FY20 District Revenue and Expenditure Review	
Email Contact:	Date of Review	
	Initials of reviewer	
1. All Funds Uploaded	District Check Report
2. Does each Fund have a Beginning Fund Balance (Source 6110)	District Check Report/District Revenue Report
3. Does each Fund have a positive Ending Total Balance	District Check Report
4. Building Acquisition and Construction (Function 4600) or Land Acquisition (Function 4200) in GF	District District Review Sheet
5. Does 5200 Expenditure balance with 5120-5190 Revenue	District Check Report
6. Does 5600 Correcting entry come to a Zero balance	District Check Report
7. Bond Funds (31-39): Expenditures Revenue	District Check Report
8. Sinking Fund (41): Expenditures Revenue	District Check Report
9. Does FY20 Beginning Fund Balance match FY19 Ending Fund Balance	District Revenue Report-Bottom of Page Find 6110 6130 6140
10. Superintendent's total compensation for Function 2321, Job Class 115	Superintendent SPR Comparison Report or District Review Sheet Send Heather in SPR Audit Earnings
Compare Revenue and Expenditures for:	
11. State Project Codes: FY19 Cash Fwd Balances identified in FY20 as 6110	Carry Over Balance by Fund and Project
12. Are FY20 State Project Codes Overcoded?	OCAS Compared to State Aid Allocations
Compare Revenue and Expenditures for:	
13. Federal Allocated Programs Compared to OCAS Expenditures	Payment Notices compared to Federal Determination
14. Medicaid (Project 698) - Revenue, Source 4580, equals Expenditures	Compare District Revenue in SOR code 4580 to Fed Determ. Letter for Exp
Impact Aid:	
15. Does Revenue received balance with the USDE Impact Aid report?	Impact Aid Payment Notices
16. Is Carryover for Prj 591 & 592 identified in FY20?	Look in Districts Data. The amounts are given to District.
17. Check to make sure Impact Aid is not Over Coded in FY20 Data	FY20 Revenue + any 6110 - (minus) expenditures.

Compare Chargeable Revenue reported to State Aid:	
18. County 4-Mil (2100)	https://sde.ok.gov/sde/county-four-mill
19. Gross Production Tax (3110)	https://oktap.tax.ok.gov/oktap/web/_/#1
20. Motor Vehicle Collections (3120)	https://oktap.tax.ok.gov/oktap/web/_/#1
21. Rural Electric Cooperative Tax (3130)	
22. State School Land Earnings (3140)	https://clo.ok.gov/
Child Nutrition:	
23. Are FY19 ending balances identified with project and program in FY20	FY19 Child Nutrition Comparison
24. Project Expenditures does not exceed Project Revenue	FY20 Child Nutrition Comparison
25. A La Carte: Project 000-Source 1720 - 0 Function 3110 - 0	Comes From Districts upoaded data
26. Adult Meals: Project 000 - Source 1730 - Function 3155 -	Comes From Districts upoaded data
Reports to Check and get a response from the district	
27. No Child Left Behind (ESSA)	ESSA Maintenance of Effort ADA Check Page
28. Special Education	District Maintenance of Effort Special Ed Report
29. Excess Cost	Excess Cost Report 2014 and Later By District
30. Administrative Costs	Administrative Cost Details Report
Site Based Coding	
31. Is the district using an Accreditated Site Code?	Accreditation
32. Check Expenditures Codes to Site Code 050	Accreditation
Estimate of Needs	
33. District: Upload EON's for FY20-21 in Excel Format by 10/1/20	
34. Does OCAS Balance with Estimate of Needs in all Funds	
Audit	
35. Has SDE received the District Audit	

Keep all printed reports in each District File or on the Share Drive under FY20 Review: Review sheet, Reports, Emails, Etc.,