



REPORTS OF INDEPENDENT AUDITORS AND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

June 30, 2021

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*\* incorporated by reference only*

## **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***

The City Council  
City of Portland, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Portland, Oregon (the "City"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 29, 2021.

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

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 financial statements. 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*

Portland, Oregon  
October 29, 2021

## **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**

The City Council  
City of Portland, Oregon

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

We have audited the City of Portland, Oregon's (the "City") 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 City's major federal programs for the year ended June 30, 2021. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***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 City'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 City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the City 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, 2021.

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

Management of the City 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 City'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 City'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 governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated October 29, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic 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 basic financial statements or to the basic 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 basic financial statements as a whole.

*Moss Adams LLP*

Portland, Oregon  
November 30, 2021

**City of Portland, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2021**

Federal Grantor	Federal Assistance Listing Number / Program Title / Pass Through Agency / Identifying Name	Identifying Number	Direct Expenditures	Pass-Through Expenditures to Subrecipients	Total Federal Expenditures
<b>DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE</b>					
10.177	Regional Food System Partnership				
	Direct Programs:				
	Regional Food System	N/A	\$ 6,231	\$ -	\$ 6,231
<b>Total 10.177</b>	<b>Regional Food System Partnership</b>		<u>6,231</u>	<u>-</u>	<u>6,231</u>
10.558	Child and Adult Care Food Program				
	Passed through:				
	Oregon Department of Education				
	After School Meal Program	26-16026	(1,667)	-	(1,667)
<b>Total 10.558</b>	<b>Child and Adult Care Food Program</b>		<u>(1,667)</u>	<u>-</u>	<u>(1,667)</u>
<b>TOTAL DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE</b>			<b>4,564</b>	<b>-</b>	<b>4,564</b>
<b>DEPARTMENT OF COMMERCE</b>					
<b>Economic Development Cluster</b>					
11.307	Economic Adjustment Assistance				
	Direct Programs:				
	EDA Revolving Loan Fund	07-39-02259	3,055,730	-	3,055,730
<b>Total 11.307</b>	<b>Economic Adjustment Assistance</b>		<u>3,055,730</u>	<u>-</u>	<u>3,055,730</u>
<b>Total Economic Development Cluster</b>			<b>3,055,730</b>	<b>-</b>	<b>3,055,730</b>
<b>TOTAL DEPARTMENT OF COMMERCE</b>			<b>3,055,730</b>	<b>-</b>	<b>3,055,730</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>Community Development Block Grants/Entitlement Grants Cluster</b>					
14.218	Community Development Block Grants/Entitlement Grants				
	Direct Programs:				
	CDBG	N/A	2,667,771	3,997,410	6,665,181
	COVID-19 CDBG20 - CARES	B-20-MW-41-0003	468,163	7,908,302	8,376,465



**City of Portland, Oregon**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended June 30, 2021**

Federal Grantor	Federal Assistance Listing Number / Program Title / Pass Through Agency / Identifying Name	Identifying Number	Direct Expenditures	Pass-Through Expenditures to Subrecipients	Total Federal Expenditures
	Passed through: City of Gresham Gresham CDBG 18-19	N/A	\$ 10,000	\$ -	\$ 10,000
	Multnomah County Mult. Co. CDBG 18-19	N/A	3,500	-	3,500
	<b>Total 14.218</b>	<b>Community Development Block Grants/Entitlement Grants</b>	<u>3,149,434</u>	<u>11,905,712</u>	<u>15,055,146</u>
	<b>Total Community Development Block Grants/Entitlement Grants Cluster</b>		<u>3,149,434</u>	<u>11,905,712</u>	<u>15,055,146</u>
<b>14.231</b>	<b>Emergency Solutions Grants Program</b>				
	Direct Programs:				
	ESG	N/A	-	536,229	536,229
	COVID-19 (H)ESG20-CARES	E-20-MW-41-0003	-	7,287,736	7,287,736
	<b>Total 14.231</b>	<b>Emergency Solutions Grants Program</b>	<u>-</u>	<u>7,823,965</u>	<u>7,823,965</u>
<b>14.239</b>	<b>HOME Investment Partnerships Program</b>				
	Direct Programs:				
	HOME Loan Balance	N/A	65,125,575	-	65,125,575
	HOME	N/A	3,339,370	873,271	4,212,641
	<b>Total 14.239</b>	<b>HOME Investment Partnerships Program</b>	<u>68,464,945</u>	<u>873,271</u>	<u>69,338,216</u>
<b>14.241</b>	<b>Housing Opportunities for Persons with AIDS</b>				
	Direct Programs:				
	HOPWA	N/A	-	1,656,430	1,656,430
	COVID-19 HOPWA20-CARES	N/A	-	249,909	249,909
	<b>Total 14.241</b>	<b>Housing Opportunities for Persons with AIDS</b>	<u>-</u>	<u>1,906,339</u>	<u>1,906,339</u>
<b>14.267</b>	<b>Continuum of Care Program</b>				
	Direct Programs:				
	HMS 21-22	OR0025L0E012013	35,570	-	35,570
	HMS 20-21	OR0025L0E011912	197,914	-	197,914
	<b>Total 14.267</b>	<b>Continuum of Care Program</b>	<u>233,484</u>	<u>-</u>	<u>233,484</u>
<b>14.905</b>	<b>Lead Hazard Reduction Demonstration Grant Program</b>				
	Direct Programs:				
	Lead Hazard Reduction Demonstration Grant 2020	ORLHD0439-20	177,782	-	177,782
	Lead Hazard Reduction Demonstration Grant 2017	ORLHD0318-17	819,036	-	819,036
	<b>Total 14.905</b>	<b>Lead Hazard Reduction Demonstration Grant Program</b>	<u>996,818</u>	<u>-</u>	<u>996,818</u>
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<u><b>72,844,681</b></u>	<u><b>22,509,287</b></u>	<u><b>95,353,968</b></u>

**City of Portland, Oregon**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended June 30, 2021**

Federal Grantor	Federal Assistance Listing Number / Program Title / Pass Through Agency / Identifying Name	Identifying Number	Direct Expenditures	Pass-Through Expenditures to Subrecipients	Total Federal Expenditures
<b>DEPARTMENT OF THE INTERIOR</b>					
	<b>15.657</b>	<b>Endangered Species Recovery Implementation</b>			
	Direct Programs:				
	Oregon Parks and Recreation Department				
	Environmental Education Grant	N/A	\$ 23,145	\$ -	\$ 23,145
	<b>Total 15.657</b>	<b>Endangered Species Recovery Implementation</b>	<u>23,145</u>	<u>-</u>	<u>23,145</u>
	<b>15.904</b>	<b>Historic Preservation Fund Grants-In-aid</b>			
	Passed through:				
	Oregon Parks and Recreation Department				
	Historic Preservation Grant	OR-20-13	12,000	-	12,000
	<b>Total 15.904</b>	<b>Historic Preservation Fund Grants-In-aid</b>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
<b>TOTAL DEPARTMENT OF THE INTERIOR</b>			<b>35,145</b>	<b>-</b>	<b>35,145</b>
<b>DEPARTMENT OF JUSTICE</b>					
	<b>16.034</b>	<b>Coronavirus Emergency Supplemental Funding Program</b>			
	Direct Programs:				
	COVID-19 - FY 20 Coronavirus Emergency Supplemental Funding Program (CESF)	2020-VD-BX-0238	190,574	-	190,574
	<b>Total 16.034</b>	<b>Coronavirus Emergency Supplemental Funding Program</b>	<u>190,574</u>	<u>-</u>	<u>190,574</u>
	<b>16.525</b>	<b>Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking</b>			
	Passed through:				
	Lewis and Clark				
	Addressing Gender-Based Violence at Lewis & Clark College	1901SA4035	763	-	763
	<b>Total 16.525</b>	<b>Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking</b>	<u>763</u>	<u>-</u>	<u>763</u>
	<b>16.582</b>	<b>Crime Victims Assistance/Discretionary Grants</b>			
	Direct Programs:				
	FY 2018 Law Enforcement Based Direct Victim's Services & Technical Services Program	2018-V3-GX-0015	240,089	-	240,089
	<b>Total 16.582</b>	<b>Crime Victims Assistance/Discretionary Grants</b>	<u>240,089</u>	<u>-</u>	<u>240,089</u>
	<b>16.590</b>	<b>Grants to Encourage Arrest Policies and Enforcement of Protection Orders</b>			
	Passed through:				
	Multnomah County				
	Multnomah County Domestic Violence Enhanced Response Team	4400003904	36,174	-	36,174
	<b>Total 16.590</b>	<b>Grants to Encourage Arrest Policies and Enforcement of Protection Orders</b>	<u>36,174</u>	<u>-</u>	<u>36,174</u>

See notes to schedule of expenditures of federal awards.

**City of Portland, Oregon**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended June 30, 2021**

Federal Grantor	Federal Assistance Listing Number / Program Title / Pass Through Agency / Identifying Name	Identifying Number	Direct Expenditures	Pass-Through Expenditures to Subrecipients	Total Federal Expenditures
<b>16.738</b>	<b>Edward Byrne Memorial Justice Assistance Grant Program</b>				
	Direct Programs:				
	FY 16 Justice Assistance Grant	2016-DJ-BX-0833	\$ (2,337)	\$ -	\$ (2,337)
	FY 17 Justice Assistance Grant	2017-DJ-BX-0666	29,102	83,181	112,283
	FY 18 Justice Assistance Grant	2018-DJ-BX-0720	3,404	202,109	205,513
	FY 19 Justice Assistance Grant	2019-DJ-BX-0715	-	189,586	189,586
<b>Total 16.738</b>	<b>Edward Byrne Memorial Justice Assistance Grant Program</b>		<u>30,169</u>	<u>474,876</u>	<u>505,045</u>
<b>16.751</b>	<b>Edward Byrne Memorial Competitive Grant Program</b>				
	Direct Programs:				
	BJA Sexual Assault Kit Initiative	2015 AK-BX-K020	<u>20,413</u>	-	<u>20,413</u>
<b>Total 16.751</b>	<b>Edward Byrne Memorial Competitive Grant Program</b>		<u>20,413</u>	-	<u>20,413</u>
<b>16.752</b>	<b>Economic High-Tech and Cyber Crime Prevention</b>				
	Direct Programs:				
	FY18 Intellectual Property Crime Enforcement Program	2018-IP-BX-0007	<u>199,043</u>	-	<u>199,043</u>
<b>Total 16.752</b>	<b>Economic High-Tech and Cyber Crime Prevention</b>		<u>199,043</u>	-	<u>199,043</u>
<b>16.817</b>	<b>Innovations in Community Based Crime Reduction</b>				
	Direct Programs:				
	FY 18 Innovations in Community Based Crime Reduction Program	2018-BJ-BX-0001	<u>33,382</u>	156,555	<u>189,937</u>
<b>Total 16.817</b>	<b>Innovations in Community Based Crime Reduction</b>		<u>33,382</u>	156,555	<u>189,937</u>
<b>16.833</b>	<b>National Sexual Assault Kit Initiative</b>				
	Direct Programs:				
	FY15 Sexual Assault Kit Initiative (SAKI)	2015 AK-BX-K020	31,769	-	31,769
	FY18 Sexual Assault Kit Initiative (SAKI)	2018 AK-BX-0006	<u>410,103</u>	364,995	<u>775,098</u>
<b>Total 16.833</b>	<b>National Sexual Assault Kit Initiative</b>		<u>441,872</u>	364,995	<u>806,867</u>
<b>16.922</b>	<b>Equitable Sharing Program</b>				
	Direct Programs:				
	Asset Forfeiture	N/A	<u>28,335</u>	-	<u>28,335</u>
<b>Total 16.922</b>	<b>Equitable Sharing Program</b>		<u>28,335</u>	-	<u>28,335</u>
<b>TOTAL DEPARTMENT OF JUSTICE</b>			<b>1,220,814</b>	<b>996,426</b>	<b>2,217,240</b>

**City of Portland, Oregon**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended June 30, 2021**

Federal Grantor	Federal Assistance Listing Number / Program Title / Pass Through Agency / Identifying Name	Identifying Number	Direct Expenditures	Pass-Through Expenditures to Subrecipients	Total Federal Expenditures
<b>DEPARTMENT OF TRANSPORTATION</b>					
	<b>Highway Planning and Construction Cluster</b>				
	<b>20.205 Highway Planning and Construction</b>				
	Direct Programs:				
	Lower SE Rising	0000(276)	\$ 72,607	\$ -	\$ 72,607
	Parkrose Neighborhood	0000(276)	37,746	-	37,746
	Brentwood-Darlington	33097/30890/A013-G092418	428,019	-	428,019
	Passed through:				
	ODOT				
	SPRINGWATER TRAIL GAP SE UMATILLA TO SE 13TH AVE	ODOT #29674/KEY#18416	(312,769)	-	(312,769)
	Red Electric Trail	28038/21492	1,038,657	-	1,038,657
	NE Columbia Boulevard at OR 99E (MLK Jr. Boulevard) - T00024	27883	231,000	-	231,000
	Airport Way Arterial Corridor Management	33754/30890	38,404	-	38,404
	East Portland Access to Transit Project (T00383)	28473/26586	119,452	-	119,452
	Widen Burgard Rd add in bicycle lanes & sidewalks (T00386)	29815/26586	3,455	-	3,455
	Marine Drive Trail-CMAQ (T00437)-LGIP	29770/26586	(9,269)	-	(9,269)
	Columbia Blvd ITS N/NE Project	30517	125,458	-	125,458
	Connected Cully, NE	31091/18814	810,435	-	810,435
	HSIP & Ops Safety Bike/Ped Improvements	19299/5900288	50,275	-	50,275
	HSIP Signalized Improvements	31084/30890	(8,216)	-	(8,216)
	Downtown I-405 Ped Safety & Improvements	31092/30890	104,683	-	104,683
	St Johns Truck Strategy Phase II	31093/30890	27,777	-	27,777
	SE 122nd Avenue: Johnson Creek Bridge Replacement	19794/5900289	(1,883)	-	(1,883)
	Columbia Blvd: Cully Blvd & Alderwood Rd	31025/30890	131,445	-	131,445
	Central City Multi-Modal Safety	31120/30890	(91,920)	-	(91,920)
	East Portland Access to Employment and Education	31303/30890	1,841,489	-	1,841,489
	Foster: Powell-90th	18022/STP-U 5900(287)	(12,696)	-	(12,696)
	Going to Swan Island	31302/30890	194,264	-	194,264
	Reg Signal System	31817/30890	16,112	-	16,112
	70's Neighborhood Greenway	32301/30890	231,418	-	231,418
	North Rivergate	31626-30890	7,930,765	-	7,930,765
	NE 12th Ave over 1-84	34020/30890	49,322	-	49,322
	Thurman Bridge Paint	33538/30890	70,430	-	70,430
	SE Holgate & SE Ramona: 122nd to 136th Avenue Sidewalks	28129/21492	(29,692)	-	(29,692)
	Halsey 65th-92nd	33095-30890	481,479	-	481,479
	NW Thurman St. Emergency Relief	32895/30890/A013-G092418	126,750	-	126,750
	All Roads Transportation Safety	32760/30890	136,783	-	136,783
	Barbur Blvd Caruthers	33400/30890	14,345	-	14,345
	Barbur Sidewalk Infill	33372/30890/A013-G092418	393,923	-	393,923
	Jade Montavilla Multimodal Improvements	33241	79,268	-	79,268

**City of Portland, Oregon**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended June 30, 2021**

Federal Grantor	Federal Assistance Listing Number / Program Title / Pass Through Agency / Identifying Name	Identifying Number	Direct Expenditures	Pass-Through Expenditures to Subrecipients	Total Federal Expenditures
	ODOT Traffic Safety Division 2019-21 ODOT Workzone BBB	1921WKZN-421 BBB	\$ 33,264	\$ -	\$ 33,264
<b>Total 20.205</b>	<b>Highway Planning and Construction</b>		<u>14,352,580</u>	<u>-</u>	<u>14,352,580</u>
<b>Total Highway Planning and Construction Cluster</b>			<u>14,352,580</u>	<u>-</u>	<u>14,352,580</u>
<b>20.319</b>	<b>High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants</b>				
	Passed through: ODOT Portland Union Station Tracks & Building PE/NEPA	PDC/28209	4,579	-	4,579
<b>Total 20.319</b>	<b>High-Speed Rail Corridors and Intercity Passenger Rail Service-Capital Assistance Grants</b>		<u>4,579</u>	<u>-</u>	<u>4,579</u>
<b>Federal Transit Cluster</b>					
<b>20.500</b>	<b>Federal Transit Capital Investment Grants</b>				
	Passed through: Metro Metro Streetcar TOD	936179	241,695	-	241,695
<b>Total 20.500</b>	<b>Federal Transit Capital Investment Grants</b>		<u>241,695</u>	<u>-</u>	<u>241,695</u>
<b>20.507</b>	<b>Federal Transit_Formula Grants</b>				
	Passed through: Metro RTO Active Portland Active Portland: Open Streets, Connected Communities RTO Active Transportation More Travel Options RTO Safe Routes to School Parkrose	934628 933338 936238 936202	(34,579) (230) 250,228 15,762	- - 33,006 -	(34,579) (230) 283,234 15,762
	TRIMET 162nd Av Access to Transit	GC2008345W	93,151	-	93,151
<b>Total 20.507</b>	<b>Federal Transit Formula Grants</b>		<u>324,332</u>	<u>33,006</u>	<u>357,338</u>
<b>Total Federal Transit Cluster</b>			<u>566,027</u>	<u>33,006</u>	<u>599,033</u>
<b>Highway Safety Cluster</b>					
<b>20.600</b>	<b>State and Community Highway Safety</b>				
	Direct Programs: Pedestrian/Driver Safety Outreach and Education	01-710-5434	9,867	-	9,867

**City of Portland, Oregon**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended June 30, 2021**

Federal Grantor	Federal Assistance Listing Number / Program Title / Pass Through Agency / Identifying Name	Identifying Number	Direct Expenditures	Pass-Through Expenditures to Subrecipients	Total Federal Expenditures
	Passed through:				
	ODOT Traffic Safety Division				
	ODOT TSD Safety Belt	OP-21-45-03 NNN	\$ 24,897	\$ -	\$ 24,897
	ODOT TSD Speed Grant	SE-21-35-05 125	27,645	-	27,645
	Oregon Impact Distracted Driver Enforcement Grant	69A375130000405EORC	20,890	-	20,890
	Oregon Impact Impaired Driving HVE	69A37518300001640R1	12,404	-	12,404
	Oregon Impact Distracted Driver	69A375130000405EORC	10,430	-	10,430
	<b>Total 20.600</b>	<b>State and Community Highway Safety</b>	<u>106,133</u>	<u>-</u>	<u>106,133</u>
	<b>20.616</b>	<b>National Priority Safety Programs</b>			
	Passed through:				
	ODOT				
	ODOT Safety Belt 2020	M1HVE-20-46-03 BBB	9,516	-	9,516
	<b>Total 20.616</b>	<b>National Priority Safety Programs</b>	<u>9,516</u>	<u>-</u>	<u>9,516</u>
	<b>Total Highway Safety Cluster</b>		<u>115,649</u>	<u>-</u>	<u>115,649</u>
	<b>20.608</b>	<b>Minimum Penalties for Repeat Offenders for Driving While Intoxicated</b>			
	Passed through:				
	ODOT/Oregon Impact				
	Oregon Impact Impaired Driving (DUII) 2020	N/A	4,131	-	4,131
	<b>Total 20.608</b>	<b>Minimum Penalties for Repeat Offenders for Driving While Intoxicated</b>	<u>4,131</u>	<u>-</u>	<u>4,131</u>
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			<b>15,042,966</b>	<b>33,006</b>	<b>15,075,972</b>
<b>U.S. DEPARTMENT OF TREASURY</b>					
	<b>21.019</b>	<b>Coronavirus Relief Fund</b>			
	Direct Programs:				
	COVID-19 - Coronavirus Relief Fund	N/A	46,812,552	54,008,330	100,820,882
	<b>Total 21.019</b>	<b>Coronavirus Relief Fund</b>	<u>46,812,552</u>	<u>54,008,330</u>	<u>100,820,882</u>
	<b>21.027</b>	<b>Coronavirus State and Local Fiscal Recovery Funds</b>			
	Direct Programs:				
	COVID-19 - American Rescue Plan	N/A	1,500	-	1,500
	<b>Total 21.027</b>	<b>Coronavirus State and Local Fiscal Recovery Funds</b>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>			<b>46,814,052</b>	<b>54,008,330</b>	<b>100,822,382</b>

**City of Portland, Oregon**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended June 30, 2021**

Federal Grantor	Federal Assistance Listing Number / Program Title / Pass Through Agency / Identifying Name	Identifying Number	Direct Expenditures	Pass-Through Expenditures to Subrecipients	Total Federal Expenditures
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>66.818</b>	<b>Brownfields Assessment and Cleanup Cooperative Agreements</b>				
	Direct Programs:				
	United States Post Office	N/A	\$ 414,311	\$ -	\$ 414,311
	Brownfields Community Wide Assessment for Hazardous Substances and Petroleum	BF-01J23801-0	285	-	285
	EPA Brownfield 2011 Revolving Loan Fund-subfund 217011	BF-00J45201	112,403	-	112,403
<b>Total 66.818</b>	<b>Brownfields Assessment and Cleanup Cooperative Agreements</b>		<u>526,999</u>	-	<u>526,999</u>
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>			<b>526,999</b>	<b>-</b>	<b>526,999</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>					
<b>97.036</b>	<b>Disaster Grants-Public Assistance</b>				
	Passed through:				
	Oregon Office of Emergency Management				
	FEMA PA C-19 Triage Website	DR-4499/OR/051-59000/99	108,351	-	108,351
	FEMA PA Cleaning Supplies	DR-4499/051-59000/162	118,086	-	118,086
	FEMA PA Communicating Public Health	DR-4499/051-59000/168	110,638	-	110,638
	FEMA PA ECC Expenses	DR-4499/051-59000/93	73,071	-	73,071
	FEMA PA ECC Staff Overtime & Contract Labor	DR-4499/051-59000/116-1	86,890	-	86,890
	FEMA PA Food Box Delivery 1	DR-4499/051-59000/118	106,000	-	106,000
	FEMA PA Food Box Delivery 2	DR-4499/051-59000/158	115,000	-	115,000
	FEMA PA Hygiene Stations 1	DR-4499/051-59000/111-1	92,792	-	92,792
	FEMA PA Outdoor Shelter Start-up	DR-4499/051-59000/117	104,185	-	104,185
	FEMA PA Parks Toilets 1	DR-4499/051-59000/95	59,018	-	59,018
	FEMA PA Parks Toilets 2	DR-4499/051-59000/112	85,779	-	85,779
	FEMA PA Personal Protective Equipment	DR-4499/051-59000/108	126,137	-	126,137
<b>Subtotal 97.036</b>	<b>Disaster Grants-Public Assistance</b>		<u>1,185,947</u>	-	<u>1,185,947</u>
<b>97.042</b>	<b>Emergency Management Performance Grants</b>				
	Passed through:				
	Oregon Office of Emergency Management				
	2020 Emergency Management Performance Grant	20-541	318,176	-	318,176
	2019 Emergency Management Performance Grant	19-541	(5,089)	-	(5,089)
	EMPG-Supplemental 2020	20-542	89,445	-	89,445
<b>Total 97.042</b>	<b>Emergency Management Performance Grants</b>		<u>402,532</u>	-	<u>402,532</u>

**City of Portland, Oregon**  
**Schedule of Expenditures of Federal Awards (continued)**  
**Year Ended June 30, 2021**

Federal Grantor	Federal Assistance Listing Number / Program Title / Pass Through Agency / Identifying Name	Identifying Number	Direct Expenditures	Pass-Through Expenditures to Subrecipients	Total Federal Expenditures
<b>97.044</b>	<b>Assistance to Firefighters Grant</b>				
	Passed through:				
	Oregon Office of Emergency Management				
	COVID-19 - Supplemental PPE	EMW-2020-FG-00207	\$ 337,566	\$ -	\$ 337,566
	Community Risk Assessment	EMW-2019-FP-00094	41,587	-	41,587
	Tech Rescue Trainings & SCES	EMW-2019-FG-04726	244,421	-	244,421
<b>Total 97.044</b>	<b>Assistance to Firefighters Grant</b>		<u>623,574</u>	<u>-</u>	<u>623,574</u>
<b>97.067</b>	<b>Homeland Security Grant Program</b>				
	Passed through:				
	Oregon Office of Emergency Management				
	Urban Area Security Initiative 2017	17-170	170,918	-	170,918
	Urban Area Security Initiative 2018	18-170	302,679	124,893	427,572
	Urban Area Security Initiative 2019	19-170	172,122	13,625	185,747
	Urban Area Security Initiative 2020	20-170	2,598	-	2,598
	2019 State Homeland Security Program	19-248	27,989	-	27,989
	SHSP 2019 MEDU Joint State Bomb Teams Equip/Training Regional	19-231	5,213	-	5,213
<b>Total 97.067</b>	<b>Homeland Security Grant Program</b>		<u>681,519</u>	<u>138,518</u>	<u>820,037</u>
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>			<b>2,893,572</b>	<b>138,518</b>	<b>3,032,090</b>
<b>Total expenditures of federal awards</b>					<b><u>\$ 220,124,090</u></b>



**City of Portland, Oregon**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2021**

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**Note 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Portland, Oregon (the “City”) under programs of the federal government for the year ended June 30, 2021. The information in this 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 City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

**Note 2 – Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule or Notes to the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where applicable.

**Note 3 – Federal Loan Programs**

The federal loans under the federal program listed subsequently are administered directly by the City and balances and transactions relating to this program are included in the City's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of loans outstanding at June 30, 2021 consists of:

<u>Federal Assistance Listing Number</u>	<u>Program Name</u>	<u>Outstanding Balance at June 30, 2021</u>
14.239	U.S. Department of Housing and Urban Development HOME Investment Partnerships Program	\$ 58,791,266

**Note 4 – Election of De Minimis Indirect Rate**

During the year ended June 30, 2021, the City did not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**City of Portland, Oregon**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2021**

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**Note 5 – Economic Adjustment Assistance Program**

The City has an EDA revolving loan fund (RLF) under the Economic Adjustment Assistance Program, Federal Assistance Listing Number 11.307. According to the OMB *Compliance Supplement*, for purposes of completing the Schedule, each EDA RLF (Federal Assistance Listing Number 11.307) should be shown as a separate line item calculated as follows:

1. Balance of RLF loans outstanding at the end of the recipient's fiscal year, *plus*
2. Cash and investment balance in the RLF at the end of the recipient's fiscal year, *plus*
3. Administrative expenses paid out of RLF income during the recipient's fiscal year, *multiplied by*
4. The Federal share of the RLF. The Federal share is defined as the Federal participation rate (or the Federal grant rate) as specified in the grant award.

The figures used in this calculation to arrive at the RLF amount to be shown on the Schedule are as of June 30, 2021, and the calculation is as follows:

Federal Assistance Listing Number	Program Name	Outstanding Balance at June 30, 2021
11.307	U.S. Department of Commerce Economic Adjustment Assistance Program – EDA Revolving Loan Fund	\$ 3,055,730
	Revolving Loan Fund Calculation	EDA Agreement #07-39-02259
	Loans Receivable	831,153
	Cash	1,826,580
	Administrative Costs	42,270
		2,700,003
	Federal Participation Rate	98%
	Federal Share of Revolving Loan Fund	\$ 2,652,042
		EDA Agreement #07-79-07618
	Loans Receivable	\$ 438,582
	Cash	(38,554)
	Administrative Costs	3,660
		403,688
	Federal Participation Rate	100%
	Federal Share of Revolving Loan Fund	\$ 403,688
	Total Federal Share of Revolving Loan Funds	\$ 3,055,730

**City of Portland, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2021**

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**Section I – Summary of Auditor’s Results**

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**Financial Statements**

Type of report the auditor 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>Federal Assistance Listing Numbers</i>	<i>Name of Federal Program or Cluster</i>	<i>Type of Auditor’s Report Issued on Compliance for Major Federal Programs</i>
14.231	COVID-19 -- Emergency Solutions Grant Program	Unmodified
21.019	COVID-19 – Coronavirus Relief Fund	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

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

