

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





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



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

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All Star Awards



Grant High School Grand Opening







ACHIEVE MORE

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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**

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, 2019, 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 4, 2019.

**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. 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.



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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 (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*.

**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 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, Kowala & Warwick LLP*

Lake Oswego, Oregon  
December 4, 2019



**Talbot, Korvola  
& Warwick, LLP**

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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 THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITOR'S REPORT**

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

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

We have audited School District No. 1J, Multnomah County, Oregon (the District's) compliance with the types of compliance requirements described in the *OMB 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, 2019. The District's major federal programs are identified in the Summary of Independent Auditor's Results Section of the accompanying Schedule of Findings and Questioned Costs.

**MANAGEMENT'S RESPONSIBILITY**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards 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 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). Those standards and the Uniform Guidance 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, 2019.



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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 THE UNIFORM GUIDANCE (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 the Uniform Guidance, 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 4, 2019, 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 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

**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 THE UNIFORM GUIDANCE (Continued)**

**REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM  
GUIDANCE (Continued)**

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.

*Talbot, Kowala & Warwick LLP*

Lake Oswego, Oregon  
December 4, 2019





Jefferson Dancers



Stephenson Elementary





**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
<b>Department of Agriculture</b>							
<b>Food and Nutrition Service</b>							
<b>Child Nutrition Cluster</b>							
<b>10.553 School Breakfast Program</b>							
202	Donated Foods		07/01/18-06/30/19	Pass-Thru		95,662 <sup>1</sup>	
202	School Breakfast Program	N/A	07/01/18-06/30/19	Pass-Thru		2,610,961	
						2,706,623	
<b>10.555 National School Lunch Program</b>							
202	Donated Foods		07/01/18-06/30/19	Pass-Thru		995,656 <sup>1</sup>	
202	National School Lunch Program	N/A	07/01/18-06/30/19	Pass-Thru		6,549,686	
						7,545,342	
<b>10.559 Summer Food Service Program for Children</b>							
202	Summer Food Service Program for Children	N/A	07/01/18-06/30/19	Pass-Thru		403,717	
<b>Total Child Nutrition Cluster</b>						<b>10,655,682</b>	
<b>10.558 Child and Adult Care Food Program</b>							
202	Donated Foods		07/01/18-06/30/19	Pass-Thru		37,494 <sup>1</sup>	
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	
<b>10.582 Fresh Fruit and Vegetable Program</b>							
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	
							<b>12,466,349</b>
<b>Department of Defense</b>							
<b>Office Of The Secretary of Defense</b>							
<b>12.550 The Language Flagship Grants to Institutions of Higher Education</b>							
G1658	Mandarin Chinese Flagship Grant	271880A	06/01/16-05/31/20	Pass-Thru	1,135,533	440,187	
<b>National Security Agency</b>							
<b>12.900 Language Grant Program</b>							
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	
							<b>568,694</b>
<b>National Science Foundation</b>							
<b>47.076 Education and Human Resources</b>							
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	
							<b>8,327</b>

**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
<b>Department of Education</b>							
<b>Office of Career, Technical, and Adult Education</b>							
<b>84.048 Career and Technical Education - Basic Grants to States</b>							
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	
						348,484	
<b>Office of Elementary and Secondary Education</b>							
<b>84.010 Title I Grants to Local Educational Agencies</b>							
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	
						9,930,332	
<b>84.011 Migrant Education State Grant Program</b>							
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	
						495,916	
<b>84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth</b>							
G1683	Title I N&D - Portland DART Schools	11011	07/01/17-06/30/19	Pass-Thru	439,896	151,084	
<b>84.196 Education for Homeless Children and Youth</b>							
G1677	McKinney-Vento Homeless Education	46127	07/01/17-09/30/19	Pass-Thru	122,000	77,258	
<b>84.287 Twenty-First Century Community Learning Centers (CLCs)</b>							
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	
						151,066	
<b>84.365 English Language Acquisition State Grants</b>							
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	
						332,592	
<b>84.367 Supporting Effective Instruction State Grants</b>							
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	
						1,059,261	
<b>84.060 Indian Education Grants to Local Educational Agencies</b>							
G1811	Indian Education	S060A180938	07/01/18-06/30/19	Direct	191,521	119,521	
<b>84.377 School Improvement Grants</b>							
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	
						217,303	

**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
<b>Department of Education (Continued)</b>							
<b>Office of Safe and Healthy Students</b>							
<b>84.424 Student Support and Academic Enrichment Program</b>							
G1781	Title IV-A Student Spprt 17-19	47805	07/01/18-09/30/19	Pass-Thru	103,757	36,749	
<b>Office of Academic Improvement</b>							
<b>84.330 Advanced Placement Program (Advanced Placement Test Fee: Incentive Program Grants)</b>							
G0972	International Baccalaureate (IB) Fee Payment Program	N/A	07/01/09-06/30/19	Pass-Thru	666,657	103,142	
<b>Office Of Special Education and Rehabilitative Services</b>							
<b>Special Education Cluster (IDEA)</b>							
<b>84.027 Special Education Grants to States</b>							
G1687	Special Ed - SPR&l 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&l 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	
<b>84.173 Special Education Preschool Grants</b>							
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	
<b>Total Special Education (IDEA) Cluster</b>						<b>13,212,894</b>	
<b>84.126 Rehabilitation Services - Vocational Rehabilitation Grants to States</b>							
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	
<b>Office of Postsecondary Education</b>							
<b>84.334 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP)</b>							
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	
<b>Office of Innovation and Improvement</b>							
<b>84.411 Education Innovation and Research</b>							
G1716	PREP (Education Innovation & Research)	U411C170253	10/01/17-09/30/22	Direct	3,918,325	682,410	
Direct Funding						2,722,182	
Pass-Thru from Oregon Department of Education						26,116,081	
Pass-Thru from Oregon Commission for the Blind						264,834	
Pass-Through from Oregon Department of Human Services						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
<b>Department of Health and Human Services</b>							
<b>Administration for Children and Families</b>							
<b>Child Care and Development Fund Cluster</b>							
<b>93.575 Child Care and Development Block Grant</b>							
G1755	Teen Parent Services	156248	01/01/18-06/30/19	Pass-Thru	287,946	153,720	
<b>Total Child Care and Development Fund Cluster</b>						<b>153,720</b>	
<b>93.600 Head Start</b>							
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>	
<b>93.658 Foster Care Title IV-E</b>							
G1234	Foster Care Transportation	137592	09/01/11-06/30/19	Pass-Through	528,564	100,500	
<b>Centers for Disease Control and Prevention</b>							
<b>93.079 Cooperative Agreements to Promote</b>							
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>	
<b>Immed. Office of the Secretary of Health</b>							
<b>93.297 Teen Pregnancy Prevention Project</b>							
G1659	Mult County ACT/TPP Proj	N/A	07/01/16-06/30/20	Pass-Thru	10,000	2,807	
<b>Centers for Medicare and Medicaid Services</b>							
<b>Medicaid Cluster</b>							
<b>93.778 Medical Assistance Program</b>							
S0027	Medicaid - Regional Durable Medical Equip.	N/A	07/01/97-06/30/20	Pass-Thru	726,855	43,200	
<b>Total Medicaid Cluster</b>						<b>43,200</b>	
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	
<b>Department of Health and Human Services Total</b>							<b>6,010,342</b>
<b>Grand Total</b>						<b>48,308,532</b>	<b>48,308,532</b>

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.

**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.





Faubion Elementary



Roosevelt High School





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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2019**

**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 that are not considered to be material weakness(es)?	No
Noncompliance material to financial statements noted?	No

**Federal Awards:**

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	No
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 2 CFR 200.516(a)?	No

Identification of major programs:

<b>CFDA NUMBER(S)</b>	<b>NAME OF PROGRAM OR CLUSTER</b>
10.553, 10.555, 10.559	Child Nutrition Cluster
12.550	The Language Flagship Grants to Institutions of Higher Education
84.010	Title 1 Grants to Local Educational Agencies
84.411	Education Innovation and Research

**SCHOOL DISTRICT No. 1J, MULTNOMAH COUNTY, OREGON**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

**YEAR ENDED JUNE 30, 2019**

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

Dollar threshold used to distinguish between type A and type B programs	\$ 1,449,256
Auditee qualified as low-risk auditee?	No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No findings reported.

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

No findings reported.

**SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

No prior audit findings reported.



Mandarin Immersion



Benson High School



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## 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.

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

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### Contact Information for Civil Rights Matters

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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

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### 2018-19 Report on Requirements for Federal Awards Preparation

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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