

School District No. 1J, Multnomah County, Oregon

PORTLAND PUBLIC SCHOOLS



REPORT ON REQUIREMENTS FOR FEDERAL AWARDS (UNIFORM GUIDANCE)

For the year ended June 30, 2022



Portland Public Schools

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

For the year ended June 30, 2022

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 June 2022



Roosevelt High School Mama Mia Play March 2022





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**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 GOVERNMENT AUDITING STANDARDS**

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, 2022, 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 9, 2022.

Report on 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 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*.

**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 GOVERNMENT AUDITING STANDARDS (Continued)**

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 entity'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

Portland, Oregon
December 9, 2022



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**INDEPENDENT AUDITOR'S 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**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited School District No. 1J, Multnomah County, Oregon (the District's) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*.

In our opinion, the District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

**INDEPENDENT AUDITOR'S 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)**

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

**INDEPENDENT AUDITOR'S 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)**

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2022, and have issued our report thereon dated December 9, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the *Schedule of Expenditures of Federal Awards* is fairly stated in all material respects in relation to the financial statements as a whole.

Talbot, Kowala & Warwick LLP

Portland, Oregon
December 9, 2022





Cleveland High School State Basketball March 2022



Kellogg Middle School 1st Day of School September 2021



SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2022

ALN/ Grant	Grant Description	Pass-Through Grantor's No.	Period Covered	Direct or Pass-Thru	Award Amount	Expenditures	Agency Total
Department of Agriculture							
	Food and Nutrition Service						
	Child Nutrition Cluster						
10.553	School Breakfast Program						
202	School Breakfast Program	N/A	07/01/21-06/30/22	Pass-Thru		\$ 2,930,032	
10.555	National School Lunch Program						
202	Donated Foods		07/01/21-06/30/22	Pass-Thru		1,396,497 ¹	
202	National School Lunch Program	N/A	07/01/21-06/30/22	Pass-Thru		15,145,588	
10.558	Child and Adult Care Food Program						
202	Child and Adult Care Food Program	N/A	07/01/21-06/30/22	Pass-Thru		563,439	
10.559	Summer Food Service Program for Children						
202	Donated Foods		07/01/21-06/30/22	Pass-Thru		47,654 ¹	
202	Summer Food Service Program for Children	N/A	07/01/21-06/30/22	Pass-Thru		867,479	
10.582	Fresh Fruit and Vegetable Program						
202	Fresh Fruit and Vegetable Grants	Multiple	07/01/21-06/30/22	Pass-Thru		507,185	
Total Child Nutrition Cluster						21,457,874	
10.649	Pandemic EBT Administrative Costs						
202	Pandemic EBT Administrative Costs	N/A	07/01/21-06/30/22	Pass-Thru		5,814	
Pass-Thru from Oregon Department of Education						21,463,688	
Department of Agriculture Total							\$ 21,463,688
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	68,246	
Direct Funding						68,246	
Department of Defense Total							\$ 68,246
Department of The Interior							
	US Geological Survey						
15.808	US Geological Survey Research and Data Collection						
G2119	USGS Mt Tabor	N/A	10/01/21-09/30/22	Direct	29,000	21,532	
Direct Funding						21,532	
Department of The Interior Total							\$ 21,532
The Institute of Museum And Library Services							
45.310	Grants to States						
G2226	LSTA ARPA State Grant		05/01/22-06/30/22	Direct	15,000	15,000	
Direct Funding						15,000	
The Institute of Museum And Library Services Total							\$ 15,000
National Science Foundation							
47.076	Education and Human Resources						
G1477	Cornell Lab of Ornithology AISL Award	N/A	11/01/14-09/30/22	Pass-Thru	70,000	156	
G1923	Developing Leaders, Transforming Practice	1906565	09/01/19-08/31/23	Direct	1,088,014	171,556	
						171,712	
Direct Funding						171,556	
Pass-Thru from Cornell University						156	
National Science Foundation Total							\$ 171,712

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, 2022

ALN/ Grant	Grant Description	Pass-Through Grantor's No.	Period Covered	Direct or Pass-Thru	Award Amount	Expenditures	Agency Total
Department of Education							
Office of Career, Technical, and Adult Education							
84.048 Career and Technical Education - Basic Grants to States							
G2011	Carl Perkins 20/21	57597	07/01/20-09/30/21	Pass-Thru	409,875	\$ 61,250	
G2089	Carl Perkins 21/22	66151	07/01/21-09/30/22	Pass-Thru	443,721	327,119	
						<u>388,369</u>	
84.051 Career and Technical Education - National Programs							
G1928	Perkins Innovation	V051F190033	10/01/19-09/30/22	Direct	500,000	130,725	
Office of Elementary and Secondary Education							
84.010 Title I Grants to Local Educational Agencies							
G1868	Title IA- Central	53350	07/01/19-09/30/21	Pass-Thru	5,266,024	60,767	
G1972	ESSA Partnerships TB 19/20	54281	07/01/19-09/30/21	Pass-Thru	1,055,000	483,099	
G1990	Title IA- School Budgets	58346	07/01/20-09/30/21	Pass-Thru	5,852,324	541,337	
G1991	Title IA- Central	58346	07/01/20-09/30/21	Pass-Thru	3,190,619	2,615,473	
G1992	Title IA- Focus/Priority	58346	07/01/20-09/30/21	Pass-Thru	922,175	74,574	
G1996	Title ID	58907	07/01/20-09/30/21	Pass-Thru	225,452	41,459	
G2004	ESSA Partnerships TB 20/21	60419	07/01/20-09/30/21	Pass-Thru	970,600	951,671	
G2050	Title IA- School Budgets	67054	07/01/21-09/30/22	Pass-Thru	6,391,778	4,168,825	
G2051	Title IA- Central	67054	07/01/21-09/30/22	Pass-Thru	1,618,697	855,680	
G2052	Title IA- Focus/Priority	67054	07/01/21-09/30/22	Pass-Thru	1,865,714	1,280,762	
G2056	Title ID	66907	07/01/21-09/30/22	Pass-Thru	193,514	98,825	
G2064	ESSA Supplement 19/20	65142	07/01/21-09/30/22	Pass-Thru	974,345	165,531	
G2107	ESSA Partnerships TB 21/22	68002	10/01/21-09/30/23	Pass-Thru	965,325	9,754	
						<u>11,347,757</u>	
84.011 Migrant Education State Grant Program							
G1993	Title IC- Migrant Education	58942	07/01/20-09/30/21	Pass-Thru	468,536	48,287	
G1994	Title IC- Migrant Education Preschool	58924	07/01/20-09/30/22	Pass-Thru	14,265	8,844	
G1995	Title IC- Migrant Education Summer	66116	04/01/21-09/30/22	Pass-Thru	127,669	65,120	
G2053	Title IC- Migrant Education	68116	07/01/21-09/30/22	Pass-Thru	536,294	481,523	
G2054	Title IC- Migrant Education Preschool	68145	07/01/21-09/30/22	Pass-Thru	15,167	14,823	
G2055	Title IC- Migrant Education	70946	07/01/21-09/30/22	Pass-Thru	138,885	1,190	
						<u>619,787</u>	
84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth							
G2079	Title ID- Portland DART Schools	15642	07/01/21-06/30/23	Pass-Thru	269,000	120,878	
84.060 Indian Education Grants to Local Educational Agencies							
G2002	Indian Education	S060A200938	07/01/20-09/30/21	Direct	111,581	5,652	
G2062	Indian Education	S060A210938	07/01/21-06/30/22	Direct	110,621	110,621	
						<u>116,273</u>	
84.196 Education for Homeless Children and Youth							
G2003	McKinney-Vento Homeless Education	65242	07/01/20-09/30/21	Pass-Thru	61,615	1,082	
G2063	McKinney-Vento Homeless Education	66238	07/01/21-09/30/22	Pass-Thru	50,000	48,076	
						<u>49,158</u>	
84.365 English Language Acquisition State Grants							
G1877	Title III- English Language Acquisition	53453	07/01/19-09/30/21	Pass-Thru	493,212	160,127	
G1999	Title III- English Language Acquisition	58501	07/01/19-09/30/22	Pass-Thru	559,315	78,504	
G2059	Title III- English Language Acquisition	67160	07/01/21-09/30/22	Pass-Thru	536,667	50,131	
						<u>288,762</u>	
84.367 Supporting Effective Instruction State Grants							
G1879	Title IIA- Private School Allocation	53612	07/01/19-09/30/21	Pass-Thru	190,202	4,642	
G1997	Title IIA- Teacher Quality	58838	07/01/20-09/30/22	Pass-Thru	1,087,202	793,129	
G1998	Title IIA- Private School Allocation	58838	07/01/20-09/30/22	Pass-Thru	191,507	70,337	
G2057	Title IIA- Teacher Quality	67488	07/01/21-09/30/22	Pass-Thru	1,196,937	908,536	
G2058	Title IIA- Private School Allocation	67488	07/01/21-09/30/22	Pass-Thru	216,231	21,159	
						<u>1,797,803</u>	

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, 2022

ALN/ Grant	Grant Description	Pass-Through Grantor's No.	Period Covered	Direct or Pass-Thru	Award Amount	Expenditures	Agency Total
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Department of Education (Continued)

84.411 Education Innovation and Research

G1716	PREP (Education Innovation & Research)	U411C170253	10/01/17-09/30/22	Direct	3,918,325	\$ 717,271
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84.424 Student Support and Academic Enrichment Program

G1899	Title IV-A Student Support 19/20 Private	54602	07/01/19-11/09/22	Pass-Thru	123,547	19,832
G2000	Title IV-A Student Support 20/21	58648	07/01/20-09/30/23	Pass-Thru	629,461	269,855
G2001	Title IV-A Student Support 20/21 Private	58648	07/01/20-09/30/23	Pass-Thru	110,878	54,273
G2060	Title IV-A Student Support 21/22	66844	07/01/21-09/30/22	Pass-Thru	606,430	496,405
G2061	Title IV-A Student Support 21/22 Private	66844	07/01/21-09/30/22	Pass-Thru	108,115	19,101
						<u>859,466</u>

Office Of Special Education and Rehabilitative Services

Special Education Cluster (IDEA)

84.027 Special Education Grants to States

G1888	IDEA Part B, Section 611	53816	07/01/19-09/30/21	Pass-Thru	8,086,830	22,130
G2018	IDEA Part B, Section 611	60732	07/01/20-09/30/22	Pass-Thru	8,020,746	1,925,567
G2071	CRP 611	11046-A5	07/01/20-06/30/23	Pass-Thru	6,069,783	5,785,697
G2072	CRP Audiology	11046-A5	07/01/20-06/30/23	Pass-Thru	453,919	453,919
G2073	CRP TBI	11046-A5	07/01/20-06/30/23	Pass-Thru	21,250	21,250
G2074	CRP Addition	11046-A5	07/01/20-06/30/23	Pass-Thru	200,000	200,000
G2081	DART IDEA	15642	07/01/21-06/30/23	Pass-Thru	58,600	56,337
G2082	IDEA Part B, Section 611	68708	07/01/21-06/30/23	Pass-Thru	8,501,827	7,816,229
G2111	IDEA Section 611 ARP	68459	07/01/21-09/30/23	Pass-Thru	2,041,028	1,041,277
G2115	CRP 611 ARP	11046-A5	07/01/21-06/30/22	Pass-Thru	1,285,133	1,285,133
						<u>18,607,539</u>

84.173 Special Education Preschool Grants

G2019	IDEA Part B, Section 619	60563	07/01/20-09/30/22	Pass-Thru	92,172	86,863
G2083	IDEA Part B, Section 619	68983	07/01/21-09/30/23	Pass-Thru	97,055	5,294
G2116	CRP 619	11046-A5	07/01/21-06/30/22	Pass-Thru	38,364	38,364
G2117	CRP 619 ARP	11046-A5	07/01/21-09/30/22	Pass-Thru	25,343	25,343
						<u>155,864</u>

Total Special Education (IDEA) Cluster

18,763,404

84.126 Rehabilitation Services Vocational Rehabilitation Grants to States

G1790	YTP Vocational Rehabilitation Grant	160741	07/01/19-06/30/23	Pass-Thru	825,996	147,886
G2075	OR Commission for the Blind	101-20	07/01/21-09/30/22	Pass-Thru	185,500	133,653
						<u>281,539</u>

Education Stabilization Fund

84.425D Elementary and Secondary School Emergency Relief Fund

G1984	ESSER	57893	03/01/20-09/30/22	Pass-Thru	8,354,389	442,804
G2041	ESSER II	64664	03/13/20-09/30/23	Pass-Thru	32,836,859	13,728,142
						<u>14,170,946</u>

84.425U American Rescue Plan Elementary and Secondary School Emergency Relief Fund

G2094	ESSER III	64968	03/13/20-09/30/24	Pass-Thru	73,869,717	14,492,697
G2104	ARP- HCY I	69308	07/01/21-09/30/24	Pass-Thru	62,142	58,385
G2114	ARP- HCY II	69389	04/23/21-09/30/24	Pass-Thru	254,510	18,944
						<u>14,570,026</u>

Total Education Stabilization Fund

28,740,972

Office of Postsecondary Education

84.334 Gaining Early Awareness and Readiness for Undergraduate Programs

G1455	GEAR-UP - Mobilizing for College	P334A140180	09/25/14-09/24/21	Direct	8,385,600	208,950
G1827	E3 - Engage, Empower, Elevate	P334A180117	10/01/18-09/30/25	Direct	4,699,200	1,303,460
						<u>1,512,410</u>

Direct Funding	2,476,679
Pass-Thru from Oregon Department of Education	62,976,355
Pass-Thru from Oregon Commission for the Blind	133,653
Pass-Through from Oregon Department of Human Services	147,886

Department of Education Total

\$ 65,734,573

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, 2022

ALN/ Grant	Grant Description	Pass-Through Grantor's No.	Period Covered	Direct or Pass-Thru	Award Amount	Expenditures	Agency Total
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Department of Health and Human Services

Administration for Children and Families

Head Start Cluster

93.600 Head Start

G2006	Head Start 20/21	10CH010720-01-03	11/01/20-10/31/21	Direct	5,686,462	\$ 2,606,410	
G2065	Head Start 21/22	10CH010719-04-00	11/01/21-10/31/22	Direct	5,801,811	3,525,895	
G2021	Head Start COVID-19	10CH010719-02-C3	01/01/20-10/31/21	Direct	261,006	24,028	
G2095	Head Start COVID-19	10HE00042601-C5	11/01/21-10/31/22	Direct	89,388	63,878	
G2097	Head Start American Rescue Plan	10HE00042601-C6	11/01/21-10/31/22	Direct	355,361	31,150	
Total Head Start Cluster						6,251,361	

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	409,012	
G2030	SAY Wellness COVID-19	NU87PS004369C3	08/01/20-07/31/22	Direct	549,606	30,231	
						439,243	

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	170,830	
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Office of Assistant Secretary for Health

93.297 Teenage Pregnancy Prevention Program

G1985	MultCo Teen Pregnancy	HD-IGA-E-12731-2021	07/01/20-06/30/21	Pass-Thru	405,000	199,918	
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Centers for Medicare and Medicaid Services

Medicaid Cluster

93.778 Medical Assistance Program

G2023	Medicaid- CRP Audiology	N/A	07/01/20-06/30/23	Pass-Thru	770,201	61,280	
G2025	Medicaid- SPED	N/A	07/01/20-06/30/23	Pass-Thru	1,549,630	2,036	
Total Medicaid Cluster						63,316	

Direct Funding					6,690,604	
Pass-Thru from Multnomah County					199,918	
Pass-Thru from Oregon Health Authority					170,830	
Pass-Thru from Oregon Department of Human Services					63,316	

Department of Health and Human Services Total

\$ 7,124,668

Grand Total

\$ 94,599,419

\$ 94,599,419

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

¹ Donated food is valued at estimated fair value.

SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2022

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, 2022. 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, 2022.

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.





Crossing Guard Oaks Park Field Trip June 2022



MLK Community Day April 2022



SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

SECTION I — SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- | | | |
|---|-----------|-----------------|
| • Material weakness(es) identified? | Yes _____ | No <u> X </u> |
| • Significant deficiency(ies) identified? | Yes _____ | No <u> X </u> |
| Noncompliance material to financial statements noted? | Yes _____ | No <u> X </u> |

Federal Awards

Internal control over major federal programs:

- | | | |
|---|-----------|-----------------|
| • Material weakness(es) identified? | Yes _____ | No <u> X </u> |
| • Significant deficiency(ies) identified? | Yes _____ | No <u> X </u> |

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes _____ No X

Identification of major federal programs:

<i>Assistance Listing Number(s)</i>	<i>Name of Federal Program or Cluster</i>
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10.553, 10.555, 10.558, 10.559, 10.582	Child Nutrition Cluster
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84.010	Title I Grants to Local Educational Agencies
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84.424	Student Support and Academic Enrichment Program
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84.425	Education Stabilization Fund
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Dollar threshold used to distinguish between type A and type B programs:	\$ <u> 2,837,983 </u>
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Auditee qualified as low-risk auditee?	Yes <u> X </u>	No _____
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SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

SECTION II — FINANCIAL STATEMENT FINDINGS

No financial statement findings were reported.

SECTION III — FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No federal award findings and questioned costs were reported.

SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON
Summary of Prior Year Findings and Questioned Costs
For Non-Compliance with Federal and State Requirements
For the Year Ended June 30, 2022

Prior Year Audit Findings

The District did not have any prior year audit findings reported





Adaptive PE Day May 2022



Harrison Park USDA Visit March 2022



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 prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individual's perceived or actual race, color, religion, sex, sexual orientation, gender expression or identity, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran's status, or because of the perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, or veterans' status or any other persons with whom the individual associates.

Board of Education Policy 1.80.020-P

Contact Information for Civil Rights Matters

District Title VI: Gillian Murr	Phone: 503-916-6499
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

2021-22 Report on Requirements for Federal Awards Preparation

Nolberto Delgadillo, Chief Financial Officer

Accounting

Tracy Pinder, Sr. Director- Financial Services
Cheryl Anselone, Sr. Manager
Melissa Ensminger, Sr. Manager- General Ledger
Jimmy DuSablón, Sr. Bond Accountant
Abdullah Elmadhoun, Accountant/Analyst
Chad Hepner, Bond Accountant
Michael Johnson, Sr. Accountant/Analyst
Premila Kumar, Sr. Accountant/Analyst
Rachel Spires, Accountant/Analyst

Budget & Grant Accounting

Junho Chang, Budget Systems Manager
Stacey Hoang, Sr. Budget Analyst
Kristin Johnson, Sr. Grant Accountant
Abigail Jorgenson, Sr. Budget Analyst
Aaron Musk, Sr. Grant Accountant
Zeb Petterborg, Sr. Grant Accountant
Patrick Rodeman, Sr. Budget Analyst
Gary Stamps, Grant Accountant
David Stone, Fiscal Services Associate III

Financial Systems

Kathleen Hiigel, Manager- Financial Systems
Rona Galarza, Sr. Financial Systems Analyst
Matthew Howe, Sr. Financial Systems Analyst

Payroll

Ondra Matthews, Sr. Manager- Payroll
Megan Gremer, Manager- Payroll Systems
Debbie Chan, Accountant/Analyst
Deborah Finzo, Fiscal Services Clerk
Tori Hilbruner, Financial Services Associate III
Marisha Reese, Financial Services Associate III
Marina Vlasenko, Financial Services Associate III
James Young, Financial Services Associate III

Treasury / Accounts Receivable

Michael Nixon, Sr. Treasury Manager
Teresa Eckblad, Finance Clerk

Accounts Payable

Rebecca Dingman, Manager- Accounts Payable
Kristen Barsotti, Fiscal Services Associate II
Shawna DeWitt, Fiscal Services Associate II
Michael DeVeto, Fiscal Services Associate I
Jamie Farrington, Fiscal Services Associate II- Bond
Suzanne Rademacher, Fiscal Services Associate II
Gisela Rodriguez Lopez, Fiscal Services Associate I