

## **DISTRICT REVIEW BEFORE LOCKING THE FY 14 OCAS DATA**

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

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| 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          |
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### **ITEMS TO REVIEW**

### **REPORT**

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| <b>1. Have all funds been uploaded?</b>   | <b>District Check Report</b>   |
| <b>2. Does each fund have a beginning balance (Source 6110)?</b>  | <b>District Check Report or District Revenue Report</b>  |
| <b>3. Does each fund have a positive total balance?</b><br>If a fund ends with a negative balance, check to see the following:<br>Have all supplemental appropriations been entered?<br>Were all claim reimbursements received in current fiscal year?<br>Did the district exceed appropriations?   | <b>District Check Report</b>   |
| <b>4. Were capital expenditures coded in General Fund (11)?</b><br>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  | <b>District Expenditure Report Functions 4200 and 4600</b>   |
| <b>5. If the district has a Bond Fund, does it have a Sinking Fund?</b><br>If the district reports revenue and expenditures for one but not both funds, please provide an explanation by email.<br><br>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<br><br>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. | <b>District Expenditure Report, District Revenue Report or District Check Report</b><br><br><b>District Expenditure Report and District Revenue Report</b><br><br><b>District Expenditure Report and District Revenue Report</b> |
| <b>6. What is the difference in expenditures and revenue from prior year?</b> Compare the differences in individual areas of each program?  | <b>District Expenditure and Revenue Comparison Report</b>  |
| <b>7. Does the Superintendent’s total compensation for Job Class 115 match what is reported on the district’s School Personnel Report?</b> Compare object to object. Amounts should not vary more than one dollar.  | <b>Superintendent SPR Comparison Report</b>  |

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| <p><b>8. Is the district within the Administrative Cost limits?</b><br/>The calculation along with the list of functions, objects and job classes are listed on pages 9 through 11 of the Policies and Procedures Section of the 2014 OCAS Manual.</p>   | <p><b>Administrative Cost Details</b></p>  |
| <p><b>9. Has the district met the Special Education Maintenance of Effort?</b> The calculation is listed on page 39 of the Policies and Procedures Section of the 2014 OCAS Manual.</p>  | <p><b>District Maintenance of Effort Special Ed</b></p>  |
| <p><b>10. Has the district met the No Child Left Behind (NCLB) Maintenance of Effort?</b> The calculation is listed on page 38 of the Policies and Procedures Section of the 2014 OCAS Manual.</p>   | <p><b>No report available</b></p>  |
| <p><b>11. Is Object 890 used correctly?</b><br/>This object should only be used with Function 8100 for the repayment of prior years' revenue.</p>  | <p><b>District Expenditure Comparison Report</b></p>   |
| <p><b>12. What is coded to Function 8900?</b><br/>Please provide an explanation for expenditures coded to Function 8900. OCAS will determine if expenditure could be coded more appropriately. <b>Function 8900 will not be available in FY 2015.</b></p>  | <p><b>District Expenditure Report</b></p>  |
| <p><b>13. Are State and Federal expenditures over or under coded?</b><br/>Compare expenditures and revenue for all state and federal programs.</p>   | <p><b>GMS Report Summary Compared to Uploaded Expenditures</b></p>   |
| <p><b>14. Does coding for Chargeable Revenues match what was reported to State Aid?</b> Chargeable revenues are as follows:<br/>County Four Mill<br/>Gross Production Tax<br/>Motor Vehicle Collections<br/>Rural Electric Cooperative Tax<br/>State School Land Earnings</p>  | <p><b>District Revenue Report</b></p> <p>Source 2100<br/>Source 3110<br/>Source 3120<br/>Source 3130<br/>Source 3140</p> |
| <p><b>15. Functions 7100 through 7300</b><br/>Expenditures coded to these function should be changed to the following:<br/>7100 – Scholarships and 7200 – Student Aid should be changed to <b>2199</b><br/>7300 – Staff Awards should be changed to <b>2490</b><br/><b>These functions will not be available in FY 2015.</b></p> | <p><b>District Expenditure Report</b></p>  |

**No reports are available. Districts will need to check the actual uploaded data for the following items.**

**16. Child Nutrition Coding**

- 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 expenditures match 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?

**17. 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 Heath Care Authority (OHCA)*

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

Both transactions take place in **SAME** fiscal year

District receives the reimbursement from the OHCA

- Revenue:    11 698 4580 239 uuu     \$3,648.20
  
- 11 698 5600 239 uuu     \$2,151.80

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

- Expenditure: 11 698 ffff ooo 239 ssss jjj uuu    \$3,648.20
  
- 11 698 5600 930 239 0000 000 uuu    \$2,151.80

Transactions **CROSS** fiscal years

District receives the reimbursement from the OHCA

Revenue: 11 698 4580 239 uuu \$5,800.00

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

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)