

**MULTNOMAH COUNTY, OREGON**

**COUNTYWIDE COST ALLOCATION PLAN**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**  
(Based on the Year Ending June 30, 2011)  
(Prepared in Accordance with OMB Circular A-87)



Prepared by:  
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## TABLE OF CONTENTS

	<u>Page</u>
<b>Organizational Charts:</b>	
Multnomah County.....	ii
Internal Service Providers .....	iii
<b>Indirect Cost Rates</b>	
Explanation of Rates .....	1
Summary of OMB A-87 Indirect Cost Rates .....	2
County Human Services.....	3
Community Justice.....	5
Health Services.....	7
District Attorney.....	10
Sheriff's Office.....	12
Community Services .....	14
Other County.....	16
Library Services .....	17
<b>Consolidated Countywide Cost Allocation Plan:</b>	
Section I: Summary of Central Service Allocations .....	18
Auditor .....	19
Budget Services .....	21
Finance.....	23
Human Resources .....	25
Equipment Use.....	27
Section II: Internal Service Funds	
Internal Service Funds .....	29
Self Insurance Data .....	32
Fringe Benefit Data.....	33
Pension and Postretirement Health Insurance Data .....	34
Financial Statements:	
Combining Statement of Net Assets.....	36
Combining Statement of Revenues, Expenses and Changes in Net Assets.....	37
Non-Operating Transfers In/Out.....	38
<b>Appendices</b>	
Certificate of Indirect Costs .....	A-1
Certificate of Cost Allocation Plan .....	A-2

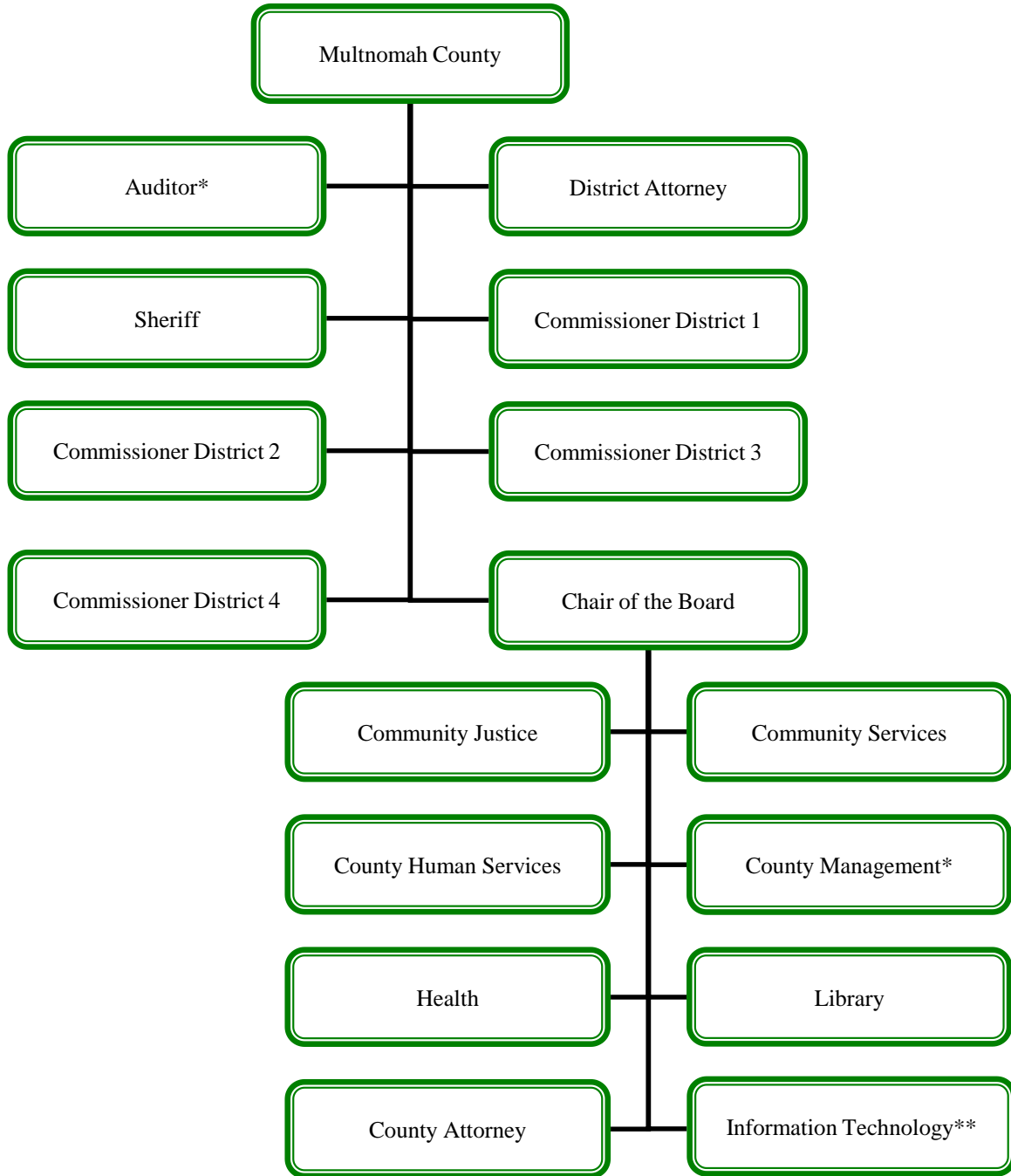
The rates contained in this document are applicable to grants in existence during the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Questions regarding the contents of the proposal should be directed to Cara Fitzpatrick, Finance Manager.

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# Organizational Chart

## Fiscal Year 2011

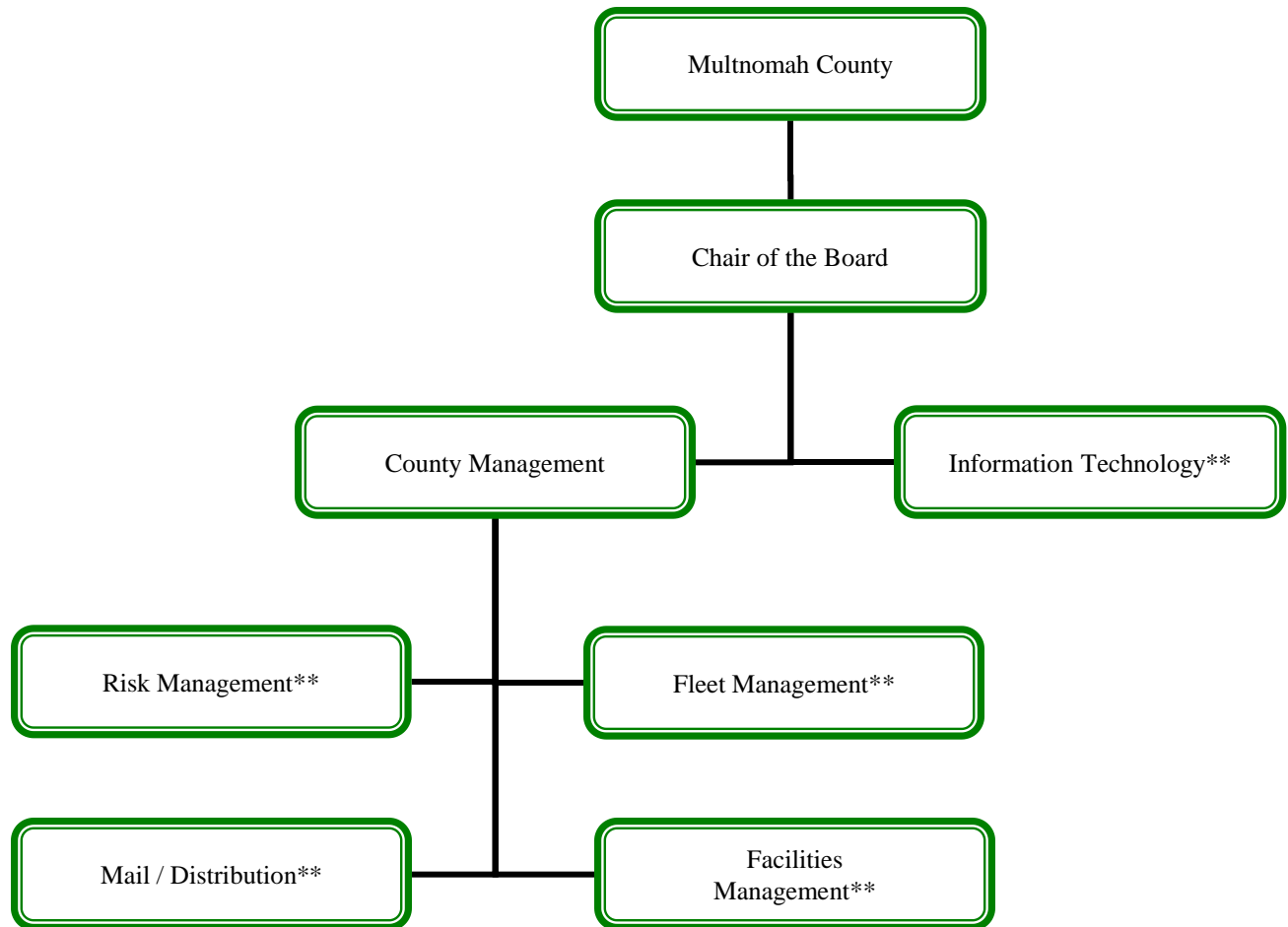


\*Indicates department/division included in Central Service Allocation (CSA). Included in the CSA in the Department of County Management are Accounting, Accounts Payable, Payroll, Budget, Human Resources, Purchasing and Treasury. Prior to fiscal year 2011 The Office of Diversity Equity (ODE) was included in the Department of County Management, beginning in fiscal year 2011 ODE reports directly to the Chair and is included in the CSA.

\*\*Indicates department/division is an Internal Service Fund of the County.

# Organizational Chart – Internal Service Providers

## Fiscal Year 2011



\*\*Indicates department/division is an Internal Service Provider of the County.



# **INDIRECT COST RATES**

## **EXPLANATION OF THE INDIRECT COST RATES**

The Federal government recognizes that County Organizations incur identifiable overhead costs in support of grants and contracts.

Costs are categorized in two ways. The first establishes support costs internal to individual departments within the County and the other identifies countywide support costs.

Departmental Indirect Cost Rates: Each department has a rate based on departmental administrative costs incurred within the organization. Only costs not charged directly to grants are included in the departmental rates.

Central Service Cost Allocation: The Central Service Cost Allocation Plan identifies and distributes the cost of services provided by County support organizations (i.e., Budget, Auditor) to those County departments (Health, Sheriff, etc.) awarded grants or contracts as a flat county-wide central service rate.

Combined Indirect Cost Rates: These are the indirect rates that each department may charge to grants.



2012-2013 SUMMARY OF OMB A-87 INDIRECT COST RATES

MULTNOMAH COUNTY

RATES AS CALCULATED ( USE FOR ALL GRANTS )

<b>Department</b>	<b>Page #</b>	<b>Combined Indirect Cost Rates</b>	<b>Departmental Indirect Cost Rates</b>	<b>Central Service Indirect Cost Rate</b>
County Human Services	3	5.47%	3.18%	2.29%
Community Justice	5	10.07%	7.78%	2.29%
Health Services	7	9.16%	6.87%	2.29%
District Attorney	9	6.71%	4.42%	2.29%
Sheriff's Office	11	8.58%	6.29%	2.29%
Community Services	13	4.31%	2.02%	2.29%
Other County	15	2.29%	0.00%	2.29%
Library Services	17	2.29%	0.00%	2.29%

**COMPUTATION OF INDIRECT COST RATE**

**COUNTY HUMAN SERVICES**

**ORGANIZATIONAL COST CATEGORIES**

<b>Organizational Units</b>	<b>Not Allowable</b>	<b>Indirect</b>	<b>All Other</b>	<b>Total</b>
Administration & Planning	\$ -	\$ 2,379,756	\$ -	\$ 2,379,756
All Other	1,727,161	525,502	88,520,399	90,773,062
<b>Totals</b>	<b>\$ 1,727,161</b>	<b>\$ 2,905,258</b>	<b>\$ 88,520,399</b>	<b>\$ 93,152,818</b>

**RATE CALCULATION**

**Departmental**

Indirect	\$ <u>2,905,258</u>	=	<b>3.18%</b>
All Other	\$ 91,425,657		

**Central Services**

Indirect	\$ <u>17,082,633</u>	=	<b>2.29%</b>
All Other	\$ 745,947,427		

**Combined Rate**

**5.47%**

**DETAIL OF DEPARTMENTAL INDIRECT**

**COUNTY HUMAN SERVICES**

Total actual allowable admin Personnel Services: \$ 2,510,004

Total actual allowable admin Materials & Services: \$ 395,253

<b>Job Number</b>	<b>Position Description</b>	<b>Personnel Services</b>	<b>Materials &amp; Services</b>	<b>Admin &amp; Planning</b>	<b>All Other</b>
6000	Office Assistant 1	4,054	638	-	4,692
6001	Office Assistant 2	146,442	23,060	-	169,503
6002	Office Assistant Sr	13,019	2,050	-	15,069
6011	Contract Technician	63,015	9,923	-	72,938
6015	Contract Specialist	581,709	91,602	673,311	-
6026	Budget Analyst	98,365	15,490	113,854	-
6029	Finance Specialist 1	201,140	31,674	-	232,813
6030	Finance Specialist 2	330,436	52,034	382,470	-
6032	Finance Specialist Sr	54,144	8,526	62,670	-
6033	Administrative Analyst	59,468	9,365	68,833	-
9043	Research/Eval Analyst Sr	69,238	10,903	80,141	-
9061	Human Resources Technician	26,339	4,148	-	30,486
9335	Finance Supervisor	156,179	24,594	180,773	-
9336	Finance Manager	27,769	4,373	32,142	-
9361	Program Supervisor	89,951	14,165	104,116	-
9362	Program Manager Sr	44,390	6,990	51,380	-
9613	Department Director 2	129,022	20,317	149,339	-
9621	Human Resources Manager 2	108,386	17,068	125,454	-
9670	Human Resources Analyst 2	137,939	21,722	159,660	-
9748	Human Resources Analyst Sr	109,747	17,282	127,029	-
9790	Public Relations Coordinator	59,253	9,331	68,584	-
	<b>Total</b>	<b>\$ 2,510,004</b>	<b>\$ 395,254</b>	<b>\$ 2,379,756</b>	<b>\$ 525,502</b>
		<b>\$2,905,258</b>		<b>\$2,905,258</b>	

## COMPUTATION OF INDIRECT COST RATE

### COMMUNITY JUSTICE

#### ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 5,033,788	\$ -	\$ 5,033,788
All Other	1,944,403	1,100,947	72,751,027	75,796,377
Totals	\$ 1,944,403	\$ 6,134,735	\$ 72,751,027	\$ 80,830,165

#### RATE CALCULATION

##### Departmental

Indirect	\$ 6,134,735	=	7.78%
All Other	\$ 78,885,762		

##### Central Services

Indirect	\$ 17,082,633	=	2.29%
All Other	\$ 745,947,427		

##### Combined Rate

10.07%

**DETAIL OF DEPARTMENTAL INDIRECT**

**COMMUNITY JUSTICE**

Total actual allowable admin Personnel Services: \$ 5,409,036

Total actual allowable admin Materials & Services: \$ 1,118,266

<b>Job Number</b>	<b>Position Description</b>	<b>Personnel Services</b>	<b>Materials &amp; Services</b>	<b>Admin &amp; Planning</b>	<b>All Other</b>
6001	Office Assistant 2	93,778	19,388	-	113,166
6002	Office Assistant Sr	80,811	16,707	-	97,518
6003	Clerical Unit Supervisor	7,812	1,615	-	9,427
6005	Administrative Secretary	134,713	27,851	-	162,563
6015	Contract Specialist	289,731	59,899	349,631	-
6020	Program Development Tech	66,051	13,655	-	79,706
6022	Program Coordinator	385,951	79,792	465,743	-
6026	Budget Analyst	177,373	36,670	214,043	-
6027	Finance Technician	31,130	6,436	-	37,566
6029	Finance Specialist 1	96,664	19,984	-	116,648
6030	Finance Specialist 2	163,773	33,858	197,631	-
6032	Finance Specialist Sr	105,637	21,839	127,476	-
6033	Administrative Analyst	208,348	43,074	251,422	-
6054	Administrative Assistant	75,513	15,612	-	91,125
6086	Research/Eval Analyst 2	83,084	17,177	100,261	-
6087	Research/Eval Analyst Sr	121,641	25,148	146,789	-
6103	Human Resources Analyst 2	93,698	19,371	113,069	-
6200	Program Comm & Web Spec Sr	109,854	22,711	132,566	-
6248	Background Investigator	96,511	19,953	-	116,464
6456	Data Analyst Sr	97,844	20,228	118,072	-
9061	Human Resources Technician	80,747	16,694	-	97,441
9080	Human Resources Analyst 1	72,326	14,953	87,279	-
9112	Proc Analyst	74,055	15,310	-	89,365
9335	Finance Supervisor	78,252	16,178	94,430	-
9336	Finance Manager	225,810	46,684	272,494	-
9602	Division Director 2	544,429	112,556	656,985	-
9610	Department Director 1	217,372	44,940	262,312	-
9620	Community Justice Manager	272,700	56,378	329,079	-
9621	Human Resources Manager 2	149,124	30,830	179,953	-
9634	Administrative Specialist	74,546	15,412	-	89,957
9640	MCSO Volunteer Prog Coord	84,165	17,400	101,565	-
9670	Human Resources Analyst 2	465,290	96,194	561,485	-
9748	Human Resources Analyst Sr	224,990	46,514	271,504	-
<b>Total</b>		<b>\$ 5,083,724</b>	<b>\$ 1,051,011</b>	<b>\$ 5,033,788</b>	<b>\$ 1,100,947</b>
		<b>\$6,134,735</b>		<b>\$6,134,735</b>	

## COMPUTATION OF INDIRECT COST RATE

### HEALTH SERVICES

#### ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 7,872,465	\$ -	\$ 7,872,465
All Other	8,806,261	2,480,458	140,278,099	151,564,819
Totals	\$ 8,806,261	\$ 10,352,923	\$ 140,278,099	\$ 159,437,284

#### RATE CALCULATION

##### Departmental

Indirect	\$ 10,352,923	=	<b>6.87%</b>
All Other	\$ 150,631,023		

##### Central Services

Indirect	\$ 17,082,633	=	<b>2.29%</b>
All Other	\$ 745,947,427		

##### Combined Rate

**9.16%**

**DETAIL OF DEPARTMENTAL INDIRECT**

**HEALTH SERVICES**

Total actual allowable admin Personnel Services: \$ 17,048,397

Total actual allowable admin Materials & Services: \$ 5,853,462

<b>Job Number</b>	<b>Position Description</b>	<b>Personnel Services</b>	<b>Materials &amp; Services</b>	<b>Admin &amp; Planning</b>	<b>All Other</b>
6000	Office Assistant 1	3,810	1,308	-	5,118
6001	Office Assistant 2	178,852	61,408	-	240,260
6002	Office Assistant Sr	22,628	7,769	-	30,398
6005	Administrative Specialist	477,235	163,856	-	641,091
6011	Contract Technician	1,905	654	-	2,559
6015	Contract Specialist	167,489	57,506	224,995	-
6017	Facilities Specialist 2	89,449	30,712	120,160	-
6021	Program Development Spec	52,028	17,863	69,891	-
6022	Program Coordinator	63,206	21,702	84,908	-
6026	Budget Analyst	179,141	61,507	240,648	-
6027	Finance Technician	430,529	147,820	-	578,349
6029	Finance Specialist 1	265,690	91,223	-	356,913
6030	Finance Specialist 2	433,505	148,841	582,346	-
6031	Contract Specialist Sr	94,788	32,545	127,333	-
6032	Finance Specialist Sr	277,082	95,134	372,216	-
6047	Community Health Specialist 2	12,212	4,193	-	16,406
6054	Administrative Assistant	7,408	2,543	-	9,951
6063	Project Manager	112,766	38,717	151,483	-
6073	Data Analyst	207,636	71,291	-	278,927
6085	Research/Eval Analyst 1	18,180	6,242	-	24,423
6086	Research/Eval Analyst 2	234,044	80,358	314,401	-
6087	Research/Eval Analyst Sr	158,906	54,559	213,465	-
6088	Program Development Spec/SR	95,039	32,631	127,669	-
6112	Procurement Analyst	86,544	29,714	-	116,258
6200	Program Comm & Web Spec Sr	91,266	31,336	122,602	-
7207	Graphic Designer	63,472	21,793	85,264	-
8000	Temporary Worker	12,053	4,138	-	16,191
9005	Administrative Analyst, Senior	21,115	7,250	28,365	-
9006	Administrative Analyst	72,388	24,854	97,241	-
9061	Human Resources Technician	121,797	41,818	-	163,615
9063	Project Manager	119,084	40,887	159,971	-
9080	Human Resources Analyst 1	197,694	67,877	265,572	-
9335	Finance Supervisor	330,312	113,411	443,723	-
9336	Finance Manager	278,073	95,475	373,548	-
9338	Finance Manager Sr	145,228	49,863	195,091	-
9360	Program Manager 2	12,546	4,307	16,853	-
9361	Program Supervisor	98,845	33,938	132,783	-
9362	Program Manager Sr	14,298	4,909	19,207	-
9365	Manager Sr	144,372	49,569	193,942	-
9602	Division Director 2	163,167	56,022	219,189	-
9613	Department Director 2	227,913	78,252	306,165	-
9615	Program Manager 1	53,949	18,523	72,471	-
9619	Deputy Director	6,009	2,063	8,072	-
9621	Human Resources Manager 2	151,629	52,061	203,690	-

**DETAIL OF DEPARTMENTAL INDIRECT**

**HEALTH SERVICES**

Total actual allowable admin Personnel Services: \$ 17,048,397

Total actual allowable admin Materials & Services: \$ 5,853,462

<b>Job Number</b>	<b>Position Description</b>	<b>Personnel Services</b>	<b>Materials &amp; Services</b>	<b>Admin &amp; Planning</b>	<b>All Other</b>
9670	Human Resources Analyst 2	276,712	95,007	371,719	-
9698	Health Svcs Development	331,574	113,844	445,419	-
9699	ICS Director	205,005	70,387	275,392	-
9710	Management Asst	80,152	27,520	107,671	-
9711	Executive Advisor	305,039	104,733	409,772	-
9715	Human Resources Manager 1	259,201	88,995	348,196	-
9748	Human Resources Analyst Sr	182,164	62,545	244,709	-
9797	Principal Investigator Manager	68,722	23,595	92,317	-
9798	Principal Investigator	2,979	1,023	4,002	-
	<b>Total</b>	<b>\$ 7,706,830</b>	<b>\$ 2,646,093</b>	<b>\$ 7,872,465</b>	<b>\$ 2,480,458</b>
		<b>\$10,352,923</b>		<b>\$10,352,923</b>	



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## COMPUTATION OF INDIRECT COST RATE

### DISTRICT ATTORNEY

#### ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 806,668	\$ -	\$ 806,668
All Other	254,310	298,877	23,920,202	24,473,389
Totals	\$ 254,310	\$ 1,105,545	\$ 23,920,202	\$ 25,280,056

#### RATE CALCULATION

##### Departmental

Indirect	\$ 1,105,545	=	<b>4.42%</b>
All Other	\$ 25,025,746		

##### Central Services

Indirect	\$ 17,082,633	=	<b>2.29%</b>
All Other	\$ 745,947,427		

##### Combined Rate

**6.71%**

**DETAIL OF DEPARTMENTAL INDIRECT**

**DISTRICT ATTORNEY**

Total actual allowable admin Personnel Services: \$ 2,008,628

Total actual allowable admin Materials & Services: \$ 668,333

<b>Job Number</b>	<b>Position Description</b>	<b>Personnel Services</b>	<b>Materials &amp; Services</b>	<b>Admin &amp; Planning</b>	<b>All Other</b>
9450	Chief Deputy DA	\$ 223,503	\$ 74,367	\$ 297,870	\$ -
6029	Finance Specialist 1	72,716	24,195	-	96,910
6032	Finance Specialist Sr	95,807	31,878	127,685	-
6027	Finance Technician	66,105	21,995	-	88,100
9452	IT Manager 1	140,028	46,592	186,620	-
6112	Procurement Analyst	85,438	28,428	-	113,866
9664	D A Administrative Manager	145,935	48,557	194,493	-
	<b>Total</b>	<b>\$ 829,533</b>	<b>\$ 276,011</b>	<b>\$ 806,668</b>	<b>\$ 298,877</b>
		<b>\$1,105,545</b>		<b>\$1,105,545</b>	

**COMPUTATION OF INDIRECT COST RATE**

**SHERIFF'S OFFICE**

**ORGANIZATIONAL COST CATEGORIES**

<b>Organizational Units</b>	<b>Not Allowable</b>	<b>Indirect</b>	<b>All Other</b>	<b>Total</b>
Administration & Planning	\$ -	\$ 5,022,823	\$ -	\$ 5,022,823
All Other	1,331,983	2,113,803	106,253,749	109,699,535
<b>Totals</b>	<b>\$ 1,331,983</b>	<b>\$ 7,136,626</b>	<b>\$ 106,253,749</b>	<b>\$ 114,722,358</b>

**RATE CALCULATION**

**Departmental**

Indirect	\$ <u>7,136,626</u>	=	<b>6.29%</b>
All Other	\$ 113,390,375		

**Central Services**

Indirect	\$ <u>17,082,633</u>	=	<b>2.29%</b>
All Other	\$ 745,947,427		

**Combined Rate**

**8.58%**

**DETAIL OF DEPARTMENTAL INDIRECT**

**SHERIFF'S OFFICE**

Total actual allowable admin Personnel Services: \$ 7,372,292

Total actual allowable admin Materials & Services: \$ 2,064,526

<b>Job Number</b>	<b>Position Description</b>	<b>Personnel Services</b>	<b>Materials &amp; Services</b>	<b>Admin &amp; Planning</b>	<b>All Other</b>
2005	Sergeant	273,939	76,713	-	350,652
2025	Corrections Officer	14,890	4,170	-	19,060
2029	Corrections Deputy	137,178	38,415	-	175,593
4055	Corrections Sergeant	321,444	90,017	-	411,460
6000	Office Assistant 1	20,843	5,837	-	26,679
6001	Office Assistant 2	73,890	20,692	-	94,583
6002	Office Assistant Sr	218,984	61,324	-	280,308
6027	Finance Technician	273,040	76,462	-	349,501
6029	Finance Specialist 1	80,043	22,415	-	102,458
6030	Finance Specialist 2	92,979	26,038	119,017	-
6032	Finance Specialist Sr	207,804	58,193	265,997	-
6033	Administrative Analyst	104,554	29,279	133,833	-
6073	Data Analyst	115,626	32,380	-	148,005
6087	Research/Eval Analyst Sr	247,681	69,360	317,041	-
6107	Equipment/Property Technician	27,418	7,678	-	35,096
6111	Procurement Analyst Sr	99,220	27,785	127,005	-
6414	System Administrator	120,206	33,662	153,868	-
9001	Legislative/Admin Secretary	94,065	26,342	-	120,407
9005	Administrative Analyst Sr	108,366	30,347	138,712	-
9080	Human Resources Analyst 1	95,326	26,695	122,020	-
9202	MCSO Corrections Prog Admin	28,809	8,068	36,876	-
9360	Program Manager 2	156,040	43,697	199,737	-
9362	Program Manager Sr	117,656	32,948	150,604	-
9400	Staff Assistant	54,269	15,197	69,467	-
9451	IT Supervisor	130,492	36,543	167,034	-
9452	IT Manager 1	147,331	41,258	188,589	-
9621	Human Resources Manager 2	141,383	39,593	180,976	-
9625	Chief Deputy	199,910	55,982	255,892	-
9627	Captain	916,405	256,629	1,173,034	-
9640	MCSO Volunteer Prog Coord	72,442	20,286	92,728	-
9647	Corrections Lieutenant	334,056	93,549	427,604	-
9670	Human Resources Analyst 2	95,902	26,856	122,758	-
9705	Lieutenant	453,134	126,895	580,029	-
	<b>Total</b>	<b>\$ 5,575,321</b>	<b>\$ 1,561,305</b>	<b>\$ 5,022,823</b>	<b>\$ 2,113,803</b>
		<b>\$7,136,626</b>		<b>\$7,136,626</b>	

**COMPUTATION OF INDIRECT COST RATE**

**COMMUNITY SERVICES**

**ORGANIZATIONAL COST CATEGORIES**

<b>Organizational Units</b>	<b>Not Allowable</b>	<b>Indirect</b>	<b>All Other</b>	<b>Total</b>
Administration & Planning	\$ -	\$ 1,010,677	\$ -	\$ 1,010,677
All Other	14,796,202	-	49,017,493	63,813,695
<b>Totals</b>	<b>\$ 14,796,202</b>	<b>\$ 1,010,677</b>	<b>\$ 49,017,493</b>	<b>\$ 64,824,373</b>

**RATE CALCULATION**

**Departmental**

Indirect	\$ <u>1,010,677</u>	=	<b>2.02%</b>
All Other	\$ 50,028,170		

**Central Services**

Indirect	\$ <u>17,082,633</u>	=	<b>2.29%</b>
All Other	\$ 745,947,427		

**Combined Rate**

**4.31%**

**DETAIL OF DEPARTMENTAL INDIRECT**

**COMMUNITY SERVICES**

Total actual allowable admin Personnel Services: \$ 869,471

Total actual allowable admin Materials & Services: \$ 141,206

<b>Job Number</b>	<b>Position Description</b>	<b>Personnel Services</b>	<b>Materials &amp; Services</b>	<b>Admin &amp; Planning</b>	<b>All Other</b>
9006	Administrative Analyst	\$ 77,238	\$ 12,544	\$ 89,782	\$ -
9610	Department Director 1	214,817	34,887	249,704	-
9670	Human Resources Analyst 2	65,415	10,624	76,038	-
9621	Human Resources Manager 2	126,134	20,485	146,619	-
9710	Management Asst	234,370	38,063	272,433	-
9360	Program Manager 2	151,497	24,604	176,101	-
	<b>Total</b>	<b>\$ 869,471</b>	<b>\$ 141,206</b>	<b>\$ 1,010,677</b>	<b>\$ -</b>
		\$1,010,677		\$1,010,677	

**COMPUTATION OF INDIRECT COST RATE**

**OTHER COUNTY \***

**ORGANIZATIONAL COST CATEGORIES**

<b>Organizational Units</b>	<b>Not Allowable</b>	<b>Indirect</b>	<b>All Other</b>	<b>Total</b>
Administration & Planning	\$ -	\$ -	\$ -	\$ -
All Other	89,754,648	-	197,837,866	287,592,514
<b>Totals</b>	<b>\$ 89,754,648</b>	<b>\$ -</b>	<b>\$ 197,837,866</b>	<b>\$ 287,592,514</b>

**RATE CALCULATION**

**Departmental**

Indirect *	\$ -	=	<b>0.00%</b>
All Other	\$ 197,837,866		

**Central Services**

Indirect	\$ 17,082,633	=	<b>2.29%</b>
All Other	\$ 745,947,427		

**Combined Rate**

**2.29%**

\* All Other County departmental indirect costs are charged directly



**COMPUTATION OF INDIRECT COST RATE**

**LIBRARY SERVICES \***

**ORGANIZATIONAL COST CATEGORIES**

<b>Organizational Units</b>	<b>Not Allowable</b>	<b>Indirect</b>	<b>All Other</b>	<b>Total</b>
Administration & Planning	\$ -	\$ -	\$ -	\$ -
All Other	7,796,289	-	52,342,000	60,138,289
<b>Totals</b>	<b>\$ 7,796,289</b>	<b>\$ -</b>	<b>\$ 52,342,000</b>	<b>\$ 60,138,289</b>

**RATE CALCULATION**

**Departmental**

Indirect *	\$ -	=	<b>0.00%</b>
All Other	\$ 52,342,000		

**Central Services**

Indirect	\$ 17,082,633	=	<b>2.29%</b>
All Other	\$ 745,947,427		

**Combined Rate**

**2.29%**

\* All Library departmental indirect costs are reimbursed by the General Fund

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**CONSOLIDATED COUNTYWIDE  
COST ALLOCATION PLAN**



**SECTION I:**

**SUMMARY OF CENTRAL SERVICE ALLOCATION**

**MULTNOMAH COUNTY**

<b>Central Service</b>	<b>Total</b>
Auditor	\$ 1,336,615
Budget Office	1,033,932
Finance	5,543,257
Human Resources	3,613,983
Equipment Use	5,554,846
Total Allocation	\$ 17,082,633

$$\begin{array}{r} \text{Central Service Costs} \\ \text{All Other Allowable Costs} \end{array} \begin{array}{l} \$ \\ \$ \end{array} \frac{17,082,633}{745,947,427} = 2.29\%$$

## AUDITOR

### DESCRIPTION OF SERVICES

The Auditor conducts performance and fiscal audits in conformance with the US GAO Government Auditing Standards. The annual audit schedule is based upon a risk analysis of County services, with the majority of office resources focused on performance audits to increase efficiency, effectiveness, and accountability. Activities of the Auditor may include examination of expenditure reports for discrepancies or variances, reviews of internal controls, and testing transactions for compliance with state and federal regulations.

In keeping with the standards, the Auditor emphasizes a coordinated audit approach with the external auditors, and with state and federal agencies. County audits are complementary and never duplicate the audit efforts of the other organizations. The Auditor's efforts help insure that County financial and administrative policies are being followed throughout the organization, including federal programs and are, therefore, deemed allowable.

Personnel costs and pro-rated materials and services costs of the County Auditor, an elected official, have been eliminated from the allocation.

**AUDITOR**

**ACTUAL EXPENDITURES FY 2011**

<b>Expenditure Category</b>	<b>Total Cost</b>	<b>Not Allowable</b>	<b>Allowable</b>
Personnel Services	\$ 900,293	\$ 137,699	\$ 762,594
Material & Services	305,688	46,755	258,933
<b>Organization Total</b>	<b>\$ 1,205,981</b>	<b>\$ 184,454</b>	<b>\$ 1,021,527</b>

**CENTRAL SERVICE ROLL FORWARD COMPUTATION**

	<b>Actual FY 2009</b>	<b>Actual FY 2011</b>	<b>Roll Fwd Adjustment</b>	<b>Fixed FY 2013</b>
<b>Allowable Costs</b>	<b>\$ 706,439</b>	<b>\$ 1,021,527</b>	<b>\$ 315,088</b>	<b>\$ 1,336,615</b>

## **BUDGET OFFICE**

### **DESCRIPTION OF SERVICES**

The Budget Office is responsible for preparation of the County's budget and the monitoring of the budget once adopted. Included among the division's activities is the review of County programs to ensure compliance with local budget law in addition to independent evaluations of County programs, policies, and initiatives in various service areas.

Since all grant programs must comply with local budget law and the Budget Office provides oversight necessary for the successful operation of federal programs, the Budget Services allocation is deemed allowable.



**BUDGET OFFICE**

**ACTUAL EXPENDITURES FY 2011**

<b>Expenditure Category</b>	<b>Total Cost</b>	<b>Not Allowable</b>	<b>Allowable</b>
Personnel Services	\$ 837,375	\$ -	\$ 837,375
Material & Services	263,941	\$ -	263,941
<b>Organization Total</b>	<b>\$ 1,101,316</b>	<b>\$ -</b>	<b>\$ 1,101,316</b>

**CENTRAL SERVICE ROLL FORWARD COMPUTATION**

	<b>Actual FY 2009</b>	<b>Actual FY 2011</b>	<b>Roll Fwd Adjustment</b>	<b>Fixed FY 2013</b>
<b>Allowable Costs</b>	<b>\$ 1,168,700</b>	<b>\$ 1,101,316</b>	<b>\$ (67,384)</b>	<b>\$ 1,033,932</b>

## **FINANCE**

### **DESCRIPTION OF SERVICES**

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

Activities of this organization include providing administrative support for federal grants, performing centralized payroll functions, and paying vendors. Accounting and Treasury perform banking services and manage County cash; Purchasing provides central purchasing and supply services to all County organizations, procuring all supplies, materials, equipment, labor, and contractual services for the performance of professional, technical, or expert services. In addition, Purchasing oversees the solicitation and processing of bids for services and products of a specialized nature needed by the County.

Purchasing directly benefits federal programs to the extent that it procures supplies and services for use in those programs; Accounting and Treasury services are deemed necessary for the successful conduct of federal programs and are, therefore, also allowable.

**FINANCE**

**ACTUAL EXPENDITURES FY 2011**

<b>Expenditure Category</b>	<b>Total Cost</b>	<b>Not Allowable</b>	<b>Allowable</b>
Personnel Services	\$ 5,192,545	\$ 29,744	\$ 5,162,801
Material & Services	2,298,680	992,094	1,306,586
<b>Organization Total</b>	<b>\$ 7,491,225</b>	<b>\$ 1,021,838</b>	<b>\$ 6,469,387</b>

**CENTRAL SERVICE ROLL FORWARD COMPUTATION**

	<b>Actual FY 2009</b>	<b>Actual FY 2011</b>	<b>Roll Fwd Adjustment</b>	<b>Fixed FY 2013</b>
<b>Allowable Costs</b>	<b>\$ 7,395,517</b>	<b>\$ 6,469,387</b>	<b>\$ (926,130)</b>	<b>\$ 5,543,257</b>

## HUMAN RESOURCES

### DESCRIPTION OF SERVICES

The Human Resources Division is responsible for classification of County positions, overall County personnel policy administration, and maintenance of personnel records. The Labor Relations Section is responsible for negotiating and administering labor contracts, representing the County in civil service hearings and advising managers on disciplinary action. The Classification and Compensation Section and the Talent Development / County Training Section ensure that current employees are fairly compensated and provided the tools to do their jobs.

Human Resources utilizes various communication media to advertise for suitable candidates, in addition to directly contacting prospective candidates. Examinations are conducted, administered, and scored by Human Resources. Reliability and validation studies of tests are undertaken regularly.

Human Resources classifies all job positions in the County as to educational and experience requirements together with on-job performance duties and maintains personnel history records reflecting data pertaining to employees' work.

Labor Relations, Classification Compensation and Talent Development each directly benefit grant programs through their work with employees and managers within those programs.

The variety of personnel services described above are judged allowable since the services benefit all organizations of the County. They benefit federal programs to the extent that County employees are used to carry out program activities.

Prior to fiscal year 2011, the Office of Diversity and Equality (ODE) was part of Human Resources. Beginning in fiscal year 2011 the Office reports directly to the Chair of the Board and is still included in the in the calculation of the CSA. The ODE assures that Multnomah County conforms to regulatory requirements for monitoring, reporting, planning and implementing programs and strategies that provide creative solutions to workforce and service program diversity. The ODE helps assure compliance with various equal opportunity laws. The need for such services has increased due to new federal regulations, equal opportunity and ADA requirements contained in federal grant regulations and ongoing interpretation of regulatory requirements. The ODE is therefore allowable.

## HUMAN RESOURCES

### ACTUAL EXPENDITURES FY 2011

<b>Expenditure Category</b>	<b>Total Cost</b>	<b>Not Allowable</b>	<b>Allowable</b>
Personnel Services	\$ 2,692,328	\$ -	\$ 2,692,328
Material & Services	949,578	2,444	947,134
<b>Organization Total</b>	<b>\$ 3,641,906</b>	<b>\$ 2,444</b>	<b>\$ 3,639,462</b>

### CENTRAL SERVICE ROLL FORWARD COMPUTATION

	<b>Actual FY 2009</b>	<b>Actual FY 2011</b>	<b>Roll Fwd Adjustment</b>	<b>Fixed FY 2013</b>
<b>Allowable Costs</b>	<b>\$ 3,664,941</b>	<b>\$ 3,639,462</b>	<b>\$ (25,479)</b>	<b>\$ 3,613,983</b>

## EQUIPMENT USE

### DESCRIPTION OF SERVICES

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

## EQUIPMENT USE

### ACTUAL ASSET BALANCES JUNE 30, 2011

	Total Cost	Not Allowable	Allowable
<b>Machinery and Equipment</b>	\$ 115,157,125	\$ 30,674,437	\$ 84,482,688

### ALLOCATION OF ALLOWABLE COSTS

	Basis of Allocation	Rate *	Allocation
<b>Allowable Use</b>	\$ 84,482,688	6.67%	\$ 5,634,995

### CENTRAL SERVICE ROLL FORWARD COMPUTATION

	Actual FY 2009	Actual FY 2011	Roll Fwd Adjustment	Fixed FY 2013
<b>Allowable Use</b>	\$5,715,144	\$ 5,634,995	\$ (80,149)	\$ 5,554,846

\* Rate is the flat % rate as established and approved by the Federal government per OMB A-87.

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## SECTION II:

### INTERNAL SERVICE FUNDS

These funds account for activities and services performed primarily for other organizational units within the county. Charges to the county agencies are calculated to recover costs and maintain capital. The county accounts for certain expenditures of the internal service funds for budgetary purposes on the modified accrual basis of accounting. For financial reporting purposes the accrual basis of accounting is used. Such differences relate primarily to the methods of accounting for depreciation and capital outlay. Noted below are the county's internal service funds along with a description of the methodology used to allocate the cost of the services, including how these costs or rates are determined. Rates for the internal service providers are posted on the County's public website at: [Internal Service Rates](#)

**FLEET MANAGEMENT FUND** accounts for the County's Motor Pool, Fleet Operations, and Electronic Services.

#### Rate Methodology

Fleet Operations creates three separate rates:

- 1) The Replacement Rate is a monthly charge per vehicle that is collected to fund the eventual replacement of the vehicle. The charge varies by type of vehicle and is based on the current purchase price of the vehicle divided by the anticipated vehicle life in months.
- 2) The Mileage Rate is made on a per mile basis for every mile driven. The charges are based on the historical average per mile cost by class of vehicle (subcompact car, compact pickup, cargo van, etc.) This only applies to standard light duty vehicles. Heavy duty or specialized vehicles are charged actual cost incurred.
- 3) The Overhead Rate is a monthly fee charged per vehicle that covers all normal fleet program costs not included in the Replacement Rate and Mileage Rate.
  - a) Motor Pool determines its service charge based on an analysis of prior year actual costs, and current year budgeted costs.
  - b) Electronic Services charge for services via a contract equipment charge or a time and Material charge. Time and Material charges utilize a shop rate that is calculated based on prior year(s) costs and current year budgeted costs. Contract equipment charges are billed at a monthly rate that's determined based on prior year(s) costs, and the current market rate.

#### Fiscal year 2011 rates

- 1) Fleet utilizes three separate rates to account for its cost:
  - a) Replacement Charge - Varies by type of vehicle, cost to replace and estimated life. It ranges from \$120 to \$1,958 per year.
  - b) Mileage Rate – Ranges from \$.25 to \$.54 per mile, for standard light duty vehicles only. For heavy duty or specialized vehicles actual cost is used, shop rate for labor cost is \$86, fuel markup is 7% and parts markup is 25%.
  - c) Overhead Charge – Calculated at \$68 per vehicle per month.
- 2) Motor Pool charges \$5 per hour with a minimum charge of two hours a day. Rental of specialized vehicles from commercial rental agencies are not included in this charge, but are charged on an actual cost basis.
- 3) The Electronic Services contract rates are billed monthly via a Contract Maintenance rate that varies by type of electronics. The range of rates varies from \$2 - \$7,500 per month. The shop rate for labor costs is \$85. All parts and supplies used for non-contract equipment work or for installation and modification of contract equipment are charged at Electronic Services cost plus a 25% markup.

**INFORMATION TECHNOLOGY (IT) FUND** accounts for the County's information technology services including business applications, desktop computing, helpdesk, networking, security, telecommunications, and enterprise system support services (SAP).

IT uses a cost allocation method that charges the cost of IT operations to each department based on an appropriate rate driver for each type of service provided. Costs are estimated based on prior year actual expenses and current year budgeted expenses. Rate drivers and the services allocated by each are:

- 1) Desktop and Server Device Count. Desktop Devices include laptops, personal computers, thin clients, and actual and virtual file servers. Services allocated by desktop device count by department are Help Desk, Network Security, Desktop Services, General Government & Open Source Applications, some GIS services, and some Server & Support Services.
- 2) Circuits. Network Services costs are allocated to each department based on wide-area network circuit counts by department.
- 3) Planview Data. Planview is a software tool in which IT staff account for all hours worked. Services allocated by Planview data are Application Support Services, Data & Reporting Services, and some GIS Services.
- 4) SAP employee count. SAP Support services are allocated based on the number of employees in each department.

**MAIL AND DISTRIBUTION FUND** accounts for the County's Mail / Distribution, Central Stores, and Records Management operations.

Rate Methodology

- 1) Mail/Distribution charges are based on the prior fiscal year's actual operating and maintenance costs. Mail/Distribution costs are billed to departments.
- 2) Central Stores costs are allocated based on departments' share of total value of goods purchased in prior years.
- 3) Records costs are allocated based on past activity in relation to record actions, boxes accessioned, and boxes stored. Department percentages in these three areas are averaged for an overall percentage of program usage.

Fiscal year 2011 rates

- 1) Mail/Distribution costs are charged to departments based on a department's volume and number of mail stops.
- 2) The departments' percentage of total goods purchased is applied to the current Material Management budget, and 1/12 of the annual allocation will be charged each month.
- 3) The departments' percentage of overall program usage will be applied to the current Records budget, and 1/12 of the annual allocation will be charged each month.

**FACILITIES MANAGEMENT FUND** accounts for the management of all County owned and leased facilities.

Facilities utilizes a base allocation rate, which it charges to each department depending on the amount and type of space being occupied by each. The base rate accounts for the cost of annual operations and maintenance for the space being provided. It's calculated by analyzing prior year(s) costs, and current year budgeted costs. Facilities also calculates a shop rate differentiated by activity type to

capture the direct cost of employees who perform services at facilities or for departments. The shop rate is also calculated via analyzing the prior year(s) costs, coupled with current year budgeted costs.

The base allocation rate varies from \$4.25 - \$8.50 per square foot per month, depending on the type and quantity of space being utilized by each department. The shop rate for labor costs varies by type of employee and ranges from \$68 - \$93 per hour.

**RISK MANAGEMENT FUND** accounts for the County's risk management activities including insurance coverage for property, liability, unemployment, workers' compensation, and medical and dental coverage for active and retired employees. The Risk Management Fund also provides for workplace safety and wellness.

An analysis of historical claims data is used to determine the annual cost of most Risk Management Fund activities. Certain insurance premiums (i.e., Property and Hazard) are established through a competitive bid process based on the County's legal requirements. An appropriate level of funding is also included in the rate to account for incurred but not reported expenses as determined by an actuarial assessment. Medical and dental rates are also established based on an annual actuarial assessment of costs to be incurred.

Insurance Rates vary by department based on worker's compensation and liability claims experience and range from 7.50% to 10.75% of payroll. In addition, departments are charged a flat rate for active employee healthcare. That rate is set at \$1,180 per month for each full-time employee.

Multnomah County is self-insured for the following activities:

- Liability
- Worker's Compensation
- Unemployment
- Active Employee and Retiree Healthcare

Reserves are allocated, first to the County's unfunded actuarial liability for retiree healthcare. The Financial Policies adopted annually by the Board of County Commissioners, specify that the County will fund up to 20% of the retiree healthcare liability (commonly known as OPEB) by fiscal year 2013. The liability is approximately \$154.5 million based on the most recent OPEB actuarial valuation.

## SELF INSURANCE INFORMATION

Multnomah County is self-insured for the following programs in the Risk Management Fund:

- Liability
- Worker's Compensation
- Property and Hazard
- Active Employee and Retiree Healthcare
- Long-Term and Short-Term Disability
- Unemployment

In addition, costs associated with the County Attorney and the bus pass benefit offered to active employees are included in the Risk Management Fund.

### **How Are Contributions Determined?**

An analysis of historical claims data is used to determine the annual budget for most Risk Management Fund activities. Certain insurance premiums (i.e., Property and Hazard) are established through a competitive bid process based on the County's legal requirements. An appropriate level of funding is established to account for excess claims and/or incurred but not reported expenses.

### **Description of the Procedures Used to Charge or Allocate Fund Contributions**

Departments are charged a percentage of payroll expense for the activities included in the Risk Management Fund. Medical and dental premiums are established based on an annual actuarial assessment which is performed by the County's benefit consultant. All departments pay a flat rate per employee for active employee healthcare costs. Rates for medical, dental, health promotion, and non-exempt employees' life insurance will be billed at the same dollar amount no matter what the individual level of coverage is.

For fiscal year 2011, the flat amounts are:

- \$12,960 for full-time employees
- \$9,720 for Local 88 three-quarter time employees
- \$7,387 for half-time employees.

### **Self Insurance/Risk Management Fund Reserve Level**

Multnomah County maintains a reserve that is considered adequate based on actuarial assessments for all self insured risks including reported and adjudicated claims, reported but not adjudicated claims, and incurred but not reported claims.

### **Actuarial and Insurance Reports**

Multnomah County receives an annual actuarial assessment outlining the estimated outstanding liability for insurance risks. This report is kept on hand and is available for viewing upon request.

## **FRINGE BENEFITS COSTS**

### **Fringe Benefit Policy**

The County provides a comprehensive fringe benefits package to employees depending on the contract, position and employment status. Furthermore, most retired employees are also eligible for these benefits; though some restrictions may apply.

### **Description of the Procedures Used to Charge or Allocate Costs of Benefits**

Similar to the allocation of fund contributions in the Risk Management fund, departments are charged a percentage of payroll expense for benefitted activities related to fringe benefits. Medical and dental premiums are established based on an annual actuarial assessment which is performed by the County's benefit consultant. All departments pay a flat rate per employee for active employee healthcare costs.

## PENSION AND POST RETIREMENT HEALTH INSURANCE PLANS

The County participates in the Oregon Public Employees Retirement System, a cost-sharing multiple-employer defined benefit public employee pension plan that covers substantially all employees and maintains a defined contribution plan for substantially all County employees for the purpose of individual voluntary retirement savings. There are three different tiers of membership based on the individual's original hire date with an Oregon PERS employer.

### **Oregon Public Employees Retirement System (PERS)**

*Plan description.* The County participates in PERS, a cost-sharing, multiple-employer defined benefit pension plan administered by the PERS Pension board. PERS provides retirement, disability, and death benefits to plan members and their beneficiaries. State statutes authorize the State to establish and amend all plan provisions. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The reports may be obtained by writing:

PERS  
PO Box 23700  
Tigard, OR 97281-3700

Summary of significant accounting policies – basis of accounting and valuation of investments. The financial statements of PERS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which contributions are due. The County's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair market value.

*Funding policy.* The contribution requirements of the County are established and may be amended by the State. The County is contractually obligated by collective bargaining agreements to pay the required employee contribution of 6.0% of annual covered payroll and represents a blended rate for all three different tiers of membership. The County is also required to contribute at an actuarially determined rate; the current rate is 13.4% of annual covered payroll. In addition to the funding requirements, the County also charges an internal rate of 6.75% of payroll to departments to fund the repayment of the pension obligation bonds issued in 1999.

*Annual pension cost.* For 2011, the County's annual pension cost of \$34,233 for PERS was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2009 actuarial valuation using the projected unit credit actuarial cost method. This actuarial valuation is the most recent available at the time of printing this report. The actuarial assumptions included (a) 8.0% investment rate of return (net of administrative expenses), (b) projected salary increases due to inflation of 2.75% per year, (c) projected wage growth, excluding seniority / merit raises, of 3.75% per year and (d) trending healthcare costs from 7.0% in 2010 to 4.5% in 2029. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The County's unfunded actuarial accrued liability is being amortized using the closed group fixed term method. The remaining amortization period at December 31, 2009, was 20 years.

Three Year Trend Information for PERS:

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/09	\$42,368	100%	\$ -
6/30/10	\$34,550	100%	\$ -
6/30/11	\$34,233	100%	\$ -

**Deferred Compensation Plan**

*Plan description.* The County offers employees a deferred compensation plan (the Plan) administered by the County. The Plan is a defined contribution plan created in accordance with Internal Revenue Code Section 457. The Plan is available to all represented and non-represented County employees, and permits them to defer a portion of their salary until future years. Contributions are made through salary withholdings from participating employees up to the amounts specified in the Code. No contributions are required from the County. As of June 30, 2011, 3,055 individuals were participating in the 457 plan. Amounts deferred are not available to employees until termination, retirement, death, or unforeseeable emergency. All assets and income of the Plan are held in trust for the exclusive benefit of the participants and their beneficiaries. No Plan assets have been used for purposes other than the payment of benefits.

At June 30, 2011, the amount deferred and investment earnings thereon, adjusted to fair market value, amount to \$207,854. The amounts accumulated under the Plan including investment earnings, are excluded from the financial statements of the County.

**Combining Statement of Net Assets**

**MULTNOMAH COUNTY, OREGON**

**Internal Service Funds**

**June 30, 2011**

(amounts expressed in thousands)

	<b>Government Activities - Internal Service Funds</b>					<b>Total Internal Service Funds</b>
	<b>Risk Management</b>	<b>Fleet Management</b>	<b>Information Technology</b>	<b>Mail / Distribution</b>	<b>Facilities Management</b>	
<b>ASSETS</b>						
Current assets:						
Cash and investments	\$ 38,024	\$ 3,752	\$ 15,921	\$ 1,599	\$ 6,144	\$ 65,440
Accounts receivable	1	294	73	253	253	874
Inventories	-	516	114	644	172	1,446
Prepaid items	528	-	689	-	35	1,252
Total current assets	<u>38,553</u>	<u>4,562</u>	<u>16,797</u>	<u>2,496</u>	<u>6,604</u>	<u>69,012</u>
Noncurrent assets:						
Contracts receivable	-	-	-	-	364	364
Construction in progress	-	-	796	-	-	796
Capital assets (net of accumulated depreciation)	1	2,738	3,448	6	20	6,213
Total assets	<u>\$ 38,554</u>	<u>\$ 7,300</u>	<u>\$ 21,041</u>	<u>\$ 2,502</u>	<u>\$ 6,988</u>	<u>\$ 76,385</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	\$ 1,548	\$ 335	\$ 1,897	\$ 383	\$ 1,853	\$ 6,016
Claims and judgments payable	11,698	-	-	-	-	11,698
Payroll payable	81	48	378	34	206	747
Unearned revenue	40	-	3	-	-	43
Compensated absences	74	47	377	28	145	671
Total current liabilities	<u>13,441</u>	<u>430</u>	<u>2,655</u>	<u>445</u>	<u>2,204</u>	<u>19,175</u>
Noncurrent liabilities:						
Compensated absences	288	126	1,020	77	438	1,949
Incremental leases payable	-	-	-	-	1,622	1,622
Total noncurrent liabilities	<u>288</u>	<u>126</u>	<u>1,020</u>	<u>77</u>	<u>2,060</u>	<u>3,571</u>
Total liabilities	<u>13,729</u>	<u>556</u>	<u>3,675</u>	<u>522</u>	<u>4,264</u>	<u>22,746</u>
<b>NET ASSETS</b>						
Invested in capital assets	1	2,738	4,244	6	20	7,009
Unrestricted	24,824	4,006	13,122	1,974	2,704	46,630
Total net assets	<u>\$ 24,825</u>	<u>\$ 6,744</u>	<u>\$ 17,366</u>	<u>\$ 1,980</u>	<u>\$ 2,724</u>	<u>\$ 53,639</u>



**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets**

**MULTNOMAH COUNTY, OREGON  
Internal Service Funds  
For the Year Ended June 30, 2011  
(amounts expressed in thousands)**

<b>Government Activities - Internal Service Funds</b>						
	<b>Risk Management</b>	<b>Fleet Management</b>	<b>Information Technology</b>	<b>Mail / Distribution</b>	<b>Facilities Management</b>	<b>Total Internal Service Funds</b>
<b>OPERATING REVENUES</b>						
Charges for services	\$ 80,603	\$ 6,511	\$ 33,076	\$ 5,954	\$ 31,615	\$ 157,759
Insurance premiums	8,440	-	-	-	-	8,440
Experience ratings and other	699	39	2	4	45	789
Total operating revenues	<u>89,742</u>	<u>6,550</u>	<u>33,078</u>	<u>5,958</u>	<u>31,660</u>	<u>166,988</u>
<b>OPERATING EXPENSES</b>						
Cost of sales and services	79,907	5,921	31,520	5,454	30,668	153,470
Administration	882	441	1,279	506	896	4,004
Depreciation	5	1,206	1,115	12	6	2,344
Total operating expenses	<u>80,794</u>	<u>7,568</u>	<u>33,914</u>	<u>5,972</u>	<u>31,570</u>	<u>159,818</u>
Operating income (loss)	<u>8,948</u>	<u>(1,018)</u>	<u>(836)</u>	<u>(14)</u>	<u>90</u>	<u>7,170</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest revenue	187	19	96	8	33	343
Gain on disposal of capital assets	-	130	21	-	-	151
Loss on disposal of capital assets	(27)	(2)	-	-	-	(29)
Capital contributions out	-	-	(548)	-	-	(548)
Total nonoperating revenues (expenses)	<u>160</u>	<u>147</u>	<u>(431)</u>	<u>8</u>	<u>33</u>	<u>(83)</u>
Income (loss) before contributions and transfers	9,108	(871)	(1,267)	(6)	123	7,087
Capital contributions in	-	94	-	-	-	94
Transfers in	-	-	-	-	120	120
Transfers out	(9,000)	(6)	-	-	(1,523)	(10,529)
Change in net assets	108	(783)	(1,267)	(6)	(1,280)	(3,228)
Total net assets - beginning	24,717	7,527	18,633	1,986	4,004	56,867
Total net assets - ending	<u>\$ 24,825</u>	<u>\$ 6,744</u>	<u>\$ 17,366</u>	<u>\$ 1,980</u>	<u>\$ 2,724</u>	<u>\$ 53,639</u>

**Non-Operating Transfers In/Out**

**MULTNOMAH COUNTY, OREGON**

**Internal Service Funds**

**For the Year Ended June 30, 2011**

**(amounts expressed in thousands)**

**Government Activities - Internal Service Funds**

	<b>Special Revenue Willamette River Bridge</b>	<b>Special Revenue Land Corner Preservation</b>	<b>Capital Projects Capital Improvement</b>	<b>Capital Projects Asset Preservation</b>	<b>Internal Service Facilities Fund</b>	<b>Total Operating Transfers Out</b>
<b>Operating Transfers In</b>						
General Fund	-	-	-	-	120	120
Internal Service Risk Management Fund	9,000	-	-	-	-	9,000
Internal Service Fleet Management Fund	-	6	-	-	-	6
Internal Service Facilities Management Fund	-	-	889	635	-	1,523
<b>Total Operating Transfers In</b>	<b>9,000</b>	<b>6</b>	<b>889</b>	<b>635</b>	<b>120</b>	<b>10,649</b>

# **APPENDICES**

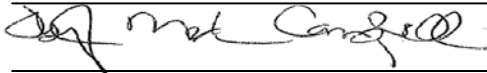
## CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal for the fiscal year ended June 30, 2011 to establish billing or final indirect cost rates for the fiscal year July 1, 2012 through June 30, 2013 are allowable in accordance with the requirements of the Federal award to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

All costs included in this proposal are properly allocable to the Federal awards on the basis of a beneficial or causal relationship between expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Government Unit:	Multnomah County
Signature:	
Name of Official:	Mark Campbell
Title:	Interim Chief Financial Officer
Date of Execution:	March 16, 2012

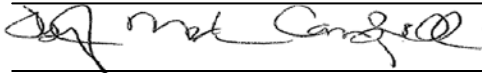
## CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal for the fiscal year ended June 30, 2011 to establish cost allocations or billings for the fiscal year July 1, 2012 through June 30, 2013 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

All costs included in this proposal are properly allocable to the Federal awards on the basis of a beneficial or causal relationship between expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit:	Multnomah County
Signature:	
Name of Official:	Mark Campbell
Title:	Interim Chief Financial Officer
Date of Execution:	March 16, 2012