

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

MANAGEMENT AND COMPLIANCE REPORT
PREPARED AS A RESULT OF THE AUDIT OF THE

CITY OF SAINT PAUL
SAINT PAUL, MINNESOTA

YEAR ENDED DECEMBER 31, 2006

Description of the Office of the State Auditor

The mission of the State Auditor's Office is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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**CITY OF SAINT PAUL
SAINT PAUL, MINNESOTA**

Year Ended December 31, 2006



Management and Compliance Report

**Audit Practice Division
Office of the State Auditor
State of Minnesota**

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**CITY OF SAINT PAUL
SAINT PAUL, MINNESOTA**

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**CITY OF SAINT PAUL
SAINT PAUL, MINNESOTA**

Schedule 1

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2006

I. SUMMARY OF AUDITOR'S RESULTS

- A. Our report expresses unqualified opinions on the basic financial statements of the City of Saint Paul.
- B. A significant deficiency in internal control was disclosed by the audit of financial statements of the City of Saint Paul and is reported in the "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*." It is not a material weakness.
- C. No instances of noncompliance material to the financial statements of the City of Saint Paul were disclosed during the audit.
- D. No matters involving internal control over compliance relating to the audit of the major federal award programs were reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133."
- E. The Auditor's Report on Compliance for the major federal award programs for the City of Saint Paul expresses an unqualified opinion.
- F. No findings were disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
- G. The major programs are:
- | | |
|-----------------------------------------------------------|--------------|
| Community Development Block Grants/
Entitlement Grants | CFDA #14.218 |
| Emergency Shelter Grants Program | CFDA #14.231 |
| Urban Areas Security Initiative | CFDA #97.008 |
- H. The threshold for distinguishing between Types A and B programs was \$456,282.
- I. The City of Saint Paul was determined to be a low-risk auditee.

II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INTERNAL CONTROL

ITEM ARISING THIS YEAR

06-1 Restatement

A control deficiency exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions to prevent or detect misstatements of the financial statements on a timely basis. One indication of a control deficiency that typically is considered significant is the restatement of previously issued financial statements to reflect the correction of a material misstatement.

The January 1, 2006, net asset balances for the Sewer Utility Enterprise Fund and for the business-type activities were restated by \$1,329,063 for Phalen Boulevard sewer construction costs that should have been capitalized as public improvements instead of expensed in 2005. The City made a prior period adjustment to correct for this misstatement.

We recommend that the Department of Public Works and the Office of Financial Services perform coordinated, periodic reviews of project expenditures in advance of future audits to ascertain the proper spread of project costs across various ongoing capital projects. Staff should determine which costs are to be recognized as period costs, for example, repair and maintenance, and which costs are to be capitalized and subsequently depreciated in accordance with the infrastructure and capital asset policies established and adopted by the City.

Client's Response:

For 2007 and following year-end financial analysis, the fund accountants for the Sewer Utility Enterprise Fund and the Capital Projects Fund will analyze the transactions affecting both of these funds. This analysis will review the type of sewer work performed under the capital project contract to ascertain whether the work should be capitalized or expensed as maintenance related work.

Schedule 1
(Continued)

If the determination is to capitalize the work, it will be entered as Construction Work in Progress in the Sewer Utility Enterprise Fund and entered as Capitalized Financing by Enterprise Fund in the Capital Projects Fund. At the time that the project is substantially complete, the Sewer Utility Enterprise Fund will change the entry from Construction Work in Progress to a Capital Asset and begin depreciating the asset.

If in the future, if a project is missed in the analysis for a given year, Public Works Accounting will work with the Office of Financial Services and the State Auditor's Office to find the best remedy for the situation.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

None.

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

The Honorable Mayor and Members of the City Council
City of Saint Paul, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Saint Paul, Minnesota, as of and for the year ended December 31, 2006, and have issued our report thereon dated June 27, 2007. Our report was modified to include references 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 Saint Paul RiverCentre Convention and Visitors Authority, which represent 2 percent, less than 1 percent, and 16 percent, respectively, and the Port Authority of the City of Saint Paul, which represent 27 percent, 12 percent, and 21 percent, respectively, of the assets, net assets, and program revenues of the aggregate discretely presented component units, as described in our report on the City of Saint Paul'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. The financial statements of the Saint Paul RiverCentre Convention and Visitors Authority were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Saint Paul's internal control over financial reporting as a basis for designing our auditing procedures 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 City's internal control over financial reporting. Accordingly, we do not express an opinion of the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the City's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the City's financial statements that is more than inconsequential will not be prevented or detected by the City's internal control. We considered the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 06-1 to be a significant deficiency in internal control over financial reporting.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe the significant deficiency described above is not a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Saint Paul'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 disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minnesota Legal Compliance Audit Guide for Local Government*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65. Accordingly, the audit included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The *Minnesota Legal Compliance Audit Guide for Local Government* contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, tax increment financing, and miscellaneous provisions. Our study included all of the listed categories.

The results of our tests indicate that, for the items tested, the City of Saint Paul complied with the material terms and conditions of applicable legal provisions.

The City of Saint Paul's written response to the significant deficiency identified in our audit has not been subjected to any auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Mayor, the City Council, the City's management, others within the City of Saint Paul, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 27, 2007

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

The Honorable Mayor and Members of the City Council
City of Saint Paul, Minnesota

Compliance

We have audited the compliance of the City of Saint Paul, Minnesota, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2006. The City of Saint Paul's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

The City of Saint Paul's financial statements include the operations of the Housing and Redevelopment Authority (HRA) of the City of Saint Paul and the Port Authority of the City of Saint Paul, component units of the City, which expended \$7,676,964 and \$954,052, respectively, in federal awards during the year ended December 31, 2006. Our audit, described below, did not include the operations of the HRA because it had a separate single audit in accordance with OMB Circular A-133. Our audit also did not include the operations of the Port Authority because other auditors were engaged to perform a separate single audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Saint Paul's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City of Saint Paul complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006.

Internal Control Over Compliance

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

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

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

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Saint Paul, Minnesota, as of and for the year ended December 31, 2006, and have issued our report thereon dated June 27, 2007. We did not audit the financial statements of the Saint Paul RiverCentre Convention and Visitors Authority, which represent 2 percent, less than 1 percent, and 16 percent, respectively, and the Port Authority of the City of Saint Paul, which represent 27 percent, 12 percent, and 21 percent, respectively, of the assets, net assets, and program revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City of Saint Paul'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.

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

/s/Rebecca Otto

REBECCA OTTO
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 27, 2007

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**CITY OF SAINT PAUL
SAINT PAUL, MINNESOTA**

Schedule 2

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development			
Direct Grants			
Community Development Block Grants/Entitlement Grants	14.218	\$ 7,004,258	\$ 3,954,915
Emergency Shelter Grants Program	14.231	470,619	444,805
Community Development Block Grants/Brownfields Economic Development Initiative (BEDI; Section 108)	14.246	419,110	419,110
Total U.S. Department of Housing and Urban Development		\$ 7,893,987	\$ 4,818,830
U.S. Department of Justice			
Direct Grants			
Services for Trafficking Victims	16.320	\$ 122,699	\$ -
Missing Children's Assistance - Internet Crimes Against Children	16.543	277,627	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders - First Light, Accountability, Response, and Enforcement (FLARE)	16.590	136,542	-
Local Law Enforcement Block Grant Program			
Local Law Enforcement Block Grant Program IX	16.592	45,214	4,989
Bulletproof Vest Partnership Program	16.607	8,895	-
Public Safety Partnership and Community Policing Grants			
Cops More 2002	16.710	56,360	-
Recruitment, Hiring, and Retention of Community Police Officers	16.710	35,344	-
Value Based Initiative Grant	16.710	27,512	-
Secure Our Schools	16.710	8,000	-
Edward Byrne Memorial Justice Assistance Grant Program			
Justice Assistance	16.738	155,264	-
Passed Through Minnesota Department of Public Safety			
Juvenile Accountability Incentive Block Grants	16.523	77,163	-
Title V - Delinquency Prevention Program	16.548	60,000	-
Edward Byrne Memorial Formula Grant Program			
African American Immigrant and Muslim Healing Initiative	16.579	18,028	-
Enforcing Underage Drinking Laws Program			
Underage Liquor Compliance Check Grant	16.727	2,700	-
Passed Through Ramsey County, Minnesota			
Edward Byrne Memorial Justice Assistance Grant Program			
Narcotics Control Program - Surveillance	16.738	74,047	-
Total U.S. Department of Justice		\$ 1,105,395	\$ 4,989
U.S. Department of Transportation			
Passed Through Minnesota Department of Transportation			
Highway Planning and Construction			
Federal Highway Administration	20.205	\$ 2,280,310	\$ -

**CITY OF SAINT PAUL
SAINT PAUL, MINNESOTA**

Schedule 2
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Transportation (Continued)			
Passed Through Minnesota Department of Natural Resources			
Recreational Trails Program			
Bruce Vento Lowertown Trail Grant	20.219	163,000	-
Passed Through Minnesota Department of Public Safety			
State and Community Highway Safety			
Safe and Sober	20.600	44,643	-
Speed Limit Enforcement Grant	20.600	28,157	-
Night Cap Grant	20.600	22,516	-
Alcohol, Traffic Safety, and Drunk Driving Prevention			
Incentive Grants - Safe and Sober	20.601	20,868	-
Total U.S. Department of Transportation		\$ 2,559,494	\$ -
U.S. Equal Employment Opportunity Commission			
Direct Grant			
Employment Discrimination - State and Local Fair Employment Practices Agency Contracts			
Equal Employment Opportunity - EEOC	30.002	\$ 55,200	\$ -
Office of Library Services, Institute of Museum and Library Services, National Foundation on the Arts and the Humanities			
Passed Through Minnesota Department of Education and the Friends of the Library			
Grants to States			
Institute of Museum and Library	45.310	\$ 10,000	\$ -
Senior Grant	45.310	5,107	-
Preservation Materials	45.310	2,406	-
Passed Through the College of St. Catherine			
Laura Bush 21st Century Librarian Program			
Teaching/Learning Library	45.313	57,653	-
Total Office of Library Services, Institute of Museum and Library Services, National Foundation on the Arts and the Humanities		\$ 75,166	\$ -
Office of Water, Environmental Protection Agency			
Direct Grant			
Regional Wetland Program Development Grants			
National Fish and Wildlife Foundation - Saint Paul Youth Watershed Restoration Corps			
	66.461	\$ 10,000	-
U.S. Department of Health and Human Services			
Passed Through Minnesota Department of Human Services			
Block Grants for Prevention and Treatment of Substance Abuse - Night Moves Program			
	93.959	\$ 68,250	\$ -

**CITY OF SAINT PAUL
SAINT PAUL, MINNESOTA**

Schedule 2
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor Pass-Through Agency Grant Program Title	Federal CFDA Number	Expenditures	Passed Through to Subrecipients
Corporation for National and Community Service			
Direct Grant			
Volunteers in Service to America (VISTA)			
AmeriCorps	94.013	\$ 194,531	\$ -
U.S. Department of Homeland Security			
Direct Grant			
Assistance to Firefighters Grant	97.044	\$ 114,710	\$ -
Passed through Minnesota Department of Public Safety			
State Domestic Preparedness Equipment Support Program			
2003 State Homeland Security Part II Critical Infrastructure Protection	97.004	37,639	-
2003 State Homeland Security Grant Program	97.004	9,590	-
2004 State Homeland Security Grant Program	97.004	63,680	-
2005 State Homeland Security Grant Program	97.004	5,000	-
Law Enforcement Terrorism Prevention Program	97.004	20,024	-
Urban Areas Security Initiative	97.008	2,823,302	-
Homeland Security Grant Program			
Law Enforcement Terrorism Prevention Program	97.067	128,929	-
Urban Areas Security Initiative	97.067	38,447	-
Buffer Zone Protection Plan			
Homeland Security Part II Equipment	97.078	6,046	-
Total U.S. Department of Homeland Security		\$ 3,247,367	\$ -
Total Federal Awards		\$ 15,209,390	\$ 4,823,819

Notes to Schedule of Expenditures of Federal Awards

- The Schedule of Expenditures of Federal Awards presents the activity of federal award programs expended by the City of Saint Paul. It does not include \$7,676,964 (See Note 4. below) and \$954,052 in federal awards expended by the Housing and Redevelopment Authority (HRA) and Port Authority, respectively, component units of the City, which had separate single audits. The City of Saint Paul reporting entity is defined in Note II to the basic financial statements.
- The expenditures on this schedule are on the basis of accounting used by the individual funds of the City of Saint Paul. Governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis.
- Pass-through grant numbers were not assigned by the pass-through agencies.
- The Schedule of Intergovernmental Revenue All Funds (Schedule 34) indicates \$16,650,890 of federal revenue. The federal awards on this schedule are \$15,209,390, a difference of \$1,441,590. The HRA Federal and State Programs Fund had \$1,340,813 of federal intergovernmental revenue, and the HRA Loan Enterprise Fund had \$100,777 of federal intergovernmental revenue. In addition, the HRA Parking Enterprise Fund is reporting a capital contribution of \$6,235,374 for the construction of the West End Multi-Modal Hub (Smith Avenue Transit Ramp).