

School District No. 1J, Multnomah County, Oregon

## PORTLAND PUBLIC SCHOOLS



# REPORT ON REQUIREMENTS OF THE SINGLE AUDIT ACT AND OMB CIRCULAR A-133

For the year ended June 30, 2013



*Carole Smith kicking off the eight year \$482 million school improvement bond program*

### Measure 26-144

#### BALLOT TITLE

##### PORTLAND PUBLIC SCHOOL DISTRICT BONDS TO IMPROVE SCHOOLS

**QUESTION:** Is the Portland Public School District authorized to issue up to \$482 million of general obligation bonds to improve schools? If the bonds are approved, they will be payable from taxes on property or property ownership that are not subject to the limits of sections 11 and 11b, Article XI of the Oregon Constitution.

**SUMMARY:** If approved this measure would finance capital costs, including projects that:

Replace leaking, worn or deteriorating school roofs,  
Renovate or replace schools,

Strengthen schools against earthquakes,

Repay loans for capital costs, including 9 roof replacements, 47 boiler conversions, and the Rosa Parks School,

Increase access to schools for students, teachers and visitors with disabilities, and

Upgrade science classrooms at middle grade schools.

Citizen accountability and oversight and annual audits of bond projects and expenditures will be required.

The bonds may be issued in multiple series and each series may mature over no more than 21 years.

Most bonds will mature in eight years or less. Bond cost for eight years is estimated at about \$1.10 per \$1,000 of taxable assessed property value, then reducing to about thirty cents per \$1,000. For this measure, the cost for a house assessed at \$150,000 for property tax purposes would be about \$165 a year for eight years, then reducing to about \$45 per year.

Work has begun on the voter approved eight-year School Building Improvement Bond. This summer, improvement projects at the first five schools were completed on time and on budget employing hundreds of workers from local companies. The bond will rebuild three high schools and replace one grade school. It will also fix leaking and deteriorating roofs, and make seismic safety, access and science lab upgrades at up to 63 other schools.

## About the Cover

Portland Public Schools is the largest school district in Oregon, with 78 schools that serve over 47,000 students. The District is made up of 28 elementary schools, 29 K-8 schools, ten middle and ten high schools, and one K-12 schools. This includes community-based and special-services programs.

The average age of PPS buildings is over 65 years. Some are more than 100 years old; more than half were built before 1940. Only two were constructed since 1975. Decades of budget reductions have deferred maintenance and upgrades in order to fund teaching staff and learning materials, leading to classrooms and other learning environments with inadequate air flow and temperature control; leaky roofs; noisy and archaic mechanical and plumbing systems; and electrical systems inadequate to support current technology.

In November 2012, voters authorized the school district to issue up to \$482 million in general obligation bonds to fund a capital improvement program that will include full modernization of four schools, significant improvements at 63 schools, repayment of \$45 million of capital debt, and the master planning of six more high school campuses. The Bond also defined five capital improvement categories: Educational Facility Improvements, Seismic and other Building Improvements, Full Modernizations or Replacements, Debt Repayment, and Program Costs.

Educational Facility Improvements along with Seismic and other Building Improvements are being implemented through a series of annual Improvement Projects conducted primarily during the summer break periods to minimize disruption on the educational environments at our schools. Improvement Project 2013 completed construction work at the first five schools on time and on budget, employing hundreds of workers from local companies.

For Improvement Project 2014, the top two selection criteria were the 2012 seismic ratings and the combined underserved student percentage of our schools. Master planning for full modernization of the historic Franklin and Roosevelt high schools and the replacement of Faubion PreK-8 is now underway, with community input being provided through a series of Public Design Workshops.

Portland Public Schools

**Report on Requirements of the Single Audit  
Act and OMB Circular A-133**

**For the year ended June 30, 2013**

School District No. 1J, Multnomah County, Oregon

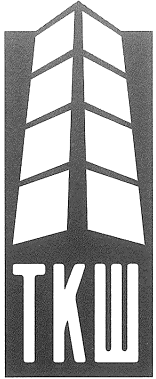
Portland, Oregon

Prepared by the Accounting and Payroll Services Department

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

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**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**

**INDEPENDENT AUDITOR'S REPORT**

December 16, 2013

To the Board of Education  
School District No. 1J, Multnomah County, Oregon  
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, each major fund, and the aggregate remaining fund information of School District No. 1J, Multnomah County, Oregon, (the District) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2013.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2013-01 that we consider to be a significant deficiency.

**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* (Continued)**

**INDEPENDENT AUDITOR'S REPORT (Continued)**

**COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the District'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 determination of financial statement amounts. 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*.

**THE DISTRICT'S RESPONSE TO THE FINDINGS**

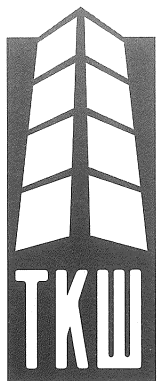
The District's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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 result of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Talbot, Korwola & Warwick LLP*

Certified Public Accountants



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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

**INDEPENDENT AUDITOR'S REPORT**

December 16, 2013

To the Board of Education  
School District No. 1J, Multnomah County, Oregon  
Portland, Oregon

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**

We have audited the compliance of School District No. 1J, Multnomah County, Oregon, (the District) with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2013. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

**MANAGEMENT'S RESPONSIBILITY**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**OPINION ON EACH MAJOR FEDERAL PROGRAM**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133 (Continued)**

**INDEPENDENT AUDITOR'S REPORT (Continued)**

**REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2013-02, 2013-03 and 2013-04, that we consider to be significant deficiencies.

The District's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

We have audited the financial statements of the District as of and for the year ended June 30, 2013, and have issued our report thereon dated December 16, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions 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 OMB Circular A-133 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.



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133 (Continued)**

**INDEPENDENT AUDITOR'S REPORT (Continued)**

**REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133 (Continued)**

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.

*Talbot, Kowala & Warwick LLP*

Certified Public Accountants

**School District No. 1J, Multnomah County, Oregon**  
 Schedule of Expenditures of Federal Awards  
 for the Year Ended June 30, 2013



CFDA #	Grant Description	Fund/ Grant	Pass-Through Grantor's No.	Grant		Direct or Pass-Through	Expenditures	Agency Total
				Begin Date	End Date			
<b>DEPARTMENT OF AGRICULTURE</b>								
<b>Office of Food and Nutrition Service</b>								
<b>Child Nutrition Cluster</b>								
10.553	<i>School Breakfast Program (SBP)</i>	202		7/1/2012	6/30/2013		177,470 <sup>1</sup>	
	Donated Foods						2,744,958	
	School Breakfast Program	202	26-555-201	7/1/2012	6/30/2013	Pass-Through	2,922,428	
10.555	<i>National School Lunch Program (NSLP)</i>	202		7/1/2012	6/30/2013		479,477 <sup>1</sup>	
	Donated Foods						7,095,816	
	National School Lunch Program	202	26-555-201	7/1/2012	6/30/2013	Pass-Through	7,575,293	
10.559	<i>Summer Food Service Program for Children (SFSPC)</i>	202		7/1/2012	6/30/2013		565,849	
	Summer Food Service Program for Children	202	USDA Food Program Assistance	7/1/2012	6/30/2013	Pass-Through		
<b>Total Pass-Through Programs from Child Nutrition Cluster</b>							11,063,570	
10.558	<i>Child and Adult Care Food Program</i>	202		7/1/2012	6/30/2013		78,820 <sup>1</sup>	
	Donated Foods						439,585	
	Child Care Food Program - Head Start	G0339	USDA Food Program Assistance	7/1/2012	6/30/2013		808,987	
	Child and Adult Care Food Program	202	USDA Food Program Assistance	7/1/2012	6/30/2013	Pass-Through	1,327,392	
10.574	<i>Team Nutrition Grant</i>	202		6/1/2012	9/30/2012		6,500	
	Healthier US School Challenge Grant	202	USDA Food Program Assistance	6/1/2012	9/30/2012	Direct		
10.575	<i>Farm to School Grant Program</i>	G1297	CN-F2S-IMPL-13-OR-01	12/1/2012	11/28/2014	Direct	3,533	
	Farm to School Implementation Grant							
10.579	<i>Child and Adult Care Food Program</i>	G1236	24618	2/8/2012	11/29/2013	Pass-Through	4,864	
	CACFP Wellness Mini-grant							
10.582	<i>Fresh Fruit and Vegetable Program (FFVP)</i>	202		10/1/2012	9/30/2013		504,548	
	Fresh Fruit and Vegetable Grants		24452,24533-24554			Pass-Through		

**School District No. 1J, Multnomah County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**for the Year Ended June 30, 2013**



CFDA #	Grant Description	Fund/ Grant	Pass-Through Grantor's No.	Grant		Direct or Pass-Through	Expenditures	Agency Total	
				Begin Date	End Date				
	<b>Office of Forest Service</b>								
	<b>Forest Service Schools and Roads Cluster</b>								
10.665	<i>Schools and Roads - Grants to States</i>		USDA Schools and Roads	7/1/2011	6/30/2012	Pass-Through	27,977		
	Total Pass-Through Programs from Forest Service Schools and Roads Cluster							27,977	
	Total Direct							10,033	
	Total Pass-Through Programs from Oregon Department of Education							12,900,374	
	Total Pass-Through Programs from Multnomah County							27,977	
<b>DEPARTMENT OF AGRICULTURE Total</b>									
<b>DEPARTMENT OF DEFENSE</b>									
	<b>Office Of The Assistant Secretary</b>								
	<i>The Language Flagship Grants to Institutions of Higher Education</i>								
12.550	Mandarin Chinese Flagship Grant	G1059	270481A	6/1/2009	5/31/2012		13,199		
	Mandarin Chinese Flagship Grant	G1273	271420A	6/1/2012	5/31/2013		463,340		
						Pass-Through	476,539		
	<b>National Security Agency</b>								
	<i>Mathematical Sciences Grants Programs</i>								
12.901	Starbase	G1133	OMB-248000-10015-IGA-10	10/1/2010	9/30/2012	Pass-Through	191		
	Total Pass-Through Programs from University of Oregon							476,539	
	Total Pass-Through Programs from Oregon Military Department							191	
<b>DEPARTMENT OF DEFENSE Total</b>									
								476,730	

School District No. 1J, Multnomah County, Oregon  
 Schedule of Expenditures of Federal Awards  
 for the Year Ended June 30, 2013



CFDA #	Grant Description	Fund/ Grant	Pass-Through Grantor's No.	Grant		Direct or Pass-Through	Expenditures	Agency Total
				Begin Date	End Date			
<b>DEPARTMENT OF TRANSPORTATION</b>								
Federal Highway Administration								
Highway Planning and Construction Cluster								
Safe Routes to Schools								
20.205	Pedestrian and Bicycle Safety Education	G1178	HU-11-10-24	7/12/2011	12/31/2012	Pass-Through	21,304	
Total Pass-Through from Highway Planning and Construction Cluster							21,304	
Total Pass-Through Programs from Oregon Department of Transportation							21,304	21,304
<b>DEPARTMENT OF TRANSPORTATION Total</b>								
<b>DEPARTMENT OF ENERGY</b>								
Energy Efficiency and Conservation Block Grant, Recovery Act								
81.128	Cool Schools Feasibility Grant	G1243	DEEE0003565/000	6/15/2012	10/30/2012	Pass-Through	15,000	
Total Pass-Through from Clean Energy Works Oregon							15,000	15,000
<b>DEPARTMENT OF ENERGY Total</b>								
<b>DEPARTMENT OF EDUCATION</b>								
Office Of Vocational And Adult Education								
Career and Technical Education - Basic Grants to States								
84.048	Carl Perkins 11/12	G1189	22142	7/1/2011	9/30/2012		74,612	
	Carl Perkins 12/13	G1255	24849	7/1/2012	9/30/2013		360,252	
	Perkins Peer Review	G1277	24923	7/1/2012	7/31/2012		530	
Pass-Through							435,394	

**School District No. 1J, Multnomah County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**for the Year Ended June 30, 2013**



CFDA #	Grant Description	Fund/ Grant	Pass-Through Grantor's No.	Grant		Direct or Pass-Through	Expenditures	Agency Total
				Begin Date	End Date			
<b>Office Of Special Education and Rehabilitative Services</b>								
<b>Special Education Cluster (IDEA)</b>								
84.027	<b>Special Education - Grants to States</b>							
	IDEA Enhancement Grant 11/12	G1190	23885	10/1/2011	9/30/2012		21,085	
	I.D.E.A.	G1192	23673	7/1/2011	9/30/2013		1,760,101	
	Columbia Regional	G1203	Contract 9107,IGA 58459	7/1/2011	6/30/2013		6,317,936	
	Portland DART Schools	G1205	Contract 9147	7/1/2011	6/30/2013		147,175	
	IDEA Enhancement Grant 12/13	G1256	26557	10/1/2012	9/30/2013		9,359	
	I.D.E.A.	G1258	26774	7/1/2012	9/30/2014		4,708,534	
	Special Ed - SPR&I	G1261	25864	8/1/2012	6/30/2013		20,998	
	Extended Assessment 12/13	G1267	25001	9/1/2012	6/30/2013		19,280	
	TBI Liason 12/13	G1282	26401	7/1/2012	6/30/2013	Pass-Through	10,000	
							<u>13,014,468</u>	
84.173	<b>Special Education Preschool Grants</b>							
	IDEA - Section 619 (FY 2010)	G1168	22033	7/1/2010	9/30/2012		251	
	IDEA Part B, 619 11/12	G1230	24272	7/1/2011	9/30/2013	Pass-Through	92,730	
							<u>92,981</u>	
								<u>13,107,449</u>
<b>Vocational Rehabilitation Cluster</b>								
84.126	<b>Rehabilitation Services - Vocational Rehabilitation Grants to States</b>							
	Oregon Commission for the Blind	G1257	101-12	7/1/2012	9/30/2013	Pass-Through	115,000	
								<u>115,000</u>
<b>Institute of Education Sciences</b>								
84.305E	<b>Evaluation of State &amp; Local Education Programs and Policies</b>							
	Effect of Dual-Language Immersion on Achievement	G1281	Sub Award 9920120119	7/24/2012	6/30/2013	Pass-Through	40,000	

**School District No. 1J, Multnomah County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**for the Year Ended June 30, 2013**



CFDA #	Grant Description	Fund/ Grant	Pass-Through Grantor's No.	Grant		Direct or Pass-Through	Expenditures	Agency Total
				Begin Date	End Date			
84.324A	<b>Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities</b>							
	My Life: Evaluation of Self Determination	G1159	R324A100166	6/1/2010	5/31/2013		44,979	
	Early Vocab Instruction & Intervention in KT	G1299	R324A110135	8/1/2012	6/30/2013	Pass-Through	3,570	
							<u>48,549</u>	
84.004F	<b>Office Of Elementary and Secondary Education</b>							
	<b>Civil Rights Training and Advisory Services</b>							
	Technical Assistance for Student Assignment Plans	G1060	S004F090014	9/30/2009	9/30/2012	Direct	2,235	
84.010	<b>Title I, Part A Cluster</b>							
	<b>Title I Grants to Local Education Agencies</b>							
	Title I - Central Office	G0926	12853	7/1/2008	6/30/2010		(133)	
	School Improvement Tier III - Jefferson	G1141	21676	9/1/2010	9/30/2012		7,141	
	Title I - School Budgets	G1180	22692	7/1/2011	6/30/2013		67,116	
	Title I - Central	G1181	22692	7/1/2011	6/30/2013		58,368	
	School Improvement Formula - Bridger	G1222	24345	9/1/2011	9/30/2012		33,246	
	School Improvement Formula - George	G1223	24358	9/1/2011	9/30/2012		3,725	
	School Improvement Formula - Hosford	G1224	24369	9/1/2011	9/30/2012		13,502	
	School Improvement Formula - Jefferson	G1226	24373	9/1/2011	9/30/2012		56,565	
	School Improvement Formula - Kelly	G1227	24375	9/1/2011	9/30/2012		18,264	
	School Improvement Formula - Vestal	G1228	24410	9/1/2011	9/30/2012		24,719	
	Title 1 - School Budgets	G1247	25325	7/1/2012	9/30/2013		4,454,959	
	Title 1 - Central	G1248	25325	7/1/2012	9/30/2013		8,971,077	
	Title 1D	G1249	25187	7/1/2012	9/30/2013		60,740	
	Priority & Focus Improvement	G1278	25659	8/1/2012	9/30/2013		29,614	
	Priority & Focus 12/13 - Caesar Chavez	G1285	26921	8/1/2012	9/30/2013		4,101	
	Priority & Focus 12/13 - Jefferson	G1286	26922	8/1/2012	9/30/2013		3,354	
	Priority & Focus 12/13 - Lane	G1287	26923	8/1/2012	9/30/2013		17,092	
	Priority & Focus 12/13 - Rigler	G1289	26925	8/1/2012	9/30/2013		28,700	
	Priority & Focus 12/13 - Scott	G1291	26927	8/1/2012	9/30/2013		20,394	
	Priority & Focus 12/13 - Sitton	G1292	26928	8/1/2012	9/30/2013		11,770	
	Priority & Focus 12/13 - Vernon	G1293	26929	8/1/2012	9/30/2013		22,098	
	Priority & Focus 12/13 - Whitman	G1294	26930	8/1/2012	9/30/2013		3,698	
	Priority & Focus 12/13 - Woodmere	G1296	26932	8/1/2012	9/30/2013	Pass-Through	15,516	
							<u>13,925,626</u>	
<b>Total Pass-Through from Title I, Part A Cluster</b>							<b>13,925,626</b>	

**School District No. 1J, Multnomah County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**for the Year Ended June 30, 2013**



CFDA #	Grant Description	Fund/ Grant	Pass-Through Grantor's No.	Grant		Direct or Pass-Through	Expenditures	Agency Total
				Begin Date	End Date			
84.011	<b>Migrant Education - State Grant Program</b>							
	Title IC - Migrant Ed - Preschool	G1184	22209	7/1/2011	9/30/2012		3,437	
	Title IC - Migrant Summer	G1185	24756	5/1/2012	9/30/2012		12,720	
	Title IC - Migrant Education	G1250	25386	7/1/2012	9/30/2013		114,105	
	Title IC - Migrant Summer	G1252	27291	4/15/2013	9/30/2013	Pass-Through	2,489	
							<u>132,751</u>	
84.013	<b>Title I State Agency Program for Neglected and Delinquent Children and Youth</b>							
	Portland DART Schools	G1206	Contract 9147	7/1/2011	6/30/2013		4,288	
	Portland DART Schools	G1207	Contract 9147	7/1/2012	6/30/2013	Pass-Through	55,657	
							<u>59,945</u>	
84.060A	<b>Indian Education - Grants to Local Educational Agencies</b>							
	Indian Education	G1193	S060A110938	9/1/2011	8/1/2012		37,855	
	Indian Education	G1259	S060A120938	7/1/2012	6/30/2013	Direct	142,613	
							<u>180,468</u>	
84.215L	<b>Fund for the Improvement of Education</b>							
	Smaller Learning Communities	G0887	S215L070492A-10	10/1/2007	9/30/2013	Direct	135,342	
84.330	<b>Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)</b>							
	Advanced Placement Fee Payment Program	G0972	Agreement	7/1/2009	6/30/2013	Pass-Through	8,530	
84.360A	<b>High School Graduation Initiative</b>							
	School Dropout Prevention Program	G1116	S360A100137	10/1/2010	9/30/2015	Direct	1,650,525	
84.365	<b>English Language Acquisition Grants</b>							
	Title III - Language Instruction	G1187	23004	7/1/2011	6/30/2013		347,059	
	Title III - Language Instruction	G1254	25156	7/1/2012	9/30/2013	Pass-Through	127,368	
							<u>474,427</u>	
84.367	<b>Improving Teacher Quality State Grants</b>							
	Title IIA - Teacher Quality	G1186	22884	7/1/2011	6/30/2013		266,638	
	Title IIA - Teacher Quality	G1253	25556	7/1/2012	9/30/2013	Pass-Through	2,430,186	
							<u>2,696,824</u>	

**School District No. 1J, Multnomah County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**for the Year Ended June 30, 2013**



CFDA #	Grant Description	Fund/ Grant	Pass-Through Grantor's No.	Grant		Direct or Pass-Through	Expenditures	Agency Total
				Begin Date	End Date			
<b>National Center for Education Statistics</b>								
<b>Statewide Data Systems Cluster</b>								
84.384	<i>Statewide Longitudinal Data Systems Grants Program, Recovery Act</i>	G1245	25103	5/1/2012	6/30/2013	Pass-Through	100,000	
				Total Pass-Through from Statewide Data Systems Cluster			100,000	
<b>School Improvement Grants Cluster</b>								
84.377	<i>School Improvement Grants</i>							
	School Improvement - Madison	G1210	22317	6/1/2011	9/30/2012		364,731	
	School Improvement - King	G1211	22316	6/1/2011	9/30/2012		179,429	
	School Improvement - Roosevelt	G1271	24905	6/1/2012	6/30/2014		1,699,830	
	School Improvement - Madison	G1274	24911	6/1/2012	6/30/2014		1,042,783	
	School Improvement - King	G1275	24910	6/1/2012	6/30/2014		455,557	
	Priority & Focus Improvement - Ockley Green	G1288	27176	8/1/2012	9/30/2013		14,406	
	Priority & Focus Improvement - Rosa Parks	G1290	27177	8/1/2012	9/30/2013		5,767	
	Priority & Focus Improvement - Woodlawn	G1295	27178	8/1/2012	9/30/2013		7,356	
	Priority & Focus Improvement	G1300	25659	8/1/2012	9/30/2013	Pass-Through	14,831	
							3,784,690	
84.388	<i>School Improvement Grants, Recovery Act</i>							
	Roosevelt School Improvement - ACT	G1108	19758 & 22255	5/1/2010	9/30/2012		7,184	
	Roosevelt School Improvement - POWER	G1110	19767 & 22264	5/1/2010	9/30/2012	Pass-Through	92,812	
							99,996	
				Total Pass-Through from School Improvement Grants Cluster			3,884,686	
<b>Office of Safe and Drug-Free Schools</b>								
84.184E	<i>Safe and Drug-Free Schools and Communities - National Programs</i>							
	Readiness & Emergency Management for Schools	G1111	Q184E100088	9/1/2010	1/31/2013	Direct	126,481	
<b>Office of English Language Acquisition</b>								
<i>Foreign Language Assistance</i>								
84.293A	Pathways to Proficiency in Russian	G0988	T293A100191	7/1/2010	6/30/2013		35,665	
84.293B	Foreign Language Assistance Project	G0938	T293B090123	9/1/2009	8/31/2013		107,341	
84.293B	Foreign Language Assistance Project	G0964	T293B080058	8/1/2008	7/31/2013	Direct	95,510	
							238,516	



**School District No. 1J, Multnomah County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**for the Year Ended June 30, 2013**



CFDA #	Grant Description	Fund/ Grant	Pass-Through Grantor's No.	Grant		Direct or Pass-Through	Expenditures	Agency Total														
				Begin Date	End Date																	
<b>Office of Innovation and Improvement</b>																						
<b>84.310A Parental Information and Resource Centers</b>																						
	Early Childhood Parent Education Mini Grant	G1235	Ltr / Award 2/28/12	2/1/2012	12/31/2012	Pass-Through	180															
<b>84.361A Voluntary Public School Choice</b>																						
	Voluntary Public School Choice	G0882	U361A070010	10/1/2007	9/30/2013	Direct	835,020															
<b>Office Of Education Research and Improvement</b>																						
<b>84.287 Twenty-First Century Community Learning Centers (CLCs)</b>																						
	21st Century CLCs - Cohort 2	G1197	23404	7/1/2011	9/30/2013		231,679															
	21st Century CLCs - Cohort 1	G1198	23420	7/1/2011	6/30/2013		99,171															
	21st Century CLCs - STEM Initiative	G1229	24338	11/1/2011	6/30/2013		17,073															
	21st Century CLCs - Cohort 2	G1263	25044	7/1/2012	9/30/2013		269,192															
	21st Century CLCs - Cohort 1	G1264	25029	7/1/2012	6/30/2013		245,988															
	21st Century CLCs - STEM Opportunity Initiative	G1301	27199	2/5/2013	6/30/2013		5,628															
	21st Century CLCs - EL Opportunity Initiative - Cohort 2	G1302	27224	2/5/2013	6/30/2013		15,356															
	21st Century CLCs - EL Opportunity Initiative - Cohort 1	G1303	27223	2/5/2013	6/30/2013	Pass-Through	10,500															
							<u>894,587</u>															
<b>Office of Postsecondary Education</b>																						
<b>84.334A Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)</b>																						
	College Ahead Program- GEAR UP	G1188	P334A110243	9/26/2011	9/25/2018	Direct	1,092,524															
<b>84.378A College Access Challenge Grant Program</b>																						
	College Access Challenge Grant	G1219	SG-2011-31	11/1/2011	8/13/2012	Pass-Through	13,379															
							<table border="1"> <tr> <td>Total Direct Programs</td> <td>4,261,111</td> </tr> <tr> <td>Total Pass-Through Programs from Oregon Department of Education</td> <td>35,720,219</td> </tr> <tr> <td>Total Pass-Through Programs from Oregon Commission for the Blind</td> <td>15,000</td> </tr> <tr> <td>Total Pass-Through Programs from Rand Corporation</td> <td>40,000</td> </tr> <tr> <td>Total Pass-Through Programs from Portland State University</td> <td>44,979</td> </tr> <tr> <td>Total Pass-Through Programs from Oregon University System</td> <td>16,949</td> </tr> <tr> <td>Total Pass-Through Programs from Education Northwest</td> <td>180</td> </tr> </table>		Total Direct Programs	4,261,111	Total Pass-Through Programs from Oregon Department of Education	35,720,219	Total Pass-Through Programs from Oregon Commission for the Blind	15,000	Total Pass-Through Programs from Rand Corporation	40,000	Total Pass-Through Programs from Portland State University	44,979	Total Pass-Through Programs from Oregon University System	16,949	Total Pass-Through Programs from Education Northwest	180
Total Direct Programs	4,261,111																					
Total Pass-Through Programs from Oregon Department of Education	35,720,219																					
Total Pass-Through Programs from Oregon Commission for the Blind	15,000																					
Total Pass-Through Programs from Rand Corporation	40,000																					
Total Pass-Through Programs from Portland State University	44,979																					
Total Pass-Through Programs from Oregon University System	16,949																					
Total Pass-Through Programs from Education Northwest	180																					

**DEPARTMENT OF EDUCATION Total**

**40,198,438**

School District No. 1J, Multnomah County, Oregon  
 Schedule of Expenditures of Federal Awards  
 for the Year Ended June 30, 2013



CFDA #	Grant Description	Fund/ Grant	Pass-Through Grantor's No.	Grant		Direct or Pass-Through	Expenditures	Agency Total
				Begin Date	End Date			
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
<b>Administration For Children And Families</b>								
<b>CCDF Cluster</b>								
93.575	<b>Child Care and Development Block Grant</b>							
	Teen Parent (Federal - Oregon Employment Department)	G1194	OED 12-034-002, IGA 58469	7/1/2012	6/30/2013	Pass-Through	73,095	
Total Pass-Through Programs Child Care and Development Fund Cluster							73,095	
93.600	<b>Head Start</b>							
	Head Start	G1201	10CH0004/37	11/1/2011	10/31/2012		810,221	
	Head Start	G1266	10CH0004/38	11/1/2012	10/31/2013	Direct	3,343,482	
							4,153,703	
93.658	<b>Foster Care - Title IV-E, Recovery Act</b>							
	Foster Care Transportation	G1234	IGA 58988	9/1/2011	8/31/2013	Pass-Through	72,458	
<b>Centers for Medicare and Medicaid Services</b>								
<b>Medicaid Cluster</b>								
<b>Medical Assistance Program</b>								
93.778	Regional Durable Medical Equipment	S0027	Medicaid Revenue	7/1/2012	6/30/2013		52,549	
	Third Party Medical - DART Program	S0054	Medicaid Revenue	7/1/2012	6/30/2013		6,347	
	Third Party Medical - 30% Initiative	S0085	Medicaid Revenue	7/1/2012	6/30/2013		69,430	
	Third Party Medical - Early Childhood	S0268	Medicaid Revenue	7/1/2012	6/30/2013		11,750	
Total Pass-Through Programs from Medicaid Cluster							140,076	

**School District No. 1J, Multnomah County, Oregon**  
**Schedule of Expenditures of Federal Awards**  
**for the Year Ended June 30, 2013**



CFDA #	Grant Description	Fund/ Grant	Pass-Through Grantor's No.	Grant		Direct or Pass-Through	Expenditures	Agency Total
				Begin Date	End Date			
93.767	<i>Children's Health Insurance Program</i> Oregon Healthy Kids	G1174	135489/IGAR58340	5/15/2011	6/30/2013	Pass-Through	98,847	
	<b>Substance Abuse And Mental Health Services Administration</b>							
93.243	<i>Substance Abuse And Mental Health Services - Projects of Regional and National Significance</i> Proactive Classroom Management	G1149	1U79SM060302	9/30/2010	9/29/2015	Direct	97,575	
	<b>Health Resources and Services Administration</b>							
93.501	<i>Affordable Care Act - Grants For School-Based Health Center Capital (SBHCC) Program</i> Affordable Care Act - SBHCC Grant	G1221	4600009009	7/1/2011	12/31/2012	Pass-Through	263,858	
	<b>Centers for Disease Control and Prevention</b>							
93.724	<i>Prevention and Wellness - Communities Putting Prevention to Work, Recovery Act</i> Putting Communities to Work	202	4600008366	7/1/2010	6/30/2013	Pass-Through	6,003	
Total Direct Programs							4,251,278	
Total Pass-Through Programs from OR Department of Education Child Care Division							73,095	
Total Pass-Through Programs from Oregon Department of Human Services							171,305	
Total Pass-Through Programs from Multnomah County							269,861	
Total Pass-Through Programs from Oregon Department of Education							140,076	

**DEPARTMENT OF HEALTH AND HUMAN SERVICES Total** **4,905,615**

**GRAND TOTAL** **58,555,471**

This schedule is prepared on the modified accrual basis of accounting.  
<sup>1</sup> Donated food is valued at estimated fair value. Donated food was allocated between 10.553, 10.555 and 10.558.  
<sup>2</sup> Refunds/credits due to final reporting issues.

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2013**

**SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS**

**Financial Statements:**

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	None reported

**Federal Awards:**

Internal control over major programs:	
Material weakness(es) identified?	None reported
Significant deficiency(ies) identified not considered to be material weakness(es)?	Yes
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510 (a) of <i>Circular A-133</i> ?	Yes

Identification of major programs:

<b>CFDA NUMBER(S)</b>	<b>NAME OF FEDERAL PROGRAM OR CLUSTER</b>
10.553, 10.555, 10.559	Child Nutrition Cluster
10.558	Child & Adult Care Food Program
84.027, 84.173	Special Education Cluster (IDEA)
84.287	Twenty-First Century Community Learning Centers (CLCs)
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)
93.501	Grants for School-Based Health Center Capital (SBHCC)
84.367	Improving Teacher Quality State Grants
84.377, 84.388	School Improvement Grants
84.361A	Voluntary Public School Choice

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

**YEAR ENDED JUNE 30, 2013**

**SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS (Continued)**

Dollar threshold used to distinguish between type A and B programs:	\$ 1,756,664
Auditee qualified as low-risk auditee?	No

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Finding 2013-01**

Criteria:	The District should have a system of internal controls over purchasing card transactions such that misstatement of the accounting records would be prevented, or detected and corrected by management or employees in the normal course of their duties.
Condition:	The District has not properly designed and implemented a process for all purchasing card transactions resulting in the transactions not being subjected to a proper control environment (reviewed and approved at the appropriate level).
Context:	The volume and dollar value of purchasing card transactions being processed could be significant to the financial statements. It is possible expenses without a clear business purpose, necessary to perform job functions, are being charged to the District in error.
Effect:	It was not feasible to determine the dollar amount of purchase card transactions not subject to review and approval.
Cause:	The apparent underlying cause of the District's lack of internal controls over purchasing card transactions is a lack of management oversight.
Recommendation:	We recommend that the District develop appropriate internal controls including policies and procedures for reviewing and approving purchasing card transactions to ensure the appropriateness of the business expense.
View of responsible official and District corrective action plan:	We understand and concur with the finding and recommendation. To prevent a recurrence, the District will pull all P-Card transaction logs and verify that every log is signed off by the appropriate supervisor for each department or program. The District is also in the final stages of implementing a new P-Card software program with more built in controls than the current system in use. The software has an implementation targeted for February 2014.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Finding 2013-02**

CFDA:	84.334
Program Title:	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**YEAR ENDED JUNE 30, 2013**

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

**Finding 2013-02 (Continued)**

Criteria: The District should have a system of internal controls over purchasing card transactions such that misstatement of the accounting records and of expenditures of federal awards would be prevented or detected and corrected by management or employees in the normal course of their duties.

Condition: The District has not properly designed and implemented a process for approving all purchasing card transactions resulting in the transactions not being consistently subjected to a proper control environment (reviewed and approved at the appropriate level).

Context: TKW inspected a sample of 40 non-payroll expenditures. Of these, 1 item was found to exhibit a lack of purchase approval. TKW noted no known or likely questioned costs.

Effect: Lack of consistent, proper review over purchasing card expenditures could result in noncompliance with federal award requirements or a misstatement of the accounting records or of reported levels of expenditures of federal awards.

Cause: The apparent underlying cause of the District's lack of internal controls over purchasing card transactions is a lack of management oversight.

Recommendation: We recommend that the District develop appropriate controls including policies and procedures for reviewing and approving all purchasing card transactions to ensure that amounts charged to federal awards are allowable and within the period of availability.

View of responsible official and District corrective action plan: We understand and concur with the finding and recommendation. To prevent a recurrence, the District will pull all P-Card transaction logs and verify that every log is signed off by the appropriate supervisor for each department or program. The District is also in the final stages of implementing a new P-Card software program with more built in controls than the current system in use. The software has an implementation targeted for February 2014.

**Finding 2013-03**

CFDA: 10.553, 10.555, 10.559

Program Title: Child Nutrition Cluster

Criteria: The District should have a system of internal controls over purchasing card transactions such that noncompliance or misstatement of accounting records would be prevented or detected and corrected by management or employees in the normal course of their duties.

Condition: The District has not properly designed and implemented a process for approving all purchasing card transactions resulting in the transactions not being consistently subjected to a proper control environment (reviewed and approved at the appropriate level).

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

**YEAR ENDED JUNE 30, 2013**

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

**Finding 2013-03 (Continued)**

Context: TKW inspected a sample of 60 non-payroll expenditures. Of these, 2 purchasing card expenditures were found to exhibit a lack of purchase approval. TKW noted no known or likely questioned costs.

Effect: Lack of consistent, proper review over purchasing card expenditures could result in noncompliance with federal award requirements or a misstatement of the accounting records or of reported levels of expenditures of federal awards.

Cause: The apparent underlying cause of the District's lack of internal controls over purchasing card transactions is a lack of management oversight.

Recommendation: We recommend that the District develop appropriate controls including policies and procedures for reviewing and approving all purchasing card transactions to ensure that amounts charged to federal awards are allowable and within the period of availability.

View of responsible official and District corrective action plan: We understand and concur with the finding and recommendation. To prevent a recurrence, the District will pull all P-Card transaction logs and verify that every log is signed off by the appropriate supervisor for each department or program. The District is also in the final stages of implementing a new P-Card software program with more built in controls than the current system in use. The software has an implementation targeted for February 2014.

**Finding 2013-04**

CFDA: 10.558

Program Title: Child & Adult Care Food Program

Criteria: The District should have a system of internal controls over purchasing card transactions such that noncompliance or misstatement of accounting records would be prevented or detected and corrected by management or employees in the normal course of their duties.

Condition: The District has not properly designed and implemented a process for approving all purchasing card transactions resulting in the transactions not being consistently subjected to a proper control environment (reviewed and approved at the appropriate level).

Context: TKW inspected a sample of 60 non-payroll expenditures. Of these, 2 purchasing card expenditures were found to exhibit a lack of purchase approval. TKW noted no known or likely questioned costs.

Effect: Lack of consistent, proper review over purchasing card expenditures could result in noncompliance with federal award requirements or a misstatement of the accounting records or of reported levels of expenditures of federal awards.

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

**YEAR ENDED JUNE 30, 2013**

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

**Finding 2013-04 (Continued)**

Cause: The apparent underlying cause of the District's lack of internal controls over purchasing card transactions is a lack of management oversight.

Recommendation: We recommend that the District develop appropriate controls including policies and procedures for reviewing and approving all purchasing card transactions to ensure that amounts charged to federal awards are allowable and within the period of availability.

View of responsible official and District corrective action plan: We understand and concur with the finding and recommendation. To prevent a recurrence, the District will pull all P-Card transaction logs and verify that every log is signed off by the appropriate supervisor for each department or program. The District is also in the final stages of implementing a new P-Card software program with more built in controls than the current system in use. The software has an implementation targeted for February 2014.



## **Portland Public Schools Nondiscrimination Statement**

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Portland Public Schools recognizes the diversity and worth of all individuals and groups and their roles in society. It is the policy of the Portland Public School Board that there will be no discrimination or harassment of individuals or groups on the grounds of age, color, creed, disability, marital status, national origin, race, religion, sex or sexual orientation in any educational programs, activities or employment.

Board of Education Policy 1.80.020-P

### **Contact Information for Civil Rights Matters**

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District Title VI and Title IX:

Greg Wolleck

Phone: 503-916-3963

District 504:

Tammy Jackson

Phone: 503-916-2000 x71004

American Disabilities Act:

Stephanie Harper, HR Legal Counsel

Phone: 503-916-3246

### **2012-13 Single Audit Act and OMB Circular A-133 Preparation**

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Chief Financial Officer  
Accounting and Payroll Director

Neil Sullivan, RSBO, CGFM  
Sharie Lewis, CPA

#### **Grant Accounting**

Sr. Manager of Grant Accounting  
Sr. Financial Analyst  
Grant Accountant III  
Grant Accountant III  
Grant Accountant III

David Shick, CPA  
Christie Christie  
Chris Roe  
Kate Brown  
Ruby Beecham

