



# Oregon

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**Dr. Charlene Williams**

Director of the Department of Education

TO: School District and Education Service District Business Officials and Auditors  
FROM: Kylee Burks, Financial Reporting Analyst – Oregon Department of Education  
RE: 2023-24 School District and Auditor Communication Letter  
DATE: May 1, 2024

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 Revenue/Expenditure 2023-24 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 data submission of the actual revenue and expenditure data are due on or before Thursday, January 2, 2025, and one copy in pdf format of the audited financial statements must be in the ODE office by Thursday, January 2, 2025, 5:00 p.m. ODE desires both items to be submitted before January 1st, so the district audit and actual data review, and reconciliation process can begin.

Please e-mail a pdf formatted copy of your district's audited financial statements or ACFR to [ODE.SchoolFinance@ode.oregon.gov](mailto:ODE.SchoolFinance@ode.oregon.gov)

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 Thursday, January 2, 2025, will not receive its monthly State School Fund (SSF) apportionment payments starting January 2025. 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](mailto:Kylee.Burks@ode.oregon.gov) or Lindsay Malinowski at [Lindsay.Malinowski@ode.oregon.gov](mailto:Lindsay.Malinowski@ode.oregon.gov)