

School District No. 1J, Multnomah County, Oregon

PORTLAND PUBLIC SCHOOLS



REPORT ON REQUIREMENTS FOR FEDERAL AWARDS (UNIFORM GUIDANCE)

For the year ended June 30, 2021



Portland Public Schools

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

For the year ended June 30, 2021

School District No. 1J, Multnomah County, Oregon

Portland, Oregon

Prepared by the Finance Department



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

Table of Contents

	<u>Page</u>
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance For Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards and Accompanying Notes	6
Schedule of Findings and Questioned Costs	11





McDaniel High School Site Student Tour



Lane Middle School 1st Day





Talbot, Korvola & Warwick, LLP 14945 SW Sequoia Parkway, Suite 150, Portland, Oregon 97224
P 503.274.2849 F 503.274.2853 www.tkw.com

**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, 2021, 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 3, 2021.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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.

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 financial statements. However, providing an opinion on compliance with those provisions was not an



RSM US Alliance is a premier affiliation of independent accounting and consulting firms. RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/about-us for more information regarding RSM US LLP and RSM International. RSM US®, the RSM US Alliance logo and the RSM US Alliance signatures are proprietary to RSM US LLP, while RSM™ is used under license by RSM US LLP.

**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 (CONTINUED)

Board of Education
School District No. 1J, Multnomah County, Oregon
Page 2

COMPLIANCE AND OTHER MATTERS (Continued)

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, Kowola & Warwick LLP

Portland, Oregon
December 3, 2021



Talbot, Korvola & Warwick, LLP 14945 SW Sequoia Parkway, Suite 150, Portland, Oregon 97224
P 503.274.2849 F 503.274.2853 www.tkw.com

**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, 2021. 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, 2021.

An independently owned member
RSM US Alliance



RSM US Alliance is a premier affiliation of independent accounting and consulting firms. RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/about-us for more information regarding RSM US LLP and RSM International. RSM US® is the RSM US Alliance logo and the RSM US Alliance signatures are proprietary to RSM US LLP, while RSM™ is used under license by RSM US LLP.

**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 (CONTINUED)

Board of Education
School District No. 1J, Multnomah County, Oregon
Page 3

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 3, 2021, which contained unmodified opinions 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 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

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 (CONTINUED)

Board of Education
School District No. 1J, Multnomah County, Oregon
Page 3

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

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 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

Portland, Oregon
December 3, 2021





Sacajawea Head Start 1st Day



Benson High School 1st Day



SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

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							
10.555 National School Lunch Program							
202	Donated Foods		07/01/20-06/30/21	Pass-Thru		1,178,055	1
10.559 Summer Food Service Program for Children							
202	Donated Foods		07/01/20-06/30/21	Pass-Thru		7,032	1
202	Summer Food Service Program for Children	N/A	07/01/20-06/30/21	Pass-Thru		12,399,027	
						12,406,059	
Total Child Nutrition Cluster						13,584,114	
10.558 Child and Adult Care Food Program							
202	Child and Adult Care Food Program	N/A	07/01/20-06/30/21	Pass-Thru		2,448,057	
10.582 Fresh Fruit and Vegetable Program							
202	Fresh Fruit and Vegetable Grants	Multiple	07/01/20-06/30/21	Pass-Thru		132,378	
Pass-Thru from Oregon Department of Education						16,164,549	
Department of Agriculture Total							16,164,549
Department of Defense							
National Security Agency							
12.900 Language Grant Program							
G1989	StarTalk	H98230-20-1-0180	05/01/20-03/31/22	Direct	130,000	59,066	
						59,066	
Direct Funding						59,066	
Department of Defense Total							59,066
National Science Foundation							
47.076 Education and Human Resources							
G1477	Cornell Lab of Ornithology AISL Award	N/A	11/01/14-09/30/21	Pass-Thru	70,000	9,679	
G1923	Developing Leaders, Transforming Practice	1906565	09/01/19-08/31/23	Direct	1,088,014	24,785	
						34,464	
Direct Funding						24,785	
Pass-Thru from Cornell University						9,679	
National Science Foundation Total							34,464
Department of Education							
Office of Career, Technical, and Adult Education							
84.048 Career and Technical Education - Basic Grants to States							
G1875	Carl Perkins 19/20	52503	07/01/19-09/30/20	Pass-Thru	318,732	132,154	
G2011	Carl Perkins 20/21	57597	07/01/20-09/30/21	Pass-Thru	409,875	301,188	
						433,342	
84.051 Career and Technical Education - National Programs							
G1928	Perkins Innovation	V051F190033	10/01/19-09/30/21	Direct	500,000	186,730	

See accompanying Notes to Schedule of Expenditures of Federal Awards

SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

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 Elementary and Secondary Education							
84.010 Title I Grants to Local Educational Agencies							
G1796	ESSA D&SI PPD Phase I	51443	09/30/18-09/30/20	Pass-Thru	46,013	46,013	
G1797	ESSA D&SI PPD Phase II	51462	09/30/18-09/30/20	Pass-Thru	92,026	92,026	
G1798	ESSA D&SI PPD Phase III	51482	09/30/18-09/30/20	Pass-Thru	782,220	84,364	
G1867	Title IA - School Budgets	53350	07/01/19-09/30/21	Pass-Thru	4,319,465	389,395	
G1868	Title IA - Central	53350	07/01/19-09/30/21	Pass-Thru	5,266,024	1,821,619	
G1869	Title IA - Focus/Priority	53350	07/01/19-09/30/21	Pass-Thru	500,000	37,524	
G1873	Title ID	53909	07/01/19-09/30/21	Pass-Thru	303,206	48,211	
G1972	ESSA Partnerships TB 19/20	54281	07/01/19-09/30/21	Pass-Thru	1,055,000	571,901	
G1990	Title IA - School Budgets	58346	07/01/20-09/30/21	Pass-Thru	5,852,324	4,156,764	
G1991	Title IA - Central	58346	07/01/20-09/30/21	Pass-Thru	3,190,619	2,328,218	
G1992	Title IA - Focus/Priority	58346	07/01/20-09/30/21	Pass-Thru	922,175	181,122	
G1996	Title ID	58907	07/01/20-09/30/21	Pass-Thru	225,452	170,116	
G2004	ESSA Partnerships TB 20/21	60419	07/01/20-09/30/21	Pass-Thru	970,600	18,329	
						9,945,602	
84.011 Migrant Education State Grant Program							
G1870	Title IC - Migrant Education	53728	07/01/19-09/30/20	Pass-Thru	394,308	27,393	
G1871	Title IC - Migrant Education Preschool	53743	07/01/19-09/30/20	Pass-Thru	14,736	6,851	
G1872	Title IC - Migrant Education Summer	57321	04/01/20-09/30/20	Pass-Thru	99,305	46,605	
G1993	Title IC - Migrant Education	58942	07/01/20-09/30/21	Pass-Thru	468,536	409,573	
G1994	Title IC - Migrant Education Preschool	58924	07/01/20-09/30/21	Pass-Thru	14,265	5,421	
G1995	Title IC - Migrant Education Summer	66116	04/01/21-09/30/21	Pass-Thru	127,669	38,002	
						533,845	
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth							
G1793	Title ID - Portland DART Schools	12305	07/01/19-06/30/21	Pass-Thru	145,200	263,099	
84.060 Indian Education Grants to Local Educational Agencies							
G2002	Indian Education	S060A200938	07/01/20-06/30/21	Direct	111,581	105,731	
84.196 Education for Homeless Children and Youth							
G2003	McKinney-Vento Homeless Education	65242	07/01/20-09/30/21	Pass-Thru	61,615	60,533	
84.365 English Language Acquisition State Grants							
G1810	Title III - English Language Acquisition	50280	07/01/18-09/30/21	Pass-Thru	501,682	152,500	
G1877	Title III - English Language Acquisition	53453	07/01/19-09/30/21	Pass-Thru	493,212	277,920	
						430,420	
84.367 Supporting Effective Instruction State Grants							
G1808	Title IIA - Teacher Quality	49389	07/01/18-09/30/20	Pass-Thru	1,237,224	128,750	
G1878	Title IIA - Teacher Quality	53612	07/01/19-09/30/21	Pass-Thru	1,199,004	592,383	
G1879	Title IIA - Private School Allocation	53612	07/01/19-09/30/21	Pass-Thru	190,202	85,938	
G1997	Title IIA - Teacher Quality	58838	07/01/20-09/30/21	Pass-Thru	1,087,202	294,067	
G1998	Title IIA - Private School Allocation	58838	07/01/20-09/30/21	Pass-Thru	191,507	29,380	
						1,130,518	
84.411 Education Innovation and Research							
G1716	PREP (Education Innovation & Research)	U411C170253	10/01/17-09/30/22	Direct	3,918,325	726,359	
84.424 Student Support and Academic Enrichment Program							
G1780	Title IV-A Student Support 18/19	50805	07/01/18-09/30/20	Pass-Thru	694,889	419,754	
G1898	Title IV-A Student Support 19/20	54602	07/01/19-09/30/21	Pass-Thru	680,805	688,342	
G1899	Title IV-A Student Support 19/20 Private	54602	07/01/19-09/30/21	Pass-Thru	123,547	62,648	
G2000	Title IV-A Student Support 20/21	58648	07/01/20-09/30/21	Pass-Thru	629,461	335,913	
G2001	Title IV-A Student Support 20/21 Private	58648	07/01/20-09/30/21	Pass-Thru	110,878	56,439	
						1,563,096	

See accompanying Notes to Schedule of Expenditures of Federal Awards

SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

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 (Continued)							
Centers for Disease Control and Prevention							
93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance							
G1770	SAY Wellness	NU87PS004369-01-00	08/01/18-07/31/23	Direct	740,315	417,342	
G2030	SAY Wellness COVID	NU87PS004369C3	08/01/20-07/31/22	Direct	549,606	184,581	
						601,923	
Substance Abuse and Mental Health Services Administration							
93.788 Opioid STR							
G1912	Health for K-5	159879	04/15/19-09/30/21	Pass-Thru	931,716	361,543	
Office of Assistant Secretary for Health							
93.297 Teenage Pregnancy Prevention Program							
G1985	MultCo Teen Pregnancy	MOU	07/01/20-06/30/21	Pass-Thru	135,000	46,915	
Centers for Medicare and Medicaid Services							
Medicaid Cluster							
93.778 Medical Assistance Program							
G2023	Medicaid - CRP Audiology	N/A	07/01/20-06/30/21	Pass-Thru	770,201	75,371	
G2025	Medicaid - SPED	N/A	07/01/20-06/30/21	Pass-Thru	1,549,630	104,646	
Total Medicaid Cluster						180,017	
Direct Funding						5,478,530	
Pass-Thru from Multnomah County						46,915	
Pass-Thru from Oregon Health Authority						361,543	
Pass-Thru from Oregon Department of Human Services						180,017	
Department of Health and Human Services Total							6,067,005
Department of Homeland Security							
Federal Emergency Management Agency							
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)							
G2027	FEMA COVID19	4499-DR-OR	03/13/20-06/30/27	Pass-Thru	15,940,000	157,272	
Pass-Thru from Oregon Office of Emergency Management						157,272	
Department of Homeland Security Total							157,272
Department of The Treasury							
Departmental Offices							
21.019 Coronavirus Relief Fund							
G2026	OHA COVID Relief	N/A	10/01/20-12/30/20	Pass-Thru	61,473	59,486	
G2031	CDL - CFR	60855	03/01/20-12/30/20	Pass-Thru	628,421	628,421	
G2043	PPS Childcare Subs COVID19	N/A	01/27/21-06/30/21	Pass-Thru	10,000	10,000	
						697,907	
Pass-Thru from Oregon Health Authority via. The Fund for PPS						69,486	
Pass-Through from Oregon Department of Education						628,421	
Department of The Treasury Total							697,907
Grand Total						\$ 66,621,440	\$ 66,621,440

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

¹ Donated food is valued at estimated fair value.

See accompanying Notes to Schedule of Expenditures of Federal Awards

SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2021

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, 2021. 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, 2021.

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.





Astor K-8 School 1st Day



Scott Elementary School 1st Day



SCHOOL DISTRICT No. 1J, MULTNOMAH COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2021

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:

CFDA NUMBER(S)	NAME OF PROGRAM OR CLUSTER
10.558	Child and Adult Care Food Program
21.019	Coronavirus Relief Fund
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs
84.425	Education Stabilization Fund
93.600	Head Start

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

YEAR ENDED JUNE 30, 2021

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

Dollar threshold used to distinguish between type A and type B programs	\$ 1,998,643
Auditee qualified as low-risk auditee?	Yes

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.



Hayhurst Elementary School 1st Day



Jason Lee Elementary School 1st Day



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

2020-21 Report on Requirements for Federal Awards Preparation

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

Claire Hertz
Nolberto Delgadillo
Tracy Pinder, CPA

Budget & Grant Accounting

Sr. Budget & Grant Accounting Manager
Sr. Accountant/Analyst
Sr. Accountant/Analyst
Sr. Accountant/Analyst
Accountant/Analyst
Sr. Accountant/Analyst
Sr. Accountant/Analyst
Sr. Accountant/Analyst

Melissa Ensminger
Stacey Hoang
Kristin Johnson
Michael Johnson
Abigail Miller
Aaron Musk
Zeb Petterborg
Patrick Rodeman

