



**CLACKAMAS**  
COUNTY

**CLACKAMAS COUNTY, OREGON**

# **Audit of Federal Awards Performed in Accordance with Government Auditing Standards and Uniform Guidance and Supplementary Information**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**



Photos courtesy of Mt. Hood Territory

**CLACKAMAS COUNTY, OREGON  
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## **Report of Independent Auditors 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***

Board of County Commissioners of  
Clackamas County, Oregon  
Oregon City, Oregon

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Clackamas County, Oregon (the "County") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 30, 2019. Our report includes a reference to other auditors who audited the financial statements of the Workforce Investment Council of Clackamas County, Inc. (WICCO), as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Moss Adams, LLP*

Eugene, Oregon  
March 30, 2019



## **Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

Board of County Commissioners  
Clackamas County, Oregon

### **Report on Compliance for Each Major Federal Program**

We have audited Clackamas County, Oregon's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Housing Authority of Clackamas County ("the Authority") and Workforce Investment Council of Clackamas County, Inc. ("WICCO"), which received \$17,839,684 and \$3,579,798 in federal awards which are not included in the schedule during the year ended June 30, 2018. Our audit, described below, did not include the operations of the Authority because the Authority elects to perform a separate audit in accordance with the Uniform Guidance. Our audit also did not include the operations of WICCO because WICCO elects to perform a separate audit in accordance with the Uniform Guidance.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of 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, 2018.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 County'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 a 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. *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.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the County as of and for the year ended June 30, 2018, and have issued our report thereon dated March 30, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Moss Adams, LLP*

Eugene, Oregon  
March 30, 2019

**CLACKAMAS COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018**

| Federal CFDA Number  | Program or Cluster Title  | Federal Grantor / Pass-Through Grantor                          | Identifying Pass Through Number | Federal Expenditures | Pass-Through to Subrecipients |
|--|---|---|---------------------------------|----------------------|-------------------------------|
| <b>U.S. Department of Agriculture:</b>                         |   |   |                                 |                      |                               |
| 10.447   | The Rural Development (RD) Multi-Family Housing Revitalization Demonstration Program (MPR) - Loans Receivable as of 6/30/17 | U.S. Department of Agriculture                                  |                                 | 50,000               | -                             |
| 10.557   | Special Supplemental Nutrition Program for Women, Infants, and Children   | Pass Through From: Oregon Health Authority                      | 148002                          | 947,617              | -                             |
| 10.664   | Cooperative Forestry Assistance   | U.S. Department of Agriculture                                  |                                 | 54,702               | -                             |
| 10.665   | School and Roads - Grants to States   | U.S. Department of Agriculture                                  |                                 | 10,107               | -                             |
| 10.665   | School and Roads - Grants to States   | Pass Through From: Oregon Department of Administrative Services | PL 106-343                      | 890,650              | 15,145                        |
|  | <b>Total Forest Service Schools and Roads Cluster</b>   |   |                                 | <b>900,757</b>       | <b>15,145</b>                 |
| <b>Total U.S. Department of Agriculture:</b>                   |   |   |                                 | <b>1,953,076</b>     | <b>15,145</b>                 |
| <b>U.S. Department of Housing and Urban Development:</b>       |   |   |                                 |                      |                               |
| 14.231   | Emergency Solutions Grant Program   | U.S. Department of Housing and Urban Development                |                                 | 179,914              | 117,678                       |
| 14.239   | Home Investment Partnerships Program  | U.S. Department of Housing and Urban Development                |                                 | 336,521              | 69,823                        |
| 14.239   | Home Investment Partnerships Program - Program Income   | U.S. Department of Housing and Urban Development                |                                 | 374,668              | -                             |
| 14.239   | Home Investment Partnerships Program - Loans Receivable as of 6/30/17   | U.S. Department of Housing and Urban Development                |                                 | 17,106,179           | -                             |
|  | <b>Total CFDA 14.239</b>  |   |                                 | <b>17,817,368</b>    | <b>69,823</b>                 |
| 14.256   | Neighborhood Stabilization Program (Recovery Act Funded) - Loans Receivable as of 6/30/17                                   | Pass Through From: Oregon Housing and Community Services        | 1123                            | 616,074              | -                             |
| 14.267   | Continuum of Care Program   | U.S. Department of Housing and Urban Development                |                                 | 1,003,658            | -                             |
| 14.218   | Community Development Block Grants/Entitlement Grants   | U.S. Department of Housing and Urban Development                |                                 | 2,052,369            | 62,316                        |
| 14.218   | Community Development Block Grants/Entitlement Grants - Program Income  | U.S. Department of Housing and Urban Development                |                                 | 515,287              | -                             |
| 14.218   | Community Development Block Grants/Entitlement Grants - Loans Receivable as of 6/30/17                                      | U.S. Department of Housing and Urban Development                |                                 | 5,294,478            | -                             |
| 14.218   | Community Development Block Grants/Entitlement Grants - Loans Receivable as of 6/30/17                                      | Pass Through From: Oregon Housing and Community Services        | 1088                            | 1,362,079            | -                             |
|  | <b>Total CDBG Entitlement Grants Cluster</b>  |   |                                 | <b>9,224,213</b>     | <b>62,316</b>                 |
| <b>Total U.S. Department of Housing and Urban Development:</b> |   |   |                                 | <b>28,841,227</b>    | <b>249,817</b>                |
| <b>U.S. Department of the Interior:</b>                        |   |   |                                 |                      |                               |
| 15.225   | Recreation Resource Management  | U.S. Department of the Interior                                 |                                 | 23,264               | -                             |
| 15.227   | Distribution of Receipts to State and Local Governments   | U.S. Department of the Interior                                 |                                 | 12,749               | 8,421                         |
| 15.231   | Fish, Wildlife and Plant Conservation Resource Management   | U.S. Department of the Interior                                 |                                 | 5,716                | -                             |
| 15.234   | Secure Rural Schools and Community Self-Determination   | U.S. Department of the Interior                                 |                                 | 41,902               | -                             |
| 15.616   | Clean Vessel Act Program  | Pass Through From Oregon State Marine Board:                    | IGA 18                          | 1,350                | -                             |
| <b>Total U.S. Department of the Interior:</b>                  |   |   |                                 | <b>84,981</b>        | <b>8,421</b>                  |
| <b>U.S. Department of Justice:</b>                             |   |   |                                 |                      |                               |
| 16.575   | Crime Victim Assistance   | Pass Through From: Oregon Department of Justice                 | DAVAP-00008                     | 166,448              | -                             |
| 16.575   | Crime Victim Assistance   | Pass Through From: Oregon Department of Justice                 | DAVAP-00025                     | 59,992               | -                             |
| 16.575   | Crime Victim Assistance   | Pass Through From: Oregon Department of Justice                 | DAVAP-00116                     | 4,774                | -                             |
| 16.575   | Crime Victim Assistance   | Pass Through From: Oregon Department of Justice                 | DAVAP-00055                     | 1,511                | -                             |
| 16.575   | Crime Victim Assistance   | Pass Through From: Oregon Department of Justice                 | DAVAP-00069                     | 47,445               | -                             |
|  | <b>Total CFDA 16.575</b>  |   |                                 | <b>280,170</b>       | -                             |
| 16.589   | Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program                                   | U.S. Department of Justice                                      |                                 | 35,356               | 34,388                        |
| 16.589   | Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program                                   | Pass Through From: Clackamas Women's Services                   | OVW-FED-DOJ-RURAL-0041-2        | 40,456               | -                             |
|  | <b>Total CFDA 16.589</b>  |   |                                 | <b>75,812</b>        | <b>34,388</b>                 |
| 16.590   | Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program  | U.S. Department of Justice                                      |                                 | 19,456               | -                             |
| 16.590   | Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program  | Pass Through From: Clackamas Women's Services                   | OVW-FED-DOJ-CJR-4340-01         | 85,415               | -                             |
|  | <b>Total CFDA 16.590</b>  |   |                                 | <b>104,871</b>       | -                             |
| 16.922   | Equitable Sharing Program   | U.S. Department of Justice                                      |                                 | 239,402              | -                             |
| 16.738   | Edward Byrne Memorial Justice Assistance Grant Program  | U.S. Department of Justice                                      |                                 | 25,792               | -                             |
| 16.754   | Harold Rogers Prescription Drug Monitoring Program  | Pass Through From: Multnomah County                             | 4400003112                      | 10,920               | -                             |
| <b>Total U.S. Department of Justice:</b>                       |   |   |                                 | <b>736,967</b>       | <b>34,388</b>                 |
| <b>U. S. Department of Labor:</b>                              |   |   |                                 |                      |                               |
| 17.259   | WIOA Youth Activities   | Pass Through From: Clackamas Education Service District         | IGA 17/18                       | 43,000               | -                             |
|  | <b>Total WIOA Cluster</b>   |   |                                 | <b>43,000</b>        | -                             |
| <b>Total U. S. Department of Labor:</b>                        |   |   |                                 | <b>43,000</b>        | -                             |
| <b>U.S. Department of Transportation:</b>                      |   |   |                                 |                      |                               |
| 20.509   | Formula Grants for Rural Areas  | Pass Through From: Oregon Department of Transportation          | 31910                           | 75,984               | -                             |
| 20.509   | Formula Grants for Rural Areas - Program Income   | Pass Through From: Oregon Department of Transportation          | 31910                           | 122,345              | -                             |
|  | <b>Total CFDA 20.509</b>  |   |                                 | <b>198,329</b>       | -                             |
| 20.205   | Highway Planning and Construction   | U.S. Department of Transportation                               |                                 | 199,302              | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | HU-17-10-13                     | 23,355               | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | HU-18-10-13                     | 36,129               | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | RS-17-77-08                     | 8,419                | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | RS-18-77-08                     | 52,405               | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | OR2017-01-1                     | 88,604               | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | OR2017-01-2                     | 17,805               | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | 24214                           | 157,248              | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | 29996                           | 12,376               | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | 29634                           | 142,958              | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | 28216                           | 351,374              | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | 27472                           | 495,256              | -                             |
| 20.205   | Highway Planning and Construction   | Pass Through From: Oregon Department of Transportation          | 1517WKZN-421III                 | 1,657                | -                             |
|  | <b>Total Highway Planning and Construction Cluster</b>  |   |                                 | <b>1,586,888</b>     | -                             |
| 20.507   | Federal Transit Formula Grants  | Pass Through From: Metro  | 934631                          | 15,895               | -                             |
|  | <b>Total Federal Transit Cluster</b>  |   |                                 | <b>15,895</b>        | -                             |
| 20.513   | Enhanced Mobility of Seniors and Individuals with Disabilities  | Pass Through From: Ride Connection                              | 17-18515                        | 34,751               | 11,691                        |
| 20.513   | Enhanced Mobility of Seniors and Individuals with Disabilities  | Pass Through From: Oregon Department of Transportation          | 30730                           | 37,858               | -                             |
| 20.513   | Enhanced Mobility of Seniors and Individuals with Disabilities  | Pass Through From: Oregon Department of Transportation          | 31565                           | 12,950               | -                             |
| 20.513   | Enhanced Mobility of Seniors and Individuals with Disabilities  | Pass Through From: Oregon Department of Transportation          | 32176                           | 33,427               | 27,651                        |
|  | <b>Total Transit Services Programs Cluster</b>  |   |                                 | <b>118,986</b>       | <b>39,342</b>                 |
| 20.600   | State and Community Highway Safety  | Pass Through From: Oregon Department of Transportation          | SA-17-25-08                     | 2,053                | -                             |
| 20.600   | State and Community Highway Safety  | Pass Through From: Oregon Department of Transportation          | SA-18-25-08                     | 6,626                | -                             |
| 20.616   | National Priority Safety Programs   | Pass Through From: Oregon State Sheriff's Association           | M1HVE-18-46-08                  | 12,109               | -                             |
| 20.616   | National Priority Safety Programs   | Pass Through From: Oregon State Sheriff's Association           | M6X-17-12-21                    | 779                  | -                             |
| 20.616   | National Priority Safety Programs   | Pass Through From: Oregon State Sheriff's Association           | 164AL-18-14-21                  | 11,872               | -                             |
|  | <b>Total Highway Safety Cluster</b>   |   |                                 | <b>33,439</b>        | -                             |
| <b>Total U.S. Department of Transportation:</b>                |   |   |                                 | <b>1,953,537</b>     | <b>39,342</b>                 |



**CLACKAMAS COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018**

| Federal CFDA<br>Number                                       | Program or Cluster Title  | Federal Grantor / Pass-Through Grantor                                 | Identifying Pass Through<br>Number | Federal<br>Expenditures | Pass-Through to<br>Subrecipients |
|--|---|--|------------------------------------|-------------------------|----------------------------------|
| <b>General Services Administration:</b>                      |   |  |                                    |                         |                                  |
| 39.003   | Donation of Federal Surplus Personal Property   | Pass Through From: Oregon Department of Administrative Services        | ORS 272.085                        | 32,509                  | -                                |
| <b>Total General Services Administration:</b>                |   |  |                                    | <u>32,509</u>           | <u>-</u>                         |
| <b>Institute of Museum and Library Services:</b>             |   |  |                                    |                         |                                  |
| 45.310   | Grants to States  | Pass Through From: State Library of Oregon                             | LA-00-17-0038-17                   | 14,643                  | -                                |
| <b>Total Institute of Museum and Library Services:</b>       |   |  |                                    | <u>14,643</u>           | <u>-</u>                         |
| <b>Environmental Protection Agency:</b>                      |   |  |                                    |                         |                                  |
| 66.432   | State Public Water System Supervision   | Pass Through From Oregon Health Authority:                             | 148002                             | 53,091                  | -                                |
| 66.468   | Capitalization Grants for Drinking Water State Revolving Funds  | Pass Through From: Oregon Health Authority                             | 148002                             | 47,192                  | -                                |
| <b>Total Drinking Water State Revolving Fund Cluster</b>     |   |  |                                    | <u>47,192</u>           | <u>-</u>                         |
| <b>Total Environmental Protection Agency:</b>                |   |  |                                    | <u>100,283</u>          | <u>-</u>                         |
| <b>U.S. Department of Energy:</b>                            |   |  |                                    |                         |                                  |
| 81.042   | Weatherization Assistance for Low-Income Persons  | Pass Through From Oregon State Housing and Community Services:         | MGA 4498                           | 217,278                 | -                                |
| <b>Total U.S. Department of Energy:</b>                      |   |  |                                    | <u>217,278</u>          | <u>-</u>                         |
| <b>U.S. Department of Health and Human Services:</b>         |   |  |                                    |                         |                                  |
| 93.043   | Special Programs for the Aging_Tittle III, Part D_Disease Prevention and Health Promotion Services  | Pass Through From: Oregon Department of Human Services                 | 154433-2                           | 23,946                  | 22,236                           |
| 93.048   | Special Programs for the Aging_Tittle IV_and Title II_Discretionary Projects  | Pass Through From: Oregon Department of Consumer and Business Services | IGA 40G000140                      | 10,072                  | -                                |
| 93.052   | National Family Caregiver Support, Title III, Part E  | Pass Through From: Oregon Department of Human Services                 | 154433-2                           | 119,286                 | 11,221                           |
| 93.069   | Public Health Emergency Preparedness  | Pass Through From: Oregon Health Authority                             | 148002                             | 164,085                 | -                                |
| 93.069   | Public Health Emergency Preparedness  | Pass Through From: Washington County                                   | CA11-1265                          | 8,564                   | -                                |
| <b>Total CFDA 93.069</b>                                     |   |  |                                    | <u>172,649</u>          | <u>-</u>                         |
| 93.071   | Medicare Enrollment Assistance Program  | Pass Through From: Oregon Department of Consumer and Business Services | IGA 45G000205                      | 6,500                   | -                                |
| 93.103   | Food and Drug Administration_Research   | Pass Through From: Association of Food and Drug Officials              | G-T-1510-03227                     | 3,000                   | -                                |
| 93.116   | Project Grants and Cooperative Agreements for Tuberculosis Control Programs   | Pass Through From: Oregon Health Authority                             | 148002                             | 7,560                   | -                                |
| 93.217   | Family Planning_Services  | Pass Through From: Oregon Health Authority                             | 148002                             | 34,555                  | -                                |
| 93.243   | Substance Abuse and Mental Health Services_Projects of Regional and National Significance   | U.S. Department of Health and Human Services                           |                                    | 304,598                 | -                                |
| 93.243   | Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Program Income  | U.S. Department of Health and Human Services                           |                                    | 163,766                 | -                                |
| 93.243   | Substance Abuse and Mental Health Services Projects of Regional and National Significance   | Pass Through From: Oregon Health Authority                             | 155011                             | 117,602                 | -                                |
| <b>Total CFDA 93.243</b>                                     |   |  |                                    | <u>585,966</u>          | <u>-</u>                         |
| 93.305   | National State Based Tobacco Control Programs   | Pass Through From: Oregon Health Authority                             | 148002                             | 521                     | -                                |
| 93.324   | State Health Insurance Assistance Program   | Pass Through From: Oregon Department of Consumer and Business Services | 45G000212                          | 16,000                  | -                                |
| 93.563   | Child Support Enforcement   | Pass Through From: Oregon Department of Justice                        | 15421                              | 1,059,368               | -                                |
| 93.568   | Low-Income Home Energy Assistance   | Pass Through From: Oregon Housing and Community Services               | MGA 4498                           | 2,014,790               | -                                |
| 93.569   | Community Services Block Grant  | Pass Through From: Oregon Housing and Community Services               | MGA 4498                           | 236,140                 | -                                |
| 93.658   | Foster Care_Tittle IV-E   | Pass Through From: Oregon Department of Human Services                 | 145855                             | 216,362                 | -                                |
| 93.667   | Social Services Block Grant   | Pass Through From: Oregon Department of Education                      | 11543                              | 47,220                  | 44,139                           |
| 93.667   | Social Services Block Grant   | Pass Through From: Oregon Department of Education                      | 11544                              | 47,577                  | 44,736                           |
| 93.667   | Social Services Block Grant   | Pass Through From: Oregon Department of Education                      | 11642                              | 81,238                  | 75,686                           |
| 93.667   | Social Services Block Grant   | Pass Through From: Oregon Department of Education                      | 11643                              | 97,876                  | 92,566                           |
| 93.667   | Social Services Block Grant   | Pass Through From: Oregon Department of Education                      | 11644                              | 97,115                  | 91,803                           |
| 93.667   | Social Services Block Grant   | Pass Through From: Oregon Department of Education                      | 11645                              | 96,432                  | 91,149                           |
| <b>Total CFDA 93.667</b>                                     |   |  |                                    | <u>467,458</u>          | <u>440,079</u>                   |
| 93.757   | State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health financed in part by Prevention and Public Health Funding (PPHF) | Pass Through From: Oregon Health Authority                             | 148002                             | 36,100                  | -                                |
| 93.788   | Opioid STR  | Pass Through From: Oregon Health Authority                             | 148002                             | 111,416                 | -                                |
| 93.788   | Opioid STR  | Pass Through From: Multnomah County                                    | 4400003112                         | 14,918                  | -                                |
| <b>Total CFDA 93.788</b>                                     |   |  |                                    | <u>126,334</u>          | <u>-</u>                         |
| 93.940   | HIV Prevention Activities_Health Department Based   | Pass Through From: Oregon Health Authority                             | 148002                             | 117,547                 | 54,502                           |
| 93.958   | Block Grants for Community Mental Health Services   | Pass Through From: Oregon Health Authority                             | 153117                             | 929,448                 | 196,736                          |
| 93.959   | Block Grants for Prevention and Treatment of Substance Abuse  | Pass Through From: Oregon Health Authority                             | 153117                             | 523,390                 | 478,777                          |
| 93.959   | Block Grants for Prevention and Treatment of Substance Abuse  | Pass Through From: Oregon Health Authority                             | 155011                             | 112,390                 | 6,470                            |
| 93.959   | Block Grants for Prevention and Treatment of Substance Abuse  | Pass Through From: Oregon Health Authority                             | 145395                             | 9,126                   | -                                |
| <b>Total CFDA 93.959</b>                                     |   |  |                                    | <u>644,906</u>          | <u>485,247</u>                   |
| 93.994   | Maternal and Child Health Services Block Grant to the States  | Pass Through From: Oregon Health and Science University                | 4B04MC06804-01-044                 | 62,000                  | -                                |
| 93.994   | Maternal and Child Health Services Block Grant to the States  | Pass Through From: Oregon Health Authority                             | 148002                             | 134,231                 | -                                |
| <b>Total CFDA 93.994</b>                                     |   |  |                                    | <u>196,231</u>          | <u>-</u>                         |
| 93.044   | Special Programs for the Aging_Tittle III, Part B_Grants for Supportive Services and Senior Centers   | Pass Through From: Oregon Department of Human Services                 | 154433-2                           | 552,686                 | 182,070                          |
| 93.045   | Special Programs for the Aging_Tittle III, Part C_Nutrition Services  | Pass Through From: Oregon Department of Human Services                 | 154433-2                           | 614,008                 | 203,469                          |
| 93.053   | Nutrition Services Incentive Program  | Pass Through From: Oregon Department of Human Services                 | 154433-2                           | 156,166                 | 59,558                           |
| <b>Total Aging Cluster</b>                                   |   |  |                                    | <u>1,322,860</u>        | <u>445,097</u>                   |
| 93.224   | Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)   | U.S. Department of Health and Human Services                           |                                    | 434,717                 | -                                |
| 93.224   | Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) - Program Income  | U.S. Department of Health and Human Services                           |                                    | 6,597,354               | -                                |
| 93.527   | Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program  | U.S. Department of Health and Human Services                           |                                    | 1,744,810               | -                                |
| 93.527   | Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program - Program Income   | U.S. Department of Health and Human Services                           |                                    | 20,100,642              | -                                |
| <b>Total Health Centers Cluster</b>                          |   |  |                                    | <u>28,877,523</u>       | <u>-</u>                         |
| 93.558   | Temporary Assistance for Needy Families   | Pass Through From: Oregon Housing and Community Services               | MGA 4498                           | 32,863                  | -                                |
| <b>Total TANF Cluster</b>                                    |   |  |                                    | <u>32,863</u>           | <u>-</u>                         |
| 93.575   | Child Care and Development Block Grant  | Pass Through From: Oregon Department of Education                      | SG36728                            | 18,028                  | 18,028                           |
| <b>Total CCDF Cluster</b>                                    |   |  |                                    | <u>18,028</u>           | <u>18,028</u>                    |
| <b>Total U.S. Department of Health and Human Services:</b>   |   |  |                                    | <u>37,276,013</u>       | <u>1,673,146</u>                 |
| <b>Corporation for National and Community Service:</b>       |   |  |                                    |                         |                                  |
| 94.002   | Retired and Senior Volunteer Program  | Corporation for National and Community Service                         |                                    | 89,099                  | -                                |
| 94.016   | Senior Companion Program  | Corporation for National and Community Service                         |                                    | 131,714                 | -                                |
| <b>Total Foster Grandparent/Senior Companion Cluster</b>     |   |  |                                    | <u>131,714</u>          | <u>-</u>                         |
| <b>Total Corporation for National and Community Service:</b> |   |  |                                    | <u>220,813</u>          | <u>-</u>                         |
| <b>Department of Homeland Security:</b>                      |   |  |                                    |                         |                                  |
| 97.012   | Boating Safety Financial Assistance   | Pass Through From: Oregon State Marine Board                           | IGA 250-1718CLACKAMAS-000          | 437,725                 | -                                |

CLACKAMAS COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018

| Federal CFDA<br>Number                        | Program or Cluter Title   | Federal Grantor / Pass-Through Grantor                     | Identifying Pass Through<br>Number | Federal<br>Expenditures | Pass-Through to<br>Subrecipients |
|---|---|--|------------------------------------|-------------------------|----------------------------------|
| 97.024  | Emergency Food and Shelter National Board Program                       | Pass Through From: United Way                              | 708000-005                         | 61,696                  | 54,563                           |
| 97.036  | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | Pass Through From: Oregon Office of Emergency Management   | DR-4258-OR                         | 35,088                  | -                                |
| 97.042  | Emergency Management Performance Grants                                 | Pass Through From: Oregon Office of Emergency Management   | 17-503                             | 360,790                 | -                                |
| 97.067  | Homeland Security Grant Program   | Pass Through From: Portland Bureau of Emergency Management | UA-15-034                          | 30,694                  | 30,694                           |
| 97.067  | Homeland Security Grant Program   | Pass Through From: Portland Bureau of Emergency Management | UA-15-018                          | 400,000                 | -                                |
| 97.067  | Homeland Security Grant Program   | Pass Through From: Portland Bureau of Emergency Management | UA-15-019                          | 100,000                 | -                                |
| 97.067  | Homeland Security Grant Program   | Pass Through From: Portland Bureau of Emergency Management | UA-16-010                          | 100,609                 | -                                |
| 97.067  | Homeland Security Grant Program   | Pass Through From: Portland Bureau of Emergency Management | UA-16-018                          | 81,706                  | 81,706                           |
| 97.067  | Homeland Security Grant Program   | Pass Through From: Portland Bureau of Emergency Management | UA-16-009                          | 30,913                  | -                                |
| <b>Total CFDA 97.067</b>                      |   |  |                                    | <b>743,922</b>          | <b>112,400</b>                   |
| <b>Total Department of Homeland Security:</b> |   |  |                                    | <b>1,639,221</b>        | <b>166,963</b>                   |
| <b>Total Expenditures of Federal Awards:</b>  |   |  |                                    | <b>73,113,548</b>       | <b>2,187,222</b>                 |

**CLACKAMAS COUNTY, OREGON**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

1. The Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federally funded programs of Clackamas County, Oregon (the County), except for the Housing Authority of Clackamas County and the Workforce Investment Council of Clackamas County, Inc. (WICCO), which issue separate reports. The reporting entity is defined in Note 1 to the County's basic financial statements. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in financial position, or the cash flows of the County.

2. The Schedule is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenses are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where applicable.

3. Election of De Minimis Indirect Rate

During the current year end, June 30, 2018, the County did not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. Revolving Loan Programs

The County makes loans to developers for the construction of low-income housing units. The seed money for these loans used to establish the program initially was provided through Federal funds under the Rural Development Multi-Family Housing Revitalization Demonstration Program (CFDA #10.447), Community Development Block Grants/Entitlement Grants (CFDA #14.218), HOME Investment Partnerships Program (CFDA #14.239), Neighborhood Stabilization Program (Recovery Act Funded, CFDA #14.256; and Home and Economic Recovery Act Funded, CFDA #14.218). The County's responsibility over these loans is to ensure that a specified percentage of the total rental units are rented to low-income individuals, and the ongoing compliance requirements relate to the accumulated loan balances.

The outstanding loan balances as of June 30, 2018 consists of:

| <u>CFDA</u> | <u>Program Name</u>  | <u>Outstanding Balance<br/>at June 30, 2018</u> |
|-------------|--|---|
| 10.447      | U.S. Department of Agriculture<br>The Rural Development Multi-Family Housing<br>Revitalization Demonstration Program | \$ 50,000                                       |
| 14.218      | U.S. Department of Housing and Urban Development<br>Community Development Block Grants/Entitlement<br>Grants         | 5,335,635                                       |
| 14.239      | HOME Investment Partnerships Program   | 16,801,576                                      |
| 14.256      | Community Development Block Grants (NSP-2 ARRA)  | 578,056   |
| 14.218      | Community Development Block Grants (NSP-1 HERA)  | 1,362,079                                       |

**CLACKAMAS COUNTY, OREGON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018**

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**Section I - Summary of Auditor's Results**

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***Financial Statements***

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

*Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported
- Noncompliance material to financial statements noted?  Yes  No

***Federal Awards***

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes  No

**Identification of Major Federal Programs and Type of Auditor's Report Issued on Compliance for Major Federal Programs:**

| <i>CFDA Numbers</i> | <i>Name of Federal Program or Cluster</i> | <i>Type of Auditor's Report Issued on Compliance for Major Federal Programs</i> |
|---------------------|---|---|
| 14.218              | CDBG - Entitlement Grants Cluster         | <i>Unmodified</i>   |
| 93.224, 93.527      | Health Center Program Cluster             | <i>Unmodified</i>   |

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

\$ 2,193,406

Auditee qualified as low-risk auditee?

Yes  No

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**Section II - Financial Statement Findings**

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None reported.

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

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None reported.