



REPORTS OF INDEPENDENT AUDITORS AND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

June 30, 2022

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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, 2022, 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 28, 2022.

Report on 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 were not identified.

Report on 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.



Keith Simovic, Partner
For Moss Adams
Portland, Oregon
October 28, 2022

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

Opinion on Each Major Federal Program

We have audited the City of Portland, Oregon's (the "City") compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 City as of and for the year ended June 30, 2022, and have issued our report thereon dated October 28, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed 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.



Portland, Oregon
December 22, 2022

City of Portland, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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
DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE					
10.177	Regional Food System Partnership				
	Direct Programs:				
	Regional Food System	N/A	\$ 43,072	\$ -	\$ 43,072
Total 10.177	Regional Food System Partnership		43,072	-	43,072
10.558	Child and Adult Care Food Program				
	Passed through:				
	Oregon Department of Education				
	After School Meal Program	26-16026	26,461	-	26,461
Total 10.558	Child and Adult Care Food Program		26,461	-	26,461
TOTAL DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE			69,533	-	69,533
DEPARTMENT OF COMMERCE					
Economic Development Cluster					
11.307	Economic Adjustment Assistance				
	Direct Programs:				
	EDA Revolving Loan Fund	07-39-02259	4,024,666	-	4,024,666
Total 11.307	Economic Adjustment Assistance		4,024,666	-	4,024,666
Total Economic Development Cluster			4,024,666	-	4,024,666
TOTAL DEPARTMENT OF COMMERCE			4,024,666	-	4,024,666
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Community Development Block Grants/Entitlement Grants Cluster					
14.218	Community Development Block Grants/Entitlement Grants				
	Direct Programs:				
	CDBG	N/A	12,392,003	4,001,117	16,393,120
	COVID-19 CDBG20 - CARES	B-20-MW-41-0003	371	409,136	409,507
	Passed through:				
	City of Gresham				
	Gresham CDBG 18-19	N/A	5,000	-	5,000
	Multnomah County				
	Mult. Co. CDBG 18-19	N/A	5,000	-	5,000
Total 14.218	Community Development Block Grants/Entitlement Grants		12,402,374	4,410,253	16,812,627
Total Community Development Block Grants/Entitlement Grants Cluster			12,402,374	4,410,253	16,812,627

City of Portland, Oregon
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

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
14.231	Emergency Solutions Grants Program				
Direct Programs:					
ESG		N/A	\$ 1,401,057	\$ -	\$ 1,401,057
COVID-19 (H)ESG20-CARES		E-20-MW-41-0003	11,314,423	-	11,314,423
Total 14.231	Emergency Solutions Grants Program		12,715,480	-	12,715,480
14.239	HOME Investment Partnerships Program				
Direct Programs:					
HOME Loan Balance		N/A	58,791,266	-	58,791,266
HOME		N/A	3,108,287	693,971	3,802,258
Total 14.239	HOME Investment Partnerships Program		61,899,553	693,971	62,593,525
14.241	Housing Opportunities for Persons with AIDS				
Direct Programs:					
HOPWA		N/A	-	2,521,709	2,521,709
COVID-19 HOPWA20-CARES		N/A	-	-	-
Total 14.241	Housing Opportunities for Persons with AIDS		-	2,521,709	2,521,709
14.267	Continuum of Care Program				
Direct Programs:					
HMIS 21-22		OR0025L0E012013	210,096	-	210,096
HMIS 20-21		OR0025L0E011912	36,046	-	36,046
Total 14.267	Continuum of Care Program		246,141	-	246,141
14.905	Lead Hazard Reduction Demonstration Grant Program				
Direct Programs:					
Lead Hazard Reduction		ORLHD0439-20	1,018,973	-	1,018,973
Lead Hazard Reduction		ORLHD0318-17	(62)	-	(62)
Total 14.905	Lead Hazard Reduction Demonstration Grant Program		1,018,912	-	1,018,912
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			88,282,461	7,625,932	95,908,394
DEPARTMENT OF THE INTERIOR					
15.657	Endangered Species Recovery Implementation				
Direct Programs:					
Oregon Parks and Recreation Department					
Environmental Education Grant		N/A	7,006	-	7,006
Total 15.657	Endangered Species Recovery Implementation		7,006	-	7,006
TOTAL DEPARTMENT OF THE INTERIOR			7,006	-	7,006

City of Portland, Oregon
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

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
DEPARTMENT OF JUSTICE					
16.034	Coronavirus Emergency Supplemental Funding Program				
	Direct Programs:				
	COVID-19 Coronavirus Emergency Supplemental Funding Program (CESF)	2020-VD-BX-0238	\$ 157,393	\$ -	\$ 157,393
Total 16.034	Coronavirus Emergency Supplemental Funding Program		<u>157,393</u>	<u>-</u>	<u>157,393</u>
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking				
	Passed through:				
	Lewis and Clark				
	Addressing Gender-Based Violence at Lewis & Clark College	1901SA4035	803	-	803
Total 16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking		<u>803</u>	<u>-</u>	<u>803</u>
16.540	Juvenile Justice and Delinquency Prevention				
	Passed through:				
	Oregon Department of Education				
	Community Outreach and At-Risk Youth Intervention	13570	-	82,400	82,400
16.540	Juvenile Justice and Delinquency Prevention		-	82,400	82,400
16.582	Crime Victims Assistance/Discretionary Grants				
	Direct Programs:				
	FY 2018 Law Enforcement Based Direct Victim's Services & Technical Services Program	2018-V3-GX-0015	47,666	-	47,666
Total 16.582	Crime Victims Assistance/Discretionary Grants		<u>47,666</u>	<u>-</u>	<u>47,666</u>
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders				
	Passed through:				
	Multnomah County				
	Multnomah County Domestic Violence Enhanced Response Team	4400003904	2,137	-	2,137
Total 16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		<u>2,137</u>	<u>-</u>	<u>2,137</u>
16.738	Edward Byrne Memorial Justice Assistance Grant Program				
	Direct Programs:				
	FY 17 Justice Assistance Grant	2017-DJ-BX-0666	145,003	-	145,003
	FY 18 Justice Assistance Grant	2018-DJ-BX-0720	77,811	-	77,811
	FY 19 Justice Assistance Grant	2019-DJ-BX-0715	(149,151)	-	(149,151)
Total 16.738	Edward Byrne Memorial Justice Assistance Grant Program		<u>73,663</u>	<u>-</u>	<u>73,663</u>
16.752	Economic High-Tech and Cyber Crime Prevention				
	Direct Programs:				
	Intellectual Property Crime Enforcement Program	15PBJA-21-GG-02816-INTE	70,800	-	70,800
	Intellectual Property Crime Enforcement Program	2018-IP-BX-0007	97,607	11,756	109,363
Total 16.752	Economic High-Tech and Cyber Crime Prevention		<u>168,407</u>	<u>11,756</u>	<u>180,163</u>
16.817	Innovations in Community Based Crime Reduction				
	Direct Programs:				
	FY 18 Innovations in Community Based Crime Reduction Program	2018-BJ-BX-0001	165,466	19,416	184,882
Total 16.817	Innovations in Community Based Crime Reduction		<u>165,466</u>	<u>19,416</u>	<u>184,882</u>

City of Portland, Oregon
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

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
16.833	National Sexual Assault Kit Initiative				
Direct Programs:					
	FY18 Sexual Assault Kit Initiative (SAKI)	2018 AK-BX-0006	\$ 395,128	\$ -	\$ 395,128
Passed through:					
	City of Omaha				
	Law Enforcement Participants of SAMS	N/A	2,649	-	2,649
Total 16.833	National Sexual Assault Kit Initiative		397,777	-	397,777
16.922	Equitable Sharing Program				
Direct Programs:					
	Asset Forfeiture	N/A	63,211	-	63,211
Total 16.922	Equitable Sharing Program		63,211	-	63,211
TOTAL DEPARTMENT OF JUSTICE			1,076,523	113,572	1,190,094
DEPARTMENT OF TRANSPORTATION					
Highway Planning and Construction Cluster					
20.205	Highway Planning and Construction				
Direct Programs:					
	Lower SE Rising	0000(276)	100,102	-	100,102
	Parkrose Neighborhood	0000(276)	67,829	-	67,829
	Brentwood-Darlington	33097/30890/A013-G092418	493,018	-	493,018
			660,949	-	660,949
Passed through:					
ODOT					
	Springwater Trail Gap SE Umatilla to SE 13TH AVE	ODOT #29674/KEY#18416	807	-	807
	ODOT Work Zone	1921WKZN-421 BBB	19,854	-	19,854
	Red Electric Trail	28038/21492	712,361	-	712,361
	NE Columbia Boulevard at OR 99E (MLK Jr. Boulevard)	31201/27883	30,671	-	30,671
	East Portland Access	28473/26586	(271,287)	-	(271,287)
	Widen Burgard Rd add in bicycle lanes & sidewalks	29815/26586	(27,586)	-	(27,586)
	Marine Drive Trail-CMAQ	29770/26586	117	-	117
	Columbia Blvd ITS N/NE Project	30517	867,832	-	867,832
	HSIP & Ops Safety Bike/Ped Improvements	19299/5900288	(55,385)	-	(55,385)
	Downtown I-405 Ped Safety & Improvements	31092/30890	781,509	-	781,509
	St Johns Truck Strategy Phase II	31093/30890	(27,777)	-	(27,777)
	Connected Cully, NE	31091/18814	1,696,249	-	1,696,249
	Columbia Blvd: Cully Blvd & Alderwood Rd	31025/30890	153,883	-	153,883
	East Portland Access to Employment and Education	31303/30890	1,660,075	-	1,660,075
	Going to Swan Island	31302/30890	19,519	-	19,519
	Regional Signal System CONOPS & Implementation	31817/30890	101,198	-	101,198
	70's Neighborhood Greenway	32301/30890	149,808	-	149,808
	North Rivergate Freight Project	31626/30890	2,406,842	-	2,406,842
	Halsey Streetscape 65th-92nd	33095/30890	440,256	-	440,256
	NW Thurman st. Emergency Relief 3469-3481	32895/30890/A013-G092418	189,996	-	189,996
	All Roads Transportation Safety	32760/30890	313,887	-	313,887
	Barbur Sidewalk Infill	33372/30890/A013-G092418	182,735	-	182,735
	Jade Montavilla Multimodal Improvements	33241	1,118,129	-	1,118,129
	Airport Way Arterial Corridor Management	33754/30890	209,105	-	209,105
	Barbur Blvd Caruthers	33400/30890	160,249	-	160,249

City of Portland, Oregon
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

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
	Thurman Bridge Paint	33538/30890	\$ 115,521	\$ -	\$ 115,521
	NE 12th Ave over 1-84	34020/30890	90,281	-	90,281
	Shattuck Road @ OR10 SW	34874/30890/A014-G041620	1,051	-	1,051
	ARTS SE Flavel at SE 72nd Ave	34875/73000-00004550	1,406	-	1,406
	N Willamette Blvd ATC: N Rosa Parks Ave- N Richmond Ave	73000-00003992	7,353	-	7,353
Total 20.205	Highway Planning and Construction		<u>11,048,659</u>	<u>-</u>	<u>11,048,659</u>
Total Highway Planning and Construction Cluster			<u>11,709,608</u>	<u>-</u>	<u>11,709,608</u>
Federal Transit Cluster					
20.500	Federal Transit Capital Investment Grants				
	Passed through:				
	Metro				
	Metro Streetcar TOD	936179	75,587	-	75,587
Total 20.500	Federal Transit Capital Investment Grants		<u>75,587</u>	<u>-</u>	<u>75,587</u>
20.530	Public Transportation Innovation				
	Direct Program:				
	Healthy and Reliable Transit Project		31,358	-	31,358
			<u>31,358</u>	<u>-</u>	<u>31,358</u>
20.507	Federal Transit_Formula Grants				
	Passed through:				
	Metro				
	RTO Active Portland	934628	(14,743)	-	(14,743)
	162nd Ave Access to Transit	GC2008345W	(4,974)	-	(4,974)
	RTO Active Transportation more Travel Options	936238/APP ID 138341	500,359	35,821	536,180
	RTO Safe Routes to School Parkrose	936202	45,524	-	45,524
Total 20.507	Federal Transit Formula Grants		<u>526,166</u>	<u>35,821</u>	<u>561,987</u>
Total Federal Transit Cluster			<u>526,166</u>	<u>35,821</u>	<u>561,987</u>
Highway Safety Cluster					
20.600	State and Community Highway Safety				
	Passed through:				
	ODOT				
	Transportation Safety Pedestrian, Bike, and Driving	PS-22-68-11 005	10,099	-	10,099
	ODOT TSD Safety Belt	OP-21-45-03 NNN	1,166	-	1,166
	ODOT TSD Speed Grant	SE-21-35-05 125	6,178	-	6,178
	Oregon Impact Distracted Driver Enforcement Grant	69A375130000405EORC	8,903	-	8,903
	Oregon Impact Impaired Driving HVE	69A37518300001640R1	4,544	-	4,544
	Oregon Impact Impaired Driving HVE 2022	69A3752030000405DORM	12,951	-	12,951
	Oregon Impact Distracted Driver Enforcement Grant 2022	69A3752030000405EORC	20,886	-	20,886
	Oregon Impact TSD Speed Grant 2022	69A375203000040200RO	18,373	-	18,373
	ODOT TSD Safety Belt 2022	OP-22-45-03 VVV	9,580	-	9,580
Total 20.600	State and Community Highway Safety		<u>92,680</u>	<u>-</u>	<u>92,680</u>
Total Highway Safety Cluster			<u>92,680</u>	<u>-</u>	<u>92,680</u>

City of Portland, Oregon
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

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
20.614	National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements				
Cooperative Agreements					
Direct Program					
Beyond Traffic Safety		693JJ92150023	\$ 2,088	\$ -	\$ 2,088
Total 20.614	National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative		2,088	-	2,088
TOTAL DEPARTMENT OF TRANSPORTATION			13,098,438	35,821	12,473,309
U.S. DEPARTMENT OF TREASURY					
21.016	Asset Forfeiture Equitable Sharing Funds	N/A	20,778	-	20,778
Direct Program			20,778	-	20,778
21.019	Coronavirus Relief Fund				
Direct Programs:					
COVID-19 CARES	Coronavirus Relief Fund	N/A	2,555,115	249,894	2,805,008
Total 21.019	Coronavirus Relief Fund		2,555,115	249,894	2,805,008
21.023	Emergency Rental Assistance Program				
Direct Programs:					
COVID-19 Emergency Rental Assistance Program II		N/A	1,084,781	18,498,319	19,583,100
COVID-19 Emergency Rental Assistance Program II		N/A	1,507,731	19,271,773	20,779,505
Total 21.023	Emergency Rental Assistance Program		2,592,512	37,770,092	40,362,605
21.027	Coronavirus State and Local Fiscal Recovery Funds				
Passed Through:					
COVID-19 Oregon Department of Administrative Services		SLFRP4454/8107	12,282	-	12,282
ODAS ARP Red Electric Trail Design and Planning					
COVID-19 Oregon Department of Transportation		730000-00005445	1,141,064	-	1,141,064
Direct Programs:					
COVID-19 - American Rescue Plan		N/A	46,898,251	12,954,952	59,853,203
Total 21.027	Coronavirus State and Local Fiscal Recovery Funds		48,051,596	12,954,952	61,006,548
TOTAL U.S. DEPARTMENT OF TREASURY			53,220,001	50,974,938	104,194,939
ENVIRONMENTAL PROTECTION AGENCY					
66.818	Brownfields Assessment and Cleanup Cooperative Agreements				
Direct Programs:					
United States Post Office		N/A	1,732	-	1,732
Total 66.818	Brownfields Assessment and Cleanup Cooperative Agreements		1,732	-	1,732
TOTAL ENVIRONMENTAL PROTECTION AGENCY			1,732	-	1,732

City of Portland, Oregon
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

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
US HEALTH AND HUMAN SERVICES					
93.945	Assistance Programs for Chronic Disease Prevention and Control				
	Direct Program:				
	SDOH Accelerator Plan	1NU58DP007062-01-00	\$ 16,041	\$ -	\$ 16,041
Total 93.945	Assistance Programs for Chronic Disease Prevention and Control		16,041	-	16,041
TOTAL US HEALTH AND HUMAN SERVICES			16,041	-	16,041
DEPARTMENT OF HOMELAND SECURITY					
97.036	Disaster Grants-Public Assistance				
	Passed through:				
	Oregon Office of Emergency Management				
	FEMA PA	Project 161388/PW142	72,014	-	72,014
	FEMA PA	Project 172684/PW201	126,100	-	126,100
	FEMA PA	Project 174484/PW218	66,859	-	66,859
	FEMA PA	Project 182876/PW234	521,000	-	521,000
	FEMA PA	Project 553287/PW247	64,324	-	64,324
	FEMA PA	Project 164794/PW273	382,149	-	382,149
	FEMA PA	Project 661729/PW291	65,642	-	65,642
	FEMA PA	Project 664589/PW294	79,121	-	79,121
	FEMA PA	Project 664590/PW293	94,785	-	94,785
Total 97.036	Disaster Grants-Public Assistance		1,471,993	-	1,471,993
97.039	Hazard Mitigation Grant				
	Passed through:				
	Oregon Office of Emergency Management				
	2018 HMGP: Forest Park Wildfire Mitigation	HMGP-FM-5195-17-R-OR	67,492	8,010	75,501
Total 97.039	Hazard Mitigation Grant		67,492	8,010	75,501
97.042	Emergency Management Performance Grants				
	Passed through:				
	Oregon Office of Emergency Management				
	2021 Emergency Management Performance Grant	21-541	449,847	-	449,847
	2020 Emergency Management Performance Grant	20-541	(2,631)	-	(2,631)
	EMPG-Supplemental 2020	20-542	(2,651)	-	(2,651)
Total 97.042	Emergency Management Performance Grants		444,564	-	444,564
97.044	Assistance to Firefighters Grant				
	Passed through:				
	Oregon Office of Emergency Management				
	COVID-19 - Supplemental PPE	EMW-2020-FG-00207	189,992	-	189,992
	Community Risk Assessment	EMW-2019-FP-00094	153,433	-	153,433
	Tech Rescue Trainings & SCES	EMW-2019-FG-04726	894,278	-	894,278
	2020 AFG: Tech Rescue Trainings	EMW-2020-FG-11542	92,398	-	92,398
Total 97.044	Assistance to Firefighters Grant		1,330,100	-	1,330,100

City of Portland, Oregon
Schedule of Expenditures of Federal Awards (continued)
Year Ended June 30, 2022

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
97.047	BRIC: Building Resilient Infrastructure and Communities				
	Passed Through				
	Oregon Office of Emergency Management				
	Mitigation Action Plan Update		\$ 150,000	\$ -	\$ 150,000
Total 97.047	BRIC: Building Resilient Infrastructure and Communities		150,000	-	150,000
97.067	Homeland Security Grant Program				
	Passed through:				
	Oregon Office of Emergency Management				
	2018 Urban Area Security Initiative Grant	18-170	802,669	136,791	939,460
	2019 Urban Areas Security Initiative Grant	19-170	1,147,177	961,623	2,108,800
	2020 Urban Areas Security Initiative Grant	20-170	397,942	58,106	456,048
	2021 Urban Areas Security Initiative Grant	21-170	382,056	-	382,056
	OEM SHSP 2020	20-233	4,071	-	4,071
Total 97.067	Homeland Security Grant Program		2,733,915	1,156,521	3,890,436
TOTAL DEPARTMENT OF HOMELAND SECURITY			6,198,064	1,164,531	7,362,594
Total expenditures of federal awards					\$ 225,248,308

City of Portland, Oregon
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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, 2022. 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, 2022 consists of:

Federal Assistance Listing Number	Program Name	Outstanding Balance at June 30, 2022
14.239	U.S. Department of Housing and Urban Development HOME Investment Partnerships Program	\$ 55,277,101

Note 4 – Election of De Minimis Indirect Rate

During the year ended June 30, 2022, 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, 2022

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, 2022, and the calculation is as follows:

Federal Assistance Listing Number	Program Name	Outstanding Balance at June 30, 2022
11.307	U.S. Department of Commerce Economic Adjustment Assistance Program – EDA Revolving Loan Fund	\$ 4,024,666
	<u>Revolving Loan Fund Calculation</u>	<u>EDA Agreement #07-39-02259</u>
	Loans Receivable	740,239
	Cash	1,962,649
	Administrative Costs	15,131
		<u>2,718,019</u>
	Federal Participation Rate	98%
	Federal Share of Revolving Loan Fund	<u>\$ 2,669,739</u>
		<u>EDA Agreement #07-79-07618</u>
	Loans Receivable	\$ 943,584
	Cash	368,959
	Administrative Costs	42,384
		<u>1,354,927</u>
	Federal Participation Rate	100%
	Federal Share of Revolving Loan Fund	<u>\$ 1,354,927</u>
	Total Federal Share of Revolving Loan Funds	<u>\$ 4,024,666</u>

City of Portland, Oregon
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Section I – Summary of Auditor’s Results

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>
11.307	Economic Development Cluster	Unmodified
14.218	Community Development Block Grants/Entitlement Grants Cluster	Unmodified
20.205	Highway Planning and Construction	Unmodified
21.023	COVID-19 Emergency Rental Assistance Program	Unmodified
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery	Unmodified

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

Auditee qualified as low-risk auditee? Yes No

Section II – Financial Statement Findings

None reported

Section III – Federal Award Findings and Questioned Costs

None reported

