



CITY OF PORTLAND

Office of City Auditor LaVonne Griffin-Valade

1221 SW 4th Avenue, Room 140

Portland, OR 97204

phone: (503) 823-4078

web: www.portlandoregon.gov/auditor



October 1, 2012

To: Financial Planning
Mayor Sam Adams
Commissioner Amanda Fritz
Commissioner Nick Fish
Commissioner Dan Saltzman
Commissioner Randy Leonard

From: City Auditor LaVonne Griffin-Valade

Re: Fall Budget Monitoring Report

Operating Budget Reconciliation

The Auditor's Office Fall Budget Monitoring Report shows that the Office is within the spending plan for both Personnel Services and Internal Materials and Services, and is under budget in External Materials and Services for FY2011-12.

Service Improvement Plan

I have taken steps to attain the goals set out in the FY2011-12 Service Improvement Plan for my office, although workload and external factors have delayed two of the items on the list. These continue to be a priority for this office and work on improving Hearings Office procedures and analyzing civilian oversight of police will continue.

Encumbrance Carryover

The Auditor's Office requests approval to carryover \$118,466 from the prior fiscal year to fund encumbered contracts. The purchase orders included in this request are for work that occurred or was planned to occur during FY2011-12. The contracts include those for online lien searches, IT consulting, temporary staffing and interns, and external auditors.

Vacancy Savings

My office has experienced an unusual number of vacancies this year, including those caused by promotions, retirements and transfers. The required vacancy savings identified by FPD is \$87,621. I have approved exceptions for Council's consideration for two positions I cannot afford to have vacant: the City Elections Officer and the part-time Hearings Officer. The remainder of the vacancy savings (\$50,703) would be reduced from our current budget.

LID Fund, Assessments Collection Fund, and Bancroft Bond Interest & Sinking Fund

Several variances existed in the actual year end activity for revenues and expenditures compared to revised budget amounts in these funds. Although several of these variances may be

significant, they are not directly the result of operational activity, but are due to the general nature of the LID Construction process, the various LID projects that the City Council has approved, the level of assessment collection activity, and the degree to which LID district property owners finance their share of the cost of various City improvement projects.

As part of this budget submission we are making the following three new cash transfer requests.

- 1) Add transfer between the LID and the Water Construction fund for reimbursement of cost related to the Deltawood Water LID, and
- 2) Increase transfer between the LID and Bureau of Environmental Services for reimbursement of costs for the Deltawood Sewer LID and Royal Highlands Sewer LID.
- 3) Increase transfer between the LID and PBOT for reimbursement of costs for six planned or completed LID projects.

BUDGET AMENDMENT REQUEST

Office of the City Auditor

PERIOD Fall BuMP

FISCAL YEAR FY 2012-13

AU_001 - LID Cash Transfer to Water

Add cash transfer from LID fund to Water Construction fund in the amount of \$482,056 for reimbursement of costs incurred on the completed Deltawood Phase 1 (Water) LID project. This cash transfer expenditure will be covered by an increase in Note Sale revenues.

Dollar Amount: \$482,056
Type: New Request
Resources: New Revenues

AU_002 - LID Cash Transfer to BES

Increase cash transfer from LID fund to Sewer Construction fund in the amount of \$331,749 for reimbursement of costs incurred on the completed Deltawood Phase 2 (Water) LID project (\$200,093) and the Royal Highlands Sewer LID project (\$131,656). This cash transfer expenditure will be covered by an increase in Note Sale revenues.

Dollar Amount: \$331,749
Type: New Request
Resources: New Revenues

AU_003 - Increase LID Cash Transfer to PBOT

Increase cash transfer from LID fund to PBOT in the amount of \$4,145,471 for six planned or completed LID's (Eastside Streetcar = \$3,675,000, Northrup Streetcar = \$50,000, Water Ave/Yamhill = \$141,756, 136th/Prescott = \$105,690, 82nd/Bybee = \$54,019, Alberta St = \$119,006). The increase in cash transfer expenditure will be covered by an increase in Note Sale revenues.

Dollar Amount: \$4,145,471
Type: New Request
Resources: New Revenues

AU_004 - Vacancy Savings Reductions

Mandatory vacancy savings equal \$87,621 for the first quarter of FY 2012-13. The Auditor's Office experienced an unusually high number of vacancies due to retirement, promotion or transfer. The vacancies required here include the City Elections Officer, a half-time Hearings Officer currently filled with a casual employee, two Office Support Specialist II positions and an Office Support Specialist III.

Dollar Amount: **(\$87,621)**
Type: Mid-Year Reductions
Resources: General Fund Discretionary

BUDGET AMENDMENT REQUEST

Office of the City Auditor

PERIOD Fall BuMP

FISCAL YEAR FY 2012-13

AU_005 - Vacancy Savings Exception Requests

The Auditor approved vacancy savings exceptions for two positions that the Office could not hold vacant: the City Elections Officer and a part-time Hearings Officer. The Elections Officer position must be filled in order for the City to meet its legal obligations for processing elections-related documents, responding to requests for information, and otherwise ensuring that elections matters are handled efficiently, accurately, and legally. There was no option to back-fill this position, given the small size of the Auditor's staff. The ½ time Hearings Officer position is currently filled by a casual employee. The vacancy savings reports generated by FPD capture any regular position that is not filled with a regular employee, which is why this position is appearing on the report even though there is an employee performing the functions of this position. The decision was made by the Auditor to fill this position with a casual employee in order to provide the maximum flexibility to meet the changing workload in the Hearings Office. There is currently one full-time Hearings Officer besides this position and the workload burden on these staff is growing considerably. Given budget constraints, the Auditor's Office cannot both pay the salary of this casual employee and generate salary savings.

Dollar Amount: \$36,918
Type: New Request
Resources: General Fund Discretionary

AU_006 - Encumbrance Carryover Request

The Auditor's Office requests approval to carryover \$118,466 from the prior fiscal year to fund the following encumbered contracts: 1) \$54,500 to Moss Adams LLP for the annual financial audit; 2) \$19,210 to Net Assets for public web access to lien information; 3) \$19,000 to Kapish North America LLC for TRIM upgrade services; 4) \$9,600 to PSU for Oregon Fellows Program participation; 5) \$8,400 to 22nd Century Technologies for analysis of Lien Accounting System replacement options; 6) \$4,000 to DePaul Industries for temporary data entry staffing for the annual community survey; 7) \$2,000 to Worksystems Inc for Summer Works interns; 8) \$1,574 to LNS Co for Council session captioning services; 9) \$145 to Kenneth Helm for on call Hearings Officer services; and 10) \$37 to PHC for document shredding.

Dollar Amount: \$118,466
Type: Encumbrance Carryover Request
Resources: General Fund Discretionary

Prior Year Business Area Reconciliation Report

	FY 2011-12 Revised Budget	FY 2011-12 Year-End Actuals	Percent of Actuals to Revised
Office of the City Auditor			
EXPENDITURES			
Personnel Services	\$5,094,032	\$5,073,210	100%
External Materials and Services	\$1,599,829	\$1,211,733	76%
Internal Materials and Services	\$2,569,899	\$2,517,733	98%
TOTAL EXPENDITURES	\$9,263,760	\$8,802,675	95%
REVENUES			
Charges for Services	\$373,385	\$415,055	111%
Interagency Revenue	\$982,204	\$829,973	85%
Miscellaneous	\$10,000	\$10,164	102%
General Fund Discretionary	\$4,160,970	\$0	0%
General Fund Overhead	\$3,737,201	\$0	0%
TOTAL REVENUES	\$9,263,760	\$1,255,192	14%

Bureau Reconciliation Narrative

Auditor's Office expenditures were at less than one percent variance for Personnel Services and Internal Materials and Services. Expenditures were \$388,096 (24 percent) below budget for External Materials and Services. Lower than anticipated expenditures in EM&S are the result primarily of unused funds for professional and miscellaneous services across the bureau. In addition, repair and maintenance expenditures were lower and education, travel and supplies spending was minimized.

Revenues for the Auditor's Office were greater than anticipated at 111 percent of budgeted in the Charges for Services category. The increase was driven by growing numbers of hearings held on behalf of Tri-Met for transit exclusion appeals hearings. The Office realized lower than anticipated internal revenues, 84.5 percent of budgeted, from Interagency Agreements stemming from fewer tow hearings and fewer programs included in the Single Audit conducted by the external auditors for which costs had to be recovered. The Auditor's Office bills the LID Fund for program costs associated with the Assessments, Finance and Foreclosure division. These costs were less than originally budgeted: lower spending on technology costs related to the lien replacement project and fewer lien searches performed by an external provider contributed to the decreased IA amount.

Prior Year Fund Reconciliation Report

	FY 2011-12 Revised Budget	FY 2011-12 Year-End Actuals	Percent of Actuals to Revised
201 - Assessment Collection Fund			
EXPENDITURES			
Internal Materials and Services	1,532	1,532	100.00
Fund Transfers - Expense	41	41	100.00
Contingency	78,320	0	0.00
TOTAL EXPENDITURES	79,893	1,573	1.97
REVENUES			
Budgeted Beginning Fund Balance	78,893	0	0.00
Miscellaneous	1,000	2,620	262.03
TOTAL REVENUES	79,893	2,620	3.28

Fund Reconciliation Narrative

Miscellaneous revenues were higher than budgeted due to the payoff of a delinquent lien which resulted in the significant collection of interest and assessment revenues. The outstanding liens in this fund have no scheduled repayments and activity will vary from period to period as the result of unanticipated partial payments or payoffs. Any revenue activity will continue to be sporadic since the fund is relatively inactive and accounts for an insignificant liens receivable balance.

Prior Year Fund Reconciliation Report

	FY 2011-12 Revised Budget	FY 2011-12 Year-End Actuals	Percent of Actuals to Revised
311 - Bancroft Bond Interest and Sinking Fund			
EXPENDITURES			
Unappropriated Fund Balance	14,294,374	0	0.00
Bond Expenses	7,338,193	7,426,352	101.20
TOTAL EXPENDITURES	21,632,567	7,426,352	34.33
REVENUES			
Budgeted Beginning Fund Balance	11,871,718	0	0.00
Bond and Note	1,500,000	1,502,512	100.17
Miscellaneous	8,260,849	8,827,355	106.86
TOTAL REVENUES	21,632,567	10,329,866	47.75

Fund Reconciliation Narrative

Actual activity for expenses and revenues were generally within budget level for the fund. Miscellaneous Revenues reflect actual activity at 6% above budget. This variance is the result of a \$677,979 revenue accrual entry made after June 30th that represents future payments and not actually collected. Without this entry actual collected revenues were 99% of budget.

Prior Year Fund Reconciliation Report

	FY 2011-12 Revised Budget	FY 2011-12 Year-End Actuals	Percent of Actuals to Revised
401 - Local Improvement District Fund			
EXPENDITURES			
External Materials and Services	5,000	2,950	59.00
Internal Materials and Services	1,514,330	1,381,078	91.20
Bond Expenses	2,713,885	2,440,975	89.94
Fund Transfers - Expense	12,660,081	8,262,095	65.26
Contingency	3,937,217	0	0.00
TOTAL EXPENDITURES	20,830,513	12,087,098	58.03
REVENUES			
Budgeted Beginning Fund Balance	4,566,277	0	0.00
Charges for Services	773,500	958,517	123.92
Fund Transfers - Revenue	23,022	23,022	100.00
Bond and Note	15,033,107	10,329,441	68.71
Miscellaneous	434,607	411,860	94.77
TOTAL REVENUES	20,830,513	11,722,839	56.28

Fund Reconciliation Narrative

Expenditures:

External Materials & Services were lower than budgeted since estimated costs related to the LID line-of-credit were not incurred. The amount budgeted is an estimate of costs that could be incurred for debt rebate reporting and for services related to obtaining or modifying the LID short term financing facilities.

Bond Expenses were less than budgeted as a result of no regular principal payments being made against the LID external line-of-credit during the fiscal year. Resources that would have typically been used to make debt payments were instead used to fund LID project reimbursements to PBOT rather than borrowing additional funds from the LID line-of-credit. Of the variance \$247,129, or 87%, represents available cash used for LID project reimbursements rather than bond expenses.

Fund Transfers were less than budgeted due to decreased reimbursement requests from PBOT for LID projects. The budgeted amount is based on planned LID projects that may commence during the fiscal year. As of year-end \$4.39 million in budgeted LID projects costs had not been incurred and billed to the LID fund. Of this amount \$3.675 million represents budgeted reimbursement for the Portland Streetcar Eastside Loop LID project which is nearing completion and it is expected to be funded in the fall of 2012. The reduced fund transfer is off-set by a reduction in Bond & Notes Revenues.

Revenues:

Charges for Services were greater than budgeted due to an increase in revenues from the assessment collection program and collection of fees for external lien searches. As a result of increased collection and foreclosure program efforts a greater number of payments or payoffs were received on significantly delinquent liens resulting in payment of assessment fees above budgeted amounts (+\$74,000). In addition, an increase in the number of external lien searches performed during the fiscal year resulted in revenues greater than budgeted (+\$87,000), which is representative of an active real estate market.

Bond and Note Revenues were lower than budgeted due to decreased external borrowing for LID projects (PBOT). As of fiscal year end, note revenues were \$4.7 million less than budgeted. Of this amount, \$4.39 million represents budgeted LID project costs that had yet to be incurred by PBOT and billed to the LID fund. Of this amount \$3.675 million represents budgeted reimbursement to PBOT for the Portland Streetcar Loop LID project. This project is scheduled to be completed in the fall of 2012 at which time funding will occur. The variance in Bond and Notes Revenues is off-set by a decrease in Fund Transfers.

Prior Year Fund Reconciliation Report

FY 2011-12 Revised Budget	FY 2011-12 Year-End Actuals	Percent of Actuals to Revised
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**Office of the City Auditor
FY 2011-12 Decision Package Report
Fall BMP
October 1, 2012**

- 1. AU_01 - IPR Assistant Director position.** The FY 2008-09 approved budget created a full-time Assistant IPR Director position, half of which was funded with permanent ongoing dollars; the other half was funded with limited term funding for three years. The limited term funding for this position expired June 30, 2011. The Auditor's top priority add package requested an additional \$57,744 of ongoing dollars to convert the second half of this position to permanent funding. The full-time Assistant IPR Director position oversees the majority of investigations, including the most sensitive cases, and provides leadership to IPR in the absence of the Director. To address Council's directives in Ordinance 183657, the Assistant IPR Director regularly improves procedures for investigations and complaint handlings.

Status Report: With the conversion of the second half of this position to permanent funding, the Auditor's Office has maintained its oversight and service levels and implemented the increased responsibilities associated with Council-approved changes to IPR made in 2010. Significant changes in IPR operations and investigation delays were avoided with the full funding of this position.

- 2. AU_04 - 1.5% Mandatory Reduction** The Adopted Budget cut the Auditor's Office budget by \$25,117 ongoing, which reduced external materials and services by \$25,117 across all divisions.

Status Report: This package decreased EM&S in all categories, including consultant services, supplies, and operations and maintenance expenses. The office was able to absorb the cut without affecting services.

- 3. AU_05 - Single Audit Cost Increase IAs:** The Auditor's Office is responsible for administering the contract between the City and our external financial auditors. In the past, the Auditor's Office has had funding for the Single Audit portion of this work included in the budget allocation for audits of six major programs. Last year, because of increases in federal grant funding, including ARRA, the number of major programs identified by the external auditor to include in the Single Audit increased and it is estimated to remain higher through FY 2012-13. This add package reflected the Financial Planning Division's recommendation that the costs for additional audits of major programs be recovered through interagency agreements from bureaus that received federal grant dollars. The Auditor's Office and Financial Planning Division calculated the amount to be recovered from each bureau based on the amount of federal grant expenditures.

Status Report: This add package allowed the Auditor's Office to increase the contract amount so that the audit firm could complete the City's financial audit as required by law and meet all federal requirements.



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Auditor's Office Service Improvement Plan FY 2011-12 2012 Fall BMP Update

- **Establish consistent processes for appealing City decisions to the Hearings Officer**

Various sections of City Code have created processes for appeals of City decisions. However, there is no uniformity to those processes and no consistency in fees charged for filing appeals. We see a need for more uniform processes, and if appeals fees are to be assessed, those fees should be consistent across the City. In addition, we question the appropriateness of bureaus subjecting appellants to fees. For example, does the public have a fundamental right to appeal City decisions without the impediment of an appeals charge?

Over the next year, we will examine the appeals processes and fees outlined in City Code and determine where modifications and improvements are appropriate.

UPDATE: Due to a notable increase in the number of cases heard by the Hearings Office and increased demand on Management Services time, this project has been rescheduled until a later date.

- **Contract for an outside review of the City's police oversight system**

In March 2010, City Council approved changes to the ordinance authorizing the Auditor's Independent Police Review (IPR) division and to the Portland Police Bureau's performance and use of force review processes. These changes strengthened IPR's police oversight authority and expanded its role on the Police Review Board. We committed to hiring an outside expert to review the police oversight system in 2012 for the purpose of assessing the effectiveness of the system and of the 2010 changes.

UPDATE: This review was delayed pending completion of the U.S. Department of Justice review of the Portland Police Bureau. Now that the DOJ review is complete, the Auditor will begin planning this review to occur within the next two years, depending on the terms established in the Department of Justice's agreement with the City of Portland.

- **Review the cross-bureau processes regarding liens and foreclosures**

The Auditor's Office, the Office of Management & Finance, the Bureau of Development Services, and occasionally other bureaus are involved in the City's liens and foreclosure system.

A number of concerns have emerged in the last two years that call into question the effectiveness of the current system and the clarity and intent of the various Code requirements that drive the system. Involved bureaus sometimes appear to have competing interests and, occasionally, conflicting roles. We are in the process of hiring a consultant to conduct an independent, objective review of the system. The objectives of that review include: 1) development of an accurate and complete map of the flow of fees, fines, liens, and collection activity; 2) analysis of gaps that exist in those processes; and 3) practical guidance for the various bureaus involved in managing the liens and foreclosure system.

UPDATE: The audit was completed in March 2012. The three parties involved with the audit (Auditor's Office, Revenue Bureau and Bureau of Development Services) are currently soliciting a facilitator to assist in working through issues raised by the audit. We anticipate further direction and decisions about lien collection will be developed by the end of the fiscal year.

Office of the City Auditor

Performance Measures

Performance Measure	Type	FY 2010-11 Year-End Actuals	FY 2011-12 Year-End Actuals	FY 2012-13 Revised Budget	FY 2013-14 Performance No Dec Pkg	FY 2013-14 Performance With Dec Pkg
AU_0001 - Number of audit reports issued	WORKLOAD	12	12	12	0	0
AU_0002 - Percent of audit report recommendations implemented	EFFECTIVE	94%	99%	85%	0%	0%
AU_0003 - Full cost per audit hour	EFFICIENCY	\$99	\$107	\$110	\$0	\$0
AU_0004 - Number of citizen complaints to IPR	WORKLOAD	410	451	420	0	0
AU_0008 - Number of checks/deposit advices processed	WORKLOAD	164,467	143,872	160,000	0	0
AU_0009 - Percent of records requests provided within 24 hours	EFFECTIVE	98%	99%	99%	0%	0%
AU_0010 - Direct cost per retrieval and delivery of record from Records Center	EFFICIENCY	\$6.03	\$0.00	\$6.50	\$0.00	\$0.00
AU_0013 - New liens assessed	WORKLOAD	1,241	1,394	3,464	0	0
AU_0016 - Number of complaints and requests to the Ombudsman	WORKLOAD	365	332	350	0	0
AU_0017 - Percentage of citizens who are satisfied or very satisfied with the service they received	EFFECTIVE	80%	0%	85%	0%	0%
AU_0018 - Percentage of citizens who feel the office's response was timely	EFFICIENCY	93%	0%	94%	0%	0%
AU_0021 - Administrative costs: Goal is 10% or less of total budget	EFFICIENCY	6.9%	6.3%	7.0%	0.0%	0.0%
AU_0026 - Number of assessments per staff person	EFFICIENCY	621	697	1,734	0	0
AU_0030 - Number of Election Filings	WORKLOAD	3	50	3	0	0
AU_0031 - Number of code, appeal, land use, and tow Hearings Office cases	WORKLOAD	707	959	900	0	0
AU_0032 - Number of electronic documents viewed through Efiles	EFFECTIVE	336,820	809,020	780,000	0	0
AU_0033 - Median number of days to complete IPR intake investigations	EFFICIENCY	27	39	20	0	0
AU_0034 - Percentage of residents rating IPR's regulation of Portland Police as good or very good	EFFECTIVE	34%	33%	40%	0%	0%

Office of the City Auditor

Performance Measures

Performance Measure	Type	FY 2010-11 Year-End Actuals	FY 2011-12 Year-End Actuals	FY 2012-13 Revised Budget	FY 2013-14 Performance No Dec Pkg	FY 2013-14 Performance With Dec Pkg
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Performance Measure Variance Descriptions

Performance Measure Variance Descriptions – Fall 2012 BuMP

Performance measures in the Auditor’s Office show continued attainment of targets and stable or growing workload in most programs. Significant differences between last year’s performance results and this year’s actuals are highlighted below.

Number of code, appeal, land use, and tow cases (AU_0031)

An increase in the number of tow appeals, code violation appeals, and Tri-Met exclusion cases are the primary cause for the variance in this measure for the Hearings Office. In FY 2011-12 the majority of the increase in cases came from an additional 166 Tri-met exclusion cases and 86 additional parking enforcement cases.

Number of electronic documents viewed through Efiles (AU_0032)

Over FY 2011-12, many more records were added for public view into Efiles by the Archives and Records division and other bureaus. The City-wide addition of viewable files coupled with internet search engine indexation has caused the significant upward trend in the number of viewed documents.

Number of elections filings (AU_030)

The number of elections filings for FY 2011-12 increased dramatically from FY2010-11. Election filings generally increase during even numbered years when primary and general elections occur. In addition, the elections season saw an unprecedented interest from the public in elections and political office, reflected in the 26 candidate filings for Mayor. The Charter Review Commission also referred nine measures to the ballot.

Number of checks/deposit advices processed (AU_0008)

The City Recorder’s Office processed 20,595 fewer checks and deposit advices in FY 2011-12 than the previous year. This variance is primarily due to the shift from paper to digital payments. The Office expects the number of checks/deposits processed to continue to decrease in FY 2012-13 with the implementation of the Automated Clearing House electronic vendor payment project.

Number of complaints and requests to the Ombudsman (AU_0016)

The Ombudsman’s Office experienced decreased staff capacity over FY 2011-12. As a result of a mid-year vacancy and limited alternate staff, fewer complaints were processed and reported.

Performance Measures Not Applicable

Direct cost per retrieval and delivery of record from Records Center (AU_010)

N/A. The data for calculating this performance measure has changed. As a result, retrieval and delivery cost for FY 2011-12 is not comparable to the previous year’s data. During the budget development process, the Records Center expects to develop a new measure that will more accurately describe costs associated with record retrieval.

Percentage of citizens who are satisfied or very satisfied with the service they received (AU_0017)

N/A. Due to a new City Ombudsman and review of performance measurement, this data is no longer collected. During the budget development process, the Office of the Ombudsman expects to develop a more accurate measure of effectiveness.

Percentage of citizens who feel that the office’s response was timely (AU_0018)

N/A. Due to a new City Ombudsman and review of performance measurement, this data is no longer collected. During the budget development process, the Office of the Ombudsman expects to develop a more accurate measure of efficiency.

Auditor's Office Encumbrance Carryover Detail

2012 Fall BMP

Vendor Name	Text	Sum of Pymt Budget	Fall BMP Request
22ND CENTURY TECHNOLOGIES INC	LIEN ACCT SYSTEM REPLACE OPT ANALYSIS	8,700	8,400
b\LEDS WORKSHOP REGISTRATION	IPR MEDIATION SERVICES	248	0
DATABASE BY DESIGN INC	HEARINGS OFFICE 4D SOFTWARE SERVICES	350	0
DEPAUL INDUSTRIES	TEMPORARY PERSONNEL SERVICES	4,000	4,000
IN-ACCORD INC	IPR MEDIATION SERVICES	35	0
KAPISH NORTH AMERICA LLC	TRIM SW UPGRADE SERVICES	19,000	19,000
KENNETH D HELM	ON-CALL LAND USE HEARINGS OFFICER	7,339	145
LATTE NO SUGAR CO	LIVE CAPTIONING SERVICES	3,889	1,574.00
LOUISE NEILSON PROCESS CONSULT	IPR MEDIATION SERVICES	225	0
MICHAEL J GENNACO	REVIEW OF CLOSED OIS & ICD POLICE INVEST	188	0
MOSS ADAMS LLP	CAFR AUDIT	47,500	47,500
	PDC CAFR AUDIT	3,000	3,000
	SINGLE AUDIT	4,000	4,000
NET ASSETS	CONDUITS, SERVICE & LICENSE AGREEMENT	31,070	19,210
PORTLAND HABILITATION CENTER	DOCUMENT SHREDDING SERVICES	151	37
PORTLAND STATE UNIVERSITY	OREGON FELLOWS PROGRAM	9,600	9,600
RESOLUTIONS NORTHWEST	IPR/CRC FACILITATON	1,363	0
WORKSYSTEMS INC	ARCHIVES SUMMER INTERN	1,000	1,000
	IPR SUMMER INTERN	1,000	1,000
Grand Total		142,657	118,466