General Record Checklist for General State Aid (3001) Audit

1. Written residency policy.
2. The district’s work papers and other supporting documentation that show how the claim was prepared.
3. Summary monthly enrollment/attendance reports (or registers) from all attendance centers.
4. The **detail** monthly enrollment/attendance reports (or registers) from all district attendance centers.
   - Must have detail by student names
5. The final amended school calendar for the year under audit.
6. The final amended school calendar for year-round attendance centers (If Applicable).
7. Monthly enrollment/attendance reports from all special education sites outside of the district (If Applicable).
8. Monthly enrollment/attendance reports from other local education agencies where eligible students (such as School Choice) are attending (If Applicable).
9. Schedules and/or grade cards for all part time students (If Applicable).
10. Attendance sheets/Time sheets for Homebound/Hospital students (If Applicable).
11. The detailed general ledger Tuition Revenue accounts for the year being audited.
12. **Attendance records for non-claimable students must also be kept such as students from other districts paying tuition, students listed on the Special Education Orphanage Claim, Pre-Kindergarten At Risk, etc.**

Technical Assistance regarding the General State Aid Claim should be directed to the Funding & Disbursements Division at 217/782-5256.