Secretary of State Audit Report

Kate Brown, Secretary of State

Gary Blackmer, Director, Audits Division

State of Oregon

Statewide Single Audit Report

For the Fiscal Year Ended June 30, 2011

2012-08
March 2012

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State of Oregon

STATEWIDE SINGLE AUDIT REPORT

For the Year Ended June 30, 2011

Office of the Secretary of State

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Secretary of State

Barry Pack
Deputy Secretary of State

Audits Division

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Director

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The Honorable John A. Kitzhaber, MD
Governor of Oregon

We have conducted a statewide audit in accordance with *Government Auditing Standards*, the Single Audit Act Amendments of 1996, U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the related OMB Circular A-133 Compliance Supplement including any applicable addendums. This report encompasses the year ended June 30, 2011, and is required for the State to continue receiving federal financial assistance, which, as shown in this report, totals approximately $11.4 billion.

As required by the Single Audit Act, we issued a report dated January 17, 2012, on the State of Oregon's financial statements. That report was included in the State of Oregon's *Comprehensive Annual Financial Report* for the year ended June 30, 2011.

This report contains the remaining components required by the Single Audit Act:

- *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.* This component contains our report on the State of Oregon's internal control over financial reporting and compliance with laws, regulations, contracts and grant agreements that affect the financial statements. Part of the schedule of findings and questioned costs relates to this report.

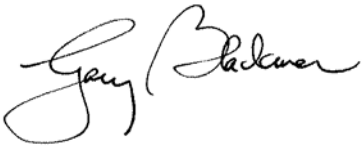
- *Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.* This component contains our report on the State of Oregon's compliance with the requirements applicable to each of its major federal programs as described in OMB Circular A-133 and internal controls over compliance. Part of the schedule of findings and questioned costs relates to this report. This component also contains our report on the State of Oregon's schedule of expenditures of federal awards for the year ended June 30, 2011.

- *Schedule of Expenditures of Federal Awards.* This schedule is not a required part of the State of Oregon's financial statements, but is required by OMB Circular A-133. The schedule shows State expenditures of federal awards, for the fiscal year ended June 30, 2011, excluding the Oregon Health and Science University. The notes, which accompany the schedule, are considered an integral part of the schedule. They provide disclosures regarding the reporting entity, the significant accounting policies used in preparing the schedule, the value of federal awards expended in the form of non-cash assistance, the value of loans outstanding at year end, unemployment insurance and the value of pass-through awards received by the State from non-federal entities.

- *Schedule of Findings and Questioned Costs.* This schedule lists 14 current year audit findings regarding compliance and internal control related to financial reporting. It also lists 11 current year audit findings regarding compliance with the requirements of major federal programs and related internal controls. Further, it lists the current status of prior year findings that remained uncorrected at the end of fiscal year 2010.

OMB Circular A-133 requires management to provide a plan of corrective action on the findings and recommendations for the fiscal year ended June 30, 2011. Management's responses and planned corrective actions are included in this schedule. We did not audit management's response, and accordingly, we express no opinion on it.

OREGON AUDITS DIVISION



Gary Blackmer
Director

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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*

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 State of Oregon, as of and for the year ended June 30, 2011, which collectively comprise the State of Oregon's basic financial statements and have issued our report thereon dated January 17, 2012. Our report includes a reference to other auditors. 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. Other auditors audited the financial statements of the following discretely presented component units: State Accident Insurance Fund Corporation, Oregon Health and Science University, and Oregon University System Foundations. Other auditors also audited the financial statements of the Oregon University System, Veterans' Loan Fund, and the Public Employees Retirement System, as described in our report on the State of Oregon's financial statements. This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. The financial statements of the Oregon University System Foundations were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of the State of Oregon is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the State of Oregon's internal control over financial reporting as a basis for designing 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 State of Oregon's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State of Oregon's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial

reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We and the other auditors consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. Items 11-01, 11-05 through 11-07 and 11-09.

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We and the other auditors consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies. Items 11-02 through 11-04, 11-08 and 11-10 through 11-14.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 and those of other auditors disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The State of Oregon's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the State of Oregon's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the management of the State of Oregon, the Governor of the State of Oregon, state boards and commissions, others within the entity, the Oregon Legislative Assembly, 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.

OREGON AUDITS DIVISION

Kate Brown
Secretary of State

January 17, 2012

Office of the Secretary of State

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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Independent Auditor's Report

Compliance

We have audited the State of Oregon's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State of Oregon's major federal programs for the year ended June 30, 2011. The State of Oregon'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 State of Oregon's management. Our responsibility is to express an opinion on the State of Oregon's compliance based on our audit. We did not audit the State of Oregon's compliance with the following major federal programs:

CFDA#	TITLE
81.041	State Energy Program
Cluster	Child Care and Development Fund (CCDF) Cluster
Cluster	Research and Development Cluster
Cluster	State Fiscal Stabilization Fund at the Oregon University System
Cluster	Supplemental Nutrition Assistance Program (SNAP) Cluster
Cluster	Workforce Investment Act (WIA) Cluster

Other auditors audited the State of Oregon's compliance with these programs' requirements and their reports thereon have been furnished to us. Our opinion, insofar as it relates to these programs, is based solely on the reports of the other auditors. The State of Oregon's basic financial statements include the operations of the Oregon Health and Science University, which received approximately $335 million in federal awards, which is not included in the State of Oregon's schedule of expenditures of federal awards for the year ended June 30, 2011. Our audit, described below, did not include the operations of the Oregon Health and Science University because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133. To obtain a copy of that report, please refer to note disclosure 2 of the schedule of expenditures of federal awards.

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 State of Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion. Our audit does not provide a legal determination of the State of Oregon's compliance with those requirements.

As described in items 09-15, 09-26, 10-11 through 10-13, 10-19, 10-20, 11-15, 11-16, 11-20 and 11-21 in the accompanying schedule of findings and questioned costs, the State of Oregon did not comply with requirements regarding Special Tests and Provisions, Eligibility and Allowable Costs that are applicable to Medicaid; Eligibility that is applicable to Temporary Assistance for Needy Families; Subrecipient Monitoring that is applicable to the Weatherization Assistance for Low-Income Persons Program; and Reporting and Subrecipient Monitoring that is applicable to the Low Income Home Energy Assistance Program and Community Services Block Grant Cluster. Compliance with such requirements is necessary, in our opinion, for the State of Oregon to comply with requirements applicable to those programs.

In our opinion, based on our audit and the reports of the other auditors, except for the noncompliance described in the preceding paragraph, the State of Oregon complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 11-17, 11-18, and 11-22 through 11-24.

Internal Control Over Compliance

Management of the State of Oregon 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 State of Oregon's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 State of Oregon's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance

with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 11-15 through 11-25. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Schedule of Expenditures of Federal 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 State of Oregon, as of and for the year ended June 30, 2011, and have issued our report thereon dated January 17, 2012. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the State of Oregon'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 State of Oregon's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the State of Oregon's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the management of the State of Oregon, the Governor of the State of Oregon, state boards and commissions, others within the entity, the Oregon Legislative Assembly, 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.

OREGON AUDITS DIVISION

Kate Brown
Secretary of State

March 19, 2012 except for the Schedule of Expenditures of Federal Awards, as to which the date is January 17, 2012

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
Department of Agriculture							
10.001	Agricultural Research_Basic and Applied Research		$ 102,902	$ --	$ 102,902	$ 102,902	$ --
10.025	Plant and Animal Disease, Pest Control, and Animal Care		2,447,359	--	2,447,359	2,447,762	(403)
10.028	Wildlife Services		1,805	--	1,805	1,805	--
10.069	Conservation Reserve Program		98,776	--	98,776	98,776	--
10.093	Voluntary Public Access and Habitat Incentive Program		13,400	--	13,400	13,400	--
10.103	2009 Aquaculture Grant Program		15,299	--	15,299	15,299	--
10.156	Federal-State Marketing Improvement Program		10,145	--	10,145	10,145	--
10.163	Market Protection and Promotion		302,821	--	302,821	302,821	--
10.169	Specialty Crop Block Grant Program		158,061	8,001	166,062	166,062	--
10.170	Specialty Crop Block Grant Program - Farm Bill		805,240	267,099	1,072,339	1,072,339	--
10.200	Grants for Agricultural Research, Special Research Grants		54,093	10,606	64,699	64,407	292
10.206	Grants for Agricultural Research_Competitive Research Grants		82,996	--	82,996	--	82,996
10.215	Sustainable Agriculture Research and Education		10,241	55,917	66,158	--	66,158
10.217	Higher Education Challenge Grants		69,652	--	69,652	20,139	49,513
10.220	Higher Education Multicultural Scholars Program		43,500	--	43,500	43,500	--
10.225	Community Food Projects		5,157	--	5,157	--	5,157
10.303	Integrated Programs		59,324	--	59,324	--	59,324
10.304	Homeland Security_Agricultural		106,411	--	106,411	16,022	90,389
10.305	International Science and Education Grants		51,033	--	51,033	51,033	--
10.307	Organic Agriculture Research and Extension Initiative		158,906	44,793	203,699	164,291	39,408
10.309	Specialty Crop Research Initiative		27,200	--	27,200	--	27,200
10.311	Beginning Farmer and Rancher Development Program		104,640	68,510	173,150	133,266	39,884
10.417	Very Low-Income Housing Repair Loans and Grants		15,698	--	15,698	15,698	--
10.446	Rural Community Development Initiative		25,116	--	25,116	2,000	23,116
10.455	Community Outreach and Assistance Partnership Program		45,265	--	45,265	45,265	--
10.459	Commodity Partnerships for Small Agricultural Risk Management Education Sessions		7,142	--	7,142	7,142	--
10.500	Cooperative Extension Service		6,203,012	28,996	6,232,008	5,903,279	328,729
10.550	Food Distribution		135,164	--	135,164	135,164	--
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		55,929,442	18,247,920	74,177,362	74,177,362	--
10.558	Child and Adult Care Food Program		520,971	30,575,355	31,096,326	30,933,004	163,322
10.560	State Administrative Expenses for Child Nutrition		2,188,071	7,236	2,195,307	2,195,307	--
10.565	Commodity Supplemental Food Program		9,769	337,269	347,038	347,038	--
10.567	Food Distribution Program on Indian Reservations		15,338	231,482	246,820	246,820	--
10.576	Senior Farmers Market Nutrition Program		828,223	--	828,223	828,223	--
10.578	ARRA - WIC Grants to States (WGS)		282,153	--	282,153	282,153	--
10.578	WIC Grants to States (WGS)		268,551	39,336	307,887	307,887	--

The accompanying notes are an integral part of this schedule.

10.579	ARRA - Child Nutrition Discretionary Grants Limited Availability	--	35,763	35,763	35,763	--
10.579	Child Nutrition Discretionary Grants Limited Availability	43,305	222,251	265,556	265,556	--
10.580	Supplemental Nutrition Assistance Program Outreach/Participation Program	674,939	--	674,939	674,939	--
10.582	Fresh Fruit and Vegetable Program	71,025	1,552,186	1,623,211	1,623,211	--
10.604	Technical Assistance for Specialty Crops Program	3,882	--	3,882	3,882	--
10.652	Forestry Research	36,497	--	36,497	36,497	--
10.664	Cooperative Forestry Assistance	5,193,528	120,718	5,314,246	5,314,258	(12)
10.668	Additional Lands_Grants to Minnesota	511	--	511	511	--
10.672	Rural Development, Forestry, and Communities	20,728	--	20,728	20,728	--
10.675	Urban and Community Forestry Program	109,307	--	109,307	109,307	--
10.676	Forest Legacy Program	49,812	--	49,812	49,812	--
10.678	Forest Stewardship Program	52,512	--	52,512	52,512	--
10.679	Collaborative Forest Restoration	4,806	--	4,806	4,806	--
10.680	Forest Health Protection	988,792	60,045	1,048,837	1,048,837	--
10.687	ARRA - Capital Improvement and Maintenance	139,541	--	139,541	139,541	--
10.688	ARRA - Wildland Fire Management	9,074,044	7,847,193	16,921,237	16,908,659	12,578
10.688	Wildland Fire Management	438,419	--	438,419	438,419	--
10.783	ARRA - Rural Business Enterprise Grant (RBEG)	11,955	--	11,955	--	11,955
10.868	Rural Energy for America Program	61,102	--	61,102	61,102	--
10.902	Soil and Water Conservation	(156)	--	(156)	(156)	--
10.912	Environmental Quality Incentives Program	10,284	--	10,284	10,284	--
10.921	Conservation Security Program	26,028	--	26,028	26,028	--
10.962	Cochran Fellowship Program - International Training - Foreign Participant	39,445	--	39,445	39,445	--
10.XXX	Other Department of Agriculture Programs					
	08-JV-11261967-084 PNW	240	--	240	240	--
	09-JV-11261976-015 PNW	124,907	--	124,907	124,907	--
	10-JV-11261953-015 PNW	43,653	--	43,653	43,653	--
	129937	27,512	--	27,512	--	27,512
	130199	2,451,058	37,750	2,488,808	--	2,488,808
	2011-DG-11061800-003	39,094	--	39,094	39,094	--
	449970-02	19,693	--	19,693	--	19,693
	53-0436-0-139	49,404	--	49,404	49,404	--
	AG-04N7-P-09-0003	(398)	--	(398)	(398)	--
	MO-OR-0436-0005	10,926	--	10,926	10,926	--
	MO-OR-0436-1011	15,093	--	15,093	15,093	--
	Not Available	1,103,779	--	1,103,779	1,103,779	--
	Not Available	42,899	--	42,899	41,541	1,358
	REAP 2009	51,468	--	51,468	51,468	--
10.XXX	Total Other Department of Agriculture Programs	$ 3,979,328	$ 37,750	$ 4,017,078	$ 1,479,707	$ 2,537,371
Total Department of Agriculture		**$ 92,232,510**	**$ 59,798,426**	**$ 152,030,936**	**$ 148,493,959**	**$ 3,536,977**
Department of Commerce						
11.303	Economic Development_Technical Assistance	$ 73,792	$ --	$ 73,792	$ 73,792	$ --
11.405	Anadromous Fish Conservation Act Program	(2,410)	--	(2,410)	(2,410)	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
11.407	Interjurisdictional Fisheries Act of 1986		184,198	--	184,198	184,198	--
11.417	Sea Grant Support		1,362,472	117,835	1,480,307	1,480,307	--
11.419	Coastal Zone Management Administration Awards		1,947,812	527,337	2,475,149	2,355,278	119,871
11.420	Coastal Zone Management Estuarine Research Reserves		971,420	25,000	996,420	996,420	--
11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		18,774	--	18,774	18,774	--
11.429	Marine Sanctuary Program		16,793	--	16,793	1,100	15,693
11.431	Climate and Atmospheric Research		66,126	33,345	99,471	99,471	--
11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		19,253	--	19,253	--	19,253
11.436	Columbia River Fisheries Development Program		6,677,152	843	6,677,995	6,677,995	--
11.437	Pacific Fisheries Data Program		879,484	--	879,484	--	879,484
11.438	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program		4,171,459	6,734,835	10,906,294	10,302,618	603,676
11.439	Marine Mammal Data Program		45,000	--	45,000	--	45,000
11.440	Environmental Sciences, Applications, Data, and Education		20,216	--	20,216	20,216	--
11.441	Regional Fishery Management Councils		214,189	--	214,189	9,903	204,286
11.452	Unallied Industry Projects		32,648	--	32,648	32,648	--
11.463	ARRA - Habitat Conservation		408,911	--	408,911	408,911	--
11.463	Habitat Conservation		227,600	--	227,600	227,600	--
11.469	Congressionally Identified Awards and Projects		15,000	--	15,000	--	15,000
11.472	Unallied Science Program		563,669	--	563,669	563,669	--
11.478	Center for Sponsored Coastal Ocean Research_Coastal Ocean Program		40,327	--	40,327	40,327	--
11.550	Public Telecommunications Facilities Planning and Construction		119,858	--	119,858	119,858	--
11.555	Public Safety Interoperable Communications Grant Program		112,282	2,148,549	2,260,831	2,260,831	--
11.557	Broadband Technology Opportunities Program		39,755	--	39,755	--	39,755
11.558	ARRA - State Broadband Data and Development Grant Program		917,185	--	917,185	917,185	--
11.XXX	Other Department of Commerce Programs						
		AB133F10SE3373	33,834	--	33,834	33,834	--
		DG133F10SE3302	65,605	--	65,605	65,605	--
11.XXX	Total Other Department of Commerce Programs		$ 99,439	$ --	$ 99,439	$ 99,439	$ --
Total Department of Commerce			**$ 19,242,404**	**$ 9,587,744**	**$ 28,830,148**	**$ 26,888,130**	**$ 1,942,018**
Department of Defense							
12.104	Flood Plain Management Services		$ 11,778	$ --	$ 11,778	$ 11,778	$ --
12.106	Flood Control Projects		8,348,548	63,511	8,412,059	8,348,591	63,468
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services		67,668	--	67,668	67,668	--
12.114	Collaborative Research and Development		31,114	--	31,114	31,114	--
12.300	Basic and Applied Scientific Research		22,221	--	22,221	22,221	--

The accompanying notes are an integral part of this schedule.

12.400	ARRA - Military Construction, National Guard	1,846,830	--	1,846,830	1,846,830	--
12.400	Military Construction, National Guard	38,793,808	--	38,793,808	38,793,808	--
12.401	ARRA - National Guard Military Operations and Maintenance (O&M) Projects	107,009	--	107,009	107,009	--
12.401	National Guard Military Operations and Maintenance (O&M) Projects	28,660,820	--	28,660,820	28,660,820	--
12.404	National Guard Challenge Program	3,899,007	--	3,899,007	3,899,007	--
12.431	Basic Scientific Research	5,560	--	5,560	5,560	--
12.551	National Security Education Program David L. Boren Scholarships	1,047	--	1,047	1,047	--
12.555	English for Heritage Language Speakers Scholarships	456,624	--	456,624	--	456,624
12.630	Basic, Applied, and Advanced Research in Science and Engineering	1,196	--	1,196	--	1,196
12.800	Air Force Defense Research Sciences Program	4,873	--	4,873	4,873	--
12.XXX	ARRA - Other Department of Defense Programs					
	TBD	190,511	--	190,511	190,511	--
12.XXX	Total ARRA - Other Department of Defense Programs	$ 190,511	$ --	$ 190,511	$ 190,511	$ --
12.XXX	Other Department of Defense Programs					
	00000000000000001000	11,567,655	--	11,567,655	11,567,655	--
	27-001354	22,715	--	22,715	--	22,715
	27-001355	14,022	--	14,022	--	14,022
	27-001356	22,434	--	22,434	--	22,434
	27-001357	(591)	--	(591)	--	(591)
	OR6213820917	1,241,163	49,058	1,290,221	1,290,221	--
12.XXX	Total Other Department of Defense Programs	$ 12,867,398	$ 49,058	$ 12,916,456	$ 12,857,876	$ 58,580
Total Department of Defense		**$ 95,316,012**	**$ 112,569**	**$ 95,428,581**	**$ 94,848,713**	**$ 579,868**
Department of Housing and Urban Development						
14.103	Interest Reduction Payments_Rental and Cooperative Housing for Lower Income Families	$ 26,173	$ --	$ 26,173	$ 26,173	$ --
14.231	Emergency Shelter Grants Program	23,429	958,376	981,805	981,805	--
14.235	Supportive Housing Program	59,656	51,159	110,815	79,362	31,453
14.239	HOME Investment Partnerships Program	9,709,757	2,897,536	12,607,293	12,607,293	--
14.241	Housing Opportunities for Persons with AIDS	745,203	288,224	1,033,427	1,033,427	--
14.251	Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	18,373	--	18,373	18,373	--
14.256	ARRA - Neighborhood Stabilization Program	248,541	4,410,157	4,658,698	4,658,698	--
14.257	ARRA - Homelessness Prevention and Rapid Re-Housing Program	134,400	3,250,410	3,384,810	3,384,810	--
14.258	ARRA - Tax Credit Assistance Program (TCAP)	--	16,215,777	16,215,777	16,215,777	--
14.XXX	Other Department of Housing and Urban Development					
	B08DN410001	570,383	9,351,661	9,922,044	9,922,044	--
14.XXX	Total Other Department of Housing and Urban Development	$ 570,383	$ 9,351,661	$ 9,922,044	$ 9,922,044	$ --
Total Department of Housing and Urban Development		**$ 11,535,915**	**$ 37,423,300**	**$ 48,959,215**	**$ 48,927,762**	**$ 31,453**
Department of the Interior						
15.039	Fish, Wildlife, and Parks Programs on Indian Lands	$ 25,025	$ --	$ 25,025	$ --	$ 25,025
15.214	Non-Sale Disposals of Mineral Material	--	357,448	357,448	357,448	--
15.224	Cultural Resource Management	23,718	--	23,718	23,718	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
15.225	Recreation Resource Management		863,654	21,071	884,725	884,725	--
15.227	Distribution of Receipts to State and Local Governments		245,045	155,636	400,681	155,636	245,045
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance		591,867	--	591,867	591,867	--
15.230	Invasive and Noxious Plant Management		87,534	--	87,534	87,534	--
15.231	Fish, Wildlife and Plant Conservation Resource Management		105,497	--	105,497	105,497	--
15.233	Forests and Woodlands Resource Management		6,774	--	6,774	6,774	--
15.234	Secure Rural Schools and Community Self-Determination		7,765	--	7,765	7,765	--
15.238	Challenge Cost Share		31,575	--	31,575	31,575	--
15.242	National Fire Plan - Rural Fire Assistance		441,058	9,250	450,308	450,308	--
15.423	Minerals Management Service (MMS) Environmental Studies Program (ESP)		940	--	940	940	--
15.504	Water Reclamation and Reuse Program		370,636	--	370,636	370,636	--
15.517	Fish and Wildlife Coordination Act		60,773	--	60,773	60,773	--
15.608	Fish and Wildlife Management Assistance		296,136	--	296,136	296,136	--
15.614	Coastal Wetlands Planning, Protection and Restoration Act		481,932	182,075	664,007	664,007	--
15.615	Cooperative Endangered Species Conservation Fund		318,093	392,102	710,195	697,510	12,685
15.616	Clean Vessel Act		41,150	394,970	436,120	436,120	--
15.622	Sportfishing and Boating Safety Act		--	213,252	213,252	213,252	--
15.626	Enhanced Hunter Education and Safety Program		64,195	86,486	150,681	150,681	--
15.630	Coastal Program		402,049	--	402,049	402,049	--
15.632	Conservation Grants Private Stewardship for Imperiled Species		29,813	--	29,813	29,813	--
15.633	Landowner Incentive Program		303,410	56,258	359,668	359,668	--
15.634	State Wildlife Grants		1,159,454	68,024	1,227,478	1,227,478	--
15.647	Migratory Bird Conservation		113,689	--	113,689	113,689	--
15.649	Service Training and Technical Assistance (Generic Training)		702,440	--	702,440	702,440	--
15.656	ARRA - Habitat Enhancement, Restoration and Improvement		97,880	--	97,880	97,880	--
15.656	Habitat Enhancement, Restoration and Improvement		(2,368)	--	(2,368)	(2,368)	--
15.657	Endangered Species Conservation - Recovery Implementation Funds		78,507	--	78,507	78,507	--
15.658	Natural Resource Damage Assessment, Restoration and Implementation		39,016	--	39,016	39,016	--
15.661	Lower Snake River Compensation Plan		2,149,928	--	2,149,928	2,149,928	--
15.808	U.S. Geological Survey_Research and Data Collection		744,283	--	744,283	744,283	--
15.809	National Spatial Data Infrastructure Cooperative Agreements Program		(4,035)	--	(4,035)	(4,035)	--
15.810	National Cooperative Geologic Mapping Program		327,088	--	327,088	327,088	--
15.818	ARRA - Volcano Hazards Program Research and Monitoring		758,855	--	758,855	758,855	--
15.904	Historic Preservation Fund Grants-In-Aid		909,144	236,669	1,145,813	1,145,813	--
15.916	Outdoor Recreation_Acquisition, Development and Planning		67,221	524,063	591,284	591,284	--
15.921	Rivers, Trails and Conservation Assistance		70,684	--	70,684	70,684	--

The accompanying notes are an integral part of this schedule.

15.XXX	ARRA - Other Department of the Interior Programs					
	ARRAFUNDS2010	376,400	--	376,400	376,400	--
	SEP101141 SEP101090	34,892	--	34,892	34,892	--
15.XXX	Total ARRA - Other Department of the Interior Programs	$ 411,292	$ --	$ 411,292	$ 411,292	$ --
15.XXX	Other Department of the Interior Programs					
	09FG1U1410	35,625	--	35,625	35,625	--
	10 32	306,557	--	306,557	--	306,557
	11 82	227,689	--	227,689	--	227,689
	13420 8 J40	11,221	--	11,221	11,221	--
	13420 9 J930	(1,162)	--	(1,162)	(1,162)	--
	13420 9 J942	11,898	--	11,898	11,898	--
	142505FG1L1150	(44)	--	(44)	(44)	--
	142507FG1L1291	14,375	--	14,375	14,375	--
	142507FG1S1306	17,798	--	17,798	17,798	--
	90710L1512	144,750	--	144,750	144,750	--
	H1530080001	10,636	--	10,636	10,636	--
	H8R07060001/J8R0709 0015	20,334	--	20,334	20,334	--
	L07PX00251	2,609	--	2,609	2,609	--
	L09PX00883	15,373	--	15,373	15,373	--
	L09PX01722	4,000	--	4,000	4,000	--
	LOPTX	304	--	304	304	--
	Not Available	(2,672)	--	(2,672)	--	(2,672)
15.XXX	Total Other Department of the Interior Programs	$ 819,291	$ --	$ 819,291	$ 287,717	$ 531,574
Total	**Department of the Interior**	**$ 13,241,008**	**$ 2,697,304**	**$ 15,938,312**	**$ 15,123,983**	**$ 814,329**
Department of Justice						
16.017	Sexual Assault Services Formula Program	$ 12,116	$ 233,351	$ 245,467	$ 245,467	$ --
16.200	Community Relations Service	40,548	--	40,548	40,548	--
16.203	Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)	23,681	--	23,681	23,681	--
16.523	Juvenile Accountability Block Grants	48,146	592,923	641,069	641,069	--
16.524	Legal Assistance for Victims	--	173,621	173,621	173,621	--
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	51,346	--	51,346	51,346	--
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States	375,041	571,867	946,908	946,908	--
16.543	Missing Children's Assistance	278,158	--	278,158	278,158	--
16.548	Title V_ Delinquency Prevention Program	33,511	74,445	107,956	107,956	--
16.550	State Justice Statistics Program for Statistical Analysis Centers	126,056	--	126,056	126,056	--
16.554	National Criminal History Improvement Program (NCHIP)	123,336	--	123,336	123,336	--
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	4,648	--	4,648	4,648	--
16.575	Crime Victim Assistance	210,590	4,410,967	4,621,557	4,582,124	39,433
16.576	Crime Victim Compensation	1,149,217	--	1,149,217	1,149,217	--
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	174,060	568,466	742,526	742,526	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
16.582	Crime Victim Assistance/Discretionary Grants		5,000	--	5,000	--	5,000
16.585	Drug Court Discretionary Grant Program		70,153	--	70,153	22,129	48,024
16.588	ARRA - Violence Against Women Formula Grants		71,336	658,202	729,538	729,538	--
16.588	Violence Against Women Formula Grants		465,384	1,550,032	2,015,416	1,993,810	21,606
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program		66,257	--	66,257	--	66,257
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		143,467	--	143,467	--	143,467
16.593	Residential Substance Abuse Treatment for State Prisoners		60,000	--	60,000	60,000	--
16.595	Community Capacity Development Office		100,706	37,653	138,359	76,984	61,375
16.602	Corrections_Research and Evaluation and Policy Formulation		137,975	--	137,975	137,975	--
16.606	State Criminal Alien Assistance Program		1,921,898	--	1,921,898	1,921,898	--
16.607	Bulletproof Vest Partnership Program		7,471	--	7,471	7,471	--
16.610	Regional Information Sharing Systems		323,588	--	323,588	--	323,588
16.710	Public Safety Partnership and Community Policing Grants		303,887	--	303,887	303,887	--
16.726	Juvenile Mentoring Program		86,524	--	86,524	--	86,524
16.727	Enforcing Underage Drinking Laws Program		(6,289)	229,600	223,311	223,311	--
16.741	Forensic DNA Backlog Reduction Program		642,526	--	642,526	642,526	--
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program		136,793	--	136,793	136,793	--
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program		28,776	866	29,642	907	28,735
16.748	Convicted Offender and/or Arrestee DNA Backlog Reduction Program (In-House Analysis and Data Review)		203,680	--	203,680	203,680	--
16.750	Support for Adam Walsh Act Implementation Grant Program		53,816	--	53,816	53,816	--
16.754	Harold Rogers Prescription Drug Monitoring Program		356,672	--	356,672	356,672	--
16.800	ARRA - Internet Crimes Against Children Task Force Program		328,186	--	328,186	328,186	--
16.801	ARRA - State Victim Assistance Formula Grant Program		11,359	336,986	348,345	348,345	--
16.802	ARRA - State Victim Compensation Formula Grant Program		(35)	--	(35)	(35)	--
16.802	State Victim Compensation Formula Grant Program		35	--	35	35	--
16.808	ARRA - Edward Byrne Memorial Competitive Grant Program		259,566	--	259,566	259,566	--
16.810	ARRA - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program		867,843	--	867,843	867,843	--
16.812	Second Chance Act Prisoner Reentry Initiative		3,840	25,530	29,370	29,370	--
16.813	NICS Act Record Improvement Program (NARIP)		926,340	--	926,340	926,340	--
16.816	John R. Justice Prosecutors and Defenders Incentive Act		2,500	--	2,500	2,500	--
Total Department of Justice			**$ 10,229,708**	**$ 9,464,509**	**$ 19,694,217**	**$ 18,870,208**	**$ 824,009**
Department of Labor							
17.002	Labor Force Statistics		$ 1,315,231	$ --	$ 1,315,231	$ 1,315,231	$ --

The accompanying notes are an integral part of this schedule.

17.005	Compensation and Working Conditions	121,150	--	121,150	121,150	--
17.225	ARRA - Unemployment Insurance	69,293,561	--	69,293,561	69,293,561	--
17.225	Unemployment Insurance	2,325,395,905	--	2,325,395,905	2,325,395,905	--
17.235	ARRA - Senior Community Service Employment Program	--	45	45	45	--
17.235	Senior Community Service Employment Program	39,324	2,016,063	2,055,387	2,055,387	--
17.245	Trade Adjustment Assistance	27,820,146	--	27,820,146	27,820,146	--
17.266	Work Incentive Grants	--	55,172	55,172	55,172	--
17.268	H-1B Job Training Grants	2,864	79,318	82,182	82,182	--
17.271	Work Opportunity Tax Credit Program (WOTC)	364,340	--	364,340	364,340	--
17.273	Temporary Labor Certification for Foreign Workers	95,987	--	95,987	95,987	--
17.275	ARRA - Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	520,404	2,268,960	2,789,364	2,789,364	--
17.275	Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	109,280	--	109,280	(545)	109,825
17.503	ARRA - Occupational Safety and Health State Program	24,340	--	24,340	24,340	--
17.503	Occupational Safety and Health State Program	7,515,602	--	7,515,602	7,515,602	--
17.600	Mine Health and Safety Grants	109,295	--	109,295	109,295	--
Total Department of Labor		**$ 2,432,727,429**	**$ 4,419,558**	**$ 2,437,146,987**	**$2,437,037,162**	**$ 109,825**
Department of State						
19.010	Academic Exchange Programs - Humphrey Fellowship Program	$ 159,281	$ --	$ 159,281	$ --	$ 159,281
19.400	Academic Exchange Programs_Graduate Students	86,123	--	86,123	--	86,123
19.408	Academic Exchange Program-Teachers	158,750	--	158,750	158,750	--
19.421	Academic Exchange Programs_English Language Program	377,250	--	377,250	--	377,250
19.XXX	Other Department of State Programs					
	0912-01	1,137	--	1,137	--	1,137
	Not Available	59,724	--	59,724	--	59,724
	PC-09-8-098	160	--	160	160	--
	PC-10-8-056	9,600	--	9,600	9,600	--
	SAQMPD06A2073 MOD 2	61	--	61	61	--
	SOPE50007MU392	27	--	27	27	--
19.XXX	Total Other Department of State Programs	$ 70,709	$ --	$ 70,709	$ 9,848	$ 60,861
Total Department of State		**$ 852,113**	**$ --**	**$ 852,113**	**$ 168,598**	**$ 683,515**
Department of Transportation						
20.106	Airport Improvement Program	$ 721,037	$ --	$ 721,037	$ 721,037	$ --
20.200	Highway Research and Development Program	51,877	--	51,877	51,877	--
20.215	Highway Training and Education	56,258	--	56,258	56,258	--
20.218	National Motor Carrier Safety	2,306,854	--	2,306,854	2,306,854	--
20.238	Commercial Drivers License Information System (CDLIS) Modernization Grant	407,131	--	407,131	407,131	--
20.319	ARRA - High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants	--	674,504	674,504	674,504	--
20.505	Federal Transit Metropolitan Planning Grants	--	803,188	803,188	803,188	--
20.509	ARRA - Formula Grants for Other Than Urbanized Areas	5,300,030	3,700,166	9,000,196	9,000,196	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
20.509	Formula Grants for Other Than Urbanized Areas		616,194	9,915,319	10,531,513	10,531,513	--
20.515	State Planning and Research		56,163	--	56,163	56,163	--
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated		202,968	77,219	280,187	280,187	--
20.614	National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants		74,649	--	74,649	74,649	--
20.700	Pipeline Safety Program Base Grants		351,069	--	351,069	351,069	--
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants		78,573	60,850	139,423	139,423	--
20.XXX	Other Department of Transportation Programs						
		Not Available	18,666	--	18,666	18,666	--
20.XXX	Total Other Department of Transportation Programs		$ 18,666	$ --	$ 18,666	$ 18,666	$ --
Total Department of Transportation			**$ 10,241,469**	**$ 15,231,246**	**$ 25,472,715**	**$ 25,472,715**	**$ --**
Department of the Treasury							
21.XXX	ARRA - Other Department of Treasury Programs						
		TCEP	$ --	$ 7,368,912	$ 7,368,912	$ 7,368,912	$ --
21.XXX	Total ARRA - Other Department of Treasury Programs		$ --	$ 7,368,912	$ 7,368,912	$ 7,368,912	$ --
21.XXX	Other Department of Treasury Programs						
		NFMC	82,996	264,240	347,236	347,236	--
21.XXX	Total Other Department of Treasury Programs		$ 82,996	$ 264,240	$ 347,236	$ 347,236	$ --
Total Department of the Treasury			**$ 82,996**	**$ 7,633,152**	**$ 7,716,148**	**$ 7,716,148**	**$ --**
Office of Personnel Management							
27.011	Intergovernmental Personnel Act (IPA) Mobility Program		$ 247,894	$ --	$ 247,894	$ 247,894	$ --
Total Office of Personnel Management			**$ 247,894**	**$ --**	**$ 247,894**	**$ 247,894**	**$ --**
Equal Employment Opportunity Commission							
30.001	Employment Discrimination_Title VII of the Civil Rights Act of		$ 404,150	$ --	$ 404,150	$ 404,150	$ --
Total Equal Employment Opportunity Commission			**$ 404,150**	**$ --**	**$ 404,150**	**$ 404,150**	**$ --**
General Services Administration							
39.002	Disposal of Federal Surplus Real Property		$ --	$ 9,665	$ 9,665	$ 9,665	$ --
39.003	Donation of Federal Surplus Personal Property		69,786	951,416	1,021,202	1,021,202	--
Total General Services Administration			**$ 69,786**	**$ 961,081**	**$ 1,030,867**	**$ 1,030,867**	**$ --**
Library of Congress							
42.XXX	Other Library of Congress Programs						
		FED10-023	$ 4,276	$ --	$ 4,276	$ --	$ 4,276

The accompanying notes are an integral part of this schedule.

42.XXX	Total Other Library of Congress Programs		$ 4,276		$ --		$ 4,276		$ --		$ 4,276
Total Library of Congress			**$ 4,276**		**$ --**		**$ 4,276**		**$ --**		**$ 4,276**
National Aeronautics and Space Administration											
43.XXX	Other NASA programs										
		NNG05GJ85H	$ 16,062		$ 5,000		$ 21,062		$ 21,062		$ --
		NNX08AQ84G	17,455		--		17,455		17,455		--
		NNX10AT82A	23,988		--		23,988		23,988		--
43.XXX	Total Other NASA programs		$ 57,505		$ 5,000		$ 62,505		$ 62,505		$ --
Total National Aeronautics and Space Administration			**$ 57,505**		**$ 5,000**		**$ 62,505**		**$ 62,505**		**$ --**
National Endowment for the Arts											
45.024	Promotion of the Arts_Grants to Organizations and Individuals		$ 32,391		$ --		$ 32,391		$ 32,391		$ --
45.025	Promotion of the Arts_Partnership Agreements		73,285		563,650		636,935		624,185		12,750
Total National Endowment for the Arts			**$ 105,676**		**$ 563,650**		**$ 669,326**		**$ 656,576**		**$ 12,750**
National Endowment for the Humanities											
45.129	Promotion of the Humanities_Federal/State Partnership		$ 2,070		$ --		$ 2,070		$ --		$ 2,070
45.149	Promotion of the Humanities_Division of Preservation and Access		124,595		--		124,595		124,595		--
45.163	Promotion of the Humanities_Professional Development		127,674		--		127,674		127,674		--
45.164	Promotion of the Humanities_Public Programs		187		--		187		187		--
Total National Endowment for the Humanities			**$ 254,526**		**$ --**		**$ 254,526**		**$ 252,456**		**$ 2,070**
Institute Of Museum and Library Services											
45.301	Museums for America		$ 175,441		$ --		$ 175,441		$ 175,441		$ --
45.303	Conservation Project Support		3,000		--		3,000		3,000		--
45.310	Grants to States		1,303,696		1,076,752		2,380,448		2,073,374		307,074
45.312	National Leadership Grants		126,793		--		126,793		126,793		--
Total Institute Of Museum and Library Services			**$ 1,608,930**		**$ 1,076,752**		**$ 2,685,682**		**$ 2,378,608**		**$ 307,074**
National Science Foundation											
47.041	Engineering Grants		$ 1,181,120		$ 5,223		$ 1,186,343		$ 127,234		$ 1,059,109
47.049	Mathematical and Physical Sciences		163,856		453		164,309		162,092		2,217
47.050	Geosciences		885,681		96,071		981,752		625,134		356,618
47.070	Computer and Information Science and Engineering		(3,077)		--		(3,077)		(3,077)		--
47.074	Biological Sciences		405,229		--		405,229		405,229		--
47.075	Social, Behavioral, and Economic Sciences		56,875		--		56,875		56,875		--
47.076	Education and Human Resources		2,601,483		513,560		3,115,043		2,774,513		340,530
47.078	Polar Programs		126,415		--		126,415		126,415		--
47.079	International Science and Engineering (OISE)		9,105		--		9,105		9,105		--
47.080	Office of Cyberinfrastructure		331,956		--		331,956		331,956		--
47.082	ARRA - Trans-NSF Recovery Act Research Support		85,048		--		85,048		27,051		57,997
47.XXX	Other National Science Foundation Programs										
		0951388-CBET	193,755		--		193,755		193,755		--
47.XXX	Total Other National Science Foundation Programs		$ 193,755		$ --		$ 193,755		$ 193,755		$ --
Total National Science Foundation			**$ 6,037,446**		**$ 615,307**		**$ 6,652,753**		**$ 4,836,282**		**$ 1,816,471**

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
Small Business Administration							
59.037	Small Business Development Centers		$ 123,538	$ --	$ 123,538	$ --	$ 123,538
Total Small Business Administration			**$ 123,538**	**$ --**	**$ 123,538**	**$ --**	**$ 123,538**
Department of Veterans Affairs							
64.005	Grants to States for Construction of State Home Facilities		$ 1,018,322	$ --	$ 1,018,322	$ 1,018,322	$ --
64.015	Veterans State Nursing Home Care		4,685,085	--	4,685,085	4,685,085	--
64.125	Vocational and Educational Counseling for Servicemembers and Veterans		64,556	--	64,556	64,556	--
64.XXX	Other Department of Veterans Affairs Programs						
		9999	118,796	--	118,796	118,796	--
		V101223CP4749	47,018	--	47,018	47,018	--
64.XXX	Total Other Department of Veterans Affairs Programs		$ 165,814	$ --	$ 165,814	$ 165,814	$ --
Total Department of Veterans Affairs			**$ 5,933,777**	**$ --**	**$ 5,933,777**	**$ 5,933,777**	**$ --**
Environmental Protection Agency							
66.032	State Indoor Radon Grants		$ 89,658	$ --	$ 89,658	$ 89,658	$ --
66.034	Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act		340,362	--	340,362	340,362	--
66.039	National Clean Diesel Emissions Reduction Program		7,129	280,157	287,286	287,286	--
66.040	ARRA - State Clean Diesel Grant Program		22,827	383,789	406,616	406,616	--
66.040	State Clean Diesel Grant Program		3,033	221,304	224,337	224,337	--
66.041	Climate Showcase Communities Grant Program		1,197	--	1,197	--	1,197
66.202	Congressionally Mandated Projects		25,132	--	25,132	25,132	--
66.432	State Public Water System Supervision		1,088,544	639,558	1,728,102	1,728,102	--
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		89,313	--	89,313	89,313	--
66.454	ARRA - Water Quality Management Planning		145,583	99,209	244,792	244,792	--
66.454	Water Quality Management Planning		118,247	--	118,247	118,247	--
66.458	ARRA - Capitalization Grants for Clean Water State Revolving		--	20,466,415	20,466,415	20,466,415	--
66.458	Capitalization Grants for Clean Water State Revolving Funds		--	21,760,465	21,760,465	21,760,465	--
66.460	Nonpoint Source Implementation Grants		210,222	1,024,843	1,235,065	1,188,296	46,769
66.461	ARRA - Regional Wetland Program Development Grants		--	275,572	275,572	275,572	--
66.461	Regional Wetland Program Development Grants		182,353	81,690	264,043	264,043	--
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds		198,485	19,535,683	19,734,168	19,734,168	--
66.468	Capitalization Grants for Drinking Water State Revolving Funds		2,961,969	17,346,334	20,308,303	20,308,303	--

The accompanying notes are an integral part of this schedule.

66.471	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	214,264	--	214,264	214,264	--
66.472	Beach Monitoring and Notification Program Implementation Grants	224,195	--	224,195	224,195	--
66.474	Water Protection Grants to the States	30,566	--	30,566	30,566	--
66.512	Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects	111,626	--	111,626	111,626	--
66.513	Greater Research Opportunities (GRO) Fellowships For Undergraduate Environmental Study	14,703	--	14,703	14,703	--
66.514	Science to Achieve Results (STAR) Fellowship Program	16,087	--	16,087	16,087	--
66.605	Performance Partnership Grants	5,537,251	--	5,537,251	5,537,251	--
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	131,889	--	131,889	131,889	--
66.610	Surveys, Studies, Investigations and Special Purpose Grants within the Office of the Administrator	514,910	46,406	561,316	561,316	--
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	497,390	--	497,390	497,390	--
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	179,865	346	180,211	180,211	--
66.708	Pollution Prevention Grants Program	--	9,000	9,000	9,000	--
66.709	Multi-Media Capacity Building Grants for States and Tribes	63	--	63	63	--
66.714	Regional Agriculture IPM Grants	3,329	--	3,329	3,329	--
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	1,437,148	35,220	1,472,368	1,472,368	--
66.802	Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements	827,260	--	827,260	827,260	--
66.804	Underground Storage Tank Prevention, Detection, and Compliance Program	469,888	--	469,888	469,888	--
66.805	ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program	845,956	--	845,956	845,956	--
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	1,136,788	--	1,136,788	1,136,788	--
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	206,366	--	206,366	206,366	--
66.817	State and Tribal Response Program Grants	1,216,902	--	1,216,902	1,216,902	--
66.818	ARRA - Brownfields Assessment and Cleanup Cooperative Agreements	23,865	371,295	395,160	395,160	--
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	40,559	1,007,490	1,048,049	1,048,049	--
66.950	National Environmental Education Training Program	94,990	--	94,990	94,990	--
Total	**Environmental Protection Agency**	**$ 19,259,914**	**$ 83,584,776**	**$ 102,844,690**	**$ 102,796,724**	**$ 47,966**
Nuclear Regulatory Commission						
77.006	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	$ 71,513	$ --	$ 71,513	$ 71,513	$ --
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	86,190	--	86,190	86,190	--
Total	**Nuclear Regulatory Commission**	**$ 157,703**	**$ --**	**$ 157,703**	**$ 157,703**	**$ --**

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
Department of Energy							
81.041	ARRA - State Energy Program		$ 1,521,887	$ 13,583,840	$ 15,105,727	$ 15,105,727	$ --
81.041	State Energy Program		1,540,924	99,460	1,640,384	1,640,384	--
81.042	ARRA - Weatherization Assistance for Low-Income Persons		1,092,124	13,094,558	14,186,682	14,186,682	--
81.042	Weatherization Assistance for Low-Income Persons		148,418	2,199,654	2,348,072	2,348,072	--
81.049	Office of Science Financial Assistance Program		71,033	--	71,033	71,033	--
81.086	Conservation Research and Development		151,097	--	151,097	97,956	53,141
81.087	ARRA - Renewable Energy Research and Development		115,475	--	115,475	115,475	--
81.087	Renewable Energy Research and Development		49,456	--	49,456	28,187	21,269
81.104	Office of Environmental Waste Processing		719,995	11,200	731,195	731,195	--
81.112	ARRA - Stewardship Science Grant Program		(3,999)	--	(3,999)	--	(3,999)
81.112	Stewardship Science Grant Program		39,465	--	39,465	--	39,465
81.114	University Nuclear Science and Reactor Support		(427)	--	(427)	(427)	--
81.119	State Energy Program Special Projects		115,710	--	115,710	--	115,710
81.121	Nuclear Energy Research, Development and Demonstration		246,549	--	246,549	126,085	120,464
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		647,528	--	647,528	546,807	100,721
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis		70,029	--	70,029	66,137	3,892
81.127	ARRA - Energy Efficient Appliance Rebate Program		786,731	1,687,411	2,474,142	2,474,142	--
81.128	ARRA - Energy Efficiency & Conservation Block Grant Program		83,586	4,076,810	4,160,396	4,155,003	5,393
81.XXX	Other Department of Energy Programs						
		09 94	559,873	--	559,873	--	559,873
		11 56	767,123	--	767,123	--	767,123
		11 81	111,147	--	111,147	--	111,147
		1982 013 02	163,516	--	163,516	163,516	--
		1984 021 00	485,818	--	485,818	485,818	--
		1984 025 00	318,418	--	318,418	318,418	--
		1986 050 00	573,963	649,175	1,223,138	1,223,138	--
		1987 100 02	241,133	--	241,133	241,133	--
		1988 053 04	363,017	--	363,017	363,017	--
		1988 053 05	7,957	--	7,957	7,957	--
		1988 053 08	270,862	--	270,862	270,862	--
		1989 024 01	203,619	--	203,619	203,619	--
		1989 035 00	906,188	--	906,188	906,188	--
		1989 062 01	101,161	--	101,161	101,161	--
		1990 005 00	426,789	--	426,789	426,789	--
		1991 078 00	91,207	--	91,207	91,207	--
		1992 026 04	807,553	--	807,553	807,553	--

The accompanying notes are an integral part of this schedule.

	1993 040 00	232,132	--	232,132	232,132	--
	1993 060 00	723,874	188	724,062	724,062	--
	1993 066 00	1,064,010	--	1,064,010	1,064,010	--
	1994 042 00	322,255	--	322,255	322,255	--
	1996 02 00	59,327	--	59,327	--	59,327
	1996 040 00	29,101	--	29,101	29,101	--
	1998 007 04	136,943	--	136,943	136,943	--
	1998 016 00	583,530	--	583,530	583,530	--
	2000 021 00	57,541	--	57,541	57,541	--
	2004 002 00	35,093	--	35,093	35,093	--
	2007 299 00	262,716	--	262,716	262,716	--
	2007 402 00	70,470	--	70,470	70,470	--
	2007 404 00	506,212	--	506,212	506,212	--
	2008 718 00	18,862	--	18,862	18,862	--
	2010 035 00	200,390	--	200,390	200,390	--
	2011 004 00	23,239	849,534	872,773	872,773	--
	2011 006 00	25,149	--	25,149	25,149	--
	35288	111,123	--	111,123	111,123	--
	405 009	13,517	--	13,517	--	13,517
	44552	42,549	1,239,021	1,281,570	1,281,570	--
	68396-01 / 09-ND-0051	42,799	--	42,799	42,799	--
	IGA DATE 1 10 2011	124,387	--	124,387	--	124,387
	Not Available	(81,247)	(28,803)	(110,050)	(107,121)	(2,929)
	TBD	2,992	--	2,992	--	2,992
81.XXX	Total Other Department of Energy Programs	$ 11,006,308	$ 2,709,115	$ 13,715,423	$ 12,079,986	$ 1,635,437
Total	**Department of Energy**	**$ 18,401,889**	**$ 37,462,048**	**$ 55,863,937**	**$ 53,772,444**	**$ 2,091,493**
Department of Education						
84.002	Adult Education_Basic Grants to States	$ 1,638,706	$ 4,280,281	$ 5,918,987	$ 5,524,210	$ 394,777
84.011	Migrant Education_State Grant Program	1,294,568	7,123,108	8,417,676	8,333,484	84,192
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	39,450	1,014,400	1,053,850	1,053,850	--
84.015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	592,379	--	592,379	592,379	--
84.048	Career and Technical Education_Basic Grants to States	1,759,622	12,123,248	13,882,870	13,882,870	--
84.116	Fund for the Improvement of Postsecondary Education	493,197	--	493,197	442,230	50,967
84.129	Rehabilitation Long_Term Training	537,227	--	537,227	537,227	--
84.141	Migrant Education_High School Equivalency Program	446,543	--	446,543	446,543	--
84.144	Migrant Education_Coordination Program	10,378	--	10,378	10,378	--
84.149	Migrant Education_College Assistance Migrant Program	384,168	--	384,168	384,168	--
84.160	Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind	129,704	127,648	257,352	257,352	--
84.184	Safe and Drug-Free Schools and Communities_National Programs	239,073	--	239,073	219,672	19,401
84.185	Byrd Honors Scholarships	503,250	--	503,250	503,250	--
84.186	Safe and Drug-Free Schools and Communities_State Grants	73,924	543,371	617,295	616,627	668

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities		223,157	--	223,157	223,157	--
84.200	Graduate Assistance in Areas of National Need		31,912	--	31,912	31,912	--
84.213	Even Start_State Educational Agencies		34,387	509,236	543,623	543,623	--
84.224	Assistive Technology		19,678	434,171	453,849	417,497	36,352
84.235	Rehabilitation Services Demonstration and Training Programs		514,844	--	514,844	514,844	--
84.243	Tech-Prep Education		--	1,300,734	1,300,734	1,300,734	--
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In_Service Training		81,214	--	81,214	81,214	--
84.282	Charter Schools		314,619	6,220,657	6,535,276	6,535,276	--
84.287	Twenty-First Century Community Learning Centers		420,450	13,298,198	13,718,648	13,718,648	--
84.293	Foreign Language Assistance		179	--	179	--	179
84.299	Indian Education-Special Programs for Indian Children		752,027	--	752,027	752,027	--
84.323	Special Education - State Personnel Development		451,724	397,996	849,720	804,588	45,132
84.324	Research in Special Education		22,059	--	22,059	--	22,059
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		3,090,333	--	3,090,333	3,075,169	15,164
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		3,697,685	1,696,944	5,394,629	5,267,913	126,716
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		382,530	47,347	429,877	429,877	--
84.331	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		322,193	--	322,193	322,193	--
84.333	Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities		297,631	--	297,631	297,631	--
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs		3,838,384	892,802	4,731,186	4,724,936	6,250
84.335	Child Care Access Means Parents in School		82,766	--	82,766	82,766	--
84.350	Transition to Teaching		168,677	--	168,677	168,677	--
84.357	Reading First State Grants		239,813	--	239,813	--	239,813
84.358	Rural Education		62,189	786,377	848,566	848,566	--
84.365	English Language Acquisition Grants		483,932	7,453,205	7,937,137	7,937,137	--
84.366	Mathematics and Science Partnerships		830,825	1,306,599	2,137,424	1,387,435	749,989
84.367	Improving Teacher Quality State Grants		852,170	28,328,506	29,180,676	29,180,676	--
84.369	Grants for State Assessments and Related Activities		3,881,151	--	3,881,151	3,881,151	--
84.371	Striving Readers		145,227	--	145,227	77,503	67,724
84.378	College Access Challenge Grant Program		1,232,229	283,002	1,515,231	1,515,231	--
84.410	Education Jobs Fund		--	98,359,099	98,359,099	98,359,099	--
84.928	National Writing Project		116,402	--	116,402	--	116,402
84.XXX	Other Department of Education Programs						

The accompanying notes are an integral part of this schedule.

	ED03CO0078	1,692	--	1,692	1,692	--
	ED08CO0071	107,674	--	107,674	107,674	--
	S357A070038	132,351	6,623	138,974	138,974	--
	S357A080038	676,600	326,130	1,002,730	1,002,730	--
	XCESSED03CO0078	67,507	--	67,507	67,507	--
84.XXX	Total Other Department of Education Programs	$ 985,824	$ 332,753	$ 1,318,577	$ 1,318,577	$ --
Total	**Department of Education**	**$ 31,718,400**	**$ 186,859,682**	**$ 218,578,082**	**$ 216,602,297**	**$ 1,975,785**
National Archives and Records Administration						
89.003	National Historical Publications and Records Grants	$ 62,208	$ --	$ 62,208	$ 62,208	$ --
Total	**National Archives and Records Administration**	**$ 62,208**	**$ --**	**$ 62,208**	**$ 62,208**	**$ --**
Elections Assistance Commission						
90.401	Help America Vote Act Requirements Payments	$ 3,358,513	$ 3,354	$ 3,361,867	$ 3,361,867	$ --
Total	**Elections Assistance Commission**	**$ 3,358,513**	**$ 3,354**	**$ 3,361,867**	**$ 3,361,867**	**$ --**
United States Institute of Peace						
91.001	Annual Grant Competition	$ 14,105	$ --	$ 14,105	$ 14,105	$ --
Total	**United States Institute of Peace**	**$ 14,105**	**$ --**	**$ 14,105**	**$ 14,105**	**$ --**
Department of Health and Human Services						
93.006	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	$ (3,070)	$ 104,459	$ 101,389	$ 101,389	$ --
93.008	Medical Reserve Corps Small Grant Program	16,310	--	16,310	--	16,310
93.041	Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	814	57,024	57,838	57,838	--
93.042	Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	165,442	--	165,442	165,442	--
93.043	Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	12,023	288,247	300,270	288,247	12,023
93.048	Special Programs for the Aging_Title IV and Title II_Discretionary Projects	603,283	454,723	1,058,006	1,057,518	488
93.051	Alzheimer's Disease Demonstration Grants to States	25,172	134,210	159,382	159,382	--
93.052	National Family Caregiver Support, Title III, Part E	166,257	1,946,546	2,112,803	2,112,803	--
93.069	Public Health Emergency Preparedness	6,899,166	6,066,557	12,965,723	12,965,723	--
93.070	Environmental Public Health and Emergency Response	519,234	74,751	593,985	593,985	--
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants	14,263	--	14,263	--	14,263
93.089	Emergency System for Advance Registration of Volunteer Health Professionals	81,503	--	81,503	81,503	--
93.090	Guardianship Assistance	52,043	--	52,043	52,043	--
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	5,262	--	5,262	5,262	--
93.103	Food and Drug Administration_Research	110,906	--	110,906	110,906	--
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	39,065	--	39,065	--	39,065
93.110	Maternal and Child Health Federal Consolidated Programs	456,819	31,612	488,431	488,431	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		437,490	140,484	577,974	577,974	--
93.127	Emergency Medical Services for Children		107,110	--	107,110	107,110	--
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		174,097	--	174,097	174,097	--
93.136	Injury Prevention and Control Research and State and Community Based Programs		480,644	357,300	837,944	837,944	--
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education		53,424	--	53,424	53,424	--
93.150	Projects for Assistance in Transition from Homelessness (PATH)		(25,439)	717,281	691,842	691,842	--
93.161	Health Program for Toxic Substances and Disease Registry		59,473	--	59,473	59,473	--
93.184	Disabilities Prevention		9,782	--	9,782	--	9,782
93.197	Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		97,684	--	97,684	97,684	--
93.204	Surveillance of Hazardous Substance Emergency Events		218,855	--	218,855	218,855	--
93.217	Family Planning_Services		186,712	2,237,935	2,424,647	2,424,647	--
93.226	Research on Healthcare Costs, Quality and Outcomes		201,605	--	201,605	201,605	--
93.230	Consolidated Knowledge Development and Application (KD&A) Program		102	--	102	102	--
93.235	Affordable Care Act (ACA) Abstinence Education Program		29,220	--	29,220	29,220	--
93.236	Grants to States to Support Oral Health Workforce Activities		143,570	58,000	201,570	201,570	--
93.240	State Capacity Building		369,506	--	369,506	369,506	--
93.241	State Rural Hospital Flexibility Program		11,000	--	11,000	--	11,000
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance		601,240	945,641	1,546,881	1,546,881	--
93.249	Public Health Training Centers Grant Program		19,931	--	19,931	--	19,931
93.251	Universal Newborn Hearing Screening		346,678	--	346,678	346,678	--
93.256	State Health Access Program		9,019,708	--	9,019,708	9,019,708	--
93.262	Occupational Safety and Health Program		135,905	--	135,905	135,905	--
93.270	Adult Viral Hepatitis Prevention and Control		108,470	--	108,470	108,470	--
93.275	Substance Abuse and Mental Health Services-Access to Recovery		611,552	--	611,552	611,552	--
93.279	Drug Abuse and Addiction Research Programs		36,645	--	36,645	36,645	--
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance		12,507,457	1,233,338	13,740,795	13,654,018	86,777
93.389	National Center for Research Resources		14,983	--	14,983	14,000	983
93.414	ARRA - State Primary Care Offices		30,610	--	30,610	30,610	--
93.500	Pregnancy Assistance Fund Program		64,799	205,949	270,748	270,748	--
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood		152,683	--	152,683	152,683	--

The accompanying notes are an integral part of this schedule.

	Home Visiting Program					
93.507	Strengthening Public Health Infrastructure for Improved Health Outcomes	43,189	--	43,189	43,189	--
93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	435,882	--	435,882	435,882	--
93.517	Affordable Care Act – Aging and Disability Resource Center	99,866	16,623	116,489	116,489	--
93.518	Affordable Care Act - Medicare Improvements for Patients and Providers	45,330	--	45,330	45,330	--
93.519	Affordable Care Act (ACA) – Consumer Assistance Program Grants	221,567	--	221,567	221,567	--
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements	381,664	--	381,664	381,664	--
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	576,477	--	576,477	576,477	--
93.556	Promoting Safe and Stable Families	3,854,785	1,525,544	5,380,329	5,380,329	--
93.563	ARRA - Child Support Enforcement	2,412,740	1,479,298	3,892,038	3,892,038	--
93.563	Child Support Enforcement	23,971,969	8,153,613	32,125,582	32,125,582	--
93.566	Refugee and Entrant Assistance_State Administered Programs	3,462,091	--	3,462,091	3,462,091	--
93.568	Low-Income Home Energy Assistance	732,434	46,001,417	46,733,851	46,733,851	--
93.570	Community Services Block Grant_Discretionary Awards	(376)	--	(376)	--	(376)
93.576	Refugee and Entrant Assistance_Discretionary Grants	527,654	--	527,654	527,654	--
93.579	U.S. Repatriation	5,873	--	5,873	5,873	--
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants	919,017	--	919,017	919,017	--
93.586	State Court Improvement Program	672,329	--	672,329	672,329	--
93.587	Promote the Survival and Continuing Vitality of Native American Languages	23,195	--	23,195	--	23,195
93.590	Community-Based Child Abuse Prevention Grants	352,897	--	352,897	352,897	--
93.595	Welfare Reform Research, Evaluations and National Studies	14,479	--	14,479	--	14,479
93.597	Grants to States for Access and Visitation Programs	77,029	72,318	149,347	149,347	--
93.599	Chafee Education and Training Vouchers Program (ETV)	440,499	--	440,499	440,499	--
93.603	Adoption Incentive Payments	128,689	--	128,689	128,689	--
93.617	Voting Access for Individuals with Disabilities_Grants to States	139,884	81,410	221,294	221,294	--
93.618	Voting Access for Individuals with Disabilities_Grants for Protection and Advocacy Systems	33,168	40,646	73,814	73,814	--
93.630	Developmental Disabilities Basic Support and Advocacy Grants	649,822	--	649,822	649,822	--
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	467,722	--	467,722	467,722	--
93.643	Children's Justice Grants to States	174,440	--	174,440	174,440	--
93.645	Stephanie Tubbs Jones Child Welfare Services Program	2,811,723	15,259	2,826,982	2,826,982	--
93.648	Child Welfare Research Training or Demonstration	1,003,275	--	1,003,275	--	1,003,275
93.652	Adoption Opportunities	900	--	900	--	900
93.658	ARRA - Foster Care_Title IV-E	1,468,276	62	1,468,338	1,468,338	--
93.658	Foster Care_Title IV-E	85,069,718	554,671	85,624,389	85,624,389	--
93.659	ARRA - Adoption Assistance	1,894,954	--	1,894,954	1,894,954	--
93.659	Adoption Assistance	34,995,474	--	34,995,474	34,995,474	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
93.667	Social Services Block Grant		15,293,992	6,067,434	21,361,426	21,361,426	--
93.669	Child Abuse and Neglect State Grants		285,428	--	285,428	285,428	--
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes		(45,630)	1,327,134	1,281,504	1,281,504	--
93.674	Chafee Foster Care Independence Program		2,797,326	--	2,797,326	2,797,326	--
93.717	ARRA - Preventing Healthcare-Associated Infections		565,734	--	565,734	565,734	--
93.719	ARRA - State Grants to Promote Health Information Technology		1,506,777	--	1,506,777	1,506,777	--
93.723	ARRA - Prevention and Wellness_State, Territories and Pacific Islands		1,394,726	--	1,394,726	1,394,726	--
93.724	ARRA - Prevention and Wellness_Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)		147,455	--	147,455	147,455	--
93.725	ARRA - Communities Putting Prevention to Work_Chronic Disease Self-Management Program		3,009	164,655	167,664	167,664	--
93.767	Children's Health Insurance Program		134,117,833	--	134,117,833	134,112,479	5,354
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities		874,549	--	874,549	872,227	2,322
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		7,949,556	738,788	8,688,344	8,684,319	4,025
93.793	Medicaid Transformation Grants		3,789,209	--	3,789,209	3,789,209	--
93.859	Biomedical Research and Research Training		86,930	5,640	92,570	92,570	--
93.865	Child Health and Human Development Extramural Research		(4,031)	--	(4,031)	--	(4,031)
93.887	Project Grants for Renovation or Construction of Non-Acute Health Care Facilities and Other Facilities		75,566	--	75,566	75,566	--
93.889	National Bioterrorism Hospital Preparedness Program		2,742,201	2,616,077	5,358,278	5,332,942	25,336
93.917	HIV Care Formula Grants		8,791,792	1,455,575	10,247,367	10,247,367	--
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		218,938	--	218,938	218,938	--
93.940	HIV Prevention Activities - Health Department Based		877,416	1,321,700	2,199,116	2,199,116	--
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		665,809	338,547	1,004,356	1,004,356	--
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		145,409	--	145,409	145,409	--
93.958	Block Grants for Community Mental Health Services		572,146	4,057,683	4,629,829	4,629,829	--
93.959	Block Grants for Prevention and Treatment of Substance Abuse		(388,834)	16,488,915	16,100,081	16,100,081	--
93.969	Geriatric Education Centers		57,613	--	57,613	--	57,613
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants		701,298	--	701,298	701,298	--
93.991	Preventative Health and Health Services Block Grant		573,922	204,648	778,570	778,570	--

The accompanying notes are an integral part of this schedule.

93.994	Maternal and Child Health Services Block Grant to the States	1,564,292	3,684,948	5,249,240	5,249,240	--
93.XXX	Other Department of Health and Human Services Programs					
	2010ORHRPC	27,246	9,580,183	9,607,429	9,607,429	--
	254-2010-M-36612	3,114	--	3,114	3,114	--
	98407XSB23 / B27398-0111	8,011	--	8,011	--	8,011
	ICDI-6	3,903	--	3,903	--	3,903
93.XXX	Total Other Department of Health and Human Services Programs	$ 42,274	$ 9,580,183	$ 9,622,457	$ 9,610,543	$ 11,914
Total	**Department of Health and Human Services**	**$ 388,881,328**	**$ 121,046,845**	**$ 509,928,173**	**$ 508,573,545**	**$ 1,354,628**
Corporation For National and Community Service						
94.003	State Commissions	$ 348,962	$ --	$ 348,962	$ 107,872	$ 241,090
94.004	Learn and Serve America_School and Community Based Programs	35,896	179,397	215,293	215,293	--
94.005	Learn and Serve America_Higher Education	98,470	--	98,470	26,175	72,295
94.006	ARRA - Americorps	5,606	60,890	66,496	60,890	5,606
94.006	Americorps	575,585	2,120,618	2,696,203	2,511,701	184,502
94.007	Program Development and Innovation Grants	24,676	--	24,676	3,726	20,950
94.009	Training and Technical Assistance	64,737	8,333	73,070	73,070	--
94.013	Volunteers in Service to America	(1,872)	--	(1,872)	(1,872)	--
94.XXX	Other Corporation for National and Community Service Programs					
	PC-10-8-070	12,850	--	12,850	12,850	--
94.XXX	Total Other Corporation for National and Community Service Programs	$ 12,850	$ --	$ 12,850	$ 12,850	$ --
Total	**Corporation For National and Community Service**	**$ 1,164,910**	**$ 2,369,238**	**$ 3,534,148**	**$ 3,009,705**	**$ 524,443**
Office of National Drug Control Policy Reauthorization Act of 2006						
95.001	High Intensity Drug Trafficking Areas Program	$ 1,547,824	$ 1,156,581	$ 2,704,405	$ 2,704,405	$ --
Total	**Office of National Drug Control Policy Reauthorization Act of 2006**	**$ 1,547,824**	**$ 1,156,581**	**$ 2,704,405**	**$ 2,704,405**	**$ --**
Social Security Administration						
96.008	Social Security_Work Incentives Planning and Assistance Program	$ 4,903	$ --	$ 4,903	$ 4,903	$ --
Total	**Social Security Administration**	**$ 4,903**	**$ --**	**$ 4,903**	**$ 4,903**	**$ --**
Department of Homeland Security						
97.001	Pilot Demonstration or Earmarked Projects	$ 62,583	$ 308,504	$ 371,087	$ 371,087	$ --
97.005	State and Local Homeland Security National Training Program	201,342	--	201,342	201,342	--
97.007	Homeland Security Preparedness Technical Assistance Program	586,436	36,338	622,774	622,774	--
97.012	Boating Safety Financial Assistance	159,042	2,858,180	3,017,222	3,017,222	--
97.017	Pre-Disaster Mitigation (PDM) Competitive Grants	40,740	--	40,740	--	40,740
97.023	Community Assistance Program_State Support Services Element (CAP-SSSE)	53,084	--	53,084	53,084	--
97.029	Flood Mitigation Assistance	--	1,147,667	1,147,667	1,147,667	--
97.036	Disaster Grants_Public Assistance (Presidentially Declared Disasters)	980,326	5,528,204	6,508,530	6,502,058	6,472
97.039	Hazard Mitigation Grant	372,933	4,470,354	4,843,287	4,587,081	256,206
97.040	Chemical Stockpile Emergency Preparedness Program	12,704,327	1,087,556	13,791,883	13,791,883	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
97.041	National Dam Safety Program		66,278	--	66,278	66,278	--
97.042	Emergency Management Performance Grants		568,395	3,485,438	4,053,833	4,053,833	--
97.043	State Fire Training Systems Grants		26,000	--	26,000	26,000	--
97.044	Assistance to Firefighters Grant		41,545	--	41,545	41,545	--
97.045	Cooperating Technical Partners		570,938	--	570,938	570,938	--
97.046	Fire Management Assistance Grant		--	92,685	92,685	92,685	--
97.047	Pre-Disaster Mitigation		65,920	1,751,596	1,817,516	1,737,669	79,847
97.070	Map Modernization Management Support		182,066	--	182,066	182,066	--
97.074	Law Enforcement Terrorism Prevention Program (LETPP)		--	293,893	293,893	293,893	--
97.075	Rail and Transit Security Grant Program		--	130,452	130,452	130,452	--
97.078	Buffer Zone Protection Program (BZPP)		--	452,150	452,150	452,150	--
97.082	Earthquake Consortium		113,264	--	113,264	101,676	11,588
97.089	Driver's License Security Grant Program		328,973	--	328,973	328,973	--
97.103	Degrees at a Distance Program		7,220	--	7,220	7,220	--
Total Department of Homeland Security			**$ 17,131,412**	**$ 21,643,017**	**$ 38,774,429**	**$ 38,379,576**	**$ 394,853**
United States Agency for International Development							
98.001	USAID Foreign Assistance for Programs Overseas		$ 29,055	$ --	$ 29,055	$ --	$ 29,055
98.012	USAID Development Partnerships for University Cooperation and Development		6	--	6	--	6
98.XXX	Other USAID Programs						
		5004-CR1-IWW	16,571	--	16,571	--	16,571
		AID-OAA-LA-10-00006	23	--	23	23	--
		Not Available	12,271	--	12,271	--	12,271
98.XXX	Total Other USAID Programs		$ 28,865	$ --	$ 28,865	$ 23	$ 28,842
Total United States Agency for International Development			**$ 57,926**	**$ --**	**$ 57,926**	**$ 23**	**$ 57,903**
SNAP Cluster							
10.551	ARRA - Supplemental Nutrition Assistance Program		$ 39,911,284	$ --	$ 39,911,284	$ 39,911,284	$ --
10.551	Supplemental Nutrition Assistance Program		1,120,293,629	--	1,120,293,629	1,120,293,629	--
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		66,573,190	98,018	66,671,208	62,411,464	4,259,744
Total SNAP Cluster			**$ 1,226,778,103**	**$ 98,018**	**$ 1,226,876,121**	**$1,222,616,377**	**$ 4,259,744**
Child Nutrition Cluster							
10.553	School Breakfast Program		$ 458,990	$ 30,541,665	$ 31,000,655	$ 31,000,655	$ --
10.555	National School Lunch Program		813,706	108,448,063	109,261,769	109,261,769	--
10.556	Special Milk Program for Children		--	127,255	127,255	127,255	--
10.559	Summer Food Service Program for Children		370,942	5,584,208	5,955,150	5,955,150	--

The accompanying notes are an integral part of this schedule.

Total Child Nutrition Cluster		**$ 1,643,638**	**$ 144,701,191**	**$ 146,344,829**	**$ 146,344,829**	**$ --**
Emergency Food Assistance Cluster						
10.568	ARRA - Emergency Food Assistance Program (Administrative Costs)	$ 1,176	$ 496,182	$ 497,358	$ 497,358	$ --
10.568	Emergency Food Assistance Program (Administrative Costs)	86,714	905,792	992,506	992,506	--
10.569	ARRA - Emergency Food Assistance Program (Food Commodities)	--	475,653	475,653	475,653	--
10.569	Emergency Food Assistance Program (Food Commodities)	--	9,166,611	9,166,611	9,166,611	--
Total Emergency Food Assistance Cluster		**$ 87,890**	**$ 11,044,238**	**$ 11,132,128**	**$ 11,132,128**	**$ --**
Schools and Roads Cluster						
10.665	Schools and Roads_Grants to States	$ 650,925	$ 108,181,324	$ 108,832,249	$ 108,195,935	$ 636,314
10.666	Schools and Roads_Grants to Counties	(29,953)	--	(29,953)	(29,953)	--
Total Schools and Roads Cluster		**$ 620,972**	**$ 108,181,324**	**$ 108,802,296**	**$ 108,165,982**	**$ 636,314**
Economic Development Cluster						
11.307	Economic Adjustment Assistance	$ 161,597	$ --	$ 161,597	$ 161,597	$ --
Total Economic Development Cluster		**$ 161,597**	**$ --**	**$ 161,597**	**$ 161,597**	**$ --**
Section 8 Project-Based Cluster						
14.182	Lower Income Housing Assistance Program - Section 8 New Construction/Substantial Rehabilitation	$ 53,245,363	$ --	$ 53,245,363	$ 53,245,363	$ --
Total Section 8 Project-Based Cluster		**$ 53,245,363**	**$ --**	**$ 53,245,363**	**$ 53,245,363**	**$ --**
CDBG - Entitlement Grants Cluster						
14.218	Community Development Block Grants/Entitlement Grants	$ 79,919	$ --	$ 79,919	$ --	$ 79,919
Total CDBG - Entitlement Grants Cluster		**$ 79,919**	**$ --**	**$ 79,919**	**$ --**	**$ 79,919**
CDBG - State Administered CDBG Cluster						
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	$ 269,968	$ 9,077,405	$ 9,347,373	$ 9,347,373	$ --
14.255	ARRA - Community Development Block Grant/State's program and Non-Entitlement Grants in Hawaii (Recovery Act Funded)	53,764	2,254,098	2,307,862	2,307,862	--
Total CDBG - State Administered CDBG Cluster		**$ 323,732**	**$ 11,331,503**	**$ 11,655,235**	**$ 11,655,235**	**$ --**
Fish and Wildlife Cluster						
15.605	Sport Fish Restoration Program	$ 6,461,099	$ 129,195	$ 6,590,294	$ 6,590,294	$ --
15.611	Wildlife Restoration and Basic Hunter Education	6,679,574	--	6,679,574	6,679,574	--
Total Fish and Wildlife Cluster		**$ 13,140,673**	**$ 129,195**	**$ 13,269,868**	**$ 13,269,868**	**$ --**
JAG Program Cluster						
16.738	Edward Byrne Memorial Justice Assistance Grant Program	$ 281,210	$ 3,964,864	$ 4,246,074	$ 4,246,074	$ --
16.803	ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program_Grants to States and Territories	1,053,961	1,509,023	2,562,984	2,562,984	--
16.803	Edward Byrne Memorial Justice Assistance Grant (JAG) Program_Grants to States and Territories	6	--	6	6	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
Total JAG Program Cluster			**$ 1,335,177**	**$ 5,473,887**	**$ 6,809,064**	**$ 6,809,064**	**$ --**
Employment Service Cluster							
17.207	ARRA - Employment Service/Wagner-Peyser Funded Activities		$ (117)	$ --	$ (117)	$ (117)	$ --
17.207	Employment Service/Wagner-Peyser Funded Activities		5,248,243	--	5,248,243	5,248,243	--
17.801	Disabled Veterans' Outreach Program (DVOP)		1,590,278	--	1,590,278	1,590,278	--
17.804	Local Veterans' Employment Representative Program		925,998	--	925,998	925,998	--
Total Employment Service Cluster			**$ 7,764,402**	**$ --**	**$ 7,764,402**	**$ 7,764,402**	**$ --**
WIA Cluster							
17.258	ARRA - WIA Adult Program		$ 74,297	$ 858,257	$ 932,554	$ 932,554	$ --
17.258	WIA Adult Program		910,618	11,113,050	12,023,668	12,023,668	--
17.259	ARRA - WIA Youth Activities		199,695	614,138	813,833	813,833	--
17.259	WIA Youth Activities		753,032	12,510,249	13,263,281	13,263,281	--
17.260	ARRA - WIA Dislocated Workers		771,759	7,636,714	8,408,473	8,408,473	--
17.260	WIA Dislocated Workers		941,833	7,388,832	8,330,665	8,326,157	4,508
17.277	WIA National Emergency Grants		1,444	732,644	734,088	734,088	--
17.278	WIA Dislocated Worker Formula Grants		1,203,407	11,158,711	12,362,118	12,362,118	--
Total WIA Cluster			**$ 4,856,085**	**$ 52,012,595**	**$ 56,868,680**	**$ 56,864,172**	**$ 4,508**
Highway Planning and Construction Cluster							
20.205	ARRA - Highway Planning and Construction		$ 59,092,441	$ 11,077,323	$ 70,169,764	$ 70,169,764	$ --
20.205	Highway Planning and Construction		564,051,190	30,391,279	594,442,469	593,763,390	679,079
20.219	Recreational Trails Program		978,200	809,981	1,788,181	1,788,181	--
Total Highway Planning and Construction Cluster			**$ 624,121,831**	**$ 42,278,583**	**$ 666,400,414**	**$ 665,721,335**	**$ 679,079**
Highway Safety Cluster							
20.600	State and Community Highway Safety		$ 2,641,001	$ 1,676,922	$ 4,317,923	$ 4,306,845	$ 11,078
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I		465,057	979,431	1,444,488	1,444,488	--
20.602	Occupant Protection Incentive Grants		--	366,077	366,077	366,077	--
20.609	Safety Belt Performance Grants		287,586	497,917	785,503	684,473	101,030
20.610	State Traffic Safety Information System Improvement Grants		198,919	11,097	210,016	210,016	--
20.612	Incentive Grant Program to Increase Motorcyclist Safety		163,100	--	163,100	30,000	133,100
20.613	Child Safety and Child Booster Seats Incentive Grants		12,836	205,699	218,535	218,535	--
Total Highway Safety Cluster			**$ 3,768,499**	**$ 3,737,143**	**$ 7,505,642**	**$ 7,260,434**	**$ 245,208**
Transit Services Programs Cluster							
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities		$ 152,467	$ 15,327,573	$ 15,480,040	$ 15,480,040	$ --

The accompanying notes are an integral part of this schedule.

20.516	Job Access_Reverse Commute	9,080	804,904	813,984	813,984	--
20.521	New Freedom Program	8,904	598,546	607,450	607,450	--
Total	**Transit Services Programs Cluster**	**$ 170,451**	**$ 16,731,023**	**$ 16,901,474**	**$ 16,901,474**	**$ --**
Title I, Part A Cluster						
84.010	Title I Grants to Local Educational Agencies	$ 1,921,641	$ 139,016,847	$ 140,938,488	$ 140,938,488	$ --
84.389	ARRA - Title I Grants to Local Educational Agencies	134,070	38,272,948	38,407,018	38,407,018	--
Total	**Title I, Part A Cluster**	**$ 2,055,711**	**$ 177,289,795**	**$ 179,345,506**	**$ 179,345,506**	**$ --**
Special Education Cluster (IDEA)						
84.027	Special Education_Grants to States	$ 6,873,111	$ 109,360,210	$ 116,233,321	$ 115,703,772	$ 529,549
84.173	Special Education_Preschool Grants	9,787,896	3,435,994	13,223,890	3,672,314	9,551,576
84.391	ARRA - Special Education Grants to States	317,760	53,046,038	53,363,798	53,065,266	298,532
84.392	ARRA - Special Education - Preschool Grants	109,753	1,440,657	1,550,410	1,440,657	109,753
Total	**Special Education Cluster (IDEA)**	**$ 17,088,520**	**$ 167,282,899**	**$ 184,371,419**	**$ 173,882,009**	**$ 10,489,410**
TRIO Cluster						
84.042	TRIO_Student Support Services	$ 1,902,382	$ --	$ 1,902,382	$ 1,902,382	$ --
84.044	TRIO_Talent Search	314,774	--	314,774	314,774	--
84.047	TRIO_Upward Bound	675,216	--	675,216	675,216	--
84.217	TRIO_McNair Post_Baccalaureate Achievement	718,509	--	718,509	718,509	--
Total	**TRIO Cluster**	**$ 3,610,881**	**$ --**	**$ 3,610,881**	**$ 3,610,881**	**$ --**
Vocational Rehabilitation Cluster						
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	$ 43,838,205	$ --	$ 43,838,205	$ 43,838,205	$ --
84.390	ARRA - Rehabilitation Services_Vocational Rehabilitation Grants to States	350,692	--	350,692	350,692	--
Total	**Vocational Rehabilitation Cluster**	**$ 44,188,897**	**$ --**	**$ 44,188,897**	**$ 44,188,897**	**$ --**
Independent Living State Grants Cluster						
84.169	Independent Living_State Grants	$ 216,263	$ --	$ 216,263	$ 216,263	$ --
84.398	ARRA - Independent Living State Grants	124,907	--	124,907	124,907	--
Total	**Independent Living State Grants Cluster**	**$ 341,170**	**$ --**	**$ 341,170**	**$ 341,170**	**$ --**
Independent Living Services for Older Individuals Who Are Blind Cluster						
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	$ 235,275	$ --	$ 235,275	$ 235,275	$ --
84.399	ARRA - Independent Living Services for Older Individuals Who Are Blind	335,701	--	335,701	335,701	--
84.399	Independent Living Services for Older Individuals Who Are Blind	(230)	--	(230)	(230)	--
Total	**Independent Living Services for Older Individuals Who Are Blind Cluster**	**$ 570,746**	**$ --**	**$ 570,746**	**$ 570,746**	**$ --**
Early Intervention Services (IDEA) Cluster						
84.181	Special Education_Grants for Infants and Families	$ 223,158	$ 4,561,960	$ 4,785,118	$ 4,750,960	$ 34,158

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
84.393	ARRA - Special Education - Grants for Infants and Families		250,657	2,072,206	2,322,863	2,072,206	250,657
Total	**Early Intervention Services (IDEA) Cluster**		**$ 473,815**	**$ 6,634,166**	**$ 7,107,981**	**$ 6,823,166**	**$ 284,815**
Education of Homeless Children and Youth Cluster							
84.196	Education for Homeless Children and Youth		$ 300,339	$ 557,464	$ 857,803	$ 857,803	$ --
84.387	ARRA - Education of Homeless Children and Youth		--	354,981	354,981	354,981	--
Total	**Education of Homeless Children and Youth Cluster**		**$ 300,339**	**$ 912,445**	**$ 1,212,784**	**$ 1,212,784**	**$ --**
Statewide Data Systems Cluster							
84.372	Statewide Data Systems		$ 3,842,066	$ --	$ 3,842,066	$ 3,842,066	$ --
84.384	ARRA - Statewide Data Systems		435,172	--	435,172	435,172	--
Total	**Statewide Data Systems Cluster**		**$ 4,277,238**	**$ --**	**$ 4,277,238**	**$ 4,277,238**	**$ --**
School Improvement Grants Cluster							
84.377	School Improvement Grants		$ 137,728	$ 1,050,719	$ 1,188,447	$ 1,188,447	$ --
84.388	ARRA - School Improvement Grants		478,752	9,777,736	10,256,488	10,256,488	--
Total	**School Improvement Grants Cluster**		**$ 616,480**	**$ 10,828,455**	**$ 11,444,935**	**$ 11,444,935**	**$ --**
Educational Technology State Grants Cluster							
84.318	Education Technology State Grants		$ 60,979	$ 1,068,703	$ 1,129,682	$ 1,129,682	$ --
84.386	ARRA - Education Technology State Grants		88,543	1,839,027	1,927,570	1,927,570	--
Total	**Educational Technology State Grants Cluster**		**$ 149,522**	**$ 2,907,730**	**$ 3,057,252**	**$ 3,057,252**	**$ --**
State Fiscal Stabilization Fund Cluster							
84.394	ARRA - State Fiscal Stabilization Fund - Education State Grants		$ 40,823,654	$ 84,055,984	$ 124,879,638	$ 84,055,984	$ 40,823,654
84.397	ARRA - State Fiscal Stabilization Fund - Government Services		49,432,478	--	49,432,478	49,432,478	--
Total	**State Fiscal Stabilization Fund Cluster**		**$ 90,256,132**	**$ 84,055,984**	**$ 174,312,116**	**$ 133,488,462**	**$ 40,823,654**
Aging Cluster							
93.044	Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers		$ 183,703	$ 5,072,351	$ 5,256,054	$ 5,256,054	$ --
93.045	Special Programs for the Aging_Title III, Part C_Nutrition Services		432,534	8,379,561	8,812,095	8,812,095	--
93.053	Nutrition Services Incentive Program		--	1,975,791	1,975,791	1,975,791	--
Total	**Aging Cluster**		**$ 616,237**	**$ 15,427,703**	**$ 16,043,940**	**$ 16,043,940**	**$ --**
Immunization Cluster							
93.268	Immunization Grants		$ 37,311,874	$ 13,092	$ 37,324,966	$ 37,322,300	$ 2,666
93.712	ARRA - Immunization		702,017	305,149	1,007,166	1,007,166	--
Total	**Immunization Cluster**		**$ 38,013,891**	**$ 318,241**	**$ 38,332,132**	**$ 38,329,466**	**$ 2,666**

The accompanying notes are an integral part of this schedule.

TANF Cluster						
93.558	Temporary Assistance for Needy Families	$ 143,002,395	$ 494,389	$ 143,496,784	$ 143,496,784	$ --
93.714	ARRA - Emergency Contingency Fund to Temporary Assistance for Needy Families (TANF) State Programs	4,546,065	--	4,546,065	4,546,065	--
Total TANF Cluster		**$ 147,548,460**	**$ 494,389**	**$ 148,042,849**	**$ 148,042,849**	**$ --**
CSBG Cluster						
93.569	Community Services Block Grant	$ 260,230	$ 5,283,855	$ 5,544,085	$ 5,544,085	$ --
93.710	ARRA - Community Services Block Grant (CSBG)	29,576	1,900,936	1,930,512	1,930,512	--
Total CSBG Cluster		**$ 289,806**	**$ 7,184,791**	**$ 7,474,597**	**$ 7,474,597**	**$ --**
CCDF Cluster						
93.575	Child Care and Development Block Grant	$ 11,796,525	$ 5,401,835	$ 17,198,360	$ 16,988,420	$ 209,940
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	28,970,533	238,177	29,208,710	29,096,474	112,236
93.713	ARRA - Child Care and Development Block Grant	220,782	403,624	624,406	498,552	125,854
Total CCDF Cluster		**$ 40,987,840**	**$ 6,043,636**	**$ 47,031,476**	**$ 46,583,446**	**$ 448,030**
Head Start Cluster						
93.600	Head Start	$ 1,267,054	$ --	$ 1,267,054	$ 1,244,928	$ 22,126
93.708	ARRA - Head Start	59,086	--	59,086	59,086	--
Total Head Start Cluster		**$ 1,326,140**	**$ --**	**$ 1,326,140**	**$ 1,304,014**	**$ 22,126**
Medicaid Cluster						
93.720	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection Prevention Initiative	$ 123,189	$ --	$123,189	$ 123,189	$ --
93.775	State Medicaid Fraud Control Units	1,179,844	--	1,179,844	1,179,844	--
93.777	State Survey and Certification of Health Care Providers and Suppliers	5,548,175	--	5,548,175	5,548,175	--
93.778	ARRA - Medical Assistance Program	350,405,603	--	350,405,603	350,405,603	--
93.778	Medical Assistance Program	3,048,127,320	929,829	3,049,057,149	3,048,500,497	556,652
Total Medicaid Cluster		**$ 3,405,384,131**	**$ 929,829**	**$ 3,406,313,960**	**$3,405,757,308**	**$ 556,652**
Disability Insurance/SSI Cluster						
96.001	Social Security_Disability Insurance	$ 28,022,965	$ --	$ 28,022,965	$ 28,022,965	$ --
Total Disability Insurance/SSI Cluster		**$ 28,022,965**	**$ --**	**$ 28,022,965**	**$ 28,022,965**	**$ --**
Homeland Security Cluster						
97.008	Urban Areas Security Initiative Non-Profit Security Program	$ 372,851	$ 5,242,594	$ 5,615,445	$ 5,615,445	$ --
97.053	Citizen Corps	19,180	130,598	149,778	149,778	--
97.071	Metropolitan Medical Response System	--	478,139	478,139	478,139	--
97.073	State Homeland Security Program (SHSP)	1,923,601	5,682,880	7,606,481	7,294,459	312,022
Total Homeland Security Cluster		**$ 2,315,632**	**$ 11,534,211**	**$ 13,849843**	**$ 13,537,821**	**$ 312,022**
Student Financial Assistance Programs						
84.007	Federal Supplemental Education Opportunity Grants	$ 3,606,456	$ --	$ 3,606,456	$ 3,606,456	$ --

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
84.032	Federal Family Education Loans		61,463,295	--	61,463,295	61,463,295	--
84.033	Federal Work-Study Program		5,174,169	--	5,174,169	5,174,169	--
84.037	Perkins Loan Cancellations		852,276	--	852,276	852,276	--
84.038	Federal Perkins Loan Program-Federal Capital Contributions		73,714	--	73,714	73,714	--
84.063	Federal Pell Grant Program		123,909,340	--	123,909,340	123,909,340	--
84.268	Federal Direct Student Loans		507,380,331	--	507,380,331	507,380,331	--
84.287	Twenty-First Century Community Learning Centers		3,901	--	3,901	3,901	--
84.375	Academic Competitiveness Grants		2,139,061	--	2,139,061	2,139,061	--
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants		4,903,045	--	4,903,045	4,903,045	--
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		1,147,015	--	1,147,015	1,147,015	--
93.407	ARRA - Scholarships for Disadvantaged Students		90,946	--	90,946	90,946	--
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds		142,075	--	142,075	142,075	--
94.006	Americorps		319,612	--	319,612	319,612	--
Total	**Student Financial Assistance Programs**		**$ 711,205,236**	**$ --**	**$ 711,205,236**	**$ 711,205,236**	**$ --**
Research and Development Cluster							
Research and Development – Department of Agriculture							
10.001	Agricultural Research_Basic and Applied Research		$ 2,774,296	$ 29,873	$ 2,804,169	$ 2,801,718	$ 2,451
10.170	Specialty Crop Block Grant Program - Farm Bill		92,996	--	92,996	--	92,996
10.200	Grants for Agricultural Research, Special Research Grants		2,291,752	498,552	2,790,304	2,110,983	679,321
10.202	Cooperative Forestry Research		1,049,887	--	1,049,887	1,049,887	--
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		3,324,576	--	3,324,576	3,324,576	--
10.206	Grants for Agricultural Research_Competitive Research Grants		2,493,332	173,926	2,667,258	2,436,715	230,543
10.207	Animal Health and Disease Research		35,398	--	35,398	35,398	--
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		61,781	--	61,781	61,781	--
10.215	Sustainable Agriculture Research and Education		324,248	--	324,248	--	324,248
10.219	Biotechnology Risk Assessment Research		98,503	--	98,503	98,503	--
10.225	Community Food Projects		6,154	--	6,154	--	6,154
10.250	Agricultural and Rural Economic Research		108,482	--	108,482	108,482	--
10.303	Integrated Programs		704,230	100,161	804,391	659,904	144,487
10.304	Homeland Security_Agricultural		61,118	--	61,118	--	61,118
10.307	Organic Agriculture Research and Extension Initiative		447,389	496,132	943,521	943,008	513
10.309	Specialty Crop Research Initiative		993,431	448,094	1,441,525	969,950	471,575
10.310	Agriculture and Food Research Initiative (AFRI)		1,238,496	121,846	1,360,342	822,139	538,203
10.450	Crop Insurance		797,748	--	797,748	797,748	--

The accompanying notes are an integral part of this schedule.

10.456	Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)	(163)	--	(163)	(163)	--
10.500	Cooperative Extension Service	136,794	37,393	174,187	174,075	112
10.551	Supplemental Nutrition Assistance Program	195,052	--	195,052	--	195,052
10.558	Child and Adult Care Food Program	5,017	--	5,017	5,017	--
10.652	Forestry Research	410,681	11,724	422,405	398,897	23,508
10.664	Cooperative Forestry Assistance	441,519	--	441,519	438,211	3,308
10.680	Forest Health Protection	90,754	--	90,754	90,754	--
10.683	National Fish and Wildlife Foundation	11,056	--	11,056	--	11,056
10.687	ARRA - Capital Improvement and Maintenance	24,370	--	24,370	24,370	--
10.688	ARRA - Wildland Fire Management	2,277,237	--	2,277,237	2,277,237	--
10.769	Rural Business Enterprise Grants	2,132	--	2,132	2,132	--
10.773	Rural Business Opportunity Grants	11,463	--	11,463	--	11,463
10.902	Soil and Water Conservation	223	--	223	223	--
10.903	Soil Survey	16,140	--	16,140	16,140	--
10.907	Snow Survey and Water Supply Forecasting	133,492	--	133,492	133,492	--
10.912	Environmental Quality Incentives Program	113,026	6,938	119,964	57,310	62,654
10.960	Technical Agricultural Assistance	4,822	--	4,822	4,822	--
10.962	Cochran Fellowship Program - International Training - Foreign Participant	21,871	--	21,871	21,871	--
10.XXX	Other Department of Agriculture Programs					
	01-IE-5310-1001	74,291	--	74,291	74,291	--
	05-JV-11261952-415 PNW	3,613	--	3,613	3,613	--
	05-JV-11261967-069 PNW	30,222	--	30,222	30,222	--
	06-CR-11061000-043	110,855	--	110,855	110,855	--
	06-CR-11061503-015 MOD 2	(124)	--	(124)	(124)	--
	06-JV-11261975-267 PNW	21,781	--	21,781	21,781	--
	06-JV-11261975-299 PNW	8,386	--	8,386	8,386	--
	06-JV-11261979-272 PNW	31,663	--	31,663	31,663	--
	06-JV-11272138-049	112,063	--	112,063	112,063	--
	07-CR-11061800-018	23,760	--	23,760	23,760	--
	07-JV-11062754-491	1,028,571	--	1,028,571	1,028,571	--
	07-JV11242300-107	85,618	24,074	109,692	109,692	--
	07-JV-11261952-464 PNW	631	--	631	631	--
	07-JV-11261952-471 PNW	22,300	--	22,300	22,300	--
	07-JV-11261953-462 PNW	3,781	--	3,781	3,781	--
	07-JV-11261955-458 PNW	12,695	--	12,695	12,695	--
	07-JV-11261957-476 PNW	144,932	23,120	168,052	168,052	--
	07-JV-11261975-328 PNW	20,660	--	20,660	20,660	--
	07-JV-11261975-333 PNW	6,104	--	6,104	6,104	--
	07-JV-11261979-327 PNW	75,076	--	75,076	75,076	--
	07-JV-11272138-032	69,251	--	69,251	69,251	--
	08-CA-11120101-035	12,775	--	12,775	12,775	--
	08-CR-11061800-017	4,397	--	4,397	4,397	--
	08-JV11221633-268	23	--	23	23	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		08-JV-11261951-487 PNW	96,357	--	96,357	96,357	--
		08-JV-11261952-502 PNW	102,821	--	102,821	102,821	--
		08-JV-11261953-492 PNW	72,904	--	72,904	72,904	--
		08-JV-11261955-491 PNW	25,422	--	25,422	25,422	--
		08-JV-11261967-082 PNW	48,174	--	48,174	48,174	--
		08-JV-11261975-353 PNW	23,646	--	23,646	23,646	--
		08-JV-11261979-349 PNW	12,002	--	12,002	12,002	--
		08-JV-11272138-068	66,571	--	66,571	66,571	--
		09-CA-11261951-023 PNW	2,842	--	2,842	2,842	--
		09-CA-11261952-004 PNW	7,898	--	7,898	7,898	--
		09-CA-11261952-030 PNW	44,104	--	44,104	44,104	--
		09-CA-11261953-022 PNW	4,330	--	4,330	4,330	--
		09-CA-11261957-037 PNW	41,240	--	41,240	41,240	--
		09-CR-11061800-035	38,037	--	38,037	38,037	--
		09-CR-11061800-039	7,629	--	7,629	7,629	--
		09-CR-11061800-050	8,212	--	8,212	8,212	--
		09-CS-11050650-021	123,476	--	123,476	123,476	--
		09-JV-11221611-264	30,272	--	30,272	30,272	--
		09-JV-11221632-073	13,627	--	13,627	13,627	--
		09-JV-11221636-265	10,288	--	10,288	10,288	--
		09-JV-11221636-307	37,958	--	37,958	37,958	--
		09-JV-11242305-025	2,577	--	2,577	2,577	--
		09-JV-11242313-137	8,775	--	8,775	8,775	--
		09-JV-11261900-002 PNW	50,887	--	50,887	50,887	--
		09-JV11261900-003 PNW	6,500	54,020	60,520	60,520	--
		09-JV-11261935-008 PNW	33,106	--	33,106	33,106	--
		09-JV-11261952-012 PNW	2,707	--	2,707	2,707	--
		09-JV-11261952-014PNW	451,251	--	451,251	451,251	--
		09-JV-11261952-031 PNW	8,442	--	8,442	8,442	--
		09-JV-11261952-043 PNW	32,336	--	32,336	32,336	--
		09-JV-11261952-048 PNW	17,710	--	17,710	17,710	--
		09-JV-11261952-051 PNW	99,809	--	99,809	99,809	--
		09-JV-11261952-052 PNW	54,182	--	54,182	54,182	--
		09-JV-11261952-065 PNW	101,287	--	101,287	101,287	--

The accompanying notes are an integral part of this schedule.

09-JV-11261953-063 PNW	33,254	--	33,254	33,254	--
09-JV-11261955-042 PNW	15	--	15	15	--
09-JV-11261955-044 PNW	90,730	--	90,730	90,730	--
09-JV-11261955-054 PNW	36,326	--	36,326	36,326	--
09-JV-11261955-067 PNW	1,069	--	1,069	1,069	--
09-JV-11261957-021 PNW	38,626	--	38,626	38,626	--
09-JV-11261957-037 PNW	28,808	--	28,808	28,808	--
09-JV-11261975-013 PNW	63,069	--	63,069	63,069	--
09-JV-11261975-070 PNW	1,070	--	1,070	1,070	--
09-JV-11261979-016	20,704	--	20,704	20,704	--
09-JV-11272137-043	6,100	--	6,100	6,100	--
09-JV-11272138-030	36,993	--	36,993	36,993	--
09-JV-11272162-054 PNW	31,041	--	31,041	31,041	--
09-PA-11041563-095	5,219	--	5,219	5,219	--
10_JV-11261957046 PNW	75,676	--	75,676	75,676	--
10-7453-0774-CA	58,346	--	58,346	58,346	--
10-CR-11060200-042	11,987	--	11,987	11,987	--
10-CR-11261975-080	18,418	--	18,418	18,418	--
10-CS-11061000-056	2,000	--	2,000	2,000	--
10-CS-11221632-281	53,109	--	53,109	53,109	--
10-CS-11261952-022 PNW	6,876	--	6,876	6,876	--
10-JV-11221635-242	6,669	--	6,669	6,669	--
10-JV-11242305-017	58,637	--	58,637	58,637	--
10-JV-11242306-125	2,332	--	2,332	2,332	--
10-JV-11242309-084	102	--	102	102	--
10-JV11242309-116	6,920	--	6,920	6,920	--
10-JV-11261900-045 PNW	45,813	--	45,813	45,813	--
10-JV-11261900-058 PNW	20,894	--	20,894	20,894	--
10-JV-11261952-078	14,424	--	14,424	14,424	--
10-JV-11261952-085 PNW	17,372	--	17,372	17,372	--
10-JV-11261952-104 PNW	570	--	570	570	--
10-JV-11261952-105 PNW	2,805	--	2,805	2,805	--
10-JV-11261953-023 PNW	99,862	--	99,862	99,862	--
10-JV-11261953-035 PNW	17,377	--	17,377	17,377	--
10-JV-11261953-043 PNW	138,037	--	138,037	138,037	--
10-JV-11261953-062 PNW	1,367	--	1,367	1,367	--
10-JV-11261953-067 PNW	19,325	--	19,325	19,325	--
10-JV-1126-1953-091	20,325	--	20,325	20,325	--
10-JV-11261955-018 PNW	3,990	--	3,990	3,990	--
10-JV-11261955-059 PNW	20,000	--	20,000	20,000	--
10-JV-11261955-064 PNW	40,847	--	40,847	40,847	--
10-JV-11261955-102	1,721	--	1,721	1,721	--
10-JV-11261976-082 PNW	340	--	340	340	--
10-JV-11261976-099 PNW	24,251	--	24,251	24,251	--
10-JV-11261991-055 PNW	73,029	--	73,029	73,029	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		10-JV-11272138-066	25,105	--	25,105	25,105	--
		11-CR-11060200-006	6,876	--	6,876	6,876	--
		11-JV-11060600-014	587	--	587	587	--
		11-JV-11221632-006	23,944	--	23,944	23,944	--
		11-JV-11261952-029	892	--	892	892	--
		2009-65107-05928	49,349	--	49,349	49,349	--
		2010-1591	40,225	--	40,225	--	40,225
		2010CA #278	91,632	--	91,632	--	91,632
		2292	103,072	--	103,072	--	103,072
		68-7482-10-533	7,917	--	7,917	7,917	--
		AG-04T0-P-09-0018	34	--	34	34	--
		AG-04T0-P-10-0037	58,912	--	58,912	58,912	--
		G002686	11,343	--	11,343	--	11,343
		NFS 09-CR-11060102-037	15,328	--	15,328	15,328	--
		NFS 09-CR-11062754-018	19,590	--	19,590	19,590	--
		Not Available	241,464	--	241,464	237,038	4,426
		ODA-2846-1A	5,184	--	5,184	--	5,184
		OSU 1702	7,330	--	7,330	--	7,330
		PDP02009-07-001	(2,952)	--	(2,952)	--	(2,952)
		RA133F11SE1213	502	--	502	502	--
10.XXX	Total Other Department of Agriculture Programs		$ 5,553,482	$ 101,214	$ 5,654,696	$ 5,394,436	$ 260,260
Research and Development – Department of Commerce							
11.312	Research and Evaluation Program		124,807	57,973	182,780	182,780	--
11.417	Sea Grant Support		1,403,448	29,118	1,432,566	1,299,911	132,655
11.419	Coastal Zone Management Administration Awards		--	14,274	14,274	--	14,274
11.420	Coastal Zone Management Estuarine Research Reserves		34,277	--	34,277	34,277	--
11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		900,628	--	900,628	900,628	--
11.431	Climate and Atmospheric Research		712,669	6,128	718,797	696,278	22,519
11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		3,457,662	--	3,457,662	3,410,892	46,770
11.436	Columbia River Fisheries Development Program		71,384	--	71,384	--	71,384
11.437	Pacific Fisheries Data Program		(1,337)	--	(1,337)	--	(1,337)
11.439	Marine Mammal Data Program		249,311	4,480	253,791	204,057	49,734
11.440	Environmental Sciences, Applications, Data, and Education		867,343	--	867,343	867,343	--
11.454	Unallied Management Projects		358,401	--	358,401	353,844	4,557
11.455	Cooperative Science and Education Program		594,597	--	594,597	594,597	--

The accompanying notes are an integral part of this schedule.

11.460	Special Oceanic and Atmospheric Projects	118,762	--	118,762	118,762	--
11.463	Habitat Conservation	95,844	--	95,844	--	95,844
11.472	Unallied Science Program	1,306,483	158,471	1,464,954	869,534	595,420
11.473	Coastal Services Center	630,018	--	630,018	--	630,018
11.478	Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	424,423	--	424,423	424,423	--
11.557	ARRA - Broadband Technology Opportunities Program	376,848	290,508	667,356	667,356	--
11.609	Measurement and Engineering Research and Standards	74,321	--	74,321	--	74,321
11.XXX	Other Department of Commerce Programs					
	020-9293-IAA-FISH	37,449	--	37,449	--	37,449
	AB133F09SE1772	17,758	--	17,758	17,758	--
	AB133F09SE3902	18,429	--	18,429	18,429	--
	AB133F10SE1556	34,999	--	34,999	34,999	--
	AB133F10SE2464	67,905	--	67,905	67,905	--
	HC12568	83,605	--	83,605	--	83,605
	Not Available	11,124	--	11,124	185	10,939
11.XXX	Total Other Department of Commerce Programs	$ 271,269	$ --	$ 271,269	$ 139,276	$ 131,993
Research and Development Cluster – Department of Defense						
12.000	Unidentified Department of Defense Programs	10,979	--	10,979	--	10,979
12.107	Navigation Projects	55,000	--	55,000	--	55,000
12.114	Collaborative Research and Development	179,244	175,158	354,402	354,402	--
12.300	Basic and Applied Scientific Research	8,094,674	411,742	8,506,416	8,212,054	294,362
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction	306,354	--	306,354	306,354	--
12.401	National Guard Military Operations and Maintenance (O&M)	58,168	--	58,168	--	58,168
12.420	Military Medical Research and Development	2,152,464	--	2,152,464	1,987,168	165,296
12.431	Basic Scientific Research	648,894	16,780	665,674	309,676	355,998
12.550	The Language Flagship Grants to Institutions of Higher Education	37,160	--	37,160	--	37,160
12.551	National Security Education Program David L. Boren Scholarships	760,015	489,723	1,249,738	--	1,249,738
12.630	Basic, Applied, and Advanced Research in Science and Engineering	1,868,634	102,711	1,971,345	1,281,676	689,669
12.800	Air Force Defense Research Sciences Program	4,148,751	373,310	4,522,061	4,190,286	331,775
12.900	Language Grant Program	12,934	--	12,934	12,934	--
12.901	Mathematical Sciences Grants Program	35,186	--	35,186	35,186	--
12.910	Research and Technology Development	566,085	107,805	673,890	472,457	201,433
12.XXX	Other Department of Defense Programs					
	10-SUBC-440-0000-189244	109,625	22,000	131,625	--	131,625
	110114A-MTA-OSU	20,901	--	20,901	--	20,901
	11-SUBC-440-000225544	28,537	--	28,537	--	28,537
	13705 / PO 9500009782	356,640	--	356,640	--	356,640
	2011-1320	13,506	--	13,506	--	13,506
	2011-1463	3,674	--	3,674	--	3,674
	2011-1512	10,680	--	10,680	--	10,680
	2011-245	8,384	--	8,384	--	8,384
	2011-463	150,490	--	150,490	--	150,490
	27-001325B,Release 2 (Phase 3)	375,075	--	375,075	--	375,075

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		594908-OP/CO#501	7,680	--	7,680	--	7,680
		691994	205,712	--	205,712	--	205,712
		7067-001	(177)	--	(177)	(177)	--
		AOR-PSU-0291188	20,821	--	20,821	--	20,821
		AOR-PSU-2021	43,577	--	43,577	--	43,577
		B1K562490	2,001	--	2,001	--	2,001
		FA8718-09-C-0004	168,127	--	168,127	168,127	--
		HR0011-11-C-0074	1,477	--	1,477	1,477	--
		MP305964	319,112	--	319,112	--	319,112
		N62583-09-C-0109	90,848	--	90,848	90,848	--
		Not Available	94,856	--	94,856	--	94,856
		PO 10083638	8,501	--	8,501	--	8,501
		PO 2763749	60,956	--	60,956	--	60,956
		PO 925035	15,988	--	15,988	--	15,988
		S-34172.7A.3003 /44083.07.3002	28,115	--	28,115	--	28,115
		SC55353-1704	29,984	--	29,984	--	29,984
		UF-EIES-1112015-ORE	5,200	--	5,200	--	5,200
		W909MY-09-C-0067	632,650	--	632,650	632,650	--
		W909MY-10-C-0073	223,037	--	223,037	223,037	--
		W9127N-0820001	1,034,410	326,882	1,361,292	1,361,292	--
		W9127N-09-2-0014	43,068	--	43,068	43,068	--
		W9127N-09-2-0015	64,826	--	64,826	64,826	--
		W9127N-10-2-0002	68,510	44,853	113,363	113,363	--
		W912EF-09C0013	402,439	254,056	656,495	656,495	--
		W912HQ-11-C-0049	23,544	--	23,544	23,544	--
		W912HQ-11-C-006	42,886	--	42,886	42,886	--
12.XXX	Total Other Department of Defense Programs		$ 4,715,660	$ 647,791	$ 5,363,451	$ 3,421,436	$ 1,942,015
Research and Development – Department of Housing and Urban Development							
14.218	Community Development Block Grants/Entitlement Grants		12,921	--	12,921	--	12,921
14.517	Early Doctoral Student Research Grants		4,487	--	4,487	4,487	--
14.XXX	Other Department of Housing and Urban Development						
		Not Available	54,883	--	54,883	--	54,883
14.XXX	Total Other Department of Housing and Urban Development		$ 54,883	$ --	$ 54,883	$ --	$ 54,883
Research and Development Cluster – Department of the Interior							
15.224	Cultural Resource Management		26,658	--	26,658	26,658	--
15.225	Recreation Resource Management		2,055	--	2,055	2,055	--
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance		6,486	--	6,486	6,486	--

The accompanying notes are an integral part of this schedule.

15.230	Invasive and Noxious Plant Management	5,312	--	5,312	5,312	--
15.231	Fish, Wildlife and Plant Conservation Resource Management	306,216	--	306,216	306,216	--
15.232	Wildland Fire Research and Studies Program	23,813	--	23,813	23,813	--
15.233	Forests and Woodlands Resource Management	307,186	--	307,186	307,186	--
15.234	Secure Rural Schools and Community Self-Determination	1,231	--	1,231	1,231	--
15.236	Environmental Quality and Protection Resource Management	94,348	--	94,348	94,348	--
15.238	Challenge Cost Share	70,758	--	70,758	70,758	--
15.242	National Fire Plan - Rural Fire Assistance	19,428	--	19,428	19,428	--
15.423	Minerals Management Service (MMS) Environmental Studies Program (ESP)	300,804	11,716	312,520	312,520	--
15.507	WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	59,014	--	59,014	59,014	--
15.517	Fish and Wildlife Coordination Act	364,593	--	364,593	364,593	--
15.608	Fish and Wildlife Management Assistance	144,201	--	144,201	144,201	--
15.611	Wildlife Restoration and Basic Hunter Education	55,103	--	55,103	--	55,103
15.615	Cooperative Endangered Species Conservation Fund	5,826	--	5,826	--	5,826
15.631	Partners for Fish and Wildlife	69	--	69	69	--
15.634	State Wildlife Grants	25,383	23,149	48,532	--	48,532
15.637	Migratory Bird Joint Ventures	(11,581)	--	(11,581)	--	(11,581)
15.642	Challenge Cost Share	15,353	--	15,353	15,353	--
15.649	Service Training and Technical Assistance (Generic Training)	18,391	--	18,391	18,391	--
15.650	Research Grants (Generic)	121,357	--	121,357	107,004	14,353
15.652	Undesirable/Noxious Plant Species	42,967	--	42,967	42,967	--
15.655	Migratory Bird Monitoring, Assessment and Conservation	32,331	--	32,331	32,331	--
15.657	Endangered Species Conservation - Recovery Implementation Funds	23,036	--	23,036	23,036	--
15.805	Assistance to State Water Resources Research Institutes	84,274	15,439	99,713	99,713	--
15.807	ARRA - Earthquake Hazards Reduction Program	56,412	--	56,412	56,412	--
15.807	Earthquake Hazards Reduction Program	148,725	--	148,725	137,668	11,057
15.808	U.S. Geological Survey_Research and Data Collection	2,241,678	--	2,241,678	1,786,905	454,773
15.810	National Cooperative Geologic Mapping Program	7,168	--	7,168	7,168	--
15.811	Gap Analysis Program	1,272	--	1,272	1,272	--
15.812	Cooperative Research Units Program	382,304	--	382,304	382,304	--
15.816	Minerals Resources External Research Program	29,684	--	29,684	29,684	--
15.915	Technical Preservation Services	407,009	--	407,009	407,009	--
15.916	Outdoor Recreation_Acquisition, Development and Planning	37,058	--	37,058	37,058	--
15.923	National Center for Preservation Technology and Training	40,655	--	40,655	40,655	--
15.XXX	Other Department of the Interior Programs					
	020-9308-IAA-FISH	24,763	--	24,763	--	24,763
	13420-7-J724 / 10100-0-J001	21,634	--	21,634	21,634	--
	13420-9-J941	12,668	--	12,668	12,668	--
	2010-3402	9,782	--	9,782	--	9,782
	5600-OSU	155,007	--	155,007	--	155,007
	COOP 10-083	41,602	--	41,602	--	41,602
	G10AC00702	96,794	54,046	150,840	150,840	--
	H8R07060001 /	31,272	--	31,272	31,272	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		J8R07080002					
		H8W070600001/J8W07100050	4,728	--	4,728	4,728	--
		H8W07060001	2,806	--	2,806	2,806	--
		H8W07060001 / J8W07080007	7,327	--	7,327	7,327	--
		H8W07060001 / J8W07080030	8,809	--	8,809	8,809	--
		H8W07060001 / J8W07090009	13,173	--	13,173	13,173	--
		H8W07060001/J8W07090025	842	--	842	842	--
		H8W07060001/J8W07090026	8,245	--	8,245	8,245	--
		H8W07060001/J8W07090029	6,905	--	6,905	6,905	--
		H8W07060001/J8W0710001	7,847	--	7,847	7,847	--
		H8W07060001/J8W07100015	58,463	--	58,463	58,463	--
		H8W07060001/J8W07100025	35,688	--	35,688	35,688	--
		H8W07060001/J8W07100030	17,198	--	17,198	17,198	--
		H8W07060001/J8W07100033	14,004	--	14,004	14,004	--
		H8W07060001/J8W07100046	48,810	--	48,810	48,810	--
		H8W07060001/J8W07100052	50,568	--	50,568	50,568	--
		H9430100001	19,505	--	19,505	19,505	--
		HAA003D00 / L07AC14736	26,306	--	26,306	26,306	--
		HAA003D00 / L07AC14737	33,118	--	33,118	33,118	--
		J8W0710003/H8W07060001	18,425	--	18,425	18,425	--
		Not Available	461,988	--	461,988	410,398	51,590
		ORFO-09/01/09-01EH	(2,701)	--	(2,701)	--	(2,701)

The accompanying notes are an integral part of this schedule.

	R09AC20029	299,972	--	299,972	299,972	--
	R10PC40037	35,803	--	35,803	35,803	--
15.XXX	Total Other Department of the Interior Programs	$ 1,571,351	$ 54,046	$ 1,625,397	$ 1,345,354	$ 280,043
Research and Development – Department of Justice						
16.320	Services for Trafficking Victims	8,114	--	8,114	--	8,114
16.523	Juvenile Accountability Block Grants	37,822	--	37,822	--	37,822
16.548	Title V_ Delinquency Prevention Program	86,485	115,575	202,060	202,060	--
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	252,143	--	252,143	252,143	--
16.582	Crime Victim Assistance/Discretionary Grants	7,490	--	7,490	--	7,490
16.602	Corrections_Research and Evaluation and Policy Formulation	83,342	--	83,342	--	83,342
16.726	Juvenile Mentoring Program	899	--	899	--	899
Research and Development – Department of Labor						
17.XXX	Other Department of Labor Programs					
	Not Available	35,255	--	35,255	--	35,255
17.XXX	Total Other Department of Labor Programs	$ 35,255	$ --	$ 35,255	$ --	$ 35,255
Research and Development – Department of State						
19.401	Academic Exchange Programs_Scholars	4,137	--	4,137	4,137	--
19.415	Professional and Cultural Exchange Programs_Citizen Exchange	(11,045)	--	(11,045)	(11,045)	--
19.XXX	Other Department of State Programs					
	58419	7,803	--	7,803	--	7,803
19.XXX	Total Other Department of State Programs	7,803	--	7,803	--	7,803
Research and Development – Department of Transportation						
20.109	Air Transportation Centers of Excellence	57,252	--	57,252	57,252	--
20.200	Highway Research and Development Program	305,453	37,712	343,165	--	343,165
20.205	Highway Planning and Construction	1,162,473	173,060	1,335,533	--	1,335,533
20.215	Highway Training and Education	72,763	69,574	142,337	--	142,337
20.218	National Motor Carrier Safety	(10,990)	--	(10,990)	--	(10,990)
20.507	Federal Transit Formula Grants	52,511	--	52,511	--	52,511
20.509	Formula Grants for Other Than Urbanized Areas	39,332	--	39,332	--	39,332
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	18,183	--	18,183	--	18,183
20.514	Public Transportation Research	67,109	--	67,109	67,109	--
20.515	State Planning and Research	27,509	--	27,509	--	27,509
20.610	State Traffic Safety Information System Improvement Grants	56,587	--	56,587	--	56,587
20.611	Incentive Grant Program to Prohibit Racial Profiling	200,157	--	200,157	--	200,157
20.701	University Transportation Centers Program	3,197,809	127,704	3,325,513	3,317,704	7,809
20.761	Biobased Transportation Research	729,321	620,768	1,350,089	1,350,089	--
20.XXX	Other Department of Transportation Programs					
	1547379/PO 77158	24,316	--	24,316	--	24,316
	17384, WO #10-02	122,877	--	122,877	--	122,877
	17384-10-01	174,457	--	174,457	--	174,457
	17384-10-03	67,990	--	67,990	--	67,990
	17384-10-06	113,626	--	113,626	--	113,626

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		17384-10-07	14,493	--	14,493	--	14,493
		17384-10-08	85,334	--	85,334	--	85,334
		17384-10-09	158,626	--	158,626	--	158,626
		17384-10-10	50,344	--	50,344	--	50,344
		17384-10-11	14,501	--	14,501	--	14,501
		17384-10-13	50,756	--	50,756	--	50,756
		17384-11-04	68,165	--	68,165	--	68,165
		17384-11-08	25,034	--	25,034	--	25,034
		17384-11-10	7,750	--	7,750	--	7,750
		17384-11-11	17,692	--	17,692	--	17,692
		22460 WO#5	19,852	--	19,852	--	19,852
		26413	52,019	--	52,019	--	52,019
		283-6074-001	20,705	--	20,705	--	20,705
		38127 TASK ORDER 5	1,856	--	1,856	--	1,856
		404-17-09	14,999	--	14,999	--	14,999
		DRI-A-08-OSU	2,459	--	2,459	--	2,459
		DTFR53-11-C-00013	4,914	10,920	15,834	15,834	--
		HR-03-99	99,725	27,224	126,949	--	126,949
		M060007	19,036	--	19,036	--	19,036
		Not Available	6,131	--	6,131	--	6,131
		PO M16006	24,974	--	24,974	--	24,974
20.XXX	Total Other Department of Transportation Programs		$ 1,262,631	$ 38,144	$ 1,300,775	$ 15,834	$ 1,284,941
Research and Development – Department of National Aeronautics and Space Administration							
43.001	Science		246,226	--	246,226	155,673	90,553
43.002	Aeronautics		445,620	--	445,620	35,045	410,575
43.008	Education		3,877	--	3,877	3,877	--
43.XXX	ARRA - Other NASA programs						
		2011-383	50,001	--	50,001	--	50,001
		Not Available	4,674	--	4,674	--	4,674
43.XXX	Total ARRA - Other NASA programs		$ 54,675	$ --	$ 54,675	$ --	$ 54,675
43.XXX	Other NASA programs						
		11-99-2009-152	10,067	--	10,067	--	10,067
		1283976	254,994	64,751	319,745	--	319,745
		1392451	3,273	--	3,273	--	3,273
		1418574	6,340	--	6,340	--	6,340
		3001735413	65,199	--	65,199	--	65,199
		702013	41,410	--	41,410	--	41,410
		A100541	45,249	--	45,249	--	45,249

The accompanying notes are an integral part of this schedule.

GRANT NNX09AL86G	48,286	--	48,286	48,286	--
KK9106	1,452	--	1,452	--	1,452
M Freilich IPA	222,224	--	222,224	222,224	--
NNA07CN66G	44,094	--	44,094	44,094	--
NNG05GN98G	93,884	--	93,884	93,884	--
NNX07AH92G	50,698	--	50,698	50,698	--
NNX07AN89H	3,071	--	3,071	3,071	--
NNX07AO32H	6,143	--	6,143	6,143	--
NNX07AT11G	172,915	--	172,915	172,915	--
NNX07AV76G #3	46,900	--	46,900	46,900	--
NNX08A022G	48,901	--	48,901	48,901	--
NNX08AF10G	64,805	--	64,805	64,805	--
NNX08AF72G	181,140	--	181,140	181,140	--
NNX08AF73A	99,469	--	99,469	99,469	--
NNX08AF95G #3	53,513	--	53,513	53,513	--
NNX08AG01G	126,631	--	126,631	126,631	--
NNX08AG04G	119,282	53,831	173,113	173,113	--
NNX08AH57G	33,288	18,017	51,305	51,305	--
NNX08AI80G	51,881	--	51,881	51,881	--
NNX08AI92G	118,181	--	118,181	118,181	--
NNX08AJ58G #4	55,029	--	55,029	55,029	--
NNX08AK07G	40,504	--	40,504	40,504	--
NNX08AK70G	69,211	90,640	159,851	159,851	--
NNX08AR37G	137,261	--	137,261	137,261	--
NNX08AR40G	265,225	--	265,225	265,225	--
NNX08AT01G	63,574	--	63,574	63,574	--
NNX08AT84G	20,659	89,419	110,078	110,078	--
NNX08AV27G	12,321	--	12,321	12,321	--
NNX09AC03G	52,216	--	52,216	52,216	--
NNX09AF20G	32,660	--	32,660	32,660	--
NNX09AJ98G	40,651	--	40,651	40,651	--
NNX09AK30G	10,100	--	10,100	10,100	--
NNX09AK88G	49,253	--	49,253	49,253	--
NNX09AL30G	81,939	--	81,939	81,939	--
NNX09AL51G	201,604	--	201,604	201,604	--
NNX09AN92H	27,639	--	27,639	27,639	--
NNX09AP66A	316,775	--	316,775	316,775	--
NNX09AR39G	31,358	--	31,358	31,358	--
NNX09AR59G	10,786	--	10,786	10,786	--
NNX09AT47G	74,188	--	74,188	74,188	--
NNX10A092G	98,080	--	98,080	98,080	--
NNX10A093G	64,372	20,173	84,545	84,545	--
NNX10A098G	128,871	--	128,871	128,871	--
NNX10AE91G	27,564	--	27,564	27,564	--
NNX10AJ92G	48,194	--	48,194	48,194	--
NNX10AK68H	373,148	--	373,148	373,148	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		NNX10AM70G	49,795	--	49,795	49,795	--
		NNX10AN49H	22,998	--	22,998	22,998	--
		NNX10AP79G	39,499	--	39,499	39,499	--
		NNX10AT70G	404,439	28,466	432,905	432,905	--
		Not Available	968,608	--	968,608	967,227	1,381
		NWRA-10-S0118	24,474	--	24,474	--	24,474
		Z641801	15,403	--	15,403	--	15,403
43.XXX	Total Other NASA programs		$ 5,871,688	$ 365,297	$ 6,236,985	$ 5,702,992	$ 533,993
Research and Development – National Endowment for the Humanities							
45.025	Promotion of the Arts_Partnership Agreements		9,443	--	9,443	9,443	--
45.149	Promotion of the Humanities_Division of Preservation and Access		14,200	--	14,200	--	14,200
45.160	Promotion of the Humanities_Fellowships and Stipends		56,698	--	56,698	56,698	--
45.161	Promotion of the Humanities_Research		11,708	--	11,708	11,708	--
45.169	Promotion of the Humanities_Office of Digital Humanities		16,692	--	16,692	16,692	--
Research and Development – Institute Of Museum and Library Services							
45.312	National Leadership Grants		114,370	--	114,370	--	114,370
Research and Development – National Science Foundation							
47.041	Engineering Grants		2,355,155	52,753	2,407,908	2,295,608	112,300
47.049	Mathematical and Physical Sciences		4,952,353	164,461	5,116,814	5,115,342	1,472
47.050	ARRA - Geosciences		188,560	--	188,560	--	188,560
47.050	Geosciences		18,916,227	285,419	19,201,646	16,536,762	2,664,884
47.070	Computer and Information Science and Engineering		4,995,496	75,516	5,071,012	4,731,163	339,849
47.074	Biological Sciences		8,873,498	795,808	9,669,306	8,326,553	1,342,753
47.075	Social, Behavioral, and Economic Sciences		1,609,167	113,388	1,722,555	1,722,555	--
47.076	Education and Human Resources		4,901,666	163,574	5,065,240	4,319,453	745,787
47.078	Polar Programs		1,834,503	298,209	2,132,712	2,028,093	104,619
47.079	International Science and Engineering (OISE)		160,458	57,362	217,820	205,820	12,000
47.080	Office of Cyberinfrastructure		501,376	368,966	870,342	781,193	89,149
47.082	ARRA - Trans-NSF Recovery Act Research Support		8,722,716	563,795	9,286,511	8,309,721	976,790
47.XXX	Other National Science Foundation Programs						
		0830243-IPA	46,026	--	46,026	46,026	--
		2011-791	8,665	--	8,665	--	8,665
		HRD-0964488	167,390	--	167,390	167,390	--
		NEES-4101-38424	8,106	--	8,106	--	8,106
		Not Available	63,240	--	63,240	4,457	58,783
		PO T331A11	26,417	--	26,417	--	26,417
		T329A11	39,868	--	39,868	--	39,868
		T334A11	19,032	--	19,032	--	19,032

The accompanying notes are an integral part of this schedule.

47.XXX	Total Other National Science Foundation Programs	$ 378,744	$ --	$ 378,744	$ 217,873	$ 160,871
Research and Development – Small Business Administration						
59.XXX	Other Small Business Administration Programs					
	Not Available	18,696	--	18,696	18,696	--
59.XXX	Total Other Small Business Administration Programs	$ 18,696	$ --	$ 18,696	$ 18,696	$ --
Research and Development – Environmental Protection Agency						
66.119	West Coast Estuaries Initiative	84,399	--	84,399	--	84,399
66.309	Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice	9,636	--	9,636	9,636	--
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	34,361	--	34,361	34,361	--
66.439	Targeted Watersheds Grants	37,580	--	37,580	--	37,580
66.460	Nonpoint Source Implementation Grants	168,252	9,375	177,627	--	177,627
66.461	Regional Wetland Program Development Grants	75,430	39,376	114,806	114,806	--
66.462	National Wetland Program Development Grants and Five-Star Restoration Training Grant	3,289	3,686	6,975	--	6,975
66.469	Great Lakes Program	59,655	--	59,655	--	59,655
66.509	Science to Achieve Results (STAR) Research Program	459,937	8,290	468,227	436,785	31,442
66.510	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development	21,398	--	21,398	21,398	--
66.514	Science to Achieve Results (STAR) Fellowship Program	47,285	--	47,285	47,285	--
66.609	Protection of Children from Environmental Health Risks	12,903	--	12,903	12,903	--
66.610	Surveys, Studies, Investigations and Special Purpose Grants within the Office of the Administrator	25,457	7,236	32,693	32,693	--
66.611	Environmental Policy and Innovation Grants	7,262	--	7,262	7,262	--
66.708	Pollution Prevention Grants Program	19,274	28,295	47,569	47,569	--
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	9,701	--	9,701	9,701	--
66.XXX	Other Environmental Protection Agency Programs					
	4783-RFA09-1/09-4	40,645	--	40,645	--	40,645
	EPA 83293301-284	22,953	--	22,953	--	22,953
	PO No 9944	2,876	--	2,876	--	2,876
66.XXX	Total Other Environmental Protection Agency Programs	$ 66,474	$ --	$ 66,474	$ --	$ 66,474
Research and Development – Nuclear Regulatory Commission						
77.006	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	417,954	350,682	768,636	768,636	--
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	64,800	--	64,800	64,800	--
77.XXX	Other Nuclear Regulatory Commission Programs					
	NRC-HQ-11-C-04-0011	66,417	--	66,417	66,417	--
77.XXX	Total Other Nuclear Regulatory Commission Programs	$ 66,417	$ --	$ 66,417	$ 66,417	$ --
Research and Development – Department of Energy						
81.041	ARRA - State Energy Program	196,688	--	196,688	196,688	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
81.049	ARRA - Office of Science Financial Assistance Program		515,640	--	515,640	515,640	--
81.049	Office of Science Financial Assistance Program		7,131,310	678,187	7,809,497	7,307,523	501,974
81.064	Office of Scientific and Technical Information		3,640	--	3,640	--	3,640
81.079	Regional Biomass Energy Programs		152,149	--	152,149	--	152,149
81.087	ARRA - Renewable Energy Research and Development		96,965	--	96,965	--	96,965
81.087	Renewable Energy Research and Development		2,892,738	244,743	3,137,481	2,380,431	757,050
81.089	Fossil Energy Research and Development		369,739	243,018	612,757	221,146	391,611
81.104	Office of Environmental Waste Processing		161,728	--	161,728	--	161,728
81.113	Defense Nuclear Nonproliferation Research		95,903	73,959	169,862	169,862	--
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		287,362	--	287,362	287,362	--
81.121	Nuclear Energy Research, Development and Demonstration		220,501	--	220,501	94,957	125,544
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis		513,984	--	513,984	513,984	--
81.XXX	ARRA - Other Department of Energy Programs						
		107557 TASK 112144	37,355	--	37,355	--	37,355
		57494-120679	39,858	--	39,858	--	39,858
		Not Available	64,763	5,157	69,920	--	69,920
81.XXX	Total ARRA - Other Department of Energy Programs		$ 141,976	$ 5,157	$ 147,133	$ --	$ 147,133
81.XXX	Other Department of Energy Programs						
		00044868-00006	24,558	--	24,558	--	24,558
		00044868-00010	357,565	--	357,565	--	357,565
		00044868-00011	92,314	--	92,314	--	92,314
		00044868-00012	52,925	--	52,925	--	52,925
		00044868-00013	16,868	--	16,868	--	16,868
		00044868-00014	19,849	--	19,849	--	19,849
		00044868-00015	252,063	--	252,063	252,063	--
		00044868-00016	53,973	--	53,973	--	53,973
		0F-32701	24,769	--	24,769	--	24,769
		107477 MOD. #2	195,346	--	195,346	--	195,346
		108963	13,697	--	13,697	--	13,697
		11-180E	4,510	--	4,510	--	4,510
		113636	5,289	--	5,289	--	5,289
		120392	23,156	--	23,156	--	23,156
		133527	22,480	--	22,480	--	22,480
		135748	27,257	--	27,257	--	27,257
		155073 AMEND. 1	22,655	--	22,655	--	22,655
		2010-114	138,001	--	138,001	--	138,001
		2010-1390	41,633	--	41,633	--	41,633

The accompanying notes are an integral part of this schedule.

	2010-1602	10,532	--	10,532	--	10,532
	2010-1951	77,242	--	77,242	--	77,242
	2011-1318	38,513	--	38,513	--	38,513
	25907	61,513	--	61,513	61,513	--
	36864 / 1997-024-00	398,946	99,188	498,134	498,134	--
	4000066157	31,837	--	31,837	--	31,837
	40619	51,935	--	51,935	51,935	--
	415-010	23,433	--	23,433	--	23,433
	41817M4310	(25)	--	(25)	--	(25)
	4187M4499	(242)	--	(242)	--	(242)
	42697	55,032	--	55,032	55,032	--
	42783	9,614	--	9,614	9,614	--
	44022 / 1998-014-00	106,961	--	106,961	106,961	--
	48809 / 1998-014-00	543,959	--	543,959	543,959	--
	51286	162,736	--	162,736	162,736	--
	57494-143983	10,992	--	10,992	--	10,992
	57494-79791	286,075	--	286,075	--	286,075
	57494-83381	70,275	--	70,275	--	70,275
	58519	12,387	--	12,387	--	12,387
	68396-02	81,038	--	81,038	--	81,038
	82602-001-10	148,665	--	148,665	--	148,665
	A12126	10,344	--	10,344	10,344	--
	B588270	107,657	--	107,657	--	107,657
	C09-13 / PO C0901340	135,304	--	135,304	--	135,304
	DE-AC52-09NA29324	225,400	--	225,400	225,400	--
	DE-FG52-09NA29363	209,650	--	209,650	209,650	--
	FG0297ER41026	131,645	--	131,645	131,645	--
	Not Available	258,171	--	258,171	27,465	230,706
	PO # 598318	105,555	--	105,555	105,555	--
	PO 1038468	41,125	--	41,125	--	41,125
	PO 1116908	21,708	--	21,708	--	21,708
	RES100000108	56,786	--	56,786	--	56,786
	RES10000040	47,101	--	47,101	--	47,101
	RES10000041	97,884	--	97,884	--	97,884
	RES10000042/001	42,942	--	42,942	--	42,942
	RES10000054	77,899	--	77,899	--	77,899
	RES1000063 MOD #1	34,085	--	34,085	--	34,085
	RES1000091	27,227	--	27,227	--	27,227
	RES1000163	24,579	--	24,579	--	24,579
	RES1100426	41,687	--	41,687	--	41,687
	XCI-0-40426-01	491,628	--	491,628	--	491,628
	ZAM-0-40896-01	14,754	--	14,754	--	14,754
81.XXX	Total Other Department of Energy Programs	$ 5,773,457	$ 99,188	$ 5,872,645	$ 2,452,006	$ 3,420,639
Research and Development – Department of Education						
84.015	National Resource Centers Program for Foreign Language and Area	(15)	--	(15)	--	(15)

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
	Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program						
84.017	International Research and Studies		126,756	--	126,756	126,756	--
84.027	Special Education_Grants to States		6,320	--	6,320	--	6,320
84.116	Fund for the Improvement of Postsecondary Education		327,084	10,447	337,531	301,988	35,543
84.133	National Institute on Disability and Rehabilitation Research		1,676,821	165,715	1,842,536	1,616,116	226,420
84.173	Special Education_Preschool Grants		66,488	--	66,488	--	66,488
84.184	Safe and Drug-Free Schools and Communities_National Programs		258,191	--	258,191	182,696	75,495
84.186	Safe and Drug-Free Schools and Communities_State Grants		(6,335)	--	(6,335)	--	(6,335)
84.195	Bilingual Education Professional Development		469,730	34,842	504,572	504,572	--
84.213	Even Start_State Educational Agencies		23,622	--	23,622	--	23,622
84.215	Fund for the Improvement of Education		149,173	--	149,173	--	149,173
84.229	Language Resource Centers		218,449	--	218,449	218,449	--
84.235	Rehabilitation Services Demonstration and Training Programs		268,499	--	268,499	--	268,499
84.287	Twenty-First Century Community Learning Centers		111,142	59,918	171,060	--	171,060
84.293	Foreign Language Assistance		44,257	--	44,257	--	44,257
84.305	Education Research, Development and Dissemination		3,642,113	1,161,700	4,803,813	4,725,458	78,355
84.323	Special Education - State Personnel Development		5,169	--	5,169	--	5,169
84.324	Research in Special Education		6,939,253	707,621	7,646,874	7,106,736	540,138
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		157,938	--	157,938	157,938	--
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		620,413	230,225	850,638	744,075	106,563
84.327	Special Education_Technology and Media Services for Individuals with Disabilities		1,259,619	458,224	1,717,843	1,717,843	--
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		5,013	--	5,013	--	5,013
84.365	English Language Acquisition Grants		24,999	--	24,999	--	24,999
84.366	Mathematics and Science Partnerships		11,200	--	11,200	--	11,200
84.367	Improving Teacher Quality State Grants		290,322	104,495	394,817	394,817	--
85.601	Smithsonian Institution Fellowship Program		8,092	--	8,092	8,092	--
Research and Development – Department of Health and Human Services							
93.048	Special Programs for the Aging_Title IV and Title II_Discretionary Projects		13,492	--	13,492	--	13,492
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants		8,572	--	8,572	--	8,572
93.087	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		114,978	--	114,978	--	114,978
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		559,945	--	559,945	--	559,945

The accompanying notes are an integral part of this schedule.

93.113	Environmental Health	2,213,639	10,082	2,223,721	1,989,801	233,920
93.114	Applied Toxicological Research and Testing	1,506,965	--	1,506,965	1,506,965	--
93.121	Oral Diseases and Disorders Research	1,019,937	--	1,019,937	580,920	439,017
93.136	Injury Prevention and Control Research and State and Community Based Programs	265,643	37,378	303,021	303,021	--
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education	2,047,663	1,075,165	3,122,828	3,122,828	--
93.172	Human Genome Research	2,921,920	772,174	3,694,094	3,117,172	576,922
93.173	Research Related to Deafness and Communication Disorders	2,280,189	--	2,280,189	2,239,565	40,624
93.184	Disabilities Prevention	4,142	--	4,142	--	4,142
93.213	Research and Training in Complementary and Alternative Medicine	1,344,024	180,972	1,524,996	1,439,042	85,954
93.226	Research on Healthcare Costs, Quality and Outcomes	10,339	--	10,339	--	10,339
93.234	Traumatic Brain Injury State Demonstration Grant Program	206,632	48,250	254,882	--	254,882
93.239	Policy Research and Evaluation Grants	12,841	--	12,841	--	12,841
93.242	Mental Health Research Grants	2,376,874	321,896	2,698,770	2,245,296	453,474
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	253,062	--	253,062	--	253,062
93.262	Occupational Safety and Health Program	169,919	--	169,919	137,655	32,264
93.265	Comprehensive Geriatric Education Program(CGEP)	43,023	--	43,023	--	43,023
93.273	Alcohol Research Programs	313,323	--	313,323	313,323	--
93.279	Drug Abuse and Addiction Research Programs	2,107,725	249,099	2,356,824	2,142,966	213,858
93.282	Mental Health National Research Service Awards for Research Training	4,867	--	4,867	4,867	--
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance	270,891	--	270,891	--	270,891
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	925,326	165,886	1,091,212	1,091,212	--
93.307	Minority Health and Health Disparities Research	141,860	--	141,860	66,033	75,827
93.310	Trans-NIH Research Support	163,785	--	163,785	163,785	--
93.361	Nursing Research	62,718	--	62,718	--	62,718
93.389	National Center for Research Resources	3,902,693	28,772	3,931,465	3,564,643	366,822
93.390	Academic Research Enhancement Award	(1,536)	--	(1,536)	--	(1,536)
93.393	Cancer Cause and Prevention Research	1,734,554	287,575	2,022,129	1,970,467	51,662
93.394	Cancer Detection and Diagnosis Research	302,689	--	302,689	302,689	--
93.398	Cancer Research Manpower	32,406	--	32,406	32,406	--
93.399	Cancer Control	275,912	--	275,912	275,912	--
93.500	Pregnancy Assistance Fund Program	17,136	--	17,136	--	17,136
93.551	Abandoned Infants	61,395	--	61,395	61,395	--
93.568	Low-Income Home Energy Assistance	19,151	--	19,151	--	19,151
93.575	Child Care and Development Block Grant	937,326	--	937,326	--	937,326
93.587	Promote the Survival and Continuing Vitality of Native American Languages	34,171	--	34,171	--	34,171
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	10,047	--	10,047	--	10,047
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	57,802	--	57,802	--	57,802

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
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Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
93.643	Children's Justice Grants to States		14,393	--	14,393	--	14,393
93.647	Social Services Research and Demonstration		21,792	--	21,792	21,792	--
93.648	Child Welfare Research Training or Demonstration		39,563	--	39,563	--	39,563
93.658	Foster Care_Title IV-E		3,333,438	--	3,333,438	--	3,333,438
93.670	Child Abuse and Neglect Discretionary Activities		17,337	--	17,337	--	17,337
93.701	ARRA - Trans-NIH Recovery Act Research Support		10,030,484	753,442	10,783,926	9,524,840	1,259,086
93.708	ARRA - Head Start		52,636	--	52,636	--	52,636
93.713	ARRA - Child Care and Development Block Grant		685,616	--	685,616	--	685,616
93.715	ARRA - Comparative Effectiveness Research-AHRQ		97,849	--	97,849	--	97,849
93.719	ARRA - State Grants to Promote Health Information Technology		18,981	--	18,981	--	18,981
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities		123,909	--	123,909	--	123,909
93.778	Medical Assistance Program		122,764	10,141	132,905	--	132,905
93.837	Cardiovascular Diseases Research		1,560,465	--	1,560,465	1,338,151	222,314
93.838	Lung Diseases Research		403,792	--	403,792	331,066	72,726
93.839	Blood Diseases and Resources Research		419,888	--	419,888	--	419,888
93.846	Arthritis, Musculoskeletal and Skin Diseases Research		1,095,515	--	1,095,515	1,049,903	45,612
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		653,589	--	653,589	524,684	128,905
93.848	Digestive Diseases and Nutrition Research		7,754	--	7,754	--	7,754
93.849	Kidney Diseases, Urology and Hematology Research		(1,226)	--	(1,226)	--	(1,226)
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		1,969,476	34,107	2,003,583	1,923,971	79,612
93.855	Allergy, Immunology and Transplantation Research		2,959,085	247,851	3,206,936	3,055,284	151,652
93.856	Microbiology and Infectious Diseases Research		2,814	--	2,814	--	2,814
93.859	Biomedical Research and Research Training		7,695,136	359,317	8,054,453	7,506,591	547,862
93.866	Aging Research		5,357,948	1,021,939	6,379,887	6,150,456	229,431
93.867	Vision Research		717,242	128,643	845,885	845,885	--
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		56,669	--	56,669	56,669	--
93.958	Block Grants for Community Mental Health Services		14,510	--	14,510	--	14,510
93.969	Geriatric Education Centers		91,844	--	91,844	--	91,844
93.974	Family Planning_Service Delivery Improvement Research Grants		74,740	--	74,740	74,740	--
93.989	International Research and Research Training		31,505	--	31,505	--	31,505
93.995	Adolescent Family Life_Demonstration Projects		36,205	--	36,205	--	36,205
93.XXX	ARRA - Other Department of Health and Human Services Programs						
		606R.OSU.01	29,087	--	29,087	--	29,087
		Not Available	93,758	--	93,758	--	93,758
93.XXX	Total ARRA - Other Department of Health and Human Services Programs		$ 122,845	$ --	$ 122,845	$ --	$ 122,845

The accompanying notes are an integral part of this schedule.

93.XXX	Other Department of Health and Human Services Programs					
	118685	1,550	--	1,550	--	1,550
	123995	32,827	--	32,827	--	32,827
	129335	78,949	--	78,949	--	78,949
	2011-1586	16,110	--	16,110	--	16,110
	96658NBS23 / B28950-2700	3,588	--	3,588	--	3,588
	GCTRI0012A PSU	19,020	--	19,020	--	19,020
	Not Available	18,629	--	18,629	--	18,629
93.XXX	Total Other Department of Health and Human Services Programs	$ 170,673	$ --	$ 170,673	$ --	$ 170,673
Research and Development – Corporation For National and Community Service						
94.013	Volunteers in Service to America	23,831	--	23,831	23,831	--
Research and Development – Department of Homeland Security						
97.045	Cooperating Technical Partners	20,331	--	20,331	--	20,331
Research and Development – United States Agency for International Development						
98.XXX	Other USAID Programs					
	0770-SO11-61	44,044	--	44,044	--	44,044
	688-A-00-07-00044-00	100,161	32,361	132,522	132,522	--
	EPP-A-00-06-00012	1,167,950	1,922,337	3,090,287	3,090,287	--
98.XXX	Total Other USAID Programs	$ 1,312,155	$ 1,954,698	$ 3,266,853	$ 3,222,809	$ 44,044
Total Research and Development Cluster		**$ 247,271,866**	**$ 21,915,026**	**$ 269,186,892**	**$ 224,724,127**	**$ 44,462,765**
TOTAL EXPENDITURES OF FEDERAL AWARDS		**$ 9,907,320,090**	**$1,513,193,139**	**$11,420,513,229**	**$11,299,971,073**	**$ 120,542,156**

The accompanying notes are an integral part of this schedule.

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2011

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the State of Oregon and is presented using the bases of accounting of the originating funds. These include both the modified accrual and accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Therefore, some amounts presented in the schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Reporting Entity

The financial statements of the State of Oregon include all fund types for all agencies, boards, commissions, authorities, courts, and colleges and universities that are legally part of the State's primary government and its component units. The Oregon Health and Science University (OHSU) is a legally separate component unit. For the year ended June 30, 2011, OHSU has issued separate financial statements and has obtained a separate single audit as outlined in Subpart E.500 of OMB Circular A-133. Therefore, the accompanying schedule does not include the federal grant activity of OHSU. A copy of these reports can be obtained from OHSU, 2525 SW Third Avenue, Suite 245, Portland, Oregon 97201.

Note 3. Programs Involving Non-Cash Assistance

Federal expenditures reported in the schedule include the following non-cash assistance programs. All values are either fair market value at the time of receipt or assessed value provided by the federal agency.

CFDA Number	Title	Type of Assistance	Value
10.550	Food Distribution	Commodities	$ 135,164
10.555	National School Lunch Program	Commodities	12,812,442
10.559	Summer Food Service Program for Children	Commodities	24,022
10.565	Commodity Supplemental Food Program	Commodities	224,777
10.567	Food Distribution Program on Indian Reservations	Commodities	119,457
10.569	Emergency Food Assistance Program (Food Commodities)	Commodities	9,642,264
39.003	Donation of Federal Surplus Personal Property	Donated surplus property	1,021,202
93.268	Immunization Grants	Vaccines	33,467,430
	Total		$ 57,446,758

Note 4. Loans and Loan Guarantees

Loans outstanding and new loans made during the year ended June 30, 2011 are as follows:

CFDA Number	Title	Outstanding Balance as of June 30, 2011	New Loans Made During the Year Ended June 30, 2011
11.307	Economic Adjustment Assistance	$ 6,558,434	$ 292,195
14.239	HOME Investment Partnerships Program	10,734,986	534,802
14.256	ARRA - Neighborhood Stabilization Program	-	178,150
14.XXX	Other Department of Housing and Urban Development	-	390,273

66.458	Capitalization Grants for Clean Water State Revolving Funds	51,421,337	42,226,880
66.468	Capitalization Grants for Drinking Water State Revolving Funds	44,544,369	36,787,646
66.818	Brownfield's Assessment and Cleanup Cooperative Agreements	-	1,000,000
84.038	Federal Perkins Loan Program-Federal Capital Contributions	72,033,084	7,975,725
	Total	$ 185,292,210	$ 89,385,671

Note 5. Unemployment Insurance

State unemployment tax revenues and the federal government contributions in lieu of State taxes are deposited to the Unemployment Trust Fund in the U.S. Treasury. These funds may only be used to pay benefits under the federally approved State unemployment law. Of the $2,394,689,464 reported as expenditures for the Unemployment Insurance program (CFDA 17.225), $964,320,506 represented expenditures of State funds held in the Unemployment Trust Fund.

Note 6. Pass-Through Awards

The State of Oregon received the following amounts as a subrecipient of non-federal entities:

CFDA Number	Organization	Amount	ID Number
10.001	University of Nebraska	$ 2,451	25-6235-0145-006
10.025	National Cattlemen's Beef Association	(403)	48832
10.170	University of California, Davis	66,077	200910882-01-OSU
10.170	Washington State University	16,592	G002668
10.200	South Dakota State University	39,592	3TE050
10.200	University of California	365	SA7477
10.200	University of California, Davis	(4,872)	07-011etx
10.200	University of California, Davis	2	08-001136-OSU1
10.200	University of California, Davis	293	2007-001492-ORE20
10.200	University of California, Davis	308	200912415-OH/OSU-2
10.200	University of California, Davis	729	013145-06
10.200	University of California, Davis	1,584	013145-05
10.200	University of California, Davis	2,950	200911201-ORE17
10.200	University of California, Davis	5,429	SA7644
10.200	University of California, Davis	6,913	SA7650
10.200	University of California, Davis	8,500	200912415-OH/OSU-1
10.200	University of California, Davis	10,749	SA7591
10.200	University of California, Davis	19,126	200912415-OH/OSU-5
10.200	University of California, Davis	34,604	SA7646
10.200	University of California, Davis	45,842	200912415-FU/OSU-4
10.200	University of California, Davis	78,204	09-002101-OSU1
10.200	University of Idaho	1,058	BAK305_SB_001 / P0029924
10.200	University of Idaho	1,874	BAK305_SB_003 / P0028638
10.200	University of Idaho	3,077	BAK304_SB_002 / P0024069
10.200	University of Idaho	3,176	BAK302_SB_003 / P0016229
10.200	University of Nevada - Reno	60	UNR 10-24
10.200	University of Washington	(122)	603254
10.200	University of Washington	(1)	542751
10.200	University of Washington	7,393	319345
10.200	University of Washington	16,005	2007-38500-18593
10.200	Utah State University	12,644	61553054
10.200	Washington State University	(8,977)	105577_G002412

10.200	Washington State University	(1,079)	G002097
10.200	Washington State University	(109)	G002102
10.200	Washington State University	(2)	G002098
10.200	Washington State University	32	110565_G002391
10.200	Washington State University	940	113594_G002733
10.200	Washington State University	948	114878_G002863
10.200	Washington State University	2,634	113241_G002580
10.200	Washington State University	2,852	110563_G002423
10.200	Washington State University	3,338	113594_G002665
10.200	Washington State University	4,715	110549_G002427
10.200	Washington State University	5,428	114863_G002795
10.200	Washington State University	6,551	110565_G002390
10.200	Washington State University	10,000	113594_G002672
10.200	Washington State University	13,720	114803_G002794
10.200	Washington State University	14,374	113491_G002617
10.200	Washington State University	16,395	113491_G002619
10.200	Washington State University	16,700	113491_G002618
10.200	Washington State University	29,251	114863_G002793
10.200	Washington State University	32,450	113491_G002616
10.200	Washington State University	52,693	114863_G002796
10.200	Washington State University	59,515	110563_G002419
10.200	Washington State University	116,892	105577_G002804
10.206	Institute for Culture and Ecology	(1,904)	2009-1190
10.206	Michigan State University	82,996	61-4244F
10.206	Pennsylvania State University	15,986	4365-OSU-USDA-8710
10.206	Pennsylvania State University	47,337	3617-OSU-USDA-8710
10.206	University of Arizona	55,131	PO Y452465
10.206	University of California, Davis	3,486	Sub07-000752-01
10.206	University of California, Davis	6,103	K016618-13
10.206	University of Maryland	17,740	Z521909
10.206	University of Massachusetts, Amherst	86,073	09-005358 B 00
10.206	University of Minnesota	592	Q4096504501
10.215	Colorado State University	1,591	G-4856-1
10.215	Utah State University	(23)	80861041
10.215	Utah State University	3,653	90758034
10.215	Utah State University	13,422	80019040
10.215	Utah State University	23,551	90758033
10.215	Utah State University	28,237	80861040
10.215	Utah State University	34,734	90758005
10.215	Utah State University	47,599	80861010
10.215	Utah State University	64,484	90758008
10.215	Utah State University	66,181	100893007
10.215	Utah State University	107,327	80861005
10.217	University of Missouri	49,513	C00024574-2
10.225	Adelante Mujeres	5,157	Not Available
10.226	Janus Youth Programs, Inc.	6,154	Not Available
10.303	University of California, Davis	(254)	07-001492-OSU4
10.303	University of California, Davis	17	07-001492-ORE16
10.303	University of California, Davis	180	07-001492-OSU1
10.303	University of California, Davis	704	07-001492-ORE24
10.303	University of California, Davis	2,615	07-001492-ORE27

10.303	University of California, Davis	4,708	07-001492-ORE26
10.303	University of California, Davis	5,085	07-001492-ORE23
10.303	University of California, Davis	6,292	07-001492-ORE22
10.303	University of California, Davis	6,957	07-001492-OSU2
10.303	University of California, Davis	8,308	SA7619
10.303	University of California, Davis	10,692	07-001492-OSU3
10.303	University of Idaho	31,842	BJKH15_SB_003 / P0019144
10.303	University of Wisconsin	58,148	095K841
10.303	Washington State University	(76)	103087_G002326
10.303	Washington State University	67,992	112890_G002644
10.304	Dept of Plant Pathology	7,853	06111230000000
10.304	Kansas State University	24,491	S08018
10.304	Purdue University	21,445	8000017968-AG
10.304	University of California, Davis	15,181	07-002558-10
10.304	University of California, Davis	86,052	07-002558-11
10.307	North Carolina State University	3,837	2009-1655-01
10.307	Pennsylvania State University	35,571	4078-OSU-USDA-5656
10.307	Washington State University	513	110036_G002575
10.309	Carnegie Mellon University	113,219	1080198-220112
10.309	Cornell University	23,988	61314-9365
10.309	Michigan State University	27,200	61-4296G
10.309	University of California, Berkeley	85,456	PO 6000054137
10.309	University of California, Davis	(358)	08-003996-01
10.309	University of California, Davis	17,818	201013048-01
10.309	University of Florida	76,711	UF09152 / Proj 00080376
10.309	Washington State University	391	111356_G002639
10.309	Washington State University	27,108	111349_G002606
10.309	Washington State University	42,441	111356_G002640
10.309	Washington State University	84,801	111343_G002438
10.310	Michigan State University	12,798	61-4206J
10.310	North Dakota State University	25,289	FAR-0015525-5
10.310	University of California, Davis	11,580	201015718-19
10.310	University of California, Davis	252,433	09-001929-02
10.310	University of Idaho	8,995	BJKL03-SB-001 / PO P0031110
10.310	University of Idaho	11,654	BJKH55-SB-002 / PO P0025266
10.310	University of Idaho	56,058	BJKH57-SB-001 / PO P0025252
10.310	University of Maryland	115,113	Z541309
10.310	University of Minnesota	30,337	H000972006
10.310	University of Wisconsin	13,947	223K915
10.311	Entrepreneurial Development Services	28,926	Not Available
10.311	Washington State University	10,957	G002590
10.446	Rural Development Initiatives, Inc.	23,116	16121
10.500	Auburn University	(132)	08-HHP-374648-0022
10.500	Auburn University	4,005	10-ACES-374584-OSU
10.500	Auburn University	125,034	08-USDA-Army-OSU
10.500	Clemson University	5,435	1260-7559-207-2006963
10.500	Kansas State University	12,350	S11137
10.500	Kansas State University	76,831	S08145
10.500	New Mexico State University	182	Q01461
10.500	University of Arizona	(70)	PO Y550559
10.500	University of Nebraska	13,640	25-6365-0023-350

10.500	University of Nebraska	29,633	25-6365-0023-357
10.500	University of Wyoming	1,881	UTSTUNV46467OR2
10.500	University of Wyoming	3,065	1000782
10.500	University of Wyoming	3,950	USSTUNV46442OR
10.500	Utah State University	500	61554005
10.500	Utah State University	31,736	90757013
10.500	Washington State University	21,299	108815_G002717
10.561	Oregon Food Bank	6,829	2011-95
10.652	Conservation Biology Institute	16,938	Not Available
10.652	Northern Arizona University	6,570	ERI34GL-04
10.664	National Association of State Forestry	22,821	1510141374000
10.665	Clackamas County	206,211	1936002286000
10.665	Jackson County	15,960	1936002298000
10.665	Klamath County	11,492	Not Available
10.665	Klamath Falls	1,655	1936002301
10.665	Lake County	19,103	1936002302
10.665	Lane County	67,400	1936002303000
10.665	Linn County	331,000	1936002305000
10.688	Oregon Youth Conservation Corps	12,578	GRNT0408
10.773	Iowa State University	11,463	412-30-16 / PO IO 73597 23
10.783	The Rogue Initiative for a Vital Economy	11,955	Not Available
10.912	IPM Institute of North America, Inc.	46,506	2633818314
10.912	University of California, Davis	16,149	Sub08-001381-OSU
11.417	Pacific States Marine Fisheries Commission	(628)	40805
11.417	Pacific States Marine Fisheries Commission	395	40800
11.417	Pacific States Marine Fisheries Commission	6,354	40841
11.417	Pacific States Marine Fisheries Commission	6,795	40802
11.417	Pacific States Marine Fisheries Commission	19,770	40828
11.417	University of Alaska	(10,304)	PO FP700694 / UAF 07-0029
11.417	University of Alaska	27,755	PO FP900342 / UAF 08-0121
11.417	University of New Hampshire	50,145	11-047
11.417	University of Wisconsin - Madison	22,068	222K596
11.419	University of New Hampshire	14,274	07-049
11.419	University of New Hampshire	17,408	08-047
11.419	US Dept of Commerce, NOAA	100,486	04000000000000
11.429	National Marine Sanctuary Foundation	15,693	Not Available
11.431	University of Washington	22,519	533493
11.432	Florida Atlantic University	9,446	ORH61 #P0012300
11.432	University of Miami	19,253	6-6440A-3712 / P131564
11.432	University of Michigan	37,324	PO 3001051684
11.436	Oregon Watershed Enhancement Board	71,384	208-920-7998
11.437	Pacific States Marine Fisheries Commission	(1,337)	40816
11.437	Pacific States Marine Fisheries Commission	949,320	936002376
11.438	Pacific Salmon Commission	520,449	9909840528
11.439	National Fish and Wildlife Foundation	21,209	2010-0073-003
11.439	National Fish and Wildlife Foundation	28,526	2010-0073-004
11.439	Pacific States Marine Fisheries Commission	28,443	936002376
11.441	North Pacific Fishery Mgmt	47,965	920060367
11.441	Pacific Fishery Mgmt Council	69,306	910982918
11.441	Pacific States Marine Fisheries Commission	48,587	936002376
11.454	Chicago Zoological Society	4,557	Not Available

11.463	Cascade Pacific RC&D	37,182	2007-13
11.463	National Fish and Wildlife Foundation	5,090	521384139
11.463	Rogue Valley Council of Governments	58,661	Not Available
11.469	Consortium for Ocean Leadership	15,000	SA 10-28
11.472	North Pacific Research Board	(633)	728
11.472	North Pacific Research Board	(14)	723 / F2723-02
11.472	North Pacific Research Board	2,201	806 / F3806-00
11.472	North Pacific Research Board	37,744	1014
11.472	North Pacific Research Board	38,707	F1103-10
11.472	North Pacific Research Board	45,520	709 / F2709-01
11.472	North Pacific Research Board	47,508	B60 - year 4 & 5 / F4960
11.472	North Pacific Research Board	49,758	905 / F3905-01
11.472	North Pacific Research Board	51,194	1011
11.472	North Pacific Research Board	53,726	B60 / F3860-00
11.472	North Pacific Research Board	54,482	816 / F3816-01
11.472	North Pacific Research Board	55,450	B67 - year 3 / F4967-04
11.472	North Pacific Research Board	78,366	B77 (year 3) / F4977-06
11.472	North Pacific Research Board	81,412	904 / F4904-00
11.473	University of Hawaii	1	Not Available
11.473	University of Washington	299,479	457268
11.473	University of Washington	330,538	702285
11.557	Crook County Oregon	39,755	Not Available
11.609	Catholic University of America	19,482	407235-SUBAWARD #1
11.609	Nanoelectronics Research Corporation	54,838	2008-NE-1462E
12.000	University of Mississippi	10,979	11-09-024 MOD. 2
12.106	Pacific States Marine Fisheries Commission	(164,480)	936002376
12.107	Washington Department of Ecology	55,000	C1100027
12.300	Cascadia Research Collective	12,326	411-2
12.300	Cascadia Research Collective	28,089	411-1
12.300	Institute for the Study of Learning and Expertise	(704)	OSU-01
12.300	Massachusetts Institute of Technology	126,088	5710002560 MOD #2
12.300	University of Washington	128,564	710505
12.420	Cornell University	117,502	53998-8633
12.420	University of Illinois, Urbana-Champaign	47,794	2009-02748-01, A2435
12.431	Academy of Applied Science, Inc.	2,600	17441
12.431	AKT America	(385)	Not Available
12.431	Organization for Economic Initiatives, Inc.	572	Not Available
12.431	Organization for Economic Initiatives, Inc.	7,352	ARL10-NWMI-PSU 120610
12.431	University of Connecticut	(3,062)	921210 / 090212
12.431	University of Connecticut	56,870	101311/110013
12.431	University of Connecticut	98,971	929210 / 090292
12.431	University of Missouri	12,762	C00016486-1
12.431	University of Washington	2,130	715233
12.431	University of Washington	178,189	548644
12.550	Institute of International Education	37,160	NSEP-U631043-UO-CHN-10-CI-01B
12.551	Institute of International Education	(4,887)	NSEP-U631013-UO-CHN-DI07-08 #1
12.551	Institute of International Education	(249)	Not Available
12.551	Institute of International Education	2,333	NSEP-U631043-UO-CHN-SI-R12-P
12.551	Institute of International Education	2,484	NSEP-U631006-UO-CHN MOD. 6
12.551	Institute of International Education	1,250,057	NSEP-U631033-UO-CHN MOD. 1
12.555	Academy of Applied Science, Inc.	2,733	Not Available

12.555	Institute of International Education	456,624	NSEP-U631023-PDX-RUS-08-D12
12.555	Organization for Economic Initiatives, Inc.	46,165	Not Available
12.555	Organization for Economic Initiatives, Inc.	196,881	NWMI-PSU-100229
12.555	Organization for Economic Initiatives, Inc.	290,748	ARL09-MWMI-PSU 06260
12.555	Stanford University	153,740	PO 20109120/SPO#36615-A
12.800	Brown University	179,421	104 / PO P996645
12.800	University of Arizona	(7)	PO Y451324
12.800	University of Arizona	9,980	PO Y560317
12.800	University of Florida	40,676	Not Available
12.800	University of Michigan	101,706	3001266559
12.910	Georgia Institute of Technology	1,546	Not Available
12.910	HRL Laboratories, LLC	8,929	8036-801884-BS PH.2
12.910	Massachusetts Institute of Technology	(452)	5710002087
12.910	SRI International	(461)	55-000656-TO-11
12.910	University of California, Berkeley	(1,365)	SA4997-10929
12.910	University of Idaho	(11)	SubAward KNK005-001 / PO019133
12.910	University of Idaho	189,718	KNK015-001 / PO P0017259
12.910	Washington State University	3,529	108596_G002570
14.218	Portland Development Commission	79,919	Not Available
14.218	Washington County	12,921	CA 10-1271
14.235	Lane County	33,397	40000000000004
15.039	Confederated Tribes of Warm Springs	21,661	390383362
15.227	Benton County	14,184	1936002285
15.227	Josephine County	17,049	2010-11 SRS2008
15.227	Josephine County	220,605	1936002300
15.615	Marion County Public Works	12,685	00003840700000
15.637	Ducks Unlimited	(11,581)	US-WA-208-1
15.650	US Fish & Wildlife Service	14,353	Not Available
15.807	Southern California Earthquake Center	11,057	PO# 119939 AMEND. 4
15.808	Idaho State University	3,207	09-325A
15.808	Oregon Health & Science University	451,566	GEBSN0060A1
16.320	Catholic Charities	8,114	Not Available
16.523	Rand Corporation	37,822	992008007
16.582	National Crime Victim Law Institute	7,490	Not Available
16.582	Natl Assoc Voca Asst Adminstration	5,000	1682
16.585	Jackson County	19,410	1008
16.585	Yamhill County	28,615	1012
16.589	Linn County	66,257	1009
16.590	Lane County	59,595	1013
16.590	Linn County Courts	83,872	936002305
16.610	State of California	323,588	9900
16.726	National 4-H Council	37,433	2011-1490
16.726	National 4-H Council	49,092	2011-1738
16.726	University of Illinois	899	Not Available
16.745	Josephine County	9,382	1018
17.275	Worksystems, Inc.	109,825	Not Available
19.010	Institute of International Education	159,281	Not Available
19.400	Institute of International Education	86,123	Not Available
19.421	University of Maryland	65,692	7278
19.421	University of Maryland	311,558	0000008648 AMEND. 1
20.200	Cambridge Systematics	12,946	Subcontract #7308 Task #067

20.200	Regents of the University of Idaho	69,818	Not Available
20.205	City of Portland	13,444	38127 WORK ORDER 6
20.205	IBI Group	51,994	Not Available
20.205	Kittelson & Associates, Inc.	5,835	TASK ORDER #1
20.205	National Academy of Sciences	273,477	SHRP C-06(B)
20.215	National Academy of Sciences	142,337	HR 17-38
20.507	City of Wilsonville	52,511	Not Available
20.513	Lane Transit District	18,183	2011-22
20.701	Washington State Dept of Transportation	7,809	GCA 6384
43.001	Jet Propulsion Lab/CA Inst. of Technology	5,383	1347570 MOD. 1
43.001	Montana State University	71,177	G258-08-W1951
43.001	Resources for the Future	6,439	RFF #1611
43.002	Earth and Space Research	(10,088)	PO06-75 5-112B/06-75- 05-1126C
43.002	Jet Propulsion Lab/CA Inst. of Technology	6,204	1316978
43.002	Jet Propulsion Lab/CA Inst. of Technology	74,551	1249878
43.002	Jet Propulsion Lab/CA Inst. of Technology	102,951	1294728
43.002	Jet Propulsion Lab/CA Inst. of Technology	235,136	1283973
43.002	University of California, Santa Barbara	1,822	KK4134
45.025	Oregon Arts Commission/National Endowment for the Arts	5,250	FY10-ABC-9344
45.025	Western States Arts Federation (WESTAF)	2,500	TW20090216
45.025	Western States Arts Federation (WESTAF)	2,500	TW20100143
45.025	Western States Arts Federation (WESTAF)	2,500	TW20090227
45.129	Oregon Humanities	2,070	209
45.149	University of Maryland, College Park	14,200	Z941803 AMEND. B
45.310	Institute of Museum and Library Science	25,337	OREGON STATE LIBRARY 10-08-6A
45.312	Philadelphia Museum of Art	87,867	Not Available
45.312	Western University of Health Sciences	26,504	2054-Barr
47.041	CSD-Nano	57,196	2011-154
47.041	OnTo Technology, LLC	413	101
47.041	Purdue University	25,935	NEES-4101-39854
47.041	Purdue University	1,033,175	NEES-4101-31879
47.041	Umpqua Research Company	1	AG209
47.041	University of California, Berkeley	(1,146)	SA5696-23584 / PO 1315264
47.041	University of California, Berkeley	(3)	SA5809-23584 / PO 1325998
47.041	University of Hawaii	14,739	MA110005
47.041	Virogenomics, Inc.	39,954	PSU-NSF-IIP
47.049	California Institute of Technology	1,472	75ADV-1090013
47.049	Mathematical Association of America	417	Not Available
47.049	University of Notre Dame	1,800	Not Available
47.050	Appalachian State University	70,726	08-0258 (A-2)
47.050	Columbia University	2,177	2 (Acct. #5-24334)
47.050	Consortium for Ocean Leadership	397	SA 10-02
47.050	Consortium for Ocean Leadership	12,467	TO T324A11
47.050	Consortium for Ocean Leadership	13,031	T334B11
47.050	Consortium for Ocean Leadership	54,111	T330A11
47.050	Consortium for Ocean Leadership	71,167	SA-901/O&M
47.050	Incorporated Research Institution for Seismology	575,900	75-MT
47.050	Joint Oceanographic Institutions	78	PO T0316A11
47.050	Monterey Bay Aquarium Research Institute	(392)	PO 0611586
47.050	Oregon Health & Science University	11,984	ASTCN0029 PSU
47.050	Oregon Health & Science University	605,907	GSTCN0001A7.OSU

47.050	Research Foundation of the State University of New York	17,536	1078175-2-49921
47.050	St. Joseph's College of Maine	32,128	NSF-2
47.050	University Corporation for Atmospheric Research	80,181	Z10-80383
47.050	University of Alaska	228,912	PO FP802513 / UAF 08-0037
47.050	University of California, Riverside	30,579	S-000374
47.050	University of California, San Diego	11,188	PO 10278073
47.050	University of California, Santa Barbara	15,424	KK1102
47.050	University of Hawaii	188,560	Z924982
47.050	University of North Carolina	1,439	5-54668
47.050	University of Washington	8,851	380568
47.050	US Science Support Program	15,507	TO T322A11
47.050	US Science Support Program	16,940	TO T323A11
47.050	Villanova University	1,455	5-25568
47.050	Woods Hole Oceanographic Institution	(3)	A100528
47.050	Woods Hole Oceanographic Institution	1,255	A100653/WBS 1.3.3.6.6
47.050	Woods Hole Oceanographic Institution	8,824	AI00653/WBS 1.3.3.6
47.050	Woods Hole Oceanographic Institution	14,621	AI00653/WBS 1.3.3.3
47.050	Woods Hole Oceanographic Institution	32,424	A100653/WBS 2.3.1.2
47.050	Woods Hole Oceanographic Institution	42,082	A100653/WBS 2.3.1.3
47.050	Woods Hole Oceanographic Institution	46,159	AI00653/WBS2.3.1.1.1.1
47.050	Woods Hole Oceanographic Institution	72,566	AI00653/WBS2.3.1.2.1.1
47.050	Woods Hole Oceanographic Institution	83,702	AI00653/WBS 1.3.1
47.050	Woods Hole Oceanographic Institution	83,727	A100709
47.050	Woods Hole Oceanographic Institution	119,818	A100653/WBS 2.3.1.1
47.050	Woods Hole Oceanographic Institution	162,518	A100653/WBS 1.3.3.3.7
47.050	Woods Hole Oceanographic Institution	220,126	A100653/WBS 1.3.1.8
47.050	Woods Hole Oceanographic Institution	259,423	AI00653/WBS 1.3.2.7
47.070	Computing Research Association	100,485	1019343
47.070	Evergreen State College	6,075	2011-923
47.070	Oregon Health & Science University	104,920	GSTCN0001A7.PSU
47.070	Research Foundation of the City University of New York	7,892	40583-00-01A AMEND #3
47.070	Trinity College	14,600	CCF-0939034-OSU
47.070	University of California, Los Angeles	22,231	Not Available
47.070	University of California, Los Angeles	83,645	0070 G JE855 AMEND. 1
47.074	Carnegie Institute	244,908	6-2091-02
47.074	Cold Spring Harbor Lab	151,895	22930214 / PO 920560-SV
47.074	Iowa State University	51,206	420-40-21 B
47.074	Michigan State University	309,701	61-2556OU
47.074	North Dakota State University	191,180	15444-1
47.074	University of Hawaii	328,206	PO Z795332/Z925587
47.074	University of Maryland	2,162	Z346201
47.074	University of South Dakota	63,496	USD1021 AMEND. 4
47.076	Association of Science-Technology Centers	125,995	ESI-0638981
47.076	California State University Los Angeles	2,736	PSU230765
47.076	Dartmouth College	42,882	751
47.076	Education and Human Resources	54,853	EL CAMINO COLLEGE
47.076	Education Northwest	20,845	Not Available
47.076	Franklin Institute Science Museum	139,956	Not Available
47.076	Georgia State University	20,959	H3213-16 AMEND. 2
47.076	Lane Community College	10,441	SUB 14557 REF#810481
47.076	Mathematical Association of America	44,230	Subcontract under DUE-0817071

47.076	Northwest Regional Educational Laboratory	(3,334)	Not Available
47.076	Oregon Museum of Science and Industry	(295)	D09-02 (PO 92225)
47.076	Oregon Museum of Science and Industry	12,041	D10-07
47.076	Portland Community College	1,416	Not Available
47.076	Purdue University	34,076	4101-29673
47.076	Space Science Institute	14,549	455
47.076	University of California, Berkeley	99,797	6880
47.076	University of California, San Diego	24,577	PO 10296221
47.076	University of Colorado	21,486	1547120
47.076	University of Colorado	56,138	154-2277 / PO 53905
47.076	University of Washington	92,696	658615
47.076	University of Washington	94,992	658608
47.076	Utah State University	23,654	8064804
47.076	WestEd	144,455	5060.01.001
47.076	Wichita State University	1,299	SUB5163-1
47.078	Regents of University of Colorado	174	1548194 SPO 0000077305
47.078	Regents of University of Colorado	92,359	1547273
47.078	University of Washington	12,086	524541
47.079	US Civilian Research & Develop Fdtn	12,000	RUC1-2908-UF-07
47.080	University of California, Los Angeles	64,162	0145 G MB061 AMEND. 1
47.080	University of Illinois, Urbana-Champaign	24,986	2010-07189-02-00
47.082	Consortium for Ocean Leadership	19,032	T334A11
47.082	Consortium for Ocean Leadership	26,417	PO T331A11
47.082	Consortium for Ocean Leadership	39,868	T329A11
47.082	Consortium for Ocean Leadership	57,997	SA 9-01/ARRA
47.082	Cornell University	557	Not Available
47.082	Denver Museum of Nature and Science	8,665	2011-791
47.082	Purdue University	8,106	NEES-4101-38424
47.082	Rutgers University	45,086	4-32571 / 4127 / PO S1411525
47.082	Trustees of Princeton University	29,491	1688
47.082	University of California, Los Angeles	70,077	0070 G ME275 AMEND 1 ARRA
47.082	Woods Hole Oceanographic Institution	3,541	AI00653/WBS 1.3.4.2.12
47.082	Woods Hole Oceanographic Institution	7,542	Not Available
47.082	Woods Hole Oceanographic Institution	12,202	AI00653/1.3.3.7
47.082	Woods Hole Oceanographic Institution	14,068	A100653/1.3.3.7.4
47.082	Woods Hole Oceanographic Institution	16,482	AI00653/WBS1.3.2.1
47.082	Woods Hole Oceanographic Institution	16,483	A100653/WBS 1.3.2.2.4
47.082	Woods Hole Oceanographic Institution	23,492	AI00653/WBS 1.3.3.6
47.082	Woods Hole Oceanographic Institution	38,174	AI00653/WBS1.3.3.7.3
47.082	Woods Hole Oceanographic Institution	53,007	AI00653/WBS1.3.3.6
47.082	Woods Hole Oceanographic Institution	97,034	A100653/WBS 1.3.2.2.1.1
47.082	Woods Hole Oceanographic Institution	98,679	AI00653/WBS1.3.1.1
47.082	Woods Hole Oceanographic Institution	107,628	AI000653/WBS1.3.3.3
47.082	Woods Hole Oceanographic Institution	149,195	AI000653/WBS 1.3.1.2
47.082	Woods Hole Oceanographic Institution	202,152	AI00653/WBS1.3.4.2.12
59.037	Lane Community College	881	09-2-151 (SBAHQ-09-B-006)
59.037	Lane Community College	2,555	09-2-154 COOP SBAHQ09B006
59.037	Lane Community College	11,287	LANE CC 1-603001-Z0039-28
59.037	Lane Community College	15,125	1-603001-Z-0039-28
59.037	Lane Community College	15,125	10-603001-Z-0039-27
59.037	Lane Community College	21,247	LANE CC 10-603001-Z0039-27

59.037	Lane Community College	57,318	Not Available
66.041	City of Corvallis	1,197	2011-1734
66.119	Kitsap County	84,399	KC-355-09
66.439	Skagit County Washington	37,580	C20090581
66.462	Association of State Wetland Managers	6,975	2010-196
66.469	Central Michigan University	34,259	2011-1086
66.469	Loyola University - Chicago	25,396	511045
66.509	University of South Florida	31,442	1209-1093-00-A
81.049		(60)	41817M4082
81.049	Los Gatos Research, Inc.	2,761	2011-1922
81.049	Northern Arizona University	109,939	MPC 3EK1
81.049	Pacific Northwest National Lab	123,402	53501
81.049	Pennsylvania State University	7,727	3890-OSU-USDOE-4157
81.049	Research Development Solutions, LLC	(319)	41817M4071
81.049	University of Massachusetts, Amherst	73,273	09-005177 B 00
81.049	University of Wisconsin	11,542	174K790 AMEND. 02
81.064	National Renewable Energy Laboratory	3,640	Not Available
81.079	South Dakota State University	26,043	3TB160
81.079	South Dakota State University	126,106	3TA160
81.086	The Regents of the Univ of Cal	62,942	1943067788
81.086	Washington State University	15,000	00000000000076
81.087	Bob Lawrence & Associates	116,940	SUBCONTRACT NO: 2741-001
81.087	Boise State University	62,405	014G106215-D (DE-EE0001120)
81.087	Columbia Power Technologies	151,850	2010-1906
81.087	Columbia Power Technologies	172,013	2010-1698
81.087	Daimler Trucks North America	44,087	2011-462
81.087	MRI National Renewable Energy Laboratory	4,952	XAT-4-33624-08 MOD. 8
81.087	MRI National Renewable Energy Laboratory	5,258	ZXL-5-44205-11 MOD. 9
81.087	National Renewable Energy Laboratory	27,361	NFE-8-88041-01 MOD. 2
81.087	Ormat Technologies, Inc.	52,878	2010-1955
81.087	Pacific Energy Ventures	97,135	2010-1718
81.087	United Solar Ovonic Corporation	74,139	AMENDMENT 8
81.087	University Central Florida	(5,102)	00000000000069
81.087	University of Delaware	70,845	17715 AMEND. 4
81.087	University of Nevada - Reno	21,269	UNR-11-06/(DOE DE-EE0003063)
81.087	Wichita State University	8,031	SUB110170
81.089	Montana State University	202	G298-08-W2036
81.089	Montana State University	6,813	G122-10-W2036
81.089	Research Partnership to Secure Energy for America	384,595	08121-2801-02
81.104	Vanderbilt University	161,728	19067-S2
81.119	Washington State University	103,794	00000000000076
81.121	Georgia Institute of Technology	90,311	DPO# 2500016838/R8895-G1
81.121	Idaho National Laboratory	(309)	00044868-00002
81.121	Idaho National Laboratory	2,947	00044868-00004
81.121	Idaho National Laboratory	120,464	00044868-00001
81.121	Savannah River National Laboratory	32,287	AC 54326 O
81.122	City of Salem	99,753	PO #350961 ARRA
81.122	University of Minnesota	968	A000211535
81.128	King County	5,393	T03344T
84.011	Forest Grove School District	279	3
84.011	Forest Grove School District	30,425	Not Available

84.011	Woodburn Schools	279	4
84.015	University of Chicago	(15)	32584-B
84.116	Oregon Health & Science University	34,461	ASONO 0266-PSU
84.116	Regents of Univ of Michigan	1,083	Not Available
84.116	University of Denver	31,654	SC36537A-01-03
84.116	Virginia Commonwealth University	10,808	PT105805-SC102420
84.116	Willamette University	17,250	WU-FIPSE02-10 USDE P116B100256
84.133	Cin Chil Hospital Med Center	102,327	SUBAWARD NO 107354
84.133	Oregon Health & Science University	18,383	GSONO0239-PSU
84.133	Syracuse University	29,079	22136_01434_515
84.133	Univ of Massachusetts	19,746	6125650/RFS2011134
84.133	University of Cincinnati	53,685	107354
84.173	Lane Education Service District	3	Not Available
84.173	Lane Education Service District	9,093,333	8597
84.181	Lane Education Service District	34,158	EC CARES 2008-09
84.184	Linn Benton Lincoln ESD	36,965	20000000000009
84.184	Linn Benton Lincoln ESD	75,495	Not Available
84.184	Salem-Keizer Public Schools	15	PS 4651
84.186	Multnomah County	(6,335)	12035
84.186	Multnomah County	668	46-7403
84.215	Beaverton School District	116,730	Not Available
84.215	Educational Service District 112	33,847	7001200020
84.215	Educational Service District 113	(4,848)	7009200053
84.215	Educational Service District 114	674	7009200059
84.215	Educational Service District 115	2,771	7009200106
84.224	Access Technologies, Inc.	36,352	Not Available
84.287	Metropolitan Family Services	1,875	200CEL212
84.287	Metropolitan Family Services	5,546	Not Available
84.293	Global Village Academy	301	16627
84.293	Global Village Academy	4,997	16628
84.293	New Jersey Department of Education	12,271	PO #7308149
84.293	Portland Public Schools	(1,457)	56582
84.293	Portland Public Schools	3,512	58306
84.293	Portland Public Schools	24,812	57242
84.305	Florida State University	35,663	R01296 AMEND. 1
84.305	Pacific Institutes for Research	6,256	Not Available
84.305	Pacific Institutes for Research	7,244	AMENDMENT #5
84.305	Pacific Institutes for Research	29,192	AMEND #5
84.323	Napa County Office of Education	15,793	1575
84.323	Napa County Office of Education	19,043	Not Available
84.324	IRIS Media, Inc.	(698)	50
84.324	Oregon Research Institute	534,584	R324A090111, MOD 2
84.324	Pacific Institutes for Research	6,252	Not Available
84.324	Salas University	15,003	SALAS SUBCONTRCT 83401
84.324	University of Vermont	27,089	OSEP GRANT:RESEARCH IN SP ED
84.326	California State University Northridge	35,798	SUBCON F-06-2056-4.0/WOU
84.326	California State University Northridge	90,112	F-06-2056-5.0/WOU H326D060002
84.326	University of North Carolina	1,522	20050422-09-UOR
84.326	University of North Carolina	106,563	5-54391 AMEND. #1
84.330	Kentucky Department of Education	1,088	PON2 540 1100001740
84.334	Portland Public Schools	6,250	M-54890-TO-11

84.357	American Samoa Government	(40,504)	C56206A
84.365	Salem-Keizer Public Schools	24,999	50800641
84.366	High Desert Education Service District	225,765	2008-480
84.366	Lincoln County School District	61,080	Not Available
84.391	Lane Education Service District	270,097	PART B, 611 ARRA
84.391	Lebanon Community School District	28,435	2011-592
84.392	Lane Education Service District	109,753	PART B, 619 ARRA
84.393	Lane Education Service District	181,772	PART C ARRA
84.393	University of North Carolina	68,885	5-43643 ARRA
84.928	The National Writing Project Corporation	24,836	Not Available
84.928	The National Writing Project Corporation	33,960	#26/92-OR01
84.928	The National Writing Project Corporation	46,587	92-OR03 AMEND #26
93.008	NACCHO	15,000	40000000000002
93.043	Rogue Valley Council of Governments	12,023	Not Available
93.048	Rogue Valley Council of Governments	488	Not Available
93.086	Longview Wellness Center	347	15226
93.086	Longview Wellness Center	6,684	16260
93.086	Longview Wellness Center	7,231	17303
93.086	Northwest Family Services	3,524	16207
93.086	Northwest Family Services	5,048	17304
93.087	Multnomah County	114,978	4600006965
93.104	Mid-County Center for Living	3,257	Not Available
93.104	Multnomah Education Service District	(411)	DOI 47-2/05-06
93.104	Multnomah Education Service District	19,066	08-0878
93.104	Multnomah Education Service District	183,548	08-0717
93.104	Native American Rehabilitation Association	343,342	FY02 19149
93.104	Northwest Portland Area Indian Health Board	11,143	C09-44
93.104	Northwest Portland Area Indian Health Board	39,065	19838
93.113	Louisiana State University	13	19193
93.113	Regents of Univ of Michigan	14,988	3001640419
93.113	University of Alaska	164,490	PO# P0418820A
93.113	University of Wisconsin - Milwaukee	54,429	113405534
93.121	Mayo Clinic	4,345	2R01DE014036-06A2
93.121	Mayo Clinic	31,403	5R01DE014036-08
93.121	Oregon Health & Science University	21,171	GBIOM0036D UO
93.121	Oregon Health & Science University	52,831	AB10M0046 OSU
93.121	University of Colorado	329,267	FY10.530.001 AMEND. 1
93.172	Fred Hutchinson Cancer Research Center	(23,772)	685341
93.172	Fred Hutchinson Cancer Research Center	331,547	662382/708548
93.172	U California Lawrence Berkeley National Laboratory	136,775	6905761 LEWIS, SUZANNA MOD#1
93.172	University of Cambridge	125,407	RG51958
93.172	University of North Carolina	72,187	5-31042
93.173	Oregon Health & Science University	40,624	AOTOL0164
93.184	Oregon Health & Science University	4,592	20000000000011
93.184	Special Olympics	4,142	Not Available
93.213	Oregon Health & Science University	58,964	ANEUR0567_9005145_OSU
93.213	University of Illinois, Chicago	6,641	2010-02881-03
93.213	Western States Chiropractic College	20,350	GU01 AT001908-01A2-PSU
93.226	Oregon Health & Science University	10,339	GORPN0014A A
93.239	University of Washington	12,841	705172
93.241	Oregon Health & Science University	10,000	20000000000011

93.242	Brigham and Women's Hospital	53,722	MOD. #4
93.242	Columbia University	273	8 (ACCT.#5-28561)
93.242	Oregon Health & Science University	413	GINTR0046A
93.242	Oregon Health & Science University	43,174	ASONO0259-PSU
93.242	University of California, Davis	71,530	SUB0700223 AMEND. 3
93.242	University of Colorado	13,459	2-5-22254
93.242	University of Minnesota	270,905	A000285204 AMEND. 1
93.243	Josephine County	7,721	1-H79-TI16542-01
93.243	Mental Health Association of Oregon	13,655	Not Available
93.243	Mental Health Association of Oregon	15,489	201SOW279
93.243	Mental Health Association of Oregon	32,982	OCN2007-10
93.243	Mid-Columbia Center for Living	4,126	Not Available
93.243	Multnomah Education Service District	51,759	C00211
93.243	Native American Rehabilitation Association	11,229	Not Available
93.243	NPC Research	9,684	Not Available
93.243	Outside In	59,361	Not Available
93.249	University of Washington	18,000	30000000000001
93.262	Oregon Health & Science University	32,264	GCROE0147A AMEND. 2
93.265	Oregon Health & Science University	43,023	ASONO0287-PSU
93.279	Oregon Health & Science University	9,205	GEMME0071
93.279	Oregon Research Institute	(5,037)	MOD. 3
93.279	Oregon Research Institute	(218)	Not Available
93.279	Oregon Research Institute	26,399	P30 DAO18760, MOD 5
93.279	Regents of the University of Minnesota	995	A652625101
93.279	University of Pittsburgh	158,206	0004523 AMEND #3
93.279	University of Washington	24,308	504787
93.283	APHL	4,000	40000000000003
93.283	Association of University Centers on Disabilities	63,957	449
93.283	Association of University Centers on Disabilities	89,565	446
93.283	ASTHO	104,569	40000000000001
93.283	The University of Montana	117,369	PG10-67272-03
93.283	Washington State Dep of Health	4,000	30000000000002
93.307	Central State University	4,182	8427.001
93.307	Central State University	35,052	8428-001
93.307	Oregon Law Center	36,593	Not Available
93.361	Oregon Health & Science University	62,718	ASONO0191-PSU
93.389	Louisiana State University	104,221	31277 AMEND. 3
93.389	Oregon Health & Science University	11,023	ACTRI0303-OSU
93.389	Oregon Health & Science University	109,732	ACTRI0403_OSU
93.389	Oregon Health & Science University	141,846	GPHYP0150
93.389	Virginia Tech	983	431399-19201
93.390	University of California, Santa Barbara	(1,536)	KK8111 AMEND. 3
93.393	Battelle Memorial Institute	34,602	229222
93.393	Oregon Health & Science University	13,628	GCROE0152A
93.393	Texas A & M University	3,432	S110008
93.568	Oregon Coast Community Action Agency	19,151	2010-295
93.570	National Youth Sports Program	21,312	NYSPF 06:036
93.575	Oregon Child Care Resource and Referral Network	9,600	ARRA09-10RR04 CCDF
93.575	Oregon Child Care Resource and Referral Network	127,878	Not Available
93.587	Confederated Tribes & Bands of the Yakama Indian Nation	23,196	Not Available

93.587	Confederated Tribes of the Grand Ronde	34,171	16130/17177
93.595	Georgetown University	14,479	Not Available
93.596	Oregon Child Care Resource and Referral Network	67,992	Not Available
93.600	Head Start of Lane County	11,824	16184 / 16988
93.632	University of Missouri	57,802	16098/21691/29458
93.648	The Research Foundation of State Univ of New York	39,563	12663
93.648	The Research Foundation of State Univ of New York	84,505	1091186-16-55722
93.648	The Research Foundation of State Univ of New York	236,272	40835
93.648	The Research Foundation of State Univ of New York	682,499	15250
93.652	Univ of Maine System	900	Not Available
93.670	Northwest Professional Consortium, Inc.	17,337	Not Available
93.701	Louisiana State University	49,430	P42ES013648
93.701	MitoScience, LLC	146,774	236460 ARRA
93.701	Oregon Health & Science University	2,484	ASONO0283ST-OSU
93.701	Oregon Health & Science University	10,367	GOBY0184BSTOSU
93.701	Oregon Health & Science University	11,227	GEMME0099AST_PSU
93.701	Oregon Health & Science University	36,038	GBNEU0149EST
93.701	Oregon Research Institute	170,943	ORI/1RC2DA028946
93.701	Salk Institute for Biological Studies	492,043	RC2NS069464/PO#P0029206 ARRA
93.701	SIGA Pharmaceuticals, Inc.	3,826	2011-1767
93.701	University of California, Davis	118,032	08-002634-08 AMEND 1 ARRA
93.701	University of Florida	3,453	UF09158
93.701	University of Massachusetts, Dartmouth	214,469	642
93.708	Oregon Child Development Coalition	(219,579)	LETTER OF AGREEMENT
93.713	Oregon Child Care Resource and Referral Network	3,059	ARRA09-10RR04 ARRA
93.715	Oregon Health & Science University	97,849	ASMM10126ST
93.767	Lane County	5,354	24161
93.778	Lane Education Service District	152,633	Not Available
93.837	University of Toledo Health Science Center	222,314	N-2009-48
93.838	Oregon Health & Science University	13,319	APULMO123
93.838	Oregon Health & Science University	59,407	GPULM0110B
93.839	Oregon Health & Science University	419,888	GPEDI0500A/GPEDI0472A
93.846	University of Illinois, Urbana-Champaign	45,612	2008-01987-01
93.847	Cornell University	78,499	56938-8961
93.847	Oregon Health & Science University	50,405	GBNEU0149C
93.848	Kaiser Foundation Research Institute	7,754	1 R21 DK080277-01A1
93.849	Allvivo Vascular, Inc.	(1,226)	Not Available
93.853	Oregon Health & Science University	4	GNEUR0338A(A)
93.853	Oregon Health & Science University	23,749	ANEUR0494_9001781_OSU
93.853	Oregon Health & Science University	38,604	ANEUR0585
93.853	University of Utah	17,255	10016289
93.855	DesignMedix, Inc.	118,606	209PEY149
93.855	Virogenomics, Inc.	33,046	2009-1450
93.856	University of Washington	2,814	567599
93.859	Harvard University	24,239	23570-114041
93.859	MitoScience, LLC	12,871	10889
93.859	Texas A & M University	250,551	S090064 AMEND. 1
93.859	University of Florida	1,031	UF06025 / PJ00061280
93.859	University of Florida	92,966	UF-IFAS-0006184
93.859	University of Pennsylvania	27,429	555217
93.859	University of Texas at Galveston	10,043	09-082

93.859	Vanderbilt University	76,966	VUMC36260
93.859	Wake Forest University	25,508	WFUHS 58100
93.859	Wake Forest University	39,130	WFUHS13114
93.865	Georgia State University	3,585	SP00010461
93.865	Kaiser Foundation Research Institute	104,087	Not Available
93.865	Oregon Health & Science University	15,120	GOBGY0202A PSU
93.865	Oregon Research Institute	(4,031)	Grant #1 R01 HD057839
93.865	Oregon Social Learning Center	59,483	AMENDMENT 1
93.866	Case Western Reserve University	44,647	RES505175
93.866	World Health Organization (WHO)	2,510	PO 200367630
93.889	Samaritan Health Services	336	15927
93.969	Oregon Health & Science University	46	GSONO0240-OSU
93.969	Oregon Health & Science University	16,659	GSONO0240-PSU
93.969	Oregon Health & Science University	57,567	ASONO0303-PSU
93.969	Oregon Health & Science University	75,185	ASONO0303-OSU
93.989	Smithsonian Institute	31,505	09-SUBC-440-0000172121
93.995	Northwest Family Services	4,345	14827 AMEND. 3
93.995	Northwest Family Services	27,942	15952
94.005	Oregon Campus Compact	13,483	54571-1
94.005	Oregon Campus Compact	14,025	54571-6
94.005	Oregon Campus Compact	14,666	54571-3
94.005	Oregon Campus Compact	15,000	54571-4
94.005	Western Washington University	15,121	54571-5
94.007	North Carolina Campus Compact	1,000	Not Available
94.007	Western Washington University	19,950	54558-D
97.073	Douglas County	112,014	25407
98.001	Virginia Tech	29,055	425976-19201
98.012	American Council on Education	6	Not Available
10.XXX	Columbia University	2,342	Not Available
10.XXX	Coos County	91,632	2010CA #278
10.XXX	Engineering and Land Planning Associates	40,225	2010-1591
10.XXX	Polydyne, Inc.	(2,952)	PDP02009-07-001
10.XXX	Tarleton State University	103,072	2292
10.XXX	University of Washington	509	Not Available
10.XXX	Washington State University	11,343	G002686
11.XXX	East West Center	83,605	HC12568
11.XXX	Pacific States Marine Fisheries Commission	10,939	09-110
12.XXX	Applied Operations Research, Inc.	20,821	AOR-PSU-0291188
12.XXX	Applied Operations Research, Inc.	43,577	AOR-PSU-2021
12.XXX	Arete Associates	28,115	S-34172.7A.3003 /44083.07.3002
12.XXX	BBN Technologies	356,640	13705 / PO 9500009782
12.XXX	Composite Technology Development, Inc.	13,506	2011-1320
12.XXX	Columbia Power Technologies	150,490	2011-463
12.XXX	DTI Associates, Inc.	54,167	Not Available
12.XXX	Golder Associates	8,384	2011-245
12.XXX	Lotek Wireless, Inc.	3,674	2011-1463
12.XXX	Northwest UAV	10,680	2011-1512
12.XXX	Northwest UAV	27,544	Not Available
12.XXX	Palo Alto Research Center	319,112	MP305964
12.XXX	Pennsylvania State University	15,988	PO 925035
12.XXX	Physical Sciences Incorporated	29,984	SC55353-1704

12.XXX	Prewitt & Associates, Inc.	13,145	Not Available
12.XXX	RE2, Incorporated	20,901	110114A-MTA-OSU
12.XXX	Science Applications International Corporation	8,501	PO 10083638
12.XXX	Shaw Environmental and infrastructure Group	7,680	594908-OP/CO#501
12.XXX	SIGA Pharmaceuticals, Inc.	60,956	PO 2763749
12.XXX	Smithsonian Institute	28,537	11-SUBC-440-000225544
12.XXX	Smithsonian Institution	131,625	10-SUBC-440-0000-189244
12.XXX	SRI International	(591)	27-001357
12.XXX	SRI International	14,022	27-001355
12.XXX	SRI International	22,434	27-001356
12.XXX	SRI International	22,715	27-001354
12.XXX	SRI International	375,075	27-001325B,Release 2 (Phase 3)
12.XXX	Teledyne Scientific & Imaging, LLC	2,001	B1K562490
12.XXX	University of Florida	5,200	UF-EIES-1112015-ORE
12.XXX	University of Washington	226,481	691994
14.XXX	Neighborhood Partnership Fund	54,883	7010-24- B2H
15.XXX	Alaska Department of Fish and Game	41,602	COOP 10-083
15.XXX	Industrial Economics	155,007	5600-OSU
15.XXX	Nature Conservancy	(2,701)	ORFO-09/01/09-01EH
15.XXX	NatureServe	43,261	Not Available
15.XXX	Pacific Energy Ventures	9,782	2010-3402
15.XXX	Pacific States Marine Fisheries Commission	549,318	936002376
15.XXX	Tualatin River Watershed Council	4,883	Not Available
17.XXX	JBS International, Inc.	35,255	S9101-PSU C-6222
19.XXX	Institute of International Education	59,724	Not Available
19.XXX	Portland Public Schools	7,803	58419
19.XXX	The Environmental Law Institute	1,137	0912-01
20.XXX	City of Portland	1,856	38127 TASK ORDER 5
20.XXX	Dynamic Research, Inc.	2,459	DRI-A-08-OSU
20.XXX	Iowa State University	14,999	404-17-09
20.XXX	National Academy of Sciences	126,949	HR-03-99
20.XXX	Parametrix	20,705	283-6074-001
20.XXX	Texas A & M University	19,036	M060007
20.XXX	Texas A & M University	24,974	PO M16006
20.XXX	University of Colorado	24,316	1547379/PO 77158
42.XXX	National Film Preservation Foundation	4,276	FED10-023
43.XXX	California Institute of Technology	6,340	1418574
43.XXX	CoolCAD Electronics, LLC	50,001	2011-383
43.XXX	Earth and Space Research	10,067	11-99-2009-152
43.XXX	Jet Propulsion Lab/CA Inst. of Technology	3,273	1392451
43.XXX	Jet Propulsion Lab/CA Inst. of Technology	319,745	1283976
43.XXX	NorthWest Research Associates, Inc.	24,474	NWRA-10-S0118
43.XXX	Princeton University	1,381	1723
43.XXX	Univ of Texas Austin	4,674	UTA10-000782
43.XXX	University of California, Santa Barbara	1,452	KK9106
43.XXX	University of Maryland	15,403	Z641801
43.XXX	University of Michigan	65,199	3001735413
43.XXX	University of Washington	41,410	702013
43.XXX	Woods Hole Oceanographic Institution	45,249	A100541
66.XXX	Consortium for Plant Biotech Research	22,953	EPA 83293301-284
66.XXX	Great Lakes Environmental Center	2,876	PO No 9944

66.XXX	Health Effects Institute	40,645	4783-RFA09-1/09-4
81.XXX	Argonne National Laboratory	24,769	0F-32701
81.XXX	Battelle Memorial Institute	5,289	113636
81.XXX	Battelle Memorial Institute	37,355	107557 TASK 112144
81.XXX	Battelle Memorial Institute	80,862	54081
81.XXX	Battelle Memorial Institute	195,346	107477 MOD. #2
81.XXX	Brookhaven National Laboratory	22,655	155073 AMEND. 1
81.XXX	Columbia River Inter-Tribal Fish Commission	135,304	C09-13 / PO C0901340
81.XXX	Confederated Tribes of the Umatilla	23,433	415-010
81.XXX	Confederated Tribes of the Umatilla Indian Reservation	77,242	2010-1951
81.XXX	Confederated Tribes of the Umatilla Indian Reservation	138,563	930624734
81.XXX	Confederated Tribes of Warm Springs	3,505	Not Available
81.XXX	Confederated Tribes of Warm Springs	69,920	Not Available
81.XXX	Eco Logical Research, Inc.	130,339	Not Available
81.XXX	Idaho National Laboratory	16,868	00044868-00013
81.XXX	Idaho National Laboratory	19,849	00044868-00014
81.XXX	Idaho National Laboratory	24,558	00044868-00006
81.XXX	Idaho National Laboratory	52,925	00044868-00012
81.XXX	Idaho National Laboratory	53,973	00044868-00016
81.XXX	Idaho National Laboratory	81,038	68396-02
81.XXX	Idaho National Laboratory	92,314	00044868-00011
81.XXX	Idaho National Laboratory	357,565	00044868-00010
81.XXX	Idaho State University	4,510	11-180E
81.XXX	Lawrence Livermore National Laboratory	107,657	B588270
81.XXX	Los Alamos National Laboratory	148,665	82602-001-10
81.XXX	Los Gatos Research, Inc.	10,532	2010-1602
81.XXX	National Physical Science Consortium	16,000	Not Available
81.XXX	National Renewable Energy Laboratory	14,754	ZAM-0-40896-01
81.XXX	National Renewable Energy Laboratory	491,628	XCI-0-40426-01
81.XXX	Oregon Nanoscience and Microtechnologies Institute	138,001	2010-114
81.XXX	Pacific Northwest National Lab	10,992	57494-143983
81.XXX	Pacific Northwest National Lab	12,387	58519
81.XXX	Pacific Northwest National Lab	13,697	108963
81.XXX	Pacific Northwest National Lab	22,480	133527
81.XXX	Pacific Northwest National Lab	23,156	120392
81.XXX	Pacific Northwest National Lab	27,257	135748
81.XXX	Pacific Northwest National Lab	39,858	57494-120679
81.XXX	Pacific Northwest National Lab	70,275	57494-83381
81.XXX	Pacific Northwest National Lab	286,075	57494-79791
81.XXX	Pacific States Marine Fisheries Commission	1,612,685	936002376
81.XXX	Picaro, Inc.	41,633	2010-1390
81.XXX	Research Development Solutions, LLC	(242)	4187M4499
81.XXX	Research Development Solutions, LLC	(25)	41817M4310
81.XXX	Sandia National Laboratories	21,708	PO 1116908
81.XXX	Sandia National Laboratories	41,125	PO 1038468
81.XXX	Shift Power Solutions	38,513	2011-1318
81.XXX	URS Corporation	24,579	RES1000163
81.XXX	URS Corporation	27,227	RES1000091
81.XXX	URS Corporation	41,687	RES1100426
81.XXX	URS Corporation	42,942	RES10000042/001
81.XXX	URS Corporation	47,101	RES10000040

81.XXX	URS Corporation	56,786	RES100000108
81.XXX	URS Corporation	77,899	RES10000054
81.XXX	URS Corporation	97,884	RES10000041
81.XXX	URS Energy and Construction	34,085	RES1000063 MOD #1
81.XXX	UT-Battelle, LLC	31,837	4000066157
93.XXX	Booz Allen Hamilton	3,588	96658NBS23 / B28950-2700
93.XXX	Booz Allen Hamilton	23,914	98407XSB23 / B27398-0111
93.XXX	Coordinated Program Development, LLC	16,110	2011-1586
93.XXX	Duke University	1,550	118685
93.XXX	John Snow, Inc.	2,726	Not Available
93.XXX	National Opinion Research Center	29,087	606R.OSU.01
93.XXX	Oregon Council on Developmental Disabilities	32,827	123995
93.XXX	Oregon Council on Developmental Disabilities	78,949	129335
93.XXX	Oregon Health & Science University	(4,136)	Not Available
93.XXX	Oregon Health & Science University	19,020	GCTRI0012A PSU
93.XXX	Oregon Health & Science University	93,758	GSMMI0109AST PSU
93.XXX	Slippery Rock University	3,903	ICDI-6
98.XXX	AECOM International Development, Inc.	44,044	0770-SO11-61
98.XXX	International Resources Group	16,571	5004-CR1-IWW
98.XXX	World Agroforestry Center	12,271	Not Available
		$57,394,135	

Note 7. Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551)

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for 16.55 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2011.

State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

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	☐ no
Significant deficiency(ies) identified that are not considered to be material weaknesses?	☒ yes	☐ none reported
Noncompliance material to financial statements noted?	☐ yes	☒ no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	☐ yes	☒ no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	☒ yes	☐ none reported
Type of auditor's report issued on compliance for major programs:	Qualified – Medicaid, Temporary Assistance for Needy Families, Weatherization Assistance for Low Income Persons, Low Income Home Energy Assistance Program, and Community Services Block Grant Unqualified – All Other Major Programs	
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	☒ yes	☐ no

Identification of Major Programs

CFDA#	Name of Federal Program or Cluster
12.400	Military Construction, National Guard
17.225	Unemployment Insurance
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
81.041	State Energy Program
81.042	Weatherization Assistance for Low-Income Persons
84.410	Education Jobs Fund
93.568	Low-Income Home Energy Assistance
93.767	Children's Health Insurance Program
cluster	Supplemental Nutrition Assistance Program (SNAP) Cluster
cluster	Workforce Investment Act (WIA) Cluster
cluster	Title I, Part A Cluster
cluster	Special Education Cluster (IDEA)
cluster	Vocational Rehabilitation Cluster
cluster	State Fiscal Stabilization Fund Cluster
cluster	Temporary Assistance for Needy Families (TANF) Cluster
cluster	Child Care and Development Fund (CCDF) Cluster
cluster	Community Services Block Grant (CSBG) Cluster
cluster	Medicaid Cluster
cluster	Research and Development Cluster

Dollar threshold used to distinguish between type A and type B programs: $30,000,000

Auditee qualified as low-risk auditee? ☐ yes ☒ no

Section II – Financial Statement Findings

11-01 Oregon Department of Human Services
Lack of Controls over Financial Reporting of Supplemental Nutritional Assistance Program Revenues and Expenditures
Material Weakness

The Department of Human Services (department) employs a service provider to administer client benefits for its Supplemental Nutritional Assistance Program (formerly referred to as Food Stamps). At the beginning of each month client benefits are issued and as clients use benefits throughout the month, the service provider draws down federal revenues. At the end of each month, the department records the total amount of federal revenues drawn down by the service provider. Financial reporting standards require that Supplemental Nutritional Assistance Program expenditures be recognized when clients use the benefits, not when benefits are issued. The department initially records total expenditures at the beginning of each month for all client benefits issued. At year-end the department makes an adjustment to expenditures, based on federal revenues received, to ensure recorded expenditures equal benefits used.

The department failed to record $94,357,598 in federal revenues drawn down during January 2011. At year-end the department's adjustment to the related expenditures inappropriately reduced expenditures by the same amount. As a result, both revenues and expenditures were understated by $94,357,598 at June 30, 2011.

We recommend department management develop controls to ensure all Supplemental Nutritional Assistance Program federal revenues are recorded and year-end financial statement adjustments to expenditures are appropriate.

AGENCY'S RESPONSE:
We agree with this finding.

DHS uses a third-party service provider to administer the Supplemental Nutritional Assistance Program (SNAP). This service provider draws revenue directly from the federal government as benefits are issued to clients. Each month the Office of Financial Services (OFS) receives a report from the service provider and records the federal revenue drawn in the state accounting system. At the end of the year Statewide Financial Reporting unit adjusts expenditures to match the revenue drawn for financial reporting.

The January 2011 revenue recording from the service provider in the amount of $94,357,598 was missed due to lack of cross-training while an individual was on medical leave. At the end of the fiscal year, the expenditures were reduced by an equivalent amount. Since the discovery of this error, cross-training has been provided to OFS staff and an additional review has been established by the OFS Reconciliation unit to ensure each months revenue transaction is posted. Additionally, the Statewide Financial Reporting unit will review the SNAP program trial balances for reasonableness during the reporting year to identify anomalies and to implement needed corrections prior to year-end close.

Anticipated Completion Date: Completed 12/31/2011

11-02 Oregon Department of Human Services
Lack of Assurance over Accuracy of Pharmacy Reimbursement Rates in MMIS

The Medicaid Management Information System (MMIS) processes Medicaid related payments for services and supplies provided to clients. One type of payment is to pharmacies that have provided drugs to Medicaid clients. The Department of Human Services (department) employs a service provider to calculate the reimbursement rates for drugs provided to clients. The reimbursement rates are uploaded into the MMIS, which processes the pharmacies' claims.

During the year, the department changed the service provider that calculated the reimbursement rates. The rates developed by the new service provider were uploaded into MMIS and became effective on January 1, 2011. The department did not review the accuracy of the upload to gain assurance that the initial reimbursement rates in MMIS are complete or accurate.

We recommend department management verify that the initial upload of the pharmacy rates in MMIS are complete and accurate.

AGENCY'S RESPONSE:
We agree with this finding.

OHA changed the reimbursement methodology for all enrolled pharmacy providers that serve recipients of Medical Assistance Programs (MAP). It was changed from a "lesser of methodology that reimbursed either a percentage discount off of the Average Wholesale Price (AWP), the Federal Upper Limit (FUL) or the pharmacy's Usual and Customary (U&C) charges to a "lesser of" methodology based on the Actual Acquisition Cost (AAC) of individual drugs paid by pharmacies to wholesalers. This new "lesser of" methodology reimburses based on the lesser of the AAC, the FUL or the U&C. When an AAC cannot be determined, OHA reimburses at the Wholesale Acquisition Cost (WAC).

As an early adopter of a more transparent methodology, Oregon Medicaid hired a contractor in 2010 to perform data collection and rate setting functions for our more than 700 enrolled pharmacy providers, to implement the new AAC methodology which became effective on January 1, 2011, with the initial upload to the MMIS.

We agree to review the initial upload of pharmacy rates into the MMIS to ensure completeness and accuracy. Other than the initial upload, staff have been reviewing reports generated from the MMIS after each weekly rate load that identify both changes in rates for individual drugs and an error report that identifies whether the load was stopped or unsuccessful in any way.

OHA staff also compares the system generated reports against a weekly report from our rate setting contractor that identifies changes in rates for individual drugs from week to week, including those for the initial load. This review allows us to verify that rates have been loaded into the MMIS correctly and resolve any issues or anomalies in the event a rate is loaded incorrectly and to monitor drugs with significant changes in cost from week to week.

The contactor Oregon Medicaid hired to establish the AAC rates is also responsible for addressing pharmacy disputes when reimbursement is below their respective acquisition cost which further serves as a safeguard to ensure accuracy.

Anticipated Completion Date: April 1, 2012 and ongoing

11-03 Oregon Department of Human Services
Balance Transfers Misstate Fiscal Year 2011 Expenditures

The department routinely adjusts revenues and expenditures between funds. These adjustments (balance transfers) are inherent in the department's business processes and are due to budgetary refinancing, changes in eligibility, grant balancing and other events. Governmental accounting standards require expenditures to be recognized in the period in which the liability is incurred.

Changes in Federal guidelines regarding client eligibility of certain Medicaid reimbursable expenditures resulted in the department transferring expenditures incurred and recorded in past fiscal years from the General fund to the Health and Social Services fund during fiscal year 2011. This balance transfer caused expenditures to be understated by $2,146,677 in the General fund and overstated by the same amount in the Health and Social Services fund for fiscal year 2011. The department could have avoided the misstatements to fiscal year 2011, in part, by making the relevant adjustments to the fiscal year 2010 financial records, which were still open at the time of the transfer.

We recommend department management develop procedures to ensure that balance transfers pertaining to prior fiscal years are properly recorded and do not misstate current year fund balances.

AGENCY'S RESPONSE:
We agree with this finding.

In January 2010 Medicaid and CHIP Federal rules changed related to client citizenship documentation requirements. This change allowed the Departments to reclassify expenditures from GAAP General Fund to GAAP Health & Social Services Fund for current and prior fiscal years.

These types of adjustments are often large and require complex analysis to determine the appropriate accounting in current and prior periods. OFS will continue to provide training opportunities to program and internal staff on the importance of thorough documentation and understanding correct period recognition of balance transfers that relate to prior periods. The Statewide Financial Reporting unit will update the year-end task list to include a review of balance transfers that were entered during the accrual period that effect prior periods.

Anticipated Completion Date: Completed 12/31/2011

11-04 Department of Administrative Services
Method for Replacing Building Components Should be Improved

When agency management replaces a component of a building, such as a carpet or a roof, it should use one of three methods to avoid duplicating the component in its accounting records. If management originally recorded the component separately from the building, the component should have a value of zero when it is replaced, due to depreciation, and the new asset would take its place. However, if management recorded the original component as an integral part of the building, the subsequent replacement of that component should be treated as a repair and expensed in the current period. Lastly, rather than treat the replacement as a repair management may choose to replace the component by estimating its cost and disposing of the un-depreciated balance of the component. (Oregon Accounting Manual 15.60.20.117) Under each of these methods, the accounting records are adjusted so that the value of the component is not included twice.

During our audit, we found that in 2011 the department replaced HVAC units, carpeting, elevators and other such items previously capitalized as components of state owned buildings, and added them to the department's asset listing. The department did not use any of the approved methods discussed above to ensure the components were not duplicated in the accounting records. Department management disclosed that this practice for buildings that are capitalized as a single asset has been in place since at least 1999. Since the beginning of 2011, management has started recording the individual components separately with the intention of removing them from the accounting records as they are replaced. Not removing the original component when it is replaced could overstate the buildings account as well as associated depreciation accounts in the accounting records.

We recommend department management determine how much of the current Buildings and Building Improvements account and its related depreciation continues to be in the accounting records for assets that are no longer in use, and appropriately adjust those accounts to reflect the correct balances. We also recommend that going forward, department management use one of the approved methods in the Oregon Accounting Manual when replacing building components.

AGENCY'S RESPONSE:
The Operations Division is in agreement with the finding that the method for replacing building components should be improved.

The following corrective action is proposed in response to your finding:

DAS Accounting Services is currently working with DAS Facilities Division to determine the assets or portions of assets that have been replaced or are no longer in use. Facilities staff will determine the value of the asset when it was replaced. Accounting will then calculate the overstated depreciation and will prepare entries for the asset disposal in the Fixed Assets System (FAS) and depreciation adjustment. This will also be a procedure change moving forward to ensure components are not duplicated in the accounting records.

This process will be completed and assets in FAS will be adjusted by June 30, 2012.

11-05 Oregon Department of Revenue
Unrecorded Financial Transactions
Material Weakness

Department management is responsible for the fair presentation of financial statements. In representing that the financial statements are fairly presented in conformity with generally accepted accounting principles, management asserts that all transactions that should have been recorded have been recorded.

While reviewing the department's year-end transactions and account balances for fiscal year 2011, we found that the current taxes receivable and related revenue accruals were not recorded in the state accounting system. We also noted that the prior year's allowance for uncollectible taxes receivable was not reversed in the current year and that multiple disbursements to other entities, such as distributions to counties for electric cooperative tax revenues, were also not recorded.

The department has procedures in place to review transactions entered in the state accounting system, but lacks procedures to identify transactions not yet recorded. We identified the following misstatements, which required audit adjustments to fairly state the related accounts in accordance with generally accepted accounting principles:

- Taxes receivable understated by $243 million
- Personal Income Taxes revenue understated by $194 million
- Corporate Excise and Income Taxes revenue understated by $14 million
- Inheritance Taxes revenue understated by $7 million
- Accounts payable understated by $29 million,
- Disbursements understated by $9.5 million

We recommend department management develop and implement effective monitoring procedures to ensure all accounting transactions are entered in the state accounting system for financial reporting purposes.

AGENCY'S RESPONSE:
Management concurs with the recommendation. Management has already implemented some improved procedures in our ongoing financial operations and will develop additional tools such as checklists to ensure all transactions are entered into the state accounting system for financial reporting.

Anticipated completion date: June 30, 2012

11-06 Oregon Department of Revenue
Cash Reconciliations Not Performed
Material Weakness

During fiscal year 2011, the department received, processed and deposited just under $6 billion in revenues from various tax programs. To facilitate more efficient accounting, the department has set up specific cash accounts for these tax programs. Much of the cash received is processed through the Revenue Suspense Account at the Oregon State Treasury before being transferred to the General Fund or other funds, as appropriate. State policy recommends agencies reconcile cash accounts on a regular basis and, if an agency uses a subsidiary accounting system, reconcile the subsidiary system to the state accounting system. Cash reconciliations are an important internal control that provides assurance that existing assets agree to recorded amounts.

The department's typical process is, on a monthly basis, to reconcile cash accounts in its subsidiary system to related accounts at the Oregon State Treasury and the state accounting system. We requested the department's cash reconciliations for its suspense account and noted that the reconciliations for fiscal year 2011 had not been prepared. In bypassing the control of a monthly reconciliation, the department was not in compliance with state policy and had less assurance that financial errors would be detected and corrected in a timely manner.

We recommend department management comply with state policy and ensure the cash accounts in its subsidiary system are routinely reconciled to the state accounting system and to the Oregon State Treasury accounts.

AGENCY'S RESPONSE:
Management agrees with the recommendation and recognizes the importance of reconciling cash accounts routinely, in accordance with policy. We have already made progress on reconciliations since the time of the audit and are working diligently to ensure that all reconciliations are completed timely. Anticipated completion date: June 30, 2012

11-07 Oregon Department of Revenue
Strengthen Knowledge, Skills, and Abilities
Material Weakness

Department management is responsible for the department's control environment, which includes ensuring key staff have the necessary skills to perform their duties. Specifically,

department management should ensure that accounting personnel responsible for preparing and approving financial transactions, including adjustments and year-end entries, possess the requisite knowledge, skills, and abilities to perform their duties in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting and Financial Reporting Standards.

During the audit, we noted that accounting staff did not always appear to have the necessary understanding of GAAP and the state accounting system to properly record transactions for financial reporting purposes. In addition to the other weaknesses previously discussed, we identified the following:

- Suspense account activity for fiscal year 2011, related to receipts and distributions for multiple revenue accounts, was not accounted for properly. The distribution amounts were calculated incorrectly, resulting in a $177.5 million overstatement to cash and $72.7 million, $82.8 million, $11.7 million, and $10.3 million overstatements to personal income tax, corporate excise and income tax, inheritance tax, and cigarette tax revenues, respectively;
- Data entry errors that resulted in a total of $14 million in audit adjustments to multiple cash and revenue accounts; and
- Cigarette taxes receivables were recorded in a separate governmental fund from where revenues were recorded, resulting in net misstatements of $8 million for current taxes receivable and cigarette tax revenue and $11.5 million for noncurrent taxes receivable in the General Fund and Health and Social Services Fund.

These errors occurred because the department's accounting staff work primarily with the department's subsidiary accounting system and do not have a clear understanding of how coding in the state accounting system affects financial reporting. We reported a similar finding in fiscal year 2010.

We recommend department management ensure accounting staff have the requisite knowledge and skills to perform their assigned duties and ensure all accounting transactions result in accurate financial reporting.

AGENCY'S RESPONSE:
Management concurs and understands the need for highly trained accounting staff. Our training plan over the last year was primarily focused on training Finance staff that were new to the organization or in a new role. We will refine and expand our current training plan to cover more in-depth accounting knowledge and technical skills.
Anticipated completion date: December 31, 2012

11-08 Oregon Military Department
Improve Controls Over SEFA Reporting

Each state agency is responsible for reviewing their federal expenditure data to ensure the accuracy and completeness of the Schedule of Expenditures of Federal Awards (SEFA) for their agency. During our audit, we found that the department did not accurately present

expenditures for the Military Construction, National Guard program. The error occurred because staff preparing the data did not include the data field to separately identify American Recovery and Reinvestment Act (ARRA) expenditures. An adjustment of $1.8 million was necessary to properly present ARRA expenditures for the program, and reduce the regular program expenditures.

We recommend department management ensure their federal expenditure data is complete and accurate for SEFA reporting.

AGENCY'S RESPONSE:
The agency agrees with the audit finding.
OMD will implement the following control: A datamart query used to identify SEFA corrections shall be modified to include the data element State Fund Group. This modification separates ARRA and non-ARRA data reported to Statewide Accounting and Reporting Section (SARS). Implementation date for this control is March 1, 2012.

11-09 Public Employees Retirement System
Internal Control Over Financial Reporting and Compliance – Standard Retiree Health Insurance Account
Material Weakness

Oregon Revised Statutes section 238 allows the System to enter into contracts for health care coverage for the System's retirees and their dependents. The retirees pay for this coverage. The System created the Standard Retiree Health Insurance Account (SRHIA) to account for certain healthcare activities associated with the program. As the administrator of the healthcare program, the system establishes premium rates, manages enrollment, and engages a third-party administrator to coordinate the payment of retiree health premiums. The System originally reported the accumulation of the retirees' share of health premiums and the subsequent payment of those amounts to the third party administrator in a separate employee benefit trust fund. In a coordinated effort between our audit procedures and the detailed research and review by management, at June 30, 2011 we ascertained that the SRHIA fund was improperly reported as an employee benefit trust fund due to an incorrect interpretation of accounting and financial reporting standards. The June 30, 2011 financial statements were revised to present the SRHIA fund as an enterprise fund in accordance with generally accepted accounting principles. In addition, we determined that the System had excluded from its financial records approximately $80 million of cash on deposit with the health carrier along with the estimated liabilities for claim payments and other program revenues and expenses. A lack of program oversight led to these material omissions in the System's financial records and resulted in prior period adjustments in the SRHIA trust fund and SRHIA proprietary fund of approximately $8 million and $62 million, respectively.

The System has not established internal controls or evaluated the related third-party administrator's internal controls over the processing and recording of SRHIA fund transactions, which is a critical component of plan administration and financial reporting. Without such controls there is a risk that amounts reported in the System's financial statement

are not complete or accurate. Furthermore, there is a risk that the SRHIA fund's activities do not comply with plan or legal provisions and financial reporting requirements.

AGENCY'S RESPONSE:
The reporting for the PERS SRHIA fund has been a complex matter. PERS sought advice from the Governmental Accounting Standards Board (GASB), which was followed for years and passed several financial audits without concern. Based on the modified guidance secured during this audit, we will now report this fund as described above. Additionally, PERS Internal Auditors are conducting a review of the Health Insurance Program. To address the concerns over third-party administrator controls, we will be requiring a report on controls in accordance with Statement on Standards for Attestation Engagements (SSAE) No. 16, which has superseded SAS 70. This requirement will be included in the new contract for third party administrator services.

Expected Completion Date: December 31, 2013

11-10 Public Employees Retirement System
Internal Control Over Financial Reporting – New Accounting Guidance

During our audit, we identified to-be-announced securities and related investment payables totaling approximately $1.3 billion that were not properly recorded. In 2011, Governmental Accounting Standards Board staff provided additional guidance to account for and to report the purchase of certain U.S. government debt securities that do not yet exist—"when-issued" and "to-be-announced" securities. The System's current accounting practices do not prescribe specific procedures to identify, research and document unique transactions and new accounting issues. As a result, the securities were not properly recorded, which resulted in inefficiencies in the audit process and material adjustments to the financial statements.

We recommend the System establish a process for identifying and properly accounting for new or unique transactions. The process should include formal documentation of the issue, pertinent background information, relevant legal and/or accounting guidance and the conclusions reached. The documentation should be prepared by personnel with sufficient experience and reviewed by appropriate management personnel. Formal documentation will reduce staff and audit inefficiencies and ensure that transactions are properly and consistently reported in the financial statements.

AGENCY'S RESPONSE:
PERS has contacted the Oregon State Treasury (OST) and found that they initiated a project in 2011 to redesign financial reporting processes to standardize the work they perform to ensure that investment balances and financial disclosures are fairly presented to the Oregon Public Employees Retirement Fund (OPERF) in conformity with generally accepted accounting principles. This redesign includes the development of a formal process for the implementation of new GASB guidance, as this area was targeted for improvement during project planning.

OST expects to make significant progress toward project goals during calendar year 2012, with the ultimate goal of fully implementing a new financial reporting process for fiscal year 2013 reporting.

Internally, PERS will establish a formal process to identify, research, and document unique transactions and new accounting issues. The process will include:

- *Reviewing all new standards issued by GASB and determining their applicability to the System;*
- *Coordinating the timing of implementing new rules and standards with the Department of Administrative Services Statewide Accounting and Reporting Section and the Oregon State Treasury;*
- *Assuring appropriate staff attend annual GFOA GAAP update training sessions;*
- *Reviewing mid-year implementation guide supplements on GASB's website;*
- *Reviewing comprehensive implementation guides provided by GASB.*

Expected Completion Date: June 30, 2012

11-11 Public Employees Retirement System
Internal Control Over Financial Reporting – Account Reconciliation

In the course of completing the audit, we noted the following issues related to financial statement account reconciliations:

- Reconciliation of Investment Balances - By law, the responsibility for the investment function is delegated to the Oregon Office of State Treasury (OST). We noted a lack of reconciliations between OST, the custodian bank, external investment managers and the investment consultant's records for private equity, real estate, and opportunity investment asset classes for the quarter ended June 30th. OST performs reconciliations for the 3rd quarter ended March 31st adjusted for cash flow transactions through June 30th. However, for the last quarter of the fiscal year, OST relies on the information provided by the investment consultants and does not perform independent reconciliations to verify whether the balances reported by the consultants are complete and accurate.

- Reconciliation of Unfunded Commitments – Currently OST relies on the consultants and there is no formal oversight of the consultants' work related to unfunded commitments for private equity, real estate and opportunity investments. The unfunded commitment amounts disclosed in the System's financial statements are derived directly from the investment consultant's quarterly report. We noted discrepancies between amounts reported in the investment consultant's report and the amounts confirmed by the investment managers. The discrepancies were subsequently corrected and unfunded commitment amounts were properly disclosed in the System's financial statements.

- Year-End Investment Summary and Reconciliation – As part of the year-end closing process, OST prepares an annual investment summary and reconciliation worksheet using the data obtained from the custodian bank. The annual investment summary and reconciliation worksheet is prepared by OST accounting personnel; however we noted that it is not reviewed or approved by personnel independent of the preparation function.

- Reconciliation of Real Estate Appraisals – Wholly owned real estate properties are valued based on third-party appraisals directed by OST. Appraised values are adjusted by the general partner to reflect changes in fair value between the appraisal date and the end of the System's financial reporting period. Currently, there is no formal process to ensure that the appraised market values are accurately reflected in the general partner's financial information. In addition, appraisals are completed throughout the fiscal year; however there is no process in place to evaluate the changes in fair value from the appraisal date to the System's fiscal year-end.

- Reconciliation to Third-Party Administrator's Records - On a monthly basis, accounting personnel perform monthly reconciliations between amounts reported in the System's general ledger and the amounts reported by the third-party administrator for the Oregon Public Service Retirement Plan Individual Account Program. We noted unexplained differences in the monthly reconciliation that have been carried forward since 2006. The unresolved variance totals approximately $12.9 million and impacts several financial statement line items (i.e. contributions, investment net income, and benefit payments).

- Reconciliation to Subledgers - We discovered that formal reconciliations were not completed between the System's general ledger and the subledgers (RIMS and jClarety) for contributions and benefit payments. Reconciliations between the general ledger and the subledgers are a key component of internal control over financial reporting and help to ensure that contributions and benefit payments are properly recorded.

Recommendation

Accounting tasks such as monthly reconciliations play a key role in proving the accuracy of accounting data and information included in the financial statements. Therefore, we suggest that management employ the following processes:

- Establish more effective review and reconciliation policies and procedures as a customary part of the accounting process.

- Perform monthly or quarterly reconciliations between OST, the custodian bank, external investment managers and the investment consultant's records. Also establish a formal oversight function for the tasks completed by the investment consultants.

- Because the appraised value is one of the key components in determining the System's net asset value in real estate partnerships, a formal process should be established to verify that appraised values are properly reflected in the partner's financial statements.

For real estate partnerships that were not appraised as of the System's fiscal year-end, appropriate personnel should review the partnerships' June 30 financial information to ensure significant changes in fair value are properly reflected in the partnerships' June 30 financial statements.

- Reconcile subsidiary ledgers to the general ledger to ensure the accuracy of financial information and minimize the risk of misstatement or misappropriation. Management should establish a policy, whereby all subsidiary ledgers are reconciled to the general ledger on a monthly basis. In addition, appropriate management-level personnel should review the reconciliations for accuracy and document evidence of their review for audit purposes.

- Any variances identified in the reconciliations should be investigated and resolved as soon as possible.

AGENCY'S RESPONSE:
Historically, to allow for timely financial reporting, OST has provided PERS with June 30th private equity, real estate and opportunity investment balances derived from cash adjusted March 31st valuations. OST has a process in place to review these estimates of fair value. Effective fiscal year ended 2011, PERS' financial statements reflected estimated fair values for private equity, real estate and opportunity investments based on the investment managers' June 30th investment balances, this change in fiscal year 2011 did not allow sufficient time for OST to review the investment managers' June 30th data. Going forward, OST will modify the review process to ensure that June 30th data is reviewed. However, this will cause a significant delay in when PERS receives the information needed to complete their financial statement preparation. OST will implement this change for fiscal year 2012.

As part of an Investment Accounting Redesign project initiated in 2011, OST is currently taking a look at improvements that can be made to the reconciliation process. Due to limited OST staffing, many of the reconciliations are performed by third party consultants. OST will work to identify process improvements to our oversight of those consultants. This project is expected to be completed by June 30, 2013.

jClarety was not designed to report account balances except at the individual level. Reconciling jClarety to the General Ledger will require additional research and may require additional system modifications. We will work with our Business Process Owners and IT department to determine a solution and implementation timeline. Monthly pension roll activity reported by jClarety has been reconciled to the general ledger since implementation in June of 2011. Daily activity will be reviewed and a methodology will be developed by June 30, 2012.

11-12 Oregon Parks and Recreation Department
Methodology for Accruing Special Payment Expenditures Could Be Strengthened

The quality of the state's Comprehensive Annual Financial Report depends on the accuracy and completeness of year-end closing activities, including the preparation of accruals.

Department management is responsible for ensuring the accuracy and completeness of the information that supports its year-end adjustments.

During fiscal year 2011, department management used a methodology it believed would reasonably estimate special payment expenditures expected to be submitted for reimbursement within 90-days of fiscal year end. The methodology was to accrue the remaining balance of all special payment grants that ended on June 30, 2011.

This methodology resulted in management over-estimating its accrual by more than 50% of the actual expenditures that ultimately occurred during the 90-days following the fiscal year end. The variance between the accrued and actual expenditures results from several factors. First, the methodology assumes the grantees all have eligible expenditures to submit for reimbursement to close out the entire balance of their grants at June 30, 2011. A number of grantees notified the department, after fiscal year-end, that they would not be submitting requests for the remainder of their grant balance. Second, according to management, some grantees were allowed an extension of time to use their grant. The extension was not anticipated when the accrual was calculated. Third, management did not identify and accrue expected payments for any of the ongoing grants and forgot to include one of the grants that ended on June 30, 2011. The net impact of these deficiencies was an overstatement of the special payments account of $667,906.

We recommend department management consider analyzing historical data for payment trends and applying any other known factors that could assist them in developing an accrual methodology that more closely estimates only those expenditures reasonably expected within 90-days of fiscal year end.

AGENCY'S RESPONSE:
We respectfully disagree with the finding that our special payment accrual methodology is a significant deficiency. This is an accrual process that is adjusted with actual reimbursements after a ninety day period. We feel this issue poses little risk to our financial representation. However, we generally agree with the recommendation to develop an accrual methodology that more closely estimates only those expenditures reasonably expected within ninety days of fiscal year end.

An historical analysis of payment trends has been tried in the past and because of the fluctuations in grant amounts and types from year to year, it was found to be unsuccessful. As an alternative, grants and accounting staff are working together to obtain better information from our partners regarding expenditures that need reimbursed after June 30th . This should provide more accurate information to accounting staff calculating the accrual amounts and therefore result in a better estimation for accrual. We will begin the implementation of this process for fiscal year 2012 and finish our analysis by fiscal year 2013. We anticipate the alternative methodology described above will result in the desired outcome of accrual estimations that are closer to actual reimbursements.

11-13 Oregon Department of Fish and Wildlife
A Lack of Controls Resulted in Overcharging of Certain Fees

Licenses, tags and permits are sold to the public through the department's Point of Sale (POS) system. These fees, which are established by statute, were revised and the new fees became effective January 1, 2010, requiring the POS system to be updated for compliance with the new fee structure. During our audit, we reviewed the POS system to ensure that the assessed fees were compliant with statute. We found the POS system was overcharging for the Resident Juvenile Sportsperson license. Similarly, during the prior year audit we found the POS system had been overcharging for the Nonresident Juvenile Hunting and Angling licenses. Due to a lack of review, these errors were not caught by management or staff.

We recommend management review the fee rates within the POS system to ensure all fees are compliant with statute. We further recommend that management establish an ongoing monitoring process to ensure continued compliance.

AGENCY'S RESPONSE:
The department agrees with the finding. The agent fee for the Juvenile Sportspac was corrected from $5.00 to $2.00 for sales starting May 27, 2011. The customers who purchased Juvenile Sports Pacs for Fiscal Year 2010/2011 as well as the agents that sold them were identified. On November 28, 2011 a letter was sent to those businesses who overcharged agent fees for Juvenile Sportspacs requesting they submit payment to the department by January 31, 2012 for those overcharged agent fees. Continued collection efforts are underway for those agents with an outstanding balance owed. On December 8, 2011 ODFW issued a news release informing the public that anyone who purchased a Juvenile Sports Pac between December 1, 2009 and May 26, 2011 was accidentally overcharged by $3.00 and may seek a refund from ODFW by sending an email, fax, or written request to the department. The Oregon Hunters Association also put an article in their newsletter with similar information. ODFW has issued refunds to customers upon their request.

The department is also establishing an ongoing monitoring procedure to ensure that POS fees are consistent with statute. This procedure is currently being drafted and will require an annual review of each license fee with the associated statute following each legislative session. The review will be conducted by an internal team of licensing and field support staff. The first review will occur after the February 2012 legislative session.

11-14 Oregon Department of Fish and Wildlife
Methodology for Accruing Long-term Federal Revenue Receivables Could Be Strengthened

The state's accounting policy directs that revenue, within governmental funds, be recognized using the modified accrual basis of accounting. Under this basis of accounting, revenue must be both measurable and available to finance current period expenditures. For the state, revenue is considered "available" if it is collected within 90 days of the fiscal year end.

Near the end of fiscal year 2011 management implemented the Procurement Information Exchange (PIE) system. The system is designed to streamline the contract award monitoring process and to ensure that certain procedures are completed prior to submitting invoices to the respective federal awarding agency. While becoming familiar with this new system, the department erroneously based financial accruals on some contracts that were not yet implemented causing a more than $5 million over-estimate in how much federal reimbursement would be invoiced and received during the 90 days following fiscal year end.

We recommend management strengthen its methodology for accruing long-term federal revenue receivables. Specifically, we recommend management review the process for setting up and tracking awards in its PIE system, and modify its methodology to reflect delays inherent within the process.

AGENCY'S RESPONSE:
The department generally agrees with the finding. While the department annually reviews the methodology for accruing long-term federal revenue receivables, this task has been formally identified in our most recent risk assessment for financial close processes. For ensuing fiscal years the department will look at current-year information as it becomes available to assist in refining our methodology.

The department will review its Year-end Revenue Accrual/Adjustment procedure to refine our methodology for fiscal year end 2012. Fiscal Services will educate Contract Services on this methodology to help increase overall agency accuracy with estimating which contracts will be billable and receivable for financial statement purposes. Completion date: April 30, 2012.

Section III – Federal Awards Findings and Questioned Costs

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

11-15 Oregon Department of Human Services
Medicaid Payments Not Sufficiently Supported

Program Title and CFDA Number:	Medicaid Cluster (93.720, 93.777, 93.778)
Federal Award Numbers and Year:	05-1105OR5MAP; 2011, 05-1105ORARRA; 2011 05-1105OREXTN; 2011, 05-1005OR5028; 2010 05-1005ORARRA; 2010
Compliance Requirement:	Allowable Costs, Eligibility
Type of Finding:	Significant Deficiency, Material Non-Compliance
Questioned Cost:	$9,145; $1,268 (ARRA)

Federal regulations require that the department meet certain requirements to receive Medicaid funding for medical claims. These include requiring a written application for clients, verifying client reported income, and ascertaining the legal liability of third parties (private health insurance).

During our testing, we found the following:

- The department could not locate an application for two of the clients in our sample. This error resulted in total known questioned costs of $9,151. Likely questioned costs exceed $10,000.

- The department was unable to provide documentation demonstrating income had been verified for one client.

- For two clients, neither the application nor the department's case file narration included documentation of whether or not the clients had private health insurance. In these instances, the department used an application for a different program that did not require private health insurance information.

- One client reported having private dental insurance but it was not entered into the department's Medicaid system. Further review showed the department made payments on behalf of the client for dental care. This error resulted in known questioned costs of $1,262.

We recommend department management strengthen controls to ensure documentation is maintained in the case files sufficient to demonstrate compliance with federal requirements.

AGENCY'S RESPONSE:
The departments agree with the finding.

The below corrective actions address the finding details in the order they appear above.

One of the missing applications was for an Adoption Assistance case that began in 2002. Due to prior audit findings for Title IV-E in late 2009, the department instituted a process where the Adoptions Assistance Unit reviews the applications to ensure all documentation which supports the eligibility determination (Title XIX or Title IV-E) is attached. Although this process was not administered retroactively, due the volume of cases and the lack of resources, cases moving forward should have appropriate documentation.

The second missing application was used to apply for Self-Sufficiency program benefits. The application was initially processed by a case worker who determined Supplemental Nutrition Assistance Program (SNAP) eligibility. The same application was used, by a different case worker, to determine Medicaid eligibility, however the application did not get returned to be filed in the case record. The case record was subsequently transferred to a different branch office, and the application could not be located. The DHS Family Services Manual provides procedures and outlines the steps for transferring case files between branch offices. In addition, DHS Imaging and Records Management Services (IRMS) provide services including imaging of documents and "open archiving" of case records to reduce the volume of applications and case file documents retained in branch offices. DHS will send staff an Informational Transmittal reminding staff of the case file transferring procedures and IRMS services. In addition, DHS will publish an article in the "On-Target" newsletter for Self-Sufficiency staff about ensuring case files are complete prior to transferring to a different case worker or branch. DHS will also add information to the Family Services Manual and Business Procedures manual regarding case file transfer processes internally within a branch. DHS will also research the questioned costs for both of these cases and reimburse the Centers for Medicare and Medicaid Services (CMS) the appropriate federal funds. The department will complete these actions by June 30, 2012.

DHS will review the case with undocumented income verification and reimburse CMS any federal funds as appropriate based on this review. The department will also address documentation requirements at the next Area Agencies on Aging (AAA) / Seniors and People with Disabilities (SPD) Field Managers meeting and in the newsletter to field staff by June 30, 2012.

To reduce barriers to access and eligibility, the OHA Medical Programs (formerly DHS Medical Programs) have implemented policies that allow a medical program eligibility determination using a previously submitted application, whether or not the prior application was for medical benefits. During this time (the period under review), it was the case worker's responsibility to remember and obtain any additional information, such as private health insurance, needed to determine medical program eligibility.

The department continues to proactively strengthen controls over the eligibility determination process. Within the past 17 months, updates have been made to the Legacy computer systems to revise a field in the Client Maintenance (CM) system. This is now a mandatory field, requiring data entry by the case worker when setting up the medical case. The purpose of this field is to identify whether or not an individual has third party insurance. Training for this systems' change, along with other medical policy changes, was delivered statewide to field staff beginning in the fall of 2010. In addition, the training material is posted on the Self-Sufficiency Program, Medical Program Staff Tools website.

Medical program eligibility worker training includes guidance on how to process eligibility decisions. In addition, instruction is given to participants on how to "interview" to ask questions to ascertain eligibility information not captured on the current application in the case file, including whether or not individuals have private health insurance. The new data field and purpose is also explained in detail during the trainings.

DHS will also research the questioned costs for both of the cases missing the private health care information and reimburse CMS the appropriate federal funds. The department will complete this action by June 30, 2012.

DHS will review the case with the private dental insurance and reimburse CMS any federal funds as appropriate based on this review. The department will provide the case information to the Health Insurance Group (HIG) for entry into MMIS. The department will also address reviewing applications for insurance policy disclosure and the requirement to send the information to HIG at the next AAA/SPD Field Managers meeting and in the newsletter to field staff by June 30, 2012.

11-16 Oregon Department of Human Services
Medicare Part B Buy-In Reimbursement Incorrectly Calculated

Program Title and CFDA Number:	Medicaid Cluster (93.720, 93.777, 93.778)
Federal Award Numbers and Year:	05-1105OREXTN; 2011
Compliance Requirement:	Allowable Costs
Type of Finding:	Significant Deficiency, Material Non-Compliance
Questioned Cost:	$165,292

The federal Medicare Savings Program (MSP) provides certain Medicaid recipients assistance in paying Medicare Part B premiums, deductibles, coinsurance and copayments. Federal regulations allow the department to use Medicaid funds to “buy-in” to the MSP for these recipients. The department also provides assistance to other recipients not eligible under the MSP as a cost savings measure for the state. Buy-ins for these clients are not eligible for federal Medicaid funds.

Monthly, the department receives an invoice from the Centers for Medicare and Medicaid Services (CMS) for the total amount of Medicare Part B buy-ins related to Oregon Medicaid recipients. The department produces its own report of buy-ins, which is reconciled to the CMS invoice, to determine how much of the total is eligible for federal Medicaid funding. The federal portion is entered into a spreadsheet and multiplied by the Federal Medical Assistance Program (FMAP) rate to calculate the appropriate federal share. During federal fiscal year 2011, the American Recovery Reinvestment Act (ARRA) enhanced FMAP rate changed quarterly. For the April 2011 Medicare Part B buy-in, the department incorrectly used the prior quarter’s FMAP rate. This error caused the department to overdraw $165,292 in ARRA funds.

We recommend department management implement controls to ensure correct rates are used when calculating the Medicare Part B buy-ins and reimburse the federal agency for the overdrawn ARRA funds.

AGENCY'S RESPONSE:
The departments agree with the finding.

In April 2011, the ARRA enhanced FMAP rate was reduced. The Medicare Part B buy-in calculations are performed in an excel spreadsheet. In April, the department inadvertently retained the prior quarter's FMAP rate resulting in an over draw of the ARRA funds. We have since added a box to the excel spreadsheet used in calculating the buy-in and have it highlighted as a reminder to verify the rate being used prior to draw. We have refunded the overdrawn funds to CMS.

Anticipated Completion Date: March 6, 2012

11-17 Oregon Department of Human Services
Required Disclosures Missing From Provider Agreements

Program Title and CFDA Number:	Medicaid Cluster (93.720; 93.777; 93.778)
Federal Award Numbers and Year:	05-1105OR5MAP; 2011, 05-1105ORARRA; 2011 05-1105OREXTN; 2011, 05-1005OR5028; 2010 05-1005ORARRA; 2010
Compliance Requirement:	Special Tests and Provisions
Type of Finding:	Significant Deficiency, Non-Compliance

In order to participate in the Medicaid program and receive Medicaid payments, providers of Medicaid eligible services must be licensed in accordance with applicable Federal, State, and local laws and regulations. Federal regulations require providers to disclose ownership interests and criminal history as well as agree to maintain pertinent records and make them available for audit.

We reviewed 58 provider files and noted three contracts did not include the required disclosures and agreements. Department management stated that standardized contract language had been placed into use, which includes the required disclosures and agreements. When a subcontractor is used, the contracted entity is required to include the same standardized language within any subcontract. Specifically:

- One Seniors and People with Disabilities Foster Home contract did not contain adequate federal disclosures per the compliance requirements, and

- One Developmental Disability provider contract and one subcontract did not contain adequate federal disclosures per the compliance requirements.

We recommend department management use the standardized contract language and ensure contractors include the standardized contract language with subcontractors to ensure compliance with federal regulations.

AGENCY'S RESPONSE:
The departments agree with the finding.

Beginning in May 2011, the contract used in the renewal process for Child and Adult Foster Home providers was replaced by the Foster Home Medicaid Provider Enrollment Agreement (SDS0738). This agreement includes the federal and state disclosure requirements. These new agreements should be in place for all Foster Home Providers (child and adult) by June 30, 2012.

The department's contract and Intergovernmental Agreements (IGA) include standardized language with regards to compliance with federal regulations (exhibit G). The IGA or contract requires that exhibit G is attached to any sub-contract. The department will include review for this attachment with sub-contracts during field reviews with Community Developmental Disabilities Programs and Adult Support Services Brokerages. This updated process will be implemented beginning with the next field review, scheduled for April 2012.

Anticipated Completion Date: June 30, 2012

11-18 Oregon Department of Human Services
Suspension and Debarment – Lacking Documentation of Review

Program Title and CFDA Number:	Medicaid Cluster (93.720, 93.777, 93.778) Children's Health Insurance Program (93.767) Temporary Assistance for Needy Families (93.558, 93.714) Vocational Rehabilitation Cluster (84.126, 84.390)	
Federal Award Numbers and Year:	05-1105OR5MAP, 2011 05-1105ORARRA, 2011 1005OR5021, 2010 G-1002ORTANF, 2010 H126A100054A, 2010 H390A090054A, 2009	05-1105OR5ADM, 2011 05-1105OREXTN, 2011 1005ORCPBP, 2010 G-1105ORTANF, 2011 H126A11054A, 2011
Compliance Requirement:	Procurement, Suspension, and Debarment	
Type of Finding:	Significant Deficiency, Non-Compliance	

Federal regulations prohibit contractors that are debarred or suspended from participating in federal programs or activities. The Department of Human Services (department) has a policy to perform a review of the Excluded Parties List System (EPLS) and to maintain documentation of that review prior to the execution of a contract or agreement. We reviewed 13 contracts and found four files did not contain any documentation that the department had reviewed EPLS to ensure these entities were not suspended or debarred. Three entities were non-governmental and one was a governmental entity whose contract was executed prior to February 2011 when the department began requiring documentation of verification for intergovernmental agreements. We verified through EPLS that the four entities were not suspended or debarred.

We recommend department management ensure the review for suspension and debarment is documented in accordance with department policy.

AGENCY'S RESPONSE:
The departments agree with the finding.

The Office of Contracts and Procurement (OC&P) reviewed the internal procedure, "Federal Debarment and Suspension Confirmation" and the "OC&P File Checklist" to ensure they comply with the federal debarment requirements. The procedure is in compliance with these requirements. The importance of checking debarment was discussed at the OC&P Unit meeting February 22, 2012. An individual conference was held with staff that had a file without debarment documentation to discuss and document the issue. OC&P management staff will enhance the training regarding debarment for OC&P staff by May 31, 2012.

11-19 Oregon Department of Human Services
Cost Allocation Statistics Incorrectly Calculated

Program Title and CFDA Number:	Medicaid Cluster (93.720, 93.777, 93.778) Children's Health Insurance Program (93.767) Temporary Assistance for Needy Families (93.558, 93.714) Vocational Rehabilitation Cluster (84.126, 84.390)	
Federal Award Numbers and Year:	05-1005OR5028; 2010, 05-1005ORARRA; 2010' 1005ORCPBP; 2010, G-1105ORTANF; 2011, H126A11054A; 2011,	05-1005OR5048; 2010, 1005OR5021; 2010, G-1002ORTANF; 2010, H126A100054A; 2010, H390A090054A; 2009
Compliance Requirement:	Allowable Costs	
Type of Finding:	Significant Deficiency	

The Department of Human Services (department) follows a federally approved plan for allocating indirect costs to federal programs. These costs are allocated on a monthly basis using cost pools. Allocation is based on a variety of cost drivers, which are used to develop statistics. These statistics are developed through the use of complex spreadsheets designed by the department to ensure costs are allocated in accordance with the plan. The department enters the statistics in the accounting system to allocate the pooled costs to the designated federal programs. The department has automated some aspects of the spreadsheets in order to reduce error; however, the accuracy of the allocation process is dependent upon the department manually updating various spreadsheets each month.

While reviewing the allocation process, we noted the expenditure information from the previous month had not been removed prior to processing the new information. As a result, the statistics for one cost pool were not calculated in accordance with the cost allocation plan.

We recommend department management ensure adequate review of the various calculations of the cost pool statistics is performed.

AGENCY'S RESPONSE:
The departments agree with the finding.

A portion of the cost allocation process has been performed in excel spreadsheets that required some manual entry of statistics each month. In September, the previous month's data had not been removed prior to processing the new data. As a result, the statistics became a blended two month average and was not calculated in accordance with the cost allocation plan. The review process in place did not and would not have picked up this error. The Office of Financial Services is analyzing the impact of the error and will make adjustments as appropriate by March 31, 2012.

The Office of Financial Services implemented a new cost allocation model in July 2011 in which now only relies on one remaining spreadsheet that needs to be automated. The manual intervention of the remaining spreadsheet is to be eliminated by September 2012. The current model in use has eliminated the possibility of this human error happening again.

11-20 Oregon Housing and Community Services Department
Annual Report on Households Assisted by LIHEAP

Program Title and CFDA Number:	Low-Income Home Energy Assistance (93.568)
Federal Award Numbers and Year:	2011G992201; 2011, 2011G992212; 2011
Compliance Requirement:	Reporting
Type of Finding:	Significant Deficiency, Non-Compliance

Federal Regulations require the department to submit an Annual Report on Households Assisted by LIHEAP (report) for the Low-Income Home Energy Assistance Program (LIHEAP). The report includes the number and income levels of households assisted and the number of households served that include young children, elderly, or persons with disabilities.

The report, submitted in December of 2010 to the U.S. Health and Human Services, was completed timely, but had errors that were not detected prior to the audit. For example, the original report showed 136,614 households served, when the correct figure was 92,374. Once the errors were identified, management corrected the amounts and resubmitted the report with the correct information.

We recommend department management ensure the Report on Households Assisted by LIHEAP is submitted with accurate numbers and that the amounts agree to the supporting documentation.

AGENCY'S RESPONSE:
OHCS agrees with this finding. OHCS developed a tool in February 2012 that allows staff to run consistent queries. The results are being reviewed by both LIHEAP Program and Information Services (IS) staff. In addition, IS staff are working with LIHEAP Program staff to develop a standard report before the next Report on Households Assisted by LIHEAP is due in December 2012.

11-21 Oregon Housing and Community Services Department
LIHEAP Program Monitoring

Program Title and CFDA Number:	Low-Income Home Energy Assistance (93.568)
Federal Award Numbers and Year:	2011G992201; 2011, 2011G992212; 2011,
Compliance Requirement:	Subrecipient Monitoring
Type of Finding:	Significant Deficiency, Non-Compliance

The Master Grant Agreement between the department and each subrecipient states that the department should communicate in writing to the subrecipient within 60 days of completion of monitoring. This requirement helps to ensure timely communication of issues that could result in noncompliance with federal program requirements.

In two of the six monitoring files reviewed, we found:

- one file was reviewed in July 2010 and the decision letter was sent to the subrecipient nearly a year later on June 23, 2011;
- another review was completed in May 2011 and the decision letter was sent six months later, after auditors requested to see it on November 22, 2011.

It is important to timely communicate findings and issues to subrecipients so that corrective action may be taken over issues that could result in noncompliance with federal requirements.

We recommend department management comply with the Master Grant Agreement and ensure monitoring results are communicated to subrecipients within 60 days of the monitoring review, particularly when the review contains issues that could result in noncompliance with federal requirements.

AGENCY'S RESPONSE:
We agree with the finding. This occurred as a result of understaffing in compliance monitoring. In our current organizational structure, compliance monitoring needs throughout the agency will be addressed. It is expected that we will be able to devote resources to meeting compliance requirements including timely communication with subrecipients by July 1, 2012.

U.S. DEPARTMENT OF LABOR

11-22 Oregon Employment Department
Overpayments to Claimants

Program Title and CFDA Number:	Unemployment Insurance Program (17.225)
Federal Award Numbers and Year:	UI-19604-10-55-A-41; 2011, UI-18042-09-55-A-41, 2010
Compliance Requirement:	Eligibility
Type of Finding:	Significant Deficiency, Non-Compliance
Questioned Cost:	$5,939,469; $367,125 ARRA

Federal regulations [CFR 20 §604, §615] establish guidelines for the Unemployment Insurance program, which provides benefits to unemployed workers during periods of involuntary unemployment. In addition to regular program benefits, claimants may have received benefits from state and federal program extensions and extension tiers during state fiscal year 2011. The guidelines specify which benefit program and tier a claimant is eligible to receive benefits from. The department is responsible for ensuring adequate controls are in place to assure compliance with applicable federal laws and regulations.

During state fiscal year 2011, approximately 150,000 claimants received weekly benefits. We analyzed benefit claim data for the fiscal year and identified overpayments to claimants as follows:

- 5,191 claimants received benefit payments who were later determined to be ineligible for benefits under that unemployment program, but eligible under a different unemployment program.
    - For 4,831 claimants, in order to ensure continuity of benefit payments, the department made a business decision to make manual adjustments to the system, which resulted in duplicate payments to the claimants for the same benefit week. The department flagged these payments in the system and intends to establish overpayments. The likely questioned costs are between approximately $3.8 and $5.5 million, of which, approximately $228,000 to $352,000 was paid for with ARRA funds.
    - For the remaining 360 claimants, system changes also resulted in duplicate payments. However, these payments were not flagged to establish overpayments, resulting in questioned costs as high as $387,000, including $21,000 of ARRA funds.
- Our analysis of data identified claimants potentially received benefits in excess of their maximum benefit amount. Inquiry with the department revealed that a system error occurred when a monetary redetermination added monies to the claimants remaining balance. The department received a report in August 2011 and identified 30 claimants paid in excess of their maximum benefit amount. The total questioned costs were $53,962, of which $1,575 were ARRA funds.

- 6 claimants were overpaid when department staff manually zeroed out the claimants records in the system and then subsequently reopened the claims. Because the payment history had not been retained, the claimants received the full maximum benefit amounts in addition to previously paid benefits. Questioned costs total $22,632, of which $1,550 were ARRA funds.

We recommend department management establish adequate processes to prevent overpayments and to timely recoup overpayments that occur. We also recommend that department management correct the system issue resulting in claimants being paid in excess of the maximum benefit amount and ensure that future system modifications are working as intended. We further recommend that department management ensure that manual system modifications and/or adjustments retain payment history.

AGENCY'S RESPONSE:
We agree with the findings. Corrective action has been initiated as follows;

- *Corrective action for those cases in which duplicate payments resulted from manual adjustments made to ensure continuity of payment involved flagging and sending the cases to the responsible work units. The work units are in the process of establishing overpayments.*

- *Corrective action involving the overpayments resulting from system changes involves a programmed "stop" placed on all claims made against a paid week. The stop will remain in place until reviewed and inactivated. A mandatory comment is required when the line flag is inactivated and a report including identification of staff who posted the duplicate payment will be sent to supervisors for review and follow-up.*
  Anticipated Completion date: 4th Quarter 2012

- *Corrective action concerning claimants who received benefits in excess of their maximum weekly benefit amount due to system error initially involved establishing overpayments for the 30 claimants. Subsequently, the system error was corrected. In addition, Benefit Payment Control (BPC) management is in the process of developing a Business Intelligence system report to identify claimants receiving benefits in excess of their maximum weekly benefit amount (for any program). This will allow for the timely establishment of overpayments when required.*
  Anticipated Completion date: March 31, 2012

- *Corrective action concerning the 6 claimants who were overpaid when their claims were reopened after staff manually zeroed their records, began with establishing overpayments for the 6 individuals involved. The UI system was modified by IT to prevent future occurrences. In addition, the Benefit Payment Control (BPC) report noted above (corrective action concerning zero-out error) will allow for the timely establishment of overpayments when required.*
  Anticipated Completion date: March 31, 2012

11-23 Oregon Employment Department
Inaccurate or Incomplete Reporting

Program Title and CFDA Number:	Unemployment Insurance Program (17.225)
Federal Award Numbers and Year:	UI-19604-10-55-A-41; 2011, UI-18042-09-55-A-41, 2010
Compliance Requirement:	Reporting
Type of Finding:	Significant Deficiency, Non-Compliance

Federal instructions require the department to report certain financial and non-financial information related to the Unemployment Insurance program with information from the department's accounting and other records. Testing of seven different fiscal year 2011 reports identified four reports (ETA-227, ETA-9130, ETA-2112, and ETA-581) with inaccurate or incomplete information reported to the federal agency as follows:

- Line 312 on ETA-227 was reported incorrectly as the spreadsheet formula to populate this cell was not correct;

- Withholding line on ETA-2112 was not updated from the prior month;

- Program income of $471,000 was incorrectly reported on ETA-9130 as the department unknowingly performed a calculation in a spreadsheet cell linked to the report template;

- Federal share of expenditures was under reported by $5.6 million on ETA-9130 due to an incorrect entry reducing the expenditures;

- Two key balances on the monthly ETA-2112 report did not agree to the accounting records. The department uses a spreadsheet, updated daily from various system reports, to prepare the monthly ETA-2112 report. The department does not agree the ending balances on the report to the accounting records; thus, errors in reported balances may not be identified. As of June 30, 2011, of the three key balances, only the federal trust balance agreed to the accounting records; and

- Audit activity data reported on the ETA-581 report was incomplete. The report was prepared using information from a system generated report that had omitted a record. The department does not know why the error to the system generated report occurred

We recommend department management ensure reported amounts are complete and accurate and that corrected reports are submitted as necessary.

AGENCY'S RESPONSE:
We agree with the findings. Corrective action has been initiated as follows;

- *The ETA-227 spreadsheet formula was corrected and the ETA-227 report resubmitted to DOL. We reviewed prior quarter worksheets and reports and found the error was limited to the quarter identified by the audit team. Instructions for preparing the ETA-*

227 report were updated to include quarterly review by the Benefit Payment Control (BPC) manager before the report is transmitted to DOL.

- *The verification process used to ensure ETA-581 accuracy was reviewed to ensure it is functioning properly. In addition, staff was reminded that existing procedures require performing the verification.*
  Anticipated Completion date: March 8, 2012

- *The ETA-2112 spreadsheet has been updated to flag the withholding cell, and we have updated Form 2112 procedures to include reconciling each column to SFMS balances.*

- *The ETA-9130 spreadsheet equations were corrected and the amended ETA-9130 report submitted.*
  Anticipated Completion date: March 1, 2012

11-24 Oregon Employment Department
Controls Over the Federal Draw Process Should be Consistently Followed

Program Title and CFDA Number:	Unemployment Insurance Program (17.225)
Federal Award Numbers and Year:	UI-19604-10-55-A-41; 2011, UI-18042-09-55-A-41, 2010
Compliance Requirement:	Cash Management
Type of Finding:	Significant Deficiency, Non-Compliance

As part of the Unemployment Insurance program, the department is allowed to draw federal funds for incurred administrative expenditures. For expenditures eligible for federal funding, the department submits requests to the federal government for reimbursement.

The department's process for requesting federal reimbursement includes verifying the amount requested for reimbursement agrees to what was calculated. We reviewed all 23 administrative cash draws that occurred during the year and identified 4 (17%) draws that did not have evidence showing the verification between the request and the amount calculated was performed.

We recommend department management ensure established control procedures are followed.

AGENCY'S RESPONSE:
We agree with the finding. Corrective action was taken. Management reminded accounting staff of the importance of initialing work-papers as evidence that the review process took place. Anticipated Completion date: February 24, 2012

U.S. DEPARTMENT OF AGRICULTURE

11-25 Oregon Department of Human Services
Significant Deficiency in Internal Control for Inadequate Monitoring of Segregation of Duties for SNAP System Access

Program Title and CFDA Number:	Supplemental Nutrition Assistance Program (SNAP) Cluster (10.551, 10.651)
Federal Award Numbers and Year:	2010-2011
Type of Finding:	Significant Deficiency
Questioned Cost:	$3,430

Segregation of duties should ensure that no one individual has responsibility for and access to all key aspects of a process such that the individual could perpetrate fraud. Management is responsible to provide reasonable assurance that department objectives are met. This is accomplished through an adequate system of internal controls, both manual and automated. In those areas where management cannot adequately segregate functional responsibilities, management should implement appropriate detective controls that would identify and correct errors and irregularities, whether caused intentionally or unintentionally, in a timely manner.

Based on our field visits, inquiry of branch management, and review of individual duties and responsibilities, we found that segregation of duties within the SNAP program is not optimum.

Known loss to the Oregon Department of Human Services (the Department) related to inappropriate system access is $3,430.

The Department incurred over $1,223 million in nutrition assistance benefits and relies on various manual and automated controls to safeguard information. There are over 100 branch offices that issue the nutrition assistance benefits. During our field visits, we found that segregation of duties within the SNAP program is not optimum.

The Department has not adequately addressed segregation of duties and system access rights when assigning various duties and responsibilities to employees within the SNAP program. This is due in part to budget cuts and branch offices that are smaller in size that do not warrant additional full time equivalent employees.

An error, irregularity, or fraud in the SNAP programs could occur and go undetected and uncorrected in a timely manner.

We recommend the Department remove conflicting access rights where it can. In those instances where the conflict remains, the Department should develop and implement a detective control to specifically address those instances.

AGENCY'S RESPONSE:
The department agrees with this finding.
The prior year's corrective action was not accomplished for the period ending June 30, 2011 due to staff resource issues. However the department has implemented appropriate controls to

ensure that conflicting access rights are removed where they can be and there is a detective control in place to specifically address those instances.

Our corrective action has multiple parts:

1) *DHS has developed expectations that field managers review the monthly Resource Access Control Facility (RACF) report for conflicting access of employees. To assist in this review a cheat-sheet for managers has been developed and distributed.*

2) *DHS has removed all access to perform any update capabilities from non-paid employees, i.e., volunteers and;*

3) *DHS has developed and distributes monthly a Conflicting Access report. The report identifies employees who may have taken action using conflicting access on individual accounts for further review.*

Anticipated completion date: March 2012

Section IV – Schedule of Prior Financial Statement Findings for the Years Ended June 30, 2010 and 2009

This section includes the current status reported by the department of all financial audit findings from fiscal year ended June 30, 2010. It also includes the current status reported by the department of all financial audit findings from fiscal year ended June 30, 2009 that were uncorrected at June 30, 2010.

Finding 10-01: **Oregon Department of State Lands**
Incorrect Accounting for Unclaimed Property held in the Common School Fund
Material Weakness

Recommendation: The department continue to estimate the amount of unclaimed property expected to be claimed and revisit and update the methodology as needed.

Status: Corrective action was taken.

Finding 10-02: **Oregon Department of Revenue**
Taxes Receivable – Year End Financial Reporting Misstatements
Material Weakness

Recommendation: Department management perform effective reviews over the year-end calculations of the taxes receivable estimates to ensure accrual calculations are accurate.

Status: Partial corrective action was taken.

Agency Response: The department recognizes the need to ensure accounting transactions are accurately recorded to proper accounts. To this end we have taken a number of steps to reduce the complicated nature of some accounting spreadsheets.

Specific work to improve accounting controls include:

1. A senior accountant (Acct 4) working with another accountant (Acct 1) reviewed all the Accounts Receivable files and revised the files by
   a. Linking data between worksheets to avoid duplicate data entry that could result in errors.
   b. Automating calculations to reduce errors and avoid missed numbers
   c. Color coding cell blocks of related data to make reviews easier
   d. Systematizing related program data on worksheets across files
   e. Reviewing and improving formulas in all worksheets

f. Consolidating multiple files into one master file
g. Locking certain sections of the file to avoid accidental overwrites when multiple accountants work on the file during the year end processes

2. Another senior accountant (Acct 4) with over 30 years of experience at the Secretary of State reviewed the improved AR file.

3. After improving our AR file ourselves, we sought assistance from DAS Statewide Financial Management Services to automate the file further through the use of macros. He provided us some sample macros that are not for this AR work but can be used to enter summary entries into SFMA (we already use a similar macro).

4. At year end two accountants (Acct 4 and Acct 3) will work independently on the same AR calculations using the improved AR file. After completing their independent calculations the accountants will compare their work and resolve any discrepancies.

5. Two independent reviewers will review the AR worksheets and will compare their results. All discrepancies identified by reviewers will be resolved before entries are made.

Finding 10-03: **Oregon Department of Revenue**
Controls for Recording Accounting Transactions Need Improvement
Material Weakness

Recommendation: Department management ensure accounting staff have the requisite knowledge and skills to perform their assigned duties and ensure accounting transactions are accurately recorded to the proper accounts.

Status: Partial corrective action was taken.

Agency Response: The department recognizes the need for highly trained and technically competent accounting staff at all levels. We have begun a process to provide in-depth training for all accounting staff in R*Stars, the agency's subsidiary accounting system, Excel and data query tools. We also recognize the need to ensure staff can and do have the knowledge and ability to support each other when needed and are adopting this model as part of the training and development plan.

We developed a Skills and Knowledge Assessment tool for each individual in the Finance Section. Assessments were done by the individual and their manager. From there Training Plans were developed. Training is ongoing and should provide a wide base of

knowledge to ensure staff has the knowledge required to do their jobs and to back up others.

We also experienced fifty percent turnover in the accounting staff in the last six months. While this creates a training burden it also creates opportunities to improve our processes and procedures.

To strengthen the accounting unit we brought in additional experienced accounting assistance. This person has had a positive impact on the unit, assisting with R*Stars training, data entry review and improving procedures.

Finding 10-04: **Oregon Employment Department**
Controls Over the Federal Draw Process Could Be Improved
Material Weakness

Recommendation: Department management periodically review its federal draw process to ensure that federal funds are properly drawn.

Status: Corrective action was taken.

Finding 10-05: **Oregon Employment Department**
Established Controls Not Consistently Followed

Recommendation: Department management ensure established control procedures are followed.

Status: Corrective action was taken.

Finding 10-06: **Oregon Department of Transportation**
Infrastructure Reporting
Material Weakness

Recommendation: Department management ensure that accounting transactions are posted to the correct reporting period and prior period adjustment entries are made when appropriate. Further, we recommend department management provide effective review of year-end balances to ensure balances are reasonable and material reporting errors are identified.

Department management thoroughly review the information produced by Pentaho and the GASB 34 Tool to identify and resolve inconsistencies in project status.

Department management identify the data available from its internal systems that are relevant to infrastructure reporting and identify which systems have the best and most accurate data for reporting purposes. Additionally, we recommend that when significant differences between multiple data sources are identified, department management investigate the differences and ensure department data is updated timely to provide correct, accurate, and relevant data for infrastructure reporting purposes.

Status: Corrective action was taken.

Finding 10-07: **Oregon Department of Transportation**
Internal Controls over Financial Reporting

Recommendation: Department management ensure adequate controls are implemented to prevent and detect errors in financial reporting.

Status: Corrective action was taken.

Finding 10-08: **Oregon Department of Administrative Services**
Improve Controls Over SEFA Reporting

Recommendation: Department management ensure their federal expenditure data is complete and accurate for SEFA reporting.

Status: Corrective action was taken.

Finding 10-09: **Oregon State Treasury**
Strengthen Internal Controls over Financial Reporting

Recommendation: Treasury management strengthen internal controls over its financial reporting process to ensure that Treasury provides state agencies investment balances and disclosures that are fairly stated in accordance with generally accepted accounting principles. We also recommend that management improve the efficiency and effectiveness of its financial reporting process over information received from the custodian bank.

Status: Partial corrective action was taken.

Agency Response: The Oregon State Treasury (OST) has initiated a project to redesign our financial reporting processes to standardize and automate the work we perform to ensure that investment balances and financial disclosures are fairly presented to state agencies in conformity with generally accepted accounting principles. This redesign will also include the development

of a formal process for the implementation of new Government Accounting Standards Board (GASB) standards.

We expect to make significant progress toward our project goals during calendar year 2011, with the ultimate goal of fully implementing our new financial reporting process for fiscal year end 2012 reporting. Consequently, our expected resolution date for this finding is June 30, 2012.

Finding 10-10: **Oregon Department of Education**
Financial Reporting Controls Need Improvement

Recommendation: Department management improve review procedures and controls over its SEFA preparation process to ensure complete and accurate data is used to prepare the SEFA.

Status: Corrective action was taken.

Finding 09-01: **Oregon Department of Human Services**
Lack of Assurance that Controls Exist and are Effective over a Significant Financial System
Material Weakness

Recommendation: Department management seek adequate assurance for the accuracy of all financial information they report. Management should have a documented understanding of the controls involved in transactions, whether automated or manual, to ensure the integrity of the information. When necessary, such as for significant financial systems operated by service providers, department management should obtain independent assurance over the reliability and accuracy of the information. This may be accomplished, in part, by ensuring contracts for significant services require internal control reviews and that the reviews are performed periodically as determined necessary.

Status: Partial corrective action was taken.

Agency Response: External audits of the Medicaid Management Information System have been completed by both the Oregon Secretary of State Audits Division (June 2011) and the Department of Health and Human Services Office of Inspector General (April 2011). The department has implemented many of the recommendations from these audits and is actively working on those recommendations not yet implemented. The system on-site Certification Review was also conducted by the Centers for Medicare and Medicaid Services (CMS) in January, 2011. In addition, in August 2011, the department entered into an agreement with a

contractor to perform a series of SOC 1, Type 2 service organization control audits covering periods between July 1, 2010 and June 30, 2013. The first of these reports covering the period July 1, 2010 through June 30, 2011, is expected by March 30, 2012.

Finding 09-02: **Oregon Department of Human Services**
Strengthen Knowledge Skills and Abilities

Recommendation: Department management ensure accounting personnel have the requisite knowledge, skills, and abilities to accurately perform their assigned duties and ensure the resulting accounting records are in accordance with GAAP. Management should emphasize the importance of understanding GAAP to personnel who are responsible for recording transactions, calculating year-end accruals, and making adjustments that cross fiscal years. Management should also create a better awareness of the differences between budgetary accounting and GAAP, and when each is applicable.

Status: Partial corrective action was taken.

Agency Response: We believe that ensuring that accounting personnel have the requisite knowledge, skills and abilities to accurately perform their accounting duties in this complex environment is an on-going process. During the last year we have taken steps to develop a more robust succession plan including more opportunities for cross-training and job developmental and rotations. We continue to use Lean methodologies to document and improve our processes. We have formed an internal training committee with the goal of increasing training on the unique aspects of accounting in DHS/OHA.

Finding 09-04: **Oregon Employment Department**
Controls Over Initiating and Recording Transactions Should Be Improved

Recommendation: Department management implement a review process to ensure that transactions are appropriate and adequately supported.

Status: Corrective action was taken.

Finding 09-05: **Oregon Department of Transportation**
Infrastructure Reporting, Material Weakness

Recommendation: Department management reassess its methodology for compiling infrastructure accounting information for year-end reporting and

modify its methodology as needed to ensure infrastructure accounts are accurately and completely reported. Furthermore, the department needs to improve the effectiveness of its review process for the infrastructure accounts. The department should also make it a priority to dedicate resources from all divisions involved in infrastructure reporting (e.g., Highway Program Office, Bridge Development Unit, Office of Maintenance and Operations, and Information Systems) to develop a solution for the rapidly depreciating assets. Finally, the department should identify internal divisions that play a role in infrastructure financial issues and establish communication channels with them to improve and enhance its infrastructure accounting and reporting processes.

Status: Corrective action was taken.

Finding 09-07: **Oregon State Treasury**
Strengthen Internal Controls Over Investment Valuations

Recommendation: Treasury management continue to strengthen internal controls over the valuation of investments by ensuring an independent valuation is performed on all positions and developing specific criteria for evaluating reported fair values to ensure that valuations are reasonable.

Status: Partial corrective action was taken.

Agency Response: Progress has been made regarding the resolution of this finding and will continue as part of the OST Investment Accounting Redesign Project. We expect to make significant progress toward our project goals during calendar year 2011, with the ultimate goal of fully implementing our new financial reporting process for fiscal year end 2012 reporting. Consequently, are expected resolution date for this finding is June 30, 2012.

Finding 09-09: **Oregon Department of Forestry**
Financial Reporting Risk Assessment Process Needs Strengthening

Recommendation: Department management implement a comprehensive risk assessment for financial reporting objectives within its internal control framework. The risk assessment process should begin with identifying financial reporting objectives, and include risks related to those objectives. Management should assess the significance of the risks, the likelihood of occurrence of the risks, and implement control activities to address the key identified risks.

Status: Corrective action was taken.

Finding 09-10: **Oregon Department of Forestry**
Weaknesses in Access Controls for Purchase Order System

Recommendation: Department management ensure that access controls over the PO system are implemented and functioning. Controls should include the following:

- User access requests and appropriate approvals, from both the employee's supervisor and the Application and Data Owner, should be consistently required and documented prior to access being granted.
- An updated listing of employees with access to the system and their level of access should be maintained.
- Periodic reviews of user access for the PO system should occur to ensure appropriate PO system access levels are maintained.
- Segregation of duties controls should exist between the initiation of a purchase order and the expenditure approval.
- Access to the PO system, whether directly or through network access, should be terminated timely upon an employee's separation from the department.

Status: Partial corrective action was taken.

Agency Response: The agency has a policy on the set up and termination of access to the agency's network, where the purchase order (PO) system resides. This policy is being worked on to strengthen the timely compliance with the requirements to terminate access when an employee leaves or changes jobs. As part of this update we have changed the process used for approval of and assigning access to the Purchase Order System, however implementation has not been completed. The process includes all access requests being reviewed by the system owner's delegate before our Information Technology Program grants access to the system, then a quarterly review of the persons with access to the PO system by the fiscal manager. This process will assure that access to our network is terminated timely upon an employee's separation from the department. We have completed the first review of the accesses to the PO system as of August. We will continue to work on the timeliness and review process in the new fiscal year.

Section V – Schedule of Prior Federal Awards Findings and Questioned Costs for the Years Ended June 30, 2010 and 2009

This section includes the current status reported by the department of all federal audit findings from fiscal year ended June 30, 2010. It also includes the current status reported by the department of all federal audit findings from fiscal year ended June 30, 2009 that were uncorrected at June 30, 2010.

Finding 10-11: **Oregon Department of Human Services**
Automatic Data Process
Medicaid Cluster (93.777; 93.778)
Special Tests and Provisions
Material Weakness, Material Non-Compliance

Recommendation: Management ensure the required ADP risk analysis and system security reviews are conducted of the new Medicaid Management Information System**.**

Status: Partial corrective action was taken.

Agency Response: The Information Security and Privacy Office (ISPO) completed an initial application vulnerability assessment for the Medicaid Management Information System (MMIS) web application during May 2011. As part of the MMIS web application Release Management process, ISPO performs an application vulnerability assessment. The last MMIS web application vulnerability assessment was completed during August 2011.

ISPO completed an MMIS network vulnerability assessment during January 2011. ISPO is also scheduling an annual MMIS network vulnerability assessment.

Finding 10-12: **Oregon Department of Human Services**
Incorrect Eligibility Determinations
Medicaid Cluster (93.777; 93.778)
Eligibility
Significant Deficiency, Material Non-Compliance
Questioned Costs - $639

Recommendation: Department management strengthen controls over the eligibility process to ensure that eligibility redeterminations are performed timely and income determinations are accurate.

Status: Partial corrective action was taken.

Agency Response: Children, Adults and Families completed the recommendation by sending a reminder to the Federal Revenue Specialists (FRS) via email.

The FRSs and their supervisors were reminded of the importance of completing redeterminations timely and ensure the CF190 is filed in the case file. This corrective action is considered partially completed because the new Child Welfare system, OR-Kids, was not implemented by July 1, 2011. The actual implementation date of the OR-Kids system is August 29, 2011. As of that date redeterminations will be kept in an electronic history of all eligibility determinations and the CF190 can be printed upon request.

Seniors and People with Disabilities has provided training to AAA/SPD Field Managers to specifically address these eligibility redetermination issues. This training was completed in April 2011, and we believe it will strengthen and enhance controls over the eligibility process.

Children, Adults and Families (CAF) Self Sufficiency Programs (SSP) continues to strengthen controls over the eligibility process by simplifying eligibility. November 1, 2010, the department eliminated the two-month income average for OHP (including Standard) and Healthy KidsConnect (HKC) and implemented budget month income. The client reports what they have received during the budget month and what they anticipate the rest of the month. This new rule streamlines and simplifies the eligibility determination process for eligibility workers and clients. The rule changed from using two-month average to one-month.

With the budgeting change there is ongoing training, Informational Transmittals, On Target Newsletter, and QC Reviews. This will help staff in placing the client in the correct medical program.

October 2009, the department made a policy change to waive the six-month private major medical coverage to two-months. The department continues to educate staff on when the two-months can be waived. Office of Healthy Kids sent out a “cheat sheet” for staff explaining when the two-months period can be waived. Office of Healthy Kids is also working with the federal government to see if the State can eliminate the two-months wait period.

The department is using more imaging technology. This allows workers instant access to documents and with the use of imaging, this will reduce the amount of paper documents that can potentially be misplaced or misfiled and increase the accuracy of the information used to determine eligibility.

As of July 15, 2010, the department implemented policy requiring only one signature per household. Policy Transmittal was sent to eligibly workers and the Family Services Manual was updated.

Finding 10-13: **Oregon Department of Human Services**
System coding issues
Temporary Assistance for Needy Families Cluster (93.558; 93.714)
Eligibility
Material Weakness, Material Non-Compliance
Questioned Costs - $1,397

Recommendation: Department management identify and correct system coding for all services for which the system is not considering eligibility. Once all service and coding issues have been corrected, department management should identify and reimburse the federal agency the total amount of TANF funds spent on behalf of ineligible clients for these services starting in fiscal year 2009.

Status: Partial corrective action was taken.

Agency Response: Children, Adults and Families federal compliance, contracts, budget and OR-Kids business analyst staff have completed detailed service definitions, which include appropriate budget and funding sources (federal or state general fund). This work was done with the knowledge of past audit findings and with particular attention to the appropriate use of federal funds. The OR-Kids system implementation date was August 29, 2011. It is the department's belief that payments will be funded accurately in the OR-Kids system. The federal compliance unit hopes to complete the analysis of prior payments and complete a manual adjustment by June 30, 2012.

Finding 10-14: **Oregon Department of Human Services**
Eligibility – Incorrect Adjustment Coding
Temporary Assistance for Needy Families Cluster (93.558; 93.714)
Eligibility
Significant Deficiency, Material Non-Compliance
Questioned Costs - $48,091

Recommendation: Department management ensure coding is correct when making manual coding adjustments. Department management should correct the coding errors identified.

Status: Corrective action was taken.

Finding 10-15: **Oregon Department of Human Services**
ACF-199 & ACF-209 Data Reports – Incomplete or Inaccurate data
Temporary Assistance for Needy Families Cluster (93.558; 93.714)
Reporting
Significant Deficiency, Non-Compliance

Recommendation: Department management ensure that complete and accurate client information is used to compile the quarterly data reports.

Status: Partial corrective action was taken.

Agency Response: On May 16th, 2011, the Child Welfare SFMA cross walk code file was updated to include 103 additional codes identifying child welfare cases paid with TANF funding that were previously left out of our reporting. As a result, the ACF-199 and ACF-209 for the 1st quarter (ending Dec. 2010) were re-transmitted on June 28, 2011 and included over 500 additional cases per month. We have continued to include cases using these additional codes for Child Welfare since that time.

We previously believed that this fix would correct the majority of the issues identified in the finding. However, additional testing shows this was not the case. We continue to miss cases in our Jobs Plus and PTF programs as well as some child welfare children. We will continue to identify the root causes of all the errors identified and complete coding changes to fix those errors.

In addition, although our reports were correctly reflecting our policies related to disability and domestic violence cases being excluded from mandatory participation and thus excluded from the participation reports; we agree that in cases where these clients are voluntarily participating in work activities, we could be including those cases. We will work on coding changing to also begin bringing those cases into the reports. We anticipate coding changes to be complete and files re-transmitted by June 2012.

Finding 10-16: **Oregon Department of Human Services**
Cash Management – Clearance Patterns not Updated
Medicaid Cluster (93.777; 93.778)
Temporary Assistance for Needy Families Cluster (93.558; 93.714)
Children's Health Insurance Program (93.767)
Cash Management
Significant Deficiency, Non-Compliance

Recommendation: Department management ensure that the clearance pattern used to draw down federal funds is updated to reflect any changes in the treasury-state agreement.

Status: Corrective action was taken.

Finding 10-17: **Oregon Department of Human Services**
Suspension & Debarment – Not Always Verified for Governmental Entities
Medicaid Cluster (93.777; 93.778)
Temporary Assistance for Needy Families Cluster (93.558; 93.714)
Children's Health Insurance Program (93.767)
Vocational Rehabilitation Cluster (84.126; 84.390)
Procurement, Suspension and Debarment
Significant Deficiency, Non-Compliance

Recommendation: Department management update their contracting policy to address suspension and debarment for governmental entities and communicate this change to contract staff.

Status: Corrective action was taken.

Finding 10-18: **Oregon Housing and Community Services Department**
Subrecipient Monitoring – Lack of Program Onsite Monitoring
Community Services Block Grant (93.569; 93.710)
Subrecipient Monitoring
Significant Deficiency, Material Non-Compliance

Recommendation: Department management ensure program monitoring is performed and adequately documented in compliance with federal requirements and the approved state plan.

Status: Corrective action was taken.

Finding 10-19: **Oregon Housing and Community Services Department**
Lack of Fiscal Monitoring of Subrecipients' Cash Draw Downs
Weatherization Assistance for Low-Income Persons (81.042)
Low-Income Home Energy Assistance (93.568)
Community Services Block Grant (93.569; 93.710)
Subrecipient Monitoring
Significant Deficiency, Material Non-Compliance

Recommendation: Department management ensure monitoring of subrecipient requests for cash draw downs is performed in compliance with federal requirements.

Status: Partial corrective action was taken.

Agency Response: Although cash drawdowns are now reviewed and documented, testing for a sample of expenditures for compliance was not performed. Monitoring procedures will be revised to include testing a sample of expenditures for compliance with grant requirements. The sample items and documentation of the testing will be retained.

Finding 10-20: **Oregon Housing and Community Services Department**
Subrecipient Monitoring – A-133 reviews
Weatherization Assistance for Low-Income Persons (81.042)
Low-Income Home Energy Assistance (93.568)
Community Services Block Grant (93.569; 93.710)
Subrecipient Monitoring
Significant Deficiency, Material Non-Compliance

Recommendation: The department ensure all A-133 audits are adequately reviewed and the proper follow-up is performed.

Status: No action was taken.

This process has been updated to ensure follow-up is accomplished when findings are listed. This process includes review of the A-133 report to determine if there are any significant deficiencies or material weaknesses identified. When significant deficiencies or material weaknesses are identified, the subrecipient is required to identify corrective actions implemented. In addition, a more detail supervisory review of the A-133 review will be conducted to ensure that the A-133 review is properly completed.

Finding 10-21: **Oregon Housing and Community Services Department**
Reporting – Lack of Reconciliation of the OPUS system
Weatherization Assistance for Low-Income Persons (81.042)
Low-Income Home Energy Assistance (93.568)
Community Services Block Grant (93.569; 93.710)
Reporting
Significant Deficiency, Non-Compliance

Recommendation: Department management strengthen its controls over federal reporting by regularly reconciling OPUS to SFMA.

Status: Corrective action was taken.

Finding 10-22: **Oregon Department of Human Services**
Eligibility – Instance of Fraud, Significant Deficiency and Instance of Noncompliance
Child Care and Development Block Grant Cluster (93.575; 93.596; 93.713)
Eligibility
Significant Deficiency, Non-Compliance

Recommendation: The agency implement a process to review applications provided by participants for fraudulent or incorrect information. In addition, we recommend attendance logs be received more timely for review of services provided. We also recommend overpayment letters be sent immediately or as soon as reasonably possible to recover any improper payments.

Status: Corrective action was taken.

Finding 10-23: **Oregon Department of Human Services**
Payments do not Match Adoption Assistance
Adoption Assistance (93.659)
Allowable Costs
Significant Deficiency, Non-Compliance
Questioned Costs - approximately $78,000

Recommendation: The department management work with the designated federal agency to determine the appropriate way to resolve any overpayments, or to stop using federal funds for future payments in the 52 cases without a revised adoption agreement and to repay amounts previously overpaid.

Status: Corrective action was taken.

Finding 10-24: **Oregon Employment Department**
Cash Management Significant Deficiency and Instance of Noncompliance
Child Care and Development Block Grant Cluster (93.575; 93.596; 93.713)
Cash Management
Significant Deficiency, Non-Compliance

Recommendation: The agency continue to develop and implement a process to have each drawdown reviewed and approved by someone other than the person preparing the draw down. We also recommend the agency implement a process to ensure that funds drawn are disbursed on the same day the funds are received. In addition, we also recommend the agency review the advance draws during the fiscal year and perform an interest

calculation to determine if any funds should be remitted to the federal agency.

Status: Corrective action was taken.

Finding 10-25: **Oregon Employment Department**
Subrecipient Monitoring – Instance of Noncompliance
Child Care and Development Block Grant Cluster (93.575; 93.596; 93.713)
Subrecipient Monitoring
Significant Deficiency, Non-Compliance

Recommendation: The agency implement a policy to monitor subrecipients audit requirements, regardless of the type of entity. We also recommend if the subrecipient does not require an audit, that the agency obtain a certification from the subrecipient or written documentation that such an audit is not required. Also, if the agency passes ARRA funds to a subrecipient, we recommend the agency implement policies to ensure the subrecipient is registered with CCR prior to passing through the funds.

Status: Corrective action was taken.

Finding 10-26: **Oregon Department of Human Services**
Inadequate Monitoring of Segregation of Duties for SNAP System Access
Supplemental Nutrition Assistance Program (SNAP) Cluster (10.551; 10.561)
Significant Deficiency

Recommendation: The department remove conflicting access rights where it can. In those instances where the conflict remains, DHS should develop and implement a detective control to specifically address those instances.

Status: Partial corrective action was taken.

Agency Response: In January 2011, the Seniors and People with Disabilities RACF administrator sent an email to the SPD Sub-Administrators asking them to review their existing reports and remove any unnecessary current access rights.

In February 2011,Children, Adults and Families (CAF), District Business Experts began a manual compensating controls review process. These reviews are occurring in CAF Self Sufficiency Program (SSP) Field offices monthly.

The Resource Access Control Facility (RACF) report is distributed monthly to the CAF Field Business Experts and Self-Sufficiency Office Managers, as well as, the SPD Field Offices. The RACF report identifies employees within a branch office and their respective computer access rights. In addition, a two-page cheat-sheet has been developed and distributed to Business Experts and SSP Office managers to assist in reading the report and accurately identifying those employees with conflicting access.

In addition, an ad-hoc monitoring report has been created. This report is currently in draft and under review for accuracy, but is anticipated to be finalized by the end of September 2011. When completed, the report will be used to identify potential SSP and SPD employees who performed conflicting access functions and will replace the current manual compensating controls process.

It should be noted that a statewide hiring freeze remains in effect. CAF received permission to fill some previously vacant positions, however, this will only bring CAF staffing up to 70 percent of the need. Based on continued reduced staffing and limited resources, it is anticipated the need for staff to have conflicting access will continue.

The department projects corrective action will be completed by March 2012.

Finding 10-27: **Oregon Military Department**
Suspension and Debarment Verification Process Needs Improvement
Military Construction, National Guard (12.400)
Procurement, Suspension, and Debarment
Significant Deficiency, Non-Compliance

Recommendation: Department management implement procedures to verify and document entities are not suspended or debarred from participation in federal assistance programs.

Status: Corrective action was taken.

Finding 10-28: **Oregon Employment Department**
Eligibility – Overpayment to Claimant
Unemployment Insurance (17.225)
Eligibility
Significant Deficiency, Non-Compliance
Questioned Costs - $218

Recommendation: Department management strengthen controls to ensure that claimants receive only the benefits allowed under the Unemployment Insurance program.

Status: Corrective action was taken.

Finding 10-29: **Oregon Commission for the Blind**
Cost allocation process not followed
Vocational Rehabilitation Cluster (84.126, 84.390)
Allowable Costs/Cost Principles
Significant Deficiency, Non-Compliance
Questioned Costs - $61,365

Recommendation: Commission management review and modify its current practice for indirect costs to ensure it complies with federal regulations. In addition, we recommend the commission refund the $61,365 in overcharges to the appropriate federal agency.

Status: Corrective action was taken.

Finding 10-30: **Oregon Commission for the Blind**
Maintenance of Effort not met
Vocational Rehabilitation Cluster (84.126; 84.390)
Maintenance of Effort
Significant Deficiency, Non-Compliance

Recommendation: Commission management have a written agreement if it plans to rely on the other state agency to meet the maintenance of effort requirement.

Status: Corrective action was taken.

Finding 10-31: **Oregon Commission for the Blind**
Report not accurately completed
Vocational Rehabilitation Cluster (84.126, 84.390)
Reporting
Significant Deficiency, Non-Compliance

Recommendation: The commission ensure that quarterly reports are properly completed.

Status: Corrective action was taken.

Finding 09-12: **Oregon Department of Human Services**
Lack of Assurance Over MMIS Internal Controls
Medicaid Cluster
Children's Health Insurance Program (93.767)
Eligibility, Allowable Costs, Activities Allowed or Unallowed
Material Weakness, Non-Compliance

Recommendation**:** Department management obtain independent assurance over the reliability and accuracy of the system's controls.

Status: Partial corrective action was taken.

Agency Response: External audits of the Medicaid Management Information System have been completed by both the Oregon Secretary of State Audits Division (June 2011) and the Department of Health and Human Services Office of Inspector General (April 2011). The department has implemented many of the recommendations from these audits and is actively working on those recommendations not yet implemented. The system on-site Certification Review was also conducted by the Centers for Medicare and Medicaid Services (CMS) in January, 2011. In addition, in August 2011, the department entered into an agreement with a contractor to perform a series of SOC 1, Type 2 service organization control audits covering periods between July 1, 2010 and June 30, 2013. The first of these reports covering the period July 1, 2010 through June 30, 2011, is due March 30, 2012.

Finding 09-13: **Oregon Department of Human Services**
Incorrect/Unsupported Payment Rates
Medicaid Cluster
Allowable Costs
Questioned Costs - $3,668

Recommendation: Department management strengthen controls to ensure that all rates are correct and adequately supported. Further, department management should determine the amount of Medicaid funds applied toward the

incorrect or unsupported rates and ensure any unallowable amounts are credited back to the federal program.

Status: Partial corrective action was taken.

Agency Response: The Division of Medical Assistance Programs (DMAP) filed OAR 410-122-0186 on July 29, 2011, to be effective August 1, 2011. This OAR contains the payment methods in effect for Date of Service August 1, 2011 and after.

The rate found to be incorrect was for a physician administered drug, which was a data entry error. This error caused approximately 30 claims to process incorrectly during the time period at a cost of $28.24 Total Funds. DMAP performed a system mass adjustment process (SMAP) to our MMIS for that specific physician administered drug code. A total of 32 claims were found to be incorrect and a SMAP was performed August 5, 2011. The CMS-64 will reflect a prior period adjustment on the quarter ending September 30, 2011.

SPD also made adjustments of $15,157.81 to federal funds for the periods affected by the unsupported client rate change identified in the original finding. The first of these adjustments for $3,464 was made in March 2011, and the second for $12,693.81 was requested in August 2011. The CMS-64 will reflect a prior period adjustment for the second adjustment on the quarter ending September 30, 2011.

Finding 09-14: **Oregon Department of Human Services**
<u>Incorrect Eligibility Determinations</u>
Children's Health Insurance Program (93.767)
Eligibility
Material Weakness, Material Non-Compliance
Questioned Costs - $5,892

Recommendation: Department management strengthen controls over the eligibility process to ensure that applications are complete, income determinations are accurate, and information entered into the department's systems is accurate. Further, department management should determine the total amount of CHIP funds paid on behalf of ineligible clients and ensure it is properly credited back to the federal program.

Status: Corrective action was taken.

Finding 09-15: **Oregon Department of Human Services**
Child Welfare System Coding Issues
Temporary Assistance for Needy Families (93.558)
Eligibility
Material Weakness, Material Non-Compliance
Questioned Costs - $648,943

Recommendation: Department management identify and correct all system coding to ensure compliance with federal eligibility requirements. In addition, department management should ensure follow-up and resolution occurs if a client coded as ineligible in the system remains on the monthly report. Further, department management should determine the total amount of TANF funds paid on behalf of ineligible clients and ensure it is properly credited back to the federal program.

Status: Partial corrective action was taken.

Agency Response: As previously noted, the department did create procedures to improve the monitoring and analysis of $25,350 report. The finding 10-13 Oregon Department of Human Services Eligibility – System coding issues, found that the procedures were being completed accurately, however, services were still being claimed to TANF-EA after the eligibility was appropriately denied. As discussed in the 10-13 Oregon Department of Human Services Eligibility – System coding issues finding, Children, Adults and Families federal compliance, contracts, budget and OR-Kids business analyst staff have completed detailed service definitions, which include appropriate budget and funding sources (federal or state general fund). This work was done with the knowledge of past audit findings and with particular attention to the appropriate use of federal funds. In addition to the detailed service definitions, the OR-Kids financial batch processing will monitor the amount claimed within the 365 days and when the $25,350 amount is achieved the system will automatically end claiming and send a notice to the Federal Revenue Specialist to close TANF eligibility. The OR-Kids system implementation date was August 29, 2011. It is the department's belief that payments will be funded accurately in the OR-Kids system based on the child's eligibility. The federal compliance unit hopes to complete the analysis of prior payments and complete a manual adjustment by June 30, 2012.

Finding 09-16: **Oregon Department of Human Services**
Temporary Assistance for Needy Families (93.558)
Eligibility
Questioned Costs - $3,227

Recommendation: Department management ensure that eligibility re-determinations are conducted timely and that all eligibility criteria are substantiated. Further, department management should determine the total amount of TANF funds paid on behalf of ineligible clients and ensure it is properly credited back to the federal program.

Status: Partial corrective action was taken.

Agency Response: The department continues to send monthly e-mails to the Child Welfare Federal Revenue Specialists to remind them of the requirement to complete TANF re-determinations annually. The department determined that the monthly TANF re-determination could not be fine-tuned anymore. The report is negatively affected by the current legacy systems Individual Eligibility screen. The Individual Eligibility screen is used to document eligibility for three (3) federal programs (TANF-EA, Title IV-E and SSI). Anytime a Title IV-E specialist changes the individual eligibility code it starts the clock for the calculation of when the TANF-EA re-determination is due. It is not possible to change that functionality in the legacy system, however this issue will be corrected with the implementation of the new OR-Kids system on August 29, 2011. Each federal eligibility program, TANF-EA, Title IV-E and Title XIX, will have its own unique eligibility screen. The update to the TANF-EA policy and procedure manual was delayed because the entire policy and procedure manual had to be updated with the implementation of OR-Kids. The scheduled completion date is December 31, 2011.

Finding 09-17: **Oregon Department of Human Services**
Income Eligibility Verification System
Temporary Assistance for Needy Families (93.558)
Special Tests and Provisions

Recommendation: Department management ensure that verification of IEVS required screens are documented when determining client eligibility.

Status: Partial corrective action was taken.

Agency Response: The department continued to reinforce the narrative guidelines with field managers in the Fall of 2010. The department also contacted the Self-Sufficiency Training Unit to ensure the TRACS narrative guidelines are taught in eligibility training, including TANF. On

September 13, 2010, CAF issued a policy transmittal reminding staff that when determining eligibility in the TANF and Pre-TANF program staff must ensure TRACS narration includes all financial and non-financial eligibility factors. The policy transmittal reminded staff that, "In addition to information obtained from the DHS 415F [Application for Services] and intake interview, case workers can view records from other agencies, such as the Department of Motor Vehicles and Oregon Employment Department, regarding potential income and resources. Eligibility narration must also include income or resources obtained from these records, if applicable." The CAF Field Services Narrative Guidelines were also included in this policy transmittal. Local line managers and lead workers also reviewed (as is the expectation) this transmittal with the staff who determine eligibility.

Finding 09-19: **Oregon Department of Human Services**
Payments do not Match Adoption Agreement
Adoption Assistance, CFDA 93.659
Allowable Costs
Questioned Costs - $866,000

Recommendation: Department management implement a procedure to completely review and detect whether assistance payments agree with the signed adoption agreements and to get any amended assistance agreements filed in the case files. We further recommend that the department management work with the designated federal agency to determine the appropriate way to resolve any potential overpayments.

Status: Corrective action was taken.

Finding 09-20: **Oregon Department of Human Services**
Lack of Documentation
Child Care and Development Fund Cluster
Eligibility

Recommendation: The agency provide additional training for the one district on transferring case files. We also recommend the agency communicate to all CAF Self-sufficiency branch offices the importance of following established business procedures for transferring case files.

Status: Corrective action was taken.

Finding 09-26: **Oregon Housing and Community Services Department**
Late Report Submission
Low-Income Home Energy Assistance (93.568)
Community Services Block Grant (93.569)
Reporting

Recommendation: Department management establish a report tracking process to ensure compliance with federal reporting requirements.

Status: Partial corrective action was taken.

Agency Response: CSBG ARRA was report timely, however LIHEAP and CSBG reports are late. We hope to have this audit finding fully corrected for the period ended 06/30/12. We experienced problems with subgrantees reports not being timely for OHCS to report to our funder timely. We have one subgrantee on a Quality Improvement Plan to help resolve the issue.

Finding 09-27: **Oregon Housing and Community Services Department**
Lack of Program Onsite Monitoring of Subrecipients
Community Services Block Grant (93.569)
Subrecipient Monitoring

Recommendation: Department management ensure required program monitoring is performed in compliance with federal requirements and the approved state plan. In addition, we recommend that when program site visits are conducted, appropriate documentation of the visit is maintained.

Status: Corrective action was taken.

Finding 09-31: **Oregon Employment Department**
Improve Controls Over SEFA Reporting
Unemployment Insurance (17.225)
Material Weakness

Recommendation: Department management implement a review process to ensure the accuracy of the department's SEFA, including the note disclosure.

Status: Corrective action was taken.

Finding 09-32: **Oregon Employment Department**
Controls Over Federal Draws Should Be Improved
Unemployment Insurance (17.225)
Cash Management

Recommendation: Department management implement a review process to ensure that federal program cash draws are appropriate and adequately supported.

Status: Corrective action was taken.

Finding 09-35: **Oregon Department of Human Services**
Timeliness of Eligibility Determinations
Vocational Rehabilitation (84.126)
Eligibility

Recommendation: Department management comply with federal requirements and ensure eligibility is determined or eligibility extensions are filed within 60 days of an individual's application for services.

Status: Corrective action was taken.

SUMMARIES OF SIGNIFICANT AUDIT REPORTS ISSUED BY THE OREGON SECRETARY OF STATE AUDITS DIVISION

REPORT TITLE AND NUMBER	**Department of Human Services: Adequate Computer Controls in Place for the Medicaid Management Information System; Report No. 2011-12**
REPORT DATE	June 2011
RESULTS IN BRIEF	The Oregon Department of Human Services (department) currently administers the state's Medicaid program, but this responsibility will pass to the newly formed Oregon Health Authority by July 2011. Medicaid expenditures for state fiscal year (FY) 2010 were approximately $4.3 billion, of which approximately $2.6 billion were processed through the department's Medicaid Management Information System (MMIS).

The purpose of this audit was to determine whether MMIS computer controls reasonably ensure the completeness, accuracy and validity of Medicaid payments. Our specific audit objectives were to determine whether MMIS controls provide reasonable assurance that:

- Medicaid expenditures processed through the system remain complete, accurate and valid during input, processing and output;
- computer code modifications follow appropriate change management processes; and
- data is protected against unauthorized use, disclosure, modification, damage or loss.

We found that computer controls reasonably ensured the validity, completeness and accuracy of Medicaid payments; computer code modifications followed appropriate processes; and the system and data were adequately protected. We noted that the department has not completed the work to correct some financial transactions that arose from processing errors during system startup.

In addition to this report, we communicated detailed security matters to the department in a separate confidential memo, as provided in ORS 192.501.

REPORT TITLE AND NUMBER	**Oregon Health Authority: Improve Controls over Child Enrollment Reporting and Advertising Expenditures; Report No. 2011-19**
REPORT DATE	September 2011
RESULTS IN BRIEF	The purpose of our audit was to review selected internal controls and fiscal management procedures that OHA has in place for its Healthy Kids program. We focused on the OHA Medicaid child enrollment numbers reported to the federal government for the performance bonus award, and controls over advertising expenditures. We found an error in the process OHA used to apply for the 2010 bonus award, which resulted in Oregon being awarded approximately $4.6 million more than warranted. In 2009, children allowed to be included in the enrollment count were selected from Oregon's Medicaid database by system code. In contrast, in 2010, all children in the program were first selected and then children not allowed to be included in the count were excluded. However, some ineligible system codes were not excluded, resulting in non-citizen children being included in the enrollment count contrary to rules governing the bonus. When we brought this to their attention, OHA managers promptly contacted the federal government regarding the error. OHA management indicated that the excess award amount has not been received, and the award will be adjusted. OHA's controls over advertising expenditures generally ensured accurate and proper transactions; however, we noted some areas where controls could be improved. For example, proper documentation was not always in place before payment was made (i.e., purchase orders, contracts, and proof of service performance), and applicable signatures were not always obtained for some documents. In addition, OHA could improve its payment tracking system to minimize the risk of duplicate payments. Finally, some transactions were miscoded in the accounting records. We recommend OHA management strengthen its enrollment reporting practices and work with the federal government to adjust the award amount. In addition, we recommend management implement stronger controls over Healthy Kids advertising expenditures.

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Directory of Key Officials

Director	Gary Blackmer
Deputy Director	William K. Garber, MPA, CGFM
Deputy Director	Mary E. Wenger, CPA

This report, a public record, is intended to promote the best possible management of public resources. Copies may be obtained from:

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The courtesies and cooperation extended by officials and employees of the State of Oregon during the course of this audit were commendable and sincerely appreciated.

Auditing to Protect the Public Interest and Improve Oregon Government