Program	14.852	<u>282,980</u>	<u>65,092</u>	<u>338,785</u>	<u>273,693</u>	<u>-</u>
Total Department of Housing and Urban Development		<u>4,983,295</u>	<u>533,120</u>	<u>2,422,176</u>	<u>3,283,994</u>	<u>1,394,938</u>
<u>U.S. Department of Justice</u>						
Direct Programs:						
Law Enforcement Assistance - Narcotics and Dangerous Drugs - Lab Analysis	16.001	-	(14,378)	-	-	(14,378)
Drug Control and System Improvement - Formula Grant (Anti-Drug Act of 1988)	16.579	625,863	159,916	660,339	622,566	122,143
Drug Control and System Improvement - Discretionary Grant	16.580	1,075,054	13,315	156,078	156,425	13,662
Passed through Oregon Commission on Children and Families: Drug Control and System Improvement - Formula Grant (Anti-Drug Act of 1988)	16.579	23,000	-	14,466	14,466	-
Passed through State Department of Justice: Crime Victim Assistance	16.575	76,000	9,690	49,567	49,267	9,390
Drug Control and System Improvement - Formula Grant (Anti-Drug Act of 1988)	16.579	<u>586,237</u>	<u>172,267</u>	<u>472,116</u>	<u>401,870</u>	<u>102,021</u>
Total Department of Justice		<u>2,386,154</u>	<u>340,810</u>	<u>1,352,566</u>	<u>1,244,594</u>	<u>232,838</u>
<u>U.S. Department of Transportation</u>						
Passed through Oregon State Marine Board: Boating Safety Financial Assistance	20.005	149,483	108,843	258,326	149,483	-
Passed through State Public Utility Commission: Motor Carrier Safety Assistance Program (MCSAP)	20.218	88,600	15,893	104,493	88,600	-
Passed through State Department of Transportation: State and Community Highway Safety	20.600	<u>177,054</u>	<u>20,925</u>	<u>42,847</u>	<u>21,922</u>	<u>-</u>
Total Department of Transportation		<u>415,137</u>	<u>145,661</u>	<u>405,666</u>	<u>260,005</u>	<u>-</u>
<u>U.S. Department of Energy</u>						
Passed through State Department of Human Resources: Weatherization Assistance for Low-Income Persons	81.042	<u>991,618</u>	<u>210,082</u>	<u>586,025</u>	<u>581,443</u>	<u>205,500</u>
Total Department of Energy		<u>991,618</u>	<u>210,082</u>	<u>586,025</u>	<u>581,443</u>	<u>205,500</u>

(Continued)

MULTNOMAH COUNTY, OREGON

Schedule of Federal Financial Assistance, Continued

<u>Grantor and program title</u>	<u>Federal CFDA Number</u>	<u>Program Award Amount</u>	<u>Receivable (Advance) at July 1 1994</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Receivable (Advance) at June 30 1995</u>
<u>Federal Emergency Management Agency</u>						
Direct Programs:						
Emergency Management Institute: Training Assistance	83.527	400	-	400	400	-
Passed through State Executive Department: Civil Defense - State and Local	83.503	<u>114,000</u>	<u>18,785</u>	<u>63,355</u>	<u>66,194</u>	<u>21,624</u>
Total Federal Emergency Management Agency		<u>114,400</u>	<u>18,785</u>	<u>63,755</u>	<u>66,594</u>	<u>21,624</u>
<u>U.S. Department of Education</u>						
Direct Programs:						
Literacy for Incarcerated Adults	84.255	498,742	76,961	223,654	202,307	55,614
Passed through State Department of Human Resources: Public Library Services (LSCA)	84.034	132,929	-	132,929	132,929	-
Drug-Free Schools and Communities - State Grants	84.186	97,026	-	97,026	97,026	-
Passed through Portland Public Schools: Drug-Free Schools and Communities-Emergency Grants	84.233	<u>49,425</u>	<u>-</u>	<u>20,055</u>	<u>26,351</u>	<u>6,296</u>
Total Department of Education		<u>778,122</u>	<u>76,961</u>	<u>473,664</u>	<u>458,613</u>	<u>61,910</u>
<u>Other Federal Assistance</u>						
Department of Agriculture: U.S. Forest Service - Patrol Contract		96,932	-	36,864	36,864	-
Department of Energy: Youth Employment and Empowerment Project		133,000	(20,148)	-	71,174	51,026
Department of Interior: O & C Grant		856,592	-	856,592	856,592	-
Sale/Lease Federal Land		783	-	783	783	-
Passed through State Executive Department: Forest Reserve Yield (PILT)		777,511	-	777,511	777,511	-
Department of Justice: U.S. Marshall - Forfeitures		39,673	14,256	53,929	39,673	-
Department of Transportation: Passed through State Department of Transportation: FAU Engineering Contracts		159,876	1,359	27,822	159,876	133,413
Emergency Management Assistance: FEMA/United Way		<u>867,610</u>	<u>149,559</u>	<u>499,764</u>	<u>474,228</u>	<u>124,023</u>
Total Other Federal Assistance		<u>2,931,977</u>	<u>145,026</u>	<u>2,253,265</u>	<u>2,416,701</u>	<u>308,462</u>
Total Federal Assistance		<u>\$ 74,168,540</u>	<u>4,739,830</u>	<u>49,556,872</u>	<u>51,211,164</u>	<u>6,394,122</u>

* Represents a major program.

MULTNOMAH COUNTY, OREGON

Notes to Schedule of Federal Financial Assistance

June 30, 1995

(1) General

The accompanying Schedule of Federal Financial Assistance presents the activity of all Federal Financial Assistance programs of Multnomah County, Oregon (the County) for the year ended June 30, 1995. The County's reporting entity is defined in note 1 to the County's June 30, 1995 general purpose financial statements.

(2) Basis of Accounting

The accompanying Schedule of Federal Financial Assistance is presented using a basis of accounting which is consistent with the general purpose financial statements, as described in note 1 to the County's general purpose financial statements.

(3) Relationship to Combined Financial Statements

As described in note 2 to the general purpose financial statements, Federal Financial Assistance revenues reported in the County's general purpose financial statements are included with intergovernmental revenues.

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Independent Auditors' Report on Compliance
Based on an Audit of the General Purpose Financial
Statements Performed in Accordance with
Government Auditing Standards

The Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon:

We have audited the general purpose financial statements of Multnomah County, Oregon (the County), as of and for the year ended June 30, 1995, and have issued our report thereon dated December 8, 1995.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards (1994 Revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the County is the responsibility of the management of the County. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of the Board of Commissioners and the management of the County, its cognizant agent, and other federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

KPMG Peat Marwick LLP

December 8, 1995

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Independent Auditors' Report on Compliance
with General Requirements Applicable to
Federal Financial Assistance Programs

The Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon:

We have audited the general purpose financial statements of Multnomah County, Oregon (the County), as of and for the year ended June 30, 1995, and have issued our report thereon dated December 8, 1995.

We have applied procedures to test the County's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance for the year ended June 30, 1995:

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Relocation Assistance and Real Property Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug Free Workplace Act
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

To the Board of Commissioners
Multnomah County, Oregon
Page 2

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the County had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Commissioners and the management of the County, its cognizant agent, and federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

KPMG Peat Marwick LLP

December 8, 1995

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Independent Auditors' Report on Compliance
with Specific Requirements Applicable to Major
Federal Financial Assistance Programs

The Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon:

We have audited the general purpose financial statements of Multnomah County, Oregon (the County), as of and for the year ended June 30, 1995, and have issued our report thereon dated December 8, 1995.

We have also audited the County's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; monitoring of subrecipients; special tests and provisions as identified in the attachment; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1995. The management of the County is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of the County's compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards (1994 Revision), issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

To the Board of Commissioners
Multnomah County, Oregon
Page 2

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in the accompanying Schedule of Findings and Questioned Costs. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, the County complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; monitoring of subrecipients; special tests and provisions as identified in the attachment; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1995.

This report is intended for the information of the Board of Commissioners and management of the County, its cognizant agent, and other federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

KPMG Peat Marwick LLP

December 8, 1995

MULTNOMAH COUNTY, OREGON

Special Tests and Provisions

Year Ended June 30, 1995

Program: CFDA #93.224 Community Health Centers

Compliance requirements: Multnomah County, Oregon (the County), is required to prepare its audited financial statements in accordance with generally accepted accounting principles.

The County must secure payments from patients for services in accordance with the schedule of fees and discounts which has been adjusted on the patient's ability to pay.

The County must comply with certain restrictions placed upon the use of excess program income.

Program: CFDA #14.218 Community Development Block Grants/Entitlement Grants (CDBG)

Compliance requirements: With certain exceptions, the County cannot obligate or expend CDBG funds before receipt of HUD's approval of a Request for Release of Funds (RROF) and environmental certification.

With certain exceptions, the County must obtain environmental reviews for projects.

The County must accurately account for any program income generated from the use of CDBG funds and must treat such income as additional CDBG funds subject to all program rules.

The County is required to enter into written agreements with its subrecipients that meet certain criteria before disbursing funds to the subrecipients.

Program: CFDA #93.958 Block Grants for Community Mental Health Services (CMHS)

Compliance requirements: No special tests and provisions applicable at the County level.

Program: CFDA #93.778 Medical Assistance Program (Medicaid; Title XIX)

Compliance requirements: The County must pay for a portion of the Medicaid expenditures in accordance with the approved state plan.

MULTNOMAH COUNTY, OREGON

Special Tests and Provisions, continued

Program: CFDA #10.557 Special Supplemental Food Program for Women, Infants and Children (WIC Program)

Compliance requirements: No special tests and provisions applicable at the County level.

Program: CFDA #93.568 Low-Income Home Energy Assistance (LIHEAP)

Compliance requirements: The County is required to conduct outreach to ensure that eligible households, particularly those with elderly and handicapped individuals, are aware of the assistance provided through the program.

The County is required to treat both homeowners and renters equitably.

In certain instances the County must establish procedures to:

- Notify recipient households of the amount of assistance paid on their behalf;
- Ensure that the home energy supplier will charge the household, in the normal billing process, the difference between the actual costs of the energy supplied and the amount of the payment made by the grantee;
- Ensure that no household will be treated adversely because of the assistance; and
- Ensure that the home energy supplier does not discriminate against the eligible household.

The County must establish procedures to ensure households which are denied assistance or are not receiving prompt assistance have an opportunity for a hearing.

Program: CFDA #93.959 Block Grants for Prevention and Treatment of Substance Abuse (Prevention and Treatment SAPT Block Grant)

Compliance requirements: No special tests and provisions applicable at the County level.

MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs
For the year ended June 30, 1995

Program: CFDA #10.557 Special Supplemental Food Program for Women, Infants, and Children (WIC).
CFDA #93.224 Community Health Centers.

Finding: Federal statutes require grantees receiving federal funds to comply with the administrative requirements of the "Common Rule". The "Common Rule" requires a grantee to adopt procedures that permit the tracing of funds to a level sufficient to establish that funds have not been used in violation of restrictions and prohibitions of applicable statutes. Procedures adopted must provide for records to be maintained which adequately identify the source and application of funds provided for financially assisted activities.

Federal expenditures as reported in the Financial Status Report (FSR) by the County Division of Health (Division) to the U.S. Department of Health and Human Services are not supported in sufficient detail to differentiate federally assisted expenditures from non-federally assisted expenditures. Federal expenditures are not specifically identified within the Division's accounting system. For purposes of preparing the FSR, federal expenditures are deemed to be equal to federal receipts.

Recommendation: The Health Division should implement procedures that would enable the Division to adequately distinguish between expenditures made from federal sources and those made from non-federal sources. This repeats a recommendation from the prior year.

Questioned cost: Not determinable

MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs
For the year ended June 30, 1995

Multnomah County
response:

The Community Health Center project is funded by a variety of resources. The three largest sources of support are local funds, Medicaid Fee For Service revenue, and the Public Health Services Community Health Center (CHC) grant. The CHC grant makes up approximately 12% of the project.

The County Division of Health believes it would serve no programmatic, financial, or managerial purpose to create a segregated accounting of these expenditures. Assignment of these expenditures to the CHC, the County, or to fees generated by the CHC and/or the County, would only serve the purpose of compliance with the Common Rule.

The Division had responded to the auditors' prior period recommendation and modified its FSR accounting procedures to now allow the tracing of expenditures from the FSR to line item detail in the County's general ledger system. The Division believes this modification allows a level of detail sufficient to establish that funds have not been used in violation of any applicable statutes or grant requirements.

The Division will seek clarification from Region X of the Public Health Service regarding the federal government's expectations of a proper accounting of the CHC project.

MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs, Continued

Program: CFDA #10.557 Special Supplemental Food Program for Women, Infants, and Children (WIC)

Finding: Office of Management and Budget (OMB) Circular A-87, requires that salaries and wages of employees which are chargeable to more than one grant program or cost objective be supported by appropriate time distribution records. The County did not keep adequate time and effort records for the period April 1993 - October 1994. In the period from October 1994 - June 30, 1995, adequate reports were found to be on file and completed in a timely manner.

Recommendation: The County should continue to complete the time and effort reports on a periodic basis which is acceptable to its cognizant agent.

Questioned cost: \$-0-

Multnomah County response: Management agrees with the recommendation and will maintain time and effort reports which are completed in a manner acceptable to its cognizant agent.

MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs, Continued

Program: CFDA #14.218 Community Development Block Grants/
Entitlement Grants

Finding: The Single Audit Act requires a primary recipient to monitor its
subrecipients to ensure Federal Financial Assistance is expended
in accordance with applicable laws and regulations.

One Community Development Division file did not contain
documentation that the County had appropriately monitored a
subrecipient.

Recommendation: The Community Development Division should monitor all of its
subrecipients on a regular basis.

Questioned costs: \$-0-

Multnomah County
response: Management agrees with the finding and will review its
procedures to ensure that all subrecipients are appropriately
monitored.

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings and
Questioned Costs for the year ended
June 30, 1994 Relating to Programs
Audited for the year ended June 30, 1995

Program: CFDA #93.778 Medical Assistance Program (Medicaid; Title XIX)

Finding: Specific requirements for eligibility determination for the Development Disabilities program states the following:

- the eligibility determination process will begin within ten (10) days following intake; and
- Eligibility will be determined within fifteen (15) working days of receipt of the psychological examination report.

One psychological report did not contain a date, resulting in the inability to ascertain compliance with the aforementioned eligibility requirements.

Recommendation: We recommend the Development Disabilities program develop a file checklist including all program criteria and complete pertinent information as client service is rendered. In addition, a review of the file checklist should be completed by an individual independent of those completing the checklist.

Questioned cost: \$-0-

Multnomah County response: A date was lacking on one psychological report. Upon investigation, we found that the date on the original report was rendered illegible by fax transmission. However, the information was available when researched and the individual's eligibility would not have been jeopardized.

The Development Disabilities (DD) Program has developed an intake checklist to catch similar errors. This checklist will be implemented for 100% of eligibility determinations and will be monitored by the DD Eligibility Review Team.

1995 Update: The County has implemented preventative internal control procedures. No similar findings were noted in the current year. This finding will not be presented in the current year's Schedule of Findings and Questioned Costs.

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings and
Questioned Costs, Continued

Program: CFDA #93.279 Drug Abuse Research Programs

Finding: The cash management general requirement prescribes that grantee financial management systems shall include procedures to minimize the time elapsed between the transfer of funds from the U.S. Treasury and the disbursement of funds by the grantee.

During 1994, due to a clerical error, the Health Services Department improperly billed \$190,321 to the federal government. The error resulted in the County owing the federal government \$44,052 at June 30, 1994, and, therefore, resulted in a violation of the aforementioned cash management requirement.

Recommendation: The County's Health Services Department should develop and implement procedures to review deposits made to their accounts. Procedures should include comparison of supporting documentation for requested amounts to actual deposits. This procedure will allow the Department to better track receipt of requested amounts as well as erroneous deposits to its accounts.

Excess reimbursement: \$44,052

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings and
Questioned Costs, Continued

Multnomah County
response:

Under current procedures, the Health Services Department prepares draw requests which are forwarded to County Finance for processing. County Finance processes draws to ensure they do not exceed the grant award. The Health Services Department later traces draw requests into revenues to confirm that each draw has been received but does not account for additional monies in revenue until completion of the Financial Status Report which occurs at the end of the grant cycle.

The Health Services Department must account for its grants on the grant cycle and the County's fiscal cycle. It should be noted that total draws for this grant in the grant cycle were less than the grant award, and less than the federally approved expenditures. The periods in violation of the Cash Management Act of 1990 were temporary and resulted from the erroneous draw.

The County agrees with the finding. The Health Services Department will be responsible for a monthly reconciliation of all activity in its revenue accounts to grant draws. This procedure, in addition to improvements which have been made in the Health Services Department's accounting systems, should prevent future violations.

1995 Update:

Current year procedures did not detect similar errors. This finding will not be repeated in the current year's Schedule of Findings and Questioned Costs.

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings and
Questioned Costs, Continued

Program: CFDA #93.224 Community Health Centers

Finding: Federal statutes require grantees receiving federal funds to comply with the administrative requirements of the "Common Rule". The "Common Rule" requires a grantee of federal funds to adopt procedures that permit the tracing of funds to a level sufficient to establish that funds have not been used in violation of restrictions and prohibitions of applicable statutes. Procedures adopted must provide for records to be maintained which adequately identify the source and application of funds provided for financially assisted activities.

Federal expenditures as reported in the Financial Status Report (FSR) by the County Division of Health (Division) to the U.S. Department of Health and Human Services are not supported in sufficient detail to differentiate federally assisted expenditures from non-federally assisted expenditures. Federal expenditures are not specifically identified within the Division's accounting system. For purposes of preparing the FSR, federal expenditures are deemed to be equal to federal receipts.

Recommendation: The Health Division should implement procedures that would enable the Division to adequately distinguish between expenditures made from federal sources and those made from non-federal sources. This recommendation is a repeat item from the prior year.

Questioned cost: \$-0-

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings and
Questioned Costs, Continued

Multnomah County
response:

The Community Health Center project is funded by a variety of resources. The three largest sources of support are local funds, Medicaid Fee For Service revenue, and the Public Health Services Community Health Center (CHC) grant. The CHC grant makes up approximately 12% of the project.

The County Division of Health believes it would serve no programmatic, financial, or managerial purpose to create a segregated accounting of these expenditures. Assignment of these expenditures to the CHC, the County, or to fees generated by the CHC and/or the County, would only serve the purpose of compliance with the Common Rule.

The Division had responded to the auditors' prior period recommendation and modified its FSR accounting procedures to now allow the tracing of expenditures from the FSR to line item detail in the County's general ledger system. The Division believes this modification allows a level of detail sufficient to establish that funds have not been used in violation of any applicable statutes or grant requirements.

The Division will seek clarification from Region X of the Public Health Service regarding the federal government's expectations of a proper accounting of the CHC project.

1995 Update:

This finding is repeated in the current year's Schedule of Findings and Questioned Costs.

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Independent Auditors' Report on the Internal Control
Structure Based on an Audit of the General Purpose Financial Statements
Performed in Accordance with Government Auditing Standards

The Board of Commissioners
Multnomah County, Oregon
Portland, Oregon:

We have audited the general purpose financial statements of Multnomah County, Oregon (the County), as of and for the year ended June 30, 1995, and have issued our report thereon dated December 8, 1995.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards (1994 Revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the County is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the County as of and for the year ended June 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

To the Board of Commissioners
Multnomah County, Oregon
Page 2

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we considered to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to management of the County in a separate letter dated December 8, 1995.

This report is intended for the information of the Board of Commissioners and management of the County, its cognizant agent, and other federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

KPMG Peat Marwick LLP

December 8, 1995

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Independent Auditors' Report on the Internal
Control Structure Used in Administering
Federal Financial Assistance Programs

The Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon:

We have audited the general purpose financial statements of Multnomah County, Oregon (the County), as of and for the year ended June 30, 1995, and have issued our report thereon dated December 8, 1995. We have also audited the County's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated December 8, 1995.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards (1994 Revision), issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audits to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the County complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended June 30, 1995, we considered the internal control structure of the County in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the County and on the County's compliance with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated December 8, 1995.

To the Board of Commissioners
Multnomah County, Oregon
Page 2

The management of the County is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs into the following categories:

Accounting Applications

- Purchases and Disbursements
- Grant Revenue and Receipts
- Payroll

General Requirements

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Relocation Assistance and Real Property Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-Free Workplace
- Administrative Requirements

To the Board of Commissioners
Multnomah County, Oregon
Page 3

Specific Requirements

- Types of Services
- Eligibility
- Matching, Level of Effort, or Earmarking
- Reporting
- Monitoring Subrecipients
- Preparation of Financial Statements
- Securing of Payment
- Use of excess Program Income
- Obligation of Funds
- Environmental Reviews
- Agreements with Subrecipients
- Payment of Medicaid Expenditures
- Outreach Programs
- Treatment of Homeowners and Renters
- Assistance Hearings

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1995, the County expended 58 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the major federal financial assistance programs of the County which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

To the Board of Commissioners
Multnomah County, Oregon
Page 4

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to management of the County in a separate letter dated December 8, 1995.

This report is intended for the information of the Board of Commissioners and management of the County, its cognizant agent, and other federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

KPMG Peat Marwick LLP

December 8, 1995