

April 3, 2012

TO: School District and Education Service District Auditors

RE: 2011-12 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. This letter and the attached forms can also be found at <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 11-12. 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).

The 2010 PBAM may be found at <http://www.ode.state.or.us/search/page/?=1605>. The 2010 Program Budgeting and Accounting Manual is effective from July 1, 2011 to June 30, 2013.

Please communicate any fund, function and/or object reclassifications, that you have made, 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 Monday, December 31, 2012 and the hardcopy, paper version of the audited financial statements must be in the ODE office by Friday, January 4, 2013. It is ODE's desire that both items be submitted prior to December 31, 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 4 will **not** receive its monthly State School Fund apportionment payments starting January 2013. 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 or 503 947-5916.

Enclosures

[2011-12 District Revenue & Expenditure Audit Summary.xls](#)
[2011-12 Federal Awards Audit Sample.xls](#)
[3211C form 2011-12.doc](#)