

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

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

**JUNE 30, 2004**

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Mayor and Council  
City of 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 City of Portland, Oregon (the City) as of and for the year ended June 30, 2004, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 3, 2004. 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.

**COMPLIANCE**

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 that are required to be reported under *Government Auditing Standards*.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the City in a separate letter dated November 3, 2004.

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  
November 3, 2004

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

Honorable Mayor and Council  
City of 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, 2004. 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, 2004.

**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 and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### **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 as of and for the year ended June 30, 2004, and have issued our report thereon dated November 3, 2004. Our audit was performed for the purpose of forming opinions 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 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  
November 3, 2004

**CITY OF PORTLAND, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2004**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title                 | Federal<br>CFDA<br>Number | Pass-Through Entity<br>Identifying Number | Grant Award | Federal<br>Expenditures |
|---|---------------------------|---|-------------|-------------------------|
| <b>Federal Grants Fund</b>  |                           |   |             |                         |
| U.S. Dept. of Agriculture   |                           |   |             |                         |
| Passed through Drake University   |                           |   |             |                         |
| Crop Insurance  |                           |   |             |                         |
| Drake Food Policy   | 10.450                    | N/A                                       | 9,000       | 3,834                   |
| Passed through Oregon Dept. of Forestry   |                           |   |             |                         |
| Cooperative Forestry Assistance   |                           |   |             |                         |
| Neighborhood Tree Liaison FY 01/02  | 10.664                    | CFA#02-01                                 | 40,000      | -                       |
| Tree Benefit Assessment   | 10.664                    | CFA#04-16                                 | 3,000       | 1,001                   |
| Urban Forest Canopy Study   | 10.664                    | CFA 04-15                                 | 10,000      | 130                     |
| Passed through U.S. Forest Service  |                           |   |             |                         |
| Cooperative Forestry Assistance   |                           |   |             |                         |
| Bull Run Consensus - USFS   | 10.664                    | 01-PA-11060600-535                        | 93,731      | 43,012                  |
| Total U.S. Dept. of Agriculture   |                           |   | 155,731     | 47,977                  |
| U.S. Dept of Commerce   |                           |   |             |                         |
| Direct Programs:  |                           |   |             |                         |
| Economic Adjustment Assistance  |                           |   |             |                         |
| EDA Revolving Loan Fund (FUND 451)  | 11.307                    | 07-39-02093                               | 1,625,000   | 333,646                 |
| EDA Real Estate Revolving Loan Fund (FUND 452)                                    | 11.307                    | 07-39-02259                               | 1,258,276   | 700,142                 |
| Technology Opportunities Program  |                           |   |             |                         |
| Portland Area Housing Clearinghouse (PAHC) 00                                     | 11.552                    | 41-60-00012                               | 480,000     | 103,636                 |
| Total U.S. Dept. of Commerce  |                           |   | 3,363,276   | 1,137,424               |
| U.S. Dept. of Housing and Urban Development                                       |                           |   |             |                         |
| Direct Programs:  |                           |   |             |                         |
| Community Development Block Grants/Entitlement Grants                             |                           |   |             |                         |
| Gresham HCDC 03/04  | 14.218                    | 52068                                     | 14,000      | 14,000                  |
| Mult Co HCDC 03/04  | 14.218                    | 4600004111                                | 6,897       | 6,897                   |
| Emergency Shelter Grants Program  |                           |   |             |                         |
| Emergency Shelter 03  | 14.231                    | S-03-MC-41-0001                           | 408,000     | 380,656                 |
| Emergency Shelter 02  | 14.231                    | S-02-MC-41-0001                           | 416,000     | 15,239                  |
| Supportive Housing Programs   |                           |   |             |                         |
| Homeless Management Information System  | 14.235                    | OR16B301013                               | 482,731     | 12,710                  |
| McKinney Special Needs 2003   | 14.235                    | OR16B201005                               | 251,164     | 105,087                 |
| Supportive Housing 2000   | 14.235                    | OR16B901004                               | 358,806     | -                       |
| Jean's Place 2000   | 14.235                    | OR16B901008                               | 628,267     | -                       |
| SNAP Pathways   | 14.235                    | OR16B001006                               | 355,997     | 148,666                 |
| SNAP Horizons   | 14.235                    | OR16B901006                               | 238,001     | -                       |
| Housing Opportunities for Persons with AIDS                                       |                           |   |             |                         |
| HOPWA 03  | 14.241                    | ORH03-F0001                               | 995,000     | 259,395                 |
| HOPWA 02  | 14.241                    | OR-H02-F001                               | 950,000     | 482,351                 |
| Opportunities for Youth - Youthbuild Program                                      |                           |   |             |                         |
| Youthbuild 03   | 14.243                    | Y-03-IM-OR-0264                           | 675,000     | 203,327                 |
| Youthbuild 2002   | 14.243                    | Y-02-IM-OR-0352                           | 642,840     | 477,286                 |
| McKinney Horizons 2003  | 14.243                    | OR16B201007                               | 224,068     | 111,214                 |
| Jean's Place 2003   | 14.243                    | OR16B201004                               | 486,083     | 243,041                 |
| Youthbuild 01   | 14.243                    | Y-01-IM-OR-0186                           | 500,000     | 43,650                  |
| Community Development Block Grants/Brownfields Economic<br>Development Initiative |                           |   |             |                         |
| EDI Special Project   | 14.246                    | B-01-SP-OR-0511                           | 598,680     | 237,721                 |
| EDI Comm Loan   | 14.246                    | B-96-ED-41-0042                           | 2,250,000   | -                       |
| Streetcar-Riverplace Ext EDI  | 14.246                    | B-03-SP-OR-0632                           | 536,490     | 427,405                 |
| N Macadam Greenway HUD EDI  | 14.246                    | B-02-SP-OR-0587                           | 50,000      | -                       |
| Community Development Block Grants - Section 108 Loan Guarantees                  |                           |   |             |                         |
| New Villa Section 108   | 14.248                    | B-02-MC-41-0003                           | 11,457,000  | 3,935,740               |
| Section 108 Loan Guarantees   | 14.248                    | B-97-MC-41-0003                           | 8,000,000   | 77,744                  |

*See accompanying notes.*

**CITY OF PORTLAND, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2004**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title           | Federal<br>CFDA<br>Number | Pass-Through Entity<br>Identifying Number | Grant Award       | Federal<br>Expenditures |
|---|---------------------------|---|-------------------|-------------------------|
| Public and Indian Housing Drug Elimination Program                          |                           |   |                   |                         |
| HAP Columbia Villa 2002   | 14.854                    | N/A                                       | 82,328            | 15,782                  |
| HAP Central 2003  | 14.854                    | N/A                                       | 83,541            | 51,340                  |
| HAP Central 2004  | 14.854                    | 52206                                     | 70,568            | 14,493                  |
| Demolition and Revitalization of Severely Distressed Public Housing         |                           |   |                   |                         |
| HOPE VI   | 14.866                    | 51949                                     | 40,000            | 10,525                  |
| HOPE VI Columbia Villa Environmental Reviews                                | 14.866                    | NC0009                                    | 238,251           | 58,509                  |
| HAP HOPE VI-Schroeder   | 14.866                    | CITY CONT#52223                           | 130,000           | 17,112                  |
| NW Columbia Park-HAP  | 14.866                    | HAP-PPR2003                               | 5,000             | 3,544                   |
| Project Hope VI- HAP Columbia Villa   | 14.866                    | CITY CONT#52797                           | 592,579           | -                       |
| HOPE VI HAP New Columbia Ph II  | 14.866                    | CITY CONT#52011                           | 247,090           | 137,177                 |
| Project Hope VI HAP FY 03/04  | 14.866                    | CITY CONT# 52103                          | 1,279,375         | 508,952                 |
| Lead-Based Paint Hazard Control in Privately -Owned Housing                 |                           |   |                   |                         |
| Lead Based Paint 2002   | 14.900                    | ORLHB0192-01                              | 3,000,000         | 1,379,955               |
| <b>Total for U.S. Dept. of Housing and Urban Development</b>                |                           |   | <b>36,293,756</b> | <b>9,379,518</b>        |
| U.S. Dept. of Interior  |                           |   |                   |                         |
| Direct Programs   |                           |   |                   |                         |
| Water Reclamation and Reuse   |                           |   |                   |                         |
| USFWS TNWF  | 15.504                    | 1425-02-FG-10-8080                        | 47,100            | 4,258                   |
| Wildlife Restoration  |                           |   |                   |                         |
| USFWS Oaks Bottom   | 15.611                    | 1448-13420-03-J334                        | 30,000            | 946                     |
| Powell Butte Reveg USFWS  | 15.611                    | 1448-13420-03-J336                        | 10,000            | 1,615                   |
| Headwaters of Tryon Creek-USFWS   | 15.611                    | 1448-13420-03-J337                        | 30,000            | -                       |
| Passed through Oregon Department of Fish and Wildlife                       |                           |   |                   |                         |
| Cooperative Endangered Species Conservation Fund                            |                           |   |                   |                         |
| Sandy River Basin Habitat USFWS   | 15.615                    | PDFW#001-3049S-FISH                       | 455,000           | 204,354                 |
| Wildlife Conservation and Appreciation                                      |                           |   |                   |                         |
| USFWS OMSI-Springwater Reveg  | 15.617                    | 1448-13420-01-J142                        | 20,000            | 5,402                   |
| USFS Reveg 01   | 15.617                    | 1448-13420-01-J144                        | 40,000            | -                       |
| Open Meadows School   | 15.617                    | 1448-13420-02-J-242                       | 23,141            | 5,000                   |
| Migratory Bird Joint Ventures   |                           |   |                   |                         |
| Urban Migratory Bird -USFWS   | 15.637                    | 98210-3-G697                              | 50,000            | 6,095                   |
| Passed through State Historic Preservation Office                           |                           |   |                   |                         |
| Historic Preservation Fund Grants-In-Aid                                    |                           |   |                   |                         |
| SHPO FY 02/03   | 15.904                    | HPF OR-02-20                              | 25,000            | 3,721                   |
| SHPO FY 03/04   | 15.904                    | HPF OR-03-14                              | 3,000             | 3,000                   |
| Passed through Oregon Parks and Recreation                                  |                           |   |                   |                         |
| Outdoor Recreation - Acquisition, Development and Planning                  |                           |   |                   |                         |
| Wilkes Neighborhood Park - LWCF   | 15.916                    | NPS#41-01490/ OR PKS# OP2418              | 57,289            | 51,110                  |
| Urban Park and Recreation Recovery Program                                  |                           |   |                   |                         |
| University Park Community Center-UPARR GRANT                                | 15.919                    | 41-CTY-1650-0101                          | 500,000           | -                       |
| University Park Ph2A UPARR GRANT  | 15.919                    | 41-CTY-1650-0201                          | 525,000           | (233,723)               |
| <b>Total for U.S. Dept. of Interior</b>                                     |                           |   | <b>1,815,530</b>  | <b>51,778</b>           |
| U.S. Dept. of Justice   |                           |   |                   |                         |
| Direct Programs   |                           |   |                   |                         |
| Grants to Encourage Arrest Policies and Enforcement of<br>Protection Orders |                           |   |                   |                         |
| Office On Violence Against Women 03   | 16.590                    | 2003-WE-BX-0072                           | 498,724           | 8,386                   |
| Local Law Enforcement Block Grants Program                                  |                           |   |                   |                         |
| BJA Block Grant 2003  | 16.592                    | 2003-LB-BX-2553                           | 548,254           | 78,618                  |
| BJA Block Grant 2001  | 16.592                    | 2001-LB-BX-3171                           | 962,528           | 248,223                 |
| BJA Block Grant 2002  | 16.592                    | 2002-LB-BX-1960                           | 759,562           | 345,214                 |

*See accompanying notes.*



**CITY OF PORTLAND, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2004**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title | Federal<br>CFDA<br>Number | Pass-Through Entity<br>Identifying Number | Grant Award | Federal<br>Expenditures |
|---|---------------------------|---|-------------|-------------------------|
| Executive Office of Weed and Seed                                 |                           |   |             |                         |
| DEA Weed & Seed 97/98   | 16.595                    | N/A                                       | 191,900     | 4,485                   |
| DEA Weed & Seed 99/00   | 16.595                    | N/A                                       | 25,000      | 12,898                  |
| Lents/Brentwood 03/04   | 16.595                    | N/A                                       | 28,050      | 18,819                  |
| DEA Weed & Seed 00/01   | 16.595                    | N/A                                       | 75,000      | 2,954                   |
| Albina Weed & Seed  | 16.595                    | 2002WSQX0009                              | 42,500      | 3,206                   |
| Weed & Seed Lents/Brentwood                                       | 16.595                    | 2001-W132-OR-WS                           | 79,070      | 24,608                  |
| Bulletproof Vest Partnership Program                              |                           |   |             |                         |
| Bulletproof Vest 01   | 16.607                    | N/A                                       | 78,361      | 2,259                   |
| Community Prosecution and Project Safe Neighborhoods              |                           |   |             |                         |
| Project Safe Neighborhood - DOJ                                   | 16.609                    | 2003-GP-CX-0168                           | 250,000     | 47,258                  |
| Project Safe Neighborhood   | 16.609                    | 2003-BP-CX-0167                           | 249,992     | 79,048                  |
| Public Safety Partnership and Community Policing Grants           |                           |   |             |                         |
| COPS Integrity  | 16.710                    | 2002HSWX0026                              | 75,000      | 28,707                  |
| Homeland Security Overtime  | 16.710                    | 2003OLWX0015                              | 983,326     | 785,304                 |
| COPS TECHNOLOGY 2003  | 16.710                    | 2003CKWX0172                              | 645,775     | 5,269                   |
| COPS Technology   | 16.710                    | 2002CKWX0132                              | 250,000     | 250,000                 |
| Value Based Initiative II   | 16.710                    | 2002HSWXK029                              | 105,000     | 70,798                  |
| COPS In Schools 2001  | 16.710                    | 2001SHWX0631                              | 1,875,000   | 625,000                 |
| Justice Based After School 01                                     | 16.710                    | 2001CKWX0184                              | 90,436      | -                       |
| Value Based Initiative  | 16.710                    | 2001CKWXK079                              | 200,000     | 34,019                  |
| COPS More 2002  | 16.710                    | 2002CLWX0049                              | 110,625     | 94,712                  |
| COPS More 98  | 16.710                    | 98CLWX0183                                | 3,931,824   | 599,839                 |
| Police Corps  |                           |   |             |                         |
| Police Corp Officer Reimb   | 16.712                    | N/A                                       | 640,000     | 31,771                  |
| Passed through Multnomah County                                   |                           |   |             |                         |
| Domestic Preparedness Equipment Support Program                   |                           |   |             |                         |
| 02/03 ODP Equipment Grant Multnomah County                        | 16.007                    | N/A                                       | 687,046     | -                       |
| 02/03 ODP Equipment Grant Multnomah County                        | 16.007                    | N/A                                       | 33,786      | 22,891                  |
| 02/03 ODP Equipment Grant Multnomah County                        | 16.007                    | N/A                                       | 1,143,566   | 388,172                 |
| 02/03 ODP Equipment Grant Multnomah County                        | 16.007                    | N/A                                       | 1,004,366   | 222,540                 |
| 02/03 ODP Equipment Grant Multnomah County                        | 16.007                    | N/A                                       | 86,727      | -                       |
| Community Prosecution and Project Safe Neighborhoods              |                           |   |             |                         |
| PSN Detectives  | 16.609                    | 2003-GP-CX-0181                           | 191,096     | 48,164                  |
| Passed through Oregon Criminal Justice Services Division          |                           |   |             |                         |
| Domestic Preparedness Equipment Support Program                   |                           |   |             |                         |
| State Preparedness Equip.-CJSD                                    | 16.007                    | 01-118                                    | 107,500     | 24,252                  |
| State Preparedness Equip.-CJSD                                    | 16.007                    | 01-118                                    | 161,908     | 25,824                  |
| State Preparedness Equip.-CJSD                                    | 16.007                    | 01-118                                    | 42,701      | 38,998                  |
| Orange Alert 3/17/03-4/16/03                                      | 16.007                    | 03-191                                    | 17,220      | 17,220                  |
| Orange Alert 3/17/03-4/16/04                                      | 16.007                    | 03-191                                    | 42,278      | -                       |
| Orange Alert 3/17/03-4/16/05                                      | 16.007                    | 03-191                                    | 84,901      | 33,808                  |
| Urban Area Security Initiative                                    |                           |   |             |                         |
| Urban Area Security Initiative 2003                               | 16.011                    | 03/071                                    | 3,773,459   | 60,019                  |
| Urban Area Security Initiative 2003                               | 16.011                    | 03/071                                    | 2,184,525   | -                       |
| Urban Area Security Initiative 2003                               | 16.011                    | 03/071                                    | 808,124     | -                       |
| Urban Area Security Initiative 2004                               | 16.011                    | 04/071                                    | 6,184,733   | -                       |
| Urban Area Security Initiative 2004                               | 16.011                    | 04/071                                    | 888,472     | -                       |
| Urban Area Security Initiative 2004                               | 16.011                    | 04/071                                    | 1,039,787   | -                       |
| Crime Victims Assistance  |                           |   |             |                         |
| VOCA 00   | 16.575                    | 00-01253                                  | 50,108      | -                       |
| VOCA 01   | 16.575                    | 01-01475                                  | 47,700      | -                       |
| VOCA 2002   | 16.575                    | 02-1918                                   | 80,000      | 31,919                  |
| Edward Byrne Memorial State and Local Law Enforcement             |                           |   |             |                         |
| Assistance Discretionary Grants Program                           |                           |   |             |                         |
| MTF 2004  | 16.580                    | 2004-91                                   | 24,000      | 814                     |
| 2003 Marijuana Eradication  | 16.580                    | LOA No. 2003-85                           | 24,000      | 15,621                  |
| Police Corps  |                           |   |             |                         |
| Police Corp 01/02   | 16.712                    | 2002-PO-R-031                             | 2,556,809   | 825,408                 |
| Total for U.S. Dept. of Justice                                   |                           |   | 33,960,739  | 5,157,045               |

*See accompanying notes.*

**CITY OF PORTLAND, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2004**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title               | Federal<br>CFDA<br>Number | Pass-Through Entity<br>Identifying Number | Grant Award | Federal<br>Expenditures |
|---|---------------------------|---|-------------|-------------------------|
| U.S. Dept. of Transportation  |                           |   |             |                         |
| Passed through Oregon Dept. of Transportation                                   |                           |   |             |                         |
| Highway Planning and Construction   |                           |   |             |                         |
| Union Station Improvements  | 20.205                    | ODOT CONT#20942                           | 1,036,426   | -                       |
| Red Electric Line Study   | 20.205                    | ODOT#19702                                | 135,000     | 60,924                  |
| OMSI/Springwater Trail Completion   | 20.205                    | ODOT#13193/KEY#07259                      | 50,293      | -                       |
| Walker Slough Reveg-ODOT  | 20.205                    | ODOT#18182                                | 10,000      | -                       |
| ODOT Springwater 3 Bridges  | 20.205                    | ODOT #19484/KEY#11456                     | 4,209,000   | 78,143                  |
| BIKEWAY NETWORK SIGNAGE   | 20.205                    | ODOT #18158                               | 128,100     | 79                      |
| I-5 DELTA PARK  | 20.205                    | ODOT#21031                                | 20,646      | 20,646                  |
| TEA 21 - VARIOUS PROJECTS   | 20.205                    | VARIOUS FAU/FAIX NOS.                     | 2,325,116   | 623,548                 |
| TRAVELSMART-ODOT  | 20.205                    | ODOT #21353                               | 200,000     | 7,765                   |
| ODOT Work Zone 03   | 20.205                    | 20914                                     | 85,000      | 29,887                  |
| VARIOUS FAU/FAIX GRANTS   | 20.205                    | VARIOUS FAU/FAIX NOS.                     | 4,459,378   | (226,642)               |
| ISTEA-INTERMODAL ENHANCEMENT  | 20.205                    | VARIOUS FAU/FAIX NOS.                     | 10,152,984  | 2,065,665               |
| LOVEJOY RAMP NW   | 20.205                    | X-STP-5900(90)/ODOT#14960                 | 3,143,753   | 56,507                  |
| WATER STATE FORCE WORK ORDERS   | 20.205                    | VARIOUS FAU/FAIX NOS.                     | 7,136,171   | 43,527                  |
| ST JOHNS TGM GRANT  | 20.205                    | TGM#19375/IN-01/EA#TGM5GF22               | 70,000      | -                       |
| PLEASANT VALLEY TGM FY 02/03  | 20.205                    | TGM#19628/1E-01/EA#TGM5GF13               | 10,000      | -                       |
| National Motor Carrier Safety   |                           |   |             |                         |
| Intensified Speed Enforcement Project 03  | 20.218                    | N/A                                       | 5,028       | 803                     |
| Motor Carrier Safety Assistance Program 03                                      | 20.218                    | N/A                                       | 54,500      | 4,500                   |
| Capital Assistance Program for Elderly Persons and Persons<br>with Disabilities |                           |   |             |                         |
| ODOT AUDIBLE PED SIGNALS/SIGNS  | 20.513                    | ODOT #18821                               | 13,714      | 13,846                  |
| AUDIBLE PED SIGNALS FY 02/04  | 20.513                    | ODOT #20131 (5310 STP)                    | 152,541     | 65,834                  |
| State and Community Highway Safety  |                           |   |             |                         |
| TRAN SAFETY SUMMER YOUTH ODOT 02/03   | 20.600                    | ODOT#QN-03-27-05                          | 100,000     | 36,221                  |
| SAFE COMMUNITIES FY 03/04   | 20.600                    | QN-04-27-05                               | 100,000     | 17,533                  |
| Federal Transit Cluster   |                           |   |             |                         |
| Passed through Tri-County Metropolitan Transportation                           |                           |   |             |                         |
| Federal Transit - Capital Investment Grants                                     |                           |   |             |                         |
| CARPPOOL MATCH NW   | 20.500                    | TRIMET#03-0818/ CITY CONTRACT 52178       | 136,000     | 136,000                 |
| TRIMET PIR MITIGATION   | 20.500                    | TRI-MET C# 02-0788                        | 184,500     | 9,665                   |
| CARPPOOL/MARKETING/BICYCLE PROGRAM  | 20.500                    | TRIMET# 03-0800                           | 249,000     | -                       |
| CARRIAGE WALKS  | 20.500                    | OR-90-0028/92-0211I                       | 597,550     | -                       |
| DOWNTOWN MALL LRT   | 20.500                    | N/A                                       | 456,401     | 456,401                 |
| TRANSIT MALL  | 20.500                    | N/A                                       | 25,600      | 25,600                  |
| I-205 LIGHT RAIL  | 20.500                    | N/A                                       | 42,007      | 42,007                  |
| I-205 LIGHT RAIL  | 20.500                    | N/A                                       | 6,700       | 6,700                   |
| JOBACCESS INTERSTATE  | 20.500                    | TRIMET#GH040187 MO                        | 80,000      | 42,969                  |
| INTERSTATE MAX FINAL DESIGN   | 20.500                    | TRIMET#01-0613                            | 540,932     | (236)                   |
| INTERSTATE MAX FINAL DESIGN   | 20.500                    | TRIMET#01-0613                            | 25,000      | -                       |
| INTERSTATE MAX FINAL DESIGN   | 20.500                    | TRIMET#01-0613                            | 19,207      | 2,178                   |
| INTERSTATE MAX FINAL DESIGN   | 20.500                    | TRIMET#01-0613                            | 3,721,548   | 235,329                 |
| INTERSTATE MAX FINAL DESIGN   | 20.500                    | TRIMET#01-0613                            | 3,618,613   | 2,216,307               |
| TRIMET STREAMLINE PROGRAM   | 20.500                    | TRIMET#GA-00-0658                         | 3,300,000   | 175,823                 |
| Federal Transit Formula Grants  |                           |   |             |                         |
| TRAVELSMART: INTERSTATE   | 20.507                    | N/A                                       | 300,000     | 115,000                 |
| Total Federal Transit Cluster   |                           |   | 13,303,058  | 3,463,743               |
| Passed through Oregon Association of Chiefs of Police                           |                           |   |             |                         |
| State and Community Highway Safety  |                           |   |             |                         |
| OACP DUII 03/04   | 20.600                    | N/A                                       | 40,000      | 32,176                  |
| OACP Safetybelt 03/04   | 20.600                    | N/A                                       | 49,000      | 32,305                  |
| Safety Belt 3 Flags 02/03   | 20.600                    | N/A                                       | 39,660      | 4,620                   |
| OACP DUII 02/03   | 20.600                    | N/A                                       | 45,000      | 17,301                  |
| Total for U.S. Dept. of Transportation  |                           |   | 47,074,368  | 6,448,931               |

*See accompanying notes.*

**CITY OF PORTLAND, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2004**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title | Federal<br>CFDA<br>Number | Pass-Through Entity<br>Identifying Number | Grant Award | Federal<br>Expenditures |
|---|---------------------------|---|-------------|-------------------------|
| U.S. Dept. of the Treasury  |                           |   |             |                         |
| Direct Programs   |                           |   |             |                         |
| Alcohol, Tobacco, and Firearms Training Assistance                |                           |   |             |                         |
| Great 00 Local  | 21.052                    | ATC000106                                 | 402,284     | -                       |
| Great Regional 01/02  | 21.052                    | ATC020002                                 | 220,000     | -                       |
| Great Local 01/02   | 21.052                    | ATC020181                                 | 282,392     | -                       |
| Great Regional 2002   | 21.052                    | ATC3000285                                | 220,000     | 94,101                  |
| Great Local 2003  | 21.052                    | ATC03000228                               | 234,902     | 83,140                  |
| GREAT REGIONAL 2004   | 21.052                    | ATC04004                                  | 180,000     | 79,507                  |
| Total for U.S. Dept. of the Treasury                              |                           |   | 1,539,578   | 256,748                 |
| U.S. Environmental Protection Agency                              |                           |   |             |                         |
| Direct Programs   |                           |   |             |                         |
| Brownfield Pilot Cooperative Agreements                           |                           |   |             |                         |
| EPA SMART GROWTH HANDBOOK   | 66.811                    | X-83047601-0                              | 45,000      | -                       |
| EPA BROWNFIELD SHOWCASE FY 03/04                                  | 66.811                    | BF-970688-01-0                            | 325,000     | -                       |
| EPA BROWNFIELD SHOWCASE COMM                                      | 66.811                    | BP980295-01-3                             | 280,999     | 9,346                   |
| EPA BROWNFIELDS SHOWCASE  | 66.811                    | BP-980295-01-3                            | 200,000     | 91,568                  |
| BROWNFIELD REVOLVING LOAN -EPA                                    | 66.811                    | BL-98066201-0                             | 500,000     | -                       |
| Brownfields Assessment and Cleanup Cooperative Agreements         |                           |   |             |                         |
| EPA BROWNFIELDS CLEANUP   | 66.818                    | BF-97068401-0                             | 200,000     | 25,336                  |
| COLUMBIA SLOUGH REVITALIZATION                                    | N/A                       | XP990596-01-1                             | 10,000,000  | 94,317                  |
| EPA Tanner Creek II   | N/A                       | XP990808-01-0                             | 8,000,000   | -                       |
| EPA Infrastructure Grant 02                                       | N/A                       | XP97045801-0                              | 1,212,500   | 40,183                  |
| Passed through Lane Regional Air Pollution Agency                 |                           |   |             |                         |
| Air Pollution Control Program Support                             |                           |   |             |                         |
| EL RAPA TEN TOES  | 66.001                    | N/A                                       | 100,000     | 71,863                  |
| Passed through Oregon Dept. of Environmental Quality              |                           |   |             |                         |
| Capitalization Grants for Clean Water State Revolving Funds       |                           |   |             |                         |
| Sewer Expansion   | 66.458                    | R76164                                    | 6,404,380   | 38,223                  |
| Chlorine Conversion   | 66.458                    | R74165                                    | 3,652,129   | 209,697                 |
| Kelly Creek DEQ Loan  | 66.458                    | R74166                                    | 400,000     | -                       |
| Nonpoint Source Implementation Grants                             |                           |   |             |                         |
| DEQ Slough Toxics Evaluation                                      | 66.460                    | 020-03                                    | 11,200      | 11,200                  |
| Total for U.S. Environmental Protection Agency                    |                           |   | 31,331,208  | 591,733                 |
| U.S. Dept. of Energy  |                           |   |             |                         |
| Passed through National Association of State Energy Officials     |                           |   |             |                         |
| Renewable Energy Research and Development                         |                           |   |             |                         |
| National Association of State Energy Officials 03                 | 81.087                    | DE-FC36-02GO12016                         | 52,250      | 46,603                  |
| Passed through Public Technology Inc.                             |                           |   |             |                         |
| USDOE PTI 02  |                           |   |             |                         |
|   | N/A                       | N/A                                       | 22,500      | 9,899                   |
| Total for U.S. Dept. of Energy                                    |                           |   | 74,750      | 56,502                  |
| Federal Emergency Management Agency                               |                           |   |             |                         |
| Direct Programs   |                           |   |             |                         |
| Public Assistance Grants  |                           |   |             |                         |
| WINTERSTORM 2004 BES  | 83.516                    | OEM#1510-DR-OR                            | 7,063       | 7,063                   |
| WINTERSTORM 2004 MAINT  | 83.516                    | OEM#1510-DR-OR                            | 1,212,552   | 1,212,552               |
| WINTERSTORM 2004 FAC  | 83.516                    | OEM#1510-DR-OR                            | 27,096      | 27,096                  |
| WINTERSTORM 2004 FIRE   | 83.516                    | OEM#1510-DR-OR                            | 59,170      | 59,170                  |
| WINTERSTORM 2004 PARKS  | 83.516                    | OEM#1510-DR-OR                            | 47,715      | 23,263                  |
| WINTERSTORM 2004 POLICE   | 83.516                    | OEM#1510-DR-OR                            | 5,126       | 5,126                   |
| WINTERSTORM 2004 WATER  | 83.516                    | OEM#1510-DR-OR                            | 237,262     | 237,262                 |
| Assistance to Firefighters Grant                                  |                           |   |             |                         |
| 2002 FEMA ASST. TO FIREFIGHTERS                                   | 83.554                    | EMW-2002-FG-12528                         | 260,610     | 35,853                  |
| FEMA PUBLIC INFO GNT  | 83.554                    | EMW-2003-FG-19145                         | 208,285     | 184,075                 |

**CITY OF PORTLAND, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2004**

| Federal Grantor/Pass-Through Grantor/<br>Program or Cluster Title  | Federal<br>CFDA<br>Number                      | Pass-Through Entity<br>Identifying Number  | Grant Award   | Federal<br>Expenditures                                |
|--|--|--|---|--|
| Passed through Oregon Emergency Management<br>Emergency Management Performance Grants<br>EMERGENCY MGMT 02/03                                    | 83.552   | N/A  | 99,439  | 57,680   |
| State and Local all Hazards Emergency Operations Planning<br>EMERG MGMT RESOURCE DIRECTOR Y<br>FEMA CERT GRANT FY 02/03                          | 83.562<br>83.562                               | EMS-2003-GR-4051<br>EMS-2003-GR-4051   | 39,375<br>57,342                                      | 31,661<br>55,937                                       |
| Citizen Corps<br>OEM CERT TRAINING FY 02/03  | 83.564   | N/A  | 43,906  | 1,826  |
| Total for Federal Emergency Management Agency  |  |  | <u>2,304,941</u>                                      | <u>1,938,564</u>                                       |
| U.S. Dept. of Health and Human Services  |  |  |   |  |
| Direct Programs  |  |  |   |  |
| Metropolitan Medical Response Systems<br>US PUBLIC HEALTH SERVICE GRANT<br>MMRS PURCH CONTRACT 03/04   | N/A<br>N/A                                     | CONTRACT#282-99-0035<br>CONTRACT#233-03-0098   | 600,000<br>280,000                                    | 25,028<br>-  |
| Passed through Multnomah County<br>Medical Assistance Program<br>SENIOR CITIZEN MR/DD 02/03<br>SENIOR CITIZEN MR/DD 03/04- MULTCO                | 93.778<br>93.778                               | MULT CO #4600003284<br>MULT CO #4600004232   | 167,715<br>146,295                                    | 21,672<br>125,995                                      |
| Passed through International Refugee Center of Oregon (IRCO)<br>Refugee and Entrant Assistance Discretionary Grants<br>PROJ. INTERWOVEN TAPESTRY | 93.576   | N/A  | 35,500  | 3,409  |
| Total for U.S. Dept of Health and Human Services   |  |  | <u>1,229,510</u>                                      | <u>176,104</u>   |
| U.S. Dept. of Homeland Security  |  |  |   |  |
| Passed through Oregon Emergency Management<br>Emergency Management Performance Grants<br>EMERGENCY MGMT 03/04                                    | 97.042   | N/A  | 98,499  | 62,319   |
| Community Emergency Response Teams<br>FEMA CERT GRANT FY 03/04<br>OEM CERT TRAINING 04   | 97.054<br>97.054                               | EMS-2003-GR-4082<br>N/A  | 42,028<br>17,287                                      | 42,028<br>6,913  |
| Total for U.S. Dept. of Homeland Security  |  |  | <u>157,814</u>  | <u>111,260</u>   |
| TOTAL FEDERAL GRANTS   |  |  | <u>159,301,201</u>                                    | <u>25,353,584</u>                                      |
| <b>Housing and Community Development Fund</b>  |  |  |   |  |
| U.S. Dept. of Housing and Urban Development  |  |  |   |  |
| Direct Programs  |  |  |   |  |
| Community Development Block Grant/Entitlements<br>CDBG 02<br>CDBG 03<br>CDBG Program Income  | 14.218<br>14.218<br>14.218                     | B-02-MC-41-0003<br>B-03-MC-41-0003<br>Program Income   | 11,903,000<br>12,376,000<br>-                         | 8,158,712<br>4,234,209<br>2,853,166                    |
| Total Housing and Community Development Fund   |  |  | <u>24,279,000</u>                                     | <u>15,246,087</u>                                      |
| <b>HOME Fund</b>   |  |  |   |  |
| U.S. Dept. of Housing and Urban Development  |  |  |   |  |
| Direct Programs  |  |  |   |  |
| HOME Investment Partnerships Program<br>HOME 00<br>HOME 01<br>HOME 02<br>HOME 03<br>Home Program Income  | 14.239<br>14.239<br>14.239<br>14.239<br>14.239 | MC-00-DC-41-0203<br>MC-01-DC-41-0203<br>MC-02-DC-41-0203<br>MC-03-DC-41-0203<br>Program Income | 4,273,000<br>4,758,000<br>4,758,000<br>4,868,221<br>- | 1,338,248<br>3,826,476<br>589,141<br>68,110<br>429,923 |
| Total HOME Fund  |  |  | <u>18,657,221</u>                                     | <u>6,251,898</u>                                       |
| TOTAL EXPENDITURES OF FEDERAL AWARDS   |  |  | <u>\$ 202,237,422</u>                                 | <u>\$ 46,851,569</u>                                   |

*See accompanying notes.*

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

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**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 are 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 which are underwritten by federal loan programs administered by the U.S. Department of Commerce.

The Industrial Sites Loan Program has an outstanding loan balance of \$1,231,736 at June 30, 2004. The Revolving Loan Program has an outstanding loan balance of \$1,037,907 at June 30, 2004.

During the year ended June 30, 2004, expenses of \$34,103 and \$25,897, respectively, were charged to each program, primarily for costs associated with administration of the grant. For the year ended June 30, 2004, program income of \$76,963 and \$57,815, respectively, was earned, primarily through investment interest income and interest earned on loans.

**CITY OF PORTLAND, OREGON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2004**

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**SECTION 1 - SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of auditor's report issued: Unqualified  
Internal control over financial reporting:  
Material weakness(es) identified? \_\_\_\_\_ yes  X  no  
Reportable condition(s) identified  
not considered to be material weakness(es)? \_\_\_\_\_ yes  X  none reported  
Noncompliance material to financial statements noted? \_\_\_\_\_ yes  X  no

***Federal Awards***

Internal control over major programs:  
Material weakness(es) identified? \_\_\_\_\_ yes  X  no  
Reportable condition(s) identified not considered  
to be material weakness(es)? \_\_\_\_\_ yes  X  none reported  
Type of auditor's report issued on compliance for  
major programs: Unqualified  
Any audit findings disclosed that are required to be  
reported in accordance with section 510(a) of  
Circular A-133? \_\_\_\_\_ yes  X  no

**CITY OF PORTLAND, OREGON  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED JUNE 30, 2004**

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**SECTION 1 - SUMMARY OF AUDITOR'S RESULTS (Continued)**

Identification of major programs:

| <i>CFDA Number(s)</i> | <i>Federal Agency</i>   |
|-----------------------|---|
| 11.307                | U.S. Department of Commerce<br>Economic Adjustment Assistance                         |
| 14.231                | U.S. Department of Housing and Urban Development<br>Emergency Shelter Grants Program  |
| 14.248                | Community Development Block Grants - Section 108 Loan Guarantees                      |
| 14.900                | Lead-Based Paint Hazard Control in Privately-Owned Housing                            |
| 16.712                | U.S. Department of Justice<br>Police Corps  |
| 20.205                | U.S. Department of Transportation<br>Highway Planning and Construction                |
| 20.500, 20.507        | Federal Transit Cluster   |
| 21.052                | U.S. Department of the Treasury<br>Alcohol, Tobacco, and Firearms Training Assistance |
| 83.516                | Federal Emergency Management Agency<br>Public Assistance Grants                       |

Dollar threshold used to distinguish between Type A  
and Type B programs:

\$ 1,254,129

Auditee qualified as low-risk auditee?

X  yes         no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.

**CITY OF PORTLAND, OREGON  
SCHEDULE OF EXPENDITURES OF STATE AWARDS (UNAUDITED)  
YEAR ENDED JUNE 30, 2004**

| State and Private Grantor/Program Title                                      | Grant Number |                 | Grant Award | Expenditures |
|--|--------------|-----------------|-------------|--------------|
| Oregon Office of Energy  |              |                 |             |              |
|  | 99.999       | 103030          | 25,535      | -            |
| OOE Coin Metered Laundry   | 99.999       | N/A             | 5,000       | 5,000        |
| OOE MF 03/05   | 99.999       | 105021          | 37,500      | 3,566        |
| Pacificorp   |              |                 |             |              |
| PPL MF 99  | 99.999       | N/A             | 58,287      | 32,962       |
| Portland General Electric  |              |                 |             |              |
| PGE Water Closets  | 99.999       | N/A             | 61,660      | 11,034       |
| PGE MF ENERGY EFFICIENCY   | 99.999       | PO22553         | 438,960     | 5,776        |
| Oregon Dept. of Environmental Quality  |              |                 |             |              |
| DEQ Free Geek  | 99.999       | 089-03          | 20,000      | 2,000        |
| DEQ Portland State   | 99.999       | 090-03          | 20,000      | 20,000       |
| Northwest Energy Efficiency Alliance   |              |                 |             |              |
| NEEA 02  | 99.999       | C02-223         | 29,127      | -            |
| Energy Trust of Oregon   |              |                 |             |              |
| Energy Trust LED   | 99.999       | N/A             | 20,000      | -            |
| Energy Trust of Oregon LED   | 99.999       | N/A             | 50,000      | -            |
| Oregon Climate Trust   |              |                 |             |              |
| Climate Trust 2002   | 99.999       | N/A             | 943,045     | 51,373       |
| Climate Trust/Signal   | 99.999       | N/A             | 533,000     | -            |
| ECOS Consulting Inc.   |              |                 |             |              |
| ECOS MF  | 99.999       | N/A             | 75,000      | 15,005       |
| Collins Foundation   |              |                 |             |              |
| Income to Rent Fund  | 99.999       | 51229           | 18,602      | -            |
| Governor's Watershed Enhancement Board (Oregon Watershed Enhancement Board ) |              |                 |             |              |
| JC WRP 00  | 99.999       | 99-520          | 100,000     | -            |
| OWEB Alsop/Brownwood   | 99.999       | 201-475A        | 655,000     | 332,547      |
| Oregon Dept. of Transportation   |              |                 |             |              |
| VANC-WILLIAMS BIKEWAY  | 99.999       | ODOT #15969     | 95,600      | (1,878)      |
| Oregon Parks and Recreation  |              |                 |             |              |
| KELLEY POINT PARK REC TRAIL  | 99.999       | LGP0079         | 25,000      | 22,834       |
| HOLLY FARM GRANT FY 03/04  | 99.999       | CITY CONT#52072 | 250,000     | 250,000      |
| Oregon State Marine Board  |              |                 |             |              |
| MAINT ASST FY 03/04-OSMB   | 99.999       | N/A             | 3,645       | 3,645        |
| MAINT ASST FY 03/04-OSMB   | 99.999       | N/A             | 1,600       | 1,600        |
| MAINT ASST FY 03/04-OSMB   | 99.999       | N/A             | 19,205      | 19,205       |
| Office of Sustainable Development  |              |                 |             |              |
| OSD MF 03  | N/A          | N/A             | 3,429       | 3,429        |
| Northwest Energy Efficiency Alliance   |              |                 |             |              |
| NEEA Washer Efficiency   | N/A          | N/A             | 5,000       | 2,259        |
| Multnomah County   |              |                 |             |              |
| Mult Co Multifamily  | N/A          | N/A             | 750,000     | -            |
| Eli Lilly & Company  |              |                 |             |              |
| Eli Lilly and Company  | N/A          | N/A             | 5,000       | -            |
| Corporation for Supportive Housing   |              |                 |             |              |
| Corporation for Supportive Housing 03/04                                     | N/A          | 03-133-G        | 625,000     | 74,944       |
|  |              |                 | 4,874,195   | 855,301      |