

FY21 District Revenue and Expenditure Review				
District Name: County/District Number:	1st Review	2nd Review	OCAS Certified	Email notification to Superintendent
Email Contact:	Date of Review			
	Initials of reviewed			
<b>Estimate of Needs/Audit</b>				
Reminder to the district to upload EON's for FY20-21 in Excel Format by 10/1/21				
Reminder to the district of Audit due date based on OCAS expenditure data.				
<b>OCAS Data Review</b>				
<b>All Funds Uploaded</b>				
Does FY21 Beginning Fund Balance match FY20 Ending Fund Balance				
Does each Fund have a positive Ending Fund Balance				
Building Acquisition and Construction (4600) or Land Acquisition (4200) in GF				
Remind the district to enter any Estopped Warrants (SOR 6140) or Lapsed Appropriations (SOR 6130).				
Bond Funds (31-39): Expenditures Revenue				
Sinking Fund (41): Expenditures Revenue				
Superintendent's total compensation for Function 2321, Job Class 115				
<b>Compare Revenue and Expenditures for:</b>				
State Project Codes: FY20 Cash Fwd Balances identified in FY21 as 6110				
Are FY21 State Project Codes Overcoded?				
Does the amount recorded under Fndtn & Sal match the revenue recorded under 3210?				
Does the State Aid payments match the OCAS revenue under FBA Project Codes?				
<b>Compare Revenue and Expenditures for:</b>				
Federal Determination Letter vs GMS report.				
Medicaid (Project 698) - Revenue, Source 4580, equals Expenditures				
<b>Child Nutrition:</b>				
Are FY20 ending balances identified with project and program in FY21				
Project Expenditures does not exceed Project Revenue				
A La Carte: Project 000 - Source 1720 - \$ Function 3110 - \$				
<b>Reports to Check and get a response from the district</b>				
No Child Left Behind (ESSA)				
Special Education				
Excess Cost				
Administrative Costs				