

School District No. 1J, Multnomah County, Oregon

PORTLAND PUBLIC SCHOOLS



REPORT ON REQUIREMENTS FOR FEDERAL AWARDS (UNIFORM GUIDANCE)

For the year ended June 30, 2019



DRAFT 11/26/19



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Portland Public Schools

**Report on Requirements for Federal Awards
(Uniform Guidance)**

For the year ended June 30, 2019

School District No. 1J, Multnomah County, Oregon

Portland, Oregon

Prepared by the Finance Department

DRAFT 11/26/19



**School District No. 1J,
Multnomah County, Oregon
Portland Public Schools**

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All Star Awards



Grant High School Grand Opening

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Jefferson Dancers



Stephenson Elementary

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SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2019

CFDA/ Grant	Grant Description	Pass-Through Grantor's No.	Period Covered	Direct or Pass-Thru	Award Amount	Expenditures	Agency Total
Department of Agriculture							
Food and Nutrition Service							
Child Nutrition Cluster							
10.553 School Breakfast Program							
202	Donated Foods		07/01/18-06/30/19	Pass-Thru		95,662 ¹	
202	School Breakfast Program	N/A	07/01/18-06/30/19	Pass-Thru		2,610,961	
						2,706,623	
10.555 National School Lunch Program							
202	Donated Foods		07/01/18-06/30/19	Pass-Thru		995,656 ¹	
202	National School Lunch Program	N/A	07/01/18-06/30/19	Pass-Thru		6,549,686	
						7,545,342	
10.559 Summer Food Service Program for Children							
202	Summer Food Service Program for Children	N/A	07/01/18-06/30/19	Pass-Thru		403,717	
Total Child Nutrition Cluster						10,655,682	
10.558 Child and Adult Care Food Program							
202	Donated Foods		07/01/18-06/30/19	Pass-Thru		37,494 ¹	
G0339	Childcare Food Program for Head Start	N/A	07/01/18-06/30/19	Pass-Thru		520,365	
202	Child and Adult Care Food Program	N/A	07/01/18-06/30/19	Pass-Thru		723,535	
						1,281,394	
10.582 Fresh Fruit and Vegetable Program							
202	Fresh Fruit and Vegetable Grants	Multiple	07/01/18-06/30/19	Pass-Thru		529,273	
Pass-Thru from Oregon Department of Education						11,945,984	
Pass-Thru from Oregon Nutrition Services						520,365	
Department of Agriculture Total							12,466,349
Department of Defense							
Office Of The Secretary of Defense							
12.550 The Language Flagship Grants to Institutions of Higher Education							
G1658	Mandarin Chinese Flagship Grant	271880A	06/01/16-05/31/20	Pass-Thru	1,135,533	440,187	
National Security Agency							
12.900 Language Grant Program							
G1751	StarTalk	H98230-18-1-0205	05/02/18-03/31/19	Direct	112,500	82,924	
G1891	StarTalk	H98230-19-1-0189	05/01/19-03/31/20	Direct	112,500	45,583	
						128,507	
Direct Funding						128,507	
Pass-Thru from University of Oregon CASLS						440,187	
Department of Defense Total							568,694
National Science Foundation							
47.076 Education and Human Resources							
G1477	Cornell Lab of Ornithology AISL Award	N/A	11/01/14-09/30/19	Pass-Thru	70,000	8,327	
Pass-Thru from Cornell University						8,327	
National Science Foundation Total							8,327

SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2019

CFDA/ Grant	Grant Description	Pass-Through Grantor's No.	Period Covered	Direct or Pass-Thru	Award Amount	Expenditures	Agency Total
Department of Education							
Office of Career, Technical, and Adult Education							
84.048 Career and Technical Education - Basic Grants to States							
G1685	Carl Perkins 17/18	44296	07/01/17-09/30/18	Pass-Thru	376,475	36,038	
G1813	Carl Perkins 18/19	48912	07/01/18-09/30/19	Pass-Thru	441,331	312,446	
						<u>348,484</u>	
Office of Elementary and Secondary Education							
84.010 Title I Grants to Local Educational Agencies							
G1591	Title IA - Central	41141	07/01/16-09/30/18	Pass-Thru	6,617,425	29,833	
G1670	Title IA - School Budgets	45676	07/01/17-09/30/19	Pass-Thru	4,001,457	230,389	
G1671	Title IA - Central	45676	07/01/17-09/30/19	Pass-Thru	5,773,495	2,355,632	
G1672	Title IA - Focus/Priority	45676	07/01/17-09/30/19	Pass-Thru	452,489	25,343	
G1676	Title ID	45744	07/01/17-09/30/19	Pass-Thru	305,325	195,252	
G1800	Title IA - School Budgets	50466	07/01/18-09/30/19	Pass-Thru	4,052,470	2,998,663	
G1801	Title IA - Central	50466	07/01/18-09/30/19	Pass-Thru	5,774,770	3,882,628	
G1802	Title IA - Focus/Priority	50466	07/01/18-09/30/19	Pass-Thru	303,935	29,337	
G1806	Title ID	50319	07/01/18-09/30/19	Pass-Thru	302,770	183,255	
						<u>9,930,332</u>	
84.011 Migrant Education State Grant Program							
G1673	Title IC - Migrant Education	44991	07/01/17-09/30/19	Pass-Thru	291,265	125,381	
G1674	Title IC - Migrant Education Preschool	44908	07/01/17-09/30/18	Pass-Thru	10,033	724	
G1675	Title IC - Migrant Education Summer	48635	04/04/18-09/30/18	Pass-Thru	79,977	27,069	
G1803	Title IC - Migrant Education	49218	07/01/18-09/30/19	Pass-Thru	376,366	313,076	
G1804	Title IC - Migrant Education Preschool	49237	07/01/18-09/30/19	Pass-Thru	10,029	867	
G1805	Title IC - Migrant Education Summer	52526	03/15/19-09/30/19	Pass-Thru	94,880	28,799	
						<u>495,916</u>	
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth							
G1683	Title I N&D - Portland DART Schools	11011	07/01/17-06/30/19	Pass-Thru	439,896	151,084	
84.196 Education for Homeless Children and Youth							
G1677	McKinney-Vento Homeless Education	46127	07/01/17-09/30/19	Pass-Thru	122,000	77,258	
84.287 Twenty-First Century Community Learning Centers (CLCs)							
G1612	21st Century CLCs Cohort 3 Yr 4	40529	07/01/16-09/30/18	Pass-Thru	401,338	28,889	
G1682	21st Century CLCs Cohort 4 Yr 4	44156	07/01/17-09/30/18	Pass-Thru	389,421	122,177	
						<u>151,066</u>	
84.365 English Language Acquisition State Grants							
G1680	Title III - English Language Acquisition	44247	07/01/17-09/30/19	Pass-Thru	499,992	62,063	
G1810	Title III - English Language Acquisition	50280	07/01/18-09/30/19	Pass-Thru	501,682	270,529	
						<u>332,592</u>	
84.367 Supporting Effective Instruction State Grants							
G1609	Title IIA - Private School Allocation	41396	07/01/16-09/30/18	Pass-Thru	338,062	19,380	
G1678	Title IIA - Imprv Tchr Qlty	45892	07/01/17-09/30/18	Pass-Thru	1,137,882	50,923	
G1679	Title IIA - Private School Allocation	45892	07/01/17-09/30/18	Pass-Thru	189,018	15,596	
G1808	Title IIA - Imprv Tchr Qlty	49389	07/01/18-09/30/19	Pass-Thru	1,450,039	801,169	
G1809	Title IIA - Private School Allocation	49389	07/01/18-09/30/19	Pass-Thru	212,815	172,193	
						<u>1,059,261</u>	
84.060 Indian Education Grants to Local Educational Agencies							
G1811	Indian Education	S060A180938	07/01/18-06/30/19	Direct	191,521	119,521	
84.377 School Improvement Grants							
G1606	School Improvement - Woodlawn	41815	07/01/16-09/30/18	Pass-Thru	431,539	53,897	
G1698	School Improvement - Woodlawn	46142	07/01/17-06/01/19	Pass-Thru	159,700	159,700	
G1823	School Improvement - Woodlawn	46862	07/01/18-09/30/19	Pass-Thru	8,597	3,706	
						<u>217,303</u>	

SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2019

CFDA/ Grant	Grant Description	Pass-Through Grantor's No.	Period Covered	Direct or Pass-Thru	Award Amount	Expenditures	Agency Total
Department of Education (Continued)							
Office of Safe and Healthy Students							
84.424 Student Support and Academic Enrichment Program							
G1781	Title IV-A Student Spprt 17-19	47805	07/01/18-09/30/19	Pass-Thru	103,757	36,749	
Office of Academic Improvement							
84.330 Advanced Placement Program (Advanced Placement Test Fee: Incentive Program Grants)							
G0972	International Baccalaureate (IB) Fee Payment Program	N/A	07/01/09-06/30/19	Pass-Thru	666,657	103,142	
Office Of Special Education and Rehabilitative Services							
Special Education Cluster (IDEA)							
84.027 Special Education Grants to States							
G1687	Special Ed - SPR&I 17/18	44478	07/01/17-09/30/18	Pass-Thru	40,476	3,940	
G1689	TBI Liaison 17/18	47574	07/01/17-06/30/19	Pass-Thru	42,500	20,156	
G1690	IDEA Part B, Section 611 17/18	45244	07/01/17-09/30/19	Pass-Thru	8,015,551	2,177,106	
G1692	IDEA Enhancement 17/18	46522	10/01/17-09/30/18	Pass-Thru	21,218	16,845	
G1693	Audiology Support	46751	07/01/17-06/30/19	Pass-Thru	1,006,668	559,969	
G1699	Portland Dart - LTCT 17/18 IDEA	11011	07/01/17-06/30/19	Pass-Thru	173,422	87,310	
G1700	Columbia Regional Contract	11046	07/01/17-06/30/19	Pass-Thru	11,385,381	6,183,273	
G1815	Special Ed - SPR&I 18/19	49601	07/01/18-06/30/19	Pass-Thru	41,768	28,386	
G1816	Extended Assessment 18/19	49177	07/01/18-06/30/19	Pass-Thru	14,286	4,750	
G1818	IDEA Part B, Section 611 18/19	49942	07/01/18-09/30/20	Pass-Thru	8,100,852	4,040,270	
G1921	Post School Outcomes-Interview	52299	07/01/18-09/30/18	Pass-Thru	3,075	2,895	
						13,124,900	
84.173 Special Education Preschool Grants							
G1621	IDEA Part B, Section 619 16/17	40665	07/01/16-09/30/18	Pass-Thru	83,736	2,131	
G1691	IDEA Part B, Section 619 17/18	45486	07/01/17-09/30/19	Pass-Thru	85,106	85,106	
G1819	IDEA Part B, Section 619 18/19	50171	07/01/18-09/30/20	Pass-Thru	84,850	757	
						87,994	
Total Special Education (IDEA) Cluster						13,212,894	
84.126 Rehabilitation Services - Vocational Rehabilitation Grants to States							
G1710	YTP Vocational Rehabilitation Grant	154931	07/01/17-06/30/19	Pass-Thru	294,887	151,723	
G1814	Oregon Commission for the Blind	10118	07/01/18-09/30/19	Pass-Thru	277,000	264,834	
						416,557	
Office of Postsecondary Education							
84.334 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP)							
G1455	GEAR-UP - Mobilizing for College	P334A140180	09/25/14-09/24/21	Direct	5,971,200	1,616,805	
G1827	E3 - Engage, Empower, Elevate	P334A180117	10/01/18-09/30/25	Direct	1,566,400	303,446	
						1,920,251	
Office of Innovation and Improvement							
84.411 Education Innovation and Research							
G1716	PREP (Education Innovation & Research)	U411C170253	10/01/17-09/30/22	Direct	3,918,325	682,410	
						2,722,182	
						26,116,081	
						264,834	
						151,723	

Department of Education Total

29,254,820

SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2019

CFDA/ Grant	Grant Description	Pass-Through Grantor's No.	Period Covered	Direct or Pass-Thru	Award Amount	Expenditures	Agency Total
Department of Health and Human Services							
Administration for Children and Families							
Child Care and Development Fund Cluster							
93.575 Child Care and Development Block Grant							
G1755	Teen Parent Services	156248	01/01/18-06/30/19	Pass-Thru	287,946	153,720	
Total Child Care and Development Fund Cluster						153,720	
93.600 Head Start							
G1696	Head Start 17/18	10CH0193-05-00	11/01/17-10/31/18	Direct	5,338,923	1,173,133	
G1822	Head Start 18/19	10CH010719-01-00	11/01/18-10/31/19	Direct	5,432,303	4,335,774	
						<u>5,508,907</u>	
93.658 Foster Care Title IV-E							
G1234	Foster Care Transportation	137592	09/01/11-06/30/19	Pass-Through	528,564	100,500	
Centers for Disease Control and Prevention							
93.079 Cooperative Agreements to Promote							
G1719	Adolescent HIV/STI PPP Tier III	N/A	10/01/17-09/30/18	Pass-Thru	30,000	11,434	
G1770	SAY Wellness	NU87PS004369-01-00	08/01/18-07/31/23	Direct	370,172	189,774	
						<u>201,208</u>	
Immed. Office of the Secretary of Health							
93.297 Teen Pregnancy Prevention Project							
G1659	Mult County ACT/TPP Proj	N/A	07/01/16-06/30/20	Pass-Thru	10,000	2,807	
Centers for Medicare and Medicaid Services							
Medicaid Cluster							
93.778 Medical Assistance Program							
S0027	Medicaid - Regional Durable Medical Equip.	N/A	07/01/97-06/30/20	Pass-Thru	726,855	43,200	
Total Medicaid Cluster						43,200	
						Direct Funding	5,698,681
						Pass-Thru from Advocates for Youth	11,434
						Pass-Thru from Multnomah County	2,807
						Pass-Thru from Oregon Department of Human Services	297,420
Department of Health and Human Services Total							6,010,342
Grand Total						48,308,532	48,308,532

This schedule is prepared on the modified accrual basis of accounting.

¹ Donated food is valued at estimated fair value. Donated food was allocated between 10.553, 10.555 and 10.558.

SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2019

Purpose of the Schedule

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2019. 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 District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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 for State, Local and Indian Tribal Governments, where applicable, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

The District has not elected to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

Federal Financial Assistance

Pursuant to Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the Schedule, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Major Programs

Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the District are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes.

Reporting Entity

The reporting entity is fully described in notes to the financial statements. The Schedule includes all federal programs administered by the District for the year ended June 30, 2019.

Expenditure Recognition

Expenditures of federal awards are accounted for under the modified accrual basis of accounting. Expenditures are recorded when the liability is incurred. Donated commodities are valued at their estimated fair value.

Subrecipients

The District does not pass-through federal awards to any subrecipients.

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Faubion Elementary



Roosevelt High School

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Mandarin Immersion



Benson High School

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Portland Public Schools Nondiscrimination Statement

Portland Public Schools recognizes the diversity and worth of all individuals and groups and their roles in society.

The District is committed to equal opportunity and nondiscrimination in all its educational and employment activities. The District prohibits discrimination based on race; national or ethnic origin; color; sex; religion; age; sexual orientation; gender expression or identity; pregnancy; marital status; familial status; economic status or source of income; mental or physical disability or perceived disability; or military service.

Board of Education Policy 1.80.020-P

Contact Information for Civil Rights Matters

District Title VI: Angie Morrill	Phone: 503-916-6499 x71112
District Title IX: Liane O'Banion	Phone: 503-916-3025
District 504: James Loveland	Phone: 503-916-2000 x71041
American Disabilities Act: Human Resources	Phone: 503-916-3544

2018-19 Report on Requirements for Federal Awards Preparation

Deputy Superintendent, Business & Operations
Chief Financial Officer
Director of Financial Services

Claire Hertz
Cynthia Le
Tracy Pinder, CPA

Grant Accounting

Financial Operations Manager
Accountant/Analyst
Sr. Accountant/Analyst
Sr. Accountant/Analyst
Accountant/Analyst

Melissa Ensminger
Georgina Jackson
Michael Johnson
Aaron Musk
Zeb Petterborg