

DATE SUBMITTED 3-23-89

(For Clerk's Use)

Meeting Date 3/28/89 AMAgenda No. #2

REQUEST FOR PLACEMENT ON THE AGENDA

Subject: Funding for Aging ServicesInformal Only* 3-28-89
(Date)Formal Only _____
(Date)DEPARTMENT Non DepartmentalDIVISION BCCCONTACT Commissioner KafouryTELEPHONE 248-5219

*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD _____

BRIEF SUMMARY Should include other alternatives explored, if applicable, and clear statement of rationale for the action requested.

Future funding of Aging Services.

(IF ADDITIONAL SPACE IS NEEDED, PLEASE USE REVERSE SIDE)

ACTION REQUESTED:

☒ INFORMATION ONLY ☐ PRELIMINARY APPROVAL ☐ POLICY DIRECTION ☐ APPROVAL

INDICATE THE ESTIMATED TIME NEEDED ON AGENDA _____

IMPACT:

PERSONNEL

☐ FISCAL/BUDGETARY☐ -General Fund

Other _____

SIGNATURES:

DEPARTMENT HEAD, ELECTED OFFICIAL, or COUNTY COMMISSIONER: Gretchen Kafoury

BUDGET / PERSONNEL _____

COUNTY COUNSEL (Ordinances, Resolutions, Agreements, Contracts) _____

OTHER _____

(Purchasing, Facilities Management, etc.)

NOTE: If requesting unanimous consent, state situation requiring emergency action on back.

MULTNOMAH COUNTY DEPARTMENT OF HUMAN SERVICES

Policy Issue: City of Portland Funding for Aging Services
Discussion Paper for Board of County Commissioners
March 28, 1989

1. Introduction.

In a letter dated December 21, 1988, addressed to Chair of the Board Gladys McCoy, Mayor Bud Clark notified the County that the City wanted to "substantially reduce" its commitment to Aging Services beginning in July 1989. The 1989-90 Aging Services Division (ASD) Budget Request to the City (at 103% of current funding) is \$588,427. The bases for the City Reduction Proposal were Resolution A and the Urban Services Agreement, and City Council priorities. A copy of the Mayor's letter is attached. The Chair responded in a letter dated February 14, 1989, in essence requesting that the City continue its Base Funding for Aging Services in FY78-89 to allow adequate time for the City and County to discuss funding policies and strategies for Aging and other issues. A copy of the letter is attached.

As of March 23, 1989, the City had not responded to the County letter.

2. Background.

In 1973, the City and County sought and received from the State, joint designation as the Area Agency on Aging (AAA) for all of Multnomah County. With the AAA designation, the City and County became eligible to receive funding under the Federal Older Americans Act for Planning, Advocacy, Program Development, and Social and Nutritional Services for the Elderly. In 1974, the City and County agreed, "that a formula (would) be established through which aging programs would be equally funded by the City and County in future years."

The City through its Bureau of Human Resources would "administer the Aging Programs, excluding those of an institutional nature or those covered in the City-County Health Contract, which will be administered by the County." Quotations are from City of Portland Resolution 31412 dated May 9, 1974.

At the same time, the City-County Commission on Aging (later to become the Portland/Multnomah Commission on Aging), was maintained with staff to "be assigned to the Commission at a level established by City Council."

City of Portland Funding for Aging Services

March 28, 1989

Page 2

In 1982, a City-appointed Task Force recommended that the AAA assume responsibility for local administration of the State Medicaid Long Term Care Program for the Elderly and Disabled. This major new responsibility was seen by City and County officials as a function closely tied to the County's role in administering Human Services.

In 1983, administration of the AAA was transferred from the City to the County. The joint City-County designation as the AAA was maintained. In the revised City-County Agreement, the AAA would continue to be equally funded by the City and County.

The Portland Multnomah Commission on Aging would continue in its Advisory role to both City Council and the Board of County Commissioners, would continue to be funded jointly and equally, and would continue to be administered by the City.

In 1984, the County designated the AAA as the Aging Services Division, and expanded its responsibilities to include Adult Care Home Licensing and Public Guardian Programs. At the same time, State Long Term Care Staff were transferred from the State to the County Aging Services Division to complete the transfer of the Medicaid program to the local AAA.

From 1984-1989, the City and County have annually renewed the Intergovernmental Agreement regarding operation and funding for the AAA and PMCoA.

With the combined County, City, State and Federal funds, the Multnomah/Portland AAA has put together a model program of Community-Based Services to the Elderly (and some disabled). Significant aspects of the program include:

- 8 Neighborhood-Based Community Focal Points (District Services Centers).
- Single Entry/Easy Access to a wide range of services (with a single phone call).
- A Continuum of Services focused on maintaining independence, offering a range of living choices for Elderly, and promoting "Aging in Place" for elderly with functional impairments.
- Services are targeted to the most frail and needy.

3. Policy Discussion.

The purpose of the policy discussion is:

- a) to begin to address the funding issues for Aging Services raised in the Mayor's December 21 letter.
- ★ b) to raise the underlying issues for City and County Commissioners regarding Urban and Human Services.
- c) To begin to identify the respective roles and responsibilities of the City and County to support various programs.
- d) to seek clarification and direction from the Board of County Commissioners on information needed for decision-making, timelines, and processes for pursuing the issues with City Council.

4. Framing the Discussion.

A. Resolution A and Budget Priorities.

The Mayor's letter seems to frame the issue narrowly i.e. the City Budget priorities and the Urban Services Agreement require the City to "substantially reduce" its commitment to Aging Services Division. It is not clear from the letter whether the City intends that services be reduced or, the City intends that the County pick up the funding for Aging Services (similar to the Youth Service Centers transfer of funding). It appears that the City intends to continue to fund the PMCoA in an equal amount with the County, basically at current level.

There is precedent for the County to respond by assuming full funding responsibility for Human Services under Resolution A. All of Aging Services could fit the definition of Human Services. However, lacking clear definitions of Human Services and Urban Services, some of Aging Services could be considered Urban Services. For example, Aging Services Division funds an expensive network of 7 District Service Centers as Community-Based access points in the City. As much as \$330,000 of City Funds goes towards this annually. These multiple access points are made necessary by the urban setting, and by Portland's strong neighborhood-based approach to service delivery.

ASD also funds 15 Congregate Meal Sites for the Elderly located throughout the City.

The County has several options with the Resolution A approach:

- a) Agree with the City; allow the City to reduce funding, and reduce services.
- b) Same as a) but make up the loss with County funds in whole or in part.
- c) Same as b) but County identify Urban Services to trade to the City in exchange for funding e.g. Police, Bridges, etc.

In the event that the City reduces funding for Aging Services substantially, and no adequate trade is negotiated, the County could reduce or eliminate its funding for PMCoA in order to divert funds to services [Note: The AAA is required by Federal Older Americans Act to maintain and staff a AAA Citizens Advisory Council].

To fully address the respective roles of City and County in Urban and Human Services, it may be necessary to revisit and update Resolution A.

B. What is the City's Role regarding the Elderly?

This question expands the discussion beyond Resolution A. Almost 15% of the City population is Elderly (60+ years of age). This percentage will increase over the next 30 years. The 85+ age group will double. This is an "at-risk" population. They do need the obvious "City" services such as police and fire protection. But in order to remain living in the City, they will require additional specialized Urban services such as Low-Cost Housing, Assisted Living opportunities, Special Cultural and Recreational opportunities, Special Transportation. Any Neighborhood Revitalization Strategy at the City must address the special needs of the Elderly. This is not the time for a City the size of Portland to look at reducing its commitment to its Elderly. Perhaps if the County is to assume an increasing burden for Aging Services Funding, the City and other cities in the County should be challenged to invest more funding in new initiatives on behalf of the Elderly.

C. A Broader Perspective.

It may be necessary or opportune to view this discussion in a much wider context similar to that used in the Emergency Basic Needs Planning. The approach would be to seek to define respective roles for different units of Government, United Way, etc. Invite participation by the major stakeholders.

Some potential roles might include:

County: Human Services (Health and Social Services). Services of last resort including Protective and Abuse Investigations. Regulation of Care Providers.

City: Fund and maintain multi-purpose Service Centers that would serve as Local Community Focal Points for the Elderly.

Develop special low-cost housing:

Adopt zoning that will promote Assisted Living Unites for the Elderly.

Increase the role of Fire Bureau and Police Bureau in Inspection of Care Facilities and Elder Abuse investigation respectively.

Adopt programs to increase Elderly participation in City Arts and Cultural Events.

United

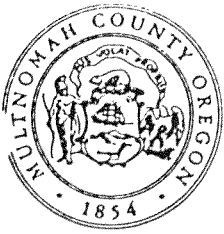
Way: Fund Social and Preventative Activities for the Elderly at Senior Centers (Government will fund Social and Health Services).

Other major players would include HAP, Portland State University and other Educational Institutions, Service Providers, and Senior Advocate Groups.

5. Decision-Making Process.

It would help to have the Board of County Commissioners (BCC) give some direction to staff in pursuing this issue:

- What additional information is needed to arrive at decisions?
- How broad should the discussion be?
- Do we need to approach the issues on a phased basis?
- Are there timelines that BCC want to establish?



GLADYS McCOY, Multnomah County Chair

Room 134, County Courthouse
1021 S.W. Fourth Avenue
Portland, Oregon 97204
(503) 248-3308

February 14, 1989

2-16-89 pm

Honorable J.E. "Bud" Clark
Mayor, City of Portland
1220 S.W. Fifth Avenue, Rm. 321
Portland, Oregon 97204

Dear Bud:

I'm writing in response to your request to re-examine the agreement for local funding of Aging Services. The County budget process is already in full swing as final decisions for the Executive budget must be completed by early March and a great deal of time is being spent putting it together. Services for seniors is too important an issue to deal with hastily.

Changing the current agreement would clearly impact those services and any change should be done with a thorough understanding of what it means. I suspect that several issues of mutual concern are likely to develop during this next fiscal year and we might want to deal with all issues in a comprehensive way.

I understand, however, the fiscal problems facing the City and that all City programs may be asked to absorb a five to ten percent reduction. If that decision is applied without exception, it seems reasonable to reduce the City's contribution to the Aging Services agreement by a like amount.

I, too, look forward to a fruitful discussion of this issue and am confident we will be able to reach a mutually acceptable plan for future funding of the ASD. Substantive changes, however, need to be discussed with a clear understanding of their impact.

Sincerely,

Gladys McCoy
Gladys McCoy
Multnomah County Chair

cc: BCC
Duane Zussy
Jim McConnell
Linda Cramer
Rachel Jacky
Jack Horner
Becky Wehrli



CITY OF
PORTLAND, OREGON

OFFICE OF THE MAYOR

Office of
J.E. Bud Clark, Mayor
1220 S.W. 5th
Portland, Oregon 97204
(503) 248-4120

December 21, 1988

The Honorable Gladys McCoy, Chair
Multnomah County Board of Commissioners
1021 S.W. Fourth Avenue, Room 134
Portland, Oregon 97204

Dear Commissioner McCoy:

As you are aware, the City has begun the budget process for FY 1989-90, and City Council will be examining current programs with the intent to control costs to the greatest extent possible in the next fiscal year. Given the priority goals which have been adopted by Council -- most notably public safety, economic development, planning for Portland's future and financial stability -- and consistent with Resolution A and the Urban Services Agreement, we also hope to renegotiate an agreement with the County which substantially reduces our financial commitment to the Aging Services Division beginning in FY 1989-90.

The City has remained a partner in local funding of the Aging Services Division since the Area Agency on Aging transferred to the County in 1984. Our contribution in FY 1988-89 is \$570,290. Current fiscal constraints, which we also anticipate for FY 1989-90, necessitate some re-examination of the agreement between the City and County for funding the ASD.

We look forward to fruitful discussion of this matter with the County. I have asked the City's Human Services Coordinator, Rachel Jacky, to work with the County on reaching a mutually acceptable plan for future local funding of the ASD. She will be in touch with your office in the very near future.

Sincerely,

J.E. Bud Clark
Mayor

JEBC:tm:2

cc: Commissioner Dick Bogle
Duane Zussy, DHS
Jim McConnell, ASD
Linda Cramer, PMCoA
Becky Wehrli, PMCoA

RECEIVED
DEC 29 1988
AGING SERVICES DIVISION

- To maintain the City's financial and advocacy commitment to the elderly potentially decreased by the transfer of the AAA to the County.
- More effective advocacy with programs primarily under City auspices such as housing, public safety, Senior Centers, parks, facility sitings, and transportation.

Senior advocates felt such a relocation of the AAA to the County might be used by the City as a justification for reducing financial support at a loss of services to seniors. In order to reduce this possibility, the task force recommended that the City of Portland and Multnomah County enter into a formal agreement to continue to provide equal financial and policy support for the new AAA-Multnomah County Aging Services Division (ASD).

The first Intergovernmental Agreement for the Operation of the Area Agency on Aging, was signed by City and County officials in December 1983, formally adopting the recommendations of the Relocation Task Force for equal funding yet separate administration for Aging Services Division and the Portland/Multnomah Commission on Aging.

CURRENT LOCAL FUNDING FOR AGING SERVICES

Presently, the City provides \$570,000 annually for:

- * 18,530 special transportation rides.
- * 721 hours legal services.
- * Operation of 8 Senior Centers.
- * 30,000 contacts for centralized information and referral.
- * Other.

The County provides \$1.2 million annually which funds case management, mental health services, health screening, transportation, and administration.

THE CITY'S PROPOSAL AND ITS IMPACT:

On December 21, 1988, Mayor Clark proposed a renegotiation of the City/County Agreement for aging services which would "substantially reduce" the City's financial commitment to ASD.

ASD staff estimate that the loss of these funds would force closure of at least one of the neighborhood Senior Centers and loss of critical door-to-door medical transportation for frail elders of Portland.

POSITION OF THE PORTLAND/MULTNOMAH COMMISSION ON AGING:

It is the belief of the Portland/Multnomah Commission on Aging that:

- * Services to the elderly should remain at the current level, and
- * The City should continue the provision of funds for the Area Agency on Aging.

LOCAL FUNDING FOR AGING SERVICES

HISTORY:

In the early 1980's passage of Senate Bill 955 allowed local administration of federal community based and nursing home services for the elderly. The intent was to coordinate into a single system all social services for the elderly to enhance services and make access easier. This change in state legislation and the need for better coordination of services at the City and County prompted the examination of local aging services.

In 1982, the Relocation Task Force studied funding and service delivery of the Portland Multnomah Area Agency on Aging (AAA), and made recommendations concerning the respective roles of the City of Portland and Multnomah County governments. This task force found that there was duplication in administration and service delivery between the two governmental bodies and that City and County operated their programs with little interagency coordination.

The task force examined several possible structures to improve aging services in Portland/Multnomah County, studying the pros and cons of locating the AAA and Commission on Aging under different governmental entities. Agreeing that the City and County should remain equal and cooperative partners in meeting the needs of its elderly residents, the task force made the following recommendations in its final report, 1/28/83:

That the Area Agency on Aging (then under City jurisdiction) be relocated at the County in the Department of Human Services. Reasons for this move included:

- Creation of a single point of entry and coordination of aging services with County health and mental health services.
- Experience and skill of the County in the administration of federal programs similar to Titles XIX Medicaid Long-Term-Care services.
- Possibility for earmarking services for seniors in mental health.
- Increased advocacy role for the County in aging services.

That with the move of the AAA to the County, the City be formally committed to continuing its current level of financial contributions to the AAA. Rationale included:

- Most of the frail elderly reside inside the City limits and the inner city should continue to be focused as a prime target area for services.
- The City sets policies relating to Housing, Recreation, Public Safety, Physical Facilities such as Senior Centers, Crime Prevention, Utilities, and Facility Siting - urban services which elderly residents use.

That the Portland/Multnomah Commission on Aging remain at the city and maintain its advisory role to the AAA. Reasons included:

DATE SUBMITTED _____

(For Clerk's Use) 2nd - 3/28
Meeting Date 3/28/89
Agenda No. A-14

HUMAN SERVICES ADMINISTRATION

REQUEST FOR PLACEMENT ON THE AGENDA

Subject: Approval of Competitive Bidding Procedure to bring the County's Weatherization Program into Federal Compliance

Informal Only* March 28, 1989
(Date)

Formal Only _____
(Date)

DEPARTMENT Human Services DIVISION Director's Office

CONTACT Bill Thomas TELEPHONE x 3782

*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD Duane Zussy/Bill Thomas

BRIEF SUMMARY (Should include other alternatives explored, if applicable, and clear statement of rationale for the action requested):

The Director's Office recommends that the Board of County Commissioners authorize the Department and the Purchasing Division to initiate a competitive bidding procedure in order to bring the County's low income weatherization program into compliance with federal regulations, as of July 1, 1989. Specifically, it is recommended that: 1) a Request-For-Qualifications be advertised and issued to all known qualified vendors for weatherization operations and installation services; 2) a Request-For-Qualifications be advertised and issued to all known qualified vendors for weatherization home audit and inspection services (while a vendor could qualify for both operations and inspections services, by federal regulations one vendor would not be allowed to perform both functions). Please see attached memorandum for alternatives and rationale.

(IF ADDITIONAL SPACE IS NEEDED, PLEASE USE REVERSE SIDE)

ACTION REQUESTED:

☐ INFORMATION ONLY ☐ PRELIMINARY APPROVAL ☐ POLICY DIRECTION ☒ APPROVAL

INDICATE THE ESTIMATED TIME NEEDED ON AGENDA 15 minutes

IMPACT:

☐ PERSONNEL

☒ FISCAL/BUDGETARY

☐ General Fund

Other Federal /State

SIGNATURES:

DEPARTMENT HEAD, ELECTED OFFICIAL, or COUNTY COMMISSIONER: *Duane Zussy*

BUDGET/PERSONNEL /

COUNTY COUNSEL (Ordinances, Resolution, Agreements, Contracts) /

OTHER _____
(Purchasing, Facilities Management, etc.)

NOTE: If requesting unanimous consent, state situation requiring emergency action on back.



MULTNOMAH COUNTY OREGON

DEPARTMENT OF HUMAN SERVICES
426 S.W. STARK, 7TH FLOOR
PORTLAND, OREGON 97204
(503) 248-3782

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

MEMORANDUM

TO: Gladys McCoy, Multnomah County Chair

VIA: Duane Zussy, Director, Department of Human Services *Duane Zussy*

FROM: Bill Thomas, Emergency Basic Needs Coordinator *Bill Thomas*

DATE: March 23, 1989

SUBJECT: Approval of Competitive Bidding Procedure to Bring the County's Weatherization Program into Compliance with Federal Regulations

RECOMMENDATION:

The Director's Office recommends that the Board of County Commissioners authorize the Department and the Purchasing Division to initiate a competitive bidding procedure in order to bring the County's low income weatherization program into compliance with federal regulations, as of July 1, 1989. Specifically, it is recommended that:

- 1) A Request-For-Qualifications be advertised and issued to all known qualified vendors for weatherization operations and installation services (encompasses labor and materials, including youth and minority training; excludes audits and inspections).

If more than one qualified response is received, then a Request-For-Proposal would be issued only to qualified respondents and a contract award would be made as a result of responses to the RFP.

- 2) A Request-For-Qualifications be advertised and issued to all known qualified vendors for weatherization home audit and inspection services (while a vendor could qualify for both operations and inspections services, by federal regulations one vendor would not be allowed to perform both functions).

If more than one qualified response is received, then a Request-For-Proposal would be issued only to qualified respondents.

The County would reserve the right not to award a contract to conduct weatherization audits and inspections if it proves more fiscally prudent and/or more cost effective for the County to perform such audits and inspections with County employees.

ANALYSIS:

On March 8, 1989, State Community Services (SCS) notified DHS that the County cannot continue its current contract for operation of the weatherization program through both Metropolitan Community Action (MCA) and Human Solutions Inc. (HSI). For the same reasons, the County could not implement MCA's plan to consolidate all weatherization functions at MCA. Either course would result in audit disallowances, because a subcontractor that is responsible for installation is not allowed to inspect its own work. At the latest (assuming that federal approval of current arrangements is extended from March 31, 1989 to the end of the fiscal year), the County's weatherization program must be in compliance with federal regulations by July 1, 1989.

DHS has reviewed options with the Purchasing Division and has determined that sole source procurement, which would require both County approval and US Department of Energy (USDOE) approval, cannot be justified and is not an option for the County with regard to either weatherization operations or conduct of audits and inspections. Consequently, Purchasing has recommended the RFQ/RFP procedure described above as the most expeditious and efficient method of contracting for the services.

This Office believes that two or more qualified vendors exist which could assume countywide responsibility for weatherization operations services (installation of materials using private subcontractors, weatherization crews or a mixture of both subcontractors and crews). Given that situation, at this time DHS sees no advantages for the County to consider direct responsibility for weatherization operations, and recommends that an award be made to contract out these services through the RFQ/RFP.

This Office also believes that two or more vendors exist which could assume countywide responsibility for conduct of weatherization home audits and inspections. (Please note that, pursuant to federal regulations, such services cannot be provided by the same vendor that is awarded the contract for operations.) However, DHS has been advised by SCS and by other Counties which are also weatherization subgrantees that Multnomah County may find that it would increase its liability and risk, as well as its cost, by contracting out these particular functions. Further, the County would need USDOE approval prior to entering into such a subcontract.

Given these factors, DHS is recommending that the County seek to establish qualifications and bid prices for audit and inspection services, while reserving the right not to award such a contract at the conclusion of the RFQ/RFP procedure if further analysis proves that it would be more fiscally prudent and/or more cost effective to perform these functions directly with County employees rather than to contract out these functions. DHS will work with SCS and other Counties to complete this analysis and provide it to the Board prior to the closure date for RFQ responses.

OTHER OPTIONS
CONSIDERED:

Consideration was given to the possibility of the Board of County Commissioners relinquishing its designation as the Community Action Agency (CAA) Governing Board for Multnomah County. This option, while worthy of consideration, was considered untimely at the least by involved County staff including Board staff.

If the BCC vacated its designation, SCS would be required by federal regulations to first offer the designation to contiguous CAAs (in Clackamas, Columbia and Washington Counties) and then to conduct a competitive bidding/RFP process to establish a new CAA in Multnomah County. This procedure could disrupt the flow of non-weatherization as well as weatherization funds to service agencies until it reached its conclusion, and it might well result in the designation going to an agency other than MCA or HSI.

BACKGROUND:

The Department was aware last year that the County would have to restructure its arrangements for the delivery of weatherization services after March 31, 1989. Thus, the County's contract with MCA required MCA to develop a plan for the organization of weatherization services in the County after that date. However, the plan which MCA developed has been found to be inconsistent with federal and State funding requirements, and cannot be implemented in its present form without facing federal disallowances.

According to SCS's analysis, the steps which the County needs to take to be in compliance with federal regulations are those outlined in the recommendation noted above. SCS has indicated that it has made, and supports, a request to regional USDOE to extend approval of current transitional arrangements from March 31 to June 30, 1989, in order to allow for implementation of competitive bidding procedures.

cc: Commissioner Pauline Anderson
Commissioner Rick Bauman
Commissioner Gretchen Kafoury



MULTNOMAH COUNTY OREGON

DEPARTMENT OF GENERAL SERVICES
PURCHASING SECTION
2505 S.E. 11TH AVENUE
PORTLAND, OREGON 97202
(503) 248-5111

GLADYS McCOY
COUNTY CHAIR

MEMORANDUM

TO: Duane Zussy, Director
Department of Human Services

FROM: *[Signature]* Lillie Walker, Director
Purchasing Section

DATE: March 15, 1989

RE: PURCHASING RECOMMENDATION FOR WEATHERIZATION PROGRAM CONTRACTING

During the March 9 meeting to discuss weatherization program options to comply with federal regulations, the following was noted:

1. There are at least two qualified contractors to perform both installation of weatherization materials, and weatherization inspection services.
2. The time savings through sole source procurement would possibly be two weeks, if justification of sole source is required from the two tiers (internal and federal) of purchasing.

Due to the critical need for continuation of weatherization service for Multnomah County's elderly and low income residents and the timelines (June 30, 1989) for compliance with the federal regulations, the Purchasing Section recommends the following as the most expeditious and efficient method of contracting for the services:

1. Prepare and issue a detailed Request-for-Qualifications to all known qualified contractors.
2. If more than one response is received from qualified contractors for each of the weatherization components, the RFQ may be immediately reissued with appropriate modifications, as a Request-for-Proposal only to those qualified contractors responding to the RFQ.

This process, including the RFP step, could result in a contract award within six to seven weeks.

LMW:CLS



Department of Human Resources

OFFICE OF THE DIRECTOR

State Community Services

207 PUBLIC SERVICE BUILDING, SALEM, OREGON 97310 PHONE (503) 378-4729

March 7, 1989

Dwane Zussy
Multnomah County Department of
Human Services
426 SW Stark, 7th Floor
Portland, OR 97204

Dear Dwane:

During our meeting last week we discussed the legal aspects of Multnomah County's operation of the Federal Low-Income Weatherization Program. State Community Services (SCS) approved the change-over from the old Portland CAP to the county, with MCA operating the program during the change-over period. However, we must now look into correcting this operation to meet with federal regulations.

As we discussed, there are options that SCS can offer the County in order for the County to comply with the federal guidelines. The options are as follows:

- A. One sole source with county completing final inspections-Federal waiver easily obtained.
- B. One sole source with HSI or MCA and either agency doing inspections-Federal waiver difficult to obtain.
- C. Sole source to HSI and MCA with county doing inspections-Federal waiver easily obtained.
- D. Request For Proposal (RFP) process to subcontractor with county doing inspections-would not take waiver.
- E. County operating program, including inspections
 - A. All crews.
 - B. Some crews and subcontractors.
 - C. All subcontractor (excluding inspections).

Oakes/Zussy

03/07/89

Page 2

Your main concern was, can the County sole source a subcontractor, and secondary, can the subcontractor handle the inspections? Regulations allow for sole source of the weatherization program, but the regulations contain two answers for the second part of your question:

1. Inspections can be subcontracted to an entity that does not install the materials.
2. Sole source may not inspect its own work.

As you can see, there are different options that the County can use. State Community Services is willing to work with you to bring the program back under federal compliance and within regulations. The inventory at HSI and MCA is now the property of Multnomah County. For your records, Joyce Larson of SCS will be sending Bill Thomas a copy of the inventory located at both agencies.

Regarding the issue of weatherization program income generated by utility rebates, the operator of the program is to insure that the income generated goes back to the operation of the weatherization program.

The last issue that you requested was an interpretation regarding whether or not auditing and inspection of dwellings is considered administration or delivery of a service to the program. After talking with the National DOE office, they feel that auditing and inspection, if paid for out of program funds, would be considered a service to the client. Hopefully, this will answer your concern.

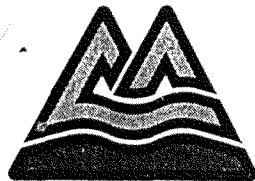
Dwane, I look forward to working with you and Bill on the above issues. Please feel free to contact me if you need further assistance.

Sincerely,



Ernie Oakes
Energy Programs Manager

lp9MB007.LTR



MULTNOMAH COUNTY OREGON

#1 pm

DEPARTMENT OF GENERAL SERVICES
PURCHASING SECTION
2505 S.E. 11TH AVENUE
PORTLAND, OREGON 97202
(503) 248-5111

GLADYS McCOY
COUNTY CHAIR

MEMORANDUM

TO: Jane McGarvin, Clerk of the Board

FROM: Lillie M. Walker, Director, Purchasing Section

DATE: March 22, 1989

SUBJECT: FORMAL BIDS AND REQUESTS FOR PROPOSALS SCHEDULED FOR INFORMAL BOARD

BOARD OF
COUNTY COMMISSIONERS
1989 MAR 22 PM 3:07
MULTNOMAH COUNTY
OREGON

The following Formal Bids and/or Professional Services Request for Proposals (RFPs) are being presented for Board review at the Informal Board on Tuesday,

Bid/RFP No.	Description/Buyer	Initiating Department
B61-700-3420	Glendoveer Golf Course Tee, Irrigation & Cart Construction	DES/Parks
		Contact: Teresa Gibson Phone:
	Buyer: Franna Ritz Ex. 5111	
		Contact:
		Phone:
	Buyer: Ex. 5111	
		Contact:
		Phone:
	Buyer: Ex. 5111	

cc: Gladys McCoy, County Chair
Board of County Commissioners
Linda Alexander, Director, DGS

Copies of the bids and RFPs are available from the Clerk of the Board.

Please run the following Classified Advertisement as indicated below, under your CALL FOR BIDS section

MULTNOMAH COUNTY

Bids Due April 18, 1989 at 2:00 P.M.
Bid No. B61-700-3420

Sealed bids will be received by the Director of Purchasing, Multnomah County Purchasing Section, 2505 S.E. 11th Ave., Portland, OR 97202 for:
Glendoveer Golf Course Tee, Irrigation & Cart Construction

Plans and Specifications are filed with the Purchasing Director and copies may be obtained from the above address for a \$5.00 non-refundable fee. **CHECKS AND MONEY ORDERS ONLY.** Plans and Specifications will not be mailed within the Tri-County area.

PREBID CONFERENCE: Tuesday, April 4, 1989 @ 10:00 am

Glendoveer Golf Course, Golf Pro Shop

PREQUALIFICATION OF BIDDERS Pursuant to the Multnomah County Public Contract Review Board Administrative Rules (AR 40.030) Prequalification shall be required for this project for the following class(es) of work: Landscaping (Development of golf tees and cart paths plus installation of irrigation systems and amenities

Prequalification applications or statements must be prepared during the period of one year prior to the bid date. Prequalification application and proof of prequalification by the Oregon Department of Transportation must be actually received or postmarked to Multnomah County Purchasing Section by not later than 10 days prior to bid opening.

All bidders must comply with the requirements of the prevailing wage law in ORS 279.350.

Details of compliance are available from the Purchasing Section, Department of General Services, 2505 S.E. 11th Avenue, Portland, OR 97202, (503) 248-5111.

Contractors and subcontractors must be licensed for asbestos abatement work if the project involves working with asbestos.

NONDISCRIMINATION Bidders on this work will be required to comply with the provisions of Federal Executive Order 11246. The requirements for Bidders and Contractors are explained in the Specifications.

No proposal will be considered unless accompanied by a check payable to Multnomah County, certified by a responsible bank, or in lieu thereof, a surety bond for an amount equal to ten percent (10%) of the aggregate proposal. The successful bidder shall furnish a bond satisfactory to the Board in the full amount of the contract.

Multnomah County reserves the right to reject any or all bids.

LILLIE WALKER, DIRECTOR
PURCHASING SECTION

Publish March 30, 1989

PROJECT NAME: Glendoveer Golf Course
LOCATION: Glendoveer Golf Course which is bounded by Halsey
St. to the north, Glisan St. to the South and 148th
Ave. to the east.
KIND OF WORK: Landscaping
PROJECT NO.: 1077
SUBMITTED BY: Dept. Environmental Svcs.-Parks Services Division
BID NUMBER: B61-700-3420
BID ADVERTISEMENT DATES: _____
BID OPENING DATE: April 18, 1989

BID PROPOSAL FOR CONSTRUCTION



Department of General Services
Purchasing Division
2505 S.E. 11th Avenue
Portland, Oregon 97202
(503) 248-3322

Bidder's Name _____
Address _____

Telephone Number _____

FOR BID RESULTS, CALL
248-5338
AFTER 3:00 P.M.

BID PROPOSAL FOR CONSTRUCTION

These Bidding Pages are part of the Bid Documents and contain the following:

- X Proposal
- X Bid Sheet
- X Proposal Bond
- X Bidder Residency Statement
- X Certificate of Compliance with ORS 305.380-.385
- X Contractor Qualification Statement
- X Non-Collusion Affidavit
- X Return Envelope

Instruction to Bidders

- Proposal &
Bid Sheet: Complete form and sign where indicated.
- Proposal Bond: Proposal Bond shall be made payable to Multnomah County, in an amount of ten (10) percent of the Bidder's maximum Bid price and in the form of a certified check, cashier's check.
- Bidder Residency
Statement: This form must be completed to be eligible for bidding.
- Certificate of
Compliance with
ORS 305.380-.385 This form must be completed to be eligible for bidding.
- Return Envelope: Submit these Bidding Pages in the sealed envelope before the deadline given in the Construction Specifications Manual.

P R O P O S A L

To the Board of County Commissioners of Multnomah County:

The undersigned, as bidder, declares:

That the only persons or parties interested in this proposal as principals are those named herein;

That this proposal is made without collusion with any other person, firm or corporation; that he has carefully examined the plans, specifications, addenda, if any, and form of contract therefor on file in the office of the Purchasing Director.

In submitting this Bid, Bidder represents as more fully set forth in the Agreement, that:

Bidder has examined copies of all the Bid Documents and of the following addenda:

Date _____ Number _____

Date _____ Number _____

Date _____ Number _____

Date _____ Number _____

(receipt of all of which is hereby acknowledged) and also copies of the Advertisement of Invitation to Bid and the Instructions to Bidders.

That he has personally inspected the actual location of the work and all other local conditions affecting it;

That he submits this proposal subject to the terms and conditions stated in the preceding "Instructions to Bidders;"

That if this bid is accepted, the bidder shall covenant in his contract, and it shall be a condition of his bond, as provided by O.R.S., that in performing his contract he will pay and cause to be paid not less than the prevailing rate of wages as of the date of his bid in Multnomah County, per hour, per day, and per week for and to each and every workman who may be employed in and about the performance of his contract; and

That he has satisfied himself as to the quantities and conditions and understands that in signing this proposal he waives all right to plead any misunderstanding regarding the same.

He also proposes and agrees:

That if this bid is accepted, he will contract with said Board of County Commissioners, in the said form of contract, to provide all necessary machinery, tools, apparatus and other means of construction, and to do all the work and furnish all the materials specified in the contract, in the manner and time therein prescribed, and according to the requirements of the County Engineer as therein set forth; and that he will complete the work within the specified number of workdays as stated in the paragraph, "COMPLETION TIME LIMIT" in the specifications; and

That he will accept as full payment therefor the amount earned under the contract as computed, in the manner described in the specifications, from the quantities of the various classes of work performed and the respective unit prices bid as set out in the following schedule:

B I D S H E E T

1. Construction of tees, irrigation, and cart paths and amenities for each of the five (5) proposed tees. Bidders will complete the work for the following price(s).

Total Base Bid \$ _____

Deduct

Alternate No. 1 - 13 East

Delete construction of this tee and cart path plus installation of irrigation and amenities.

\$ _____

Alternate No. 2 - 14 East

Delete construction of this tee and cart path plus installation of irrigation and amenities.

\$ _____

This work must be completed within 65 calendar days from the time of Notice to Proceed is given by the owner.

The party by whom this proposal is submitted, and by whom the contract will be entered into in case the award is made to him, is _____, doing business ("a corporation," "a partnership" or "an individual") at _____ Street, _____, City and State, which address is the address to which all communications concerned with this proposal and the contract should be sent.

The names of the president, treasurer and manager of the bidding corporation, or the names and residences of all persons and parties interested in this proposal as partners or principals are as follows:

Name	Address
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

The name of the surety by which the surety bond covering the contract, if awarded, will be furnished, and the name and address of the surety's local agent are as follows:

Name of Surety _____

Name of Agent _____

Address _____

Accompanying this proposal is _____ in the amount of
("Bidder's bond," "cash" or "certified check")

_____ Dollars (_____) which amount is not less than ten percent of the total amount of the bid.

If this proposal shall be accepted and the undersigned shall fail to or neglect to contract as aforesaid, and to give bond in the sum of the total amount of the bid as aforesaid, with surety satisfactory to the Board of County Commissioners within five days from the date of receiving from the Board of County Commissioners the contract prepared and ready for execution, the Board of County Commissioners may, at its option, determine that the bidder has abandoned the contract, and thereupon forfeiture of the security accompanying this proposal shall operate and the same shall be the property of Multnomah County.

Dated _____, 19 ____

(Signature of Bidder) _____
(Legal name of person, firm or corporation)

By _____ (Name)

_____ (Title)

(Name of bidder)

(Business address)

(Telephone number) (Federal ID #)

MULTNOMAH COUNTY
PROPOSAL BOND

KNOW ALL MEN BY THESE PRESENTS, That we, _____,
_____, as principal
and the _____
a corporation duly organized under the laws of the state of _____
Having its principal place of business at _____
in the state of _____, and authorized to do business in
the State of Oregon, as surety, are held and firmly bound unto the County of
Multnomah for payment as liquidated damages in the amount of ten (10) percent
of the total amount of the bid of said principal for the work hereinafter
described, for the payment of which, well and truly to be made, we bind
ourselves, our heirs, executors, administrators and assigns and successors and
assigns, firmly by these presents.

The condition of this bond is such that, whereas the principal herein is
herewith submitting his or its proposal for the following construction, to
wit:

GLENDOVEER GOLF COURSE
(Tees, Irrigation, and Cart Path Specifications)

said bid and proposal, by reference thereto being hereby made a part hereof.

NOW, THEREFORE, if the said proposal and bid submitted by the said
principal be accepted, and the contract be awarded to said principal, and if
the said principal shall enter into and execute the said contract and shall
furnish bond as required by the County of Multnomah within the time fixed by
the Board of County Commissioners, then this obligation shall be void;
otherwise to remain in full force and effect.

SIGNED and sealed this _____ day of _____

Principal

Countersigned at _____

this _____ day of _____

Surety

BIDDER RESIDENCY STATEMENT

The 1987 Oregon Legislative Assembly enacted a reciprocal preference law which states, in part:

In determining the lowest responsible bidder, a public contracting agency shall, for the purpose of awarding the contract, add a percent increase on the bid of a nonresident bidder equal to the percent, if any, of the preference given to that bidder in the state in which the bidder resides.

"Resident bidder" means a bidder that has paid unemployment taxes or income taxes in this state during the 12 calendar months immediately preceding submission of the bid, has a business address in this state, and has stated in the bid whether the bidder is a "resident bidder" ...

"Nonresident bidder" means a bidder who is not a "resident bidder" as defined ...

1. CHECK ONE: Bidder is / A resident bidder / A nonresident bidder
2. If a resident bidder, enter your Oregon business address:

3. If a nonresident bidder, enter state of residency: _____

Bidder certifies that the information provided above is true and accurate.

Signature: _____ Title: _____

Name (Print or Type): _____

Firm: _____

Telephone: _____ Date: _____

246U

CERTIFICATE OF COMPLIANCE WITH ORS 305.380-.385

The undersigned provider of goods, services or real estate space to Multnomah County hereby certifies under penalty of perjury that to the best of my knowledge, the undersigned is not in violation of any Oregon tax laws described in ORS 305.380(4).

Dated: _____

By _____

Please call Purchasing Division if there are any questions about methods of compliance with this statute.

246U

The General Contractor or one of his subcontractors directly responsible for the construction of tees, cart paths, and installation of irrigation shall have acceptable and suitable prior experience in similar activities. Only someone experienced in this particular phase of golf course construction or renovation shall direct or implement the construction of tees, cart paths, and irrigation.

Name of Project	Subcontractor's Name	Contract Name/Phone	Type Work	Date	Address of Project
-----------------	----------------------	---------------------	-----------	------	--------------------

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

NON-COLLUSION AFFIDAVIT

State of Oregon

)

GLENDOVEER GOLF COURSE

)

County of Multnomah

)

Non-Collusion Affidavit

_____, being first duly sworn, on his
oath says _____

that the bid above submitted is a genuine and not a sham or collusive bid, or made in the interest or on behalf of any person not therein named; and he further says that the said bidder has not directly or indirectly induced or solicited any bidder on the above work or supplies to put in a sham bid, or any other person or corporation to refrain from bidding; and that said bidder has not in any manner sought by collusion to secure to _____ self an advantage over any other bidder or bidders.

(Contractor)

Subscribed and sworn before me this _____ day of _____, 1989.

Notary Public in and for the State of Oregon

residing at _____

Specifications For Multnomah County Oregon Construction

PROJECT: Glendoveer Golf Course

LOCATION: Glendoveer Golf Course which is bounded
by Halsey St. to the north, Glisan St. to
the South and 148th Ave. to the east.

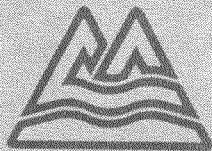
KIND OF WORK: Landscaping

PROJECT NO.: 1077

SUBMITTED BY: _____
(Contractor)

BID NUMBER: B61-700-3420

1620 S.E. 190th Avenue Portland, Oregon 97233



MULTNOMAH COUNTY OREGON
Department of Environmental Services

PARKS SERVICES DIVISION

For Bid Results
Call 248-5338
After 3:00 P.M.

TO ALL PLANHOLDERS

THE COUNTY MAY REJECT ANY BIDS IF THE CONDITIONS ON
PAGE 3 OF THIS PROPOSAL, "INSTRUCTIONS TO BIDDERS,"
ARE NOT FOLLOWED.

ESTIMATED QUANTITIES

1. Construction of tees, irrigation, and cart paths and amenities for each of the five (5) proposed tees. Bidders will complete the work for the following price(s).

Total Base Bid

\$ _____

Deduct

Alternate No. 1 - 13 East

Delete construction of this tee and cart path plus installation of irrigation and amenities.

\$ _____

Alternate No. 2 - 14 East

Delete construction of this tee and cart path plus installation of irrigation and amenities.

\$ _____

This work must be completed within 65 calendar days from the time of Notice to Proceed is given by the owner.

NOTICE TO CONTRACTORS

Sealed proposals, addressed to the Purchasing Director of Multnomah County, Oregon, and endorsed "Bid Proposal for Construction, Multnomah County, Oregon," to wit:

GLENDOVEER GOLF COURSE
(Tees, Irrigation, and Cart Path Specifications)

will be received by the Purchasing Director of Multnomah County, 2505 S.E. 11th Avenue, Portland, Oregon, 97202, until 2:00 P.M., April 18, 1989, at which time they will be publicly opened and read.

Under no circumstances will any bid be considered that has been received after 2:00 P.M.

All proposals must be made upon blank forms to be obtained from the Office of the Purchasing Director, 2505 S.E. 11th Avenue, must give the prices proposed, both in writing and figures, and must be signed by the Purchasing Director, and may be obtained at the above address. A charge of Five Dollars (\$5.00) will be made for the Bid Proposal, Specifications, and Plans. This Five Dollars will not be returned.

Each bid is to be presented under sealed cover, endorsed, "Bid Proposal for GLENDOVEER GOLF COURSE TEES, IRRIGATION, AND CART PATHS SPECIFICATION," and filed with the Purchasing Director of Multnomah County, Oregon, and shall be accompanied by a surety bond or certified check made payable to Multnomah County Oregon, for an amount equal to ten percent of the amount of each bid, and no bid shall be considered unless such bidder bond or check is enclosed therewith. Such bond or check shall be delivered upon the condition that if said bid be accepted, the party bidding will promptly and properly enter into and execute contracts and bonds in accordance with the award.

Should the successful bidder to whom the contracts are awarded fail to execute the same within five days from the date of notification of such award, such bond or check shall be forfeited to Multnomah County as liquidated damages. All other bonds or checks will be returned to the unsuccessful bidder who submitted the same.

MULTNOMAH COUNTY, OREGON

INVITATION FOR BIDS, continued
Bid No. _____

Page -2-
Project 1077

NOTICE TO CONTRACTORS (Continued)

A good and sufficient bond with a satisfactory surety will be required for the faithful performance of the construction contract in a sum equal to the contract price. Such bond shall be approved as to form by the Multnomah County Counsel.

All bids are to be compared on the basis of the Engineer's estimate of the quantities of work to be done and materials to be furnished. All contracts for work to be done shall be in writing, executed by the Contractor and the County Chair of Multnomah County in quintuplicate.

The estimated quantities of work are approximate only, being given as a basis for the comparison of bids, and the Board of County Commissioners of Multnomah County does not expressly nor by implication agree that the actual amount of work will correspond therewith, but reserves the right to increase or decrease the amount of any class or portion of the work that may be deemed necessary or expedient.

The right is reserved to reject any and all proposals or to accept the proposal deemed best for Multnomah County and to award the contract as is provided by O.R.S.

Bid No. B61-700-3420

MULTNOMAH COUNTY, OREGON

Dated _____

By GLADYS McCOY
Chair of the Board

REVIEWED:

LAURENCE KRESSEL
Multnomah County Counsel

Charles Ciecko
CHARLES CIECKO
Parks Superintendent

By _____
Deputy

INSTRUCTIONS TO BIDDERS

BIDDING

THE BID TO BE SUBMITTED MUST BE MADE ON THE "BID SHEET." THE SIGNATURE OF BIDDER SUPPORTING THE BID MUST APPEAR IN THE SPACE PROVIDED FOR THIS PURPOSE, AND THE COMPLETE "BID PROPOSAL FOR CONSTRUCTION" PACKET MUST BE SUBMITTED IN ITS ENTIRETY.

WORK ON WHICH BIDS ARE TO BE RECEIVED

The work on which bids are to be received is as described on the sheets following Page 10.

TIME AND PLACE OF RECEIVING BIDS

The time and the place at which bids will be received are as stated upon page one hereof.

SPECIFICATIONS AND PLANS

The work covered by this Proposal shall be done in accordance with the provisions, specifications, terms and requirements set out in the "Standard Specifications for Highway Construction" of the Oregon State Highway Division, 1984 Edition, supplemented by the special provisions given on the sheets following Page 10 and supplemented by the plans, profiles and other information on file in the office of the Purchasing Director.

BIDDING REQUIREMENTS AND CONDITIONS

The bidder's attention is directed to the provisions of SECTION 102 of the above Standard Specifications supplemented hereinafter, which set forth various conditions and requirements governing the submission and acceptance of proposals.

FILLING IN PROPOSAL FORMS

The bidder must submit his proposal on the Proposal form contained in the "Bid Proposal for Construction" packet. The filling in of the blank spaces in the proposal should be done in accordance with the apparent intent. Unit bid prices shall be written in ink, both in words and in numerals. Proposals which do not conform with these requirements may be rejected as informal.

M U L T N O M A H C O U N T Y, O R E G O N

INVITATION FOR BIDS, continued
Bid No.

Page -4-
Project 1077

INSTRUCTIONS TO BIDDERS (continued)

CANCELLATION

Multnomah County reserves the right to cancel award of this contract at any time before execution of the contract by both parties if cancellation is deemed to be in Multnomah County's best interest. In no event shall Multnomah County have any liability for the cancellation of award. The bidder assumes the sole risk and responsibility for all expenses connected with the preparation of its bid.

PREQUALIFICATION REQUIREMENT

Pursuant to Multnomah County Public Contract Review Board (PCRB) Administrative Rule AR 40.030, prequalification shall be required for this project in the following classes of work: Landscaping.

AWARD AND EXECUTION
OF CONTRACT

The date or dates for the completion of the work contemplated by this contract shall not be vitiated by the fact that there will, of necessity, be a certain period of elapsed time between the date of receiving bids and the signing of the written instruments by all parties thereto.

In specifying the date or dates for completion, it has been assumed that a period of not more than forty (40) days will elapse between the receiving of the bids and the delivery to the Board of County Commissioners by the Contractor of the contract and accompanying bond executed by the Contractor and his Surety. The forty (40) days are comprised of thirty-five (35) days between the receiving of bids and the submission to the Contractor of the written instruments of the contract and bond for execution; and, five (5) days in which the Contractor has to execute and deliver to the Commissioners the executed contract and accompanying bond. If the period between the receiving of bids and the submission to the Contractor of the contract for execution exceeds thirty-five (35) days, consideration will be given granting a corresponding extension of time specified for the completion of the work.

The Contractor shall within the five (5) days from the date of notification by the Board of County Commissioners of Multnomah County that the contract is ready for signature and, before commencing work thereunder, furnish to the Board of County Commissioners a fully executed contract and bond and shall maintain said bond in force during the continuation of his contract.

The bond must be satisfactory to the Board of County Commissioners in the full amount of the contract price for the faithful performance of the contract in all respects. No contract shall be binding until said bond is furnished and approved by the Board of County Commissioners of Multnomah County and, if said bond is not furnished within the said five (5) days herein specified, the contract shall be immediately terminated without any notice or further action by either party.

No work may be commenced by the Contractor until the contract and bond are submitted to the Board of County Commissioners; and, the County Engineer shall, in writing, notify the Contractor of a specific date when he shall proceed with the work and this will be used as a basis of beginning to determine working days.

MULTNOMAH COUNTY, OREGON

INVITATION FOR BIDS, continued
Bid No.

Page -6-
Project 1077

PERFORMANCE - PAYMENT BOND

KNOW ALL MEN BY THESE PRESENTS: That we _____
a _____ hereinafter called "Principal" and _____
_____ of _____, State of Oregon,
hereinafter called the "Surety," are held and firmly bound unto Multnomah
County, Oregon, hereinafter called "County," in the penal sum of _____
Dollars (\$ _____)
in lawful money of the United States, for the payment of which sum well and
truly to be made, we bind ourselves, our heirs, executors, administrators and
successors, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION is such that Whereas, the Principal
entered into a certain Contract with the County, dated the _____ day
of _____, 1989, a copy of which is hereto attached and made a part
for the construction of:

GLENDOVEER GOLF COURSE

(Tee, Irrigation, and Cart Paths Specifications)

NOW, THEREFORE, if the Principal shall well, truly and faithfully perform
its duties, in accordance with all the undertakings, covenants, terms,
conditions and agreements of said contract during the original terms thereof,
and any extensions thereof which may be granted by the County, with or without
notice to the Surety, and if he shall satisfy all claims and demands incurred
under such Contract, and shall fully indemnify and save harmless the County
from all costs and damages which it may suffer by reason of failure to do so,
and shall reimburse and repay the County for all outlay and expense which the
County may incur in making good any default, and shall promptly make payment
to all persons, firms, subcontractors, and corporations furnishing materials
for or performing labor in the prosecution of the work provided for in such
contract, and any authorized extension or modification thereof, including all
amounts due for materials, lubricants, oil, gasoline, coal and coke, repairs
on machinery, equipment and tools, consumed or used in connection with the
construction of such work, and all insurance premiums on said work and shall
pay and cause to be paid not less than the prevailing rate of wages as of the
date of his bid in Multnomah County, per hour, per day and per week for and to
each and every workman who may be employed in and about the performance of his
Contract and shall pay all contributions or amounts due the State of Oregon or
departments thereof pursuant to state law from such contractor or
subcontractors incurred in the performance of said contract, and pay all sums
of money withheld from the contractor's employees and payable to the State Tax

PERFORMANCE PAYMENT BOND (Page 2)

Commission pursuant to ORS; and shall pay all other debts, dues and demands incurred in the performance of the said Contract and shall pay the County of Multnomah, by and through its Board of County Commissioners, such damages as may accrue to the County under said Contract and for all labor performed in such work, whether by subcontractor or otherwise, and shall in all respects perform said Contract according to law, then his obligation shall be void; otherwise to remain in full force and effect.

PROVIDED FURTHER, that the said Surety, for value received, hereby stipulates and agrees that no charge, extension of time, alteration or addition to the terms of the Contract or to the work to be performed thereunder or the specifications accompanying the same shall in any wise affect its obligation on this bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the contract or to the work or to the specifications.

PROVIDED FURTHER, that for one year after the completion of the construction described in said Contract, and in addition to all previously stated obligations, undertakings, covenants, terms, conditions and agreements, the Surety agrees to keep in force this bond to insure and guarantee that the Principal will fulfill his obligation of restoration and maintenance of subject property for a period of one (1) year beginning immediately at the time of completion of construction described in the Contract. The terms and conditions and agreements of restoration and maintenance are more particularly described in the Proposal.

PROVIDED FURTHER, that no final settlement between the County and the Principal shall abridge the right of any beneficiary hereunder, whose claim may be unsatisfied.

IN WITNESS WHEREOF, this instrument is executed in five (5) counterparts, each one of which shall be deemed as original, this ____ day of _____, 1989.

MULTNOMAH COUNTY, OREGON

INVITATION FOR BIDS, continued
Bid No. _____

Page -8-
Project 1077

PERFORMANCE PAYMENT BOND (Page 3)

ATTEST:

(Principal) Secretary

Principal

By _____ (S)

(SEAL)

(Address - Zip Code)

Witness as to Principal

(Address - Zip Code)

ATTEST:

(Surety) Secretary

Surety

By _____
Attorney-in-Fact

(SEAL)

(Address - Zip Code)

Witness to Surety

(Address - Zip Code)

REVIEWED:

LAURENCE KRESSEL
County Counsel

By _____

NOTE: Date of Bond must not be prior to date of Contract. If Contractor is Partnership, all partners should execute bond.

DESCRIPTION OF WORK TO BE DONE
AND SPECIAL PROVISIONS

On the inserted sheets which follow is given a description of the work to be performed under this particular contract, together with special provisions and instructions supplementing and qualifying the foregoing standard specifications and general provisions making them applicable to the particular work to be done. In case of conflict between these special provisions and instructions and the standard specifications, general provisions or plans, the special provisions and instructions shall govern.

MULTNOMAH COUNTY SUPPLEMENT
TO OREGON STATE HIGHWAY DIVISION
STANDARD SPECIFICATIONS FOR HIGHWAY CONSTRUCTION

SECTION 101 - DEFINITIONS AND TERMS

ALL REFERENCES TO THE STATE, OFFICERS, COMMISSIONS, DIVISIONS, REPRESENTATIVES AND DEPARTMENTS AS THE CONTRACTING AGENCY SHALL BE UNDERSTOOD TO REFER TO MULTNOMAH COUNTY, ITS OFFICERS, COMMISSIONS, DIVISIONS, REPRESENTATIVES AND DEPARTMENTS.

Section 101.02 - Definitions

In accordance with the above, words referring to the State, its officers, divisions, etc., shall be understood to refer to Multnomah County and its equivalent officers, commissions, etc., as follows:

Commission - Transportation Commission - County equivalent is the Board of County Commissioners of Multnomah County, Oregon, Room 606, County Courthouse, 1021 S.W. 4th Avenue, Portland, Oregon 97204.

Division - Highway Division - County equivalent is the Transportation Division of the Department of Environmental Services of Multnomah County, Oregon, 1620 S.E. 190th Avenue, Portland, Oregon 97233.

Engineer - County equivalent is the County Engineer of Multnomah County, Oregon, acting either directly or through his authorized representatives.

Project - The specific work described in the proposal and depicted on the plans, to be performed under the contract.

State Controlled Lands - County equivalent is the areas which are controlled, under jurisdiction of, or owned by Multnomah County.

Add the following definition:

Department - The Department of Environmental Services of Multnomah County, Oregon.

I. SCOPE OF WORK

A. Tees and Cart Paths

1. There will be mandatory walk-through over the entire course for all Contractors bidding on the tees and cart paths program at Glendoveer Golf Course. The walk-through will encompass access points, specific tees and cart paths to be built, and vehicle routing. This information can be found on the Tees and Cart Paths Sheet.
2. The golf course will remain open during the tees and cart paths construction project. During this time, golf play and the use of the other facilities will continue.
3. Along with the bid proposal, a work flow chart is to be submitted showing: the start up and completion dates for each phase of tees and cart paths construction. Work can be done on a 5 or 7 day schedule.
4. When work is started there is to be no pulling off the job site until the work has been completed and accepted by the Architect and Mr. Joe Hickey or his designee. The Contractor must receive permission from the Architect and Mr. Hickey or his designee to stop work temporarily, until conditions improve.

B. Hours of Operation

1. Each work day can start as early as 7:00 a.m. until dusk. Should work be done on Saturdays and/or Sundays, work can occur at 7:00 a.m. until dusk.

C. Access Points (Gates)

1. There are four (4) gates as shown on the Tees and Cart Paths Sheet. These gates are found at the southwest and northwest corners of the west golf course and at the northeast and southeast corners of the east golf course. There is one more gate behind the No. 1 tee on the west golf course. Should there be problems regarding the width of the gates, a post may be removed and replaced in an acceptable manner to the Architect and Mr. Hickey or his designee. No access is allowed through the jogger's parking lot and gate located on 148th Avenue due to load capacity restrictions.

D. Time Frame for Repairs

1. Should there be damage to County property including equipment and buildings, the irrigation system, or to the turf in rough, tees, or fairways, greens, or any portion of the course or its facilities, the Contractor is to make repairs within five (5) working period after the damage occurs unless specifically waived by the Architect and Mr. Hickey or his designee. (See Section H.E regarding turf damage.)

All repair costs are to be covered by the Contractor prior to authorization of final payment. Repairs shall return the area or facility to "equal or better" condition within the specified time frame, and to the satisfaction of the Architect and Mr. Hickey or his designee.

2. Weather conditions may postpone the fine grading of top soil (sandy-silt). Any postponement is to be approved by the Architect and Mr. Hickey or his designee.

E. Traffic Routes and Repair of Damage

All traffic routes are specified on the Tees and Cart Paths Sheet. All variances must be approved by the Architect and Mr. Hickey or his designee.

NOTE: Should it be necessary, alternate routes for golf play will be determined by the Architect and Mr. Hickey or his designee, and marked accordingly.

1. Equipment traffic is to stay off the fairways, tees, greens, bunkers, and paths except as specified on the Tees and Cart Paths Sheet.
2. If there is any turf damage from performance of any portion of this contract, a sandy-silt top soil is to be brought in and used to smooth the damaged area to grade (ground level). For the establishment of new turf, Citation-Birdie-Shadow (C.B.S.) blend of Rye and Fesuce grasses is to be used.

Areas requiring top soil, will be graded and firmed into place, and the C.B.S. seed is to be spread over the top soil. (This same seed will also be spread immediately in damaged areas not needing top soil.) Then, the seed is to be rolled to ensure proper germination at a rate of 7.5 lbs/1,000 s.f. This seed shall be certified seed. The seeding time and application shall be approved by the Architect and Mr. Hickey or his designee.

There may be areas where the turf is only scraped and top soil will not be necessary, but overseeding may be appropriate. This will be determined by the Architect, and Mr. Hickey or his designee.

F. Access

1. Traffic control with a flagger is the Contractor's responsibility regarding equipment movement into and out of the golf course.
2. Appropriate key or keys will be supplied to the Contractor for access by Mr. Hickey or his designee. At the end of each workday the Contractor is to make sure these gates are properly locked. Upon the completion of work, the Contractor will return the key or keys to Mr. Hickey or his designee. A note acknowledging the receipt of the key or keys is to be obtained from Mr. Hickey.

NOTE: Key(s) may be signed for the duration of tee and cart path construction project and then returned on completion of project.

3. To help prevent any damage or equipment or vandalism to golf course property, the Contractor will remove any keys to equipment and take any other steps deemed necessary by Mr. Hickey or his designee.

G. Inspections

Where there are no scheduled inspections by the Architect, the Contractor will be given telephone numbers should any problems occur. The Contractor may discuss problems or changes with the Architect and Mr. Hickey or his designee. Any change orders must be in writing and signed by both parties.

SPECIAL CONDITIONS

Specifications: The work to be done shall conform to the written specifications and routing plans for tees and cart paths construction.

Scope of Work: The work to be done involves the construction of tees and cart paths, the installation of an irrigation system on new tee areas and installation of appropriate drainage.

Bid Proposal: A total package price including tee construction, cart paths, irrigation and amenities for all five (5) tees should be outlined in the bid. Also show the unit price for tees 13 east and 14 east should they need to be deleted.

Method of Financing: All work under this Contract will be paid for on a cash basis, by monthly progress payments and final payment upon the completion and acceptance of the contract products. Five percent of the total contract amount will be retained until all contract work is completed and approved by the Architect, Mr. Hickey or his designee.

Time for Completion: All work under this Contract shall be completed within 65 calendar days after date of receipt of notice to proceed.

NOTE: Work on May 15, 16, 22, and 23, 1989, must be restricted to the west course due to a State Tournament, on the east course.

Liquidated Damages: The amount of damage which the Owner will sustain has been determined to be \$100.00 per day for each calendar day delay beyond the number of calendar days specified for the time of completion unless delay is due to inclement weather and approved by the Architect, Mr. Hickey or his designee and specified in a change order.

Owner: The Owner and "First Party" is Multnomah County Parks as represented by the Board of County Commissioners and the Superintendent of Parks Services Division.

Architect: The term "Architect" as used in the Technical Specifications will be a qualified individual so designated by the County to observe and inspect that part of the work stipulated herein.

- A. Interpretation: Provide interpretation of plans and specifications during the tees and cart paths construction project.
- B. Tees and Cart Paths Construction Program Review: Architect will provide periodic review of construction progress of the golf course which is separate from the day to day inspection that the Owner's own employees will perform.

Administration of the Contract: It is hereby stipulated that administration of the contract will be performed by the Owner.

Public Convenience and Safety: The Contractor shall comply with the rules and regulations pertaining to safety established by the State of Oregon Department of Labor and Industries Safety Division.

Indemnification: The Contractor agrees to defend, hold, and save the Architect, Dave Powers, Glisan Street Recreation, Inc. and its officers, stockholders, and employees, and the County and its officers, agents, and employees harmless from and against any and all claims for loss, injury, or damage to persons or property by the Contractor arising out of any act or omission relating to this contract including, but not limited to any damages, settlements, costs, or attorney fees.

II. TEE CONSTRUCTION SPECIFICATIONS

A. Staking and Grading

1. The shape of the tees will conform to the shapes and sizes of the Tee Design Plan. Should additional fill material be needed, soil will be provided by the Contractor for this purpose.
 - a. The red stakes represent the extent of the cuts, blue stakes represent the extent of fill, and the white stakes are for the tees sub and finished grades and shapes.
 - b. Colored ribbons or tape will be used for grade elevations.
 - c. There will be at least 2 stakes for centerline of play reference.

NOTE: The Architect will set two (2) ground stakes for the centerline of play. The Contractor will use this staking to help complete the remaining staking for construction grading of the tees and cart paths. The Contractor will establish the necessary staking for tee shapes, cuts and fills.

A review of all construction grade staking will be made by the Architect.

NOTE: The Contractor will calculate the materials necessary to complete this project.

NOTE: Before any staking is done, temporary tee locations will be picked by the Glisan Street Recreation representatives and the Architect.

2. The soil of the Men's and Women's Tees is to be placed to fit the shapes and sizes of the tees. The soil shall be thoroughly compacted in 1' lifts by tread or mechanical means.
3. Subgrades: Men's and Women's Tees subgrades shall be graded front to back, unless otherwise shown and stated.
 - a. West Golf Course Tees:

#2 Tees: Are to be graded from back to front with a 6" change of grade.

#15 Tees: The back tee ("A") is to be graded from left to right with a 6" change of grade. The front tee ("B") is to be graded from front to back with a 6" change of grade.

NOTE: All bids should include the removal and disposal of tree stumps on 15 West.

b. East Golf Course Tees:

#12 Tees: Tees ("A" and "B") are to be graded from left to right with a 4" change of grade. The front tee ("C") is grade from back to front with a 4" change of grade.

#13 Tees: Are to be graded from front to back with a 6" change of grade.

#14 Tees: The back tee ("A") is graded from front to back with a 4" change of grade. Tees ("B" and "C") are graded from left to right with a 4" change of grade.

NOTE: Any ground stumps that may be uncovered in cut areas are to be removed from the golf course site.

4. Floating shall be done to smooth and finish the subgrade.

a. The finished grades are to reflect the Finished Tee Design Plans.

5. Drainage Trenches shall be 8" x 10". The grades are to be a minimum of 2% draining to a drywell or daylighted to non-play areas.

a. When solid non-perforated drain pipe is used, back fill and compact the soil firmly to the existing grade(s).

6. Pea Gravel or 3/4"-1/2" crushed-washed rock will be placed in the trench to a depth of 2". The 4" perforated flexible (ads) drain pipe will be centered and placed over the drain rock and covered to 2" from the finished subgrade with 3/4" x 1/2" crushed-washed drain rock.

NOTE: A review of all subgrades and installed drainage will be made by the Architect.

B. Irrigation

1. The irrigation system should be checked by the Architect to ensure adequate coverage. If there is inadequate coverage a new head or heads will be installed.
2. Before the seedbed materials are installed, the irrigation system must be fully operational. One of the heads can be temporarily set up for a quick coupler to ensure proper setting of all materials. Once subgrade is complete the irrigation system will be tested, installed and approved by the Architect, Mr. Hickey or his designee.

NOTE: Questions or problems by the Contractor will be directed to Mr. Hal Beighley, the irrigation designer. Telephone: 1-503-643-4796.

C. Tee Seedbed Materials

1. The sand shall be washed river-run Mason's sand (particle size range: 5% or less 2.0 mm, 85% .1-1.25 mm, and 5-10% .1 mm or less).

NOTE: Premix the sand and the organic amendment (see Section D.) off-site and then deposited at the tee construction areas.

2. The sand is to be deposited at one end of the tee and mechanically spread in one direction. This process will create an additional cushion between the tires or treads, and the drains.
3. The seedbed shall be raked or mechanically graded to a flat graded condition. The irrigation will be turned on and the sand shall be well watered to settle the sand, especially around the areas of the drains. Some light hand raking will be necessary to fill in low spots. Water the seedbed once more and manually or mechanically firm the sand into place with a water filled roller.
 - a. Finished grade material shall be graded and feathered into existing grades.
 - b. The non-teeing surface is to be graded in such a gradual manner to facilitate the use of mechanical equipment. (Tri-plex mowers.) Maximum grades shall not be exceeded 4:1 ratio.
 - c. The sand and organic material premix site will be shown on the equipment routing and premix sheet.

4. Banks created from cuts and/or fills are to be lightly tilled and then firmed into place by manual or mechanical methods. Finished grades are to be blended naturally into the existing grades.

A review of all finished grade seedbeds will be made by the Architect.

D. Fertilizing and Seeding

1. Sand seedbed organic amendments include: Vita-Bark (or the equivalent of 0 to 1/8" particle size bark), lime, and fertilizer. The addition of bark to a depth of 1", 6-20-20 starter fertilizer at a rate of 10 lbs./1,000 s.f., liming of the tee and surrounding area at a rate of 50 lbs./1000 s.f. These amendments are then tilled to a depth of 4". The seedbed is then raked to a finished grade, well watered, and firmed into place with a water filled roller.
2. The slopes and remaining open areas are to be tilled to a depth of 4" with a 6-20-20 starter fertilizer at a rate of 10 lbs./1,000 s.f. and 50 lbs. of lime/1,000 s.f. This area is then lightly irrigated and mechanically firmed into place.
3. Tee Surface Seeding includes the surface(s), slopes and the surrounding areas at a rate of 7.5 lbs./1,000 s.f. One-half of the quantity of the required seed is to be spread in one direction and the remainder of the seed is to be spread at 90° to the first application. Seeding shall be done by using a drop type Brillion seeder. Cultipack or incorporate the seed lightly into the seedbed by light raking.
4. Apply 1/8" of a bark layer over the entire newly seeded tee surface areas with a basket spreader. Irrigate the turf bed for 10 minutes and firm into place once more with a water filled roller. Watering is to begin immediately after seeding with light frequent irrigation to maintain a moist seedbed. Depending on the weather and temperatures, the new turf areas shall be lightly irrigated 5-7 times a day.

5. The rye grass seed should germinate in 5-6 days and the fescue in about 12 days. Fertilizing of the tees and surrounding areas shall be done every 12 days with a 6-20-20 at an application rate of 5 lbs./1,000 s.f., until the turf is well established. The last application of fertilizer shall then contain sulfur(s) 21-3-5 with 12% S at a rate of 5 lbs./1,000 s.f. The Contractor is responsible for maintaining and establishing the turf until the second mowing.

E. Seed Types and Seeding

1. All Seeding will be done at such times as weather conditions are suitable for seeding -- not raining, excessively hot or windy. The irrigation system shall be operational and fully tested before seeding.
2. Seed quality will be the highest approved commercial and governmental standards for specified golf course quality turfgrass. All grass seed will be Oregon or Washington grown, and of the most recent crop. Purity and germination analysis percentages shall meet or exceed the standards specified. Each lot of seed will be accompanied by a certified seed laboratory purity and germination analysis tag, based on not less than 25 gram samples, and dated no longer than 5 to 6 months prior to date of shipment to this job.

All seed shall be free of coarse texture crop, weed seed and no poa annua. Weed seed will not exceed 0.05 per cent, inert matter will not exceed 1.0 per cent, and there are to be no noxious weeds.

3. Tee Surfaces and Surfaces

Seed Types	Percentage in Mixture By Wt.
a. LOLIUM Perenne (Common Perennial Ryegrass)	
Variety - Citation	30%
- Omega	30%
b. FESTUCA rubra (Creeping Red Fescue)	
Variety - Shadow	40%
Purity/Germination - 98%-85%	
Seeding Rate: 5 pounds/1,000 Sq. Ft.	

4. Final Seedbed Preparation shall be completed before seeding. This will necessitate a final surface cultivation with a drag or float type if equipment to loosen the upper portion of the seedbed.

Any damage caused by weather, animals, vehicles or vandalism must be repaired before seeding.

A review of completed seedbeds will be made by the Architect.

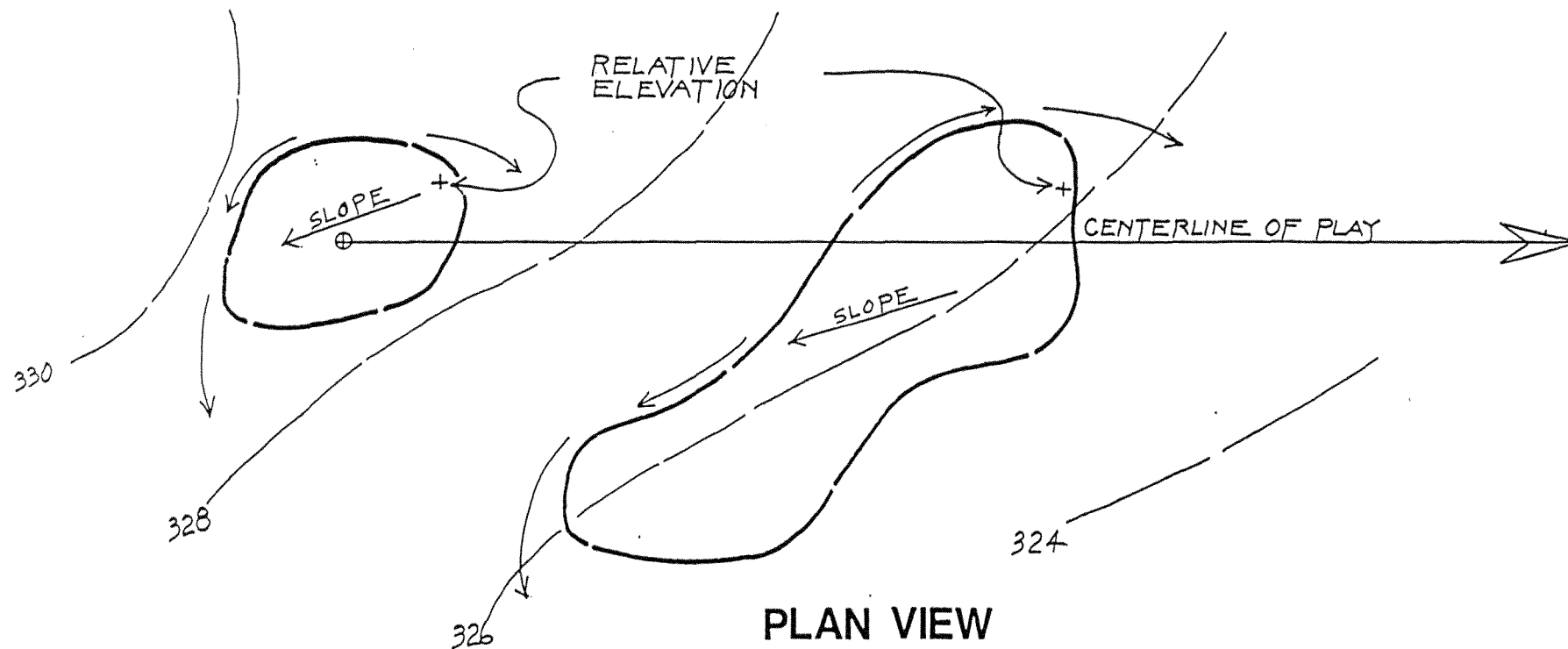
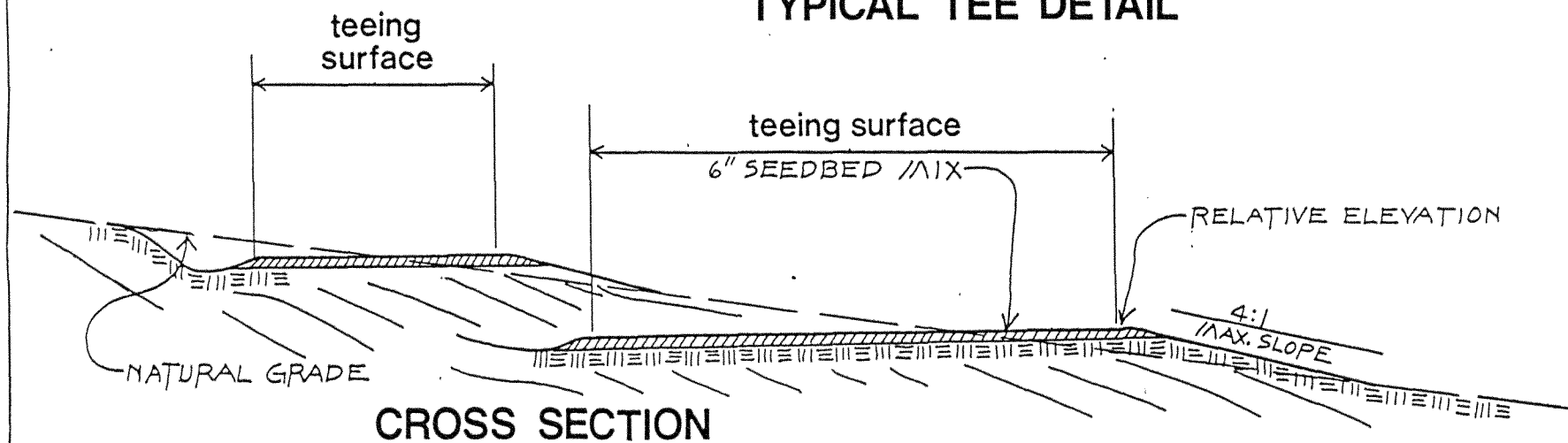
5. Completion of all seeded areas shall be accomplished in the same day, and irrigation of the seeded areas shall begin immediately. Watering shall be light and frequent using the irrigation system under manual observation and control to prevent erosion of seedbed materials. Irrigation will continue in this manner, until the turf is established. This phase of turf establishment will be under the control of the Golf Course Superintendent, George Walker.

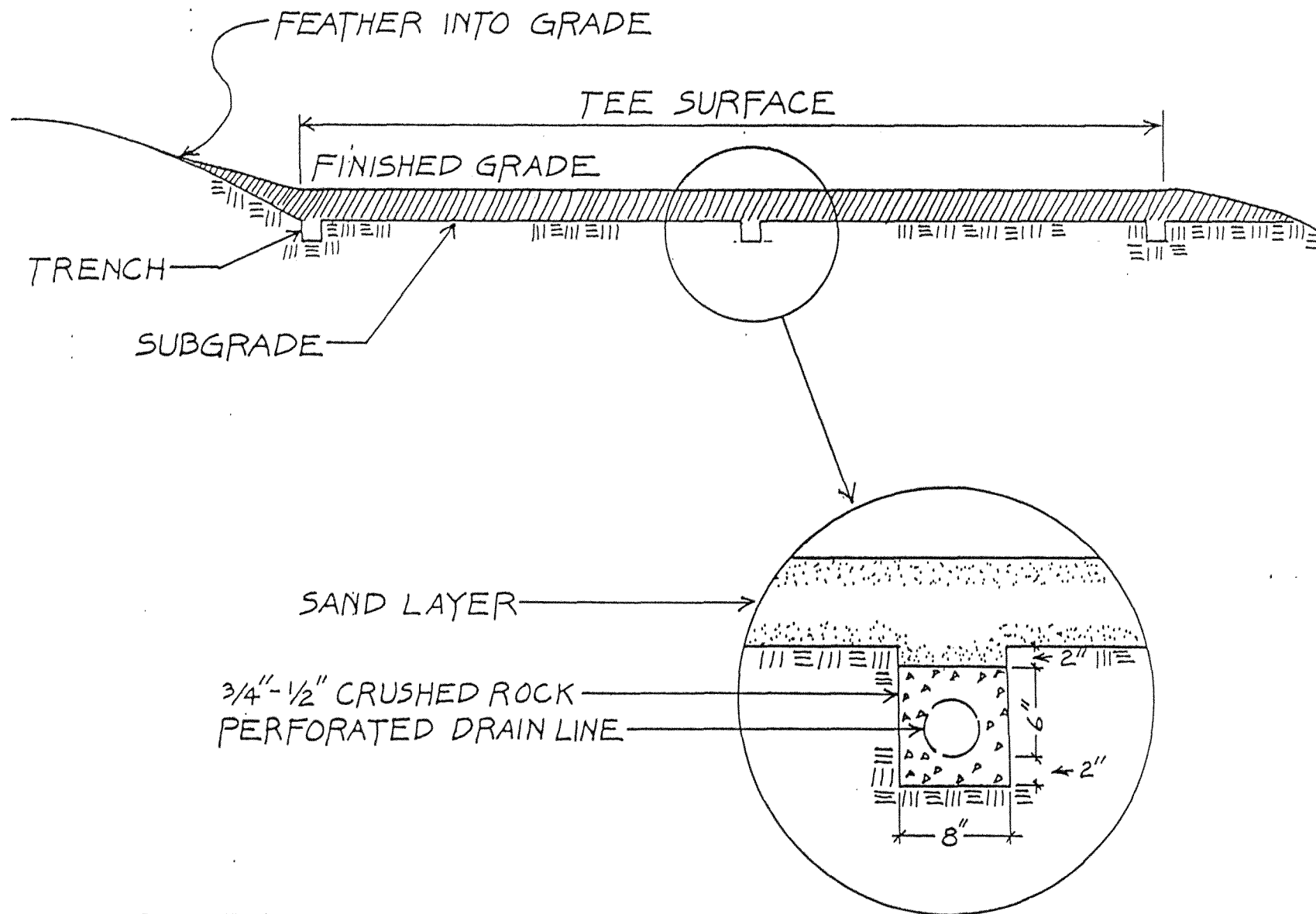
NOTE: The finished grades are to reflect the finished Tee Design Plans.

F. Drainage and Dry Wells

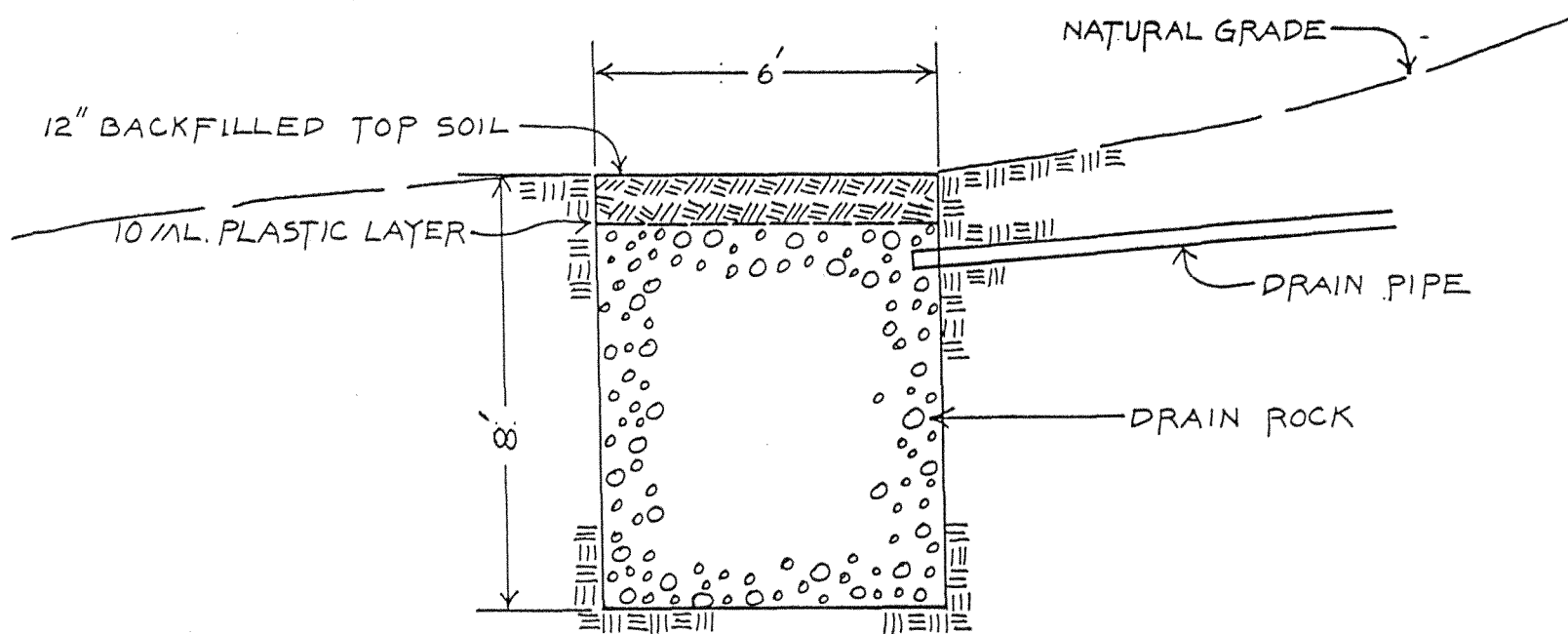
1. As indicated on the Tee Design Sheets, dry wells are required to handle excess water. Dry wells are to be 6' in diameter and 8' deep.
2. The 6' x 8' dry wells are to be lined with filter fabric and filled with round (3" minus) drain rock to 12" from the surface grade. A double layer of 10 ml plastic will be placed over the drain rock.
3. A layer of top soil is then placed over the plastic and compacted to grade and later seeded.
4. Drain to daylight is indicated on two of the Tee Design sheets. The drain pipe is daylighted through the surface of the bank to non playing areas. The non-perforated drain pipe will not extend more than 2" outside surface of the banks.
5. All drainage lines and dry wells will be inspected prior to filling and cover by Architect.

TYPICAL TEE DETAIL





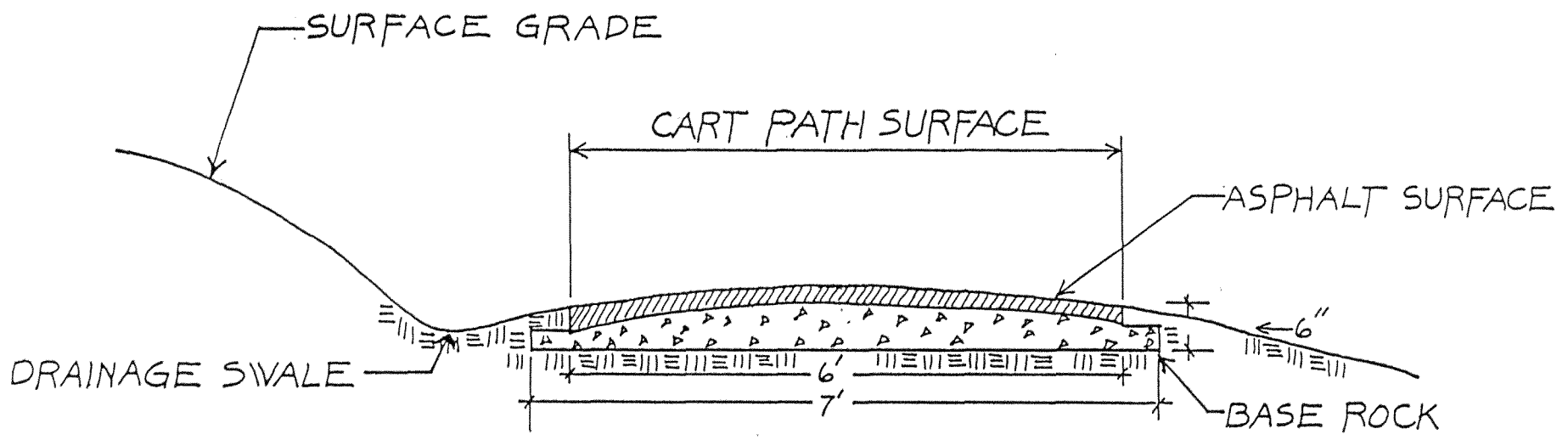
TEE SECTION DETAIL



DRY WELL DETAIL

III. CART PATHS CONSTRUCTION SPECIFICATIONSA. Cart Paths

1. The location of cart paths for construction purposes is indicated on the Tee Design Plans. The indicated alignments are approximate and may be adjusted somewhat on the sites to adapt to specific conditions with prior approval by the Architect and Mr. Hickey or his designee.
2. The construction material for the sub-base is to be 3/4" minus crushed rock. The thickness is to be 4", after compaction.
3. The dimensions for the cart path surfaces are to be 6' wide with curves having a minimum of an 8' radius.
4. Installation of the depression for the cart path shall not exceed 6" nor be less than 5". The sub-base width shall be 7.0'.
 - a. Soil excavated from the cart path shall be used as fill on the cart path slopes. Excess soil will be moved to a spoils area designated by George Walker, Golf Course Superintendent.
 - b. The base rock will be crowned at the center 3" to establish proper drainage for the asphalt. After the placement and spreading, a power roller or some other mechanical method is to be used, the base rock is then compacted to at least 95%. (AST D1557 Standard)
 - c. A 2.5" layer of asphalt is then spread into place in accordance with current Section 403 of Oregon Department of Transportation's Standard Specifications.
5. All exposed or damaged roots are then to be cleanly cut and removed from the site. Every reasonable effort must be made to avoid damage to large roots.
6. The cart paths are to be completed before seedbed preparation and seeding.
7. Excess debris or materials shall be removed from the construction site to chipping debris area.
8. See attached Tee Design Plans for cart path specifications.



CART PATH SECTION DETAIL

IV. AMENITIES SPECIFICATIONS

The following items must be purchased and installed by the Contractor.

A. Tee Amenities

1. Henry Ball Washers--Model 8801, color red, or equivalent are to be mounted on 1-1/4" O.D. galvanized steel pipe and installed at each tee in the designated areas outlined on the Tee Design Sheets.
2. Each six (6) foot mounting pipe shall be set in concrete with 30" below grade and 42" above grade. All concrete shall be finished to match grade.

B. Waste Receptacles

1. Each pre-cleaned 15 gallon oil drum, with edges rolled and the outside painted a forest green color, is to be placed at the locations designated on the individual Tee Design Sheets.
2. Develop an 18" x 18" x 3" concrete slab, to be placed next to the ball washer, as a base for each receptacle.

V. SCOPE OF WORK

AUTOMATIC IRRIGATION SYSTEM RENOVATION

Furnish all labor, materials, equipment and supervision necessary to complete all work shown on the Drawings and in the Specifications.

The work consists of revising the existing irrigation system around five existing (rebuilt) tees - #2 and #15 tees on the west course, and #12, #13, and #14 tees on the east course. The course will remain open during construction. New isolation valves, laterals, quick coupling valves, irrigation heads and control valve wiring will be required.

PREBID CONFERENCE

A pre-bid conference will be held on-site, time and date to be announced by Multnomah County. All prospective bidders are required to attend.

OWNER

The Owner is Multnomah County, Portland, Oregon. The course location is 14015 N.E. Glisan, Portland, Oregon. Mr. George Walker is the Superintendent and is the Owner's representative. Mr. Charles Ciecko is the contact person for Multnomah County.

IRRIGATION CONSULTANT

Beighley and Associates, Inc., 12840 N.W. Cornell Road, Portland, Oregon 97229, (503) 643-4796.

EXISTING EQUIPMENT (SALVAGE)

Remove existing heads and quick-coupling valves as shown. Equipment to be turned over to Golf Course Superintendent.

WORKMEN'S COMPENSATION

The Contractor shall secure and maintain workmen's compensation insurance that will protect him against all claims resulting from injuries or deaths of workmen engaged in work under this contract.

STATE LICENSING

The Contractor shall be a licensed contractor in the State of Oregon for those services which shall be performed. Copies of these licenses shall be made available to the Owner upon request.

INTERPRETATION OR CLARIFICATION

The Irrigation Consultant will be available to provide interpretation and clarification to the Contractor(s) as requested. Once construction has commenced, such questions should be directed to the Golf Course Superintendent.

COMMUNICATIONS

The Irrigation Consultant, Golf Course Superintendent (or Owner) and Contractor shall be copied on all written communications between any two of the above parties when such communication relates to the Irrigation project.

WORK SCHEDULE

The Contractor shall submit to the Irrigation Consultant a work schedule showing tasks and dates of completion for each tee.

AWARD OF PROJECT

The Owner reserve the right to reject any or all bids and to select the Contractor considered most qualified to accomplish the work by virtue of the Contractor's experience record and price quoted on the proposal.

EXISTING IRRIGATION SYSTEM

The drawings show existing mainline locations as taken from the original drawings. There is no guarantee of the accuracy of the mainline.

CONTRACTOR INSURANCE

The Contractor shall not start work on this project until he has furnished evidence (in duplicate) of insurance required hereunder and such insurance has been approved by the Owner. Approval of the insurance by the Owner shall not relieve or decrease the liability of the Contractor thereby.

QUANTITY ALLOWANCES

Wherever in the Specifications an article, device or pieces of equipment are referred to in singular number, such reference shall include as many such items as are shown on Drawings or required to complete installation.

PAYMENTS

Payments to the Contractor will be made monthly in accordance with the General Conditions of the Contract Documents.

COORDINATION

Ordering Materials

Order and schedule materials in ample time to avoid delays in construction. If an item is found to be unavailable, notify the Irrigation Consultant.

Execution

Coordinate installation of the irrigation system with the construction of each tee area.

FIELD ENGINEERING

Existing and proposed improvements are indicated on Drawings. Contractor shall establish primary construction control lines and be responsible for accuracy of the layout of his work. Verify all lines, levels and dimensions shown on Drawings. Report any errors or discrepancies to Irrigation Consultant before proceeding with the work.

REGULATORY REQUIREMENTS

Contractor is responsible for all permits and licenses required to complete work as specified and shown on Drawings. The Contractor is also responsible for any required fee.

CONSTRUCTION FACILITIES AND TEMPORARY CONTROLSGeneral Reference Points

Before starting work, locate all general reference points. Take such steps as necessary to prevent their dislocation or destruction. If destroyed or disturbed, replace as directed.

Project Construction Limits

The Contractor is to confine his activities to the Owner's property and to that portion of the project reasonably adjacent to the actual construction area.

TEMPORARY UTILITIESElectricity

Existing service and facilities may be used.

Lighting

Existing service and facilities may be used.

Telephone

Existing service and facilities may be used.

Water

Existing service and facilities may be used.

Sanitary Facilities

Existing service and facilities may be used.

BARRIERS

Construct necessary barricades, fences, railings, signs, and temporary enclosures as required during construction period. Remove barriers prior to final completion and repair surfaces damaged by erection of barricades.

SECURITY

Protection of Work and Property

Protect utilities and all other public and private facilities and improvements which are to remain in place.

NOISE CONTROL

At all times during his work the Contractor shall exercise care to prevent unnecessary noise from his operations and those of his employees and subcontractors and maintain such noise at a minimal level.

TRAFFIC REGULATION

Restrictions

The Contractor shall so conduct his operations as to cause the least possible obstruction and inconvenience to the public and the Owners and tenants of abutting properties. Parking of Contractor's construction vehicles in loading zones is not permitted.

PROJECT IDENTIFICATION SIGNS

Project Signs

None required.

STORAGE AND PROTECTION

Storage

Materials shall be so stored as to ensure the preservation of their quality and fitness for work. Stored materials shall be located so as to facilitate prompt inspection. Verify storage area with Golf Course Superintendent.

Protection

Adequately protect all materials to be used on project from damage and where applicable, intrusions of moisture.

GENERAL SITE REQUIREMENTS

The Contractor and his employees will wear shirts and shoes at all times while on the job site.

The Contractor and his employees will not intrude on the lunch facilities or crew areas of the Golf Course.

Parking for the Contractor and his employees will be at the direction of the Golf Course Superintendent.

The Course will be open to the Contractor and his employees from 6:00 a.m. to 8:00 p.m. or darkness, whichever comes first.

CONTRACT CLOSE OUT

FINAL CLEAN-UP

Upon completion of any portion of work, promptly remove temporary facilities generated by that portion of the Work including surplus materials, equipment and machinery if so directed by the Irrigation Consultant, or the Owner; upon completion of the Work, completely remove remaining temporary facilities.

PROJECT RECORD DRAWINGS

Project Documents

Maintain at job site one copy of all Drawings, Specifications, Addenda, approved Shop Drawings, Change Orders, Field Orders, other Contract Modifications, and other approved documents submitted by Contractor in compliance with various sections of the Specifications.

Project Record Drawings

- A. Upon commencement of project, obtain and clearly mark one complete set of drawings "Record Drawings" to be maintained neat, clean, protected and marked clearly with red pencil showing all deviations from the drawings.
- B. Information given shall include, but not be limited to the location of underground utilities and appurtenances, irrigation lines and equipment, provided under this contract, referenced to permanent surface improvements.
- C. Keep Project Record Document current. Do not permanently conceal any work until required information has been recorded.

SUBMITTALS

Upon completion of the Project and prior to final acceptance, submit to the Irrigation Consultant an original set of Project Record Drawings, showing all irrigation changes that have taken place during construction.

OPERATING AND MAINTENANCE MANUALS AND INSTRUCTIONSManuals

Furnish operating manuals/instructions, maintenance manuals/instructions, (two copies of each) for items listed below, and instruct Owner's representatives in operation and maintenance of equipment/systems/items through one complete cycle in presence of Owner's representatives. Each manual shall bear name, address and telephone number of manufacturer's representatives in project area. Place copies into two separate 8-1/2 x 11" size looseleaf binders. Deliver binders to Irrigation Consultant prior to receipt of final payment by Owner.

Data

Information contained in manuals shall include manufacturer's warranty/guarantee forms, operating instructions, manufacturer's recommendations for care, cleaning and maintenance and a complete description of drawings, wiring diagrams, catalog cuts, and repair parts list. Data in manual shall be neat, clean copies.

GUARANTEES

Provide written certification that all work has been completed in strict compliance with Drawings and Specifications before requesting final inspection. The irrigation system to be guaranteed for one year after final acceptance.

FINAL PUNCH LIST AND TESTING

Irrigation Consultant shall prepare punch list when notified by Contractor that work is completed. Irrigation Consultant will conduct one final inspection only. All further inspections or punch lists as required, will be made at \$400.00 per trip, at Contractor's expense. (NOTE: Failure of Irrigation Consultant to include any items on punch list does not alter responsibility of Contractor to complete work in accordance with Contract Documents.)

VI. IRRIGATION CONSTRUCTION SPECIFICATIONSGENERAL CONDITIONS

Refer to Division 1, "General Requirement," of these specifications for conditions, instructions and regulations pertaining to the irrigation installation.

SCOPE OF WORK

Furnish all labor, materials, equipment and supervision necessary to complete all work shown on the Drawings and in the Specifications.

Provide and install all required sprinkler heads and control wiring.

EXTRA WORK ITEMS

Requests for payment for extra work items will not be recognized unless a Change Order has been approved in advance. All extra work requests to be in writing to the Owner and Irrigation Consultant.

IRRIGATION FOREMAN

Irrigation Contractor to employ competent individual knowledgeable with irrigation products and equipment specified. Individual to be on site at all times during installation of irrigation system.

DESIGN AND PLAN

The layout of the irrigation system is schematic. Follow as closely as is practicable. Notify Irrigation Consultant of changes that have taken place in the field. State head locations and gain approval prior to proceeding with installation.

VERIFICATION OF DIMENSIONS

Before proceeding with the installation of any section of the irrigation system, Contractor shall check and verify the correlation between ground measurements and the Drawings.

PROTECTION OF UNFINISHED WORK

Provide protection at all times to keep rock, dirt, gravel, debris and all other foreign materials from entering piping, valves and other irrigation equipment.

ENVIRONMENTAL CONDITIONS

In freezing weather, do no solvent welding of PVC pipe. In rainy weather, do solvent welding of PVC pipe only under cover.

UTILITIES

Protect active utilities encountered; notify persons owning same. Contractor to verify with Owner and location of all existing underground site utilities.

STORAGE

Do not store PVC pipe and fittings in direct sunlight.

GUARANTEE AND REPLACEMENT

Guarantee the irrigation system or any part thereof against defective material and workmanship for one year from the date of acceptance. Correct same without expense to Owner. Repair any settling of backfilled trenches occurring during a one-year period after final acceptance without expense to Owner. Include complete restoration of all damaged areas.

EQUIPMENT FOR OPERATION

Provide the Owner with the following equipment, in addition to what is shown on the drawings and specified: six (6) quick-coupling valve keys with hose swivels.

PRODUCTS

GENERAL

Material and equipment shall be new and of brands and types shown on Drawings and specified herein.

IRRIGATION HEADS

Cyclac, bronze or brass construction except as otherwise specified by model number reference. Manufacturer's catalog numbers indicated on Drawings.

PIPES AND FITTINGSPVC Pipe (Polyvinyl Chloride Plastic)

PVC 1120, Type 1 (Class 2200), normal impact, I.P.S., NSF approved; plain and/or bell end; conforming to ASTM D1784 and D2241, color white.

PVC Pipe Fittings

PVC 1120, Schedule 40, Type 1, normal impact, I.P.S., NSF approved; meeting requirements of ASTM specifications D-2466 and D-1785. Fittings for isolation valves shall be schedule 80 PVC with schedule 80 PVC nipples.

PVC Riser

PVC 1120, Type 1, normal impact, I.P.S., NSF approved schedule 80 PVC, conform to PS 21-70. Cut to required lengths threaded both ends, color: dark grey.

Triple Swing Joint

"Lasco" pre-fabricated, 1" for Q.C. valves and 1-1/2" for sprinkler heads.

PVC SOLVENTSPVC Solvent Cement

NSF approved solvent for PVC through 4", meeting requirements of ASTM D-2564, #705.

PVC Primer and Cleaner

Weld-On P-70.

VALVE BOXES

Isolation Valves

Valves for isolation of tees - brass, screwed-end, 150# WOG, with cross handles. 2" maximum size - "Hammond" or equal. Contractor to provide two (2) 30" operating keys to fit the cross handle isolation valves - 1/2" stock minimum with "T" handle.

Quick-Coupling Valve

One piece, double slot 1" I.P.S. with vinyl cover and lock top. Buckner 3LT.

Valve Box (Isolation Valves)

AMTEX - 10" round valve box.

CONTROLLERS AND ELECTRICAL

Automotive Controllers

Refer to Drawings. Satellite controllers are existing.

Control Wire

Type UF bearing U/L approval for direct underground burial in National Electric Code Class II circuits. AWG sizes, minimum size #14.

Electrical Connectors

Scotch-Lock Connector Sealing Pack.

ACCESSORIES

Quick-Coupling Valve Coupler

Buckner No. 3C.

Hose Swivel

Buckner No. 45002.

EXECUTION

WORKMANSHIP

Installation of all materials and equipment shall be in strict accordance with manufacturer's written specifications and recommendations, local, and the State of Oregon requirement.

EXCAVATION AND BACKFILL

Trenches

Pipe trenches straight or 'snaked' slightly allowing for expansion and contraction of PVC pipe.

Grades

Bottom of uniform slopes 1% minimum grade, except 1/2% minimum where greater slope is not practicable.

Trench Depth

18" minimum pipe cover for laterals.

Trench Width

Provide trench of sufficient width to allow for proper tamping around pipe.

Preliminary Backfill

Backfill any excess excavation with suitable material free of rock or other material that may damage pipe and thoroughly compact to give full support to the pipe.

Bell Holes

Provide bell holes to ensure support of pipe over its entire length.

Bottom of Trench

Bottom of trenches shall be smooth and free of sharp rock and other objects that may damage pipe.

Thrust Blocks

Refer to Drawings for details. Required on mainline at all changes of direction.

Finish Grade Backfill

Backfill to finish grade, place backfill carefully around and over piping, removing rocks, or other material that may damage pipe; wet and tamp earth in layers not over 16" thick until thoroughly compacted and settled.

Lateral Lines

Lateral Lines 2-1/2" and smaller may be installed with an approved vibratory plow. Plow shall have a sharp front blade and shall create minimal tearing of course sod. All plowed pipe traces shall be rolled with a mechanical vibratory roller upon completion to eliminate "hump" common to vibratory plows.

Where pipe is pulled or trenched through cart paths, paths will be restored to original condition after the trench is compacted or the plow marks rolled.

Quick Coupling Valves

Install quick-coupling valves as indicated on Drawings. Verify exact locations in the field with Irrigation Consultant prior to installation.

Sprinkler Heads

- A. Install sprinkler head type, size and coverage called for in the Sprinkler Head Key, at locations shown on Drawings.

- B. Mainline and laterals to be thoroughly flushed before the installation of the rotory sprinklers. The pre-fabricated swing joints shall be free of leaks. Schedule 80 nipples attached to sprinklers shall have two wraps of "Teflon" tape prior to inserting it into the base of the sprinkler. Any leaks will be repaired immediately. Threaded male fittings once removed for any reason, to be discarded and not reused.
- C. Sprinkler heads to be set perpendicular to finish grade. Compact existing soils at optimum moisture content, around each head and riser assembly.

Pipe

- A. Lay pipe in accordance with best practice, substantially supported at all points and 'snaked' slightly allowing for expansion and contraction.
- B. PVC pipe joints, solvent welded except as indicated. Cut pipe square, deburr, wipe from the surface all saw chips, dust, dirt, moisture, and all foreign matter which may contaminate the cemented joint. Apply primer and solvent cement, make joints in accordance with manufacturer's recommendations.
- C. Provide a leak-resistant joint with freedom of movement at all swing and/or swivel joints.
- D. PVC pipe to be installed by means of a vibratory plow to be glued together a minimum of 24 hours prior to installation.

Control Wiring

- A. Lay in trenches under lateral lines for maximum protection.
- B. Single wires (red) to each solenoid from control and a common neutral wire (white) to all solenoids from the controller.
- C. For wire sizes, use wire sizing chart published by manufacturers of automatic control valves installed.

- D. Approved vibratory plow may be used to install additional control wire back to existing satellite controllers. (Refer to drawings.)

FLUSHING AND TESTING

Mainline Flushing

Flush new mainline before installing sprinkler heads.

Pipe Testing

Prior to seeding of each new tee area, the Golf Course Superintendent will operate the pump system and the new system will be checked visually for leaks. Air shall be vented from system, operate sprinklers manually, and then subject system to pumping pressure for sufficient time to determine the presence of any additional leaks. Test to be conducted in the presence of the Irrigation Consultant or the Golf Course Superintendent.

Defects

Immediately correct any and all leaks or defects found and retest. System to be flushed as required if debris is introduced into mainline from a major break.

Sprinkler Head Test

The Contractor will have a member of his crew available for manually operating the sprinklers and new isolation valves. Irrigation Consultant or Golf Course Superintendent to be present for manual test.

Automation Test

All existing satellites will be tested manually and automatically. Failure of system to function properly will require retesting. Irrigation Consultant and Golf Course Superintendent to be present during testing.

CLEAN UP

Keep premises reasonably free from accumulation of debris. On completion of each division of work, remove all debris, equipment, and surplus materials and leave the premises clean.

SUPPLEMENTAL REQUIRED CONTRACT PROVISIONS
(Bid Conditions)

PORTLAND AREA AFFIRMATIVE ACTION PLAN

EQUAL EMPLOYMENT OPPORTUNITY
(For all Construction Contracts to be Awarded in
Multnomah County, Oregon)

EACH BIDDER, CONTRACTOR OR SUBCONTRACTOR (HEREINAFTER THE CONTRACTOR) MUST FULLY COMPLY WITH PART II OF THESE BID CONDITIONS AS TO EACH CONSTRUCTION TRADE IT INTENDS TO USE ON THIS CONSTRUCTION CONTRACT AND ALL OTHER CONSTRUCTION WORK IN MULTNOMAH COUNTY DURING THE PERFORMANCE OF THIS CONTRACT OR SUBCONTRACT. THE CONTRACTOR COMMITS ITSELF TO THE GOALS FOR MINORITY UTILIZATION IN PART II, AND ALL OTHER REQUIREMENTS, TERMS AND CONDITIONS OF THESE BID CONDITIONS BY SUBMITTING A PROPERLY SIGNED BID.

THE CONTRACTOR SHALL APPOINT A COMPANY EXECUTIVE TO ASSUME THE RESPONSIBILITY FOR THE IMPLEMENTATION OF THE REQUIREMENTS, TERMS AND CONDITIONS OF THESE BID CONDITIONS.

PART I

Effective December 1, 1975, the Office of Federal Contract Compliance Programs eliminated Part I of the bid conditions of the Portland Area Affirmative Action Plan and directed that all crafts be placed under Part II of said bid conditions.

PART II

A. Coverage. The provisions of Part II shall be applicable to all Multnomah County Contracts, since they are within the Portland Plan Area.

B. Requirement--An Affirmative Action Plan. Contractors described in "A. Coverage" above shall be subject to the provisions and requirements of Part II of these bid conditions including the goals and timetables for minority^{1/} utilization, and specific affirmative action steps set forth in Sections E.1 and 2 of this Part II. The contractor's commitment to the goals for minority utilization as required by this Part II constitutes a commitment that it will make every good faith effort to meet such goals.

^{1/} "Minority" is defined as including Blacks, Hispanics, American Indians, and Asian and Pacific Islanders, both men and women.

1. Goals and Timetables - The goals of minority utilization required of the contractor are applicable to each trade used by the contractor in the Portland Plan Area.

For all such trades the goals of minority utilization expressed in percentage terms shall be from 5.5% to 6.5%.

The goals of minority and female utilization above are expressed in terms of hours of training and employment as a proportion of the total number of hours to be worked by the contractor's aggregate work force, which includes all supervisory personnel, in each trade on all projects (both Federal and Non-Federal) in the Portland Plan Area during the performance of its contract (i.e., the period beginning with the first day of work on the construction contract and ending with the last day of work.)

The hours of minority employment and training must be substantially uniform throughout the length of the contract in each trade and minorities must be employed evenly on each of a contractor's projects. Therefore, the transfer of minority employees or trainees from contractor to contractor or from project-to-project for the purpose of meeting the contractor's goals shall be a violation of Part II of these Bid Conditions.

If the contractor counts the nonworking hours of trainees and apprentices in meeting the contractor's goals, such trainees and apprentices must be employed by the contractor during the training period; the contractor must have made a commitment to employ the trainees and apprentices at the completion of their training subject to the availability of employment opportunities; and the trainees must be trained pursuant to training programs approved by the Bureau of Apprenticeship and Training for "Federal Purposes" or approved as supplementing the Portland Plan.

2. Specific Affirmative Action Steps - No contractor shall be found to be in noncompliance with Executive Order 11246, as amended, solely on account of its failure to meet its goals, but shall be given an opportunity to demonstrate that the contractor has instituted all the specific affirmative action steps specified in this Part II and has made every good faith effort to make these steps work toward the attainment of its goals within the timetables, all to the purpose of expanding minority utilization in its aggregate work force in the Portland Plan Area. A contractor subject to Part II which fails to achieve its commitments to the goals for minority utilization has the burden of proving that it has engaged in an affirmative action program directed at increasing minority utilization and that such efforts were at least as extensive and as specific as the following:

a. The contractor should have notified minority organizations when employment opportunities were available and should have maintained records of the organizations' response.

b. The contractor should have maintained a file of the names and addresses of each minority referred to it by any individual or organization and what action was taken with respect to each such referred individual, and if the individual was not employed by the contractor, the reasons therefor. If such individual was sent to the union hiring hall for referral and not referred back by the union or if referred, not employed by the contractor, the file should have documented this and the reasons therefor.

c. The contractor should have promptly notified the contracting or administering agency and the Office of Federal Contract Compliance Programs when the union or unions with which the contractor has collective bargaining agreements did not refer to the contractor a minority sent by the contractor, or when the contractor had other information that the union referral process has impeded efforts to meet its goals.

d. The contractor should have disseminated its EEO policy within its organization by including it in any employee handbook or policy manual; by publicizing it in company newspapers and annual reports, and by advertising such policy at reasonable intervals in union publications. The EEO policy should be further disseminated by conducting staff meetings to explain and discuss the policy; by posting of the policy; and by review of the policy with minority employees.

e. The contractor should have disseminated its EEO policy externally by informing and discussing it with all recruitment sources; by advertising in news media, specifically including minority news media; and by notifying and discussing it with all subcontractors.

f. The contractor should have made both specific and reasonably recurrent written and oral recruitment efforts. Such efforts should have been directed at minority, organizations, schools with substantial minority enrollment, and minority recruitment and training organizations within the contractor's recruitment area.

g. The contractor should have evidence available for inspection that all tests and other selection techniques used to select from among candidates for hire, transfer, promotion, training or retention are being used in a manner that does not violate the OFCCP Testing Guidelines in 41 CFR Part 60-3.

h. The contractor where reasonable, should have developed on-the-job training opportunities and participated and assisted in all Department of Labor funded and/or approved training programs relevant to the contractor's employee needs consistent with its obligations under this Part II.

i. The contractor should have made sure that seniority practices and job classifications do not have a discriminatory effect.

j. The contractor should have made certain that all facilities were not segregated by race.

k. The contractor should have continually monitored all personnel activities to ensure that its EEO policy was being carried out including the evaluation of minority employees for promotional opportunities on a quarterly basis and the encouragement of such employees to seek those opportunities.

1. The contractor should have solicited bids for subcontracts from available minority subcontractors engaged in the trades covered by these Bid Conditions, including circulation of minority contractor associations.

NOTE: The Assistant Regional Administrator of the Office of Federal Contract Compliance Programs and the compliance agency staff will provide technical assistance on questions pertaining to minority recruitment sources, minority community organizations and minority news media upon receipt of a request for assistance from a contractor.

3. Nondiscrimination. In no event may a contractor utilize the goals and affirmative action steps required by this Part II in such a manner as to cause or result in discrimination against any person on account of race, color, religion, sex or national origin.

PART III COMPLIANCE AND ENFORCEMENT

In all cases, the compliance of a contractor will be determined in accordance with its obligations under the terms of these Bid Conditions. Therefore, contractors who are governed by the provisions of Part II shall be subject to the requirements of that Part regardless of the obligations of its prime contractor or lower tier subcontractors.

All contractors performing or to perform work on projects subject to these Bid Conditions hereby agree to inform their subcontractors in writing of their respective obligations under the terms and requirements of these Bid Conditions, including the provisions relating to goals of minority employment and training.

A. Contractors Subject to Part II. In regard to Part II of these Bid Conditions, if the contractor meets the goals set forth therein or can demonstrate that it has made every good faith effort to meet these goals, the contractor shall be presumed to be in compliance with Executive Order 11246, as amended, the implementing regulations and its obligations under Part II of these Bid Conditions. In that event, no formal sanctions or proceedings leading toward sanctions shall be instituted unless the contracting or administering agency otherwise determines that the contractor is violating the Equal Opportunity clause.

Where the agency finds that the contractor failed to comply with the requirements of Executive Order 11246, as amended, the implementing regulations and the obligations under Part II of these Bid Conditions, the agency shall take such action and impose such sanctions, which include suspension,

termination, cancellation, and debarment, as may be appropriate under the Executive Order and its regulations. When the agency proceeds with such formal action it has the burden of proving that the contractor has not met the goals contained in Part II of these Bid Conditions. The contractor's failure to meet its goals shall shift to it the requirement to come forward with evidence to show that it has met the good faith requirements of these Bid Conditions by instituting at least the specific affirmative action steps listed in Part II, Section 2. The pendency of such proceedings shall be taken into consideration by Federal agencies in determining whether such contractor can comply with the requirements of Executive Order 11246, as amended, and is therefore a "responsible prospective contractor" within the meaning of the basic principles of Federal procurement law.

It shall be no excuse that the union with which the contractor has a collective bargaining agreement providing for exclusive referral failed to refer minority employees. Discrimination in referral for employment, even if pursuant to provisions of a collective bargaining agreement, is prohibited by the National Labor Relations Act, as amended, and Title VII of the Civil Rights Act of 1964, as amended. It is the policy of the Office of Federal Contract Compliance Programs that contractors have a responsibility to provide equal employment opportunity if they wish to participate in federally involved contracts. To the extent they have delegated the responsibility for some of their employment practices to a labor organization and, as a result, are prevented from meeting their obligations pursuant to Executive Order 11246, as amended, such contractors cannot be considered to be in compliance with Executive Order 11246, as amended, its implementing rules and regulations.

PART IV GENERAL REQUIREMENTS

1. Contractors are responsible for informing their subcontractors in writing regardless of tier, as to their respective obligations under Part II hereof. Whenever a contractor subcontracts a portion of the work in any trade covered by these Bid Conditions, it shall include these Bid Conditions in such subcontracts and each subcontractor shall be bound by these Bid Conditions to the full extent as if it were the prime contractor. The contractor shall not, however, be held accountable for the failure of its subcontractors to fulfill their obligations under these Bid Conditions. However, the prime contractor shall give notice to the Assistant Regional Administrator of the Office of Federal Contract Compliance Programs of the Department of Labor and to the contracting or administering agency of any refusal or failure of any subcontractor to fulfill its obligations under these Bid Conditions. A subcontractor's failure to comply will be treated in the same manner as such failure by a prime contractor.

2. Contractors hereby agree to refrain from entering into any contract or contract modification subject to Executive Order 11246, as amended, with a contractor debarred from or who is determined not to be a "responsible" bidder for Government contracts and federally-assisted construction contracts pursuant to the Executive Order.

3. The Contractor shall carry out such sanctions and penalties for violation of these Bid Conditions and the Equal Opportunity clause including suspension, termination and cancellation of existing subcontracts and debarment from future contracts as may be imposed or ordered pursuant to Executive Order 11246, as amended, and its implementing regulations by the contracting or administering agency and the Office of Federal Contract Compliance Programs. Any contractor who fails to carry out such sanctions and penalties shall also be deemed to be in noncompliance with these Bid Conditions and Executive Order 11246, as amended.

4. Nothing herein is intended to relieve any contractor during the term of its contract from compliance with Executive Order 11246, as amended, and the Equal Opportunity clause of its contract with respect to matters not covered in Part II of these Bid Conditions.

5. The procedures set forth in these Bid Conditions shall not apply to any contract which the head of the contracting or administering agency determines is essential to the national security and its award, without following such procedures, is necessary to the national security. Upon making such a determination, the agency head will notify, in writing, the Director of the Office of Federal Contract Compliance Programs within thirty days.

6. Requests for exemptions from these Bid Conditions must be made in writing, with justification, to the Director, Office of Federal Contract Compliance Programs, U.S. Department of Labor, Washington, D.C. 20210, and shall be forwarded through and with the endorsement of the head of the contracting or administering agency.

7. Contractors must keep such records and file such reports relating to the provisions of these Bid Conditions as shall be required by the contracting or administering agency or the Office of Federal Contract Compliance Programs.

8. Information relative to compliance with these Bid Conditions may be obtained from the County Engineer, Multnomah County, Oregon, 2115 S.E. Morrison Street, Portland, Oregon 97214. Phone (503) 248-3591.

RECORDS AND REPORTS

The contractor and each subcontractor (\$10,000 or more) shall submit to the engineer the following reports:

A "Monthly Employment Utilization Report" (Standard Form - 257) in accordance with the instructions given therein. Once the contractor and/or subcontractors have begun work, these reports are to be submitted even if no employees are working on the project during the reporting period. (Report is to be marked "negative".)

Failure of a contractor to submit the required reports (Standard Form 257 and all lists and statements called for thereon) within the time stipulated thereon may result in the issuance by Multnomah County of a 30-day Show Cause Notice indicating the contractor is in noncompliance for failure to submit required information and reports.

U. S. DEPARTMENT OF LABOR Employment Standards Administration, OFCCP		MONTHLY EMPLOYMENT UTILIZATION REPORT		1 COVERED AREA (SMSA OR EA): _____		3 CURRENT GOALS MINORITY: _____ FEMALE: _____		4 REPORTING PERIOD FROM: _____ TO: _____	
* This report is required by Executive Order 11246, Sec. 203. Failure to report can result in contracts being cancelled, terminated or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts of federally assisted construction contracts.				2 EMPLOYER'S I.D. NO. _____					
				NAME AND LOCATION OF CONTRACTOR				FEDERAL FUNDING AGENCY	

5. CONSTRUCTION TRADE	Classifications	6. WORK HOURS OF EMPLOYMENT (Federal & Non-Federal)								9. TOTAL NUMBER OF EMPLOYEES M F	10. TOTAL NUMBER OF MINORITY EMPLOYEES M F				
		6a. TOTAL ALL EMPLOYEES BY TRADE		6b. BLACK (Not of Hispanic Origin)		6c. HISPANIC		6d. ASIAN OR PACIFIC ISLANDERS				6e. AMERICAN INDIAN OR ALASKAN NATIVE		7. MINORITY PERCENTAGE	8. FEMALE PERCENTAGE
		M	F	M	F	M	F	M	F			M	F		
	Journey worker														
	APPRENTICE														
	TRAINEE														
	SUB-TOTAL														
	Journey worker														
	APPRENTICE														
	TRAINEE														
	SUB-TOTAL														
	Journey worker														
	APPRENTICE														
	TRAINEE														
	SUB-TOTAL														
	Journey worker														
	APPRENTICE														
	TRAINEE														
	SUB-TOTAL														
TOTAL JOURNEY WORKERS															
TOTAL APPRENTICES															
TOTAL TRAINEES															
GRAND TOTAL															

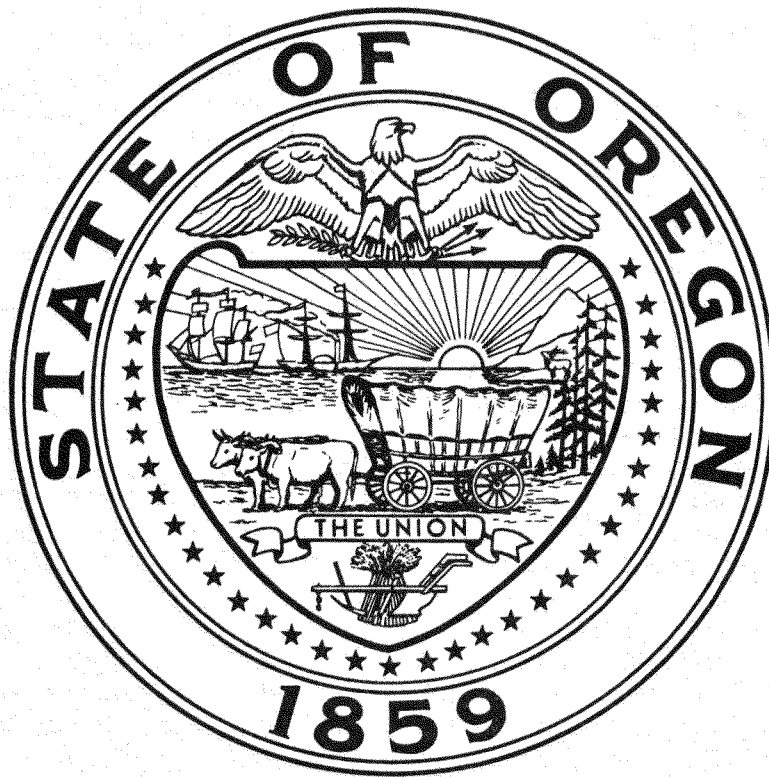
11. COMPANY OFFICIAL'S SIGNATURE AND TITLE	12. TELEPHONE NUMBER (Include area code)	13. DATE SIGNED	PAGE _____ OF _____
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INSTRUCTIONS FOR FILING MONTHLY EMPLOYMENT UTILIZATION REPORT (CC-257)

The Monthly Utilization Report is to be completed by each subject contractor (both prime and sub) and signed by a responsible official of the company. The reports are to be filed by the 5th day of each month during the term of the contract, and they shall include the total work-hours for each employee classification in each trade in the covered area for the monthly reporting period. The prime contractor shall submit a report for its aggregate work force and collect and submit reports for each subcontractor's aggregate work force to the Federal compliance agency that has Executive Order 11246 responsibility. (Additional copies of this form may be obtained from the U.S. Department of Labor, Employment Standards Administration, OFCCP's regional office for your area.)

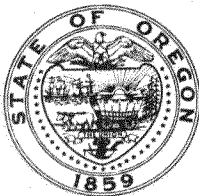
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|--|--|
| Compliance Agency | U.S. Government agency assigned responsibility for equal employment opportunity. (Secure this information from the contracting officer.) |
| Federal Funding Agency | U.S. Government agency funding project (in whole or in part). If more than one agency, list all. |
| Contractor | Any contractor who has a construction contract with the U.S. Government or a contract funded in whole or in part with Federal funds. |
| Minority | Includes Blacks, Hispanic, American Indians, Alaskan Natives, and Asian and Pacific Islanders—both men and women. |
| 1. Covered Area | Geographic area identified in Notice required under 41 CFR 60-4.2. |
| 2. Employer's Identification Number | Federal Social Security Number used on Employer's Quarterly Federal Tax Return (U.S. Treasury Department Form 941). |
| 3. Current Goals (Minority & Female) | See contract Notification. |
| 4. Reporting Period | Monthly, or as directed by the compliance agency, beginning with the effective date of the contract. |
| 5. Construction Trade | Only those construction crafts which contractor employs in the covered area. |
| 6. Work-Hours of Employment (a-e) | <p>a. The total number of male hours and the total number of female hours worked by employees in each classification.</p> <p>b-e. The total number of male hours and the total number of female hours worked by each specified group of minority employees in each classification.</p> |
| Classification | The level of accomplishment or status of the worker in the trade (Journey Worker, Apprentice, Trainee) |
| 7. Minority Percentage | The percentage of total minority work-hours of all work-hours (the sum of columns 6b, 6c, 6d, and 6e divided by column 6a; just one figure for each construction trade). |
| 8. Female Percentage | For each trade the number reported in 6a, F divided by the sum of the numbers reported in 6a, M and F. |
| 9. Total Number of Employees | Total number of male and total number of female employees working in each classification of each trade in the contractor's aggregate work force during reporting period. |
| 10. Total Number of Minority Employees | Total number of male minority employees and total number of female minority employees working in each classification in each trade in the contractor's aggregate work force during reporting period. |

PREVAILING WAGE RATES
for
Public Works Contracts in Oregon



Mary Wendy Roberts
Commissioner
Bureau of Labor and Industries

Effective January 1, 1989



BUREAU OF LABOR AND INDUSTRIES

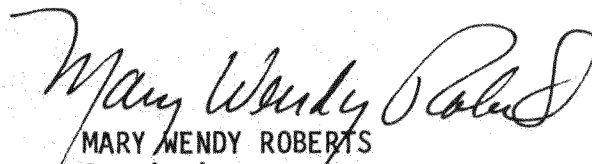
Mary Roberts, Commissioner

January 1, 1989

This booklet contains the Prevailing Wage Rates for the building and construction trades in the State of Oregon. These rates are effective January 1, 1989. These rates have been amended in accordance with ORS 279.348 through ORS 279.365.

Prevailing Wage Rates are the minimum wages that must be paid to all workers employed in the construction, reconstruction, major renovation or painting of any public works. Copies of these rates must be incorporated into all bid specifications when the advertisement for a public works contract is issued. A provision that Prevailing Wage Rates be paid must also be put in the contract. The rates in effect at the time the bid specifications are first advertised are those that apply for the duration of the project, with one exception; if during the bidding process the Prevailing Wage Rates change, the public contracting agency has the option of amending the bid specifications to reflect such changes.

If you identify any errors in the rates published, please bring them to the attention of the Prevailing Wage Rate Analyst in Portland (229-6655). If you have any questions about the manner in which the Prevailing Wage Rates are enforced, contact the Wage and Hour Division in Portland (229-5750).


MARY WENDY ROBERTS
Commissioner
Bureau of Labor and Industries

PORTLAND
1400 SW 5th Avenue
Portland, Oregon 97201

MEDFORD
700 E. Main
Medford, Oregon 97504

SALEM
3865 Wolverine St. NE; E-1
Salem, Oregon 97310

COOS BAY
320 Central Ave., Suite 510
Coos Bay, Oregon 97420

BEND
1250 NE 3rd, Suite B105
Bend, Oregon 97701

EUGENE
165 E. 7th Street, Suite 220
Eugene, Oregon 97401

PENDLETON
700 SE Emigrant, Suite 240
Pendleton, Oregon 97801

AN EQUAL OPPORTUNITY EMPLOYER

CORRECTION
OF THE FEBRUARY 20, 1989 AMENDMENT
OF PREVAILING WAGE RATES FOR PUBLIC WORKS CONTRACTS IN OREGON

Please disregard the paragraph concerning Power Equipment Operators. There has been no change in the fringe benefits of Power Equipment Operators. The paragraph should have said,

Fringe Benefits of Truck Drivers are increased \$.25 per hour, to \$4.95.

The section of the Amendment concerning Asbestos Workers is correct.

We apologize for any confusion or inconvenience this error may have caused.

The effective date of the Amendment and the correction is February 20, 1989.

AN AMENDMENT TO THE JANUARY 1, 1989
PREVAILING WAGE RATES FOR PUBLIC WORKS CONTRACTS IN OREGON

February 20, 1989

There have been changes in the Prevailing Wage Rates of 2 different trades since the most recent PWR Booklet appeared on January 1, 1989.

1. Fringe benefits of Power Equipment Operators are increased \$.25 per hour, to \$4.95.
2. Asbestos Workers rates have been restructured to reflect the size and type of project.

Asbestos Workers	Wage Rate	Fringe Benefits
HVAC work	\$16.00	\$4.03
Non-HVAC work on contracts and subcontracts less than \$100,000 **	\$17.00	\$4.03
Non-HVAC work on contracts and subcontracts of \$100,000 or more **	\$17.49	\$4.03

JURISDICTIONAL NOTE: The removal of all insulation materials from mechanical systems(pipes, boilers, ducts, flues, breechings, etc.) is exclusively the work of Asbestos Workers, unless the mechanical systems are going to be scrapped. (It does not matter whether the insulation materials contain asbestos.) Laborers do all removal of insulation materials on mechanical systems to be scrapped and any non-mechanical insulation. They also do loading of any insulation materials that have already been removed, bagged, and tagged, as well as cleanup at the removal site and all work done at the disposal site.

Laborers trained for removal of Asbestos are considered Class 3.

** If the insulation work is done under a subcontract, the total value of the subcontract determines which rate applies. If the insulation work is done without a subcontract, the total value of the project determines which rate applies. (This method of determining the appropriate rate to be paid is different from the method used for Carpenters, Laborers, Power Equipment Operators, and Truck Drivers, which always refers to the value of the total project. This method also has no bearing on the standard for calculating whether a public works project is subject to Oregon Prevailing Wage Rates. That standard is based on the value of the total project.)

ALL RATES IN THE JANUARY 1989 BOOKLET WHICH ARE NOT AMENDED REMAIN IN FORCE!

ANNOUNCEMENT

The Prevailing Wage Rates contained in this booklet generally reflect those rates determined for Oregon by the Secretary of Labor of the United States pursuant to the Davis-Bacon Act; certain changes have been made to better reflect prevailing practices in Oregon. Pursuant to ORS 279.348 to ORS 279.365, these rates have been adopted for use on public works contracts in Oregon. If you have specific questions regarding how rates are determined or if you would like a copy of this booklet, please contact:

Prevailing Wage Rate Analyst
Bureau of Labor and Industries
1400 S. W. 5th Avenue,
Portland, OR 97201
(503)229-6655

The first copy is free. Additional copies are available for 75¢ each.

GENERAL INFORMATION

Information in this section and in the "Commonly Asked Questions" is meant to provide a convenient reference to Oregon's Prevailing Wage Rate Law. It is in no way a complete statement of the laws and rules.

If you have questions about the enforcement of Prevailing Wage Rates, please contact the Wage and Hour Division. Division offices may be reached at the following phone numbers:

Bend	388-6330
Eugene	686-7623
Medford	776-6201
Pendleton	276-7884
Portland	229-5750
Salem	378-3292

Apprentices and Trainees

Apprentices and trainees may be employed on public works. To qualify as an apprentice or trainee, the worker must be registered in a bonafide apprenticeship or training program of the U.S. Department of Labor, Bureau of Apprenticeship and Training (BAT) or with any State Apprenticeship and Training Agency recognized by BAT. The apprentice or trainee is to receive all fringe benefits and a percentage of the journeyman's wage rate; the appropriate percentage shall be determined by the apprenticeship or training committee. All other workers must receive rates as published.

Zone Pay

In certain trades, the basic hourly rate of pay progressively increases based upon the distance between the job site and a designated landmark; this is commonly referred to as zone pay. To determine the hourly wage, find the correct zone based on the number of road miles the job site is from the closest designated city (based either on distance from city hall or from geographical center of the city, depending on the trade) and add the amount for that zone to the basic hourly rate. Zone pay, unlike travel pay, is the basic hourly wage upon which overtime is computed.

Bid Specifications

The specifications for every public works contract must include the current Prevailing Wage Rates in effect at the time the specifications are first advertised. A statement incorporating the existing rates by reference will not satisfy this requirement (ORS 279.352).

NOTE: If a public agency fails to include the Prevailing Wage Rates in the contract specifications or fails to include in the contract the provision that Prevailing Wage Rates must be paid, the liability for any unpaid prevailing wages could be exclusively that of the agency.

Fringe Benefits

Payments for fringe benefits are in addition to the basic hourly rate. Fringe benefits means the amount for:

- a) medical or hospital care; pensions on retirement or death; compensation for injuries or illness resulting from an occupational activity, or insurance to provide any of the foregoing;
- b) unemployment benefits, life insurance, disability and sickness insurance or accident insurance;
- c) vacation and holiday pay;
- d) defraying costs of apprenticeship or other similar programs; and
- e) other such bona fide benefits.

NOTE: For the purpose of Prevailing Wage Rates, fringe benefits do not include any benefits which may be required by federal, state or local law (e.g. Workers' Compensation, Unemployment Insurance, etc.).

Fringe benefits may be paid to the worker in cash or to a third party administering a fringe benefit program. When an hourly rate in excess of the required prevailing base rate is paid, the amount by which the rate is exceeded may be credited toward payment of fringe benefits.

Overtime

Workers employed on a public works job for more than eight hours in a day or 40 hours in a week must be paid overtime for each additional hour so worked (ORS 279.334). Overtime is calculated at no less than one and one-half times the basic hourly rate as determined by the Commissioner of Labor (not including fringe benefits which are paid at the straight rate for every hour worked). In the computation of overtime, travel pay does not need to be included but zone pay differentials do.

Work performed on Saturday, Sunday or legal holidays must also be compensated at time and one-half. Legal holidays for purposes of Prevailing Wage Rates include the following: 1) New Year's Day on January 1; 2) Memorial Day on the last Monday in May; 3) Independence Day on July 4; 4) Labor Day on the first Monday in September; 5) Thanksgiving Day on the fourth Thursday in November; 6) Christmas Day on December 25.

NOTE: Contractors who are signatory to a collective bargaining agreement may be subject to different overtime requirements (ORS 279.334[3]).

Certification of Payroll

The law requires every contractor and subcontractor to file certain information on wages paid to each worker employed on a public works contract. This statement must completely and accurately reflect payroll records for the work week immediately preceding the submission. A contractor or subcontractor must complete and submit the certified statement contained on Form WH-38 as well as the information required on the weekly payroll side of the form. A copy of Form WH-38 and instructions for completing it are included in the back of this booklet; xeroxed copies may be used for filing.

The schedule for submitting payroll information is as follows: once within 15 days of the date the contractor or subcontractor first began work on the project and once before the final inspection of the project by the public contracting agency; in addition, for projects exceeding 90 days, submissions are to be made at 90 day intervals. Payroll information is to be filed with both the public contracting agency and the Wage and Hour Division, Bureau of Labor and Industries, 1400 S.W. Fifth Avenue, Portland, Oregon 97201. The payroll information must be kept by the contractor and or subcontractor for three years.

COMMONLY ASKED QUESTIONS

1) What are "Prevailing Wage Rates?"

A prevailing wage rate is the minimum wage, including fringe benefits to be paid workers employed on contracts for public works. Different rates are established for specific trades and specific geographical areas.

2) Who must be paid "Prevailing Wage Rates?"

All employees of a contractor or subcontractor engaged on a public works project when the total price of the project is \$10,000 or more must receive at least the Prevailing Wage Rate (PWR) for time worked on the project, unless otherwise exempt.

Supervisory and office/clerical employees are not required to be paid the PWR. A person who owns and operates his/her own truck or other hauling equipment on construction projects (Owner/Operator) is not required to be paid the PWR.

3) What about contracts when Federal funds are used?

When more than \$2,000 of federal funds are involved, the contract is usually subject to the provisions of the Davis-Bacon Act, not Oregon statutes. Further information may be obtained from the U.S. Department of Labor, Wage and Hour Division, Portland, Oregon (221-3057). However, in the event that federal funds are involved, but the contract is not regulated under Davis-Bacon, Oregon's Prevailing Wage Rates Statutes may apply (ORS 279.348 - 279.365).

COMMONLY ASKED QUESTIONS (Continued)

4) I don't have a pension fund. How do I calculate fringe benefits?

Workers must receive at a minimum the sum of the basic hourly rate plus all fringe benefits for each hour worked on a public works contract. Fringe benefits may be paid either to a third party trust account or in cash directly to the worker.

5) What if the employees are not paid on an hourly basis?

All workers must receive at least the basic hourly rate of wage and fringe benefits for each hour worked on the project. If an employee is paid other than on an hourly basis, the equivalent hourly rate (for both wages and fringe benefits) must still be at least equal to the rates published.

6) How do I classify workers?

Virtually all of the job classifications/trades normally used in the construction industry are represented by the job classifications used in this PWR publication. These classification titles should be used according to common practice. Try to fit your workers into existing classifications. If you have questions about how to classify workers, contact the Wage and Hour Division at 229-5750 in Portland or at one of the offices listed on page 1 of this booklet.

Laborers who do basic work requiring no specific skills, training or knowledge are generally classified as Group 1 Laborers.

(Note that Landscapers are classified as Laborers, and Ornamental Ironworkers are classified as Ironworkers.)

7) When are new rates determined? How long are they effective?

Prevailing Wage Rates are determined once each year by the Commissioner of the Bureau of Labor and Industries. The Commissioner may amend the rates at any time. The rates are usually amended at least once each year. The rates in effect at the time the bid specifications are first advertised are those that apply for the duration of the contract, with one exception. If during the bidding process the prevailing wage rate changes, the public contracting agency (not the contractor) has the option of amending the bid specifications to reflect such change.

8) How do I post Prevailing Wage Rates?

Every contractor or subcontractor employing workers on a public works project is required to post the applicable Prevailing Wage Rates in a conspicuous and accessible place in or about the work-site.

Rates need to be posted for the duration of the job. Contractors and subcontractors who intentionally fail to post the PWR can be made ineligible to receive any public works contract for up to three years.

COMMONLY ASKED QUESTIONS (Continued)

- 9) What can I do about a contractor who is not complying with Oregon's PWR law?

File a complaint with the nearest office of the Oregon Bureau of Labor and Industries or contact the Wage and Hour Division, Bureau of Labor and Industries, 1400 S.W. 5th Avenue, Portland, Oregon 97201 (229-5750). Other Bureau offices are located in Bend (388-6330), Coos Bay (269-4575), Eugene (686-7623), Medford (776-6013), Pendleton (276-7884) and Salem (378-3292). You may also complain to the contracting agency, which has the contractual authority to pay PWR claims directly to a contractor's or subcontractor's workers (ORS 279.314).

- 10) What happens to contractors who do not comply with PWR statutes?

Contractors and subcontractors who pay less than the Prevailing Wage Rates may be liable to the workers affected for the amount found due plus an equal amount as liquidated damages (ORS 279.356). Contracting agencies also have the contractual authority to withhold payments due or to be due to the contractor or subcontractor in order to pay the unpaid prevailing wages directly to the worker (ORS 279.314).

Contractors and subcontractors who intentionally refuse to pay the Prevailing Wage Rate to workers employed on public works or to post the PWR on the job site may be determined to be ineligible to receive any public works contracts for a period of up to three years (ORS 279.361). Workers employed by the contractor or subcontractors have a right of action against the surety of the prime contractor for any unpaid prevailing wages.

A list is kept of all contractors, subcontractors, and other persons ineligible to receive public works contracts and subcontracts. When a contractor or subcontractor is a corporation, the individual officers and agents of the corporation can be debarred, in addition to the corporation. As a result, individuals who intentionally fail to pay or post the PWR are prevented from simply moving from one corporation to another.

- 11) How much do I pay apprentices?

To qualify as an apprentice, the worker must be registered in a bona fide apprenticeship program of the U.S. Department of Labor, Bureau of Apprenticeship and Training (BAT) or with any State Apprenticeship Agency recognized by BAT. The apprentice is to receive all fringe benefits and a percentage of the journeyman's wage rate; the appropriate percentage shall be determined by the apprenticeship committee. All other workers receive rates as published.

COMMONLY ASKED QUESTIONS (Continued)

12) What records must I keep? For how long?

Contractors and subcontractors are required to keep records necessary for determining if Prevailing Wage Rates were paid. These records must include the Payroll and Certified Statement Form (WH-38) as well as the following: The name and address of each employee; the work classification(s) of each employee; the rate(s) of wages and fringe benefits paid to each employee; the rate(s) of fringe benefit payments made in lieu of those required to be provided to each employee; total daily and weekly compensation paid to each employee; daily and weekly hours worked by each employee; apprenticeship and training agreements; any payroll and other such records pertaining to the employment of employees upon a public works contract.

These need to be kept for a period of three (3) years from the completion of the public work contract. Records relating to public works contracts must be maintained separately from records relating to private projects/contracts.

13) What forms are public agencies required to file with the Bureau of Labor and Industries?

Public agencies are required to prepare and file with the Commissioner of the Bureau of Labor and Industries a list of every public improvement that the agency intends to fund during the subsequent budget period (ORS 279.023[2]). If, after the original filing, the agency plans additional public improvements, a revised list is to be submitted (OAR 839-16-008[2]).

The "Notice of Award of Public Works Contract" is to be filed with the Wage and Hour Division within 30 days of the date when a contract is awarded which requires the payment of Prevailing Wage Rates (i.e., is regulated under ORS 279.348 to 279.365).

Copies of the "Planned Public Improvement Summary" (Form No. WH-118), the "Capital Improvement Project Cost Comparison Estimate" (WH-119), and the "Notice of Award of Public Works Contract" (WH-81) can be found at the back of this booklet.

14) Does a contracting agency have any power to enforce payment of Prevailing Wage Rates on its public works projects?

Yes. According to ORS 279.314, all public contracts for work or services must contain a clause or condition permitting the contracting agency to pay a worker's past due wage claim, charging the payment against funds due or to become due to the contractor.

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
ASBESTOS WORKERS		
Including insulation of piping and other mechanical surfaces.	\$15.40	\$4.03

BOILERMAKERS	20.58	4.80
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BRICKLAYERS/Stonemasons

Area 1	18.28	3.68
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Area 2	17.65	3.82
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Area 1

Baker	Hood River	Polk	Wallowa
Clackamas	Malheur (a)	Sherman	Wasco (b)
Clatsop	Marion	Tillamook	Washington
Columbia	Morrow	Umatilla	Yamhill
Gilliam	Multnomah	Union	

Area 2

Benton	Douglas	Josephine	Linn
Crook	Grant	Klamath	Malheur (c)
Coos	Harney	Lake	Wasco (d)
Curry	Jackson	Lane	Wheeler
Deschutes	Jefferson	Lincoln	

- a) North half
b) North of the City of Maupin
c) South half
d) Including the City of Maupin and South thereof

CARPENTERS (see page 11)

CEMENT MASONS

Zone 1 (Base Rate):		
o Cement Masons	16.69	4.97
o Composition Workers (includes installation of epoxy & other resinous toppings), and Power Mach. Oper.		
	17.01	4.97

Zone Differential for Cement Masons
(Add to Zone 1 Rate)

Zone 2	.65
Zone 3	1.15
Zone 4	1.70
Zone 5	2.75

- Zone 1:** Projects within 30 miles of City Hall in the cities listed below.
Zone 2: More than 30 miles but less than 400 miles.
Zone 3: More than 40 miles but less than 50 miles.
Zone 4: More than 50 miles but less than 80 miles.
Zone 5: More than 80 miles.

Cities

Bend	Corvallis	Coos Bay	Roseburg	Eugene
Pasco	The Dalles	Medford	Longview	K. Falls
Salem	Pendleton	Astoria	Portland	Newport

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
DIVERS & DIVERS' TENDERS		
o Divers	43.62	3.67
o Divers' Tenders	19.29	3.67

Depth Pay and Enclosure Pay are added to the Divers' Basic Hourly Rate to obtain the Total Hourly Rate for the diver.

BASIC HOURLY RATE	HOURLY + DEPTH PAY	HOURLY + ENCLOSURE PAY	DIVERS' TOTAL HOURLY PAY
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o Divers' Depth Pay

Depth of Dive	Hourly Depth Pay
50-100 ft	$[(\text{total ft} - 50) \times \$1.00]/\text{hr.}$
100-150 ft	$\$50 + [(\text{total ft} - 100) \times \$1.50]/\text{hr.}$
150-200 ft	$\$125 + [(\text{total ft} - 150) \times \$2.00]/\text{hr.}$

o Divers' Enclosure Pay (working without vertical escape)

Distance Travelled In the Enclosure	Hourly Enclosure Pay
5 - 50 ft	\$.50/hr
50 - 100 ft	\$.63/hr
100 - 150 ft	\$ 2.13/hr
150 - 200 ft	\$ 4.63/hr
200 - 300 ft	\$ 4.63 + $[(\text{total ft} - 200) \times \$0.05]/\text{hr}$
300 - 450 ft	\$ 9.63 + $[(\text{total ft} - 300) \times \$0.10]/\text{hr}$
450 - 600 ft	\$ 24.63 + $[(\text{total ft} - 450) \times \$0.20]/\text{hr}$

DREDGING

o Leverman-Hydraulic	19.49	5.17
o Leverman-Dipper	20.27	5.17
o Asst. Engineer (including: Watch Engineer, Welder, Mechanic, Machinist)	18.88	5.17
o Tenderman (Boatman, Attending Dredge Plan); Fireman	18.43	5.17
o Assistant Mate (Deckhand); Oiler	18.04	5.17

DRYWALL/WETWALL

o Drywall (Accoustical and Drywall Applicator)	15.95	4.02
o Wetwall (Lather)	14.70	5.27

ELECTRICIANS

Area 1:

o Electricians	16.25	3.32
o Cable Splicers	17.88	3.40

Area 2:

o Electricians	20.71	5.63
o Cable Splicers	21.75	5.66

Area 3:

o Electricians	16.50	4.94
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TRADES	BASIC HOURLY RATE	FRINGE BENEFITS	TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
<u>ELECTRICIANS (continued)</u>			<u>ELEVATOR CONSTRUCTORS (continued)</u>		
<u>Area 4:</u>			<u>Area 1</u>	<u>Area 2</u>	
Where the cost of electrical work (labor and material) is <u>less</u> than or equal to \$100,000:			Umatilla	All	
o Electricians	17.45	3.04	Wallowa	Remaining	
o Cable Splicer	19.20	3.10	Union	Counties	
Where the cost of electrical work (labor and material) is <u>more</u> than \$100,000:			Baker		
o Electricians	17.95	3.06	<u>GLAZIERS</u>		
o Cable Splicer	19.75	3.11	Area 1	17.97	3.08
<u>Area 5:</u>			Area 2	13.76	1.72
o Electricians	19.80	4.69	<u>Area 1</u>	<u>Area 2</u>	
o Cable Splicers	20.55	4.72	All Counties	Malheur	
<u>Area 6:</u>			except Malheur		
o Electricians	17.20	4.12	<u>HIGHWAY AND PARKING STRIPERS</u>		
o Cable Splicers	18.92	4.17		18.14	1.05
<u>Area 1</u>	<u>Area 2</u>	<u>Area 2(cont)</u>	<u>Area 3</u>	<u>IRONWORKERS</u>	
Malheur	Baker	Umatilla	Coos	o Structural,	
	Gilliam	Union	Curry	Reinforcing,	
	Grant	Wallowa	Lincoln	Ornamental,	
	Morrow	Wheeler	Douglas (a)	Riggers,	
			Lane (a)	Fence Erectors,	
				Signal Men	18.26 5.81
<u>Area 4</u>	<u>Area 5</u>	<u>Area 6</u>	<u>LABORERS (see page 11)</u>		
Benton	Clackamas	Harney	<u>LIMITED ENERGY ELECTRICIANS</u>		
Crook	Clatsop	Jackson	May only be used for electrical work not exceeding 100 va:		
Deschutes	Columbia	Josephine	Area 1	9.50	2.28
Jefferson	Hood River	Klamath	Area 2	9.95	1.53
Lane (b)	Multnomah	Lake	Area 3	9.44	2.00
Linn	Sherman	Douglas (b)	Area 4	9.69	2.14
Marion	Tillamook		Area 5	10.57	2.17
Polk	Wasco		Area 6	9.55	2.28
Yamhill(c)	Washington		Area 7	9.88	1.77
	Yamhill (d)		Area 8	9.40	2.18
a) Those portions lying west of a line North and South from the NE corner of Coos County to the SE corner of Lincoln County			Area 9	9.92	1.70
b) That portion lying east of a line running North and South from the NE corner of Coos County to the SE corner of Lincoln County			Area 10	9.81	1.59
c) South half			Area 11	10.65	1.66
d) North half			Area 12	12.78	1.69
<u>ELEVATOR CONSTRUCTORS</u>			Area 13	10.79	2.04
<u>Area 1</u>			Area 14	10.54	1.84
o Mechanic	18.88	4.33 + a	Area 1	Clatsop, Columbia, Tillamook	
o Helper	13.22	4.33 + a	Area 2	Clackamas, Multnomah, Washington	
o Probationary Helper	9.44	-	Area 3	Marion, Polk, Yamhill	
<u>Area 2</u>			Area 4	Benton, Lincoln, Linn	
o Mechanic	19.22	4.33 + a	Area 5	Lane	
o Helper	13.45	4.33 + a	Area 6	Douglas	
o Probationary Helper	9.61	-	Area 7	Coos, Curry	
a) Plus 10.8% of basic hourly rate for employees with more than 5 years of service; 8.8% of basic hourly rate for 6 months to 5 years of service.			Area 8	Jackson, Josephine	
			Area 9	Hood River, Sherman, Wasco	
			Area 10	Crook, Deschutes, Jefferson	
			Area 11	Klamath, Lake	
			Area 12	Gilliam, Grant, Morrow, Umatilla, Wheeler	
			Area 13	Baker, Union, Wallowa	
			Area 14	Harney, Malheur	

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
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LINE CONSTRUCTION

Area 1

Zone 1 (Base Rate):

o Group 1	21.68	4.31
o Group 2	19.59	4.24
o Group 3	15.35	4.09
o Group 4	16.89	3.34
o Group 5	14.78	3.27
o Group 6	13.90	3.24

Zone Differential (Add to Zone 1 Rate)

Zone 2	2.40
Zone 3	3.15
Zone 4	3.90
Zone 5	5.15

Group 3 receives Zone 1 Rate ONLY

(No Zone Differential)

Area 2:

o Cable Splicers	18.06	2.88
o Journeyman Lineman	16.42	2.82
o Line Equip. Mech. (Right-of-way)	15.55	2.79
o Line Equip. Oper.	14.81	2.77
o Line Equip. Srvcmn	14.57	2.76
o Groundman	11.55	2.65

Area 1

All counties except Malheur County

- Zone 1: 0 to 3 miles from the geographical center of Medford and Portland
- Zone 2: 0 to 20 miles from the geographical center of Astoria, Baker, Burns, Bend, Corvallis, Eugene, Klamath Falls, Lakeview, Longview, Pendleton, Salem, Roseburg, The Dalles, Umatilla (NOTE: for Portland and Medford, Zone 2 is 3 to 20 miles)
- Zone 3: 20 to 35 miles radius
- Zone 4: 35 to 50 miles radius
- Zone 5: Over 50 miles radius

Group 1

Cable Splicers
Leadman Pole
Sprayer

Group 3

Tree Trimmer

Group 5

Head Groundman
Jackhammer Man
Powderman

Area 2

Malheur County

Group 2

Certified Lineman Welder
Heavy Line Equipment Man
Lineman
Pole Sprayer

Group 4

Line Equipment Man

Group 6

Groundman

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
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MARBLE SETTERS (Includes Granite)

Area 1	19.28	3.68
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Area 1

Baker	Hood River	Sherman	Wallowa
Clackamas	Malheur (a)	Tillamook	Wasco (b)
Clatsop	Morrow	Union	Washington
Columbia	Multnomah	Umatilla	Yamhill (a)
Gilliam			

a) North half b) North of the City of Maupin

PAINTERS & DRYWALL TAPERS

Area 1		
o Painter & Drywall Tapers	12.02	2.01

Area 2

o Brush	13.21	3.26
o Spray, sandblasting, other pressure blasting over 3000 psi, and steam cleaning	13.71	3.26
o Wall covering including: paper hanging, gilding, and mural painting	13.71	3.26
o Bridges or Over 50'		
-Brush	13.96	3.26
-Spray	14.46	3.26
o Drywall Tapers	15.71	4.29

Area 1

Malheur County

Area 2

Remaining Counties

PLASTERERS

Area 1	17.35	4.02
Area 2	17.18	4.01

Area 1 Area 1(cont) Area 1(cont) Area 2

Benton	Deschutes	Lincoln (b)	All
Coos	Harney	Linn (b)	remaining
Crook	Jefferson	Wasco (b)	counties
Curry	Klamath (a)	Wheeler (b)	
Douglas	Lane		

a) Northern one-third b) South half

PLUMBERS & STEAMFITTERS/PIPEFITTERS

Area 1 (Both)	19.08	4.85
Area 2 (Both)	21.75	4.91
Area 3 (Both)		
-on projects less than 20,000 sq. ft.	13.70	3.23
-on all other projects	17.50	4.00

Area 1

Baker	Grant (b)	All remaining counties
Harney (a)	Morrow	
Malheur	Umatilla	
	Wallowa	
	Union	

- a) Except Northwest Portion
b) Except Southwest Corner

POWER EQUIPMENT OPERATORS (see page 11)

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
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ROOFERS

Area 1:		
o Roofers	15.10	3.70
o Handling coal tar pitch	16.61	3.70
Area 2:		
o Roofers(a)	15.04	2.93
Area 3:		
o Roofers	14.15	2.70
(Add \$1.50 per hour to Fringe for work with irritable Bituminous material.)		
Area 4:		
o Roofers	14.75	3.35
(Add \$2.00 per hour to Fringe for work with irritable Bituminous materials)		
Area 5:		
o Roofers	11.55	3.55
(Add \$3.00 per hour to Fringe for work with irritable Bituminous materials)		

Area 1	Area 1(cont)	Area 2	Area 2(cont)
Baker	Multnomah	Benton	Klamath
Clackamas	Sherman	Coos	Lake
Clatsop	Tillamook	Crook	Lane
Columbia	Wasco	Curry	Lincoln
Jefferson	Washington	Deschutes	Linn
Gilliam	Wheeler	Douglas	Marion
Grant		Harney	Polk
Hood River		Jackson	Yamhill
		Josephine	

Area 3	Area 4	Area 5
Malheur	Umatilla	Morrow
	Union	
	Wallowa	

SHEETMETAL WORKERS

Area 1	Building Trades		
	Journeyman	16.80	4.85
	Architectural (a)		
	Journeyman	14.64	4.12
Area 2		16.28	3.01
Area 3		18.86	4.11
Area 4		16.34	2.99

Area 1

Benton	Gilliam	Linn	Tillamook
Clackamas	Grant	Marion	Wasco
Clatsop	Harney	Multnomah	Washington
Columbia	Hood River	Polk	Wheeler
Crook	Jefferson	Sherman	Yamhill
Deschutes	Lincoln		

Area 2	Area 3	Area 4	Area 4 (cont)
Baker	Morrow	Coos	Josephine
Malheur	Umatilla	Curry	Klamath
	Union	Douglas	Lake
	Wallowa	Jackson	Lane

a) Architectural work is job-site exterior work only on gutters, downspouts, scuppers, conductor heads, flashing, metal roofing and siding, including job-site roll formed, decking, louvers, gravity type ventilators, fascia, soffits, window wall, column covers, pre-engineered metal buildings and sandwich type wall systems such as Alucobond, Robertson, Molenco or Inryco.

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
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SOFT FLOOR LAYERS

Area 1	15.15	3.42 + b
Area 2	12.99	2.01

b) plus 4% of basic hourly rate for employees with less than one year of service, 6% for those with more than one year.

Area 1 - All counties except Malheur County
Area 2 - Malheur County

SPRINKLER FITTERS	20.30	3.90
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TENDERS TO MASON TRADES

Tenders for Bricklayers, Tile Setters, Marble Setters and Terrazzo Workers; Topping for Cement Finishers and Mortar Mixers.

	14.71	3.90
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TENDERS TO PLASTERERS

	14.22	3.90
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TILE SETTERS

Area 1	17.10	3.55
Area 2	16.05	2.65

Area 1	Area 1(cont)	Area 2	Area 2(cont)
Baker	Polk	Benton	Josephine
Clackamas	Sherman	Coos	Klamath
Clatsop	Tillamook	Crook	Lake
Columbia	Umatilla	Curry	Lane
Gilliam	Union	Deschutes	Lincoln
Hood River	Wallowa	Douglas	Linn
Malheur(a)	Wasco (b)	Grant	Malheur (c)
Marion	Washington	Harney	Wasco (d)
Morrow	Yamhill	Jackson	Wheeler
Multnomah		Jefferson	

a) North half c) South half
b) North of Maupin d) Maupin and south thereof

TILE & TERRAZZO HELPERS

Area 1	13.32	2.20
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Area 1

Baker	Hood River	Sherman	Wallowa
Clackamas	Gilliam (a)	Tillamook	Wasco (b)
Clatsop	Morrow	Umatilla	Washington
Columbia	Multnomah	Union	Yamhill (a)
Malheur (North Half)	Yamhill (North Half)		
Wasco (North of Maupin)			

TRUCK DRIVERS (see Page 11)

WELDERS; RIGGERS

Receive rate for craft performing operation to which welding and rigging are incidental.

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
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**CARPENTERS, LABORERS, POWER EQUIPMENT OPERATORS
and TRUCK DRIVERS**

Under the following circumstances a rate lower than the basic hourly rate may be used for these four trades:

The lower rate applies to all public works projects of less than \$1.0 million. The lower rate also applies to projects under \$1.5 million involving the construction, reconstruction, major renovation or painting of buildings, bridges or docks. (When the amount is between \$1.0 and \$1.5 million the work done on a building, bridge or dock must constitute at least 20% of the total project price to use the lower rates.) In determining the \$1.5 million figure, do not include the cost of underground utilities (i.e., the amount of the contract dedicated to facilities for electricity, water, gas, sewerage including storm water, and communications) which are five feet or more outside of and away from the building, bridge or dock and are subordinate and incidental to the major purpose of the project.

NOTE: In determining whether or not the lower rates are applicable, consider the total project cost, and not the cost of any individual contract (or schedule) within that project.

ZONE RATES AND DESCRIPTIONS

Zone Differential for Carpenters (Groups 1 and 2 only), Laborers, Power Equipment Operators and Truck Drivers

(Add to Zone 1 Rate)

Zone 2	.65
Zone 3	1.15
Zone 4	1.70
Zone 5	2.75

Zone 1: Projects within 30 miles of City Hall in the Cities listed below.

Zone 2: More than 30 miles but less than 40 miles.

Zone 3: More than 40 miles but less than 50 miles.

Zone 4: More than 50 miles but less than 80 miles.

Zone 5: More than 80 miles.

Cities

Albany	Eugene	Longview	Portland
Astoria	Goldendale	Madras	Port Orford
Baker	Grants Pass	Medford	Reedsport
Bend	Hermiston	McMinnville	Roseburg
Brookings	Hood River	Newport	Salem
Burns	Klamath Falls	Oregon City	The Dalles
Coos Bay	LaGrande	Ontario	Tillamook
Corvallis	Lakeview	Pendleton	

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
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CARPENTERS (See preceding column for explanation of when the lower rates may be used)

LESS THAN
100%

100%

Zone 1 (Base Rate):*

o Group 1	14.79	17.77	3.67
o Group 2	14.91	17.92	3.67
o Group 3	14.99	18.02	3.67
o Group 4	15.11	18.17	3.67
o Group 5	14.87	17.87	3.67
o Group 6	14.95	17.97	3.67

*NOTE: Zone rates for Carpenter Groups 1 and 2 are listed in the preceding column. Zone rates for Carpenter Groups 3 through 6 are listed below.

Zone Differential for Groups 3 through 6 Only
(Add to Zone 1 Rate)

Zone 2	.85
Zone 3	1.25
Zone 4	1.70
Zone 5	1.95
Zone 6	2.80

Zones for Groups 3, 4, 5 and 6 Carpenters are determined by the distance between the project site and either 1) the worker's residence or 2) City Hall of a reference city for the appropriate group shown below, whichever is closer.

Zone 1:	0-30 miles.
Zone 2:	30-40 miles.
Zone 3:	40-50 miles.
Zone 4:	50-60 miles.
Zone 5:	60-70 miles.
Zone 6:	Over 70 miles.

Cities for Groups 3 and 4

Corvallis	Longview	North Bend	The Dalles
Eugene	Medford	Portland	

Cities for Groups 5 and 6

Astoria	Eugene	Newport	Salem
Bend	Klamath Falls	Portland	The Dalles
Coos Bay	Medford	Roseburg	

Group 1

Auto. Nailing Machine
Carpenters
Form Stripper
Manhole Builders

Group 2

Floor Layers & Finishers
Stationary Power Saw
Operators
Wall & Ceiling Insulators

Group 3

Millwrights
Machine Erectors

Group 4

Certified Welders

Group 5

Bridge, Dock & Wharf
Builders
Piledrivermen

Group 6

Boom Men

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS	TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
LABORERS¹			LABORERS (continued)		
	LESS THAN 100%	100%			
Zone 1 (Base Rate): ²					
o Group 1	11.17	13.34 4.90	a) Including Pot Tender for same, applying protective material by hand or nozzle on utility lines or storage tanks on project		
o Group 2	11.45	13.69 4.90	b) Power saw		
o Group 3	11.69	13.99 4.90	c) And similar types		
o Group 4	11.89	14.24 4.90	d) Concrete, rock, etc.		
o Group 5	9.00	10.00 4.90	e) Charred Materials		
o Group 6	8.50	8.50 4.90	f) Of all materials of an irritating nature including cement and lime		
			g) Includes, but not limited to: Dry Pack Machine, Jackhammer, Chipping Guns, Paving Breakers, Vibrators (less than 4" diameter)		
Group 1			Group 3		
Asphalt Plant Laborers	General Laborer ***		Asbestos Removal	Power Saw Operators (d)	
Asphalt Spreaders	Guardrail, Median		Asphalt Rakers	Pumpcrete Nozzlemans	
Batch Weighman	Rail (c)		Bit Grinder	Sand Blasting (dry)	
Broomers	Leverman or Aggregate		Concrete Saw Operator	Sewer Pipe Layers	
Brush Burners/Cutters	Spreader (d)		Drill Doctor	Sewer Timberman	
Carpenter Tender	Material Yard Man (e)		Drill Operators (a)	Track Liners (e)	
Car & Truck Loaders	Powderman Tender		Guniting Nozzlemans	Tugger Operator	
Change-House Man	Railroad Track Laborers		High Scalers,	Tunnel-Chuck Tenders,	
Choke Setter	Ribbon Setters (f)		Strippers, Drillers(b)	Nippers, Timberman	
Chipper Operator (a)	Rip Rap Man (Hand		Laser Beam (c)	Vibrator (4" and larger)	
Clean-up Laborers ***	Placed)		Manhole Builder	Water Blaster	
Concrete Laborers	Road Pump Tender		Powdermen	Welder	
Culvert (hand labor)	Sewer Laborer				
Curing, concrete	Signalman		a) Air Tracks, Cat Drills, Wagon Drills, Rubber-mounted drills, and other similar types		
Demolition, wrecking and moving ***	Skipman		b) Covers work in Swinging Stages, chairs or belts, under extreme conditions unusual to normal drilling, blasting, barring-down, or sloping and stripping		
Driller Tender	Slopers		c) Pipe laying, applicable when employee assigned to move, set up, align Laser Beam.		
Dry-shack Man	Sprayman		d) Bucking and falling		
Dumpers, road oiling crew	Stake Chaser		e) Anchor Machines, Ballast Regulators, Multiple Tampers, Power Jacks		
Dumpmen for grading crew	Stockpiler		Group 4		
Elevator Feeders	Timber Faller/Bucker (Hand Labor)		Laser Beam (Tunnel), applicable when employee assigned to move, set-up, align laser beam		
Fine Graders	Toolroom Man (Job site)		Tunnel Miners		
Fire Watch	Tunnel Bull Gang (Above Ground)		Tunnel Powderman		
Form Strippers (b)	Weight-Man-Crusher (g)		Group 5**		
			Flagger		
a) Pittsburg or similar types			Group 6**		
b) Not swinging stages			Fence Builder Landscaping or planting laborer		
c) Reference Post, Guide Post, or Right-of Way Marker					
d) Flaherty, Loading Spotters or similar types					
e) Including electrical					
f) Including steel forms					
g) Aggregate when used					
*** Laborers can tear off roofs, clean up or handle roofing materials only when at least one new story is added or in demolition work, where no reroofing will occur.					
Group 2					
Applicators (a)	Guniting or Pot Tender				
Brush Cutters (b)	Handlers/Mixers (f)				
Burners	Post Hole Digger, Air, gas or electric				
Choker Splicer	Power Tool Operators (g)				
Clay Power Spreader(c)	Sand Blasting (wet)				
Clean-up Nozzlemans	Stake Setter				
Green Cutter (d)	Tampers				
Concrete Power Buggyman	Tunnel Muckers/Brakeman/				
Crusher Feeder	Concrete Crew/Bull				
Demolition/Wrecking (e)	Gang (underground)				
Grade Checker					
Granite Nozzlemans					
Tender					
(Group 2 continues top of next column.)					

¹ See page 11 for description of when rates less than 100% may be used

² See page 11 for zone rates and descriptions

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
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POWER EQUIPMENT OPERATORS¹

	LESS THAN 100%	100%	
Zone 1 (Base Rate): ²			
o Group 1	13.04	16.24	5.17
o Group 2	13.19	16.42	5.17
o Group 3	13.31	16.58	5.17
o Group 4	13.47	16.78	5.17
o Group 5	13.51	16.82	5.17
o Group 6	13.59	16.93	5.17
o Group 7	13.65	17.00	5.17
o Group 8	13.76	17.14	5.17
o Group 9	13.83	17.23	5.17
o Group 10	13.90	17.31	5.17
o Group 11	13.91	17.33	5.17
o Group 12	13.99	17.43	5.17
o Group 13	14.07	17.53	5.17
o Group 14	14.27	17.77	5.17
o Group 15	14.42	17.96	5.17
o Group 16	14.62	18.21	5.17
o Group 17	14.78	18.41	5.17
o Group 18	14.98	18.66	5.17
o Group 19	15.12	18.84	5.17

Group 1

Assistant Conveyor Operator	Partsman (tool room)
Brakeman/Switchman	Pump Operator (a)
Crusher Feeder	Oiler (b)
Deckhand	Scaffolding Operator (c)
Guardrail Punch Oiler	Switchman

- a) Under 4 inches
- b) Including Plant, Crane, Crusher, Guardrail Equipment, and Trenching Machine
- c) Self-propelled

Group 2

A-Frame Truck Operator (a)	Helicopter Radioman (Ground)
Auger	Oiler (f)
Blade Operator (b)	Roller Operator (g)
Boatman	Tar Pot Fireman (h)
Crane Fireman (c)	Temporary Heating Plant Operator
Driller Tender	Truck Crane Oiler/Driver (i)
Fork Lift or Lumber Stacker (d)	Tugger or Coffin type Hoist Operator
Grade Checker	Welder's Tender
Grade Oiler (e)	
Heavy Duty Repairman Tender	

- a) Single drum
- b) Pulled type
- c) All equipment except floating
- d) On job site
- e) Required to check grade
- f) Including combination guardrail machines
- g) Grading of base rock (not asphalt)
- h) Including power agitated type
- i) 25 ton capacity and over

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
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POWER EQUIPMENT OPERATORS (continued)

Group 3

Air Filtration Equipment	Hydrographic Seeder Machine (e)
Asphalt Plant Fireman	Hydrostatic Pump
Ballast Jack Tamper	Mixer Box Operator (f)
Bell Boy, Phones, etc	Motorman
Broom Operator (a)	Pugmill Operator (any type)
Bucket Elevator Loader (b)	Pump Operator (g)
Cement Hog	Ross Carrier Operator (h)
Compressor Operator (c)	Tamping Machine (i)
Concrete Saw and Concrete Curing Machine (d)	Truck-mounted Asphalt Spreader (with screed)
Conveyor Operator	Welding Machine Operator
Hydraulic Pipe Press	Wire Mat or Brooming Machine Operator

- a) Self-propelled on job site
- b) Barber Greene and similar type
- c) Any power, under 1250 cubic feet total capacity
- d) Riding type
- e) Straw, pulp or seed
- f) C.T.B. Drybatch, etc.
- g) Any power, 4 inches and over
- h) On job site
- i) Mechanical self-propelled

Group 4

Combination Mixer & Compressor (a)	Helicopter Hoist Operator
Compactor, including Vibratory	Hydra Hammer or similar types
Compressor (Any Power (b))	Locomotive, under 40 tons
Concrete Mixer Operator (c)	Lull Hi-Lift Operator (d)
Floating Equipment Fireman	Pavement Breaker
Fork Lift, over 5 ton	Pump Operator (e)
	Roller Operator, Oiling C.T.B.
	Screed Operator
	Service Oiler (Greaser)

- a) Gunnite work
- b) Over 1,250 cu. ft. total capacity
- c) Single drum, under five bag capacity
- d) Or similar type
- e) More than 5 (any size)

Group 5

Chip Spreading Machine Operator	Pulva Mixer or similar types
Concrete Batch Plant Quality Control Operator	Slip Form Pumps, power driven hydraulic lifting device for concrete forms
Elevator Operator	Sweeper, Wayne type (b)
Extrusion Machine	Tractor (c)
Hoist, single drum	Trenching Machine (d)
Lime Spreading (a)	Wagner Pactor (e)
Power Jumbo, setting slip forms, etc. in tunnels.	

- a) On job site
- b) Self-propelled on job site
- c) Rubber-tired 50 H.P. flywheel and under
- d) Maximum digging capacity 3 ft. depth
- e) Or similar type without blade

¹ See page 11 for description of when rates less than 100% may be used

² See page 11 for zone rates and descriptions

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS	TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
POWER EQUIPMENT OPERATORS (continued)			POWER EQUIPMENT OPERATORS (continued)		
<u>Group 6</u>			Drill Cat Operator Stationary Drag Scraper Drill Doctor Surface Heater and Planer Drill Doctor (Bit Tractor (g) Grinder) Tractor (h) Grizzly Crusher Trench Machine (i)		
Asphalt Burner and Reconditioner	Concrete Spreader		a) 5 ton capacity or less		
Cast-In Place Pipe Laying Machine	Curb Machine (b)		b) Or similar type crane-hoist		
Concrete Finishing Machine (A)	Loaders (c)		c) And similar types		
Concrete Joint Machine	Maginnis Internal Full Slab Vibrator		d) All types		
Concrete Paving Machine	Pavement Grinder and/or		e) Track type 3/8 cu. yds.		
Concrete Planer	Grooving Machine (d)		f) Front end and overhead, 2 1/2 cu. yds. and under 4 cu. yds.		
	Rock Spreaders (e)		g) With boom attachments		
a) Clary, Johnson, Bidwell, Burgess, Bridges Deck or similar type			h) Rubber-tired over 50 H.P. flywheel		
b) Mechanical Berm, Curb and/or Gutter			i) Maximum digging capacity over 3 ft. depth		
c) Rubber-tired type, 2 1/2 cu. yds. and under					
d) Riding type					
e) Self-propelled					
<u>Group 7</u>			<u>Group 10</u>		
A-Frame Truck (a)	Grouting Machine		Barge Operator, Compactor, multi-engine self-loading Dozers and Pushers (c)		
Ballast Regulator	Hydraulic Backhoe (e)		Bulldozer (a)	Driller (d)	
Ballast Tamper (b)	Locomotive, 40 tons & over		Cable Plow (any type)	Jack Operator/Elevating Barges	
Beltcrete	Pot Rammer		Combination H.D. Mechanic-Welder (b)		
Boom Truck	Pumpcrete Operator (any type)		a) Twin engine (TC 12 and similar)		
Churn Drill/ Earth Boring Machine	Roller (any asphalt mix)		b) With dispatcher and/or required to do both		
Concrete Mixer (c)	Shuttle Car		c) Rubber-tired (Michigan, Cat, Hough type)		
Concrete Pump	Tie Spacer		d) Percussion, Diamond, Core, Cable, Rotary and similar type		
Elevating Grader (d)	Tower Mobile Operator				
Fuller-Kenyon and similar	Track Liner				
a) Double drum					
b) Multiple purpose					
c) Single drum, five bag capacity and over					
d) Tractor towed requiring operator or grader					
e) Wheel type 3/8 cu. yds. and under with or without front end attachment 2 1/2 cu. yds. and under (Ford, John Deere, Case type)					
<u>Group 8</u>			<u>Group 11</u>		
Asphalt Paver Operator	Diesel-Electric		Clamshell, Hoe, etc. (a)	Dragline	
Batch Plant and/or	Engineer (c)		Combination Guardrail	Grade-Alls (a)	
wet-mix (a)	Generator Operator		Machines (b)	Mixer Mobile	
Belt Loader (b)			Concrete Breaker	Mucking Machine (tunnel)	
a) One and two drum			Crane Operator (c)	Shovel	
b) Kolman and Ko Cal types			a) Under 1 cu. yd.		
c) Plant, Crusher, Generator, Floating			b) i.e., Punch, Auger, etc.		
			c) 25 tons and under		
<u>Group 9</u>			<u>Group 12</u>		
Asphalt Plant Operator	Guardrail Punch and		Batch Plant and/or	Paddle Wheel, Auger Type	
Bolt-Threading Machine	Auger (d)		Wet Mix (a)	Piledriver (not crane type)	
Boom-Type Lifting Device (a)	H.D. Mechanic and Welder		Blade Mounted	Reinforced Tank Banding	
Boring Machine	Hammer Operator		Spreaders (b)	Machine (K-17 or similar)	
Bulldozer	Hydraulic Backhoe (e)		Blade Operator	Rubber-tired Scraper (d)	
Cherry Picker (a)(b)	Lift Slab Machine		Elevating Loader (c)	Shield Operator	
Chicago Boom (c)	Loader (f)		Hoist, two or more drums	Single Scraper (e)	
Compactor with Blade	Machine Tool Operator				
Concrete Cooling Machine	Pipe Cleaning, Doping, Bending and wrapping Machines		a) 3 units or more		
Crusher Plant Operator	Side-boom Cat		b) Ulrich and similar types		
			c) Athey and similar		
			d) Single and twin engine		
			e) With Push-pull attachments, self loader		

(Group 9 continues top of next column.)

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS	TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
POWER EQUIPMENT OPERATORS (continued)			POWER EQUIPMENT OPERATORS (continued)		
<u>Group 13</u>			a) Over 100 ton and including 200 ton		
Back Filling Machine	Derrick, under 100 tons		b) Derrick Barge, 80 ton, but less than 150 ton		
Blade (a)	Elevating Grader (e)		c) 12 cu. yds. and over		
Blade, multi-engine	Floating Clamshell, etc. (f)		d) 5 cu. yds. and over		
Blade Operator, finish	Floating Crane (g)		e) Over 80 ton and including 150 ton		
Bridge Crane	Grade-all, 1 cu. yd.				
Operator (b)	and over		<u>Group 18</u>		
Cableway Operator (c)	Hoist (h)		Band Wagons (a)	Wheel Excavator (d)	
Concrete Paving Road	Piledriver Operator		Crane (b)	Whirley (e)	
Mixer	Shovel, etc (i)		Floating Crane (c)		
Crane (d)					
a) Externally controlled by electronic, mechanical hydraulic manes			a) In conjunction with Wheel Excavator		
b) Locomotive Crane, Gantry and Overhead			b) Over 200 ton		
c) 25 ton and over			c) 150 ton but less than 250 ton		
d) Over 25 ton and including 40 tons			d) Over 200 ton		
e) Operated by Tractor Operator, Sierra, Eculid, or similar			e) 150 ton and over		
f) Under 3 cu. yds.					
g) Derrick Barge, less than 30 ton			<u>Group 19</u>		
h) Stiff Leg, Guy Derrick, or similar, 50 tons and over			Floating Crane (a)	Remote Controlled Earth	
i) 1 cu. yd. and less than 3 cu. yds.			Helicopter (b)	Moving Equipment	
				Under Water Equipment (c)	
<u>Group 14</u>			a) 250 ton and over		
Rubber-tired Scraper (a)			b) When used in erecting work		
Tower Crane Operator			c) Remote or otherwise		
a) With Tandem Scrapers, self-loading, Paddle Wheel, Auger type, finish and/or 2 or more units			<u>TRUCK DRIVERS¹</u>		
<u>Group 15</u>					
Loader, 4 cu. yds., but less than 6 cu. yds.				LESS THAN	
Rock Hound Operator				100%	100%
<u>Group 16</u>			Zone 1 (Base Rate): ²		
Autograder or "Trimmer"	Floating Crane (Derrick Barge) (c)		o Group 1	13.09	15.73 4.70
Automatic Concrete	Loader (d)		o Group 2	13.13	15.78 4.70
Slip Form Paver	Rubber-tired Scraper (e)		o Group 3	13.17	15.83 4.70
Cableway (a)	Shovel (f)		o Group 4	13.21	15.88 4.70
Concrete Canal Line	Tandem Bulldozer (g)		o Group 5	13.25	15.93 4.70
Crane (b)	Wheel Excavator (h)		o Group 6	13.33	16.03 4.70
Floating Clamshell, etc., 3 cu. yds. and over	Whirley, 80 ton and under		o Group 7	13.41	16.13 4.70
a) 25 tons and over			o Group 8	13.49	16.23 4.70
b) Over 40 ton and including 100 ton			o Group 9	13.57	16.33 4.70
c) 30 ton but less than 80 ton			o Group 10	13.71	16.50 4.70
d) 6 cu. yds., but less than 12 cu. yds.			o Group 11	13.79	16.60 4.70
e) With Tandem Scrapers, multi-engine			o Group 12	13.87	16.70 4.70
f) 3 cu. yds., but less than 5 cu. yds.			o Group 13	13.95	16.80 4.70
g) Quad-nine and similar			o Group 14	14.03	16.90 4.70
h) Under 750 cu. yds. per hour					
<u>Group 17</u>			<u>Work</u>		<u>Group</u>
Canal Trimmer	Loader (c)		A-Frame or Hydra-lift Truck w/load bearing surface.		2
Crane (a)	Shovel, etc. (d)		Battery Rebuilder		1
Floating Crane (b)	Whirley (e)		Bus or Man-Haul Driver.		1
(Group 17 continues top of next column)			Concrete Buggies (Power operated)		1
			Drivers and Helpers handling Sacked Cement—add 15¢ per hour		
			Dump Trucks, Side, End and Bottom Dumps, including Semi-Trucks and trains or combinations thereof:		
			6 cu. yds. and under		1
			Over 6 cu. yds. and inc. 10 cu. yds.		3
			Over 10 cu. yds. and inc. 20 cu. yds.		6
			Over 20 cu. yds. and inc. 30 cu. yds.		7

¹ See page 11 for description of when rates less than 100% may be used.

² See page 11 for zone rates and descriptions.

TRADES	BASIC HOURLY RATE	FRINGE BENEFITS
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TRUCK DRIVERS (continued)

Over 30 cu. yds. and inc. 40 cu. yds . . .	8	
Over 40 cu. yds. and inc. 50 cu. yds . . .	9	
Over 50 cu. yds. and inc. 60 cu. yds . . .	10	
Over 60 cu. yds. and inc. 70 cu. yds . . .	11	
Over 70 cu. yds. and inc. 80 cu. yds . . .	12	
Over 80 cu. yds. and inc. 90 cu. yds . . .	13	
Over 90 cu. yds. and inc. 100 cu. yds. . .	14	
Dumpsters or Similar Equipment--all sizes	5	
Flaherty Spreader Driver or Leverman.	4	
Lift Jitneys, Fork Lifts--all sizes--used in loading, unloading & transporting material on job site.	1	
Loader and/or Leverman on Concrete Dry Batch Plant, manually operated.	1	
Low Bed Equipment, Flat Bed Semi-Truck and Trailer or Doubles transporting equipment or wet or dry materials	4	
Lubrication Man, Fuel Truck Driver, Driver, Tireman, Wash Rack, Steam Cleaner or combination.	2	
Lumber Carrier, Driver-Straddle Carrier--used in loading, unloading and transportation of material on job site.	4	
Oil Distributor Driver or Leverman.	4	
Pilot Car	1	
Slurry Truck Driver or Leverman	3	
Solo Flat Bed and Misc. Body Trucks--0-10 tons	1	
Transit Mix and Wet or Dry Mix Trucks:		
5 cu. yds. and under	1	
Over 5 cu. yds. and inc. 7 cu. yds . . .	5	
Over 7 cu. yds. and inc. 9 cu. yds . . .	6	
Over 9 cu. yds. and inc. 11 cu. yds. . .	7	
Over 11 cu. yds. and inc. 13 cu. yds . .	8	
Over 13 cu. yds. and inc. 15 cu. yds . .	9	
Team Drivers.	2	
Tireman, full-time basis.	3	
Truck Helper.	1	
Truck Mechanic--Welder--Body Repairman. . .	6	
Truck Mechanic Helper	1	
Water Wagons (Rated Capacity) up to:		
1600 gallons	1	
1600 to 3000 gallons	3	
3000 to 5000 gallons	4	
5000 to 7000 gallons	6	
7000 to 10,000 gallons	7	
10,000 to 15,000 gallons	8	
Winch Truck--takes classification of truck on which winch is mounted		

¹ See page 11 for description of when rates less than 100% may be used.
² See page 11 for zone rates and descriptions.

BUREAU OF LABOR AND INDUSTRIES - WAGE AND HOUR DIVISION

INSTRUCTIONS FOR COMPLETING PAYROLL AND CERTIFIED STATEMENT FORM, WH-38 (Rev 3/84)

General: This form meets needs resulting from the 1983 amendments to the Prevailing Wage Rate Law. Under this amended law, the contractor is required to pay not less than fringe benefits as predetermined by the Bureau of Labor and Industries, in addition to payment of not less than the predetermined rates. The contractor's obligation to pay fringe benefits may be met either by payment of the fringes to the various plans, funds, or programs or by making these payments to the employees as cash in lieu of fringes.

This form provides for the contractor's showing of the payroll and all monies paid to the employees, whether as basic rates or as cash in lieu of fringes and provides for the contractor's representation in the certified statement that he/she is paying to others fringes required by the contract and not paid as cash in lieu of fringes. Detailed instructions concerning the preparation of the form follow:

Fill in all boxes at top of form. Be sure to enter the date the contract was first advertised for bid by the contracting agency. This date should appear on the bid documents.

Column 1 - Name, Address, and Social Security number of Employee: The employee's full name must be shown on each payroll submitted. The employee's address must also be shown on the first payroll submitted. The address need not be shown on subsequent payrolls unless the address changes. Although not required, space is available in the name and address section so that Social Security numbers may be listed.

Column 2 - Withholding Exemptions: This column is merely inserted for the employer's convenience and is not a requirement.

Column 3 - Work Classifications: List classification descriptive of work actually performed by employees. Include group number when appropriate. Consult classifications and minimum wage schedule set forth in contract specifications. If additional classifications are deemed necessary, see Contracting Officer or Agency representative. Employee may be shown as having worked in more than one classification provided accurate breakdown of hours so worked is maintained and shown on submitted payroll by use of separate line entries.

Column 4 - Hours Worked: Enter as overtime hours all hours worked in excess of 8 hours per day, all hours worked on Saturday and Sunday and hours worked on legal holidays as defined in ORS 279.334.

Column 5 - Total: Self-explanatory.

Column 6 - Rate of Pay, including Fringe Benefits: In straight time box, list actual hourly rate paid the employee for straight time worked plus any cash in lieu of fringes paid the employee. When recording the straight time hourly rate, any cash paid in lieu of fringes may be shown separately from the basic rate, thus \$12.50/2.35. This is of assistance in correctly computing overtime. See "Fringe Benefits" below. Payment of not less than time and one half the basic or regular rate paid is required for overtime under ORS 279.334. In addition to paying not less than the predetermined rate for the classification in which the employee works, the contractor shall pay to approved plans, funds, or programs or shall pay as cash in lieu of fringes amounts predetermined as fringe benefits in the wage decision made part of the contract. See "FRINGE BENEFITS" below.

FRINGE BENEFITS -- Contractors who pay all required fringe benefits: A contractor who pays fringe benefits to approved plans, funds, or programs in amounts not less than were determined in the applicable wage decision of the Commissioner of the Bureau of Labor and Industries shall continue to show on the payroll the basic cash hourly rate and overtime rate paid to employees. Such a contractor shall check paragraph 4(a) of the Certified Statement to indicate that he/she is also paying to approved plans, funds, or programs not less than the amount predetermined as fringe benefits for each craft. Any exceptions shall be noted in Section 4(c).

Contractors who pay no fringe benefits: A contractor who pays no fringe benefits shall pay to the employee, and insert in the straight time hourly rate column of the payroll, an amount not less than the predetermined rate for each classification plus the amount of fringe benefits determined for each classification in the applicable wage decision. Inasmuch as it is not necessary to pay time and a half on cash paid in lieu of fringes, the overtime rate shall be not less than the sum of the basic predetermined rate, plus the half time premium on basic or regular rate, plus the required cash in lieu of fringes at the straight time rate. In addition, the contractor shall check paragraph 4(b) of the Certified Statement to indicate that he/she is paying fringe benefits in cash directly to employees. Any exceptions shall be noted in Section 4(c).

Use of Section 4(c), Exceptions

Any contractor who is making payment to approved plans, funds, or programs in amounts less than the wage determination required is obliged to pay the deficiency directly to the employees as cash in lieu of fringes. Any exceptions to Section 4(a) or 4(b), whichever the contractor may check, shall be entered in Section 4(c). Enter in the Exception column the craft, and enter in the Explanation column the hourly amount paid the employee as cash in lieu of fringes and the hourly amount paid to plans, funds, or programs as fringes. The contractor shall pay, and shall show that he/she is paying to each such employee for all hours (unless otherwise provided by applicable determination) worked on the project an amount not less than the predetermined rate plus cash in lieu of fringes as shown in Section 4(c). The rate paid and amount of cash paid in lieu of fringe benefits per hour should be entered in column 6 on the payroll. See paragraph on "Contractors who pay no fringe benefits" for computation of overtime rate.

Column 7 - Gross Amount Earned: Enter gross amount earned on this project. If part of the employees' wage was earned on projects other than the project described on this payroll, enter in column 7 first the amount earned on the project and then the gross amount earned on all projects, thus \$63.00/120.00.

Column 8 - Deductions: Four columns are provided for showing deductions made. If more than four deductions should be involved, use first 3 columns; show the balance of deductions under "Other" column; show actual total under "Total Deductions" column; and in the attachment to the payroll describe the deductions contained in the "Other" column. All deductions must be in accordance with the provisions of ORS 652.610. If the employee worked on other jobs in addition to this project, show actual deductions from gross wage, but indicate that deductions are based on gross wages.

Column 9 - Net Wages Paid for Week: Self-explanatory.

Certified Statement Required by ORS 279.354: While this form need not be notarized, the Certified Statement is subject to the penalties provided by ORS 279.990. Accordingly, the party signing this required statement should have knowledge of the facts represented as true.

Space has been provided between items (1) and (2) of the Statement for describing any deductions made. If all deductions made are adequately described in the "Deductions" column above, state "See Deductions column in this payroll." See paragraph entitled "FRINGE BENEFITS" above for instructions concerning filling out paragraph 4 of the Statement.

PAYROLL
(For Contractor or Subcontractor's Use; See Instruction, Form WH-38A (3/84))

NAME OF CONTRACTOR		OR SUBCONTRACTOR		ADDRESS									
								Phone: () -					
FOR WEEK ENDING		CONTRACTING AGENCY				PROJECT AND LOCATION				PROJECT OR CONTRACT NO.		DATE CONTRACT SPECIFICATIONS FIRST ADVERTISED FOR BID	
(1) NAME, ADDRESS, AND SOCIAL SECURITY NUMBER OF EMPLOYEE		(2) # of W/H EXEMPTIONS	(3) WORK CLASSIFICATION (include group number if applicable)	(4) DAY AND DATE	(5) TOTAL HOURS	(6) RATE OF PAY	(7) GROSS AMOUNT EARNED	(8) DEDUCTIONS				(9) NET WAGE PAID FOR WEEK	
			OT. OR ST.	HOURS WORKED EACH DAY				FICA	FEDERAL WITH- HOLDING TAX	STATE WITH- HOLDING TAX	OTHER	TOTAL DEDUC- TIONS	
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CERTIFIED STATEMENT

I, _____, _____
(Name or signatory party) (Title)

do hereby state:

(1) That I pay or supervise the payment of the persons employed by

_____ on the _____
(Contractor, subcontractor or surety) (Building or work)

_____; that during the payroll commencing on the _____
day of _____, 19_____, and ending the _____ day of

_____, 19_____, all persons employed on said project have been
paid the full weekly wages earned, that no rebates have been or will be made
either directly or indirectly to or on behalf of said _____

(Contractor, subcontractor or surety)

from the full weekly wages earned by any person and that no deductions have been
made either directly or indirectly from the full wages earned by any person,
other than permissible deductions as specified in ORS 652.610, and described
below:

(2) That any payrolls otherwise under this contract required to be submitted
for the above period are correct and complete; that the wage rates for workers
contained therein are not less than the applicable wage rates contained in any
wage determination incorporated into the contract; that the classifications set
forth therein for each worker conform with work performed.

(3) That any apprentices employed in the above period are duly registered in a
bona fide apprenticeship program registered with a State apprenticeship agency
recognized by the Bureau of Apprenticeship and Training, United States Department
of Labor, or if no such recognized agency exists in a State, are registered with
the Bureau of Apprenticeship and Training, United States Department of Labor.

FORM WH-38 (3/84)

(4) That:

(a) WHERE FRINGE BENEFITS ARE PAID TO APPROVED PLANS, FUNDS OR PROGRAMS
In addition to the basic hourly wage rates paid to each worker listed
in the above referenced payroll, payments of fringe benefits as
listed in the contract have been or will be made to appropriate
programs for the benefit of such employees, except as noted in
Section 4(c) below.

(b) WHERE FRINGE BENEFITS ARE PAID IN CASH
Each worker listed in the above referenced payroll has been paid,
as indicated on the payroll, an amount not less than the sum of
the applicable basic hourly wage rate plus the amount of the
required fringe benefits as listed in the contract, except as noted
in Section 4(c) below.

(c) EXEMPTIONS

EXCEPTION (CRAFT)	EXPLANATION
REMARKS	

I have read this certified statement, know the contents thereof and it is
true to my knowledge.

NAME AND TITLE

SIGNATURE

☐ Contractor

☐ Subcontractor

☐ Surety

File this form with the contracting agency and send a true copy to the
Bureau of Labor and Industries, 1400 SW Fifth Ave., Portland, OR 97201

CAPITAL IMPROVEMENT PROJECT COST COMPARISON ESTIMATE

(Name of State or Local Government Agency)

DEPARTMENT:
PROPOSED YEAR:
PROJECT DESCRIPTION:

PROJECT NAME:

FUND:
PROJECT NUMBER:

Rough Quantity Estimate	Units	Work Class Description	Agency Force Estimate		Agency Contract Estimate	
			Unit Cost	Total Cost	Unit Cost	Total Cost

_____ determines that (Agency Forces)(Contractor) can perform this work at the least cost.
(Name of Agency) (cross out one)

PLANNED PUBLIC IMPROVEMENT SUMMARY

FISCAL YEAR _____

PAGE _____ OF _____

(Name of State or Local Government Agency)

Project Number	Project Name	Project Type	Project Location	Estimated Project Cost	Agency or Contract Work

ORS 279.023 generally states that not less than 30 days prior to adoption of its budget for the subsequent budget period, each public agency shall prepare and file with the Commissioner of the Bureau of Labor and Industries a list of every public improvement known to that agency that the agency plans to fund in the budget period... If the agency decides to use its own equipment and personnel for constructing projects estimated to cost more than \$50,000, the agency shall show that the decision conforms to the policy of the State of Oregon that public agencies shall make every effort to construct public improvements at the least cost to the public agency, and the public agency shall cause to be kept and preserved a full, true and accurate account of the costs of performing the work including all engineering and administrative expenses and a reasonable estimate of the cost, including investment cost, of the equipment used. NOTE: This Improvement Summary together with the project estimate and least cost determination constitutes a public record available in the usual manner for public review or copying. Mail a copy of this public improvement summary to: Wage and Hour Division, 306 State Office Building; Portland, Oregon 97201

NOTICE OF AWARD OF PUBLIC WORKS CONTRACT
(For Use by Public Agency in Complying with ORS 279.363)

1. PRIME CONTRACTOR

Name _____

Address _____

City, State, Zip _____

Phone Number () _____

2. CONTRACTING AGENCY

Name _____

Address _____

City, State, Zip _____

Phone Number () _____

Submit this completed notice to:
Wage and Hour Division,
Prevailing Wage Section,
1400 S.W. 5th Avenue - Room 306
Portland, Oregon 97201

3. CONTRACT INFORMATION

A. Contract Name and Number: _____

B. Location of work: _____

C. County: _____

D. Amount of the Award: \$ _____

E. Source of Funds: (i.e. 100%
Federal Funds; 50/50,
Federal, State; 100% local)

F. Date Contract Awarded: _____

G. Date Contract Specifications
Advertised for Bid:

FORM WH-81 (Rev. 6/88)

NOTICE OF AWARD OF PUBLIC WORKS CONTRACT
(For Use by Public Agency in Complying with ORS 279.363)

1. PRIME CONTRACTOR

Name ZAK CONSTRUCTION COMPANY

Address 1234 N.W. Camille Street

City, State, Zip Alexandra, OR 97201

Phone Number (503) 12-4567

2. CONTRACTING AGENCY

Name LOPEZ IRRIGATION DISTRICT

Address 1234 N.W. Shannon Court

City, State, Zip Jamestown, OR 97201

Phone Number (503) 987-6543

Submit this completed notice to:
Wage and Hour Division,
Prevailing Wage Section,
1400 S.W. 5th Avenue - Room 306
Portland, Oregon 97201

3. CONTRACT INFORMATION

A. Contract Name and Number:

Dam Repair 100-H

B. Location of work: Becca, Oregon

C. County: Malheur

D. Amount of the Award: \$ 25,000

E. Source of Funds: (i.e. 100%
Federal Funds; 50/50,
Federal, State; 100% local)

100% State

F. Date Contract Awarded: July 16, 1985

G. Date Contract Specifications
Advertised for Bid:

July 10, 1985

FORM WH-81 (Rev. 6/88)

DATE SUBMITTED _____

(For Clerk's Use)
Meeting Date 3/28/89
Agenda No. #2 pm

FINANCE (Studies & Reports)

REQUEST FOR PLACEMENT ON THE AGENDA

Subject: June 30, 1988 Audit Presentation

Informal Only* March 28, 1989
(Date)

Formal Only _____
(Date)

DEPARTMENT General Services DIVISION Finance

CONTACT David Boyer TELEPHONE 248-3903

*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD Parry Ankerson, Price Waterhouse
Linda Alexander /Dave Boyer

BRIEF SUMMARY Should include other alternatives explored, if applicable, and clear statement of rationale for the action requested.

Present June 30, 1988 Annual Financial Report and review recommendation to management.

ACTION REQUESTED:

☒ INFORMATION ONLY ☐ PRELIMINARY APPROVAL ☐ POLICY DIRECTION ☐ RATIFICATION

INDICATE THE ESTIMATED TIME NEEDED ON AGENDA _____

IMPACT:

PERSONNEL

☐ FISCAL/BUDGETARY

☐ General Fund

Other _____

*Per Dave Boyer:
Copies of Financial
Report distributed
to BCC @ earlier
date.*

BOARD OF
COUNTY COMMISSIONERS
MULTI-NOMINAL COUNTY
OREGON
1989 MAR - 1 PM 4:42

SIGNATURES:

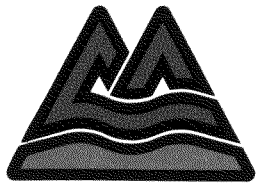
DEPARTMENT HEAD, ELECTED OFFICIAL, or COUNTY COMMISSIONER: Linda Alexander

BUDGET / PERSONNEL Walter R. 3/6/89

COUNTY COUNSEL (Ordinances, Resolution, Agreements, Contracts) _____

OTHER _____
(Purchasing, Facilities Management, etc.)

NOTE: If requesting unanimous consent, state situation requiring emergency action on back.



MULTNOMAH COUNTY OREGON

THE SINGLE AUDIT REPORT
Fiscal Year ended June 30, 1988

MULTNOMAH COUNTY, OREGON
SINGLE AUDIT REPORT

For the fiscal year ended June 30, 1988

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Price Waterhouse



November 23, 1988

To the Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon

Report on Supplementary Schedule of Federal Financial Assistance

We have audited the general purpose financial statements of Multnomah County, Oregon for the year ended June 30, 1988, and have issued our report thereon dated November 23, 1988. Our examination of such general purpose financial statements was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements 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.

Price Waterhouse

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1988

FINANCING DEPARTMENT	FEDERAL	PROGRAM	RECEIVABLE			RECEIVABLE
	CFDA	AWARD AMOUNT	(ADVANCE)	RECEIPTS	EXPENDITURES	(ADVANCE)
	NUMBER		July 1, 1987			June 30, 1988
<hr/>						
U.S. DEPARTMENT OF AGRICULTURE:						
Pass-through State Department of Human Resources:						
Food Distribution	10.550	\$ 368,473	\$ 5,941	\$ 352,867	\$ 368,473	\$ 21,547
Food Stamps	10.551	12,573	4,842	15,250	12,573	2,165
National School Lunch Program	10.555	27,901		27,901	27,901	
Supplemental Food Program for Women Infants, and Children	10.557	563,892	50,122	535,827	563,892	78,187
Total Department of Agriculture			60,905	931,845	972,839	101,899
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:						
Direct Programs:						
Grants for Health Services to the Homeless	13.151	391,491 (1)		52,604	61,118	8,514
Community Health Centers	13.224	2,563,039	87,243	2,536,355	2,563,039	113,927
Administration for Children, Youth & Families, Child Abuse & Neglect	13.670	155,731 (2)	4,946	59,897	54,951	
Medicare-Supplementary Medical Insurance	13.774	49,198		49,198	49,198	
Pass-through State Department of Human Resources:						
Project Grants & Cooperative Agreements						
for T.B. Control Programs	13.116	38,231	2,708	37,170	38,231	3,769
Acquired Immune Deficiency Syndrome (Aids)	13.118	196,176	17,080	115,995	133,749	34,834
Alcohol, Drug Abuse Treatment and Rehabilitation Block Grant	13.141	338,498		338,498	338,498	
Aids Drug Reimbursements	13.146	70,000		70,000	70,000	
Mental Health for the Homeless Block Grant	13.150	79,839		79,839	79,839	
Family Planning Services	13.217	416,547	(2,302)	289,973	416,547	124,272
Administration of Developmental Disabilities Basic Support and Advocacy Grants	13.630	34,075		34,075	34,075	
Special Programs for the Aging Title III, Parts A&B Grants for Support Services & Senior Centers	13.633	834,887	73,206	706,975	706,856	73,087
Special Programs for the Aging Title III, Part C Nutrition Services	13.635	989,682	(198,209)	752,552	935,652	(15,109)
Community Services Block Grant	13.665	204,616 (3)	15,803	220,419	194,258	(10,358)
Social Services Block Grant	13.667	913,729		913,729	913,729	
Special Programs for the Aging Title IV, Training, Research and Discretionary	13.668	150,000 (4)		37,500	33,534	(3,966)
Child Support Enforcement	13.679	787,259	178,072	763,921	786,982	201,133
Medical Assistance Program	13.714	4,276,657	298,807	4,278,958	4,276,157	296,006
Refugee & Entrant Assistance-State Programs	13.814	1,441,728	169,025	1,420,716	1,435,100	183,409
Low-income Home Energy Assistance	13.818	411,986 (5)	78,881	234,897	199,587	43,572
Health Programs for Refugees	13.987	50,463	2,000	47,842	50,463	4,621
Preventive Health and Service Block Grants	13.991	172,593	23,952	180,250	172,593	16,295
Alcohol, Drug Abuse & Mental Health Block Grant	13.992	3,540,475		3,540,475	3,540,475	
Maternal & Child Health Services Block Grant	13.994	233,807	36,237	362,257	233,782	(92,238)
Total Department of Health and Human Services			787,449	17,124,095	17,318,413	981,768

continued

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1988
(continued)

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) July 1, 1987	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) June 30, 1988
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:						
Direct Program:						
Housing Counseling Assistance Program	14.169	16,650	5,261	15,267	16,393	6,387
Community Development Block Grants/ Entitlement Grants	14.218	5,226,000 (6)	144,449	970,398	857,698	31,749
Section 312 Rehabilitation Loans	14.220	213,064	46,316	259,378	213,064	
Urban Homesteading	14.222	100,000 (7)		77,200	77,200	
Community Development Block Grant-Secretary's Discretionary Fund-Special Projects	14.232	200,000 (8)			12,173	12,173
Pass-through State Executive Department:						
Community Development Block Grants/ Small Cities Program	14.219	400,000 (9)		73,597	158,966	85,369
Rental Housing Rehabilitation	14.230	247,035	5,098	178,207	181,367	8,258
Emergency Shelter Grants Program (ESPG)	14.231	30,908		10,061	10,061	
Pass-through State Department of Human Resources:						
Solar Energy and Energy Conservation Bank	14.550	560,410 (10)	40,616	279,906	352,328	113,038
Total Department of Housing and Urban Development			241,740	1,864,014	1,879,250	256,974
U.S. DEPARTMENT OF JUSTICE:						
Direct Programs:						
Criminal Justice Block Grants	16.573	131,762	(15,947)	91,108	90,984	(16,071)
Corrections-Technical Assistance	16.603	30,146		30,146	30,146	
Pass-through State Department of Justice:						
Crime Victim Assistance	16.575	39,000 (11)	2,420	20,265	19,422	1,577
State and Local Narcotics Control Assistance(Anti-Drug Abuse Act of 1986)	16.579	295,428			8,281	8,281
Pass-through Intergovernmental Research Institute:						
Criminal Justice Block Grants	16.573	673,283 (12)	(11,050)	167,362	209,775	31,363
Pass-through Pre-Trial Services Resources Center:						
Law Enforcement Assistance-Narcotic and Dangerous Drugs Lab Analysis	16.001	325,253		315,090	305,752	(9,338)
Total Department of Justice			(24,577)	623,971	664,360	15,812
U.S. DEPARTMENT OF LABOR:						
Pass-through Private Industry Council:						
Job Training Partnership Act	17.250	428,003 (13)	31,073	153,471	146,086	23,688

continued

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1988
(continued)

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) July 1, 1987	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) June 30, 1988
<hr/>						
U.S. DEPARTMENT OF TRANSPORTATION:						
Pass-through Oregon State Marine Board:						
Boating Safety Financial Assistance	20.005	197,035		170,729	170,729	
Pass-through State Public Utility Commission:						
Motor Carrier Safety Assistance Program	20.218	109,095	(14,687)	90,807	105,494	
Pass-through State Department of Transportation:						
State Highway and Community Safety	20.600	303,613 (14)	34,692	205,216	237,201	66,677
Pass-through Tri-Met:						
Urban Mass Transportation Capital Improvements Grants	20.500		38,116	38,116		
			-----	-----	-----	-----
Total Department of Transportation			58,121	504,868	513,424	66,677
			-----	-----	-----	-----
U.S. ENVIRONMENTAL PROTECTION AGENCY:						
Pass-through State Department of Human Resources:						
State Public Water System Supervision	66.432	2,077		1,560	2,077	517
			-----	-----	-----	-----
U.S. ACTION:						
Direct Programs:						
Technical Assistance Program	72.013	2,500		2,500	2,500	
			-----	-----	-----	-----
U.S. DEPARTMENT OF ENERGY:						
Pass-through State Department of Human Resources:						
Weather Assistance for Low-Income Persons	81.042	102,462 (15)	55,458	107,309	49,052	(2,799)
			-----	-----	-----	-----
FEDERAL EMERGENCY MANAGEMENT AGENCY:						
Direct Programs:						
Emergency Management Institute Training Assistance	83.400	1,828		1,525	1,828	303
Pass-through State Executive Department:						
Emergency Management Assistance	83.503	104,740 (16)	17,806	69,408	72,439	20,837
			-----	-----	-----	-----
Total Federal Emergency Management Agency			17,806	70,933	74,267	21,140
			-----	-----	-----	-----
U.S. DEPARTMENT OF EDUCATION:						
Pass-through State Department of Human Resources:						
Education of Handicapped Children						
in State Operated or Supported Schools	84.009	92,060		92,060	92,060	
Drug Free Schools and Communities State Grant	84.186	29,611		29,611	29,611	
			-----	-----	-----	-----
Total U.S. Department of Education				121,671	121,671	
			-----	-----	-----	-----

continued

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1988
(continued)

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) July 1, 1987	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) June 30, 1988
<hr/>						
OTHER FEDERAL ASSISTANCE:						
Department of Agriculture:						
U.S. Forest Service-Patrol Contract				26,245	26,245	
Department of Interior:						
Payment in Lieu of Tax		72,595		72,595	72,595	
O & C Grant		745,801		745,801	745,801	
Sale/Lease Federal Land		1,999		1,999	1,999	
Pass-through State Executive Department:						
Forest Yield Tax		772,630		772,630	772,630	
Department of Justice:						
U.S. Marshall Contract		1,086,942	149,777	897,816	1,086,942	338,903
U.S. Marshall-Forfeiture		9,071		9,071	9,071	
U.S. Immigration and Naturalization		71,545	16,806	87,117	71,545	1,234
Department of Transportation:						
Pass-through State Department of Transportation:						
FAU Engineering Contracts		237,452	57,264	259,098	201,834	
Hawthorne Bridge Contract		102,208		102,208	102,208	
Emergency Management Assistance:						
Pass-through Emergency Local Food & Shelter Board:						
FEMA-Emergency Local Food & Shelter		21,743	(21,743)		21,743	
Department of Energy:						
Youth Conservation Corps		32,437 (17)	11,474	32,437	20,963	
Total Other Federal Assistance			213,578	3,007,017	3,133,576	340,137
Total Federal Assistance			\$ 1,441,553	\$ 24,513,254	\$ 24,877,515	\$ 1,805,814
			=====	=====	=====	=====

*new money
to HCC then to DECHA
Wentworth*

FOOTNOTES:

- (1) CFDA Number 13.151 - Award period 01/01/88 - 12/31/88
- (2) CFDA Number 13.670 - Award period 10/01/85 - 12/31/87
- (3) CFDA Number 13.665 - \$18,626 Award period 07/01/86 - 6/30/87
\$185,990 Award period 07/01/87 - 06/30/88
- (4) CFDA Number 13.668 - Award period 09/01/87 - 12/01/88
- (5) CFDA Number 13.818 - \$17,689 Award period 10/01/87 - 01/31/88
\$174,955 Award period 01/01/87 - 12/31/87
\$86,850 Award period 01/01/88 - 12/31/88
\$132,492 Award period 01/01/88 - 12/31/88

continued

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1988
(continued)

FOOTNOTES (continued):

- (6) CFDA Number 14.218 - \$1,846,000 Award period 10/01/84 - Open
\$1,836,000 Award period 10/01/85 - Open
\$1,544,000 Award period 10/01/86 - Open
- (7) CFDA Number 14.222 - Award period 10/01/86 - 09/30/87
- (8) CFDA Number 14.232 - Award period 06/08/88 - Open
- (9) CFDA Number 14.219 - Award period 10/01/87 - Open
- (10) CFDA Number 14.550 - \$49,242 Award period 04/01/87 - 06/30/87
\$511,168 Award period 08/05/87 - 03/31/89
- (11) CFDA Number 16.575 - \$20,000 Award period 10/01/86 - 09/30/87
\$19,000 Award period 10/01/87 - 09/30/88
- (12) CFDA Number 16.573 - \$170,000 Award period 01/25/87 - 03/01/88
\$373,283 Award period 02/29/87 - 03/31/89
\$130,000 Award period 06/02/88 - 03/31/89
- (13) CFDA Number 17.250 - \$310,466 Award period 07/01/87 - 09/30/87
\$86,142 Award period 03/01/87 - 04/30/88
\$24,895 Award period 05/20/87 - 09/15/87
\$6,500 Award period 07/01/87 - 06/30/88
- (14) CFDA Number 20.600 - \$82,502 Award period 07/01/86 - 12/31/87
\$104,518 Award period 09/01/87 - 06/30/88
\$97,032 Award period 07/01/87 - 12/31/88
\$19,561 Award period 10/01/87 - 9/30/88
- (15) CFDA Number 81.042 - \$68,430 Award period 4/1/87 - 3/31/88
\$34,032 Award period 8/5/87 - 3/31/89
- (16) CFDA Number 83.503 - \$52,240 Award period 10/1/86 - 9/30/87
\$52,500 Award period 10/1/87 - 9/30/88
- (17) Youth Conservation Corps - \$11,474 Award period 6/2/87 - 6/30/87
\$20,963 Award period 7/1/87 - 8/31/87

Price Waterhouse



November 23, 1988

To the Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon

Compliance Report Based on the Examination of General Purpose
Financial Statements Performed in Accordance With the Stan-
dards for Audit Issued by the GAO.

We have audited the general purpose financial statements of Multnomah County, Oregon for the year ended June 30, 1988, and have issued our report thereon dated November 23, 1988. Our audit of such general purpose financial statements was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of Multnomah County, Oregon is responsible for the County's compliance with laws and regulations. In connection with our audit referred to above, we selected and tested transactions and records to determine the County's compliance with laws and regulations noncompliance with which could have a material effect on the general purpose financial statements of the County.

The results of our tests indicate that for the items tested, Multnomah County, Oregon complied with those provisions of laws and regulations noncompliance with which could have a material effect on the general purpose financial statements. Nothing came to our attention that caused us to believe that for the items not tested Multnomah County, Oregon was not in compliance with laws or regulations noncompliance with which could have a material effect on the County's general purpose financial statements.

Price Waterhouse

Price Waterhouse



November 23, 1988

To the Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon

Report on Compliance with Laws and Regulations Related to
Major and Nonmajor Federal Financial Assistance Programs.

We have audited the general purpose financial statements of Multnomah County, Oregon for the year ended June 30, 1988, and have issued our report thereon dated November 23, 1988. Our audit of such general purpose financial statements was made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office; The Single Audit Act of 1984; and the provisions of OMB Circular A-128, Audits of State and Local Governments, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of Multnomah County, Oregon is responsible for the County's compliance with laws and regulations. In connection with the audit referred to above, we selected and tested transactions and records from each major federal financial assistance program and certain nonmajor federal financial assistance programs. The purpose of our testing was to obtain reasonable assurance that Multnomah County, Oregon had, in all material respects, administered major programs, and executed the tested nonmajor program transactions, in compliance with laws and regulations, including those pertaining to financial reports and claims for advances and reimbursements, noncompliance with which we believe could have a material effect on the allowability of program expenditures.



November 23, 1988
To the Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon
Page 2

Our testing of transactions and records selected from major federal financial assistance programs disclosed instances of noncompliance with laws and regulations. All instances of noncompliance that we found and the programs to which they relate are identified in the accompanying schedule of findings and questioned costs.

In our opinion, subject to the effect of the ultimate resolution of those instances of noncompliance referred to in the preceding paragraph, for the year ended June 30, 1988, Multnomah County, Oregon administered each of its major federal financial assistance programs in compliance, in all material respects, with laws and regulations, including those pertaining to financial reports and claims for advances and reimbursements, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

The results of our testing of transactions and records selected from nonmajor federal financial assistance programs indicate that for the transactions and records tested Multnomah County, Oregon complied with the laws and regulations referred to in the second paragraph of our report. Our testing was more limited than would be necessary to express an opinion on whether Multnomah County, Oregon administered those programs in compliance in all material respects with those laws and regulations noncompliance with which we believe could have a material effect on the allowability of program expenditures; however, with respect to the transactions and records that were not tested by us, nothing came to our attention to indicate that Multnomah County, Oregon had not complied with laws and regulations other than those laws and regulations for which we noted violations in our testing referred to above.

Priscilla Waterhouse

MULTNOMAH COUNTY, OREGON

SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 1988

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE/RECOMMENDATION</u>	<u>QUESTIONED COST</u>
CFDA #13.714 Medical	<p>Finding: Form 458A "Financial Planning for Title XIX Nursing Facilities: which is required to be maintained in the client's file was missing. The incident was explained as the patient being a social security beneficiary and state referred. However, technically the form appears to be still required.</p> <p>Recommendation: Form 458A "Financial Planning for Title XIX Nursing Facilities" should be used in all cases.</p>	\$ 0

Multnomah County response:

Form 458A "Financial Planning for Title XIX Nursing Facilities" is required for all nursing facility clients being funded by Title XIX. Therefore we will comply, and reemphasize its necessity to effected staff.

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE/RECOMMENDATION</u>	<u>QUESTIONED COST</u>
CFDA #13.714 Medical	<p>Finding: Within Title XIX we noted that a patient's file reflected a break in RN monitoring for a period of approximately four and one-half months which is greater than sixty day maximum allowed. County personnel attributed the delay to a very heavy work load during this period of time.</p> <p>Recommendation: The RN department should continue to monitor patient files within the sixty day time frame and if necessary the County should consider hiring additional part-time staff in order to properly staff the operation during heavy workload.</p>	\$ 0

Multnomah County response:

There is a sixty-day RN review requirement for clients receiving in-home services when they are dependent in any activity of daily living. The RN's who perform this function are under contract with Senior Services Division of the State of Oregon. It is however, the case manager's responsibility to assure the initial assessment and that the sixty-day review occurs. ASD will assure there is adequate RN contracted hours to meet this requirement.

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE/RECOMMENDATION</u>	<u>QUESTIONED COST</u>
CFDA#13.635 Special Programs for the Aging--Title III, Part C--Nutrition Services	<p>Finding: The Intergovernmental Agreement requires the Aging Services Division (ASD) nutrition contractor menus to be reviewed and approved by a registered dietitian on a weekly basis and the approved menu filed in the contractor's files. There were several instances where the weekly menus had not been approved. Additionally, no menus were found for the period of July 1 to December 31 for the Japanese Ancestral Society files.</p> <p>Recommendation: We recommend that all documents requiring approval in accordance with the intergovernmental agreement or other binding agreements or regulations be formally approved (signature or initials) and properly filed. Management should assure compliance with such arrangements.</p>	\$ 0
Multnomah County response:		
The procedures implemented beginning July 1, 1988 to meet the requirement that a Registered Dietitian approve nutrition contractor menus is as follows:		
<p>a. Each contractor submits its proposed menus to ASD 1 month in advance.</p> <p>b. The menus are sent to a Registered Dietitian (a contract employee for ASD), for review and comment.</p> <p>c. The Registered Dietitian reviews the menus, dates and signs them on the front page of each batch received, and returns them to ASD with comments or questions, if any.</p> <p>d. The signed menus are filed in each nutrition provider's contract file.</p>		
A log is maintained by the Program Development Specialist showing the dates:		
<ul style="list-style-type: none"> - Menus are received by ASD; - Menus are sent to the Registered Dietitian; - Menus are returned to ASD by the Registered Dietitian. 		

PROGRAMFINDING/NONCOMPLIANCE/RECOMMENDATIONQUESTIONED
COST

CFDA #13.667 Social
Services Block Grant-
Intergovernmental
Agreement

Finding: The County is required to limit the number of residents in state psychiatric hospitals to an average daily population of 188 in accordance with the intergovernmental agreement with the State of Oregon. The County has been unable to maintain this requirement.

\$ 0

Recommendation: The County should adhere to the effective limit established by the State. Accordingly, greater efforts should be taken to monitor this requirement and ensure that it is not violated.

Multnomah County response:

We would note that Social Services Division is in the second year of the State contract which established this requirement. Our response is the same as our prior year response: that ADP is beyond County control and is the State's responsibility as substantiated in the Paul Ahr report. The Capitation Project (which we started last year) has in fact reduced hospital stays for those clients in the project, but they have been replaced by more new clients. We do not anticipate an improvement without a variety of significant societal changes and increases in funding. We will negotiate with the State to eliminate this requirement/limitation in the 89/91 Biennial Agreement.

PROGRAM	FINDING/NONCOMPLIANCE/RECOMMENDATION	QUESTIONED COST
CFDA #13.667 Social Services Block Grant and CFDA #13.992 Alcohol and Drug and Mental Health Services Block Grant	<p>Finding: The State requires the County to abide by the standards and policies which relate to energy conservation plan issued to comply with the Energy Policy and Conservation Act (PL94-165). 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.</p> <p>The County indicated that it has been unable to secure the documents from the State that are necessary to follow the Requirements. The County has requested the appropriate regulations from the State. Its most recent request was in a letter to the State Mental Health Division on August 12, 1988.</p> <p>The acceptance of a requirement to follow regulations implies that the 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.</p> <p>The County has asserted that it has been unable to monitor subcontractors because of its inability to get information about the regulations.</p> <p>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.</p>	\$ 0

PROGRAM

FINDING/NONCOMPLIANCE/RECOMMENDATION

QUESTIONED
COST

Multnomah County response:

Social Services Division concurs with the finding. We continue to seek the information from the State Mental Health Division. We did not include these requirements in our 87/88 subcontract agreements because we could not provide the information to subcontractors or monitor their compliance. We did include the requirement in our FY 88/89 subcontract agreements per State request. We will add the items to our contract compliance review checklist once we have received and passed to subcontractors the information cited.

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 1987

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE/RECOMMENDATION</u>	<u>QUESTIONED COSTS</u>
1. CFDA #'s 13.667 Social Services Block Grant and 13.992 Alcohol and Drug and Mental Health Services Block Grant	<p>Finding: The County requires sub-grantees to submit audited or reviewed financial statements as a means of monitoring performance. During fiscal 1987, the County waived this requirement for two providers. In lieu of this requirement, the County decided to perform their own contract compliance and financial reviews. However, no such reviews were performed on one of the providers, Freedom House. This may be a violation of the County's responsibility to monitor subgrantee performance.</p> <p>Recommendation: When requirements are waived in lieu of alternative procedures, the alternate procedures should be performed.</p>	\$ 0

RESPONSE: (Susan Clark, Administrative Services Manager, Social Services Division)

The review in lieu of audit for Freedom House was delayed pending implementation of our contract monitoring system and Subcontractor Financial Procedures. The review was completed this fiscal year. We would note that the audit requirement is but one of many monitoring activities which include agency prepared annual cost statements, compilations, monthly reports and a variety of programmatic review activities. Our new system and additional fiscal staff will enable us to assure compliance with all our internal procedures as well as external rules and regulations.

1988 UPDATE:

No such instances of noncompliance were noted in the 1988 examination.

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE/RECOMMENDATION</u>	<u>QUESTIONED COSTS</u>
2. CFDA #'s 13.667 Social Services Block Grant and 13.992 Alcohol and Drug Mental Health Services Block Grant	Finding: Various providers are required to have on-site reviews in accordance with guidelines established in the intergovernmental agreement. Of the six MRDD providers selected for examination, five were required to have yearly on-site reviews. Of these five, four were not reviewed during fiscal 1987. Furthermore, all 12 MED and AD providers selected for examination required on-site reviews bi-annually. Of these 12, five were not reviewed during fiscal 1986 or 1987. Although on-site reviews are normally performed by the State, the intergovernmental agreement clearly stipulates that the County has joint responsibility to fulfill this requirement.	\$ 0
Intergovernmental Agreements	Recommendation: We noted that the County is in the process of developing formal procedures for monitoring the service and financial performance of providers. However, these procedures will not be fully implemented until fiscal 1988. We recommend that these procedures be developed and implemented as soon as possible.	

RESPONSE: (Susan Clark, Administrative Services Manager, Social Services Division)

The on-site reviews required by State OAR's are for purposes of State Certification Letters of approval for provision of specific mental health service elements. The contract requirement stipulating County's joint responsibility is specific to County participation. However, County does not have authority to certify providers. Our role is to assist the State in these on-site reviews; we cannot make the State do them. The annual contract compliance reviews required by our Subcontract Financial Procedures are being implemented now in the current fiscal year. These reviews cannot substitute for the State's program certification.

1988 UPDATE:

The County has adopted a compliance review policy to compensate for the State's delinquency. The County has little influence over the State and appears to be otherwise fulfilling its administrative and financial monitoring responsibilities.

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE/RECOMMENDATION</u>	<u>QUESTIONED COSTS</u>
3. CFDA #13.667 Social Services Block Grant Intergovernmental Agreement	The County is required to limit the number of residents in state psychiatric hospitals to an average daily population of 155 in accordance with the intergovernmental agreement with the State of Oregon. The County has been unable to maintain this requirement.	\$ 0

Recommendation: Based upon discussion with the State Mental Health Division, this provision has not been strictly enforced. Additionally, during fiscal 1987, the limit was increased to 188 residents and a formal appeal process was implemented so that programs could appeal for higher limits if necessary. However, it should be noted that until the limit is formally increased, the intergovernmental agreement requires the County to adhere to the effective limit. Accordingly, greater efforts should be taken to monitor this requirement and ensure that it is not violated.

RESPONSE: (Susan Clark, Administrative Services Manager, Social Services Division)

The average daily population at Dammasch has long been a problem. It was recognized in the Paul Ahr Report (consultant to the State Mental Health Division) that control of the ADP rests with the State, not the County. Accordingly, additional funding for treatment with a new capitation payment method was granted to Social Services Division in mid 87-88. The effect on ADP will be closely monitored by both County and State.

1988 UPDATE:

The County was not able to consistently maintain this requirement during the fiscal year 1988. See reissued finding in the current year findings section.

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE/RECOMMENDATION</u>	<u>QUESTIONED COSTS</u>
4. CFDA #'s 13.667 Social Services Block Grant and 13.992 Alcohol and Drug and Mental Health Services Block Grant	<p>Finding: The County is required to provide the State with written assurance of compliance with the Clean Air Act and the Clean Water Act. Furthermore, the County is required to obtain assurance that subgrantees are complying with these Acts. The County has not addressed these requirements.</p> <p>Recommendation: The County should comply with these requirements at both the County and subgrantee levels.</p>	\$ 0

RESPONSE: (Susan Clark, Administrative Services Manager, Social Services Division)

This requirement was overlooked by Social Services Division and County Counsel when the contract was processed. The State has not actively enforced this requirement. We are currently in the process of obtaining clarification regarding subcontractors (i.e., whether just the requirement is passed on or whether our subcontractors must actually provide written assurances). We are also submitting written assurances of compliance for the current contract period.

1988 UPDATE:

The County continues not to monitor compliance. See reissued finding in the current year findings section.

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE/RECOMMENDATION</u>	<u>QUESTIONED COSTS</u>
5. CFDA # 13.635 Special Programs for the Aging- Title III, Part C-Nutrition Services Intergovernmental Agreement	Findings: The menu submitted to the Aging Services Division (ASD) were not signed by the ASD nutritionist. Accordingly, no formal evidence exists that such approval was given as required by the intergovernmental agreement. Recommendation: We recommend that all documents requiring approval in accordance with the intergovernmental agreement or other binding agreements or regulations be formally approved with a signature or initials.	\$ 0

RESPONSE: (Marie Eighmey, Administrative Services Manager, Aging Services Division)

Aging Services Division concurs with the audit recommendation. ASD established an interoffice agreement with Health Division, effective 7/1/87. Under this agreement, a Registered Dietician reviews menus submitted monthly by nutrition providers. ASD will continue this procedure and ensure that records are maintained and all documents requiring approval are formally approved with a signature or initials.

1988 UPDATE:

We again noted several occurrences of noncompliance. See modified finding in the current year findings section.

<u>PROGRAM</u>	<u>FINDING/NONCOMPLIANCE/RECOMMENDATION</u>	<u>QUESTIONED COSTS</u>
6. CFDS #13.714 Medical Assistance Program	Finding: In the five client files selected for examination, the following violations were noted:	\$ 0
Oregon Administrative Rules 461-05-901, 411-30-022, and 411-09-010	a) Two files did not contain form 436, "Assignment of Health Insurance Benefits" required by Oregon Administrative Rules 461-05-901. This form authorizes the County to exhaust all third party liability resources prior to use of the Title XIX funds.	
Intergovernmental Agreement	b) One client had a live-in house-keeper, however, her file contained no application of criminal activity inquiry. Both are required by Oregon Administrative Rules 411-090-010 and County policy.	
	c) This same client was diagnosed as dependent in three Activities of Daily Living. However, she was not receiving bi-monthly visits from a registered nurse in accordance with Oregon Administrative Rule 411-30-022. This requirement ensures the adequacy of services rendered by the client's keeper.	
	Recommendation regarding 8.a) and 8.b), above: More attention should be devoted to client files to ensure that all required forms are properly filled out and included in the files. Furthermore, special attention should be accorded to those forms which impact funding and the County's general liability with respect to the client.	

RESPONSE: (Marie Eighmey, Administrative Services Manager, Aging Services Division)

ASD concurs. A new form has been initiated to make certain all routine forms are in the record and are maintained in current status. This form will be modified to include the application of criminal activity inquiry.

PROGRAM

FINDING/NONCOMPLIANCE/RECOMMENDATION

QUESTIONED
COSTS

1988 UPDATE:

No such instances of noncompliance were noted during the 1988 examination.

Recommendation regarding 8.c),
above: Better effort should be
taken to schedule required visit-
ations by registered nurses for
clients whose conditions warrant
such visits to ensure their well
being.

RESPONSE: (Marie Eighmey, Administrative Services Manager, Aging Services
Division)

ASD concurs. The recommendation regarding 8.c) on bi-monthly visits by
Contract RN's will be remedied by strengthening our monthly monitoring tool
with review by branch managers on a monthly basis. The coordinator, Elaine
Castlio or her designee, and the Long Term Care Program Manager will
conduct random case reviews on a quarterly basis to monitor these changes.

1988 UPDATE:

No such instances of noncompliance were noted during the 1988 examination.

Price Waterhouse



November 23, 1988

To the Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon

Report on Internal Accounting Controls Based Solely on the
Study and Evaluation Made as Part of the Examination of the
General Purpose Financial Statements.

We have audited the general purpose financial statements of Multnomah County, Oregon for the year ended June 30, 1988, and have issued our report thereon dated November 23, 1988. As a part of our audit, we made a study and evaluation of the system of internal accounting control of Multnomah County, Oregon to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office. For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

- Revenues
- Accounts payable and cash disbursements
- Payroll
- General ledger

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the entity's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.

November 23, 1988
To the Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon
Page 2

The management of Multnomah County, Oregon is responsible for establishing and maintaining a system in internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system 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 system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of Multnomah County, Oregon taken as a whole or on any of the categories of controls identified in the first paragraph. However our study and evaluation disclosed no condition that we believe to be a material weakness.

This report is intended solely for the use of management, the State of Oregon Secretary of State, Division of Audits and the federal cognizant agency and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by Multnomah County, Oregon is a matter of public record.

Prisc Waterhouse

Price Waterhouse



November 23, 1988

To the Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon

Report on Internal Controls (Accounting and Administrative) -
Based on the Study and Evaluation Made as Part of the Ex-
amination of the General Purpose Financial Statements and the
Additional Tests Required by the Single Audit Act.

We have audited the general purpose financial statements of Multnomah County, Oregon for the year ended June 30, 1988, and have issued our report thereon dated November 23, 1988. As a part of our audit, we made a study and evaluation of internal accounting control systems, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, Audits of State and Local Governments. For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Accounting Controls:

- Revenues
- Accounts payable and cash disbursements
- Payroll
- General ledger

November 23, 1988
To the Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon
Page 2

Controls Used in Administering Federal Programs:

General Requirements

- Political activity
- Davis-Bacon Act
- Civil Rights
- Cash management
- Relocation assistance and real property management
- Federal financial reports

Specific Requirements

- Types of services
- Eligibility
- Matching level of effort
- Reporting
- Cost allocation
- Special requirements, if any
- Monitoring subrecipients

The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the entity's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.


The management of Multnomah County, Oregon is responsible for establishing and maintaining internal control systems used in administering federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

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To the Board of Commissioners of
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Portland, Oregon
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Because of inherent limitations in any system of internal accounting control and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed above. During the year ended June 30, 1988, Multnomah County, Oregon expended a substantial portion of its total federal financial assistance under major federal financial assistance programs. With respect to internal control systems used in administering major federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the nonmajor federal financial assistance programs of Multnomah County, Oregon our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering the nonmajor federal financial assistance programs of Multnomah County, Oregon did not extend beyond this preliminary review phase.



November 23, 1988
To the Board of Commissioners of
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Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the federal financial assistance programs of Multnomah County, Oregon. Accordingly, we do not express an opinion on the internal control systems used in administering the federal financial assistance programs of Multnomah County, Oregon. Further, we do not express an opinion on the internal control systems used in administering the major federal financial assistance programs of Multnomah County, Oregon.

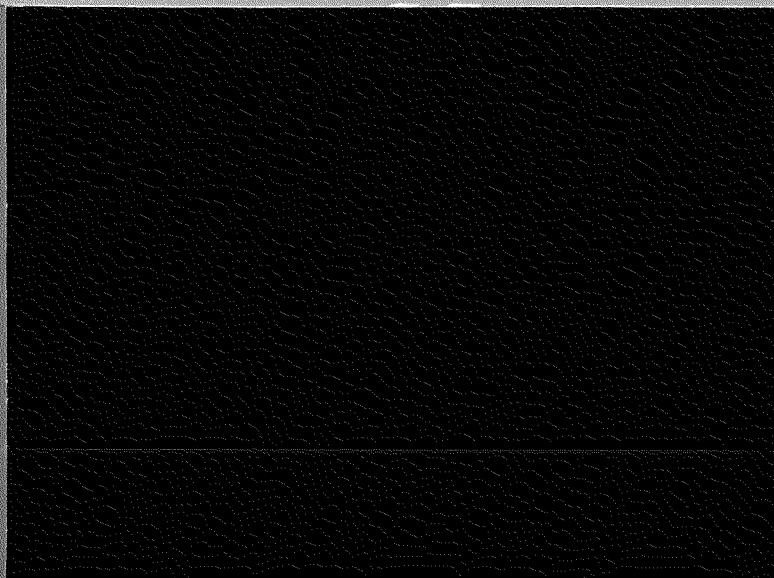
Also, our audit, made in accordance with the standards mentioned above, would not necessarily disclose material weaknesses in the internal control systems used solely in administering nonmajor federal financial assistance programs.

However our study and evaluation disclosed no condition that we believe to be a material weakness.

This report is intended solely for the use of management, the State of Oregon Secretary of State, Division of Audits and the federal cognizant agency and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by Multnomah County, Oregon is a matter of public record.

Prine Waterhouse

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Price Waterhouse





MULTNOMAH COUNTY OREGON

RECOMMENDATIONS TO MANAGEMENT

Related to the year ended
June 30, 1988

Price Waterhouse



November 23, 1988

To the Board of Commissioners of
Multnomah County, Oregon
Portland, Oregon

We have audited the general purpose financial statements of Multnomah County, Oregon, for the year ended June 30, 1988, and have issued our report thereon dated November 23, 1988. As a part of our audit, we made a study and evaluation of the system of internal accounting control of Multnomah County, Oregon, to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office. For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

- Revenues
- Accounts payable and cash disbursements
- Payroll
- General ledger

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the County's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.

The management of Multnomah County, Oregon is responsible for establishing and maintaining a system in internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system 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 system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to

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future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of Multnomah County, Oregon taken as a whole or on any of the categories of controls identified in the first paragraph. However our study and evaluation disclosed no condition that we believe to be a material weakness.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by Multnomah County, Oregon is a matter of public record.

We would be pleased to discuss our observations and recommendations, should you have any questions. We would also be pleased to discuss what assistance we could provide in implementing any of our recommendations.

Price Waterhouse

MULTNOMAH COUNTY, OREGON
MANAGEMENT RECOMMENDATIONS
RELATED TO THE AUDIT FOR THE YEAR
ENDED JUNE 30, 1988

RECOMMENDATION 1:

The County's contract with the U.S. Marshall for housing of federal prisoners should recover the actual cost.

The current rate charged to the U.S. Marshall for housing federal prisoners in the County Correctional Facility is \$80.50 per day. This rate has not been revised since the contract with the U.S. Marshall expired in March 1985. An oral agreement currently exists between the U.S. Marshall and the County Sheriff. We were informed that the U.S. Marshall's office considers the \$80.50 to be a temporary rate that is not subject to retroactive increase.

Recently, the County performed a detailed study of the actual costs incurred in housing federal prisoners. The study concluded that the actual cost of housing a federal prisoner was approximately \$95 per day. This indicates that the County General Fund has been subsidizing federal prisoners.

We understand that the Sheriff is currently negotiating a new contract with the U.S. Marshall. We recommend that the contract include charges no less than the marginal cost of housing federal prisoners. Additionally, we recommend that the contract include provisions such that the rate can be easily adjusted when actual costs fluctuate.

The County Commission may wish to consider policy considerations due to the increasing calls for more jail space in the County. It is clear that if the federal government could make other arrangements for federal prisoners that the resulting jail space could be freed for local offenders. A complete elimination of the U.S. Marshall federal housing agreement would, however require more County money, net for housing of federal prisoners. The current situation calls for a reservation of 31 beds per day for federal prisoners. At the current rate of \$80.50, and the current reserved beds, the County recovers approximately \$911,000 per year. Using the more recently calculated rate of \$95 per bed/day, the County could recover approximately \$1,075,000 per year. To eliminate or significantly cut back on the U.S. Marshall contract would require significantly more County resources for incarceration.

Response:

The Sheriff's Office recently performed a comprehensive per diem analysis of its correctional institutions. On October 1, 1988, we adjusted the per diem rate charged to the Federal Marshall from \$80.50 to \$97.55 to reflect the actual cost of performing the service.

The audit suggests the Board of County Commissioners consider not entering into a contractual space agreement with the Federal Marshall, and rightly acknowledges the need to locate an additional one million dollars plus to operate the jails if there is no contract.

Beyond that, the arrangements with the Federal Marshall facilitates other agreements with the U.S. Attorney to prosecute, in Federal Court, many of those arrested on charges that could be either State or Federal. At the time they become Federal they become the responsibility of the U.S. Marshall, who then pays for their incarceration. Convictions of Federal charges result in longer sentences than if convicted in Oregon State Courts.

It is, without question, in the best interest of the citizens of this community that we continue to contract with the U.S. Marshall for jail space.

RECOMMENDATION 2:

The County should not fund federal prisoners' housing and should bill the U.S. Marshall more expeditiously.

The County has processed billings to the U.S. Marshall approximately 60 days after the close of the month for which the County housed federal prisoners. The turnaround time in making federal payments often leaves the County waiting for four months or more after the services were rendered in receiving payment. For instance the payment for December 1987 was received May 5, 1988.

This lag causes the County to use its own money for federal prisoner housing for several months at approximately \$76,000 per month at current rates. This amounts to money that could be used for other County purposes. Additionally, each month of such financing eliminates the County's opportunity to earn interest. We estimate that the County has lost approximately \$1,300 per month for each payment that is received three months after the services are provided.

We recommend that an arrangement be reached with the U.S. Marshall such that the County is not out-of-pocket for services provided to federal prisoners. Such an arrangement could be based on advance payments, monthly estimated payments adjusted to actual after information is processed, or the inclusion of an interest charge from the date of service to the date of payment in the contracted price.

Notwithstanding the recommendation above, we also recommend that the County streamline the process used to bill the U.S. Marshall to assure that billings are rendered within two weeks of the end of each month.

Response:

The audit indicates that a ramification of lag time existing in receiving revenue from the Federal Government is that the County is using its own money for housing federal prisoners.

Chief Skipper has been working with the Federal Marshall's office and our staff over the past six weeks to attempt to identify a simpler method of billing. Our goal is to bill by the 10th of the succeeding month. Article V of the U.S. Marshall contract states that payment shall be received within 30 days of receipt of the billing. I believe that when the billing begins to occur within the 10-day goal, or within the recommended 14-day goal, the interest issue will become insignificant.

RECOMMENDATION 3:

The Assessment and Taxation Division should implement procedures to strengthen the controls surrounding the issuance of tax refunds.

Currently, all tax refunds for occurrences of double payment or payment on the wrong property tax account are approved by the Tax Accounting Supervisor. Additionally, little or no supporting documentation for the tax refund is maintained by the Division. This situation may allow improper refunds to be made.

We suggest that the County improve the tax refund approval and documentation process. Each refund should have a form documenting the reason for the refund kept with the copy of the claim for refund, and such documentation should be approved by at least one level of management above the processor of the refund. A graduated scale for approval of refunds could be established. For example, a dollar threshold could be set (similar to the County's purchasing procedure dollar approval limits) to ensure that the larger tax refunds receive a higher level of review than small refunds. Of course, all review and approval should be documented in writing.

Response:

The reason for each refund is indicated in the refund program and appears on the refund voucher reports. There is supporting documentation for virtually all refunds. That documentation consists of copies of decisions rendered by the Oregon Tax Court and the Department of Revenue; requests from the taxpayer and batch documentation supporting the overpayment or duplication of taxes.

A "Request for Refund" form is being drafted and will be sent to the taxpayer for completion when a credit balance is determined to exist. This will be especially useful to determine who is to receive the refund when two parties pay the same tax.

Beginning January 1989, the Tax Collection Manager will review the refund list prior to the issuance of any tax refund for more than \$1,000.

RECOMMENDATION 4:

The Assessment and Taxation Division should consider the potential for producing additional valuable reports from the computerized data base system.

Currently, Assessment and Taxation personnel are able to access individual taxpayer account information using the computer system, but it appears that no one within the Division is trained to design and produce customized reports that could be extremely useful to management.

Management may wish to determine accounts that fit certain parameters as an aid in collection efforts. For instance a listing of all taxpayers with delinquent balances over \$5,000 may be useful in making collection efforts cost effective. Another report that might be useful would be a detailed listing of the application of large tax payments in situations where both current and delinquent taxes existed. This report could assist management in assessing the Division's adherence to state required application of tax payments. There are many other possible management applications of customized programs.

We suggest that the Division identify and train one or more individuals in custom data base inquiry, and utilize that expertise to perform more management functions by looking for exceptions to the normal.

Response:

Currently, the Assessment and Taxation Division has only about three individuals that are able to produce customized or ad hoc reports with the tools available with the existing mainframe system. The tools that exist are intended for use by a professional programming staff. The Information Services Division has made a budget request to obtain software tools that are suitable for use by end users in creating ad hoc reports for management information. The Assessment and Taxation Division fully supports this budget request.

The existing library of customized programs and reports produced by the Division's former and current personnel represent both an asset and a challenge. Many of the customized reports have not been maintained or managed in any systematic way. This need will be addressed in the short term by utilizing the services of temporary technical support staff. The temporary staff will convert many of the reports that are relied upon. Those and others will be converted to current software releases and made available to end users to execute.

Until user friendly end user computing tools are available, new requests for custom reports will be handled by Assessment and Taxation Technical Support or Information Services Division personnel as appropriate and as justified. In addition, any Assessment and Taxation personnel that have a need can obtain technical training from the Information Services Division and produce their own ad hoc reports until end user tools are available.

As part of the management direction setting for the currently active project to define requirements of a new information system for Assessment and Taxation, end user computing tools were recognized and stated as a key information need. It is expected that this need will be addressed in systems projects that grow out of the requirements definition.

RECOMMENDATION 5:

The Assessment and Taxation Division should retain all documentation supporting taxing district levies and subsequent changes in the levy amounts.

During our auditing procedures, we were unable to obtain complete documentation supporting the amount of and the changes in taxing district levies. Levy changes are usual when an original levy is changed due to oversights or changes are made to district boundaries, especially in districts that overlap into other counties. We were unable to find sufficient documentation of the nature and effect of levy changes on the levy distribution percentages calculated by the County.

Without adequate documentation, and an approval process, it is possible that an incorrect district levy amount could be included in the summary of assessment and taxes report by district.

We recommend that the Assessment and Taxation Division maintain, in a centralized location, supporting documentation for any adjustments to taxing district levies, along with the effect that such changes have on the percentage of levies to be distributed to the districts within the County. These changes from the original calculation of tax distribution percentages should be approved in writing by an appropriate level of management.

Response:

All documentation that supports taxing district levies and subsequent changes is kept in one location at Assessment and Taxation. This location and the contents of the documentation has not been commonly known within the Division. Assessment and Taxation will notify individuals throughout the Division of the location of the documentation.

In addition, the Division has initiated enhancements to its procedures to take a more proactive role in documenting changes that are communicated during tax rate making. Changes will be documented as they are initially communicated and reconcile with the documentation provided by the Tax Supervising and Conservation Commission.

RECOMMENDATION 6:

The County should ensure that medical charts are updated in accordance with current guidelines to assure quality medical care.

We noted during our procedures to assess contract compliance related to the Primary Care 330 Grant, that at least one patient's medical chart problem list and medication list had not been updated to reflect the patient's latest visit. We also noted that another patient included in the Management Information System (MIS) had an incorrect ID number. These errors and oversights could cause inaccuracies in patient history tracking and statistical analysis as well as reduce the quality of medical services being offered.

We recommend that medical charts be updated immediately after each patient visit and that the patient ID numbers be reviewed for accuracy immediately following each input. A system of management control to assure compliance should be instituted relative to these and other recordkeeping items.

Response:

Division operating procedures do require immediate updating of patient charts. As part of our quality assurance process, audits are conducted to determine whether this and other procedures are followed. When problems are identified, they are brought to the attention of appropriate clinic managers and the medical director for action.

On March 6, 1989, the Division will implement a new management information system. A set of controls on the issuance of ID numbers is a part of that system. In the past, we have been plagued with problems associated with assignment of ID numbers and have endeavored to correct this problem in our new Health Information System.



MULTNOMAH COUNTY OREGON

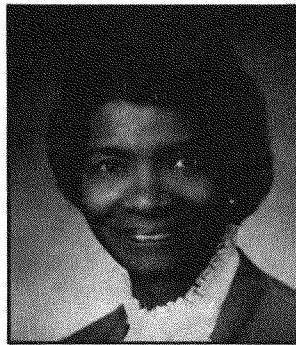
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Fiscal Year ended June 30, 1988

MULTNOMAH COUNTY, OREGON
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the fiscal year ended June 30, 1988

Prepared by:

Department of General Services
Linda D. Alexander, Director of General Services
David A. Boyer, Finance Director
1120 SW Fifth Avenue, Suite 1430
Portland, Oregon 97204-1976

ELECTED OFFICIALS - MULTNOMAH COUNTY OREGON



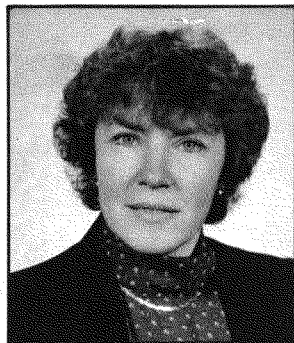
GLADYS McCOY
Chair



PAULINE ANDERSON
Commissioner



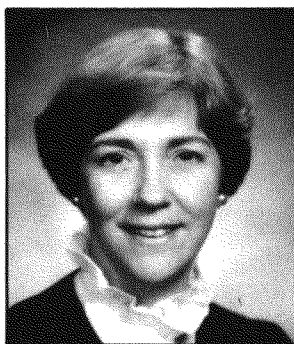
POLLY CASTERLINE
Commissioner



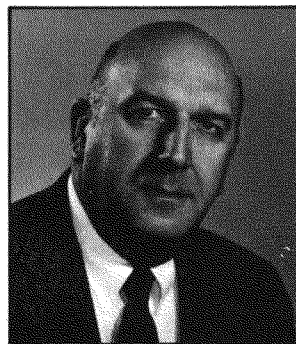
GRETCHEN KAFOURY
Commissioner



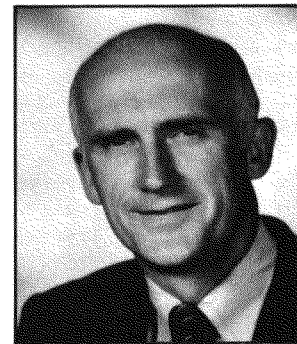
CAROLINE MILLER
Commissioner



ANNE KELLY FEENEY
Auditor



FRED PEARCE
Sheriff



MICHAEL SCHRUNK
District Attorney

INTRODUCTORY SECTION

MULTNOMAH COUNTY, OREGON
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the fiscal year ended June 30, 1988

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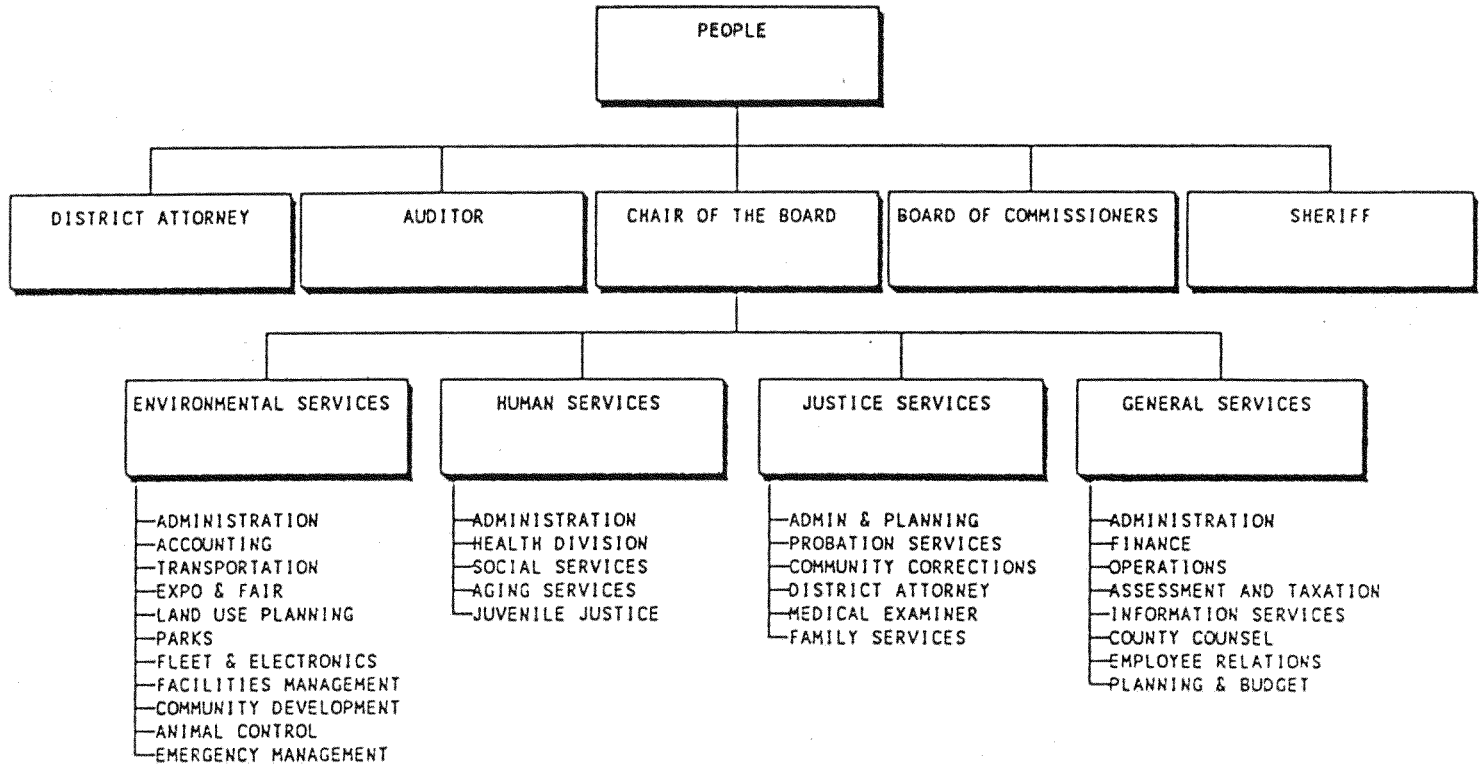
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MULTNOMAH COUNTY



MULTNOMAH COUNTY, OREGON
PRINCIPAL OFFICERS
JUNE 30, 1988

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
<u>Board of County Commissioners</u>		
Chair of Board	Gladys McCoy	12/31/90
District No. 1	Pauline Anderson	12/31/88
District No. 2	Gretchen Kafoury	12/31/88
District No. 3	Caroline Miller	12/31/88
District No. 4	Polly Casterline	12/31/90
<u>Other Elected Officers</u>		
County Auditor	Anne Kelly Feeney	12/31/90
County District Attorney	Michael Schrunk	12/31/90
County Sheriff	Fred B. Pearce	12/31/90
<u>Other Appointed Officers</u>		
Director, Department of General Services	Linda D. Alexander	Not elected
Finance Director	David A. Boyer, CCM	Not elected
Accounting Supervisor	Jean Uzelac	Not elected
County Counsel	Laurence Kressel	Not elected



MULTNOMAH COUNTY OREGON

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

DEPARTMENT OF GENERAL SERVICES
PORTLAND BUILDING
1120 SW FIFTH, 14TH FLOOR
PORTLAND, OR 97204-1934
(503) 248-3300

OFFICE OF THE DIRECTOR	(503) 248-3303
PLANNING AND BUDGET	(503) 248-3883
COUNTY COUNSEL	(503) 248-3138
EMPLOYEE SERVICES	(503) 248-5015
FINANCE	(503) 248-3312
LABOR RELATIONS	(503) 248-5135

To: Honorable County Chair, Board of County Commissioners and citizens of Multnomah County, Portland, Oregon

Date: November 30, 1988

We are pleased to submit the Comprehensive Annual Financial Report of Multnomah County, Oregon, for the fiscal year ended June 30, 1988, together with the unqualified opinion thereon of our independent certified public accountants, Price Waterhouse.

This report, required by State law, ORS 297.425, is prepared by the Finance Division, Department of General Services, and is organized into six units: (1) Introductory Section, including this letter of transmittal; (2) Combined financial statements, and the related notes; (3) Additional Information Section, containing combining and individual fund and account group statements, and schedules; (4) Other Schedules Section; (5) Statistical Section, containing historical financial and statistical information; and (6) Audit Comments and Disclosures, including comments required by Minimum Standards for Audits of Oregon Municipal Corporations Section of the Oregon Administrative Rules.

The County is also 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 Standards for Audit of Governmental Organizations, Programs, Activities and Functions 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.

We believe 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.

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 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, 1988, and the results of operations of such funds and the changes in financial position of the proprietary fund types for the year then ended in conformity with generally accepted accounting principles (GAAP).

The County maintains a total of thirty-four funds of which twenty-one are governmental fund types, six are fiduciary (agency) fund types and seven are proprietary fund types. The following bases of accounting are used for the respective funds:

<u>Applied Fund</u>	<u>Accounting Basis</u>
• Governmental Fund Types: General Fund Special Revenue Funds Debt Service Fund Capital Projects Fund	Modified Accrual Basis
• Fiduciary (Agency) Fund Types	Modified Accrual Basis
• Proprietary Fund Types: Enterprise Funds Internal Service Funds	Accrual Basis

During the fiscal year, the Corner Preservation Fund, a special revenue fund, was established. This fund accounts for special fees on all recordings of real property transactions and surveying activity. Expenditures are designated to maintain public land corners.

In accordance with GASB Statement No. 6, the Special Assessment District Operating Fund is accounted for as a Special Revenue Fund and the Special Assessment District Bond Sinking Fund is accounted for as a Debt Service Fund. The unmatured Special Assessment Improvement Bonds are accounted for in the General Long-term Account Group. In previous years these funds were accounted for as Special Assessment Funds. The Special Assessment Fund Type has been abolished.

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 four districts included are:

- Dunthorpe-Riverdale Service District No. 1
- West Hills Service District No. 2
- Central County Service District No. 3
- 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. They will also ensure 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 credible 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 substantially 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.

ORGANIZATIONAL STRUCTURE AND SERVICES PROVIDED

Multnomah County, Oregon, was incorporated in 1854 and its present Home Rule Charter was adopted in January 1967 and amended in July 1979, May 1982, November 1984 and January 1985. 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 one informal meeting per week for the purpose of reviewing the formal agenda, hearing information briefings from staff, departments and outside agencies, and to receive citizen input on agenda items. Some meetings are held outside County offices for greater citizen access.

The County organization and the basic services provided are:

- **Department of Human Services** - responsible for promoting the health and social well being of the community through mental and physical health programs and clinics, disease analysis, disease surveillance, and social services to the handicapped, aged, and indigent.

- **Department of Justice Services**- responsible for policing and certain judicial processes within the County by providing services for Public Safety, State Medical Examiner, Juvenile Court, District Attorney, County Jails and Corrections.
- **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 and keeping the County's physical property assets and vehicles in good working order.
- **Department of General Services** - responsible for treasury functions, the internal management of finance, strategic planning and budget, employee services, labor negotiations, data processing, risk management, legal matters, purchasing, coordinating multi-governmental activities, elections, County clerk functions, and assessment and taxation.
- **Nondepartmental** - functions which are outside the scope of the aforementioned departments are categorized as nondepartmental and include the Office of the County Chair, the Board of County Commissioners, the County Auditor and a forum for citizens' input. Financial support to outside organizations such as the Metropolitan Arts Commission, Library, and similar non-County organizations, is also categorized as nondepartmental activity.

FINANCIAL SUMMARY OF GENERAL GOVERNMENT FUNCTIONS

The following financial summary is presented on the budgetary basis and is summarized from the more detailed information in the Additional Information Section of this report.

Revenues accounted for in the Governmental Fund Types totaled \$180,594,568 for fiscal year 1988, an increase of \$22,533,491 over fiscal year 1987. The amount, percentage of total revenue by source and changes from 1987 are:

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Changes from Fiscal Year 1987</u>
Taxes	\$ 99,586,990	55.1%	\$ 16,722,330
Intergovernmental	61,089,473	33.9	5,829,793
Licenses and Permits	1,789,718	1.0	(840)
Charges for Services	6,468,239	3.6	(281,170)
Interest	3,482,189	2.0	284,166
Special Assessments	469,697	.2	(115,033)
Other	7,708,262	4.2	94,245
Total	<u>\$180,594,568</u>	<u>100.0%</u>	<u>\$ 22,533,491</u>

Overall revenues increased 14.2% from the previous year. The major increases are:

- The increase in taxes consists of approximately \$11,000,000 in additional property taxes and \$5,000,000 in Business Income Taxes. The increase in property taxes reflects the constitutional 6% increase of the tax base, a new \$4,700,000 Serial Levy for jail purposes and an increase of \$4,500,000 in the Library Serial Levy. The increase in Business Income tax is due to a rate increase from .95% to 1.46% of net income.
- The increase of intergovernmental revenue is due to an increase in Federal and State funded programs.

Expenditures accounted for in the Governmental Fund Types totaled \$186,585,760, an increase of \$14,815,016 over fiscal year 1987. The expenditures, percentage by function and changes from the previous year are:

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Changes from Fiscal Year 1987</u>
General Government	\$ 23,569,379	12.6%	\$ (2,345,033)
Health and Social Services	59,561,222	31.9	12,183,249
Public Safety and Justice	41,500,307	22.3	(1,186,830)
Community Services	26,958,892	14.5	9,027,954
Roads and Bridges	18,161,818	9.7	2,824,730
Capital Outlay	6,754,889	3.7	634,204
Debt Service	10,079,253	5.3	(6,323,258)
Total	<u>\$186,585,760</u>	<u>100.0%</u>	<u>\$ 14,815,016</u>

Expenditures increased 8.6% from the previous year. Some of the larger increases/decreases are:

- General Government decreased primarily due to reclassifying payments to non-County organizations from General Government to Community Services expenditures.
- Major components of the increase in Health and Social Services included: Federal and State funded programs for juvenile programs \$3,793,000; youth programs \$2,600,000; mental health programs \$2,760,000; and health clinics \$660,000.
- Public Safety and Justice decreased primarily due to the transfer of juvenile programs to Health and Social Services.
- Community Services increased primarily because of the increased library serial levy and certain former General Government expenditures reclassified as Community Service expenditures.
- Roads and Bridges increased due to increased road and bridge maintenance.

- Debt Service expenditures decreased due to a decrease in the tax anticipation note borrowing.

RISK MANAGEMENT

The County is partially self-insured for employee medical, dental and vision benefits, workers' compensation, tort and general liability claims. The Insurance Fund, an Internal Service Fund, is governed by an Ordinance adopted by the Board of County Commissioners.

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, 1988, the general fixed assets of the County amounted to \$127,794,625. 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 \$546,721,162 for fiscal year 1988. The major levying entities are categorized as follows:

	<u>Amount</u>	<u>Percent of Levy</u>
Education Districts	\$319,651,133	58.4%
Cities	116,302,981	21.3
Multnomah County	76,597,569	14.0
Water & Special Purpose Districts	14,253,053	2.6
Urban Renewal Districts	14,091,197	2.6
Fire Districts	<u>5,825,229</u>	<u>1.1</u>
TOTAL	<u>\$546,721,162</u>	<u>100.0%</u>

CASH MANAGEMENT AND INVESTMENTS

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 and advise the County on its investment plan and investment performance.

The average daily balance of investments for fiscal year 1988 was \$62,725,618 and the average yield on these investments was 7.02%. Investment interest earnings in all funds for fiscal year 1988 was \$4,557,466 as compared to \$4,162,734 in fiscal year 1987.

The investments are displayed in the notes 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

The total unmatured bonded indebtedness as of June 30, 1988, is \$2,014,000. The Special Assessment Bancroft bonds are secured by liens on the benefited properties, then by the County's taxing authority and are retired by assessment payments received from the benefited property owners. The enterprise debt consists of general obligation bonds. The issues are as follows:

General Long-term Obligation Special Assessment (Bancroft) Improvement Bonds

<u>Date of Issue</u>	<u>Year of Maturity</u>	<u>Original Issue</u>	<u>Balance June 30, 1988</u>	<u>Interest Rates</u>
10/15/78	1989	\$ 629,833	\$ 65,000	5.00% to 5.20%
11/01/80	1991	1,960,875	770,000	7.00% to 7.60%
10/01/82	1993	1,397,300	885,000	7.00% to 11.00%
11/01/84	1995	269,000	210,000	8.80% to 14.00%
			<u>\$1,930,000</u>	

Enterprise General Obligation Bonds

<u>Date of Issue</u>	<u>Year of Maturity</u>	<u>Original Issue</u>	<u>Balance June 30, 1988</u>	<u>Interest Rates</u>
01/01/66	1991	\$700,000	<u>\$84,000</u>	4.75% to 8.25%

On July 1, 1987, the County issued \$9,000,000 in Tax Anticipation Notes (TANS). The notes had a stated interest rate of 4.75% with a net effective interest cost of 4.62%. The notes matured on June 30, 1988. The \$10,000 General Fund notes payable at June 30, 1988 represents a TAN from the 1984 series issue that has not been presented for payment.

LEASE/PURCHASES (CERTIFICATES OF PARTICIPATION)

On September 1, 1987, the County paid the last payment on its \$4,155,000 September 1, 1982 Certificate of Participation issue.

On September 1, 1987, the County issued \$1,070,000 in Certificates of Participation to refinance data processing equipment and to purchase various other equipment for County organizations. This issue matures September 1988 through September 1991. The net interest cost on this issue is 4.99%.

On June 1, 1988, the County issued \$5,470,000 in Certificates of Participation to construct the Inverness Jail Facility. This issue matures June 1989 through June 1, 1993 and the net interest cost is 5.90%. The County received an A1 rating from Moody's Investors Service on this issue.

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 Price Waterhouse, our independent accountants. See page 1 in the Financial Section for the full text of our auditors' opinion.

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, 1987. This was the fourth consecutive year that Multnomah County has received this prestigious award.

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. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

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 is highly diversified, with electronics, machinery, transportation equipment and fabricated metals. This diversification makes the metropolitan area far less dependent on the forest and food product industries than is the state as a whole.

STRATEGIC DIRECTION AND FUTURE PLANNING

In 1983 the County Commissioners passed a resolution, which recognized that a large portion of the unincorporated areas of the County would be annexed to the cities of Portland and Gresham. This resolution set the County's direction to provide the citizens of the County with Countywide services such as assessment and taxation, elections, corrections and health and not those services usually provided by city government, such as police, parks, roads and land use planning. The County has now divested itself of most of the services provided by city government.

A number of major intergovernmental, service delivery and internal service issues still face the County. To consolidate its role as a provider of services Countywide, the County must define its objectives in concert with other governmental agencies to accomplish the following:

- Determine the best allocation of responsibilities and resources for the multi-jurisdictional transportation network within the County.
- Improve and increase the efficiency of tax billings and collections.
- Negotiate designation for Community Services Block Grant funds and implement a Community Action Program network.
- Clarify the role of the County as it relates to Corrections statewide.
- Define County building needs and consolidate services into appropriate space.
- Establish appropriate funding levels for internal support programs.

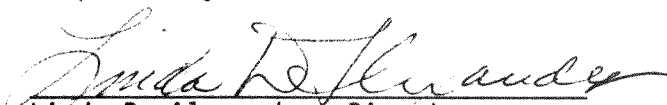
SUMMARY


Multnomah County's ending financial position remains healthy due to the continued efforts of the County to divest itself of urban type services better provided by incorporated cities, and directing resources toward Countywide services. Revenues in 1987-88 kept pace with County costs. As of June 30, 1988, the budgetary fund balances in the Government Fund Types was \$32,651,553, an increase of 36.7% from the June 30, 1987 balance of \$23,875,148. Approximately \$4,700,000 of the fund balances at June 30, 1988 is reserved for capital projects and \$1,400,000 is reserved for debt retirement.

ACKNOWLEDGMENTS

As a final note, we wish to acknowledge the excellent work by the employees in the Finance Division, Department of General Services who prepared this report. Appreciation is also extended to the Chair of the Board, Board of County Commissioners and other County personnel, whose continuous efforts to maintain the County's financial stability is essential.

Respectfully Submitted,


Linda D. Alexander, Director
Department of General Services


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, 1987

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

FINANCIAL SECTION

Price Waterhouse



November 23, 1988

Board of County Commissioners
Multnomah County, Oregon
Portland, Oregon

Report of Independent Accountants

In our opinion, the accompanying combined financial statements of Multnomah County, Oregon as of and for the year ended June 30, 1988 as listed in the accompanying table of contents present fairly, in all material respects, the financial position of Multnomah County, Oregon at June 30, 1988 and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles. These financial statements are the responsibility of the management of Multnomah County, Oregon; our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of these statements in accordance with generally accepted auditing standards and the Minimum Standards for Audits of Oregon Municipal Corporations which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the opinion expressed above.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund and account group financial statements and schedules listed as supplementary data in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of Multnomah County, Oregon. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

The other data included in this report, designated as "Statistical Section" in the table of contents, has not been audited by us and, accordingly, we express no opinion on such data.

PRICE WATERHOUSE

By

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COMBINED FINANCIAL STATEMENTS
("Liftable" General Purpose Financial Statements)

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MULTNOMAH COUNTY, OREGON
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1988

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS:				
Assets:				
Cash and investments	\$ 6,216,553	\$ 18,289,654	\$ 1,401,039	\$ 4,724,658
Receivables:				
Taxes	7,999,082	988,728		
Accounts	1,260,527	6,059,879		
Loans		1,902,270		
Interest	14,425			
Special assessments		199,793	800,094	
Contracts	373,518	933,902		
Advances	42,508			
Due from other funds	3,500			
Inventories	646,222	309,852		
Prepaid insurance				
Foreclosed properties		667,343		
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	\$ 16,556,335	\$ 29,351,421	\$ 2,201,133	\$ 4,724,658
LIABILITIES, EQUITY AND OTHER CREDITS:				
Liabilities:				
Due to central treasury	\$	\$ 632,471	\$	\$
Payrolls payable				
Accounts payable	2,193,761	3,329,690	7,401	37,953
Tax anticipation notes	10,000			
Due to other funds				
Interest payable	717			
General obligation bonds				
Special assessment bonds				
with government commitment				
Assistance receipts unapplied		1,046,171		
Compensated absences	526,906	280,500		
Deferred revenue	7,365,588	4,571,488	785,597	
Amounts held in trust				
Capitalized leases				
Deferred compensation				
Total liabilities	10,096,972	9,860,320	792,998	37,953
Equity and other credits:				
Investment in general fixed assets				
Contributed capital				
Retained earnings (deficit):				
Designated for future claims				
Reserved for debt service				
Unreserved, undesignated				
Fund balances:				
Reserved for capital projects				4,686,705
Reserved for debt service			1,408,135	
Reserved for Capitation Risk program		330,000		
Unreserved, undesignated	6,459,363	19,161,101		
Total equity	6,459,363	19,491,101	1,408,135	4,686,705
Total liabilities, equity and other credits	\$ 16,556,335	\$ 29,351,421	\$ 2,201,133	\$ 4,724,658

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	
\$ 725,347	\$ 7,529,587	\$ 23,893,469	\$	\$	\$ 62,780,307
4,612		58,930,326			67,922,748
616,783	6,157				7,943,346
					1,902,270
					14,425
158,294					1,158,181
15,859					1,323,279
		15,873			58,381
					3,500
	314,517				1,270,591
	31,848				31,848
					667,343
2,733,177	2,157,059		127,794,625		132,684,861
				1,408,135	1,408,135
				12,813,301	12,813,301
\$ 4,254,072	\$ 10,039,168	\$ 82,839,668	\$ 127,794,625	\$ 14,221,436	\$ 291,982,516
=====	=====	=====	=====	=====	=====
\$	\$	\$	\$	\$	\$
		3,017,348			632,471
312,903	2,412,034	2,680,049			3,017,348
					10,973,791
		3,500			10,000
1,900					3,500
84,000					2,617
					84,000
				1,930,000	1,930,000
					1,046,171
131,952	37,047			2,592,426	3,568,831
		58,930,326			71,652,999
		6,776,303			6,776,303
548,870				9,699,010	10,247,880
		11,432,142			11,432,142
1,079,625	2,449,081	82,839,668		14,221,436	121,378,053
			127,794,625		127,794,625
4,155,712	3,102,824				7,258,536
	4,054,131				4,054,131
(61,740)					(61,740)
(919,525)	433,132				(486,393)
					4,686,705
					1,408,135
					330,000
					25,620,464
3,174,447	7,590,087		127,794,625		170,604,463
\$ 4,254,072	\$ 10,039,168	\$ 82,839,668	\$ 127,794,625	\$ 14,221,436	\$ 291,982,516
=====	=====	=====	=====	=====	=====

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MULTNOMAH COUNTY, OREGON
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 For the fiscal year ended June 30, 1988

	General	Special Revenue	Debt Service	Capital Projects	Totals (memorandum only)
REVENUES:					
Taxes	\$ 77,371,505	\$ 22,215,485	\$	\$	\$ 99,586,990
Intergovernmental	5,556,111	55,534,502			61,090,613
Licenses and permits	715,471	1,074,247			1,789,718
Charges for services	4,755,680	1,712,559			6,468,239
Interest	2,285,675	961,178			3,246,853
Special assessments		67,404	169,900	65,436	302,740
Other	4,800,863	2,573,991	402,293	333,408	8,110,555
Total revenues	95,485,305	84,139,366	572,193	398,844	180,595,708
EXPENDITURES:					
Current:					
General government	21,088,914	1,253,199			22,342,113
Health and social services	7,813,051	51,749,311			59,562,362
Public safety and justice	35,290,951	5,036,318		1,173,038	41,500,307
Community services	18,043,393	8,923,662			26,967,055
Roads and bridges		18,495,967			18,495,967
Capital outlay	2,469,091	2,685,768		1,268,330	6,423,189
Debt service:					
Principal			425,000		425,000
Interest	444,327		160,008	49,918	654,253
Total expenditures	85,149,727	88,144,225	585,008	2,491,286	176,370,246
Excess of revenues over (under) expenditures	10,335,578	(4,004,859)	(12,815)	(2,092,442)	4,225,462
OTHER FINANCING SOURCES (USES):					
Bond, certificate proceeds				6,208,300	6,208,300
Operating transfers in	7,793,934	20,292,724		169,715	28,256,373
Operating transfers out	(17,946,092)	(10,979,887)		(102,797)	(29,028,776)
Total other financing sources (uses)	(10,152,158)	9,312,837		6,275,218	5,435,897
Excess of revenues and other sources over (under) expenditures and other uses	183,420	5,307,978	(12,815)	4,182,776	9,661,359
FUND BALANCES JUNE 30, 1987	6,275,943	14,183,123	1,420,950	503,929	22,383,945
FUND BALANCES JUNE 30, 1988	\$ 6,459,363	\$ 19,491,101	\$ 1,408,135	\$ 4,686,705	\$ 32,045,304

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

MULTNOMAH COUNTY, OREGON
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL (BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES
For the fiscal year ended June 30, 1988

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance favorable (unfavorable)	Budget	Actual	Variance favorable (unfavorable)
REVENUES:						
Taxes	\$ 76,809,842	\$ 77,371,505	\$ 561,663	\$ 21,741,230	\$ 22,215,485	\$ 474,255
Intergovernmental	5,465,664	5,556,111	90,447	58,460,807	55,533,362	(2,927,445)
Licenses and permits	811,536	715,471	(96,065)	1,145,702	1,074,247	(71,455)
Charges for services	4,609,070	4,755,680	146,610	1,687,582	1,712,559	24,977
Interest	2,073,000	2,285,675	212,675	515,334	961,178	445,844
Special assessments				28,663	67,404	38,741
Other	5,047,325	4,800,863	(246,462)	2,780,817	2,573,991	(206,826)
Total revenues	94,816,437	95,485,305	668,868	86,360,135	84,138,226	(2,221,909)
EXPENDITURES:						
Current:						
General government	24,194,482	22,318,248	1,876,234	1,375,668	1,251,131	124,537
Health and social services	8,185,806	7,813,051	372,755	53,885,761	51,748,171	2,137,590
Public safety and justice	39,404,380	35,290,951	4,113,429	5,548,374	5,036,318	512,056
Community services	17,591,067	18,043,393	(452,326)	11,110,173	8,915,499	2,194,674
Roads and bridges				22,886,048	18,161,818	4,724,230
Capital outlay	5,511,524	2,469,091	3,042,433	9,486,570	2,685,768	6,800,802
Debt service:						
Principal	9,000,000	9,000,000				
Interest	495,000	444,327	50,673			
Contingency	270,760		270,760	25,290		25,290
Total expenditures	104,653,019	95,379,061	9,273,958	104,317,884	87,798,705	16,519,179
Excess of revenues over (under) expenditures	(9,836,582)	106,244	9,942,826	(17,957,749)	(3,660,479)	14,297,270
OTHER FINANCING SOURCES (USES):						
Bond, certificate proceeds				227,000		(227,000)
Operating transfers in	21,074,570	16,855,746	(4,218,824)	20,979,234	20,292,724	(686,510)
Operating transfers out	(27,802,213)	(27,007,904)	794,309	(15,152,116)	(10,979,887)	4,172,229
Tax anticipation notes	9,000,000	9,000,000				
Total other financing sources (uses)	2,272,357	(1,152,158)	(3,424,515)	6,054,118	9,312,837	3,258,719
Excess of revenues and other sources over (under) expenditures and other uses	(7,564,225)	(1,045,914)	6,518,311	(11,903,631)	5,652,358	17,555,989
FUND BALANCES, BUDGETARY BASIS, JUNE 30, 1987	8,054,225	8,032,183	(22,042)	11,903,631	13,918,086	2,014,455
FUND BALANCES, BUDGETARY BASIS, JUNE 30, 1988	\$ 490,000	6,986,269	\$ 6,496,269	\$	19,570,444	\$ 19,570,444
Adjustments to fund balance on the budgetary basis to reconcile to generally accepted accounting principles basis:						
Accounts receivable not recognized					201,157	
Compensated absences not recognized		(526,906)			(280,500)	
FUND BALANCES, GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS, JUNE 30, 1988		\$ 6,459,363			\$ 19,491,101	

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

MULTNOMAH COUNTY, OREGON
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
 ALL PROPRIETARY FUND TYPES
 For the fiscal year ended June 30, 1988

	Enterprise	Internal Service	Total
	-----	-----	-----
OPERATING REVENUES:			
Charges for services	\$ 5,433,593	\$ 9,148,436	\$ 14,582,029
Insurance premiums		463,724	463,724
Experience ratings and refunds		227,937	227,937
	-----	-----	-----
Total operating revenues	5,433,593	9,840,097	15,273,690
	-----	-----	-----
OPERATING EXPENSES:			
Salaries and wages	1,738,175	674,350	2,412,525
Employee benefits	611,152	240,253	851,405
Repairs and maintenance	508,723	213,064	721,787
Utilities	725,369		725,369
Equipment rental	184,407		184,407
Facility rental	196,779		196,779
Professional services	581,651		581,651
Communications	154,231	8,093	162,324
Operating supplies	113,395	592,734	706,129
Insurance claims and premiums		7,764,614	7,764,614
Administrative		395,173	395,173
Depreciation	528,070	603,018	1,131,088
Internal support	587,254		587,254
Other expenses	44,806	57,151	101,957
	-----	-----	-----
Total operating expenses	5,974,012	10,548,450	16,522,462
	-----	-----	-----
Operating (loss)	(540,419)	(708,353)	(1,248,772)
	-----	-----	-----
NONOPERATING REVENUES (EXPENSES):			
Interest revenue	54,270	111,102	165,372
Interest expense	(35,070)		(35,070)
Loss on disposal of assets	(881)	(70,396)	(71,277)
	-----	-----	-----
Total nonoperating revenue (expense)	18,319	40,706	59,025
	-----	-----	-----
OPERATING TRANSFERS IN		772,403	772,403
	-----	-----	-----
Net income (loss)	(522,100)	104,756	(417,344)
	-----	-----	-----
RETAINED EARNINGS (DEFICIT) JUNE 30, 1987	(459,165)	4,382,507	3,923,342
	-----	-----	-----
RETAINED EARNINGS (DEFICIT) JUNE 30, 1988	\$ (981,265)	\$ 4,487,263	\$ 3,505,998
	=====	=====	=====

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

MULTNOMAH COUNTY, OREGON
 COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
 ALL PROPRIETARY FUND TYPES
 For the fiscal year ended June 30, 1988

	Enterprise	Internal Service	Total
	-----	-----	-----
SOURCES OF WORKING CAPITAL:			
Operations:			
Net income (loss)	\$ (522,100)	\$ 104,756	\$ (417,344)
Add (deduct) items not affecting working capital:			
Depreciation	528,070	603,018	1,131,088
Gain on disposal of fixed assets	881	70,396	71,277
	-----	-----	-----
Working capital provide by (used for) operations	6,851	778,170	785,021
Customer and other contributions	161,138		161,138
Net book value of fixed assets disposed	305,053		305,053
Certificate proceeds and proceeds from disposal of fixed assets	41,793	45,325	87,118
	-----	-----	-----
Total sources of working capital	514,835	823,495	1,338,330
	-----	-----	-----
USES OF WORKING CAPITAL:			
Aquisition of fixed assets	313,429	903,529	1,216,958
Increase in restricted assets	4,153		4,153
Changes in maturities of long-term debt and interest payable	28,304		28,304
Equity transferred to other jurisdictions	305,053		305,053
Increase in contracts and unbonded assessments receivable	1,198		1,198
	-----	-----	-----
Total uses of working capital	652,137	903,529	1,555,666
	-----	-----	-----
(Decrease) in working capital	\$ (137,302)	\$ (80,034)	\$ (217,336)
	=====	=====	=====
CHANGES IN COMPONENTS WHICH INCREASED (DECREASED) WORKING CAPITAL:			
Cash and investments	\$ (644,732)	\$ 183,809	\$ (460,923)
Receivables	448,025	6,157	454,182
Inventory		15,557	15,557
Prepaid insurance		31,848	31,848
Accounts payable	111,704	(312,323)	(200,619)
Compensated absences	(10,542)	(5,082)	(15,624)
Capitalized leases	(41,757)		(41,757)
	-----	-----	-----
(Decrease) in working capital	\$ (137,302)	\$ (80,034)	\$ (217,336)
	=====	=====	=====

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

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MULTNOMAH COUNTY, OREGON
NOTES TO THE COMBINED FINANCIAL STATEMENTS
JUNE 30, 1988

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 utilized by the County in the preparation of the accompanying financial statements:

Basis of Accounting

The governmental and agency fund types are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded in the accounting period in which they become measurable and available and expenditures are recorded at the time liabilities are incurred, except for:

- Interest expense on special assessment bonds are recorded on its due date.
- Earned but unpaid vacation pay is recorded as expenditures when they are to be liquidated by available financial resources.

Significant revenues which are measurable and available under the modified accrual basis of accounting are as follows:

- Property taxes collected within sixty (60) days of year end.
- Federal and state financial assistance (to the extent that related expenditures which are eligible for reimbursement have been incurred).
- Current special assessments receivable.
- Intergovernmental revenues.

The governmental fund measurement focus is on determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination.

The proprietary fund types are maintained 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 is on determination of net income, financial position, and changes in financial position.

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 that are controlled by or depend upon the County. Control or dependency on the County was determined on the basis of the budget adoption, 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
- West Hills Service District No. 2
- Central County Service District No. 3
- 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.

The Multnomah County Library has not been included in the combined financial statements. Although the County provides the largest single source of funding for the Library's operation, it operates as a non-profit corporation. The governing body of the Library is independently appointed by the Library Association of Portland and functions independently of the County's governing body. The Library has numerous sources of funding other than the County, is not subject to Oregon Local Budget Law, and the County furnishes no financial or other services to the Library other than incidental services which are reimbursed. The Library Association is vested with sole and exclusive power to purchase property, care for library buildings, appoint and remove all employees and manage the public library system. As a non-profit organization, the Library is authorized to issue its own debt.

No other entities manifested significant aspects of dependency on or control 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 and due to central treasury (liability) in the combined balance sheet, are carried at amortized cost except for investments in the deferred compensation agency 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 Commission.

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 Trust and Agency Funds are recorded as deferred revenue.

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. Expenditures are recorded as inventories are used.

Internal Service Fund inventories are valued at the lower of average cost or market and are charged to expense as used.

Prepaid Insurance

Insurance premiums paid for insurance coverage beyond June 30, 1988 are recorded as prepaid insurance.

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. 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. Donated fixed assets are recorded at the fair estimated 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 Fixed Asset Account Group and any proceeds are recorded as revenue 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. Expenditures 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, vacation pay liabilities and special assessment improvement bonds are accounted for in the general long-term obligation account group. Long-term obligations of proprietary fund types are accounted for in the respective funds.

Self-Insurance

The County is partially self-insured for employee medical, dental and vision benefits, workers' compensation, tort and general liability claims. Tort and general liability claims are limited to \$300,000 per occurrence by State statute. The County has excess coverage insurance policies that cover individual claims in excess of \$7,500 and \$10,000 for equipment, \$25,000 for other perils and \$100,000 for flood, rental value and extra expense. The County also has an excess coverage insurance policy for individual workers' compensation claim over \$500,000. 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 and workers' compensation claims. IBNR claims are claims that are incurred through the end of the fiscal year but not reported until after that date. The County does not provide for losses to be incurred from tort and general liability claims since the amounts are not susceptible to reasonable estimation. An ordinance, adopted by the Board of County Commissioners, designates the Insurance Fund equity for future claims.

Contributed Capital

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

- Cash transfers of equity from other funds.
- 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 recorded expenditures are shown as assistance receipts unapplied in the combined balance sheet.

Compensated Absences

Vacation pay is recorded as an expenditure in the governmental fund types when the amounts, if any, are expected to be liquidated with expendable available resources. Other vacation pay which has been earned but is not expected to be liquidated with expendable available resources are recorded in the General Long-term Obligation Account Group. The amount of accumulated vacation pay is considered normal. Vacation pay is recorded as an expense of the proprietary fund types when earned. Sick pay is recorded 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 is presented only to facilitate financial analysis. Data in these columns do not present financial positions, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data do not represent consolidated financial information as interfund eliminations have not been made in the aggregation of this data.

Budgets

The County budgets all funds except Agency Funds, in accordance with Oregon Revised Statutes. 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 1988. During the year no supplemental budgets were adopted.

The County budgets all fund types substantially on the modified accrual basis of accounting. The budget is prepared differently from generally accepted accounting principles. Therefore, the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) - All Governmental Fund Types is presented on the budgetary basis. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types is presented in accordance with generally accepted accounting principles.

NOTE 2. ORGANIZATION AND OPERATIONS:

Multnomah County, Oregon is governed under the predecessor chapter to ORS 202 and its present 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 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 all activities not accounted for by other funds of the County. The principal source of revenue for this fund is property taxes. The Short-term Debt Retirement Fund accounts for tax anticipation note issues and interest expenditures related to reverse repurchase transactions. This fund is combined with the General Fund for presentation in the combined financial statements and the cash transfer from the General Fund to the Short-term Debt Retirement Fund is eliminated. Funds included are:

- General Fund
- Short-term Debt Retirement Fund

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. In previous financial statements, the Assessment District Operating Fund was accounted for under the Special Assessment Fund type. Funds included in this fund category are:

- Road Fund
- Emergency Communications Fund
- Recreational Facilities 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 Serial Levy Fund
- Cable Television Fund
- County Fair Fund
- Telephone Fund
- Convention Center Fund
- Assessment District Operating Fund

Debt Service Fund

In previous financial statements, the Assessment District Bond Sinking Fund was accounted for as a Special Assessment Fund. This fund accounts for the retirement of special assessment improvement bonds from the collection of "Bancroft" assessment liens. The unmatured special assessment improvement bonds are accounted for in the General Long-term Obligations Account Group.

Capital Projects Fund

The Capital Projects (Capital Reserve) Fund accounts for expenditures on major construction projects and proceeds and disbursements of certificates of participation used to finance capital acquisitions.

Proprietary Fund Types

Enterprise Funds

These funds account for the financing of predominantly self-supporting activities which render services to the public on a user charge basis. Included are the following funds:

- Data Processing Fund
- Dunthorpe-Riverdale Service District No. 1 Fund
- West Hills Service District No. 2 Fund
- Central County Service District No. 3 Fund
- Mid-County Service District No. 14 Fund

Internal Service Funds

These funds account for activities and services performed primarily for other organizational units within the County. Included are the following funds:

- Insurance Fund
- Fleet Management Fund

Fiduciary Fund Types

Agency Funds

The 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 agreement or applicable legislative enactment for each particular fund. Included are the following funds:

- Sundry Taxing Bodies Fund
- Clearing Fund
- Department and Offices Agency Fund
- Sewer System Development Fund
- Deferred Compensation Fund
- Public Guardian Fund

Account Groups

General Fixed Assets Account Group

This 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 of 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 a revenue of the General Fund, Road Fund or Federal and State Program Fund depending on the original funding source.

General Long-term Obligations Account Group

This account group accounts for long-term obligations of the County resulting from special assessment improvement bonds, capital lease transactions, compensated absences liabilities and other long-term obligations, which will be financed from resources of governmental fund types.

NOTE 3. RECONCILIATION BETWEEN GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS AND BUDGETARY BASIS:

The budgets of the General, Special Revenue and Capital Projects Funds are prepared on a basis which differs in certain respects from generally accepted accounting principles. For purposes of preparing the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) - All Governmental Fund Types, the actual results of operations have been adjusted to a basis consistent with the County's budget. The following adjustments made to revenues, expenditures and other sources (uses) were necessary to present the actual data on the budgetary basis:

	Excess of revenues and other sources over (under) expenditures and other uses - All Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
GENERALLY ACCEPTED ACCOUNTING PRINCIPLES BASIS:	\$ 183,420	\$5,307,978	\$4,182,776
Revenues:			
Decrease in accounts receivable from grantors for compensated absences		(1,140)	
Expenditures:			
Decrease in judgments paid to other taxing bodies	(1,235,913)		
Increase in Road Fund for inventories		335,887	
Capital outlay recorded as additions to fixed assets in the Data Processing Fund			331,700
Increase in current portion of compensated absences liability	6,579	9,633	
Other Financing Sources:			
Certificate proceeds recorded as debt in the Data Processing Fund			(331,700)
BUDGETARY BASIS:	<u>\$(1,045,914)</u>	<u>\$5,652,358</u>	<u>\$4,182,776</u>

NOTE 4. 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" and "Due to Central Treasury", a liability. Total deposits and investments, net of \$632,471 "Due to Central Treasury," is \$62,147,836.

Deposits with Financial Institutions

At year-end, the carrying amount of the County's deposits was \$13,301,629 and the bank balance was \$13,421,365. Of the bank balances, \$13,398,577 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, and the balance was uninsured and uncollateralized. The County has, however, met the requirements of Oregon law as to collateralization of bank balances. The State 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 and other financial institutions to put up over 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 of any situations that could potentially cause loss of County funds. The County was fully collateralized in accordance with State requirements throughout the year.

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 (LGIP) and various interest bearing bonds of Oregon municipalities. The County is authorized to enter into reverse repurchase agreements. In addition, the County's investments are governed by a written Investment Policy. The Policy, which is approved by the State Treasurer's Office and adopted annually by the Board of County Commissioners, specifies the County's investment objectives, required diversification, certain limitations and reporting requirements.

The County's investments are categorized below to give an indication of the level of risk assumed by the County at June 30, 1988. Category 1 includes investments that are insured 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 broker's, banker's or dealer's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by brokers or dealers, or by their trust department or agent, but not in the County's name.

	Category			Carrying Amount	Market Value
	1	2	3		
U.S. Govn't. securities	\$4,330,810			\$ 4,330,810	\$ 4,305,782
U.S. Govn't. instrument- ality securities	4,176,812			4,176,812	4,172,896
Bankers' acceptances		\$15,843,068		15,843,068	15,826,394
Commercial paper		7,663,176		7,663,176	7,661,688
Aetna Life & Casualty					
Deferred Comp. Funds			\$7,914,820	7,914,820	7,914,820
	<u>\$8,507,622</u>	<u>\$23,506,244</u>	<u>\$7,914,280</u>	39,928,686	39,881,580
Local Government Investment Pool				<u>8,917,521</u>	<u>8,917,521</u>
Total investments				48,846,207	48,799,101
Deposit with financial institutions				<u>13,301,629</u>	<u>13,301,629</u>
Total Cash and Investments				<u>\$62,147,836</u>	<u>\$62,100,730</u>

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.

Due primarily to cash receipts from property taxes, cash balances are high at certain times during the year. As a result, the County's investments in short-term repurchase agreements, for which the underlying securities were held by the dealer in the County's name, increased to a high of \$30,000,000 on November 28, 1987. As a result, the amounts that were shown in Category 2 at those times were substantially higher than at June 30, 1988.

Reverse Repurchase Agreements

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 maximum amount of reverse repurchase agreements was \$3,000,000 during the fiscal year. The County did not hold any reverse repurchase agreements at June 30, 1988.

NOTE 5. DUE FROM/TO OTHER FUNDS AND OPERATING TRANSFERS:

The due to/due from other funds recorded on the Combined Balance Sheet is a payable from the Department and Offices Fund, an Agency Fund, to the General Fund.

The following 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	\$28,256,373
Plus: operating transfers as recorded in Internal Service Funds on the Combined Statement of Revenue, Expenses and Changes in Retained Earnings (Deficit) - All Proprietary Fund Types	<u>772,403</u>
Operating transfers out	<u>\$29,028,776</u>

NOTE 6. 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 October 15 through December 31, 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 tri-mester at a rate of one percent per month. Property foreclosure proceedings are initiated four years after the tax due date.

NOTE 7. 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 8. CONTRACTS RECEIVABLE:

The following is a summary of contracts receivable as of June 30, 1988:

	<u>Total</u>	<u>Due in one year</u>
General Fund:		
Contracts from sale of surplus County property, payable in monthly or annual installments plus 6% to 10% interest	\$ 373,518	\$ 79,707
Special Revenue Funds:		
Road Fund - Contracts covering sale of excess right-of-way property, payable in monthly installments of \$1,015 plus 6% to 12% interest	42,313	4,389
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	\$ 891,589	\$ 198,600
Total Special Revenue Funds	\$ 933,902	\$ 202,989
Enterprise Fund:		
Service District No. 3	\$ 15,859	\$ 3,330
TOTAL	<u>\$1,323,279</u>	<u>\$ 286,026</u>

NOTE 9. FIXED ASSETS:

The changes in the General Fixed Assets Account Group for the fiscal year ended June 30, 1988 and fixed assets by major classes for the General Fixed Assets Account Group and Proprietary Funds are as follows:

	<u>Land and Land Improvements</u>	<u>Buildings and Improvements</u>	<u>Parksites</u>	<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
General Fixed Assets:						
Balance						
June 30, 1987	<u>\$3,048,658</u>	<u>\$78,802,936</u>	<u>\$5,028,275</u>	<u>\$28,802,112</u>	<u>\$9,572,481</u>	<u>\$125,254,462</u>
Add:						
Capitalized expenditures from:						
General Fund		1,698,113			962,883	2,660,996
Special Revenue Funds:						
Road	90,010				191,138	281,148
Willamette River Bridges				32,272	18,303	50,575
Federal and State Program	33,663				114,831	148,494
Animal Control					2,596	2,596
Telephone					185,006	185,006
Total Additions	<u>123,673</u>	<u>1,698,113</u>		<u>32,272</u>	<u>1,474,757</u>	<u>3,328,815</u>
Deduct:						
Retirements and Transfers			(137,041)		(651,611)	(788,652)
Total General Fixed Assets	<u>\$3,172,331</u>	<u>\$80,501,049</u>	<u>\$4,891,234</u>	<u>\$28,834,384</u>	<u>\$10,395,627</u>	<u>\$127,794,625</u>
Proprietary Funds:						
Enterprise Funds		\$ 1,941,345			\$ 3,284,502	\$ 5,225,847
Accumulated Depreciation		(751,758)			(1,740,912)	(2,492,670)
Total Enterprise		<u>\$ 1,189,587</u>			<u>\$ 1,543,590</u>	<u>\$ 2,733,177</u>
Internal Services Funds	\$ 18,520	\$ 25,930			\$ 4,909,981	\$ 4,954,431
Accumulated Depreciation		(2,074)			(2,795,298)	(2,797,372)
Total Internal Service	<u>\$ 18,520</u>	<u>\$ 23,856</u>			<u>\$ 2,114,683</u>	<u>\$ 2,157,059</u>
Total Fixed Assets	<u>\$3,190,851</u>	<u>\$81,714,492</u>	<u>\$4,891,234</u>	<u>\$28,834,384</u>	<u>\$14,053,900</u>	<u>\$132,684,861</u>

NOTE 10. DEFERRED COMPENSATION PLAN:

The County has a deferred compensation plan established under the provisions of Internal Revenue Code Section 457. The Plan provides for the accumulation of voluntary withholdings from employees' wages on which income taxes are deferred until the time of withdrawal. The funds accumulated under this plan are Multnomah County funds which are on deposit or invested with two financial institutions. Appropriate individual records are maintained and earnings recorded by the institutions are periodically reported to the County. The assets are recorded in the financial statements at fair market value.

The amount deferred, adjusted to market value, from inception of the plan in October 1980 through June 30, 1988 and investment earnings thereon amount to \$11,432,142. The amounts accumulated by the County under the deferred compensation plan, including investment earnings, are excluded from resources for budgetary purposes. Such amounts reflect a general liability of the County to its employees whose rights are equal to but not greater than the rights of other general creditors of the County. Similarly, the disbursements of funds to employees under the plan are not included as expenditures for budgetary purposes.

The assets in the plan remain the property of the County until paid or made available to participants, subject only to the claims of the County's general creditors. The County's fiduciary responsibility requires that employee contributions are credited monthly to the individual's account and that contributions are invested and earnings thereon are credited to the account. Furthermore, the County is required to provide an annual accounting of activities and to maintain the account until it is paid to the participant or beneficiary.

NOTE 11. DEFICIT FUND BALANCE AND BUDGETARY OVEREXPENDITURES

The Corner Preservation Fund, a Special Revenue Fund, has a deficit fund balance of \$20,402. The Data Processing Fund, an Enterprise Fund, has a deficit retained earnings of \$246,943 but the total fund equity's is \$1,135,209 due to significant capital contributions. Dunthorpe-Riverdale and West Hills Service districts, Enterprise Funds, have negative retained earnings of \$587,129 and \$410,212 respectively but also have positive total fund equity due to contributed capital.

The following funds had overexpenditures in the indicated budgetary line items:

General Fund - Nondepartmental Materials and Services	\$ 147,338
Special Revenue Funds:	
Federal/State Program - Environmental Services Capital Outlay	5,000
Animal Control - Environmental Services Materials and Services	13,282
Telephone - General Services:	
Personal Services	340
Capital Outlay	11,547
Convention Center - Nondepartmental Materials and Services	360,814
Capital Projects (Reserve) Fund:	
Materials and Services	466,323
Capital Outlay	1,600,030
Interest	25,843
Internal Service Funds:	
Insurance Fund - Materials and Services	237,421
Fleet Management - Materials and Services	81,187

NOTE 12. TAX ANTICIPATION NOTES (TANS):

The County issued \$9,000,000 in TANS on July 1, 1987 with a maturity date of June 30, 1988. The net effective interest rate was 4.62%. 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 expenses pending the collection of property taxes and other unpledged revenues. The \$10,000 notes payable at June 30, 1988 is a matured note from the County's 1984 series issue that has not been presented for payment.

NOTE 13. BONDED DEBT

Bonded debt recorded in the General Long-term Obligations Account Group are special assessment improvement bonds. These bonds are financed by special assessment collections. The County would be obligated to pay debt service on these bonds if special assessment collections were insufficient to meet the debt service requirements. In such event, the County is authorized to levy property taxes to recover the necessary amounts. The Enterprise Funds debt are general obligation bonds. The original total issue amounts were \$4,257,508 and \$700,000 respectively with stated interest of 4.75% to 14%.

Special Assessment Improvement Bonds:

<u>Fiscal Year of Maturity</u>	<u>Principal</u>		<u>Unmatured Interest Outstanding June 30, 1988</u>
	<u>Outstanding June 30, 1987</u>	<u>Paid during year</u>	
1988	\$425,000	\$425,000	
1989	465,000		\$129,147
1990	435,000		96,520
1991	480,000		61,962
1992	225,000		34,886
1993	250,000		16,315
1994	35,000		5,025
1995	40,000		1,760
	<u>\$2,355,000</u>	<u>\$425,000</u>	<u>\$345,615</u>

Enterprise General Obligation Bonds:

<u>Fiscal Year of Maturity</u>	<u>Principal</u>		<u>Unmatured Interest Outstanding June 30, 1988</u>
	<u>Outstanding June 30, 1987</u>	<u>Paid during year</u>	
1988	\$28,000	\$28,000	
1989	28,000		\$3,192
1990	28,000		2,128
1991	28,000		1,064
	<u>\$112,000</u>	<u>\$28,000</u>	<u>\$6,384</u>

NOTE 14. CAPITALIZED LEASES (CERTIFICATES OF PARTICIPATION), OTHER LEASES AND COMPENSATED ABSENCES:

The County has entered into various lease agreements relating to property and equipment. The lease obligations of the General Fixed Asset 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 Enterprise Fund and are recorded as capitalized lease obligations. The printer and data processing equipment leases recorded in the Enterprise Funds were refinanced during the fiscal year.

The General Long-term Obligation Account Group activity is summarized below:

	Outstanding June 30, 1987	Principal		Outstanding June 30, 1988
		Incurred during Yr.	Paid during Yr.	
Lease/purchase with the City of Portland for two floors in the Portland Building payable in annual installments through 2008, including interest at 9%.	\$3,287,237		\$ 57,957	\$ 3,229,280
Certificates of Participation financing, dated September 1, 1982, for acquisition of equipment. Matured September 1, 1987, including interest at 9%.	530,218		530,218	
Certificates of Participation financing, dated September 1, 1987, for acquisition of equipment, payable in annual installments through 1991, including interest from 4.25% to 5.25%.		\$ 738,300		738,300
Certificates of Participation financing, dated June 1, 1988, for jail construction, payable in annual installments through 1993, including interest from 5% to 6.25%.		5,470,000		5,470,000
Agreements with State of Oregon payable in annual installments through 1992, including interest at 11%.	<u>408,085</u>		<u>146,655</u>	<u>261,430</u>
Total capital lease obligations	4,225,540	6,208,300	734,830	9,699,010
Special Assessment (Bancroft) improvement bonds are payable in annual payments through 1995, including interest from 5% to 14%.	2,355,000		425,000	1,930,000
Accrued vacation liability, compensated absences, net of current portion of \$807,406	<u>2,354,010</u>	<u>3,443,574</u>	<u>3,205,158</u>	<u>2,592,426</u>
Total General Long-term Obligations	<u>\$8,934,550</u>	<u>\$9,651,874</u>	<u>\$4,364,988</u>	<u>\$14,221,436</u>

The Enterprise capitalized lease obligations activity is summarized below:

	Outstanding June 30, 1987	Principal		Outstanding June 30, 1988
		Incurred during Yr.	Paid during Yr.	
Lease/purchase of printer, payable in monthly installments through 1990, including interest at 10%.	\$40,397		\$40,397	
Lease/purchase of data processing equipment, payable in monthly installments through 1990, including interest at 10%.	92,470		92,470	
Lease/purchase of data processing equipment, payable in monthly installments through 1989, including interest at 11.74%.	9,413		9,413	
Lease/purchase of data processing equipment, payable in monthly installments through 1990, including interest at 8.96%.	8,440		8,440	
Certificates of Participation financing, dated September 1, 1987, for acquisition of equipment, payable in annual installments through 1991, including interest from 4.25% to 5.25%.		\$331,700		\$331,700
Lease/purchase of main-frame computer, payable annual installments through 1990, including interest at 7.4%.	<u>314,600</u>		<u>97,430</u>	<u>217,170</u>
Total capitalized lease obligations	<u>\$465,320</u>	<u>\$331,700</u>	<u>\$248,150</u>	<u>\$548,870</u>

Certain of these leases have been capitalized in accordance with generally accepted accounting principles. 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, 1988:

<u>Fiscal Year Ending June 30.</u>	<u>General Long-term Obligation Leases</u>	<u>Enterprise Fund Leases</u>	<u>Total Lease Obligations</u>
1989	\$ 2,009,642	\$212,639	\$ 2,222,281
1990	1,889,995	212,178	2,102,173
1991	1,890,721	92,020	1,982,741
1992	1,889,269	90,669	1,979,938
1993	1,650,053		1,650,053
Thereafter through 2008	<u>5,304,470</u>		<u>5,304,470</u>
Total minimum lease payments	14,634,150	607,506	15,241,656
Less amount representing interest	<u>(4,935,140)</u>	<u>(58,636)</u>	<u>(4,993,776)</u>
Present value of minimum lease payments	<u>\$ 9,699,010</u>	<u>\$548,870</u>	<u>\$10,247,880</u>

The assets under capitalized leases recorded in the General Fixed Assets Account Group and the Enterprise Fund were capitalized at original costs of \$10,570,762 and \$946,300, 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 Asset Account Group.

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:

<u>Fiscal Year Ending June 30.</u>	
1989	\$ 848,230
1990	610,863
1991	491,528
1992	454,450
1993	422,669
Thereafter through 2005	<u>730,716</u>
	<u>\$3,558,456</u>

Operating lease payments (excluding executory costs) during the year ended June 30, 1988 aggregated \$1,193,636.

NOTE 15. CONTRIBUTED CAPITAL:

During the year contributed capital in the Enterprise and Internal Service Funds changed as follows:

Enterprise Funds:	
Balance, June 30, 1987	\$4,112,728
Add:	
Contribution from connection fees	20,090
Contribution from customers and developers	105,968
Property taxes considered contributions	35,080
Contributions from General Fund	189,024
Deduct:	
Reductions due to annexations	<u>(307,178)</u>
Balance, June 30, 1988	<u>\$4,155,712</u>
Internal Service Funds:	
Balance, June 30, 1987	\$2,958,983
Add:	
Transfer of equipment from General Fixed Assets Account Group at market value	<u>143,841</u>
Balance, June 30, 1988	<u>\$3,102,824</u>

NOTE 16. PENSION PLAN:

Substantially all County employees are participants in the State of Oregon Public Employees Retirement System (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, 1988 was substantially the same as the County's total payroll of \$60,341,184.

All County full-time 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 13.30% of covered employees' salaries to PERS. 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.

The pension benefit obligation was computed as part of an actuarial valuation performed as of December 31, 1987 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 in addition to salary increases due to promotions and longevity, (c) post-retirement benefit increases of 2% per year (the maximum allowable), and (d) a 10% final increase in the benefits for members who utilize unused sick leave to increase the final average salary to calculate their pension. No obligation for retirees is attributed to the County as PERS pools the risk related to retired employees among all employers. 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, which started in 1976, is used to amortize the costs of the unfunded actuarial liabilities. Any ad hoc benefit increases are funded over 30 years.

The excess of the actuarial present value of accrued benefits applicable to the County's employees over the actuarial value of the assets at December 31, 1985 and December 31, 1987, are as follows:

	<u>December 31, 1985</u>	<u>December 31, 1987</u>
Actuarial Value of Assets	<u>\$28,075,926</u>	<u>\$41,384,454</u>
Pension benefit obligation - current employees		
Member account balances	23,899,358	33,951,979
Vested accrued benefits	47,764,140	60,677,167
Non-vested accrued benefits	<u>1,817,897</u>	<u>3,767,356</u>
TOTAL	<u>73,481,395</u>	<u>98,396,502</u>
Excess of obligations over actuarial value of assets	<u>\$46,405,469</u>	<u>\$57,012,048</u>

The actuarial value of assets represented approximately 38% of the pension obligation at December 31, 1985 and 42% at December 31, 1987.

The County's contribution rate was determined through the actuarial valuation performed as of December 31, 1985. This rate was adjusted January 1, 1988 from 11.54% to 13.30% of covered payroll. The County's total payroll, contribution amount and contribution rate for the last three years are:

<u>Fiscal Year</u>	<u>Total Payroll</u>	<u>Employer Contribution</u>	<u>Contribution Rate</u>
1986	\$51,340,190	\$5,801,442	11.30%
1987	55,423,854	6,191,317	11.30 - 11.54
1988	60,341,184	7,193,071	11.54 - 13.30

Ten-year historical trend information presenting PERS 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.

NOTE 17. COMMITMENTS AND CONTINGENT LIABILITIES:

Additional commitments under construction contracts at June 30, 1988 are as follows:

General Fund	\$ 178,352
Road Fund	260,955
Capital Reserve Fund	4,686,705
Willamette River Bridges Fund	<u>597,649</u>
	<u>\$5,723,661</u>

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, could become a liability of the Federal and State Program Fund, General Fund or other applicable funds.

Various other claims and lawsuits against the County are pending, but are either covered by insurance or are the type which are normal and reasonably 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.

NOTE 18. SEGMENT INFORMATION FOR ENTERPRISE FUNDS:

The County's five Enterprise Funds account for the financing of predominantly self-supporting activities which render services to the public on a user charge basis in three categories. Segment information at June 30, 1988 and for the year then ended, is as follows:

	Type of Services Provided			TOTAL
	Data Processing	Street Lighting	Sewer	
	Data Processing Fund	Mid-County Service Dist. No. 14	Combined Sewer Utility Funds	
Operating revenue	\$4,582,575	\$ 744,319	\$ 106,699	\$5,433,593
Depreciation expense	479,019	17,670	31,381	528,070
Operating income (loss)	(575,847)	47,013	(11,585)	(540,419)
Revenue from other governmental units	4,582,575			4,582,575
Net income (loss)	(608,074)	75,261	10,713	(522,100)
Current capital contributions and transfers	189,024	(201,210)	55,170	42,984
Property, plant and equipment:				
Additions at cost	396,485	105,968		502,453
Deletions at cost	29,243	500,301		529,544
Net working capital (deficit)	(41,204)	598,082	296,916	853,794
Total assets	1,826,701	997,861	1,429,510	4,254,072
Long-term liabilities:				
Payable from operating revenue:				
Current portion	182,228			182,228
Long-term portion	366,642			366,642
Payable from other sources:				
Current portion			28,000	28,000
Long-term portion			56,000	56,000
Total equity	1,135,209	808,950	1,230,288	3,174,447

NOTE 19. SUBSEQUENT EVENTS:

On July 12, 1988, Multnomah County purchased the J.K. Gill Building, which houses the County's Human Services Department, by issuing \$4,225,168 in Certificates of Participation. The certificates' total interest rate is 7.19% and they mature July 1989 through July 2008. The certificates are rated A1 by Moody's Investors Service.

On July 7, 1988, Multnomah County issued its annual Tax Anticipation Notes, dated July 1, 1988, in the amount of \$9,000,000. The net effective interest rate is 5.64% and the notes mature June 30, 1989. The notes are rated MIG 1 by Moody's Investors Service.

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ADDITIONAL INFORMATION SECTION
(Combining and Individual Fund and Account Group
Statements and Schedules)

GENERAL FUND

Two budgetary funds are combined into the General Fund under generally accepted accounting principles. Funds included are:

- General Fund - accounts for the financial operations of the County which are not accounted for in any other fund. The principal source of revenue is property taxes. Primary expenditures in the General Fund are made for general government, public safety and human services.
- Short-term Debt Retirement Fund - accounts for the repayment of short-term borrowings incurred through the sale of tax anticipation notes. Also accounts for interest expenditures incurred from reverse repurchase agreement transactions.

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
GENERAL FUND
June 30, 1988

	General	Short-term Debt Retirement	Total
	-----	-----	-----
Assets:			
Cash and investments	\$ 6,205,836	\$ 10,717	\$ 6,216,553
Receivables:			
Taxes	7,999,082		7,999,082
Accounts	1,260,527		1,260,527
Interest	14,425		14,425
Contracts	373,518		373,518
Advances	42,508		42,508
Due from other funds	3,500		3,500
Inventories	646,222		646,222
	-----	-----	-----
Total assets	\$ 16,545,618	\$ 10,717	\$ 16,556,335
	=====	=====	=====
Liabilities and fund balances:			
Liabilities:			
Accounts payable	\$ 2,193,761	\$	\$ 2,193,761
Tax anticipation notes		10,000	10,000
Interest payable		717	717
Compensated absences	526,906		526,906
Deferred revenue	7,365,588		7,365,588
	-----	-----	-----
Total liabilities	10,086,255	10,717	10,096,972
	-----	-----	-----
Fund balances:			
Unreserved, undesignated	6,459,363		6,459,363
	-----	-----	-----
Total liabilities and fund balances	\$ 16,545,618	\$ 10,717	\$ 16,556,335
	=====	=====	=====

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND

For the fiscal year ended June 30, 1988

	General	Short-term Debt Retirement	Total
	-----	-----	-----
REVENUES:			
Taxes	\$ 77,371,505	\$	\$ 77,371,505
Intergovernmental	5,556,111		5,556,111
Licenses and permits	715,471		715,471
Charges for services	4,755,680		4,755,680
Interest	1,871,501	414,174	2,285,675
Other	4,800,863		4,800,863
	-----	-----	-----
Total revenues	95,071,131	414,174	95,485,305
	-----	-----	-----
EXPENDITURES:			
Current:			
General government	21,057,255	31,659	21,088,914
Health and social services	7,813,051		7,813,051
Public safety and justice	35,290,951		35,290,951
Community services	18,043,393		18,043,393
Capital outlay	2,469,091		2,469,091
Debt service:			
Interest		444,327	444,327
	-----	-----	-----
Total expenditures	84,673,741	475,986	85,149,727
	-----	-----	-----
Excess of revenues over (under) expenditures	10,397,390	(61,812)	10,335,578
	-----	-----	-----
OTHER FINANCING SOURCES (USES):			
Operating transfers in	7,793,934		7,793,934
Operating transfers out	(17,946,092)		(17,946,092)
	-----	-----	-----
Total other financing sources (uses)	(10,152,158)		(10,152,158)
	-----	-----	-----
Excess of revenues and other sources over (under) expenditures and other uses	245,232	(61,812)	183,420
	-----	-----	-----
FUND BALANCES, GAAP BASIS, JUNE 30, 1987	6,275,943		6,275,943
	-----	-----	-----
FUND BALANCES (DEFICIT), GAAP BASIS, JUNE 30, 1988	6,521,175	(61,812)	6,459,363
	-----	-----	-----
Adjustments to fund balances from generally accepted accounting principles basis to reconcile to budgetary basis:			
Cash transfers in (out)	(9,061,812)	9,061,812	
Tax anticipation note proceeds	9,000,000		9,000,000
Tax anticipation notes repaid		(9,000,000)	(9,000,000)
Compensated absences not recognized	526,906		526,906
	-----	-----	-----
FUND BALANCES, BUDGETARY BASIS, JUNE 30, 1988	\$ 6,986,269	\$	\$ 6,986,269
	=====	=====	=====

MULTNOMAH COUNTY, OREGON
GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Taxes:			
Property:			
Current year	\$ 58,389,766	\$ 59,117,798	\$ 728,032
Prior years'	4,109,226	2,977,103	(1,132,123)
Penalties and interest	965,000	866,294	(98,706)
Payments in lieu of taxes		198,001	198,001
Sales on foreclosures	65,000	39,787	(25,213)
Transient lodging	8,850	15,865	7,015
Business income	9,584,000	10,600,000	1,016,000
Motor vehicle rental	3,688,000	3,556,657	(131,343)
Intergovernmental:			
Federal	1,835,560	2,094,723	259,163
State	3,541,530	3,365,381	(176,149)
Local	88,574	96,007	7,433
Licenses and permits	811,536	715,471	(96,065)
Charges for services	4,609,070	4,755,680	146,610
Interest	1,783,000	1,871,501	88,501
Other:			
Miscellaneous	2,128,749	2,207,661	78,912
Service reimbursements	2,918,576	2,593,202	(325,374)
Total revenues	94,526,437	95,071,131	544,694
	-----	-----	-----
OTHER FINANCING SOURCES:			
Transfers from other funds:			
Road	238,100	238,100	
Serial Levy	4,277,000	276,364	(4,000,636)
Library Serial Levy	7,022,463	7,022,463	
County Fair	154,210	154,210	
Capital Reserve	102,797	102,797	
Tax anticipation note proceeds	9,000,000	9,000,000	
Total other financing sources	20,794,570	16,793,934	(4,000,636)
	-----	-----	-----
BEGINNING FUND BALANCE	8,054,225	8,032,183	(22,042)
Total	\$ 123,375,232	119,897,248	(3,477,984)
	=====	-----	-----
EXPENDITURES:			
Human Services:			
Personal services	\$ 7,069,431	6,819,851	249,580
Materials and services	1,116,375	993,200	123,175
Capital outlay	25,113	19,986	5,127
Sub-total	8,210,919	7,833,037	377,882
	-----	-----	-----

continued

MULTNOMAH COUNTY, OREGON
GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988
(continued)

	Budget	Actual	Variance favorable (unfavorable)
Justice Services:			
Personal services	\$ 32,289,528	\$ 29,653,164	\$ 2,636,364
Materials and services	7,114,852	5,637,787	1,477,065
Capital outlay	1,760,399	383,530	1,376,869
Sub-total	41,164,779	35,674,481	5,490,298
Environmental Services:			
Personal services	3,561,020	3,462,806	98,214
Materials and services	5,422,911	5,056,558	366,353
Capital outlay	959,885	499,335	460,550
Sub-total	9,943,816	9,018,699	925,117
General Services:			
Personal services	8,514,002	7,941,933	572,069
Materials and services	2,836,002	2,512,236	323,766
Capital outlay	185,616	95,068	90,548
Sub-total	11,535,620	10,549,237	986,383
Nondepartmental:			
Personal services	2,234,126	2,066,623	167,503
Materials and services	19,142,488	19,289,826	(147,338)
Capital outlay	2,580,511	1,471,172	1,109,339
Contingency	270,760		270,760
Sub-total	24,227,885	22,827,621	1,400,264
Total expenditures	95,083,019	85,903,075	9,179,944
OTHER FINANCING USES:			
Transfers to other funds:			
Federal State Program	15,218,476	14,765,214	453,262
County School	1,205,305	1,143,650	61,655
Animal Control	1,175,110	1,175,110	
Capital Reserve	169,715	169,715	
Insurance	692,403	692,403	
Data Processing	61,204		61,204
Short-term Debt Retirement	9,280,000	9,061,812	218,188
Total other financing uses	27,802,213	27,007,904	794,309
UNAPPROPRIATED FUNDS	490,000		490,000
Total	\$ 123,375,232	112,910,979	10,464,253
ENDING FUND BALANCE		\$ 6,986,269	\$ 6,986,269

MULTNOMAH COUNTY, OREGON
 SHORT-TERM DEBT RETIREMENT FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Interest	\$ 290,000	\$ 414,174	\$ 124,174
OTHER FINANCING SOURCE:			
Transfer from General Fund	9,280,000	9,061,812	(218,188)
Total	\$ 9,570,000	9,475,986	(94,014)
	=====	-----	-----
EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 75,000	31,659	43,341
Debt service:			
Principal	9,000,000	9,000,000	
Interest	495,000	444,327	50,673
Total expenditures	\$ 9,570,000	9,475,986	94,014
	=====	-----	-----
ENDING FUND BALANCE		\$	\$
		=====	=====

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SPECIAL REVENUE FUNDS

These funds account for revenue derived from specific tax or other revenue sources, including state gas tax, grants, and rental charges which are designated 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. Funds included in the special revenue category are:

- Road Fund - accounts for revenues primarily from motor vehicle fee apportionments from the State of Oregon and County gasoline taxes. Expenditures consist of construction, repair, maintenance and operation of public highways and roads as restricted by Article IX of the Constitution of the State of Oregon.
- Emergency Communications Fund - accounts for monies distributed by the State which are designated for an emergency communication network in conjunction with the City of Portland.
- Recreational Facilities Fund - accounts for the revenues from the lease/management agreement with Glisan Street Recreation, Inc. for the acquisition and development of recreational facilities and Lease of Glendoveer Golf Course.
- Bicycle Path Construction Fund - accounts for revenue specifically designated for bicycle path construction.
- 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 General Fund and forest reserve yield revenues from the State of Oregon which are apportioned to the County school districts as required by ORS 328.015 through ORS 328.035.
- 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 as an in lieu of property taxes.
- Animal Control Fund - accounts for revenues from dog and cat licenses, control fees and transfers from the General Fund which are utilized for animal control activities.
- Willamette River Bridge 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 operations of a jail facility which are transferred to the General Fund for jail operations.
- Library Serial Levy Fund - accounts for the collections of a three year special serial levy which is transferred to the General Fund for disbursement to the Multnomah County Library.
- 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.
- County Fair Fund - accounts for the revenues and expenditures of the annual County Fair.
- Telephone Fund - accounts for dedicated charges and operational costs of the County telephone system.
- 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 benefited property owners.

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MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 1988

	Road	Emergency Communica- tions	Recrea- tional Facilities	Bicycle Path construction	Federal and State Program	County School	Corner Preserva- tion
<hr/>							
Assets:							
Cash and investments	\$ 10,044,942	\$ 161,340	\$ 33,154	\$ 280,411	\$	\$	
Receivables:							
Taxes							
Accounts	1,680,433	53,523	58,055		4,067,886		1,221
Loans					1,902,270		
Special assessments							
Contracts	42,313						
Inventories	309,852						
Foreclosed properties							
<hr/>							
Total assets	\$ 12,077,540	\$ 214,863	\$ 91,209	\$ 280,411	\$ 5,970,156	\$	\$ 1,221
<hr/>							
Liabilities and fund balances:							
Liabilities:							
Due to central treasury	\$	\$	\$	\$	\$ 610,848	\$	\$ 21,623
Accounts payable	1,081,282	214,863	39,167		1,879,710		
Assistance receipts unapplied					1,046,171		
Compensated absences	48,068				201,157		
Deferred revenue	50,222				1,902,270		
<hr/>							
Total liabilities	1,179,572	214,863	39,167		5,640,156		21,623
<hr/>							
Fund balances (deficits):							
Reserved for Capitation Risk program					330,000		
Unreserved, undesignated	10,897,968		52,042	280,411			(20,402)
<hr/>							
Total fund balances (deficits)	10,897,968		52,042	280,411	330,000		(20,402)
<hr/>							
Total liabilities and fund balances (deficits):	\$ 12,077,540	\$ 214,863	\$ 91,209	\$ 280,411	\$ 5,970,156	\$	\$ 1,221
<hr/>							

Tax Title	Willamette			Library		Cable	County	Telephone	Assessment		Total
	Animal	River	Serial	Serial	Levy				Convention	District	
Land Sales	Control	Bridges	Levy	Levy	Levy	Television	Fair		Center	Operating	
\$ 339,798	\$ 5,991	\$ 2,988,508	\$ 4,011,966	\$ 49,412	\$ 169,932	\$ 92,238	\$ 109,963	\$ 1,999			\$ 18,289,654
			309,442	679,286							988,728
		75,333				220	17,221	105,987			6,059,879
											1,902,270
										199,793	199,793
891,589											933,902
											309,852
667,343											667,343
\$ 1,898,730	\$ 5,991	\$ 3,063,841	\$ 4,321,408	\$ 728,698	\$ 170,152	\$ 109,459	\$ 215,950	\$ 1,999	\$ 199,793		\$ 29,351,421
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 632,471
	2,215	90,311				3,515		18,627			3,329,690
											1,046,171
	16,525	8,474				290	3,918	2,068			280,500
1,558,933			269,161	592,522						198,380	4,571,488
1,558,933	18,740	98,785	269,161	592,522	3,805	3,918	20,695			198,380	9,860,320
											330,000
339,797	(12,749)	2,965,056	4,052,247	136,176	166,347	105,541	195,255	1,999	1,413		19,161,101
339,797	(12,749)	2,965,056	4,052,247	136,176	166,347	105,541	195,255	1,999	1,413		19,491,101
\$ 1,898,730	\$ 5,991	\$ 3,063,841	\$ 4,321,408	\$ 728,698	\$ 170,152	\$ 109,459	\$ 215,950	\$ 1,999	\$ 199,793		\$ 29,351,421
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

MULTNOMAH COUNTY, OREGON
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS
 For the fiscal year ended June 30, 1988

	Road	Emergency Communica- tions	Recrea- tional Facilities	Bicycle Path construction	Federal and State Program	County School	Corner Preserva- tion
REVENUES:							
Taxes	\$ 7,685,602	\$	\$	\$	\$	\$ 193,158	\$
Intergovernmental	12,007,207	193,726			43,099,613		
Licenses and permits	22,543				875		
Charges for services	186,733		444,598		729,237		218,729
Interest	809,976	9,739		11,554	8,506	4,066	
Special assessments							
Other	647,128				301,342		
Total revenues	21,359,189	203,465	444,598	11,554	44,139,573	197,224	218,729
EXPENDITURES:							
Current:							
General government							
Health and social services					51,749,311		
Public safety and justice					5,036,318		
Community services		264,895	167,173	14,101	1,921,831	1,414,696	
Roads and bridges	16,427,735						239,131
Capital outlay	2,172,368			270	145,995		
Total expenditures	18,600,103	264,895	167,173	14,371	58,853,455	1,414,696	239,131
Excess of revenues over (under) expenditures	2,759,086	(61,430)	277,425	(2,817)	(14,713,882)	(1,217,472)	(20,402)
OTHER FINANCING SOURCES (USES):							
Operating transfers in	363,771			110,000	14,765,214	1,143,650	
Operating transfers out	(3,163,079)		(282,827)				
Total other financing sources (uses)	(2,799,308)		(282,827)	110,000	14,765,214	1,143,650	
Excess of revenues and other sources over (under) expenditures and other uses	(40,222)	(61,430)	(5,402)	107,183	51,332	(73,822)	(20,402)
FUND BALANCES, GAAP BASIS, JUNE 30, 1987	10,938,190	61,430	57,444	173,228	278,668	73,822	
FUND BALANCES (DEFICIT), GAAP BASIS, JUNE 30, 1988	10,897,968		52,042	280,411	330,000		(20,402)
Adjustments to fund balances from generally accepted accounting principles basis to reconcile to budgetary basis:							
Compensated absences not recognized	48,068				201,157		
Accounts receivable not recognized					(201,157)		
FUND BALANCES (DEFICIT), BUDGETARY BASIS, JUNE 30, 1988	\$ 10,946,036	\$	\$ 52,042	\$ 280,411	\$ 330,000	\$	\$ (20,402)
	*****	*****	*****	*****	*****	*****	*****

Tax Title	Animal	Willamette	Serial	Library	Cable	County	Assessment	Convention	District	Total
Land Sales	Control	River	Levy	Serial	Television	Fair	Telephone	Center	Operating	
		Bridges		Levy						
\$ 521,230	\$	\$	\$ 4,328,611	\$ 7,087,852	\$	\$	\$	\$2,399,032	\$	\$ 22,215,485
1,705		176,404				55,847				55,534,502
	301,382				749,447					1,074,247
94	106,632	1,536			25,000					1,712,559
91,972								10,738	14,627	961,178
									67,404	67,404
	19,770	116,127				445,276	1,044,348			2,573,991
615,001	427,784	294,067	4,328,611	7,087,852	774,447	501,123	1,044,348	2,409,770	82,031	84,139,366
446,374							806,825			1,253,199
										51,749,311
	1,632,374				733,392	364,386		2,410,814		5,036,318
		1,790,817							38,284	18,495,967
	4,930	109,188					180,747		72,270	2,685,768
446,374	1,637,304	1,900,005			733,392	364,386	987,572	2,410,814	110,554	88,144,225
168,627	(1,209,520)	(1,605,938)	4,328,611	7,087,852	41,055	136,737	56,776	(1,044)	(28,523)	(4,004,859)
	1,175,110	2,624,425							110,554	20,292,724
			(276,364)	(7,022,463)		(154,210)			(80,944)	(10,979,887)
	1,175,110	2,624,425	(276,364)	(7,022,463)		(154,210)			29,610	9,312,837
168,627	(34,410)	1,018,487	4,052,247	65,389	41,055	(17,473)	56,776	(1,044)	1,087	5,307,978
171,170	21,661	1,946,569		70,787	125,292	123,014	138,479	3,043	326	14,183,123
339,797	(12,749)	2,965,056	4,052,247	136,176	166,347	105,541	195,255	1,999	1,413	19,491,101
	16,525	8,474			290	3,918	2,068			280,500
										(201,157)
\$ 339,797	\$ 3,776	\$ 2,973,530	\$ 4,052,247	\$ 136,176	\$ 166,637	\$ 109,459	\$ 197,323	\$ 1,999	\$ 1,413	\$ 19,570,444
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

MULTNOMAH COUNTY, OREGON
ROAD FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Taxes:			
Gasoline	\$ 7,400,000	\$ 7,103,129	\$ (296,871)
Penalties		3,000	3,000
Forest reserve yield	380,000	579,473	199,473
Intergovernmental:			
Federal	700	342	(358)
State	11,185,000	11,897,301	712,301
Local	180,800	109,564	(71,236)
Licenses and permits	14,000	22,543	8,543
Charges for services	79,000	186,733	107,733
Interest	420,798	809,976	389,178
Other:			
Miscellaneous	37,100	51,376	14,276
Service reimbursements	712,660	595,752	(116,908)
Total revenues	20,410,058	21,359,189	949,131
	-----	-----	-----
OTHER FINANCING SOURCES:			
Transfers from other funds:			
Recreational Facilities	282,827	282,827	
Assessment District Operating	237,000	80,944	(156,056)
Total other financing sources	519,827	363,771	(156,056)
	-----	-----	-----
BEGINNING FUND BALANCE	9,166,737	10,653,319	1,486,582
	-----	-----	-----
Total	\$ 30,096,622	32,376,279	2,279,657
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 5,331,884	5,075,873	256,011
Materials and services	14,700,464	11,018,923	3,681,541
Capital outlay	6,884,997	2,172,368	4,712,629
Contingency	661		661
Total expenditures	26,918,006	18,267,164	8,650,842
	-----	-----	-----
OTHER FINANCING USES:			
Transfers to other funds:			
General	238,100	238,100	
Bicycle Path Construction	110,000	110,000	
Willamette River Bridges	2,624,425	2,624,425	
Assessment District Operating	126,091	110,554	15,537
Insurance	80,000	80,000	
Total other financing uses	3,178,616	3,163,079	15,537
	-----	-----	-----
Total	\$ 30,096,622	21,430,243	8,666,379
	=====	-----	-----
ENDING FUND BALANCE		\$ 10,946,036	\$ 10,946,036
		=====	=====

MULTNOMAH COUNTY, OREGON
EMERGENCY COMMUNICATIONS FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Intergovernmental - State	\$ 315,465	\$ 193,726	\$ (121,739)
Interest		9,739	9,739
	-----	-----	-----
Total revenues	315,465	203,465	(112,000)
BEGINNING FUND BALANCE		61,430	61,430
	-----	-----	-----
Total	\$ 315,465	264,895	(50,570)
	=====	-----	-----
EXPENDITURES:			
Justice Services:			
Materials and services	\$ 315,465	264,895	50,570
	-----	-----	-----
Total expenditures	\$ 315,465	264,895	50,570
	=====	-----	-----
ENDING FUND BALANCE		\$	\$
		=====	=====

MULTNOMAH COUNTY, OREGON
RECREATIONAL FACILITIES FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Charges for services	\$ 397,000	\$ 444,598	\$ 47,598
BEGINNING FUND BALANCE	61,250	57,444	(3,806)
Total	\$ 458,250	502,042	43,792
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 175,423	167,173	8,250
OTHER FINANCING USE:			
Transfer to Road Fund	282,827	282,827	
Total	\$ 458,250	450,000	8,250
	=====	-----	-----
ENDING FUND BALANCE		\$ 52,042	\$ 52,042
		=====	=====

MULTNOMAH COUNTY, OREGON
BICYCLE PATH CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Interest	\$ 4,100	\$ 11,554	\$ 7,454
OTHER FINANCING SOURCE:			
Transfer from Road Fund	110,000	110,000	
BEGINNING FUND BALANCE	112,352	173,228	60,876
Total	----- 226,452	----- 294,782	----- 68,330
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 89,078	14,101	74,977
Capital	137,374	270	137,104
Total expenditures	----- \$ 226,452	----- 14,371	----- 212,081
ENDING FUND BALANCE		----- \$ 280,411	----- \$ 280,411

MULTNOMAH COUNTY, OREGON
FEDERAL AND STATE PROGRAM FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Intergovernmental:			
Federal, state and local	\$ 46,713,842	\$ 43,098,473	\$ (3,615,369)
Licenses and permits	85,000	875	(84,125)
Charges for services	850,396	729,237	(121,159)
Interest		8,506	8,506
Other:			
Miscellaneous	369,360	291,983	(77,377)
Service reimbursements	19,987	9,359	(10,628)
Total revenues	48,038,585	44,138,433	(3,900,152)
OTHER FINANCING SOURCE:			
Transfer from General Fund	15,218,476	14,765,214	(453,262)
BEGINNING FUND BALANCE	330,000	278,668	(51,332)
Total	\$ 63,587,061	59,182,315	(4,404,746)
EXPENDITURES:			
Human Services:			
Personal services	\$ 19,215,859	18,684,913	530,946
Materials and services	34,669,902	33,063,258	1,606,644
Capital outlay	174,061	100,257	73,804
Sub-total	54,059,822	51,848,428	2,211,394
Justice Services:			
Personal services	2,766,386	2,312,084	454,302
Materials and services	2,781,988	2,724,234	57,754
Capital outlay	73,825	32,557	41,268
Sub-total	5,622,199	5,068,875	553,324
Environmental Services:			
Personal services	496,380	375,064	121,316
Materials and services	3,217,438	1,427,501	1,789,937
Capital outlay	5,000	10,000	(5,000)
Sub-total	3,718,818	1,812,565	1,906,253
Nondepartmental:			
Personal services	118,751	87,031	31,720
Materials and services	63,971	32,235	31,736
Capital outlay	3,500	3,181	319
Sub-total	186,222	122,447	63,775
Total expenditures	\$ 63,587,061	58,852,315	4,734,746
ENDING FUND BALANCE		\$ 330,000	\$ 330,000

MULTNOMAH COUNTY, OREGON
COUNTY SCHOOL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Taxes - Forest reserve yield	\$ 126,667	\$ 193,158	\$ 66,491
Interest	9,000	4,066	(4,934)
	-----	-----	-----
Total revenues	135,667	197,224	61,557
OTHER FINANCING SOURCE:			
Transfer from General Fund	1,205,305	1,143,650	(61,655)
BEGINNING FUND BALANCE	73,725	73,822	97
	-----	-----	-----
Total	\$ 1,414,697	1,414,696	(1)
	=====	-----	-----
EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 1,414,697	1,414,696	1
	=====	-----	-----
ENDING FUND BALANCE		\$	\$
		=====	=====

MULTNOMAH COUNTY, OREGON
 CORNER PRESERVATION FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Charges for services	\$ 250,000	\$ 218,729	\$ (31,271)
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 250,000	239,131	10,869
	=====	-----	-----
ENDING FUND BALANCE (DEFICIT)		\$ (20,402)	\$ (20,402)
		=====	=====

MULTNOMAH COUNTY, OREGON
TAX TITLE LAND SALES FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Taxes - Sales on foreclosures	\$ 485,100	\$ 521,230	\$ 36,130
Intergovernmental - Local	6,000	1,705	(4,295)
Charges for services		94	94
Interest	79,190	91,972	12,782
	-----	-----	-----
Total revenues	570,290	615,001	44,711
BEGINNING FUND BALANCE		171,170	171,170
	-----	-----	-----
Total	\$ 570,290	786,171	215,881
	=====	-----	-----
EXPENDITURES:			
Justice Services:			
Materials and services	\$ 570,290	446,374	123,916
	=====	-----	-----
ENDING FUND BALANCE		\$ 339,797	\$ 339,797
		=====	=====

MULTNOMAH COUNTY, OREGON
ANIMAL CONTROL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Licenses and permits	\$ 311,926	\$ 301,382	\$ (10,544)
Charges for services	108,782	106,632	(2,150)
Other - Miscellaneous	17,892	19,770	1,878
	-----	-----	-----
Total revenues	438,600	427,784	(10,816)
OTHER FINANCING SOURCE:			
Transfer from General Fund	1,175,110	1,175,110	
BEGINNING FUND BALANCE	33,034	32,551	(483)
	-----	-----	-----
Total	\$ 1,646,744	1,635,445	(11,299)
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 1,183,854	1,155,846	28,008
Materials and services	457,611	470,893	(13,282)
Capital outlay	5,250	4,930	320
Contingency	29		29
	-----	-----	-----
Total expenditures	\$ 1,646,744	1,631,669	15,075
	=====	-----	-----
ENDING FUND BALANCE		\$ 3,776	\$ 3,776
		=====	=====

MULTNOMAH COUNTY, OREGON
WILLAMETTE RIVER BRIDGES FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Intergovernmental - Federal	\$	\$ 176,404	\$ 176,404
Charges for services		1,536	1,536
Other:			
Miscellaneous		570	570
Service reimbursements		115,557	115,557
	-----	-----	-----
Total revenues		294,067	294,067
OTHER FINANCING SOURCE:			
Transfer from Road Fund	2,624,425	2,624,425	
BEGINNING FUND BALANCE	1,860,638	1,953,833	93,195
	-----	-----	-----
Total	\$ 4,485,063	4,872,325	387,262
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 1,115,956	1,043,365	72,591
Materials and services	1,415,744	746,242	669,502
Capital outlay	1,953,363	109,188	1,844,175
	-----	-----	-----
Total expenditures	\$ 4,485,063	1,898,795	2,586,268
	=====	-----	-----
ENDING FUND BALANCE		\$ 2,973,530	\$ 2,973,530
		=====	=====

MULTNOMAH COUNTY, OREGON
SERIAL LEVY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Taxes:			
Property:			
Current year	\$ 4,277,000	\$ 4,323,506	\$ 46,506
Penalties and interest		3,710	3,710
Sales on foreclosures		1,395	1,395
Total revenues	\$ 4,277,000	4,328,611	51,611
	=====	-----	-----
OTHER FINANCING USE:			
Transfer to General Fund	\$ 4,277,000	276,364	4,000,636
	=====	-----	-----
ENDING FUND BALANCE		\$ 4,052,247	\$ 4,052,247
		=====	=====

MULTNOMAH COUNTY, OREGON
LIBRARY SERIAL LEVY FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Taxes:			
Property:			
Current year	\$ 6,825,000	\$ 6,899,212	\$ 74,212
Prior years'	197,463	148,114	(49,349)
Penalties and interest		37,289	37,289
Sales on foreclosures		3,237	3,237
	-----	-----	-----
Total revenues	7,022,463	7,087,852	65,389
BEGINNING FUND BALANCE		70,787	70,787
	-----	-----	-----
Total	\$ 7,022,463	7,158,639	136,176
	=====	-----	-----
OTHER FINANCING USE:			
Transfer to General Fund	\$ 7,022,463	7,022,463	
	=====	-----	-----
ENDING FUND BALANCE		\$ 136,176	\$ 136,176
		=====	=====

MULTNOMAH COUNTY, OREGON
CABLE TELEVISION FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Licenses and permits	\$ 734,776	\$ 749,447	\$ 14,671
Charges for services	2,404	25,000	22,596
	-----	-----	-----
Total revenues	737,180	774,447	37,267
BEGINNING FUND BALANCE	156,215	125,828	(30,387)
	-----	-----	-----
Total	\$ 893,395	900,275	6,880
	=====	-----	-----
EXPENDITURES:			
General Services:			
Personal services	\$ 83,984	62,903	21,081
Materials and services	809,411	670,735	138,676
	-----	-----	-----
Total expenditures	\$ 893,395	733,638	159,757
	=====	-----	-----
ENDING FUND BALANCE		\$ 166,637	\$ 166,637
		=====	=====

MULTNOMAH COUNTY, OREGON
COUNTY FAIR FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Intergovernmental - State	\$ 59,000	\$ 55,847	\$ (3,153)
Other:			
Fair	469,640	274,276	(195,364)
Racing	150,000	171,000	21,000
	-----	-----	-----
Total revenues	678,640	501,123	(177,517)
BEGINNING FUND BALANCE	109,680	124,158	14,478
	-----	-----	-----
Total	\$ 788,320	625,281	(163,039)
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 100,575	76,328	24,247
Materials and services	533,535	285,284	248,251
	-----	-----	-----
Total expenditures	634,110	361,612	272,498
OTHER FINANCING USE:			
Transfer to General Fund	154,210	154,210	
	-----	-----	-----
Total	\$ 788,320	515,822	272,498
	=====	-----	-----
ENDING FUND BALANCE		\$ 109,459	\$ 109,459
		=====	=====

MULTNOMAH COUNTY, OREGON
TELEPHONE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Other:			
Miscellaneous	\$ 261,581	\$ 269,680	\$ 8,099
Service reimbursements	737,597	774,668	37,071
	-----	-----	-----
Total revenues	999,178	1,044,348	45,170
BEGINNING FUND BALANCE		138,479	138,479
	-----	-----	-----
Total	\$ 999,178	1,182,827	183,649
	=====	-----	-----
EXPENDITURES:			
General Services:			
Personal services	\$ 340	340	(340)
Materials and services	805,378	804,417	961
Capital outlay	169,200	180,747	(11,547)
Contingency	24,600	24,600	24,600
	-----	-----	-----
Total expenditures	\$ 999,178	985,504	13,674
	=====	-----	-----
ENDING FUND BALANCE		\$ 197,323	\$ 197,323
		=====	=====

MULTNOMAH COUNTY, OREGON
CONVENTION CENTER FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Taxes - Transient lodging	\$ 2,050,000	\$ 2,399,032	\$ 349,032
Interest		10,738	10,738
	-----	-----	-----
Total revenues	2,050,000	2,409,770	359,770
BEGINNING FUND BALANCE		3,043	3,043
	-----	-----	-----
Total	\$ 2,050,000	2,412,813	362,813
	=====	-----	-----
EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 2,050,000	2,410,814	(360,814)
	=====	-----	-----
ENDING FUND BALANCE		\$ 1,999	\$ 1,999
		=====	=====

MULTNOMAH COUNTY, OREGON
ASSESSMENT DISTRICT OPERATING FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Interest	\$ 2,246	\$ 14,627	\$ 12,381
Special assessments	28,663	67,404	38,741
Other - Administration	5,000		(5,000)
Total revenues	35,909	82,031	46,122
OTHER FINANCING SOURCES:			
Transfer from Road Fund	126,091	110,554	(15,537)
Bond proceeds	227,000		(227,000)
Total other financing sources	353,091	110,554	(242,537)
BEGINNING FUND BALANCE		326	326
Total	\$ 389,000	192,911	(196,089)
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 72,000	38,284	33,716
Capital outlay	80,000	72,270	7,730
Total expenditures	152,000	110,554	41,446
OTHER FINANCING USE:			
Cash transfer to Road Fund	237,000	80,944	156,056
Total expenditures and other financing uses	\$ 389,000	191,498	197,502
ENDING FUND BALANCE		\$ 1,413	\$ 1,413

DEBT SERVICE FUND

The Assessment District Bond Sinking Fund accounts for the payment of principal and interest on special assessment improvement bonds from collection of Bancroft assessment liens.

MULTNOMAH COUNTY, OREGON
ASSESSMENT DISTRICT BOND SINKING FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Interest	\$ 159,500	\$ 169,900	\$ 10,400
Special assessments	368,900	402,293	33,393
	-----	-----	-----
Total revenues	528,400	572,193	43,793
BEGINNING FUND BALANCE	1,327,000	1,420,950	93,950
	-----	-----	-----
Total	\$ 1,855,400	1,993,143	137,743
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Debt service:			
Principal	\$ 425,000	425,000	
Interest	166,819	160,008	6,811
	-----	-----	-----
Total expenditures	591,819	585,008	6,811
UNAPPROPRIATED FUNDS	1,263,581		1,263,581
	-----	-----	-----
	\$ 1,855,400	585,008	1,270,392
	=====	-----	-----
ENDING FUND BALANCE		\$ 1,408,135	\$ 1,408,135
		=====	=====

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CAPITAL PROJECTS (CAPITAL RESERVE) FUND

This fund accounts for expenditures on major construction projects and proceeds from certificates of participation used to finance capital acquisitions.

MULTNOMAH COUNTY, OREGON
CAPITAL RESERVE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Interest	\$	\$ 65,436	\$ 65,436
Other - Service reimbursements	663,872	333,408	(330,464)
	-----	-----	-----
Total revenues	663,872	398,844	(265,028)
	-----	-----	-----
OTHER FINANCING SOURCES:			
Transfer from General Fund	169,715	169,715	
Bond proceeds		6,540,000	6,540,000
	-----	-----	-----
Total other financing sources	169,715	6,709,715	6,540,000
	-----	-----	-----
BEGINNING FUND BALANCE		503,929	503,929
	-----	-----	-----
Total	\$ 833,587	7,612,488	6,778,901
	=====	-----	-----
EXPENDITURES:			
Nondepartmental:			
Materials and services	\$ 706,715	1,173,038	(466,323)
Capital outlay		1,600,030	(1,600,030)
Debt service:			
Interest	24,075	49,918	(25,843)
	-----	-----	-----
Total expenditures	730,790	2,822,986	(2,092,196)
	-----	-----	-----
OTHER FINANCING USE:			
Cash transfer to General Fund	102,797	102,797	
	-----	-----	-----
Total expenditures and other financing uses	\$ 833,587	2,925,783	(2,092,196)
	=====	-----	-----
ENDING FUND BALANCE		\$ 4,686,705	\$ 4,686,705
		=====	=====

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ENTERPRISE FUNDS

These funds are used to finance and account for the acquisition, operation and maintenance of the data processing, sewage treatment and street lighting facilities which are supported by user charges. The County accounts for certain expenditures of the enterprise funds for budgetary purposes differently than for financial reporting purposes. Such differences relate primarily to the methods of accounting for vacation benefits (compensated absences), depreciation, debt and capital outlay. Funds included are:

- Data Processing Fund - accounts for the County's data processing operations.
- Dunthorpe Riverdale Service District No. 1 - accounts for the operation of the sanitary sewer system in Southwest unincorporated Multnomah County.

The fund is budgeted and accounted for as two separate components, the General and Sinking Fund. Both are reflected in the Statement of Revenues and Expenditures - Budget and Actual.

- West Hills Service District No. 2 - accounts for the operation of the sanitary sewer system in West unincorporated Multnomah County.
- Central County Service District No. 3 - accounts for the operation of the sanitary sewer system in East Multnomah County.
- Mid-County Service District No. 14 - accounts for the operation of street lights throughout unincorporated Multnomah County.

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
June 30, 1988

	Data Processing	Dunthorpe- Riverdale Service District NO. 1	West Hills Service District NO. 2	Central County Service District NO. 3	Mid County Service District NO. 14	Total
ASSETS:						
Current Assets:						
Cash and investments	\$ 67,759	\$ 273,573	\$ 39,441	\$ 75,463	\$ 249,564	\$ 705,800
Receivables (net of allowances for uncollectibles):						
Accounts	215,887	448			400,448	616,783
Special assessments		10,754	4,035	6,524	136,981	158,294
Total current assets	283,646	284,775	43,476	81,987	786,993	1,480,877
Restricted assets:						
Debt service:						
Cash and investments		19,547				19,547
Property taxes receivable		4,612				4,612
Total restricted assets		24,159				24,159
Fixed assets (net of accumulated depreciation)	1,543,055	881,216	98,038		210,868	2,733,177
Contracts and unbonded assessments receivable				15,859		15,859
Total assets	\$ 1,826,701	\$ 1,190,150	\$ 141,514	\$ 97,846	\$ 997,861	\$ 4,254,072
LIABILITIES AND FUND EQUITY:						
Current liabilities:						
Accounts payable	\$ 10,670	\$ 33,629	\$ 5,640	\$ 74,053	\$ 188,911	\$ 312,903
Compensated absences	131,952					131,952
Capitalized leases - current	182,228					182,228
Total current liabilities	324,850	33,629	5,640	74,053	188,911	627,083
Current liabilities payable from restricted assets:						
Interest payable		1,900				1,900
General obligation bonds - current		28,000				28,000
Total current liabilities payable from restricted assets		29,900				29,900
Noncurrent liabilities:						
General obligation bonds (net of current portion)		56,000				56,000
Capitalized leases (net of current portion)	366,642					366,642
Total noncurrent liabilities	366,642	56,000				422,642
Total liabilities	691,492	119,529	5,640	74,053	188,911	1,079,625
Fund equity:						
Contributed capital	1,382,152	1,657,750	546,086		569,724	4,155,712
Retained earnings (deficit):						
Reserved for debt service		(61,740)				(61,740)
Unreserved, undesignated	(246,943)	(525,389)	(410,212)	23,793	239,226	(919,525)
Total fund equity	1,135,209	1,070,621	135,874	23,793	808,950	3,174,447
Total liabilities and fund equity (deficit)	\$ 1,826,701	\$ 1,190,150	\$ 141,514	\$ 97,846	\$ 997,861	\$ 4,254,072

MULTNOMAH COUNTY, OREGON
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
 ENTERPRISE FUNDS
 For the fiscal year ended June 30, 1988

	Data Processing	Dunthorpe- Riverdale Service District NO. 1	West Hills Service District NO. 2	Central County Service District NO. 3	Mid County Service District NO. 14	Total
OPERATING REVENUES:						
Charges for services	\$4,582,575	\$ 88,526	\$ 15,032	\$ 3,141	\$ 744,319	\$ 5,433,593
OPERATING EXPENSES:						
Salaries and wages	1,738,175					1,738,175
Employee benefits	611,152					611,152
Repairs and maintenance	508,723					508,723
Utilities		67,042	5,191		653,136	725,369
Equipment rental	184,407					184,407
Facility rental	196,779					196,779
Professional services	581,651					581,651
Communications	154,231					154,231
Operating supplies	113,395					113,395
Depreciation	479,019	28,374	3,007		17,670	528,070
Internal support	548,674	7,026	2,908	2,399	26,247	587,254
Other expenses	42,216	966	821	550	253	44,806
Total operating expenses	5,158,422	103,408	11,927	2,949	697,306	5,974,012
Operating income (loss)	(575,847)	(14,882)	3,105	192	47,013	(540,419)
NONOPERATING REVENUES (EXPENSES):						
Interest revenue		17,519	2,320	6,183	28,248	54,270
Interest expense	(31,346)	(3,724)				(35,070)
Loss on sale of fixed assets	(881)					(881)
Total nonoperating revenues (expenses)	(32,227)	13,795	2,320	6,183	28,248	18,319
Net income (loss)	(608,074)	(1,087)	5,425	6,375	75,261	(522,100)
RETAINED EARNINGS (DEFICIT) JUNE 30, 1987	361,131	(586,042)	(415,637)	17,418	163,965	(459,165)
RETAINED EARNINGS (DEFICIT) JUNE 30, 1988	\$ (246,943)	\$ (587,129)	\$ (410,212)	\$ 23,793	\$ 239,226	\$ (981,265)
	*****	*****	*****	*****	*****	*****

MULTNOMAH COUNTY, OREGON
 COMBINING STATEMENT OF CHANGES IN CONTRIBUTED CAPITAL
 ENTERPRISE FUNDS
 For the fiscal year ended June 30, 1988

	Data Processing	Dunthorpe- Riverdale Service District NO. 1	West Hills Service District NO. 2	Central County Service District NO. 3	Mid County Service District NO. 14	Total
	-----	-----	-----	-----	-----	-----
CONTRIBUTED CAPITAL, JUNE 30, 1987	\$1,193,128	\$1,602,580	\$ 546,086	\$	\$ 770,934	\$ 4,112,728
	-----	-----	-----	-----	-----	-----
ADD:						
Contributions from connection fees		20,090				20,090
Contributions from customers					105,968	105,968
Contributions from property taxes		35,080				35,080
Contributions from General Fund	189,024					189,024
	-----	-----	-----	-----	-----	-----
Total contributions added	189,024	55,170			105,968	350,162
	-----	-----	-----	-----	-----	-----
DEDUCT:						
Reductions due to annexations by cities					307,178	307,178
	-----	-----	-----	-----	-----	-----
CONTRIBUTED CAPITAL JUNE 30, 1988	\$1,382,152	\$1,657,750	\$ 546,086	\$	\$ 569,724	\$ 4,155,712
	=====	=====	=====	=====	=====	=====

MULTNOMAH COUNTY, OREGON
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ENTERPRISE FUNDS
For the fiscal year ended June 30, 1988

	Data Processing	Dunthorpe- Riverdale Service District NO. 1	West Hills Service District NO. 2	Central County Service District NO. 3	Mid County Service District NO. 14	Total
SOURCES OF WORKING CAPITAL:						
Operations:						
Net income (loss)	\$ (608,074)	\$ (1,087)	\$ 5,425	\$ 6,375	\$ 75,261	\$ (522,100)
Add (deduct) items not affecting working capital:						
Depreciation	479,019	28,374	3,007		17,670	528,070
Loss on sale of fixed assets	881					881
Working capital provide by (used for) operations	(128,174)	27,287	8,432	6,375	92,931	6,851
Customer and other contributions		55,170			105,968	161,138
Net book value of fixed assets disposed					305,053	305,053
Certificate proceeds	41,793					41,793
Total sources of working capital	(86,381)	82,457	8,432	6,375	503,952	514,835
USES OF WORKING CAPITAL:						
Aquisition of fixed assets	207,461				105,968	313,429
Increase in restricted assets		4,153				4,153
Changes in maturities of long-term debt and interest payable		28,304				28,304
Equity transferred to other jurisdictions					305,053	305,053
Increase in contracts and unbonded assessments receivable				1,198		1,198
Total uses of working capital	207,461	32,457		1,198	411,021	652,137
Increase (decrease) in working capital	\$ (293,842)	\$ 50,000	\$ 8,432	\$ 5,177	\$ 92,931	\$ (137,302)
CHANGES IN COMPONENTS WHICH INCREASED (DECREASED) WORKING CAPITAL:						
Cash and investments	\$ (380,931)	\$ 25,853	\$ 9,211	\$ (5,282)	\$ (293,583)	\$ (644,732)
Receivables	116,429	83	(2,941)	(17,816)	352,270	448,025
Accounts payable	22,959	24,064	2,162	28,275	34,244	111,704
Compensated absences	(10,542)					(10,542)
Capitalized leases	(41,757)					(41,757)
Increase (decrease) in working capital	\$ (293,842)	\$ 50,000	\$ 8,432	\$ 5,177	\$ 92,931	\$ (137,302)

MULTNOMAH COUNTY, OREGON
DATA PROCESSING FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Charges for services	\$ 828,999	\$ 785,371	\$ (43,628)
Other - Service reimbursements	3,760,054	3,797,204	37,150
	-----	-----	-----
Total revenues	4,589,053	4,582,575	(6,478)
	-----	-----	-----
OTHER FINANCING SOURCE:			
Transfer from General Fund	61,204		(61,204)
	-----	-----	-----
BEGINNING FUND BALANCE	240,748	514,519	273,771
	-----	-----	-----
Total	\$ 4,891,005	5,097,094	206,089
	=====	-----	-----
EXPENDITURES:			
General Services:			
Personal services	\$ 2,364,925	2,338,785	26,140
Materials and services	2,468,230	2,437,047	31,183
Capital outlay	57,850	48,286	9,564
	-----	-----	-----
Total expenditures	\$ 4,891,005	4,824,118	66,887
	=====	-----	-----
ENDING FUND BALANCE		\$ 272,976	\$ 272,976
		=====	=====

MULTNOMAH COUNTY, OREGON
DUNTHORPE - RIVERDALE SERVICE DISTRICT NO. 1 GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Assessments - sewer	\$ 90,000	\$ 89,086	\$ (914)
Charges for services - connection	20,000	20,090	90
Interest	9,000	16,086	7,086
	-----	-----	-----
Total revenues	119,000	125,262	6,262
BEGINNING FUND BALANCE	180,800	191,353	10,553
	-----	-----	-----
Total	\$ 299,800	316,615	16,815
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 98,100	75,035	23,065
Contingency	20,000		20,000
	-----	-----	-----
Total expenditures	118,100	75,035	43,065
UNAPPROPRIATED FUNDS	181,700		181,700
	-----	-----	-----
	\$ 299,800	75,035	224,765
	=====	-----	-----
ENDING FUND BALANCE		\$ 241,580	\$ 241,580
		=====	=====

MULTNOMAH COUNTY, OREGON
DUNTHORPE - RIVERDALE SERVICE DISTRICT NO. 1 SINKING FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Taxes:			
Property:			
Current year	\$ 32,200	\$ 32,807	\$ 607
Prior years'	1,168	1,826	658
Penalties and interest		425	425
Sales on foreclosures		22	22
Interest	567	1,433	866
	-----	-----	-----
Total revenues	33,935	36,513	2,578
BEGINNING FUND BALANCE	10,663	15,565	4,902
	-----	-----	-----
Total	\$ 44,598	52,078	7,480
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Debt service			
Principal	\$ 28,000	28,000	
Interest	4,256	4,256	
	-----	-----	-----
Total expenditures	32,256	32,256	
UNAPPROPRIATED FUNDS	12,342		12,342
	-----	-----	-----
	\$ 44,598	32,256	12,342
	=====	-----	-----
ENDING FUND BALANCE		\$ 19,822	\$ 19,822
		=====	=====

MULTNOMAH COUNTY, OREGON
 WEST HILLS SERVICE DISTRICT NO. 2 FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Assessments - sewer	\$ 14,400	\$ 18,322	\$ 3,922
Interest	800	2,320	1,520
Total revenues	15,200	20,642	5,442
BEGINNING FUND BALANCE	13,300	26,208	12,908
Total	\$ 28,500	46,850	18,350
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 17,000	11,929	5,071
Contingency	11,500		11,500
Total expenditures	\$ 28,500	11,929	16,571
ENDING FUND BALANCE		\$ 34,921	\$ 34,921

MULTNOMAH COUNTY, OREGON
CENTRAL COUNTY SERVICE DISTRICT NO. 3 FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Assessments - sewer	\$	\$ 16,302	\$ 16,302
Charges for service - connection		1,682	1,682
Interest	500	6,183	5,683
	-----	-----	-----
Total revenues	500	24,167	23,667
BEGINNING FUND BALANCE	9,800	(1,807)	(11,607)
	-----	-----	-----
Total	\$ 10,300	22,360	12,060
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 10,300	3,449	6,851
	-----	-----	-----
Total expenditures	\$ 10,300	3,449	6,851
	=====	-----	-----
ENDING FUND BALANCE		\$ 18,911	\$ 18,911
		=====	=====

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, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Assessments - street lighting			
Current year	\$ 1,400,000	\$ 694,707	\$ (705,293)
Prior years'	100,000	75,639	(24,361)
Interest	25,000	47,800	22,800
Other		662	662
	-----	-----	-----
Total revenues	1,525,000	818,808	(706,192)
BEGINNING FUND BALANCE	362,200	342,412	(19,788)
	-----	-----	-----
Total	\$ 1,887,200	1,161,220	(725,980)
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Materials and services	\$ 1,552,000	680,836	871,164
Capital outlay	25,000		25,000
Contingency	25,000		25,000
	-----	-----	-----
Total expenditures	1,602,000	680,836	921,164
UNAPPROPRIATED FUNDS	285,200		285,200
	-----	-----	-----
	\$ 1,887,200	680,836	1,206,364
	=====	-----	-----
ENDING FUND BALANCE		\$ 480,384	\$ 480,384
		=====	=====

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 differently than for financial reporting purposes. Such differences relate primarily to the methods of accounting for vacation benefits (compensated absences), depreciation and capital outlay. Funds included are:

- Insurance Fund - accounts for the County's insurance programs for liability, tort, workers' compensation, medical, dental, vision, life and long-term disability claims and insurance.
- Fleet Management Fund - accounts for all motor vehicle fleet operations.

MULTNOMAH COUNTY, OREGON
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
June 30, 1988

	Insurance	Fleet Management	Total
	-----	-----	-----
ASSETS:			
Current assets:			
Cash and Investments	\$ 6,307,799	\$ 1,221,788	\$ 7,529,587
Accounts receivable	157	6,000	6,157
Inventories		314,517	314,517
Prepaid insurance	31,848		31,848
	-----	-----	-----
Total current assets	6,339,804	1,542,305	7,882,109
Fixed assets (net)		2,157,059	2,157,059
	-----	-----	-----
Total assets	\$ 6,339,804	\$ 3,699,364	\$ 10,039,168
	=====	=====	=====
LIABILITIES AND FUND EQUITY:			
Current liabilities:			
Accounts payable	\$ 2,282,463	\$ 129,571	\$ 2,412,034
Compensated absences	3,210	33,837	37,047
	-----	-----	-----
Total current liabilities	2,285,673	163,408	2,449,081
	-----	-----	-----
Fund equity:			
Contributed capital		3,102,824	3,102,824
Retained earnings:			
Designated for future claims	4,054,131		4,054,131
Unreserved, undesignated		433,132	433,132
	-----	-----	-----
Total equity	4,054,131	3,535,956	7,590,087
	-----	-----	-----
Total liabilities and fund equity	\$ 6,339,804	\$ 3,699,364	\$ 10,039,168
	=====	=====	=====

MULTNOMAH COUNTY, OREGON
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 INTERNAL SERVICE FUNDS
 For the fiscal year ended June 30, 1988

	Insurance	Fleet Management	Total
OPERATING REVENUES:			
Charges for services	\$ 6,526,904	\$ 2,621,532	\$ 9,148,436
Insurance premiums	463,724		463,724
Experience rating and refunds	227,937		227,937
Total operating revenues	7,218,565	2,621,532	9,840,097
OPERATING EXPENSES:			
Salaries and wages	12,900	661,450	674,350
Employee benefits	3,591	236,662	240,253
Repairs and maintenance		213,064	213,064
Operating supplies		592,734	592,734
Insurance claims and premiums	7,764,614		7,764,614
Administrative	395,173		395,173
Communications		8,093	8,093
Depreciation		603,018	603,018
Other	57,151		57,151
Total operating expenses	8,233,429	2,315,021	10,548,450
Operating income (loss)	(1,014,864)	306,511	(708,353)
NONOPERATING REVENUES (EXPENSES):			
Interest revenue	111,102		111,102
(Loss) on sale of equipment		(70,396)	(70,396)
Total nonoperating revenues (expenses)	111,102	(70,396)	40,706
OPERATING TRANSFERS IN	772,403		772,403
Net income (loss)	(131,359)	236,115	104,756
RETAINED EARNINGS, JUNE 30, 1987	4,185,490	197,017	4,382,507
RETAINED EARNINGS, JUNE 30, 1988	\$ 4,054,131	\$ 433,132	\$ 4,487,263

MULTNOMAH COUNTY, OREGON
SCHEDULE OF CHANGES IN CONTRIBUTED CAPITAL OF FLEET MANAGEMENT FUND
For the fiscal year ended June 30, 1988

CONTRIBUTED CAPITAL, JUNE 30, 1987 \$ 2,958,983

CONTRIBUTIONS:

Transfer of fixed assets from General Fixed Assets
Account Group at estimated market value on date
of transfer

143,841

CONTRIBUTED CAPITAL, JUNE 30, 1988

\$ 3,102,824

=====

MULTNOMAH COUNTY, OREGON
 COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
 INTERNAL SERVICE FUNDS
 For the fiscal year ended June 30, 1988

	Insurance	Fleet Management	Total
	-----	-----	-----
SOURCES OF WORKING CAPITAL:			
Operations:			
Net income (loss)	\$ (131,359)	\$ 236,115	\$ 104,756
Add (deduct) items not affecting working capital:			
Depreciation		603,018	603,018
Loss on disposal of fixed assets		70,396	70,396
	-----	-----	-----
Working capital provide by (used for) operations	(131,359)	909,529	778,170
Proceeds from sale of equipment		45,325	45,325
	-----	-----	-----
Net sources of working capital	(131,359)	954,854	823,495
USES OF WORKING CAPITAL:			
Aquisition of fixed assets		903,529	903,529
	-----	-----	-----
Increase (decrease) in working capital	\$ (131,359)	\$ 51,325	\$ (80,034)
	=====	=====	=====
CHANGES IN COMPONENTS WHICH INCREASED (DECREASED) WORKING CAPITAL:			
Cash and investments	\$ 93,223	\$ 90,586	\$ 183,809
Receivables	157	6,000	6,157
Inventory		15,557	15,557
Prepaid insurance	31,848		31,848
Accounts payable	(253,377)	(58,946)	(312,323)
Compensated absences	(3,210)	(1,872)	(5,082)
	-----	-----	-----
Increase (decrease) in working capital	\$ (131,359)	\$ 51,325	\$ (80,034)
	=====	=====	=====

MULTNOMAH COUNTY, OREGON
INSURANCE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
REVENUES:			
Charges for services	\$ 12,000	\$ 10,955	\$ (1,045)
Interest	65,205	111,102	45,897
Other:			
Service reimbursements	6,850,801	6,515,949	(334,852)
Premiums	550,000	463,724	(86,276)
Experience ratings & miscellaneous		227,937	227,937
Total revenues	7,478,006	7,329,667	(148,339)
OTHER FINANCING SOURCES:			
Transfer from other funds:			
General Fund	692,403	692,403	
Road Fund	80,000	80,000	
Total other financing sources	772,403	772,403	
BEGINNING FUND BALANCE	4,010,000	4,185,490	175,490
Total	\$ 12,260,409	12,287,560	27,151
EXPENDITURES:			
General Services:			
Personal services	\$ 165,403	13,281	152,122
Materials and services	7,975,449	8,212,870	(237,421)
Capital outlay	9,800	4,068	5,732
Contingency	4,109,757		4,109,757
Total expenditures	\$ 12,260,409	8,230,219	4,030,190
ENDING FUND BALANCE		\$ 4,057,341	\$ 4,057,341

MULTNOMAH COUNTY, OREGON
FLEET MANAGEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
For the fiscal year ended June 30, 1988

	Budget	Actual	Variance favorable (unfavorable)
	-----	-----	-----
REVENUES:			
Charges for service	\$ 22,500	\$ 25,570	\$ 3,070
Other:			
Service reimbursements	2,615,875	2,589,962	(25,913)
Miscellaneous		6,000	6,000
Proceeds from sale of fixed assets	45,000	45,325	325
	-----	-----	-----
Total revenues	2,683,375	2,666,857	(16,518)
BEGINNING FUND BALANCE	1,213,362	1,359,537	146,175
	-----	-----	-----
Total	\$ 3,896,737	4,026,394	129,657
	=====	-----	-----
EXPENDITURES:			
Environmental Services:			
Personal services	\$ 976,145	896,240	79,905
Materials and services	800,842	882,029	(81,187)
Capital outlay	972,221	835,391	136,830
Contingency	622,639		622,639
	-----	-----	-----
Total expenditures	3,371,847	2,613,660	758,187
UNAPPROPRIATED FUNDS	524,890		524,890
	-----	-----	-----
	\$ 3,896,737	2,613,660	1,283,077
	=====	-----	-----
ENDING FUND BALANCE		\$ 1,412,734	\$ 1,412,734
		=====	=====

FUDICIARY (AGENCY) FUNDS

These agency funds account for resources received and held by the County in a fiduciary capacity. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund. The agency funds are as follows:

- 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 to other governmental entities.
- Sewer System Development Fund - accounts for the repayment of a surcharge on building activities collected for the East County cities. These surcharges are to be refunded to property owners.
- Deferred Compensation Fund - accounts for voluntary withholdings from employee's wages on which income taxes are deferred until the time of withdrawal.
- Public Guardian - accounts for receipts and disbursements for individuals who are not capable of handling their own financial affairs.

MULTNOMAH COUNTY, OREGON
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
June 30, 1988

	Sundry Taxing Bodies	Clearing	Department and Offices Agency	Sewer System Develop- ment	Deferred Compensation	Public Guardian	Total
Assets:							
Cash and investments	\$ 4,695,217	\$ 5,319,677	\$ 1,687,487	\$ 32,597	\$ 11,432,142	\$ 726,349	\$ 23,893,469
Receivables:							
Property taxes	58,930,326						58,930,326
Advances			12,000			3,873	15,873
Total assets	\$ 63,625,543	\$ 5,319,677	\$ 1,699,487	\$ 32,597	\$ 11,432,142	\$ 730,222	\$ 82,839,668
	=====	=====	=====	=====	=====	=====	=====
Liabilities:							
Payrolls payable	\$	\$ 3,017,348	\$	\$	\$	\$	\$ 3,017,348
Accounts payable		2,302,329	377,720				2,680,049
Due to General Fund			3,500				3,500
Deferred revenue	58,930,326						58,930,326
Amounts held in trust	4,695,217		1,318,267	32,597		730,222	6,776,303
Deferred compensation					11,432,142		11,432,142
Total liabilities	\$ 63,625,543	\$ 5,319,677	\$ 1,699,487	\$ 32,597	\$ 11,432,142	\$ 730,222	\$ 82,839,668
	=====	=====	=====	=====	=====	=====	=====

MULTNOMAH COUNTY, OREGON
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the fiscal year ended June 30, 1988

	Balance June 30, 1987	Additions	Deletions	Balance June 30, 1988
SUNDRY TAXING BODIES FUND:				
Assets:				
Cash and investments	\$ 6,230,593	\$ 484,907,414	\$ 486,442,790	\$ 4,695,217
Property taxes receivable	56,262,534	469,177,323	466,509,531	58,930,326
	-----	-----	-----	-----
Total assets	\$ 62,493,127	\$ 954,084,737	\$ 952,952,321	\$ 63,625,543
	=====	=====	=====	=====
Liabilities:				
Deferred revenue	\$ 56,262,534	\$ 469,177,323	\$ 466,509,531	\$ 58,930,326
Amounts held in trust	6,230,593	484,907,414	486,442,790	4,695,217
	-----	-----	-----	-----
Total liabilities	\$ 62,493,127	\$ 954,084,737	\$ 952,952,321	\$ 63,625,543
	=====	=====	=====	=====
CLEARING FUND:				
Assets:				
Cash and investments	\$ 6,153,362	\$ 560,318,639	\$ 561,152,324	\$ 5,319,677
	=====	=====	=====	=====
Liabilities:				
Payrolls payable	\$ 2,109,946	\$ 198,353,400	\$ 197,445,998	\$ 3,017,348
Accounts payable	4,043,416	361,965,239	363,706,326	2,302,329
	-----	-----	-----	-----
Total liabilities	\$ 6,153,362	\$ 560,318,639	\$ 561,152,324	\$ 5,319,677
	=====	=====	=====	=====
DEPARTMENT AND OFFICES AGENCY FUND:				
Assets:				
Cash and investments	\$ 1,212,148	\$ 1,118,048,662	\$ 1,117,573,323	\$ 1,687,487
Advances receivable	12,000			12,000
	-----	-----	-----	-----
Total assets	\$ 1,224,148	\$ 1,118,048,662	\$ 1,117,573,323	\$ 1,699,487
	=====	=====	=====	=====
Liabilities:				
Accounts payable	\$ 408,000	\$ 7,663,495	\$ 7,693,775	\$ 377,720
Due to General Fund	3,500			3,500
Amounts held in trust	812,648	1,110,385,167	1,109,879,548	1,318,267
	-----	-----	-----	-----
Total liabilities	\$ 1,224,148	\$ 1,118,048,662	\$ 1,117,573,323	\$ 1,699,487
	=====	=====	=====	=====
SEWER SYSTEM DEVELOPMENT FUND:				
Assets:				
Cash and investments	\$ 43,379	\$	\$ 10,782	\$ 32,597
	=====	=====	=====	=====
Liabilities:				
Amounts held in trust	\$ 43,379	\$	\$ 10,782	\$ 32,597
	=====	=====	=====	=====
DEFERRED COMPENSATION FUND:				
Assets:				
Cash and investments	\$ 9,694,475	\$ 2,518,705	\$ 781,038	\$ 11,432,142
	=====	=====	=====	=====
Liabilities:				
Deferred compensation	\$ 9,694,475	\$ 2,518,705	\$ 781,038	\$ 11,432,142
	=====	=====	=====	=====

continued

MULTNOMAH COUNTY, OREGON
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the fiscal year ended June 30, 1988
(continued)

	Balance June 30, 1987	Additions	Deletions	Balance June 30, 1988
<hr/>				
PUBLIC GUARDIAN FUND:				
Assets:				
Cash and investments	\$	\$ 923,449	\$ 197,100	\$ 726,349
Advances receivable		3,873		3,873
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	\$	\$ 927,322	\$ 197,100	\$ 730,222
	<hr/>	<hr/>	<hr/>	<hr/>
Liabilities:				
Amounts held in trust	\$	\$ 927,322	\$ 197,100	\$ 730,222
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL - ALL FIDUCIARY FUNDS:				
Assets:				
Cash and investments	\$ 23,333,957	\$ 2,166,716,869	\$ 2,166,157,357	\$ 23,893,469
Property taxes receivable	56,262,534	469,177,323	466,509,531	58,930,326
Advances receivable	12,000	3,873		15,873
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	\$ 79,608,491	\$ 2,635,898,065	\$ 2,632,666,888	\$ 82,839,668
	<hr/>	<hr/>	<hr/>	<hr/>
Liabilities:				
Payrolls payable	\$ 2,109,946	\$ 198,353,400	\$ 197,445,998	\$ 3,017,348
Accounts payable	4,451,416	369,628,734	371,400,101	2,680,049
Due to General Fund	3,500			3,500
Deferred revenue	56,262,534	469,177,323	466,509,531	58,930,326
Amounts held in trust	7,086,620	1,596,219,903	1,596,530,220	6,776,303
Deferred compensation	9,694,475	2,518,705	781,038	11,432,142
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	\$ 79,608,491	\$ 2,635,898,065	\$ 2,632,666,888	\$ 82,839,668
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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 the assets recorded in the enterprise and internal service funds.

MULTNOMAH COUNTY, OREGON
SCHEDULE OF GENERAL FIXED ASSETS
JUNE 30, 1988

General fixed assets:	
Land and land improvements	\$ 3,172,331
Buildings and improvements	80,501,049
Park sites	4,891,234
Bridges	28,834,384
Equipment	10,395,627

Total general fixed assets	\$ 127,794,625
	=====
Investments in general fixed assets:	
Balance July 1, 1987	\$ 125,254,462

Additions provided by:	
General Fund	2,660,997
Road Fund	216,132
Federal and State Program Fund	213,509
Animal Control Fund	2,596
Willamette River Bridges Fund	50,575
Telephone Fund	185,006

Total additions	3,328,815
Deductions:	
Retirements	(937,024)
Transfer to Proprietary Funds (net)	148,372

Total investment in general fixed assets	\$ 127,794,625
	=====
Reconciliation:	
Total capital outlay	\$ 6,754,889

Items not capitalized:	
Contributions to Data Processing Fund	(337,396)
Contributions to Fleet Management Fund	(143,841)
Special Assessment Operating Fund	(72,270)
Repairs and other general maintenance	(661,337)
Roads and bridge maintenance	(1,930,012)
Operating supplies	(371,103)

	(3,515,959)

Additional items capitalized	89,885

Total general fixed asset additions	\$ 3,328,815
	=====

MULTNOMAH COUNTY, OREGON
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
For the fiscal year ended June 30, 1988

	Land and land improvements	Buildings and improvements	Parksites	Bridges	Equipment	Total
Function and activity:						
General government:						
Legislative	\$ 6,360	\$ 657,571	\$	\$	\$ 157,608	\$ 821,539
Administrative	102,086	4,607,294			4,326,376	9,035,756
Sub-total	108,446	5,264,865			4,483,984	9,857,295
Health and social services:						
Health	15,220	2,492,381			1,099,995	3,607,596
Social	86,837	2,569,321			307,433	2,963,591
Sub-total	102,057	5,061,702			1,407,428	6,571,187
Public safety:						
Law enforcement	953,255	47,873,244			1,166,216	49,992,715
Justice	39,876	1,137,183			365,328	1,542,387
Sub-total	993,131	49,010,427			1,531,544	51,535,102
Community services:						
Community service development	772,997	941,988			88,974	1,803,959
Recreation	300,380	3,687,100			267,166	4,254,646
Park sites			4,891,234			4,891,234
Sub-total	1,073,377	4,629,088	4,891,234		356,140	10,949,839
Roads and bridges						
Roads and bridges	383,044			28,834,384	2,616,531	31,833,959
Bridge shops	38,840	71,757				110,597
Road shops	32,678	5,121,075				5,153,753
Administrative		249,100				249,100
Sub-total	454,562	5,441,932		28,834,384	2,616,531	37,347,409
External organizations:						
External use	440,758	11,093,035				11,533,793
Total general fixed assets	\$ 3,172,331	\$ 80,501,049	\$4,891,234	\$28,834,384	\$10,395,627	\$ 127,794,625
	=====	=====	=====	=====	=====	=====

MULTNOMAH COUNTY, OREGON
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
For the fiscal year ended June 30, 1988

	General fixed assets June 30, 1987	Additions and reclassifica- tion	Deductions	General fixed assets June 30, 1988
	-----	-----	-----	-----
Function and activity:				
General government:				
Legislative	\$ 824,833	\$ 214	\$ (3,508)	\$ 821,539
Administrative	8,109,411	1,022,829	(96,484)	9,035,756
	-----	-----	-----	-----
Sub-total	8,934,244	1,023,043	(99,992)	9,857,295
	-----	-----	-----	-----
Health and social services:				
Health	3,524,934	89,444	(6,782)	3,607,596
Social	2,751,582	214,384	(2,375)	2,963,591
	-----	-----	-----	-----
Sub-total	6,276,516	303,828	(9,157)	6,571,187
	-----	-----	-----	-----
Public safety:				
Law enforcement	49,015,762	985,385	(8,432)	49,992,715
Justice	1,535,611	14,851	(8,075)	1,542,387
	-----	-----	-----	-----
Sub-total	50,551,373	1,000,236	(16,507)	51,535,102
	-----	-----	-----	-----
Community services:				
Community service development	1,683,460	137,979	(17,480)	1,803,959
Recreation	4,058,550	335,602	(139,506)	4,254,646
Park sites	5,028,275		(137,041)	4,891,234
	-----	-----	-----	-----
Sub-total	10,770,285	473,581	(294,027)	10,949,839
	-----	-----	-----	-----
Roads and bridges				
Roads and bridges	31,912,059	439,241	(517,341)	31,833,959
Bridge shops	100,647	9,950		110,597
Road shops	5,128,759	24,994		5,153,753
Administrative	242,630	6,470		249,100
	-----	-----	-----	-----
Sub-total	37,384,095	480,655	(517,341)	37,347,409
	-----	-----	-----	-----
External organizations:				
External use	11,337,949	195,844		11,533,793
	-----	-----	-----	-----
Total general fixed assets	\$ 125,254,462	\$ 3,477,187	\$ (937,024)	\$ 127,794,625
	=====	=====	=====	=====

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OTHER SCHEDULES SECTION

Schedules included in this section are:

- * Schedule of Federal financial assistance
- * Schedule of property tax transactions and outstanding balances
- * Schedule of special assessment improvement and general obligation bonds and bond interest coupon transactions
- * Schedule of future debt service requirements of special assessment improvement bonds and general obligation bonds
- * Schedule of Certificates of Participation outstanding
- * Schedule of revenues and expenditures - Multnomah County Fair
- * Schedule of receipts, deposits and balances - elected official

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1988

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) July 1, 1987	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) June 30, 1988
<hr/>						
U.S. DEPARTMENT OF AGRICULTURE:						
Pass-through State Department of Human Resources:						
Food Distribution	10.550	\$ 368,473	\$ 5,941	\$ 352,867	\$ 368,473	\$ 21,547
Food Stamps	10.551	12,573	4,842	15,250	12,573	2,165
National School Lunch Program	10.555	27,901		27,901	27,901	
Supplemental Food Program for Women Infants, and Children	10.557	563,892	50,122	535,827	563,892	78,187
Total Department of Agriculture			60,905	931,845	972,839	101,899
<hr/>						
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:						
Direct Programs:						
Grants for Health Services to the Homeless	13.151	391,491 (1)		52,604	61,118	8,514
Community Health Centers	13.224	2,563,039	87,243	2,536,355	2,563,039	113,927
Administration for Children, Youth & Families, Child Abuse & Neglect	13.670	155,731 (2)	4,946	59,897	54,951	
Medicare-Supplementary Medical Insurance	13.774	49,198		49,198	49,198	
Pass-through State Department of Human Resources:						
Project Grants & Cooperative Agreements for T.B. Control Programs	13.116	38,231	2,708	37,170	38,231	3,769
Acquired Immune Deficiency Syndrome (Aids)	13.118	196,176	17,080	115,995	133,749	34,834
Alcohol, Drug Abuse Treatment and Rehabilitation Block Grant	13.141	338,498		338,498	338,498	
Aids Drug Reimbursements	13.146	70,000		70,000	70,000	
Mental Health for the Homeless Block Grant	13.150	79,839		79,839	79,839	
Family Planning Services	13.217	416,547	(2,302)	289,973	416,547	124,272
Administration of Developmental Disabilities Basic Support and Advocacy Grants	13.630	34,075		34,075	34,075	
Special Programs for the Aging Title III, Parts A&B Grants for Support Services & Senior Centers	13.633	834,887	73,206	706,975	706,856	73,087
Special Programs for the Aging Title III, Part C Nutrition Services	13.635	989,682	(198,209)	752,552	935,652	(15,109)
Community Services Block Grant	13.665	204,616 (3)	15,803	220,419	194,258	(10,358)
Social Services Block Grant	13.667	913,729		913,729	913,729	
Special Programs for the Aging Title IV, Training, Research and Discretionary	13.668	150,000 (4)		37,500	33,534	(3,966)
Child Support Enforcement	13.679	787,259	178,072	763,921	786,982	201,133
Medical Assistance Program	13.714	4,276,657	298,807	4,278,958	4,276,157	296,006
Refugee & Entrant Assistance-State Programs	13.814	1,441,728	169,025	1,420,716	1,435,100	183,409
Low-income Home Energy Assistance	13.818	411,986 (5)	78,881	234,897	199,587	43,572
Health Programs for Refugees	13.987	50,463	2,000	47,842	50,463	4,621
Preventive Health and Service Block Grants	13.991	172,593	23,952	180,250	172,593	16,295
Alcohol, Drug Abuse & Mental Health Block Grant	13.992	3,540,475		3,540,475	3,540,475	
Maternal & Child Health Services Block Grant	13.994	233,807	36,237	362,257	233,782	(92,238)
Total Department of Health and Human Services			787,449	17,124,095	17,318,413	981,768

continued

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1988
(continued)

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) July 1, 1987	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) June 30, 1988
<hr/>						
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:						
Direct Program:						
Housing Counseling Assistance Program	14.169	16,650	5,261	15,267	16,393	6,387
Community Development Block Grants/ Entitlement Grants	14.218	5,226,000 (6)	144,449	970,398	857,698	31,749
Section 312 Rehabilitation Loans	14.220	213,064	46,316	259,378	213,064	
Urban Homesteading	14.222	100,000 (7)		77,200	77,200	
Community Development Block Grant-Secretary's Discretionary Fund-Special Projects	14.232	200,000 (8)			12,173	12,173
Pass-through State Executive Department:						
Community Development Block Grants/ Small Cities Program	14.219	400,000 (9)		73,597	158,966	85,369
Rental Housing Rehabilitation	14.230	247,035	5,098	178,207	181,367	8,258
Emergency Shelter Grants Program (ESPG)	14.231	30,908		10,061	10,061	
Pass-through State Department of Human Resources:						
Solar Energy and Energy Conservation Bank	14.550	560,410 (10)	40,616	279,906	352,328	113,038
Total Department of Housing and Urban Development			241,740	1,864,014	1,879,250	256,974
<hr/>						
U.S. DEPARTMENT OF JUSTICE:						
Direct Programs:						
Criminal Justice Block Grants	16.573	131,762	(15,947)	91,108	90,984	(16,071)
Corrections-Technical Assistance	16.603	30,146		30,146	30,146	
Pass-through State Department of Justice:						
Crime Victim Assistance	16.575	39,000 (11)	2,420	20,265	19,422	1,577
State and Local Narcotics Control Assistance(Anti-Drug Abuse Act of 1986)	16.579	295,428			8,281	8,281
Pass-through Intergovernmental Research Institute:						
Criminal Justice Block Grants	16.573	673,283 (12)	(11,050)	167,362	209,775	31,363
Pass-through Pre-Trial Services Resources Center:						
Law Enforcement Assistance-Narcotic and Dangerous Drugs Lab Analysis	16.001	325,253		315,090	305,752	(9,338)
Total Department of Justice			(24,577)	623,971	664,360	15,812
<hr/>						
U.S. DEPARTMENT OF LABOR:						
Pass-through Private Industry Council:						
Job Training Partnership Act	17.250	428,003 (13)	31,073	153,471	146,086	23,688

continued

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1988
(continued)

FINANCING DEPARTMENT	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) July 1, 1987	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) June 30, 1988
U.S. DEPARTMENT OF TRANSPORTATION:						
Pass-through Oregon State Marine Board:						
Boating Safety Financial Assistance	20.005	197,035		170,729	170,729	
Pass-through State Public Utility Commission:						
Motor Carrier Safety Assistance Program	20.218	109,095	(14,687)	90,807	105,494	
Pass-through State Department of Transportation:						
State Highway and Community Safety	20.600	303,613 (14)	34,692	205,216	237,201	66,677
Pass-through Tri-Met:						
Urban Mass Transportation Capital Improvements Grants	20.500		38,116	38,116		
Total Department of Transportation			58,121	504,868	513,424	66,677
U.S. ENVIRONMENTAL PROTECTION AGENCY:						
Pass-through State Department of Human Resources:						
State Public Water System Supervision	66.432	2,077		1,560	2,077	517
U.S. ACTION:						
Direct Programs:						
Technical Assistance Program	72.013	2,500		2,500	2,500	
U.S. DEPARTMENT OF ENERGY:						
Pass-through State Department of Human Resources:						
Weather Assistance for Low-Income Persons	81.042	102,462 (15)	55,458	107,309	49,052	(2,799)
FEDERAL EMERGENCY MANAGEMENT AGENCY:						
Direct Programs:						
Emergency Management Institute Training Assistance	83.400	1,828		1,525	1,828	303
Pass-through State Executive Department:						
Emergency Management Assistance	83.503	104,740 (16)	17,806	69,408	72,439	20,837
Total Federal Emergency Management Agency			17,806	70,933	74,267	21,140
U.S. DEPARTMENT OF EDUCATION:						
Pass-through State Department of Human Resources:						
Education of Handicapped Children in State Operated or Supported Schools	84.009	92,060		92,060	92,060	
Drug Free Schools and Communities State Grant	84.186	29,611		29,611	29,611	
Total U.S. Department of Education				121,671	121,671	

continued

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1988
(continued)

	FEDERAL CFDA NUMBER	PROGRAM AWARD AMOUNT	RECEIVABLE (ADVANCE) July 1, 1987	RECEIPTS	EXPENDITURES	RECEIVABLE (ADVANCE) June 30, 1988
FINANCING DEPARTMENT						

OTHER FEDERAL ASSISTANCE:						
Department of Agriculture:						
U.S. Forest Service-Patrol Contract				26,245	26,245	
Department of Interior:						
Payment in Lieu of Tax		72,595		72,595	72,595	
O & C Grant		745,801		745,801	745,801	
Sale/Lease Federal Land		1,999		1,999	1,999	
Pass-through State Executive Department:						
Forest Yield Tax		772,630		772,630	772,630	
Department of Justice:						
U.S. Marshall Contract		1,086,942	149,777	897,816	1,086,942	338,903
U.S. Marshall-Forfeiture		9,071		9,071	9,071	
U.S. Immigration and Naturalization		71,545	16,806	87,117	71,545	1,234
Department of Transportation:						
Pass-through State Department of Transportation:						
FAU Engineering Contracts		237,452	57,264	259,098	201,834	
Hawthorne Bridge Contract		102,208		102,208	102,208	
Emergency Management Assistance:						
Pass-through Emergency Local Food & Shelter Board:						
FEMA-Emergency Local Food & Shelter		21,743	(21,743)		21,743	
Department of Energy:						
Youth Conservation Corps		32,437 (17)	11,474	32,437	20,963	
Total Other Federal Assistance			213,578	3,007,017	3,133,576	340,137
Total Federal Assistance			\$ 1,441,553	\$ 24,513,254	\$ 24,877,515	\$ 1,805,814
			=====	=====	=====	=====

FOOTNOTES:

- (1) CFDA Number 13.151 - Award period 01/01/88 - 12/31/88
- (2) CFDA Number 13.670 - Award period 10/01/85 - 12/31/87
- (3) CFDA Number 13.665 - \$18,626 Award period 07/01/86 - 6/30/87
\$185,990 Award period 07/01/87 - 06/30/88
- (4) CFDA Number 13.668 - Award period 09/01/87 - 12/01/88
- (5) CFDA Number 13.818 - \$17,689 Award period 10/01/87 - 01/31/88
\$174,955 Award period 01/01/87 - 12/31/87
\$86,850 Award period 01/01/88 - 12/31/88
\$132,492 Award period 01/01/88 - 12/31/88

continued

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the fiscal year ended June 30, 1988
(continued)

FOOTNOTES (continued):

- (6) CFDA Number 14.218 - \$1,846,000 Award period 10/01/84 - Open
\$1,836,000 Award period 10/01/85 - Open
\$1,544,000 Award period 10/01/86 - Open
- (7) CFDA Number 14.222 - Award period 10/01/86 - 09/30/87
- (8) CFDA Number 14.232 - Award period 06/08/88 - Open
- (9) CFDA Number 14.219 - Award period 10/01/87 - Open
- (10) CFDA Number 14.550 - \$49,242 Award period 04/01/87 - 06/30/87
\$511,168 Award period 08/05/87 - 03/31/89
- (11) CFDA Number 16.575 - \$20,000 Award period 10/01/86 - 09/30/87
\$19,000 Award period 10/01/87 - 09/30/88
- (12) CFDA Number 16.573 - \$170,000 Award period 01/25/87 - 03/01/88
\$373,283 Award period 02/29/87 - 03/31/89
\$130,000 Award period 06/02/88 - 03/31/89
- (13) CFDA Number 17.250 - \$310,466 Award period 07/01/87 - 09/30/87
\$86,142 Award period 03/01/87 - 04/30/88
\$24,895 Award period 05/20/87 - 09/15/87
\$6,500 Award period 07/01/87 - 06/30/88
- (14) CFDA Number 20.600 - \$82,502 Award period 07/01/86 - 12/31/87
\$104,518 Award period 09/01/87 - 06/30/88
\$97,032 Award period 07/01/87 - 12/31/88
\$19,561 Award period 10/01/87 - 9/30/88
- (15) CFDA Number 81.042 - \$68,430 Award period 4/1/87 - 3/31/88
\$34,032 Award period 8/5/87 - 3/31/89
- (16) CFDA Number 83.503 - \$52,240 Award period 10/1/86 - 9/30/87
\$52,500 Award period 10/1/87 - 9/30/88
- (17) Youth Conservation Corps - \$11,474 Award period 6/2/87 - 6/30/87
\$20,963 Award period 7/1/87 - 8/31/87

MULTNOMAH COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
AND OUTSTANDING BALANCES
For the fiscal year ended June 30, 1988

<u>Tax year</u>	<u>Taxes receivable June 30, 1987</u>	<u>Current levy as extended by assessor</u>	<u>Add (deduct) corrections and adjustments</u>	<u>(Deduct) discounts allowed</u>	<u>(Deduct) cash collections on taxes</u>	<u>Taxes receivable June 30, 1988</u>	<u>Interest collections on delinquent taxes</u>
1987-88	\$	\$546,721,162	\$ (759,338)	\$(11,294,398)	\$(498,671,969)	\$35,995,457	\$ 431,611
1986-87	34,438,630		(115,195)		(15,945,296)	18,378,139	1,393,602
1985-86	17,847,367		254,890		(7,763,651)	10,338,606	1,441,868
1984-85 and prior	<u>12,272,869</u>		<u>1,183,346</u>		<u>(10,058,562)</u>	<u>3,397,653</u>	<u>2,834,927</u>
	<u>\$64,558,866</u>	<u>\$546,721,162</u>	<u>\$ 563,703</u>	<u>\$(11,294,398)</u>	<u>\$(532,439,478)</u>	<u>\$68,109,855</u>	<u>\$6,102,008</u>

Summary of taxes receivable at June 30, 1988:

	<u>Current levy</u>	<u>Prior years' levies</u>	<u>Total</u>
General Fund	\$ 4,239,858	\$ 3,759,224	\$ 7,999,082
Serial Levy Fund	309,442		309,442
Library Serial Levy Fund	493,791	185,495	679,286
Service Districts	2,304	2,308	4,612
Sundry Taxing Bodies Fund	<u>30,890,064</u>	<u>28,040,262</u>	<u>58,930,326</u>
SUBTOTAL	35,935,459	31,987,289	67,922,748
Special assessments collected through tax roll	56,609	124,488	181,097
General Fund advance payments of taxes to other taxing bodies(1)	<u>3,388</u>	<u>2,622</u>	<u>6,010</u>
TOTAL TAX RECEIVABLES	<u>\$35,995,456</u>	<u>\$32,114,399</u>	<u>\$68,109,855</u>

Reconciliation of cash collections to tax revenue:

	<u>Cash collections</u>	<u>Changes in amounts subject to accrual</u>	<u>Revenues</u>
General Fund	\$ 62,803,546	\$157,649	\$ 62,961,195
Serial Levy Fund	4,286,935	40,281	4,327,216
Library Serial Levy Fund	<u>7,036,704</u>	<u>47,911</u>	<u>7,084,615</u>
SUBTOTAL	74,127,185	245,841	74,373,026
Service Districts (Special assessments)	943,933	(771)	943,162
Sundry Taxing Bodies Fund	457,318,163		457,318,163
General Fund advance payment to other taxing bodies	<u>50,197</u>		<u>50,197</u>
TOTAL	<u>\$532,439,478</u>	<u>\$245,070</u>	<u>\$532,684,548</u>

(1) Included in General Fund Account, Accounts Receivable.

MULTNOMAH COUNTY, OREGON
SCHEDULE OF SPECIAL ASSESSMENT BANCROFT IMPROVEMENT BONDS AND
GENERAL OBLIGATION BONDS AND BOND INTEREST COUPON TRANSACTIONS
For fiscal year ended June 30, 1988

	<u>Outstanding June 30, 1987</u>		<u>1987-88 transactions</u>		<u>Outstanding June 30, 1988</u>	
	<u>Matured</u>	<u>Unmatured</u>	<u>Issued</u>	<u>Matured</u> <u>Paid</u>	<u>Matured</u>	<u>Unmatured</u>
General Long-term Obligation						
Special Assessment						
Improvement Bonds:						
Dated November 1, 1984		\$ 230,000		\$ 20,000 \$ 20,000		\$ 210,000
Dated October 1, 1982		1,010,000		125,000 125,000		885,000
Dated November 1, 1980		985,000		215,000 215,000		770,000
Dated October 15, 1978		<u>130,000</u>		<u>65,000</u> <u>65,000</u>		<u>65,000</u>
		2,355,000		425,000 425,000		1,930,000
Enterprise General Obligation						
Bonds:						
Dated January 1, 1966		<u>112,000</u>		<u>28,000</u> <u>28,000</u>		<u>84,000</u>
		<u>\$2,467,000</u>		<u>\$453,000</u> <u>\$453,000</u>		<u>\$2,014,000</u>
General Long-term Obligation						
Special Assessment Improvement						
Bond Interest						
Coupons:						
Dated November 1, 1984				\$ 18,047 \$ 18,047		
Dated October 1, 1982	\$ 1,149			71,388 72,537		
Dated November 1, 1980				65,535 65,535		
Dated October 15, 1978		<u>1,658</u>		<u>5,038</u> <u>6,696</u>		
		2,807		160,008 162,815		
Enterprise General Obligation						
Bond Interest Coupons:						
Dated January 1, 1966		<u>75</u>		<u>4,256</u> <u>4,027</u>	\$ 304	
		<u>\$ 2,882</u>		<u>\$164,264</u> <u>\$166,842</u>	<u>\$ 304</u>	

MULTNOMAH COUNTY, OREGON
SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS OF SPECIAL ASSESSMENT BANCROFT IMPROVEMENT BONDS
AND GENERAL OBLIGATION BONDS
JUNE 30, 1988

General Long-term Obligation Special Assessment Improvement Bonds

Fiscal Year of Maturity	<u>Total</u>		<u>Dated 11/1/84</u> <u>8.8% to 14%</u>		<u>Dated 10/1/82</u> <u>7.0% to 11%</u>		<u>Dated 11/1/80</u> <u>7.0% to 7.6%</u>		<u>Dated 10/15/78</u> <u>5.0% to 5.2%</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1989	\$ 465,000	\$129,147	\$ 25,000	\$16,385	\$140,000	\$ 61,972	\$235,000	\$49,100	\$65,000	\$1,690
1990	435,000	96,520	25,000	14,479	155,000	51,198	255,000	30,843		
1991	480,000	61,962	25,000	12,510	175,000	38,812	280,000	10,640		
1992	225,000	34,886	30,000	10,280	195,000	24,606				
1993	250,000	16,315	30,000	7,790	220,000	8,525				
1994	35,000	5,025	35,000	5,025						
1995	40,000	1,760	40,000	1,760						
TOTALS	<u>\$1,930,000</u>	<u>\$345,615</u>	<u>\$210,000</u>	<u>\$68,229</u>	<u>\$885,000</u>	<u>\$185,113</u>	<u>\$770,000</u>	<u>\$90,583</u>	<u>\$65,000</u>	<u>\$1,690</u>

Enterprise General Obligation Bonds

Fiscal Year of Maturity	<u>Dated 01/01/66</u> <u>8.25% to 4.75%</u>	
	<u>Principal</u>	<u>Interest</u>
1989	\$28,000	\$3,192
1990	28,000	2,128
1991	28,000	1,064
TOTALS	<u>\$84,000</u>	<u>\$6,384</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF CERTIFICATES OF PARTICIPATION OUTSTANDING
JUNE 30, 1988

General Long-term Lease Obligations

Fiscal Year of Maturity	<u>Total</u>		<u>Dated 9/1/87 4.25% to 5.25%</u>		<u>Dated 6/1/88 5.00% to 6.25%</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1989	\$1,157,500	\$ 343,964	\$ 172,500	\$ 31,999	\$ 985,000	\$ 311,965
1990	1,209,400	286,788	179,400	24,073	1,030,000	262,715
1991	1,274,750	222,163	189,750	15,068	1,085,000	207,095
1992	1,346,650	150,412	196,650	5,162	1,150,000	145,250
1993	<u>1,220,000</u>	<u>76,250</u>			<u>1,220,000</u>	<u>76,250</u>
TOTAL	<u>\$6,208,300</u>	<u>\$1,079,577</u>	<u>\$ 738,300</u>	<u>\$ 76,302</u>	<u>\$5,470,000</u>	<u>\$1,003,275</u>

Enterprise Capitalized Lease Obligation

Fiscal Year of Maturity	<u>Dated 9/1/87 4.25% to 5.25%</u>	
	<u>Principal</u>	<u>Interest</u>
1989	\$ 77,500	\$ 14,376
1990	80,600	10,815
1991	85,250	6,769
1992	<u>88,350</u>	<u>2,319</u>
TOTAL	<u>\$ 331,700</u>	<u>\$ 34,279</u>

MULTNOMAH COUNTY, OREGON
SCHEDULE OF REVENUES AND EXPENDITURES - MULTNOMAH COUNTY FAIR
For the fiscal year ended June 30, 1988

REVENUES:

Racing contract revenues \$171,000

Admissions, concessions and other receipts:

Admissions 120,897

Concessions 18,719

Carnival fees 37,089

Parking 35,232

Exhibit space and booth rental 59,497

Entry fees 642

Other income 2,200

274,276

State of Oregon - racing apportionment:

Racing Commission apportionment (ORS 462.280) 24,000

Racing Commission apportionment (ORS 462.280 and
565.280) 25,221

County Fair Commission apportionment (ORS 565.425) 14,626

Less allocations to other organizations (ORS 565.290)
(Recorded in the Departmental Trust Fund) (8,000)

55,847

Total revenues 501,123

EXPENDITURES:

Personal Services 76,328

Materials and services 285,284

Total expenditures 361,612

Excess of revenues over expenditures \$139,511

MULTNOMAH COUNTY, OREGON
 SCHEDULE OF RECEIPTS, DEPOSITS AND BALANCES
 ELECTED OFFICIAL
 For the fiscal year ended June 30, 1988

	<u>Balance July 1, 1987</u>	<u>Receipts deposited with Treasurer</u>	<u>Balance June 30, 1988</u>
Sheriff	\$	\$ 2,832,311	\$

Summary of receipts:
 Sheriff:

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 - All Governmental Fund Types (Budgetary Basis)
- * General Governmental Revenues by Source - All Governmental Fund Types (Budgetary Basis)
- * Tax Revenues by Source - All Governmental Fund Types
- * Property Tax Levies and Collections - All Governmental Fund Types
- * Assessed Value of Taxable Property
- * Consolidated Tax Rates
- * Consolidated Tax Levies
- * Principal Taxpayers
- * Special Assessment Billings and Collections
- * Computation of Direct and Overlapping Bonded Debt
- * Computation of Legal Debt Margin
- * Property value, construction 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 Bonds)

MULTNOMAH COUNTY, OREGON
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION - ALL GOVERNMENTAL FUND TYPES
BUDGETARY BASIS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>General government</u>	<u>Health and social services</u>	<u>Public safety and judicial</u>	<u>Community services</u>	<u>Roads and bridges</u>	<u>Debt service</u>	<u>Capital Outlay</u>	<u>Total</u>
1979	\$16,979,624	\$38,580,826	\$30,971,921	\$ 9,718,878	\$ 5,382,752	\$	\$6,475,163	\$108,109,164
1980	19,340,691	38,967,301	35,925,118	8,812,544	7,025,544	77,653	7,526,428	117,675,279
1981	19,223,721	39,231,285	39,861,309	10,636,913	8,357,313	169,912	9,141,611	126,622,064
1982	20,652,498	36,151,059	43,772,766	11,277,369	11,112,097	366,497	9,086,001	132,418,287
1983	20,538,713	39,100,214	44,735,397(1)	11,395,220	11,927,892	444,699	10,218,315	138,060,450
1984	17,781,378	36,376,029	38,943,396	11,106,042	11,963,111	32,526,458(2)	5,099,804	153,796,218
1985	22,635,357	37,938,708	38,331,407	18,754,281	13,112,290	27,738,764	5,095,340	163,606,147
1986	23,672,466	43,399,789	39,589,210	15,753,673	13,726,787	26,855,453	6,710,094	169,707,472
1987	25,914,412	47,377,973	42,687,137	17,930,938	15,337,088	16,402,511	6,120,685	171,770,744
1988	23,569,379	59,561,222	41,500,307	26,958,892	18,161,818	10,079,253	6,754,889	186,585,760

(1) Circuit and District Courts were transferred to the State of Oregon effective January 1, 1983.

(2) Includes previously non-budgeted repayment of short-term borrowing.

Source: Current and prior years' financial statements.

MULTNOMAH COUNTY, OREGON
GENERAL GOVERNMENTAL REVENUES BY SOURCE - ALL GOVERNMENTAL FUND TYPES
BUDGETARY BASIS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Inter-governmental</u>	<u>Licenses and Services</u>	<u>Charges for services</u>	<u>Fines and forfeits(3)</u>	<u>Special assessments</u>	<u>Other</u>	<u>Total</u>
1979	\$47,599,991	\$49,125,659	\$1,706,395	\$3,633,719	\$2,499,805	\$ 824,128(1)	\$ 8,834,130	\$114,223,827
1980	48,408,499	47,768,139	1,513,215	4,215,347	2,781,023	178,630	12,552,831	117,417,684
1981	53,605,577	48,792,289	1,616,014	4,014,636	2,962,502	2,357,425(1)	12,971,922	126,320,365
1982	57,925,332	43,357,768	1,467,335	3,994,990	3,509,905	490,347	13,122,056	123,867,733
1983	61,118,219	45,902,775	1,353,652	3,092,950	1,620,934(2)	514,987	11,913,310	125,516,827
1984	64,770,925	48,228,126	1,337,344	3,452,185	162,017	526,228	12,826,745	131,303,570
1985	70,578,575	55,579,040	987,954	5,264,485	4,649,223(3)	667,017	6,784,746	144,511,040
1986	75,427,280	55,456,948	2,413,957	6,593,517	2,824,183	572,506	5,295,435	148,583,826
1987	82,864,660	55,259,680	1,790,558	6,749,409	3,198,023	584,730	7,614,017	158,061,077
1988	99,586,990	61,089,473	1,789,718	6,468,239	3,482,189	469,697	7,708,262	180,594,568

(1) Includes Bancroft bond sale.

(2) Circuit and District court transferred to the State of Oregon effective January 1, 1983.

(3) Fines and forfeits are no longer a major revenue source after 1983 due to the transfer of the courts administration to the State of Oregon. A new category "Interest" has been established for fiscal 1985.

Source: Current and prior years' financial statements.

MULTNOMAH COUNTY, OREGON
TAX REVENUES BY SOURCE - ALL GOVERNMENTAL FUND TYPES
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Property</u>	<u>Transient Lodging</u>	<u>Business Income</u>	<u>Gasoline</u>	<u>Motor Vehicle Rental</u>	<u>Other</u>	<u>Total</u>
1979	\$39,382,419	\$ 607,187	\$ 2,969,971	\$2,716,362	\$1,492,114	\$ 431,938	\$47,599,991
1980	39,473,576	915,005	3,184,932	2,527,281	1,597,134	710,571	48,408,499
1981	44,321,848	717,093	3,216,211	2,276,917	1,735,352	1,338,156	53,605,577
1982	45,764,019	725,322	2,925,417	5,315,445	1,724,387	1,470,742(1)	57,925,332
1983	48,374,162	679,089	3,083,750	6,622,644	1,739,504	619,070	61,118,219
1984	51,748,336	616,857	2,951,000	6,672,137	2,131,092	651,505	64,770,927
1985	56,144,334	847,619	3,431,000	7,001,904	2,589,273	567,967	70,582,097
1986	59,961,258	859,895	4,299,000	6,975,126	2,842,205	489,796	75,427,280
1987	63,474,640	2,678,261(2)	5,594,074	7,119,046	3,226,410	772,229	82,864,660
1988	74,373,026	2,414,897	10,600,000(2)	7,103,129	3,556,657	1,539,281(3)	99,586,990

(1) State of Oregon assumed collection of telephone excise tax.

(2) Tax rate increased.

(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 - ALL GOVERNMENTAL FUND TYPES
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Taxes levied by assessor</u>	<u>Current tax collections</u>	<u>Current tax collections as a % of current levy</u>	<u>Prior years taxes collected</u>	<u>Total tax collected</u>	<u>Total collections as a % of current levy</u>	<u>Uncollected taxes</u>	<u>Uncollected taxes as a % of current levy</u>
1979	\$40,304,482	\$35,668,338	88.50%	\$3,203,424	\$38,871,762	96.45%	\$4,765,973	11.82%
1980	40,424,329	35,520,314	87.87	3,520,894	39,041,208	96.58	5,347,675	13.23
1981	42,904,248	39,793,930	92.75	3,779,868	43,573,798	101.56(1)	3,635,707	8.47
1982	47,543,943	43,736,638	91.99	1,545,070	45,281,708	95.24	5,049,846	10.62
1983	50,025,494	45,342,988	90.64	2,199,205	47,542,193	95.04	6,485,743	12.97
1984	53,123,896	48,259,914	90.84	2,643,070	50,902,984	95.82	7,447,179	14.02
1985	56,995,750	52,134,520	91.47	3,073,237	55,207,757	96.86	8,006,725	14.05
1986	60,424,180	54,527,828	90.24	4,894,919	59,422,747	98.34	8,496,608	14.06
1987	63,838,905	58,189,614	91.15	5,135,624	63,325,238	99.19	8,060,167	12.62
1988	76,597,569(2)	70,521,578	92.06	3,851,448	74,373,026	97.09	8,987,810	11.73

(1) Increase due to change of payment schedule from quarterly to trimester.

(2) Includes \$7,500,000 three year library levy and \$4,700,000 three year jail levy.

Source: Current and prior years' financial statements.

MULTNOMAH COUNTY, OREGON
 ASSESSED VALUE OF TAXABLE PROPERTY(1)
 LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Real property</u>	<u>Personal property</u>	<u>Public utility property</u>	<u>Total</u>
1979	\$ 8,929,237,927	\$ 725,557,261	\$ 723,151,961	\$10,377,947,149
1980	11,368,960,279	745,255,072	755,140,333	12,869,355,684
1981	12,580,510,370	624,824,726	719,196,565	13,924,531,661
1982	13,389,028,585	686,337,840	811,965,030	14,887,331,455
1983	14,307,195,137	737,936,063	819,691,064	15,864,822,264
1984	15,482,239,166	797,295,985	907,355,268	17,186,890,419
1985	16,196,940,571	898,302,209	1,069,512,509	18,164,755,289
1986	16,146,729,090	1,015,728,790	1,147,113,359	18,309,571,239
1987	15,962,695,270	1,055,868,659	1,223,433,722	18,241,997,651
1988	15,936,020,210	1,023,969,099	1,288,194,173	18,248,183,482

(1) Oregon law requires that assessed value approximate true cash value.

Source: Division of Assessment and Taxation, Multnomah County

MULTNOMAH COUNTY, OREGON
CONSOLIDATED TAX RATES (1)
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Multnomah County</u>	<u>Cities</u>	<u>Special Purpose Districts</u>	<u>Education Districts</u>	<u>Water Districts</u>	<u>Rural Fire Districts</u>	<u>Urban Renewal Districts</u>	<u>Total</u>
1979	\$ 3.87	\$ 5.15	\$ 1.23	\$ 16.03	\$ 0.08	\$ 0.75	\$ 0.32	\$ 27.43
1980	3.13	4.51	0.65	13.60	0.06	0.68	0.29	22.92
1981	3.07	4.58	0.59	11.63	0.04	0.79	0.27	20.97
1982	3.18	4.76	0.74	13.62	0.03	0.79	0.44	23.56
1983	3.14	4.99	0.62	15.03	0.04	0.79	0.51	25.12
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

(1) Rates are stated in dollars and cents per \$1,000 of assessed value. Rates for all entities except Multnomah County are the average rates for all jurisdictions within each category.

Source: Multnomah County Tax Supervisory Commission current and prior years' annual reports.

MULTNOMAH COUNTY, OREGON
CONSOLIDATED TAX LEVIES
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Multnomah County</u>	<u>Cities</u>	<u>Special Purpose Districts</u>	<u>Education Districts</u>	<u>Water Districts</u>	<u>Rural Fire Districts</u>	<u>Urban Renewal Districts</u>	<u>Total</u>
1979	\$40,304,482	\$ 53,458,087	\$10,999,804	\$138,175,921	\$844,279	\$ 7,876,308	\$ 3,300,804	\$254,959,685
1980	40,424,329	58,174,578	6,920,937	149,108,310	723,326	8,753,183	3,752,372	267,857,035
1981	42,904,248	63,920,641	6,127,244	162,054,526	564,900	11,008,752	3,806,844	290,387,155
1982	47,543,943	70,989,062	8,029,042	203,246,350	485,267	11,812,293	6,520,185	348,626,142
1983	50,025,494	78,787,375	7,112,678	237,321,353	646,144	12,585,705	8,029,851	394,508,600
1984	53,123,896	83,043,479	7,030,385	249,958,158	667,735	13,401,342	8,580,118	415,805,113
1985	56,995,750	88,334,638	10,365,447	267,698,983	308,755	12,455,595	9,856,255	446,015,423
1986	60,424,180	95,587,151	10,637,091	284,702,683	280,828	10,489,393	11,975,067	474,096,393
1987	63,838,905	105,624,150	12,983,005	302,099,386	252,266	8,864,411	15,740,415	509,402,538
1988	76,597,569(1)	116,302,981	13,982,944	319,651,133	270,109	5,825,229	14,091,197	546,721,162

(1) Increase due to Library Serial Levy (\$7,500,000) and Jail Serial Levy (\$4,700,000).

Source: Multnomah County Tax Supervising and Conservation Commissions' current and prior years' annual reports.

MULTNOMAH COUNTY, OREGON
PRINCIPAL TAX PAYERS
JUNE 30, 1988

<u>Taxpayer account</u>	<u>Type of business</u>	<u>1988 Assessed Valuation (1)</u>	<u>Percentage of total assessed Valuation</u>
Pacific Northwest Bell	Telephone utility	\$ 470,320,331	2.58%
Portland General Electric	Electric utility	174,850,859	0.96
Pacific Power & Light	Electric utility	114,256,200	0.63
Northwest Natural Gas	Natural Gas util.	88,133,094	0.48
U.S. Bancorp	Banking	85,650,000	0.47
ATT Communications	Communications	56,568,900	0.31
First Interstate Bank	Banking	49,617,000	0.27
Twelve Hundred Bldg. Assn.	Real Estate	47,000,000	0.26
Wacker Siltronic Corp.	Silicon Wafers	43,515,150	0.24
Boeing Company	Airlines	<u>44,221,000</u>	<u>0.24</u>
TOTAL		<u>\$1,174,132,534</u>	<u>6.44%</u>

(1) The 1988 assessed valuation for Multnomah County is \$18,248,183,482.

Source: Multnomah County Assessor's Office

MULTNOMAH COUNTY, OREGON
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Assessments outstanding beginning of year</u>	<u>Assessments billed during year</u>	<u>Assessments collected during year</u>	<u>Assessments outstanding end of year</u>
1979	\$ 954,058	\$ 66,102	\$194,295	\$ 825,865
1980	825,865	2,050,943	262,273	2,614,535
1981	2,614,535	1,081,243	396,551	3,299,227
1982	3,299,227	414,755	478,620	3,235,362
1983	3,235,362	276,437	514,987	2,996,812
1984	2,996,812	192,848	495,864	2,693,796
1985	2,693,796	298,242	606,479	2,385,559
1986	2,385,559		572,505	1,813,054
1987	1,813,054	136,322	584,730	1,364,646
1988	1,364,646	89,545	454,304	999,887

Source: Current and prior years' financial statements.

MULTNOMAH COUNTY
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
June 30, 1988

<u>Overlapping District</u>	Percent <u>Overlapping</u>	<u>OVERLAPPING</u>	
		<u>Gross Bonded Debt</u>	<u>Net Direct Debt</u>
Multnomah County	100.00%	\$ NONE	\$ NONE
Mt. Scott Water District	1.41	48,711	48,711
Palatine Hill Water Dist.	85.62	15,412	
Clackamas County School District 7	0.63	27,059	27,059
City of Lake Oswego	7.83	1,157,315	509,192
City of Milwaukie	0.77	12,794	
Scappoose RFPD	2.41	10,967	10,967
Columbia County School District 1J	3.42	17,104	17,104
Port of Portland	50.18	64,199,474	64,199,474
Port Bond Only 2	100.00	1,900,000	1,900,000
Lusted Water District	100.00	80,000	80,000
Pleasant Home Water Dist.	93.98	65,787	65,787
Powell Valley Road Water District	100.00	210,377	210,377
Rockwood Water District	100.00	820,000	820,000
Sylvan Water District	100.00	24,000	24,000
Dunthorpe-Riverdale Service District	100.00	84,000	84,000
Metropolitan Service District	54.76	35,591,400	35,591,400
Multnomah County School District 1	99.32	114,926,180	
Multnomah City SD 4	100.00	6,545,000	6,545,000
Multnomah County School District 7	100.00	6,500,000	6,500,000
Multnomah County School District 19	100.00	600,000	600,000
Multnomah County School District 28	93.21	5,061,048	5,061,048
Multnomah County School District 39	100.00	765,000	765,000
Multnomah County School District 51J	96.19	81,765	81,765
Mt. Hood Community College	83.00	7,083,837	7,083,837
City of Fairview	100.00	255,000	
City of Gresham	100.00	8,816,000	705,000
City of Portland	99.59	128,135,054	79,899,527
City of Troutdale	100.00	2,722,415	1,997,450
City of Wood Village	100.00	20,000	20,000
Washington County RFPD 1	1.36	46,437	46,437
Washington County School District 48	0.36	61,554	61,554
TOTALS		<u>\$385,883,690</u>	<u>\$212,954,689</u>

Source: Municipal Debt Advisory Commission, Oregon State Treasury.

MULTNOMAH COUNTY, OREGON
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 1988

Multnomah County has no bonded debt as of June 30, 1988.

ORS 287.054 provides a debt limit of 2% of the true cash value of all taxable property within the County boundaries. The following is the computation of the County's legal debt margin:

True cash value (1987-88)	\$ 18,248,183,482
	<u> x2% </u>
	364,963,670
Less bonded debt at June 30, 1988 (1)	<u> NONE </u>
Legal debt margin - amount available for future indebtedness	<u>\$ 364,963,670</u>

(1) Includes only non-Bancroft (Special Assessment) bonded debt.

MULTNOMAH COUNTY, OREGON
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Commercial Construction</u>		<u>Residential Construction</u>		<u>Total Construction</u>		<u>Bank deposits in \$(000)(2)</u>
	<u>Number of units(1)</u>	<u>Value in \$(000)</u>	<u>Number of units(1)</u>	<u>Value in \$(000)</u>	<u>Number of units</u>	<u>Value in \$(000)</u>	
1979	1,494	\$202,156	3,917	\$167,789	5,411	\$369,945	\$ 4,693,844
1980	N/A	257,136	3,107	138,378	3,107	395,514	5,991,827
1981	N/A	261,494	1,824	103,500	1,824	364,994	9,011,091
1982	N/A	188,660	1,255	68,714	1,255	257,374	7,891,905
1983	2,690	169,650	4,095	110,478	6,785	280,128	7,766,563
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	N/A	N/A	N/A	N/A	N/A	N/A	15,565,042

Property Value in \$(000)

<u>Year</u>	<u>Commercial and other</u>	<u>Residential</u>	<u>Total</u>
1979	N/A	N/A	\$10,377,947
1980	N/A	N/A	12,896,356
1981	N/A	N/A	13,924,532
1982	\$6,095,366	\$8,791,965	14,887,331
1983	6,522,954	9,341,868	15,864,822
1984	7,703,465	9,483,425	17,186,890
1985	8,729,821	9,434,934	18,164,755
1986	9,733,815	8,575,756	18,309,571
1987	9,791,523	8,450,475	18,241,998
1988	9,802,981	8,445,202	18,248,183

(1) Information maintained on a calendar year basis; not available on a fiscal year basis.

(2) June 30 each year

N/A means, not available for year or not yet available.

Sources: State of Oregon Housing Division
State of Oregon Banking Commission
Division of Assessment and Taxation, Multnomah County

MULTNOMAH COUNTY, OREGON
INSURANCE IN FORCE
June 30, 1988

<u>Insurance Company</u>	<u>Coverage</u>	<u>Limits</u>	<u>Deductible</u>	<u>Premium</u>	<u>Expiration</u>
American Protec- tion Ins. Co. 32F003448-0	PROPERTY POLICY			\$43,975	10-02-88
	Named Perils-- Blanket Bldg. & Equip at Specified HPR Locations	\$72,835,000	\$ 7,500		
	Difference in Condi- tions--All Other Perils excluding Earthquake & Flood	25,000,000	25,000		
	Flood Coverage	25,000,000	100,000		
	Earthquake	25,000,000	2% per occurrence		
	Rental Value	604,000	7,500		
	Contingent Liability, Incr. Costs	1,000,000	7,500		
	Extra Expense	600,000	7,500		
	Computer Equip.	1,000,000	7,500		
American Alliance CH008-06-17-01	Blanket Bldg. & Equip. except IRI Locns. & Edgefield All Risk except Flood	25,846,100	10,000	47,500	10-02-88
Northwest	COMPREHENSIVE BOILER & MACHINERY POLICY	1,000,000	250	5,989	10-02-88
Albany Insurance Company H 74566	HULL & MACHINERY MARINE POLICY	347,990	1,000	9,400	11-01-88
Safety Mutual SP 1329 OR	EXCESS WORKERS' COMPENSATION POLICY	10,000,000	\$500,000	\$35,500	07-01-89
Hartford Ins. Co. PEBZE 67 13	BLANKET FAITHFUL PERFORMANCE BOND	500,000	2,500	4,453	01-01-89
Hartford Insurance Co. 5070588	ASSESSOR & FINANCE DIRECTOR BOND	500,000	nil.	4,250	01-01-89
Old Republic Security Co.	PUBLIC GUARDIAN BOND	100,000	nil.	500	12-12-88
St. Paul Ins.	DEQ LICENSE BOND	1,000	nil.	188	01-16-91
St. Paul Ins.	DEQ LICENSE BOND	1,000	nil.	188	01-01-91
Fireman's Fund	DEQ LICENSE BOND	1,000	nil.	250	01-01-90
Fireman's Fund	DEQ LICENSE BOND	1,000	nil.	250	01-01-90
Fireman's Fund	DEQ LICENSE BOND	1,000	nil.	250	02-21-90
Fireman's Fund	DEQ LICENSE BOND	1,000	nil.	250	02-21-90

Source: County Insurance Agent.

MULTNOMAH COUNTY, OREGON
POPULATION, PER CAPITA INCOME AND UNEMPLOYMENT
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population</u>	<u>Per Capita Income</u>	<u>Unemployment Rate (1)</u>
1979	558,600	\$10,361	5.4%
1980	562,640	11,071	6.2
1981	561,900	12,003	7.9
1982	564,500	12,103	10.1
1983	557,500	12,778	10.1
1984	562,300	13,586	7.9
1985	561,800	14,349	6.2
1986	566,200	14,962	6.7
1987	562,000	N/A(2)	N/A
1988	570,500	N/A	N/A

(1) Portland Metropolitan Statistical Area

(2) 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, 1988

<u>Company</u>	<u>Principal Products/Services</u>	<u>1986 Employment</u>	<u>1987 Employment</u>
Tektronix, Inc.	Electronic instruments	9,950	9,509
Intel Corp.	Semiconductor integrated circuits	4,232	3,500
Freightliner Corp.	Heavy-duty trucks	2,206	2,700
Precision Castparts	Steel castings	2,500	2,500
Crown Zellerbach Corp.	Pulp and paper mills, packaging	1,458	1,918
Boeing of Portland	Aircraft frame structures	1,400	1,650
Nike	Sports shoes and apparel	1,300	1,200
Oregonian Publishing Co.	Newspaper publishing	1,200	1,127
Pendleton Woolen Mills	Men's and Women's apparel	1,000	1,000
Omark Industries, Inc.	Sawchains and power tools	964	1,000
Floating Point Systems, Inc.	Computer processing units	1,300	850
Jantzen, Inc.	Sportswear and swimwear	640	620
NON-MANUFACTURING EMPLOYERS			
Fred Meyer, Inc.	Retail variety chain	6,500	6,534
U.S. Bancorp	Bank and holding company	3,808	3,637
Pacific Northwest Bell	Communications utility	3,400	3,600
Kaiser Permanente	Hospitals and clinics	4,000	3,587
Healthlink	Association of 5 hospitals	4,000	
Meier and Frank Co.	Department stores	2,500	3,500
First Interstate Bank	Bank	4,725	2,848
Providence Hospitals	Association of 2 hospitals	2,200	2,550
Safeway Stores	Grocery chain store	2,453	2,382
Portland General Electric	Electric utility	2,530	2,303
St. Vincent Hospital & Medical Center	Hospital	2,200	2,200
Pacificorp	Electricity, mining, telecommunications	2,194	2,200
Good Samaritan Hospital & Medical Center	Hospital	2,860	2,007
Nordstrom	Retail specialty store	1,200	1,600
Blue Cross & Blue Shield of Oregon	Medical insurance	1,400	1,484
Payless Drug Stores NW	Retail drug/variety store chain	1,600	1,245
Red Lion Inns	Hotel/motel chain	1,500	
Northwest Natural Gas	Utility		923
General Telephone Co.	Telephone utility	1,267	800
PUBLIC EMPLOYERS			
Federal Government:			
U.S. Postal Service		3,500	3,940
Bonneville Power Administration		1,820	2,000
Other Federal		8,680	8,260
State Government:			
Oregon Health Sciences University		5,000	5,000
Portland State University		1,697	1,755
Other State		7,000	7,645
Local Government:			
Portland School District		4,720	4,900
Portland Community College		2,445	3,100
Other Local Education		21,935	23,400
City of Portland		4,456	4,200
Tri-Met		1,579	1,550
Other Local Government (counties, cities, special districts)		11,221	11,650

Source: Chamber of Commerce.
Employment Division, Oregon State Department of Human Resources.

MULTNOMAH COUNTY, OREGON
MISCELLANEOUS STATISTICAL DATA
JUNE 30, 1988

GENERAL

Date of incorporation	1854
Date of first charter adopted	1854
Date present charter adopted	1967
Date present charter amended	1986
Form of government	Chair of the Board, four elected commissioners, home rule charter

Area - square miles	457
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MILES OF STREETS

Paved	515
Unpaved	11

FIRE PROTECTION

Number of stations	45
Number of employees	957

SHERIFF PROTECTION

Number of employees - Sheriff's Office (sworn and civilian)	629
Number of law violations (arrests)	2,786
Jail:	
Facilities	4
Population	862
Vehicular patrol units	28

RECREATION

Parks:	
Number of acres	1,895
Number of facilities	29
Number of playgrounds	7
Number of golf courses	1
Number of swimming pools	1

EDUCATION

Number of schools:	
Elementary	104
Middle	25
High Schools	18
Colleges	12
Number of administrative personnel:	
Principals and vice principals	211
Central office, area administrative and other support personnel (includes secretaries, counselors, aids, etc.)	3,788
Number of teachers (est.)	4,919
Number of students (est.)	76,146
Average daily attendance (est.)	75,498

SEWAGE DISPOSAL

Number of accounts	527
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STREET LIGHTING

Number of street lights	8,641
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ELECTIONS

Number of registered voters	308,393
Number of votes cast in last general election	239,466
Percentage of registered voters voting in last general election	83.9%

**AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS**

MULTNOMAH COUNTY, OREGON
AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS

Oregon Administrative Rules 162-10-000 through 162-10-330, the Minimum Standards for Audits of Oregon Municipal Corporations prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments and disclosures required in audit reports. The required statements and schedules are set forth in the preceding sections of this report. Required comments and disclosures are set forth following.

I. ACCOUNTING RECORDS:

We found the records of the County to be generally well maintained and adequate for audit purposes.

II. INTERNAL ACCOUNTING CONTROL:

As part of our examination of the June 30, 1988 combined financial statements, we conducted a study and evaluation of the system of internal accounting control and related accounting records. The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the combined financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole. Accordingly, we do not express an opinion of the system of internal accounting control of Multnomah County, Oregon. However, our study and evaluation disclosed no condition that we believe to be a material weakness. Our comments resulting from this study and evaluation are included in a separate report issued to County management.

III. COMPLIANCE WITH LEGAL REQUIREMENTS:

A. Budgeting and tax levies

The required notification of the meeting of the Budget Committee for the 1987-88 budget was published 7 days prior to the meeting. The Oregon Budget Law (ORS 294.401) requires the publication to be not less than eight days or more than fourteen days prior to the meeting.

The County adopted a budget for the 1988-1989 year in which several funds' expenditure budget exceeded the budget approved by the Tax Supervising and Conservation Commission by more than ten percent. This is a violation of Oregon Budget Law. The Budget changes were adopted in order to comply with requests made by the TSCC in a letter dated June 17, 1988. The County determined that there was insufficient time remaining to submit the revised budget to the TSCC for its approval prior to the adoption deadline of June 30, 1988.

The expenditures of the following funds were increased for the adopted budget over the approved budget:

	Increase	Percent
	-----	-----
Serial levy	\$3,948,386	87%
Inmate welfare	144,756	36%
Inverness jail project	5,470,000	Added
Lease/purchase project	5,036,168	Added

Except as mentioned above, the County appears to have complied with the statutory provisions relating to budgeting and adoption of tax levies for the fiscal 1989 and 1988 years.

The following overexpenditures in the indicated budgetary line items were made for the year ended June 30, 1988:

General Fund - Materials and services	\$147,338
Special Revenue Funds:	
Federal/State Program Fund - Capital outlay	5,000
Animal Control Fund	13,282
Telephone Fund:	
Personal services	340
Capital outlay	11,547
Convention Center Fund - Materials and services	360,814
Capital Project Funds:	
Capital Reserve:	
Materials and services	466,323
Capital outlay	1,600,000
Debt service interest	25,843
Internal Service Funds:	
Insurance Fund - Materials and services	237,421
Fleet Management - Materials and services	81,187

B. Programs funded from outside sources and related financial reporting requirements

In connection with our examination of the financial statements, we reviewed and tested the County's procedures and records relating to programs funded by other governmental agencies, including financial reporting requirements thereof. Based on our testing, we are in general satisfied as to the propriety of accounting for programs funded from outside sources and the reporting thereof. Our comments resulting from our review and testing procedures are summarized in a separate report on the examination of financial statements in accordance with OMB Circular A-128 and the Single Audit Act of 1984.

C. Indebtedness

Our review disclosed no conditions which we considered to be matters of non-compliance with the statutory and charter requirements relating to debt.

D. Adequacy of collateral securing depository balances

ORS Chapter 295 provides that each depositor, throughout the period of its possession of public fund deposits, shall maintain on deposit with its custodians, at its own expense, securities having a value not less than 25% of the certificates of participation issued by the pool manager for funds in excess of those insured by federal insurers.

We reviewed the records of the County for compliance with the requirements of ORS Chapter 295 regarding collateral securing depository balances. Our review disclosed no conditions which we considered to be matters of noncompliance.

E. Investments

We have reviewed the County's compliance with ORS 294.035 regarding the investment of surplus public funds. Our review disclosed no conditions which we considered to be matters of noncompliance.

F. Public contracts and purchasing

We have reviewed the County's compliance with ORS 279 regarding public contracts and purchasing. Our review disclosed no conditions which we considered to be matters of noncompliance.

G. Insurance and fidelity bonds coverage

We examined the County's insurance and fidelity bond coverage at June 30, 1988 as shown in the "Other Schedules" section of the Comprehensive Annual Financial Report, and ascertained that such policies appeared to be in force. We are not competent by training to comment on the adequacy of the insurance policies covering County-owned property at June 30, 1988.

H. Cost accounting system

Our review of the County's cost accounting system disclosed no items we consider to be in substantial noncompliance with the model Cost Accounting Guidelines developed by the State of Oregon Executive Department.

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DATE SUBMITTED _____
HEALTH SERVICES (STUDIES & REPORTS)

MAR 09 1989

(For Clerk's Use)
Meeting Date 3/28/89
Agenda No. #3pm

REQUEST FOR PLACEMENT ON THE AGENDA

Oregon State Health Division

Subject: Audit/Program Review of Health Division

Informal Only* March 28, 1989 P.M.
(Date)

Formal Only _____
(Date)

DEPARTMENT HUMAN SERVICES DIVISION HEALTH

CONTACT Billi Odegaard TELEPHONE 248-3674

*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD Billi Odegaard/Jan Miner

BRIEF SUMMARY Should include other alternatives explored, if applicable, and clear statement of rationale for the action requested.

Presentation of findings of an Oregon State Health Division audit/program review of Multnomah County Health Division.

(IF ADDITIONAL SPACE IS NEEDED, PLEASE USE REVERSE SIDE)

ACTION REQUESTED:

☒ INFORMATION ONLY ☐ PRELIMINARY APPROVAL ☐ POLICY DIRECTION ☐ APPROVAL

INDICATE THE ESTIMATED TIME NEEDED ON AGENDA 30 minutes

IMPACT:

PERSONNEL

☐ FISCAL/BUDGETARY

☐ General Fund

Other _____

SIGNATURES:

DEPARTMENT HEAD, ELECTED OFFICIAL, or COUNTY COMMISSIONER: Diane Zussy (PC)

BUDGET / PERSONNEL /

COUNTY COUNSEL (Ordinances, Resolutions, Agreements, Contracts) _____

OTHER _____
(Purchasing, Facilities Management, etc.)

NOTE: If requesting unanimous consent, state situation requiring emergency action on back.

submitted
3/28/89

MULTNOMAH COUNTY HEALTH SERVICES DIVISION REVIEW

EXECUTIVE SUMMARY:

The Multnomah County Health Services Division review consisted of consultants and program reviewers from the Oregon State Health Division visiting one or more of the six service site clinics providing public health services. These visits occurred between November 1987 and March 1988 and were coordinated by the Field Services Section of the State Health Division. The content of the final report has been reviewed with all levels of administration within the Multnomah County Health Division and time lines agreed to for completion of corrections.

The rest of the state has traditionally looked to Multnomah County for leadership in the public health field. This role has been accepted by the County Health Division. They continue to provide innovative and creative ideas in program development. Two examples of this leadership has been the creation of School Based Clinics and the Women's, Infants and Children (WIC) program, of mailing food vouchers to participants. Both of these approaches to providing public health services have been accepted and started in other counties.

While innovative and creative programs are being introduced to Multnomah County residents, traditional public health programs continue to serve the needs of the population. Programs such as; diagnosing, treating and following communicable diseases, environmental health services which monitor public facilities, (including eating establishments), health statistics which collect, analyze and store vital statistical information, and preventive dental education, including a special effort to educate the public on the use of fluoride in public water systems.

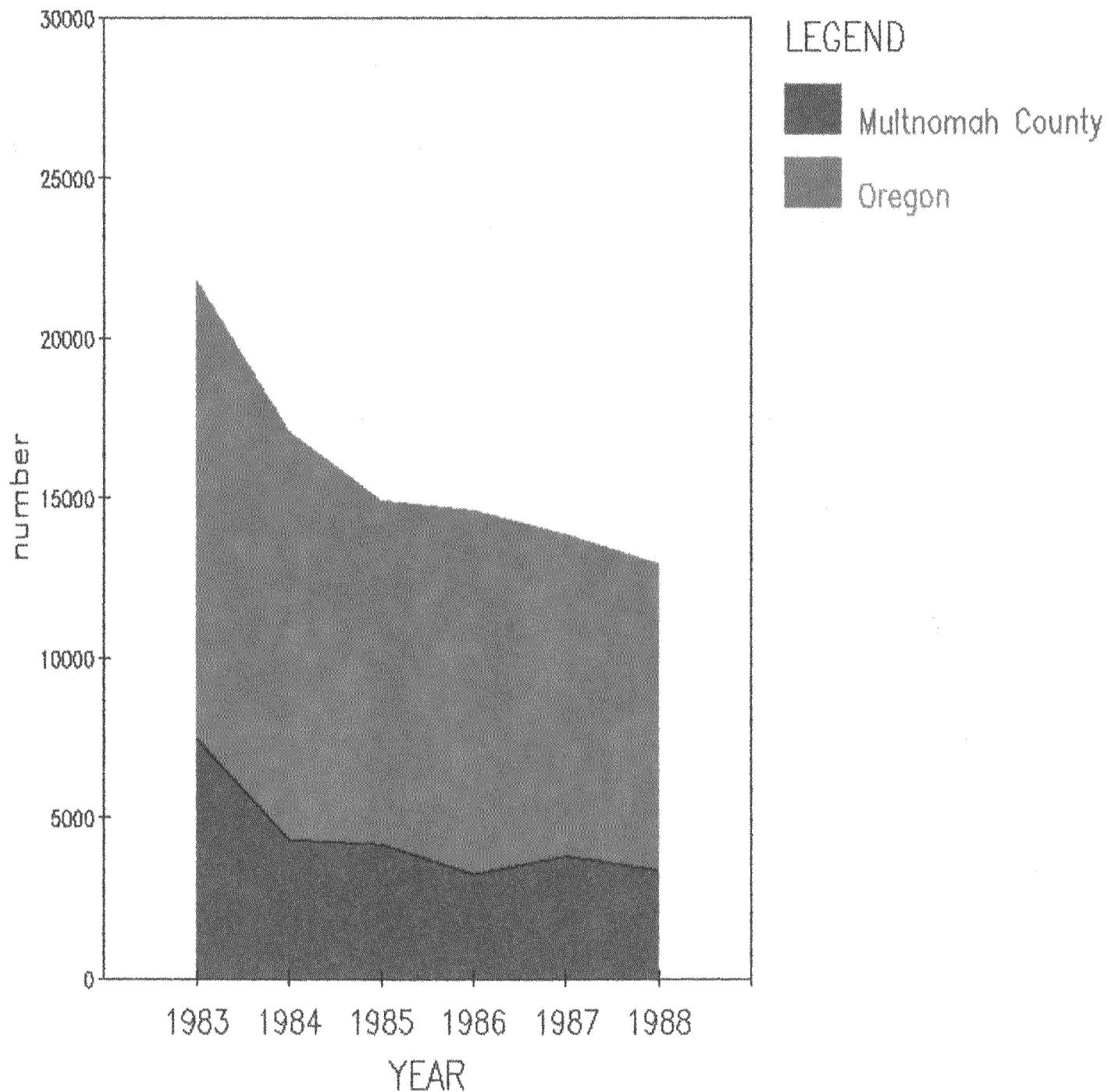
It is hoped that when additional funds become available:

1. Multnomah County Health Division could continue to strengthen the prenatal medical and nursing care for low income women and specifically for teenage woman. In 1986, the rate of inadequate prenatal care for women residing in Multnomah County was 86/1,000 births. The Oregon state rate was 83.3. In 1987, the rate of inadequate prenatal care for the county was 85.08; for the state, 86.21. In 1986, 10% of women delivering in Multnomah County were under the age of 19 years (the 1987 figure is not available at this time).
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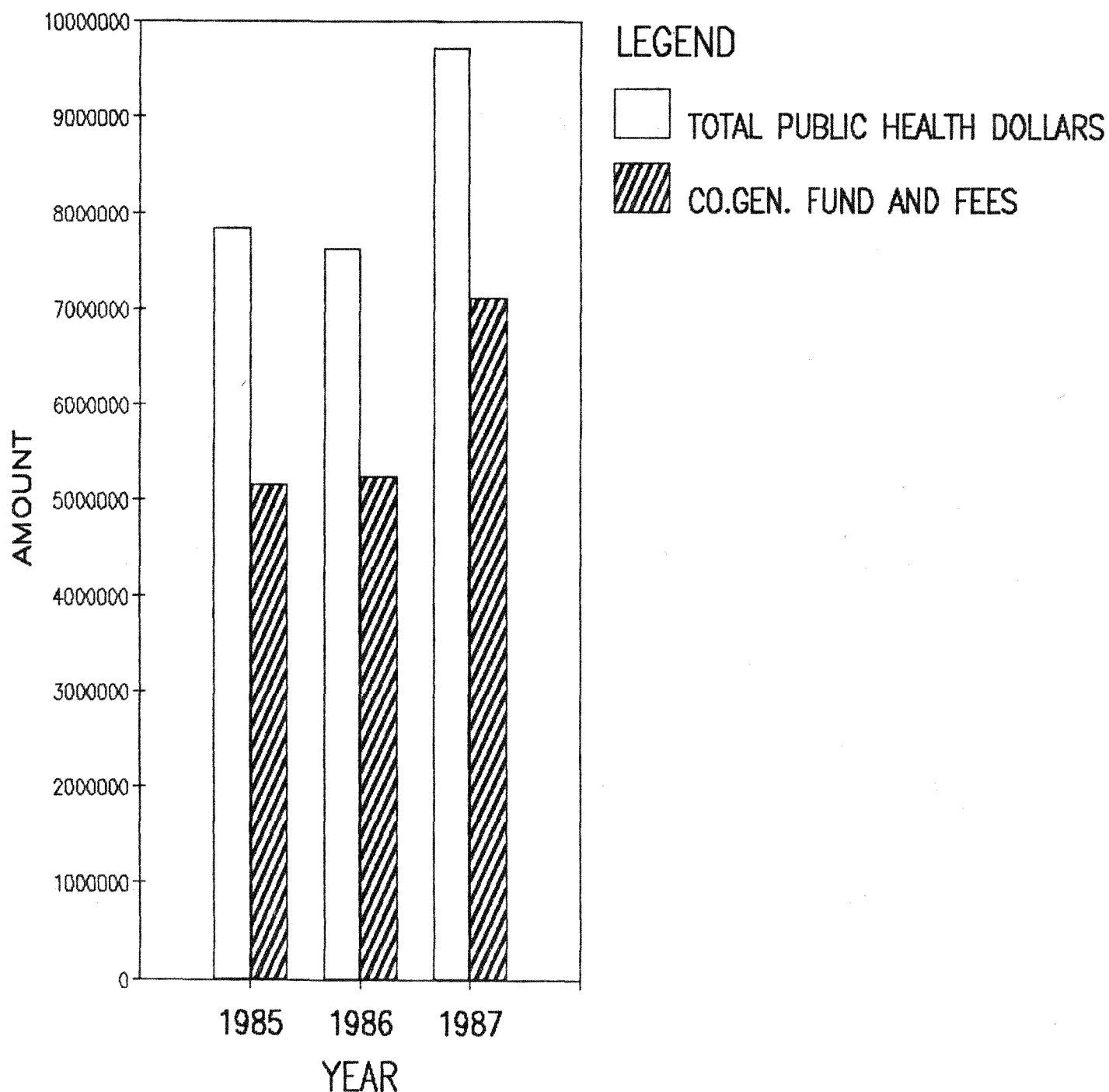
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¹ Fluoridation Status by Population of the 61 Major Cities in the United States, 1975, (updated 8/80), Fluoridation Census, CDC, HHS.

NUMBER OF EXCLUSION LETTERS SENT 1983 - 1988 MULTNOMAH COUNTY COMPARED TO STATE OF OREGON



MULTNOMAH COUNTY HEALTH DIVISION TOTAL PUBLIC HEALTH DOLLARS AND COUNTY GENERAL FUND PLUS FEES FOR 1985 - 1987





MULTNOMAH COUNTY OREGON

DEPARTMENT OF HUMAN SERVICES
HEALTH DIVISION
426 S.W. STARK STREET, 8TH FLOOR
PORTLAND, OREGON 97204
(503) 248-3674

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

MEMORANDUM

TO : Gladys McCoy, Chair of the Board
Commissioner Pauline Anderson
Commissioner Rick Bauman
Commissioner Gretchen Kafoury

VIA : Duane Zussy, Director *Duane Zussy*
Department of Human Services

FROM : *Biller* Bill Odegaard, Director
Health Division

SUBJECT: Oregon State Health Division
Audit/Program Review

DATE : March 7, 1989

The Oregon State Health Division has historically conducted periodic audits/program reviews for funds (mostly federal) which are forwarded to local governments. A change in program review/audit procedures has occurred. Instead of categorical funds/programs being evaluated separately, every three years an extensive and intensive review is completed.

Over a period of months during 1988, seventeen consultants from the Oregon State Health Division participated in the review of Multnomah County's Health Division. The lead consultant for the review, Jan Miner, will be present at the informal Board meeting on March 28 to discuss findings.

Specific program funds currently supporting health programs in Multnomah County which are administered through the Oregon State Health Division include:

- 1) Maternal-Child Health, 2) Refugee Screening, 3) WIC, 4) HIV services,
- 5) Public Health Support, and 6) Family Planning.

A copy of the written report is available with the Clerk of the Board. If anyone wishes a personal copy, please let me know.

Thank you.



MULTNOMAH COUNTY OREGON

DEPARTMENT OF HUMAN SERVICES
HEALTH DIVISION
426 S.W. STARK STREET, 8TH FLOOR
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Meeting Date _____

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*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD Billi Odegaard/Jan Miner

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(IF ADDITIONAL SPACE IS NEEDED, PLEASE USE REVERSE SIDE)

ACTION REQUESTED:

☒ INFORMATION ONLY ☐ PRELIMINARY APPROVAL ☐ POLICY DIRECTION ☐ APPROVAL

INDICATE THE ESTIMATED TIME NEEDED ON AGENDA 30 minutes

IMPACT:

PERSONNEL

☐ FISCAL/BUDGETARY

☐ General Fund

Other _____

SIGNATURES:

DEPARTMENT HEAD, ELECTED OFFICIAL, or COUNTY COMMISSIONER: _____

BUDGET / PERSONNEL _____ / _____

COUNTY COUNSEL (Ordinances, Resolutions, Agreements, Contracts) _____

OTHER _____
(Purchasing, Facilities Management, etc.)

NOTE: If requesting unanimous consent, state situation requiring emergency action on back.

AGENCY REVIEW

MULTNOMAH COUNTY HEALTH DIVISION

FEBRUARY 1988

PREPARED BY

OREGON STATE HEALTH DIVISION

Jan Miner, RN, MPH
Public Health Nursing Consultant
Field Services Section

ACKNOWLEDGEMENTS

The following people participated in the Oregon State Health Division's review of Multnomah County Health Division:

Jan Miner	Nursing Consultant
Marlyn Lewis	Manager, Fiscal Services
Donna Fowler	Civil Rights Coordinator
Pamela Hyde	Medical Records Consultant
Audrene Horton	Laboratory Consultant
Barbara Taylor	Health Education Consultant
Nancy Clarke	Emergency Medical Services Program Manager
Sharon Rice	Field Operations Manager, Health Statistics
Charles Slaughter	Nutrition Consultant
Jennifer Robertson	Dental Health Consultant
James Becraft	Immunization Consultant
Paul Williams	Communicable Disease Consultant
Willis Good	Tuberculosis Program Manager
Henry Horton	STD Program Manager
Robert Gresbrink	Environmental Health Consultant
Mike Patterson	Grant Coordinator, Drinking Water Program
Darla Baldoni	Word Processing Specialist/Editor

ACKNOWLEDGEMENTS
(continued)

Oregon State Health Division review staff wish to thank the Multnomah County Health Division for their assistance, cooperation and patience throughout the review process.

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SUMMARY OF RECOMMENDATIONS

APPENDICES:

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II	ADMINISTRATIVE REVIEW
III	FISCAL REVIEW
IV	CIVIL RIGHTS/504 COMPLIANCE REVIEW
V	HEALTH RECORDS REVIEW
VI	LABORATORY REVIEW
VII	HEALTH EDUCATION REVIEW
VIII	EMERGENCY MEDICAL SERVICES REVIEW
IX	VITAL RECORDS REVIEW
X	MATERNAL CHILD HEALTH REVIEW
XI	BLOCK NURSE REVIEW
XII	FAMILY PLANNING REVIEW
XIII	NUTRITION REVIEW
XIV	WOMEN, INFANTS AND CHILDREN REVIEW
XV	DENTAL HEALTH REVIEW
XVI	IMMUNIZATION REVIEW
XVII	REFUGEE REVIEW
XVIII	COMMUNICABLE DISEASE REVIEW
XIX	TUBERCULOSIS REVIEW
XX	SEXUALLY TRANSMITTED DISEASES REVIEW
XXI	AIDS REVIEW
XXII	ENVIRONMENTAL HEALTH REVIEW
XXIII	DRINKING WATER REVIEW

MULTNOMAH COUNTY HEALTH SERVICES DIVISION REVIEW

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INTRODUCTION:

Federal and state dollars make up a portion of every county health division's budget in the state of Oregon. In order to provide an accounting of these dollars and to assure the citizens of each county a high quality of public health care, health divisions undergo an agency review of all public health programs every three years. This requirement was started three years ago and replaces annual on-site program reviews for most of the health division programs. Only two public health programs currently require annual on-site reviews, WIC and Drinking Water. All other programs accept self reviews from the agency for the intervening two years.

The 1987 estimated population of Multnomah County is 562,000. The 1987 Multnomah County Health Services Division budget for public health was \$9,730,888. This represents an increase in public health dollars as shown in Figure 1. This graph also demonstrates the proportion of county general funds/fees collected, to the total amount of public health dollars budgeted each year since 1985. Approximately 64% of total dollars available in Multnomah County for public health is county general fund dollars, combined with fees collected by the various programs.

It is obvious that public health is a high priority for the County Commissioners and that health continues to be a visible, important aspect of life for the citizens of the county.

The following report is the summation of over 16 individual program reviews, all completed within the past several months. Generally such a process would not take so long, however this was the first time Multnomah County has undergone such an intense examination of all public health programs at once and the proceedings took longer than anticipated. Further agency reviews will not delve as deeply into program areas unless major changes have occurred in the interim.

The agency review process consisted of several consultants and program reviewers who visited one or more of the six Multnomah County clinics offering public health services. These visits occurred between November 1, 1987, and March 1, 1988, and were coordinated with the individual clinic managers.

Throughout the review process compliance issues and quality assurance issues are mentioned. The following defines the two terms:

Compliance Issues:

- * Compliance issues are those items required in order to receive federal and/or state grant monies. Dates of correction have been established for each compliance item not being met. Future reviews will examine these aspects of community health care carefully for full compliance.

MULTNOMAH COUNTY HEALTH DEPARTMENT TOTAL PUBLIC HEALTH DOLLARS AND COUNTY GENERAL FUND PLUS FEES FOR 1985 - 1987

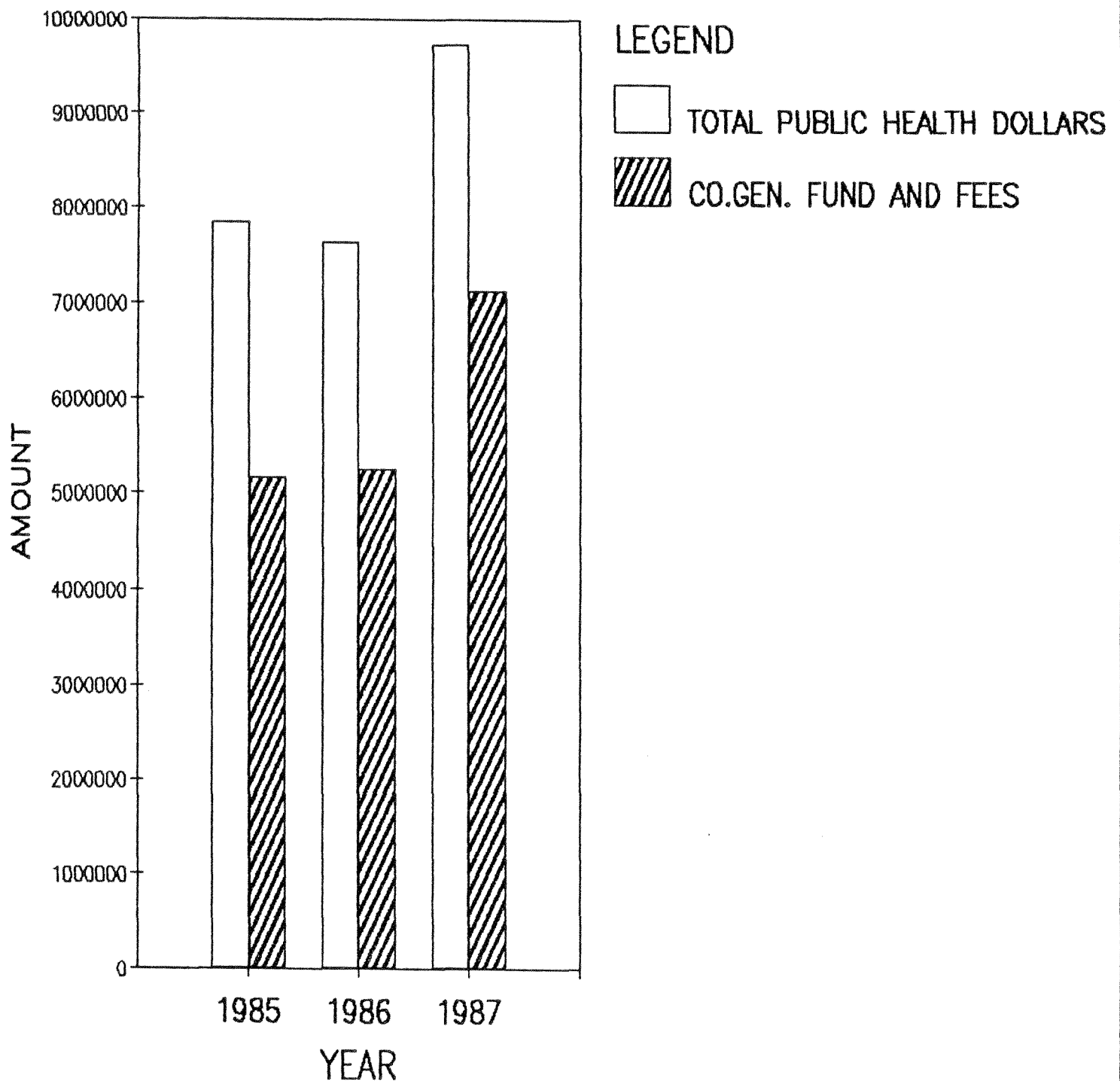


Figure 1

Quality Assurance Issues:

- * Relate to professional standards, standards of care issues that a consultant feels are not being addressed entirely, properly or that need improvement.

ADMINISTRATION:

It is difficult to separate public health program monies from the entire budget when reviewing the Multnomah County Health Division's budget. The total County Health Division's Fiscal Year 87-88 approved budget was \$21,564,362. 45% (\$9,618,245.) was for public health and the remaining 55% was to provide primary care to the low income residents of Multnomah County. Figure 2 demonstrates the continued emphasis Multnomah County places on public health. The increase in public health dollars spent per resident of the county since 1985 is consistently more than other metropolitan counties spends per capita!

A perennial concern of many Oregon State Health Division (OSHD) program managers has been the County Health Division's policies around the charging and collecting of fees. Several programs in the past have expressed the fear that Multnomah County's fees have caused clients to forgo services needed. Yet no one in OSHD except the immunization and dental health reviewers have indicated in their recommendations that fee collection presents a barrier to services for the clients. Not one professional in the county indicated in any discussions that fee collection interfered with providing needed services. Field nurses are no longer collecting fees, as experience has proven little collection when charges were levied at time of home visits. The fee collection policy states that clients over 200% of poverty will pay full fees and those under 100% of poverty will pay a mandatory minimum fee (except family planning clients).

The Multnomah County Community Health Council consists of a 19 member board created as an advisory board for the Health Division.

A review of the three subcontracts for the current fiscal year was carried out to ascertain that all assurances for grant funds were being adhered to by the subcontractees. The three programs reviewed were: Bilingual medical interpretation with the International Refugee Center (IRC), AIDS with Cascade AIDS Project, and Prenatal services with Outside In. All three are good contracts, the contract with Cascade AIDS Project being the tightest and best written. This contract provides for close monitoring by the county health division using criteria outlined so that funds are well supervised. Perhaps future contracts will be patterned after the AIDS contract.

MULTNOMAH COUNTY COMPARED TO CLACKAMAS, LANE AND WASHINGTON COUNTIES IN PUBLIC HEALTH DOLLARS SPENT PER CAPITA 1985 - 1987

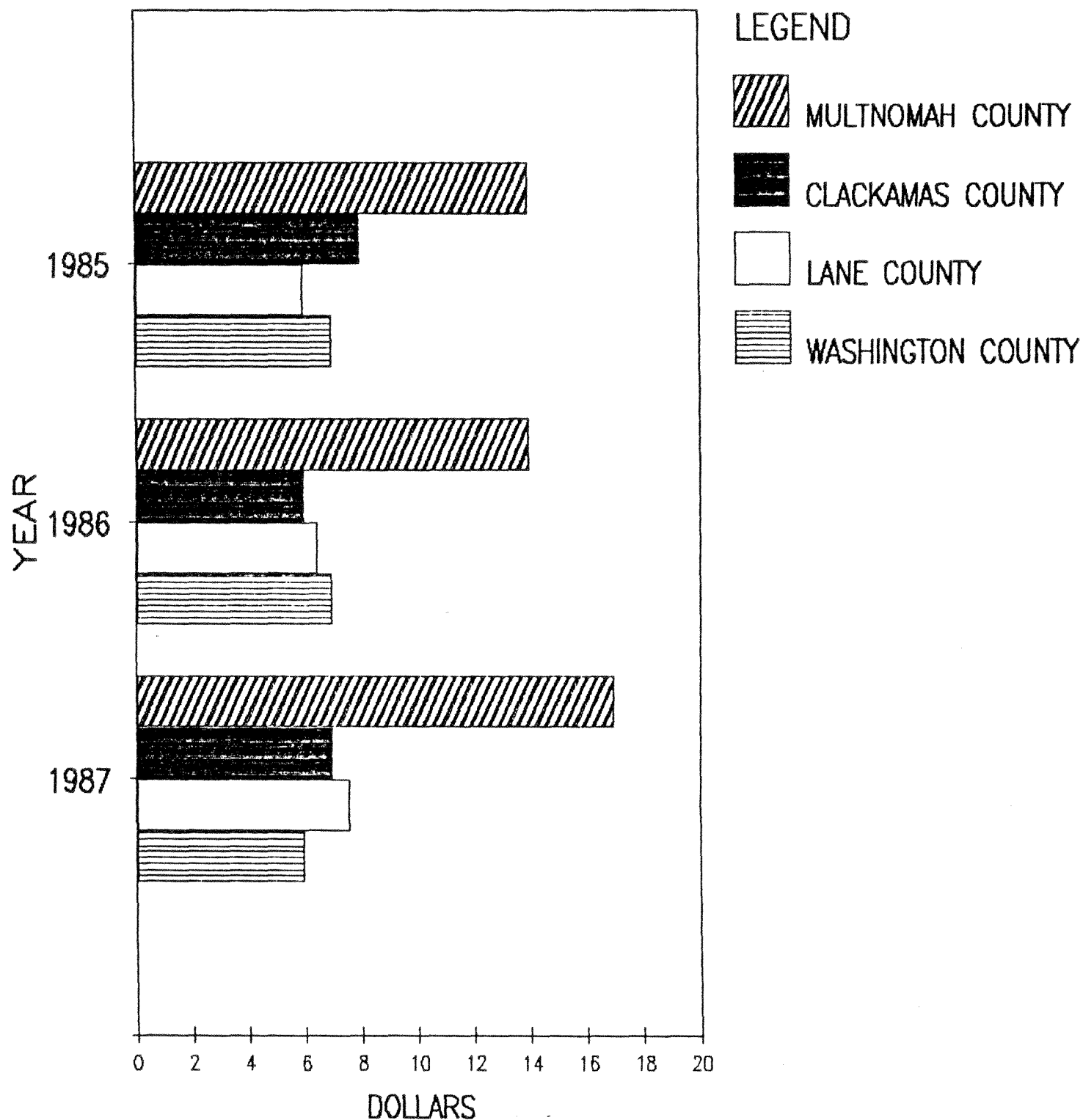


Figure 2

RECOMMENDATIONS:

All standing orders need to be reviewed and updated annually. The following series need updating as of the date of this report:

- 100 series; Pediatric Protocols
- 200 series; Adult Health
- 300 series; Women's Health Care
- 400 series;
- 500 and 600 series; STD protocols except for:
Genital/anal wart care, PID, UTI in women and
Syphilis
- 700 series; Prenatal.

Conduct a total review of all standing orders within the next three years to:

- a. redefine standing orders, protocols, procedures and policies as they relate to medical/nursing management;
- b. look at whether or not all existing orders and protocols are needed;
- c. update those that appear technically outmoded; and
- d. examine the necessity for separate sets of orders for nurse practitioners and nurses. Could these not be combined into one set of agency standing orders?

Though much of the following narrative is arranged by program, in order to simplify the reading of this report, the requirements and recommendations for all the five service sites have been organized into a facilities section. (Grace Peck Center, East County Center, Northeast Portland Center, North Portland Center, and The Gill Building Clinics).

Facilities:

Three areas of concern that were addressed in most reviewers reports were the safety of both providers and clients, the need for more space in order to provide client privacy and the maintenance of equipment. These are all important aspects of health care.

Providers need to be encouraged to remember their own safety when conducting client exams and to take the recommended precautions when necessary. Wearing of gloves does not negate the need for frequent and careful hand washing. The safety of the clients is another item to stress in staff meetings and orientations. All exam rooms need to be looked at with an eye to the wandering toddler and preschooler who accompanies mom when she arrives for her annual pap smear or prenatal exam. Instruments, chemicals, medications, and

sprays all need to be carefully placed out of reach of young children. This may require the addition of locked shelves to replace the four wheeled carts that are so convenient. Every facility needs to have fire extinguishers placed prominently in clinic waiting room and laboratory areas. Flammables need to be stored in clearly marked cupboards, electrical plug-ins over sink areas need to be covered, and all oxygen bottles must be contained by use of stands or chains, not allowed to be standing upright and/or uncontained.

It is suggested that the Health Services Division medical and nursing staff, as well as the communicable disease staff be actively involved in developing guidelines for all Multnomah County agencies letting contracts for janitorial services. This is particularly pertinent for the county health department facilities since blood and body fluids may comprise the waste materials to be picked up and cleaned, which requires special handling, labeling and disposal.

One of the most important components of public health care is the ability of the provider to create a trust relationship with his/her client. This includes being able to discuss all aspects of health care with the client in a confidential private setting. When space is not available and results of lab tests need to be shared with a client, confidentiality is broken and the client may be lost to service. The need for more counseling and exam space is evident in all the facilities of the Multnomah County Health Division. Not only do client visits require privacy, but the medical records of each client are considered confidential and need to be stored in locked file cabinets. This is not possible in some facilities due to lack of files and space.

As each facility expands the number and amount of health care services being provided, laboratory services must also expand. The provision of laboratory services in each facility not only provides quick easy access to screening tests but allows the providers to run tests themselves when needed. However, these satellite labs are running on shoestrings and may not have the desired quality of equipment needed. There has not been a designated laboratory technician assigned to each facility, so that not only will inconsistencies in the running and reading of laboratory tests occur, but existing equipment may not be maintained to acceptable standards.

The laboratory is not the only program that has expanded into the service sites of the Health Division. Sexually transmitted Disease (STD) services are rapidly being offered in all facilities. This requires additional training of the existing professional staff or the hiring of additional interviewers for Human Immunodeficiency Virus (HIV) and other Sexually Transmitted Disease counseling activities. Community health nurses do high risk patient followup for all programs, but are currently only stationed in three of the five facilities.

Other specific recommendations will be indicated immediately following each program portion of this report (additional information is available in the appendix).

FISCAL:

Multnomah County Health Division is basically sound and well run. The following items will, without a doubt, be addressed as soon as possible by the very capable fiscal staff. The county has the potential to become the prototype for all other counties in terms of the accounting systems they plan to develop and use.

A potentially large problem, that needs to be examined as soon as possible, is the manner in which the county currently charges payroll to the grant funds. The time/activity system does not allow for showing activities which are not budgeted for that position. Payroll costs are now charged based on how they were budgeted rather than the actual expenses being charged to the fund which received the benefit of the employee's time. Solutions to this problem have been discussed with the fiscal staff who will be looking at the alternatives available. Something needs to be done to come into compliance with OMB Circular A-87. This should be a fairly simple task but its impact can not be underestimated. The county stands to lose millions of dollars because they can not prove that the program charged got the benefit of the employee's time (other than to show that the employee was working that day).

Multnomah County has a report generating system tied to their data processing office. It has proven to be cumbersome and untimely. By the end of this grant period (June 30, 1988) there should be a new system in place which will be less cumbersome and certainly more efficient for the health division.

The current encumbrance system is not adequate for the needs of the Health Division. There seems to be no "payables" system in place which recognizes expenses prior to their being paid in the current period. Items on the encumbrance register often contain contracted amounts which will not be payable for up to a year, yet they are considered as expenses as soon as the contracts are signed. This sends a mixed message to the users of the reports; expenses are over-reported and under-reported. Should the county insist on showing the contracted amount as fully obligated upon signing, that amount should be in a separate account or column so that it won't be confused with the reality of expenses and true payables.

Budgets are not forced down to the lowest level of accountability. Currently, the county has a four-level system for reporting expenses (from general department budget down to the fund/program level).

The accounting system is not currently being used to match grant revenues against expenses charged to that grant. Budgets are used as a quasi-control, but it is far too easy for revenues to be greatly different from the projections made at budget preparation. It is unclear whether this is a system fault or the report has not been requested. The comparison is being made by hand using the Lotus 1-2-3 spreadsheet program on a periodic basis. This creates unnecessary work for the staff, but should be corrected with the advent of the new automated accounting system.

COMPLIANCE ISSUE:

- * The County needs to be in compliance with OMB Circular A-87 in order to not further jeopardize their federal grant monies.

RECOMMENDATIONS:

To solve the encumbrance system problem, the county could decentralize the voucher of payables. This would allow each department of appropriate size to enter data directly into the system as a payable. The payable is removed when a check is issued by the central Finance Office. In this manner, the accounting reports at the end of each period would be very timely and accurate. The payable (current) portion of contracts could be handled in much the same way (with some other mechanism to record the full value of the contract if that were still desired).

Control of budgeted funds should be at a lower level within the Health Department than it currently appears to be. Review at the management level certainly needs to continue, however, the point at which the expenses are incurred would be a more realistic point in which to place responsibility for the control of such funds.

The accounting system needs to match grant revenues against expenses charged to that grant. Budgets are used as a quasi-control but it is far too easy for revenues to be greatly different from the projections made at budget preparation. An automated accounting system should replace the current manual system.

CIVIL RIGHTS/504:

As of January 1, 1988, Multnomah County completed all the requirements necessary for total compliance with the civil rights program. These requirements were:

- Establishing monitoring methods to assure compliance of subcontractors;
- Completing an acceptable self-evaluation;
- Designating a 504 coordinator;
- Adopting an acceptable grievance procedure;
- Meeting the nondiscrimination notice requirements;
- Collecting required employee/service beneficiary population data;
- Adopting adequate employment practices;
- Adopting adequate program accessibility and access notice;

- Establishing adequate notice regarding benefits or services, waivers of rights, consent to treatment; and
- Providing acceptable auxiliary aids for persons with impaired sensory, manual, or speaking skills.

The Multnomah County Health Division was issued a notice of finding in compliance on January 20, 1988. This designation of compliance with the above specific requirements does not, however, preclude the Oregon State Health Division from conducting civil rights compliance reviews in subsequent years.

MEDICAL RECORDS:

Records are color-coded and filed alphabetically. There is no master patient index, but an automated encounter system provides the basic information necessary for identification, statistics and billing purposes. There are plans to convert to a numeric filing system in 1990 or later. Other plans include automation of the appointment system and the archive indicators.

Currently, the School Based Clinics (SBC's) have their own medical records in each clinic site, very securely locked, but should a student receive medical services at one of the service sites another record is opened for the student there, thus two medical records. This could create an interesting problem in the future. There is no method for records to travel back and forth between service site and school. Future needs for SBC's will certainly center around space for records including the length of time to keep them on site, i.e. the entire four years a student is at school?

Confidentiality is of utmost concern and regular inservice is provided to update employees' knowledge and practice in this area. A constant concern of the professional staff is the lack of facility space and locking file cabinets, making it difficult to maintain confidentiality.

There is a program coordinator for quality assurance who is directly responsible for the quarterly record reviews. Record reviews are carried out in each service site by a clinic audit committee of three members: a provider of health care in addition to a Registered Nurse (RN) and Nurse Practitioner (NP). Individual program requirements are arranged with the coordinator and are included in the audit. Annual schedules are compiled by the quality assurance coordinator and adhered to, each clinic manager knowing in advance when she/he will be expected to complete her/his audit.

Major problems identified by these audits are addressed by the clinic managers, medical records coordinator, and the quality assurance coordinator. Forms may be updated, and/or changed to meet current individual program requirements. A teenage assessment form is currently being developed since the Nurse Practitioner's (NP) have found the adult and pediatric ones are not workable. One example of form revision is Data Base I which has been revised and is being introduced into each service site. Tracking systems may be

designed to provide updated statistics for individual programs as well as individual service sites and procedures, policies and protocols may be reexamined, all as a direct result of the quarterly quality assurance record audits.

RECOMMENDATIONS:

Follow through with plans to either color-code or tab Tuberculosis (TB) records by disease or treatment status rather than typing diagnosis/status on outside of folder tab. A simple system can achieve the same purpose without raising confidentiality concerns.

Assign a specific place for drug allergies on face sheet. The additional use of drug allergy stickers on the outside of record folders should also be considered.

Work with North Portland office to locate additional locked cabinet space for all their records, those being used currently and the older records.

When are records summarized by the nursing staff? Several long time residents who use the clinic services have very bulky records, creating difficulty not only in reviewing, but in carrying around.

Continue orientation of new and present staff to the use of new forms as they become adopted, so that use of the form occurs throughout the county, simultaneously.

The medication list needs updating. The present one is difficult to read or to know who ordered what medications. Two new forms are being drawn up, for long term medication usage and for short term ones. It is hoped this will help the problem of reading and using the medication list.

All the consent forms need to be updated with an eye to redesigning them.

It would be useful for those reviewing charts to have standard markings used throughout the health department by the providers recording. "+" for abnormal findings on exam forms and "--" for normal findings are currently being used by some providers and are easily distinguished by anyone reviewing the records.

LABORATORY:

Multnomah County clinical laboratory services are offered at a number of sites. The most difficult procedures are performed at the main laboratory in the Gill Building by qualified medical technologists. This laboratory is licensed by the State of Oregon and is inspected annually for compliance to statutes. It was inspected on its regular rotation on January 20, 1988. It was found to be in substantial compliance with all regulations.

As the main laboratory performs most procedures for all other clinics in the Gill Building, it was the only laboratory area in the Gill Building surveyed. Five other clinic sites were surveyed: North, Northeast, Grace Peck, East and one school clinic, Roosevelt High School.

At the time of survey, none of the above named clinics employed medical technologists to perform laboratory procedures. All procedures were performed by nursing staff, health services technicians (aides) and occasionally physicians. Only two of the five sites have a formal written orientation training program which includes performance of laboratory procedures. Such a program should be implemented at all sites to assure proper performance by non-medical technologists.

Most clinics have multiple laboratory testing areas. As of February 1, 1988, Peck started a pilot program to combine laboratory services in one area, excluding WIC, utilizing a laboratory technician to perform the laboratory procedures. It is strongly recommended that such arrangements also be utilized in Northeast and East clinics. This would give added assurance of test accuracy and allow nursing staff more time to provide nursing services.

Equipment is limited to centrifuges, microscopes, Hemocue (for hemoglobin determination), autoclaves, refrigerators, incubators and glucose monitor machines. Some equipment is purchased through the main laboratory and distributed, e.g. centrifuges and Hemocue, while others are bought directly by the individual clinic. The main laboratory should be notified before purchasing any laboratory equipment to evaluate accuracy and reliability and to set up appropriate quality control and maintenance procedures.

COMPLIANCE ISSUES:

Safety:

- * Fire extinguishers shall be present near all areas where flammables are stored and/or an open flame is used (OAR 333-24-025(6)).
- * All cupboards where flammables (one gallon or more) are stored shall be labeled as "flammable" (OAR 333-24-025 (6)).
- * Oxygen bottles shall be contained by use of stands or chains (OAR 333-24-025 (6)).
- * All electrical plug-ins over sinks must be covered to prevent accidental shock (OAR 333-24-025 (2)).

- * Counter surfaces where blood is collected and testing of body fluids is performed shall be disinfected with a viricidal agent after each spill at the end of each day (OAR 333-24-025 (6)).
- * Eating and drinking shall not be allowed in any of the laboratories (OAR 333-24-025 (6)).
- * Maintenance of laboratory equipment shall be the responsibility of one specific individual in each laboratory testing site. The main laboratory will assist in implementing this as well as all the quality controls (OAR 333-24-025 (1)).

RECOMMENDATIONS:

Refrigerators where biologicals are stored should not be used to store food or drink for consumption.

The following will be accomplished under the direction of the Multnomah County Health Division Lab Director:

There are no systems in place to assure accuracy and reliability of test results, with the exception of pregnancy and occult blood testing. Controls shall be included each time a new kit or reagent is put into use and periodically thereafter.

Procedure manuals shall be reviewed annually by the clinic supervisor or Health Officer as evidenced by a signature. Manuals are provided by the main laboratory but have not been reviewed since 1983. Procedures also need to be written for Sickledex, Group A Strep and Whole blood glucose.

HEALTH EDUCATION:

Multnomah County has developed a full system in which all written materials are catalogued and stored at a central warehouse. Order forms are used for staff to request materials.

There is an in-house review system that must be followed prior to any program purchasing new written educational materials. The readability of all the written material used for clients is of such volume that the reviewer could not rate each pamphlet, however, those that the SMOG test was completed on rated at the high school level. Program managers are responsible for ordering the materials for their programs though the ordering is centralized through one individual so that duplication of materials is minimized.

County health division staff participate in numerous presentations on many different program issues. Generally one program person is assigned to carry out community education activities so that requests can be coordinated efficiently.

Health education material used by individual public health programs were reviewed and comments included in the program review located in the Appendix.

Multnomah County is to be commended on the excellent work they are doing in health education. The variety and quality of the programs are impressive and their innovative approaches continue to serve as models for other county health divisions throughout the state.

RECOMMENDATIONS:

The following recommendations cross program lines and should involve the health education professional staff:

Since health educators are no longer accessible to clients and providers in service sites on a continuous basis, it would be advisable to examine and evaluate how coordination and communication with the health education staff is carried out in clinics; how does the new program information and materials become available to all providers and particularly how can generic health education services be accessed?

Periodic (quarterly) meetings should be held for all health educators in the Multnomah County Health Department, so they as a professional group can evaluate their activities and coordinate plans for future health education endeavors. This will prevent fragmentation of services and minimize duplication of actions.

EMERGENCY MEDICAL SERVICES:

Administrative direction for the Emergency Medical Services (EMS) office is provided by the Health Officer. Policy, however, is established by the EMS Services Policy Board which represents the interests of the cities of Wood Village, Portland, Gresham, Fairview and Troutdale in addition to the Multnomah County Commissioners. The EMS office obtains advisory input from the Medical Advisory Board, the Provider Board and the EMS Advisory Council (currently inactive).

There are currently four staff working in the EMS program: a director, associate director, communications coordinator and office assistant 2. The staffing to meet the work requirements of the program is adequate at this time. Approximately half of the staff's efforts are directed at quality assurance and protocol development.

The EMS office currently contracts with the Bureau of Emergency Communications and Oregon Health Sciences University (OHSU) for emergency medical dispatch and medical resource communications respectively.

Five services with eight advanced life support vehicles provide first response to medical emergencies. In addition, numerous engine and truck companies provide Basic Life Support first response. Four ambulance services with 19 vehicles provide treatment and transportation of the ill and injured.

Approximately 170 Emergency Medical Technician IV paramedics and 800 basic level first responders currently provide care. In addition to the private and public agencies named above, the Air Force Reserve 304th Rescue Unit is available for back up and use in extreme emergencies, i.e. vertical evacuation.

Two major water ways divide Multnomah County presenting unique needs in terms of medical emergencies. The Portland Fire Department has a first responder, diving unit to handle water emergencies on the Willamette River while the Multnomah County Sheriff's Department and the Coast Guard are responsible for accidents and emergencies on the Columbia River.

Hazardous Material spills, accidents, etc., are another type of emergency situation that must be addressed. Currently there exist "HazMat" teams from the Portland Fire Bureau who are available to respond when needed. A plan to respond on a more coordinated basis is in the process of being developed.

In the event of a large scale emergency, Multnomah County is ready to respond in an organized fashion using the Multnomah County Mass Casualty Disaster Plan. This plan speaks to various levels of disasters, and can be put in place for massive air accidents or chain reaction motor vehicle crashes, depending on the size of the emergency.

Developing a plan for effective and efficient ambulance service, as required by statute, is particularly complex in Multnomah County. The Policy Board, the Multnomah County Medical Society, the Board of County Commissioners and several task forces have concluded that there are too many providers in the county resulting in too little system and cost accountability. The existing ambulance providers are well-entrenched which results in a tense political issue.

The Emergency Medical Services (EMS) staff has not let the politics deter them from addressing the most difficult problems. Progress toward an ambulance service area plan which meets state standards has been consistently pursued. The staff's creativity in coping with numerous setbacks is laudable, as is the support of the Policy Board. Quality patient care is consistently driving the decision-making. Barring additional legal complications, the county will probably be in compliance with the administrative rule deadline for plan implementation. The recent decision to obtain state approval prior to implementation will assure a consistent state/county response to future legal challenges.

The Multnomah County EMS office development and implementation of the interim trauma plan is particularly noteworthy. In the absence of state legislative authority, the county designed a "red light/green light" voluntary system which has received national attention. This interim trauma system was instrumental in paving the way for a successful state-wide trauma system.

HEALTH (VITAL) STATISTICS PROGRAM:

Multnomah County has a county registrar and three deputy registrars; all were cognizant of the review by the Oregon State Health Division (OSHD) and participated in supplying information to the reviewers.

The overall program is run efficiently and with most of the program requirements met completely. The staff is to be commended for the good work they are doing and for the excellent community relations they have built, with the people who routinely use this service.

Death abstract information is currently only on file since 1979; this information must be kept permanently. On the other hand, birth abstracts, on file since 1980, need only be kept for two years. Additional screening should be done on births to determine whether they should be published. According to ORS 432.119 selected entries are to be screened and if anything is reported that would prohibit the publication of the abstract, it is so marked.

High risk infants are followed by Community Health Nurse's (CHN) in the health division. A copy of the birth record is made and sent to the Community Health Nurse section for appropriate action. However, it is not known by the registrars if the Community Health Nurse's are knowledgeable about confidentiality and proper procedures to use in destroying the records once they are no longer needed. The same is true for the various agencies who receive lists of selected deaths, particularly if more information is given than would be on an abstract of death card.

Verification of information is free to all governmental agencies but this request must be made in writing on agency letterhead stationery. Only information found on the abstract should be verified over the telephone.

Hospitals and funeral homes are generally doing a good job of completing and registering birth and death records in Multnomah County.

COMPLIANCE ISSUES:

- * Birth abstracts should be kept two years and deaths should be kept permanently (ORS 432.105, 432.119 and OAR 166-40-1005 (28) (29)).
- * Additional screening should be done on birth abstracts to determine whether they should be published (ORS 432.119).
- * The public health nurses who receive birth or death information that identifies individuals by name should be made aware of the confidentiality of this information and the proper procedures for destroying copies of records once they are no longer needed (ORS 432.060 and ORS 432.120).*

RECOMMENDATIONS:

Other agencies receiving birth and death records should also be made aware of the confidentiality and procedures for destroying copies.

County verification forms should only be used to verify for obvious errors and missing information.

Do free verifications on birth and death abstracts for governmental agencies only. All others should pay the \$8.00 fee for searching the records.

MATERNAL AND CHILD HEALTH PROGRAMS:

Multnomah County Health Division has many programs under the umbrella title of Maternal and Child Health (MCH). These include:

- Prenatal medical care;
- Childbirth and parenting education;
- Medical and Nutritional screening with follow-up health services for high-risk pregnant women, breastfeeding mothers and infants;
- Special counseling and classes on nutritional problems;
- Family planning education and counseling;
- Women's health care services and prescription of contraceptive methods;
- Well child physical examinations and immunizations;
- Follow up on high-risk infants and children;
- Teen clinic health screening;
- Medical laboratory analysis;
- Pharmacy services.

Some of the above listed programs are integrated into the general clinic services each site provides. This makes individual public health program reviews not always possible on a "pure" basis. Consequently only the identified public health supported programs will be individually addressed in the following report.

Prenatal Program:

Prenatal Clinic services are provided to low income women in five service sites throughout the county. The county also contracts with Outside In, to provide prenatal care to an additional 214 women annually, so that there are six different locations for low income women to seek prenatal and post partum care.

According to the Fiscal Year 86-87 statistics, approximately 2,000 clients received prenatal care in the service site clinics last year. An average of 4.85 visits/client was demonstrated by these same statistics, suggesting most pregnant women start their prenatal care late in their pregnancy, or that the clinic appointments are not available so that a woman cannot start care until late in her second trimester or that visits are scheduled farther apart than

the norm. The failure to show rate (FTS) for prenatal clinics is the lowest of all clinic appointments throughout the county. Grace Peck Clinic had an 11% FTS rate for a two week period which included holidays. East County service site had a FTS rate for the entire women's health care services of 20%, (which includes family planning, prenatal, post partum, and reproductive health problems) still a low figure.

The prenatal classes being offered are four sessions long and are in the process of being evaluated by the program staff. Client viewpoints will be sought before final decisions are made. There is some thought that four sessions is not enough time to thoroughly educate individuals on all important aspects of pregnancy. It would seem plenty of time to present materials and discussion on labor and delivery options. Most of the clients seen in the Prenatal clinics begin care in the second trimester, leaving a short time for education prior to her expected date of confinement (EDC).

Multnomah County Health Division has developed a Healthy Mothers, Healthy Babies handout for use in their prenatal clinics. It has genuine appeal but is geared toward the 11-12 grade educated person in terms of readability. Another handout for those individuals with lower reading skills would certainly benefit most of the clients seen in the clinics.

The inclusion of a nutritionist in further program planning should be considered. Presently the nursing staff of each service site conduct individual nutrition assessments, based on the clients history. Referrals are made when the history deems necessary, however there is not enough nutritionist time to provide all the indepth counseling required and needed for all the high risk pregnant women seen in the clinics.

All teens who deliver in Multnomah County receive a home visit from a field community health nurse seven to ten days post partum. This recent addition to the prenatal program was created due to routine early discharge from local hospitals. The average length of stay is 12 to 24 hours for prenatal clients followed by the health division. The routine six-week post partum check is much too distant especially for teen mothers with a first baby. Though teens are targeted as a priority, the long term goal of the program is to provide field visits for all new mothers who deliver and live in Multnomah County.

RECOMMENDATIONS:

Education that is offered to clients, both as class and as individual counseling is poorly recorded in medical records. Most individual counseling up to 12 weeks is routinely charted, but nothing thereafter. Whether or not the prenatal class is taught at the service site, the clients attendance should be noted in the medical record.

The height and weight charts in Northeast clinic are not being used in the medical record.

Follow up of missed appointments is not currently being carried out uniformly through out the county. There needs to be an agency policy regarding what is to be done.

Well Child Care:

Most of the state and federal public health Maternal and Child Health (MCH) grant monies are used for maternity care. Children are integrated into the general clinics being seen for whatever the parent indicates as a need. Once in the clinic setting, the clinic Community Health Nurse (CHN) channels the parent through all the components of care: well care, immunizations, sick care and WIC. The parents are responsible for follow up, making all the well care appointments for their child's care.

Tracking a child through the above described system is presently a difficult process. When the entire health division becomes computerized, this problem will be remedied and an individual client can be followed more efficiently.

The forms currently used by the Pediatric Nurse Practitioner's for well child care are for the most part excellent. A child diet sheet needs to be included in the record for those children not on the WIC program so that diet counseling would not be neglected. One other point that the present forms do not address is a major counseling issue for new parents, that of contraceptive use. When the current forms are revised, it would be advantageous to include a notation to this effect as a check point reminder for the Community Health Nurse (CHN) and Pediatric Nurse Practitioner (PNP) providing the counseling.

Multnomah County Health Division has a vast supply of educational material for all Maternal and Child Health programs, though it is not always clear what written material is being used by what provider or service site. Perhaps a review of the existing written material might provide insight into what is available, what needs to be discarded and what needs to be replaced or ordered in addition to what is on hand.

RECOMMENDATIONS:

As reported to the Clinic Service Director, every effort in all clinic sites needs to be made in the near future to provide safe examination rooms for toddlers, preschoolers and school age children attending clinics. Currently exam rooms are used for all types of client problems and dangerous chemicals and implements are left out on trays and carts where young hands can readily pick them up. The program manager should plan to meet with the clinic service director and clinic managers to address this issue as soon as possible.

Apgar scores were not found on well child records in three service sites; Grace Peck, East and Westside clinics. Recording of Newborn Metabolic Screening test results, (or even that the test was carried out), was not found in any well child record reviewed in the above three service sites.

Include what if any contraceptive counseling was provided parents of newborn infants in the forms used by the well child care providers.

Child abuse and neglect is a big problem in the county, and educational material on this could be used in clinics for hand outs to parents, and for providers in early detection.

There seems to be very little available material specific to drugs/drug abuse for providers to give to young parents, another issue to address.

More and more family violence is being encountered in the clinics and by field nurses. Written educational material on this issue is needed as well.

Teen/School Based Health Clinics:

One of the most visible public health MCH programs for Multnomah County Health Division is the teen/school based health clinic program. This program was started in 1985 with the first clinic opening in February 1986 at Roosevelt High School. Since that time, three more high school clinics have opened with county funding supporting each.

One of the biggest uses of the teen clinics has been for counseling and for sports physical examinations. The forms currently used for sports physicals in the medical records have been devised by the Nurse Practitioners in the clinics and are constantly being revised as needed. More information is needed for all the Community Health Nurse's and Nurse Practitioner's in the teen clinics on sports medicine, including how to prevent injuries, first aid for injuries, and what type of equipment is needed to protect the student. Sports medicine has not been a traditional public health topic, but with the advent of the school based teen clinics it appears that a new subject for study is at hand.

All the required services are available in the teen clinics, plus some that are not required:

- Well baby and child care for teen mothers;
- Primary acute care;
- Chronic disease maintenance and chronic disease detection;
- Mental health counseling.

There is more demand for the services of the teen clinics than there is available staff. Clinic hours are from 8 a.m. to 4:30 p.m. Monday through Friday, including summer school sessions, however, the lines are long and appointments booked days ahead to see the Community Health Nurse and the Nurse Practitioner who staff each clinic.

One of the liabilities of being "pioneers" in a field is the continued demand for public speakers. Other school districts and county health divisions across the state (and nation) are constantly requesting assistance from the staff and program management people in developing their own teen health clinics. This has caused small difficulties which appear to be easing up as each year goes by. Staff is eager to share their experiences, but not during the time they are working in clinics. Continuing education needs of the staff increase each year as they learn of more and more subject matters needed in working with school age children, particularly teens.

Each clinic facility is different, depending on the availability of space in the high school. One high school that was visited seemed very crowded and cramped but the staff was "making do" until more space could be found. It is not always possible to have running water in every examination room, but it is in close proximity to the exam area in all instances.

Quarterly medical record reviews are in the process of being set up which will be a big help to the staff in knowing what is needed in the records.

The main laboratory will assist each clinic in implementing quality control and instrument maintenance.

RECOMMENDATIONS:

Also see the Laboratory Section, as the same recommendations apply for teen health clinics.

A solution needs to be found in the near future for the fact that immunizations are currently not being recorded in the teen clinic charts. It is imperative for the Nurse Practitioner to know when certain immunizations were administered in order to make accurate diagnosis, or to know when to give booster immunizations.

Cleveland teen clinic, the one reviewed, did not have pelvic exams routinely being given during sports physicals. Since no policies or protocols regarding this were cited, would recommend the procedure be reviewed and an agency decision be made regarding the necessity of completing specific system examinations for routine sports physicals.

STD tests were not noted as being offered to teens, in the records reviewed, yet the program review indicated that medical diagnostic services and treatment be available.

Field Nursing/Home Visits:

Current activities of the field community health nurse are restricted because of limited funding for this component of the Maternal and Child Health (MCH) program. This is too bad, since Multnomah County has and continues to be a leader in the state for community health nursing services. Multnomah County remains one of the few counties in the state that continues a visible field nursing component in public health. All county health departments provide home visits by a public health nurse, but most have resources for only very high risk situations not routine or daily field nursing services. This component is an essential part of public health, and can only complement the public health clinic activities so visible in most counties.

Fifty percent of the home visits by field nurses are for child abuse/neglect. Home visits are also carried out for teens who are clients in the prenatal and post partum clinic. Referrals are received from University of Oregon Health

Sciences Center (UOHSC), and other Multnomah County clinics. At the time of this home visit, both mother and baby are checked. Should any problems be apparent, one or both are referred into a clinic as soon as possible. WIC certification is also carried out at this time as most teen moms and babies qualify.

Fees for home visits are only charged when clients request one, if another agency or clinic refers clients, there are no fees charged. This is a new policy for the field staff, and is based on the fact that not many fees were being collected on the cliental being visited.

There are no specific recommendations for this component of the Maternal and Child Health Program.

MULTNOMAH COUNTY BLOCK NURSE PROGRAM:

Not many county health divisions have the capacity or the resources to conduct health programs for the elderly in their county. Multnomah County started this program in 1983 with a small three-year demonstration grant from the Northwest Area Foundation. This program is funded an additional year with county general funds. It is hoped funding can be located to continue the program into the coming years.

The Block Nurse Program employed a .5 FTE Community Health Nurse who lived within the project community. She worked out of her home for the first three-year project period, hiring part-time unemployed nurses who also lived in the affected area. The intent of the program was to keep elderly persons in their homes as long as possible by supplying support in the form of health professionals who were available to assist in home care. The care provided ranged anywhere from giving insulin shots to monitoring the taking of daily medication (individually packaging pills for the elderly person), changing dressings as needed, assisting in getting proper nutrition, going to the doctor's office, etc.

A small study carried out at the end of the three-year grant period indicated that the elderly were not necessarily kept out of the hospital or nursing home more frequently than those not covered by the program, but that everyone of the block nurse clients who were hospitalized or put in nursing homes, were discharged back to their home. This did not happen for those in the same community who chose not to sign up for the block nurse visits! If the visits of support persons can keep an elderly person in their own home for a longer period of time, the program must be considered worth while. Hospital discharge coordinators, local physicians, ambulance attendants, etc., who lived in the project area all were part of the program. They served on an advisory committee and continue to support its importance.

A similar program is one of the County Commissioners top add on packages, should additional monies become available in the near future. The major difference in the proposed program is that the Community Health Nurse would be moved into a community senior service center as opposed to working out of her home, and would not be required to live in the area served by the project.

ELDER LINK PROGRAM:

This program is in its second of three grant years, funded by the Fred Meyer Trust Fund, in conjunction with Mt. Hood Mental Health. The program funds two full time positions, one mental health nurse specialist and one Community Health Nurse who work closely with the Multnomah County Community Agency on Aging. Case managers are also funded by the grant. The Community Health Nurse position carries out health assessments, referring people who need the services of a field Community Health Nurse to the Health Division. She also works closely with case managers, training them in health care as needed, to work with the elderly patient.

Other Elderly Programs:

The health division works with case managers to refer their elderly clients for medication monitoring to Community Health Nurses. The Community Health Nurses also take referrals for other services, i.e., in-home foot care which is billable to Medicare.

Senior Services Division has hired nurses to provide private duty care for the elderly in their homes at \$15 a visit. Multnomah County Health Division provides such nursing care being reimbursed by Senior Services at the same rate. The Health Division is anxious to take some of the more complex cases since the quality of care is carefully and continually monitored and controlled by agency policies and procedures. There is not currently a structure within the aging services to provide this level of standardization.

FAMILY PLANNING PROGRAM:

Family Planning (FP) is one of the more visible programs in public health in the Multnomah County Health Division. Over 6,000 clients were provided some family planning service in 1987. Most health division clinics in Oregon have special FP clinic sessions however, Multnomah County integrates appointments throughout their clinic schedules, choosing not to isolate or separate these services.

Many different consultants and program representatives participated in the FP program review, several indirectly, as their area of expertise covered many programs, i.e., health education, nutrition, laboratory and medical record reviews. Summary statements and recommendations are the only portion of the reviews that are included in this report.

All service sites providing direct FP patient care were reviewed by a nurse consultant to ascertain that specific state and federal guidelines were being followed.

Client Visit Record (CVR) statistics for the past three calendar years indicate that the school based clinics have had a positive effect on the number of teens seen for family planning services in the health division clinics. In 1985, 13% of the total clients seen were ages 15-17 years of age;

in 1986, 15% of total clients were 15-17 years old; and in 1987, 19% were 15-17 years old. School based clinics were started in 1986, with the opening of the Roosevelt High School clinic. Another three school based clinics were opened in 1987.

The total number of clients seen in the clinics has steadily increased over the last three years, with a total of 6,803 being served in 1987. It is interesting to note that although numbers of people served are consistently increasing, the amount of state and federal dollars available for the county continues to decrease relative to numbers of clients served. The county considers the family planning program to be of high priority and thus supplements the budget with county general funds.

Should more program dollars become available, more services are needed in an additional location of the county, (between 42nd Street and Gresham). This would enable the FP program to increase their outreach activities to all geographic areas of the county and assure that no one would have long waits for clinic appointments. Staff would also have to be hired for any additional clinics started.

Multnomah County Health Division is fortunate to have a weekly endometrial biopsy clinic at one service site and weekly colposcopy clinics at another site. This assures every client has follow up of identified GYN problems, however, the economics of both highly specialized clinics make their continuation questionable as funds become more and more scarce.

The Family Planning (FP) program coordinator has participated in a coalition of FP agencies in the tri-county area to fund the purchase of advertising space in the yellow pages of the most recently published telephone directory. This space advertises the available FP services in legitimate public and private agencies and is aimed at creating more visibility for individuals who wish to be so informed. The following are some of the educational activities being carried out in the county:

- FP ads are in high school newspapers throughout the county;
- Participation in the Oregon Teen Pregnancy Task Force;
- Development of a new pamphlet entitled "What Happens in FP Clinics?"
- Printing a publication on resources for teen parents which is updated twice a year;
- Involved in the KGW campaign about Teen Pregnancy;
- Provides speakers upon request, both for community service organizations and for statewide professional meetings;
- Publishes wallet size card called "Teen Source" and is available to all teenagers;
- Assists in teaching the teen actors in "Teens and Company"; educating them on FP issues so they can accurately prepare for their roles.

Evaluation and monitoring systems presently in place in the Health Division assure that the FP providers are current, updated in their knowledge and following acceptable standards in their practice. No additional review by the OSHD was felt necessary at this time. The next review cycle will include this evaluation component on a few randomly selected providers.

The record forms used by the FP staff are excellent and are used as examples for other county health divisions in designing their forms. The physical exam and medical history form are particularly outstanding.

The nutrition component of the family planning program is handled by Community Health Nurse's and Nurse Practitioner's reviewing the medical history form and where indicated, initiating referrals to the nutritionists. It would appear that more direct involvement of the agency nutritionists in the development of program protocols regarding the nutritional aspects of the program would be beneficial.

Laboratory tests for FP clinic clients are routinely run by the nursing staffs in each service site. Only two of the five sites have a formal written orientation training program which includes performance of laboratory procedures. Such a program should be implemented at all sites to assure proper performance by non-medical technologists. Quality control systems need to be in place for all tests carried out in the service sites. Currently only pregnancy and occult blood tests have such systems. Additional tests being carried out for FP clinics include Hematocrit, dipstick urinalysis, and gram stains, all which require the development of quality control tests.

COMPLIANCE ISSUE:

- * The cost per medical encounter is \$29.10 according to the October, 1987 figures. This figure needs to be between \$18 - \$26 dollars (Program Guidelines for Project Grants for Family Planning Services; 6.7; Bureau of Community Health Services reporting requirements).

RECOMMENDATIONS:

The Sexually Transmitted Disease (STD) and Women's Health Care policies (300 series, 500 and 600 series) need reviewing and updating on an annual basis.

Review the Nurse Practitioner Protocols regarding the prescription of oral contraceptives based on cardiovascular risk factors to consider adding to the protocols:

- a. Checking the cholesterol level of moderate or severe risk clients.
- b. Referring moderate or severe risk clients to the nutritionists for counseling.

Review the nursing protocols regarding elevated blood pressure to consider:

- a. Referring these clients to the nutritionists for counseling.

Examine the economic effectiveness of having colposcopy and endometrial biopsy clinics available on site as opposed to contracting for services with a local medical clinic. The failure to show rate in the colposcopy clinic appears extremely high for such a specialized procedure. If upon examination it is found that this service should continue, then the reviewer suggests evaluating the feasibility of moving to another service site, such as Northeast. This would require a chart review of all those "failure to show" appointments, to ascertain if transportation is an issue.

Northeast has records for clients who have been served for many years in the Family Planning Clinic. These records have become quite bulky and need summarizing, for easy handling and review.

The review of 26 records from five service site clinics revealed:

- a. A need for documentation regarding nutrition counseling done with clients.
- b. A need to note the immunization status of those under 19 years of age, particularly Rubella immunization.
- c. A need to be more consistent in the use of the consent forms, as not all are signed or updated.
- d. A need to remind all staff to place record forms in a consistent location in the record for easy review and reading.

NUTRITION PROGRAM:

Currently there is only 0.5 FTE of a nutritionist available to all health division programs outside of WIC. Four nutritionists are available to the WIC program. Since staff is so extremely limited, little or no direct nutrition service can be provided clients in other programs. Nursing and medical staff in these programs supply what limited nutrition counseling is provided to most clients. Referrals to the nutritionist are made for only the most critical of situations.

The nutritionists need to be included in the development and revision of any nutrition protocols used by the nursing staff. This will at least provide consultation for the staff, since no nutritionist is available for most of the existing program problems.

RECOMMENDATIONS:

In reviewing the nurse and nurse practitioner protocols, would suggest including cholesterol level checks for moderate or severe risk clients for which oral contraceptives are prescribed. These same clients would also benefit from referral to a nutritionist. Elevated blood pressure protocol should include referral to nutritionist also.

WOMEN/INFANTS/CHILDREN (WIC) PROGRAM:

The WIC program is fortunate to have multiple and diverse services within the Multnomah County Health Division upon which to draw for their clients. This certainly makes the job easier for the program staff, and gives clients resources not always available in other counties and health divisions. The WIC program is well managed and has provided many innovative, creative ideas for other clinics in the state.

269 WIC Clinics are held every month in Multnomah County for a monthly caseload of 9,843. 3,184 pregnant and breast feeding women, 2,867 infants, and 3,710 children under the age of 5 years are currently enrolled in the WIC Program. The case load will be increased over the next few months.

Nutrition classes are offered at every service site, though participation by WIC clients is an on going problem. Attendance is improving as staff develop creative ways of presenting the educational material. The classes include; Infant Feeding, Prenatal Nutritional, Breastfeeding, Toddler Feeding, Shopping/Budget, and Child Behavior/Parenting, as well as various cooking class demonstrations, and how to preserve fresh garden produce. Each clinic has a three month schedule of classes. Recipes using WIC foods are being developed by the WIC staff.

COMPLIANCE ISSUES:

- * Voucher registers need to be marked to indicate which vouchers have been mailed, cancelled or voided. This is currently not being done in one clinic site (WIC Regulations; Federal Register / Volume 50, No. 30, 2/13/85, Page B-33, (p))).
- * Charts need to be completed i.e., client signatures must be obtained for rights and obligations on the certifications; adequate documentation for terminated clients must be shown and risk criteria marked on the certification form must be demonstrated elsewhere in the chart. Approximately 88% of the charts reviewed did not have this documentation (WIC Regulations, Federal Register / Volume 50, No. 30, 2/13/85, page 18, (6) (7) (8))).

RECOMMENDATIONS:

Case load at time of the review was too low, and needs to be brought up to recommended level.

Children need to be weighed in their underwear or a light gown as required by the WIC program.

Diet assessment errors were found on certifications completed by field nurses. In service for this staff is recommended.

DENTAL HEALTH PROGRAM:

Multnomah County Health Division has a two-pronged dental program: one component provides dental services for low income county residents; the second provides school/community dental health education and prevention programs. Approximately 25 Full Time Equivalent (FTE) positions are currently available to carry out the dental program, all but 2.75 FTE provide direct dental care. The community education programs are carried out by two-full-time and one-part-time individuals.

The dental program is to be commended for its leadership in providing fluoride tablet, dental sealant and smokeless tobacco education programs throughout the county. It is certainly essential that the fluoride tablet program be continued since Portland is one of eight cities (of the 50 largest) in the U.S.A. without benefit of fluoride in the public water systems. There are 42 community water systems in the county. One, Troutdale, has one well in its system with natural fluoride of .97 parts per million (1 part per million is the recommended level).

Approximately 1% of the Multnomah County residents receive optimally fluoridated water compared to the state average of 23% and the national average of 60%.

Multnomah County has a high number of dentists. In fact, the ratio of dentists is 1 for every 879 people living in the county. The state has a ratio of 1:1,380.

A school-based fluoride mouth rinse program is conducted throughout the county. In 1986, 128 elementary schools participated with 31,600 students (52% of the total public school enrollment) participating. There are 5,240 children participating in the school fluoride tablet program which serves not only seven elementary schools, but 16 headstart centers, 39 pre-schools and day care centers, and 16 other special programs.

Fluoride supplements (tablets and drops) are routinely prescribed for infants and children under the age of 15 in all Multnomah County Health Division clinics. A cost of \$3 is charged for each prescription (usually a three month supply) which may be expensive for low income families.

The only county wide dental sealant program in the state is in Multnomah County. This program consists of:

- a community-wide media campaign to increase awareness of sealant;
- mailings to dentists on the scientific effectiveness of sealant;
- classroom education for second and sixth grade students; and
- free placement of sealants to second and sixth graders who are on free or reduced lunch.

Dental educational programs reached 20,395 children in the 1986 school year--prekindergarten to eighth grade. One of the several programs presented concerns smokeless tobacco. Video tapes, slides and articles were available to teachers and students on this topic. Some of the other topics presented to

school children were on plaque control, self-oral assessments, diet and dental health, careers in dentistry, and fluoridation.

Multnomah County Dental clinics are available to all residents of the county on a sliding fee basis with a minimum fee of \$10 for an emergency appointment. Preference for routine care is given to clients who are also clients of the medical clinics. During 1987, the clinics saw 7,249 clients for a total of 11,943 visits.

Each clinic (two exist in the Health Division, one at Grace Peck Service Site and one at Northeast Health Center) has scheduled emergency appointment times which are reserved by telephoning the clinic when it opens in the morning. These appointments are filled in 15 minutes. A dental services referral resource list is available, and other referrals are given to clients when the allotted emergency appointments are filled. Northeast Health Center reports over 100 telephone calls for emergency appointments are referred each week because of lack of appointment times.

RECOMMENDATIONS:

Continue to emphasize the need for a community water fluoridation program.

Availability of low-income dental care continues to be a problem. There continues to be people going without emergency care due to lack of staff and time in the dental clinics. Though individuals are referred to other dentists, no follow up is done to ascertain how many really do get seen (there are no available funds for follow up).

Provide fluoride supplements at no cost for low-income clients.

Conduct a survey of a selected target population on Oral Disease Prevalence to plan and evaluate dental programs.

IMMUNIZATION PROGRAM:

Multnomah County Health Division offers immunization services in each of the 6 service sites throughout the county. Over 5,700 hours of clinics were held this past year. In addition, immunizations are available at well child, family planning and primary care clinics.

In 1986, 16% of all children two years of age and younger, born in Multnomah County were immunized in Multnomah County Clinics; in 1987 17% were immunized in Multnomah County Clinics. 45% of the two year olds and younger were up to date with immunizations, in 1986; in 1987 48% were up to date for their age. This is below the average for the state, which was 57% in 1986, and 65% in 1987.

A large portion of the immunization program consists of monitoring the schools in the county for adherence to the state immunization law. Health division

personnel in cooperation with public, parochial, private schools and certified day-care centers, annually assess the immunization status of children. Those children not up-to-date in their immunizations or without proper documents regarding their immunization status are excluded from school in accordance with the state law. In 1988, 3,349 exclusion letters were mailed to parents/guardians whose children were not in compliance with the law (see Figure 3). This number, though smaller, has not significantly decreased from the preceding five years, a finding similar to the state totals. The amount of time, effort and personnel placed on this component of the immunization program is considerable, however the efforts are rewarding. Multnomah County Health Division does an outstanding job of monitoring the immunization status of the children under their jurisdiction and have, as a result, had no outbreaks of vaccine preventable diseases in the past five years. The program is to be commended for their continued demonstrations that immunization programs can succeed.

The complexity of the Health Division does not lend itself to easy vaccine control measures and the control measures currently in effect are not sufficient to prevent problems. The policy of the OSHD immunization program is that vaccine not returned within 3 months of expiration (or not appropriately handled) will be charged to the county in question. This has become more of an issue in recent months as the price of vaccine has increased dramatically. Multnomah County Health Division has paid \$3610.27 from 4/02/87 through 3/2/88. Tighter inventory controls are encouraged.

Additional problems faced by the immunization program are ones faced by most other county health divisions, that of making certain parents are well informed about all the vaccines their child receives, including the side effects and contraindications and making certain all children receive their immunizations. Many times, grandparents, baby sitters or neighbors will bring a child into a clinic while Mom and Dad work, making the informed consent issue a major problem. Telephone numbers for parents to call for additional information on vaccines need to be more available prior to signing the consent form if a child is to receive an immunization at a clinic unattended by a parent.

COMPLIANCE ISSUES:

- * Vaccine control measures need to be improved. It is hoped that all counties, including Multnomah, can achieve a less than 5% unaccounted for rate within the next year. For the period between 12/1/86 and 11/31/87, 11.5% of the total vaccine on hand (and received by the Multnomah County Health Division) was unaccounted for (Oregon State Health Division (OSHD) Grant Assurances; Immunization Program, 2/18/87, (9)).
- * Reporting of adverse reactions needs to comply with Center for Disease Control (CDC) standards (105 degree temperature instead of 103 degrees) (OSHD Grant Assurances; Immunization Program, 2/18/87, (4)).
- * Reporting of suspected vaccine-preventable disease needs to occur as required in OAR 333-19-220. (Within one working day of receiving the

NUMBER OF EXCLUSION LETTERS SENT 1983 - 1988 MULTNOMAH COUNTY COMPARED TO STATE OF OREGON

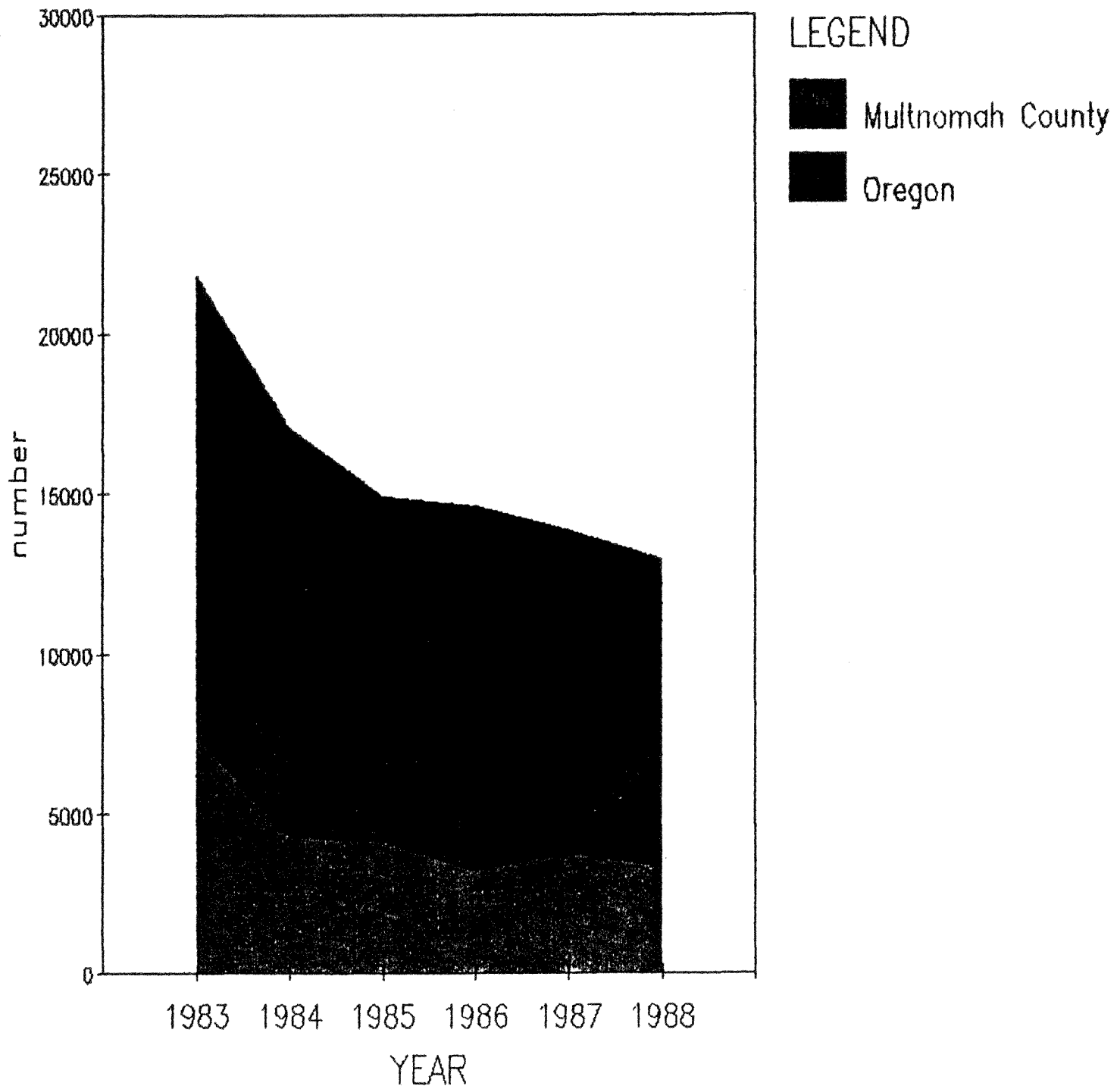


Figure 3

report, local health departments must telephone the report to the OSHD Immunization Section; something not done by Communicable Disease staff, due to misunderstanding).

- * Administrative charges for vaccine services in Multnomah County should be reviewed and adjusted to assure that no financial barriers limit access to immunizations. (Federal Register; Immunization Project Regulations; Volume 52, No. 86, 5/5/87; Page 16455 (B) and OSHD Grant Assurances; Immunization Program, 2/18/87; (1)).

RECOMMENDATIONS:

In service on computer use would be advisable, for clinic staff, so that access to computerized immunization records is enhanced (in progress).

Telephone access for information about Important Information Forms needs to be readily available to parents/guardians if a child is to receive an immunization at a clinic unattended by a parent (The parent needs to be given a clinic phone number to call should they have questions before signing the consent form).

The current standing orders for the administration of vaccine and clinic procedures need reviewing and updating.

Specific objectives should be developed to increase the numbers of susceptible adults protected against measles and rubella.

It would be advantageous to ask the OSHD consultant to assist the Health Division in upgrading computer software for tracking and recall system. This will provide statewide continuity and should avoid unnecessary delays in putting the upgrade into use; experience has proven that other counties who have attempted this upgrade on their own have not been successful due to the complexity of the software.

A possible future funding alternative to "even" additional vaccine costs would involve charging clients for part of the vaccine. In this case the revenue would have to be identified, indicating a need for program revenues and expenditures.

REFUGEE PROGRAM:

This component of public health care within the Multnomah County Health Division is not as large a program as it was five years ago, when the South East Asian countries were allowing more refugees to leave, and the United States was accepting more applicants. There are an estimated 15,000 South East Asian refugees residing in Multnomah County at the present time. All of these people have received health screening. The policy of screening all incoming refugees continues though the numbers being seen have greatly decreased over the past couple of years.

Several new or recently started projects are currently underway within the Refugee Program, including:

- A half day a week Women's Reproductive Health Care clinic is being held for refugee women. A female care provider (WHCNP) provides all the physical examinations and counseling. This clinic is so popular it is consistently filled to capacity.
- A hepatitis B project is being carried out in conjunction with the communicable disease section of the health division.
- A majority of Hepatitis B carrier women are from South East Asia and other refugee counties, thus the interest and funding of this project, by the Oregon State Health Division Refugee Program. Each identified woman is tracked through delivery, the baby's doctor is noted, and the infant is tracked through delivery, the baby's doctor is noted, and the infant is tracked until all appropriate injections have been completed.
- Since this project started, July 1, 1986, 11 babies have completed treatment. Of these 11, 10 are surface antigen positive (successfully treated) and one infant did not convert, so remains a Hepatitis B carrier. 55 babies are currently receiving Heptovax but have not completed the immunization series. One year following the completion of the series of three injections, the baby is recalled for serology. Early on in this project, all Multnomah County Medical Doctor's delivering babies were informed about the need to screen high risk pregnant women for Hepatitis B, and that surface antigen positives were to be reported to the communicable disease section of the health division.
- A representative of the Refugee Program serves on the Refugee Forum as well as other refugee agency and coalition boards.

There are no recommendations for the refugee program at this time. The refugee clinic services, interpreter activities, and community outreach continue to be models for other county health divisions. They are really to be commended, not only for the numerous contributions the program personnel have made to the state of Oregon's Refugee Health Program but for the concern and caring the clinic staff demonstrates daily, in providing health care for this population.

Five Refugee Clinic medical records were reviewed during the program review period. All of the records were in basic compliance with program requirements and recommendations.

The follow up of refugees with active Tuberculosis and those on prophylaxis therapy continues to be one of the major activities of local health division programs. In the six months ending December 31, 1987, 2/3s of all refugees had positive tuberculin tests (PPD) and required some form of follow up or assessment. Multnomah County Health Division in conjunction with the

Educational Service District (EDC) office, has a comprehensive program to follow up all positive Purified Protein Derivative (PPD) reactors found in the Portland Public Schools. Most of the refugee school age children come from areas of the world where tuberculosis is endemic, meaning they must receive a tuberculin skin test upon entering the school system. The health division arranges for home visits to assure compliance with prescribed treatments and prophylaxis therapies.

COMMUNICABLE DISEASE PROGRAM:

The control of communicable disease is a mandated service that every county health division must address. The Communicable Disease program is physically located in the Gill Building, downtown Portland, in close proximity to the administrative arm of the health division. The health division employs a full time health officer who oversees Communicable Disease and Tuberculosis, as well as other programs.

The basic core of personnel in Communicable Disease is available to all other service sites, programs, and clinics within the Multnomah County organization. One of the responsibilities of the program manager is the coordination of personnel within the health division system.

In a county the size of Multnomah, the assigned CD staff do not have the capacity to do field follow ups on all reported diseases. In fact, telephone contact is the usual method used by the Community Health Nurses to complete investigations on most (85%) of the diseases reported. Two reportable diseases have form letters that are sent to cases, asking that specific information be forwarded. Only approximately 15% of reported cases have field investigations completed. This could be improved, with additional Community Health Nurse staff.

One of the strong points of the Communicable Disease program is its networking. The entire staff has worked exceptionally hard to improve the reporting of Private Medical Doctors, institutions and laboratories throughout the county. Private doctors who report Communicable Disease, receive a telephone call when the follow up has been completed. Every lab in the county receives a visit once a year from one of the Community Health Nurses in Communicable Disease and when an Emergency Room Supervisor changes in a hospital, the new person is visited by the intake Communicable Disease Nurse from Multnomah County. Every Community Health Nurse in the program is a member of APIC, the Association of Practitioners in Infection Control. Hospital infection control nurses from every hospital in Multnomah County attend APIC meetings. It is an opportunity for information exchange, updating on standards and feed back on previously reported diseases.

The design of the Multnomah County Health Division is such that even though there are six service sites (including the Burnside Clinic), the Communicable Disease unit is located in one, the more central site, downtown Portland.

Each Communicable Disease Nurse is assigned a service site. The nurse attends clinic staff meetings, and has daily contact with the clinic

providers. Thus, suspect diseases can be quickly followed and appropriate treatment instigated. This also provides the necessary communication link between the Communicable Disease staff and the rest of the health division providers. The Community Health Nurse field nurses are also involved in follow up as needed. The clinic director and the Communicable Disease program manager are in constant communication so that clinic problems are addressed efficiently and effectively. Communication between all the county health divisions in the tri county area (Multnomah, Washington and Clackamas) is frequent and necessary for the control of Communicable Disease. All these networks are part of the outstanding Communicable Disease work being carried out in Multnomah County.

Outbreak control is handled by the Communicable Disease program manager who can call upon the Clinic Services Director for assistance when indicated. Mass clinics can be staffed and handled by the county health division, but should the need arise, they can ask for assistance from the Oregon State Health Division or surrounding counties.

RECOMMENDATIONS:

It would seem more efficient if the health officer were housed on the same floor as the Communicable Disease unit since their work is so closely interrelated.

Additional staff in this section would enable more person to person contact in the follow up of reportable Communicable Disease.

TUBERCULOSIS PROGRAM:

The Tuberculosis (TB) staff is larger than the entire Communicable Disease staff, however they staff a clinic that runs eight hours a day, five days a week. Additional staff in the Tuberculosis program would allow more intensive patient counseling and follow-up to improve patient compliance. It would also permit the assessment of additional high incident populations outside the downtown area, permit the development of institutional and community educational outreach programs, and permit increased screening activities in other high risk areas of the city.

The strengths within the Tuberculosis program are numerous but perhaps the most outstanding accomplishment is the attention given by the chemoprophylaxis team to clients on therapy. Patient compliance has long been an issue of concern to every public health worker and Multnomah County does an excellent job of minimizing patient frustration. Appropriate home visits and aggressive promotion of wellness has led to increased compliance and more clients completing therapy as prescribed. The accessibility of multilingual staff and the availability of translated materials certainly helps the staff in working with clients.

RECOMMENDATIONS:

More Tuberculosis educational outreach programs are needed for the community at large and, in particular, targeted toward populations with a high incidence of tuberculosis.

An automated Tuberculosis case and non-case registry system would improve data retrieval and analysis.

A counseling program should be established to assess high risk factors and testing for Human Immunodeficiency Virus (HIV) in the Tuberculosis clinic population.

SEXUALLY TRANSMITTED DISEASE PROGRAM:

At the current time, Sexually Transmitted Disease (STD) diagnosis treatment and follow up is primarily done in the Sexually Transmitted Disease clinic at the Gill Building; however, each service site clinic does diagnose and treat all STD except syphilis which is referred to the Gill Building clinic. Contact follow up of STD's (except syphilis) is done by handing out cards to the cases seen and treated in the clinics. The client then gives the card to his/her sexual contacts. The card acts as a referral to the clinic, identifying the carrier as a contact to a treated case of STD. No epidemiology follow up is carried out by the investigators at this time unless the disease is syphilis or AIDS. Human Immunodeficiency Virus (HIV) testing is starting in the service site clinics by offering the test to high risk prenatal clients. It is anticipated that eventually HIV risk assessments will be carried out and testing will be offered for all identified high risk clients, in all clinics in the health division. Again, followup will probably be referred to the Communicable Disease program epidemiology investigators.

The Multnomah County Gill Building Sexually Transmitted Disease (STD) clinic is, by far, the best staffed and best equipped clinic in the state for the volume of clients they serve. Currently the number of STD clients being served is lower than in years past. This has been ascribed to the decrease in the number of gonorrhea cases being seen. Approximately 800-900 clients a month are seen in the clinic at the present time, down from 1000 - 1200 a month seen last year during the same time period, or 1300-1400 seen in 1986 during the same time frame.

On the other hand, syphilis cases are increasing in numbers with over 290 cases being seen in 1987. This is a substantial increase over the number seen in 1986 (104) and 1985 (137). In the first six months of 1988, 125 Syphilis cases have been seen and cared for in the STD clinic which will probably mean another year of over 200 cases.

The STD clinic supervisor works closely with the Communicable Disease Program manager to assure a smooth running program. Clinic staff include not only nurse practitioners and physicians, but both county and state employed Disease Intervention Specialists (DIS). The DIS interview syphilis cases (diagnosed

by private doctors as well as those seen in the STD clinic) and clients with gonorrhea. Only the Gill Building clinic uses DIS, however, there are plans to decentralize some of the STD clinic responsibilities. This may mean training Community Health Nurses in other clinic sites to interview STD clients, or that the DIS may spend time in the other clinics.

As of January 1, 1988, HIV testing, counseling and education is being carried out in the STD clinic. Referrals from other clinic sites, and from the epidemiological staff to the STD clinic are now being received and addressed. Additional staff have been assigned to the clinic, specifically trained in county AIDS protocols, procedures and policies to provide the highest level of expertise and sensitivity to clients. It is anticipated that this aspect of the STD program will grow as numbers of individuals requesting HIV testing increase.

The additional clinic staff has created even more pressure on an already existing space problem. Thus the need for more space to conduct confidential interviews grows more immediate.

RECOMMENDATIONS:

There is a need for more interviewing space, where confidentiality for the client can be assured. This may become even more immediate should the HIV testing component of the STD program increase as anticipated.

AIDS PROGRAM:

AIDS has become an integral part of most public health programs in the past few months, Particularly so in Multnomah County (with a large risk population). Not only is the health division a designated alternative HIV testing site for citizens, but they have committed both staff time and energy to promoting educational activities on AIDS to public and professionals alike.

Staff from all six clinics and both field teams have received training and in-service on handling body fluids, patient confidentiality, and special counseling/testing techniques for the AIDS client. Education regarding opportunistic infections and treatments for such has also been made available to staff. Supervisors and managers in all Multnomah County departments have been trained in the above areas and county funds have been made available to train all county employees about AIDS (including prevention aspects).

Training for community agencies is available through the health division though a sliding fee scale of \$50/hour is charged.

Some 30 different agencies working with IV drug users have been contacted and are receiving educational materials and information from the AIDS program personnel in the health division.

Multnomah County Health Division currently has a contract with Cascade AIDS Project (effective 7/1/87 - 6/30/88) to provide sensitive and accurate AIDS

health education/risk reduction activities for gay/bisexual men. This is one of three public health contracts the health division lets and is highly specific as to what will be carried out to fulfill the contract. The evaluation aspects of this contract are easily measured and quite specific.

HIV testing is available for STD and prenatal clients in all six clinic sites, but anonymous testing is carried out in the downtown clinic only. Risk screening is verbally done by clinic providers for clients seen in all STD and prenatal clinics, and those fitting high risk categories are counseled about AIDS and available health division services open to them. This same service will be available for Family Planning clients as of July 1988.

It is anticipated that by the next agency review, specific standards for AIDS testing will be available to measure the effectiveness of each county health division program.

ENVIRONMENTAL HEALTH SERVICES:

The Multnomah County Health Division has responsibility for four major environmental health programs. Through delegation, three licensing programs (Food service, Swimming Pools, and Tourist Facilities) and through a grant the Drinking Water Program. On-site sewage disposal is not administered by the health division.

The health division is to be commended for exceeding or maintaining at a high level the number of mandated inspections in the three licensing programs. The uniformity and thoroughness in completing inspection reports is noteworthy. The extensive use of computers and computer technology in environmental health operations is indicative of management support for progressive and innovative practices.

Staff currently consists of 11.95 FTE sanitarians and 3.1 Full Time Equivalent (FTE) administrative and support positions to serve the three licensing programs. The adequacy of overall staffing levels was not assessed since reliable, precise staffing standards are not available from the Oregon State Health Division. However, a limited FTE staffing level comparison for the three licensing programs has been calculated and is shown below in Table I as estimated FTE per 100 licensed facilities. This rate is an indication of staffing levels associated with inspectional work in licensed facilities. The figures in Table I show that the staffing rate for Multnomah County is 78% of the state average in food service, 119% in swimming pools and 163% in tourist facilities.

Table I

Ratio of Field FTE per One Hundred Facilities

<u>Program</u>	<u>Field Staff FTE</u>	<u>FTE per 100 Facilities</u>	
		<u>Multnomah</u>	<u>State Average (FY 1986)</u>
Food Service	10.20	0.25	0.32
Swimming Pools	1.25	0.25	0.21
Tourist Facilities	0.50	0.31	0.19
Total	11.95		

Number of Food Service Facilities:

2,099 permanent restaurants
 532 temporary restaurants
 206 mobile units
 1,229 vending machines
 69 commissaries

The above were all licensed during the year of the review period (12/1/86 through 11/30/87).

Seven foodborne outbreaks involving 95 people occurred during the review period. Five of these incidents involved licensed food service facilities. Additionally, seven restaurants were provided consultation and special inspections when a food handler from each facility was diagnosed for hepatitis A. No secondary cases evolved from any of the seven facilities.

Files were reviewed for inspections on both temporary and permanent restaurants. Most of the inspection forms were completed in an exemplary manner with few exceptions.

Four hundred ninety swimming pools or spa pools were inspected during the review period and no illness or accidents associated with licensed swimming facilities were noted during this time frame. A review of approximately 20 inspection files revealed only a few exceptions.

The county has adopted a policy of inspecting travelers' accommodations twice each year. Again, no illness or injuries related to tourist facilities were recorded and only a few exceptions were noted during a review of 24 files. One hundred forty-two travelers' accommodations, 8 picnic or recreation parks and 9 organizational camps were inspected in the tourist facilities program.

In addition to the major delegate, contract, or grant programs, the environmental health section is active in several other activities, two of which, vector control and care facility inspections are major programs. Vector control with 4.5 Full Time Equivalent (FTE) field staff and 1.5 FTE

field staff for inspection of care facilities rank second and third after food service in the number of field staff allocate to activities. School sanitation, indoor air quality, Boeing well water testing project and the city of Portland's water testing and housing programs are among other environmental health projects or activities in which the Department is active. These combined with the licensing and grant activities provide a well rounded comprehensive environmental program for Multnomah County.

COMPLIANCE ISSUES:

- * State time schedules for correcting violations where appropriate, particularly for swimming pool and tourist facility inspections (OAR 333-12-060 (1) and 333-12-065 (1)).
- * On each swimming pool primary inspection report, list pressure/vacuum gage readings and/or flow meter rates (OAR 333-12-065 (1)).
- * Document every inspection that is made on temporary restaurant facilities (OAR 333-12-055 (1)).
- * Cite the OAR for each violation listed on inspection reports.

RECOMMENDATIONS:

Consider conducting annual or routine training sessions on swimming pool operation and maintenance designed specifically for the limited use swimming pool managers whose duties only incidentally include managing swimming pools. The turnover rate for these people is probably great enough to warrant repeating these workshops on an established schedule prior to each outdoor swimming season.

Consider implementing restaurant manager sanitation certification training to augment the longstanding mandatory food handlers training program. This would provide a two dimensional approach in promoting good sanitation practices, reaching a more constant and influential industry segment.

DRINKING WATER PROGRAM:

The environmental health program is responsible for carrying out the drinking water program. This program provides that Multnomah County will regulate and survey all community public water systems that have 200 or fewer users and all non-community systems. The Oregon State Health Division is responsible for the public water systems with more than 200 users. The drinking water program consists of:

- providing sanitary surveys and technical assistance;
- assuring that compliance actions are taken; priority given to water systems serving licensed facilities over the rest of the systems.
- investigating user complaints, waterborne illness reports and health hazard conditions;

- developing an emergency response plan for public water systems.

The staff in this program is to be commended for having achieved a very high compliance rate for the public water systems under their responsibility. Though no sanitary surveys were done during the first half of the contract period, the county has a good track record of completion of sanitary surveys and other projected activities.

COMPLIANCE ISSUES:

- * Provide clear separation between required and recommended actions when preparing cover letters for sanitary surveys (ORS 448.131 (5)).
- * When violations are noted during a sanitary survey or special purpose visit, the purveyors should be given a compliance schedule along with the violation notice (ORS 448.150 (1)).