

ANNOTATED MINUTES

*Tuesday, February 15, 1994 - 9:30 AM
Multnomah County Courthouse, Room 602*

BOARD BRIEFINGS

- B-1 Briefing Requesting Policy Direction on County Response to the State's Request for Plan Amendment and Authorization to Begin Negotiation with State Office of Mental Health Services on Rate Setting. Presented by Judy Robison and Ellen Deck.*

PRESENTATION AND RESPONSE TO BOARD QUESTIONS BY JUDY ROBISON AND ELLEN DECK, WITH HOWARD KLINK. DAVID FUKS, EDGEFIELD CHILDREN'S CENTER, PRESENTED AND EXPLAINED QUESTIONS BY THE PROVIDERS CONCERNING THE PROPOSED MANAGED CARE ENTITY AND THE CHILD MENTAL HEALTH CAPITATION PROJECT AS PRESENTED TO THE BOARD. BOARD CONSENSUS FOR STAFF TO PROCEED WITH NEXT STEP WHICH BEGINS NEGOTIATION WITH THE STATE OFFICE OF MENTAL HEALTH SERVICES ON RATE SETTING.

- B-2 Progress Report on Evaluation of County Diversity Awareness Training. Presented by Curtis Smith and Tom Nesby.*

PRESENTATION AND RESPONSE TO BOARD QUESTIONS BY CURTIS SMITH AND TOM NESBY, WITH GAIL FOSTER.

- B-3 Briefing on the Large Increase of Homeless Youth in Our Community and Ways to Better Serve Them. Presented by Mark Wiener along with Providers, Clients and Representatives from Multnomah County.*

PRESENTATION AND RESPONSE TO BOARD QUESTIONS BY PROVIDERS: CHUCK CURRIE, OUTSIDE IN & COMMUNITY ACTION COMMISSION CHAIR; MARGI DeCHENNE, THE SALVATION ARMY GREENHOUSE; DENNIS MORROW, JANIS YOUTH PROGRAMS; BOB DONOUGH, TRI-COUNTY YOUTH SERVICES CONSORTIUM, PROJECT LUCK; AND TWO CLIENTS FROM OUTSIDE-IN. FURTHER DISCUSSION BY COUNTY STAFF: BILL THOMAS, COMMUNITY ACTION PROGRAM; WITH JAMES EDMONDSON, MARY LI AND WENDY LEBOW, YOUTH PROGRAM OFFICES.

*Tuesday, February 15, 1994 - 1:30 PM
Multnomah County Courthouse, Room 602*

BRIEFINGS

- B-4 Briefing on the 1994-95 Budget for the Division of Assessment and Taxation. Presented*

Presented by Janice Druian and Betsy Williams.

PRESENTATION AND RESPONSE TO BOARD QUESTIONS BY JANICE DRUIAN, MIKE OSWALD AND DAVE WARREN. BOARD REQUESTED RESPONSE TO TAX TITLE QUESTIONS BY THURSDAY, FEBRUARY 17TH'S REGULAR MEETING FROM FACILITIES MANAGEMENT STAFF.

- B-5** *Presentation of the Comprehensive Annual Financial Report, Single Audit Report and the Report to Management. Presented by Fred Carter, Multnomah County Audit Committee Chair.*

PRESENTATION AND RESPONSE TO BOARD QUESTION BY DAVE BOYER, JEAN UZELAC AND FRED CARTER.

*Thursday, February 17, 1994 - 9:30 AM
Multnomah County Courthouse, Room 602*

REGULAR MEETING

Chair Beverly Stein convened the meeting at 9:30 a.m., with Vice-Chair Tanya Collie, Commissioners Sharron Kelley, Gary Hansen and Dan Saltzman present.

CONSENT CALENDAR

UPON MOTION OF COMMISSIONER KELLEY, SECONDED BY COMMISSIONER HANSEN, THE CONSENT CALENDAR, (ITEMS C-1 THROUGH C-7) WAS UNANIMOUSLY APPROVED.

SHERIFF'S OFFICE

- C-1** *Package Store Liquor License Application Submitted by Sheriff's Office with Recommendation for Approval, for GILL'S JACKPOT FOOD MART, 28210 SE ORIENT DRIVE, GRESHAM*

NON-DEPARTMENTAL

- C-2** *In the Matter of the Appointment of Joy Al-Sofi to the Citizen Involvement Committee, District 3 Position, Term Ending 2/28/96*

DEPARTMENT OF HEALTH

- C-3** *Ratification of an Intergovernmental Agreement Amendment #1, Contract #201104, between Multnomah County and Office of Medical Assistance Program to Include Hospice Care, for the Period February 1, 1994 through September 30, 1994*
- C-4** *Ratification of an Intergovernmental Agreement Amendment #1, Contract #201744,*

between Multnomah County and Office of Medical Assistance Program to Reduce Certain Select Health Services from the Fully Capitated Health Plan (FCHP) and makes them Fee-For-Service, for the Period February 1, 1994 and to Terminate 90 Days from Written Notice

- C-5 *Ratification of an Intergovernmental Agreement Amendment #2, Contract #201744, between Multnomah County and Office of Medical Assistance Program to Add Hospice Care to the Fully Capitate Health Plan (FCHP), for the Period February 1, 1994 through September 30, 1994*
- C-6 *Ratification of an Intergovernmental Agreement Amendment #3, Contract #201744, between Multnomah County and office of Medical Assistance Program to Reflect a Decrease in the States Designated Service Areas and a Resultant Reduction in the Per Capitate Rate in those Areas, for the Period February 1, 1994 through September 30, 1994*
- C-7 *Ratification of an Intergovernmental Agreement, Contract #201974, between Multnomah County and Clackamas County Public Health Division to Become a Primary Care Provider Under CareOregon and to Accept Reimbursement on a Capitate Rate Basis, for the Period Upon Execution and to Terminate 90 Days after Written Notice*

SHERIFF'S OFFICE

- R-1 *RESOLUTION in the Matter of Designation the Multnomah County Sheriff as the Person in Charge of County Premises for Purposes of Excluding Member of the Public and Enforcement of Trespass Laws*

COMMISSIONER HANSEN MOVED AND COMMISSIONER COLLIER SECONDED, APPROVAL OF R-1. LARRY AAB PRESENTED EXPLANATION. RESOLUTION 94-25 UNANIMOUSLY APPROVED.

NON-DEPARTMENTAL

- R-2 *Consideration in the Matter of Setting A Hearing Date on a Adult Care Home Appeal*

PETE KASTING, DEPUTY CITY ATTORNEY FOR THE CITY OF PORTLAND, REPRESENTING THE BOARD OF COUNTY COMMISSIONERS ON THIS ITEM, PRESENTED EXPLANATION AND RESPONSE TO BOARD QUESTIONS REGARDING THE POSSIBLE DECISION TO SET A HEARING DATE TO REVIEW THE APPEAL OF GREG DURHAM FROM THE HEARINGS OFFICER DECISION REVOKING APPELLANT'S ADULT CARE HOME LICENSE.

STEVEN MARKS, ATTORNEY FOR THE APPELLANT, AGREED TO THE PROPOSAL MADE BY PETE KASTING.

CHIP LAZENBY, ASSISTANT COUNTY COUNSEL, PRESENTED AND EXPLAINED WHY A HEARING WOULD BE A WASTE OF

TIME. MR. LAZENBY SUGGESTED THAT THE HEARINGS OFFICER DECISION TO REVOKE APPELLANT'S ADULT CARE HOME LICENSE SHOULD STAND.

MR. KASTING EXPLAINED THAT RULES NOT FOLLOWED COMPLETELY, AND THAT HEARING SHOULD BE GRANTED AND DATE SET.

COMMISSIONER KELLEY MOVED AND COMMISSIONER COLLIER SECONDED, MOTION TO SET HEARING ON MARCH 3, 1994, AT 11:00 TIME CERTAIN, WITH 15 MINUTES PER SIDE TO PRESENT ARGUMENT AND EVIDENCE. ALSO, THE RECORD TO BE HELD OPEN ONE WEEK (UNTIL 5:00 P.M. ON THURSDAY, MARCH 10, 1994) ALLOWING EITHER SIDE TO SUBMIT WRITTEN REBUTTAL TO THE ARGUMENTS AND EVIDENCE PRESENTED DURING THE HEARING. AFTER WHICH THE BOARD OF COUNTY COMMISSIONERS TO REVIEW THE WRITTEN MATERIALS AND PLACE THIS MATTER ON THE BOARD AGENDA ON THURSDAY, MARCH 17, 1994 FOR DISCUSSION AND A TENTATIVE VOTE, WITHOUT FURTHER TESTIMONY FROM THE PARTIES INVOLVED. MOTION UNANIMOUSLY APPROVED.

- R-3** *RESOLUTION in the Matter of the Termination of Certain Prior Intergovernmental Agreements between Multnomah County and the City of Portland Governing Cable Franchise Administration in Unincorporated County Areas*

COMMISSIONER KELLEY MOVED AND COMMISSIONER SALTZMAN SECONDED, APPROVAL OF R-3. DAVID OLSON, DIRECTOR OF THE OFFICE OF CABLE COMMUNICATIONS PRESENTED EXPLANATION AND RESPONSE TO BOARD QUESTIONS.

- R-4** *RESOLUTION in the Matter of Recommending Endorsement of the Portland-Multnomah County Progress Board Benchmarks for the Community*

CHAIR BEVERLY STEIN PASSED THE GAVEL TO VICE-CHAIR TANYA COLLIER. COMMISSIONER STEIN PRESENTED EXPLANATION OF R-4 AND R-4a. UPON MOTION OF COMMISSIONER STEIN, SECONDED BY COMMISSIONER KELLEY, R-4 AND R-4a WERE UNANIMOUSLY APPROVED.

RESOLUTION 94-27 UNANIMOUSLY APPROVED.

- R-4a** *RESOLUTION in the Matter of Recommending Adoption of Benchmarks for Multnomah County Government*

RESOLUTION 94-28 UNANIMOUSLY APPROVED.

DEPARTMENT OF ENVIRONMENTAL SERVICES

- R-5 *RESOLUTION in the Matter of Certifying an Estimate of Expenditures for the FY 1994-95 Property Tax Program in Accordance with HB 2338*

JANICE DRUIAN PRESENTED RESPONSE TO BOARD QUESTIONS REGARDING FUNDING AND USE OF INMATE WORK CREWS. UPON MOTION OF COMMISSIONER COLLIER SECONDED BY COMMISSIONER HANSEN, AMENDED TO ADD HALF A WORK CREW TO THE ASSESSMENT & TAXATION BUDGET WAS UNANIMOUSLY APPROVED. UPON MOTION OF COMMISSIONER COLLIER, SECONDED BY COMMISSIONER HANSEN, RESOLUTION 94-29 WAS UNANIMOUSLY APPROVED.

CHILDREN AND FAMILIES SERVICES DIVISION

- R-6 *Request for Approval of a Notice of Intent to Apply to the U.S. Department of Housing and Urban Development for Coordination of Regional Fair Housing Month Activities*

JANET HAWKINS PRESENTED EXPLANATION AND RESPONSE TO BOARD QUESTIONS. UPON MOTION OF COMMISSIONER SALTZMAN, SECONDED BY COMMISSIONER KELLEY, R-6 WAS UNANIMOUSLY APPROVED.

- R-7 *Request for Approval of a Notice of Intent to Apply to the U.S. Department of Housing and Urban Development for Countywide Fair Housing Education and Outreach Activities*

JANET HAWKINS PRESENTED EXPLANATION AND RESPONSE TO BOARD QUESTIONS. UPON MOTION OF COMMISSIONER SALTZMAN, SECONDED BY COMMISSIONER KELLEY, R-7 WAS UNANIMOUSLY APPROVED.

DEPARTMENT OF LIBRARY SERVICES

- R-8 *Budget Modification DLS #3 Requesting Authorization to Reclassify One Librarian 2 to a Central Library Coordinator*

SHIRLEY ROBINSON PRESENTED EXPLANATION AND RESPONSE TO BOARD QUESTIONS. UPON MOTION OF COMMISSIONER KELLEY, SECONDED BY COMMISSIONER SALTZMAN, R-8 WAS UNANIMOUSLY APPROVED.

PUBLIC COMMENT

- R-9 *Opportunity for Public Comment on Non-Agenda Matters. Testimony Limited to Three Minutes Per Person.*

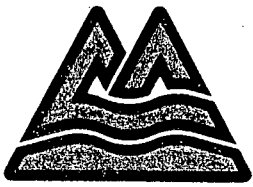
C.H. SANDMAN REQUESTED INFORMATION ON THE PROCESS TO FILE A PETITION TO DISSOLVE METRO. THE BOARD EXPLAINED THE PROCESS AND WHAT WOULD BE REQUIRED.

There being no further business, the meeting was adjourned at 10:45 a.m.

**OFFICE OF THE BOARD CLERK
for MULTNOMAH COUNTY**

A handwritten signature in cursive script, reading "Carrie A. Parkerson". The signature is written in dark ink and is positioned above the printed name.

Carrie A. Parkerson



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

AGENDA

MEETINGS OF THE MULTNOMAH COUNTY BOARD OF COMMISSIONERS

FOR THE WEEK OF

FEBRUARY 14, 1994 - FEBRUARY 18, 1994

Tuesday, February 15, 1994 - 9:30 AM - Board Briefings.Page 2

Tuesday, February 15, 1994 - 1:30 PM - Board Briefings.Page 2

Thursday, February 17, 1994 - 9:30 AM - Regular Meeting.Page 2

Thursday Meetings of the Multnomah County Board of Commissioners are taped and can be seen at the following times:

Thursday, 10:00 PM, Channel 11 for East and West side subscribers

Thursday, 10:00 PM, Channel 49 for Columbia Cable (Vancouver) subscribers

Friday, 6:00 PM, Channel 22 for Paragon Cable (Multnomah East) subscribers

Saturday 12:00 Noon, Channel 21 for East Portland and East County subscribers

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.

Tuesday, February 15, 1994 - 9:30 AM

Multnomah County Courthouse, Room 602

BOARD BRIEFINGS

- B-1 *Briefing Requesting Policy Direction on County Response to the State's Request for Plan Amendment and Authorization to Begin Negotiation with State Office of Mental Health Services on Rate Setting. Presented by Judy Robison and Ellen Deck. 9:30 AM TIME CERTAIN - 30 MINUTES REQUESTED.*
- B-2 *Progress Report on Evaluation of County Diversity Awareness Training. Presented by Curtis Smith and Tom Nesby. 10:00 AM TIME CERTAIN - 45 MINUTES REQUESTED.*
- B-3 *Briefing on the Large Increase of Homeless Youth in Our Community and Ways to Better Serve Them. Presented by Mark Wiener along with Providers, Clients and Representatives from Multnomah County. 10:45 AM TIME CERTAIN - 1 HOUR REQUESTED.*
-

Tuesday, February 15, 1994 - 1:30 PM

Multnomah County Courthouse, Room 602

BRIEFINGS

- B-4 *Briefing on the 1994-95 Budget for the Division of Assessment and Taxation. Presented by Janice Druian and Betsy Williams. 1:30 PM TIME CERTAIN - 30 MINUTES REQUESTED.*
- B-5 *Presentation of the Comprehensive Annual Financial Report, Single Audit Report and the Report to Management. Presented by Fred Carter, Multnomah County Audit Committee Chair. 2:00 PM TIME CERTAIN - 30 MINUTES REQUESTED.*
-

Thursday, February 17, 1994 - 9:30 AM

Multnomah County Courthouse, Room 602

REGULAR MEETING

CONSENT CALENDAR

SHERIFF'S OFFICE

- C-1 *Package Store Liquor License Application Submitted by Sheriff's Office with Recommendation for Approval, for GILL'S JACKPOT FOOD MART, 28210 SE ORIENT DRIVE, GRESHAM*

NON-DEPARTMENTAL

- C-2 *In the Matter of the Appointment of Joy Al-Sofi to the Citizen Involvement Committee, District 3 Position, Term Ending 2/28/96*

DEPARTMENT OF HEALTH

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PUBLIC COMMENT

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MEETING DATE: FEB 15 1994

AGENDA NO: B-3

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT: Homeless Youth Briefing

BOARD BRIEFING: Date Requested: February 15, 1994

Amount of Time Needed: 1 hour TC 10:45 am

REGULAR MEETING: Date Requested: _____

Amount of Time Needed: _____

DEPARTMENT: BCC/Commssnr Dan Saltzman DIVISION: _____

CONTACT: Katherine Burk TELEPHONE #: 248-5220
BLDG/ROOM #: 106/1500

PERSON(S) MAKING PRESENTATION: panel will be made up of providers, clients and representatives from Multnomah County.

ACTION REQUESTED:

☒ INFORMATIONAL ONLY ☐ POLICY DIRECTION ☐ APPROVAL ☐ OTHER

SUMMARY (Statement of rationale for action requested, personnel and fiscal/budgetary impacts, in applicable):

Today's briefingj will provide an opportunity for the Board of County Commissioners to consider the growing number of homeless youth in our community and ways to better serve them.

SIGNATURES REQUIRED:

ELECTED OFFICIAL: _____

OR

DEPARTMENT MANAGER: _____

BOARD OF
COUNTY COMMISSIONERS
1994 FEB - 8 PM 2:22
MULTNOMAH COUNTY
OREGON

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

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



DAN SALTZMAN, Multnomah County Commissioner, District One

1120 S.W. Fifth Avenue, Suite 1500 • Portland, Oregon 97204 • (503) 248-5220 • FAX (503) 248-5440

M E M O R A N D U M

TO: Chair Beverly Stein
Commissioner Gary Hansen
Commissioner Tanya Collier
Commissioner Sharron Kelley

FROM: Commissioner Dan Saltzman *Don*

DATE: February 8, 1994

SUBJECT: Homeless Youth Briefing on February 15, 1994

There has been a large increase in the number of street kids (unaccompanied youths) in Portland during the past few years. The "Snapshot of Homelessness" report, released by the Multnomah County Community Action Program, is a one night shelter count in Multnomah County which illustrates this crisis. It documents that on one night (November 17, 1993) 266 children, which includes children in both families and unaccompanied youth, were turned away from shelter.

Today's briefing will provide an opportunity for the Board of County Commissioners to consider the growing number of homeless youth in our community and ways to better serve them.

The panel, made up of clients, providers, and representatives from Multnomah County have been asked to address the following questions during the course of the briefing.

Clients

1. Why are you on the street? How long were you on the street before you sought services? How did you learn about the services? Did you have trouble receiving services? Are there services not available now that you would like to see?
2. If you could change one thing that would affect your situation what would it be?

Providers/County

1. Describe your organization. Who do you serve? What services do you provide?
2. Why do think we have seen such a drastic increase of homeless youth? What services do think are the most effective and why?
3. What is the current inventory of beds/shelters for homeless youth in the county? In the big picture, who is responsible for evaluating and coordinating resources.
4. What would be the most cost effective approach to serve additional homeless youth?

Specifically, participating in the panel will be: Chuck Currie, Outside In & Community Action Commission Chair; Margi DeChenne, The Salvation Army Greenhouse; James Edmondson, Youth Program Office; Dennis Morrow, Janus Youth Programs; ~~Lou Stagnitto~~ and Bob Donough, Tri County Youth Services Consortium, Project Luck; Bill Thomas, Community Action Program Manager; and two clients from Outside-In.

I hope this briefing will provide us with insights and information for future budget and policy deliberations.



Youth Homelessness in Multnomah County

Reasons for Youth Homelessness

Project LUCK, a coalition of service providing agencies working with displaced youth in a variety of capacities, has researched and documented why 1500-2000 Multnomah County are homeless each year. The term "displaced youth" is used to more fully describe the situation of homeless youth, and refers to the following:

Youth under the age of 21 who have no viable family or community housing resource, or who are currently living in unsafe or unstable environments. They have no apparent means of financial support.

Project LUCK has identified three primary reasons why youth become and remain homeless.

- Youth who experience abuse, neglect, domestic violence and parental alcohol and drug abuse have the greatest risk for being on the streets. Abuse and neglect typically leads to intense family conflict. It is this family conflict that most often forces youth to leave their family homes, and seek shelter and support elsewhere.
- Once they leave home, stable living environments and legitimate support are rarely accessible or available. In addition, displaced youth are typically unemployed and generally unemployable. Illegal activities, including prostitution and criminal gang activity, are a means of survival.
- Youth with severe abuse and neglect histories tend to have strong bonds to alternative survival strategies (e.g. street "families" and youth gangs), thus increasing the time it takes to transition to productive independence.

Types of Homeless Youth

The most visible segment of Multnomah County's displaced youth population is in the downtown area. Approximately 1,000 street youth inhabit downtown Portland over a year's time. Most are white. A loosely knit "street family" provides companionship and emotional support. Drug use, prostitution and involvement in the sex industry are common survival strategies.

Teen parents become homeless as a result of living in families with moderate to severe dysfunction. Their own parents are apt to have histories of substance abuse, criminal involvement, unemployment, domestic violence, overcrowded living quarters, and emotional/physical/sexual abuse. Teen parents are forced to leave their parent's home when life becomes progressively more threatening and unsafe for mother and baby. A young mother may live with a male domestic partner, but domestic violence may make these homes unsafe for her

and her child. At least 300 Multnomah County pregnant and parenting teenagers become homeless each year.

African-American youth who are displaced from their family or extended family home often prefer to remain in their own communities for shelter, either in abandoned building or with friends, as opposed to coming downtown. Gangs may provide access to shelter for some of these youth, involving the youth in criminal activities.

Hispanic and Southeast Asian youth become homeless for similar reasons. Youth from these cultural backgrounds are often involved in intergenerational conflicts that result from living in two cultures. As their parents attempt to raise them in the traditional culture, these adolescents are being assimilated into the dominant anglo culture. Language barriers contribute to these cultural gaps. The ensuing conflicts and confusion often cause the youth to leave home.

Sexual minority youth are estimated to comprise 10%-30% of the street youth population. These youth often enter the street life as a way of escaping the rejection they experience at home and as a means of finding a community of people with whom they can find support. Sexual minority youth may experience discrimination on the streets as well, and most certainly in the housing and job markets.

Younger displaced youth (12-15 years of age) have often "burned their bridges" with either their family or Children's Services Division and consequently have no viable living resource. These youth present especially difficult problems for the service system, both because of their vulnerability and the costs associated with providing long term housing and services.

Project LUCK

Project LUCK is an interagency network of agencies providing services to homeless and displaced youth in Multnomah County. Begun in 1982, this nationally recognized collaboration has been responsible for the coordinating and spurring the development and growth of Multnomah County's system of services for homeless youth. Representatives of a dozen agencies meet regularly to develop service plans, solve problems, develop new resources, and advocate for the needs of displaced youth in the county. Staff support for Project LUCK is provided by the Tri-County Youth Services Consortium with funding from Multnomah County.

Over the past twelve years, the Consortium and Project LUCK have completed four separate plans for services to homeless youth in the county. These plans have led to the addition of over \$1 million in additional services annually to the continuum of care for homeless youth.

Service Needs

Despite the slow, steady growth of the system of services for displaced youth, the problem of youth homelessness continues to grow. All parts of the system are currently unable to meet the demand for services. In particular, stable support for emergency shelter and transition housing programs remains the single most critical need through out the county. Without stable and safe shelter, homeless youth cannot begin the passage to productive, positive adult lives.

Services for Homeless Youth

Type of Service

Programs

Outreach

Yellow Brick Road (Janus Youth Programs)
Youth Gangs Outreach (N/NE Neighborhood Coalition)
House of Umoja

Emergency Shelter

Harry's Mother (Janus Youth Programs)
Street Light Shelter (Janus Youth Programs)
Safe Place (Boys and Girls Aid Society)

Day to Day Needs
(Emergency services; food;
clothing, etc.)

Drop-in Program (Outside In)
Greenhouse (Salvation Army)

Health Care

Outside In Medical Clinic
Multnomah County Medical Clinics

Mental Health Counseling

Outside In
Phoenix Rising
Independent Living Transition Programs (see below)

Alcohol and Drug Assessment
and Treatment

DePaul Center

Case Management

Outside In
Harry's Mother
Insights Teen Parent Program
Independent Living Transition Programs (see below)

Education, Employment and
Skill Training

Greenhouse (Salvation Army)
Oregon Outreach
Outside In
Insights Teen Parent Program
Independent Living Transition Programs (see below)

Independent Living Transition
Programs and Housing

Outside In
Willamette Bridge (Janus Youth Programs)
Changes (Janus Youth Programs)
House of Umoja
Minority Youth Concerns Action Program
Safe Place (Boys and Girls Aid Society)
HomeSafe Project (Tri-County Youth Services Consortium)

a: system.des

COUNT 1

HOMELESS PERSONS SHELTERED

November 17, 1993

Household Composition	TOTAL
Single Adults	587
Families	373
Domestic Violence	142
Youth	56
TOTAL	1158

*Grand Building
2-15-94
Handout
B-3*

COUNT 2

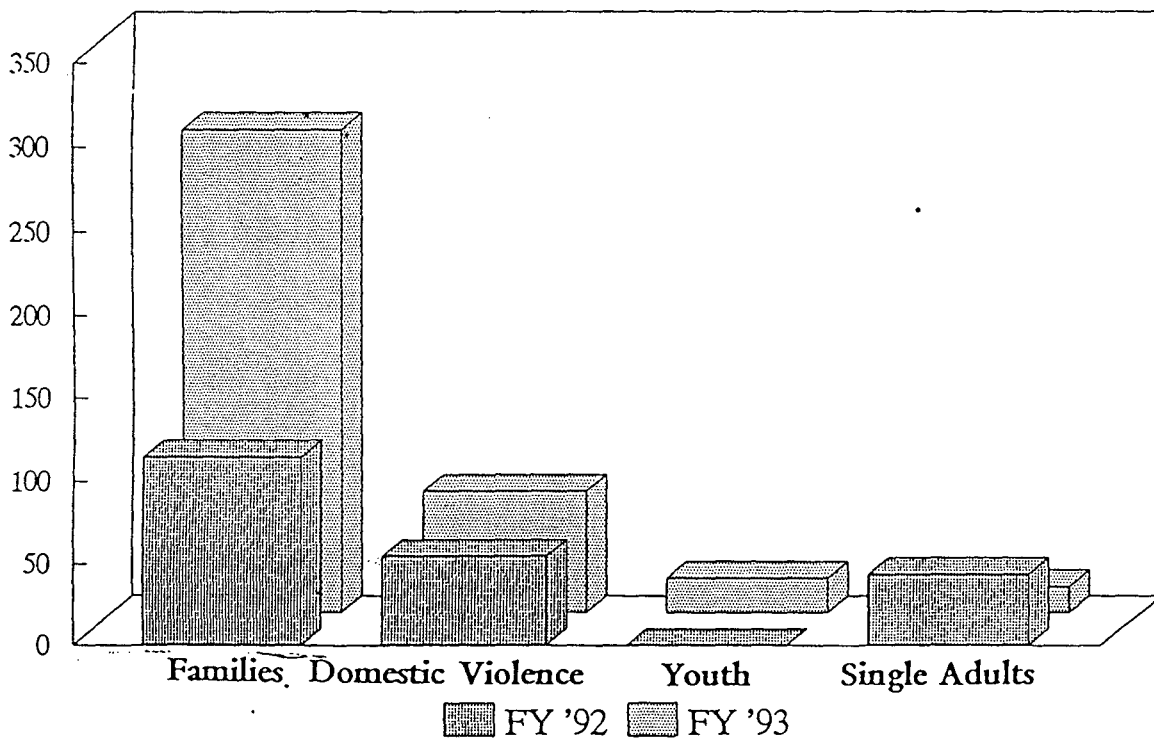
HOMELESS PERSONS
EXPECTING TO BE
UNSHELTERED

November 17, 1993

Household Composition	TOTAL
Single Adults	178
Families	24
Youth	10
TOTAL	212

COUNT 3

**Shelter Turnaway Count:
Comparison Between 1992 & 1993**

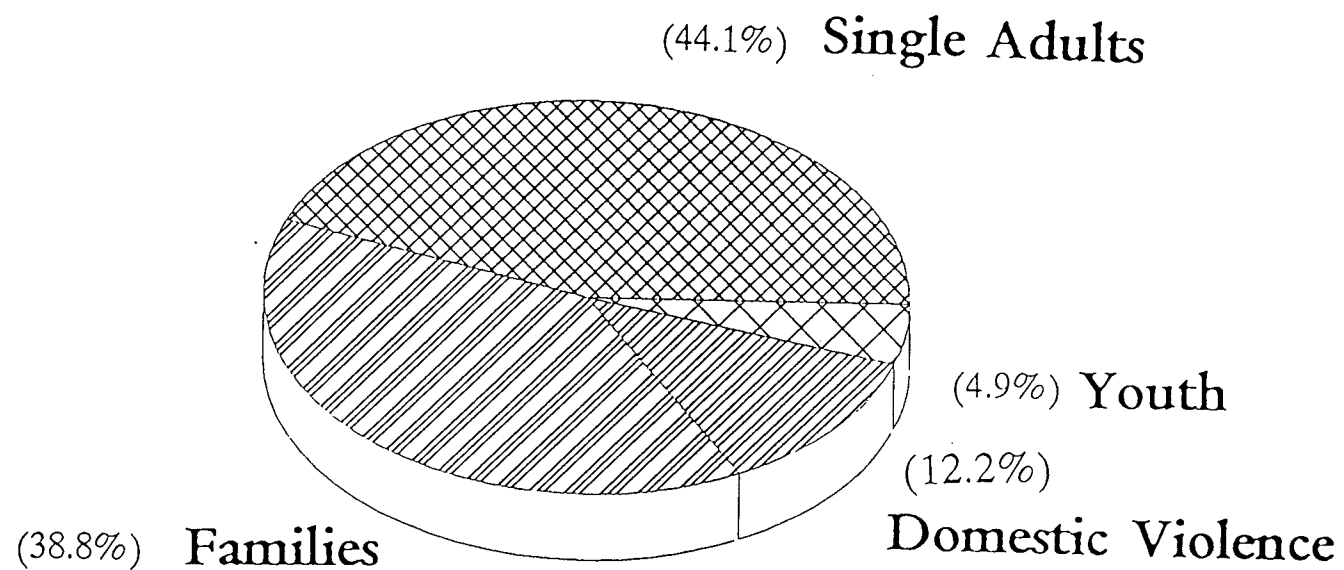


**Homeless Children
Turned Away From Shelter
November 17, 1993**

266 CHILDREN

**(2/3 of
persons turned away were
children under 18 years old)**

One Night Shelter Count Summary
November 17, 1993





*Boyd
Briefing
2-15-94
Handwritten
B-3*

Street

*February
1994*

Issue #74 Times

The Staff

Louis-The Boss

Ahmad-Who?

Ebony-Star, The Shoop Shoop Queen

Joe-Wolfman

Jennifer-The Gweat

Jessica-The Green Queen

Happy Valentines!



NOTICE

In The LAST Paper There Was An Article Written And The Name Used Was Nicole. Please Note That Just Because The Name Nicole Was Used Does Not Necessarily Have To Mean That The Person Who Wrote It Is Named Nicole. For Those Of You Who Have Been Approaching Gothic Nicole Please Leave Her Alone Because She Is Not The Person Who Wrote It. The Youth Who Write These Stories May Choose Not To Have Their Name Revealed And So We At Street Times Have To Respect That.



Thank You Very Much



Hi This is Star,

Many of you know me real well around here and for those of you who don't know me let me tell you a little about myself. I am 17 years old and I have been on the streets for almost a year now. I was born here in Portland, but I am originally from Seattle. I have also lived in California and Kansas City, Missouri. I have two brothers and 5 sisters. I am new to Street Times, but I am not new to the streets. I am generally a nice person, but if people don't like the things that I say and the way that I am then that is their problem. I hope that you will enjoy reading my articles as much as I enjoy writing them. P. S

for those of you who like to start shit yes there is another Star. She spells her name with 2 r's and I spell mine with one.

Hello my dears. I'm Jennipher Brewer. I am 18 years old. I've lived on the streets for about 2 months. To say the least I'm new at this, I do not like this, and I plan on getting a life as soon as possible. In the meantime I'm impersonating a carrot for your amusement as well as my own. So that's it. Pass the ranch and have a blast.



Dear Street Times Readers,

Goodbye! Farewell! I'm leaving Street Times, and moving on to bigger and better things. There is now an opening. Street Times is a fun, and educational place to work. It's been fun, and I'll miss working with everyone, and working on the paper. Happy Valentines Day!!!!

Shelley

Hello, my name is Joe R. I am from Dallas, Tx. I have been on the streets for five years. Living on the streets has been rather difficult for me. I've been to several different cities and states. How I ended up here in Portland Oregon? Well I worked for about two weeks and saved up \$3,500. A real good friend of mine drove me to Vancouver Wa. We stayed in Vancouver for a few days, then the next thing I know my friend is gone, and so is my money. So I hung out in Vancouver for a few more weeks. Then on the 8th day of December made my way over to Portland. Ever since I've been here things have been better. I have met more people and obtained more friends here in Portland, than any place I've ever been before. And I thank God everyday for them.

Sincerely
Wolf Man

They asked me to introduce myself,
But I think Everyone knows me....
Here it goes: I AM SAM

SAM I AM

I would like to take this opportunity to anoint some very special people with high praises. If it weren't for the gracious support of people like my case manager Maggie and Debra from Outside In, I would never have made it this far.

Here's a few much needed acknowledgements.

Thank you Louis and Ahmad for this job.

To Rueben and L.J.- Thanks! I love you guys.

To Shelby and Robbie- Thanks for saving my Life.

To Thomas- Save the best for last.

Who loves you Baby?

If you have taken the time to read this I hope you understand the significance of having family ("Real" or Street). If you can go home do so NOW!!!!!!

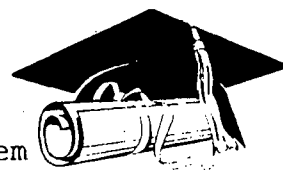
My mother is the most important person in my life, I love you Mom!

Look Ma' I'm in the News! Enjoy our issue!!!!!!
Jessica (RED)

Education on the Streets

It doesn't bother some youth being on the streets and attending educational facilities. However, there are some young people that it does bother. I guess it just depends on the individual's own self esteem. In this case I think that if a person feels that they can accomplish anything, no matter what the situation is, then let them do so. The best thing you can do for a youth, or anyone for that matter, who doesn't have the self worth to think they can make it, is be there for them. Let them know that they are special and there are problems out there waiting to be conquered. No one will be looking over your shoulder expecting you to run out and help every youth that you know. But if you know of a youth struggling to juggle school, with life on the streets, offer them a helping hand or just a listening ear. Sometimes, just knowing that they have someone there to help them can dispel negative attitudes about not being able to handle the stress of school. So if a person tells you that they can't get an education on the streets, let them know that they can. Tell them about the Green House Program, the phone number to Green House is 239-1245. The Bridge School Program, the phone number to Bridge School is 228-565. Also, don't forget about Outside In, their phone number is 223-4121. After you give them the numbers, remind them that they can do anything they want, if they put their mind to it.

Sincerely,
Wolfman



Words to loved Ones

Being that this is February the "Month of love" I decided to let this Section speak the words of you the youth. I interviewed 09 people. I asked each person the same question "If you could say one thing to someone, family or friend what would it be?" Here is what they said.

To start off I would like to say I love you to Mom, Dad, Ken Dewey Quinn, Quay Gramma, Mama Stewart, Uncle Earl, Uncle Chuckie, Marlin, Trina and the rest of the family Melintons, Stronga, Bakers, Warrens, Taylors, Stewarts, Hines And Greens I love you guys. *Ebony A.K.A Star*

To my sister who is deceased: I can't wait to see you in Tir-Na-Noog. Sorry for all the fights. *From Patrick*

To Doug: Happy Valentines Day I miss you and I love you!
From Shelly

To Justin: I love you. *From Mitch*

To Mitch: I love you. *From Justin*

To Ebony (Star): Hey big sis have fun and have a good and happy life. I love you.
From Droopy

To Bishop: I love you very much. *From Renee*

To Dad: Let me come home.
From Brian

To Mr. Lowdown: Baby I love you and I hope that we spend many more Valentines together.
From Mrs. Lowdown

To Howard: I found love when I found you!
Don't forget me. *From Jerry*

To Michael Jackson: I know you didn't do it.
Keep up the faith. *From Ahmad*

Last but not least special thanks to the Korsemen and Korseies (F*Y*G*W*P*B) Ah who-who whooooo
mmmmmmmm yeah whooo Korseie N**A!!!!!!
You know! *Ebony*



Streetlight Youth Shelter Interview

With Jerry Fest

Hello everyone this is Ebony Strong and Joe Reeves. The article you are about to read was done just for the Streetlight Youth Shelter. We would like to thank Mr. Jerry Fest for taking time out of his schedule to answer our questions. Thank You.

Q: What exactly is your Job? A: I am the Program Director for Willamette Bridge program.

Q: Is the city planning on closing down the shelter for peoples unruly behavior?

A: We are having a hearing on January 24th to see about opening up the shelter for longer hours. But we do not know about anyone trying to close it down.

Q: Will there be any drastic changes to the shelter in 1994?

A: We will be repainting, replacing carpet with linoleum, putting in new couches and we are trying to get new computers for the clients.

Q: How do you feel about the choices on rules that your clients make concerning the shelter? A: The whole program was and is made especially for the clients.

Q: What are some of the biggest complaints you get about the shelter?

A: Some of the biggest complaints are the condition of the facility such as the bathrooms. The most recent is about the alcohol problem and complaints about smoking.

Q: How many people stay in the shelter each year? A: We are funded to have 400-450 unduplicated (not the same) people to stay there. Last year we served 773.

Q: Has anyone ever been banned from the shelter and if so why? A: No one can ever be banned from the shelter because we do not permit it. Under the former

contractor a couple of people were banned

Q: Why is it possible that when a client is in agonizing pain the staff can sleep and not pay any attention to them? A: Most are not authorized to drive. There is not enough staff to leave the youth alone. If someone is in enough pain the staff will call the ambulance. But because of the insurance given through the Janus Youth Program staff are not able to drive youth to the hospital.

Q: Who are some of the main people that help keep this shelter open? A: The

primary funder is Multnomah county We also receive money from United Way.

Helen Bakkenson, Stan Wiley (restroom, sinks, showers.) Pioneer Place and a large variety of other individuals.

Q: What about the clothes? Who donates them? A: Well everyone donates the clothes.

Q: Why is it that when a client gets a B.L.A (B.L.A is a Bottom Line

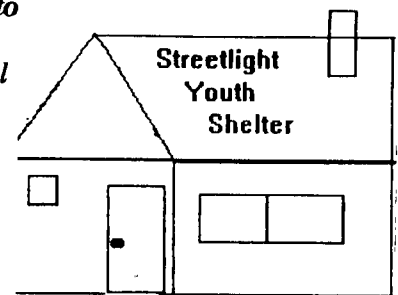
Agreement) on Monday's or Tuesday they have to wait almost another whole week to get back in when you should be able to get in that Friday or Saturday? A: The

way it is set up is made so that they will be out a minimum of 3 days. They then talk to Sara (or Deb if they can't get a hold of Sara). Depending on what the problem is they may have to stay out for up to 7 days.

Q: Why is it that when people try and reach Sara she is always gone or busy and she never returns our calls. A: That was discussed at the advisory board meeting so that now there are two ways she can reach a client. The new rule now is when you want to get a hold of her you can leave a message of two times that she can reach you and where that place is.

Q: Have you ever had more than one complaint about any of your staff at Streetlight?

A: We always have complaints, but if there is something that they really are not supposed to be doing then we look at what the situation is and make sure that the staff are doing what they are being paid to do. If we find that they are doing something other than what they are being paid for then they go through the Janus Youth Discipline Program. They will get written notices and Janus Youth Program will investigate the situation. If the staff does not improve their behavior they can get terminated.



A Place to go

*A place I can go just to be alone.
I wish that I knew of one just for you.
A place I can go just to be alone.
I wish I had one, a place like a home.
A place I can go to be alone.
No one to bother me no one to care.
That's how I feel that is for real.*

Poetry

Star

*your crystal clear eyes
shine
like two new gems
forcing their way
out of a sad watery grave
of a thousand dimensions
into a child's dream
where nothing bad can happen*

JESSICA

*I lay in the meadow dreaming about things
things from a past time that I seem to need.
birds overhead horses all around
the grass a healthy green
trees trunks chocolate brown.
as I dream of my love I then dream of you
a tall dark handsome man I hope my dream comes true.
If you know who you are
and if you know me
please make me feel good and help me be me*

STAR



CRIME AND PUNISHMENT

I could say that the Legal System would try to provide the best protection it can in any given situation, but I don't necessarily have that perception anymore.

It started years ago, and ended recently, when on the day of January 5, I was approached by a familiar male. He asked me for a hug which I hesitantly gave, but I thought that since my friends were there everything was copasetic. What I later realized was that I should have let my Guy friends know that I was not comfortable being left alone with this particular male. Before I knew it he was making obscene references to my genitals and how he could put them to good use. I was extremely disgusted and very offended and when I turned to see if any of my friends heard, I realized I was alone.

Just about that time I was snapped out of my bewildered state and thrust back to reality. He touched my breasts.

Not only did that person touch my breasts, he grabbed them. Forcefully, he twisted them amidst the grimy germ infested lands he called his hands. I snapped out of my dazed stupor and was aware that my time to depart had come. I pulled away and was told (not to go) "BITCH" by the voice of the male, and the strong hand holding my left arm. I raised my eyes to see several of my guy friends there to protect me.

The police were most certainly called and today that guy is still lurking around looking to harass someone else.

It's a shame that the police can't do more for someone who has had their body's personal space violated. I hope in the future that the Legal System will be able to find a way of dealing with situations similar to mine. For now, do all that you can, to stop abuse, violence, and hate crimes. If this happens to you, you can always call your local county precinct and file a complaint.

Jessica

**Where to turn
for help:**

Portland Women's
Crisis Line
235-5333

Portland Police
911

Outside In
Lawyers every Wed.
2-4pm. in drop in.

to eat or not to eat? that is the question!

Hello this is Ebony Strong and I am writting this article about food stamps. I hope that you like what is said and if you read carefully you may learn something new and interesting. Special thanks to Liesl Schaedig

1) What exactly do you do? (your job title)

A: Food Resources Coordinator.

2) How long have you been working with the Outside In Food Stamp Program?

A: Since September first.

3) a: How does a person qualify to receive food stamps?

A: Have to make at least a minimum of 732.00 a month.

b: What exactly do you need to have when you go and sign up for Food Stamps?

A: All you need is valid I.D not necessarily picture I.D. A social security printout or card, a green card or a valid drivers license.

4) How can food stamps help a person?

A: Food Stamps gives People a chance to eat Properly. It gives them \$112.00 in food stamps..

5) Where can a person use food stamps?

A: Grocery stores, any Subway that is in a Plaid Pantry store, Sisters of the Road Cafe, The Old Town Cafe, Tacoma Cafe, and the deli in any grocery store.

(you can only buy sandwiches, not hot food.)

6) What exactly can I buy with food stamp? A:

Food
7) I heard that there is a contest for people who show you their food stamp card tell me about it.

A: Every month people can show me their food stamp card. They will receive a Mc Donalds gift certificate and their name will be submitted for the drawing. Whoever's name is pulled could receive a walkman, a gift certificate or a variety of other things.

8) Who generally thought up the concept of this drawing?

A: Maureen Brennan and me

9) If there was something that you could say to all those youth on the streets who don't have food stamps what would you say?

A: A lot of people are afraid to get food stamps because they think that it labels them. Actually food stamps are a great stepping stone. Especially for those teens who are pregnant and homeless. It's ridiculous for youth to not use food stamps. Some youth find it intimidating to eat at local churches with adults there. Food Stamps gives youth the opportunity to eat when they want and what they want.

Interview with a Chiropractor

This is a interview with one of the chiropractors at Outside In and her name is Elizabeth Carson. Me and Elizabeth talked about her work here, and why she gives her services for free. We also discussed how she became a chiropractor, and how she feels about her work.

Q. What is chiropractic practice?

A. Aligning the spine to give the best nerve flow to the local spinal areas, and the organs.

Q. What does it do for our bodies?

A. It helps relieve pain, provides optimal joint movement and the best nerve supply to our bodies.

Q. How long does it take to train for this type of work?

A. 3-4 years bachelor's degree, and 4 years of chiropractic school.

Q. How do you feel about being a chiropractor?

A. It's wonderful to be able to relieve physical pain, and support people emotionally.

Q. Is being a chiropractor something you wanted to do?

A. I became chiropractor as a result to my own back injury.

Q. How often are the chiropractors at Outside In?

A. Chiropractors are available every thursday, but I only come in once a month.

Q. Why do you come to Outside In and give your services for free?

A. It's one way I feel that I'm supporting my community, and I also consider It a payback for when I was down and out.

Q. Is there anything you wish to say ,that I haven't, concerning your work?

A. Yes, Hands on healing is important and has been practiced for many years. Hands on healing helps the physical and emotional feelings within ourselves.

Sincerely,
WOLF Man.

What is Street Times ?

Street Times is written for the youth by the street youth of Portland. It is also written to show the public what life on the streets is like. It shows the good and bad of street life.

The News and Speaker's Bureau wants to show the community that youth have talents. They are human beings and have feelings. The public needs to know. That is why Street Times Staff is available to speak to your group or classroom. Please call or write at...

STREET TIMES STAFF

**1236 SW Salmon
Portland, Oregon 97205
223-4121**

This newspaper is a product of the Youth Employment Program News and Speakers Bureau. The Youth Employment Program is a project of Outside-In, which is a United Way agency. This program is funded by the Private Industry Council to provide street youth with pre-employment training and work experience.

All material published in Street Times represents the view of the author or artist, and not necessarily those of Outside-In.

Street Times does not discriminate against anyone for any reason. Articles can not be racist, sexist, homophobic or otherwise discriminatory. In addition articles can not promote violence or drug use. We will not accept articles that do.

**METRO CRISIS(24hr.)
223-6161**

**HARRYS MOTHER(24HR.)
233-8111**

**OUTSIDE IN
223-4121**

**GREENHOUSE
239-1245**



A United Way Agency



Outside-In Socio-
Medical Aid Station

1236 S.W. SALMON
PORTLAND, O.R. 97205

Nonprofit Org
U.S. Postage
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Portland OR
Permit No. 4494

COUNT 1

HOMELESS PERSONS SHELTERED

November 17, 1993

Household Composition	TOTAL
Single Adults	587
Families	373
Domestic Violence	142
Youth	56
TOTAL	1158

Handwritten notes:
2-18-94
Handwritten
B-3
Handwritten
Handwritten

COUNT 2

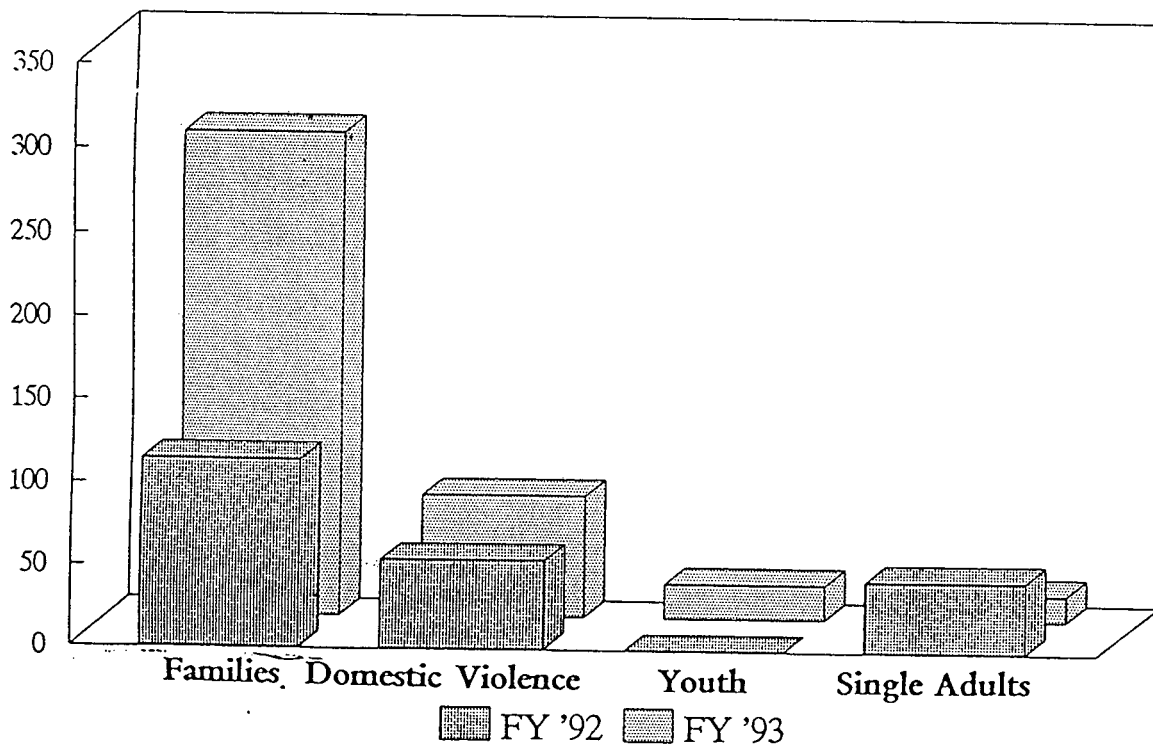
HOMELESS PERSONS
EXPECTING TO BE
UNSHELTERED

November 17, 1993

Household Composition	TOTAL
Single Adults	178
Families	24
Youth	10
TOTAL	212

COUNT 3

**Shelter Turnaway Count:
Comparison Between 1992 & 1993**

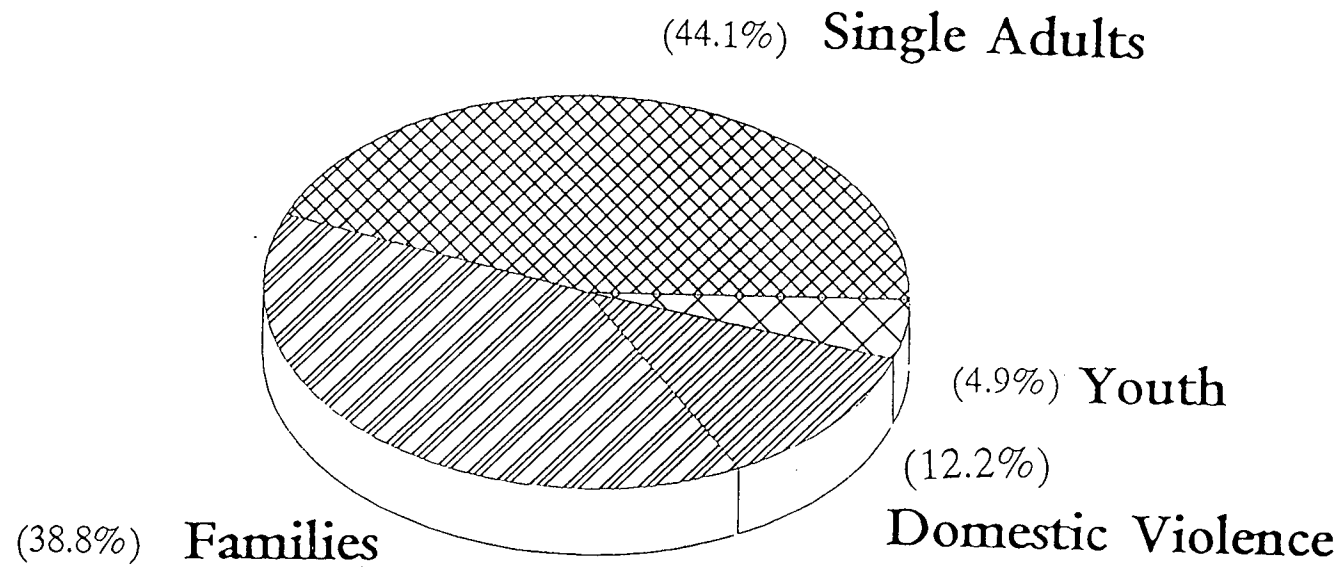


**Homeless Children
Turned Away From Shelter
November 17, 1993**

266 CHILDREN

**(2/3 of
persons turned away were
children under 18 years old)**

One Night Shelter Count Summary
November 17, 1993



MEETING DATE: FEB 15 1994

AGENDA NO: B-1

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

Briefing/Policy Direction on County Response to State's Request for Plan
SUBJECT: Amendment and Authorization to Negotiate with State for Rate Setting

BOARD BRIEFING **Date Requested:** Tuesday, February 15, 1994

Amount of Time Needed: 1/2 hour - 9:30-10:00am (time certain)

REGULAR MEETING: **Date Requested:** _____

Amount of Time Needed: _____

DEPARTMENT: _____ **DIVISION:** Children & Families Services

CONTACT: Judy Robison **TELEPHONE #:** x4042
BLDG/ROOM #: 106/7

PERSON(S) MAKING PRESENTATION: Judy Robison and Elleen Deck

ACTION REQUESTED:

☐ INFORMATIONAL ONLY ☒ POLICY DIRECTION ☐ APPROVAL ☐ OTHER

SUMMARY (Statement of rationale for action requested, personnel and fiscal/budgetary impacts, if applicable):

The BCC approval of submission of this proposal allows for the design of a managed care entity for children's mental health services to Medicaid-eligible children and their families in Multnomah County. It provides a role for the County in the development of the service delivery system for mental health, and potentially alcohol and drug.

SIGNATURES REQUIRED:

ELECTED OFFICIAL: _____

OR

DEPARTMENT MANAGER: _____

Lorenzo Pae mab

BOARD OF
COUNTY COMMISSIONERS
1994 FEB - 8 AM 10:38
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

CHILD AND ADOLESCENT MENTAL HEALTH PROGRAM
MENTAL HEALTH YOUTH AND FAMILY SERVICES DIVISION
426 SW STARK STREET, 7TH FLOOR
PORTLAND, OREGON 97204
(503) 248-3999

BEVERLY STEIN
COUNTY CHAIR

MEMORANDUM

TO: Board of County Commissioners

FROM:  Lorenzo Poe, Jr., Director
Children and Families Services Division

DATE: February 7, 1994

REQUESTED PLACEMENT DATE: February 15, 1994 at 9:00 to 9:30 A.M.

RE: Approval of County Response to the State's Request for Plan Amendment (RFPA) and authorization to begin negotiation with State Office of Mental Health Services on rate setting.

I. Action Requested:

Approval of County Response to the State's Request for Plan Amendment (RFPA) and authorization to begin negotiation with State Office of Mental Health Services on rate setting.

II. Background/Analysis:

The BCC approval of submission of this proposal allows for the design of a managed care entity for children's mental health services to Medicaid eligible children and their families in Multnomah County. It provides a role for the County in the development of the service delivery system for mental health, and potentially alcohol and drug.

The financial environment for mental health has changed. While the demand and usage is growing, the resources are not. The trend in health care appears to be moving toward capitation and careful management of allocated resources. The State's RFPA is an opportunity to develop a service delivery system in Multnomah County in anticipation of the Oregon Health Plan and national health care reform. This proposal will allow the County to preserve its mission to serve vulnerable populations and be competitive with the private sector. It also offers opportunities to consider linkages with CareOregon.

As a result of the Oregon Health Plan and national health reform, the role of community mental health authority is facing a time of change and uncertainty. If the County chooses not to participate at this time, the County mental health delivery system may be designed elsewhere. The County's role as the local mental health authority may cease to exist.

III. Financial Impact:

The proposed capitated model is based on risk sharing with the State and County providers. With the County assuming responsibility for access to mental health services to 30,000 Medicaid children, the financial risk and gain to the County could be substantial. Following submission of this proposal, County and State personnel will begin negotiations on the rate for the capitated payment. The negotiations will be complete when the County is satisfied that the rate negotiated is adequate to cover the actual costs of service and administration for this program.

The managed care entity which this proposal creates changes the relationship between the County and its providers from one of monitoring and recommendation to authority and payor. The system will rely upon performance based contracting and outcome measures.

IV. Legal Issues:

The creation of a County managed care entity changes the relationship between the County and the provider network. The managed care entity will be responsible to authorize payment for care, based on the determination of medical necessity.

The County contracting content will change to reflect the new relationship described above.

The creation of the managed care entity likely will result in the redistribution of County personnel to reflect the new organizational structure.

V. Controversial Issues:

1. Financial risk to County;
2. Financial risk sharing with the State and Provider Network;
3. Change in the County role as a mental health authority and payor;
4. Potential impact on Division reorganization;
5. Relationship of County to State funded residential and day treatment state wide programs;
6. Continuity of services to Partners Project clients;
7. This is a Medicaid only project proposal and does not initially include general fund clients.

BCC Memorandum
Capitation Project
Page 3

VI. Link to Current County Policies:

The personnel and contracting policies will change, as noted above.

VII. Citizen Participation:

Representatives of the Child and Adolescent Mental Health Program's Advisory Board, Partners Project Local Advisory Board have participated in the development and review of this response to the RFP. The Division is currently conducting an intensive series of four simultaneous work groups to respond to the RFP. Advisory Board members, including parents and care givers are well represented on the work groups.

VIII. Other Government Participation:

The planning process for this response includes a steering committee and four work groups that are cross-divisional and departmental in membership. The work groups include representatives from County contract providers. In addition, County staff meet monthly to brief the Executive Directors' Provider Group on the capitation project. Attached is the member list for the four work groups.

CC: Elleen Deck
James Edmondson



MULTNOMAH COUNTY OREGON

CHILD AND ADOLESCENT MENTAL HEALTH PROGRAM
MENTAL HEALTH YOUTH AND FAMILY SERVICES DIVISION
426 SW STARK STREET, 7TH FLOOR
PORTLAND, OREGON 97204
(503) 248-3999

BEVERLY STEIN
COUNTY CHAIR

Capitation Project Work Groups Meeting Schedule and Member List (Revised 2/1/94)

Management Information System (MIS) Group

Time: Tuesday 3 to 5 PM

Date: January 25, 1994 to February 22, 1994

Place: McCoy Building (426 SW Stark) - 7th Floor, Conf. Room B

Members:

Donald Acker - Developmental Disabilities Program
Kris Angell/Richard Green - Mental Health Services West
Reynold Branche - Target Cities Grant
Jann Brown - Juvenile Justice Division
Jay Bloom/Linda Magnuson - Morrison Center
Susan Clark (LFS) - Lutheran Family Services
James Edmondson - Child and Adolescent Mental Health Program
Tom Fronk - Health Department
Margaret Lafaive - Partners Project
David Mayfield - Children and Families Services Division
Jim Manthe - Information Services Division
Jim Munz - Information Services Division
Mary Packard - Delaunay Mental Health Center
Cynthia Rose - Partners Project
Sherrill Whittemore - Sheriff's Office

Quality Management Group

Time: Monday 5:30 to 7:30 PM

Date: January 24, 1994 to February 14, 1994

Place: McCoy Building (426 SW Stark) - 7th Floor, Conf. Room B

Members:

Richard Angell - Oregon Health Sciences University - Child Psychiatry
Steve Berman - Southeast Mental Health Network
Barbara Brady - Partners Project
John Custer - Holladay Park Hospital
Laura Jeibman/Jim Smith - Metro Crisis Intervention Service
Bob Johnson - Kerr Youth and Family Center
Juvenile Justice Representative - Children and Families Services Division

Capitation Work Group

Page 2

Sue Larsen - Children and Families Services Division
Sheri Lundell - EPSDT Program
Lee Madison - Center for Community Mental Health
Doug Montgomery - Child and Adolescent Mental Health Program Advisory Board
Liz Terrell - Partners Project
Donna Shilts Maresh - Partners Project Advisory Board
Nancy Winters - Oregon Health Sciences University, Child Psychiatry

Rate Setting Group

Time: Thursday 3 to 5 PM

Date: January 27, 1994 to February 24, 1994

Place: January 27, February 17 & 24: McCoy Building (426 SW Stark) 7th Floor,
Conf. Room B

February 3 & 10: Mead Building (421 SW 5th) - 7th Floor Training Room

Members:

Dave Boyer - Finance Administration
Liam Callen - Garlington Center
Rod Calkins/Deb Young - Mt. Hood Community Mental Health Center
Susan Clark - Children and Families Services Division
Tom Fronk - Health Department
Norma Jaeger - Alcohol and Drug Program
Carol Herndon - Partners Project
Allen Hunt - Rosemont Treatment Center
Kathy Innes - Budget Office
Dolores Morgan - Delaunay Mental Health Center
Catherine Shinney - Children and Families Services Division
Andre Stewart - Center for Community Mental Health Center
Kathy Tinkle - Children and Families Services Division
Gloria Wang - Adult Mental Health Program

Service Array Group

Time: Wednesday 5:30 to 7:30 PM

Date: January 26, 1994 to February 23, 1994

Place: McCoy Building (426 SW Stark) - 7th Floor, Conf. Room B

Members:

Carol Chism - Child and Adolescent Mental Health Program Advisory Board
Thomas Fisher - Lutheran Family Services
Diana Frost - Children Services Division
Janice Gratton - Family School Mental Health Program
Maureen Hagen - Partners Project Advisory Board
Vern Hoffer - Portland Public Schools

Capitation Work Group
Page 3

Brent Matthews - Partners Project
Margie MacLeod - Mental Health Services West
Linda Reilly - Child and Adolescent Mental Health Program Advisory Board
Rex Surface - Adult Mental Health
Theresa Thornson - Boys and Girls Aid Society
Thuy Vanderlinde - Child and Adolescent Mental Health Program Advisory Board
Dennis Wong - Alcohol and Drug Program

Capitation Plan Staff for four work groups:

Elleen Deck	and	Judy Robison
(Partners Project)		(Child and Adolescent Mental Health Program)

CAMHP TRANSITION PLANNING TO IMPLEMENT SYSTEM DESIGN

ID	Name	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N
1	Finalize system design	█	█																
2	BCC Chair briefing																		
3	BCC briefing																		
4	MHAC briefing																		
5	CAMHAC briefing																		
6	CAB briefing																		
7	LAB briefing																		
8	BCC approval, phase2																		
9	CCYSC briefing																		
10	Confirm specifications of project	█	█	█	█														
11	Meet with state	█																	
12	Confirm capitation formula		█																
13	Develop planning budget			█															
14	Liaison with admin, purchasing			█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█
15	Arrange transition planning	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█
16	Form stakeholders' community adv. grp.		█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█
17	Identify members		█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█
18	Define roles, tasks				█														
19	Convene group			█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█
20	Community Advisory Input							█	█	█	█	█	█	█	█	█	█	█	█
21	Procure consultant		█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█
22	Steering Committee Input			█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█
23	Develop request		█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█
24	Select consultant					█													
25	Contract with consultant						█												
26	Develop transition plan					█	█	█	█	█	█	█	█	█	█	█	█	█	█
27	Design capitation service delivery system							█	█	█	█	█	█	█	█	█	█	█	█
28	Design service delivery system							█	█	█	█	█	█	█	█	█	█	█	█
29	Describe priority population								█										
30	Clarify County management									█									
31	Clarify responsibility										█								
32	Clarify service model/flow											█							
33	Gather key cost data												█						
34	Study financial structure													█					
35	Develop service package														█	█	█	█	█
36	Define outcome/performance measures															█	█	█	█
37	Determine payment mechanism																█	█	█

CAMHP TRANSITION PLANNING TO IMPLEMENT SYSTEM DESIGN

ID	Name	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N
38	Determine prices																		
39	Detailed transition plan																		
40	BCC final approval																		
41	Develop service delivery structure																		
42	Hire and train service delivery staff																		
43	Contract for services																		
44	Develop description of work																		
45	Notice of intent																		
46	Publicise selection criteria																		
47	Review proposals																		
48	Negotiate contracts																		
49	Process contracts																		
50	Contract Amendments																		
51	Develop special conditions																		
52	Negotiate contracts																		
53	Process contracts																		
54	Implement capitation																		

02/14/94 12:10 PM SW 000 000 0107
Greater Portland Mental Health Providers Network

Briefing
2-15-94
Standard #1
B-1

Questions Concerning the Proposed Managed Care Entity and the
Child Mental Health Capitation Project Presented To The
Multnomah County Commissioners,

February 15, 1994

1- How will this project dovetail with the Oregon Health Plan Phase-In and/or its ultimate implementation?

(Will we be planning ourselves out of the opportunity to participate in the Phase-In? How practical is it to serve a carve out population of children while the other members of their families, or they themselves if they move back and forth across county lines, are served by another plan and entity?)

2- Will Multnomah County residents receive their fair share of mental health services?

(Will initial rates established {per person per month} by Multnomah County limit our ability to set rates later for care at a level of parity with that which will be established in other counties? Medicaid billing may continue at an uncapped level in other counties while ours are capped.)

3- How will long-term care (residential and day treatment) be provided in conjunction with the statewide contracted service system?

(This system serves a special population of children identified by the childrens' care teams as low incidence/high intensity clients.)

4- Will exclusive capitation of childrens Medicaid mental health services result in costly complication of integration with the the total mental health system under a capitated model?

5- Will intergovernmental and community development initiatives (e.g. services in schools, or, integrated family service centers) be negatively impacted by creating a capitated service entity?

Meeting Date: FEB 15 1994
Agenda Number: B-2

(Above Space for Board Clerk's Use ONLY)

AGENDA PLACEMENT FORM

SUBJECT: Progress Report on Evaluation of County Diversity Awareness Training

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

REGULAR MEETING: Date Requested: February 15, 1994
Amount of Time Needed: 45 ~~30~~ minutes

DEPARTMENT: Non-Department DIVISION: Employee Services

CONTACT: Gail Foster / Curtis Smith TELEPHONE #: 248-5015
BLDG/ROOM #: 106/1430/ES

PERSON(S) MAKING PRESENTATION: Curtis Smith will introduce Tom Nesby

ACTION REQUESTED

☒ Informational Only ☐ Policy Direction ☐ Approval ☐ Other

SUMMARY (Statement of rationale for action requested, personnel and fiscal/budgetary impacts, if applicable):

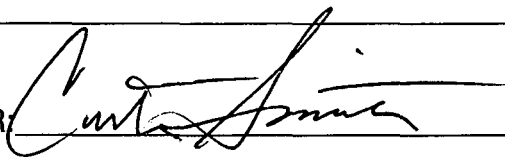
Tom Nesby, President of Nesby and Associates, will present a summary of the evaluation design for the County's diversity awareness training. The County began offering the Cultural diversity awareness classes in summer, 1991. Now that most County employees have completed one of the classes, a post-evaluation of the program is in progress. The post-evaluation will also consider the impact of the various cultural diversity committees which have emerged in various divisions in recent years, and will include recommendations for the future. The final report will be made to the Board in May.

SIGNATURES REQUIRED:

ELECTED OFFICIAL: _____

OR

DEPARTMENT MANAGER: _____



BOARD OF
COUNTY COMMISSIONERS
1994 FEB - 8 PM 3:22Z
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



EMPLOYEE SERVICES DIVERSITY AWARENESS EDUCATION PROCESS PRE & POST ASSESSMENT

Delivered by:

NESBY & ASSOCIATES, INC.

Metropolitan Park II, Suite 1290
1730 Minor Avenue
Seattle, Washington 98101
(206) 623-2403 / facsimile (206) 623-2726

Market Tower Building, Suite 400
901 Market Street
Wilmington, Delaware 19801
(302) 429-0620 / facsimile (302) 427-9687

PRE-ASSESSMENT

Process:

- ☐ Pre-Assessment from November 1990 to January 1991.
- ☐ 18 hour-long individual interviews (cross section).
- ☐ Extended interviews with eight employees of color.
- ☐ Focus Group of ten employees (cross section).

Survey Methodology:

- ☐ 495 Survey respondents were selected in a structured sample.
- ☐ 51% of the surveys were returned.
- ☐ 20 of the surveys (4%) were not usable.
- ☐ 234 (47%) of the surveys were usable.

Summary of Findings:

Work Culture & Leadership Patterns:

- ☐ Most felt committed to serving the people.
- ☐ Most thought their job was significant.
- ☐ Employees were looking forward to cultural awareness training.
- ☐ The majority of the employees were more loyal to their department than to the County.

Positive Climate for Women:

- ☐ Most perceived work conditions for women were good to excellent.
- ☐ More than 50% of the people felt that, reporting sexual harassment could jeopardize a woman's career.
- ☐ Managers generally supported women's advancement.

Concerns of People of Color:

- ☐ Most felt that the County was a good employer.
- ☐ Whites and people of color disagreed on whether minorities need to work harder than whites.
- ☐ More people of color felt that they had to work harder than Whites.

Polarization of Managers by Ethnicity & Race:

- ☐ Managers of color felt more pessimistic than their subordinates in their views of working conditions for people of color.

- ☐ Managers of color felt more isolated.
- ☐ Managers of color appeared to have a high attrition rate.

Acceptance of Employees with Disabilities:

- ☐ Most felt that managers treated people with disabilities equitably.

Mixed Feelings About Gays & Lesbians:

- ☐ Homosexuality was generally accepted, but there were aspects of homophobia.
- ☐ 36% of the respondents indicated that homosexuals did not experience harassment.
- ☐ Nearly half of the respondents indicated that they supported extending benefits to long term partners.

Affirmative Action Not Clearly Understood:

- ☐ Most didn't understand the objectives of Affirmative Action.
- ☐ Generally, aside from white males, all groups rated white males as having the most opportunities for advancement.
- ☐ White males generally perceived women and people of color as having the most opportunities.

Strong Concerns Regarding Hiring, Training, and Promoting:

- ☐ Many people were concerned about favoritism and nepotism (cross section).
- ☐ There appeared to be inconsistencies in following procedures when filling temporary assignments and procurement.

PROGRAM DELIVERY

Delivered Training:

- ☐ Nesby & Associates, Inc. delivered Train-the-Trainer Certification to approximately 26 employees.
- ☐ Nesby & Associates, Inc. delivered Managing the Changing Workforce to most managers and the Cross Cultural Human Relations to some employees.
- ☐ Internal Trainers delivered Managing the Changing Workforce and Cross-Cultural Human Relations to the remaining supervisors and employees.
- ☐ Approximately 800 people will be trained over the next two or three quarters.

POST-ASSESSMENT

Objectives:

- ☐ Identify the changes in the work environment, participants' concerns, and the relevance of the training.
- ☐ Identify the needs, skills, and desired emphasis for future training sessions.
- ☐ Evaluate the methodology and logistics of the program.
- ☐ Evaluate the impact of Cultural Diversity Committees (CDC).
- ☐ Assess the effectiveness of internal trainers.

Scope of Work:

- ☐ Brief the Commissioners, Department Managers, and Division Managers.
- ☐ Interview 20 people (cross section).
- ☐ Interview 8 CDCs (GLEE, Coalition for Cultural Diversity, and Managers of Color)
- ☐ Group interview 7-14 employees from each department and / or unit.
- ☐ Design the Post-Assessment Survey Questionnaire.
- ☐ Administer the Questionnaires to 950 people.
- ☐ Analyze the findings and present the report.

MULTNOMAH COUNTY PROJECT COMPLETION CHART

PROCESS	4	December				January				February				March				April				1
		1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	
<i>Executive Briefings</i>																						
Department Managers																						
Division Managers																						
Commissioners																						
<i>Individual Interviews</i>																						
<i>Diversity Focus Group</i>																						
<i>Sub Group Interviews</i>																						
<i>Cultural Diversity Committees (CDC)</i>																						
County (CDC)																						
Managers of Color & Coalition for Cultural Diversity																						
Gay & Lesbian Employees Everywhere (GLEE)																						
Dept. of Environmental Services (CDC)																						
Library (CDC) & Health (CDC)																						
Aging (SDC) & Mental Health Youth & Family Svcs. (MHYFS)																						
<i>Departments</i>																						
Dept. of Environmental Services & Dept. of Health																						
Sheriff & District Attorney																						
Community Corrections & Dept. of Social Services																						
Non-Departmental & Library																						
<i>Analyze Data from Interviews</i>																						
<i>Design Questionnaire</i>																						
Submit to Curtis and Sara																						
Meet for approval of design																						
<i>Administer Questionnaire</i>																						
Distribute to County																						
Return to Nesby																						
Analyze Findings																						
<i>Present Report</i>																						

Nesby & Associates, Inc. will incorporate many of the pre-assessment questions in the post-assessment survey. This will allow the consultant a better opportunity to measure the impact of the training.

Listed below are examples of other types of question formats that may be used:

1. MULTIPLE CHOICE WITH WEIGHTED ANALYSIS

	Within Myself			With My Subordinates			With My Supervisors		
	High	Avg.	Low	High	Avg.	Low	High	Avg.	Low
Ability to Resolve Cross-Cultural Conflicts									

2. WEIGHTED ANALYSIS

	High Need	Mod. Need	Low Need	No Need
Building Cross-Cultural Teams				

3. NUMERICAL ANALYSIS WITH WEIGHTED DISTRIBUTION

Legend: 5 - Strongly Disagree, 4 - Disagree, 3 - Agree, 2 - Strongly Agree, 1 - Don't Know

Identified Issue

Management has clear policies and procedures on diversity issues	1	2	3	4	5
--	---	---	---	---	---

4. ESSAY

List two skills and or concepts you learned during the training that helped you improve cross-cultural communication.

In what areas do you believe Multnomah County is most effective in addressing cultural diversity issues?

What would you have liked to see improved in the training?

MEETING DATE FEB 15 1994

AGENDA NUMBER B-4

AGENDA PLACEMENT FORM

SUBJECT: Briefing on the 1994-95 budget for the Division of Assessment and Taxation.

BOARD BRIEFING: Date Requested: February 15, 1994 (Informal)

Amount of Time Needed: 30 minutes

REGULAR MEETING: Date Requested: _____

Amount of Time Needed: _____

DEPARTMENT: Environmental Services DIVISION Assessment & Taxation

CONTACT: Janice Druian TELEPHONE : 248-3345

BLDG/ROOM: 166/515

PERSON(S) MAKING PRESENTATION: Janice Druian and Betsy Williams

ACTION REQUESTED

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

SUMMARY (Statement of rationale for action requested, personnel and fiscal/budgetary impacts, if applicable):

House Bill 2338 requires counties to submit their approved Assessment & Taxation budget for review by the Oregon Department of Revenue no later than March 1, 1994, for the county to be able to share in the statewide "grant" revenue pool.

Prior approval of the A&T budget by Multnomah County Board of Commissioners is necessary before the grant document is submitted to the Department of Revenue.

BOARD OF
COUNTY COMMISSIONERS
MULTNOMAH COUNTY
OREGON
1994 FEB 10 AM 8 19

SIGNATURES REQUIRED

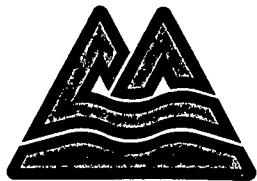
ELECTED OFFICIAL: Beverly Stein 

OR

DEPARTMENT MANAGER: _____

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

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



MULTNOMAH COUNTY OREGON

DIVISION OF ASSESSMENT & TAXATION
610 S.W. ALDER
PORTLAND, OREGON 97205-3603

TAX INFORMATION: (503) 248-3326
APPRAISAL SECTIONS: (503) 248-3367
RECORD MANAGEMENT: (503) 248-3375
ADMINISTRATION: (503) 248-3323

Fri, Feb 4, 1994

TO: Board of County Commissioners
FROM: Betsy Williams, Director *Betsy Williams*
Department of Environmental Services
SUBJECT: Resolution to Approve FY 1994-95 Grant Budget for
the Division of Assessment and Taxation

I. Recommendation/Action Requested:

- Approval of budget for Assessment and Taxation

II. Background/Analysis:

- House Bill 2338 (1989) requires all county offices of Assessment and Taxation to provide approved (by County Commissions) budgets to the Department of Revenue (DOR) by March 1.

III. Financial Impact:

- The submitted budget is within parameters of the budget constraint set for the general fund;
- The budget recommends only one inmate crew for property maintenance of tax foreclosed properties (reduction of two crews from last year's budget). This is due to a reduction in tax foreclosed property inventory.
- There is an increase in both Tax Collection and Tax Title, because we are purchasing title searches for properties about to be foreclosed and for foreclosed properties. This is necessary for us to assure clean title when transferring properties to other agencies.

IV. Legal Issues:

N/A

V. Controversial Issues:

N/A

VI. Link to Current County Policies:

Almost all policies and procedures for the assessment, taxation and records management functions are covered by the Oregon Revised Statutes; The Tax Title function is governed by Multnomah County ordinances.

VII. Citizen Participation:

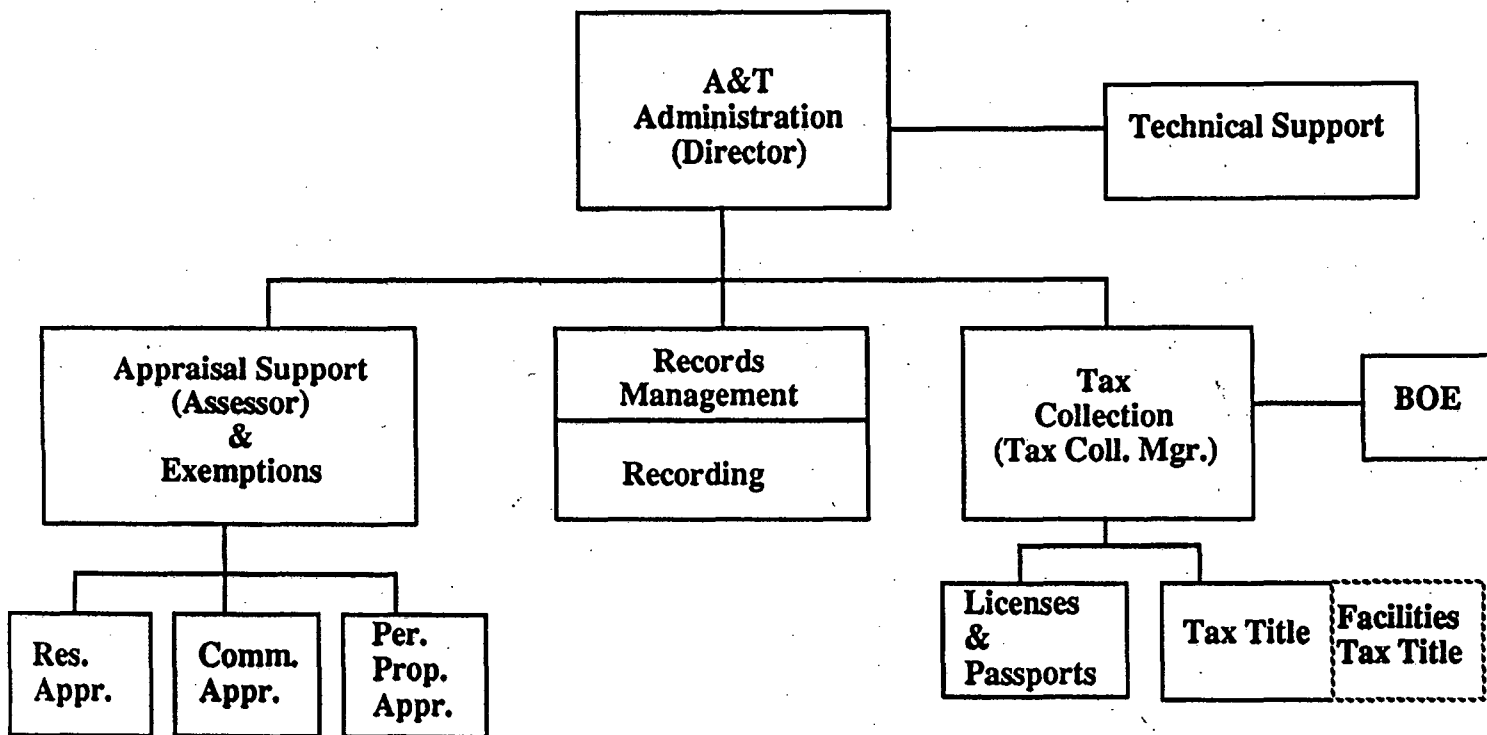
N/A

VIII. Other Government Participation:

- This budget is reviewed and authorized by the DOR

ASSESSMENT &
TAXATION

PROPOSED
BUDGET
FY 94/95



**ORGANIZATIONAL CHART DISPLAYED BY
COST CENTER
FOR
ASSESSMENT & TAXATION**

**KEY EVENTS IN
THE APPRAISAL
AND
TAX COLLECTION
YEAR**

January 1,
Begin Calendar Year

NOV-JANUARY

TAX COLLECTION:
NOV. 15 LAST DAY TO
PAY TAXES IN FULL &
RECEIVE 3% DISCOUNT

OCTOBER

TAX COLLECTION
MAIL TAX STATEMENT

**LATE JANUARY--
MARCH**

TAX COLLECTION:
MAIL 2ND TRIMESTER
TAX BILLS

APPRAISAL:
ONGOING PHYSICAL
APPRAISAL

SALES RATIO:
ONGOING SALES ANALYSIS

Jan-April
Board of Equalization Appeals

MAY-JUNE

TAX COLLECTION:
MAIL 3RD TRIMESTER
TAX BILLS;

SALES RATIO;
PUBLISH RATIO
STUDY

JUNE-JULY

APPRAISAL
APPRAISE NEW
CONSTRUCTION

July 1--Begin
Fiscal Year & Tax
Year

**PERSONAL PROPERTY
RETURNS BEGIN (JULY),
EXTENDED THROUGH
SEPTEMBER**

**START HERE
FOR
APPRAISAL YEAR**

AUGUST

**APPRAISAL: BEGIN PHYSICAL
APPRAISAL OF
1/6TH OF COUNTY**

APPLY TRENDS TO ROLL

SEPTEMBER

**ASSESSOR
FREEZE ASSESSMENT ROLL;**

**RATE CALCULATION:
CALCULATE TAX RATES**

Assessment & Taxation

Environmental Services

Description

The mission of Assessment and Taxation is to carry out all mandated functions within prescribed time frames with integrity, effectiveness, and excellent customer service, while prudently managing public resources. The Division is responsible for property assessment, tax collection, recording and records management, tax redemption and foreclosure, support of the Board of Equalization appeals process, and Tax Title account management. In addition the Division issues marriage licenses and passports.

The Division provides State mandated services related to property law statutes and Department of Revenue administrative rules covering revenue and taxation (Chapter 300 of the Oregon Revised Statutes). All Assessment and Taxation methods, procedures and staffing levels are regulated by the Department of Revenue.

During 1993-94, the Finance functions for the Tax Title Fund, (handling the disposition of tax foreclosed property), were transferred to Assessment and Taxation from Facilities Management. This transfer increased the efficiency of the accounting and administrative functions of the tax foreclosure process.

Action Plan

- **Implement scheduled recommendations for commercial and industrial appraisal practices, made in the Department of Revenue audit, by June 1995.** This means preparing a local cost modifier study, (incorporating statistics about construction costs which are different in Multnomah County) and enhanced pre-appraisal setup studies (studies in expenses, rents, vacancy rates). These recommendations are intended to improve valuations and make them easier to defend when appealed.
- **Pilot an "as needed appraisal" methodology to give priority to properties undergoing change, by October 1994.** The project will apply appraisal resources to areas of greatest change. It is intended to improve the efficiency of appraisal and will produce better values for properties in areas with the greatest value change.
- **Increase timeliness for disposition of tax foreclosed properties by December 1994.** This will speed up distribution of foreclosure proceeds to taxing districts, place foreclosed properties back on the tax roll, reduce maintenance costs, and improve neighborhoods by reducing the number of unoccupied buildings.
- **Pilot a joint public information project on the Board of Equalization Appeal process with Multnomah County Libraries by October 15, 1994.** This will make the appeals process more accessible and understandable to citizens interested in filing an appeal.

Significant Changes

	FTE's	Dollars
• Transfer in 1993-94 of Tax Title Finance section to A & T	2.00	\$ 64,512
• Tax Title program will reduce work crews to reflect lower need for unskilled labor	0.00	(111,804)
• Tax Title will increase contracting for skilled labor and support services to reflect maintenance needs on foreclosed properties	0.00	214,764
• No major new data processing project in 1994-95	0.00	(579,904)
• Other changes detailed in individual program descriptions	(1.00)	703,653
Total Expenditure Change	1.00	\$ 291,221
• Increase in the number of recordings will result in an anticipated increase in fee revenue	0.00	\$ 550,000
Total Revenue Change		

1994-95 Proposed Budget

Assessment & Taxation

Environmental Services

	1992-93	1993-94	1993-94	1994-95
Budget Trends	<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Budget</u>
Staffing Levels	144.24	155.00	160.00	161.00
Personal Services	6,434,498	7,149,048	7,366,878	7,732,686
Contractual Services	345,117	332,074	382,574	421,171
Materials & Supplies	2,478,307	2,725,232	3,644,375	3,542,190
Capital Outlay	<u>51,555</u>	<u>81,200</u>	<u>82,700</u>	<u>71,700</u>
Total Costs	9,309,477	10,287,554	10,896,623	11,767,747
Program Revenues	4,881,784	5,120,999	5,120,999	5,861,006
Net Revenues Required	4,427,693	5,166,555	6,355,528	5,906,741
	1992-93	1993-94	1993-94	1994-95
Costs by Activity/Service	<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Budget</u>
Division Management	239,480	274,980	274,980	292,932
Technical Support	1,809,664	1,969,817	1,969,817	2,248,251
Records Management	1,117,726	1,244,468	1,244,469	1,290,371
Appraisal	4,223,780	4,633,512	0	0
Appraisal Support	History included in Appraisal above		1,240,258	1,129,952
Residential Appraisals			1,596,913	1,710,222
Personal Property Appraisals			487,058	529,817
Commer/Indust Appraisals			1,309,282	1,454,397
Tax Collections	1,358,622	1,485,957	1,485,957	1,554,572
Board of Equalization	163,014	181,754	181,755	217,403
Tax Title - Facilities			469,307	583,754
Tax Title - A&T			139,760	187,452
Systems Project	0	0	579,904	0
Document Recording	309,699	386,549	386,549	456,759
Licenses & Passports	<u>87,492</u>	<u>110,517</u>	<u>110,518</u>	<u>111,865</u>
Total Costs	9,309,477	10,287,554	11,476,527	11,767,747
	1992-93	1993-94	1993-94	1994-95
Staffing by Activity/Service	<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Budget</u>
Division Management	2.98	3.00	3.00	3.00
Technical Support	9.41	11.00	11.00	13.00
Records Management	18.82	21.00	21.00	21.00
Appraisal	78.16	85.00	0	0
Appraisal Support	History included in Appraisal above		25.00	23.00
Residential Appraisals			28.00	28.00
Personal Property Appraisals			9.00	9.00
Commer/Indust Appraisals			23.00	23.00
Tax Collections	23.99	23.92	23.92	23.17
Board of Equalization	1.72	1.58	1.58	2.00
Tax Title - Facilities	0	0	2.00	2.00
Tax Title - A&T	0	0	3.00	3.33
Systems Project	0	0	0	0
Document Recording	6.99	7.00	7.00	8.00
Licenses & Passports	<u>2.17</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>
Total Staffing	144.24	155.00	160.00	161.00

Assessment & Taxation

Environmental Services

Source of Funds	1992-93 <u>Actual</u>	1993-94 <u>Adopted</u>	1993-94 <u>Revised</u>	1994-95 <u>Budget</u>
Assessment and Taxation Fund				
Intergovernmental				
A&T Supplement (DOR)	<u>2,357,812</u>	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,376,000</u>
Subtotal	2,357,812	2,250,000	2,250,000	2,376,000
Service Charges				
Miscellaneous license fees	165,658	176,000	176,000	150,000
Tax statement fee	339,846	276,000	276,000	280,000
Mortgage company reimb.	6,419	21,000	21,000	0
Foreclosure title search fee	9,750	12,500	12,500	12,500
Warrant satisfaction fee	14,080	13,000	13,000	13,000
Street vacation fee	<u>0</u>	<u>300</u>	<u>300</u>	<u>300</u>
Subtotal	535,753	498,800	498,800	455,800
Other Sources				
Assessor sales	21,174	19,000	19,000	19,000
Tax Title reimbursement	<u>0</u>	<u>635,199</u>	<u>635,199</u>	<u>771,206</u>
Subtotal	21,174	654,199	654,199	790,206
TOTAL A&T FUND	2,914,739	3,402,999	3,402,999	3,622,006
General Fund				
Service Charges				
Marriage license fees	143,555	150,000	150,000	150,000
Miscellaneous license fees	17,726	16,000	16,000	16,000
Passport application fees	27,460	22,000	22,000	23,000
Recording fees	1,861,019	1,500,000	1,500,000	2,000,000
Miscellaneous A&T	2,948	0	0	0
DOR fee	<u>31,992</u>	<u>30,000</u>	<u>30,000</u>	<u>50,000</u>
Subtotal	2,084,700	1,718,000	1,718,000	2,239,000
TOTAL GENERAL FUND	2,084,700	1,718,000	1,718,000	2,239,000
TOTAL REVENUES	4,999,439	5,120,999	5,120,999	5,861,006
NET REVENUES REQUIRED	4,310,038	5,166,555	6,355,528	5,906,741

Division Management

Assessment & Taxation

Environmental Services

Description

The purpose of Division Management is to direct and coordinate the work of the division. Division Management develops strategic and work plans; develops and monitors the annual budget; prepares the Grant Document and Budget for Department of Revenue (DOR) approval; initiates and responds to audits; prepares legislative packages; processes all division personnel actions; handles grievances; manages purchasing and accounting; provides and tracks all employee training and development; and is responsible for those portions of the County Clerk function defined by statute

Explanation of Changes

- Increase in Postal rates
- Wage increases and general inflation
- Reduction in Education and Training

	FTE's	Dollars
	0.00	5,585
	0.00	18,406
	0.00	(8,039)
Total Expenditure Change	0.00	17,952

Budget Changes

	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	3.00	3.00	0.00
Costs	289,980	292,932	17,952
Program Revenue	0	0	0
Net Revenue Required	289,980	292,932	17,952

Technical Support

Assessment & Taxation Environmental Services

Description

The purpose of Technical Support is to prepare tax rates for the county, lead the preparation of the annual ratio study (trend report that determines adjustments to the taxable value of property); manage local computer information system support for the division of Assessment & Taxation; provide data entry services for assessment, tax collection, accounting and recording operations. An ongoing responsibility is the installation, operation, maintenance, and user support for 80 personal computers on a local area network. The section acts as a liaison with ISD to coordinate development and maintenance services.

Each year this section compiles tax levies from all taxing districts (68) in Multnomah County, and calculates the tax rates for Multnomah County. Technical Support enters data for all recordings (160,000 annually) commercial property values (25,000) personal property values (30,000) residential characteristics (200,000) name, address and legal description changes (860,000) and other assessment and taxation transactions (180,000).

Most activities and procedures of this section are governed by Chapter 300 of the Oregon Revised Statutes and the accompanying administrative rules.

Reorganization during 1993-94 moved a Data Analyst and an Office Assistant from Appraisal Support program to Technical Support; and increased Temporary help to support increased workload associated with appraisal process.

Key Results

	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Rate Calculation Error Percentage	<.01	<.01	<.01	<.01

Explanation of Changes

	FTE's	Dollars
• Reorganization in 1993-94	2.00	123,690
• Increase in mainframe Data Processing charges (no significant increase in usage)	0.00	145,125
• Increase in Indirect Costs due to reorganization and increase in rate	0.00	29,192
• Eliminate computer maintenance contract	0.00	(27,396)
• Wage increases and general inflation	0.00	7,823
Total Expenditure Change	2.00	278,434

Budget Changes

	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	11.00	13.00	2.00
Costs	1,954,817	2,248,251	278,434
Program Revenue	0	0	0
Net Revenue Required	1,954,817	2,248,251	278,434

Records Management

Assessment & Taxation Environmental Services

Description

The purpose of Records Management is to maintain tax roll descriptions; maintain recorded and filed documents; maintain street lighting and fire patrol rolls; maintain official maps for Assessment and Taxation; consolidate properties; record and process subdivision and condominium and partition plats; process annexations; process county road filings; monitor government exemptions; respond to inquiries.

Annually, there are 31,500 tax roll description changes, 160,000 filed documents recorded, 2,000 filed street light and fire patrol roll changes, 1,649 map changes, approximately 2,000 accounts canceled, 250 new subdivisions submitted. This office handles approximately 20,000 inquiries for information, annually.

The activities and procedures of this section are governed by Chapter 300 of the Oregon Revised Statutes and the accompanying administrative rules.

Key Results	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Days Required to Review Documents and Identify Title Changes	65	40	40	40

Explanation of Changes

- Indirect Costs rate increase
- Wage increases and general inflation

	FTE's	Dollars
	0.00	12,464
	0.00	33,438
Total Expenditure Change	0.00	45,902

Budget Changes

	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	21.00	21.00	0.00
Costs	1,244,469	1,290,371	45,902
Program Revenue	30,300	24,300	(6,000)
Net Revenue Required	1,214,169	1,266,071	51,902

Appraisal Support

Assessment & Taxation Environmental Services

Description

The purpose of Appraisal Support is to direct all appraisal activities; enter all value for real property and taxable personal property on the roll; provide word processing support for all of Assessment and Taxation; process new applications and monitor accounts eligible for exemption (charitable, veterans, historic, etc.). Appraisal Support services includes the Assessor, the Exemption Section and Clerical Support for the Appraisal Section.

This section processes and audits over 35,000 new residential values, 4,300 commercial values, 25,000 personal property values; responds to over 90,000 telephone and counter requests for information. It sends out application forms and processes over 6,400 veterans exemptions applications annually along with monitoring over 2,600 other accounts with exemptions.

The activities and procedures of this section are governed by Chapter 300 of the Oregon Revised Statutes and the accompanying administrative rules.

Key Results

	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Number of Applications for Exemption Filed in a Timely Manner	100%	100%	100%	100%

Explanation of Changes

	FTE's	Dollars
• Reorganization in 1993-94 transferred two positions to Technical Support	(2.00)	(123,690)
• Cost of space allocated by Facilities Management	0.00	18,618
• Postage reallocated to other programs to reflect program costs	0.00	(9,420)
• General inflation	0.00	4,186
Total Expenditure Change	(2.00)	(110,306)
• Share of State Assessment & Taxation supplement reduced because expenditures decreased		
Total Revenue Change	0.00	(35,139)

Budget Changes	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	25.00	23.00	(2.00)
Costs	1,240,258	1,129,952	(110,306)
Program Revenue	456,017	420,878	(35,139)
Net Revenue Required	784,241	709,074	(75,167)

Residential Appraisals

Assessment & Taxation Environmental Services

Description

The purpose of the Residential Appraisal Section is to physically appraise approximately one sixth of the county's residential properties each year. These properties include single family detached and attached housing, mobile homes, condominiums, small apartments and farms. It also values new construction and remodeling, county wide. It provides service to the Board of Equalization and responds to Department of Revenue and Tax Court appeals. It provides service to the taxpayers in the form of responding to telephone and written inquiries concerning taxes, values and related matters.

Each year this section appraises approximately 35,000 property accounts, and responds to approximately 900 appeals, at all levels (from approximately 3,000 initial appeals). The reappraisal of properties has remained relatively stable but there has been a dramatic increase in the amount of new construction and value appeals over the last few years.

The activities and procedures of this section are governed by Chapter 300 of the Oregon Revised Statutes and the accompanying administrative rules.

Key Results

	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Percent of re-appraisals completed on time	83.4%	98.2%	98.2%	98.2%
Percent of improvement in appraiser efficiency in "as needed" pilot project.	N/A	N/A	5.0%	5.0%

Explanation of Changes

- A pilot project is planned for next year which will have appraisers physically reappraise properties in areas where there is significant sales activity, and to leave without full physical appraisal portions of the district scheduled for reappraisal but where there is limited sales activity. There is no budget change as a result of the project
- Indirect Costs rate increase
- Cost of space allocated by Facilities Management
- Wage increase and general inflation

FTE's

Dollars

Total Expenditure Change

0.00	18,406
0.00	13,570
0.00	81,333

0.00	113,309
------	---------

- Share of State Assessment & Taxation supplement increased because expenditures increased

Total Revenue Change

0.00	48,963
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Budget Changes

	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	28.00	28.00	0.00
Costs	1,596,913	1,710,222	113,309
Program Revenue	587,151	637,014	49,863
Net Revenue Required	1,009,762	1,073,208	63,446

Personal Property Appraisals

Assessment & Taxation Environmental Services

Description

The purpose of the Personal Property Section is the annual valuation of all taxable personal property in Multnomah County. This service is responsible for discovery, assessment, and appeals of taxable personal property accounts, as mandated by Oregon Revised Statute and Oregon Administrative Rules. The Personal Property function annually reviews all known locations for new accounts; reviews mandated Personal Property returns and calculates assessable value; responds to taxpayer appeals as needed.

This program currently assesses approximately 30,000 Personal Property accounts with a value of 1.3 billion dollars and maintains account records for an additional 20,000 locations. The requirements for this program increase as the county grows and the ability to discover assessable accounts increases.

The activities and procedures of this section are governed by Chapter 300 of the Oregon Revised Statutes and the accompanying administrative rules.

Key Results

	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Value All Discovered Taxable Personal Property Annually	99.1%	99.5%	99.5%	99.5%

Explanation of Changes

	FTE's	Dollars
• Postage increase resulting from transfer from Appraisal Support and general increase in the cost of U.S. postage	0.00	19,830
• Wage increases and general inflation	0.00	22,929
Total Expenditure Change	0.00	42,759
• Share of State Assessment & Taxation supplement increased because expenditures increased		
Total Revenue Change	0.00	18,262

Budget Changes	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	9.00	9.00	0.00
Costs	487,058	529,817	42,759
Program Revenue	179,081	197,343	18,262
Net Revenue Required	307,977	332,474	24,497

Commercial/ Industrial Appraisals

Assessment & Taxation Environmental Services

Description

The purpose of the Commercial/Industrial Appraisal Section is the appraisal of commercial, large multifamily and locally assessed industrial properties on a six year cycle. The section also values new construction and handles applications for cancellation of assessment, pollution control exemption, in lieu tax and property destruction applications. In addition, this section responds to Board of Equalization, Board of Ratio Review, Department of Revenue and Tax Court Appeals. The section provides information and assistance to property owners and other interested parties through telephone inquiries and at the information counter.

Each year the section physically reappraises approximately one sixth of the 28,000 commercial accounts. The section is also responsible for approximately 300 Tax Court and/or DOR appeals. They are available for consultation on approximately 1,000 Board of Equalization appeals filed annually. In addition, the section values 500-1,000 accounts annually with building permits. The total assessed value of taxable commercial/industrial accounts is 6.5 billion dollars. Appeals have grown drastically in this area in the last few years and the volume seriously impacts the ability of the section to stay in cycle.

The activities and procedures of the Commercial/Industrial Appraisal Section are governed by Chapter 300 of the Oregon Revised Statutes and the accompanying administrative rules.

Key Results

	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Percent of scheduled reappraisals completed on time				
Land	82.9%	77.2%	77.2%	79.9%
Improvements	80.4%	74.6%	70.0%	78.0%

Explanation of Changes

	FTE's	Dollars
• Indirect Costs rate increase	0.00	17,310
• Cost of space allocated by Facilities Management	0.00	7,721
• Wage increases and general inflation	0.00	120,084
Total Expenditure Change	0.00	145,115
• Share of State Assessment & Taxation supplement increased because expenditures increased		
Total Revenue Change	0.00	60,330

Budget Changes

	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	23.00	23.00	0.00
Costs	1,309,282	1,454,397	145,115
Program Revenue	481,396	541,726	60,330
Net Revenue Required	827,886	912,671	84,785

1994-95 Proposed Budget

Tax Collections

Assessment & Taxation Environmental Services

Description

The purpose of Tax Collection is to provide timely accurate tax bills; to collect property taxes, including all delinquent real and personal property taxes; to distribute taxes and maintain tax accounts; to respond to inquiries and maintain computer files on tax accounts; to monitor and provide administrative/accounting for the tax redemption and foreclosure activities.

Each year, this section mails over 400,000 tax statements/notices (275,000 at first trimester, 50,000 second trimester, 50,000 third trimester, 25,000 delinquent real property notices) and collects approximately \$600 million and distributes this to 68 levy districts. In addition, effective 1993, this section will have the responsibility for the business and administrative function of the Tax Title Unit. That includes the transition of approximately 300 accounts annually to be disposed of by repurchase, sale or transfer to governmental or non-profit entities.

The activities and procedures of this section are governed by Chapter 300 of the Oregon Revised Statutes and the accompanying administrative rules.

Key Results

	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Process and Deposit Tax Payments Daily	99.9%	99.9%	99.9%	99.9%

Explanation of Changes

	FTE's	Dollars
• Professional services contract to prepare title reports prior to transferring property to the Tax Title program, to assure that all parties of interest are notified and to avoid unnecessary foreclosures.	0.00	47,000
• Reallocate staff to support Tax Title (0.33 FTE Operations Supervisor) and Board of Equalization (0.42 OA2)	(0.75)	(21,548)
• Indirect Costs rate increase	0.00	15,029
• Increases in the cost of U.S. postage	0.00	15,000
• Reduction in equipment appropriations	0.00	(2,000)
• Wage increases and general inflation	0.00	15,134
Total Expenditure Change	(0.75)	68,615

- Share of State Assessment & Taxation supplement increased because expenditures increased

Total Revenue Change	0.00	683
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Budget Changes	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	23.92	23.17	(0.75)
Costs	1,485,958	1,554,572	68,615
Program Revenue	1,063,855	1,064,538	683
Net Revenue Required	422,103	490,034	67,931

Board of Equalization

Assessment & Taxation Environmental Services

Description

The purpose of this section is to provide support to the Board of Equalization and the Board of Ratio Review by scheduling and recording Board activities, and assuring the implementation of Board decisions.

Each year this section responds to requests for information, schedules approximately 5,000 to 7,000 hearings, documents all decisions of the Board(s) and publishes public notices as required by statute. The number of appeals jumped radically the first year after Measure 5 implementation and reduced somewhat the following year as property values rose at a less dramatic pace. We can expect to see the level remain the same or increase as values increase. Should values drop we might also see an increase in appeals.

The activities and procedures of this section are governed by Chapter 300 of the Oregon Revised Statutes and the accompanying administrative rules.

Key Results	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Process all valid petitions received on time	100%	100%	100%	100%

Explanation of Changes

	FTE's	Dollars
• Increase OA 2 to full FTE and add hours of temporary help to staff appeals process	0.42	19,704
• Indirect Costs rate increase	0.00	3,062
• Cost of space allocated by Facilities Management	0.00	6,702
• Increases in the cost of U.S. postage	0.00	2,500
• General inflation in materials and supplies	0.00	3,681
Total Expenditure Change	0.42	35,649

Budget Changes	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	1.58	2.00	0.42
Costs	181,754	217,403	35,649
Program Revenue	0	0	0
Net Revenue Required	181,754	217,403	35,649

Tax Title - Facilities

Facilities Management Environmental Services

Description

The purpose of Tax Title-Facilities is to assure the timely, efficient and cost-effective maintenance of properties temporarily under County facilities management and to maintain in the most cost-effective manner those properties unable to be disposed of.

This program manages the maintenance of all properties deeded to the County through tax title foreclosure process. Activities include cleaning and minor restoration of properties in preparation to go to auction.

The activities carried out by this program are governed by County ordinance.

Key Results	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Cost per parcel of Tax Title real property maintenance	235.96	238.00	238.00	247.50

Explanation of Changes

	FTE's	Dollars
• Decrease in service reimbursement to the Jail Levy Fund resulting from reduction in the number of Sheriff work crews from (3) to (1)	0.00	(111,804)
• Increased repairs and maintenance costs resulting from increase in the number of houses being rehabilitated	0.00	214,764
• General inflation	0.00	11,487
Total Expenditure Change	0.00	114,447
• Increased allocation of proceeds from sale of tax foreclosed properties to cover maintenance costs on properties		
Total Revenue Change	0.00	114,447

Budget Changes	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	2.00	2.00	0.00
Costs	469,307	583,754	114,447
Program Revenue	469,307	583,754	114,447
Net Revenue Required	0	0	0

Tax Title - A&T

Assessment & Taxation Environmental Services

Description

The purpose of Tax Title-Assessment & Taxation is to manage the foreclosure and property disposition process in an efficient manner that assures the timely disposition of properties deeded to Multnomah County through tax foreclosure and maximizes benefits to the public.

This program manages the disposition of all properties obtained by the County for non-payment of taxes through the following activities:

- transfer to other government agencies
- transfer to non-profit housing agencies
- sale to the public through auction

The activities carried out by this program are governed by County ordinance.

This program was created in 1993-94 to more effectively manage the accounting, sales, and payment processing associated with properties foreclosed on because of property tax delinquency.

Key Results

	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Sell or transfer marketable foreclosed properties within ordinance established timeframes	93 %	95 %	95 %	95 %

Explanation of Changes

	FTE's	Dollars
• Support from Operations Supervisor (0.33 FTE) transferred from Tax Collections	0.33	19,631
• Reimbursement to Recording for title searches on foreclosed properties	0.00	27,000
• Indirect Costs rate increase	0.00	1,061
Total Expenditure Change	0.33	47,692
• Increased allocation of proceeds from sale of tax foreclosed properties to cover maintenance costs on properties		
Total Revenue Change	0.00	47,692

Budget Changes	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	3.00	3.33	0.00
Costs	139,760	187,452	47,692
Program Revenue	139,760	187,452	47,692
Net Revenue Required	0	0	0

Document Recording Svcs

Assessment & Taxation Environmental Services

Description

The purpose of the Document Recording program is to comply with state mandated requirements; record documents, maintain computer files, record subdivisions and condominiums, respond to inquiries and maintain hard copy records.

Annually, this organization records 160,000 documents and responds to approximately 40,000 inquiries for information. Fees set by statute cover the cost of this program and support the other mandated programs in Assessment and Taxation.

The work of this area is defined by Oregon Statute (Chapter 300) and ORS 205.180.

During 1993-94 the program was reorganized to deal with the increase in workload resulting from the increase in recordings. An Office Assistant 2 was added with the expectation that as a result all documents will be recorded within statutory timelines, and response time to requests for documents will be reduced.

Key Results

	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Percent of recorded documents completed within statutory timelines	100%	80%	80%	100%
Response time to requests for documents by mail	15 days	15 days	15 days	10 days

Explanation of Changes

- Reorganization in 1983-84
- Increases in the cost of U.S. postage
- Wage increases and general inflation

	FTE's	Dollars
	1.00	31,000
	0.00	17,700
	0.00	21,510
Total Expenditure Change	1.00	70,210

- Increase in the number of recordings because of low interest rates and an increase in re-financing activity will result in an anticipated increase in fee revenue

Total Revenue Change	0.00	550,000
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Budget Changes

	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	7.00	8.00	1.00
Costs	386,549	456,759	70,210
Program Revenue	1,500,000	2,050,000	550,000
Net Revenue Required (Balance supports the expenditures in the rest of the division)	(1,113,451)	(1,593,241)	(479,790)

Licenses and Passports

Assessment & Taxation Environmental Services

Description

The purpose of the Licenses and Passports section is to process and issue marriage licenses and to process passport applications.

Annually, this unit processes approximately 5,700 marriage licenses and approximately 2,800 passport applications.

The work of this area is defined by federal law.

Key Results

	1992-93 Actual	1993-94 Adopted	1993-94 Estimated	1994-95 Projected
Percentage reduction in cost of processing marriage licenses and passports	N/A	N/A	N/A	10%

Explanation of Changes

- Wage increases and general inflation

FTE's	Dollars
0.00	1,347

Budget Changes

	1993-94 Adopted	1994-95 Budget	Change
Staffing Level	2.50	2.50	0.00
Costs	110,517	111,865	1,347
Program Revenue	188,000	189,000	1,000
Net Revenue Required (Balance supports expenditures in the rest of the division)	(77,483)	(77,170)	(313)

GRANT DOCUMENT STAFFING REPORT

Multnomah County	Approved FTE's Current Year 93\94	Budgeted FTE's Coming Year 94/95	Change (plus or Minus)
ADMINISTRATIVE STAFF(Assessor, Support)	5	4	-1
ASSESSMENT RECORDS STAFF:	Incl. in Cartography		
APPRAISAL STAFF:			
Chief Appraisers	2	2	
Appraiser Supervisors	9	9	
Residential appraisers	20	20	
Commercial/industrial appraisers	17	18	+1
Farm/Forest/Rural Appraisers	2	2	
Mobile Home Appraisers	1	1	
Personal Property Appraisers/Specialists	9	8	-1
Sales Data analysts	2	1	-1
Other appraisers	-	-	
Exemption analysts	1	1	
Clerical Support	22	22	
TOTAL APPRAISAL STAFF	85	84	-1
TAX COLLECTION STAFF:			
Real Property	23	24	+1
Personal Property	5.5	4.5	-1
Tax Distribution	1.5	1.5	
TOTAL TAX COLLECTION STAFF	30	30	
CARTOGRAPHY STAFF	1	1	
Cartographic Supervisor	1	1	
Lead Cartographer	0	0	
Cartographer	4	4	
Deed or Abstract Clerk	14	14	
TOTAL CARTOGRAPHY STAFF	20	20	
CLERK/BOE/BORR	2	2	
A & T DATA PROCESSING STAFF	20.03	20.03	
TOTAL A & T STAFF	162.03	160.03	-2

Please explain any staffing changes made to the above categories for the approved current year.

NUMBER OF ACCOUNTS

Totals

Real Property Accounts
Personal Property Accounts
Utility Accounts

223,075
38,050
74

OTHER APPRAISALS

Number of:

New construction Accounts
Segregations
Disqualifications from special assessment
Exemptions requiring application
Other exemptions

6,000
4,822
15 - 20
7,000
1,168

APPEAL WORK

Number of:

Petitions to BOE
Petitions to BORR
Petitions to DOR
Petitions to Tax Court

5,900
100
1,473
25

BOARDS

Boards of Equalization
Boards of Ratio Review

3
1

Please Include a copy of the assessor's report as required by ORS 308.050

MULTNOMAH COUNTY

EXPENDITURES FOR:	A VALUATION	B RECORDS ASSESSMENT	C BOARDS OF EQUALIZATION	D TAX COLLECTION & DISTRIBUTION	E CADASTRAL MAPPING	F DATA PROCESSING	G TOTAL
1. Personal Services *1	4,438,751	892,544	108,731	1,228,340		675,044	7,343,411
2. Materials & Services *1	573,300	385,937	108,509	1,089,534		1,524,828 A	3,682,107
3. Cost of Transportation *2 (Do Not Include in Materials & Services or Capital Outlay)	105,269	890	162	4,904		2,180	113,405
4. Capital Outlay (Do Not Include in Materials & Services)	0	11,000	0	3,000		46,200 *3	60,200 *4
5. TOTAL	5,117,320	1,290,371	217,403	2,325,778	0	2,248,251	11,199,123 *6

*1 Do Not Include Any Amount That Is Included in Capital Outlay.

*2 Specify The Method Used To Determine Cost Of Transportation:

☐ The estimate of the actual cost of operating the vehicle for a 12 month period plus a depreciation allowance for the useful life of the vehicle.

☐ The rate per mile used in the County with an estimate of miles driven.
Rate per Mile _____ Est. of Miles _____

*3 Data Processing And Capital Outlay Includes Personal Services And Materials & Services For All New Data Processing Development And All Data Processing Equipmen

*4 Capital Outlay Is Limited To Either 6 Percent Of The Total Dollars Certified Or \$50,000, Whichever Is Greater.

5 Specify The Method Used To Determine Indirect Costs:

☒ Percent Amount Approved By A Federal Granting Agency.

_____ .0444% of _____ 11,138,923
(INCLUDED IN TOTALS ABOVE)

☐ 5 Percent of Total Direct Expenditures Less Capital Outlay.

Total Indirect Costs _____

*6 Total Eligible For Grant _____ \$11,199,123

7 Total Expenditures Certified For Consideration In Grant
(Total of 5 and 6) _____ \$11,199,123

A: \$0 Cost of System Project may need to be reflected in Capital (G.4) instead of Materials & Services. (F3)

ADMINISTRATION SECTION

Administration is directing the plans as submitted in prior years.

RECORDS MANAGEMENT/CARTOGRAPHY SECTION

We are following the plan that is on file with the Oregon Department of Revenue. Baring budget problems, the plan is still very reasonable.

The 1992 Performance Audit recommended that we consolidate the non-buildable parcels with the contiguous parcel that is under the same ownership, levy code, map, and no delinquent taxes. An agreement has been reached with the D.O.R. Mapping Section on this subject. We, Multnomah County, will audit all of the tax accounts and request consolidations of all non-buildable parcels.

To-date 8.75 square miles have been audited and taxpayers asked to approve consolidations. We had a very good response. We had to stop as we were running into conflicts as new maps were delivered. So we are starting in the area that has been placed into service and going forward. The whole project will be completed when the last letter is returned to us.

TECHNICAL SUPPORT SECTION

The Technical Support Section is following the plan that has been developed for development of the new A & T Section on the mainframe computer supported by the Information Services Division. In conjunction with this plan Technical Support is in the process of converting its data entry operation from the XL40 mini-computer system to a modern, PC-based data entry system.

APPRAISAL SECTION

The Residential Section has completed its plan to return to compliance with the six year reappraisal cycle upon the completion of district two, with the exception of apartments from 5 to 21 units which are being kept in line with the Commercial Section. Upon completion of physical reappraisal of districts three, and four all residential properties will have been reviewed using the latest classing system.

The Commercial Section is in the second year of not meeting the reappraisal cycle and is about one and one half district out of compliance; but only one half district behind the Residential Section. We are continuing to implement changes as stated in the response to the performance review. These enhancements include additional documentation of appraisal set up data and the development of a computer data base to store commercial property characteristics and to calculate replacement costs. We have developed and implemented a data base to store income data for commercial properties and expect to be back in cycle within the next five years.

GRANT DOCUMENT RESOLUTION

Multnomah County is applying to the Department of Revenue in order to participate in the Assessment and Taxation Grant. This grant provides funding for counties to help them come into compliance or remain in compliance with ORS 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation.

Multnomah County has undertaken a self-assessment of its compliance with the laws and rules which govern the Oregon property tax system.

Multnomah County is generally in compliance with ORS 308.027, 308.232, 308.234, Chapters 309, 310, 311, 312, and other laws requiring equity and uniformity in the system of property taxation. Where the county is not in compliance, a plan or an amended plan has been or is being submitted to the department for approval. Where there is a plan in place, the county is in compliance with the plan as approved by the Department of Revenue.

The Property Tax Grant Document has been reviewed by the county governing body and constitutes the county's program to maintain and achieve compliance with the requirement of the Oregon property tax system. Multnomah County designates Janice Druian, phone number 348-3345, as the county contact person for this grant document.

Signature of Governing Body

Date Signed

Technical Support

Assessment & Taxation
Environmental Services

	Actual 1992-93	Adopted 1993-94	Estimated 1993-94	Projected 1994-95
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1. Key Result Name:

Rate calculation error Percentage	<.01	<.01	<.01	<.01
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2. Definition:

Proportion of difference between taxes extended and taxes applied is calculated as follows:

$$\text{Proportion} = (\text{taxes extended} - \text{taxes applied}) / \text{taxes applied}$$

3. Source:

Data on taxes applied and taxes extended is printed on reports at the time of tax rate calculation and tax rate application to property accounts, and is used to balance the tax roll.

4. Demonstrates:

This key result is a measure of how accurate the results of tax rate calculation and application are, and indicates how much has to be reconciled in balancing the tax roll prior to certifying.

5. Baseline:

The baseline measure used for this key result is a calculation based upon the actual amounts from last year's tax preparation processing.

6. Potential:

The defects in the entire tax preparation process have been at about the .0000300000 to .0000015000 level. Because of residual problems with the application of special assessments, changing joint district values and offsets and rates, the potential is to keep the proportion at or near .0000010000.

Records Management

Assessment & Taxation
Environmental Services

	Actual 1992-93	Adopted 1993-94	Estimated 1993-94	Projected 1994-95
1. Key Result Name:				
Days required to review documents and identify title changes.	65	40	40	15

2. Definition:

Not all recorded documents affect title (approximately 26-28% do). Must review all documents to identify. Percent of documents reviewed is calculated as follows:

$$\text{Percent} = \frac{\text{Number Documents Reviewed}}{\text{Number Documents Recorded}}$$

3. Source:

Copies of the documents are received from Document Recording, attorney's, individuals, and Vital Statistics. The staff reviews each document and determines the account/accounts that are affected.

4. Demonstrates:

This result measures the need to send the Tax Bill to the current owner. The result of this activity is correct mailing of bills, and assessment notices.

5. Baseline:

Required by O.R.S. 308.215. Numbers are based on prior years.

NOTE: Not all recorded documents affect title.

6. Potential:

The Record Management Section has been reeling due to the increased work load. However, with the current staffing level it is our goal to review documents 15 days after recording instead of 40 days, at present. Nine months ago we were at 65 days.

Appraisal Support

Assessment & Taxation
Environmental Services

Actual 1992-93	Adopted 1993-94	Estimated 1993-94	Projected 1994-95
-------------------	--------------------	----------------------	----------------------

1. Key Result Name:

Number of applications for exemption filed in a timely manner.

2. Definition:

Percent of exemptions processed is calculated as follows:

$$\text{Percent} = \frac{\text{Total of applications mailed} - \text{number no longer qualified}}{\text{Number of applications received}}$$

3. Source:

Data on exemptions is maintained both on a mainframe computer and a mini computer.

4. Demonstrates:

Timeliness of staff in processing the type of exemption with the greatest amount of paperwork annually.

5. Baseline:

Historically the section has always completed 100% of their portion of the assessment roll as is required by Oregon Statutes.

6. Potential:

The volume of applicants increased over the years as the legislature made veterans of various wars and/or their surviving spouses eligible for this program, and as other taxpayers take advantage of the various exemptions.

Residential Appraisals

Assessment & Taxation
Environmental Services

	Actual 1992-93	Adopted 1993-94	Estimated 1993-94	Projected 1994-95
1. Key Result name:				
Percent of re-appraisals completed on time	83.4%	98.2%	98.2%	98.2%

2. Definition:

Percent of accounts appraised in compliance with ORS 308.234 is calculated as follows:

$$\text{Percent of Accounts} = \frac{\text{Total number of accounts}}{\text{Number of accounts appraised past 5 years + number appraised current year}}$$

3. Source:

- Number of residential accounts on the assessment roll and production reports showing accounts actually appraised for the past two years.
- Annual Ratio Study and Department of Revenue CAAP plan review.

4. Demonstrates:

The results demonstrate how well the Residential Section meets its goal of equity of appraisal while providing values for the assessment roll.

5. Baseline:

Provide values for all residential properties within an established appraisal area each year.

6. Potential:

The Residential Section became out of compliance with Department of Revenue rules in 1987 when appraisal values for that year were not approved by the DOR and we were required to reappraise our appraisal District 3 over for the following year. We were out of compliance with the six year cycle by one district and would not be back in compliance until we appraised single family properties in the county with DOR approval within the next six years. This will occur at the completion of the 1993-94 assessment roll. We have since become out of cycle by one half a district or 8.4% of the small apartment properties. An as needed appraisal program which will allow us to appraise some properties outside the normally scheduled area as substitutes for properties inside the scheduled area will be implemented this year. This program will allow the correction of inequities which may be discovered by statistical analysis regardless of where they exist in the schedule.

Personal Property Appraisals

Assessment & Taxation
Environmental Services

	Tax Roll 1991-92	Tax Roll 1992-93	Projected 1993-94	Projected 1994-95
1. Key Result Name:				
Percent of taxable personal property accounts assessed annually	99.8%	99.1%	99.5%	99.5%

2. Definition:

Percent of accounts assessed by the Personal Property Section is calculated as follows:

$$\% = \frac{\text{New Accounts Discovered} + \text{Existing Accounts}}{\text{Accounts Assessed}}$$

3. Source:

Statistics are based on the weekly computer report titled "*Distribution of Filing Status By District*", which draws data from the Tax Roll File.

4. Demonstrates:

The measure is intended to indicate the percentage of accounts that are assessed annually vs. those that are available for assessment. This result indicates that all known personal property accounts are being processed with the resulting values added to the assessment roll.

5. Baseline:

ORS 308.250 requires that 100% of assessable personal property is valued annually.

6. Potential:

The Personal Property Section has historically assessed 99%+/- of known taxable personal property accounts annually. The section is continuing to make improvements in procedures and processes and anticipates a net gain in results for FY 1993/94. Each year a few problem accounts or accounts established through our discovery process will be added to the roll at a later date through the Omitted Property Statute ORS 311.205.

Commercial/Industrial Appraisal

Assessment & Taxation

Environmental Services

1. Key Result Name:	Actual 1992-93	Adopted 1993-94	Estimated 1993-94	Projected 1994-95
---------------------	-------------------	--------------------	----------------------	----------------------

Percent of scheduled appraisals
completed on time

Land	82.9%	77.2%	77.2%	79.9%
Imps	80.4%	74.6%	70.0%	78.0%

2. Definition:

Percent of accounts appraised currently in cycle and in compliance with ORS 308.234 is calculated as follows:

$$\text{Percent of Accounts} = \frac{\text{Total number of accounts}}{\text{Number of accounts appraised prior 5 years + number of accounts appraised current year}}$$

3. Source:

- Comparison of commercial accounts on the Tax Roll by ratio code with values generated by the appraiser.
- Annual Ratio Study statistics produced from sales file data base on the mainframe computer system and by the Oregon Department of Revenue.

4. Demonstrates:

The results demonstrate how well the Commercial Section is meeting its goal of equity in property appraisal while providing values which are used to calculate taxes.

5. Baseline:

Historically established district appraisal boundaries divide the county into appraisal areas. Improved accounts in appraisal areas increase as new construction occurs and large land tracts are divided.

6. Potential:

The Commercial Section has been out of compliance with ORS 308.234 for the last three years. This occurred due to the large increase in valuation appeals, additional mandated Oregon Department of Revenue preappraisal processes, and rapid staff turnover. The section has adopted a 1994 Work Plan calling for an increase in appraisal production over the 1993 level. This increase will still leave the section behind in our reappraisal cycle and approximately 20% out of compliance. The section is currently working on a new computer generated characteristic system which should result in production gains and help us return to and maintain a six year appraisal cycle.

Tax Collections

Assessment & Taxation
Environmental Services

	Actual 1992-93	Adopted 1993-94	Estimated 1993-94	Projected 1994-95
1. Key Result Name:				
Process tax payments daily.	99.9%	99.9%	99.9%	99.9%

2. Definition:

Percent of accurate tax payment processed daily by the Tax Collection Section is calculated as follows:

$$\text{Percent} = \frac{\text{Dollars of Tax Payments Received}}{\text{Dollars of Tax Payments Deposited}}$$

3. Source:

Over \$600 million dollars have been collected annually for the past 5 years. This data is captured on individual accounts and is summarized in monthly and annual reports from the county's mainframe computer.

4. Demonstrates:

The key result is a measure of how accurately and timely the Section meets its goal of processing and depositing collected funds daily.

5. Baseline:

With the exception of 3-4 days in November, all payments are deposited on the day they are received. Since 70-80% (195,000-225,000) of tax accounts are paid on the November due date some backlog does occur. By extending shifts, picking the mail up earlier, working some overtime and with new equipment that backlog has decreased from 2+ weeks to 3-4 days.

6. Potential:

Even at current low interest rates (2-3%) each day there is no backlog during the trimester due dates the county and taxing districts earn a minimum of \$50,000. An inability to maintain this low backlog rate would result in lost interest earnings. However, as the interest rate increases so do the interest earnings.

Document Recording Svcs

Assessment & Taxation
Environmental Services

	Actual 1992-93	Adopted 1993-94	Estimated 1993-94	Projected 1994-95
1. Key Result Name:				
Percent of recorded documents completed within statutory timelines	100%	100%	100%	100%

2. Definition:

Percent of documents recorded is calculated as follows:

$$\text{Percent} = \frac{\text{Number of Documents Recorded}}{\text{Number of Documents Received}}$$

3. Source:

Documents are received daily from the Title Companies, attorney's, private individuals, and governmental agencies. The documents are checked for statutory requirements and then processed.

4. Demonstrates:

This result measures the response to the statutory requirements set for recording into the public records, and that the documents are available for public use in a timely manner.

5. Baseline:

O.R.S. 205.180 sets the policy for recording documents and multiple statutes dictate what makes a document recordable.

6. Potential:

To improve the process, the Document Recording Section has requested some computer program changes that will reduce the manual effort and free time to cope with the increased work load.

AGENDA NO:

TIME CERTAIN REQUEST **2:00** PM

SUBJECT: Multnomah County Audit Fiscal Year Ending 6/30/93

BOARD BRIEFING Date Requested: February 15, 1994

Amount of Time Needed: 30 minutes

REGULAR MEETING: Date Requested:

Amount of Time Needed:

DEPARTMENT: MSS

DIVISION: Finance

CONTACT: Jean Uzelac

TELEPHONE #: x2766

BLDG/ROOM #: 106/1430

PERSON(S) MAKING PRESENTATION: Fred Carter, Multnomah County

Audit Committee Chair

ACTION REQUESTED:

☒ INFORMATIONAL ONLY ☐ POLICY DIRECTION ☐ APPROVAL ☐ OTHER

SUMMARY (Statement of rationale for action requested, personnel and fiscal/budgetary impacts, if applicable):

Multnomah County Audit Committee presentation of Comprehensive Annual Financial Report, Single Audit Report, and Report to Management (Report to Management to be distributed no later than February 10).

SIGNATURES REQUIRED:

ELECTED OFFICIAL:

OR

DEPARTMENT MANAGER:

ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES

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

0516C/63

6/93

BOARD OF
COUNTY COMMISSIONERS
1894 FEB - 8 AM 10 39
MULTNOMAH COUNTY
OREGON



MULTNOMAH COUNTY OREGON

BEVERLY STEIN
COUNTY CHAIR

EMPLOYEE SERVICES
FINANCE
LABOR RELATIONS
PLANNING & BUDGET
RISK MANAGEMENT

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(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

MEMORANDUM

TO: Board of County Commissioners

FROM: Fred Carter, Chair *FC*
Multnomah County Audit Committee
David Boyer, Finance Director *DB*
Jean Uzelac, Accounting Manager *JU*

DATE: February 2, 1994

SUBJECT: June 30, 1993 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, 1993.

The Audit Committee met with KPMG Peat Marwick 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 19).
2. The auditors and management did not encounter any disagreements.
3. The financial report was prepared according to general accepted accounting principles.
4. The auditors did not uncover 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 136).

- On certain occasions during the year ended June 30, 1993, the County was not in compliance with Oregon Revised Statutes relating to the types of investments and the required diversification thereof.
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 12 through 27 detail the Schedule of Findings and Questioned Costs (no questioned costs were determined).

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 Fred Carter at 241-2977 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

FY 92-93 BUDGETARY OVEREXPENDITURES

General Fund

Health Services - Materials and Services \$87,000
 \$30,000 was in Corrections Health
 \$35,000 was in Sanitation/Health Officer
 \$22,000 was in the Medical Examiner

The Corrections part could have been avoided by moving expenses to the Inverness Fund which was underspent. This was not done because of a misunderstanding that cash transfer appropriations were part of the Materials and Services category. Also \$50,000 could have been shifted from capital and personal services appropriations through year end budget modification but this was not done because of the misunderstanding about the cash transfer appropriation.

District Attorney - Capital Outlay \$1,000
 The department had intended to do a Bud Mod from materials and services to cover this computer cost.

Special Revenue Funds

Road

Department of Environmental Services - Personal Services \$14,347
 To fully fund compensated absences.

Assessment and Taxation

Department of Environmental Services - Personal Services \$31,449
 To fully fund compensated absences.

Federal and State

District Attorney - Capital Outlay \$20,297
 Expense had been budgeted as supplies. Department had intended to do a Bud Mod.

Department of Environmental Services - Personal Services \$18,684
 Professional services were budgeted.
 Sharon Timko's services were paid as salary.

Non-departmental - Personal Services \$3,000
Emergency Management had layoffs in September and January resulting in vacation payoff and some incurred overtime to compensate for a reduced work force.

County School

Non-departmental - Materials and Services \$7,126
Revenues received were greater than anticipated. All monies received must be passed on to the schools.

Library - Capital Outlay \$2,718

Computer upgrades were budgeted as supplies.

Inmate Welfare

Sheriff - Capital Outlay \$28,845
A learning center was purchased in June. The department had intended to do a Bud Mod from materials and services.

Jail Levy

Department of Environmental Services - Personal Services \$2,257
Facilities Management services requested were greater than budgeted.

Internal Service Funds

Insurance

Non-departmental - Personal Services \$8,315
To fully fund compensated absences.

Telephone

Department of Environmental Services - Materials and Services \$18,115
Maintenance costs were greater than anticipated due to an increase in customers needs.

Certified Public Accountants

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Telephone 503 221 6500

Telefax 503 796 7650

December 10, 1993

CONFIDENTIAL

The Board of County Commissioners
Multnomah County, Oregon

Dear County Commissioners of the Board:

We have recently concluded our audit of the financial statements of Multnomah County, Oregon (the County) for the year ended June 30, 1993, and have issued our report thereon dated December 10, 1993. The purpose of this letter is to present, for your consideration, certain matters involving the internal control structure and other operational items, that we noted during our audit work.

ACCOUNT RECONCILIATIONS

Expenditures within the multicare health program are processed through a payable system separate from the system that is used to process all other County payables. The County's documented control procedure requires the preparation of a monthly reconciliation between the multicare system records and amounts shown in the Local Government Financial System (LGFS). In the current year, the Health Department discontinued the preparation of monthly reconciliations and is now performing a reconciliation of one month in each quarter of the year.

Although no significant differences have been noted in past reconciliations, we recommend that the Health Department resume the preparation of monthly reconciliations. Monthly reconciliations would provide more timely detection of errors, as well as provide greater assurance that information is being processed accurately and is properly recorded in the LGFS.

County Response

Because prior reconciliations have produced no differences, the County has shifted in the 1992-93 fiscal year from performing monthly reconciliations to performing a reconciliation of one month in each quarter of the year.

REEP PROGRAM ELIGIBILITY DOCUMENTATION

The County is a partner in a contract with the State of Oregon to provide health services to refugees. These services are funded through a federal Refugee Early Employment Program (REEP). The County is provided lists of eligible clients from the State of Oregon and all clients are issued identification cards by local volunteer agencies to signify eligibility. To ensure client eligibility, County clinics have a policy where a photocopy of the eligibility identification card is placed in a client's file. This practice is not followed on a consistent basis.

Although the County was able to document client eligibility for the exceptions noted, we recommend that all client files include documentation of a client's eligibility. Such documentation would ensure that services are provided only to eligible clients of the program.

County Response

The County clinics attempt to maintain copies of client identification. There are instances, however, where this is not possible. For example, medical services are often provided to new refugees who are ill. If the patient does not return after the initial treatment, the clinic may never get a photo identification. In response to this finding, the County will begin file reviews to ensure that identification is in place.

INDIRECT COST RECOVERY

The County prepares and publishes an indirect cost allocation plan (CAP) on a yearly basis. The CAP establishes rates that departments are to be charged for indirect services and serves as the guideline for rates charged to federal and state grants for the reimbursement of these costs. The rate established for the Social Services Department for the current year is 11.6%. However, the Aging Services Department charged indirect costs at a rate of 6.3% to a federal and state funded Title XIX program.

We recommend that for all grants where indirect costs are eligible for reimbursement, the County charge indirect costs at the rates published in the CAP. This policy will help ensure that the County is recovering the maximum amount of allowable costs and is not inadvertently subsidizing a federal or state program.

The Board of County Commissioners
Multnomah County, Oregon
December 10, 1993
Page 3

County Response

County policy is to charge the full established departmental indirect cost rate to all grants. The total published indirect rate was charged to the grant fund by the Finance Division. In the event a grant does not allow indirect overhead costs or a portion thereof, the County General Fund covers these costs.

The Aging Services Department did not request reimbursement for the full established departmental rate from the grantor agency because they felt the published rate was too high. Therefore, General Fund monies paid the difference.

UTILIZATION OF FINANCIAL INFORMATION

On a weekly basis, the Finance Division prepares and distributes to all departments a "Notice of Charge to your Account" report. These reports are a detail listing of all charges to a department or organization for a particular processing period. The review of these reports by supervisory personnel is a documented control procedure related to the accuracy of expenditures. In certain instances, these reports are not being used because the reports do not meet the needs of the users.

We recommend that the Finance Division develop a report that would more closely meet the needs of the intended users. These needs could be identified by a survey of user departments. The user survey should be developed to identify both the current use of the report, as well as to identify potential modifications. The data collected would enable the Finance Division to develop a report that would meet the needs of the users, as well as provide potentially more meaningful information. Through the implementation of this recommendation, the County would improve internal controls over expenditures as well as reduce staff time spent on the preparation and distribution of redundant and unused reports.

County Response

The "Notice of Charge to Your Account" report was developed to meet the needs of users for grant reporting documentation. If a department has no need for this report, they have the option of canceling it. A survey was conducted during fiscal year 1990-91.

The Finance Division will be conducting a users needs survey sometime in 1994.

PREPARATION OF INDIRECT COST RATE PROPOSAL

The County's Indirect Cost Rate Agreement and Cost Allocation Plans are developed based upon past amounts. For example, the fiscal year 1992-93 CAP is based upon 1991 expenditures which are projected to 1993 based upon the trend of expenditures from two years prior (1989). This methodology has been used by the County for a number of years and has been approved by the cognizant agent. However, there is a timing difference that affects the amounts reimbursed to the County from federal and state grants by basing the allocation on data from past years.

There are certain cost allocation methods that have been approved by governmental agencies which do not rely upon past data but are supported by current or budgeted amounts. We recommend that the County investigate the potential benefits of preparing a cost allocation plan that is based upon more recent information. Benefits of such a plan might include a more accurate projection of actual costs incurred, which in turn, could allow the County to recover a greater percentage of costs from federal and state grants.

County Response

The Finance Division will investigate the possible benefits of preparing the County's Indirect Cost Allocation Plan based upon projected costs.

GRANT ACCOUNTING

Multnomah County receives significant amounts of funding from various external sources. By accepting these funds, the County is required to expend the funds in accordance with the grant agreement or with applicable laws and regulations. In certain instances, the County is unable to provide a detail of expenditures sufficient to track individual grant expenditures because the amounts received from one funding source are pooled with amounts received from other sources. Furthermore, expenditures of an organization or a reporting category as reported in the County's Local Government Financial System (LGFS) often contain expenditures related to more than one program. As neither the funds received nor the related expenditures are segregated from general resources and expenditures, it is often impossible to determine that amounts were expended in accordance with applicable requirements.

We recommend that the County either develop a new financial management system, or modify the LGFS currently in use, to allow identification of both the source and the use of designated monies. This system should be sufficient to allow the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable laws, statutes, or grant agreements. The implementation of such a system would provide the County with greater assurance that funds are expended in accordance with the applicable requirements. Furthermore, in the case of a federal program audit, such a system would decrease the potential for questioned costs which may result due to the inability to specifically identify expenditures.

While we recognize there are some practical problems in distinguishing between federal and state monies, due to inadequate communication from the state, we believe there are funding sources for which implementation of this recommendation is both feasible and prudent.

County Response

In many instances, at the time payment is made for expenses incurred, the departments do not know the breakdown of state and federal monies. Without this information, the County cannot specifically identify an expenditure as being federally funded. It would not be cost-effective to track expenditures at this level after the fact.

PROCUREMENT STANDARDS

The Multnomah County Public Contract Review Board Guidelines incorporate by reference the State of Oregon Public Contract Review Board Guidelines (PCRB). The County guidelines have not been updated since 1987 to include any new guidelines established by the Oregon Legislature.

We recommend that the Procurement and Contracts Division update the County's PCRB guidelines, or obtain reference material that is inclusive of all guidelines issued by the legislature. The County would benefit through greater assurance that purchases and contracts entered into are in accordance with applicable standards.

County Response

Proposed changes to the Multnomah County Public Contract Review Board Guidelines were prepared in November 1991 and presented for review by the County Chair's office. Due to the time and extent of the review required by the Board of County Commissioners (BCC), purchasing was unable to schedule BCC adoption of revisions at that time. Purchasing is in compliance with all of the statutory public purchasing requirements and appropriate language has been included in purchasing boilerplate and advertisements. At this time, purchasing is updating policy and procedures to comply with 1993 legislation.

UPDATE OF JUNE 30, 1992 COMMENTS

COST ALLOCATION PLAN

In the development of the fiscal year 1991-92 Indirect Cost Rate Agreement and Consolidated Countywide Cost Allocation Plan (CAP), the County used an incorrect amount for Employee Services cost pool in the Environmental Services and Other County categories. The 1991-92 CAP was developed based on June 30, 1990 actual expenditures. The 1990 actual expenditures are projected to 1992 based on the trend of the expenditures from two years prior (1988). The error noted was that the projection calculation used 1987 balances for the 1988 Employee Services cost pool in the Environmental Services and Other County categories. The effect of this error was that the indirect rate used in calculating indirect costs allocated to federal programs administered by the Environmental Services Department was 0.04% lower than it should have been and the indirect cost rate used in calculating indirect costs allocated to federal programs administered under the Other County category was 0.02% higher than it should have been. It was also noted that there is no supervisory review of the CAP performed by the County once it has been prepared.

A thorough review of the CAP should be performed by someone independent of the actual preparation. This review should ensure that both the logic and the data used in the CAP are proper. Additionally, the County should recalculate indirect costs charged to federal programs which used the indirect rates, and amend any federal reports affected.

County Response

Multnomah County agrees with the recommendation. However, no recalculation will be made as it is clearly immaterial and would have little or no impact on charges reimbursed by federal funds. Furthermore, no federal expenditures were incurred in the Other County category.

1993 Update

The fiscal year 1992-93 Indirect Cost Rate Agreement and Consolidated Countywide Cost Allocation Plan (CAP) was prepared before the issuance of the management letter in the prior year; thus, no independent review was performed. However, we understand that the responsibility for the preparation of the CAP was transferred to the Finance Department in 1993 and that independent reviews will be performed in the future.

UTILIZATION OF MONTHLY FINANCIAL INFORMATION

On a monthly basis, the Finance Division prepares and distributes to all divisions within the County the Local Government Financial System (LGFS) reports detailing monthly revenue and expenditure activity. The purpose of the report is to provide a detailed accounting for review at the division or department level to ensure that transactions are being properly recorded.

During our audit, we noted that the Health Department only reconciles grant revenues received to grant revenues recorded per the LGFS on an annual basis. The Health Department accumulates the grant revenues received on an ongoing basis. The Finance Division provides LGFS information on a monthly basis. We recommend that the Health Department utilize the information available to perform a monthly reconciliation of grant revenues. This will allow the Health Department to identify potential errors in a more timely manner.

Detection of errors in a timely manner will benefit the Health Department by providing accurate budget versus actual information upon which to base decisions regarding expenditures during the remainder of the year. Another benefit to timely detection of errors is that it will provide accurate information upon which to base the succeeding year's budget estimates, since the budget process occurs well in advance of year-end.

County Response

Effective July 1992, and all months thereafter, the Health Department began performing a monthly reconciliation of grant revenues reflected in LGFS to departmental deposit journals and draw requests.

1993 Update

During our audit for the year ended June 30, 1993, we noted no matters which indicate that the County did not appropriately act upon the above recommendation.

CONCLUSION

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not bring to light all weaknesses in policies or procedures that may exist. The matters presented herein represent findings during the audit and have not been reviewed subsequent to the date of the audit report.

The Board of County Commissioners
Multnomah County, Oregon
December 10, 1993
Page 8

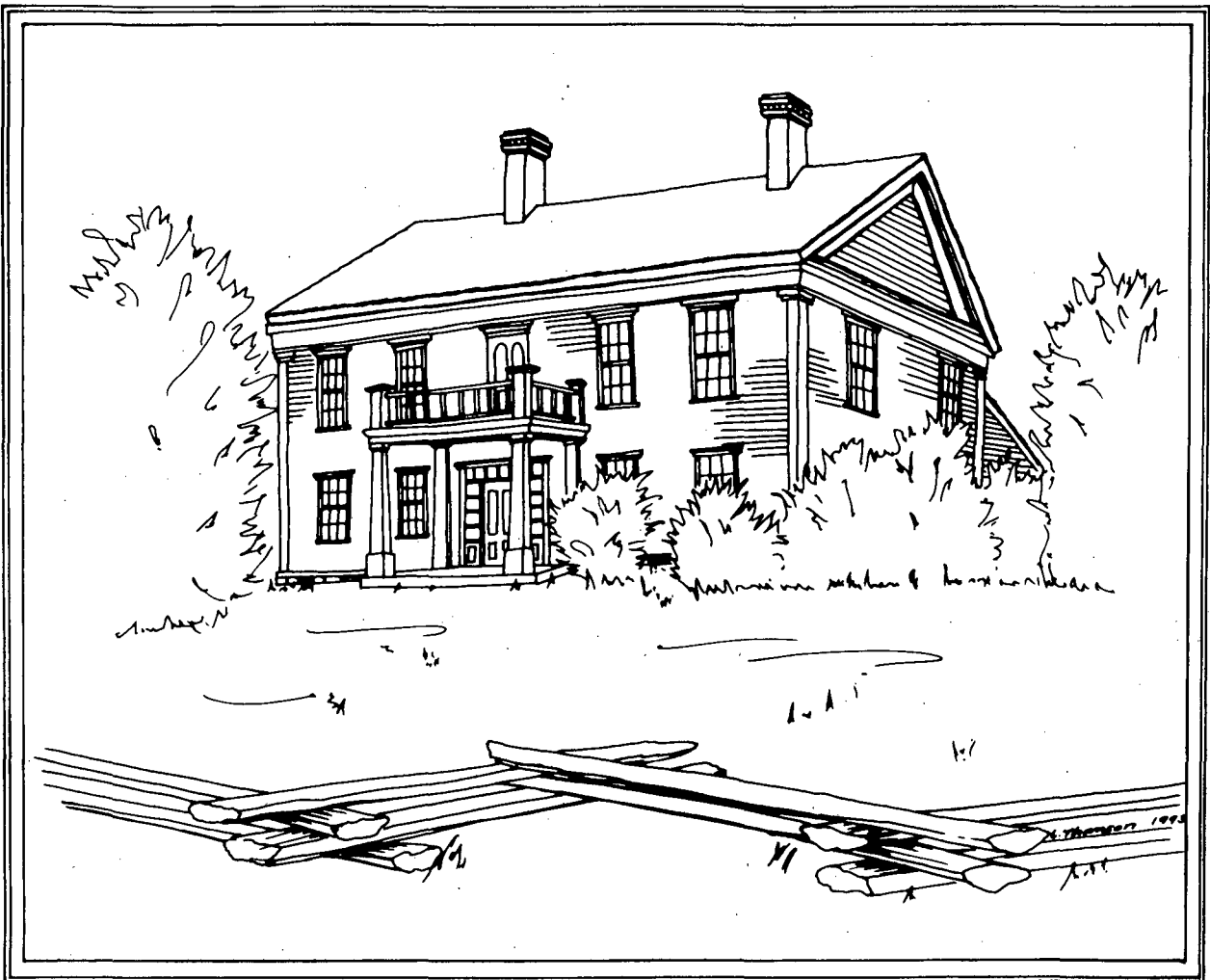
A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and 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.

Very truly yours,

KPMG Peat Marwick



MULTNOMAH COUNTY OREGON



COMPREHENSIVE ANNUAL FINANCIAL REPORT
Fiscal Year Ended June 30, 1993



Cover:

The Bybee-Howell House built in 1856 is known as a fine addition to the National Historic Landmark properties. The property belongs to Multnomah County. In 1854 James F. Bybee was appointed one of the first three commissioners for the newly established county of Multnomah.

(Cover illustration by: Linda Thomson)

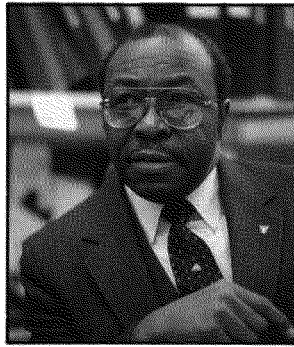
MULTNOMAH COUNTY, OREGON
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the fiscal year ended June 30, 1993

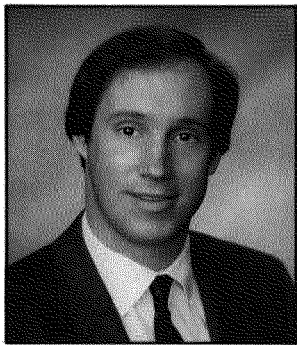
Prepared by:

**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



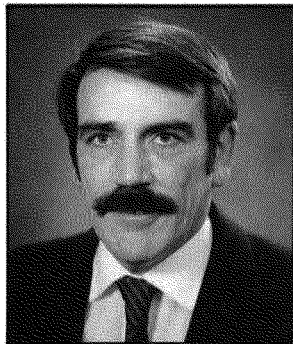
*HANK MIGGINS
Acting Chair*



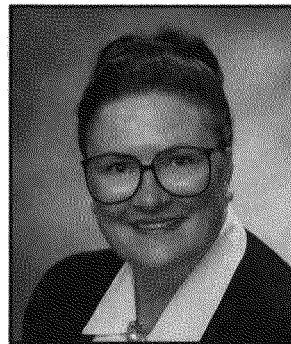
*DAN SALTZMAN
Commissioner*



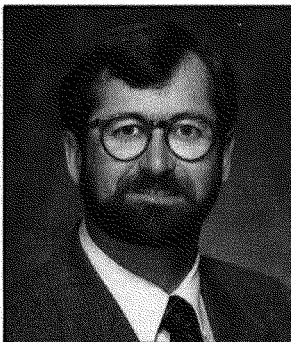
*SHARRON KELLEY
Commissioner*



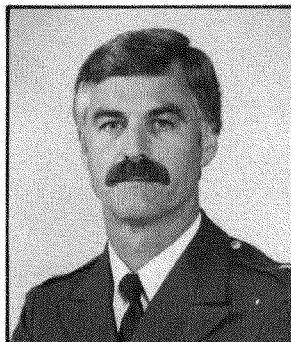
*GARY HANSEN
Commissioner*



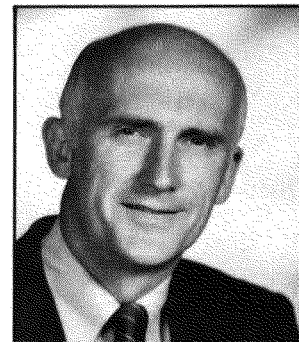
*TANYA COLLIER
Commissioner*



*GARY BLACKMER
Auditor*



*ROBERT SKIPPER
Sheriff*



*MICHAEL SCHRUNK
District Attorney*

MULTNOMAH COUNTY, OREGON
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the fiscal year ended June 30, 1993

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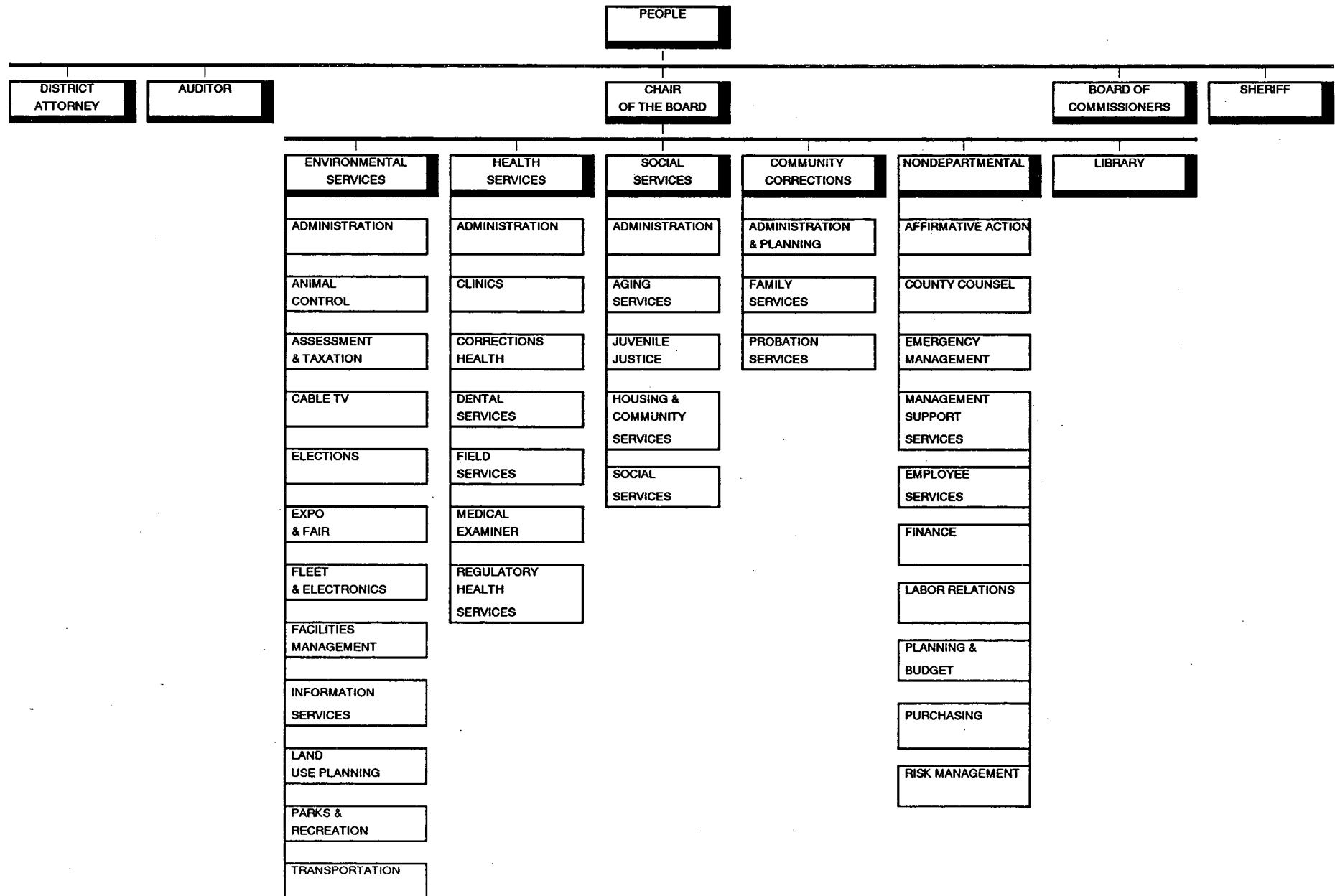
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INTRODUCTORY SECTION

MULTNOMAH COUNTY, OREGON



MULTNOMAH COUNTY, OREGON

FINANCE DIVISION

FINANCE
DIRECTOR

DAVE BOYER

ACCOUNTING

JEAN UZELAC
MANAGER

ACCOUNTS
PAYABLE

PATRICK BRUN
SUPERVISOR

ADMINISTRATION

IRENE KHAVARI
FINANCIAL
ANALYST

PAYROLL

MINDY HARRIS
SUPERVISOR

TREASURY

PATRICIA SHAW
MANAGER

**MULTNOMAH COUNTY, OREGON
PRINCIPAL OFFICERS
JUNE 30, 1993**

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
<u>Board of County Commissioners</u>		
Chair of Board, Acting	Hank Miggins 1120 SW Fifth Ave., Suite 1410 Portland, OR 97204-1976	
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	12/31/94
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 1021 SW Fourth Avenue Portland, OR 97204-1976	12/31/94
County District Attorney	Michael D. Schrunk 1021 SW Fourth Avenue Portland, OR 97204-1976	12/31/96
County Sheriff	Robert G. Skipper 12240 NE Glisan Street Portland, OR 97230	12/31/94
<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 10, 1993

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

We are pleased to submit the Comprehensive Annual Financial Report of Multnomah County, Oregon, for the fiscal year ended June 30, 1993, together with the unqualified opinion thereon of our independent certified public accountants, KPMG Peat Marwick.

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 list of principal officers. This section is intended to inform the reader by providing a summary of the 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 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

Multnomah County is located in northwestern Oregon at the confluence of the Columbia and Willamette rivers, approximately 110 river miles from the Pacific Ocean. The cities of Portland and Gresham 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 PMSA's (Primary Metropolitan Statistical Area), which includes Multnomah, Clackamas, Washington, and Yamhill counties, economy remained relatively strong during fiscal year 1992-93. 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 679,900 employees at June 30, 1992 to 697,600 employees at June 30, 1993. The number of jobless workers in the PMSA's labor market grew by 43,300 during the period June 30, 1992 to June 30, 1993. The area's preliminary unemployment rate was 5.8% at June 30, 1993 compared to 6.2% at June 30, 1992.

Throughout the first seven months of 1993, PMSA's unemployment rate has edged downward and these months represent the first in which the unemployment rate has been below 6% since December 1992. This is in stark contrast to the rates in all of 1989, 1990, and 1991. During those three years, PMSA's unemployment rate was generally in the 4% range, only rising above 5.0% during one month.

The Portland-Vancouver Consumer Price Index (CPI) (1982-84= 100) was 144.1 for the period January 1993 through June 1993. This represents an increase of 2.7% for the period January 1992 through June 1993.

One of the few positive benefits of a slowly growing economy is that inflation tends to stay in check. Nonetheless, the economy's current weak upturn appears to be holding down price increases for many goods and services. This observation is borne out by the recent release of consumer price data for Portland and the U.S.

ORGANIZATIONAL 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. Some meetings are held outside County offices for greater citizen input.

The County organization and the basic services provided are:

- **Department of Health Services** - responsible for promotion, prevention, protection, and provision of health services paid by Multnomah County.
- **Department of Social Services** - responsible for social programs for the youth, handicapped, aged, and indigent, and community development.
- **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 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, parks and recreational operations, animal control, management of the Multnomah County Exposition Center, 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, Tax Supervising and Conservation Commission, and a forum for citizens' input. Management Support Services, which is included in Nondepartmental, is responsible for the internal management of finance, planning and budget, employee services, labor negotiations, risk management, and purchasing.

At June 30, 1993, the County had approximately 3,547 employees not including temporary employees. There are nine bargaining units representing 3,049 employees as listed below. The County is represented by its Labor Relations Division in all negotiations. Not represented are 498 management and exempt employees.

<u>Bargaining Unit</u>	<u>Number of Employees</u>
General Employees (Local 88)	2,154
Electricians (Local 48)	19
Operating Engineers Unit (Local 87)	12
Paint Makers (Local 55)	2
Corrections (Teamsters Local 223)	335
Deputy Sheriffs Association	122
Oregon Nurses Association	270
Juvenile Group workers (Local 86)	61
Prosecuting Attorneys Association	74
	<u>3,049</u>

MAJOR INITIATIVES

For the year

On April 11, 1993 Multnomah County citizens were saddened by the death of Gladys McCoy, Chair of the Multnomah County Board of Commissioners. Gladys was elected County Chair in 1986 and was re-elected in 1990. Gladys' career of public service began in 1970 when she was elected to the first of two terms on the Portland School Board. She was appointed by Governor Robert Straub to serve as state ombudsman from 1975 to 1978. In 1978 she was elected to the Multnomah County Board of Commissioners. Gladys also served on numerous community and national boards.

The County's Home Rule Charter requires the Chair's chief deputy fill the vacancy created by the official's death until an election can be held. Hank Miggins held the position of Acting Chair until August 24, 1993 when Beverly Stein was sworn in as the new Chair of the Multnomah County Board of Commissioners.

During fiscal year 1992-93, Multnomah County continued to go through major budgetary and programmatic changes in implementing the property tax limitation passed by the voters on November 6, 1990 (Ballot Measure 5).

On August 27, 1992, the Board of County Commissioners adopted an ordinance establishing a Library Utility Tax to be used to support library services. The tax rate was initially set at 2% of gross revenue on utility services within the boundaries of the County. The tax was to be effective July 1, 1993. Prior to the effective date of the tax it was referred to a vote of the

people by initiative. On January 14, 1993, prior to the vote, the Board of County Commissioners repealed the tax. The Board approved for submittal to the voters on May 18, 1993 two separate three-year, rate based serial levies, one for library services which would raise an average of \$11,800 per year and one for jail operations which would raise an average of \$15,475 per year and a \$31,000 General Obligation Bond measure for rehabilitation and improvements to the Central Library and Midland Library facility. All three measures were approved by the voters.

The County completed negotiations with the City of Portland that gave the City responsibility for the county-wide administration of Cable Franchise agreements. This consolidation was effective April 1, 1993 and all assets and equity were transferred to the City.

The County completed negotiations with the City of Portland that gives the City responsibility to administer the collections of the County's Business Income Tax in conjunction with the City of Portland's Business License Fee. Multnomah County has had its Business Income Tax collected by the State of Oregon Department of Revenue since it became effective in 1978. The City of Portland License Bureau will perform this function beginning January 1994. At the same time the County and City amended their tax and fee codes to make them more alike and to make it easier for the tax filers and for administration. The code amendments approved would have resulted in a slight increase in revenue to the County. To make the amendments revenue neutral, the County reduced the Business Income Tax rate from 1.46% to 1.45%.

For the future

A number of major intergovernmental and service issues face Multnomah County over the next few years. To consolidate its role as a provider of services County-wide that do not duplicate programs of the state or cities within the County, the County must carefully define its objectives both in areas under its control and in concert with other governments.

The County is working with other jurisdictions to determine the best allocation of responsibilities and resources for possible consolidation of services or shifts of programs to other jurisdictions. These include the transfer of the County's regional parks and Expo Center to METRO, consolidate the mainframe computer operations of the City of Portland and the County, and possible consolidation of emergency management with the City of Portland, METRO and the County.

The County is in the process of defining County building needs, updating the County's capital projects plans and consolidating services into appropriate space.

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 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, 1993, 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-two funds of which twenty-four are governmental fund types, and eight are proprietary fund types. The County also maintains six fiduciary fund types. The following bases of accounting are used for the respective funds:

<u>Applied Fund</u>	<u>Accounting Basis</u>
<ul style="list-style-type: none"> • Governmental Fund Types: <ul style="list-style-type: none"> General Fund Special Revenue Funds Debt Service Funds Capital Projects Funds 	Modified Accrual Basis
<ul style="list-style-type: none"> • Proprietary Fund Types: <ul style="list-style-type: none"> Enterprise Funds Internal Service Funds 	Accrual Basis
<ul style="list-style-type: none"> • Fiduciary Fund Types: <ul style="list-style-type: none"> Agency Funds Pension Trust Fund 	Modified Accrual Basis Accrual Basis

At the beginning of the fiscal year, The Assessment and Taxation Fund, a Special Revenue Fund, was established. This fund accounts for the revenues and expenditures associated with the County's property tax assessment, taxation and collection functions. These functions were previously accounted for in the General Fund.

On April 1, 1993, the Cable Television Fund, a Special Revenue Fund, was discontinued and the assets, equity and operations of the Cable Television franchise agreements were transferred to the City of Portland.

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 County Service Districts. 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 and are reported as enterprise activities. The two districts included are:

- Dunthorpe-Riverdale Service District No. 1
- Mid County Service District No. 14

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

The following financial data is summarized from the more detailed information included in this financial report.

Revenues accounted for in the Governmental Fund Types totaled \$318,298 for fiscal year 1993, an increase of \$32,511 over fiscal year 1992. The revenues, percentage of total revenue by source and changes from 1992 are:

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1992</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$142,569	44.8%	\$15,024	11.8%
Intergovernmental	134,774	42.3	10,063	8.1
Licenses and permits	2,833	0.9	267	10.4
Charges for services	10,763	3.4	740	7.4
Interest	3,468	1.1	525	17.8
Special assessments	45	0.0	(2)	(4.3)
Other	<u>23,846</u>	<u>7.5</u>	<u>5,894</u>	<u>32.8</u>
	<u>\$318,298</u>	<u>100.0%</u>	<u>\$32,511</u>	<u>11.4%</u>

Overall, revenues increased 11.4% from the previous year. The major increases are:

- The increase of taxes is due to increased property tax collections and business income tax collections.
- The increase of intergovernmental revenues is due to an increase in Federal and State funded programs.
- Other revenues increased primarily due to higher service reimbursements to the General Fund.

Expenditures accounted for in the Governmental Fund Types totaled \$327,245 an increase of \$40,402 over fiscal year 1992. The expenditures, percentage of total by function and changes from the previous year are:

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1992</u>	<u>Percent of Increase (Decrease)</u>
General government	\$ 27,564	8.4%	\$(3,939)	(12.5)%
Health and social services	133,653	40.8	17,024	14.6
Public safety and justice	76,324	23.3	5,157	7.2
Community services	42,363	12.9	11,882	38.9
Roads and bridges	27,323	8.4	1,710	6.7
Capital outlay	14,872	4.6	7,708	107.6
Debt service	<u>5,146</u>	<u>1.6</u>	<u>860</u>	<u>20.1</u>
	<u>\$327,245</u>	<u>100.0%</u>	<u>\$40,402</u>	<u>14.1%</u>

Expenditures increased 14.1% from the previous year. Some of the larger increases (decreases) are:

- General government decreased primarily due to continued reductions as a result of downsizing.
- Health and social services increased as a result of an increase in Federal and State funded programs.
- Public safety and justice increased primarily due to increased costs of providing these services.
- Community services increased primarily as a result of an increase in Federal and State funded programs.
- Capital outlay increased primarily due to the first phase of construction on the Juvenile Justice Complex.

PROPRIETARY OPERATIONS

Operating revenues accounted for in the Proprietary Funds, exclusive of the pension trust fund, for the fiscal year ended June 30, 1993 were \$34,123, an increase of \$2,577 over fiscal year 1992. This represents an increase of 8.2%. Operating expenses totaled \$33,756 for fiscal year ended June 30, 1993, an increase of \$1,545 or 4.8% from fiscal year 1992. The net income for the year ended 1993 was \$619 compared to net income of \$85 in fiscal year 1992.

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 and is fully funded.

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. Periodically, actuarial valuations are performed on the workers' compensation and liability programs to evaluate the County's incurred but not reported "IBNR" claims. The medical and dental IBNR claim is based on projected monthly claims cost, projected enrollment and the number of days it takes an average claim to clear the claims paying system.

The County also funds post retirement benefits for a portion of medical insurance benefits for most retirees between the age 58 and age 65. Actuarial valuations are 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. As of June 30, 1993, the general fixed assets of the County amounted to \$171,402. 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 \$616,571 for fiscal year 1993. The major levying entities and amounts are as follows:

	<u>Amount</u>	<u>Percent of Levy</u>
Education Districts	\$340,345	55.2 %
Cities	150,788	24.5
Multnomah County	101,479	16.5
Water & Special Purpose Districts	18,420	2.9
Fire Districts	<u>5,539</u>	<u>.9</u>
TOTAL	<u>\$616,571</u>	<u>100.0 %</u>

CASH AND INVESTMENT MANAGEMENT

To obtain maximum return on investments, Multnomah County pools most funds for investment purposes and uses an automated cash flow management and investment system.

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 1993 was \$77,198 and the average yield on these investments was 3.84%, as compared to fiscal year 1992 average balance of \$70,612 and average yield of 5.42 %. Investment interest earnings on all funds, including trust funds, for fiscal year 1993 was \$3,855 as compared to \$3,483 in fiscal year 1992. Total Cash and Investments at June 30, 1993 totalled \$137,776 as compared to \$93,109 at June 30, 1992.

The investments are displayed in a note to the financial statements disclosing the carrying amounts and market values both by investment type and in total. The note also discloses the "level of credit risk" associated with the investment types.

DEBT ADMINISTRATION

At June 30, 1993, Multnomah County had no General Obligation Bonds outstanding. Under Oregon Revised Statutes the County's general obligation bonded debt issuances are subject to a legal limitation of 2% of total true cash value of taxable property. The County does not have any Revenue Bonds outstanding. However on May 18, 1993 the voters of Multnomah County approved a \$31,000 General Obligation Bond Measure for the rehabilitation and improvements of the Central Library and Midland Library Branch.

During the fiscal year the remaining outstanding General Obligation Special Assessment (Bancroft) bonded indebtedness in the amount of \$75 was called and as of June 30, 1993 the County does not have any bonds outstanding. The Special Assessment Bancroft bonds were secured by liens on the benefitted properties, then by the County's taxing authority and were retired by assessment payments received from the benefitted property owners. Multnomah County had a AA1 rating from Moody's Investors Service on these bonds.

Tax Anticipation Notes

On July 1, 1992, the County issued \$11,500 in Tax Anticipation Notes (TANS). The notes had a stated interest rate of 3.25% with an effective yield of 3.20%. The notes matured on June 30, 1993. The County has maintained its MIG 1 rating from Moody's Investors Service.

CAPITALIZED LEASES

Multnomah County has entered into various lease/purchase and intergovernmental agreements to acquire facilities and equipment. These acquisitions have been capitalized in the Data Processing Fund, an Internal Service Fund, or the General Fixed Assets Account Group. The total capitalized lease obligations outstanding at June 30, 1993 in the General Long-Term Obligations Account Group is \$59,074 and \$817 in the Data Processing Fund. The following is a summary of the various types of lease/purchase 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 2007-08. As of June 30, 1993, \$2,743 is outstanding. The interest rates on this agreement range from 6.00% to 7.25%.

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 will be paid in full in fiscal year 1994-95. As of June 30, 1993, \$74 is outstanding. The stated interest rate is 7.57%.

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 1995-96. As of June 30, 1993, \$56 is outstanding. The stated interest rate is 10.5%.

On August 1, 1989, the County entered into a lease/purchase contract in the amount of \$168 with IBM to purchase data processing equipment. As of June 30, 1993, \$49 is outstanding. The contract will be paid in full in fiscal year 1994-95. The stated interest rate is 7.73%.

On December 15, 1988, the County entered into a lease/purchase contract in the amount of \$194 with Xerox to purchase data processing equipment. As of June 30, 1993, \$26 is outstanding. The contract will be paid in full in fiscal year 1993-94. The stated interest rate is 6.5%.

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 1995-96. As of June 30, 1993, \$258 is outstanding. The interest rate is 6.75%.

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 1995-96. As of June 30, 1993, \$261 is outstanding. The stated interest rate is 6.75%.

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 1997-98. As of June 30, 1993, \$149 is outstanding. The stated interest rate is 5.35 %.

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. The County has maintained its Aa rating from Moody's Investors Service on the following Certificates of Participation issues.

On June 1, 1988, the County issued \$5,470 in Certificates of Participation to construct the Inverness Jail Facility. This issue was paid in full during fiscal year 1992-93.

On July 1, 1990, the County purchased an office for the County's probation program by issuing \$455 in Certificates of Participation. As of June 30, 1993, \$385 is outstanding. The interest rates on this issue range from 6.00% to 6.80% and they 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. As of June 30, 1993, \$36,000 is outstanding on this issue. The interest rates on this issue range from 2.90% to 5.90% and they mature August 1993 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 (Series 1988B), August 1, 1989 (Series 1989A), and January 1, 1990 (1990A), Certificates of Participation and issued additional certificates for the purpose of the refunding and to finance 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. The total amount issued for the advance refunding was \$15,030 to advance refund \$12,096 in outstanding certificates. The net proceeds of \$13,358 (after payment of \$317 in underwriting fees and other issuance costs) plus \$1,470 of reserve fund monies were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service

payments on the certificates. As a result the certificates are considered defeased and the liability has been removed from the County's financial statements. The County advance refunded the certificates to reduce its total debt service payments over the next 17 years by \$857 and to obtain an economic gain, which is the difference between the present value of the debt service payments on the old and new debt, of \$522. As of June 30, 1993, \$19,890 is outstanding. These certificates mature each July 1 through July 2013. The interest rates range between 2.75% to 5.50% on the Series 1993A issue and the interest rates range between 5.65% to 7.50% on the Series 1993B issue. The combined overall effective yield is 5.14%. The following is a brief description of each issue advance refunded:

On July 1, 1988, the County issued Certificates of Participation in the amount of \$4,225 to finance the purchase and remodeling of the J.K. Gill Building. These certificates mature each July 15 through July 2008. The interest rates or yields on this issue ranged from 5.25% to 7.60%. The outstanding amount advance refunded on May 1, 1993 was \$3,200 and the economic gain was \$162.

On August 1, 1989, the County issued Certificates of Participation in the amount of \$6,606 to finance the purchase and construction of a Sheriff's warehouse, two health clinics and computer equipment. These certificates mature each August 1 through August 2009. The interest rates or yield on this issue ranged from 5.80% to 6.80%. The outstanding amount advance refunded on May 1, 1993 was \$4,986 and the economic gain was \$118.

On January 1, 1990, the County issued Certificates of Participation in the amount of \$4,185 to purchase and remodel the Mead Building. These certificates are a taxable issue and mature each January 1 through January 2010. The interest rates on this issue ranged between 8.15% to 9.00%. The outstanding amount advance refunded on May 1, 1993 was \$3,910 and the economic gain was \$242.

SUBSEQUENT EVENTS

On July 1, 1993, the County issued \$11,500 in Tax Anticipation Notes to meet anticipated cash-flow requirements subsequent to the collection of property taxes in November. The effective yield is 2.70% and the notes mature on June 30, 1994. The notes 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, 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, 1992. 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 nine 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.

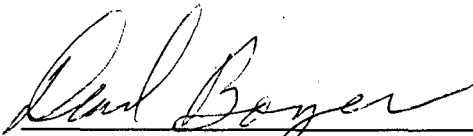
SUMMARY

Multnomah County's financial position remains strong. As of June 30, 1993, the fund balances in the Governmental Fund Types was \$62,067 an increase of 86.4% from the June 30, 1992 balance of \$33,309, \$5,335 of the fund balances at June 30, 1993 is reserved for debt retirement, \$27,741 is reserved for capital projects, \$1,068 is reserved for inventories, \$720 is reserved for foreclosed properties, and \$145 is reserved for prepaid items. The unreserved and undesignated fund balance decreased from \$28,427 at June 30, 1992 to \$27,058 at June 30, 1993, a decrease of about 5%.

ACKNOWLEDGMENTS

As a final note, I wish to express my 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 Acting Chair of the Board of County Commissioners, Board of County Commissioners, Department Managers, and other County personnel for their assistance and support regarding the financial operations of the County.

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, 1992

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.



Arnold L. Haber

President

Jeffrey L. Esser

Executive Director

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FINANCIAL SECTION



Peat Marwick

Certified Public Accountants

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Independent Auditors' Report

The Board of County Commissioners
Multnomah County, Oregon
Portland, Oregon:

We have audited the general purpose financial statements of Multnomah County, Oregon as of and for the year ended June 30, 1993, as listed in the accompanying 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, Government Auditing Standards, issued by the Comptroller General of the United States and the Minimum Standards for Audits of Oregon Municipal Corporations. 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.

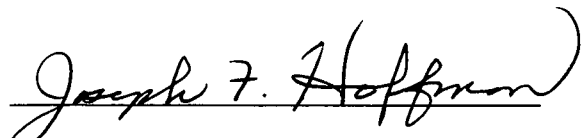
In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Multnomah County, Oregon at June 30, 1993, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the table of contents and the Schedule of Federal Financial Assistance on pages 107 through 109 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Multnomah County, Oregon. 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 on pages 110 through 131, designated as "Other Schedules - Unaudited" and "Statistical Section" in the table of contents, have not been audited by us and, accordingly, we express no opinion on such data.

KPMG PEAT MARWICK

By:


Joseph F. Hoffman, Partner

December 10, 1993



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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, 1993
(amounts expressed in thousands)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS:				
Assets:				
Cash and investments	\$ 9,749	\$ 18,367	\$ 5,741	\$ 29,735
Receivables:				
Taxes	8,241	2,226		
Accounts	4,040	16,686		2
Loans		2,194		
Interest	219	4		
Special assessments		63	21	
Contracts	202	3,674		1,302
Due from other funds	66		11	
Inventories	657	411		
Prepaid items	2	143		
Foreclosed properties		720		
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>\$ 23,176</u>	<u>\$ 44,488</u>	<u>\$ 5,773</u>	<u>\$ 31,039</u>
LIABILITIES, EQUITY AND OTHER CREDITS:				
Liabilities:				
Payrolls payable	\$ 1,938	\$ 11,301	\$ 63	\$ 1,996
Accounts payable		1,822		
Due to other funds		1,180		
Assistance receipts unapplied		3,376		
Compensated absences	2,950	8,962	21	1,302
Deferred revenue	7,498			
Amounts held in trust				
Capitalized leases				
Deferred compensation				
Total liabilities	<u>12,386</u>	<u>26,641</u>	<u>84</u>	<u>3,298</u>
Equity and other credits:				
Investment in general fixed assets				
Contributed capital				
Retained earnings:				
Unreserved, undesignated				
Fund balances:				
Reserved for capital projects				27,741
Reserved for debt service			5,335	
Reserved for employees' retirement benefits				
Reserved for inventories	657	411		
Reserved for foreclosed properties		720		
Reserved for prepaid items	2	143		
Unreserved, undesignated	10,131	16,573	354	
Total equity and other credits	<u>10,790</u>	<u>17,847</u>	<u>5,689</u>	<u>27,741</u>
Total liabilities, equity and other credits	<u>\$ 23,176</u>	<u>\$ 44,488</u>	<u>\$ 5,773</u>	<u>\$ 31,039</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	
\$ 2,089	\$ 12,766	\$ 59,329	\$	\$	\$ 137,776
165	81	57,989			68,456
		440			21,414
56					2,194
57					223
					140
					5,235
	1,745				1,822
	400				1,468
3	61				209
					720
11,749	5,620		171,402		188,771
				5,335	5,335
				53,739	53,739
<u>\$ 14,119</u>	<u>\$ 20,673</u>	<u>\$ 117,758</u>	<u>\$ 171,402</u>	<u>\$ 59,074</u>	<u>\$ 487,502</u>
\$	\$	\$	\$	\$	\$
373	7,660	7,921			7,921
		3,736			27,067
81	304				1,822
114					1,180
		57,989			6,711
		12,207			75,886
	817			59,074	12,207
		26,700			59,891
<u>568</u>	<u>8,781</u>	<u>108,553</u>		<u>59,074</u>	<u>26,700</u>
					219,385
13,412	6,628		171,402		171,402
					20,040
139	5,264				5,403
					27,741
					5,335
		9,205			9,205
					1,068
					720
					145
<u>13,551</u>	<u>11,892</u>	<u>9,205</u>	<u>171,402</u>		<u>27,058</u>
<u>\$ 14,119</u>	<u>\$ 20,673</u>	<u>\$ 117,758</u>	<u>\$ 171,402</u>	<u>\$ 59,074</u>	<u>\$ 487,502</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, 1993
(amounts expressed in thousands)

	General	Special Revenue	Debt Service	Capital Projects	Totals (memorandum only)
REVENUES:					
Taxes	\$ 108,255	\$ 34,314	\$	\$	\$ 142,569
Intergovernmental	12,351	122,423			134,774
Licenses and permits	1,542	1,291			2,833
Charges for services	6,751	4,012			10,763
Interest	1,025	1,296	1,114	33	3,468
Special assessments		19	26		45
Other	15,970	5,421	2,400	55	23,846
Total revenues	<u>145,894</u>	<u>168,776</u>	<u>3,540</u>	<u>88</u>	<u>318,298</u>
EXPENDITURES:					
Current:					
General government	14,670	11,294	428	1,172	27,564
Health and social services	14,581	119,072			133,653
Public safety and justice	47,964	28,360			76,324
Community services	17,452	24,911			42,363
Roads and bridges		27,323			27,323
Capital outlay	2,065	3,739		9,068	14,872
Debt service:					
Principal			2,642		2,642
Interest	430		2,074		2,504
Total expenditures	<u>97,162</u>	<u>214,699</u>	<u>5,144</u>	<u>10,240</u>	<u>327,245</u>
Excess of revenues over (under) expenditures	<u>48,732</u>	<u>(45,923)</u>	<u>(1,604)</u>	<u>(10,152)</u>	<u>(8,947)</u>
OTHER FINANCING SOURCES (USES):					
Certificates of participation proceeds			4,023	37,199	41,222
Proceeds of refunding certificates of participation			14,668		14,668
Payment to refunded certificates of participation escrow agent			(14,828)		(14,828)
Operating transfers in	1,234	49,452	1,301		51,987
Operating transfers out	(46,030)	(5,748)			(51,778)
Total other financing sources (uses)	<u>(44,796)</u>	<u>43,704</u>	<u>5,164</u>	<u>37,199</u>	<u>41,271</u>
Excess of revenues and other sources over(under)expenditures and other uses	<u>3,936</u>	<u>(2,219)</u>	<u>3,560</u>	<u>27,047</u>	<u>32,324</u>
FUND BALANCES, JUNE 30, 1992	<u>6,854</u>	<u>23,632</u>	<u>2,129</u>	<u>694</u>	<u>33,309</u>
EQUITY TRANSFER OUT		<u>(3,566)</u>			<u>(3,566)</u>
FUND BALANCES, JUNE 30, 1993	<u>\$ 10,790</u>	<u>\$ 17,847</u>	<u>\$ 5,689</u>	<u>\$ 27,741</u>	<u>\$ 62,067</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, 1993
(amounts expressed in thousands)

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
REVENUES:						
Taxes	\$ 98,983	\$ 108,255	\$ 9,272	\$ 34,745	\$ 34,314	\$ (431)
Intergovernmental	11,893	12,351	458	131,744	122,423	(9,321)
Licenses and permits	1,433	1,542	109	1,293	1,291	(2)
Charges for services	6,634	6,751	117	3,439	4,012	573
Interest	1,053	1,025	(28)	1,313	1,296	(17)
Special assessments				28	19	(9)
Other	16,930	15,970	(960)	5,861	5,421	(440)
Total revenues	<u>136,926</u>	<u>145,894</u>	<u>8,968</u>	<u>178,423</u>	<u>168,776</u>	<u>(9,647)</u>
EXPENDITURES:						
Current:						
General government	14,980	14,670	310	11,772	11,294	478
Health and social services	14,604	14,581	23	127,367	119,072	8,295
Public safety and justice	49,554	47,964	1,590	29,882	28,360	1,522
Community services	18,430	17,452	978	26,599	24,911	1,688
Roads and bridges				28,560	27,323	1,237
Capital outlay	2,406	2,065	341	15,261	3,739	11,522
Debt service:						
Principal						
Interest	480	430	50			
Contingency	727		727	817		817
Total expenditures	<u>101,181</u>	<u>97,162</u>	<u>4,019</u>	<u>240,258</u>	<u>214,699</u>	<u>25,559</u>
Excess of revenues over (under) expenditures	<u>35,745</u>	<u>48,732</u>	<u>12,987</u>	<u>(61,835)</u>	<u>(45,923)</u>	<u>15,912</u>
OTHER FINANCING SOURCES (USES):						
Certificates of participation proceeds						
Proceeds of refunding certificates of participation						
Payment to refunded certificates of participation escrow agent						
Operating transfers in	1,234	1,234		50,013	49,452	(561)
Operating transfers out	(46,515)	(46,030)	485	(5,824)	(5,748)	76
Total other financing sources (uses)	<u>(45,281)</u>	<u>(44,796)</u>	<u>485</u>	<u>44,189</u>	<u>43,704</u>	<u>(485)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(9,536)</u>	<u>3,936</u>	<u>13,472</u>	<u>(17,646)</u>	<u>(2,219)</u>	<u>15,427</u>
FUND BALANCES, JUNE 30, 1992	<u>10,026</u>	<u>6,854</u>	<u>(3,172)</u>	<u>21,117</u>	<u>23,632</u>	<u>2,515</u>
EQUITY TRANSFERS OUT					<u>(3,566)</u>	<u>(3,566)</u>
FUND BALANCES, JUNE 30, 1993	<u>\$ 490</u>	<u>\$ 10,790</u>	<u>\$ 10,300</u>	<u>\$ 3,471</u>	<u>\$ 17,847</u>	<u>\$ 14,376</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)
\$	\$	\$	\$	\$	\$	\$	\$	\$
						133,728	142,569	8,841
						143,637	134,774	(8,863)
						2,726	2,833	107
						10,073	10,763	690
879	1,114	235	2	33	31	3,247	3,468	221
39	26	(13)				67	45	(22)
2,398	2,400	2	194	55	(139)	25,383	23,846	(1,537)
3,316	3,540	224	196	88	(108)	318,861	318,298	(563)
46	428	(382)	1,810	1,172	638	28,608	27,564	1,044
						141,971	133,653	8,318
						79,436	76,324	3,112
						45,029	42,363	2,666
						28,560	27,323	1,237
			32,868	9,068	23,800	50,535	14,872	35,663
19,643	2,642	17,001				19,643	2,642	17,001
2,083	2,074	9				2,563	2,504	59
430		430	477		477	2,451		2,451
22,202	5,144	17,058	35,155	10,240	24,915	398,796	327,245	71,551
(18,886)	(1,604)	17,282	(34,959)	(10,152)	24,807	(79,935)	(8,947)	70,988
20,000	4,023	(15,977)	34,075	37,199	3,124	54,075	41,222	(12,853)
	14,668	14,668					14,668	14,668
	(14,828)	(14,828)					(14,828)	(14,828)
1,301	1,301					52,548	51,987	(561)
						(52,339)	(51,778)	561
21,301	5,164	(16,137)	34,075	37,199	3,124	54,284	41,271	(13,013)
2,415	3,560	1,145	(884)	27,047	27,931	(25,651)	32,324	57,975
2,082	2,129	47	884	694	(190)	34,109	33,309	(800)
							(3,566)	(3,566)
\$ 4,497	\$ 5,689	\$ 1,192	\$	\$ 27,741	\$ 27,741	\$ 8,458	\$ 62,067	\$ 53,609

MULTNOMAH COUNTY, OREGON
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum only)
	Enterprise	Internal Service	Pension Trust	
OPERATING REVENUES:				
Charges for sales and services	\$ 3,579	\$ 29,795	\$	\$ 33,374
Interest			819	819
Miscellaneous			13	13
Insurance premiums		644		644
Experience ratings and refunds		105		105
Contributions			79	79
Total operating revenues	<u>3,579</u>	<u>30,544</u>	<u>911</u>	<u>35,034</u>
OPERATING EXPENSES:				
Salaries and wages	1,043	4,011		5,054
Employee benefits	448	1,826		2,072
Repairs and maintenance	92	1,192		1,284
Utilities	669	73		742
Equipment rental	15	76		91
Facility rental		293		293
Professional services	227	1,886	28	2,141
Communications	10	864		874
Operating supplies	92	1,642		1,734
Insurance claims and premiums		15,622		15,622
Administrative	255			255
Internal support	101	324		425
Depreciation	542	1,763		2,305
Benefit payments			427	427
Refunds			50	50
Other expenses	289	603		892
Total operating expenses	<u>3,781</u>	<u>29,975</u>	<u>505</u>	<u>34,261</u>
Operating income (loss)	<u>(202)</u>	<u>569</u>	<u>406</u>	<u>773</u>
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	88	484		572
Interest expense		(54)		(54)
Loss on disposal of assets	(22)	(33)		(55)
Loss on sale of equipment		(2)		(2)
Total nonoperating revenues	<u>66</u>	<u>395</u>		<u>461</u>
Net income (loss) before operating transfers	<u>(136)</u>	<u>964</u>	<u>406</u>	<u>1,234</u>
OPERATING TRANSFERS OUT	<u>(88)</u>	<u>(121)</u>		<u>(209)</u>
Net income (loss)	<u>(224)</u>	<u>843</u>	<u>406</u>	<u>1,025</u>
RETAINED EARNINGS/FUND BALANCE, JUNE 30, 1992	<u>363</u>	<u>4,421</u>	<u>8,799</u>	<u>13,583</u>
RETAINED EARNINGS/FUND BALANCE, JUNE 30, 1993	<u>\$ 139</u>	<u>\$ 5,264</u>	<u>\$ 9,205</u>	<u>\$ 14,608</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, 1993
(amounts expressed in thousands)

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum only)</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating income (loss)	\$ (202)	\$ 569	\$ 367
Adjustments to reconcile operating income (loss) to cash and cash equivalents provided by operating activities:			
Depreciation	542	1,763	2,305
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(35)	27	(8)
Decrease in contracts receivable	15		15
Decrease in special assessments receivable	11		11
Decrease in due from other funds	3	2,932	2,935
Decrease in inventories		47	47
Increase in prepaid items	(2)	(19)	(21)
Increase (decrease) in accounts payable	(35)	384	349
Increase in deferred revenue	9		9
Increase in compensated absences	7	50	57
Net cash provided by operating activities	<u>313</u>	<u>5,753</u>	<u>6,066</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating transfers out	(88)	(121)	(209)
Net cash used by noncapital financing activities	<u>(88)</u>	<u>(121)</u>	<u>(209)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of fixed assets	(210)	(1,909)	(2,119)
Principal paid on capitalized leases		(243)	(243)
Interest paid on capitalized leases		(54)	(54)
Capital contributed by customers and others	157	96	253
Proceeds from certificates of participation		149	149
Net cash used by capital and related financing activities	<u>(53)</u>	<u>(1,961)</u>	<u>(2,014)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	88	484	572
Net cash provided by investing activities	<u>88</u>	<u>484</u>	<u>572</u>
Net increase in cash and cash equivalents	260	4,155	4,415
CASH AND CASH EQUIVALENTS, JUNE 30, 1992	1,829	8,611	10,440
CASH AND CASH EQUIVALENTS, JUNE 30, 1993	<u>\$ 2,089</u>	<u>\$ 12,766</u>	<u>\$ 14,855</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:			
Disposal of fixed assets, net book value, during fiscal year 1992-93	<u>\$ (29)</u>	<u>\$ (35)</u>	<u>\$ (64)</u>

A capital lease obligation of \$319 was incurred when the Data Processing Fund, an Internal Service Fund, entered into a lease for computer equipment.

The accompanying notes are an integral part of the combined financial statements.

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MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 1993
(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 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 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 County's agency funds have a measurement focus in accordance with their purposes. Agency funds are purely custodial (assets equal liabilities) and do not involve the measurement of operations.

Governmental Reporting Entity

For financial reporting purposes, the County includes all funds, account groups, agencies, boards, commissions, and authorities for which the County exercises oversight responsibility. Oversight responsibility by the County was determined on the basis of several factors including the budget adoption,

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

taxing authority, outstanding debt secured by revenues or general obligations of the County, obligation of the County to finance any deficits that may occur, or receipt of significant subsidies from the County. Based on the above criteria, the County includes the following entities in the financial statements in accordance with GAAP:

- Dunthorpe-Riverdale Service District No.1
- Mid County Service District No. 14

The Board of County Commissioners functions as the governing body of the Districts and financial interdependence exists with the County administering their financial affairs.

No other entities manifested significant aspects of oversight responsibility by the County and, consequently, none were required to be included in the 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.

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 Assessment District Operating Fund, a Special Revenue 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) Fund are valued at average cost and are offset by a reservation of fund balance. Expenditures are recorded as inventories are used.

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

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 and Enterprise (Recreation) Fund, respectively.

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 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

One-half year 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. 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, 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.

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

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 medical claims, per individual, that exceed \$100. Tort and general liability claims are limited to \$500 per occurrence by State statute. The County has excess coverage insurance policies that cover individual claims in excess of \$50 for other perils and \$250 for flood, rental value and 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.

Contributed Capital

The following transactions are recorded as contributed capital in the proprietary fund types:

- Receipts from federal and state financial assistance restricted to acquire 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, and prepaid items, have been segregated from unreserved fund balance to indicate that these amounts are not available spendable resources.

Portions of 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 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.

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Compensated Absences

Vacation pay is expected to be liquidated with expendable available resources and is reported as expenditures and fund liabilities in the governmental fund types when earned. 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.

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 Commissioners' 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 1993. 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.

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 2. ORGANIZATION AND OPERATIONS (Continued):

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
- Animal Control Fund
- Willamette River Bridges Fund
- Serial Levy Fund
- Library Fund
- Cable Television 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 special assessment improvement bonds from the collection of "Bancroft" assessment liens and for the retirement of Certificates of Participation (capitalized leases) and other lease purchase arrangements. The unmatured outstanding Certificates of Participation and other outstanding lease purchases are accounted for in the General Long-term Obligations Account Group. Funds included are:

- Assessment District Bond Sinking Fund
- Capital Lease Retirement Fund

Capital Projects Funds: The Capital Projects Funds account for expenditures on major construction projects. The principal sources of revenues are proceeds from certificates of participation issued to finance capital acquisitions and proceeds from the sale of County owned property. Funds included are:

- Lease/Purchase Project Fund
- Capital Improvement Fund

Proprietary Fund Types:

Enterprise Funds: The Enterprise Funds account for the financing 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
- Mid County Service District No. 14 Fund
- Recreation Fund

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 2. ORGANIZATION AND OPERATIONS (Continued):

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

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, 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 funds 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 is \$137,776.

Deposits with Financial Institutions: At year-end, the carrying amount of the County's deposits was \$20,534 and the bank balance was \$20,459. Of the bank balances, \$7,026 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 \$13,433 was uninsured and uncollateralized. State law requires collateral be deposited with a value of 25% of the balances over federal depository 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 poten-

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 3. DEPOSITS AND INVESTMENTS (Continued):

tially cause loss of County funds. At all times during the year and at June 30, 1993, the County was fully collateralized under State 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 an Oregon financial institution, commercial paper, repurchase agreements, State of Oregon Local Government Investment Pool and various interest bearing bonds of Oregon municipalities. County policy requires that the market value of the securities collateralizing repurchase agreements cover at least the carrying amount. The market value of the securities underlying repurchase agreements did not fall significantly below the required level during the year. State statutes and County policy permit the County to enter into reverse repurchase agreements which are sales of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contracted rate of interest. The market value of the securities underlying reverse repurchase agreements normally exceeds the cash received, providing the dealers a margin against a decline in market value of the securities. If the dealers default on their obligations to resell these securities, the County would suffer an economic loss equal to the difference between the market value plus accrued interest of the underlying securities and the agreement obligation, including accrued interest. The County did not enter into any reverse repurchase agreements during the fiscal year and did not hold any reverse repurchase agreements at June 30, 1993. In addition, the County's investments are governed by a written Investment Policy. The Policy, which is reviewed by the Oregon Short Term Fund Board and a County Investment Advisory Board, and adopted annually by the Board of County Commissioners, specifies the County's investment objectives, required diversification, certain limitations and reporting requirements. On several occasions during the year, the County was not in compliance with Oregon Revised Statutes or County Policy relating to types of investments and required diversification thereof. The instances of noncompliance with Oregon Revised Statutes were remedied prior to June 30, 1993, and the instances of noncompliance with County Policy were remedied subsequent to June 30, 1993.

The County's cash deposits and investments are categorized below to give an indication of the level of risk assumed by the County at June 30, 1993. 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. The County had no investments in Category 3 at June 30, 1993. Category 3 includes uninsured and unregistered investments for which the securities are held by counterparties, or by their trust department or agent but not in the County's name. The level of risk indicated below at June 30, 1993, is generally reflective of the risk assumed by the County during the year.

	Category		Carrying Value	Market Value
	1	2		
U.S. Government securities	\$ 27,141	\$	\$ 27,141	\$ 27,126
U.S. Government agency securities	19,712		19,712	19,696
Bankers' acceptances		11,404	11,404	11,405
State and Municipal securities		<u>2,030</u>	<u>2,030</u>	<u>2,043</u>
	<u>\$ 46,853</u>	<u>\$13,434</u>	60,287	60,270
Local Government Investment Pool			21,943	21,943
Deferred compensation - Mutual Funds			25,807	25,807
Pension Trust Investments			9,205	9,205
Cash deposits			<u>20,534</u>	<u>20,534</u>
Total Cash and Investments			<u>\$137,776</u>	<u>\$137,759</u>

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE 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:		
Assessment and Taxation	General Fund	\$ 66
	Internal Service Fund:	
Federal and State Program	Insurance	1,745
	Debt Service Fund:	
Assessment District Operating	Assessment District Bond	
	Sinking	11
Total		<u>\$ 1,822</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	\$51,987
Less: Operating transfers out as recorded in the Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balance - All Proprietary Fund Types and Similar Trust Funds	
Recreation Fund	(88)
Data Processing Fund	<u>(121)</u>
	<u>(209)</u>
Operating transfers out	<u>\$51,778</u>

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 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 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 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.

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

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%.

NOTE 7. CONTRACTS RECEIVABLE:

The following is a summary of contracts receivable as of June 30, 1993:

	<u>Total</u>	<u>Due within one year</u>
General Fund:		
Contracts from sale of surplus County property, payable in monthly or annual installments plus 6% to 10% interest	\$ <u>202</u>	\$ <u>194</u>
Special Revenue Funds:		
Road Fund - Contracts covering sale of excess right-of-way property, payable in monthly installments plus 10% to 12% interest	208	26
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	2,164	376
Natural Areas Acquisition and Protection Fund Contract from the sale of property. Due in periodic installments through fiscal year 1994-95.	<u>1,302</u>	<u>995</u>
Total Special Revenue Funds	<u>3,674</u>	<u>1,397</u>
Capital Projects Funds:		
Capital Improvement Fund Contract from the sale of property. Due in periodic installments through fiscal year 1994-95.	<u>1,302</u>	<u>995</u>
Enterprise Fund:		
Recreation Fund	<u>57</u>	<u>15</u>
Total	\$ <u>5,235</u>	\$ <u>2,601</u>

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 8. FIXED ASSETS:

The changes in the General Fixed Assets Account Group for the fiscal year ended June 30, 1993, 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>Bridges</u>	<u>Work in Progress</u>	<u>Equipment</u>	<u>Total</u>
General Fixed Assets:						
Balance, June 30, 1992	\$6,563	\$104,579	\$31,466	\$	\$16,598	\$159,206
Additions	281	2,122	666	7,166	2,084	12,319
Retirements & Transfers	—	—	—	—	(123)	(123)
Balance, June 30, 1993	<u>\$6,844</u>	<u>\$106,701</u>	<u>\$32,132</u>	<u>\$ 7,166</u>	<u>\$18,559</u>	<u>\$171,402</u>

	<u>Land and Improvements</u>	<u>Buildings and Improvements</u>	<u>Parksites</u>	<u>Equipment</u>	<u>Total</u>
Proprietary Funds:					
Enterprise Funds	\$ 341	\$ 8,018	\$4,891	\$ 106	\$13,356
Accumulated Depreciation	—	(1,572)	—	(35)	(1,607)
Total Enterprise, June 30, 1993	<u>\$ 341</u>	<u>\$ 6,446</u>	<u>\$4,891</u>	<u>\$ 71</u>	<u>\$11,749</u>
Internal Service Funds	\$ 19	\$ 63		\$ 16,809	\$16,891
Accumulated Depreciation	—	(42)		(11,229)	(11,271)
Total Internal Service, June 30, 1993	<u>\$ 19</u>	<u>\$ 21</u>		<u>\$ 5,580</u>	<u>\$ 5,620</u>

NOTE 9. DEFICIT FUND BALANCE AND BUDGETARY OVEREXPENDITURES:

Assessment District Operating, a Special Revenue Fund, has a negative fund balance of \$11.

Dunthorpe-Riverdale Service District No. 1, an Enterprise Fund, has negative retained earnings of \$603; Data Processing, an Internal Service Fund, has negative retained earnings of \$220, but both funds have positive total fund equity due to contributed capital.

The following funds had overexpenditures in the indicated budgetary categories:

	<u>Amount</u>
General Fund:	
Health Services - Materials and Services	\$87
District Attorney - Capital Outlay	1
Special Revenue Funds:	
Road - Environmental Services - Personal Services	14
Assessment and Taxation - Environmental Services - Personal Services	31
Federal and State Program - District Attorney - Capital Outlay	21
Federal and State Program - Environmental Services - Personal Services	18
Federal and State Program - Nondepartmental - Personal Services	3
County School - Nondepartmental - Materials and Services	7
Library - Capital Outlay	3
Inmate Welfare - Sheriff - Capital Outlay	29

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 9. DEFICIT FUND BALANCE AND BUDGETARY OVEREXPENDITURES (Continued):

Jail Levy - Environmental Services - Personal Services	\$ 2
Debt Service Funds:	
Capital Lease Retirement - Nondepartmental - Materials and Services (1)	386
Capital Lease Retirement - Nondepartmental - Payment to Refunded Certificates of Participation Escrow Agent (1)	14,828
Internal Service Funds:	
Insurance - Nondepartmental - Materials and Services	8
Telephone - Environmental Services - Materials and Services	18
Data Processing - Environmental Services - Debt Service Principal (1)	19
Data Processing - Environmental Services - Debt Service Interest (1)	5

(1) Do not represent budget violations. According to Oregon Budget Law, Debt Service expenditures and Materials and Services are combined in the adopted budget.

NOTE 10. TAX ANTICIPATION NOTES (TANS):

The County issued \$11,500 in TANS on July 1, 1992 with a maturity date of June 30, 1993. The yield was 3.2%. The TANS were issued to provide seasonal cash flow needs for 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:

During the fiscal year the County called the remaining outstanding Special Assessment Improvement Bonds and at June 30, 1993, the County has no General Obligation Bonded debt. The following are the bond transactions during the year:

Special Assessment Improvement Bonds:

Fiscal Year Of Maturity	Principal Outstanding June 30, 1992	Retired	Principal Outstanding June 30, 1993
1993	\$250	\$250	\$
1994	35	35	
1995	<u>40</u>	<u>40</u>	<u> </u>
	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$</u>

On May 18, 1993, a \$31,000 General Obligation Bond Measure for rehabilitation and improvements to the Central Library and Midland Library facilities was approved by the voters. Bonds were not issued as of June 30, 1993.

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 Data Processing Fund, an Internal Service Fund, and are recorded as capitalized lease obligations. These leases have been capitalized in accordance with generally accepted accounting principles.

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 11. LONG-TERM OBLIGATIONS (Continued):

The General Long-term Obligations Account Group activity for the year ended June 30, 1993 is as follows:

	Principal			Outstanding June 30, 1993
	Outstanding June 30, 1992	Incurred	Retired	
Agreement with the City of Portland dated January 22, 1981 payable through 2008. Interest rates from 6.00% to 7.25%	\$ 2,940	\$	\$ 197	\$ 2,743
Certificates of Participation 1988B dated July 1, 1988. (Advance Refunded)	3,480		3,480	
Certificates of Participation 1989A dated August 1, 1989. (Advance Refunded)	5,556		5,556	
Certificates of Participation 1990A&B dated January 1, 1990. (Advance Refunded)	4,010		4,010	
Certificates of Participation 1988A dated June 1, 1988.	1,220		1,220	
Certificates of Participation 1990C dated July 1, 1990. Payable through 2001. Interest rates from 6% to 6.80%	420		35	385
Certificates of Participation 1992A dated August 1, 1992. Payable through 2013. Interest rates from 2.90% to 5.90%		36,000		36,000
Certificates of Participation 1993A&B dated May 1, 1993. Payable through 2014. Interest rates from 2.75% to 7.50%		19,890		19,890
Lease/Purchase dated September 4, 1990. Payable through 1996. Interest rate at 10.50%	81		25	56
Total capital lease obligations	17,707	55,890	14,523	59,074
Special Assessment Bonds	325		325	
Accrued vacation liability	1,712		1,712	
Total General Long-term obligations	<u>\$19,744</u>	<u>\$55,890</u>	<u>\$16,560</u>	<u>\$59,074</u>

Advance refunding. On May 1, 1993, the County issued \$15,030 in Certificates of Participation (COPS) with an average interest rate of 5.25% to advance refund \$12,096 in three outstanding COP issues (1988B, 1989A and 1990A) with interest rates ranging between 5.25% to 9%. The net proceeds of \$13,358 (after payment of \$317 in underwriting fees and other issuance costs) plus \$1,470 of reserve fund monies were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series 1988B,

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 11. LONG-TERM OBLIGATIONS (Continued):

1989A and 1990A COPS. As a result, the \$12,096 in COPS are considered to be defeased and the liability for those certificates has been removed from the General Long-Term Debt Account Group.

The County advance refunded the COPS to reduce its total debt service payments over the next 17 years by \$857 and to obtain an economic gain (difference between the present values of the debt service payments on the old and the new debt) of \$522.

Details for the advance refunding for the COPS are as follows:

	1988B	1989A	1990A	Total
Face amount of new issue	<u>\$4,280</u>	<u>\$5,895</u>	<u>\$4,855</u>	<u>\$15,030</u>
Outstanding balances of advance refunded issue at date of defeasance	<u>\$3,200</u>	<u>\$4,986</u>	<u>\$3,910</u>	<u>\$12,096</u>
Net proceeds of new issue	3,813	5,255	4,290	13,358
Additional funds provided by reserve accounts	<u>412</u>	<u>630</u>	<u>428</u>	<u>\$ 1,470</u>
Funds used to acquire U.S. Securities deposited into irrevocable trusts	<u>\$4,225</u>	<u>\$5,885</u>	<u>\$4,718</u>	<u>\$14,828</u>
Reduction in aggregate debt service payments over the life of the new issue	<u>\$ 301</u>	<u>\$ 357</u>	<u>\$ 199</u>	<u>\$ 857</u>
Economic gain from advance refunding	<u>\$ 162</u>	<u>\$ 118</u>	<u>\$ 242</u>	<u>\$ 522</u>

Data Processing Fund capitalized lease obligation activity for the year ended June 30, 1993 is as follows:

	Principal			
	Outstanding June 30, 1992	Incurred	Retired	Outstanding June 30, 1993
Lease/Purchase dated May 15, 1990. Payable through 1995. Interest at 7.57%	\$107	\$	\$ 33	\$ 74
Lease/Purchase dated August 1, 1989. Payable through 1995. Interest at 7.73%	91		42	49
Lease/Purchase dated November 19, 1990. Payable through 1996. Interest at 6.75%	333		75	258
Lease/Purchase dated December 15, 1988. Payable through 1994. Interest at 6.5%	61		35	26
Lease/Purchase dated December 14, 1992. Payable through 1996. Interest at 6.75%		319	58	261
Lease/Purchase dated June 15, 1993. Payable through 1998. Interest at 5.35%	—	<u>149</u>	—	<u>149</u>
Total capitalized lease obligations (Internal Service Fund)	<u>\$592</u>	<u>\$468</u>	<u>\$243</u>	<u>\$817</u>

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 11. LONG-TERM OBLIGATIONS (Continued):

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, 1993:

Fiscal Year Ending June 30,	General Long-Term Obligation Leases	Internal Service Fund Leases	Total Lease Obligations
1994	\$ 4,098	\$362	\$ 4,460
1995	6,577	291	6,868
1996	5,107	179	5,286
1997	5,096	34	5,130
1998	5,098	35	5,133
Thereafter through 2014	<u>70,415</u>	<u> </u>	<u>70,415</u>
Total minimum lease payments	96,391	901	97,292
Less interest amount	<u>(37,317)</u>	<u>(84)</u>	<u>(37,401)</u>
Present value of minimum lease payments	<u>\$ 59,074</u>	<u>\$ 817</u>	<u>\$ 59,891</u>

The assets under capitalized leases recorded in the General Fixed Assets Account Group and the Internal Service Fund were capitalized at original costs of \$24,531 and \$1,399, 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 1993 was \$267.

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,	
1994	\$1,104
1995	702
1996	130
1997	86
1998	42
Thereafter	<u>8</u>
	<u>\$2,072</u>

Operating lease payments (excluding executory costs) during the year ended June 30, 1993 aggregated \$1,495.

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 12. TRANSFER OF OPERATIONS:

The Cable Television Fund, a Special Revenue Fund, was discontinued during the fiscal year. As of April 1, 1993, the assets and fund equity were transferred to the City of Portland consisting of the following:

ASSETS:	
Cash	\$ <u>3,566</u>
Total assets	\$ <u>3,566</u>
FUND EQUITY:	
Unreserved, undesignated	<u>3,566</u>
Total fund equity	\$ <u>3,566</u>

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 appropriate 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, 1992	\$13,255
Add:	
Contribution from connection fees	15
Contribution from customers (net)	<u>142</u>
Balance, June 30, 1993	<u>\$13,412</u>
Internal Service Funds:	
Balance, June 30, 1992	\$6,632
Add:	
Transfer of equipment from General Fixed Assets Account Group	89
Transfer of equipment from Data Processing Fund	2
Transfer of equipment from Insurance Fund	2
Transfer of equipment from Library Fund	<u>3</u>
	96
Deduct:	
Transfer of equipment to Road Fund	<u>(100)</u>
Balance, June 30, 1993	<u>\$6,628</u>

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE 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, with the exception of Corrections Officers. 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 1993, those costs totalled \$503, 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 11.0% 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. The following is the funding status based on the most recent actuarial determination:

	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)

FUNDING STATUS

	<u>1991</u>	<u>1992</u>	<u>1993</u>
Post-retirement benefit obligation	\$6,197	\$5,922	\$5,922 ⁽¹⁾
Net Assets available for benefits	<u>1,066</u>	<u>2,155</u>	<u>3,493</u>
Total unfunded liability	<u>\$5,131</u>	<u>\$3,767</u>	<u>\$2,429</u>

⁽¹⁾ Post retirement benefit obligation is as of July 1, 1992, which is the latest information available.

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 15. PENSION PLANS AND DEFERRED COMPENSATION:

State of Oregon Public Employees Retirement System (PERS). 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, 1993, was \$107,734. The County's total payroll was \$114,144.

All full-time County employees are eligible to participate in the 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 County is required by the rules applicable to PERS 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 required employee contribution of 6% of covered compensation is paid by the County pursuant to collective bargaining agreements.

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, 1992 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%, (b) projected salary increases of 6% per year in addition to salary increases due to promotions and longevity, and (c) post-retirement benefit increases of 2% per year (the maximum allowable), and are the same as those used to compute the actuarially determined contribution requirements.

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.

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.

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 15. PENSION PLANS AND DEFERRED COMPENSATION (Continued):

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>
Pension benefit obligation - current employees:					
Member account balances including interest	\$23,899	\$33,952	\$ 48,109	\$ 65,809	\$ 76,006
Vested accrued benefits	47,764	60,677	65,319	73,535	86,898
Non-vested accrued benefits	<u>1,818</u>	<u>3,767</u>	<u>5,956</u>	<u>9,362</u>	<u>11,077</u>
Total benefit obligations	73,481	98,396	119,384	148,706	173,981
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>
Total unfunded liability	<u>\$45,405</u>	<u>\$57,012</u>	<u>\$ 57,026</u>	<u>\$ 47,847</u>	<u>\$ 50,936</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. Ten-year historical trend information presenting PERS's progress in accumulating sufficient assets to pay benefits when due is not yet available because the first actuarial valuation was prepared at December 31, 1985. The following is the only information available to the County as of June 30, 1993.

<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 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

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 15. PENSION PLANS AND DEFERRED COMPENSATION (Continued):

The County's contribution rate was determined through the actuarial valuation performed as of December 31, 1992. The County's total payroll, contribution amount and contribution rate to cover normal cost and amortize any unfunded actuarial accrued liability for the last eight years are:

<u>Fiscal Year</u>	<u>Total Covered Payroll</u>	<u>Employee Contributions</u>	<u>Employer Contribution</u>	<u>Employee Contribution as a Percent of Payroll</u>	<u>Employer Contribution as a Percent of 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

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 of June 30, 1992. 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 GENERAL PURPOSE 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, 1993 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%, (b) projected salary increases of 6% per year, and (c) post-retirement benefit increases of 2% 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:

	<u>1991</u>	<u>1992</u>	<u>1993</u>
Retirees and Beneficiaries currently receiving benefits	\$3,040	\$3,546	\$3,564
Terminated employees not yet receiving benefits and future Cost of Living Increases for Retirees currently receiving benefits	587	601	677
Current Employees:			
Accumulated employee contributions including allocated investment income	1,870	1,948	1,953
Employer-financed vested	1,333	1,245	1,578
Employer-financed nonvested	<u>2,041</u>	<u>1,922</u>	<u>1,708</u>
Total Pension Benefit Obligation	8,871	9,262	9,480
Net assets available for benefit (market value)	<u>8,286</u>	<u>9,266</u>	<u>9,640</u>
Total (Unfunded) Funded Liability	\$ <u>(585)</u>	\$ <u>4</u>	\$ <u>160</u>

Current employees consist of 206 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 \$5,065. 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 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, 1993.

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 15. PENSION PLANS AND DEFERRED COMPENSATION (Continued):

<u>Year</u>	<u>Net Assets Available for Benefits</u>	<u>Pension Benefit Obligation</u>	<u>Percent Funded</u>	<u>Funded (Unfunded) Pension Benefit Obligation</u>	<u>Annual Covered Payroll</u>	<u>Unfunded (Funded) Pension Benefit as a Percent of 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)%

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⁽¹⁾</u>	<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>
1984	\$119	\$119	N/A	\$417	\$655
1985	141	141	N/A	497	779
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

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE 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>
1984	\$223	\$	\$ 8	\$231
1985	205		11	216
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

⁽¹⁾ For the years 1984 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, 1993, and investment earnings thereon amount to \$26,700. 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 the 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

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 15. PENSION PLANS AND DEFERRED COMPENSATION (Continued):

required to provide an annual accounting of activities and to maintain the account until it is paid to the participant or beneficiary.

NOTE 16. COMMITMENTS AND CONTINGENT LIABILITIES:

Additional commitments under contracts at June 30, 1993 are as follows:

General Fund	\$ 638
Special Revenue Funds	1,263
Capital Project Funds	21,844
Enterprise Funds	146
Internal Service Funds	27
Trust and Agency Funds	<u>3</u>
	<u>\$23,921</u>

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. 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 \$1,180 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, the Parks program and the Exposition Center program. Segment information at June 30, 1993 and for the year then ended is as follows:

	<u>Lighting</u>	<u>Sewer</u>	<u>Recreation</u>	<u>Total</u>
Operating revenue	\$ 402	\$ 115	\$3,062	\$ 3,579
Depreciation expense	71	28	443	542
Operating loss	(42)	(13)	(147)	(202)
Operating transfers out			(88)	(88)
Net income (loss)	(39)	5	(190)	(224)
Current capital contributions and transfers	142	15		157
Property, plant and equipment:				
Additions at cost	165		51	216
Deletions at cost	46			46
Net working capital	644	459	699	1,802
Total assets	1,356	1,221	11,542	14,119
Total equity	1,325	1,198	11,028	13,551

MULTNOMAH COUNTY, OREGON
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 18. SUBSEQUENT EVENT:

On July 1, 1993, the County issued \$11,500 in Tax Anticipation Notes to meet anticipated cash-flow requirements subsequent to the collection of property taxes in November. The effective yield is 2.70%, and the notes mature on June 30, 1994. 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 justice, and community 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, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes:			
Property:			
Current year	\$ 69,962	\$ 74,248	\$ 4,286
Prior years'	3,985	2,933	(1,052)
Penalties and interest	1,064	893	(171)
Payments in lieu of taxes	176	229	53
Sales on foreclosures	875	151	(724)
Transient lodging	25	3	(22)
Business income	17,140	23,872	6,732
Motor vehicle rental	5,756	5,926	170
Intergovernmental:			
Federal	5,692	5,633	(59)
State	5,175	5,559	384
Local	1,026	1,159	133
Licenses and permits	1,433	1,542	109
Charges for services	6,634	6,751	117
Interest	1,053	1,025	(28)
Other:			
Miscellaneous	1,227	1,305	78
Service reimbursements	15,703	14,665	(1,038)
Total revenues	<u>136,926</u>	<u>145,894</u>	<u>8,968</u>
OTHER FINANCING SOURCES:			
Transfers from other funds:			
Road	224	224	
Animal Control	761	761	
Data Processing	121	121	
Natural Areas Aquisition and Protection	40	40	
Recreation	88	88	
Total other financing sources	<u>1,234</u>	<u>1,234</u>	
BEGINNING FUND BALANCE	<u>10,026</u>	<u>6,854</u>	<u>(3,172)</u>
Total	<u>\$ 148,186</u>	<u>153,982</u>	<u>5,796</u>
EXPENDITURES:			
Health Services:			
Personal services	\$ 4,584	4,541	43
Materials and services	996	1,083	(87)
Capital outlay	7		7
Sub-total	<u>5,587</u>	<u>5,624</u>	<u>(37)</u>
Social Services:			
Personal services	7,518	7,518	
Materials and services	1,506	1,439	67
Capital outlay	94	90	4
Sub-total	<u>9,118</u>	<u>9,047</u>	<u>71</u>
Community Corrections:			
Personal services	2,621	2,545	76
Materials and services	449	402	47
Capital outlay	68	61	7
Sub-total	<u>3,138</u>	<u>3,008</u>	<u>130</u>

(continued)

MULTNOMAH COUNTY, OREGON
GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)
(continued)

	Budget	Actual	Variance favorable (unfavorable)
District Attorney:			
Personal services	\$ 7,597	\$ 7,460	\$ 137
Materials and services	1,884	885	999
Capital outlay	53	54	(1)
Sub-total	<u>9,534</u>	<u>8,399</u>	<u>1,135</u>
Sheriff:			
Personal services	31,220	31,220	
Materials and services	5,783	5,452	331
Capital outlay	685	676	9
Sub-total	<u>37,688</u>	<u>37,348</u>	<u>340</u>
Environmental Services:			
Personal services	7,629	7,402	227
Materials and services	10,801	10,050	751
Capital outlay	1,383	1,091	292
Sub-total	<u>19,813</u>	<u>18,543</u>	<u>1,270</u>
Nondepartmental:			
Personal services	6,379	6,301	78
Materials and services	8,601	8,369	232
Capital outlay	116	93	23
Debt service:			
Interest	480	430	50
Contingency	727		727
Sub-total	<u>16,303</u>	<u>15,193</u>	<u>1,110</u>
Total expenditures	<u>101,181</u>	<u>97,162</u>	<u>4,019</u>
OTHER FINANCING USES:			
Transfers to other funds:			
Federal and State Program	32,555	32,509	46
County School	1,267	1,267	
Library	4,723	4,723	
Jail Levy	1,384	953	431
County Fair	38	30	8
Assessment & Taxation	6,548	6,548	
Total other financing uses	<u>46,515</u>	<u>46,030</u>	<u>485</u>
Total	<u>147,696</u>	<u>143,192</u>	<u>4,504</u>
ENDING FUND BALANCE	<u>490</u>	<u>\$ 10,790</u>	<u>\$ 10,300</u>
	<u>\$ 148,186</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.
- Serial Levy Fund - accounts for the collections from a three year special serial levy for the construction and operations of a jail facility. Funds are transferred to the Capital Lease Retirement Fund.
- Library Fund - accounts for the public library operations.
- Cable Television Fund - accounts for the activities of the East County Cable Franchise Consortium. The fund reflects franchise fees paid to other jurisdictions and cable regulation expenditures. Operations were transferred to the City of Portland during the fiscal year.
- 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, 1993
(amounts expressed in thousands)

	Road	Assessment and Taxation	Bicycle Path Construction	Federal and State Program	County School	Corner Preservation	Tax Title Land Sales	Animal Control
ASSETS:								
Cash and investments	\$ 10,819	\$	\$ 169	\$ 3	\$ 41	\$ 454	\$ 563	\$ 140
Receivables:								
Taxes								
Accounts	2,976	709		11,264		3		3
Loans				2,194				
Interest	4							
Special assessments								
Contracts	208						2,164	
Inventories	411							
Prepaid items								
Foreclosed properties							720	
Total assets	<u>\$ 14,418</u>	<u>\$ 709</u>	<u>\$ 169</u>	<u>\$ 13,461</u>	<u>\$ 41</u>	<u>\$ 457</u>	<u>\$ 3,447</u>	<u>\$ 143</u>
LIABILITIES AND FUND BALANCES:								
Liabilities:								
Accounts payable	\$ 3,974	\$ 93	\$	\$ 8,086	\$	\$	\$ 528	\$ 4
Due to other funds		66		1,745				
Assistance receipts unapplied				1,180				
Compensated absences	443	315		1,967				
Deferred revenue	208			2,483			2,884	
Total liabilities	<u>4,625</u>	<u>474</u>		<u>13,461</u>			<u>3,412</u>	<u>4</u>
Fund balances:								
Reserved for inventories	411							
Reserved for foreclosed properties							720	
Reserved for prepaid items								
Unreserved, undesignated	9,382	235	169		41	457	(685)	139
Total fund balances	<u>9,793</u>	<u>235</u>	<u>169</u>		<u>41</u>	<u>457</u>	<u>35</u>	<u>139</u>
Total liabilities and fund balances	<u>\$ 14,418</u>	<u>\$ 709</u>	<u>\$ 169</u>	<u>\$ 13,461</u>	<u>\$ 41</u>	<u>\$ 457</u>	<u>\$ 3,447</u>	<u>\$ 143</u>

Willamette River Bridges	Serial Levy	Library	County Fair	Inmate Welfare	Convention Center	Assessment District Operating	Natural Areas Acquisition and Protection	Jail Levy	Total
\$ 2,398	\$ 35	\$ 2,810	\$ 63	\$ 168	\$ 56	\$	\$ 263	\$ 387	\$ 18,367
	76	1,001						1,149	2,226
715		148	29	96	730		2	13	16,686
									2,194
						63			4
							1,302		63
									3,674
		141	1					1	411
									143
									720
<u>\$ 3,111</u>	<u>\$ 111</u>	<u>\$ 4,098</u>	<u>\$ 93</u>	<u>\$ 264</u>	<u>\$ 786</u>	<u>\$ 63</u>	<u>\$ 1,567</u>	<u>\$ 1,550</u>	<u>\$ 44,488</u>
\$ 114	\$	\$ 204	\$ 18	\$ 31	\$	\$	\$	\$ 249	\$ 11,301
						11			1,822
54		397						200	1,180
	54	927				63	1,302	1,041	3,376
<u>168</u>	<u>54</u>	<u>1,528</u>	<u>18</u>	<u>31</u>	<u></u>	<u>74</u>	<u>1,302</u>	<u>1,490</u>	<u>8,962</u>
									26,641
		141	1					1	411
									720
									143
<u>2,943</u>	<u>57</u>	<u>2,429</u>	<u>74</u>	<u>233</u>	<u>786</u>	<u>(11)</u>	<u>265</u>	<u>59</u>	<u>16,573</u>
<u>2,943</u>	<u>57</u>	<u>2,570</u>	<u>75</u>	<u>233</u>	<u>786</u>	<u>(11)</u>	<u>265</u>	<u>60</u>	<u>17,847</u>
<u>\$ 3,111</u>	<u>\$ 111</u>	<u>\$ 4,098</u>	<u>\$ 93</u>	<u>\$ 264</u>	<u>\$ 786</u>	<u>\$ 63</u>	<u>\$ 1,567</u>	<u>\$ 1,550</u>	<u>\$ 44,488</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
For the fiscal year ended June 30, 1993
(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	\$ 7,456	\$	\$	\$	\$	\$ 201	\$	\$ 1,120
Intergovernmental	21,017	155	2,358		97,878			
Licenses and permits	28							
Charges for services	748		536		2,125		381	
Interest	542	2		12	8	3		283
Special assessments								
Other	962		398		1,333			
Total revenues	<u>30,753</u>	<u>157</u>	<u>3,290</u>	<u>12</u>	<u>101,344</u>	<u>204</u>	<u>381</u>	<u>1,403</u>
EXPENDITURES:								
Current:								
General government			9,552					1,742
Health and social services					117,744			
Public safety and justice	166				15,483			
Community services		157		226	192	1,495		
Roads and bridges	24,384						250	
Capital outlay	1,640		51	166	434			
Total expenditures	<u>26,190</u>	<u>157</u>	<u>9,603</u>	<u>392</u>	<u>133,853</u>	<u>1,495</u>	<u>250</u>	<u>1,742</u>
Excess of revenues over (under) expenditures	<u>4,563</u>		<u>(6,313)</u>	<u>(380)</u>	<u>(32,509)</u>	<u>(1,291)</u>	<u>131</u>	<u>(339)</u>
OTHER FINANCING SOURCES (USES):								
Operating transfers in	60		6,548	191	32,509	1,267		
Operating transfers out	(3,586)							
Total other financing sources (uses)	<u>(3,526)</u>		<u>6,548</u>	<u>191</u>	<u>32,509</u>	<u>1,267</u>		
Excess of revenues and other sources over (under) expenditures and other uses	1,037		235	(189)		(24)	131	(339)
FUND BALANCES, JUNE 30, 1992	8,756			358		65	326	374
EQUITY TRANSFER OUT								
FUND BALANCES (DEFICIT), JUNE 30, 1993	\$ <u>9,793</u>	\$	\$ <u>235</u>	\$ <u>169</u>	\$	\$ <u>41</u>	\$ <u>457</u>	\$ <u>35</u>

Animal Control	Willamette River Bridges	Serial Levy	Library	Cable Television	County Fair	Inmate Welfare	Convention Center	Assessment District Operating	Natural Areas Acquisition and Protection	Jail Levy	Total
\$	\$	\$ 86	\$ 9,377	\$	\$	\$	\$ 3,959	\$	\$	\$ 12,115	\$ 34,314
	714		244		57						122,423
703				560							1,291
179	14		28			1					4,012
		26	148	117		4	15	5	37	94	1,296
								19			19
18	20		1,407		377	758			55	95	5,421
<u>900</u>	<u>748</u>	<u>112</u>	<u>11,204</u>	<u>677</u>	<u>434</u>	<u>763</u>	<u>3,974</u>	<u>24</u>	<u>92</u>	<u>12,304</u>	<u>168,776</u>
						696	3,823	12	10		11,294
	2,677		17,041	1,150	416					1,328	119,072
	1,000		102			61			2	12,015	28,360
	3,677		17,143	1,150	416	757	3,823	12	12	401	24,911
<u>900</u>	<u>(2,929)</u>	<u>112</u>	<u>(5,939)</u>	<u>(473)</u>	<u>18</u>	<u>8</u>	<u>151</u>	<u>12</u>	<u>80</u>	<u>(1,723)</u>	<u>(45,923)</u>
	3,141		4,723		30			30		953	49,452
(761)		(1,301)						(60)	(40)		(5,748)
<u>(761)</u>	<u>3,141</u>	<u>(1,301)</u>	<u>4,723</u>		<u>30</u>			<u>(30)</u>	<u>(40)</u>	<u>953</u>	<u>43,704</u>
139	212	(1,189)	(1,216)	(473)	48	6	151	(18)	40	(770)	(2,219)
	2,731	1,246	3,786	4,039	27	227	635	7	225	830	23,632
				(3,566)							(3,566)
<u>\$ 139</u>	<u>\$ 2,943</u>	<u>\$ 57</u>	<u>\$ 2,570</u>	<u>\$</u>	<u>\$ 75</u>	<u>\$ 233</u>	<u>\$ 786</u>	<u>\$ (11)</u>	<u>\$ 265</u>	<u>\$ 60</u>	<u>\$ 17,847</u>

MULTNOMAH COUNTY, OREGON
ROAD FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes:			
Gasoline	\$ 7,000	\$ 6,854	\$ (146)
Penalties	1	1	
Forest reserve yield	645	601	(44)
Intergovernmental:			
Federal	4	4	
State	21,885	20,649	(1,236)
Local	85	364	279
Licenses and permits	35	28	(7)
Charges for services	455	748	293
Interest	450	542	92
Other:			
Miscellaneous	64	131	67
Service reimbursements	763	831	68
Total revenues	31,387	30,753	(634)
OTHER FINANCING SOURCE:			
Transfer from Assessment District Operating Fund	60	60	
BEGINNING FUND BALANCE	8,239	8,756	517
Total	\$ 39,686	39,569	(117)
EXPENDITURES:			
Sheriff:			
Materials and services	\$ 249	166	83
Environmental Services:			
Personal services	6,634	6,648	(14)
Materials and services	18,878	17,736	1,142
Capital outlay	9,992	1,640	8,352
Contingency	271		271
Sub-total	35,775	26,024	9,751
Total expenditures	36,024	26,190	9,834
OTHER FINANCING USES:			
Transfers to other funds:			
General	224	224	
Bicycle Path Construction	215	191	24
Willamette River Bridges	3,193	3,141	52
Assessment District Operating	30	30	
Total other financing uses	3,662	3,586	76
Total	\$ 39,686	29,776	9,910
ENDING FUND BALANCE		\$ 9,793	\$ 9,793

MULTNOMAH COUNTY, OREGON
EMERGENCY COMMUNICATIONS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
REVENUES:			
Intergovernmental - State	\$ 189	\$ 155	\$ (34)
Interest	2	2	
Total revenues	<u>\$ 191</u>	<u>157</u>	<u>(34)</u>
EXPENDITURES:			
Sheriff:			
Materials and services	\$ 191	157	34
ENDING FUND BALANCE		<u>\$</u>	<u>\$</u>

MULTNOMAH COUNTY, OREGON
ASSESSMENT & TAXATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance, favorable (unfavorable)</u>
REVENUES:			
Intergovernmental - State	\$ 2,250	\$ 2,358	\$ 108
Charges for services	573	536	(37)
Other:			
Miscellaneous	18	21	3
Service reimbursements	415	375	(40)
Total revenues	<u>3,256</u>	<u>3,290</u>	<u>34</u>
OTHER FINANCING SOURCE:			
Transfer from General Fund	6,548	6,548	
Total	<u>\$ 9,804</u>	<u>9,838</u>	<u>34</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 6,563	6,594	(31)
Materials and services	3,156	2,958	198
Capital outlay	85	51	34
Total expenditures	<u>\$ 9,804</u>	<u>9,603</u>	<u>201</u>
ENDING FUND BALANCE		<u>\$ 235</u>	<u>\$ 235</u>

MULTNOMAH COUNTY, OREGON
BICYCLE PATH CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
REVENUES:			
Interest	\$ 9	\$ 12	\$ 3
OTHER FINANCING SOURCE:			
Transfer from Road Fund	215	191	(24)
BEGINNING FUND BALANCE	<u>308</u>	<u>358</u>	<u>50</u>
Total	<u>\$ 532</u>	<u>561</u>	<u>29</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 226	226	
Capital outlay	306	166	140
Total expenditures	<u>\$ 532</u>	<u>392</u>	<u>140</u>
ENDING FUND BALANCE		<u>\$ 169</u>	<u>\$ 169</u>

MULTNOMAH COUNTY, OREGON
FEDERAL AND STATE PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Intergovernmental:			
Federal, state and local	\$ 106,507	\$ 97,878	\$ (8,629)
Charges for services	1,979	2,125	146
Interest	10	8	(2)
Other:			
Miscellaneous	1,552	1,032	(520)
Service reimbursements	463	301	(162)
Total revenues	<u>110,511</u>	<u>101,344</u>	<u>(9,167)</u>
OTHER FINANCING SOURCE:			
Transfer from General Fund	32,555	32,509	(46)
Total	<u>\$ 143,066</u>	<u>133,853</u>	<u>(9,213)</u>
EXPENDITURES:			
Health Services:			
Personal services	\$ 27,091	27,089	2
Materials and services	14,987	14,815	172
Capital outlay	155	98	57
Sub-total	<u>42,233</u>	<u>42,002</u>	<u>231</u>
Social Services:			
Personal services	16,984	16,734	250
Materials and services	66,889	59,106	7,783
Capital outlay	293	189	104
Sub-total	<u>84,166</u>	<u>76,029</u>	<u>8,137</u>
Community Corrections:			
Personal services	9,201	9,154	47
Materials and services	3,744	3,463	281
Capital outlay	76	56	20
Sub-total	<u>13,021</u>	<u>12,673</u>	<u>348</u>
District Attorney:			
Personal services	1,642	1,405	237
Materials and services	570	539	31
Capital outlay	40	61	(21)
Sub-total	<u>2,252</u>	<u>2,005</u>	<u>247</u>
Sheriff:			
Personal services	985	824	161
Materials and services	145	98	47
Capital outlay	24	4	20
Sub-total	<u>1,154</u>	<u>926</u>	<u>228</u>
Environmental Services:			
Personal services		18	(18)
Materials and services	20	1	19
Capital outlay	15	15	
Sub-total	<u>35</u>	<u>34</u>	<u>1</u>
Nondepartmental:			
Personal services	131	134	(3)
Materials and services	58	39	19
Capital outlay	16	11	5
Sub-total	<u>205</u>	<u>184</u>	<u>21</u>
Total expenditures	<u>\$ 143,066</u>	<u>133,853</u>	<u>9,213</u>
ENDING FUND BALANCE		<u>\$</u>	<u>\$</u>

MULTNOMAH COUNTY, OREGON
COUNTY SCHOOL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes - Forest reserve yield	\$ 216	\$ 201	\$ (15)
Interest	5	3	(2)
Total revenues	<u>221</u>	<u>204</u>	<u>(17)</u>
 OTHER FINANCING SOURCE:			
Transfer from General Fund	1,267	1,267	
 BEGINNING FUND BALANCE			
Total	<u>\$ 1,488</u>	<u>65</u> <u>1,536</u>	<u>65</u> <u>48</u>
 EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 1,488	1,495	(7)
ENDING FUND BALANCE		<u>\$ 41</u>	<u>\$ 41</u>

MULTNOMAH COUNTY, OREGON
CORNER PRESERVATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$ 250	\$ 381	\$ 131
BEGINNING FUND BALANCE	235	326	91
Total	<u>\$ 485</u>	<u>707</u>	<u>222</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 250	250	
Contingency	235		235
Total expenditures	<u>\$ 485</u>	<u>250</u>	<u>235</u>
ENDING FUND BALANCE		<u>\$ 457</u>	<u>\$ 457</u>

MULTNOMAH COUNTY, OREGON
TAX TITLE LAND SALES FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes - Sales on foreclosures	\$ 1,850	\$ 1,120	\$ (730)
Intergovernmental - Local	24		(24)
Charges for services	14		(14)
Interest	165	283	118
Total revenues	<u>2,053</u>	<u>1,403</u>	<u>(650)</u>
BEGINNING FUND BALANCE		374	374
Total	<u>\$ 2,053</u>	<u>1,777</u>	<u>(276)</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 2,053	1,742	311
ENDING FUND BALANCE		<u>\$ 35</u>	<u>\$ 35</u>

MULTNOMAH COUNTY, OREGON
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Licenses and permits	\$ 568	\$ 703	\$ 135
Charges for services	150	179	29
Other - Miscellaneous	43	18	(25)
Total revenues	<u>\$ 761</u>	<u>900</u>	<u>139</u>
OTHER FINANCING USE:			
Transfer to General Fund	<u>\$ 761</u>	<u>761</u>	
ENDING FUND BALANCE		<u>\$ 139</u>	<u>\$ 139</u>

MULTNOMAH COUNTY, OREGON
WILLAMETTE RIVER BRIDGES FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Intergovernmental:			
Federal	\$ 395	\$ 713	\$ 318
Local		1	1
Charges for services		14	14
Other – Service reimbursements	47	20	(27)
Total revenues	442	748	306
OTHER FINANCING SOURCE:			
Transfer from Road Fund	3,193	3,141	(52)
BEGINNING FUND BALANCE	2,534	2,731	197
Total	\$ 6,169	6,620	451
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 1,847	1,770	77
Materials and services	939	907	32
Capital outlay	3,383	1,000	2,383
Total expenditures	\$ 6,169	3,677	2,492
ENDING FUND BALANCE		\$ 2,943	\$ 2,943

MULTNOMAH COUNTY, OREGON
 SERIAL LEVY FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes:			
Property:			
Prior years'	\$	\$ 59	\$ 59
Penalties and interest		27	27
Interest	56	26	(30)
Total revenues	56	112	56
BEGINNING FUND BALANCE	1,301	1,246	(55)
Total	<u>\$ 1,357</u>	<u>1,358</u>	<u>1</u>
EXPENDITURES:			
Nondepartmental:			
Contingency	\$ 56		56
OTHER FINANCING USE:			
Transfer to Capital Lease Retirement Fund	1,301	1,301	
Total	<u>\$ 1,357</u>	<u>1,301</u>	<u>56</u>
ENDING FUND BALANCE		<u>\$ 57</u>	<u>\$ 57</u>

MULTNOMAH COUNTY, OREGON
LIBRARY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes:			
Property:			
Current year	\$ 8,401	\$ 8,907	\$ 506
Prior years'	489	362	(127)
Penalties and interest	104	90	(14)
Sales on foreclosures		18	18
Intergovernmental:			
Federal, state, and local	355	244	(111)
Charges for services	18	28	10
Interest	135	148	13
Other:			
Miscellaneous	1,201	1,386	185
Service reimbursements	21	21	
Total revenues	<u>10,724</u>	<u>11,204</u>	<u>480</u>
OTHER FINANCING SOURCE:			
Transfer from General Fund	4,723	4,723	
BEGINNING FUND BALANCE	<u>2,944</u>	<u>3,786</u>	<u>842</u>
Total	<u>\$ 18,391</u>	<u>19,713</u>	<u>1,322</u>
EXPENDITURES:			
Library:			
Personal services	\$ 11,161	10,974	187
Materials and services	6,879	6,067	812
Capital outlay	99	102	(3)
Contingency	252		252
Total expenditures	<u>\$ 18,391</u>	<u>17,143</u>	<u>1,248</u>
ENDING FUND BALANCE		<u>\$ 2,570</u>	<u>\$ 2,570</u>

MULTNOMAH COUNTY, OREGON
CABLE TELEVISION FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Licenses and permits	\$ 690	\$ 560	\$ (130)
Interest	194	117	(77)
Total revenues	<u>884</u>	<u>677</u>	<u>(207)</u>
BEGINNING FUND BALANCE	4,043	4,039	(4)
Total	<u>\$ 4,927</u>	<u>4,716</u>	<u>(211)</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 91	57	34
Materials and services	1,365	1,093	272
Total expenditures	<u>1,456</u>	<u>1,150</u>	<u>306</u>
EQUITY TRANSFER OUT		(3,566)	(3,566)
ENDING FUND BALANCE	3,471	<u>\$</u>	<u>\$ (3,471)</u>
	<u>\$ 4,927</u>		

MULTNOMAH COUNTY, OREGON
COUNTY FAIR FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Intergovernmental - State	\$ 50	\$ 57	\$ 7
Other:			
Fair	244	206	(38)
Racing	130	171	41
Total revenues	<u>424</u>	<u>434</u>	<u>10</u>
OTHER FINANCING SOURCE:			
Transfer from General Fund	38	30	(8)
BEGINNING FUND BALANCE	32	27	(5)
Total	<u>\$ 494</u>	<u>491</u>	<u>(3)</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 494	416	78
ENDING FUND BALANCE		<u>\$ 75</u>	<u>\$ 75</u>

MULTNOMAH COUNTY, OREGON
INMATE WELFARE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$	\$	\$
Interest	4	1	1
Other - Miscellaneous	614	4	
Total revenues	618	758	144
BEGINNING FUND BALANCE	228	227	(1)
Total	\$ 846	990	144
EXPENDITURES:			
Sheriff:			
Personal services	\$ 18	18	
Materials and services	796	678	118
Capital outlay	32	61	(29)
Total expenditures	\$ 846	757	89
ENDING FUND BALANCE		\$ 233	\$ 233

MULTNOMAH COUNTY, OREGON
CONVENTION CENTER FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
REVENUES:			
Taxes - Transient lodging	\$ 3,995	\$ 3,959	\$ (36)
Interest	5	15	10
Total revenues	<u>4,000</u>	<u>3,974</u>	<u>(26)</u>
 BEGINNING FUND BALANCE		635	635
Total	<u>\$ 4,000</u>	<u>4,609</u>	<u>609</u>
 EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 4,000	3,823	177
ENDING FUND BALANCE		<u>\$ 786</u>	<u>\$ 786</u>

MULTNOMAH COUNTY, OREGON
ASSESSMENT DISTRICT OPERATING FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Interest	\$ 7	\$ 5	\$ (2)
Special assessments	28	19	(9)
Total revenues	<u>35</u>	<u>24</u>	<u>(11)</u>
OTHER FINANCING SOURCE:			
Transfer from Road Fund	30	30	
BEGINNING FUND BALANCE	<u>7</u>	<u>7</u>	
Total	<u>\$ 72</u>	<u>61</u>	<u>(11)</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 12	12	
OTHER FINANCING USE:			
Transfer to Road Fund	60	60	
Total	<u>\$ 72</u>	<u>72</u>	
ENDING FUND BALANCE		<u>\$ (11)</u>	<u>\$ (11)</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, 1993
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Interest	\$ 46	\$ 37	\$ (9)
Other - Miscellaneous	191	55	(136)
Total revenues	<u>237</u>	<u>92</u>	<u>(145)</u>
BEGINNING FUND BALANCE	146	225	79
Total	<u>\$ 383</u>	<u>317</u>	<u>(66)</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 50	10	40
Capital outlay	290	2	288
Contingency	3		3
Total expenditures	<u>343</u>	<u>12</u>	<u>331</u>
OTHER FINANCING USE:			
Transfer to General Fund	40	40	
Total	<u>\$ 383</u>	<u>52</u>	<u>331</u>
ENDING FUND BALANCE		<u>\$ 265</u>	<u>\$ 265</u>

MULTNOMAH COUNTY, OREGON
JAIL LEVY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Taxes:			
Property:			
Current year	\$ 11,347	\$ 11,674	\$ 327
Prior years'	573	355	(218)
Penalties and interest	124	61	(63)
Sales on foreclosures		25	25
Interest	225	94	(131)
Other - Service reimbursements	95	95	
Total revenues	<u>12,364</u>	<u>12,304</u>	<u>(60)</u>
OTHER FINANCING SOURCE:			
Transfer from General Fund	1,384	953	(431)
BEGINNING FUND BALANCE	1,100	830	(270)
Total	<u>\$ 14,848</u>	<u>14,087</u>	<u>(761)</u>
EXPENDITURES:			
Health Services:			
Personal services	\$ 977	970	7
Materials and services	439	358	81
Capital outlay	56	36	20
Sub-total	<u>1,472</u>	<u>1,364</u>	<u>108</u>
Community Corrections:			
Personal services	150	138	12
Materials and services	1,493	1,481	12
Sub-total	<u>1,643</u>	<u>1,619</u>	<u>24</u>
Sheriff:			
Personal services	8,554	8,191	363
Materials and services	2,335	2,205	130
Capital outlay	399	247	152
Sub-total	<u>11,288</u>	<u>10,643</u>	<u>645</u>
Environmental Services:			
Personal services	131	133	(2)
Materials and services	314	268	46
Sub-total	<u>445</u>	<u>401</u>	<u>44</u>
Total expenditures	<u>\$ 14,848</u>	<u>14,027</u>	<u>821</u>
ENDING FUND BALANCE		<u>\$ 60</u>	<u>\$ 60</u>

DEBT SERVICE FUNDS

These funds account for the payment of principal and interest on special assessment improvement bonds, Certificates of Participation (capitalized leases) and other lease purchase arrangements. The modified accrual basis of accounting is used. Funds included are:

- Assessment District Bond Sinking Fund - In accordance with ORS 223.285, accounts for the payment of principal and interest on special assessment improvement bonds. Revenues are received from the collection of "Bancroft" assessment liens.
- 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.

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
June 30, 1993
(amounts expressed in thousands)

	Assessment District Bond Sinking	Capital Lease Retirement	Total
ASSETS:			
Cash and investments	\$ 343	\$ 5,398	\$ 5,741
Special assessments receivable	21		21
Due from other funds	11		11
Total assets	<u>\$ 375</u>	<u>\$ 5,398</u>	<u>\$ 5,773</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts payable	\$ 21	\$ 63	\$ 63
Deferred revenue	21		21
Total liabilities	<u>21</u>	<u>63</u>	<u>84</u>
Fund balances:			
Reserved for debt service		5,335	5,335
Unreserved, undesignated	354		354
Total liabilities and fund balances	<u>\$ 375</u>	<u>\$ 5,398</u>	<u>\$ 5,773</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Assessment District Bond Sinking	Capital Lease Retirement	Total
REVENUES:			
Interest	\$ 25	\$ 1,089	\$ 1,114
Special assessments	26		26
Other		2,400	2,400
Total revenues	<u>51</u>	<u>3,489</u>	<u>3,540</u>
EXPENDITURES:			
Current:			
General government		428	428
Debt service:			
Principal	325	2,317	2,642
Interest	16	2,058	2,074
Total expenditures	<u>341</u>	<u>4,803</u>	<u>5,144</u>
Excess of expenditures over revenues	<u>(290)</u>	<u>(1,314)</u>	<u>(1,604)</u>
OTHER FINANCING SOURCES (USE):			
Certificates of participation proceeds		4,023	4,023
Proceeds of refunding certificates of participation		14,668	14,668
Payment to refunded certificates of participation escrow agent		(14,828)	(14,828)
Operating transfers in		1,301	1,301
Total other financing sources (use)		<u>5,164</u>	<u>5,164</u>
Excess of revenues and other sources over (under) expenditures and other use	<u>(290)</u>	<u>3,850</u>	<u>3,560</u>
FUND BALANCES, JUNE 30, 1992	<u>644</u>	<u>1,485</u>	<u>2,129</u>
FUND BALANCES, JUNE 30, 1993	<u>\$ 354</u>	<u>\$ 5,335</u>	<u>\$ 5,689</u>

MULTNOMAH COUNTY, OREGON
ASSESSMENT DISTRICT BOND SINKING FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Interest	\$ 38	\$ 25	\$ (13)
Special assessments	39	26	(13)
Total revenues	<u>77</u>	<u>51</u>	<u>(26)</u>
BEGINNING FUND BALANCE	644	644	
Total	<u>\$ 721</u>	<u>695</u>	<u>(26)</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 4		4
Debt service:			
Principal	345	325	20
Interest	17	16	1
Total expenditures	<u>366</u>	<u>341</u>	<u>25</u>
ENDING FUND BALANCE	355	\$ 354	\$ (1)
	<u>\$ 721</u>		

MULTNOMAH COUNTY, OREGON
CAPITAL LEASE RETIREMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Interest	\$ 841	\$ 1,089	\$ 248
Other - Service reimbursements	2,398	2,400	2
Total revenues	<u>3,239</u>	<u>3,489</u>	<u>250</u>
OTHER FINANCING SOURCES:			
Certificates of participation proceeds	20,000	4,023	(15,977)
Proceeds of refunding certificates of participation		14,668	14,668
Transfer from Serial Levy Fund	1,301	1,301	
Total other financing sources	<u>21,301</u>	<u>19,992</u>	<u>(1,309)</u>
BEGINNING FUND BALANCE	1,438	1,485	47
Total	<u>\$ 25,978</u>	<u>24,966</u>	<u>(1,012)</u>
EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 42	428	(386)
Contingency	430		430
Debt service:			
Principal	19,298	2,317	16,981
Interest	2,066	2,058	8
Total expenditures	<u>21,836</u>	<u>4,803</u>	<u>17,033</u>
OTHER FINANCING USE:			
Payment to refunded certificates of participation escrow agent		14,828	(14,828)
Total expenditures and other financing use	<u>21,836</u>	<u>19,631</u>	<u>2,205</u>
ENDING FUND BALANCE	<u>4,142</u>	<u>\$ 5,335</u>	<u>\$ 1,193</u>
	<u>\$ 25,978</u>		

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. The modified accrual basis of accounting is used to record revenues and expenditures. Funds included are:

- Lease/Purchase Project Fund - accounts for purchases and construction of capital acquisitions.
- Capital Improvement Fund - accounts for the proceeds from the sale of County property and expenditures made to improve County property.

MULTNOMAH COUNTY, OREGON
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUNDS
 JUNE 30, 1993
 (amounts expressed in thousands)

	Lease/ Purchase Project	Capital Improvement	Total
ASSETS:			
Cash and investments	\$ 29,543	\$ 192	\$ 29,735
Accounts receivable		2	2
Contracts receivable		1,302	1,302
Total assets	<u>\$ 29,543</u>	<u>\$ 1,496</u>	<u>\$ 31,039</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts payable	\$ 1,996	\$	\$ 1,996
Deferred revenue		1,302	1,302
Total liabilities	<u>1,996</u>	<u>1,302</u>	<u>3,298</u>
Fund balances:			
Reserved for capital projects	27,547	194	27,741
Total liabilities and fund balances	<u>\$ 29,543</u>	<u>\$ 1,496</u>	<u>\$ 31,039</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	Lease/ Purchase Project	Capital Improvement	Total
REVENUES:			
Interest	\$	\$ 33	\$ 33
Other		55	55
Total revenues		88	88
EXPENDITURES:			
Current:			
General government	1,165	7	1,172
Capital outlay	9,068		9,068
Total expenditures	10,233	7	10,240
Excess of revenues over (under) expenditures	(10,233)	81	(10,152)
OTHER FINANCING SOURCE:			
Certificates of participation proceeds	37,199		37,199
Excess of revenues and other source over expenditures	26,966	81	27,047
FUND BALANCES, JUNE 30, 1992	581	113	694
FUND BALANCES, JUNE 30, 1993	\$ 27,547	\$ 194	\$ 27,741

MULTNOMAH COUNTY, OREGON
LEASE/PURCHASE PROJECT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
OTHER FINANCING SOURCE:			
Certificates of participation proceeds	\$ 34,075	\$ 37,199	\$ 3,124
BEGINNING FUND BALANCE	724	581	(143)
Total	<u>\$ 34,799</u>	<u>37,780</u>	<u>2,981</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 1,650	1,165	485
Capital outlay	32,674	9,068	23,606
Contingency	475		475
Total expenditures	<u>\$ 34,799</u>	<u>10,233</u>	<u>24,566</u>
ENDING FUND BALANCE		<u>\$ 27,547</u>	<u>\$ 27,547</u>

MULTNOMAH COUNTY, OREGON
CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Interest	\$ 2	\$ 33	\$ 31
Other	194	55	(139)
Total revenues	196	88	(108)
BEGINNING FUND BALANCE	160	113	(47)
Total	<u>\$ 356</u>	<u>201</u>	<u>(155)</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 20		20
Materials and services	140	7	133
Capital outlay	194		194
Contingency	2		2
Total expenditures	<u>\$ 356</u>	<u>7</u>	<u>349</u>
ENDING FUND BALANCE		<u>\$ 194</u>	<u>\$ 194</u>

ENTERPRISE FUNDS

These funds are used to finance and account for the acquisition, operation and maintenance of sewage treatment, street lighting facilities, the parks program and the Exposition Center program, 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.
- Mid County Service District No. 14 Fund - accounts for the operation of street lights throughout unincorporated Multnomah County.
- Recreation Fund - accounts for the parks program and the Exposition Center program.

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
June 30, 1993
(amounts expressed in thousands)

	Dunthorpe- Riverdale Service District No. 1	Mid County Service District No. 14	Recreation	Total
ASSETS:				
Current Assets:				
Cash and investments	\$ 470	\$ 619	\$ 1,000	\$ 2,089
Receivables (net of allowances for uncollectables):				
Accounts	12		153	165
Special assessments		56		56
Contracts			57	57
Prepaid items			3	3
Total current assets	<u>482</u>	<u>675</u>	<u>1,213</u>	<u>2,370</u>
Fixed assets (net of accumulated depreciation)	<u>739</u>	<u>681</u>	<u>10,329</u>	<u>11,749</u>
Total assets	<u>\$ 1,221</u>	<u>\$ 1,356</u>	<u>\$ 11,542</u>	<u>\$ 14,119</u>
LIABILITIES AND FUND EQUITY:				
Liabilities:				
Accounts payable	\$ 23	\$ 31	\$ 319	\$ 373
Compensated absences			81	81
Deferred revenue			114	114
Total liabilities	<u>23</u>	<u>31</u>	<u>514</u>	<u>568</u>
Fund equity:				
Contributed capital	1,801	921	10,690	13,412
Retained earnings (deficit):				
Unreserved, undesignated	<u>(603)</u>	<u>404</u>	<u>338</u>	<u>139</u>
Total fund equity	<u>1,198</u>	<u>1,325</u>	<u>11,028</u>	<u>13,551</u>
Total liabilities and fund equity	<u>\$ 1,221</u>	<u>\$ 1,356</u>	<u>\$ 11,542</u>	<u>\$ 14,119</u>

MULTNOMAH COUNTY, OREGON
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
 ENTERPRISE FUNDS
 For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	Dunthorpe- Riverdale Service District No. 1	Mid County Service District No. 14	Recreation	Total
OPERATING REVENUES:				
Charges for sales and services	\$ 115	\$ 402	\$ 3,062	\$ 3,579
OPERATING EXPENSES:				
Salaries and wages			1,043	1,043
Employee Benefits			446	446
Repairs and maintenance			92	92
Utilities	92	360	217	669
Equipment rental			15	15
Professional services			227	227
Communication			10	10
Operating supplies			92	92
Administrative			255	255
Internal support	4	11	86	101
Depreciation	28	71	443	542
Other expenses	4	2	283	289
Total operating expenses	128	444	3,209	3,781
Operating loss	(13)	(42)	(147)	(202)
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	18	25	45	88
Loss on disposal of assets		(22)		(22)
Total nonoperating revenues	18	3	45	66
Net income (loss) before operating transfers	5	(39)	(102)	(136)
OPERATING TRANSFERS OUT			(88)	(88)
Net income (loss)	5	(39)	(190)	(224)
RETAINED EARNINGS (DEFICIT), JUNE 30, 1992	(608)	443	528	363
RETAINED EARNINGS (DEFICIT), JUNE 30, 1993	\$ (603)	\$ 404	\$ 338	\$ 139

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Dunthorpe- Riverdale Service District No. 1	Mid County Service District No. 14	Recreation	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating loss	\$ (13)	\$ (42)	\$ (147)	\$ (202)
Adjustments to reconcile operating loss to cash and cash equivalents provided by operating activities:				
Depreciation	28	71	443	542
Changes in assets and liabilities:				
Increase in accounts receivable			(35)	(35)
Decrease in contracts receivable			15	15
Decrease in special assessments receivable		11		11
Decrease in due from other funds			3	3
Increase in prepaid items			(2)	(2)
Increase (decrease) in accounts payable	2	32	(69)	(35)
Increase in deferred revenue			9	9
Increase in compensated absences			7	7
Net cash provided by operating activities	<u>17</u>	<u>72</u>	<u>224</u>	<u>313</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers out			(88)	(88)
Net cash used by noncapital financing activities			<u>(88)</u>	<u>(88)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of fixed assets		(158)	(52)	(210)
Capital contributed by customers and others	15	142		157
Net cash provided (used) by capital and related financing activities	<u>15</u>	<u>(16)</u>	<u>(52)</u>	<u>(53)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	18	25	45	88
Net cash provided by investing activities	<u>18</u>	<u>25</u>	<u>45</u>	<u>88</u>
Net increase in cash and cash equivalents	50	81	129	260
CASH AND CASH EQUIVALENTS, JUNE 30, 1992	<u>420</u>	<u>538</u>	<u>871</u>	<u>1,829</u>
CASH AND CASH EQUIVALENTS, JUNE 30, 1993	<u>\$ 470</u>	<u>\$ 619</u>	<u>\$ 1,000</u>	<u>\$ 2,089</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:				
Disposal of fixed assets, net book value, during fiscal year 1992-93	\$ <u> </u>	\$ <u>(29)</u>	\$ <u> </u>	\$ <u>(29)</u>

MULTNOMAH COUNTY, OREGON
COMBINING SCHEDULE OF CHANGES IN CONTRIBUTED CAPITAL
ENTERPRISE FUNDS
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Dunthorpe- Riverdale Service District No. 1	Mid County Service District No. 14	Recreation	Total
CONTRIBUTED CAPITAL, JUNE 30, 1992	\$ 1,786	\$ 779	\$ 10,690	\$ 13,255
ADD:				
Contributions from connection fees	15			15
Contributions from customers		142		142
Total contributions added	15	142		157
CONTRIBUTED CAPITAL, JUNE 30, 1993	\$ 1,801	\$ 921	\$ 10,690	\$ 13,412

MULTNOMAH COUNTY, OREGON
DUNTHORPE-RIVERDALE SERVICE DISTRICT NO. 1 FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Assessments - sewer	\$ 130	\$ 115	\$ (15)
Charges for services	25	15	(10)
Interest	40	18	(22)
Total revenues	195	148	(47)
BEGINNING FUND BALANCE	400	401	1
Total	\$ 595	549	(46)
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 135	100	35
Contingency	20	20	0
Total expenditures	155	100	55
ENDING FUND BALANCE	440	\$ 449	\$ 9
	\$ 595		

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, 1993
 (amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Assessments – street lighting			
Current year	\$ 565	\$ 381	\$ (184)
Prior years'		24	24
Penalties and interest		7	7
Sales on foreclosures		1	1
Interest	30	25	(5)
Other	1		(1)
Total revenues	<u>596</u>	<u>438</u>	<u>(158)</u>
BEGINNING FUND BALANCE	400	549	149
Total	<u>\$ 996</u>	<u>987</u>	<u>(9)</u>
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 568	376	192
Capital outlay	130	16	114
Contingency	25		25
Total expenditures	<u>723</u>	<u>392</u>	<u>331</u>
ENDING FUND BALANCE	<u>273</u>	<u>\$ 595</u>	<u>\$ 322</u>
	<u>\$ 996</u>		

MULTNOMAH COUNTY, OREGON
RECREATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Taxes - Gasoline	\$ 129	\$ 128	\$ (1)
Intergovernmental:			
State	72	63	(9)
Local	26	10	(16)
Charges for services	1,266	1,218	(48)
Interest	12	45	33
Other:			
Miscellaneous	1,383	1,640	257
Service reimbursements	90	3	(87)
Total revenues	<u>2,978</u>	<u>3,107</u>	<u>129</u>
BEGINNING FUND BALANCE	<u>702</u>	<u>497</u>	<u>(205)</u>
Total	<u>\$ 3,680</u>	<u>3,604</u>	<u>(76)</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 1,506	1,490	16
Materials and services	1,372	1,089	283
Capital outlay	692	238	454
Contingency	22		22
Total expenditures	<u>3,592</u>	<u>2,817</u>	<u>775</u>
OTHER FINANCING USE:			
Transfer to General Fund	88	88	
Total	<u>\$ 3,680</u>	<u>2,905</u>	<u>775</u>
ENDING FUND BALANCE		<u>\$ 699</u>	<u>\$ 699</u>

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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.

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
June 30, 1993
(amounts expressed in thousands)

	<u>Insurance</u>	<u>Fleet Management</u>	<u>Telephone</u>	<u>Data Processing</u>	<u>Mail/ Distribution</u>	<u>Total</u>
ASSETS:						
Current assets:						
Cash and investments	\$ 9,016	\$ 1,382	\$ 705	\$ 1,614	\$ 49	\$ 12,766
Accounts receivable	1	3	41	36		81
Due from other funds	1,745					1,745
Inventories		382			18	400
Prepaid items	61					61
Total current assets	<u>10,823</u>	<u>1,767</u>	<u>746</u>	<u>1,650</u>	<u>67</u>	<u>15,053</u>
Fixed assets (net of accumulated depreciation)	12	2,813	1,677	1,108	10	5,620
Total assets	<u>\$ 10,835</u>	<u>\$ 4,580</u>	<u>\$ 2,423</u>	<u>\$ 2,758</u>	<u>\$ 77</u>	<u>\$ 20,673</u>
LIABILITIES AND FUND EQUITY:						
Current liabilities:						
Accounts payable	\$ 6,977	\$ 95	\$ 313	\$ 271	\$ 4	\$ 7,660
Compensated absences	39	56	16	188	5	304
Capitalized leases - current				317		317
Total current liabilities	<u>7,016</u>	<u>151</u>	<u>329</u>	<u>776</u>	<u>9</u>	<u>8,281</u>
Noncurrent liabilities:						
Capitalized leases (net of current portion)				500		500
Total liabilities	<u>7,016</u>	<u>151</u>	<u>329</u>	<u>1,276</u>	<u>9</u>	<u>8,781</u>
Fund equity:						
Contributed capital	4	3,559	1,346	1,702	17	6,628
Retained earnings (deficit):						
Unreserved, undesignated	3,815	870	748	(220)	51	5,264
Total equity	<u>3,819</u>	<u>4,429</u>	<u>2,094</u>	<u>1,482</u>	<u>68</u>	<u>11,892</u>
Total liabilities and fund equity	<u>\$ 10,835</u>	<u>\$ 4,580</u>	<u>\$ 2,423</u>	<u>\$ 2,758</u>	<u>\$ 77</u>	<u>\$ 20,673</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, 1993
(amounts expressed in thousands)

	Insurance	Fleet Management	Telephone	Data Processing	Mail/ Distribution	Total
OPERATING REVENUES:						
Charges for services	\$ 17,704	\$ 3,141	\$ 2,025	\$ 5,874	\$ 1,051	\$ 29,795
Insurance premiums	644					644
Experience rating and refunds	105					105
Total operating revenues	<u>18,453</u>	<u>3,141</u>	<u>2,025</u>	<u>5,874</u>	<u>1,051</u>	<u>30,544</u>
OPERATING EXPENSES:						
Salaries and wages	647	772	204	2,189	199	4,011
Employee benefits	262	346	81	849	88	1,626
Repairs and maintenance	5	114	492	577	4	1,192
Utilities		72		1		73
Equipment rental		13	44	12	7	76
Facility rental	12	6	34	241		293
Professional services	845	6		978	57	1,886
Communications	7	10	676	169	2	864
Operating supplies	17	859	17	118	631	1,642
Insurance claims and premiums	15,622					15,622
Internal support			79	245		324
Depreciation	3	875	450	431	4	1,763
Other	334	44	104	63	58	603
Total operating expenses	<u>17,754</u>	<u>3,117</u>	<u>2,181</u>	<u>5,873</u>	<u>1,050</u>	<u>29,975</u>
Operating income (loss)	<u>699</u>	<u>24</u>	<u>(156)</u>	<u>1</u>	<u>1</u>	<u>569</u>
NONOPERATING REVENUES (EXPENSES):						
Interest revenue	353	44	22	65		484
Interest expense				(54)		(54)
Loss on disposal of fixed assets	(1)	(26)		(8)		(33)
Loss on sale of equipment		(2)				(2)
Total nonoperating revenues	<u>352</u>	<u>16</u>	<u>22</u>	<u>5</u>		<u>395</u>
Net income (loss) before operating transfers	<u>1,051</u>	<u>40</u>	<u>(134)</u>	<u>6</u>	<u>1</u>	<u>964</u>
OPERATING TRANSFERS OUT				(121)		(121)
Net income (loss)	<u>1,051</u>	<u>40</u>	<u>(134)</u>	<u>(115)</u>	<u>1</u>	<u>843</u>
RETAINED EARNINGS (DEFICIT), JUNE 30, 1992	<u>2,764</u>	<u>830</u>	<u>882</u>	<u>(105)</u>	<u>50</u>	<u>4,421</u>
RETAINED EARNINGS (DEFICIT), JUNE 30, 1993	<u>\$ 3,815</u>	<u>\$ 870</u>	<u>\$ 748</u>	<u>\$ (220)</u>	<u>\$ 51</u>	<u>\$ 5,264</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	<u>Insurance</u>	<u>Fleet Management</u>	<u>Telephone</u>	<u>Data Processing</u>	<u>Mail/ Distribution</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ 699	\$ 24	\$ (156)	\$ 1	\$ 1	\$ 569
Adjustments to reconcile operating income (loss) to cash and cash equivalents provided by operating activities:						
Depreciation	3	875	450	431	4	1,763
Changes in assets and liabilities:						
(Increase) decrease in accounts receivable	8	5	23	(9)		27
Decrease in due from other funds	2,932					2,932
Decrease in inventories		6			41	47
Increase in prepaid items	(19)					(19)
Increase (decrease) in accounts payable	61	12	71	244	(4)	388
Increase in compensated absences	11	6	2	30	1	50
Net cash provided by operating activities	<u>3,695</u>	<u>928</u>	<u>390</u>	<u>697</u>	<u>43</u>	<u>5,753</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers out				(121)		(121)
Net cash used by noncapital financing activities				<u>(121)</u>		<u>(121)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Acquisition of fixed assets	(8)	(1,231)	(414)	(256)		(1,909)
Principal paid on capitalized leases				(243)		(243)
Interest paid on capitalized leases				(54)		(54)
Capital contributed by customers and others	2	74		20		96
Proceeds from certificates of participation				149		149
Net cash used by capital and related financing activities	<u>(6)</u>	<u>(1,157)</u>	<u>(414)</u>	<u>(384)</u>		<u>(1,961)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest on investments	353	44	22	65		484
Net cash provided by investing activities	<u>353</u>	<u>44</u>	<u>22</u>	<u>65</u>		<u>484</u>
Net increase (decrease) in cash and cash equivalents	4,042	(185)	(2)	257	43	4,155
CASH AND CASH EQUIVALENTS, JUNE 30, 1992	4,974	1,567	707	1,357	6	8,611
CASH AND CASH EQUIVALENTS, JUNE 30, 1993	<u>\$ 9,016</u>	<u>\$ 1,382</u>	<u>\$ 705</u>	<u>\$ 1,614</u>	<u>\$ 49</u>	<u>\$ 12,766</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:						
Disposal of fixed assets, net book value, during fiscal year 1992-93	<u>\$ (1)</u>	<u>\$ (28)</u>	<u>\$</u>	<u>\$ (6)</u>	<u>\$</u>	<u>\$ (35)</u>

A capital lease obligation of \$319 was incurred when the Data Processing Fund entered into a lease for computer equipment.

MULTNOMAH COUNTY, OREGON
 COMBINING SCHEDULE OF CHANGES IN CONTRIBUTED CAPITAL
 INTERNAL SERVICE FUNDS
 For the fiscal year ended June 30, 1993
 (amounts expressed in thousands)

	Insurance	Fleet Management	Telephone	Data Processing	Mail/ Distribution	Total
CONTRIBUTED CAPITAL, JUNE 30, 1992	\$ 2	\$ 3,585	\$ 1,346	\$ 1,682	\$ 17	\$ 6,632
CONTRIBUTIONS:						
Transfer of fixed assets from General Fixed Assets Account Group at estimated market value on date of transfer		74		15		89
Transfer of fixed assets from Data Processing Fund, an Internal Service Fund	2					2
Transfer of fixed assets from Insurance Fund, an Internal Service Fund				2		2
Transfer of fixed assets from Library Fund, a Special Revenue Fund				3		3
	<u>4</u>	<u>3,659</u>	<u>1,346</u>	<u>1,702</u>	<u>17</u>	<u>6,728</u>
DEDUCTIONS:						
Transfer of fixed assets to the Road Fund, a Special Revenue Fund		(100)				(100)
CONTRIBUTED CAPITAL, JUNE 30, 1993	<u>\$ 4</u>	<u>\$ 3,559</u>	<u>\$ 1,346</u>	<u>\$ 1,702</u>	<u>\$ 17</u>	<u>\$ 6,628</u>

MULTNOMAH COUNTY, OREGON
INSURANCE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$ 14	\$ 40	\$ 26
Interest	315	353	38
Other:			
Service reimbursements	19,107	17,704	(1,403)
Premiums	610	633	23
Experience ratings & miscellaneous		76	76
Total revenues	<u>20,046</u>	<u>18,806</u>	<u>(1,240)</u>
BEGINNING FUND BALANCE	<u>1,986</u>	<u>2,758</u>	<u>772</u>
Total	<u>\$ 22,032</u>	<u>21,564</u>	<u>(468)</u>
EXPENDITURES:			
Nondepartmental:			
Personal services	\$ 901	909	(8)
Materials and services	18,409	16,836	1,573
Capital outlay	39	11	28
Total expenditures	<u>19,349</u>	<u>17,756</u>	<u>1,593</u>
ENDING FUND BALANCE	<u>2,683</u>	<u>\$ 3,808</u>	<u>\$ 1,125</u>
	<u>\$ 22,032</u>		

MULTNOMAH COUNTY, OREGON
FLEET MANAGEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Intergovernmental - Local	\$	\$ 27	\$ 27
Charges for services	49	34	(15)
Interest	43	44	1
Other:			
Service reimbursements	3,404	3,078	(326)
Miscellaneous		2	2
Proceeds from sale of fixed assets	50		(50)
Total revenues	<u>3,546</u>	<u>3,185</u>	<u>(361)</u>
BEGINNING FUND BALANCE	1,958	1,830	(128)
Total	<u>\$ 5,504</u>	<u>5,015</u>	<u>(489)</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 1,242	1,118	124
Materials and services	1,171	1,118	53
Capital outlay	1,861	1,163	698
Contingency	1,230		1,230
Total expenditures	<u>\$ 5,504</u>	<u>3,399</u>	<u>2,105</u>
ENDING FUND BALANCE		<u>\$ 1,616</u>	<u>\$ 1,616</u>

MULTNOMAH COUNTY, OREGON
TELEPHONE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$ 249	\$ 266	\$ 17
Interest	22	22	
Other:			
Service reimbursements	1,630	1,759	129
Total revenues	<u>1,901</u>	<u>2,047</u>	<u>146</u>
BEGINNING FUND BALANCE	535	514	(21)
Total	<u>\$ 2,436</u>	<u>2,561</u>	<u>125</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 296	285	11
Materials and services	1,525	1,543	(18)
Capital outlay	317	316	1
Contingency	298		298
Total expenditures	<u>\$ 2,436</u>	<u>2,144</u>	<u>292</u>
ENDING FUND BALANCE		<u>\$ 417</u>	<u>\$ 417</u>

MULTNOMAH COUNTY, OREGON
DATA PROCESSING FUND
SCHEDULE OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$ 187	\$ 190	\$ 3
Interest	68	65	(3)
Other – Service reimbursements	5,471	5,682	211
Total revenues	5,726	5,937	211
OTHER FINANCING SOURCE:			
Certificates of participation proceeds	580	468	(112)
BEGINNING FUND BALANCE	988	1,202	214
Total	\$ 7,294	7,607	313
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 3,133	3,038	95
Materials and services	2,817	2,394	423
Capital outlay	681	566	115
Contingency	269		269
Debt service:			
Principal	224	243	(19)
Interest	49	54	(5)
Total expenditures	7,173	6,295	878
OTHER FINANCING USE:			
Transfer to General Fund	121	121	
Total	\$ 7,294	6,416	878
ENDING FUND BALANCE		\$ 1,191	\$ 1,191

MULTNOMAH COUNTY, OREGON
MAIL/DISTRIBUTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
REVENUES:			
Other - Service reimbursements	\$ 1,084	\$ 1,051	\$ (33)
OTHER FINANCING SOURCE:			
Certificates of participation proceeds	21		(21)
BEGINNING FUND BALANCE	<u>40</u>	<u>53</u>	<u>13</u>
Total	<u>\$ 1,145</u>	<u>1,104</u>	<u>(41)</u>
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 323	287	36
Materials and services	796	757	39
Capital outlay	21	2	19
Debt service:			
Principal	4		4
Interest	1		1
Total expenditures	<u>\$ 1,145</u>	<u>1,046</u>	<u>99</u>
ENDING FUND BALANCE		<u>\$ 58</u>	<u>\$ 58</u>

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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, 1993
 (amounts expressed in thousands)

	Agency Funds	Pension Trust Fund	Total
ASSETS:			
Cash and investments	\$ 50,124	\$ 9,205	\$ 59,329
Receivables:			
Property taxes	57,989		57,989
Accounts	440		440
Total assets	<u>\$ 108,553</u>	<u>\$ 9,205</u>	<u>\$ 117,758</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Payrolls payable	\$ 7,921	\$	\$ 7,921
Accounts payable	3,736		3,736
Deferred revenue	57,989		57,989
Amounts held in trust	12,207		12,207
Deferred compensation	26,700		26,700
Total liabilities	<u>108,553</u>		<u>108,553</u>
Fund balance:			
Reserved for employees'			
retirement benefits		9,205	9,205
Total liabilities and fund balances	<u>\$ 108,553</u>	<u>\$ 9,205</u>	<u>\$ 117,758</u>

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
AGENCY FUNDS
June 30, 1993
(amounts expressed in thousands)

	Sundry Taxing Bodies	Clearing	Department & Offices Agency	Deferred Compensation	Public Guardian	Total
ASSETS:						
Cash and investments	\$ 7,376	\$ 11,182	\$ 4,280	\$ 26,700	\$ 586	\$ 50,124
Receivables:						
Property taxes	57,989					57,989
Accounts	440					440
Total assets	<u>\$ 65,805</u>	<u>\$ 11,182</u>	<u>\$ 4,280</u>	<u>\$ 26,700</u>	<u>\$ 586</u>	<u>\$ 108,553</u>
LIABILITIES:						
Payrolls payable	\$	\$ 7,921	\$	\$	\$	\$ 7,921
Accounts payable		3,261	475			3,736
Deferred revenue	57,989					57,989
Amounts held in trust	7,816		3,805		586	12,207
Deferred compensation				26,700		26,700
Total liabilities	<u>\$ 65,805</u>	<u>\$ 11,182</u>	<u>\$ 4,280</u>	<u>\$ 26,700</u>	<u>\$ 586</u>	<u>\$ 108,553</u>

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	Balance June 30, 1992	Additions	Deletions	Balance June 30, 1993
SUNDRY TAXING BODIES FUND:				
Assets:				
Cash and investments	\$ 5,293	\$ 517,850	\$ 515,767	\$ 7,376
Property taxes receivable	65,077	561,077	568,165	57,989
Accounts receivable		440		440
Total assets	<u>\$ 70,370</u>	<u>\$ 1,079,367</u>	<u>\$ 1,083,932</u>	<u>\$ 65,805</u>
Liabilities:				
Accounts payable	\$	\$ 5,725	\$ 5,725	\$
Deferred revenue	65,077	609,011	616,099	57,989
Amounts held in trust	5,293	518,290	515,767	7,816
Total liabilities	<u>\$ 70,370</u>	<u>\$ 1,133,026</u>	<u>\$ 1,137,591</u>	<u>\$ 65,805</u>
CLEARING FUND:				
Assets:				
Cash and investments	\$ 9,528	\$ 3,962,202	\$ 3,960,548	\$ 11,182
Liabilities:				
Payrolls payable	\$ 6,518	\$ 297,211	\$ 295,808	\$ 7,921
Accounts payable	3,010	567,361	567,110	3,261
Interest payable		3,875	3,875	
Amount held in trust		4	4	
Total liabilities	<u>\$ 9,528</u>	<u>\$ 868,451</u>	<u>\$ 866,797</u>	<u>\$ 11,182</u>
DEPARTMENT AND OFFICES AGENCY FUND:				
Assets:				
Cash and investments	\$ 4,789	\$ 650,282	\$ 650,791	\$ 4,280
Liabilities:				
Accounts payable	\$ 338	\$ 15,551	\$ 15,414	\$ 475
Amounts held in trust	4,451	637,286	637,932	3,805
Total liabilities	<u>\$ 4,789</u>	<u>\$ 652,837</u>	<u>\$ 653,346</u>	<u>\$ 4,280</u>
DEFERRED COMPENSATION FUND:				
Assets:				
Cash and investments	\$ 22,753	\$ 3,947	\$	\$ 26,700
Liabilities:				
Deferred compensation	\$ 22,753	\$ 3,947	\$	\$ 26,700
PUBLIC GUARDIAN FUND:				
Assets:				
Cash and investments	\$ 698	\$ 1,506	\$ 1,618	\$ 586
Liabilities:				
Amounts held in trust	\$ 698	\$ 1,506	\$ 1,618	\$ 586
TOTAL - ALL AGENCY FUNDS:				
Assets:				
Cash and investments	\$ 43,061	\$ 5,135,787	\$ 5,128,724	\$ 50,124
Property taxes receivable	65,077	561,077	568,165	57,989
Accounts receivable		440		440
Total assets	<u>\$ 108,138</u>	<u>\$ 5,697,304</u>	<u>\$ 5,696,889</u>	<u>\$ 108,553</u>
Liabilities:				
Payrolls payable	\$ 6,518	\$ 297,211	\$ 295,808	\$ 7,921
Accounts payable	3,348	588,637	588,249	3,736
Interest payable		3,875	3,875	
Deferred revenue	65,077	609,011	616,099	57,989
Amounts held in trust	10,442	1,157,086	1,155,321	12,207
Deferred compensation	22,753	3,947		26,700
Total liabilities	<u>\$ 108,138</u>	<u>\$ 2,659,767</u>	<u>\$ 2,659,352</u>	<u>\$ 108,553</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 proceeds are recorded as other financing sources in the appropriate fund depending on the original funding source.

MULTNOMAH COUNTY, OREGON
SCHEDULE OF GENERAL FIXED ASSETS
June 30, 1993
(amounts expressed in thousands)

GENERAL FIXED ASSETS:	
Land and land improvements	\$ 6,844
Buildings and improvements	106,701
Bridges	32,132
Work in progress	7,166
Equipment	18,559
Total general fixed assets	<u>\$ 171,402</u>
Investments in general fixed assets:	
Balance July 1, 1992	<u>\$ 159,206</u>
Additions provided by:	
General Fund	2,920
Road Fund	80
Assessment and Taxation Fund	50
Bicycle Path Construction Fund	3
Federal and State Program Fund	375
Willamette River Bridges Fund	13
Library Fund	113
Inmate Welfare Fund	61
Natural Areas Acquisition and Protection Fund	2
Jail Levy Fund	43
Lease Purchase Project Fund	8,497
Contributions from the Data Processing Fund	162
Total additions	<u>12,319</u>
Deductions:	
Retirements	(111)
Contributions to the Recreation Fund	(1)
Contributions to the Data Processing Fund	(11)
Total deductions	<u>(123)</u>
Total investment in general fixed assets	<u>\$ 171,402</u>
Reconciliation:	
Total capital outlay	<u>\$ 14,872</u>
Contributions to the Data Processing Fund	(6)
Contributions to Fleet Management Fund	(53)
Repairs and other general maintenance	(553)
Roads and bridge maintenance	(1,872)
Bike Path	(164)
Operating supplies	(114)
	<u>(2,762)</u>
Additional items capitalized	209
Total general fixed asset additions	<u>\$ 12,319</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
June 30, 1993
(amounts expressed in thousands)

	Land and land improvements	Buildings and improvements	Work in progress	Bridges	Equipment	Total
FUNCTION AND ACTIVITY:						
General government:						
Legislative	\$ 2	\$ 1,639	\$	\$	\$ 197	\$ 1,838
Administrative	90	2,773			2,979	5,842
Sub-total	<u>92</u>	<u>4,412</u>			<u>3,176</u>	<u>7,680</u>
Health and social services:						
Health	1,152	7,196			998	9,346
Social	328	4,614	7,166		1,340	13,448
Sub-total	<u>1,480</u>	<u>11,810</u>	<u>7,166</u>		<u>2,338</u>	<u>22,794</u>
Public safety:						
Law enforcement	1,543	61,031			3,661	66,235
Justice	44	1,633			613	2,290
Sub-total	<u>1,587</u>	<u>62,664</u>			<u>4,274</u>	<u>68,525</u>
Community services:						
Community service development	929	1,128			123	2,180
Library	1,320	4,814			6,173	12,307
Sub-total	<u>2,249</u>	<u>5,942</u>			<u>6,296</u>	<u>14,487</u>
Roads and bridges:						
Roads and bridges	383			32,132	2,475	34,990
Bridge shops	39	330				369
Road shops	66	5,256				5,322
Administrative		290				290
Sub-total	<u>488</u>	<u>5,876</u>		<u>32,132</u>	<u>2,475</u>	<u>40,971</u>
External organizations:						
External use	948	15,997				16,945
Total general fixed assets	\$ <u>6,844</u>	\$ <u>106,701</u>	\$ <u>7,166</u>	\$ <u>32,132</u>	\$ <u>18,559</u>	\$ <u>171,402</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)

	General fixed assets June 30, 1992	Additions	Deductions and reclasses	General fixed assets June 30, 1993
FUNCTION AND ACTIVITY:				
General government:				
Legislative	\$ 1,866	\$ 46	\$ (74)	\$ 1,838
Administrative	5,339	361	142	5,842
Sub-total	<u>7,205</u>	<u>407</u>	<u>68</u>	<u>7,680</u>
Health and social services:				
Health	8,913	489	(56)	9,346
Social	5,565	7,787	96	13,448
Sub-total	<u>14,478</u>	<u>8,276</u>	<u>40</u>	<u>22,794</u>
Public safety:				
Law enforcement	64,897	1,201	137	66,235
Justice	2,171	162	(43)	2,290
Sub-total	<u>67,068</u>	<u>1,363</u>	<u>94</u>	<u>68,525</u>
Community services:				
Community service development	2,118	14	48	2,180
Recreation	52		(52)	
Library	12,194	113		12,307
Sub-total	<u>14,364</u>	<u>127</u>	<u>(4)</u>	<u>14,487</u>
Roads and bridges:				
Roads and bridges	34,287	764	(61)	34,990
Bridge shops	369			369
Road shops	5,322			5,322
Administrative	276		14	290
Sub-total	<u>40,254</u>	<u>764</u>	<u>(47)</u>	<u>40,971</u>
External organizations:				
External use	15,837	1,382	(274)	16,945
Total general fixed assets	\$ <u>159,206</u>	\$ <u>12,319</u>	\$ <u>(123)</u>	\$ <u>171,402</u>

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OTHER SCHEDULES

Other Schedule - Audited:

- * Schedule of Federal Financial Assistance

Other Schedules - Unaudited:

- * Schedule of Property Tax Collections and Outstanding Balances
- * Schedule of Bonds and Bond Interest Coupon Transactions
- * 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, 1993
(amounts expressed in thousands)

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) AT JULY 1, 1992	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) AT JUNE 30, 1993
U.S. DEPARTMENT OF AGRICULTURE						
Passed Through State Department of Human Resources:						
Food Distribution	10.550	\$ 396	\$	\$ 396	\$ 396	\$
Food Stamps	10.551	141	16	130	141	27
National School Lunch Program	10.555	93	16	101	93	8
Special Supplemental Food Program for Women, Infants, and Children	10.557	1,279	252	1,289	1,279	242
Total Department of Agriculture		1,909	284	1,916	1,909	277
U.S. DEPT OF HEALTH & HUMAN SERVICES						
Direct Programs:						
Maternal and Child Health Federal Consolidated Programs (SPRANS)	93.110	253		85	111	26
Project Grants for Health Services to the Homeless	93.151	907	85	630	581	36
Demonstration Grants on Model Projects for Pregnant and Postpartum Women and Their Infants (Substance Abuse)	93.169	443	244	445	229	28
Integrated Community-Based Primary Care & Drug Abuse Treatment Services	93.177	1,066	74	549	556	81
Community Health Centers	93.224	* 5,464	411	2,923	2,740	228
Community Services Block Grant-Discretionary Awards-Demonstration Partnerships	93.573	472	56	158	102	
Family Support Centers Demonstration Program	93.578	250			127	127
Medicare-Supplementary Medical Insurance	93.774	88	83	154	88	17
Grants to Provide Outpatient Early Intervention Services With Respect to HIV Disease	93.918	500	154	622	522	54
Preventative Health Services-Sexually Transmitted Diseases Research, Demonstrations & Public Information and Education Grants	93.978	516	58	265	215	8
Passed Through State Department of Human Resources:						
Special Programs for the Aging-Title III, Part G- Prevention of Abuse, Neglect and Exploitation of Older Individuals	93.041	8	1	2	2	1
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	813	56	685	755	126
Special Programs for the Aging-Title III, Part C- Nutrition Services	93.045	968	(156)	877	933	(100)
Special Programs for the Aging-Title III, Part D- In Home Services for the Frail Older Individuals	93.046		4	4		
Project Grants & Cooperative Agreements for Tuberculosis Control Programs	93.116	64	11	70	65	6
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	1,456	248	1,082	919	85
Projects for Assistance in Transition From Homelessness (PATH)	93.150	164		164	164	
Model Projects for Pregnant & Postpartum Women & Their Infants (Substance Abuse)	93.169	274	9	240	274	43
Community Youth Activity Program Block Grants (CYAP)	93.171	15		15	15	
Childhood Lead Poisoning Prevention Projects- State and Community-Based Childhood Lead Poisoning Prevention Program	93.197	90		45	65	20
Mental Health Research Grants	93.242	196		196	196	
Family Planning-Personnel Training	93.260	546	36	540	526	22
Emergency Protection Grants-Substance Abuse	93.554	40	22	61	73	34
Child Support Enforcement	93.563	877	227	834	876	269
Refugee and Entrant Assistance- State Administered Programs	93.566	* 2,884	536	3,051	2,884	369
Low-Income Home Energy Assistance	93.568	1,284	(1)	630	726	95
Community Services Block Grant	93.569	784	162	749	734	147
Payments to State for Child Care Assistance	93.575		(24)	(24)		
Social Services Block Grant (SSBG)	93.667	890		890	890	
Medical Assistance Program (Medicaid; Title XIX)	93.778	* 14,427	1,202	13,399	14,427	2,230
Refugee Entrant Assistance-State Administered Programs	93.787	120	65	185	120	
Model Criminal Justice Drug Abuse Treatment- Incarcerated Populations Non-Incarcerated Populations-Juvenile Justice Populations	93.903	71	58	69	59	48
Balances carried forward		\$ 35,930	\$ 3,621	\$ 29,595	\$ 29,974	\$ 4,000

(continued)

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)
(continued)

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) AT JULY 1, 1992	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) AT JUNE 30, 1993
Balances brought forward		\$ 35,930	\$ 3,621	\$ 29,595	\$ 29,974	\$ 4,000
HIV Care Formula Grants	93.917	127	12	125	127	14
HIV/AIDS (Community Outreach)	93.949	214		214	214	
CMHS Block Grant 93	93.958	1,999		1,999	1,999	
Prevention and Treatment of Substance Abuse (SAPT)	93.959	2,075		2,075	2,075	
Preventive Health Services—Sexually Transmitted Diseases Control Grants	93.977	69	8	78	69	(1)
Health Programs for Refugees	93.987	43	6	45	43	4
Preventive Health and Health Services Block Grant	93.991	244	31	260	244	15
Alcohol and Drug Abuse and Mental Health Services Block Grant	93.992	1,196		1,196	1,196	
Maternal and Child Health Services Block Grant	93.994	519	78	509	453	22
Passed Through National Institute on Drug Abuse: Drug Abuse Research Programs	93.279	1,048	208	825	654	37
Passed Through City of Portland: Community Partnership Study Demonstration Grant	93.194	348	49	294	301	56
Total Department of Health and Human Services		43,812	4,013	37,215	37,349	4,147
U.S. DEPT OF HOUSING & URBAN DEVELOPMENT						
Direct Programs:						
Community Development Block Grants/ Entitlement Grants	14.218	1,688	(81)	729	1,079	269
Supplemental Assistance for Facilities to Assist the Homeless (SAFAH)	14.236	240		204	237	33
Passed Through State Executive Department: Rental Housing Rehabilitation	14.230	175	101		12	113
Emergency Shelter Grants Program (ESG)	14.231	93	18	108	93	3
Fair Housing Initiative Program (FHIP)	14.413	13	35	35	4	4
Passed Through City of Portland— Bureau of Community Development:						
Community Development Block Grants/ Entitlement Grants	14.218	243	4	64	193	133
Emergency Shelter Grants Program (ESG)	14.231	16		16	16	
Passed Through Housing Authority of Portland: Public and Indian Housing— Comprehensive Improvement Assistance Program	14.852	641	337	568	292	61
Passed Through Portland Community Housing Resource Board:						
Community Housing Resource Board Program (B)	14.403	11	4		7	11
Total Department of Housing and Urban Development		3,120	418	1,724	1,933	627
U.S. DEPARTMENT OF JUSTICE						
Direct Programs:						
Law Enforcement Assistance—Narcotics and Dangerous Drugs—Lab Analysis	16.001		(14)			(14)
Juvenile Justice and Delinquency Prevention—Allocation to States	16.540	435	204	291	143	56
Drug Control & System Improvement— Formula Grant (Anti-Drug Act of 1988)	16.579	488	17	292	370	95
Drug Control & System Improvement— Discretionary Grant	16.580	1,856	71	505	535	101
Passed Through State Department of Justice: Crime Victim Assistance	16.575	77	10	46	38	2
Drug Control & System Improvement— Formula Grant (Anti-Drug Act of 1988)	16.579	172	175	294	172	53
Total Department of Justice		3,028	463	1,428	1,258	293
U.S. DEPARTMENT OF TRANSPORTATION						
Passed Through Oregon State Marine Board: Boating Safety Financial Assistance	20.005	387	147	311	368	204
Passed Through State Public Utility Commission: Motor Carrier Safety Assistance Program (MCSAP)	20.218	197	22	38	81	65
Passed Through State Department of Transportation: State Highway and Community Safety	20.600	164	22	75	76	23
Total Department of Transportation		748	191	424	525	292
U.S. ENVIRONMENTAL PROTECTION AGENCY						
Passed Through State Department of Human Resources: State Public Water System Supervision	66.432	5		5	5	
Total Environmental Protection Agency		5		5	5	

(continued)

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)
(continued)

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) AT JULY 1, 1992	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) AT JUNE 30, 1993
U.S. DEPARTMENT OF ENERGY						
Passed Through State Department of Human Resources:						
Weatherization Assistance for Low-Income Persons	81.042	\$ 970	\$ 158	\$ 746	\$ 703	\$ 115
Total Department of Energy		<u>970</u>	<u>158</u>	<u>746</u>	<u>703</u>	<u>115</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY						
Direct Programs:						
Emergency Management Institute-Training Assistance	83.527	2	2	4	2	
Passed Through State Executive Department:						
Civil Defense-State and Local	83.503	112	36	77	59	18
Emergency Management Assistance						
Total Federal Emergency Management Agency		<u>114</u>	<u>38</u>	<u>81</u>	<u>61</u>	<u>18</u>
U.S. DEPARTMENT OF EDUCATION						
Direct Programs:						
Literacy for Incarcerated Adults	84.255	499			146	146
Passed Through State Department						
of Human Resources:						
Public Library Services (LSCA-Title I)	84.034	74		10	10	
Passed Through Portland Public Schools:						
Drug-Free Schools and Communities-Emergency Grants	84.233	99	4	57	59	6
Total Department of Education		<u>672</u>	<u>4</u>	<u>67</u>	<u>215</u>	<u>152</u>
OTHER FEDERAL ASSISTANCE						
Department of Agriculture:						
U.S. Forest Service - Patrol Contract		77	8	36	39	11
U.S. Forest Service		3			3	3
Department of Energy:						
Youth Employment and Empowerment Project		150		75	33	(42)
Department of Interior:						
O & C Grant		988		988	988	
Sale/Lease Federal Land		3		3	3	
Passed Through State Executive Department:						
Forest Reserve (PILT)		802		802	802	
Department of Justice:						
U.S. Marshal - Forfeitures		20		20	20	
Department of Transportation:						
Passed Through State Department of Transportation:						
FAU Engineering Contracts		1		1	1	
Hawthorne Bridge Contract			35	35		
Emergency Management Assistance:						
FEMA/UNITED WAY		769	162	513	379	28
Total Other Federal Assistance		<u>2,813</u>	<u>205</u>	<u>2,473</u>	<u>2,268</u>	
Total Federal Assistance		<u>\$ 57,191</u>	<u>\$ 5,774</u>	<u>\$ 46,079</u>	<u>\$ 46,226</u>	<u>\$ 5,921</u>

* Represents a major program

MULTNOMAH COUNTY, OREGON
SCHEDULE OF PROPERTY TAX COLLECTIONS
AND OUTSTANDING BALANCES
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)
(unaudited)

Tax Year	Taxes receivable June 30, 1992	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, 1993
1992-93	\$	\$ 616,571	\$ 341	\$ 368	\$ (13,571)	\$ (575,084)	\$ 28,625
1991-92	34,433		(2,496)	1,177		(15,892)	17,222
1990-91	21,207		(1,192)	1,575		(9,188)	12,402
1989-90 and prior	20,415		(362)	3,568		(13,330)	10,291
	<u>\$ 76,055</u>	<u>\$ 616,571</u>	<u>\$ (3,709)</u>	<u>\$ 6,688</u>	<u>\$ (13,571)</u>	<u>\$ (613,494)</u>	<u>\$ 68,540</u>

SUMMARY OF TAXES RECEIVABLE AT JUNE 30, 1993:

	Current levy	Prior years' levy	Total
General Fund	\$ 3,686	\$ 4,555	\$ 8,241
Jail Levy Fund	579	570	1,149
Serial Levy Fund		76	76
Library Fund	441	560	1,001
Sundry Taxing Bodies Fund	<u>23,890</u>	<u>34,099</u>	<u>57,989</u>
Sub-total taxes receivable	28,596	39,860	68,456
Special assessments collected through taxes	24	47	71
General Fund advances to other taxing bodies	<u>5</u>	<u>8</u>	<u>13</u>
Total receivables	<u>\$ 28,625</u>	<u>\$ 39,915</u>	<u>\$ 68,540</u>

MULTNOMAH COUNTY, OREGON
 SCHEDULE OF BONDS AND BOND INTEREST COUPON TRANSACTIONS
 For fiscal year ended June 30, 1993
 (amounts expressed in thousands)
 (unaudited)

GENERAL LONG-TERM SPECIAL ASSESSMENT IMPROVEMENT BONDS:

	Outstanding June 30, 1992		1992-93 Transactions		
	Matured	Unmatured	Matured	Paid	Called
Dated November 1, 1984		\$ 105	\$ 30	\$ 30	\$ 75
Dated October 1, 1982		220	220	220	
		<u>\$ 325</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 75</u>

GENERAL LONG-TERM OBLIGATION SPECIAL ASSESSMENT
 IMPROVEMENT BOND INTEREST COUPONS:

	Matured During Year
Dated November 1, 1984	\$ 8
Dated October 1, 1982	8
	<u>\$ 16</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF CAPITALIZED LEASE PURCHASES OUTSTANDING
June 30, 1993
(amounts expressed in thousands)
(unaudited)

GENERAL LONG-TERM LEASE OBLIGATIONS:

Fiscal Year of maturity	Dated 05/01/93 2.75% to 7.50%		Dated 08/01/92 2.9% to 5.9%		Dated 09/04/90 10.5%		Dated 07/01/90 6.00% to 6.80%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1994	\$	\$ 644	\$ 1,070	\$ 1,960	\$ 25	\$ 4	\$ 40	\$ 24
1995	2,185	935	1,110	1,924	28	2	40	21
1996	785	889	1,155	1,879	3		45	19
1997	810	860	1,205	1,828			45	16
1998	845	827	1,260	1,771			50	13
1999	875	790	1,325	1,709			50	9
2000	915	750	1,390	1,641			55	6
2001	955	705	1,465	1,566			60	2
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>\$ 19,890</u>	<u>\$ 10,321</u>	<u>\$ 36,000</u>	<u>\$ 24,645</u>	<u>\$ 56</u>	<u>\$ 6</u>	<u>\$ 385</u>	<u>\$ 110</u>

DATA PROCESSING CAPITALIZED LEASE OBLIGATIONS:

Fiscal Year of maturity	Dated 06/15/93 5.35%		Dated 12/14/92 6.75%		Dated 11/19/90 6.75%		Dated 05/15/90 7.57%	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1994	\$ 27	\$ 8	\$ 103	\$ 14	\$ 80	\$ 15	\$ 36	\$ 5
1995	28	7	110	7	86	9	38	2
1996	30	5	48	1	92	3		
1997	31	3						
1998	33	2						
	<u>\$ 149</u>	<u>\$ 25</u>	<u>\$ 261</u>	<u>\$ 22</u>	<u>\$ 258</u>	<u>\$ 27</u>	<u>\$ 74</u>	<u>\$ 7</u>

Dated 01/22/81

6.00% to 7.25%

Total

Principal	Interest	Principal	Interest
\$ 96	\$ 235	\$ 1,231	\$ 2,867
105	227	3,468	3,109
114	218	2,102	3,005
124	208	2,184	2,912
134	198	2,289	2,809
146	186	2,396	2,694
159	174	2,519	2,571
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	51	3,611	1,388
306	26	3,831	1,166
		3,730	930
		3,580	715
		3,340	508
		3,125	315
		3,315	122
		390	11
<u>\$ 2,743</u>	<u>\$ 2,235</u>	<u>\$ 59,074</u>	<u>\$ 37,317</u>

Dated 08/01/89

7.73%

Dated 12/15/88

6.50%

Total

Principal	Interest	Principal	Interest	Principal	Interest
\$ 45	\$ 2	\$ 26	\$ 1	\$ 317	\$ 45
4				266	25
				170	9
				31	3
				33	2
<u>\$ 49</u>	<u>\$ 2</u>	<u>\$ 26</u>	<u>\$ 1</u>	<u>\$ 817</u>	<u>\$ 84</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF REVENUES AND EXPENDITURES – MULTNOMAH COUNTY FAIR
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)
(unaudited)

REVENUES:

Racing contract revenues	\$ 171
Admissions, concessions and other receipts:	
Admissions	118
Concessions	5
Carnival fees	32
Parking	25
Exhibit space and booth rental	13
Entry fees	1
Other income	12
	<u>206</u>
State of Oregon – racing apportionment:	
Racing Commission apportionment (ORS 462.280)	24
Racing Commission apportionment (ORS 462.280 and 565.280)	24
County Fair Commission apportionment (ORS 565.425)	17
Less allocations to other organizations (ORS 565.290)	(8)
	<u>57</u>
Total revenues	<u>434</u>

EXPENDITURES:

Materials and services	416
Excess of revenues over expenditures	\$ <u>18</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF RECEIPTS AND DEPOSITS - ELECTED OFFICIALS
For the fiscal year ended June 30, 1993
(amounts expressed in thousands)
(unaudited)

	Receipts deposited with Treasurer
Sheriff's Office	\$ 8,575
Others	
Total	<u>\$ 8,575</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 Direct and Overlapping Debt
- * Computation of Legal Debt Margin
- * Construction, Property Value, and Bank Deposits
- * Insurance In Force
- * Population, Per Capita Income and Unemployment
- * Major Employers in Metropolitan Area
- * Miscellaneous Statistical Data
- * Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita (table omitted, County has no General Obligation Bonded Debt)
- * Ratio of Annual General Obligation Bonded Debt Service Expenditures to General Expenditures (table omitted, County has no General Obligation Bonded Debt)

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
1984	\$ 17,781	\$ 36,376	\$ 38,943	\$ 11,106	\$ 11,963	\$ 5,100	\$ 32,526 (2)	\$ 153,795
1985	22,635	37,939	38,331	18,754	13,112	5,095	27,739 (2)	163,605
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	27,564	133,653	76,324	42,363	27,323	14,872	5,146	327,245

(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)

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Intergovernmental</u>	<u>Licenses and permits</u>	<u>Charges for services</u>	<u>Fines and forfeits</u>	<u>Special assessments</u>	<u>Other</u>	<u>Total</u>
1984	\$ 64,771	\$ 48,228	\$ 1,337	\$ 3,452	\$ 162	526	\$ 12,827	\$ 131,303
1985	70,581	55,579	988	5,264	4,649 (2)	667	6,785	144,513
1986	75,427	55,457	2,414	6,594	2,824 (2)	573	5,295	148,584
1987	82,864	55,260	1,791	6,749	3,198 (2)	585	7,614	158,061
1988	99,587	61,089	1,790	6,468	3,482 (2)	470	7,708	180,594
1989	108,880	76,023	6,363	7,405	4,686 (2)	351	10,490	214,198
1990	114,806	85,820	1,788	8,269	4,628 (2)	321	12,297	227,929
1991	128,642	106,962	2,139	9,307	3,940 (2)	155	20,146	271,291
1992	127,545	124,711	2,566	10,023	2,943 (2)	47	17,952	285,787
1993	142,569	134,774	2,833	10,763	3,468 (2)	45	23,846	318,298

(1) All Governmental Fund Types (Budgetary basis)

(2) A new category, Interest, established for fiscal years 1985 and thereafter

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
1984	\$ 51,748	\$ 617	\$ 2,951	\$ 6,672	\$ 2,131	\$ 652	\$ 64,771
1985	56,144	848	3,431	7,002	2,588	568	70,581
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

(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
1984	\$ 53,124	\$ 48,260	90.84 %	\$ 2,643	\$ 50,903	95.82 %	\$ 7,447	14.02 %
1985	56,996	52,135	91.47	3,073	55,208	96.86	8,007	14.05
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

(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
1984	\$ 797,296	\$ 907,355	\$ 5,998,814	\$ 9,483,425	\$ 17,186,890
1985	898,302	1,069,512	6,762,007	9,434,934	18,164,755
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

(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
1984	\$ 3.08	\$ 4.83	\$ 0.60	\$ 14.55	\$ 0.04	\$ 0.78	\$ 0.50	\$ 24.38
1985	3.13	4.86	0.73	14.73	0.02	0.68	0.54	24.69
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	0.00	24.16

(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 County	Cities	Special Purpose Districts	Education Districts	Water Districts	Rural Fire Districts	Urban Renewal Districts	Total
1984	\$ 53,124	\$ 83,043	\$ 7,030	\$ 249,958	\$ 668	\$ 13,401	\$ 8,580	\$ 415,804
1985	56,996	88,335	10,365	267,699	309	12,456	9,856	446,016
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

(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, 1993
(amounts expressed in thousands)
(unaudited)

<u>Taxpayer account</u>	<u>Type of business</u>	<u>1993 Assessed Valuation</u>	<u>Percentage of total assessed Valuation (1)</u>
U. S. WEST	Telephone Utility	\$ 378,645	1.5 %
PacifiCorp (Pacific Power and Light)	Electric Utility	172,414	0.7
Portland General Electric	Electric Utility	158,319	0.6
Northwest Natural Gas	Natural Gas Utility	103,855	0.4
SI - Lloyd Associates	Property Management	94,000	0.4
Boeing Company	Airline	90,150	0.4
Oregon Steel Mills	Plate Steel Mfg.	81,524	0.3
Wacker Siltronic	Silicon Wafers	67,379	0.3
Union Pacific Railroad	Railroad	65,034	0.3
Fujitsu Microelectronics	Electronics	64,633	0.3
		<u>\$ 1,275,953</u>	<u>5.2 %</u>

(1) The 1993 real market valuation for Multnomah County is \$25,526,710.

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
1984	\$ 2,996	\$ 193	\$ 496	\$ 2,693
1985	2,693	298	606	2,385
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

Source: Current and prior years' financial statements

MULTNOMAH COUNTY, OREGON
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
June 30, 1993
(amounts expressed in thousands)
(unaudited)

Overlapping District	Percent Overlapping	Overlapping	
		Gross (1) Bonded Debt	Net (2) Direct Debt
Multnomah County	100.00 %	\$	\$
Mt. Scott Water District	0.94	26	26
Palantine Hill Water District	88.69	3	
Clackamas County School District 7	0.50	107	107
City of Lake Oswego	6.93	927	898
City of Milwaukie	0.67	36	34
Scappoose RFPD	3.21	11	11
Port of Portland	46.31	36,307	36,307
Port of Portland Only 2	100.00	100	100
Lusted Water District	100.00		
Powell Valley Road Water District	100.00	369	39
Rockwood Water District	100.00	140	140
Metropolitan Service District	50.20	32,602	32,602
Tri-Metropolitan Service District	50.10	62,622	62,622
Downtown Urban Renewal Area	100.00		
St. John's River Urban Renewal Area	100.00		
South Park Block Urban Renewal Area	100.00		
Central Eastside Urban Renewal Area	100.00		
Multnomah County School District 1J	99.23	106,737	106,737
Multnomah County School District 4	100.00	25,897	25,897
Multnomah County School District 6J	57.53	1,524	1,524
Multnomah County School District 7	100.00	3,125	3,125
Multnomah County School District 19	100.00	450	450
Multnomah County School District 28J	93.37	15,723	15,723
Multnomah County School District 39	100.00	390	390
Multnomah County School District 51J	96.64	807	807
Multnomah County UHD 2J	83.44	3,588	3,588
Mount Hood Community College	84.42	5,103	5,103
Portland Community College	46.72	15,419	15,419
City of Fairview	100.00	337	
City of Gresham	100.00	15,933	9,140
City of Portland	99.57	118,223	31,025
HFA Portland	99.57		
City of Troutdale	100.00	7,970	1,785
City of Wood Village	100.00	4	4
Unified Sewerage Agency	0.79	94	69
Tualatin Valley Fire and Rescue	0.83	17	17
Washington County School District 48J	0.40	297	297
Washington County School District 70J	0.15	1	1
Washington County UHD 3-8J	0.01		
		\$ 454,889	\$ 353,987

(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
COMPUTATION OF LEGAL DEBT MARGIN
June 30, 1993
(amounts expressed in thousands)
(unaudited)

Multnomah County has no bonded debt as of June 30, 1993.

ORS 287.054 provides a debt limit of 2% of the true cash value of all taxable property within the County's boundaries.

Real market value (1992-93)	\$ 25,526,710
Debt limit	<u>2.00%</u>
	510,534
Less bonded debt at June 30 (1)	
Legal debt margin	<u>\$ 510,534</u>

(1) On May 18, 1993 the voters approved a \$31,000 General Obligation Bond Measure for Library purposes. Bonds were not issued as of June 30, 1993.

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)	
1984	2,771	\$ 141,713	3,814	\$ 89,217	6,585	\$ 230,930	\$ 6,716,333
1985	2,404	146,474	3,381	79,505	5,785	225,979	6,336,613
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 (5)	1,062	95,515	2,625	97,354	3,687	192,869	11,222,080

(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 1993

Sources: State of Oregon Housing Division and State of Oregon Banking Commission

MULTNOMAH COUNTY, OREGON
INSURANCE IN FORCE
June 30, 1993
(unaudited)

<u>Insurance Company</u>	<u>Coverage</u>	<u>Expiration</u>
American Protection Insurance Co. Policy No. 3ZT746102-02	Buildings and Equipment	10/02/93
American Protection Insurance Co. Policy No. 3ZT746102-02	Comprehensive Boiler and Machinery	10/02/93
American Protection Insurance Co. Policy No. 3ZT746102-02	Hull and Machinery Marine Policy	10/02/93
American Protection Insurance Co. Policy No. 3XL12310600	Boiler and Bridges Policy	10/02/93
American Protection Insurance Co. Policy No. KG-3ZG00202601	Justice Center Equipment Policy	11/28/93
Lumbermens Mutual Casualty Policy No. 3MF746101-02	Liability Policy	10/02/93
Safety National Casualty Policy No. SP3189OR	Excess Workers' Compensation	07/01/93
Hartford Insurance Co. Policy No. PEBZE 67 13	Blanket Faithful Performance Bond	01/01/94
Hartford Insurance Co. Bond No. 5088331	Faithful Performance Bond - Public Official Tax Collector	01/01/94
Bond No. 5088332	Finance Director	01/01/94
Bond No. 5088333	Treasury Manager	01/01/94
Hartford Insurance Co. Bond No. 5088334	Faithful Performance Bond - Public Guardian	01/01/94
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 HU 3402	DEQ License Bond (Multnomah County)	01/16/94
St. Paul Fire & Marine Ins. Co. Bond No. 400 HU 3403	DEQ License Bond (Mechanic/Equipment Operator/Fleet Inspector)	01/01/94
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

Source: County Insurance Agent

MULTNOMAH COUNTY, OREGON
POPULATION, PER CAPITA INCOME AND UNEMPLOYMENT
LAST TEN FISCAL YEARS
(unaudited)

<u>Fiscal</u> <u>Year</u>	<u>Population</u>	<u>Per capita</u> <u>income (1)</u>	<u>Unemployment</u> <u>rate (2)</u>	
1984	562,300	\$ 14	8.0	%
1985	561,800	14	7.4	
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	N/A	6.2	
1993	605,000	N/A	5.8	(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, 1993
(unaudited)

Employer	Product or Service	1992 Employment
Fred Meyer, Inc.	Retail variety chain	7,200
Tektronix	Electronic instruments	6,500
U. S. Bancorp	Bank and holding company	5,370
Legacy Health System	Health care	5,327 FTE (1)
Intel Corporation	Semiconductor integrated circuits	5,100
Kaiser Permanente	Hospitals and clinics	5,080 FTE
Sisters of Providence Health Care System	Hospital and clinics	4,711 FTE
U. S. West	Communications utility	3,358
James River Corporation	Pulp and paper mills	3,300 (2)
First Interstate Bank	Bank	3,124
Safeway Stores	Grocery chain stores	3,119
Freightliner Corporation	Medium and heavy-duty trucks	3,000
Nike	Sports shoes and apparel	2,724
Precision Castparts	Steel Castings	2,669
Albertson's	Retail grocery chain	2,420 (2)
Red Lion Hotels & Inns	Hotel/motel chain	2,285
Consolidated Freightways	Transportation	2,217
Meier and Frank Company	Department stores	2,000
Boeing of Portland	Aircraft frame structures	1,925
Portland General Corporation	Diversified utility holding company	1,828 FTE
Bank of America Oregon	Financial services	1,776 (1)
Pacificorp	Diversified electric utility	1,762
Blue Cross & Blue Shield of Oregon	Medical insurance	1,714
Nordstrom	Retail specialty store	1,610 FTE
Payless Drug Stores	Retail drug and variety store chain	1,600 FTE
Southwest Washington Medical	Health care	1,373
Sequent Computer Systems, Inc.	Business computer systems	1,100
Portland Adventist Medical Center	Health care	1,052 FTE
General Telephone Company	Telephone utility	1,015
Northwest Natural Gas	Gas utility	1,014
Mentor Graphics Corporation	CAE software & hardware	1,000
Federal Government		16,965
State Government		16,400
Portland School District		5,240
City of Portland		4,684
Multnomah County		3,547
Tri - Met		1,650

(1) Total FTE for Oregon

(2) Total employees, not FTE

Source: Chamber of Commerce and Employment Division, State of Oregon

MULTNOMAH COUNTY, OREGON
MISCELLANEOUS STATISTICAL DATA
June 30, 1993
(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	470
Multnomah County employees:	
Management and exempt	498
Bargaining units	3,049

MILES OF STREETS (UNINCORPORATED AREA)

Paved	500
Unpaved	11

FIRE PROTECTION

Number of stations	40
Number of employees	879

SHERIFF PROTECTION

Number of arrests (Parts 1,2 & 3 crimes)	4,313
Vehicular patrol units	32
Number of employees (sworn and civilian)	706

Jails:

Facilities	5
Population	1,331

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	125
Middle	3
Alternative special	16
Junior/senior high school	1
High schools	16
Colleges	13

Employees:

Principals and vice principals	214
Administrative and support	3,599
Teachers	5,295

Number of students (estimated)	84,998
Average daily attendance (estimated)	80,243

SEWAGE DISPOSAL

Number of accounts	548
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STREET LIGHTING

Number of Lights	3,711
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ELECTIONS

Number of registered voters	376,155
Number of votes cast in last general election	309,061
Percentage of registered voters voting in last general election	82.5%



AUDIT COMMENTS AND DISCLOSURES

MULTNOMAH COUNTY, OREGON

AUDIT COMMENTS AND DISCLOSURES

REQUIRED BY STATE REGULATIONS

Oregon Administrative Rules 162-01-050 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, as prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, and comments and disclosures required in audit reports. The required statements and schedules are set forth in the preceding sections of this report. Required comments and disclosures related to our audit of such statements and schedules are set on the forth following pages.

MULTNOMAH COUNTY, OREGON

AUDIT COMMENTS AND DISCLOSURES, Continued

Internal Control Structure

We have audited the general purpose financial statements of Multnomah County, Oregon (County), as of and for the year ended June 30, 1993 and have issued our report thereon dated December 10, 1993.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the Minimum Standards for Audits of Oregon Municipal Corporations. 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.

In planning and performing our audit of the general purpose financial statements of the County, as of and for the year ended June 30, 1993, we considered its internal control structure 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 the internal control structure.

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 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, projections 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 in the following categories; grant revenues and receipts; accounts payable and cash disbursements, and payroll.

For all of the internal control structure categories listed above, 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.

MULTNOMAH COUNTY, OREGON

AUDIT COMMENTS AND DISCLOSURES, Continued

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 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 the management of Multnomah County, Oregon, in a separate letter dated December 10, 1993.

This report is intended for the information of the Board of Commissioners, Audit Committee, management, cognizant agent, and other federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

MULTNOMAH COUNTY, OREGON

AUDIT COMMENTS AND DISCLOSURES, Continued

Other Audit Comments and Disclosures

We have audited the general purpose financial statements of Multnomah County, Oregon (County) as of and for the year ended June 30, 1993, and have issued our report thereon dated December 10, 1993.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the Minimum Standards for Audits of Oregon Municipal Corporations. 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:

- the legal requirements relating to debt as prescribed by Oregon Revised Statutes (ORS);
- ORS 294.035 regarding the investment of public monies;
- the appropriate laws, rules, and regulations pertaining to programs funded wholly or partially by other governmental agencies;
- ORS Chapter 279 regarding the awarding of public contracts and the construction of public improvements;
- ORS Chapter 295 relating to collateral requirements of public fund deposits; and
- ORS 294.305 to 294.520 regarding the preparation, adoption and execution of the County's budget for the fiscal years ended June 30, 1993 and June 30, 1994.

However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

MULTNOMAH COUNTY, OREGON

AUDIT COMMENTS AND DISCLOSURES, Continued

The results of our tests of compliance disclosed the following instances of noncompliance concerning overexpenditures in the indicated budgetary categories which were made for the year ended June 30, 1993:

	(000's)
General Fund:	
Health Services - Materials and Services	\$87
District Attorney - Capital Outlay	1
Special Revenue Funds:	
Road-Environmental Services - Personal Services	14
Assessment and Taxation - Environmental Services - Personal Services	31
Federal and State Program - District Attorney - Capital Outlay	21
Federal and State Program - Environmental Services - Personal Services	18
Federal and State Program - Nondepartmental - Personal Services	3
County School - Nondepartmental - Material and Services	7
Library - Capital Outlay	3
Inmate Welfare - Sheriff - Capital Outlay	29
Jail Levy - Environmental Services - Personal Services	2
Internal Service Funds:	
Insurance - Nondepartmental - Materials and Services	8
Telephone - Environmental Services - Material and Services	18

Additionally, on certain occasions during the year ended June 30, 1993, the County was not in compliance with Oregon Revised Statutes relating to the types of Investments and the required diversification thereof.

Compliance with appropriate laws, rules, and regulations pertaining to the Single Audit Act of 1984 have been reported to the County in a separate report dated December 3, 1993.

We considered these instances of noncompliance in forming our opinion on whether the County's 1993 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 10, 1993, on those general purpose financial statements.

Except as described above, the results of our tests of compliance indicate that, with respect to the items tested, the County, complied, in all material respects, with the provisions referred to in the third paragraph of this report, and 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 provisions.

Additionally, we make the following other comments:

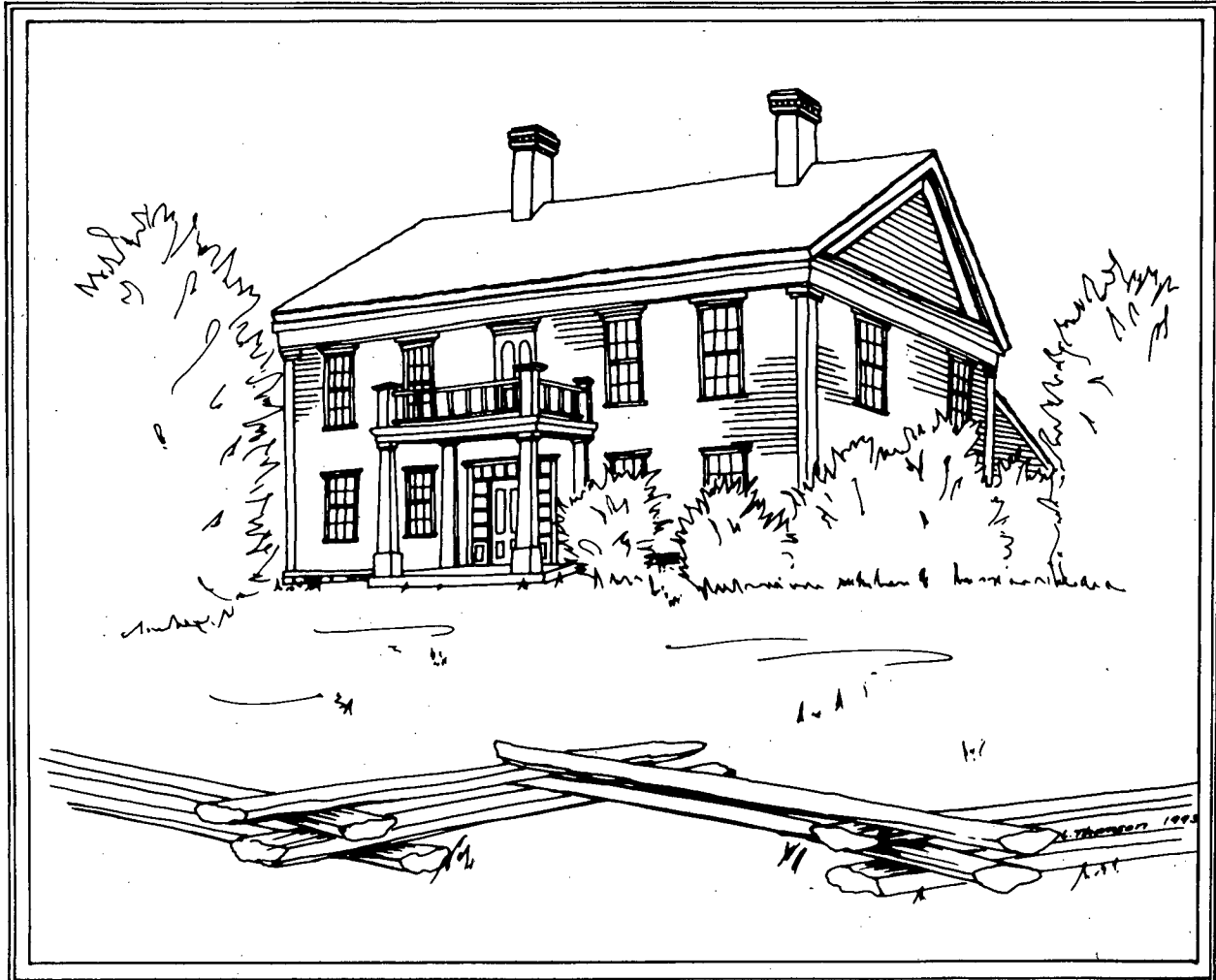
- We found the County's accounting records to be adequate for audit purposes.
- We reviewed the County's insurance and fidelity bond coverage at June 30, 1993 and ascertained such policies appeared to be in force. We are not competent by training to state whether the insurance policies covering County-owned property in force at June 30, 1993 are adequate.

This report is intended for the information of the Board of Commissioners, Audit Committee, management, cognizant agent, and other federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

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MULTNOMAH COUNTY OREGON



THE SINGLE AUDIT REPORT
Fiscal Year Ended June 30, 1993



Cover: The Bybee-Howell House built in 1856 is known as a fine addition to the National Historic Landmark properties. The property belongs to Multnomah County. In 1854 James F. Bybee was appointed one of the first three commissioners for the newly established county of Multnomah.

(Cover illustration by: Linda Thomson)

MULTNOMAH COUNTY, OREGON

Independent Auditors' Reports in Accordance
with the Single Audit Act of 1984

June 30, 1993

MULTNOMAH COUNTY, OREGON

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Certified Public Accountants

Suite 2000
1211 South West Fifth Avenue
Portland, OR 97204

Independent Auditors' Report on the Schedule
of Federal Financial Assistance

The Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon:

We have audited the general purpose financial statements of Multnomah County, Oregon, as of and for the year ended June 30, 1993, and have issued our report thereon dated December 10, 1993. These general purpose financial statements are the responsibility of Multnomah County, Oregon'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*, 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 Multnomah County, Oregon, 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 stated in all material respects in relation to the general purpose financial statements taken as a whole.

KPMG Peat Marwick

December 10, 1993

MULTNOMAH COUNTY, OREGON

Schedule of Federal Financial Assistance

For the fiscal year ended June 30, 1993

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) AT JULY 1, 1992	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) AT JUNE 30, 1993
U.S. DEPARTMENT OF AGRICULTURE						
Passed Through State Department of Human Resources:						
Food Distribution	10.550	\$ 395,887	\$	\$ 395,887	\$ 395,887	\$
Food Stamps	10.551	141,237	15,430	129,670	141,238	26,998
National School Lunch Program	10.555	92,785	15,679	100,488	92,785	7,976
Special Supplemental Food Program for Women, Infants, and Children	10.557	1,279,251	252,267	1,289,284	1,279,251	242,234
Total Department of Agriculture		1,909,160	283,376	1,915,329	1,909,161	277,208
U.S. DEPT OF HEALTH & HUMAN SERVICES						
Direct Programs:						
Maternal and Child Health Federal Consolidated Programs (SPRANS)	93.110	252,645		84,776	110,434	25,658
Project Grants for Health Services to the Homeless	93.151	906,577	84,712	630,175	581,743	36,280
Demonstration Grants on Model Projects for Pregnant and Postpartum Women and Their Infants (Substance Abuse)	93.169	443,485	243,570	444,423	229,231	28,378
Integrated Community-Based Primary Care & Drug Abuse Treatment Services	93.177	1,065,634	73,656	549,238	556,656	81,074
Community Health Centers	93.224	* 5,464,404	410,834	2,923,459	2,740,309	227,684
Community Services Block Grant-Discretionary Awards-Demonstration Partnerships	93.573	471,991	56,154	158,324	102,463	293
Family Support Centers Demonstration Program	93.578	250,000			127,295	127,295
Medicare-Supplementary Medical Insurance	93.774	88,573	82,584	153,826	88,573	17,331
Grants to Provide Outpatient Early Intervention Services With Respect to HIV Disease	93.918	500,000	154,693	622,734	522,276	54,235
Preventative Health Services-Sexually Transmitted Diseases Research, Demonstrations & Public Information and Education Grants	93.978	515,841	57,656	264,396	214,964	8,224
Passed Through State Department of Human Resources:						
Special Programs for the Aging-Title III, Part G- Prevention of Abuse, Neglect and Exploitation of Older Individuals	93.041	7,658	638	1,914	2,454	1,178
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044	813,258	55,861	684,571	754,600	125,890
Special Programs for the Aging-Title III, Part C- Nutrition Services	93.045	967,596	(155,588)	877,400	933,342	(99,646)
Special Programs for the Aging-Title III, Part D- In Home Services for the Frail Older Individuals	93.046		4,417	4,614		(197)
Project Grants & Cooperative Agreements for Tuberculosis Control Programs	93.116	64,505	11,011	69,141	64,505	6,375
Acquired Immunodeficiency Syndrome (AIDS) Activity Projects for Assistance in	93.118	1,455,615	247,568	1,081,171	917,955	84,352
Transition From Homelessness (PATH)	93.150	164,133		164,133	164,133	
Model Projects for Pregnant & Postpartum Women & Their Infants (Substance Abuse)	93.169	273,551	9,507	239,926	273,551	43,132
Community Youth Activity Program Block Grants (CYAP)	93.171	14,551		14,551	14,551	
Childhood Lead Poisoning Prevention Projects- State and Community-Based Childhood Lead Poisoning Prevention Program	93.197	90,412		45,206	65,364	20,158
Mental Health Research Grants	93.242	195,977		195,977	195,977	
Family Planning-Personnel Training	93.260	546,159	35,882	539,947	526,194	22,129
Emergency Protection Grants-Substance Abuse	93.554	39,406	21,935	61,439	73,036	33,532
Child Support Enforcement	93.563	877,317	227,392	834,823	876,634	269,203
Refugee and Entrant Assistance- State Administered Programs	93.566	* 2,883,575	535,509	3,050,574	2,883,575	368,510
Low-Income Home Energy Assistance	93.568	1,284,283	(1,545)	629,402	725,707	94,760
Community Services Block Grant	93.569	784,537	162,258	748,925	733,593	146,926
Payments to State for Child Care Assistance	93.575		(23,520)	(23,520)		
Social Services Block Grant (SSBG)	93.667	889,977		889,977	889,977	
Medical Assistance Program (Medicaid, Title XIX)	93.778	* 14,427,327	1,201,523	13,398,672	14,427,327	2,230,178
Refugee Entrant Assistance-State Administered Programs	93.787	119,785	65,075	184,860	119,785	
Model Criminal Justice Drug Abuse Treatment- Incarcerated Populations Non-Incarcerated Populations-Juvenile Justice Populations	93.903	70,850	57,920	69,301	58,968	47,587
Balances carried forward		\$ 35,929,622	\$ 3,619,702	\$ 29,594,355	\$ 29,975,172	\$ 4,000,519

(continued)

MULTNOMAH COUNTY, OREGON

Schedule of Federal Financial Assistance, Continued

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) AT JULY 1, 1992	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) AT JUNE 30, 1993
Balances brought forward		\$ 35,929,622	\$ 3,619,702	\$ 29,594,355	\$ 29,975,172	\$ 4,000,519
HIV Care Formula Grants	93.917	127,231	11,748	124,576	127,231	14,403
HIV/AIDS (Community Outreach)	93.949	214,194		214,194	214,194	
CMHS Block Grant 93	93.958	* 1,998,654		1,998,654	1,998,654	
Prevention and Treatment of Substance Abuse (SPAT)	93.959	* 2,075,440		2,075,440	2,075,440	
Preventive Health Services--Sexually Transmitted Diseases Control Grants	93.977	69,235	8,231	78,191	69,235	(725)
Health Programs for Refugees	93.987	43,015	6,430	45,484	43,015	3,961
Preventive Health and Health Services Block Grant	93.991	244,345	31,472	260,817	244,345	15,000
Alcohol and Drug Abuse and Mental Health Services Block Grant	93.992	1,196,098		1,196,098	1,196,098	
Maternal and Child Health Services Block Grant	93.994	519,015	77,652	508,434	453,058	22,276
Passed Through National Institute on Drug Abuse: Drug Abuse Research Programs	93.279	1,047,578	207,655	825,492	654,540	36,703
Passed Through City of Portland: Community Partnership Study Demonstration Grant	93.194	347,523	49,448	293,987	300,455	55,916
Total Department of Health and Human Services		43,811,950	4,012,338	37,215,722	37,351,437	4,148,053
U.S. DEPT OF HOUSING & URBAN DEVELOPMENT						
Direct Programs:						
Community Development Block Grants/ Entitlement Grants	14.218	1,687,888	(80,995)	729,287	1,078,551	268,269
Supplemental Assistance for Facilities to Assist the Homeless (SAFAH)	14.236	239,647		203,556	236,794	33,238
Passed Through State Executive Department: Rental Housing Rehabilitation	14.230	175,000	101,184		11,756	112,940
Emergency Shelter Grants Program (ESG)	14.231	93,086	18,005	107,935	93,086	3,156
Fair Housing Initiative Program (FHIP)	14.413	12,895	35,036	35,036	3,922	3,922
Passed Through City of Portland-- Bureau of Community Development: Community Development Block Grants/ Entitlement Grants	14.218	243,000	4,334	64,252	193,000	133,082
Emergency Shelter Grants Program (ESG)	14.231	16,015		16,015	16,015	
Passed Through Housing Authority of Portland: Public and Indian Housing-- Comprehensive Improvement Assistance Program	14.852	640,900	337,319	567,906	291,700	61,113
Passed Through Portland Community Housing Resource Board: Community Housing Resource Board Program (B)	14.403	11,520	4,485		7,035	11,520
Total Department of Housing and Urban Development		3,119,951	419,368	1,723,987	1,931,859	627,240
U.S. DEPARTMENT OF JUSTICE						
Direct Programs:						
Law Enforcement Assistance--Narcotics and Dangerous Drugs--Lab Analysis	16.001		(14,378)			(14,378)
Juvenile Justice and Delinquency Prevention--Allocation to States	16.540	435,365	203,598	290,551	143,134	56,181
Drug Control & System Improvement-- Formula Grant (Anti-Drug Act of 1988)	16.579	488,131	17,245	291,756	369,620	95,109
Drug Control & System Improvement-- Discretionary Grant	16.580	1,855,403	70,700	504,619	535,414	101,495
Passed Through State Department of Justice: Crime Victim Assistance	16.575	77,018	10,323	46,339	37,948	1,932
Drug Control & System Improvement-- Formula Grant (Anti-Drug Act of 1988)	16.579	172,000	175,369	294,752	172,001	52,618
Total Department of Justice		3,027,917	462,857	1,428,017	1,258,117	292,957
U.S. DEPARTMENT OF TRANSPORTATION						
Passed Through Oregon State Marine Board: Boating Safety Financial Assistance	20.005	386,500	147,243	310,973	368,170	204,440
Passed Through State Public Utility Commission: Motor Carrier Safety Assistance Program (MCSAP)	20.218	197,215	22,349	37,961	80,157	64,545
Passed Through State Department of Transportation: State Highway and Community Safety	20.600	163,990	21,933	74,901	75,962	22,994
Total Department of Transportation		747,705	191,525	423,835	524,289	291,979
U.S. ENVIRONMENTAL PROTECTION AGENCY						
Passed Through State Department of Human Resources: State Public Water System Supervision	66.432	5,613	466	5,614	5,613	465
Total Environmental Protection Agency		5,613	466	5,614	5,613	465

(continued)

MULTNOMAH COUNTY, OREGON

Schedule of Federal Financial Assistance, Continued

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) AT JULY 1,		EXPENDITURES	RECEIVABLE (ADVANCE) AT JUNE 30,
			1992	RECEIPTS		1993
U.S. DEPARTMENT OF ENERGY						
Passed Through State Department of Human Resources: Weatherization Assistance for Low-Income Persons	81.042	970,442	158,106	745,845	702,926	115,187
Total Department of Energy		970,442	158,106	745,845	702,926	115,187
FEDERAL EMERGENCY MANAGEMENT AGENCY						
Direct Programs:						
Emergency Management Institute-Training Assistance	83.527	1,996	1,713	3,709	1,996	
Passed Through State Executive Department: Civil Defense-State and Local Emergency Management Assistance	83.503	112,000	35,625	77,455	59,414	17,584
Total Federal Emergency Management Agency		\$ 113,996	\$ 37,338	\$ 81,164	\$ 61,410	\$ 17,584
U.S. DEPARTMENT OF EDUCATION						
Direct Programs:						
Literacy for Incarcerated Adults	84.255	498,742			145,664	145,664
Passed Through State Department of Human Resources: Public Library Services (LSCA-Title I)	84.034	73,966		9,992	9,992	
Passed Through Portland Public Schools: Drug-Free Schools & Communities-Emergency Grants	84.233	98,931	3,904	56,881	58,335	5,358
Total Department of Education		671,639	3,904	66,873	213,991	151,022
OTHER FEDERAL ASSISTANCE						
Department of Agriculture:						
U.S. Forest Service - Patrol Contract		76,750	8,444	36,557	38,962	10,849
U.S. Forest Service		3,000			3,000	3,000
Department of Energy:						
Youth Employment and Empowerment Project		150,000		75,000	32,563	(42,437)
Department of Interior:						
O & C Grant		988,106		988,106	988,106	
Sale/Lease Federal Land		2,898		2,898	2,898	
Passed Through State Executive Department: Forest Reserve (PILT)		801,719		801,899	801,899	
Department of Justice:						
U.S. Marshal - Forfeitures		20,081		20,081	20,081	
Department of Transportation:						
Passed Through State Department of Transportation: FAU Engineering Contracts		964		964	964	
Hawthorne Bridge Contract			34,527	34,527		
Emergency Management Assistance:						
FEMA/UNITED WAY		769,418	162,151	512,945	378,544	27,750
Total Other Federal Assistance		2,812,936	205,122	2,472,977	2,267,017	(838)
Total Federal Assistance		\$ 57,191,309	\$ 5,774,400	\$ 46,079,363	\$ 46,225,820	\$ 5,920,857

* Represents a major program

MULTNOMAH COUNTY, OREGON

Notes to Schedule of Federal
Financial Assistance

June 30, 1993

(1) General

The accompanying Schedule of Federal Financial Assistance presents the activity of all Federal Financial Assistance programs of Multnomah County, Oregon (the County). The County's reporting entity is defined in note 1 to the County's 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, which is described in note 1 to the County's general purpose financial statements.

(3) Relationship to General Purpose 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.

(4) Catalog of Federal Financial Assistance

CFDA numbers reported in the accompanying Schedule of Federal Financial Assistance are based on the June 1992 Catalog of Federal Financial Assistance.

(Continued)

MULTNOMAH COUNTY, OREGON

Notes to Schedule of Federal Financial Assistance

(5) Adjustments to Prior Year Federal Funds

The County and the Oregon Department of Human Resources, Mental Health and Developmental Disability Services Division (the State) are parties to an intergovernmental agreement to provide a community health program. Under the terms of this agreement, the County receives funds from the State in return for health services provided by the County. Amounts received consist of State funds, and federal funds passed through the State; however, the County is not made aware of the composition of these funds until notification is received from the State subsequent to the County's fiscal year-end. For the fiscal year ended June 30, 1993, the State provided a preliminary breakdown of the federal and state funds on which the June 30, 1993 Schedule of Federal Financial Assistance is based. The County does not expect to receive final notification of the breakdown of funds until August 1994.

Federal receipts reported in the June 30, 1992 Schedule of Federal Financial Assistance were based on the State's preliminary breakdown provided to the County in August 1992. The State made the following adjustments to major programs of the County:

	<u>CFDA #</u>	Federal receipts as reported in June 30, 1992 Schedule of Federal Financial Assistance	Final adjustment by State made in August 1993	June 30, 1992 Federal receipts after State adjustment
Alcohol and Drug Abuse and Mental Health Services Block Grant	93.992	\$ 4,917,445	2,102,114	7,019,559
Medical Assistance Program	93.778	<u>4,790,018</u>	<u>858,473</u>	<u>5,648,491</u>
		\$ <u>9,707,463</u>	<u>2,960,587</u>	<u>12,668,050</u>

Federal expenditures as reported in the June 30, 1992 Schedule of Federal Financial Assistance for the above major programs were based on the estimated federal receipts presented above. The above adjustments did not effect the determination of major programs during the year ended June 30, 1992.



Peat Marwick

Certified Public Accountants

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, as of and for the year ended June 30, 1993, and have issued our report thereon dated December 10, 1993.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, 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 Multnomah County, Oregon, is the responsibility of Multnomah County, Oregon's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of Multnomah County, Oregon'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 indicate that, with respect to the items tested, Multnomah County, Oregon, complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Multnomah County, Oregon had not complied, in all material respects, with those provisions.

This report is intended for the information of the Board of Commissioners and the management of Multnomah County, Oregon, 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

December 10, 1993



Certified Public Accountants

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, as of and for the year ended June 30, 1993, and have issued our report thereon dated December 10, 1993.

We have applied procedures to test Multnomah County, Oregon's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1993:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Drug Free Workplace Act
- Allowable costs/cost principles
- 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 Multnomah County, Oregon's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

The Board of Commissioners of
Multnomah County, Oregon

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 Multnomah County, Oregon, had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of the Board of Commissioners and management of Multnomah County, Oregon, 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

December 10, 1993



Peat Marwick

Certified Public Accountants

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, as of and for the year ended June 30, 1993, and have issued our report thereon dated December 10, 1993.

We have also audited Multnomah County, Oregon's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; monitoring of subrecipients; 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, 1993. The management of Multnomah County, Oregon, is responsible for Multnomah County, Oregon's compliance with those requirements. Our responsibility is to express an opinion on Multnomah County, Oregon's compliance with those requirements based on our audit.

We conducted our audit of Multnomah County, Oregon's compliance with those requirements in accordance with generally accepted auditing standards, *Government Auditing Standards*, 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 Multnomah County, Oregon's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.



The Board of Commissioners of
Multnomah County, Oregon

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, Multnomah County, Oregon, 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; 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, 1993.

This report is intended for the information of the Board of Commissioners and management of Multnomah County, Oregon, 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

December 10, 1993

MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 1993

Program: CFDA #93.992 Alcohol Drug Abuse and Mental Health Block Grant

CFDA #93.958 Community Health Services Block Grant

CFDA #93.959 Substance Abuse Prevention and Treatment Block Grant

Finding: A specific requirement of the types of services allowed or unallowed for these programs are that funds may not be used to provide financial assistance to any entity other than a public or nonprofit entity. We noted no control procedures in place for the fiscal year ended June 30, 1993 that would prohibit a for-profit entity from receiving financial assistance. However, no instances of noncompliance were noted.

Recommendation: We noted that for all subcontracts entered into for the fiscal year ended June 30, 1994, the County has included a provision in each contract's general conditions that prohibits for-profit entities from receiving funds under CFDA #93.992. However, due to the funding arrangement between the County and the State of Oregon, this control is only effective in detecting noncompliance after the end of the fiscal year, and would not prevent a subcontractor from receiving funds under these programs during the year. We recommend that the County implement procedures that would identify which providers will be receiving funds under these programs before funds are expended to ensure that there are no for-profit entities included.

Questioned Cost: \$-0-

Multnomah County
Response:

The three fund sources identified above that restrict use of funds to public or not-for-profit agencies are all within the Alcohol and Drug Program Office. As with other monies which pass to us via our contract with the state, we received no notification of federal funds until after the end of the contract year. Therefore, it is not possible for us to identify which providers receive the restricted federal funds. In keeping with the guidelines promulgated by the President's Council on Integrity and Efficiency, until the State provides timely notification, we will assume that all Alcohol and Drug monies from the State contain these restricted federal funds and will apply the restriction against for-profit entities to all Alcohol and Drug subcontractors. In addition, we will include in all Alcohol and Drug requests for proposals the restriction against for-profit participation.

(Continued)

MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs, Continued

Program:	CFDA #93.958 Community Health Services Block Grant CFDA #93.959 Substance Abuse Prevention and Treatment Block Grant
Finding:	In instances where primary recipients distribute federal money to a subrecipient, OMB Circular A-128 requires the primary recipient to "ensure that within six months after receipt of the subrecipient audit report on reported instances of noncompliance with federal laws and regulations, appropriate corrective action is taken", as well as "consider whether subrecipient audits necessitate adjustment of their own records". During testwork over these federal programs, we noted no control procedures in place that fully comply with these requirements.
Recommendation:	The County should adopt and implement procedures that would identify all instances of subrecipient noncompliance and ensure that appropriate corrective action is taken within the required time period. Furthermore, the County needs to determine what, if any, effect the reported noncompliance has on its records.
Questioned Cost:	Not determinable.
Multnomah County Response:	While we acknowledge that we have not been fully compliant in this area, we do have some controls in place. As part of the Health Division's comprehensive fiscal monitoring system, we have long had and followed our own procedures for reviewing external audits; even prior to implementation of the Federal Single Audit Act. Since the Division is now incorporating subrecipient Single Audit review into this system, effective for audits performed for the 1992 and 1993 fiscal year, we are now fully compliant with this requirement. This compliance monitoring procedure does include timely follow-up and consideration of whether subrecipient audits necessitate adjustment of County records.

(Continued)

MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs, Continued

Program:	CFDA #93.224 Community Health Centers
Finding:	<p>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.</p> <p>Federal expenditures as reported in the Financial Status Report (FSR) for the twelve-month period ended November 30, 1992 by the County Division of Health (Division) to the U.S. Department of Health and Human Services are not supported in sufficient detail to determine 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.</p> <p>For purposes of performing the Single Audit, all expenditures within the Primary Care Grant program, as reported in the FSR, were included in the population of expenditures from which sampled items subject to compliance and substantive testing were selected.</p>
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:	\$-0-

(Continued)

MULTNOMAH COUNTY, OREGON

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 grant. (CHC). 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 has 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 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.

(Continued)

MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs, Continued

Program:	CFDA #93.224 Community Health Centers
Finding:	In reviewing the Financial Status Report (FSR) submitted for the twelve-month period ended November 30, 1992, we noted that materials and services expenditures in the amount of \$15,863 were excluded from the Recipient Share of Net Outlays. This reporting error does not impact the federal expenditures reported in the FSR. The County's report preparation process failed to provide adequate controls to prevent or identify this error.
Recommendation:	A thorough review of the FSR, as well as an examination of spreadsheet equations and other supporting documentation, should be performed by the Program Director prior to filing.
Questioned Cost:	\$-0-
Multnomah County Response:	<p>The Health Department's FSR's are reviewed by the Director of Business Services. The goal of this review is to insure that reports submitted are fairly presented and substantially free from error. The procedures include those mentioned in the recommendation and verification of the appropriate expenditures, review of reconciliation to the County's general ledger, review of all supporting documents, spread sheets, applicable regulations and any special requirements necessary to prepare the report.</p> <p>It is believed that centralized preparation and review of the FSR by the Business Services Director provides a more consistent review, that establishes a higher standard of quality, than the delegation of the FSR review function to the Program Directors would allow.</p> <p>The Department believes its review procedures are adequate.</p>

(Continued)

MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs, Continued

Program: CFDA #13.992 Alcohol Drug Abuse and Mental Health Block Grant

Finding: The State requires the County to abide by the standards and policies which relate to the energy conservation plan issued to comply with the Energy Policy and Conservation Act (PL 94-165). All County subcontracts must require similar compliance. In addition, the State requires the County to comply with applicable standards related to the Clean Air Act, certain Executive Orders, and regulations published by the EPA. The County must inform the State of subcontractor infractions. The County must require similar compliance in all County subcontracts for this grant.

The County indicated that it has been unable to secure the regulations from the State that are necessary to follow the requirements. The County has requested the appropriate regulations from the State.

A requirement to follow certain regulations implies that those regulations should be reasonably available to the County. Also, the acceptance of responsibility to follow certain laws and regulations by the County implies a responsibility to monitor the compliance of its subcontractors.

The County has asserted that it has been unable to monitor subcontractors concerning these requirements because of its inability to get information about the regulations.

Recommendation: The County should continue to seek all documents necessary to understand its compliance requirements. The County should provide those documents to its subcontractors. Additionally, the County should initiate formal procedures to monitor subcontractor compliance. This recommendation repeats a recommendation made in each of the last four years.

Questioned Cost: \$-0-

Multnomah County Response: Compliance has not been monitored since we have been unsuccessful in obtaining copies of the Acts from the State. In our attempt to seek the pertinent documents about these Acts from the State, we were informed by State contracts personnel that they do not have copies to provide to us and suggested that we request them from the specific Federal agency. We will continue to pursue with the appropriate Federal agencies.

Once we have received the documents, we will forward them to our subcontractors and revise our contract monitoring procedures to incorporate these requirements.

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings
and Questioned Costs

For the Year Ended June 30, 1992 Relating to
Programs Audited for the Year Ended June 30, 1993

Program:	CFDA #14.218 Community Development Block Grants/Entitlement Grants
Finding:	A year-end analysis of expenditures charged to the Community Development Block Grants/Entitlement Grants program identified expenditures of \$213,083 which had been charged twice to the program. These charges were included in draw down requests made earlier in the year. Subsequent to the County's fiscal year-end, the County notified the U.S. Department of Housing and Urban Development of the error and reimbursed them for the excess funds drawn, net of any unreimbursed federal expenditures. Federal revenues and expenditures as reported in the County's June 30, 1992 Schedule of Federal Financial Assistance and general purpose financial statements were also corrected for this error.
Recommendation:	The County's Housing and Community Development Program should develop and implement procedures to identify potential posting errors on a more timely basis. These procedures should include a monthly comparison to budgeted expenditures and a review of charges made to the program.
Questioned Cost:	\$-0-
Multnomah County Response:	The County agrees with the finding and has identified some areas requiring attention including the need to strengthen project oversight, fiscal, budget, and accounting controls by Community Development.
1993 Update:	The County has implemented the control procedures referred to in their prior year response. No overdrafts were noted in the current year. Finding will not be repeated in the current year Schedule of Findings and Questioned Costs.

(Continued)

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings and Questioned Costs, Continued

Program: General - all programs with indirect costs allocated from Environmental Services and Other County categories.

Finding: In the development of the fiscal year 1991-92 Indirect Cost Rate Agreement and Consolidated Countywide Cost Allocation Plan (CAP), the County used an incorrect amount for Employee Services cost pool in the Environmental Services and Other County categories. The 1991-92 CAP was developed based on June 30, 1990 actual expenditures. The 1990 actual expenditures were projected to 1992 based on the trend of the expenditures from two years prior (1988). The error noted was that the projection calculation used 1987 balances for the 1988 Employee Services cost pool in the Environmental Services and Other County categories. The effect of this error was that the indirect rate used in calculating indirect costs allocated to federal programs administered by the Environmental Services department was 0.04% lower than it should have been and the indirect cost rate used in calculating indirect costs allocated to federal programs administered under the Other County category was 0.02% higher than it should have been. It was also noted that there is no supervisory review of the CAP performed by the County once it has been prepared.

Recommendation: A thorough review of the CAP should be performed by someone independent of the actual preparation. This review should ensure that both the logic and the data used in the CAP are proper. Additionally, the County should recalculate indirect costs charged to federal programs which used the incorrect rates, and amend any federal reports affected.

Questioned Cost: Not determinable.

Multnomah County Response: Multnomah County agrees with the recommendation. However, no recalculation will be made as it is clearly immaterial and would have little or no impact on charges reimbursed by federal funds. Furthermore, no federal expenditures were incurred in the Other County category.

1993 Update: Current year testwork revealed that a review of the 1992-93 CAP by a person independent of the preparation was not performed. See reported finding in the Schedule of Findings and Questioned Costs.

(Continued)

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings
and Questioned Costs, Continued

Program: CFDA #93.224 Community Health Centers

Finding: During our testwork over the reporting requirements for the Community Health Centers Grant, we noted that certain costs totaling \$394,055 had been included twice in the Net Outlays and Total Recipient Share of Net Outlays reported in the Financial Status Report submitted for the seventeen months ended November 30, 1991. The reporting error does not impact the federal expenditures reported in the Financial Status Report. The County's methodology used in preparing the report failed to provide adequate controls to identify this error.

Recommendation: A thorough review of the Financial Status Report should be performed by the program director prior to filing.

Questioned Cost: \$-0-

Multnomah County Response: This finding states that there was no impact on the federal expenditures reported, but does not state that the duplicated funds were County general funds.

A revised report was issued, and was confirmed as being revised by the regional office.

1993 Update: Current year testwork revealed that certain costs had been improperly excluded from the Financial Status Report filed for the twelve-month period ended November 30, 1993. See reported finding in the Schedule of Findings and Questioned Costs.

(Continued)

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) for the 17-month period ended November 30, 1991 by the County Division of Health (Division) to the U.S. Department of Health and Human Services are not supported in sufficient detail to determine 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.

For purposes of performing the Single Audit, all expenditures within the Primary Care Grant program, as reported in the FSR, were included in the population of expenditures from which sampled items subject to compliance and substantive testing were selected.

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.

Questioned Cost:

\$-0-

(Continued)

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings and Questioned Costs, Continued

Multnomah County Response:

During the fiscal year under audit, and the current Primary Care grant period (December 1991 - November 1991), the Health Department began downloading the County's payroll detail, complete with organization code and reporting category; and then incorporating the download information into the FSR. The current FSR (which covers seven months of the period under audit) will be prepared using the reporting category code to capture the allowable expenditures.

It is believed that the expenditures captured under the payroll download, and the other related expenditures coded under the primary care reporting category no. 0300 will comply with the common rule requirement. The Department's discovery that the reporting category does capture the necessary expenditures was made after the auditors had completed this portion of their field work.

1993 Update:

The procedures identified in the County's response were implemented in the current year and are sufficient to identify total expenditures expended under this program which includes both federal and County monies. However, these procedures do not allow for the tracing of specific charges expended with federal monies. See reported finding in the Schedule of Findings and Questioned Costs.

(Continued)

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings
and Questioned Costs, Continued

Program: CFDA #93.992 Alcohol Drug Abuse and Mental Health Block Grant

Finding: Under the specific requirements of the Alcohol Drug Abuse and Mental Health (ADMS) Block Grant, federal funds may not be used to provide financial assistance to any entity other than a public or nonprofit entity. We noted no control procedures in place that would prohibit a for-profit entity from receiving federal financial assistance. However, no instances of noncompliance were noted.

Recommendation: To ensure compliance with the requirement above, Multnomah County should incorporate into their contract the requirement that for-profit entities are not allowed to receive federal assistance.

Questioned Cost: \$ - 0 -

Multnomah County Response: Current subcontract General Conditions require subcontractors to comply with all applicable federal rules and funding criteria. This mirrors the clause in the State Intergovernmental Agreement (IGA), which according to KPMG Peat Marwick is sufficient to require the County to comply with the above-referenced ADMS for-profit funding prohibition, even though the State IGA does not specifically reference the prohibition.

As a control procedure, the Mental Health, Youth & Family Services Division will incorporate specific language about this prohibition into its subcontract General Conditions effective July 1993.

However, it is difficult for the County to avoid contracting federal ADMS Block Grant funds to for-profit entities when we do not receive State notification until 14-15 months after the end of the contract period of the final amount, type, and distribution of federal funds included in the Intergovernmental Agreement.

In order for the County to contract ADMS Block Grant funds appropriately, the State should provide notification of federal funds at the time it issues the County contract; the County could then identify federal funds when issuing subcontracts and avoid contracting ADMS funds to for-profit entities. It is not possible for the County to completely comply with this federal requirement until the State provides timely notification of federal funds.

(Continued)

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings
and Questioned Costs, Continued

1993 Update:

The specific language that prohibits for-profit entities from receiving funds under this CFDA number referred to in the County's response was not incorporated into the subcontracts until July 1993. Therefore, for the fiscal year ended June 30, 1993, no control procedure was in place. See reported finding in the Schedule of Findings and Questioned Costs.

(Continued)

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings
and Questioned Costs, Continued

Program: CFDA #93.026 Refugee Entrant Assistance -
State administered program

Finding: Payroll charges to this major program, administered through the County Division of Health, are not supported by an adequate time and effort reporting system. Charges are based on approximations of employees' percent of time dedicated to specific activities and programs. These approximations are made during the grant application process; prior to the grant year beginning, and adjusted periodically for significant changes in effort.

Recommendation: The Division of Health has recently implemented a time and effort reporting system. This system will allow adequate support for charges to this major program in 1992-1993.

Reported 1991-1992 expenditures should be reviewed in light of the data collected in 1992-1993, to insure that no over recovery of federal funds was made.

Questioned Cost: \$-0-

Multnomah County Response: This grant terminated September 30, 1992. A time and effort program was implemented in June 1992, and was in effect for the final three months of the program.

Because the report for this program involves a small number of staff whose time is specifically identified, the time and effort reports are not used in the preparation of the report, and it therefore has no impact on the outcome of the report for the period under audit, or the current period.

1993 Update: As noted in the County's response, a time and effort program was implemented for this program in June 1992. The County is considered to be in compliance with this requirement for the fiscal year ended June 30, 1993; finding will not be repeated in the current year.

(Continued)

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings
and Questioned Costs, Continued

Program: CFDA #13.992 Alcohol Drug Abuse and Mental Health Block Grant

Finding: The State requires the County to abide by the standards and policies which relate to the energy conservation plan issued to comply with the Energy Policy and Conservation Act (PL 94-165). All County subcontracts must require similar compliance. In addition, the State requires the County to comply with applicable standards related to the Clean Air Act, certain Executive Orders, and regulations published by the EPA. The County must inform the State of subcontractor infractions. The County must require similar compliance in all County subcontracts for this grant.

The County indicated that it has been unable to secure the regulations from the State that are necessary to follow the requirements. The County has requested the appropriate regulations from the State.

A requirement to follow certain regulations implies that those regulations should be reasonably available to the County. Also, the acceptance of responsibility to follow certain laws and regulations by the County implies a responsibility to monitor the compliance of its subcontractors.

The County has asserted that it has been unable to monitor subcontractors concerning these requirements because of its inability to get information about the regulations.

Recommendation: The County should continue to seek all documents necessary to understand its compliance requirements. The County should provide those documents to its subcontractors. Additionally, the County should initiate formal procedures to monitor subcontractor compliance. This recommendation repeats a recommendation in each of the last three years.

Questioned Cost: \$-0-

(Continued)

MULTNOMAH COUNTY, OREGON

Update of the Schedule of Findings and Questioned Costs, Continued

Multnomah County Response:

The Mental Health, Youth and Family Services Division has incorporated these requirements into its subcontract General Conditions for FY 91/92. Section XVII requires subcontractors to provide assurance of compliance upon request and to notify the County of any infractions.

Compliance monitoring for these requirements is problematic, however. We continue to seek the pertinent documents about these Acts from the State. In addition, the County is not notified by the State Mental Health Division of the final amount, type and distribution of federal funds included in the Intergovernmental Agreement until 14-15 months after the end of each contract year.

Thus, the County has no means of accurately determining which subcontractors receive federal assistance, and thus which subcontractors to monitor for compliance with federal requirements, until more than a year after the expiration date of subcontractors. This is not a realistic time frame within which to monitor.

It would not be cost-effective, especially when facing Measure 5 cuts, for the County to monitor all subcontractors for compliance with federal requirements, whether or not they actually receive federal funds. However, the County has no way to realistically identify and monitor those subcontractors receiving federal funds until the State provides the above-referenced notification on a timely basis.

In order for the County to monitor appropriately, the State should provide notification of federal funds at the time it issues the County contract; the County could then identify federal funds when issuing subcontracts and conduct appropriate monitoring activities for those subcontractors receiving federal financial assistance.

1993 Update:

The County has not received the requested information from the State. See reported finding in the Schedule of Findings and Questioned Costs.

Certified Public Accountants

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 of
Multnomah County, Oregon
Portland, Oregon:

We have audited the general purpose financial statements of Multnomah County, Oregon, as of and for the year ended June 30, 1993, and have issued our report thereon dated December 10, 1993.

We conducted our audit in accordance with generally accepted auditing standards and Government *Auditing Standards*, 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.

In planning and performing our audit of the general purpose financial statements of Multnomah County, Oregon for the year ended June 30, 1993, we considered its internal control structure 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 the internal control structure.

The management of Multnomah County, Oregon 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.

The Board of Commissioners of
Multnomah County, Oregon

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Accounting Applications

- Grant revenues and receipts
- Accounts payable and cash disbursements
- Payroll

For all of the internal control structure categories listed above, 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.

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 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 consider to be material weaknesses as defined above.

However, we noted other matters involving the internal control structure and its operation that we have reported to the management of Multnomah County, Oregon in a separate letter dated December 10, 1993.

This report is intended for the information of the Board of Commissioners and management of Multnomah County, Oregon, 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

December 10, 1993

Certified Public Accountants

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 as of and for the year ended June 30, 1993, and have issued our report thereon dated December 10, 1993. We have also audited the compliance of Multnomah County, Oregon with requirements applicable to major federal financial assistance programs and have issued our report thereon dated December 10, 1993.

We conducted our audits in accordance with generally accepted auditing standards; *Government Auditing Standards*, 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 the financial statements are free of material misstatement and about whether Multnomah County, Oregon 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, 1993, we considered the internal control structure of Multnomah County, Oregon in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of Multnomah County, Oregon and on the compliance of Multnomah County, Oregon 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 10, 1993.

The Board of Commissioners of
Multnomah County, Oregon

The management of Multnomah County, Oregon 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 that 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

- Grant revenues and receipts
- Accounts payable and cash disbursements
- Payroll

General Requirements

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative requirements

Specific Requirements

- Types of services allowed or unallowed
- Eligibility
- Matching, level of effort, or earmarking
- Reporting
- Monitoring subrecipients

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

The Board of Commissioners of
Multnomah County, Oregon

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, 1993, Multnomah County, Oregon expended 52 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 Multnomah County, Oregon 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.

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 operations 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 the management of Multnomah County, Oregon in a separate letter dated December 10, 1993.

This report is intended for the information of the Board of Commissioners and the management of Multnomah County, Oregon, 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

December 10, 1993