

SCHOOL DISTRICT No. 1, MULTNOMAH COUNTY, OREGON

PORTLAND PUBLIC SCHOOLS



# **REPORT ON REQUIREMENTS OF THE SINGLE AUDIT ACT AND OMB CIRCULAR A-133**

for the fiscal year ended June 30, 2003

**SCHOOL DISTRICT NO. 1,  
MULTNOMAH COUNTY, OREGON  
PORTLAND PUBLIC SCHOOLS**

---





- 12700 SW 72ND AVENUE • TIGARD, OREGON 97223
- (503) 620-2632 • FAX (503) 684-7523

November 26, 2003

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

**INDEPENDENT AUDITORS' REPORT**

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

Date	Expenses	Totals
30/03	256	
01/03	919	
01/03	3,619	
		<u>4,794</u>
30/02	12,957	
		<u>12,957</u>
31/02	8,099	
30/02	179	
30/04	638	
31/04	800,021	
30/03	115,017	
	915,855	<u>923,954</u>
30/04	12,535	
30/04	13,436	
		<u>25,971</u>
30/02	707	
		<u>707</u>

s	Grant Period		Expenses	Totals
	Begin Date	End Date		
	11/01/01	12/01/05	16,111	
.001	07/01/00	09/30/02	269,369	
.01	03/01/01	09/30/02	118	
.01	03/01/01	09/30/02	81	
.01	03/01/01	09/30/02	1,634	
.01	03/01/01	09/30/02	1,692	
.01	03/01/01	09/30/02	6,583	
.01	03/01/01	09/30/02	40	
.01	03/01/01	09/30/02	446	
.01	03/01/01	09/30/02	4,800	
.002	07/01/01	09/30/03	401,739	
2002-03	07/01/02	09/30/04	11,680,676	
			<u>12,367,178</u>	
.02	09/01/01	08/31/02	20,746	
.02	08/01/01	07/31/02	34,778	
	07/01/02	09/30/03	276,373	
.02	06/01/02	08/31/02	45,471	
	07/01/02	09/30/03	76,739	
	03/15/03	09/30/03	33,392	
			<u>487,499</u>	
20	07/01/02	06/30/03	270,181	
			<u>270,181</u>	
-11	07/01/01	09/30/02	576	
69	07/01/01	06/30/03	476,082	
	07/01/01	12/31/02	901,145	
25	07/01/01	06/30/03	2,672,034	
1/02-246	02/02/02	09/30/02	9,244	
20	07/01/02	06/30/03	145,386	
7, Contract 3363	07/01/02	06/30/03	151,150	
.167	07/01/02	12/31/03	4,019,910	
.208	10/01/02	06/30/03	5,000	
.227	02/29/03	02/29/04	1,498	
			<u>8,382,025</u> *	

	Expenses	Totals
--	----------	--------

1	173,940	
3	585,714	
3	4,999	
	<u>764,653 *</u>	
2	28,986	
3	206,117	
	<u>235,103</u>	
2	(601)	
3	32,383	
	<u>31,782</u>	
2	61,644	
3	<u>595,214</u>	
3	490,540	
5	45,016	
4	1,926,663	
	<u>1,971,679</u>	
2	44,937	
2	9,152	
3	135,480	
3	188,708	
	<u>378,277</u>	
4	21,852	
3	5,220	
4	11,980	
6	237,032	
	<u>276,084</u>	
2	142	
3	56,952	
	<u>57,094</u>	



Int Period	End Date	Expenses	Totals
10	08/31/02	33,721	
12	09/30/06	175,727	
		<u>209,448</u>	
12	09/30/05	152,175	
11	06/30/02	1,069	
11	08/31/02	(1,381)	
11	08/31/02	461	
11	09/30/02	6,634	
11	09/30/02	7,921	
11	09/30/02	7,166	
12	06/30/03	39,180	
		<u>61,050</u>	
12	06/15/03	3,174	
11	09/30/03	2,135	
10	08/31/03	4,629	
10	08/31/03	50,000	
10	08/31/03	87,500	
12	08/31/03	50,000	
12	08/30/03	4,093	
12	09/30/05	50,000	
13	08/31/03	50,000	
		<u>296,222</u>	
10	05/31/04	611,673 *	
11	09/30/04	218,310	
11	09/30/04	236,697	
		<u>455,007 *</u>	
98	06/30/04	176,682	



IS

43,903



Totals

10  
17  
57

16  
18  
14  
18

19

22  
27  
35  
27  
11

29  
32  
14  
5  
3  
14

3,322,972

14

28

10,312

\$ 48,302,026

• 12700 SW 72ND AVENUE • TIGARD, OREGON 97223  
• (503) 620-2632 • FAX (503) 684-7523

November 26, 2003

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

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT PERFORMED**



**PAULY, ROGERS AND CO., P.C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

- 12700 SW 72ND AVENUE • TIGARD, OREGON 97223
- (503) 620-2632 • FAX (503) 684-7523

November 26, 2003

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

**INTERNAL CONTROL REPORT ON COMPLIANCE WITH REQUIREMENTS**

**APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE WITH OMB CIRCULAR A-133**

... of School District No. 1, Multnomah County, Oregon, with the types of

To the Board of Education  
School District No. 1, Multnomah County, Oregon  
Portland, Oregon  
November 26, 2003  
Page 2 of 2

... is responsible for establishing

[REDACTED]

**SCHOOL DISTRICT NO. 1, MULTNOMAH COUNTY, OREGON  
SCHEDULE OF PRIOR AND CURRENT YEAR AUDIT FINDINGS  
AND QUESTIONED COSTS RELATIVE TO FEDERAL AWARDS  
For the Year Ended June 30, 2003**

**INDEPENDENT AUDITORS' REPORT ON THE GENERAL PURPOSE FINANCIAL**

**STATEMENTS:**

~~Unqualified Opinion~~

**CURRENT YEAR REPORTABLE CONDITIONS AND MATERIAL WEAKNESSES:**

None

**CURRENT YEAR NONCOMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS:**

None reported

**CURRENT REPORTABLE CONDITIONS AND MATERIAL WEAKNESSES IN INTERNAL  
CONTROLS OVER MAJOR PROGRAMS:**

None reported

**INTERNAL CONTROLS OVER MAJOR PROGRAMS**