

School District No. 1J, Multnomah County, Oregon

# PORTLAND PUBLIC SCHOOLS



## REPORT ON REQUIREMENTS FOR FEDERAL AWARDS (UNIFORM GUIDANCE)

For the year ended June 30, 2020



Portland Public Schools

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

**For the year ended June 30, 2020**

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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Bridlemile Elementary Nov 2019



Kelly Elementary Nov 2019





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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, 2020, 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 2, 2020.

**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



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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 (CONTINUED)**

Board of Education  
School District No. 1J, Multnomah County, Oregon  
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**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, Kouvola & Warwick LLP*

Portland, Oregon  
December 2, 2020



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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, 2020. 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, 2020.



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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 (CONTINUED)**

Board of Education  
School District No. 1J, Multnomah County, Oregon  
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**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 District as of and for the year ended June 30, 2020, and have issued our report thereon dated December 2, 2020, 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 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,

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

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, Korvola & Warwick LLP*

Portland, Oregon  
December 2, 2020





Sitton Elementary Tree Planting Mar 2020



Skyline Elementary Marimbas Jan 2020



**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2020**

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		07/01/19-06/30/20	Pass-Thru		112,444 <sup>1</sup>	
202	School Breakfast Program	N/A	07/01/19-06/30/20	Pass-Thru		2,040,237	
						2,152,681	
<b>10.555 National School Lunch Program</b>							
202	Donated Foods		07/01/19-06/30/20	Pass-Thru		1,054,911 <sup>1</sup>	
202	National School Lunch Program	N/A	07/01/19-06/30/20	Pass-Thru		4,901,335	
						5,956,246	
<b>10.559 Summer Food Service Program for Children</b>							
202	Summer Food Service Program for Children	N/A	07/01/19-06/30/20	Pass-Thru		2,500,288	
						2,500,288	
<b>Total Child Nutrition Cluster</b>						<b>10,609,215</b>	
<b>10.558 Child and Adult Care Food Program</b>							
202	Donated Foods		07/01/19-06/30/20	Pass-Thru		29,374 <sup>1</sup>	
G0339	Childcare Food Program for Head Start	N/A	07/01/19-06/30/20	Pass-Thru		368,646	
202	Child and Adult Care Food Program	N/A	07/01/19-06/30/20	Pass-Thru		614,178	
						1,012,198	
<b>10.582 Fresh Fruit and Vegetable Program</b>							
202	Fresh Fruit and Vegetable Grants	Multiple	07/01/19-06/30/20	Pass-Thru	543,050	419,019	
						419,019	
						11,671,786	
						368,646	
<b>Department of Agriculture Total</b>							<b>12,040,432</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	1,591,305	431,759	
<b>National Security Agency</b>							
<b>12.900 Language Grant Program</b>							
G1891	StarTalk	H98230-19-1-0189	05/01/19-03/31/20	Direct	112,500	66,917	
						66,917	
						431,759	
<b>Department of Defense Total</b>							<b>498,676</b>
<b>National Science Foundation</b>							
<b>47.076 Education and Human Resources</b>							
G1477	Cornell Lab of Ornithology AISL Award	N/A	11/01/14-09/30/20	Pass-Thru	70,000	2,755	
G1923	Developing Leaders, Transforming Practice	1906565	09/01/19-08/31/23	Direct	1,088,014	66,465	
						69,220	
						66,465	
						2,755	
<b>National Science Foundation Total</b>							<b>69,220</b>

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, 2020**

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>							
G1813	Carl Perkins 18/19	48912	07/01/18-09/30/19	Pass-Thru	441,331	128,885	
G1875	Carl Perkins 19/20	52503	07/01/19-09/30/20	Pass-Thru	439,625	182,213	
							311,098
<b>Office of Elementary and Secondary Education</b>							
<b>84.010 Title I Grants to Local Educational Agencies</b>							
G1671	Title IA - Central	45676	07/01/17-09/30/19	Pass-Thru	5,773,495	400,863	
G1798	ESSA D&SI PPD Phase III	51482	09/30/18-09/30/20	Pass-Thru	782,220	697,856	
G1800	Title IA - School Budgets	50466	07/01/18-09/30/19	Pass-Thru	4,052,470	498,140	
G1801	Title IA - Central	50466	07/01/18-09/30/20	Pass-Thru	5,774,770	2,660,501	
G1802	Title IA - Focus/Priority	50466	07/01/18-09/30/19	Pass-Thru	303,935	61,906	
G1806	Title ID	50319	07/01/18-09/30/20	Pass-Thru	302,770	119,515	
G1867	Title IA - School Budgets	53350	07/01/19-09/30/20	Pass-Thru	4,319,465	3,813,248	
G1868	Title IA - Central	53350	07/01/19-09/30/20	Pass-Thru	5,266,024	3,865,190	
G1869	Title IA - Focus/Priority	53350	07/01/19-09/30/20	Pass-Thru	500,000	97,747	
G1873	Title ID	53909	07/01/19-09/30/20	Pass-Thru	303,206	254,995	
							12,469,961
<b>84.011 Migrant Education State Grant Program</b>							
G1803	Title IC - Migrant Education	49218	07/01/18-09/30/20	Pass-Thru	376,366	63,290	
G1804	Title IC - Migrant Education Preschool	49237	07/01/18-09/30/19	Pass-Thru	10,029	6,086	
G1805	Title IC - Migrant Education Summer	52526	03/15/19-09/30/19	Pass-Thru	94,880	63,308	
G1870	Title IC - Migrant Education	53728	07/01/19-09/30/20	Pass-Thru	394,308	366,916	
G1871	Title IC - Migrant Education Preschool	53743	07/01/19-09/30/20	Pass-Thru	14,736	6,857	
G1872	Title IC - Migrant Education Summer	57321	04/01/20-09/30/20	Pass-Thru	99,305	41,535	
G1977	Stride Academy	54453	10/07/19-11/30/19	Pass-Thru	3,921	3,919	
							551,911
<b>84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth</b>							
G1793	Title ID - Portland DART Schools	12305	07/01/19-06/30/21	Pass-Thru	145,200	139,301	
<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	14,442	
G1874	McKinney-Vento Homeless Education	54910	07/01/19-09/30/20	Pass-Thru	50,000	50,000	
							64,442
<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	21,267	
G1810	Title III - English Language Acquisition	50280	07/01/18-09/30/20	Pass-Thru	501,682	78,652	
G1877	Title III - English Language Acquisition	53453	07/01/19-09/30/20	Pass-Thru	493,212	27,253	
							127,172
<b>84.367 Improving Teacher Quality State Grants</b>							
G1678	Title IIA - Teacher Quality	45892	07/01/17-09/30/19	Pass-Thru	1,137,882	316,209	
G1808	Title IIA - Teacher Quality	49389	07/01/18-09/30/20	Pass-Thru	1,237,224	328,580	
G1809	Title IIA - Private School Allocation	49389	07/01/18-09/30/19	Pass-Thru	212,815	19,347	
G1878	Title IIA - Teacher Quality	53612	07/01/19-09/30/20	Pass-Thru	1,199,004	595,361	
G1879	Title IIA - Private School Allocation	53612	07/01/19-09/30/20	Pass-Thru	190,202	87,347	
							1,346,844
<b>84.060 Indian Education Grants to Local Educational Agencies</b>							
G1876	Indian Education	S060A190938	07/01/19-06/30/20	Direct	105,866	105,866	

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, 2020**

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>84.377 School Improvement Grants</b>							
G1823	School Improvement - Woodlawn	46862	07/01/18-09/30/19	Pass-Thru	8,597	4,891	
<b>Office of Safe and Healthy Students</b>							
<b>84.424 Student Support and Academic Enrichment Program</b>							
G1780	Title IV-A Student Support 18/19	50805	07/01/18-09/30/20	Pass-Thru	694,889	212,497	
G1781	Title IV-A Student Support 18/19 Private	50805	07/01/18-09/30/20	Pass-Thru	158,079	25,890	
G1899	Title IV-A Student Support 19/20 Private	54602	07/01/19-09/30/20	Pass-Thru	123,547	15,143	
						253,530	
<b>Office Of Special Education and Rehabilitative Services</b>							
<b>Special Education Cluster (IDEA)</b>							
<b>84.027 Special Education Grants to States</b>							
G1795	DART IDEA	12305	07/01/19-06/30/21	Pass-Thru	65,100	65,100	
G1815	Special Ed - SPR&I	49601	07/01/18-06/30/19	Pass-Thru	41,768	3,277	
G1818	IDEA Part B, Section 611	49942	07/01/18-09/30/20	Pass-Thru	8,149,318	4,060,582	
G1820	IDEA Enhancement	51351	10/01/18-09/30/19	Pass-Thru	21,218	21,218	
G1882	Extended Assessment	54705	07/01/19-06/30/20	Pass-Thru	14,836	2,564	
G1888	IDEA Part B, Section 611	53816	07/01/19-09/30/21	Pass-Thru	8,086,830	6,401,333	
G1900	Columbia Regional	11046-A2	07/01/19-06/30/21	Pass-Thru	11,435,220	5,891,290	
G1980	IDEA Part B, Section 611 Addition	56732	07/01/19-09/30/21	Pass-Thru	132,940	132,940	
G1983	Post School Outcomes	57426	07/01/19-09/30/19	Pass-Thru	2,775	2,775	
						16,581,079	
<b>84.173 Special Education Preschool Grants</b>							
G1819	IDEA Part B, Section 619 18/19	50171	07/01/18-09/30/20	Pass-Thru	84,850	84,737	
G1889	IDEA Part B, Section 619 19/20	54063	07/01/19-09/30/21	Pass-Thru	91,715	4,524	
						89,261	
<b>Total Special Education (IDEA) Cluster</b>						<b>16,670,340</b>	
<b>84.126 Rehabilitation Services Vocational Rehabilitation Grants to States</b>							
G1790	YTP Vocational Rehabilitation Grant	160741	07/01/19-06/30/21	Pass-Thru	599,999	121,821	
G1880	Oregon Commission for the Blind	68086	07/01/19-09/30/20	Pass-Thru	232,000	131,225	
						253,046	
<b>Office of Postsecondary Education</b>							
<b>84.334 Gaining Early Awareness and Readiness for Undergraduate Programs</b>							
G1455	GEAR-UP - Mobilizing for College	P334A140180	09/25/14-09/24/21	Direct	5,971,200	1,046,401	
G1827	E3 - Engage, Empower, Elevate	P334A180117	10/01/18-09/30/25	Direct	1,566,400	1,481,386	
						2,527,787	
<b>Office of Innovation and Improvement</b>							
<b>84.411 Investing In Innovation (I3) Fund</b>							
G1716	PREP (Education Innovation & Research)	U411C170253	10/01/17-09/30/22	Direct	3,918,325	609,980	
Direct Funding						3,243,633	
Pass-Thru from Oregon Department of Education						31,939,490	
Pass-Thru from Oregon Commission for the Blind						131,225	
Pass-Through from Oregon Department of Human Services						121,821	

**Department of Education Total**

**35,436,169**

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, 2020**

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>Head Start Cluster</b>							
<b>93.600</b>	<b>Head Start</b>						
G1822	Head Start 18/19	10CH010719-01-00	11/01/18-10/31/19	Direct	5,432,303	1,096,529	
G1884	Head Start 19/20	10CH010719-01-03	11/01/19-10/31/20	Direct	5,618,686	3,948,730	
G2021	Head Start COVID19	10CH010719-02-C3	01/01/20-10/31/20	Direct	261,006	61,306	
						5,106,565	
				<b>Total Head Start Cluster</b>			<b>5,106,565</b>
<b>93.658</b>	<b>Foster Care Title IV-E</b>						
G1986	Foster Care Transportation	57239	07/01/19-06/30/21	Pass-Through	105,042	105,042	
<b>Centers for Disease Control and Prevention</b>							
<b>93.079</b>	<b>Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance</b>						
G1770	SAY Wellness	NU87PS004369-01-00	08/01/18-07/31/23	Direct	740,315	326,440	
<b>Substance Abuse and Mental Health Services Administration</b>							
<b>93.788</b>	<b>Opioid STR</b>						
G1912	Health for K-5	159879	04/15/19-10/01/20	Pass-Thru	883,716	302,019	
<b>Centers for Medicare and Medicaid Services</b>							
<b>Medicaid Cluster</b>							
<b>93.778</b>	<b>Medical Assistance Program</b>						
S0027	Medicaid - Regional Durable Medical Equip.	N/A	07/01/97-06/30/20	Pass-Thru	770,201	57,753	
				<b>Total Medicaid Cluster</b>			<b>57,753</b>
						Direct Funding 5,433,005 Pass-Thru from Oregon Health Authority 302,019 Pass-Thru from Oregon Department of Human Services 162,795	
<b>Department of Health and Human Services Total</b>							<b>5,897,819</b>
<b>Grand Total</b>						<b>53,942,316</b>	<b>53,942,316</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.

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, 2020**

**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, 2020. 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, 2020.

**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.





Tubman/Faubian Dance Winter 2019



FPE Food Drive Dec 2019



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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2020**

**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>
84.011	Migrant Education State Grant Program
84.027, 84.173	Special Education Cluster (IDEA)
84.367	Supporting Effective Instruction State Grants



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

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

**YEAR ENDED JUNE 30, 2020**

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

Dollar threshold used to distinguish between type A and type B programs	\$ 1,619,593
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.



MLK Jr. Elementary Speech Jan 2020



Grant High School Theatre Spring 2020



## **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

## **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

## **2019-20 Report on Requirements for Federal Awards Preparation**

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

Claire Hertz  
Cynthia Le  
Tracy Pinder, CPA

### **Grant Accounting**

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

Melissa Ensminger  
Georgina Jackson  
Kristin Johnson  
Michael Johnson  
Aaron Musk  
Zeb Petterborg

