




# MULTNOMAH COUNTY OREGON

#1 DES  
4/21/88

DEPARTMENT OF ENVIRONMENTAL SERVICES  
2115 S.E. MORRISON  
PORTLAND, OREGON 97214  
(503) 248-5000

BOARD OF COUNTY COMMISSIONERS  
GLADYS MC COY • CHAIR OF THE BOARD  
PAULINE ANDERSON • DISTRICT 1 COMMISSIONER  
GRETCHEN KAFOURY • DISTRICT 2 COMMISSIONER  
CAROLINE MILLER • DISTRICT 3 COMMISSIONER  
POLLY CASTERLINE • DISTRICT 4 COMMISSIONER

## M E M O R A N D U M

TO: Board of County Commissioners  
FROM: Paul Yarborough, Director   
DATE: April 20, 1988  
SUBJECT: Fleet Management Working Capital Fund  
Replacement Reserve

Attached for your review is a memo from Tom Guiney describing a surplus within the Fleet Management Working Capital Fund - Replacement Reserve.

PY:vh

cc: Tom Guiney

1156C



# MULTNOMAH COUNTY OREGON

DEPARTMENT OF ENVIRONMENTAL SERVICES  
FLEET AND ELECTRONIC SERVICES DIVISION  
1620 S.E. 190TH AVE.  
PORTLAND, OREGON 97233  
(503) 248-5050

BOARD OF COUNTY COMMISSIONERS  
GLADYS McCOY • CHAIR OF THE BOARD  
PAULINE ANDERSON • DISTRICT 1 COMMISSIONER  
GRETCHEN KAFOURY • DISTRICT 2 COMMISSIONER  
CAROLINE MILLER • DISTRICT 3 COMMISSIONER  
POLLY CASTERLINE • DISTRICT 4 COMMISSIONER

## M E M O R A N D U M

TO: Paul Yarborough, Director  
Dept. of Environmental Services

FROM: Tom Guiney, Director *Tom*  
Fleet and Electronic Services Division

DATE: April 20, 1988

SUBJECT: Fleet Management Working Capital Fund Replacement Reserve

As we have discussed, we have analyzed the Equipment Replacement Reserve and believe that an adjustment should be made to reduce the balance by \$300,000. This would be consistent with our stated desire to keep the fund at the minimum required balance. A similar adjustment was made in FY 82/83 by a cash transfer to the General Fund. These surplus funds are not Road Fund generated and should, therefore, be available for use within the General Fund programs.

Adjustments will be made to the equipment rental rates in FY 89/90 to prevent the generation of a new surplus.

Replacement schedules for the entire Replacement Reserve, the Road Fund portion, and the non-Road Fund portion are attached for your review. A similar schedule assuming a \$300,000 cash transfer is also attached.

If you wish to discuss this further, please contact me.

TG:vh

cc: Michele Gardner

1155C

# REPLACEMENT FUND/NON-ROAD FUND

YEAR	BEGINNING BALANCE	REPLACEMENT CHARGES	REPLACEMENT EXPENDITURE	SALVAGE	ENDING BALANCE
PAST DUE			\$288206.00		
1988/89	\$601831.00	\$333667.00	\$362413.00	\$18120.65	\$302999.65
1989/90	\$302999.65	\$333667.00	\$304751.00	\$15237.55	\$347153.20
1990/91	\$347153.20	\$333667.00	\$235056.00	\$11752.80	\$457517.00
1991/92	\$457517.00	\$333667.00	\$354618.00	\$17730.90	\$454296.90
1992/93	\$454296.90	\$333667.00	\$161726.00	\$8086.30	\$634324.20
1993/94	\$634324.20	\$333667.00	\$490747.00	\$24537.35	\$501781.55
1994/95	\$501781.55	\$333667.00	\$184160.00	\$9208.00	\$660496.55
1995/96	\$660496.55	\$333667.00	\$179184.00	\$8959.20	\$823938.75
1996/97	\$823938.75	\$333667.00	\$423927.00	\$21196.35	\$754875.10
1997/98	\$754875.10	\$333667.00	\$444866.00	\$22243.30	\$665919.40

## XRFA/NON-ROAD FUND

4/18/88

### NOTES:

ALL AMOUNTS ARE IN 1988 DOLLARS  
 ASSUMES FUTURE VEHICLE MINIMUM LIVES ARE CONSTANT  
 ASSUMES VEHICLE COSTS ARE STABLE  
 ASSUMES VEHICLE QUANTITIES, TYPES, AND USAGES ARE CONSTANT  
 FY 1988/89 ENDING BALANCE ASSUMES ALL PAST DUE VEHICLES ARE PURCHASED

# REPLACEMENT FUND-ROAD

YEAR	BEGINNING BALANCE	REPLACEMENT CHARGES	REPLACEMENT EXPENDITURE	SALVAGE	ENDING BALANCE
PAST DUE			\$54493.00		
1988/89	\$764939.00	\$370670.00	\$63582.75	\$3179.14	\$1020712.39
1989/90	\$1020712.39	\$370670.00	\$355705.35	\$17785.27	\$1053462.31
1990/91	\$1053462.31	\$370670.00	\$123175.50	\$6158.78	\$1307115.58
1991/92	\$1307115.58	\$370670.00	\$825749.40	\$41287.47	\$893323.65
1992/93	\$893323.65	\$370670.00	\$984948.30	\$19247.42	\$328292.77
1993/94	\$328292.77	\$370670.00	\$377055.00	\$18852.75	\$340760.52
1994/95	\$340760.52	\$370670.00	\$116253.90	\$5812.70	\$600989.31
1995/96	\$600989.31	\$370670.00	\$304232.25	\$15211.61	\$682638.67
1996/97	\$682638.67	\$370670.00	\$393655.50	\$19682.78	\$679335.95
1997/98	\$679335.95	\$370670.00	\$667929.15	\$33396.46	\$415473.26

XRFA2-ROAD FUND/REPL. EXPEND. @ +5% OVER MAINSTEM FIGURES

4/18/88

## NOTES:

ALL AMOUNTS ARE IN 1988 DOLLARS  
 ASSUMES FUTURE VEHICLE MINIMUM LIVES ARE CONSTANT  
 ASSUMES VEHICLE COSTS ARE STABLE  
 ASSUMES VEHICLE QUANTITIES, TYPES, AND USAGES ARE CONSTANT  
 FY 1988/89 ENDING BALANCE ASSUMES ALL PAST DUE VEHICLES ARE PURCHASED

# REPLACEMENT FUND-TOTAL

YEAR	BEGINNING BALANCE	REPLACEMENT CHARGES	REPLACEMENT EXPENDITURE	SALVAGE	ENDING BALANCE
PAST DUE			\$342699.00		
1988/89	\$1366770.00	\$704337.00	\$425995.75	\$21299.79	\$1323712.04
1989/90	\$1323712.04	\$704337.00	\$660456.35	\$33022.82	\$1400615.51
1990/91	\$1400615.51	\$704337.00	\$358231.50	\$17911.58	\$1764632.58
1991/92	\$1764632.58	\$704337.00	\$1180367.40	\$59018.37	\$1347620.55
1992/93	\$1347620.55	\$704337.00	\$1146674.30	\$57333.72	\$962616.97
1993/94	\$962616.97	\$704337.00	\$867802.00	\$43390.10	\$842542.07
1994/95	\$842542.07	\$704337.00	\$300413.90	\$15020.70	\$1261485.86
1995/96	\$1261485.86	\$704337.00	\$483416.25	\$24170.81	\$1506577.42
1996/97	\$1506577.42	\$704337.00	\$817582.50	\$40879.13	\$1434211.05
1997/98	\$1434211.05	\$704337.00	\$1112795.15	\$55639.76	\$1081392.66

## XRFA3/TOTAL

4/18/88

### NOTES:

ALL AMOUNTS ARE IN 1988 DOLLARS  
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 FY 1988/89 ENDING BALANCE ASSUMES ALL PAST DUE VEHICLES ARE PURCHASED

#300,000 Transferred

REPLACEMENT FUND/NON-ROAD FUND

YEAR	BEGINNING BALANCE	REPLACEMENT CHARGES	REPLACEMENT EXPENDITURE	SALVAGE	ENDING BALANCE
PAST DUE			\$588206.00		
1988/89	\$601831.00	\$333667.00	\$362413.00	\$18120.65	\$2999.65
1989/90	\$2999.65	\$333667.00	\$304751.00	\$15237.85	\$47153.20
1990/91	\$47153.20	\$333667.00	\$235056.00	\$11752.80	\$157517.00
1991/92	\$157517.00	\$333667.00	\$354618.00	\$17730.90	\$154296.90
1992/93	\$154296.90	\$333667.00	\$161726.00	\$8086.30	\$334324.20
1993/94	\$334324.20	\$333667.00	\$490747.00	\$24537.35	\$201781.55
1994/95	\$201781.55	\$333667.00	\$184160.00	\$9208.00	\$360496.55
1995/96	\$360496.55	\$333667.00	\$179184.00	\$8989.20	\$523938.75
1996/97	\$523938.75	\$333667.00	\$423927.00	\$21196.35	\$454875.10
1997/98	\$454875.10	\$333667.00	\$444866.00	\$22243.30	\$365919.40

XRFE/NON-ROAD FUND

NO % REDUCTION-\$300,000 TRANSFERED TO GEN. FUND  
4/20/88

NOTES:

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# REPLACEMENT FUND-ROAD

YEAR	BEGINNING BALANCE	REPLACEMENT CHARGES	REPLACEMENT EXPENDITURE	SALVAGE	ENDING BALANCE
PAST DUE			\$54493.00		
1988/89	\$764939.00	\$370670.00	\$63582.75	\$3179.14	\$1020712.39
1989/90	\$1020712.39	\$370670.00	\$355705.35	\$17785.27	\$1053462.31
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4/18/88

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## REPLACEMENT FUND-TOTAL

\$300,000 Transferred

YEAR	BEGINNING BALANCE	REPLACEMENT CHARGES	REPLACEMENT EXPENDITURE	SALVAGE	ENDING BALANCE
PAST DUE			\$642699.00		
1988/89	\$1366770.00	\$704337.00	\$425995.75	\$21299.79	\$1023712.04
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1992/93	\$1047620.55	\$704337.00	\$1146674.30	\$57333.72	\$662616.97
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1997/98	\$1134211.05	\$704337.00	\$1112795.15	\$55639.76	\$781392.66

XRFE2/TOTAL

NO % REDUCTION-\$300,000 TRANSFERED TO GEN. FUND

4/20/88

## NOTES:

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FY 1988/89 ENDING BALANCE ASSUMES ALL PAST DUE VEHICLES ARE PURCHASED





**MULTNOMAH  
COUNTY  
OREGON**

**INDIRECT COST RATE PROPOSAL  
AND  
CONSOLIDATED COUNTYWIDE  
COST ALLOCATION PLAN**

**YEAR ENDED JUNE 30, 1987  
RATES TO BE APPLIED DURING  
FISCAL YEAR 1988-89**

**Prepared by:  
Finance Division  
Department of General Services**

**MULTNOMAH COUNTY, OREGON**

**INDIRECT COST RATE PROPOSAL  
AND  
CONSOLIDATED COUNTYWIDE  
COST ALLOCATION PLAN**

**YEAR ENDED JUNE 30, 1987**

The rates contained in this document are applicable to grants in existence during the fiscal year beginning July 1, 1988 and ending June 30, 1989.

Questions concerning the contents should be directed to Jean Uzelac, The Portland Building, Room 1430. Phone: 248-3312.



# MULTNOMAH COUNTY OREGON

DEPARTMENT OF GENERAL SERVICES  
PORTLAND BUILDING  
1120 S.W. FIFTH, 14TH FLOOR  
PORTLAND, OR 97204-1934

OFFICE OF THE DIRECTOR  
BUDGET & MANAGEMENT  
ANALYSIS  
COUNTY COUNSEL  
EMPLOYEE RELATIONS  
FINANCE DIVISION

(503) 248-3303  
(503) 248-3883  
(503) 248-3138  
(503) 248-5015  
(503) 248-3312

BOARD OF COUNTY COMMISSIONERS  
GLADYS MCCOY, CHAIR  
PAULINE ANDERSON  
POLLY CASTERLINE  
GRETCHEN KAFOURY  
CAROLINE MILLER

I hereby certify that the information contained in the Consolidated Central Service Cost Allocation Plan/Indirect Cost Proposal for the fiscal year ended June 30, 1989 and which is attached to this certification is prepared in conformance with Office of Management and Budget Circular A-87 and the implementing instructions contained in the Guide OASC-10 published by the Department of Health, Education and Welfare. I further certify: (1) that no costs other than those incurred by the grantee/contractor or allocated to the grantee/contractor via an approved central service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the grantee/contractor and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent accounting treatment, and (4) that the information provided by the grantee/contractor which was used as a basis for acceptance of the rate(s) agreed to herein is not subsequently found to be materially inaccurate.

Martin Marglowski  
Finance Director  
Multnomah County, Oregon  
Finance Division

September 31, 1987  
Date

1110F/MM/kd

Attachment

MULTNOMAH COUNTY  
INDIRECT COST RATE PROPOSAL  
AND  
CONSOLIDATED COUNTYWIDE COST ALLOCATION PLAN  
YEAR ENDED JUNE 30, 1987

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**NEGOTIATION AGREEMENTS AND CONDITIONS**

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

STATE/LOCALITY:

DATE: March 14, 1988

Multnomah County  
Portland, Oregon

FILING REF: The preceding  
Agreement was dated  
August 7, 1987

The costs approved in this Agreement are for use on grants, contracts and other agreements with the Federal Government subject to the conditions in Section III.

---

SECTION I: COSTS DISTRIBUTED THROUGH COUNTY COST ALLOCATIONS

---

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the County departments/agencies indicated during your fiscal year ended June 30, 1989 for further allocation to Federal grants, contracts and other agreements being performed at respective County departments/agencies.

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SECTION II: COSTS DISTRIBUTED THROUGH BILLING MECHANISMS

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In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to County departments/agencies.

1. Motor Pool
2. Central Services - Supplies
3. Data Processing
4. Building Management

Direct charges from the above centers will be billed in accordance with rates established by the County and included in the records of the operating department/agency responsible for providing services.



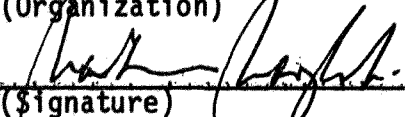
ORGANIZATION: Multnomah County, Portland, Oregon

AGREEMENT DATE: March 14, 1988

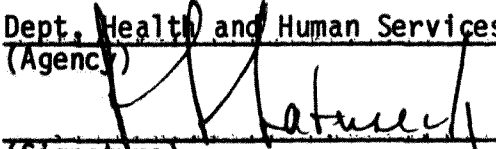
G. SPECIAL REMARKS:

None

BY THE ORGANIZATION:

Multnomah County  
(Organization)  
  
(Signature)  
Martin Marglowski  
(Name)  
Finance Director  
(Title)  
March 16, 1988  
(Date)

BY THE COGNIZANT AGENCY ON BEHALF  
OF THE FEDERAL GOVERNMENT:

Dept. Health and Human Services  
(Agency)  
  
(Signature)  
J. J. Latuseck  
(Name)  
Director, Div. Cost Allocation  
(Title)  
March 14, 1988  
(Date)  
HHS Rep. Dave Vedder  
Telephone: 442-8014/FTS 399-8014

## EXHIBIT A

MULTNOMAH COUNTY, OREGON  
FOR THE FISCAL YEAR ENDING  
JUNE 30, 1987

<u>Department</u>	<u>Total Allocation</u>	<u>Auditor</u>	<u>Budget</u>	<u>Radio</u>	<u>Equipment Use</u>	<u>Finance</u>	<u>Insurance</u>
Human Services	\$ 994,748	\$(108,761)	\$ 75,531	\$ 9,229	\$ 26,805	\$1,165,500	\$(542,968)
Justice Services	1,686,633	241,669	75,778	238,631	36,940	145,606	603,015
Environmental Services	1,288,534	(9,938)	83,854	53,581	(105,354)	768,306	284,595
Other County	<u>1,193,196</u>	<u>167,758</u>	<u>76,415</u>	<u>40,279</u>	<u>(78,903)</u>	<u>632,381</u>	<u>(20,246)</u>
TOTAL	<u>\$5,163,111</u>	<u>\$ 290,728</u>	<u>\$311,578</u>	<u>\$341,720</u>	<u>\$(120,512)</u>	<u>\$2,711,793</u>	<u>\$ 324,396</u>

	<u>Personnel</u>	<u>Purchasing</u>	<u>Records</u>	<u>Communications</u>	<u>Unemployment</u>	<u>County Counsel</u>	<u>Management Analysis Team</u>
Human Services	\$348,386	\$ (8,050)	\$ 0	\$ 81,484	\$ (84,404)	\$ 18,852	\$ 13,144
Justice Services	308,432	50,418	(6,671)	93,461	(110,043)	3,538	5,859
Environmental Services	200,003	52,934	(10,202)	21,557	(54,327)	2,100	1,425
Other County	<u>114,969</u>	<u>161,894</u>	<u>82,185</u>	<u>59,497</u>	<u>(53,210)</u>	<u>2,100</u>	<u>8,077</u>
TOTAL	<u>\$971,790</u>	<u>\$257,196</u>	<u>\$ 65,312</u>	<u>\$255,999</u>	<u>\$(301,984)</u>	<u>26,590</u>	<u>28,505</u>

RATE AGREEMENT  
STATE AND LOCAL DEPARTMENT/AGENCIES

DEPARTMENT/AGENCY:

DATE: March 4, 1988

Multnomah County Department of Human Resources  
1021 S.W. Fourth Avenue, Room 226  
Portland, Oregon 97204

FILING REF: The preceding  
Agreement was dated  
August 7, 1987

The rates approved in this Agreement are for use on grants, contracts, and other agreements with the Federal Government subject to the conditions in Section II.

---

SECTION I: RATES

---

<u>Type</u>	<u>Effective Period</u>		<u>Rate*</u>	<u>Location</u>	<u>Applicable To</u>
	<u>From</u>	<u>To</u>			
Predetermined	7/1/88	6/30/89	7.1%	Department of Human Resources	All Programs Except Flow- Through Funds
Predetermined	7/1/88	6/30/89	.7%	Department of Human Resources	Provider Payment Flow-Through Funds

\*Base: Total direct cost less items of equipment, sub-contracts and alterations and renovations.

Treatment of Fringe Benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs.

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## SECTION II: GENERAL

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- A. LIMITATIONS: The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the department/agency or allocated to the department/agency by an approved cost allocation plan were included in its indirect cost pool as finally accepted; such costs are legal obligations of the department/agency and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment, and (4) The information provided by the department/agency which was used to establish the rates is not later found to be materially incomplete or inaccurate.
- B. ACCOUNTING CHANGES: If a fixed or predetermined rate is in this Agreement, it is based on the accounting system purported by the department/agency to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.
- C. FIXED RATES: If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.
- D. AUDIT: If a rate in this Agreement contains amounts from a cost allocation plan, future audit adjustments which affect this cost allocation plan will be compensated for during the rate approval process of a subsequent year.
- E. USE BY OTHER FEDERAL AGENCIES: The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-87, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.
- F. OTHER: If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the department/agency should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

ORGANIZATION: Multnomah County Department of Human Services  
Portland, Oregon

AGREEMENT DATE: March 4, 1988

G. SPECIAL REMARKS:

1. In developing the indirect cost rate, the following positions and related support costs were treated as indirect costs. Similar costs should not be reimbursed directly.

Executive Program Director; Administrative Assistant; Management Assistant; Program/Staff Assistant; Program Management Specialists; Finance Technician; Office Assistants; Financial Specialist; Finance Operations Supervisor; Community Health Nurse; Facilities Coordinator; Human Services Manager and Health Officer.

2. This organization uses a fringe benefit rate for estimating direct fringe benefit cost in grant applications and contract proposals. For final reporting, the cost of each benefit is specifically identified to each employee and charged individually. The current rate used for estimating purposes is 36.1 percent of salaries and wages. The rate includes all fringe benefits treated as direct costs.

The following fringe benefits are included in the above rates:

- |                             |                      |
|-----------------------------|----------------------|
| a. Retirement               | e. Dental Insurance  |
| b. FICA                     | f. Life Insurance    |
| c. State Accident Insurance | g. Optical Insurance |
| d. Medical Insurance        |                      |

Vacation, holiday, sick leave pay, and other paid absences are included in salaries and wages and are charged to grants and contracts as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made.

3. The Multnomah County Department of Human Services policy provides that an item of nonexpendable tangible personal property having a useful life of more than one year and an acquisition cost of \$100 or more is classified as equipment.

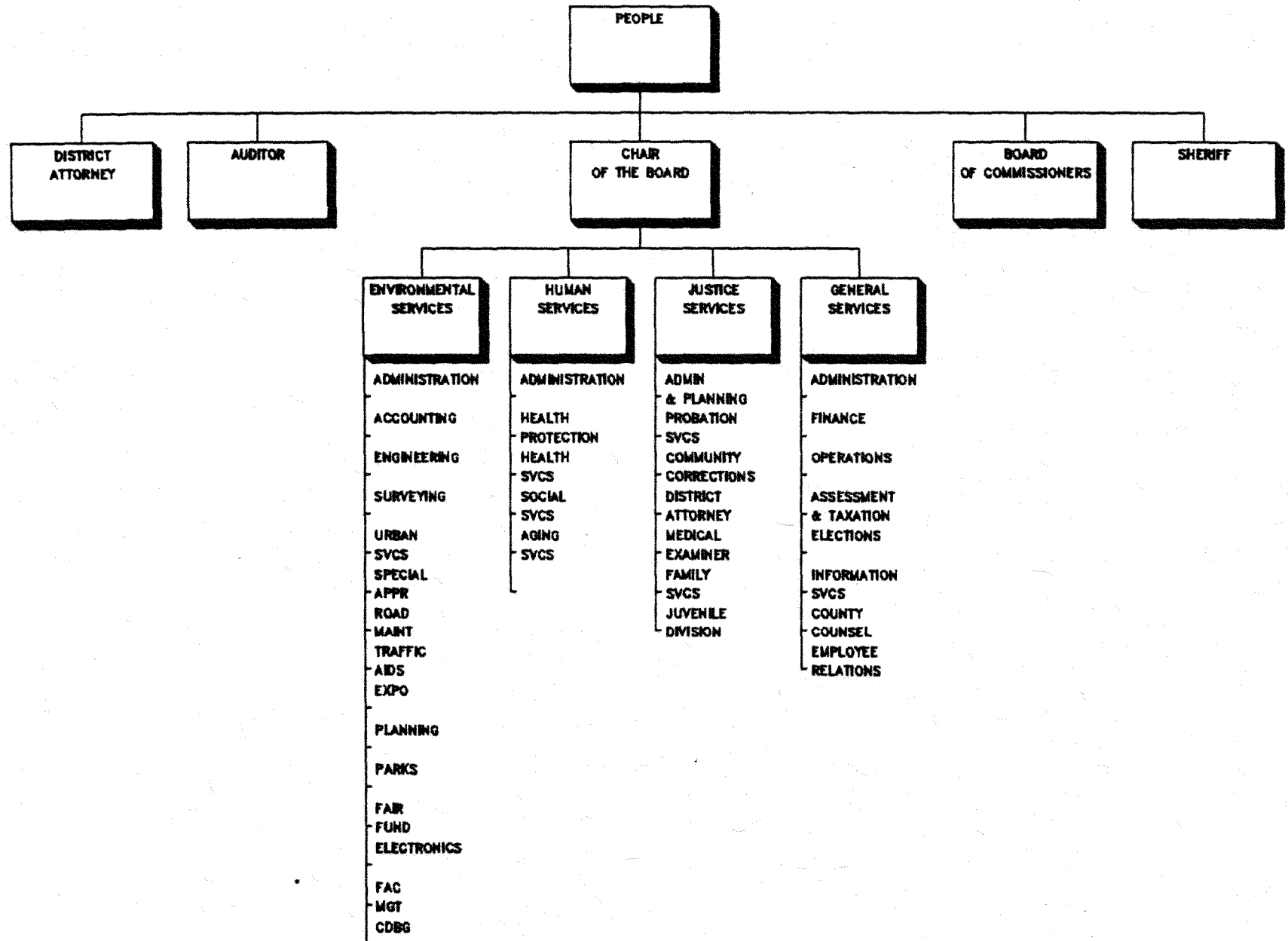
BY THE ORGANIZATION:

Multnomah County  
(Organization)  
[Signature]  
(Signature)  
Martin Havlovski  
(Name)  
Finance Director  
(Title)  
March 7, 1988  
(Date)

BY THE COGNIZANT AGENCY ON BEHALF  
OF THE FEDERAL GOVERNMENT:

Dept. Health and Human Services  
(Agency)  
[Signature]  
(Signature)  
J. J. Latuseck  
(Name)  
Director, Div. Cost Allocation  
(Title)  
March 4, 1988  
(Date)  
HHS Rep. David Vedder  
Telephone: 442-8014/FTS 399-8014

# MULTNOMAH COUNTY





MULTNOMAH COUNTY OREGON

Indirect Cost Rate Proposal

Year Ended June 30, 1989

Summary of OMB A-87 Negotiated Indirect Cost Rates

<u>Grantee</u>	<u>Cost Rate</u>	<u>Page</u>	<u>Indirect Costs</u>	<u>Direct Costs</u>
Human Services	7.1%	9	\$ 1,632,612	\$ 22,643,923
Justice Services	9.45%	12	3,186,730	33,743,741
Environmental Services	12.98%*	15	2,656.905	20,472,002
Other County	11.75%	18	1,330,602	11,331,071

-  
8  
-  
\*Final revised rate for FY 1988-89 is 8.21% due to change in budget with Road Fund Personnel and related Materials and Services becoming a direct charge to grants based on actual costs.

**INDIRECT COST RATE PROPOSAL**

MULTNOMAH COUNTY, OREGON

Indirect Cost Rate Proposal

Year Ended June 30, 1989

- Human Services -

Computation of Indirect Cost Rate

	<u>Not Allowable</u>	<u>Indirect</u>	<u>All Other</u>	<u>Total</u>
Organization Totals (from Schedule B)	<u>\$ 24,278,188</u>	<u>\$1,632,612</u>	<u>\$22,643,923</u>	<u>\$ 48,554,723</u>

$$\frac{\text{Indirect}}{\text{All Other}} = \frac{\$ 1,632,612}{22,643,923} = \text{A-87 indirect cost rate of } 7.21\% \text{ of total}$$
 of net direct allowable costless capital expenditures.

\* Final negotiated rate for FY 1988-89 is 7.1%

## MULTNOMAH COUNTY, OREGON

## Indirect Cost Rate Proposal

Year Ended June 30, 1989

- Human Services -

Organization Cost Categories

<u>Organization Units</u>	<u>Not Allowable</u>	<u>Indirect</u>	<u>All Other</u>	<u>Total</u>
Administration & Planning	\$ 0	\$ 440,232	\$ 0	\$ 440,232
All Other	692,001	197,632	22,643,923	23,533,556
Flow Through	<u>23,586,187</u>			<u>23,586,187</u>
	24,278,188	637,864	22,643,923	47,559,975
Central Services		<u>994,748</u>		<u>994,748</u>
Totals	<u>\$ 24,278,188</u>	<u>\$ 1,632,612</u>	<u>\$22,643,923</u>	<u>\$ 48,554,723</u>

MULTNOMAH COUNTY, OREGON  
Indirect Cost Rate Proposal  
Based on Actual for  
Year Ended June 30, 1987  
Detail of Internal Indirect  
- Human Services 010 -

# In Position	Position Description	Personal Services	M & S
	Exec Prg Director	\$ 94,678	\$ 8,188
	Admin Assistant	26,371	2,276
	Facilities Coord	40,373	3,488
	Finance Spec 2	12,931	1,123
	Finance Tech	32,354	2,808
	Human Svcs Mgr	43,296	3,724
	OA 1	17,038	1,478
4	OA 2	96,890	8,365
	OA 3	27,606	2,394
	Operations Supv	29,947	2,572
	Program Staff Asst	31,794	2,749
	Prgm Devel Spec Sr	39,166	3,370
	Prg Mgmt Spec	46,785	4,049
	Comm Health Nurse	5,991	532
	Human Serv Spec	4,208	355
	Health Officer	37,714	3,251
		<u>\$ 587,142</u>	<u>\$ 50,722</u>
	Total Personnel and Materials & Services	<u>\$ 637,864</u>	

SCHEDULE A

MULTNOMAH COUNTY, OREGON

Indirect Cost Rate Proposal

Year Ended June 30, 1989

- Justice Services -

Computation of Indirect Cost Rate

	<u>Not Allowable</u>	<u>Indirect</u>	<u>All Other</u>	<u>Total</u>
Organization Totals (from Schedule B)	\$ <u>6,974,406</u>	\$ <u>3,186,730</u>	\$ <u>33,743,741</u>	\$ <u>43,904,877</u>

$$\frac{\text{Indirect}}{\text{All Other}} = \frac{\$ 3,186,730}{33,743,741} = \text{A-87 indirect cost rate of 9.45\% of total of net direct allowable cost less capital expenditures.}$$



## MULTNOMAH COUNTY, OREGON

## Indirect Cost Rate Proposal

Year Ended June 30, 1989

- Justice Services -

Organization Cost Categories

<u>Organization Units</u>	<u>Not Allowable</u>	<u>Indirect</u>	<u>All Other</u>	<u>Total</u>
Administration & Planning	\$ 0	\$ 1,138,590	\$	\$ 1,138,590
All Other	497,402	361,507	33,743,741	34,602,650
Flow Through	<u>6,477,004</u>			<u>6,477,004</u>
	6,974,406	1,500,097	33,743,741	42,218,244
Central Services		<u>1,686,633</u>		<u>1,686,633</u>
Totals	<u>\$ 6,974,406</u>	<u>\$ 3,186,730</u>	<u>\$33,743,741</u>	<u>\$ 43,904,877</u>

MULTNOMAH COUNTY, OREGON  
Indirect Cost Rate Proposal  
Based on Actual for  
Year Ended June 30, 1987  
Detail of Internal Indirect  
- Justice Services 020 -

<u># In</u> <u>Position</u>	<u>Position</u> <u>Description</u>	<u>Personal</u> <u>Services</u>	<u>M &amp; S</u>
	Sheriff	\$ 63,721	\$ 4,707
3	Public Safety Mgr	196,825	14,764
	Exec Assistant	120,017	8,987
5	OA 3	120,086	8,987
3	Staff Assistant	77,677	5,777
	Sergeant	54,242	4,065
	Deputy	48,219	3,637
	Operations Supv	43,017	3,209
4	Program Manager 1	206,111	15,406
	Financial Tech	29,996	2,140
6	OA 2	113,712	8,559
	Admin Asst	29,545	2,140
2	Senior DDA	126,638	9,415
2	Program Manager 2	120,212	8,987
	Juv Couns Supv	45,876	3,423
		<u>\$ 1,395,894</u>	<u>\$ 104,203</u>
	Total Personnel and Materials & Services	<u>\$ 1,500,097</u>	

## MULTNOMAH COUNTY, OREGON

## Indirect Cost Rate Proposal

Year Ended June 30, 1989

- Environmental Services -

Computation of Indirect Cost Rate

	<u>Not Allowable</u>	<u>Indirect</u>	<u>All Other</u>	<u>Total</u>
Organization Totals (from Schedule B)	<u>\$ 16,357,248</u>	<u>\$2,656,905</u>	<u>\$20,472,002</u>	<u>\$ 39,486,155</u>

$$\frac{\text{Indirect}}{\text{All Other}} = \frac{\$ 2,656,905}{20,472,002} = \text{A-87 indirect cost rate of 12.98\% of total of net direct allowable cost less capital expenditures.}$$

## MULTNOMAH COUNTY, OREGON

## Indirect Cost Rate Proposal

Year Ended June 30, 1989

- Environmental Services -

Organization Cost Categories

<u>Organization Units</u>	<u>Not Allowable</u>	<u>Indirect</u>	<u>All Other</u>	<u>Total</u>
Administration & Planning	\$ 0	\$ 1,111,807	\$ 0	\$ 1,111,807
All Other	12,948,225	256,564	20,472,002	33,676,791
Flow-Through	<u>3,409,023</u>			<u>3,409,023</u>
	16,357,248	1,368,371	20,472,002	38,197,621
Central Services		<u>1,288,534</u>		<u>1,288,534</u>
Totals	<u>\$ 16,357,248</u>	<u>\$ 2,656,905</u>	<u>\$20,472,002</u>	<u>\$ 39,486,155</u>

MULTNOMAH COUNTY, OREGON

Indirect Cost Rate Proposal

Based on Actual for

Year Ended June 30, 1987

Detail of Internal Indirect

- Environmental Services 030 -

<u># In</u> <u>Position</u>	<u>Position</u> <u>Description</u>	<u>Personal</u> <u>Services</u>	<u>M &amp; S</u>
	Exec Prg Director	\$ 71,056	\$ 36,524
	Management Assistant	53,759	27,602
2	Admin Asst	65,264	33,597
	OA 2	24,030	12,407
	Senior Planner	44,451	22,862
	Program Manager 1	49,478	25,372
		<u>\$ 308,038</u>	<u>\$ 158,364</u>
	Total Personnel and Materials & Services	<u>\$ 466,402</u>	

## MULTNOMAH COUNTY, OREGON

## Indirect Cost Rate Proposal

Year Ended June 30, 1989

- Other County -

Computation of Indirect Cost Rate

	<u>Not Allowable</u>	<u>Indirect</u>	<u>All Other</u>	<u>Total</u>
Organization Totals (from Schedule B)	<u>\$ 80,618,885</u>	<u>\$1,330,602</u>	<u>\$11,331,071</u>	<u>\$ 93,280,558</u>

$$\frac{\text{Indirect}}{\text{All Other}} = \frac{\$ 1,330,602}{11,331,071} = \text{A-87 indirect cost rate of 11.75\% of total of net direct allowable cost less capital expenditures.}$$

## MULTNOMAH COUNTY, OREGON

## Indirect Cost Rate Proposal

Year Ended June 30, 1989

- Other County -

Organization Cost Categories

<u>Organization Units</u>	<u>Not Allowable</u>	<u>Indirect</u>	<u>All Other</u>	<u>Total</u>
Administration & Planning	\$ 0	\$ 100,369	\$ 0	\$ 100,369
All Other	72,258,648	37,037	11,331,071	83,626,756
Flow-Through	<u>8,360,237</u>			<u>8,360,237</u>
	80,618,885	137,406	11,331,071	92,087,362
Central Services		<u>1,193,196</u>		<u>1,193,196</u>
Totals	<u>\$ 80,618,885</u>	<u>\$ 1,330,602</u>	<u>\$11,331,071</u>	<u>\$ 93,280,558</u>

MULTNOMAH COUNTY, OREGON

Indirect Cost Rate Proposal

Based on Actual for

Year Ended June 30, 1986

Detail of Internal Indirect

- General Services 040/050 -

<u># In Position</u>	<u>Position Description</u>	<u>Personal Services</u>	<u>M &amp; S</u>
2	Exec Prg Director	\$ 44,865	\$ 16,102
	Management Asst	15,631	5,646
	Program Mgr 1	13,315	4,810
	OA 3	27,209	9,828
		<u>101,020</u>	<u>36,386</u>
	Total Personnel and Materials & Services	<u>\$ 137,406</u>	



**CONSOLIDATED COUNTYWIDE COST ALLOCATION PLAN**

**SUMMARY OF CENTRAL SERVICE ALLOCATIONS**

## MULTNOMAH COUNTY, OREGON

Cost Allocation Plan  
 For the Fiscal Year Ending  
 June 30, 1989  
 (used for computing of 1990-91 rates)

<u>Department</u>	<u>Total Allocation</u>	<u>Auditor</u>	<u>Budget</u>	<u>Radio</u>	<u>Equipment Use</u>	<u>Finance</u>	<u>Insurance</u>
Human Services	\$ 994,748	\$ (108,761)	\$ 75,531	\$ 9,229	\$ 26,805	\$ 1,165,500	\$ (542,968)
Justice Services	1,686,633	241,669	75,778	238,631	36,940	145,606	603,015
Environmental Services	1,288,534	(9,938)	83,854	53,581	(105,345)	768,306	284,595
Other County	<u>1,193,196</u>	<u>167,758</u>	<u>76,415</u>	<u>40,279</u>	<u>(78,903)</u>	<u>632,381</u>	<u>(20,246)</u>
TOTAL	<u>\$ 5,163,111</u>	<u>\$ 290,728</u>	<u>\$ 311,578</u>	<u>\$ 341,720</u>	<u>\$ (120,512)</u>	<u>\$ 2,711,793</u>	<u>\$ 324,396</u>

	<u>Personnel</u>	<u>Purchasing</u>	<u>Records</u>	<u>Communications</u>	<u>Unemployment</u>
Human Services	\$ 348,386	\$ (8,050)	\$ 0	\$ 81,484	\$ (84,404)
Justice Services	308,432	50,418	(6,671)	93,461	(110,043)
Environmental Services	200,003	52,934	(10,202)	21,557	(54,327)
Other County	<u>114,969</u>	<u>161,894</u>	<u>82,185</u>	<u>59,497</u>	<u>(53,210)</u>
TOTAL	<u>\$ 971,790</u>	<u>\$ 257,196</u>	<u>\$ 65,312</u>	<u>\$ 255,999</u>	<u>\$ (301,984)</u>

	<u>County Counsel</u>	<u>Management Analysis Team</u>
Human Services	\$ 18,852	\$ 13,144
Justice Services	3,538	5,859
Environmental Services	2,100	1,425
Other County	<u>2,100</u>	<u>8,077</u>
TOTAL	<u>\$ 26,590</u>	<u>\$ 28,505</u>

## MULTNOMAH COUNTY, OREGON

Cost Allocation Plan  
 For the Fiscal Year Ending  
 June 30, 1988  
 (used for computing of 1989-90 rates)

<u>Department</u>	<u>Total Allocation</u>	<u>Auditor</u>	<u>Budget</u>	<u>Radio</u>	<u>Equipment Use</u>	<u>Finance</u>	<u>Insurance</u>
Human Services	\$ 1,000,366	\$ 143,966	\$ 36,872	\$ 13,273	\$ 132,499	\$ 781,792	\$ (448,314)
Justice Services	1,939,524	165,188	49,595	155,360	191,949	973,345	200,241
Environmental Services	984,075	(32,688)	56,190	53,127	152,272	428,987	157,107
Other County	491,229	2,292	(245)	64,728	(75,735)	417,116	(103,774)
TOTAL	<u>\$ 4,415,194</u>	<u>\$ 278,758</u>	<u>\$ 142,412</u>	<u>\$ 286,488</u>	<u>\$ 400,985</u>	<u>\$ 2,601,240</u>	<u>\$ (194,740)</u>

	<u>Personnel</u>	<u>Purchasing</u>	<u>Records</u>	<u>Communications</u>	<u>Unemployment</u>
Human Services	\$ 290,759	\$ 135,303	\$ (2,123)	\$ 25,131	\$ (108,792)
Justice Services	305,299	9,685	9,237	24,984	(145,359)
Environmental Services	137,037	88,849	22,976	3,080	(82,862)
Other County	180,080	72,197	5,783	4,022	(75,235)
TOTAL	<u>\$ 913,175</u>	<u>\$ 306,034</u>	<u>\$ 35,873</u>	<u>\$ 57,217</u>	<u>\$ (412,248)</u>

## EXHIBIT A

## MULTNOMAH COUNTY, OREGON

Cost Allocation Plan  
 For the Fiscal Year Ending  
 June 30, 1987  
 (used for computation of 1988-89 rates)

<u>Department</u>	<u>Total Allocation</u>	<u>Auditor</u>	<u>Budget</u>	<u>Radio</u>	<u>Equipment Use</u>	<u>Finance</u>	<u>Insurance</u>
Human Services	\$ 2,376,109	\$ 207,937	\$ 87,544	\$ (2,784)	\$ 122,403	\$ 413,120	\$ 1,002,616
Justice Services	402,645	(25,036)	97,210	176,752	195,075	210,380	(434,454)
Environmental Services	1,120,385	(37,979)	103,244	61,723	643,053	127,881	(155,373)
Other County	1,655,424	93,841	75,581	3,681	569,963	326,950	11,312
TOTAL	<u>\$ 5,554,563</u>	<u>\$ 238,763</u>	<u>\$ 363,579</u>	<u>\$ 239,372</u>	<u>\$ 1,530,494</u>	<u>\$ 1,078,331</u>	<u>\$ 424,101</u>

	<u>Personnel</u>	<u>Purchasing</u>	<u>Records</u>	<u>Communications</u>	<u>Unemployment</u>
Human Services	\$ 217,791	\$ 251,859	\$ 0	\$ 5,925	\$ 69,698
Justice Services	240,045	(3,259)	(89,537)	(24,131)	59,600
Environmental Services	110,558	203,950	44,549	(4,984)	23,763
Other County	118,059	478,203	(8,664)	(43,738)	30,236
TOTAL	<u>\$ 686,453</u>	<u>\$ 930,753</u>	<u>\$ (53,652)</u>	<u>\$ (66,928)</u>	<u>\$ 183,297</u>

## MULTNOMAH COUNTY, OREGON

## Summary - Central Service Allocation

<u>Department</u>	<u>Total Allocation</u>	<u>Auditor</u>	<u>Budget</u>	<u>Radio</u>	<u>Equipment Use</u>	<u>Finance</u>	<u>Insurance</u>
Human Services	\$ 994,748	\$ (108,761)	\$ 75,531	\$ 9,229	\$ 26,805	\$ 1,165,500	\$ (542,968)
Justice Services	1,686,633	241,669	75,778	238,631	36,940	145,606	603,015
Environmental Services	1,288,534	(9,938)	83,854	53,581	(105,345)	768,306	284,595
Other County	<u>1,193,196</u>	<u>167,758</u>	<u>76,415</u>	<u>40,279</u>	<u>(78,903)</u>	<u>632,381</u>	<u>(20,246)</u>
TOTAL	<u>\$ 5,163,111</u>	<u>\$ 290,728</u>	<u>\$ 311,578</u>	<u>\$ 341,720</u>	<u>\$ (120,512)</u>	<u>\$ 2,711,793</u>	<u>\$ 324,396</u>
		-26-	-28-	-46-	-34-	-36-	-38-

	<u>Personnel</u>	<u>Purchasing</u>	<u>Records</u>	<u>Communications</u>	<u>Unemployment</u>
Human Services	\$ 348,386	\$ (8,050)	\$ 0	\$ 81,484	\$ (84,404)
Justice Services	308,432	50,418	(6,671)	93,461	(110,043)
Environmental Services	200,003	52,934	(10,202)	21,557	(54,327)
Other County	<u>114,969</u>	<u>161,894</u>	<u>82,185</u>	<u>59,497</u>	<u>(53,210)</u>
TOTAL	<u>\$ 971,790</u>	<u>\$ 257,196</u>	<u>\$ 65,312</u>	<u>\$ 255,999</u>	<u>\$ (301,984)</u>
	-42-	-44-	-48-	-30-	-50-

	<u>County Counsel</u>	<u>Management Analysis Team</u>
Human Services	\$ 18,852	\$ 13,144
Justice Services	3,538	5,859
Environmental Services	2,100	1,425
Other County	<u>2,100</u>	<u>8,077</u>
TOTAL	<u>\$ 26,590</u>	<u>\$ 28,505</u>
	-32-	-40-

MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Auditor -

Description of Services

The Auditor provides a continuous audit of the financial affairs of each County organization.

Activities of the Auditor include examination of budget expense reports for discrepancies or variances, counts of cash, audits of payroll, and review of expense vouchers. In addition, examinations are made of treasurer's receipts to verify that monies were received from governmental agencies as indicated in the budget.

The Auditor's activities help to insure that County financial policies are being followed in each organization and thus in each federal program and were, therefore, deemed allowable. Allowable costs were allocated on the number of actual audit hours in each area.

Normal costs of County government have been eliminated from the allocation, 25% exclusion of Auditor and Office Manager (dedicated solely to assist the Auditor) plus prorated share of Materials and Services.

ID: CSA9020

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: AUDITOR  
Organization Code: 9020

	Total Cost	Not Allowable	Allowable
Personal Services	231,763	18,940	212,823
Material & Services	14,587	1,193	13,394
Capital Outlay	1,046	1,046	0
Total Organization	247,396	21,179	226,217
0000 Rent and Utilities	36,921	3,020	33,901
0000 Word Processing	0	0	0
9680 DPA charges	0	0	0
0000 Education & Travel	0	0	0
0000 Equipment Charges	0	0	0
Organization/ Adj. Total	284,317	24,199	260,118

\*\*\*\*\*  
ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 260,118  
Basis of Allocation: Hours Worked

County Organization	Basis of allocation	Percent	Allocation
Human Services	8	0.14%	357
Justice Services	3,022	51.88%	134,949
Environmental Services	120	2.06%	5,359
Other County	2,675	45.92%	119,453
	5,825	100.00%	260,118

\*\*\*\*\*  
CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	109,475	357	(109,118)	(108,761)
Justice Services	28,229	134,949	106,720	241,669
Environmental Services	20,656	5,359	(15,297)	(9,938)
Other County	71,148	119,453	48,305	167,758
	229,508	260,118	30,610	290,728



MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Budget -

Description of Services

The Budget Section is responsible for the preparation of the County Budget and the monitoring and control of that Budget once enacted. Included in the Section's activities is the review of County programs to insure compliance with local budget law.

Inasmuch as all grant programs must comply with local budget law and the Budget Section provides services necessary for the successful cooperation of federal programs, the Budget allocation was deemed allowable. Allowable costs were allocated on the actual personnel costs.

Normal costs of County government have been eliminated from the allocation, 25% of entire budget office has been excluded.

ID: CSA7430

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: BUDGET  
Organization Code: 7430

	Total Cost	Not Allowable	Allowable
Personal Services	240,804	60,201	180,603
Material & Services	20,476	5,119	15,357
Capital Outlay	0	0	0
Total Organization	261,280	65,320	195,960
0000 Rent and Utilities	47,766	11,941	35,825
0000 Word Processing	39,991	9,998	29,993
0000 DPA charges	83,635	20,909	62,726
0000 Education & Travel	3,174	794	2,381
0000 Director	7,481	1,870	5,611
Organization/ Adj. Total	443,327	110,832	332,496

\*\*\*\*\*  
ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 332,496  
Basis of Allocation: Personnel Costs

County Organization	Basis of allocation	Percent	Allocation
Human Services	59,640	24.77%	82,349
Justice Services	59,640	24.77%	82,349
Environmental Services	61,886	25.70%	85,450
Other County	59,640	24.77%	82,349
	240,804	100.00%	332,497

\*\*\*\*\*  
CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	89,167	82,349	(6,818)	75,531
Justice Services	88,920	82,349	(6,571)	75,778
Environmental Services	87,046	85,450	(1,596)	83,854
Other County	88,283	82,349	(5,934)	76,415
	353,416	332,497	(20,919)	311,578

MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Communications -

Description of Services

The Communication Division provides a full range of telecommunications systems Countywide, provides information services and maintains the County archives. Since this division provides services necessary for the successful operations of federal programs, this allocation was deemed allowable.

The Communication allocation was based on actual charges made to each department.

ID: CSA7980

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: COMMUNICATIONS  
Organization Code: 7980

	Total Cost	Not Allowable	Allowable
Personal Services	129,395	0	129,395
Material & Services	7,795	0	7,795
Capital Outlay	0	0	0
Total Organization	137,190	0	137,190
0000 Rent and Utilities	4,150	0	4,150
0000 Word Processing	0	0	0
9630 DPA charges	38,597	0	38,597
7259 Education & Travel	4,012	0	4,012
0000 Equipment Charges	0	0	0
Organization/ Adj. Total	183,949	0	183,949

\*\*\*\*\*

ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 183,949  
Basis of Allocation: COMMUNICATION CHARGES

County Organization	Basis of allocation	Percent	Allocation
Human Services	503,913	29.38%	54,041
Justice Services	600,495	35.01%	64,399
Environmental Services	146,153	8.52%	15,674
Other County	464,682	27.09%	49,834
	1,715,243	100.00%	183,948

\*\*\*\*\*

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	26,598	54,041	27,443	81,484
Justice Services	35,337	64,399	29,062	93,461
Environmental Services	9,791	15,674	5,883	21,557
Other County	40,171	49,834	9,663	59,497
	111,897	183,948	72,051	255,999

MULTNOMAH COUNTY, OREGON  
Consolidated Countywide Cost Allocation Plan  
- County Counsel -

Description of Services

County Counsel provides legal services to the county in tort defense, litigation, legal consultation and drafting, and to answer appropriate inquiries from the public.

The services benefit grant programs in the areas of providing legal advice; drafting contracts and in providing legal counsel in litigation involving county activities during the course of administering grant programs and projects.

Normal costs of County government have been eliminated from the allocation.

ID: CTYCSL

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: COUNTY COUNSEL  
Organization Code: 7560

	Total Cost	Not Allowable	Allowable
Personal Services	574,677	553,000	21,677
Material & Services	50,016	48,125	1,891
Capital Outlay	0	0	0
<b>Total Organization</b>	<b>624,693</b>	<b>601,125</b>	<b>23,568</b>
0000 Rent and Utilities	40,384	38,857	1,527
0000 Director	3,744	3,602	142
0000 Word Processing	30,846	29,680	1,166
9680 DPA charges	1,112	1,070	42
0000 Education & Travel	3,848	3,703	145
<b>Organization/ Adj. Total</b>	<b>704,627</b>	<b>678,037</b>	<b>26,590</b>

\*\*\*\*\*

## ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 26,590  
Basis of Allocation: Personnel Cost by Dept.

County Organization	Basis of allocation	Percent	Allocation
Human Services	15,369	70.90%	18,852
Justice Services	2,884	13.30%	3,538
Environmental Services	1,712	7.90%	2,100
Other County	1,712	7.90%	2,100
	<b>21,677</b>	<b>100.00%</b>	<b>26,590</b>

\*\*\*\*\*

## CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	0	18,852		18,852
Justice Services	0	3,538		3,538
Environmental Services	0	2,100		2,100
Other County	0	2,100		2,100
	<b>0</b>	<b>26,590</b>	<b>0</b>	<b>26,590</b>

MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Equipment Use -

Description of Services

Multnomah County has no depreciation schedule for equipment. As per OMB circular A-87 we are allocating 6.67 percent of each department's equipment as a use charge. The charges are based on purchase price of all equipment used, according to the County's asset records. Equipment purchased with grant funds are not included in the total cost of equipment.

ID: EQUSE

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: Equipment Use

	Total Cost	Not Allowable	Allowable
Human Services	1,182,871	297,780	885,091
Justice Services	1,452,767	111,530	1,341,237
Environmental Services	3,315,394	28,865	3,286,529
Other County	10,859,112	7,252,229	3,606,883

Organization/ Adj. Total	16,810,144	7,690,404	9,119,740
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ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 9,119,740  
Basis of Allocation: Allowable Depreciation Expense

County Organization	Basis of allocation	Percent	Allocation
Human Services	885,091	6.67%	59,036
Justice Services	1,341,237	6.67%	89,461
Environmental Services	3,286,529	6.67%	219,211
Other County	3,606,883	6.67%	240,579
	9,119,740	26.68%	608,287

\*\*\*\*\*

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	91,267	59,036	(32,231)	26,805
Justice Services	141,982	89,461	(52,521)	36,940
Environmental Services	543,776	219,211	(324,565)	(105,354)
Other County	560,061	240,579	(319,482)	(78,903)
	1,337,086	608,287	(728,799)	(120,512)



MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Finance -

Description of Services

The Finance Division is responsible for assuring that the County's financial activities are accurately reflected in the accounting records, and that the County's cash is properly managed.

Activities of this organization include providing administrative support for federal grants, performing centralized payroll functions, and paying vendors. In addition, Accounting and Treasury perform banking services and manage County cash.

Accounting and Treasury services are necessary for the successful conduct of federal programs and were, therefore, deemed allowable. Allowable costs were allocated on the basis of number of vouchers processed.

The portion of Treasury considered normal cost of County government has been eliminated from this allocation.

ID: CSA7410

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: FINANCE  
Organization Code: 7400,7410,7420

	Total Cost	Not Allowable	Allowable
Personal Services	809,355	27,554	781,801
Material & Services	151,444	3,886	147,558
Total Organization	960,799	31,440	929,359
0000 Rent and Utilities	77,729	2,550	75,179
0000 Word Processing	53,980	1,771	52,209
9600 DPA charges	855,956	28,075	827,881
7253 Education & Travel	7,465	245	7,220
7262 Equipment Charges	25,020	25,020	0
0000 Director	7,481	245	7,236
Organization/ Adj. Total	1,988,430	89,346	1,899,084

\*\*\*\*\*  
ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 1,899,084  
Basis of Allocation: NUMBER OF VOUCHERS PROCESSED

County Organization	Basis of allocation	Percent	Allocation
Human Services	25,603	39.29%	746,141
Justice Services	8,293	12.73%	241,680
Environmental Services	16,164	24.80%	471,063
Other County	15,105	23.18%	440,200
	65,165	100.00%	1,899,084

\*\*\*\*\*  
CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	326,782	746,141	419,359	1,165,500
Justice Services	337,754	241,680	(96,074)	145,606
Environmental Services	173,820	471,063	297,243	768,306
Other County	248,019	440,200	192,181	632,381
	1,086,375	1,899,084	812,709	2,711,793

MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Insurance -

Description of Services

Multnomah County is self-insured. Liability settlements during Fiscal year were allocated by the cost of claims during the year per Departments. Insurance costs for property are allocated based on actual premium cost for the buildings occupied per Department. The administrative overhead costs of Risk Management (one person plus 5% of the County Counsel Administrator plus prorated Materials & Services) are allocated by two methods. Seventy-five percent of that cost (since the Risk person spends 75% of her time on Workers' Compensation claims) is allocated by Employee per Department. Twenty-five percent remaining is to do with all other areas and is allocated based on an average percent from Liability and Property Cost distributions. Since all people employed by Grants are considered County employees, these costs are shared by all.

ID: CSARISK

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: INSURANCE  
Organization Code: Risk

	Total Cost	Not Allowable	Allowable
Personal Services	33,713	0	33,713
Material & Services	503,859	0	503,859
Capital Outlay	8,947	8,947	0
Total Organization	546,519	8,947	537,572
0000 Rent and Utilities	2,371	0	2,371
0000 Word Processing	1,817	0	1,817
0000 DPA charges	0	0	0
7255 Education & Travel	68	0	68
0000 Equipment Charges	0	0	0
Organization/ Adj. Total	550,775	8,947	541,828

\*\*\*\*\*

## ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 541,828  
Basis of Allocation: Dedicated Costs

County Organization	Basis of allocation	Percent	Allocation
Human Services	39,076	7.25%	39,281
Justice Services	307,565	57.06%	309,176
Environmental Services	157,569	29.23%	158,394
Other County	34,795	6.46%	34,977
	539,005	100.00%	541,828

\*\*\*\*\*

## CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	621,530	39,281	(582,249)	(542,968)
Justice Services	15,337	309,176	293,839	603,015
Environmental Services	32,193	158,394	126,201	284,595
Other County	90,200	34,977	(55,223)	(20,246)
	759,260	541,828	(217,432)	324,396

MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Management Analysis Team -

Description of Services

At the request of management, the Management Analysis Team performs special studies, quantitative analysis, and suggests possible solutions.

Normal costs of County government have been eliminated from the allocation.

ID: MATEAM

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: Management Analysis Team  
Organization Code: 9201

	Total Cost	Not Allowable	Allowable
Personal Services	40,966	16,386	24,580
Material & Services	2,471	988	1,483
Capital Outlay	0	0	0
Total Organization	43,437	17,374	26,063
0000 Rent and Utilities	4,071	1,628	2,443
0000 Word Processing	0	0	0
9680 DPA charges	0	0	0
0000 Education & Travel	0	0	0
0000 Equipment Charges	0	0	0
Organization/ Adj. Total	47,508	19,002	28,506

\*\*\*\*\*  
ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 28,506  
Basis of Allocation: Days Worked

County Organization	Basis of allocation	Percent	Allocation
Human Services	83	46.11%	13,144
Justice Services	37	20.56%	5,859
Environmental Services	9	5.00%	1,425
Other County	51	28.33%	8,077
	180	100.00%	28,505

\*\*\*\*\*  
CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	0	13,144		13,144
Justice Services	0	5,859		5,859
Environmental Services	0	1,425		1,425
Other County	0	8,077		8,077
	0	28,505	0	28,505

MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Personnel -

Description of Services

The Personnel Section is responsible for the recruitment and examination of candidates for County employment opportunities, classification of County positions, and maintenance of personnel records.

As the County recruiter, the Personnel Section utilizes various communication media to advertise for suitable candidates in addition to direct contact with prospective candidates. Examinations are conducted, administered, and scored by the Personnel Section; reliability and validation studies of tests are undertaken regularly.

The Personnel Section classifies all job positions in the County as to educational and experiential requirements together with on-job performance duties, and maintains personnel history records reflecting data pertaining to employees' work.

The variety of personnel services performed by the Personnel Section is judged allowable since they benefit all organizations of the County. They benefit federal programs to the extent that County employees are used. Accordingly, costs of the Personnel Section have been distributed to County organizations on the percentage of employees in each organization to the total number of County employees.

ID: CSA7040

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: EMPLOYEE RELATIONS  
Organization Code: 7040

	Total Cost	Not Allowable	Allowable
Personal Services	392,568	0	392,568
Material & Services	109,834	0	109,834
Total Organization	502,402	0	502,402
0000 Rent and Utilities	58,039	0	58,039
0000 Word Processing	169,970	0	169,970
9610 DPA charges	36,371	0	36,371
7254 Education & Travel	966	0	966
7267 Equipment Charges	245	245	0
0000 Director	37,406	0	37,406
Organization/ Adj. Total	805,399	245	805,154

\*\*\*\*\*  
ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 805,154  
Basis of Allocation: NUMBER OF EMPLOYEES

County Organization	Basis of allocation	Percent	Allocation
Human Services	850	32.72%	263,426
Justice Services	873	33.60%	270,554
Environmental Services	508	19.55%	157,436
Other County	367	14.13%	113,738
	2,598	100.00%	805,154

\*\*\*\*\*  
CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	178,466	263,426	84,960	348,386
Justice Services	232,676	270,554	37,878	308,432
Environmental Services	114,869	157,436	42,567	200,003
Other County	112,507	113,738	1,231	114,969
	638,518	805,154	166,636	971,790



MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Purchasing -

Description of Services

Purchasing provides central purchasing and supply services to all County organizations.

It procures all supplies, materials, equipment, labor and contractual services for the performance of professional, technical or expert service. In addition, Purchasing oversees the solicitation and processing of bids for services and products of a specialized nature needed by the County.

Purchasing directly benefits federal programs to the extent it procures supplies and services for use in those programs. Allowable costs were allocated on a total volume of transactions per organization.

Office machine repair is included in the purchasing area. This service is provided on a Countywide basis, including grants. The service is limited to certain repair jobs on calculators, adding machines, and typewriters. Major problems are still sent out to be repaired.

ID: CSA7440

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: PURCHASING  
Organization Code: 7440

	Total Cost	Not Allowable	Allowable
Personal Services	358,231	0	358,231
Material & Services	45,548	416	45,132
Capital Outlay	0	0	0
Total Organization	403,779	416	403,363
0000 Rent and Utilities	7,644	0	7,644
0000 Word Processing	8,030	0	8,030
0000 DPA charges	83,537	0	83,537
0000 Education & Travel	3,031	0	3,031
0000 Director	7,481	0	7,481
Organization/ Adj. Total	513,502	416	513,086

\*\*\*\*\*

## ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 513,086  
Basis of Allocation: Number of Purchase Orders/Requisitions

County Organization	Basis of allocation	Percent	Allocation
Human Services	1,083	18.00%	92,366
Justice Services	883	14.68%	75,308
Environmental Services	1,317	21.89%	112,323
Other County	2,733	45.43%	233,089
	6,016	100.00%	513,086

\*\*\*\*\*

## CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	192,782	92,366	(100,416)	(8,050)
Justice Services	100,198	75,308	(24,890)	50,418
Environmental Services	171,712	112,323	(59,389)	52,934
Other County	304,284	233,089	(71,195)	161,894
	768,976	513,086	(255,890)	257,196

MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Radio -

Description of Services

Radio provides system and equipment design, engineering, procurement specifications, and installation and maintenance of all County-owned radio systems.

Radio also provides direction, guidance, and control of radio systems and the maintenance of such systems for the County Departments.

Since the organization maintains all radio equipment which may be used for federal programs, its services directly benefit those programs.

ID: CSA5035

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: RADIO  
Organization Code: 5035

	Total Cost	Not Allowable	Allowable
Personal Services	227,410	0	227,410
Material & Services	51,814	0	51,814
Capital Outlay	4,451	4,451	0
Total Organization	283,675	4,451	279,224
0000 Rent and Utilities	0	0	0
0000 Word Processing	0	0	0
0000 DPA charges	0	0	0
0000 Education & Travel	0	0	0
0000 Equipment Charges	0	0	0
Organization/ Adj. Total	283,675	4,451	279,224

\*\*\*\*\*  
ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 279,224  
Basis of Allocation: PROJECT COSTS (S&F)

County Organization	Basis of allocation	Percent	Allocation
Human Services	3,344	1.76%	4,918
Justice Services	135,408	71.32%	199,147
Environmental Services	33,601	17.70%	49,417
Other County	17,503	9.22%	25,742
	189,856	100.00%	279,224

\*\*\*\*\*  
CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	607	4,918	4,311	9,229
Justice Services	159,663	199,147	39,484	238,631
Environmental Services	45,253	49,417	4,164	53,581
Other County	11,205	25,742	14,537	40,279
	216,728	279,224	62,496	341,720

MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Records -

Description of Services

The Record Center is responsible for maintaining a library of County records, including storage, retention, and distribution of these records.

Activities of the Record Center include photographing County records on microfilm, maintaining a film library of recorded documents, and coordinating County records in all organizations.

As County records pertaining to federal programs are maintained by the Record Center, services necessary to the successful conduct of federal programs are provided via documentation and distribution of information. Allowable costs were allocated on the basis of number of microfiche and reels used per organization.

ID: CSA7640

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: RECORDS  
Organization Code: 7640, 7655, 7660, 7670

	Total Cost	Not Allowable	Allowable
Personal Services	17,465	0	17,465
Material & Services	47,983	0	47,983
Capital Outlay	0	0	0
Total Organization	65,448	0	65,448
0000 Rent and Utilities	7,517	0	7,517
0000 Word Processing	0	0	0
0000 DPA charges	0	0	0
0000 Education & Travel	0	0	0
0000 Equipment Charges	0	0	0
Organization/ Adj. Total	72,965	0	72,965

\*\*\*\*\*  
ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 72,965  
Basis of Allocation: NUMBER OF REELS/FISCHE

County Organization	Basis of allocation	Percent	Allocation
Human Services	0	.00%	0
Justice Services	13	3.05%	2,227
Environmental Services	46	10.80%	7,879
Other County	367	86.15%	62,860
	426	100.00%	72,966

\*\*\*\*\*  
CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	0	0	0	0
Justice Services	11,125	2,227	(8,898)	(6,671)
Environmental Services	25,960	7,879	(18,081)	(10,202)
Other County	43,535	62,860	19,325	82,185
	80,620	72,966	(7,654)	65,312

MULTNOMAH COUNTY, OREGON

Consolidated Countywide Cost Allocation Plan

- Unemployment -

Description of Services

The County is required to reimburse the State for the actual amount of unemployment claims paid. This charge is allocated on the basis of the number of people.

ID: CSA7520

MULTNOMAH COUNTY, OREGON  
INDIRECT COST RATE PROPOSAL  
YEAR ENDED June 30, 1987  
CENTRAL SERVICE ALLOCATIONS

Central Service Provider: UNEMPLOYMENT  
Organization Code: 7520

	Total Cost	Not Allowable	Allowable
Personal Services	0	0	0
Material & Services	187,202	187,202	0
Capital Outlay	0	0	0
Total Organization	187,202	187,202	0
0000 Rent and Utilities	0	0	0
0000 Word Processing	0	0	0
0000 DPA charges	0	0	0
0000 Education & Travel	0	0	0
0000 Equipment Charges	0	0	0
Organization/ Adj. Total	187,202	187,202	0

\*\*\*\*\*

ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: 0  
Basis of Allocation: DIRECT CHARGED STARTING 1985-86

County Organization	Basis of allocation	Percent	Allocation
Human Services	0	0.00%	0
Justice Services	0	0.00%	0
Environmental Services	0	0.00%	0
Other County	0	0.00%	0
	0	0.00%	0

\*\*\*\*\*

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 30-Jun-85	Actual 30-Jun-87	Adj. Roll Forward	Fixed 30-Jun-89
Human Services	84,404	0	(84,404)	(84,404)
Justice Services	110,043	0	(110,043)	(110,043)
Environmental Services	54,327	0	(54,327)	(54,327)
Other County	53,210	0	(53,210)	(53,210)
	301,984	0	(301,984)	(301,984)