

**JOY HOFMEISTER
OKLAHOMA STATE DEPARTMENT OF EDUCATION
2500 NORTH LINCOLN BLVD.
OKLAHOMA CITY, OKLAHOMA 73105-4599**

DISTRICT REVIEW BEFORE LOCKING THE FY 16 OCAS DATA

Districts should print all of the following reports from the “District Reports” tab on the OCAS Reporting Site:

- | | |
|--|--|
| 1. District Check Report | 2. District Expenditure Report |
| 3. District Revenue Report | 4. Expenditure Comparison Report |
| 5. Revenue Comparison Report | 6. Superintendent SPR Comparison Report |
| 7. District Maintenance of Effort Special Ed | 8. Administrative Cost Details |
| 9. District Review Sheet | 10. OCAS compared to State Aid Allocations |

<u>ITEMS TO REVIEW</u>	<u>REPORT</u>
1. Have all funds been uploaded?	District Check Report
2. Does each fund have a beginning balance (Source 6110)?	District Revenue Report
3. Does each fund have a positive total balance? If a fund ends with a negative balance, check to see the following: Have all supplemental appropriations been entered? Were all claim reimbursements received in current fiscal year? Did the district exceed appropriations?	District Check Report
4. Were capital expenditures coded in General Fund (11)? Section 21, Paragraph C of the <i>School Laws of Oklahoma</i> defines a capital expenditure as an expenditure which results in the acquisition of fixed assets or additions to fixed assets	District Expenditure Report Functions 4200 and 4600
5. If the district has a Bond Fund, does it have a Sinking Fund? If the district reports revenue and expenditures for one but not both funds, please provide an explanation by email. Bond Funds (31-39) – If the district has revenue reported for bond fund, are there expenditures reported? If the district has expenditures reported, is there revenue reported. Sinking Fund (41) – If the district has revenue reported for bond fund, are there expenditures reported? If the district has expenditures reported, is there revenue reported.	District Expenditure Report, District Revenue Report or District Check Report
6. Object Code 440 should not be used for lease purchases, only rentals. No Report Available	

- | | | | | | | | | | | | |
|--|---|-------------|----------------------|-------------|---------------------------|-------------|--------------------------------|-------------|----------------------------|-------------|---------------------------------------|
| <p>7. Does the Superintendent's total compensation for Job Class 115 match what is reported on the district's School Personnel Report? Compare object to object. Amounts should not vary more than one dollar.</p> | <p>Superintendent SPR Comparison Report</p> | | | | | | | | | | |
| <p>8. Is the district within the Administrative Cost limits?
The calculation along with the list of functions, objects and job classes are listed in the Policies and Procedures Section of the 2016 OCAS Manual.</p> | <p>Administrative Cost Details</p> | | | | | | | | | | |
| <p>9. Has the district met the Special Education Maintenance of Effort? The calculation is listed in the Policies and Procedures Section of the 2016 OCAS Manual.</p> | <p>District Maintenance of Effort Special Ed</p> | | | | | | | | | | |
| <p>10. Has the district met the No Child Left Behind (NCLB) Maintenance of Effort? The calculation is listed in the Policies and Procedures Section of the 2016 OCAS Manual.</p> | <p>See Transparency Website</p> | | | | | | | | | | |
| <p>11. Are State and Federal expenditures over or under coded?
Compare expenditures and revenue for all state and federal programs.</p> | <p>District Revenue Report
District Expenditure Report</p> | | | | | | | | | | |
| <p>12 Does Impact Aid Revenue and Expenditures balance with USDE.
Revenue should balance with the amount paid by USDE Impact Aid and Expenditures should be code properly to Project code 591 and/or 592. These funds can be carried over but must maintain their federal identity.</p> | | | | | | | | | | | |
| <p>13. Does coding for Chargeable Revenues match what was reported to State Aid? Chargeable revenues are as follows:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">County Four Mill</td> <td>Source 2100</td> </tr> <tr> <td>Gross Production Tax</td> <td>Source 3110</td> </tr> <tr> <td>Motor Vehicle Collections</td> <td>Source 3120</td> </tr> <tr> <td>Rural Electric Cooperative Tax</td> <td>Source 3130</td> </tr> <tr> <td>State School Land Earnings</td> <td>Source 3140</td> </tr> </table> | County Four Mill | Source 2100 | Gross Production Tax | Source 3110 | Motor Vehicle Collections | Source 3120 | Rural Electric Cooperative Tax | Source 3130 | State School Land Earnings | Source 3140 | <p>District Revenue Report</p> |
| County Four Mill | Source 2100 | | | | | | | | | | |
| Gross Production Tax | Source 3110 | | | | | | | | | | |
| Motor Vehicle Collections | Source 3120 | | | | | | | | | | |
| Rural Electric Cooperative Tax | Source 3130 | | | | | | | | | | |
| State School Land Earnings | Source 3140 | | | | | | | | | | |
| <p>14. Is Child Nutrition properly coded?
Are balances carried forward (Source 6110) identified with the appropriate project code?
Are Fund Transfers (Function 5200) and Return of Assets (Sources 5120-5190) identified with the appropriate project code?
Does state and federal expenditures exceed state and federal revenue?
Does the district have expenditures coded for food for Adult Meals (Function 3155)? These expenditures can only use local funds (Project 000).
Does the district have expenditures coded for food for A La Carte (Function 3110)? These expenditures can only use local moneys (Project 000).
Are the expenditures identified by the appropriate project code?</p> | <p>District Review Sheet</p> | | | | | | | | | | |

Are the non-program revenue and expenditures within the correct percentages?

15. Medicaid Coding

If the repayment is done in the same fiscal year that the revenue was received, the coding should be as follows:

Revenue: **62.9%*** -- Project 698, Source 4580

37.1%* -- Project 698, Source 5600 (State Share)

Expenditure: **62.9% *--** Project 698, Function XXXX

37.1%* -- Project 698, Function 5600, Object 930 (State Share)

If the repayment is done in the next fiscal year, the coding should be as follows:

Revenue: **100%** -- Project 698, Source 4580

Expenditure: **62.9%*** -- Project 698, Function XXXX

The repayment to the OHCA should be encumbered by June 30

37.1%* -- Project 698, Function 5600, Object 930 (State Share)

**Exact percentages will be given to the district by Oklahoma Health Care Authority (OHCA)*

EXAMPLE: The district files a claim and receives \$5,800.00 in reimbursement.

District receives the reimbursement from the OHCA

Revenue: 11 698 4580 000 uuu \$3,648.20

11 698 5600 000 uuu	\$2,151.80
---------------------	------------

District expends the repayment to the OHCA in the same fiscal year

Expenditure: 11 698 ffff 000 239 ssss jjj uuu \$3,648.20

11	698	5600	930	239	0000	000	uuu	\$2,151.80
----	-----	------	-----	-----	------	-----	-----	------------

The repayment to the OHCA should be encumbered by June 30 as follows:

11 698 5600 930 239 0000 000 uuu \$2,151.80

```
ffff -- Appropriate function code
```

ooo – Appropriate object code

ssss – Appropriate subject code

jjj – Appropriate job class code

uuu – Appropriate operational unit (site code)

16. OCAS Compared to FY State Aid Allocations

Projects 311, 317, 319, 333, 338, 361, 362, 367, 386 and 388

OCAS Compared to State Aid Allocation

17. Does the District have salary and benefit or contracted services coding to the Superintendent/CEO, Treasurer, Encumbrance Clerk, Minutes Clerk, and Activity Fund Clerk?

Superintendent/CEO	2321-100/200/310-115
Chief Financial Officer	2511-100/200-107
Treasurer	2313-100/200/331-301/601
Encumbrance Clerk	2511-100/200-301/601
Minutes Clerk	2312-100/200-614
Activity Fund Clerk	2511-100/200-601

18. Does the District have surety bond coding to the Superintendent, Treasurer, Encumbrance Clerk, Minutes Clerk, and Activity Fund Clerk?

Superintendent/CEO	2321-525
Chief Financial Officer	2511-525
Treasurer	2313-525
Encumbrance Clerk	2511-525
Minutes Clerk	2312-525
Activity Fund Clerk	2511-525

19. Does OCAS balance with Estimate of Needs or School District Budget in all funds?