

May 25, 2011

TO: School District and Education Service District Auditors

RE: 2010-11 School District and Auditor Communication

Attached are the sample revenue and expenditure spreadsheets at the detail level required for each fund grouping, a sample of the Schedule of Revenue and Expenditures of Federal Awards detail required from each district, and the 3211-C form. These forms may be found at this URL <http://www.ode.state.or.us/search/page/?=1233> or on the Oregon Department of Education (ODE) District Website at <https://district.ode.state.or.us/> under Schedule of Due Dates (...view all), Audit Documents 10-11. The exact forms do not need to be used, but the samples have changed and the information must be included in the audited financial statements or Comprehensive Annual Financial Report (CAFR).

Please communicate any fund, function and/or object reclassifications, as the electronic submission must match the audited financial statements or CAFR hard copy. Also the supplemental information required in the audited financial statements or CAFR must agree with the summary information in the audited financial statements or CAFR.

The electronic Actuals are due by Friday, December 30, 2011 and the paper version of the audited financial statements must be in the ODE office by Friday, January 6, 2012. It is ODE's desire that both items be submitted prior to December 30, so the district reconciliation process can begin. The audited financial statements or CAFR may be mailed to:

Oregon Department of Education  
Attn: Barb Cruickshank  
255 Capitol St NE  
Salem, OR 97310

There is a provision for extensions concerning a human-created disaster or a natural disaster from the ODE under ORS 327.137(2). Any district without an extension whose audited financial statements are **not received** on or prior to Friday, January 6 will **not** receive its monthly State School Fund apportionment payments starting January 2012. SSF payments will be delayed until after the ODE receives the audited financial statements or CAFR and the ODE can schedule the payment with the next regularly scheduled SSF payment date.

If you have questions about the audited financial statements or the Actuals electronic submission, please contact Barb Cruickshank @ [barbara.cruickshank@state.or.us](mailto:barbara.cruickshank@state.or.us) or 503 947-5916.

#### Enclosures

[2010-11 District Revenue & Expenditure Audit Summary.xls](#)

[2010-11 Federal Awards Audit Sample.xls](#)

[3211C form 2010-11.doc](#)