



Reports of Independent Auditors and
Schedule of Expenditures of Federal Awards

**City of Portland, Oregon
Federal Grant Programs**

June 30, 2023

Table of Contents

	Page
Report of Independent Auditors on the Financial Statements for the Year Ended June 30, 2023	*
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 <i>Government Auditing Standards</i>	1
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	3
Schedule of Expenditures of Federal Awards	6
Notes to Schedule of Expenditures of Federal Awards	14
Schedule of Findings and Questioned Costs	17

* *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 aggregate 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, 2023, 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 30, 2023.

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 or significant deficiencies 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.

A handwritten signature in cursive script that reads "Moss Adams LLP".

Portland, Oregon
October 30, 2023

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, 2023. 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, 2023.

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, 2023, and have issued our report thereon dated October 30, 2023, 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
November 22, 2023

City of Portland, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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 AGRICULTURAL MARKETING SERVICES					
10.177	Regional Food System Partnership				
	Direct Programs:				
	Regional Food System	N/A	\$ 144,665	\$ -	\$ 144,665
Total 10.177	Regional Food System Partnership		144,665	-	144,665
10.558	Child and Adult Care Food Program				
	Passed through:				
	ODOT				
	After School Meal Program	26-16026	41,772	-	41,772
Total 10.558	Child and Adult Care Food Program		41,772	-	41,772
TOTAL DEPARTMENT OF AGRICULTURE AGRICULTURAL MARKETING SERVICES			186,438	-	186,438
DEPARTMENT OF COMMERCE					
Economic Development Cluster					
11.307	Economic Adjustment Assistance				
	Direct Programs:				
	CARES Act Revolving Loan Fund	N/A	16,797	-	16,797
	EDA Revolving Loan Fund	N/A	4,138,805	-	4,138,805
Total 11.307	Economic Adjustment Assistance		4,155,602	-	4,155,602
Total Economic Development Cluster			4,155,602	-	4,155,602
TOTAL DEPARTMENT OF COMMERCE			4,155,602	-	4,155,602
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	2,732,376	4,116,253	6,848,630
	CDBG20 - CARES	B-20-MW-41-0003	402,220	264,842	667,061
	Passed through:				
	City of Gresham				
	Gresham CDBG	N/A	4,069	-	4,069
	Multnomah County				
	Mult. Co. CDBG	N/A	4,734	-	4,734
Total 14.218	Community Development Block Grants/Entitlement Grants		3,143,399	4,381,095	7,524,494
Total Community Development Block Grants/Entitlement Grants Cluster			3,143,399	4,381,095	7,524,494

See notes to schedule of expenditures of federal awards.

City of Portland, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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	\$ 358,949	\$ 489,433	\$ 848,382
Total 14.231	Emergency Solutions Grants Program		<u>358,949</u>	<u>489,433</u>	<u>848,382</u>
14.239	HOME Investment Partnerships Program				
Direct Programs:					
HOME		N/A	8,496,878	844,149	9,341,028
HOME Loan Balance			60,937,215	-	60,937,215
Total 14.239	HOME Investment Partnerships Program		<u>69,434,093</u>	<u>844,149</u>	<u>70,278,242</u>
14.241	Housing Opportunities for Persons with AIDS				
Direct Programs:					
HOPWA		N/A	-	1,663,394	1,663,394
Total 14.241	Housing Opportunities for Persons with AIDS		<u>-</u>	<u>1,663,394</u>	<u>1,663,394</u>
14.267	Continuum of Care Program				
Direct Programs:					
HMS 22-23		OR0025L0E012114	115,939	94,856	210,795
HMS 23-24		OR0025L0E012215	38,483	-	38,483
Total 14.267	Continuum of Care Program		<u>154,421</u>	<u>94,856</u>	<u>249,277</u>
14.905	Lead Hazard Reduction Demonstration Grant Program				
Direct Programs:					
Lead Hazard Reduction		ORLHD0439-20	341,824	1,129,110	1,470,934
Total 14.905	Lead Hazard Reduction Demonstration Grant Program		<u>341,824</u>	<u>1,129,110</u>	<u>1,470,934</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>73,432,685</u>	<u>8,602,036</u>	<u>82,034,722</u>
DEPARTMENT OF THE INTERIOR					
15.657	Endangered Species Recovery Implementation				
Direct Programs:					
Environmental Education Proram 2021		F21AP02441-00	40,000	-	40,000
Environmental Education Proram		F200AC10942-00	2,166	-	2,166
Total 15.657	Endangered Species Recovery Implementation		<u>42,166</u>	<u>-</u>	<u>42,166</u>
15.904	Historic Preserrvation Fund Grants-In Aid				
Direct Programs:					
HPF URC Survey & Nomination		P21AP11713-00	3,221	-	3,221
Passed through:					
State of Oregon					
State Historic Preservation Grant		OR-22-14	15,603	-	15,603
			<u>18,824</u>	<u>-</u>	<u>18,824</u>
TOTAL DEPARTMENT OF THE INTERIOR			<u>60,990</u>	<u>-</u>	<u>60,990</u>

See notes to schedule of expenditures of federal awards.

City of Portland, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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					
16.738	Edward Byrne Memorial Justice Assistance Grant Program				
	Direct Programs:				
	FY 18 Justice Assistance Grant	2018-DJ-BX-0720	\$ 32,949	\$ -	\$ 32,949
	FY 19 Justice Assistance Grant	2019-DJ-BX-0715	96,348	149,151	245,499
	FY 20 Justice Assistance Grant	2020-DJ-BX-0666	-	70,156	70,156
Total 16.738	Edward Byrne Memorial Justice Assistance Grant Program		129,297	219,307	348,604
16.752	Economic High-Tech and Cyber Crime Prevention				
	Direct Programs:				
	Intellectual Property Crime Enforcement Program	15PBJA-21-GG-02816-INTE	106,754	8,626	115,380
Total 16.752	Economic High-Tech and Cyber Crime Prevention		106,754	8,626	115,380
16.753	Congressionally Recommended Awards				
	Direct Programs:				
	Byrna Discretionary Community Project Funding	15PBJA-21-GG-02816-INTE	66,377	-	66,377
Total 16.753	Congressionally Recommended Awards		66,377	-	66,377
16.817	Innovations in Community Based Crime Reduction				
	Direct Programs:				
	Innovations in Community Based Crime Reduction Program	2018-BJ-BX-0001	68,396	24,723	93,119
Total 16.817	Innovations in Community Based Crime Reduction		68,396	24,723	93,119
16.833	National Sexual Assault Kit Initiative				
	Direct Programs:				
	FY18 Sexual Assault Kit Initiative (SAKI)	2018 AK-BX-0006	214,646	-	214,646
	FY22 Sexual Assault Kit Initiative (SAKI)	15PBJA-22-GG-03825-SAKI	49,110	-	49,110
Total 16.833	National Sexual Assault Kit Initiative		263,756	-	263,756
16.922	Equitable Sharing Program				
	Direct Programs:				
	Asset Forfeiture	N/A	2,184	-	2,184
Total 16.922	Equitable Sharing Program		2,184	-	2,184
TOTAL DEPARTMENT OF JUSTICE			636,764	252,656	889,420
DEPARTMENT OF TRANSPORTATION					
Highway Planning and Construction					
20.205	Highway Planning and Construction				
	Direct Programs:				
	Lower SE Rising	0000(276)	22,291	-	22,291
	Parkrose Neighborhood	0000(276)	3,175	-	3,175
	Brentwood-Darlington	33097/30890/A013-G092418	957,296	-	957,296
			982,763	-	982,763

See notes to schedule of expenditures of federal awards.

City of Portland, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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					
	ODOT Work Zone	1921WKZN-421 BBB	\$ 83	\$ -	\$ 83
	Red Electric Trail	28038/21492	(373,138)	-	(373,138)
	NE Columbia Boulevard at OR 99E (MLK Jr. Boulevard)	31201/27883	(8,330)	-	(8,330)
	Smart Trips: Streetcar	28475/21492	75	-	75
	Marine Drive Trail-CMAQ	29770/26586	28	-	28
	Columbia Blvd ITS N/NE Project	30517	267,812	-	267,812
	Downtown I-405 Ped Safety & Improvements	31092/30890	653,513	-	653,513
	Connected Cully, NE	31091/18814	(59,223)	-	(59,223)
	Columbia Blvd: Cully Blvd & Alderwood Rd	31025/30890	47,044	-	47,044
	Regional Signal System CONOPS & Implementation	31817/30890	384,039	-	384,039
	70's Neighborhood Greenway	32301/30890	974,800	-	974,800
	North Rivergate Freight Project	31626/30890	118,468	-	118,468
	Halsey Streetscape 65th-92nd	33095/30890	98,149	-	98,149
	NW Thurman st. Emergency Relief 3469-3481	32895/30890/A013-G092418	67,368	-	67,368
	All Roads Transportation Safety	32760/30890	319,138	-	319,138
	Barbur Sidewalk Infill	33372/30890/A013-G092418	1,043,718	-	1,043,718
	Jade Montavilla Multimodal Improvements	33241	1,300,837	-	1,300,837
	Airport Way Arterial Corridor Management	33754/30890	942,207	-	942,207
	Barbur Blvd Caruthers	33400/30890	124,529	-	124,529
	Thurman Bridge Paint	33538/30890	168,516	-	168,516
	NE 12th Ave over 1-84	34020/30890	154,911	-	154,911
	Shattuck Road @ OR10 SW	34874/30890/A014-G041620	4,022	-	4,022
	ARTS SE Flavel at SE 72nd Ave	34875/73000-00004550	3,378	-	3,378
	MLK Blvd Safety & Access to Transit, NE (T00999)	73000-00003357	33,921	-	33,921
	N Willamette Blvd ATC: N Rosa Parks Ave- N Richmond Ave	73000-00003992	246,844	-	246,844
	NE 122nd Ave Safety & Access Beech St -Wasco St (T01034)	35223/73000-00003331	85,836	-	85,836
	Stark Washington Safety SE 92nd Ave to SE 109th Ave (T01035)	35223/73000-00003335	33,862	-	33,862
	Holgate 92nd Ave Traffic Signal	30890	18	-	18
	Local Traffic Signal Controller	30890	221	-	221
	Safe Routes to School Parkrose	HU-23-10-31	10,603	-	10,603
	82nd Ave Glisan and Davis Signals (T01211)	30890/73000-00009529	7,857	-	7,857
			<u>6,651,105</u>	<u>-</u>	<u>6,651,105</u>
Total 20.205	Highway Planning and Construction		7,633,867	-	7,633,867
Total Highway Planning and Construction			<u>7,633,867</u>	<u>-</u>	<u>7,633,867</u>
Federal Transit Cluster					
20.500	Federal Transit Capital Investment Grants				
Passed through:					
Metro					
	Metro Streetcar TOD	936179	25,842	3,500	29,342
Total 20.500	Federal Transit Capital Investment Grants		<u>25,842</u>	<u>3,500</u>	<u>29,342</u>

See notes to schedule of expenditures of federal awards.

City of Portland, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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
20.507	Federal Transit Formula Grants				
	Passed through:				
	Metro				
	162nd Ave Access to Transit	GC2008345W	436,376	-	436,376
	RTO Active Transportation more Travel Options	936238/APP ID 138341	204,183	-	204,183
	RTO Safe Routes to School Parkrose	936202	55,101	-	55,101
Total 20.507	Federal Transit Formula Grants		695,660	-	695,660
Total Federal Transit Cluster			721,502	3,500	725,002
20.530	Public Transportation Innovation				
	Direct Program:				
	Healthy and Reliable Transit Project	OR-2022-003-00	\$ 202,976	\$ -	\$ 202,976
Total 20.530	Public Transportation Innovation		202,976	-	202,976
Highway Safety Cluster					
20.600	State and Community Highway Safety				
	Passed through:				
	ODOT				
	Transportation Safety Pedestrian, Bike, and Driving	PS-22-68-11 005	14,901	-	14,901
	Oregon Impact Impaired Driving HVE 2022	69A3752030000405DORM	2,040	-	2,040
	Oregon Impact Distracted Driver Enforcement Grant 2022	69A3752030000405EORC	7,747	-	7,747
	Oregon Impact TSD Speed Grant 2022	69A375203000040200RO	7,781	-	7,781
	ODOT TSD Safety Belt 2022	OP-22-45-03 VVV	4,513	-	4,513
	ODOT OR Impact Speed Grant 2023	69A375203000040200RO	17,160	-	17,160
	ODOT TSO PPB - ESL Driver Program FFY 23	69A375223000040200RO	1,260	-	1,260
Total 20.600	State and Community Highway Safety		55,402	-	55,402
20.616	National Priority Safety Programs				
	Passed through:				
	ODOT				
	ODOT Oregon Impact Impaired Driving HVE 2023	69A3752030000405DORM	11,050	-	11,050
	ODOT Oregon Impact Distracted Driver Enforcement (DDEC) Grant 2023	69A3752030000405EORC	24,546	-	24,546
	ODOT TSO Safety Belt 2023	69A3752230000405BORH	16,938	-	16,938
Total 20.616	National Priority Safety Programs		52,533	-	52,533
Total Highway Safety Cluster			107,934	-	107,934
20.614	National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements				
	Cooperative Agreements				
	Direct Program				
	Beyond Traffic Safety	693JJ92150023	28,432	-	28,432
Total 20.614	National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative A		28,432	-	28,432
TOTAL DEPARTMENT OF TRANSPORTATION			8,694,711	3,500	8,698,211

See notes to schedule of expenditures of federal awards.

City of Portland, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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
U.S. DEPARTMENT OF TREASURY					
21.016	Asset Forfeiture Equitable Sharing Funds				
	Direct Program				
	Asset Forfeiture Equitable Sharing Funds	N/A	\$ 66,446	\$ -	\$ 66,446
Total 21.016	Asset Forfeiture Equitable Sharing Funds		<u>66,446</u>	<u>-</u>	<u>66,446</u>
21.023	Emergency Rental Assistance Program				
	Direct Programs:				
	COVID-19 Emergency Rental Assistance Program II	ERA0075	-	1,223,761	1,223,761
	COVID-19 Emergency Rental Assistance Program II	ERAE0159	265,361	3,881,266	4,146,627
	COVID-19 Emergency Rental Assistance Interest	N/A	-	115,185	115,185
Total 21.023	Emergency Rental Assistance Program		<u>265,361</u>	<u>5,220,212</u>	<u>5,485,573</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds				
	Passed Through:				
	Oregon Department of Administrative Services				
	Taylor's Ferry Rd @17th Ave SW	8201	65,752	-	65,752
	Direct Programs:				
	COVID-19 American Rescue Plan	N/A	42,993,704	14,236,897	57,230,601
Total 21.027	Coronavirus State and Local Fiscal Recovery Funds		<u>43,059,456</u>	<u>14,236,897</u>	<u>57,296,353</u>
TOTAL U.S. DEPARTMENT OF TREASURY			43,391,263	19,457,109	62,848,372
ENVIRONMENTAL PROTECTION AGENCY					
66.818	Brownfields Assessment and Cleanup				
	Direct Programs:				
	FY22 Brownfields Assessment Grant	4B-02J18401-0	155,745	-	155,745
	United States Post Office	N/A	85,689	-	85,689
Total 66.818	Brownfields Assessment and Cleanup Cooperative Agreements		<u>241,434</u>	<u>-</u>	<u>241,434</u>
TOTAL ENVIRONMENTAL PROTECTION AGENCY			241,434	-	241,434
US HEALTH AND HUMAN SERVICES					
93.945	Assistance Programs for Chronic Disease Prevention and Control				
	Direct Program:				
	SDOH Accelerator Plan	1NU58DP007062-01-00	54,687	-	54,687
Total 93.945	Assistance Programs for Chronic Disease Prevention and Control		<u>54,687</u>	<u>-</u>	<u>54,687</u>
TOTAL US HEALTH AND HUMAN SERVICES			54,687	-	54,687

See notes to schedule of expenditures of federal awards.

City of Portland, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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 HOMELAND SECURITY					
97.036	Disaster Grants-Public Assistance				
Passed through:					
Oregon Office of Emergency Management					
	FEMA PA	FY23 - Project 547742 / PW 383	\$ 398,667	\$ -	\$ 398,667
	FEMA PA	FY23 - Project 664594 / PW 430	86,474	-	86,474
	FEMA PA	FY23 - Project 664593 / PW 446	103,633	-	103,633
	FEMA PA	FY23 - Project 664591 / PW 453	106,306	-	106,306
	FEMA PA	FY23 - Project 673386 / PW 463	378,817	-	378,817
	FEMA PA	FY23 - Project 664595 / PW 493	220,903	-	220,903
	FEMA PA	FY23 - Project 683660 / PW 580	176,549	-	176,549
	FEMA PA	FY23 - Project 687820 / PW 605	74,112	-	74,112
	FEMA PA	FY23 - Project 687681 / PW 631	75,017	-	75,017
	FEMA PA	FY23 - Project 666227 / PW 622	214,594	-	214,594
Total 97.036	Disaster Grants-Public Assistance		1,835,072	-	1,835,072
97.039	Hazard Mitigation Grant				
Passed through:					
Oregon Office of Emergency Management					
	2018 HMGP: Forest Park Wildfire Mitigation	HMGP-FM-5195-17-R-OR	135,611	3,549	139,160
Total 97.039	Hazard Mitigation Grant		135,611	3,549	139,160
97.042	Emergency Management Performance Grants				
Passed through:					
Oregon Office of Emergency Management					
	2021 Emergency Management Performance Grant	21-541	1,076	-	1,076
	2022 Emergency Management Performance Grant	22-539	312,029	-	312,029
Total 97.042	Emergency Management Performance Grants		313,104	-	313,104
97.044	Assistance to Firefighters Grant				
Passed through:					
Oregon Office of Emergency Management					
	Community Risk Assessment	EMW-2019-FP-00094	10,688	-	10,688
	Tech Rescue Trainings & SCES	EMW-2019-FG-04726	276,834	-	276,834
	2020 AFG: Tech Rescue Trainings	EMW-2020-FG-11542	75,632	-	75,632
Total 97.044	Assistance to Firefighters Grant		363,153	-	363,153
97.067	Homeland Security Grant Program				
Passed through:					
Oregon Office of Emergency Management					
	2019 Urban Areas Security Initiative Grant	19-170	523,717	301,148	824,865
	2020 Urban Areas Security Initiative Grant	20-170	2,323,547	385,591	2,709,138
	2021 Urban Areas Security Initiative Grant	21-170	1,720,259	32,526	1,752,785
	2022 Urban Areas Security Initiative Grant	22-170	566,627	-	566,627
	SHSP 2021 Lane County Regional Bomb Squads	21-286	1,729	-	1,729
Total 97.067	Homeland Security Grant Program		5,135,879	719,265	5,855,144

See notes to schedule of expenditures of federal awards.

City of Portland, Oregon
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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
97.067	Staffing for Adequate Fire and Emergency Response				
	Direct Program:				
	2021 Staffing for Adequate Fire and Emergency Response Grant	EMW-2021-FF-01402	\$ 261,656	\$ -	\$ 261,656
			261,656	-	261,656
TOTAL DEPARTMENT OF HOMELAND SECURITY			8,044,476	722,813	8,767,289
Total expenditures of federal awards					<u>\$ 167,937,165</u>

See notes to schedule of expenditures of federal awards.

City of Portland, Oregon
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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, 2023. 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, 2023 consists of:

Federal Assistance Listing Number	Program Name	Outstanding Balance at June 30, 2023
14.239	U.S. Department of Housing and Urban Development HOME Investment Partnerships Program	\$ 60,940,871

Note 4 – Election of De Minimis Indirect Rate

During the year ended June 30, 2023, the City did not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

See schedule of expenditures of federal awards.

City of Portland, Oregon
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

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.

See schedule of expenditures of federal awards.

City of Portland, Oregon
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

The figures used in this calculation to arrive at the RLF amount to be shown on the Schedule are as of June 30, 2023, and the calculation is as follows:

Federal Assistance Listing Number	Program Name	Outstanding Balance at June 30, 2023
11.307	U.S. Department of Commerce Economic Adjustment Assistance Program – EDA Revolving Loan Fund	\$ 4,138,805
		EDA Agreement #07-79-07618
	Loans Receivable	\$ 1,203,366
	Cash	180,241
	Administrative Costs	9,199
		1,392,806
	Federal Participation Rate	100%
	Federal Share of Revolving Loan Fund	\$ 1,392,806
		EDA Agreement #07-39-02259
	Loans Receivable	\$ 1,129,165
	Cash	1,594,008
	Administrative Costs	72,485
		2,795,658
	Federal Participation Rate	98%
	Federal Share of Revolving Loan Fund	\$ 2,745,999
	Total Federal Share of Revolving Loan Fund	\$ 4,138,805

See schedule of expenditures of federal awards.

City of Portland, Oregon
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

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>
14.239	HOME Investment Partnerships Program	Unmodified
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery	Unmodified
97.067	Homeland Security Grant Program	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