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Colt Gill

Director of the Oregon Department of Education

TO: School District and Education Service District Business Managers and Auditors
FROM: Kylee Burks, School Finance – Oregon Department of Education
RE: 2022-2023 School District and Auditor Communication Letter
DATE: July 1, 2023

In preparation for the upcoming audit season, and for your information and reference, a copy of this letter and templates for required supplemental-audit information are now posted at:

<http://www.oregon.gov/ode/schools-and-districts/grants/Pages/Financial-Budgeting-and-Accounting.aspx>.

The Auditor Supplemental Information templates include:

- 1) a Revenue and Expenditures Spreadsheet that breaks out the level of detail required for reporting
- 2) a Schedule of Federal Awards (SEFA)
- 3) Form 3211C

The documents will also be posted on ODE's District Website in July at <https://district.ode.state.or.us/> under Schedule of Due Dates (...view all) in the Actual Expenditure/Revenue 22-23 data collection information.

The template forms do not need to be used, but their information must be included in your audited financial statements or Annual Comprehensive Financial Report (ACFR). If your audit format does not break out coding at the source, function and object levels, include a Revenue and Expenditures spreadsheet with coding breakout. If your district received any federal funds, include a SEFA. Include Form 3211C, stating your electricity, heating, water and sewer, and replacement of equipment expenses, even if the numbers reported are zero. Reporting expenses for water and sewage is now required along with heating and equipment replacement.

The current Program Budgeting and Accounting Manual (PBAM) may also found at:

<http://www.oregon.gov/ode/schools-and-districts/grants/Pages/Financial-Budgeting-and-Accounting.aspx>.

As you know, the electronic actual data submissions must match the paper submission. Please review any fund, source, function, and object reclassifications to ensure the electronic and paper audits reconcile. Also, the required supplemental information and the summary information in the audited financial statements or ACFR must agree.

The electronic actuals are due on or before Tuesday, January 2, 2024 and one electronic-pdf or hardcopy-paper version of the audited financial statements must be in the ODE office by Tuesday, January 2, 2024, 5:00 p.m. It is ODE's desire that both items be submitted prior to January 1st, so the district-reconciliation process can begin.

Oregon Department of Education

255 Capitol St NE, Salem, OR 97310 | Voice: 503-947-5600 | Fax: 503-378-5156 | www.oregon.gov/ode

Electronic-PDF Option (preferred):

Please e-mail your audited financial statements or ACFR to ODE.SchoolFinance@ode.oregon.gov

Hardcopy-Paper Option:

Please mail your audited financial statements or ACFR to:

Kylee Burks – School Finance
Oregon Department of Education
255 Capitol St NE
Salem, OR 97310

There is a provision for extensions from the Oregon Department of Education concerning a human-created disaster or a natural disaster under ORS 327.137(2). Any district without an extension from ODE whose audited financial statements are not received on or prior to Tuesday, January 2, 2024 will not receive its monthly State School Fund (SSF) apportionment payments starting January 2024. SSF payments will be delayed until after ODE receives the audited financial statements or ACFR and ODE can schedule the payment with the next regularly scheduled SSF payment date.

If you have questions about the audited financial statements or the actual electronic submissions, please contact Kylee Burks at Kylee.Burks@ode.oregon.gov or Lindsay Malinowski at Lindsay.Malinowski@ode.oregon.gov