



FEDERAL COMPLIANCE REPORT

FOR YEAR ENDED JUNE 30, 2025



BELONG. BELIEVE. ACHIEVE.

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BEAVERTON SCHOOL DISTRICT

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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

School Board
Beaverton School District
Beaverton, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Beaverton School District, Washington County, Oregon (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 25, 2025.

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 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 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.

REDW_{LLC}

Salem, Oregon

November 25, 2025

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 in
Accordance with the Uniform Guidance

School Board
Beaverton School District
Beaverton, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Beaverton School District (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 the District's major federal programs for the year ended June 30, 2025. 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, Beaverton School 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, 2025.

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 Beaverton School 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.

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.

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 Beaverton School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated November 25, 2025, 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 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.

REDW LLC

Salem, Oregon
December 12, 2025

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Program Title	Federal Assistance Listing Number	Pass Through Entity Number	Period Covered	Grant Amount	2024-25 Revenue and Expenditures
U.S. Department of Education					
Direct:					
Indian Education Grants to Local Education Agencies	84.060A	S060A242500	07/01/24 - 06/30/25	\$ 41,950	\$ 40,220
Total Indian Education Grants to Local Education Agencies					<u>40,220</u>
Total Direct					<u><u>40,220</u></u>
Passed through Oregon Department of Education:					
Title I					
Title I Grants to Local Educational Agencies	84.010	76429	07/01/23 - 09/30/25	7,781,702	2,355,132
Title I Grants to Local Educational Agencies	84.010	79370	07/01/24 - 09/30/25	367,259	172,333
Title I Grants to Local Educational Agencies	84.010	82112	07/01/24 - 09/30/25	7,794,975	6,264,650
Total Title I					<u>8,792,115</u>
Migrant Education Program					
Migrant Education State Grant Program	84.011	70933	07/01/21 - 09/30/24	197,811	61
Migrant Education State Grant Program	84.011	73252	07/01/22 - 09/30/24	34,631	185
Migrant Education State Grant Program	84.011	73270	07/01/22 - 09/30/24	657,579	20,637
Migrant Education State Grant Program	84.011	77030	07/01/23 - 09/30/25	707,346	84,736
Migrant Education State Grant Program	84.011	76947	07/01/23 - 09/30/25	37,343	10,732
Migrant Education State Grant Program	84.011	75607	07/01/22 - 09/30/24	197,396	15,109
Migrant Education State Grant Program	84.011	80378	07/01/23 - 09/30/25	73,955	59,921
Migrant Education State Grant Program	84.011	82755	07/01/24 - 09/30/25	607,901	513,210
Migrant Education State Grant Program	84.011	82774	07/01/24 - 09/30/25	35,971	3,252
Total Migrant Education Program					<u>707,843</u>
Supporting Effective Instruction					
Supporting Effective Instruction State Grants	84.367	72661	07/01/22 - 09/30/24	949,133	56,271
Supporting Effective Instruction State Grants	84.367	76626	07/01/23 - 09/30/25	1,021,801	232,988
Supporting Effective Instruction State Grants	84.367	82375	07/01/24 - 09/30/25	1,098,986	916,639
Total Supporting Effective Instruction					<u>1,205,898</u>
English Language Acquisition					
English Language Acquisition State Grants	84.365	67119	07/01/21 - 09/30/24	655,223	710
English Language Acquisition State Grants	84.365	73077	07/01/22 - 09/30/24	704,493	185,266
English Language Acquisition State Grants	84.365	76965	07/01/23 - 09/30/24	700,340	349,817
English Language Acquisition State Grants	84.365	79710	07/01/23 - 09/30/24	116,430	82,208
English Language Acquisition State Grants	84.365	82308	07/01/24 - 09/30/25	726,794	476,946
English Language Acquisition State Grants	84.365	83941	07/01/24 - 09/30/25	97,395	62,439
Total English Language Acquisition					<u>1,157,386</u>
Career and Technical Education					
Career and Technical Education - Basic Grants to States	84.048	76380	07/01/23 - 09/30/24	372,105	4,512
Career and Technical Education - Basic Grants to States	84.048	81250	07/01/24 - 09/30/25	372,914	310,856
Total Career and Technical Education					<u>315,368</u>
COVID 19 - Education Stabilization Fund					
COVID 19 - Education Stabilization Fund (ESSER)	84.425D	64836	03/13/20 - 09/30/24	46,425,044	7,936,308
COVID 19 - Education Stabilization Fund (ESSER)	84.425	69279	04/23/21 - 09/30/24	100,453	9,846
COVID 19 - Education Stabilization Fund (ESSER)	84.425	69319	04/23/21 - 09/30/24	365,730	23,256
COVID 19 - Education Stabilization Fund (ESSER)	84.425U	80397	02/15/24 - 09/30/24	26,000	24,269
COVID 19 - Education Stabilization Fund (ESSER)	84.425U	81399	05/01/22 - 09/30/24	1,138,905	626,066
Total COVID 19 - Education Stabilization Fund					<u>8,619,745</u>
Special Education Cluster (IDEA)					
Special Education Grants to States	84.027	77920/83308	07/01/23 - 09/30/26	10,884,937	6,043,822
Total Special Education					<u>6,043,822</u>
Special Education Preschool Grants	84.173	77734	07/01/23 - 09/30/25	28,379	464
Total Special Education Preschool					<u>464</u>
Total Special Education Cluster (IDEA)					<u>6,044,286</u>

See additional information in the Notes to Schedule of Expenditures of Federal Awards.

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

Program Title	Federal Assistance Listing Number	Pass Through Entity Number	Period Covered	Grant Amount	2024-25 Revenue and Expenditures
U.S. Department of Education (continued)					
Passed through Oregon Department of Education (continued)					
Student Support and Academic Enrichment Program					
Student Support and Academic Enrichment Program	84.424	72858	07/01/22 - 09/30/24	\$ 487,587	\$ 142,821
Student Support and Academic Enrichment Program	84.424	77059	07/01/23 - 09/30/25	429,879	102,491
Student Support and Academic Enrichment Program	84.424	82572	07/01/24 - 09/30/25	627,644	350,403
Total Student Support and Academic Enrichment Program					<u>595,715</u>
Twenty-First Century Community Learning Centers					
Twenty-First Century Community Learning Centers	84.287	77599	07/01/23 - 09/30/25	425,000	179,943
Twenty-First Century Community Learning Centers	84.287	83267	07/01/24 - 09/30/26	425,000	268,027
Total Twenty-First Century Community Learning Centers					<u>447,970</u>
Education for Homeless Children and Youths					
McKinney-Vento Homeless Education	84.196	79852	07/01/23 - 09/30/25	50,001	12,183
Total Education for Homeless Children and Youths					<u>12,183</u>
Total Passed through Oregon Department of Education:					<u><u>27,898,509</u></u>
Total U.S. Department of Education					<u><u>27,938,729</u></u>
U.S. Department of Health & Human Services					
Passed through Administration for Children and Families					
CCDF Cluster					
Child Care and Development Block Grant	93.575	33168	07/01/23 - 06/30/25	287,568	108,049
Total CCDF Cluster					<u>108,049</u>
Passed through Oregon Department of Education					
Foster Care Title IV-E	93.658	81296	07/01/21 - 12/31/24	122,201	77,145
Total Foster Care Title IV-E					<u>77,145</u>
Total U.S. Department of Health & Human Services					<u><u>185,194</u></u>
U.S. Department of Agriculture					
Passed through Oregon Department of Education:					
Child Nutrition Cluster					
School Breakfast Program	10.553	N/A	07/01/24 - 06/30/25	2,279,900	2,279,899
Total School Breakfast Program					<u>2,279,899</u>
National School Lunch Program					
National School Lunch Program	10.555	N/A	07/01/24 - 06/30/25	9,768,920	9,768,920
National School Lunch Program Commodities	10.555	N/A	07/01/24 - 06/30/25	1,233,411	1,233,411
Total National School Lunch Program					<u>11,002,331</u>
Summer Food Service Program for Children					
Summer Food Service Program for Children	10.559	N/A	07/01/24 - 06/30/25	270,350	270,350
Summer Food Service Program for Children Commodities	10.559	N/A	07/01/24 - 06/30/25	306	306
Total Summer Food Service Program for Children					<u>270,656</u>
Fresh Fruits and Vegetable Program					
Fresh Fruits and Vegetable Program	10.582	83683	10/01/24 - 09/30/25	29,376	29,367
Fresh Fruits and Vegetable Program	10.582	83684	10/01/24 - 09/30/25	48,076	48,069
Fresh Fruits and Vegetable Program	10.582	83685	10/01/24 - 09/30/25	34,408	34,405
Total Fresh Fruits and Vegetable Program					<u>111,841</u>
Total Child Nutrition Cluster					<u><u>13,664,727</u></u>
Child and Adult Care Food Program					
Child and Adult Care Food Program	10.558	3402006	10/01/24 - 09/30/25	5,039	5,039
Child and Adult Care Food Program	10.558	N/A	07/01/24 - 06/30/25	203,399	203,399
Total Child and Adult Food Care Program					<u>208,438</u>
Total U.S. Department of Agriculture					<u><u>13,873,165</u></u>

See additional information in the Notes to Schedule of Expenditures of Federal Awards.

BEAVERTON SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

Program Title	Federal Assistance Listing Number	Pass Through Entity Number	Period Covered	Grant Amount	2024-25 Revenue and Expenditures
U.S. Department of Transportation					
Passed through Metro					
Federal Transit Cluster					
Federal Transit - Formula Grants (Urbanized Area)	20.507	938609	07/01/23 - 06/30/26	\$ 240,000	\$ 58,850
Total Federal Transit Cluster					<u>58,850</u>
Passed through Oregon Department of Transportation					
Highway Planning and Construction	20.205	HU-23-10-25	10/01/22 - 09/30/24	87,718	10,337
Highway Planning and Construction	20.205	N/A	12/12/24 - 06/30/24	5,000	1,200
Highway Planning and Construction	20.205	HU-25-10-25	10/01/24 - 09/30/26	49,996	26,470
Total Highway Planning and Construction					<u>38,007</u>
Total U.S. Department of Transportation					<u><u>96,857</u></u>
U.S. Department of Treasury					
Passed through Washington County					
COVID 19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	23-1691	07/01/22 - 06/30/25	233,293	35,136
Total U.S. Department of Treasury					<u><u>35,136</u></u>
U.S. Environmental Protection Agency					
Direct:					
Clean School Bus Program	66.045	02J61101	04/01/24 - 03/31/26	19,750,000	6,508,111
Passed through Oregon Department of Education:					
Voluntary School and Child Care Lead Testing and Reduction Grant Program	66.444	79744	07/01/19 - 06/30/25	54,000	7,671
Voluntary School and Child Care Lead Testing and Reduction Grant Program	66.444	83490	07/01/20 - 10/31/25	23,280	23,280
Total Voluntary School and Child Care Lead Testing and Reduction Grant Program					<u>30,951</u>
Total U.S. Environmental Protection Agency					<u><u>6,539,062</u></u>
Total Federal Awards					<u><u>\$ 48,668,143</u></u>

See additional information in the Notes to Schedule of Expenditures of Federal Awards.

BEAVERTON SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

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, 2025. 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 position, 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 wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

Beaverton School District has a negotiated indirect cost rate with Oregon Department of Education. The District is thus not allowed to use the ten percent de minimus indirect rate as otherwise allowed under the 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, 2025.

BEAVERTON SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2025

Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting. Revenues are recorded when measurable and available, which is at the time eligible expenditures are incurred. Unreimbursed expenditures due from grantors agencies are reflected in the basic financial statements as receivables, while grant monies received prior to the occurrence of qualifying expenditures are recorded as unearned revenue. Donated commodities are valued at their estimated fair value.

Beaverton School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

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? No

Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Type of auditor’s report issued on compliance or major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? No

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I
66.045	Clean School Bus Program

Dollar threshold used to distinguish between type A and type B programs: \$1,460,044

Auditee qualified as low-risk auditee? Yes

Beaverton School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.

Section IV – Prior Year Financial Statement Findings

None.

Section V – Prior Year Federal Awards Findings

None.