

School District No. 1J, Multnomah County, Oregon

PORTLAND PUBLIC SCHOOLS



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

For the year ended June 30, 2023



Portland Public Schools

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

For the year ended June 30, 2023

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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Community Care at MLK Jr. – August 2022



First Day of School Da Vinci Arts – August 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, 2023, 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 21, 2023.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompany *Schedule of Findings and Questions Costs* as Finding 2023-001, that we consider to be a material weakness.

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)**

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying *Schedule of Findings and Questioned Costs*. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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, Korwala & Warwick, LLP

Portland, Oregon
December 21, 2023



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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, 2023. 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, 2023.

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 governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 21, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. 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, Korwala & Warwick, LLP

Portland, Oregon
December 21, 2023





First Day of School at Lincoln HS – August 2022



Kelly Elementary – October 2022



MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2023

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	07/01/22-06/30/23	Pass-Thru		\$ 2,370,848	
10.555	National School Lunch Program						
202	Donated Foods					1,633,906	
202	National School Lunch Program	N/A	07/01/22-06/30/23	Pass-Thru		8,474,945	
10.559	Summer Food Service Program for Children						
202	Donated Foods					43,422	
202	Summer Food Service Program for Children	N/A	07/01/22-06/30/23	Pass-Thru		527,506	
10.582	Fresh Fruit and Vegetable Program						
202	Fresh Fruit and Vegetable Grants	Multiple	07/01/22-06/30/23	Pass-Thru		567,314	
Total Child Nutrition Cluster						13,617,941	
10.558	Child and Adult Care Food Program						
202	Child and Adult Care Food Program	N/A	07/01/22-06/30/23	Pass-Thru		626,707	
Pass-Thru from Oregon Department of Education						14,244,648	
Department of Agriculture Total							\$14,244,648
Department of The Interior							
US Geological Survey							
15.808	US Geological Survey Research and Data Collection						
G2119	FED- UGGS Mt Tabor	N/A	10/01/21-09/30/22	Direct	29,000	7,152	
Direct Funding						7,152	
Department of The Interior Total							\$7,152
Federal Communication Commission							
32.009	Emergency Connectivity Fund Program						
G2221	FED-ECF-Emergency Connectivity	N/A	07/01/21-06/30/23	Direct	9,303,600	9,303,600	
Direct Funding						9,303,600	
Federal Communication Commission Total							\$9,303,600
National Science Foundation							
47.076	STEM Education						
G1923	FED- Developing Leaders, Transforming Practice	1906565	09/01/19-08/31/23	Direct	1,088,014	86,475	
Direct Funding						86,475	
National Science Foundation Total							\$86,475
Department of Education							
Office of Career, Technical, and Adult Education							
84.048	Career and Technical Education - Basic Grants to States						
G2089	FED- Carl Perkins 21/22	66151	07/01/21-09/30/22	Pass-Thru	443,721	116,602	
G2253	FED- Carl Perkins 22/23	72340	07/01/22-06/30/23	Pass-Thru	511,848	368,689	
						485,291	
84.051	Career and Technical Education - National Programs						
G1928	FED - Perkins Innovation	V051F190033	10/01/19-09/30/22	Direct	500,001	182,545	
Office of Elementary and Secondary Education							
84.010	Title I Grants to Local Educational Agencies						
G1991	FED- Title IA- Central	58346	07/01/20-09/30/22	Pass-Thru	3,190,619	67,623	
G2004	FED- ESSA Partnerships 20/21	60419	07/01/20-09/30/22	Pass-Thru	970,600	600	
G2050	FED- Title IA- School Budgets	67054	07/01/20-09/30/23	Pass-Thru	6,391,778	168,595	
G2051	FED- Title IA- Central	67054	07/01/21-09/30/23	Pass-Thru	1,618,697	2,600,039	
G2052	FED- Title IA- Focus/Priority	67054	07/01/21-09/30/23	Pass-Thru	1,865,714	166,063	
G2056	FED- Title ID	66907	07/01/21-09/30/23	Pass-Thru	193,514	95,288	
G2064	FED- ESSA 19-20 Supplement	65142	07/01/21-09/30/22	Pass-Thru	974,345	808,814	
G2107	FED- ESSA Partnerships 21/22	68002	10/01/21-09/30/23	Pass-Thru	965,325	743,250	
G2230	FED- Title IA- School Budgets	72595	07/01/22-09/30/23	Pass-Thru	6,319,680	6,001,683	
G2231	FED- Title IA- Central	72595	07/01/22-09/30/23	Pass-Thru	2,090,030	1,519,790	
G2232	FED- Title IA- Focus/Priority	72595	07/01/22-09/30/23	Pass-Thru	1,522,014	745,368	
G2236	FED- Title ID	73063	07/01/22-09/30/23	Pass-Thru	216,786	2,424	
						12,919,537	

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2023

ALN/ Grant	Grant Description	Pass-Through Grantor's No.	Period Covered	Direct or Pass-Thru	Award Amount	Expenditures	Agency Total
Department of Education (Continued)							
84.011	<i>Migrant Education State Grant Program</i>						
G1993	FED- Title IC- Migrant Education	58942	07/01/20-09/30/23	Pass-Thru	468,536	\$ 10,676	
G1995	FED- Title IC- Migrant Education Summer	66116	07/01/20-09/30/23	Pass-Thru	127,669	24,548	
G2053	FED- Title IC- Migrant Education	68116	07/01/21-09/30/23	Pass-Thru	536,294	54,771	
G2054	FED- Title IC- Migrant Education Preschool	68145	07/01/21-09/30/22	Pass-Thru	344	344	
G2055	FED- Title IC- Migrant Education Summer	70946	04/01/22-09/30/23	Pass-Thru	138,885	93,632	
G2233	FED- Title IC- Migrant Education	73283	07/01/22-09/30/23	Pass-Thru	488,675	460,930	
G2234	FED- Title IC- Migrant Education Preschool	73265	07/01/22-09/30/23	Pass-Thru	8,311	6,362	
						<u>651,263</u>	
84.013	<i>Title I State Agency Program for Neglected and Delinquent Children and</i>						
G2079	FED- Title ID - Portland DART Schools	15642	07/01/21-06/30/23	Pass-Thru	269,000	120,175	
84.060	<i>Indian Education Grants to Local Educational Agencies</i>						
G2242	FED- Indian Education Title VI	S060A220938	07/01/22-09/30/23	Direct	100,241	99,656	
84.184	<i>School Safety National Activities</i>						
G2262	FED-SBMH	S184H220169	01/01/23-12/31/27	Direct	200,473	3,430	
84.196	<i>Education for Homeless Children and Youth</i>						
G2063	FED- McKinney Vento Homeless	66238	07/01/21-09/30/23	Pass-Thru	1,924	1,924	
G2243	FED- McKinney Vento Homeless	74848	07/01/22-09/30/23	Pass-Thru	40,500	38,954	
						<u>40,878</u>	
84.365	<i>English Language Acquisition State Grants</i>						
G1877	FED- Title III - English Language Acquisition	53453	07/01/19-09/30/22	Pass-Thru	994,894	26,296	
G1999	FED- Title III - English Language Acquisition	58501	07/01/20-09/30/23	Pass-Thru	559,315	180,987	
G2059	FED- Title III - English Language Acquisition	67160	07/01/21-09/30/23	Pass-Thru	536,667	117,391	
G2239	FED- Title III - English Language Acquisition	73119	07/01/22-09/30/23	Pass-Thru	529,400	2,077	
						<u>326,751</u>	
84.367	<i>Supporting Effective Instruction State Grants</i>						
G1879	FED- Title IIA- Private School Allocation	53612	07/01/19-09/30/22	Pass-Thru	23,535	18,834	
G1998	FED- Title IIA- Private School Allocation	58838	07/01/20-09/30/23	Pass-Thru	191,507	91,796	
G2057	FED- Title IIA- Teacher Quality	67488	07/01/21-09/30/23	Pass-Thru	1,196,937	281,197	
G2058	FED- Title IIA- Private School Allocation	67488	07/01/21-09/30/23	Pass-Thru	216,231	102,390	
G2237	FED- Title IIA- Teacher Quality	72792	07/01/22-09/30/23	Pass-Thru	1,161,055	734,496	
G2238	FED- Title IIA- Private School Allocation	72792	07/01/22-09/30/23	Pass-Thru	206,283	34,989	
						<u>1,263,702</u>	
84.411	<i>Education Innovation and Research</i>						
G1716	FED-PREP Education Innovation	U411C170253	10/01/17-06/30/23	Direct	3,918,325	813,790	
84.424	<i>Student Support and Academic Enrichment Program</i>						
G1899	FED- Title IV-A Student Support 19/20 Private	54602	07/01/19-11/09/22	Pass-Thru	123,547	18,388	
G2000	FED- Title IV-A Student Support 20/21	58648	07/01/20-09/30/23	Pass-Thru	629,461	23,859	
G2060	FED- Title IV-A Student Support 21/22	66844	07/01/21-09/30/23	Pass-Thru	199,040	97,504	
G2061	FED- Title IV-A Student Support 21/22 Private	66844	07/01/21-09/30/23	Pass-Thru	199,040	38,417	
G2240	FED- Title IV-A Student Support 22/23	72989	07/01/22-09/30/23	Pass-Thru	652,366	145,853	
G2241	FED- Title IV-A Student Support 22/23 Private	72989	07/01/22-09/30/23	Pass-Thru	115,905	21,814	
						<u>345,835</u>	
Office Of Special Education and Rehabilitative Services							
Special Education Cluster (IDEA)							
84.027	<i>Special Education Grants to States</i>						
G2082	FED-IDEA Sec 611 2021-22 Formu	68708	07/01/21-09/30/23	Pass-Thru	8,501,827	685,598	
G2111	FED- IDEA Part B, Section 611	68459	07/01/21-09/30/23	Pass-Thru	2,041,028	789,687	
G2120	FED- IDEA Part B, Section 611 Equipment	75372	07/01/22-09/30/23	Pass-Thru	544,028	426,495	
G2121	FED- IDEA Part B, Section 611	74104	07/01/22-09/30/23	Pass-Thru	8,896,408	8,496,975	
G2071	FED - CRP 611	11046-A6	07/01/21-06/30/23	Pass-Thru	12,354,200	5,938,809	
G2072	FED- CRP - Audiology	11046-A6	07/01/21-06/30/23	Pass-Thru	907,838	453,919	
G2073	FED- CRP - TBI	11046-A6	07/01/21-06/30/23	Pass-Thru	42,500	21,250	
G2074	FED- CRP - Addition	11046-A6	07/01/21-06/30/23	Pass-Thru	400,000	200,000	
G2077	FED- Providence Nursing	15286	07/01/21-06/30/23	Pass-Thru	42,878	42,878	
G2081	FED- DART IDEA	15642	07/01/21-06/30/23	Pass-Thru	58,600	56,515	
						<u>17,112,126</u>	
84.173	<i>Special Education Preschool Grants</i>						
G2083	FED- IDEA Part B, Section 619 21/22	68983	07/01/21-09/30/23	Pass-Thru	97,055	91,761	
G2112	FED- IDEA Part B, Section 619 22/23	69227	07/01/21-09/30/23	Pass-Thru	50,179	11,049	
G2116	FED- CRP 619	11046-A6	07/01/21-06/30/23	Pass-Thru	130,862	92,498	
						<u>195,308</u>	
Total Special Education (IDEA) Cluster						17,307,434	
84.126	<i>Rehabilitation Services Vocational Rehabilitation Grants to States</i>						
G1790	FED-YTP Vocational Rehabilitation Grant	160741	07/01/19-06/01/23	Pass-Thru	825,996	156,124	
G2250	FED- OR Commission for the Blind	101-22	07/01/22-09/30/23	Pass-Thru	190,340	141,596	
						<u>297,720</u>	

MULTNOMAH COUNTY, OREGON
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2023

ALN/ Grant	Grant Description	Pass-Through Grantor's No.	Period Covered	Direct or Pass-Thru	Award Amount	Expenditures	Agency Total
Department of Education (Continued)							
<i>Education Stabilization Fund</i>							
84.425D	<i>Elementary and Secondary School Emergency Relief Fund</i>						
G1984	FED- ESSER	57893	03/13/20-09/30/22	Pass-Thru	8,354,389	\$ 252,475	
G2041	FED- ESSER II	64664	01/26/21-09/30/23	Pass-Thru	32,836,859	17,356,025	
						17,608,500	
84.425U	<i>American Rescue Plan Elementary and Secondary School Emergency Relief Fund</i>						
G2094	FED- ESSER III	64968	03/13/20-09/30/24	Pass-Thru	73,817,944	22,272,669	
G2104	FED- ARP-HCY I	69308	07/01/21-06/30/24	Pass-Thru	62,142	3,743	
G2114	FED- ARP-HCY II	69389	04/23/21-09/30/24	Pass-Thru	254,510	142,601	
G2118	FED- Proof of Concept Literacy Grant	21396	07/01/22-09/30/23	Pass-Thru	500,000	287,955	
G2229	FED-CRP ESSER II	73155	03/13/20-09/30/23	Pass-Thru	1,287,669	712,432	
						23,419,400	
Total Education Stabilization Fund						41,027,900	
<i>Office of Postsecondary Education</i>							
<i>Gaining Early Awareness and Readiness for Undergraduate Programs</i>							
84.334	FED- E3 - Engage, Empower, Elevate	P334A180117	10/01/18-09/30/25	Direct	6,265,600	1,898,671	
G1827							
Direct Funding						2,998,092	
Pass-Thru from Oregon Department of Education						74,488,766	
Pass-Thru from Oregon Commission for the Blind						141,596	
Pass-Through from Oregon Department of Human Services						156,124	
Department of Education Total							\$77,784,578
Department of Health and Human Services							
<i>Administration for Children and Families</i>							
<i>Head Start Cluster</i>							
93.600	<i>Head Start</i>						
G2021	FED-Head Start COVID19	10CH01071902C3	01/01/20-10/31/22	Direct	39,301	39,301	
G2065	FED- Head Start 21/22	10CH010719-04-00	11/01/21-10/31/22	Direct	5,686,462	2,304,233	
G2097	FED- HS American Rescue Plan	10HE00042601-C6	04/01/21-03/31/23	Direct	355,361	120,475	
G2245	FED- Head Start 22/23	10CH01071905	11/01/22-10/31/23	Direct	5,830,128	3,731,420	
Total Head Start Cluster						6,195,429	
<i>Centers for Disease Control and Prevention</i>							
<i>Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance</i>							
G1770	FED- SAY Wellness	NU87PS004369-01-0C	08/01/18-07/31/23	Direct	1,846,994	336,404	
G2030	FED- SAY Wellness COVID	NU87PS004369C3	08/01/20-07/31/23	Direct	549,606	261,155	
						597,559	
93.136	<i>Injury Prevention and Control Research and State and Community Based Programs</i>						
G2559	FED-Crime Prevention	HD-IGA-E-14121-202.	03/01/22-06/30/23	Pass-Thru	3,557	3,557	
93.297	<i>Teenage Pregnancy Prevention Program</i>						
G1985	FED- MultiCo Teen Pregnancy	HD-IGA-E-12731-2021	07/01/20-06/30/23	Pass-Thru	158,467	158,467	
<i>Centers for Medicare and Medicaid Services</i>							
<i>Medicaid Cluster</i>							
93.778	<i>Medical Assistance Program</i>						
G2023	FED- Medicaid - CRP Audiology	N/A	07/01/20-06/30/25	Pass-Thru	104,215	32,578	
G2025	FED- Medicaid - SPED	N/A	07/01/20-06/30/25	Pass-Thru	212,288	1,976	
Total Medicaid Cluster						34,554	
<i>Substance Abuse and Mental Health Services Administration</i>							
93.788	<i>Opioid STR</i>						
G1912	FED-Health for K-5	159879	04/15/19-12/31/23	Pass-Thru	17,935	17,935	
Direct Funding						6,792,988	
Pass-Thru from Multnomah County						162,024	
Pass-Thru from Oregon Department of Human Services						52,489	
Department of Health and Human Services Total							\$7,007,501
Department of Homeland Security							
<i>Federal Emergency Management Agency</i>							
97.036	<i>Disaster Grants - Public Assistance</i>						
G2027	FED-FEMA Covid 19 Reimbursement	N/A	03/20/20-Ongoing	Pass-Thru	1,889,873	1,889,873	
Pass-Thru from Oregon Office of Emergency Management						1,889,873	
Department of Homeland Security Total							\$1,889,873
Grand Total						\$ 110,323,828	\$110,323,828

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, 2023

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, 2023. 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, 2023.

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.





Grant HS Dance Collective – Fall 2022



Duniway Elementary – November 2022

SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

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 X No
- Significant deficiency(ies) identified? Yes No X
- Noncompliance material to financial statements noted? Yes No X

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes No X
- Significant deficiency(ies) identified? Yes No X

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:

Assistance Listing Number(s) Name of Federal Program or Cluster

32.009	Emergency Connectivity Fund Program
84.027, 84.173	Special Education – Grants to States (IDEA, Part B); Special Education – Preschool Grants (IDEA Preschool)
84.367A	Supporting Effective Instruction State Grants
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? Yes X No

SCHOOL DISTRICT NO.1J, MULTNOMAH COUNTY, OREGON

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

SECTION II — FINANCIAL STATEMENT FINDINGS

Finding 2023-001

Criteria: The District has the responsibility for establishing and maintaining effective internal control over financial reporting.

Condition: A material weakness in controls over financial reporting was identified for controls over revenue recognition.

Cause: The cause appears to be related to turnover in accounting positions, a lack of communication from other departments with the Finance department, and the complexity of the transactions.

Effect or potential effect: Revenue and expenditures were overstated by \$9,304 thousand in the Special Revenue Fund, and revenue was overstated and unearned revenue was understated by \$119,899 thousand in the Capital Projects Fund prior to being corrected by the District. A lack of effective internal controls over financial reporting for revenue may allow a material misstatement due to error or fraud.

Recommendation: The District should implement policies and procedures to ensure that revenue is properly recorded.

Views of responsible officials: The District understands and concurs with this finding. The District has implemented their corrective action plan.

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, 2023

Prior Year Audit Findings

The District did not have any prior year audit findings reported



Woodlawn Elementary – March 2023



Roosevelt Theatre, Failure a Love Story – February 2023

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, familiar 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, familiar 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

2022-23 ACFR Preparation

Vacant, Chief Financial Officer
Alexandra Martin, Finance Project Manager

Accounting

Tracy Pinder, Sr. Director- Financial Services
Melissa Ensminger, Sr. Manager- General Ledger
Kiran Markos, Manager- General Ledger
J Cooper, Accountant/Analyst- Student Body Funds
Chad Hepner, Bond Accountant
Michael Johnson, Sr. Accountant/Analyst
Shannon Sinclair, Sr. Accountant/Analyst

Budget & Grant Accounting

Junho Chang, Sr. Manager Budget
Kristin Johnson, Manager- Grant Accounting
Zeb Petterborg, Manager- Budget Systems
Mark Davenport, Grant Accountant
Abdullah Elmadhoun, Sr. Grant Accountant
Stacey Hoang, Sr. Budget Analyst
Abigail Jorgenson, Sr. Budget Analyst
Premila Kumar, Sr. Budget Analyst
Jeeranank McKee, Sr. Grant Accountant
Aaron Musk, Sr. Grant Accountant
Alysha Rayford, Sr. Grant Accountant
Patrick Rodeman, Sr. Budget Analyst
Rachel Spires, Sr. 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
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
Gary Stamps, AR Accountant

Accounts Payable

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