



Fiscal Year Ended
June 30, 2025

About the Cover:

[Preschool for All \(PFA\)](#) is building a brighter future for Multnomah County. This year alone, 3,800 children are benefitting from free, quality preschool through PFA – and this number grows every year. PFA is committed to making public preschool universal by 2030. A critical part of achieving this goal is the PFA Facilities Fund, which has awarded \$24 million in grants and loans to over 50 sites to expand capacity and improve classroom quality.

A perfect example of this impact is TCA Creative Minds Academy (featured in photo), where the fund enabled them to [open a second location](#), creating more seats and a thriving environment for students and staff. Preschool for All investments are directly paving the way for every interested Multnomah County family to access free preschool.

Photo Credit: Adam Wickham

Cover graphic design credit: Khevin Phaophongsavath

MULTNOMAH COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025



Prepared by: Department of County Management
Eric Arellano, Chief Financial Officer
501 SE Hawthorne Blvd, Suite 531
Portland, Oregon 97214

TABLE OF CONTENTS

Page

INDEPENDENT AUDITOR'S REPORTS:

Report of Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.....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:

Schedule of Expenditures of Federal Awards.....6

Notes to the Schedule of Expenditures of Federal Awards.....16

SCHEDULE OF FINDINGS AND QUESTIONED COSTS:

Schedule of Findings and Questioned Costs.....17

SUMMARY OF PRIOR AUDIT FINDINGS.....18

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 Board of Commissioners
Multnomah County, 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, the aggregate remaining fund information and the respective budgetary comparisons for the General Fund, Federal/State Program Fund, Supportive Housing Fund, and Preschool for All Program Fund of Multnomah County, Oregon (Multnomah County) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Multnomah County's basic financial statements, and have issued our report thereon dated November 13, 2025. Our report includes a reference to other auditors who audited the financial statements of The Library Foundation, a discretely presented component unit, as described in our report on Multnomah County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Multnomah County'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 Multnomah County's internal control. Accordingly, we do not express an opinion on the effectiveness of Multnomah County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Multnomah County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

Baker Tilly US, LLP

Portland, Oregon
November 13, 2025

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 Board of Commissioners
Multnomah County, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Multnomah County, Oregon's (the County) 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 Multnomah County's major federal programs for the year ended June 30, 2025. Multnomah County'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, Multnomah County 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, 2025.

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 County 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 County'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 County'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 County'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 County'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 County'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 County'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 County'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 governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Multnomah County, Oregon as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Multnomah County, Oregon's basic financial statements. We issued our report thereon dated November 13, 2025, 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 basic 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.

Baker Tilly US, LLP

Portland, Oregon
December 16, 2025

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2025

| Federal Assistance Listing Number | Program Title | Grantor | Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|--|--|---|-----------------------------|--------------------------------------|
| DEPARTMENT OF AGRICULTURE | | | | | |
| 10.553 | School Breakfast Program | STATE OF OREGON - DEPARTMENT OF EDUCATION | 227OROR3N1099 | \$ 37,664 | \$ - |
| 10.555 | National School Lunch Program | STATE OF OREGON - DEPARTMENT OF EDUCATION | 187OROR3N1099 227OROR3N1099 | 80,290 | - |
| | | <i>Total Child Nutrition Cluster</i> | | <u>117,954</u> | <u>-</u> |
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children | STATE OF OREGON - PUBLIC HEALTH DIVISON | 159825 | 3,429,837 | - |
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children | FOOD RESEARCH AND ACTION CENTER | N/A | 26,902 | - |
| | | <i>Total Special Supplemental Nutrition Program for Women, Infants, and Children</i> | | <u>3,456,739</u> | <u>-</u> |
| 10.561 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | STATE OF OREGON - PUBLIC HEALTH DIVISON | 187OROROS2514 | 147,310 | - |
| | | <i>Total SNAP Cluster</i> | | <u>147,310</u> | <u>-</u> |
| 10.699 | Partnership Agreements | U.S. FOREST SERVICE | 22-PA-11062200-008 | 3,993 | - |
| | | TOTAL DEPARTMENT OF AGRICULTURE | | \$ 3,725,996 | \$ - |
| DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | | |
| 14.218 | Community Development Block Grants/ Entitlement Grants | U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | B-24-UC-41-0003 | \$ 340,714 | \$ 224,847 |
| 14.218 | COVID-19 - Community Development Block Grants | U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | B-20-UW41-0003 | 39,889 | 39,889 |
| | | <i>Total Community Development Block Grants/Entitlement Grants Cluster</i> | | <u>380,603</u> | <u>264,736</u> |
| 14.231 | Emergency Solutions Grant Program | STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY | E17-DC-41-0001 | 123,496 | 123,496 |
| 14.251 | Economic Development Initiative, Community Project Funding, and Miscellaneous grants | U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | B-22-CP-OR-0746 | 208,013 | 208,013 |
| | | | OR0026L0E012417 OR0022L0E012215 OR0025L0E012215 OR0026L0E012215 OR0355L0E012200 | | |
| 14.267 | Continuum of Care Program | U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | | 4,612,273 | 2,586,648 |
| | | TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | \$ 5,324,385 | \$ 3,182,893 |

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2025

| Federal Assistance Listing Number | Program Title | Grantor | Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|--|---|---|-----------------------------|--------------------------------------|
| DEPARTMENT OF THE INTERIOR | | | | | |
| 15.227 | Distribution of Receipts to State and Local Governments | U.S. DEPARTMENT OF INTERIOR | N/A | \$ 282,088 | \$ - |
| | | TOTAL DEPARTMENT OF THE INTERIOR | | \$ 282,088 | \$ - |
| DEPARTMENT OF JUSTICE | | | | | |
| 16.040 | Matthew Shepard and James Byrd, Jr. Hate Crimes Education, Investigation and Prosecution Program | U.S. DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS | 15PBJA-22-GG-01559-HATE | \$ 179,751 | \$ - |
| 16.560 | National Institute of Justice Research, Evaluation, and Development Project Grants | RAND CORPORATION | N/A | 6,547 | - |
| 16.575 | Crime Victim Assistance | STATE OF OREGON - DEPARTMENT OF JUSTICE | 2017-VA-GX-0007 | 969,069 | - |
| 16.582 | Crime Victim Assistance/Discretionary Grants | U.S. DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS | 15POVC-21-GK-01091-NONF | 417,054 | - |
| 16.588 | Violence Against Women Formula Grants | STATE OF OREGON - DEPARTMENT OF JUSTICE | VAWA-C-2023-MultnomahCo.DAVAP-00009 | 150,238 | - |
| 16.738 | Edward Byrne Memorial Justice Assistance Grant Program | OREGON CRIMINAL JUSTICE COMMISSION | 15PBJA-21-GG-00285-JAGX | 158,685 | - |
| 16.738 | Edward Byrne Memorial Justice Assistance Grant Program | CITY OF PORTLAND - POLICE BUREAU | 2020-DJ-BX-0213 | 215,858 | - |
| 16.738 | Edward Byrne Memorial Justice Assistance Grant Program | U.S. DEPARTMENT OF JUSTICE | 15PBJA-23-GK-05400-JAGP | 607,172 | 301,788 |
| | <i>Total Edward Byrne Memorial Justice Assistance Grant Program</i> | | | <i>981,715</i> | <i>301,788</i> |
| 16.745 | Criminal and Juvenile Justice and Mental Health Collaboration Program | U.S. DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS | 15PBJA21GG04289MEN T | 71,200 | - |
| 16.753 | Congressionally Recommended Awards | U.S. DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS | BRND 15POVC-24-GG-00689-BRND | 243,767 | - |
| 16.838 | Comprehensive Opioid Abuse Site-Based Program | U.S. DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS | 15PJBA22GG04411COA P 15PBJA23GG02348CO AP | 904,543 | - |
| 16.839 | STOP School Violence | U.S. DEPARTMENT OF JUSTICE - OFFICE OF JUSTICE PROGRAMS | 15PBJA21GG04635STOP | 976,793 | 37,973 |
| | | TOTAL DEPARTMENT OF JUSTICE | | \$ 4,900,677 | \$ 339,761 |

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2025

| Federal Assistance Listing Number | Program Title | Grantor | Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|---|--|---|-----------------------------|--------------------------------------|
| DEPARTMENT OF TRANSPORTATION | | | | | |
| 20.205 | Highway Planning and Construction | STATE OF OREGON - DEPARTMENT OF TRANSPORTATION | 41C051094LS3E30 41C051099Z240 41C051105L24 E | \$ 7,670,749 | \$ - |
| 20.205 | COVID-19 Highway Planning and Construction | STATE OF OREGON - DEPARTMENT OF TRANSPORTATION | N/A | 2,060,426 | - |
| | <i>Total Highway Planning and Construction</i> | | | <u>9,731,175</u> | <u>-</u> |
| 20.224 | Federal Lands Access Program | FEDERAL HIGHWAY ADMINISTRATION | 6905671940021 | 16,202 | - |
| 20.232 | Commercial Driver's License Program Improvement Grant | STATE OF OREGON - DEPARTMENT OF TRANSPORTATION | N/A | 8,445 | - |
| 20.507 | Federal Transit-Formula Grants | METRO | 41LU205900221 | 44,498 | - |
| | <i>Total Federal Transit Cluster</i> | | | <u>44,498</u> | <u>-</u> |
| 20.939 | Safe Streets and Roads for All | METRO | N/A | 256,053 | - |
| | TOTAL DEPARTMENT OF TRANSPORTATION | | | \$ 10,056,373 | \$ - |
| DEPARTMENT OF TREASURY | | | | | |
| 21.023 | COVID-19 - Emergency Rental Assistance Program | STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY SERVICES | N/A | \$ (20,386) | \$ - |
| 21.027 | COVID-19 - Coronavirus State and Local Fiscal Recovery Funds | CITY OF PORTLAND - BUREAU OF HOUSING | N/A | 8,505,744 | 8,189,247 |
| 21.027 | COVID-19 - Coronavirus State and Local Fiscal Recovery Funds | U.S. DEPARTMENT OF THE TREASURY | N/A | 2,629,587 | 641,365 |
| | <i>Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds</i> | | | <u>11,135,331</u> | <u>8,830,612</u> |
| 21.032 | COVID-19 - Local Assistance and Tribal Consistency Fund | U.S. DEPARTMENT OF THE TREASURY | N/A | 351,580 | - |
| | TOTAL DEPARTMENT OF TREASURY | | | \$ 11,466,525 | \$ 8,830,612 |
| ENVIRONMENTAL PROTECTION AGENCY | | | | | |
| 66.312 | Environmental Justice Government-to-Government (EJG2G) Program | U.S. ENVIRONMENTAL PROTECTION AGENCY | 02J57501 | \$ 358,956 | \$ 124,600 |

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2025

| Federal Assistance Listing Number | Program Title | Grantor | Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|--|---|---------------------------|-----------------------------|--------------------------------------|
| ENVIRONMENTAL PROTECTION AGENCY (continued) | | | | | |
| 66.432 | State Public Water System Supervision | STATE OF OREGON - PUBLIC HEALTH DIVISON | 31218 | 11,398 | - |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds | STATE OF OREGON - PUBLIC HEALTH DIVISON | 98009017 | 11,398 | - |
| 66.802 | Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements | U.S. ENVIRONMENTAL PROTECTION AGENCY | 02J36501 | 277,554 | 10,088 |
| TOTAL ENVIRONMENTAL PROTECTION AGENCY | | | | \$ 659,306 | \$ 134,688 |
| DEPARTMENT OF ENERGY | | | | | |
| 81.042 | Weatherization Assistance for Low-Income Persons | STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT | DE-EE0007945 | \$ 988,834 | \$ - |
| 81.128 | Energy Efficiency and Conservation Block Grant Program (EECBG) | STATE OF OREGON - DEPARTMENT OF ENERGY | DE-SE0000377 | 33,520 | 20,287 |
| TOTAL DEPARTMENT OF ENERGY | | | | \$ 1,022,354 | \$ 20,287 |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | |
| 93.043 | Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | 18AAORT355 | \$ 77,787 | \$ 27,261 |
| 93.043 | COVID-19 Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | 18AAORT355 | 31,272 | 31,272 |
| <i>Total Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services</i> | | | | <i>109,059</i> | <i>58,533</i> |
| 93.048 | Special Programs for the Aging-Title IV-and Title II-Discretionary Projects | STATE OF OREGON - DEPARTMENT OF CONSUMER & BUSINESS | 90MPQ212-03-00 | 19,492 | - |
| 93.052 | National Family Caregiver Support, Title III, Part E | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | 18AAORT3FC | 241,321 | - |
| 93.052 | COVID-19 National Family Caregiver Support, Title III, Part E | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | 18AAORT3FC | 52,746 | 44,367 |
| <i>Total National Family Caregiver Support, Title III, Part E</i> | | | | <i>294,067</i> | <i>44,367</i> |

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2025

| Federal Assistance Listing Number | Program Title | Grantor | Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|---|--|---------------------------|-----------------------------|--------------------------------------|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | |
| 93.044 | Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | 18AAORT355 | 818,221 | - |
| 93.044 | COVID-19 - Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | N/A | 160,004 | - |
| | <i>Total Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers</i> | | | 978,225 | - |
| 93.045 | Special Programs for the Aging-Title III, Part C-Nutrition Services | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | 18AAORT3CM | 2,535,482 | 2,315,868 |
| 93.045 | COVID-19 - Special Programs for the Aging Title III, Part C-Nutrition Services | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | 18AAORT3CM | 73,484 | 73,484 |
| | <i>Total Special Programs for the Aging-Title III, Part C-Nutrition Services</i> | | | 2,608,966 | 2,389,352 |
| 93.053 | Nutrition Services Incentive Program | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | 18AAORNSIP | 131,629 | 130,387 |
| | <i>Total Aging Cluster</i> | | | 3,718,820 | 2,519,739 |
| 93.069 | Public Health Emergency Preparedness | STATE OF OREGON - PUBLIC HEALTH DIVISON | N/A | 311,631 | - |
| 93.071 | Medicare Enrollment Assistance Program | STATE OF OREGON - DEPARTMENT OF CONSUMER & BUSINES | 2401ORMIAA 2401ORMI | 442,313 | - |
| 93.116 | Project Grants and Cooperative Agreements for Tuberculosis Control Programs | STATE OF OREGON - PUBLIC HEALTH DIVISON | 5NU62PS004959-04 | 15,867 | - |
| 93.136 | Injury Prevention and Control Research and State and Community Based Programs | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | NH28CE002394 | 332,116 | - |
| 93.136 | Injury Prevention and Control Research and State and Community Based Programs | STATE OF OREGON - PUBLIC HEALTH DIVISON | N/A | 37,971 | - |
| | <i>Total Injury Prevention and Control Research and State and Community Based Programs</i> | | | 370,087 | - |
| 93.145 | AIDS Education and Training Centers | UNIVERSITY OF WASHINGTON | 5U10HA29296 | 73,656 | - |
| 93.153 | Coordinated Services and Access to Research for Women, Infants, Children, and Youth | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | H1224796 | 484,988 | - |
| 93.217 | Family Planning Services | OREGON HEALTH AUTHORITY | N/A | 113,633 | - |

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2025

| Federal Assistance Listing Number | Program Title | Grantor | Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|--|--|-------------------------------------|-----------------------------|--------------------------------------|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | |
| 93.224 | Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers) | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | H8000149 H8N53854 | 9,389,462 | - |
| 93.527 | Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | H2E50178 | 404,105 | - |
| 93.527 | COVID-19 Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | H8L51111 | 40,599 | - |
| | <i>Total Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program</i> | | | <u>444,704</u> | - |
| | <i>Total Health Center Program Cluster</i> | | | <u>9,834,166</u> | - |
| 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | H79SP021987 H79SM084471 H79SP084136 | 243,088 | - |
| 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | STATE OF OREGON - PUBLIC HEALTH DIVISON | H79SM082094 | 155,707 | - |
| | <i>Total Substance Abuse and Mental Health Services Projects of Regional and National Significance</i> | | | <u>398,795</u> | - |
| 93.268 | Immunization Cooperative Agreements | STATE OF OREGON - PUBLIC HEALTH DIVISON | 05-0305OR5048 NH23IP922626 | 707,185 | - |
| 93.268 | COVID-19 - Immunization Cooperative Agreements | STATE OF OREGON - PUBLIC HEALTH DIVISON | N/A | 1,158,035 | - |
| | <i>Total Immunization Cooperative Agreements Program</i> | | | <u>1,865,220</u> | - |
| 93.276 | Drug-Free Communities Support Program Grants | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | H79SP020521 | 32,032 | - |
| 93.279 | Drug Abuse and Addiction Research Programs | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | 5R01DA039293 | 613,990 | - |
| 93.304 | Racial and Ethnic Approaches to Community Health | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | NU58DP007616 | 824,648 | 109,311 |
| 93.317 | Emerging Infections Program | STATE OF OREGON - PUBLIC HEALTH DIVISON | NU50CK000484 | 196,345 | - |

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2025

| Federal Assistance Listing Number | Program Title | Grantor | Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|--|---|---------------------------|-----------------------------|--------------------------------------|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | |
| 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | STATE OF OREGON - PUBLIC HEALTH DIVISION | NU50CK000389-05-01 | 1,215 | - |
| 93.323 | COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | STATE OF OREGON - PUBLIC HEALTH DIVISION | NU50CK000541 | (15,630) | - |
| | <i>Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Program</i> | | | <u>(14,415)</u> | <u>-</u> |
| 93.324 | State Health Insurance Assistance Program | STATE OF OREGON - DEPARTMENT OF CONSUMER & BUSINESS | 14AAORMSHI | 22,644 | - |
| 93.354 | COVID-19 - Public Health Emergency | STATE OF OREGON - PUBLIC HEALTH DIVISION | NU90TP922194 | 1,619,121 | - |
| 93.391 | COVID-19 Nursing Research | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | NH75OT000008 | 1,138,090 | 173,839 |
| 93.421 | Improve Social Determinants of Health - Getting Further Faster | NATIONAL ASSOCIATION COUNTY & CITY HEALTH OFFICER | N/A | 17,000 | - |
| 93.426 | CDC/Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke | STATE OF OREGON - PUBLIC HEALTH DIVISION | N/A | 80,000 | 34,275 |
| 93.526 | COVID-19 Affordable Care Act (ACA) Grants for Capital Development in Health Centers | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | C8E44107 | 742,139 | - |
| 93.556 | Promoting Safe and Stable Families | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | N/A | 152,658 | |
| 93.556 | Promoting Safe and Stable Families | UNITED WAY OF THE COLUMBIA-WILLAMETTE | N/A | 707,298 | 665,195 |
| | <i>Total Promoting Safe and Stable Families</i> | | | <u>859,956</u> | <u>665,195</u> |
| 93.558 | Temporary Assistance for Needy Families | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | 1801ORTANF | 259,125 | 259,128 |
| 93.558 | Temporary Assistance for Needy Families | STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY | 2001ORTANF | 379,664 | 256,442 |
| | <i>Total Temporary Assistance for Needy Families Program</i> | | | <u>638,789</u> | <u>515,570</u> |
| 93.563 | Child Support Enforcement | STATE OF OREGON - DEPARTMENT OF JUSTICE | 1804ORCSES | 3,250,518 | - |

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2025

| Federal Assistance Listing Number | Program Title | Grantor | Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|--|---|---|-----------------------------|--------------------------------------|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | |
| 93.568 | Low-Income Home Energy Assistance | STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT | G-2001ORLIEA 2001ORLIEA 2302ORLIEE 2402ORLIEE | 8,970,152 | 6,387,300 |
| 93.569 | Community Services Block Grant | STATE OF OREGON - DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT | N/A | 622,327 | 546,584 |
| 93.597 | Grants to States for Access and Visitation Programs | U.S. DEPARTMENT OF JUSTICE | 1-936001740-A2 | 79,836 | - |
| 93.647 | Social Services Research and Demonstration | COMMUNITY ACTION PARTNERSHIP OF OREGON | 90EDA0020-01-00 | 4,680 | - |
| 93.667 | Social Services Block Grant | STATE OF OREGON - DEPARTMENT OF EDUCATION | N/A | 284,901 | 284,901 |
| 93.788 | Opioid STR | STATE OF OREGON - PUBLIC HEALTH DIVISON | N/A | 75,751 | - |
| 93.870 | Maternal, Infant and Early Childhood Home visiting Grant Program | STATE OF OREGON - PUBLIC HEALTH DIVISON | X10MC32215 | 496,224 | 416,461 |
| 93.914 | HIV Emergency Relief Project Grants | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | H89HA00040 | 3,841,108 | 2,026,924 |
| 93.918 | Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | H76HA00197 | 756,251 | - |
| 93.924 | Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants | OREGON HEALTH & SCIENCES UNIVERSITY - PROJECTS ADM | 5H65HA00006 | 13,121 | - |
| 93.926 | Healthy Start Initiative | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | H4900141 | 908,958 | - |
| 93.928 | Special Projects of National Significance | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | H9739749 | 2,151 | - |
| 93.940 | HIV Prevention Activities- Health Dept. Based | STATE OF OREGON - PUBLIC HEALTH DIVISON | 5NU62PS24543 | 468,291 | 223,454 |
| 93.945 | Assistance Programs for Chronic Disease Prevention and Control | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | NU58DP007691 | 632,788 | 32,910 |

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2025

| Federal Assistance Listing Number | Program Title | Grantor | Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|---|--|---|-----------------------------|--------------------------------------|
| DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued) | | | | | |
| 93.958 | Block Grants for Community Mental Health Services | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | N/A | 2,350,627 | 1,792,048 |
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | STATE OF OREGON - DEPARTMENT OF HUMAN SERVICES | TI010043-18 5U79SP020705-3 | 4,038,390 | 3,746,361 |
| 93.967 | CDC's Collaboration with Academia to Strengthen Public Health | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | NE11OE000096 | 2,441,957 | - |
| 93.967 | CDC's Collaboration with Academia to Strengthen Public Health | STATE OF OREGON - PUBLIC HEALTH DIVISON | N/A | 70,397 | - |
| | <i>Total CDC's Collaboration with Academia to Strengthen Public Health Program</i> | | | <u>2,512,354</u> | <u>-</u> |
| 93.977 | Preventive Health Services Sexually Transmitted Diseases Control Grants | STATE OF OREGON - PUBLIC HEALTH DIVISON | N/A | 115,250 | - |
| 93.977 | Preventive Health Services Sexually Transmitted Diseases Control Grants | U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | 1 NH25PS005192-01-00 5 NH25PS004256-05-00 | 63,127 | - |
| | <i>Total Preventive Health Services Sexually Transmitted Disease Control Grants</i> | | | <u>178,377</u> | <u>-</u> |
| 93.994 | Maternal and Child Health Services Block Grant to the States | STATE OF OREGON - PUBLIC HEALTH DIVISON | B04MC32566 | 278,408 | 134,442 |
| | TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | \$ 54,587,346 | \$ 19,712,214 |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | | | |
| 94.011 | Foster Grandparent Program | CORPORATION FOR NATIONAL & COMMUNITY SERVICE | 22SFIOR003 | \$ 162,434 | \$ - |
| | <i>Total Foster Grandparent/Senior Companion Cluster</i> | | | <u>162,434</u> | <u>-</u> |
| | TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | \$ 162,434 | \$ - |
| EXECUTIVE OFFICE OF THE PRESIDENT | | | | | |
| 95.001 | High Intensity Drug Trafficking Areas Program | OREGON-IDAHO HIDTA | G17OR0003A | \$ 184,834 | \$ - |
| | TOTAL EXECUTIVE OFFICE OF THE PRESIDENT | | | \$ 184,834 | \$ - |

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards (SEFA)
For the Year ended June 30, 2025

| Federal Assistance Listing Number | Program Title | Grantor | Identifying Number | Federal Expenditures | Expenditures to Subrecipients |
|--|---|---|---|---------------------------------|--|
| DEPARTMENT OF HOMELAND SECURITY | | | | | |
| 97.012 | Boating Safety Financial Assistance | STATE OF OREGON - MARINE BOARD | 3317FAS170141 | \$ 582,759 | \$ - |
| 97.042 | Emergency Management Performance Grants | STATE OF OREGON - OFFICE OF EMERGENCY MANAGEMENT | EMS-2020-EP-00007-S01 | 173,120 | - |
| 97.067 | Homeland Security Grant Program | CITY OF PORTLAND | EMW-2023-SS-00004 | 22,800 | - |
| | | | EMW-2022-SS- 00045 EMW-2023-SS- 00004 | 269,007 | - |
| 97.067 | Homeland Security Grant Program | STATE OF OREGON - OFFICE OF EMERGENCY MANAGEMENT | | <u>291,807</u> | <u>-</u> |
| | | <i>Total Homeland Security Grant Program</i> | | | |
| | | TOTAL DEPARTMENT OF HOMELAND SECURITY | | \$ 1,047,686 | \$ - |
| | | TOTAL FEDERAL FUNDING | | \$ 93,420,004 | \$ 32,220,455 |

MULTNOMAH COUNTY, OREGON
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Note A – General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal awards programs of Multnomah County, Oregon (the County) for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of the Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards* (Uniform Guidance). The County's reporting entity is defined in Note 1 to the County's June 30, 2025 basic financial statements.

Note B – Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified-accrual basis of accounting, as described in Note 1 to the County's basic financial statements. Expenditures reported on this schedule are recognized following the cost principles in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. The County has elected not to use the de minimus indirect cost rate as allowed under the Uniform Guidance.

The Highway Planning and Construction grant, Federal ALN 20.205, was reported on the cash basis due to the nature of this award. The Schedule provides the summary of expenditures of federal awards by program or program cluster (Federal Assistance Listing Number), by State Agency, if applicable, and by detailed pass through agency, if applicable.

Negative amounts shown on the Schedule of Expenditures of Federal Awards represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note C – Relationship to Basic Financial Statements

Federal financial assistance revenues reported in the County's basic financial statements are included with operating grants and contributions.

Note D – Unaudited Non-cash and Non-federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes two non-cash awards.

An award from the Oregon Department of Education provides food donations (ALN 10.555 - Commodity Supplemental Food Program) for the Juvenile Detention Center. The value of the food is determined by the grantor: \$4,507. This amount is included in the total program value reported on the Schedule of Expenditures of Federal Awards of \$80,290.

An additional award from the Department of Health and Human Services is in the form of immunization vaccines (ALN 93.268 – Childhood Immunization Grants). The value of the non-cash portion of the Childhood Immunization Grant award was determined by the granting agency and was determined as non-federal funds. The amount expended and advanced at June 30, 2025 is calculated on a proportionate basis; \$4,401,918, this amount is disclosed only and is not included in the Schedule of Expenditures of Federal Awards.

Multnomah County
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

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> |
|---|---|---|
| 93.224/93.527 | Health Center Program Cluster | Unmodified |
| 10.557 | WIC Special Supplemental Nutrition Program for Women, Infants, and Children | Unmodified |
| 93.568 | Low-Income Home Energy Assistance | Unmodified |

Dollar threshold used to distinguish between type A and type B programs: \$ 2,802,600

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

Section II - Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

None noted.



Summary Schedule of Prior Audit Findings

Finding #2024-001: Allowable Costs – Significant Deficiency in Internal Controls over Compliance and Instances of Noncompliance

Federal Agency: Department of Health and Human Services

Federal Programs: COVID-19 – Aging Cluster & Child Support Enforcement

Condition: We obtained evidence indicating that the County charged budgeted amounts for facilities, records and information technology and did not confirm the amounts charged were not in excess of what was incurred subsequent to year-end.

Recommendation: It was recommended that the County perform a review of any budgeted amounts charged to federal grants to confirm the amounts charged do not exceed amounts incurred and stop charging costs for vacant space to federal programs.

Status of Finding: Resolved, the County has implemented an internal control to reconcile the budgeted allocation methodology to the actual amounts incurred to ensure that the amounts charged to the federal grant do not exceed actual expenses incurred. In addition, the County ensures that all costs allocated to federal grants have a direct benefit.