#### CITY OF PORTLAND, OREGON FEDERAL AND STATE GRANT PROGRAMS

## INDEPENDENT AUDITOR'S REPORTS AND SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**JUNE 30, 2007** 

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# REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The City Council City of Portland, Oregon Portland, Oregon

We have audited the financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Portland, Oregon as of and for the year ended June 30, 2007, which collectively comprise the City of Portland's basic financial statements and have issued our report thereon dated December 20, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the City of Portland's internal control over financial reporting as a basis for determining our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Portland's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Portland's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affect the City of Portland's ability to initiate, authorized, record, process, or report financial data reliably in accordance with generally accepted accounting principals such that there is more than a remote likelihood that a misstatement of the City of Portland's financial statements that is more than inconsequential will not be prevented or detected by the City of Portland's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City of Portland's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of the section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### **COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the City of Portland's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the City of Portland in a separate letter dated December 20, 2007.

This report is intended solely for the information and use of the City Council, management, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Eugene, Oregon

December 20, 2007

Moss Adams, LLP

## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The City Council City of Portland, Oregon Portland, Oregon

#### **COMPLIANCE**

We have audited the compliance of the City of Portland, Oregon (the City) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

#### INTERNAL CONTROL OVER COMPLIANCE

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A control deficiency is an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

We have audited the financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Portland as of and for the year ended June 30, 2007, and have issued our report thereon dated December 20, 2007. Our audit was performed for the purpose of forming our opinion on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing

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procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The accompanying schedule of expenditures of state awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the City Council, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Eugene, Oregon

December 20, 2007

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Grant Number	Grant Award	Federal Expenditures
U.S. Dept. of Agriculture Direct Programs:				
Operation Talon	10.000	N/A	\$ 6,000.00	\$ 0.10
Passed through Oregon Dept. of Forestry  Cooperative Forestry Assistance  UF OUTREACH &STREET TREE INVENTORY	10.664	CFA #05-18	6,500.00	1,546.09
UF OUTREACH & STREET TREE INVENTORT	10.004	CFA#0J-18	0,500.00	1,040.09
Total U.S. Dept. of Agriculture			12,500.00	1,546.19
U.S. Dept of Commerce				
Direct Programs:				
Public Works and Economic Development cluster				
Economic Adjustment Assistance				
EDA Revolving Loan Fund (FUND 451)	11.307	07-39-02093	1,625,000.00	28,250.92 36,292.06
EDA Real Estate Revolving Loan Fund (FUND 452)	11.307	07-39-02259	1,258,276.00	30,292.00
Total Public Works and Economic Development cluster			2,883,276.00	64,542.98
Habitat Conservation				
NOAA JCWR 01	11.463	NA17FZ1506	75,000.00	0.00
NOAA Tyron Creek NOAA Ramsey Wetlands	11.463 11.463	NA04NMF4630098 09-2005	125,000.00 50,000.00	5,000.00 0.00
Passed through Columbia Slough Watershed Council Habitat Conservation				
Fish America	11.463	FAF-5050	45,000.00	0.00
Passed through Lower Columbia River Estuary Partners				
Habitat Conservation  LCREP Lower Willamette River	11.463	22-2006	78,485.00	638.54
Total U.S. Dept of Commerce			3,256,761.00	70,181.52
U.S. Dept. of Defense				
O.s. Dept. of Defense  Direct Programs:				
Planning Assistance to States				
WRDA LOWER WILLAMETTE STUDY	12.110	N/A	0.00	0.00
Total U.S. Dept of Defense			0.00	0.00

Federal Grantor/Pass-Through Grantor/	Federal CFDA	Grant	Grant	Federal
Program or Cluster	Number	Number	Award	Expenditures
U.S. Dept. of Housing and Urban Development				
CDBG - Entitlements and Small Cities Cluster				
Direct Programs:				
Community Development Block Grant/Entitlements CDBG 06	14.218	B-06-MC-41-0003	10,433,396.00	4,137,613.40
CDBG 05	14.218	B-05-MC-41-0003	11,488,646.00	6,668,621.79
CDBG Program Income	14.218	Program Income	0.00	1,313,763.19
Passed through Portland Community College				
Community Development Block Grants/Entitlement Grants			********	******
COPC PCC	14.218	n/a	39,000.00	25,000.00
Passed through City of Gresham				
Community Development Block Grants/Entitlement Grants			47.00.00	
Gresham CDBG 05/06	14.218	0	17,202.00	3,202.00
Gresham CDBG 06	14.218	0	15,851.00	15,851.00
Passed through Multnomah County  Community Development Block Grants/Entitlement Grants				
Mult Co CDBG 05/06	14.218	0	5,661.00	461.00
Mult Co CDBG 06	14.218	Mult. Co. IGA #4600006126	5,200.00	5,200.00
Passed through City of Beaverton  Community Development Block Grants/Entitlement Grants				
Housing Connections	14.218	N/A	29,000.00	0.00
Passed through Energy Trust of Oregon				
Community Development Block Grants/Entitlement Grants				
HC Other	14.218	N/A	22,000.00	0.00
Total CDBG - Entitlements and Small Cities Cluster			22,055,956.00	12,169,712.38
Direct Programs:				
Emergency Shelter Grants Program				
Emergency Shelter 05	14.231	S05-MC-41-0001	442,751.00	435.01
Emergency Shelter 06	14.231	02-S-05-MC-41-0001	441,858.00	441,422.99
Supportive Housing Program				
Homeless Management Information System	14.235	ORI6B301013	482,731.00	0.00
McKinney Horizons 05	14.235	OR16B401002	112,033.00	0.00
McKinney Special Needs 05	14.235	OR16B401016	29,711.00	7,991.78
Homeless Management Information System 06	14.235	OR16B501015	241,365.00	204,019.49
McKinney OTIS	14.235	OR16B501001	527,880.00	207,457.78
HMIS 07	14.235	OR16B601023	241,074.00	41,145.42

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Grant Number	Grant Award	Federal Expenditures
J.S. Dept. of Housing and Urban Development (continued)				
Direct Programs:				
HOME Investment Partnerships Program HOME 00	14.239	MC-00-DC-41-0203	4,273,000.00	0.0
HOME 02	14.239	MC-02-DC-41-0203	4,758,000.00	0.0
HOME 03	14.239	MC-03-DC-41-0203	4,868,221.00	431,970.5
HOME 04	14.239	MC-04-DC-41-0203	5,421,279.00	383,775.7
HOME 05	14.239	MC-05-DC-41-0203	4,778,490.00	1,209,614.5
HOME 06	14.239	MC-06-DC-41-0203	4,426,629.00	1,756,716.9
Home Program Income	14.239	Program Income	0.00	443,490.1
Housing Opportunities for Persons with AIDS				
HOPWA 04	14.241	ORH04-F001	1,006,000.00	153,844.2
HOPWA 05	14.241	ORH05F001	949,000.00	820,458.4
HOPWA 06	14.241	02-OR-H05-F001	947,000.00	0.0
HOPWA 03	14.241	ORH03-F0001	1,041,700.19	47,391.1
HOPWA 02	14.241	OR-H02-F001	997,391.10	47,391.1
Opportunities for Youth - Youthbuild Program				
Youthbuild 03	14.243	Y-03-IM-OR-0264	675,000.00	0.0
Youthbuild 04	14.243	Y-04-IM-OR-0099	685,000.00	177,174.7
Community Development Block Grants/Brownfields Economic Development	Initiative			
EDI Special Project	14.246	B-01-SP-OR-0511	598,680.00	0.0
HUD PORTLAND PUBLIC MARKET	14.246	B-04-SP-OR0626	99,410.00	0.0
STREETCAR-RIVERPLACE EXT EDI	14.246	B-03-SP-OR-0632	536,490.00	0.0
STREETCAR EASTSIDE HUD 04	14.246	B-04-SP-OR-0632	198,820.00	19,372.4
STREETCAR LOWELL EXT	14.246	B-05-SP-OR-0231	496,000.00	0.0
STREETCAR HUD EASTSIDE	14.246	B-05-SP-OR-0924	72,168.00	14,433.6
HUD S WATERFRONT INFRASTRUCTURE	14.246	B-04-SP-OR-0630	795,280.00	83,000.0
HUD S WATERFRONT HOUSING	14.246	B-04-SP-OR-0631	397,640.00	0.0
HUD STREETCAR LOWELL EXT	14.246	B-06-SP-OR-0825	148,500.00	0.0
HUD N MAC AFFORDABLE HOUSING	14.246	B-05-SP-OR-0228	446,400.00	0.0
Community Development Block Grants/Section 108 Loan Guarantees				
New Villa Section 108	14.248	B-02-MC-41-0003	11,457,000.00	0.0
Lead Based Paint Hazard Control in Privately-Owned Housing				
Lead Based Paint 04	14.900	ORLHB0192-04	3,000,000.00	861,875.6
Lead 06	14.900	ORLHB0337-06	3,000,000.00	2,439.9
Passed through Housing Authority of Portland  Demolition and Revitalization of Severely Distressed Public Housing				
PROJ HOPE VI HAP FY 03/04	14.866	CITY CONT# 52103	409,236.00	24,115.1
PROJ HOPE VI HAP FY 03/04	14.866	CITY CONT# 52103	1,279,375.00	52,388.5
PROJ HOPE VI HAP FY 03/04	14.866	CITY CONT# 52103	494,700.00	36,154.0
otal U.S. Dept of Housing and Urban Development			82,831,768.29	19,637,791.8

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Grant Number	Grant Award	Federal Expenditures
U.S. Dept. of Interior				
Direct Programs				
Fish an dWildlife Cluster Wildlife Restoration				
POWELL BUTTE REVEG USFWS	15.611	1448-13420-03-J336	10,000.00	1,450.03
GABRIEL PK-VERMONT CREEK REV	15.611	13420-04-J434	10,000.00	4,959.85
HEADWATERS OF TRYON CREEK-USFWS	15.611	1448-13420-03-J337	30,000.00	0.00
Total Fish an dWildlife Cluster			50,000.00	6,409.88
North American Wetlands Conservation Fund				
USFWS NAWCA	15.623	OR-N41B	50,000.00	0.00
Migratory Bird Joint Ventures				
URBAN MIGRATORY BIRD -USFWS	15.637	98210-3-G697	50,000.00	26,535.63
Outdoor Recreation- Acquisition, Development and Planning				
IRVING PARK PLAYING FIELD REHAB	15.916	OP 2463/NPS 541-01536	72,500.00	4,717.72
PIER PARK POOL REHAB	15.916	OP 2494/NPS 41-01560	93,420.00	7,006.50
FERNHILL PARK REHAB	15.916	OP2482	85,104.00	37,752.80
Urban Park and Recreation Recovery Program				
UNIV PK PH2A UPARR GRANT	15.919	41-CTY-1650-0201	525,000.00	485,931.53
US Fish and Wildlife Service				
USFWS Oaks Bottom	15.FFB	1448-13420-03-J334	30,000.00	0.00
COL 113 Oaks Douton	13.110	1440-13420-03-3334	30,000.00	0.00
Passed through Oregon Dept of Fish and Wildlife				
Cooperative Endangered species Conservation Fund	15.45	DETINION AND STREET	455,000,00	15.510.00
SANDY RIVER BASIN HABITAT USFWS	15.615	PDFW#001-3049S-FISH	455,000.00	15,543.03
Passed through State Historic Preservation Office Historic Preservation Fund Grants-In-Aid				
SHPO FY 05/06	15.904	HPF OR-05-12	8,500.00	0.00
SHPO FY 05/06	15.904	HPF OR-05-12	11,500.00	4,155.82
SHPO FY 06/07	15.904	OR-06-07	5,000.00	5,000.00
SHPO FY 06'07	15.904	OR-06-07	12,500.00	12,500.00
Total U.S. Dept of the Interior			1,448,524.00	605,552.91

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Grant Number	Grant Award	Federal Expenditures
Dept. of Justice				
Direct Programs				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders				
Office On Violence Against Women 03	16.590	2003-WE-BX-0072	498,724.00	21,468.9
DVERT 06	16.590	2006-WE-AX-0057	177,003.00	0.0
Local Law Enforcement Block Grants Program				
2004 BJA Block Grant	16.592	2004-LB-BX-1236	215,355.00	57,566.0
Bulletproof Vest Partnership Program				
Bulletproof Vest 05	16.607	N/A	37,211.09	4,875.0
Bulletproof Vest 2006	16.607	XT3A-2	9,664.20	0.0
Public Safety Partnership and Community Policity Grants				
COPS TECHNOLOGY 2003	16.710	2003CKWX0172	645,775.00	192,800.6
2004 COPS Technology	16.710	2004-CK-WX-0137	98,948.00	91,189.4
COPS Meth 06	16.710	2006-CKWX0500	98,723.00	43,875.2
COPS Integrity	16.710	2002HSWX0026	75,000.00	495.9
COPS More 98	16.710	98CLWX0183	3,931,824.00	187,501.7
Police Corps				
Police Corp Officer Reimb	16.712	N/A	640,000.00	86,934.9
Gang Resistance Education and Training				
Great Regional 05	16.737	2005-JV-FX-K005	600,000.00	271,410.8
Great Local 2006	16.737	2006-JV-FX-0010	250,000.00	199,442.8
Great Local 2004	16.737	2004-JV-FX-0102	469,804.00	19,578.5
Edward Byrne Memorial Justice Assistance Grant Program				
JAG 05	16.738	2005-DJ-BX-0064	1,030,701.00	397,394.7
JAG 06	16.738	2006-DJ-BX-0381	581,435.00	203,598.5
Anti-Gang Initiative				
PSN Gang Initiative 2006	16.744	IGA # 4600006525 / 2006-PG-BX-0030	18,758.00	0.0
Passed through Oregon Criminal Justice Services Division				
Crime Victims Assistance				
VOCA 2004	16.575	04-2275	40,000.00	14,936.6
VOCA 2006	16.575	06-2652	40,000.00	18,425.9
Passed through Oregon Dept of Justice				
Edward Byrne Memorial State and Local Law Enforcement Assistance Desc				
Marijuana Eradication 2006 Marijuana Eradication 2007	16.580 16.580	LOA #2006-96 LOA #2007-98	28,850.14 26,000.00	19,362.7 18,772.0
•				
Passed through Police Activities League				
Executive Office of Weed and Seed				
Albina Weed & Seed 04/05	16.595	2004-WS-Q4-0267	53,647.29	0.0
DEA Weed & Seed 05/06	16.595	2005-W0118-OR-WS	78,150.68	6,389.7
Passed through Oregon High Intensity Drug Trafficking Area				
Drug Prevention Program				
HIDTA 2005	16.728	I5PORP501Z	184,952.00	65,816.4
HIDTA 2006	16.728	I6PORP501	114,952.00	46,484.2
l U.S. Dept of Justice			9,945,477.40	1,968,321.4
			<u></u>	
ee accompanying notes.				10

See accompanying notes.

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Grant Number	Grant Award	Federal Expenditures
-				•
ept. of Transportation Highway Planning and Construction Cluster				
Passed through Oregon Dept of Transportation				
Highway Planning and Construction				
UNION STATION IMPROVEMENTS	20.205	ODOT CONT#20942	1,265,947.84	1,115,97
RED ELECTRIC LINE STUDY	20.205	ODOT#19702	135,000.00	8,77
ODOT SPRINGWATER 3 BRIDGES	20.205	ODOT #19484/KEY#11456	4,209,000.00	74,24
WAUD BLUFF TRAIL	20.205	ODOT AGR#22,473/KEY#14273	1,175,376.00	1,4
INNER POWELL TGM	20.205	AGMT#23287/1B-05/EA# TGM7LA02	80,632.00	80,6
NE 122 & LOMBARD HAZ ELIM	20.205	ODOT 23012	585,000.00	30,7
BIKEWAY NETWORK SIGNAGE	20.205	ODOT #18158	128,100.00	244.0
92ND HOLGATE/POWELL IMPS	20.205	ODOT 22474	1,000,000.00	241,8
ISTEA-INTERMODAL ENHANCEMENT	20.205	VARIOUS FAU/FAIX NOS.	24,757,795.52	7,688,5
TEA 21 - VARIOUS PROJECTS	20.205	VARIOUS FAU/FAIX NOS.	2,837,831.26	
WATER STATE FORCE WORK ORDERS	20.205	VARIOUS FAU/FAIX NOS.	8,459,820.22	514,9
Passed through Multnomah County				
Highway Planning and Construction				
SELLWOOD BRIDGE REHAB NEPA	20.205	MULTCO #4600006301	100,000.00	98,4
			,	, , ,
Passed through Metro				
Highway Planning and Construction				
METRO ST JOHNS PED/FREIGHT	20.205	ODOT # 23910/METRO #927449	75,000.00	
Passed through TRIMET				
Highway Planning and Construction				
CARPOOL MATCH 04/05	20.205	TRI-MET#04-0813/CITY CONTRACT 52341	80,000.00	
D. Id. LW II o D. off				
Passed through Washington Dept of Transportation Highway Planning and Construction				
COLUMBIA RIVER CROSSING	20.205	GCA4842	164,560.00	120,5
			20.3	
Total Highway Planning and Construction Cluster			45,054,062.84	9,976,1
Decreed the control Control Decreed Decreeding				
Passed through Oregon Parks and Recreation Highway Planning and Construction				
		RTP- 05-01		
	20.219		47,000.00	5,6
SPRINGWATER CORRIDOR TRAIL REHAB	20.219		47,000.00	5,6
SPRINGWATER CORRIDOR TRAIL REHAB	20.219		47,000.00	5,6
SPRINGWATER CORRIDOR TRAIL REHAB	20.219		47,000.00	5,0
SPRINGWATER CORRIDOR TRAIL REHAB	20.219		47,000.00	5,0
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET	20.219	TRI-MET C# 02-0788	47,000.00 184,500.00	
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants				4,2
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants TRIMET PIR MITIGATION	20.500	TRI-MET C# 02-0788	184,500.00	4,. 267,-
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants TRIMET PIR MITIGATION DOWNTOWN MALL LRT	20.500 20.500	TRI-MET C# 02-0788	184,500.00 267,494.58	4 <u>.</u> 267, 782,
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants TRIMET PIR MITIGATION DOWNTOWN MALL LRT DOWNTOWN MALL LRT DOWNTOWN MALL LRT TRANSIT MALL	20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788 0 0 0	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45	4; 267; 782; 16; 3,584;
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants TRIMET PIR MITIGATION DOWNTOWN MALL LRT DOWNTOWN MALL LRT DOWNTOWN MALL LRT TRANSIT MALL 1-205 LIGHT RAIL	20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788 0 0 0 0 GH050284TL/AMEND#1	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56	4,; 267,, 782,; 16,; 3,584, 12,
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants TRIMET PIR MITIGATION DOWNTOWN MALL LRT DOWNTOWN MALL LRT DOWNTOWN MALL LRT TRANSIT MALL 1-205 LIGHT RAIL 1-205 LIGHT RAIL	20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788 0 0 0 GH050284TL/AMEND#1 GH050284TL/AMEND#1	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16	4,; 267,, 782,; 16,; 3,584, 12,
SPRINGWATER CORRIDOR TRAIL REHAB  Federal Transit Cluster  Passed through TRIMET  Federal Transit-Capital Investment Grants  TRIMET PIR MITIGATION  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  TRANSIT MALL  1-205 LIGHT RAIL  1-205 LIGHT RAIL  1-205 LIGHT RAIL	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788 0 0 0 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20	4; 267, 782; 16; 3,584, 12,
SPRINGWATER CORRIDOR TRAIL REHAB  Federal Transit Cluster  Passed through TRIMET  Federal Transit-Capital Investment Grants  TRIMET PIR MITIGATION  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  TRANSIT MALL  1-205 LIGHT RAIL  1-205 LIGHT RAIL  1-205 LIGHT RAIL  1-205 LIGHT RAIL	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788 0 0 0 0 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20 262,020.62	4,2 267,4 782,5 16,5 3,584,6 12,6 85,2 232,7
SPRINGWATER CORRIDOR TRAIL REHAB  Federal Transit Cluster  Passed through TRIMET  Federal Transit-Capital Investment Grants  TRIMET PIR MITIGATION  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  TRANSIT MALL  1-205 LIGHT RAIL	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788  0  0  0  GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 TRIMET#GH040187 MO	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20 262,020.62 160,000.00	4,; 267,, 782,; 16,; 3,584, 12,; 85,; 232,; 14;
SPRINGWATER CORRIDOR TRAIL REHAB  Federal Transit Cluster  Passed through TRIMET  Federal Transit-Capital Investment Grants  TRIMET PIR MITIGATION  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  TRANSIT MALL  1-205 LIGHT RAIL	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788  0  0  0  0  GH050284TL/AMEND#1  GH050284TL/AMEND#1  GH050284TL/AMEND#1  GH050284TL/AMEND#1  TRIMET#GH040187 MO  TRIMET#01-0613	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20 262,020.62 160,000.00 3,799,495.09	4,2 267,4 782,5 16,5 3,584,6 12,6 85,2 232,7
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants TRIMET PIR MITIGATION DOWNTOWN MALL LRT DOWNTOWN MALL LRT DOWNTOWN MALL LRT TRANSIT MALL 1-205 LIGHT RAIL	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788  0  0  0  GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 TRIMET#GH040187 MO	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20 262,020.62 160,000.00	4,2 267,4 782,5 16,5 3,584,6 12,6 85,2 232,7
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants TRIMET PIR MITIGATION DOWNTOWN MALL LRT DOWNTOWN MALL LRT DOWNTOWN MALL LRT TRANSIT MALL 1-205 LIGHT RAIL	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788  0  0  0  0  GH050284TL/AMEND#1  GH050284TL/AMEND#1  GH050284TL/AMEND#1  GH050284TL/AMEND#1  TRIMET#GH040187 MO  TRIMET#01-0613	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20 262,020.62 160,000.00 3,799,495.09	4,; 267,, 782,; 16,; 3,584, 12,; 85,; 232,; 14;
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants TRIMET PIR MITIGATION DOWNTOWN MALL LRT DOWNTOWN MALL LRT DOWNTOWN MALL LRT TRANSIT MALL 1-205 LIGHT RAIL	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788  0  0  0  0  GH050284TL/AMEND#1  GH050284TL/AMEND#1  GH050284TL/AMEND#1  GH050284TL/AMEND#1  TRIMET#GH040187 MO  TRIMET#01-0613	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20 262,020.62 160,000.00 3,799,495.09	4; 267. 782; 16; 3,584; 12; 85; 232; 14; 534;
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants TRIMET PIR MITIGATION DOWNTOWN MALL LRT DOWNTOWN MALL LRT DOWNTOWN MALL LRT TRANSIT MALL 1-205 LIGHT RAIL	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788 0 0 0 0 0 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 TRIMET#GH040187 MO TRIMET#GH040187 MO TRIMET#GA-00-0658	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20 262,020.62 160,000.00 3,799,495.09 3,300,000.00	4; 267. 782; 16; 3,584; 12; 85; 232; 14; 534;
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants TRIMET PIR MITIGATION DOWNTOWN MALL LRT DOWNTOWN MALL LRT DOWNTOWN MALL LRT TRANSIT MALL 1-205 LIGHT RAIL	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788 0 0 0 0 0 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 TRIMET#GH040187 MO TRIMET#GH040187 MO TRIMET#GA-00-0658	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20 262,020.62 160,000.00 3,799,495.09 3,300,000.00	4,2 267, 782,5 16,3 3,584,4 12,4 85,2 232,7 14,5 534,2
SPRINGWATER CORRIDOR TRAIL REHAB Federal Transit Cluster Passed through TRIMET Federal Transit-Capital Investment Grants TRIMET PIR MITHOATHON DOWNTOWN MALL LRT DOWNTOWN MALL LRT DOWNTOWN MALL LRT TRANSIT MALL 1-205 LIGHT RAIL FOR LIGHT RAIL JOBACCESS INTERSTATE INTERSTATE MAX FINAL DESIGN TRIMET STREAMLINE PROGRAM FEDERAL TRAVELSMART: INTERSTATE	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788 0 0 0 0 0 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 TRIMET#GH040187 MO TRIMET#GH040187 MO TRIMET#GA-00-0658	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20 262,020.62 160,000.00 3,799,495.09 3,300,000.00	4,5 267,7 782,5 16,5 3,584,6 12,6 85,5 232,7 14,5 534,5
Federal Transit Cluster  Passed through TRIMET  Federal Transit-Capital Investment Grants  TRIMET PIR MITHICATION  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  TRANSIT MALL  1-205 LIGHT RAIL  FOR LIGH	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788 0 0 0 0 0 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 TRIMET#GH040187 MO TRIMET#GH040187 MO TRIMET#GA-00-0658	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20 262,020.62 160,000.00 3,799,495.09 3,300,000.00	4; 267, 782; 16; 3,584, 12, 85; 232; 14; 534;
Federal Transit Cluster  Passed through TRIMET  Federal Transit-Capital Investment Grants  TRIMET PIR MITHOATION  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  DOWNTOWN MALL LRT  TRANSIT MALL  1-205 LIGHT RAIL  FOR LIGHT RAIL  1-205 LIG	20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500 20.500	TRI-MET C# 02-0788 0 0 0 0 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 GH050284TL/AMEND#1 TRIMET#GH040187 MO TRIMET#GH040187 MO TRIMET#GA-00-0658	184,500.00 267,494.58 1,030,485.82 19,204.07 4,097,008.45 12,022.56 206,843.16 1,787.20 262,020.62 160,000.00 3,799,495.09 3,300,000.00	4.2 267.4 782.5 16.5 3,584.6 12.4 85.2 232.7 14.7 534.2

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Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Grant Number	Grant Award	Federal Expenditures
110gram of Cluster	Number	Pullot	Avaiu	Expenditures
U.S. Dept. of Transportation (continued)  Passed through Oregon Dept of Transportation				
Capital Assistance Program for Elderly Persons and Persons with Disabilities				
AUDIBLE PED SIGNALS FY 02/04	20.513	ODOT #20131 (5310 STP)	152,541.00	0.00
	20.313	0501 (20131 (3310 311)	132,571.00	0.00
Passed through TRIMET				
Public Transportation Research				
TRIMET PROTOTYPE STREETCAR	20.514	GH060317-TL	4,000,000.00	201,331.09
Passed through Metro				
Alternatives Analysis				
STREETCAR CORRIDOR STUDY MTIP METRO	20.522	METRO C#927475	1,492,500.00	136,939.24
Highway Safety Cluster Direct Programs				
State and Community Highway Safety				
FHWA TRANSP OPS DEMO	20.600	DTFH61-05-H-00004	200,000.00	123,177.09
Passed through Oregon Dept of Transportation				
Traffic Safety Division				
MATT 2006	20.600	SC-06-35-05-PPB	45,000.00	44,882.85
MATT 07	20.600	2007 157SC-07-35-05 PPB	35,000.00	568.52
SAFE COMMUNITIES 06/07	20.600	SA-07-25-05	100,000.00	79,568.06
SAFE COMMUNITIES 06-25-05	20.600	SA-06-25-05	100,000.00	38,189.93
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants				
ODOT Work Zone 06	20.601	050707WKZN-421 004	30,000.00	29,780.20
Passed through Oregon Chiefs of Police Association  Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants				
ODOT Workzone 05	20.601	N/A	50,000.00	0.00
OACP DUII 05	20.601	N/A	61,188.00	13,444.00
OACP Safetybelt 3 Flags 05/06	20.601	N/A	59,100.00	21,288.00
Occupant Protection				
OACP Safetybelt 3 Flags 06	20.602	J2 07-46-08	70,000.00	46,740.00
Total Highway Safety Cluster			750,288.00	397,638.65
Passed through Oregon Chiefs of Police Association  Minimum Penalties for Repeat Offenders for Driving While Intoxicated				
OACP DUII 06	20.608	N/A	60,000.00	25,332.00
Total U.S. Dept of Transportation			65,367,253.39	16,347,282.79

	Federal			
Federal Grantor/Pass-Through Grantor/	CFDA	Grant	Grant	Federal
Program or Cluster	Number	Number	Award	Expenditures
U.S. Environmental Protection Agency				
Direct Programs				
Congressionally Mandated Projects	(( 202	VP07045001 0	2 (50 200 00	255 005 60
EPA Infrastructure Grant 02	66.202	XP97045801-0	2,658,200.00	255,095.60
Surveys, Studies, Investigations, Demonstrations and Special Purpose G rants w EPA Stormwater	vithing the Office of 66.510	f Research and Development X3-83220701-0	288,000.00	152,499.80
Surveys, Studies, Investigations and Special Purpose Grants within the Office of	f the Administrator			
EPA Tanner Creek II	66.610	XP990808-01-0	8,000,000.00	0.00
Source Reduction Assistance				
Ecological Business Program	66.717	X9-96045701	25,000.00	0.00
Brownfields Pilot Cooperative Agreements EPA BROWNFIELD SHOWCASE FY 03/04	66.811	BF-970688-01-0	325,000.00	1,331.68
BROWNFIELD HAZ SUBSTANCES	66.811	BF-96024101	200,000.00	91,355.19
BROWNFIELD PETROLEUM CLEANUP	66.811	BF-96024001	200,000.00	7,950.68
BROWNFIELD ST JOHNS REVITALIZATION	66.811	BF96023901-0	200,000.00	143,257.10
Brownfields Assessment and Cleanup Cooperative Agreements EPA PARCEL 8 @RIVERPLACE S WATERFRONT NEIGHBORHOOD PARK	66.818 66.818	BF-97097301-0 BF-96024901-0	200,000.00 200,000.00	200,000.00 119,724.10
Passed through Lane Regional Air Protection Authority Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities	s Relating to the Clo	ean Air Act		
LOW SULFUR DIESEL- FLEET	66.034	XA-83168401-0/LRAPA #ULSD-0005	25,000.00	0.00
Nonpoint Source Implementation Grants				
DEQ Zoo Parking Lot	66.460	DEQ: 060-06/EPA:C9000451-02(G22212-06 64443)	30,000.00	0.00
Passed through Multnomah County  Brownfields Assessment and Cleanup Cooperative Agreements  EPA Division St Remediation	66.818	BF-97068501-0/contract '52256	200,000.00	31,781.59
Total U.S. Environmental Protection Agency			12,551,200.00	1,002,995.74
U.S. Dept of Health and Human Services Direct Programs				
US PUBLIC HEALTH SERVICE GRANT	93.000	CONTRACT#282-99-0035	600,000.00	34,110.65
MMRS PURCH CONTRACT 03/04	93.000	CONTRACT#233-03-0098	280,000.00	24.56
Passed through Multnomah County Medical Assistance Program				
SENIOR CENTER FY 05/06	93.778	MULTCO #4600005616	129,590.94	0.00
SENIOR CENTER FY 06/07	93.778	MULTCO #4600006171	123,694.00	114,333.96
Passed through DSI Brokerage Services Medical Assistance Program				
SENIOR CENTER 04/05 DSI	93.778	CITY CONTRACT #52228	52,581.57	34,348.42
SENIOR CENTER 04/05 DSI	93.778	CITY CONTRACT #52442	15,374.80	15,374.80
Total U.S. Health and Human Services			1,201,241.31	198,192.39

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Grant Number	Grant Award	Federal Expenditures
0.D. (CH. 1.10)				
S. Dept of Homeland Security  Direct Programs				
Assistance to Firefighters Grant				
2005 DHS ASSISTANCE FF	97.044	EMW-2005-FG-18324	82,745.00	76,985.0
2005 DHS ASSISTANCE FF	97.044	EMW-2005-FG-18324	409,471.00	0.
2005 AFG PREVENTION GRANT	97.044	EMW-2005-FP-02098	484,392.00	200,521
2006 DHS ASSIST TO FIREFIGHTERS	97.044	EMW-2006-FG-12197	399,783.00	8,662
Homeland Security Cluster				
Direct Programs Citizen Corps				
FEMA CITIZEN CORP SPONSORSHIP	97.053	N/A	5,000.00	0.
Metropolitan Medical Response System				
MMRS 04/05	97.071	EMW-2004-GR-0715	400,000.00	73,148
Passed through Oregon Criminal Justice Services Division State Homeland Security Program (SHSP)				
CRITICAL INFRASTRUCTURE PROTECTION	16.007	03-191	318,444.00	144,124
CRITICAL INFRASTRUCTURE PROTECTION	16.007	03-191	165,777.52	171
Passed through Multnomah County  Domestic Preparadness Equipment Support Program				
02/03 ODP EQUIP GNT MULTCO	16.007	N/A	687,046.00	15,831
02/03 ODP EQUIP GNT MULTCO	16.007	N/A	1,147,954.00	0
02/03 ODP EQUIP GNT MULTCO	16.007	N/A	1,004,366.00	0
Passed through Oregon Criminal Justice Services Division				
Urban Area Security Initiative				
UASI 03	16.011	03-071	0.00	(
UASI 03	16.011	03-071	2,196,813.00	694,02
UASI 03	16.011	03-071	3,872,557.41	624,34
UASI 03	16.011	03-071	695,585.59	2,52
UASI 04	16.011	04-071	1,085,671.48	132,489
UASI 04	16.011	04-071	6,143,978.36	1,457,822
UASI 04	16.011	04-071	883,342.16	125,594
Passed through Oregon Criminal Justice Services Division				
Urban Area Security Initiative				
UASI 05	97.067	05-071	0.00	36,73
UASI 05	97.067	05-071	0.00	569,10
UASI 05	97.067	05-071	0.00	19,590
UASI 05	97.067	05-071	10,391,037.00	5,472,09
UASI 05	97.067	05-071	0.00	318,82
UASI 05	97.067	05-071	0.00	54,250
Total Homeland Security Cluster			28,997,572.52	9,740,679
			2017711012102	7,7 . 3,07

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Grant Number	Grant Award	Federal Expenditures
U.S. Dept of Homeland Security (continued)				
Passed through Oregon Criminal Justice Services Division Urban Areas Security Initiative				
UASI 06	97.008	06-071	8,240,000.00	493,826.40
UASI 06	97.008	06-071	8,240,000.00	0.00
Passed through Oregon Emergency Management				
Pre-Disaster Mitigation (PDM) Competitive Grants	07.017	DR 1510 OR	20.025.00	1.155.00
FEMA HAZARD MITIGATION FEMA PDM WILDFIRE	97.017 97.017	DR-1510-OR FY05/PDM-C CITY CONTRACT 52628	30,025.00 653,074.00	1,155.00 117,315.82
FEMA PDM WILDFIRE	97.017	FY05/PDM-C CITY CONTRACT 52628	11,825.89	11,741.74
FEMA PDM WILDFIRE	97.017	FY05/PDM-C CITY CONTRACT 52628	275,950.00	73,726.28
FEMA LENTS FLOODPLAIN	97.017	PDM EMS-2005 PC-0004 (9)	2,736,068.76	131,223.75
CONDUIT TRESTLES-FEMA PDM	97.017	EMS-2005-PC-0004	3,000,000.00	95,017.34
Disaster Grants - Public Asssitance				
KATRINA RESPONSE/SHELTERING -BHCD	97.036	FEMA-DR-03225-EM - DISASTER #3228	904,348.00	8,924.94
KATRINA RESPONSE/EMAC - FIRE	97.036	MISSION #0805-850 emac# 1024-SR733	118,369.07	0.07
KATRINA RESPONSE/EMAC - WATER	97.036	MISSION #0805-679	1,681,150.69	0.00
Passed through Oregon Emergency Management				
Emergency Management Performance Grants	07.042	***	00 500 00	
EMERGENCY MGMT 05/06 EMERGENCY MGMT 06/07	97.042 97.042	N/A N/A	98,500.00 108,010.00	14,262.91 78,562.27
Passed through Oregon Criminal Justice Services Division				
Citizen Corps  CCP 06	97.053	06-113	25 999 00	30,881.51
CCF 06	97.055	00-113	35,888.00	30,881.51
Passed through Oregon Emergency Management Metropolitan Medical Response System				
MMRS 05/06	97.071	05-081	227,592.00	0.00
MMRS 06/07	97.071	06-081	232,330.00	0.00
Passed through Oregon Criminal Justice Services Division				
State Homeland Security Program (SHSP)	07.072	04.202	102 712 10	20.712.72
SHSP 04	97.073	04-293	182,713.19	30,713.72
SHSP 04	97.073	04-293	571,089.76	285,593.97
SHSP 04	97.073	04-293	48,434.60	2,936.00
SHSP 04	97.073	04-293	411,334.66	237,462.15
SHSP 04	97.073	04-293	408,124.79	114,816.88
TOPOFF 4/SHSP06	97.073	06-235	254,369.00	0.00
DHS Exercise Support/TICOFF 06	97.073 97.073	N/A	125,437.64 10,812.36	96,736.79 10,812.36
DHS Exercise Support/TICOFF 06	97.073	N/A	10,812.30	10,812.50
Law Enforcement Terrorism Prevention Program (LETPP)				
LETPP 05/06	97.074	05-174	82,500.00	0.00
CITIZENS CORPS TRAINING	97.074	04-134	38,599.00	0.00
LETPP	97.074	04-180	1,894.00	209.38
LETPP	97.074	04-180	63,125.00	0.00
TOPOFF 4/LETPP06	97.074	06-176	247,315.00	0.00
Total U.S. Dept of Homeland Security			59,412,843.93	11,862,766.30
TOTAL FEDERAL EXPENDITURES OF FEDERAL AWARDS			\$ 236,027,569.32	\$ 51,694,631.13

#### CITY OF PORTLAND, OREGON NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### **NOTE 1 - ACCOUNTING POLICIES**

**General** - The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Portland, Oregon. The City's financial reporting entity is described in note I.A to the City's basic financial statements. Financial assistance received directly from federal agencies as well as financial assistance passed through other government agencies is included in the accompanying schedule.

**Basis of accounting** - The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in note I.C to the City's basic financial statements.

**Relationship to basic financial statements** - Financial assistance revenues are reported in the City's basic financial statements included with revenues from federal and state sources, as described in note I.C to the City's basic financial statements.

#### **NOTE 2 - LOAN BALANCES**

The City of Portland has outstanding loan receivable balances, considered major federal financial assistance programs, which were underwritten by the U.S. Department of Commerce.

The Industrial Sites Loan Program has an outstanding loan balance of \$1,246,780, plus an additional \$40,000 of undisbursed loan commitments, at June 30, 2007. During the fiscal year ended June 30, 2007, program income, consisting primarily of investment interest and interest earned on loans was \$74,507. Costs associated with the administration of this grant were \$36,292.

The Revolving Loan Program has an outstanding loan balance of \$831,327 at June 30, 2007. During the fiscal year ended June 30, 2007, program income, consisting primarily of investment interest and interest earned on loans was \$63,656. Costs associated with the administration of this grant were \$28,251.

## CITY OF PORTLAND, OREGON SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2007

Section I - Summary of Auditor's Results						
Financial Statements						
Type of auditor's report issued:	Unqualified					
Internal control over financial reporting:						
Material weakness(es) identified?	yes <b>✓</b> no					
Significant deficiency(ies) identified that are not considered to be material weaknesses?	yes _ <u>✓</u> _no					
Noncompliance material to financial statements noted?	yes <b>✓</b> _no					
Federal awards						
Internal control over major programs:						
Material weakness(es) identified?	yes <u>√</u> no					
Significant deficiency(ies) identified that are not considered to be material weaknesses?	yes✓ none reported					
Type of auditor's report issued on compliance for major	r programs: Unqualified					
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes <b>√</b> _ no					

#### CITY OF PORTLAND, OREGON SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2007

Identification of major programs:

14.239	HOME Investment Partnership Prog	gram
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14.235 Supportive Housing Program

20.205 Highway Planning and Construction Cluster

Federal Transit Cluster

20.500 Capital Investments 20.507 Formula Grants

Dollar threshold used to distinguish

between type A and type B programs? \$1,550,839

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes \_\_\_\_ no

#### **Section II - Financial Statement Findings**

No matters were reported

#### **Section III - Federal Award Findings and Questioned Costs**

No matters were reported

#### Section IV – Summary Schedule of Prior Federal Award Findings

## FINDING 06-1 Subrecipient Monitoring – Inadequate Internal Controls and Instance of Noncompliance

Condition: During our testing of subrecipient monitoring, we examined 11 subrecipient files and noted that BHCD had not performed a risk assessment for five subrecipients and seven subrecipients had not received either a desk or on-site review. BHCD has a process in place, through internal policy and a compliance manager, to ensure that federal requirements are being met. However, BHCD did not follow their own internal policy that each subrecipient receives an annual risk assessment or desk review. In addition, the compliance manager did not provide the oversight to ensure that subrecipient monitoring was being conducted for all subrecipients. The breakdown in internal control led to noncompliance and inadequate subrecipient monitoring.

#### CITY OF PORTLAND, OREGON SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2007

**Recommendation:** We recommend that BHCD comply with the established policies and procedures and ensure that all subrecipients have annual risk assessments and desk or on-site reviews. We also recommend that the compliance manager provide the necessary oversight to ensure BHCD is complying with monitoring requirements.

Current Status: Resolved

## CITY OF PORTLAND, OREGON SCHEDULE OF EXPENDITURES OF STATE AWARDS (UNAUDITED) YEAR ENDED JUNE 30, 2007

State and Private Grantor/Program Title	CFDA Number	Grant Number	Grant Award	Expenditures
Oregon Watershed Enhancement Board				
OAKS BOTTOM AMPHIBIAN	N/A	206-305	35,075.00	16,203.34
Portland General Electric				
BEST Bus. Cntr.	N/A	N/A	150,000.00	0.00
Oregon Dept. of Energy				
ODOE SHOW 05	N/A	I07023	45,000.00	0.00
Oregon Dept. of Environmental Quality				
DEQ PSU 06	N/A	078-06	28,500.00	27,277.35
DEQ OCEH 07-08	N/A	083-07	15,750.00	650.00
DEQ Rebuilding 07-08	N/A	082-07	52,700.00	22,990.00
Sewer Expansion	N/A	R74165	4,158,000.00	742,421.00
Chlorine Conversion	N/A	R74164	6,404,380.00	1,199,851.00
Energy Trust of Oregon				
Energy Trust Green Investment Fund	N/A	00270	600,000.00	128,948.22
Oregon Climate Trust				
Climate Trust 2002	N/A	N/A	1,185,654.29	69,494.36
Climate Trust/Signal	N/A	N/A	608,000.00	14,196.56
ECOS Consulting Inc.				
ECOS MF	N/A	N/A	357,022.95	194,803.15
Oregon Parks and Recreation				
HOLLYFARM 05/06	N/A	LGP0170	416,346.50	334,551.29
OHC HISTORY & DIVERSITY OLD TOWN	N/A	OHC-06-11	12,500.00	11,464.98
Multnomah County				
Mult Co Multifamily 05/06	N/A	4600005577	250,000.00	21,457.56
METRO				
Metro Build-It	N/A	Metro IGA #927010	8,000.00	0.00
Metro Build It 07	N/A	Metro IGA #927337	8,000.00	0.00
NATURE IN NEIGHBORHOODS FANNO BASIN	N/A	METRO #927218	20,318.00	17,504.44
Pacificorp				
Pacificorp Small Business	N/A	N/A	150,000.00	18,404.73
Bullitt Foundation				
Bullitt Foundation	N/A	901-5213	25,000.00	0.00
Collins Foundation				
Income to Rent Fund	N/A	51229	18,601.64	0.00
Conservation Services Group				
CSG ETO	N/A	N/A	308,165.00	0.00
Eli Lilly and Company				
Eli Lilly and Company	N/A	N/A	5,000.00	0.00
Corporation for Supportive Housing				
Corporation for Supportive Housing 03/04	N/A	03-133-G	625,500.00	133,859.77
	N/A	0	470,000.00	128,095.25
Corporation for Supportive Housing 05/06				
Corporation for Supportive Housing 05/06  Enterprise Foundation				
	N/A	N/A	42,000.00	0.00