

MULTNOMAH COUNTY, OREGON

INDIRECT COST RATES
and
COUNTYWIDE COST ALLOCATION PLAN

FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(Based on the Year Ending June 30, 2008)



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TABLE OF CONTENTS

	<u>Page</u>
Indirect Cost Rates	
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	9
Sheriff's Office	11
Community Services	13
Other County	15
Library Services	17
Consolidated Countywide Cost Allocation Plan	
Summary of Central Service Allocations	19
Auditor	20
Budget Services	22
Finance	24
Human Resources	26
Equipment Use	28
Appendices	
Letter from Department of Health & Human Services	A-1
Certificate of Indirect Costs	A-2
Certificate of Cost Allocation Plan	A-3

The rates contained in this document are applicable to grants in existence during the fiscal year beginning July 1, 2009 and ending June 30, 2010.

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

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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 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.

2009-2010 SUMMARY OF OMB A-87 INDIRECT COST RATES**MULTNOMAH COUNTY****RATES AS CALCULATED (USE FOR ALL GRANTS)**

Department	Page #	Combined Indirect Cost Rates	Departmental Indirect Cost Rates	Central Service Indirect Cost Rate
County Human Services	3	5.58%	2.86%	2.72%
Community Justice	5	9.34%	6.62%	2.72%
Health Services	7	9.35%	6.63%	2.72%
District Attorney	9	6.51%	3.79%	2.72%
Sheriff's Office	11	8.12%	5.40%	2.72%
Community Services	13	4.82%	2.10%	2.72%
Other County	15	2.72%	0.00%	2.72%
Library Services	17	2.72%	0.00%	2.72%

COMPUTATION OF INDIRECT COST RATE

COUNTY HUMAN SERVICES

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 1,522,664	\$ -	\$ 1,522,664
All Other	784,077	513,636	71,233,938	72,531,651
Totals	\$ 784,077	\$ 2,036,300	\$ 71,233,938	\$ 74,054,315

RATE CALCULATION

Departmental

Indirect	\$ 2,036,300	=	2.86%
All Other	\$ 71,233,938		

Central Services

Indirect	\$ 18,842,430	=	2.72%
All Other	\$ 692,876,505		

Combined Rate

5.58%

DETAIL OF DEPARTMENTAL INDIRECT

COUNTY HUMAN SERVICES

Total actual allowable admin Personal Services: \$ 1,711,918

Total actual allowable admin Materials & Services: \$ 391,017

Job Number	Position Description	Personal Services	Materials & Services	Admin & Planning	All Other
6054	Admin Assistant	\$ 39,669	\$ 9,061	\$ -	\$ 48,730
6026	Budget Analyst	29,738	6,793	36,531	-
6015	Contract Specialist	338,833	77,392	416,225	-
6011	Contract Technician	44,570	10,180	-	54,750
9613	Department Director 2	109,994	25,123	135,117	-
9336	Finance Manager	50,469	11,527	61,996	-
6029	Finance Specialist 1	152,552	34,844	-	187,396
6030	Finance Specialist 2	233,504	53,334	286,838	-
6032	Finance Specialist Senior	43,236	9,876	53,112	-
9335	Finance Supervisor	37,354	8,532	45,886	-
9670	HR Analyst 2	65,242	14,902	80,144	-
9748	HR Analyst Senior	85,693	19,573	105,266	-
9621	HR Manager 2	51,394	11,739	63,133	-
9061	HR Technician	35,983	8,219	-	44,202
6001	Office Assistant 2	118,423	27,049	-	145,472
6002	Office Assistant Senior	25,154	5,745	-	30,899
9360	Program Manager 2	55,443	12,664	68,107	-
9362	Program Manager Senior	85,061	19,429	104,490	-
9043	Research/Eval Analyst Sr	53,581	12,238	65,819	-
8000	Temporary Worker	1,780	407	-	2,187
Total		\$ 1,657,673	\$ 378,627	\$ 1,522,664	\$ 513,636
		\$2,036,300		\$2,036,300	

COMPUTATION OF INDIRECT COST RATE

COMMUNITY JUSTICE

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 3,596,995	\$ -	\$ 3,596,995
All Other	1,896,942	1,060,887	70,310,809	73,268,638
Totals	\$ 1,896,942	\$ 4,657,882	\$ 70,310,809	\$ 76,865,633

RATE CALCULATION

Departmental

Indirect	\$ 4,657,882	=	6.62%
All Other	\$ 70,310,809		

Central Services

Indirect	\$ 18,842,430	=	2.72%
All Other	\$ 692,876,505		

Combined Rate

9.34%

DETAIL OF DEPARTMENTAL INDIRECT

COMMUNITY JUSTICE

Total actual allowable admin Personal Services: \$ 3,985,587

Total actual allowable admin Materials & Services: \$ 1,160,200

Job Number	Position Description	Personal Services	Materials & Services	Admin & Planning	All Other
6033	Admin Analyst	\$ 63,212	\$ 18,401	\$ 81,613	\$ -
6054	Admin Assistant	65,868	19,174	-	85,042
6005	Admin Secretary	57,579	16,761	-	74,340
6248	Background Investigator	89,010	25,911	-	114,921
6026	Budget Analyst	176,381	51,344	227,725	-
9620	Community Justice Manager	122,789	35,744	158,533	-
6015	Contract Specialist	216,571	63,043	279,614	-
6456	Data Analyst Senior	44,826	13,049	57,875	-
9610	Department Director 1	227,901	66,342	294,243	-
6029	Finance Specialist 1	202,706	59,007	-	261,713
6030	Finance Specialist 2	76,581	22,292	98,873	-
6032	Finance Specialist Senior	72,943	21,234	94,177	-
9335	Finance Supervisor	81,151	23,623	104,774	-
9080	HR Analyst 1	109,642	31,916	141,558	-
6103	HR Analyst 2	73,646	21,438	95,084	-
9670	HR Analyst 2	94,716	27,572	122,288	-
9748	HR Analyst Senior	217,636	63,354	280,990	-
9621	HR Manager 2	129,604	37,728	167,332	-
6101	HR Technician	50,571	14,721	-	65,292
9061	HR Technician	63,945	18,614	-	82,559
6001	Office Assistant 2	55,723	16,221	-	71,944
6002	Office Assistant Senior	60,233	17,534	-	77,767
6112	Procurement Analyst	70,006	20,379	-	90,385
6200	Program Communications & Web	91,377	26,600	117,977	-
6020	Program Development Tech	46,791	13,621	-	60,412
9360	Program Manager 2	265,280	77,223	342,503	-
9362	Program Manager Senior	490,033	142,648	632,681	-
6085	Research/Eval Analyst 1	59,261	17,251	-	76,512
6086	Research/Eval Analyst 2	105,447	30,695	136,142	-
9041	Research/Evaluation Supervisor	126,259	36,754	163,013	-
	Total	\$ 3,607,688	\$ 1,050,194	\$ 3,596,995	\$ 1,060,887
		\$4,657,882		\$4,657,882	

COMPUTATION OF INDIRECT COST RATE

HEALTH SERVICES

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 5,481,428	\$ -	\$ 5,481,428
All Other	5,775,965	2,178,888	115,537,533	123,492,386
Totals	\$ 5,775,965	\$ 7,660,316	\$ 115,537,533	\$ 128,973,814

RATE CALCULATION

Departmental

Indirect	<u>\$ 7,660,316</u>	=	6.63%
All Other	\$ 115,537,533		

Central Services

Indirect	<u>\$ 18,842,430</u>	=	2.72%
All Other	\$ 692,876,505		

Combined Rate

9.35%

DETAIL OF DEPARTMENTAL INDIRECT

HEALTH SERVICES

Total actual allowable admin Personal Services: \$ 6,335,342

Total actual allowable admin Materials & Services: \$ 1,755,412

Job Number	Position Description	Personal Services	Materials & Services	Admin & Planning	All Other
6450	A&T Tech 1	\$ 1,020	\$ 283	\$ -	\$ 1,303
6054	Admin Assistant	71,933	19,931	-	91,864
6005	Admin Secretary	396,945	109,987	-	506,932
6026	Budget Analyst	49,894	13,825	63,719	-
6015	Contract Specialist	157,512	43,644	201,156	-
6073	Data Analyst	14,000	3,879	-	17,879
9613	Department Director 2	204,696	56,718	261,414	-
9619	Deputy Director	126,171	34,960	161,131	-
6017	Facilities Specialist 2	683	189	872	-
9336	Finance Manager	143,684	39,812	183,496	-
6029	Finance Specialist 1	234,849	65,072	-	299,921
6030	Finance Specialist 2	201,753	55,902	257,655	-
6032	Finance Specialist Senior	257,421	71,327	328,748	-
9335	Finance Supervisor	451,595	125,129	576,724	-
6027	Finance Technician	536,728	148,717	-	685,445
7207	Graphic Designer	46,131	12,782	58,913	-
9692	Health Ops Supervisor	23,898	6,622	-	30,520
9698	Health Svcs Development	253,400	70,213	323,613	-
9695	Health Svcs Manager Senior	38,075	10,550	48,625	-
9080	HR Analyst 1	165,184	45,770	210,954	-
9670	HR Analyst 2	167,130	46,309	213,439	-
9748	HR Analyst Senior	202,838	56,203	259,041	-
9715	HR Manager 1	89,080	24,682	113,762	-
9621	HR Manager 2	138,289	38,318	176,607	-
9061	HR Technician	66,882	18,532	-	85,414
9699	ICS Director	53,097	14,712	67,809	-
9710	Management Asst	3,887	1,077	4,964	-
6001	Office Assistant 2	73,821	20,455	-	94,276
6002	Office Assistant Senior	92,816	25,717	-	118,533
	On Call	30,005	8,314	38,319	-
6112	Procurement Analyst	148,810	41,233	-	190,043
6200	Program Communications & Web	79,306	21,974	101,280	-
9615	Program Manager 1	263,357	72,971	336,328	-
9360	Program Manager 2	208,069	57,652	265,721	-
9362	Program Manager Senior	417,935	115,803	533,738	-
9361	Program Supervisor	225,700	62,538	288,238	-
6085	Research/Eval Analyst 1	44,183	12,242	-	56,425
6086	Research/Eval Analyst 2	207,717	57,555	265,272	-
6087	Research/Eval Analyst Sr	70,092	19,421	89,513	-
9041	Research/Evaluation Supervisor	39,447	10,930	50,377	-
8000	Temporary Worker	261	72	-	333
	Total	\$ 5,998,294	\$ 1,662,022	\$ 5,481,428	\$ 2,178,888
		\$7,660,316		\$7,660,316	

COMPUTATION OF INDIRECT COST RATE

DISTRICT ATTORNEY

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 699,251	\$ -	\$ 699,251
All Other	273,259	180,828	23,202,461	23,656,548
Totals	\$ 273,259	\$ 880,079	\$ 23,202,461	\$ 24,355,799

RATE CALCULATION

Departmental

Indirect	\$ 880,079	=	3.79%
All Other	\$ 23,202,461		

Central Services

Indirect	\$ 18,842,430	=	2.72%
All Other	\$ 692,876,505		

Combined Rate

6.51%

DETAIL OF DEPARTMENTAL INDIRECT

DISTRICT ATTORNEY

Total actual allowable admin Personal Services: \$ 1,724,075

Total actual allowable admin Materials & Services: \$ 582,128

Job Number	Position Description	Personal Services	Materials & Services	Admin & Planning	All Other
9450	Chief Deputy DA	\$ 197,124	\$ 66,558	\$ 263,682	\$ -
6029	Finance Specialist 1	62,947	21,254	-	84,201
6030	Finance Specialist 2	81,544	27,533	109,077	-
9452	IT Manager 1	120,284	40,614	160,898	-
6112	Procurement Analyst	72,237	24,390	-	96,627
9360	Program Manager 2	123,795	41,799	165,594	-
	Total	\$ 657,931	\$ 222,148	\$ 699,251	\$ 180,828
		\$880,079		\$880,079	

COMPUTATION OF INDIRECT COST RATE

SHERIFF'S OFFICE

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 3,377,604	\$ -	\$ 3,377,604
All Other	1,501,479	2,122,573	101,866,386	105,490,438
Totals	\$ 1,501,479	\$ 5,500,177	\$ 101,866,386	\$ 108,868,042

RATE CALCULATION

Departmental

Indirect	\$ 5,500,177	=	5.40%
All Other	\$ 101,866,386		

Central Services

Indirect	\$ 18,842,430	=	2.72%
All Other	\$ 692,876,505		

Combined Rate

8.12%

DETAIL OF DEPARTMENTAL INDIRECT

SHERIFF'S OFFICE

Total actual allowable admin Personal Services: \$ 6,472,088

Total actual allowable admin Materials & Services: \$ 1,330,129

Job Number	Position Description	Personal Services	Materials & Services	Admin & Planning	All Other
6033	Admin Analyst	\$ 95,420	\$ 19,610	\$ 115,030	\$ -
9005	Admin Analyst Senior	103,346	21,239	124,585	-
9627	Captain	324,699	66,731	391,430	-
9625	Chief Deputy	340,749	70,030	410,779	-
9647	Corrections Lieutenant	292,927	60,202	353,129	-
2029	Corrections Officer	111,918	23,001	-	134,919
4055	Corrections Sergeant	327,896	67,389	-	395,285
2025	Deputy Sheriff	98,180	20,178	-	118,358
6404	Desktop Supp Specialist Senior	73,437	15,092	-	88,529
6029	Finance Specialist 1	153,492	31,545	-	185,037
6032	Finance Specialist Senior	89,761	18,448	108,209	-
6027	Finance Technician	242,266	49,790	-	292,056
6102	HR Analyst 1	153,702	31,588	185,290	-
9670	HR Analyst 2	78,980	16,232	95,212	-
9621	HR Manager 2	122,923	25,263	148,186	-
9452	IT Manager 1	129,867	26,690	156,557	-
9451	IT Supervisor	114,849	23,603	138,452	-
9705	Lieutenant	37,134	7,632	44,766	-
9710	Management Asst	108,360	22,270	130,630	-
6001	Office Assistant 2	120,922	24,852	-	145,774
6002	Office Assistant Senior	127,876	26,281	-	154,157
6111	Procurement Analyst Senior	87,157	17,913	105,070	-
9360	Program Manager 2	207,883	42,724	250,607	-
9362	Program Manager Senior	161,413	33,173	194,586	-
9043	Research/Eval Analyst Sr	352,617	72,469	425,086	-
2005	Sergeant	504,728	103,730	-	608,458
	Total	\$ 4,562,502	\$ 937,675	\$ 3,377,604	\$ 2,122,573
		\$5,500,177		\$5,500,177	

COMPUTATION OF INDIRECT COST RATE

COMMUNITY SERVICES

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ 1,021,906	\$ -	\$ 1,021,906
All Other	16,762,143	3,726	48,898,762	65,664,631
Totals	\$ 16,762,143	\$ 1,025,632	\$ 48,898,762	\$ 66,686,537

RATE CALCULATION

Departmental

Indirect	\$ 1,025,632	=	2.10%
All Other	\$ 48,898,762		

Central Services

Indirect	\$ 18,842,430	=	2.72%
All Other	\$ 692,876,505		

Combined Rate

4.82%

DETAIL OF DEPARTMENTAL INDIRECT

COMMUNITY SERVICES

Total actual allowable admin Personal Services: \$ 781,749

Total actual allowable admin Materials & Services: \$ 243,883

Job Number	Position Description	Personal Services	Materials & Services	Admin & Planning	All Other
9006	Admin Analyst	\$ 87,931	\$ 27,432	\$ 115,363	\$ -
9610	Department Director 1	197,160	61,508	258,668	-
6233	Engineering Technician 3	171	53	-	224
9748	HR Analyst Senior	100,898	31,477	132,375	-
9621	HR Manager 2	113,326	35,354	148,680	-
9710	Management Asst	141,268	44,071	185,339	-
6002	Office Assistant Senior	650	203	-	853
9615	Program Manager 1	1,160	363	1,523	-
9360	Program Manager 2	137,166	42,792	179,958	-
8000	Temporary Worker	2,019	630	-	2,649
	Total	\$ 781,749	\$ 243,883	\$ 1,021,906	\$ 3,726
			\$ 1,025,632	\$ 1,025,632	

COMPUTATION OF INDIRECT COST RATE

OTHER COUNTY *

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ -	\$ -	\$ -
All Other	88,352,709	-	218,369,618	306,722,327
Totals	\$ 88,352,709	\$ -	\$ 218,369,618	\$ 306,722,327

RATE CALCULATION

Departmental

Indirect *	\$ -	=	0.00%
All Other	\$ 218,369,618		

Central Services

Indirect	\$ 18,842,430	=	2.72%
All Other	\$ 692,876,505		

Combined Rate

2.72%

* All Other County departmental indirect costs are charged directly

DETAIL OF DEPARTMENTAL INDIRECT

OTHER COUNTY *

Total actual allowable admin Personal Services: \$ -

Total actual allowable admin Materials & Services: \$ -

Job Number	Position Description	Personal Services	Materials & Services	Admin & Planning	All Other *
	Total	\$ -	\$ -	\$ -	\$ -
		\$0		\$0	

* All Other County departmental indirect costs are charged directly

COMPUTATION OF INDIRECT COST RATE

LIBRARY SERVICES *

ORGANIZATIONAL COST CATEGORIES

Organizational Units	Not Allowable	Indirect	All Other	Total
Administration & Planning	\$ -	\$ -	\$ -	\$ -
All Other	8,323,512	-	44,286,490	52,610,002
Totals	\$ 8,323,512	\$ -	\$ 44,286,490	\$ 52,610,002

RATE CALCULATION

Departmental

Indirect *	\$ -	=	0.00%
All Other	\$ 44,286,490		

Central Services

Indirect	\$ 18,842,430	=	2.72%
All Other	\$ 692,876,505		

Combined Rate

2.72%

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

DETAIL OF DEPARTMENTAL INDIRECT

LIBRARY SERVICES *

Total actual allowable admin Personal Services: \$ -

Total actual allowable admin Materials & Services: \$ -

Job Number	Position Description	Personal Services	Materials & Services	Admin & Planning	All Other *
		\$ -	\$ -	\$ -	\$ -
		\$0		\$0	

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

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**CONSOLIDATED COUNTYWIDE
COST ALLOCATION PLAN**

SUMMARY OF CENTRAL SERVICE ALLOCATION**MULTNOMAH COUNTY**

Central Service	Total
Auditor	\$ 607,744
Budget Services	2,186,448
Finance	7,034,762
Human Resources	4,019,973
Equipment Use	5,351,503
Over/Under ISF Charges	(358,000)
Total Allocation	\$ 18,842,430

$$\frac{\text{Central Service Costs } \$ 18,842,430}{\text{Departmental Allowable Costs } \$ 692,876,505} = 2.72\%$$

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.

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

AUDITOR

ACTUAL EXPENDITURES FY 2008

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$ 829,177	\$ 417,079	\$ 412,098
Material & Services	271,404	136,517	134,887
Capital Outlay	-	-	-
Organization Total	\$ 1,100,581	\$ 553,596	\$ 546,985

CENTRAL SERVICE ROLL FORWARD COMPUTATION

	Actual FY 2006	Actual FY 2008	Roll Fwd Adjustment	Fixed FY 2010
Allowable Costs	\$ 486,226	\$ 546,985	\$ 60,759	\$ 607,744

BUDGET SERVICES**DESCRIPTION OF SERVICES**

Budget Services 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 Budget Services provides oversight necessary for the successful operation of federal programs, the Budget Services allocation is deemed allowable.

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

BUDGET SERVICES

ACTUAL EXPENDITURES FY 2008

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$ 1,156,990	\$ 260,578	\$ 896,412
Material & Services	816,761	184,484	632,277
Capital Outlay	-	-	-
Organization Total	\$ 1,973,751	\$ 445,062	\$ 1,528,689

CENTRAL SERVICE ROLL FORWARD COMPUTATION

	Actual FY 2006	Actual FY 2008	Roll Fwd Adjustment	Fixed FY 2010
Allowable Costs	\$ 870,930	\$ 1,528,689	\$ 657,759	\$ 2,186,448

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, paying vendors, and providing Countywide SAP support. Accounting and Treasury perform banking services and manage County cash; Purchasing and Contracts 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 and Contracts oversees the solicitation and processing of bids for services and products of a specialized nature needed by the County.

Purchasing and Contracts 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.

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

FINANCE *

ACTUAL EXPENDITURES FY 2008

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$ 5,499,443	\$ 124,128	\$ 5,375,315
Material & Services	2,736,982	609,755	2,127,227
Capital Outlay	5,274	5,274	-
Organization Total	\$ 8,241,699	\$ 739,157	\$ 7,502,542

CENTRAL SERVICE ROLL FORWARD COMPUTATION

	Actual FY 2006	Actual FY 2008	Roll Fwd Adjustment	Fixed FY 2010
Allowable Costs	\$ 7,970,322	\$ 7,502,542	\$ (467,780)	\$ 7,034,762

* Fiscal Compliance, a part of General Ledger and included in Finance totals, may be charged directly to departments in FY2010. If that does take place, the roll forward computation will adjust the indirect rate for FY2011.

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

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 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 interpretation of regulatory requirements.

Labor Relations directly benefits grant programs through its work with employees and managers within those programs.

The variety of personnel services performed by Human Resources, Affirmative Action, and Labor Relations 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.

HUMAN RESOURCES

ACTUAL EXPENDITURES FY 2008

Expenditure Category	Total Cost	Not Allowable	Allowable
Personal Services	\$ 2,366,471	\$ -	\$ 2,366,471
Material & Services	1,383,686	3,369	1,380,317
Capital Outlay	-	-	-
Organization Total	\$ 3,750,157	\$ 3,369	\$ 3,746,788

CENTRAL SERVICE ROLL FORWARD COMPUTATION

	Actual FY 2006	Actual FY 2008	Roll Fwd Adjustment	Fixed FY 2010
Allowable Costs	\$ 3,473,603	\$ 3,746,788	\$ 273,185	\$ 4,019,973

EQUIPMENT USE**DESCRIPTION OF SERVICES**

Multnomah County has no depreciation schedule for equipment. As per the Office of Management and Budget (OMB) 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 EXPENDITURES FY 2008

	Total Cost	Not Allowable	Allowable
Equipment Use	\$ 122,180,580	\$ 37,228,268	\$ 84,952,312

ALLOCATION OF ALLOWABLE COSTS

	Basis of Allocation	Rate *	Allocation
Allowable Use	\$ 84,952,312	6.67%	\$ 5,666,319

CENTRAL SERVICE ROLL FORWARD COMPUTATION

	Actual FY 2006	Actual FY 2008	Roll Fwd Adjustment	Fixed FY 2010
Allowable Use	\$5,981,135	\$ 5,666,319	\$ (314,816)	\$ 5,351,503

* Rate is the flat % rate as established and approved by the Federal government.

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APPENDICES



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of the
Regional Director

Region X
MS -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:

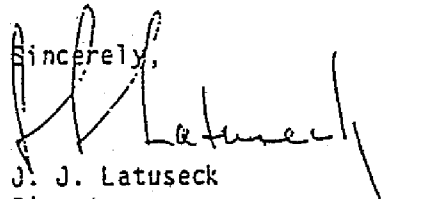
As the cognizant Federal Agency, this is to inform you that pursuant to the Office of Management and Budget Circular A-87, Attachment A, Section J.5.a., current and future central services cost allocation plans and departmental/divisional indirect cost proposals will not have to be submitted for review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


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, 2008 to establish billing or final indirect cost rates for the fiscal year July 1, 2009 through June 30, 2010 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:	Mindy L Harris
Title:	Chief Financial Officer
Date of Execution:	December 31, 2008

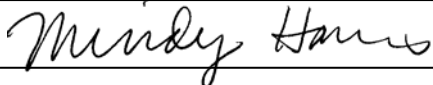
CERTIFICATE OF COST ALLOCATION PLAN

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, 2008 to establish cost allocations or billings for the fiscal year July 1, 2009 through June 30, 2010 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:	Mindy L Harris
Title:	Chief Financial Officer
Date of Execution:	December 31, 2008