

2003/2004

INDIRECT COST RATES

and

COUNTYWIDE

COST ALLOCATION PLAN



Multnomah County, Oregon

FISCAL YEAR 2003/2004

Indirect Cost Rates

and

Consolidated Countywide

Cost Allocation Plan

Based on the

Year Ending

June 30, 2002

Finance Division

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The rates contained in this document are applicable to grants in existence during the Fiscal Year beginning July 1, 2003 and ending June 30, 2004.

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

Multnomah County Finance
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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 Cost Rates: The indirect cost rates include the departmental administrative costs incurred within those organizations, as well as appropriate central service costs calculation noted below.

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

MULTNOMAH COUNTY
2003-2004 SUMMARY OF OMB A-87 INDIRECT COST RATES

RATES AS CALCULATED (USE FOR ALL GRANTS)

Grantee	Cost Rate	Page	Indirect Costs	Central Service Costs	Direct Costs
County Human Services	3.39%	3	\$ 2,869,295	\$ -	\$ 210,666,802
Community Justice	7.26%	5	3,348,550	-	64,083,085
Health Services	10.43%	7	7,277,973	-	86,664,528
District Attorney	5.74%	9	659,913	-	17,779,998
Sheriff's Office	5.08%	11	2,878,255	-	94,255,263
Business and Community Services	2.54%	13	1,017,390	-	198,977,280
Other County	7.25%	15	424,791	-	8,142,956
Library Services	2.59%	17	224,577	-	40,200,841
Total			\$ 18,700,744	\$ 14,989,632	\$ 720,770,753

2003-2004 Indirect Cost Rates

COMPUTATION OF INDIRECT COST RATE

COUNTY HUMAN SERVICES

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 2,196,229	\$ -	\$ 2,196,229
All Other	50,372,923	673,066	210,666,802	261,712,791
Total	\$ 50,372,923	\$ 2,869,295	\$ 210,666,802	\$ 263,909,020

RATE CALCULATION

Department

Indirect	<u>\$ 2,869,295</u>		
All Other	\$ 210,666,802	=	1.36%

Central Services Flat Rate

Indirect	<u>\$ 14,989,632</u>		
All Other	\$ 739,471,497	=	<u>2.03%</u>
Total Rate			<u><u>3.39%</u></u>

2003-2004 Indirect Cost Rates

DETAIL OF DEPARTMENTAL INDIRECT

COUNTY HUMAN SERVICES

Total actual admin Personal Services: \$ 4,233,252

Total actual admin M&S less unallowable: \$ 2,195,590

Position Description	Personal Services	Materials & Services	Admin & Planning	All Other
Administrative Analyst	\$ 108,064	\$ 56,048	\$ 164,112	\$ -
Budget Analyst	52,656	27,311	79,967	-
CFS Administrator	62,331	32,328	94,659	-
CFS Manager	75,238	39,023	114,261	-
CFS Manager/Senior	219,342	113,762	333,104	-
CFS Supervisor	53,304	27,646	80,950	-
Department Director	111,228	57,689	168,917	-
Facilities Specialist 2	58,946	30,572	89,518	-
Finance Specialist 1	67,965	35,250	-	103,215
Finance Specialist 2	123,366	63,984	187,350	-
Finance Technician	6,862	3,559	-	10,421
Human Resources Analyst 2	109,786	56,941	166,727	-
Human Resources Analyst/Senior	54,669	28,354	83,023	-
Human Resources Manager 2	11,085	5,750	16,835	-
Management Assistant	29,654	15,381	45,035	-
Office Assistant 2	64,478	33,442	-	97,920
Office Assistant/Senior	290,033	150,427	-	440,460
Program Development Spec	215,859	111,956	327,815	-
Program Development Tech	13,861	7,189	-	21,050
Program Manager 1	15,724	8,155	23,879	-
Program Manager 2	46,859	24,303	71,162	-
Research/Evaluation Analyst 2	25,631	13,293	38,924	-
Research/Evaluation Analyst/Senior	72,427	37,564	109,991	-
Total	\$ 1,889,368	\$ 979,927	\$ 2,196,229	\$ 673,066

2003-2004 Indirect Cost Rates

COMPUTATION OF INDIRECT COST RATE

COMMUNITY JUSTICE

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 3,046,934	\$ -	\$ 3,046,934
All Other	1,285,536	301,616	64,083,085	65,670,237
Total	\$ 1,285,536	\$ 3,348,550	\$ 64,083,085	\$ 68,717,171

RATE CALCULATION

Department

Indirect	<u>\$ 3,348,550</u>		
All Other	\$ 64,083,085	=	5.23%

Central Services Flat Rate

Indirect	<u>\$ 14,989,632</u>		
All Other	\$ 739,471,497	=	<u>2.03%</u>
Total Rate			<u><u>7.26%</u></u>

2003-2004 Indirect Cost Rates

DETAIL OF DEPARTMENTAL INDIRECT

COMMUNITY JUSTICE

Total actual admin Personal Services: \$ 3,500,044

Total actual admin M&S less unallowable: \$ 1,028,476

Position Description	Personal Services	Materials & Services	Admin & Planning	All Other
Administrative Analyst/Senior	\$ 71,949	\$ 26,585	\$ 98,534	\$ -
Administrative Assistant	51,456	19,013	-	70,469
Administrative Secretary	40,545	14,981	-	55,526
Budget Analyst	104,166	31,323	135,489	-
Department Director	145,614	53,803	199,417	-
District Manager/Dcc	2,114	781	2,895	-
Finance Specialist 1	124,542	23,382	-	147,924
Finance Specialist 2	112,751	20,791	133,542	-
Finance Supervisor	69,410	3,084	72,494	-
Human Resources Analyst 1	34,759	12,843	47,602	-
Human Resources Analyst 2	106,969	39,524	146,493	-
Human Resources Analyst/Senior	152,858	56,480	209,338	-
Human Resources Manager 2	95,676	35,352	131,028	-
Human Resources Technician	49,324	18,225	67,549	-
Juvenile Justice Manager	98,305	4,368	102,673	-
Juvenile Justice Supervisor	78,639	-	78,639	-
Management Assistant	88,100	32,552	120,652	-
Office Assistant/Senior	14,415	5,326	-	19,741
Program Development Spec	201,351	26,162	227,513	-
Program Development Spec/Sr	83,857	30,984	114,841	-
Program Development Tech	5,810	2,146	-	7,956
Program Manager 1	92,495	30,077	122,572	-
Program Manager/Senior	374,022	138,199	512,221	-
Program Supervisor	94,321	34,851	129,172	-
Research/Evaluation Analyst 1	53,581	19,798	73,379	-
Research/Evaluation Analyst 2	87,658	26,759	114,417	-
Research/Evaluation Analyst/Senior	81,925	-	81,925	-
Research/Evaluation Supervisor	90,945	33,604	124,549	-
Total	\$ 2,607,557	\$ 740,993	\$ 3,046,934	\$ 301,616

2003-2004 Indirect Cost Rates

COMPUTATION OF INDIRECT COST RATE

HEALTH SERVICES

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 5,453,884	\$ -	\$ 5,453,884
All Other	18,974,254	1,824,089	86,664,528	107,462,871
Total	\$ 18,974,254	\$ 7,277,973	\$ 86,664,528	\$ 112,916,755

RATE CALCULATION

Department

Indirect	<u>\$ 7,277,973</u>		
All Other	\$ 86,664,528	=	8.40%

Central Services Flat Rate

Indirect	<u>\$ 14,989,632</u>		
All Other	\$ 739,471,497	=	<u>2.03%</u>
Total Rate			<u><u>10.43%</u></u>

2003-2004 Indirect Cost Rates

DETAIL OF DEPARTMENTAL INDIRECT

HEALTH SERVICES

Total actual admin Personal Services: \$ 5,748,415

Total actual admin M&S less unallowable: \$ 1,529,558

Position Description	Personal Services	Materials & Services	Admin & Planning	All Other
Administrative Secretary	\$ 266,162	\$ 70,821	\$ -	\$ 336,983
Budget Analyst/Senior	70,938	18,876	89,814	-
Buyer 1	50,446	13,423	-	63,869
Community Health Nurse	81,717	21,744	103,461	-
Dental Health Officer	143,229	38,111	181,340	-
Department Director	141,709	37,706	179,415	-
Deputy Director	123,892	32,965	156,857	-
Facilities Specialist 2	2,553	679	3,232	-
Finance Specialist 1	58,235	15,495	-	73,730
Finance Specialist 2	117,525	31,271	148,796	-
Finance Specialist/Senior	(23,397)	(6,226)	(29,623)	-
Finance Supervisor	242,006	64,394	306,400	-
Finance Technician	573,575	152,619	-	726,194
Health Educator	2,381	633	3,014	-
Health Officer	179,284	47,704	226,988	-
Health Services Administrator	689,079	183,353	872,432	-
Health Services Manager	152,452	40,565	193,017	-
Health Services Manager/Senior	657,298	174,896	832,194	-
Health Services Specialist	344,005	91,534	435,539	-
Human Resources Analyst 1	60,780	16,173	76,953	-
Human Resources Analyst 2	191,839	51,045	242,884	-
Human Resources Analyst/Senior	85,918	22,861	108,779	-
Human Resources Manager 2	101,210	26,930	128,140	-
Human Resources Technician	53,099	14,129	67,228	-
Nutritionist	64,684	17,211	81,895	-
Office Assistant 2	233,064	62,014	-	295,078
Office Assistant/Senior	4,113	1,095	-	5,208
Operations Supervisor	16,860	4,486	21,346	-
Pharmacy Services Manager	65,782	17,504	83,286	-
Physician	141,949	37,770	179,719	-
Production/Graphic Design	46,360	12,336	58,696	-
Program Development Spec	130,421	34,703	165,124	-
Program Development Spec/Sr	7,400	1,969	9,369	-
Program Development Tech	44,528	11,848	-	56,376
Program Manager 1	86,480	23,011	109,491	-
Program Manager 2	210,611	56,040	-	266,651
Publication Specialist	1,190	316	1,506	-
Research/Evaluation	16,515	4,395	20,910	-
Research/Evaluation Analyst 1	50,280	13,379	63,659	-
Research/Evaluation Analyst 2	157,751	41,975	199,726	-
Research/Evaluation Analyst/Senior	11,019	2,932	13,951	-
Research/Evaluation Supervisor	93,474	24,872	118,346	-
Total	\$ 5,748,416	\$ 1,529,557	\$ 5,453,884	\$ 1,824,089

2003-2004 Indirect Cost Rates

COMPUTATION OF INDIRECT COST RATE

DISTRICT ATTORNEY

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 546,252	\$ -	\$ 546,252
All Other	1,219,900	113,661	17,779,998	19,113,559
Total	\$ 1,219,900	\$ 659,913	\$ 17,779,998	\$ 19,659,811

RATE CALCULATION

Department

Indirect	<u>\$ 659,913</u>		
All Other	\$ 17,779,998	=	3.71%

Central Services Flat Rate

Indirect	<u>\$ 14,989,632</u>		
All Other	\$ 739,471,497	=	<u>2.03%</u>
Total Rate			<u><u>5.74%</u></u>

2003-2004 Indirect Cost Rates

DETAIL OF DEPARTMENTAL INDIRECT

DISTRICT ATTORNEY

Total actual admin Personal Services: \$ 1,056,603

Total actual admin M&S less unallowable: \$ 496,896

Position Description	Personal Services	Materials & Services	Admin & Planning	All Other
Buyer I	\$ 41,314	\$ 19,429	\$ -	\$ 60,743
Chief Deputy District Attorney	139,094	65,413	204,507	-
Finance Specialist I	35,992	16,926	-	52,918
Finance Specialist II	53,582	25,198	78,780	-
Finance Supervisor	72,527	34,108	106,635	-
Staff Assistant	106,327	50,003	156,330	-
Total	\$ 448,836	\$ 211,077	\$ 546,252	\$ 113,661

2003-2004 Indirect Cost Rates

COMPUTATION OF INDIRECT COST RATE

SHERIFF'S OFFICE

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 1,887,192	\$ -	\$ 1,887,192
All Other	9,998,359	991,063	94,255,263	105,244,685
Total	\$ 9,998,359	\$ 2,878,255	\$ 94,255,263	\$ 107,131,877

RATE CALCULATION

Department

Indirect	<u>\$ 2,878,255</u>		
All Other	\$ 94,255,263	=	3.05%

Central Services Flat Rate

Indirect	<u>\$ 14,989,632</u>		
All Other	\$ 739,471,497	=	<u>2.03%</u>
Total Rate			<u><u>5.08%</u></u>

2003-2004 Indirect Cost Rates

COMPUTATION OF INDIRECT COST RATE

BUSINESS AND COMMUNITY SERVICES

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 946,398	\$ -	\$ 946,398
All Other	135,868,088	70,992	198,977,280	334,916,360
Total	\$ 135,868,088	\$ 1,017,390	\$ 198,977,280	\$ 335,862,758

RATE CALCULATION

Department

Indirect	\$ 1,017,390		
All Other	\$ 198,977,280	=	0.51%

Central Services Flat Rate

Indirect	\$ 14,989,632		
All Other	\$ 739,471,497	=	2.03%
Total Rate			<u>2.54%</u>

2003-2004 Indirect Cost Rates

COMPUTATION OF INDIRECT COST RATE

OTHER COUNTY

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 216,542	\$ -	\$ 216,542
All Other	116,429	208,249	8,142,956	8,467,634
Total	\$ 116,429	\$ 424,791	\$ 8,142,956	\$ 8,684,176

RATE CALCULATION

Department

Indirect	<u>\$ 424,791</u>		
All Other	\$ 8,142,956	=	5.22%

Central Services Flat Rate

Indirect	<u>\$ 14,989,632</u>		
All Other	\$ 739,471,497	=	<u>2.03%</u>
Total Rate			<u><u>7.25%</u></u>

2003-2004 Indirect Cost Rates

COMPUTATION OF INDIRECT COST RATE

LIBRARY SERVICES

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 224,577	\$ -	\$ 224,577
All Other	20,666,822	-	40,200,841	60,867,663
Total	\$ 20,666,822	\$ 224,577	\$ 40,200,841	\$ 61,092,240

RATE CALCULATION

Department

Indirect	\$ 224,577		
All Other	<u>\$40,200,841</u>	=	0.56%

Central Services Flat Rate

Indirect	\$ 14,989,632		
All Other	<u>\$ 739,471,497</u>	=	<u>2.03%</u>
Total Rate			<u><u>2.59%</u></u>

2003-2004 Indirect Cost Rates

DETAIL OF DEPARTMENTAL INDIRECT

LIBRARY SERVICES

Total actual admin Personal Services: \$ 1,597,261

Total actual admin M&S less unallowable: \$ 963,980

Position Description	Personal Services	Materials & Services	Admin & Planning	All Other
Buyer 2	\$ 21,327	\$ 12,872	\$ 34,199	\$ -
Department Director	54,215	32,720	86,935	-
Finance Specialist 2	20,669	12,474	33,143	-
Finance Supervisor	24,365	14,705	39,070	-
HR Technician	19,476	11,754	31,230	-
Total	\$ 140,052	\$ 84,525	\$ 224,577	\$ -

**CONSOLIDATED COUNTYWIDE
COST ALLOCATION PLAN**

MULTNOMAH COUNTY
2003-2004 SUMMARY OF CENTRAL SERVICE ALLOCATIONS

CENTRAL SERVICE ALLOCATIONS SUMMARY

Central Service	Page	Allowable Cost
Affirmative Action	21	\$ 175,726
Auditor	23	311,867
Budget & Quality Svcs	25	1,297,075
Human Resources	27	2,153,992
Equipment Use	29	5,706,037
Finance	31	6,460,780
Labor Relations	33	571,436
Purchasing	35	1,550,825
Records	37	316,894
Over/Under Charges		(3,555,000)
Total Allocation		<u>\$ 14,989,632</u>

RATE CALCULATION

Central Service Costs	\$ 14,989,632	=	<u>2.03%</u>
Departmental Allowable Costs	\$ 739,471,497		

Description of Services

AFFIRMATIVE ACTION

Affirmative Action assures that Multnomah County conforms to regulatory requirements for monitoring, reporting, planning and implementing programs and strategies that provide creative solutions to work force and service program diversity.

The Affirmative Action program 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 interpretations of regulatory requirements.

COST ALLOCATION PLAN

Based on Year Ending June 30, 2002

AFFIRMATIVE ACTION

ACTUAL EXPENDITURES

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$ 195,196	\$ -	\$ 195,196
Material & Services	20,664	2,400	18,264
Capital Outlay	-	-	-
Total	\$ 215,860	\$ 2,400	\$ 213,460
DBCS Director	-	-	-
Total Organization	\$ 215,860	\$ 2,400	\$ 213,460

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 6/30/2000	Actual 6/30/2002	Adj. Roll Forward	Fixed 6/30/2004
Total	\$ 251,194	\$ 213,460	\$ (37,734)	\$ 175,726

Description of Services

AUDITOR

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 the 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.

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

COST ALLOCATION PLAN

Based on Year Ending June 30, 2002

AUDITOR

ACTUAL EXPENDITURES

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$ 583,163	\$ 316,501	\$ 266,662
Material & Services	163,937	90,894	73,043
Capital Outlay	-	-	-
Total	\$ 747,100	\$ 407,395	\$ 339,705
DBCS Director	-	-	-
Total Organization	\$ 747,100	\$ 407,395	\$ 339,705

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 6/30/2000	Actual 6/30/2002	Adj. Roll Forward	Fixed 6/30/2004
Total	\$ 367,543	\$ 339,705	\$ (27,838)	\$ 311,867

Description of Services

BUDGET AND QUALITY SERVICES

The Budget and Quality Services Division is responsible for preparation of the County budget and the monitoring of that budget once adopted. Included among the division's activities is the review of the County programs to ensure compliance with local budget law.

Since all grant programs must comply with local budget law and the Budget and Quality Services Division provides services necessary for the successful cooperation of federal programs, the Budget and Quality Services allocation is deemed allowable. Allowable costs are allocated on the actual hours worked in each area.

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

COST ALLOCATION PLAN

Based on Year Ending June 30, 2002

BUDGET & QUALITY SERVICES

ACTUAL EXPENDITURES

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$ 1,045,194	\$ 339,965	\$ 705,229
Material & Services	277,305	58,152	219,153
Capital Outlay	-	-	-
Total	\$ 1,322,499	\$ 398,117	\$ 924,382
DBCS Director	67,590	21,985	45,605
Total Organization	\$ 1,390,089	\$ 420,102	\$ 969,987

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 6/30/2000	Actual 6/30/2002	Adj. Roll Forward	Fixed 6/30/2004
Total	\$ 642,899	\$ 969,987	\$ 327,088	\$ 1,297,075

Description of Services

HUMAN RESOURCES

The Human Resources Division is responsible for classification of County positions, overall County personnel policy administration, and maintenance of personnel records.

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.

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

COST ALLOCATION PLAN

Based on Year Ending June 30, 2002

HUMAN RESOURCES

ACTUAL EXPENDITURES

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$ 960,557	\$ -	\$ 960,557
Material & Services	615,829	34,400	581,429
Capital Outlay	-	-	-
Total	\$ 1,576,386	\$ 34,400	\$ 1,541,986
DBCS Director	67,590	-	67,590
Total Organization	\$ 1,643,976	\$ 34,400	\$ 1,609,576

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 6/30/2000	Actual 6/30/2002	Adj. Roll Forward	Fixed 6/30/2004
Total	\$ 1,065,160	\$ 1,609,576	\$ 544,416	\$ 2,153,992

Description of Services

EQUIPMENT USE

Multnomah County has no depreciation schedule for equipment. As per FMC 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.

COST ALLOCATION PLAN

Based on Year Ending June 30, 2002

EQUIPMENT USE

ACTUAL EXPENDITURES

Expenditure Category	Total Cost	Not Allowable	Allowable
Community & Family Services	\$ 623,907	\$ 539,464	\$ 84,443
Aging & Disability Services	311,164	283,947	27,217
Juv & Adult Community Justice	1,546,079	155,594	1,390,485
Health Services	69,461	205,996	(136,535)
District Attorney	3,032,810	64,518	2,968,292
Sheriff's Office	290,450	184,065	106,385
Environmental Services	35,919,477	34,649,514	1,269,963
Other County	7,814,759	49,549	7,765,210
Library	68,150,264	1,536,995	66,613,269
Total Organization	\$ 117,758,371	\$ 37,669,642	\$ 80,088,729

ALLOCATION OF ALLOWABLE COSTS

Allowable Cost to be Allocated: \$80,088,729

Basis of Allocation: Allowable Use Charges

County Organization	Basis of Allocation	Percent	Allocation
Community & Family Services	\$ 84,443	6.67%	\$ 5,632
Aging & Disability Services	27,217	6.67%	1,815
Juv & Adult Community Justice	1,390,485	6.67%	92,745
Health Services	(136,535)	6.67%	(9,107)
District Attorney	2,968,292	6.67%	197,985
Sheriff's Office	106,385	6.67%	7,096
Environmental Services	1,269,963	6.67%	84,707
Other County	7,765,210	6.67%	517,940
Library	66,613,269	6.67%	4,443,105
Total	\$ 80,088,729		\$ 5,341,918

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 6/30/2000	Actual 6/30/2002	Adj. Roll Forward	Fixed 6/30/2004
Environmental Services	\$ 84,829	\$ 1,269,963	\$ 1,185,134	\$ 2,455,097
Total	\$ 4,977,799	\$ 5,341,918	\$ 364,119	\$ 5,706,037

Description of Services

FINANCE

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

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

Accounting and Treasury services are deemed necessary for the successful conduct of federal programs and are, therefore, deemed allowable.

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

COST ALLOCATION PLAN

Based on Year Ending June 30, 2002

FINANCE

ACTUAL EXPENDITURES

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$ 2,538,099	\$ 133,963	\$ 2,404,136
Material & Services	3,280,838	296,747	2,984,091
Capital Outlay	-	-	-
Total	\$ 5,818,937	\$ 430,710	\$ 5,388,227
DBCS Director	33,795	1,784	32,011
Total Organization	\$ 5,852,732	\$ 432,494	\$ 5,420,238

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 6/30/2000	Actual 6/30/2002	Adj. Roll Forward	Fixed 6/30/2004
Total	\$ 4,379,696	\$ 5,420,238	\$ 1,040,542	\$ 6,460,780

Description of Services

LABOR RELATIONS

The Labor Relations Division is responsible for negotiating and administering labor contracts, representing the County in civil service hearings and advising managers on disciplinary action.

Labor Relations directly benefits grants programs through its work with employees and managers within those programs. The basis of cost allocation is the number of total employees within each department.

COST ALLOCATION PLAN

Based on Year Ending June 30, 2002

LABOR RELATIONS

ACTUAL EXPENDITURES

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$ 361,897	\$ -	\$ 361,897
Material & Services	65,449	4,000	61,449
Capital Outlay	-	-	-
Total	\$ 427,346	\$ 4,000	\$ 423,346
DBCS Director	67,590	-	67,590
Total Organization	\$ 494,936	\$ 4,000	\$ 490,936

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 6/30/2000	Actual 6/30/2002	Adj. Roll Forward	Fixed 6/30/2004
Total	\$ 410,436	\$ 490,936	\$ 80,500	\$ 571,436

Description of Services

PURCHASING

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

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

Purchasing directly benefits federal programs to the extent it procures supplies and services for use in those programs. Allowable costs are allocated on the basis of requisitions and purchase orders per organization.

COST ALLOCATION PLAN

Based on Year Ending June 30, 2002

PURCHASING

ACTUAL EXPENDITURES

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$1,332,388	\$ -	\$1,332,388
Material & Services	282,104	-	282,104
Capital Outlay	-	-	-
Total	\$1,614,492	\$ -	\$1,614,492
DBCS Director	33,795	-	33,795
Total Organization	\$1,648,287	\$ -	\$1,648,287

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 6/30/2000	Actual 6/30/2002	Adj. Roll Forward	Fixed 6/30/2004
Total	\$ 1,745,749	\$ 1,648,287	\$ (97,462)	\$ 1,550,825

Description of Services

RECORDS

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

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

As County records pertaining to federal programs are maintained by the Records Center, services necessary to the successful conduct of federal programs are provided by via documentation and distribution of information. Allowable costs are allocated on the basis of the number of boxes stored and retrieved by each department.

COST ALLOCATION PLAN

Based on Year Ending June 30, 2002

RECORDS

ACTUAL EXPENDITURES

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$ 236,778	\$ 8,477	\$ 228,301
Material & Services	111,037	7,061	103,976
Capital Outlay	-	-	-
Total	\$ 347,815	\$ 15,538	\$ 332,277
DBCS Director	-	-	-
Total Organization	\$ 347,815	\$ 15,538	\$ 332,277

CENTRAL SERVICE ROLL FORWARD COMPUTATION

County Organization	Actual 6/30/2000	Actual 6/30/2002	Adj. Roll Forward	Fixed 6/30/2004
Total	\$ 347,660	\$ 332,277	\$ (15,383)	\$ 316,894

APPENDIX



Region X
M/S RX-04
2201 Sixth Avenue
Seattle, WA 98121

March 9, 1990

Ben Buisman
Financial Systems Manager
Department of General Services
Multnomah County
1430 Portland Building
1120 S.W. Fifth Avenue
Portland, Oregon 97204

Dear Mr. Buisman:

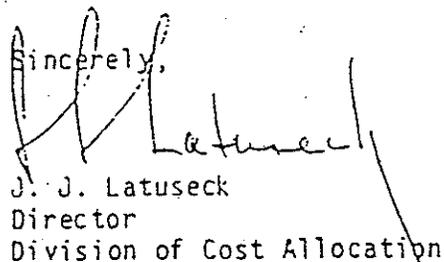
As the cognizant Federal Agency, this is to inform you that pursuant to the Office of Management and Budget Circular A-87, Attachment A, Section J.5.a., current and future central services cost allocation plans and departmental/divisional indirect cost proposals will not have to be submitted for review by this office.

You are advised, however, that central services cost allocation plans and departmental/divisional indirect cost proposals must be prepared in accordance with the appropriate Federal cost principles and be available as of the time a claim is made against a Federal award. The documentation in support of the claim must be retained for a period of three years.

This policy will remain in effect until advised otherwise by this office or a newly designated cognizant Federal Agency.

We remain available to answer technical questions or otherwise provide information consistent with the functions of this office.
Thank you for your cooperation.

Sincerely,



J. J. Latuseck
Director
Division of Cost Allocation

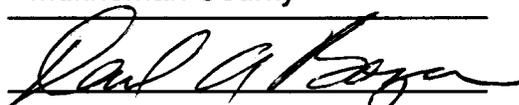
Enclosure

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:

1. All costs included in this proposal for the fiscal year ended June 30, 2002 to establish billing or final indirect cost rates for the fiscal year July 1, 2003 through June 30, 2004 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.
2. 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:	David A. Boyer
Title:	Finance Director
Date of Execution:	December 31, 2002

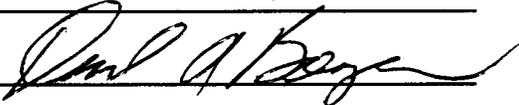
CERTIFICATE OF COST ALLOCATION PLAN

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

1. All costs included in this proposal for the fiscal year ended June 30, 2002 to establish cost allocations or billings for the fiscal year July 1, 2003 through June 30, 2004 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.

2. 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:	David A. Boyer
Title:	Finance Director
Date of Execution:	December 31, 2002