OKLAHOMA
STATE DEPARTMENT *of* EDUCATION

JANET BARRESI
STATE SUPERINTENDENT
of PUBLIC INSTRUCTION

Oklahoma Cost Accounting System (OCAS)

Iona Martin
Financial Accounting

Why OCAS ?

It's The Law !!!

- Oklahoma Statutes 70 § 5-135.2
- Oklahoma Administrative Code Title 210:25
  State Department of Education Rules for Finance
- Oklahoma Administrative Code Title 780:15-3-4(h)
  Rules for Career and Technology Education

In The Beginning…

OCAS was established to provide a standardized accounting and reporting of revenue and expenditures and to maintain a system of accountability. The accountability function would focus on improved comparability of school district financial data, enhanced data support as it directly pertains to the collection, analysis, application, and reporting of financial data from local districts. OCAS is based on the federal handbook, *Financial Accounting for Local and State School Systems*, Revised 2009

Organizational Committee

Four Senate and House Legislative Staff Members

One Higher Education Member

One Career and Technology Member

One State Career and Technology Staff Member

Three County Superintendents

One State School Board Representative

Three Independent Certified Public Accountants

One Consultant

14 State Department of Education Staff Members

24 School District Personnel

Five Vendors

Test Schools

1988 – Senate Bill 372 OCAS starts with 11 test schools

Amber-Pocasset	Bartlesville
Byng	Enid
Frederick	Indianola
Keystone	McAlester
Muldrow	Muskogee

Texhoma

Financial Accounting / OCAS

March 1991– Section of the State Department of Education was created in.

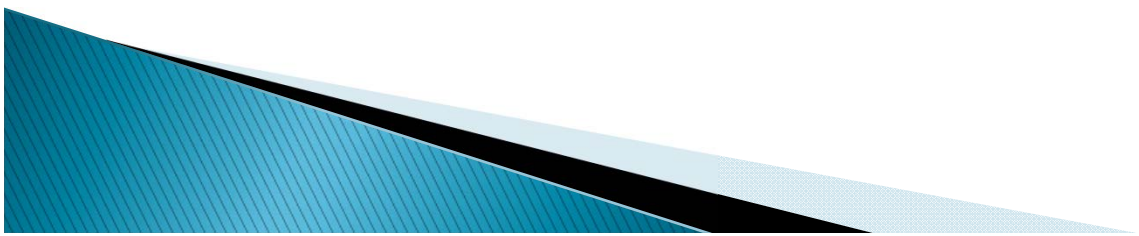
- Facilitate the final design of a true and fully integrated coding system
- Provide both initial and ongoing training to school district personnel
- Establish and maintain a system of accountability

Oklahoma Cost Accounting System

May 1991 – House Bill 1236 codified a new law in Oklahoma Statutes under Section 5-135.2 of Title 70 as *The Oklahoma Cost Accounting System*.

July 1, 1991 – OCAS used for revenue and expenditures in all Funds except the School Activity Fund.

July 1, 1992 – OCAS used for revenue and expenditures in all Funds.



Oklahoma Cost Accounting System Defined

- Expenditure coding line is 27 digits
- Revenue coding line is 17 digits
- Cost shall be reported by curricular subject where applicable, with the exception of function 1000, which requires a subject code for all payroll and benefits (Object 100 and 200 Series).
- A program code is required for all expenditures coded to function 1000.

Oklahoma Cost Accounting System Defined

- The State Department of Education requires a program code be used with designated, restricted program funds (i.e., advance placement, alternative education, gifted and talented, special education, and Title I) regardless of the function code
- Zeroes should be used in program and subject if function 1000 or designated program monies are not used.
- Zeroes should be used in job classification if not coding salaries or benefits.

Oklahoma Cost Accounting System Defined

Permits local education agencies (LEAs) to accumulate expenditures and revenue to meet a variety of specialized management and reporting requirements, regardless of whether they are district, state, or federal with the following categories:

EXPENDITURES

FY	Fund	Project Reporting	Function	Object	Program	Subject	Job Class	Oper'l. Unit
XX	XX	XXX	XXXX	XXX	XXX	XXXX	XXX	XXX

REVENUE

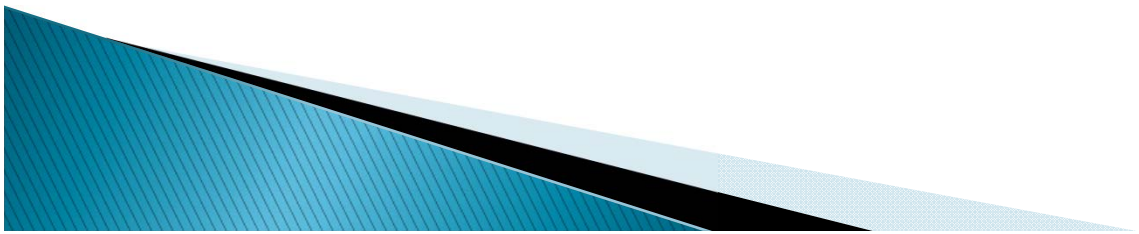
FY	Fund	Project Reporting	Source of Revenue	Program	Oper'l. Unit
XX	XX	XXX	XXXX	XXX	XXX

Fund

Expenditure or Revenue

A fiscal and accounting entity, with a self-balancing set of accounts recording resources, liabilities, residual balances or changes therein. Fund Dimension definitions may be found on Pages B-1 through B-3 of the OCAS Manual.

- 10 – General Funds
- 20 – Special Revenue Funds
- 30 – Capital Projects Funds
- 40 – Debt Service Funds
- 50 – Endowment Funds
- 60 – School Activity Fund
- 80 – Trust and Agency Funds



General Fund Revenue
School Laws of Oklahoma, Section 21

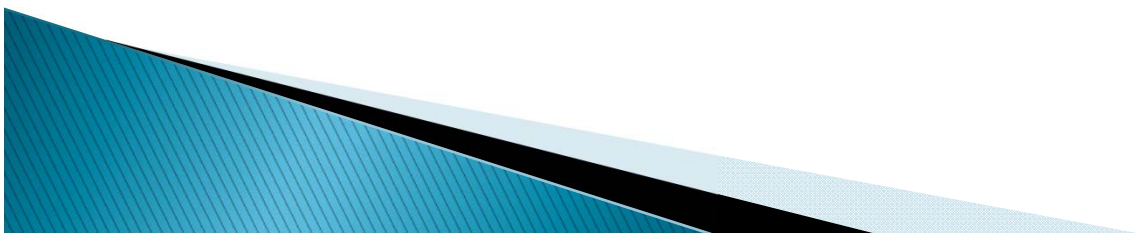
Paragraph B – Revenue shall be derived from:

- Proceeds of school levies
- State Dedicated sources – Registration, license fees, taxes, or penalties collected at the state level and distributed to common school districts.
- State Appropriated sources
- County sources collected by county and distributed to common school districts, not including funds derived from Building Fund levy
- Gifts, Grants or Donations for Noncapital Expenditures

General Fund Revenue
School Laws of Oklahoma, Section 21

Paragraph H – The following revenue may be placed in General Fund or Building Fund:

- Rental, sale or lease of buildings
- Impact Aid



General Fund Expenditures
School Laws of Oklahoma, Section 21

Paragraph A – Expenditures from the general fund shall be noncapital in nature.

Paragraph D – Noncapital expenditures include, but not limited to:

- Maintenance, repair and replacement of property or equipment
- Initial or additional purchases of furniture or equipment
- Direct expenses for maintenance of plant, including grounds
- Salaries for maintenance of plant and upkeep of grounds
- Repair and replacement of building structures which do not add to existing facilities and which do not involve changes in roof structures or load-bearing walls and which are not classified as a capital expenditure in Paragraph C of this section.

General Fund Expenditures
School Laws of Oklahoma, Section 21

Paragraph C – Capital expenditure is an expenditure which results in the acquisition of fixed assets or additions to fixed assets. These include, but are not limited to:

- Purchases of land or existing building
- Purchases of real property
- Improvements of grounds and sites for construction purposes
- Additions to buildings
- Remodeling of buildings if it involves changes to roof structures or load-bearing walls
- Professional services

General Fund Expenditures
School Laws of Oklahoma, Section 21

- Salaries and expenses of architects and engineers hired or assigned to capital projects. **Does not include expenses for bond issue preparation.**
- Initial installation and extension of service systems and built-in heat or air equipment to existing buildings
- Replacement of a building which has been destroyed
- Installments and lease payments on property that have a terminal date and result in the acquisition of property. This does not include interest on these payments.
- Preliminary studies made prior to the time that authority to proceed with a construction project is given if authority is within the same fiscal year that the expenditure was made.

General Fund Expenditures

School Laws of Oklahoma, Section 21

EXEMPTIONS

Paragraph F – District can make capital expenditures if:

- Destroyed by fire or natural disaster or an act of a public enemy of the United States or this state
- Limited to an amount necessary to defray the cost of rebuilding the facility which exceeds monies received from insurance, federal reimbursement, contributions and state allocations

Paragraph K – Upon approval of the State Board of Education if:

- Bond issue has been rejected within the current school year ***-OR-***
- District has voted indebtedness at any time within the preceding three school years through the issuance of bonds or voters approval of issuance of new bonds for more than 85% of maximum allowable

Building Fund Revenue
School Laws of Oklahoma, Section 22

The following revenue may be placed in the building fund:

- Proceeds of a building fund levy, not to exceed five mills in any year
- State-appropriated revenue for the purpose of capital expenditures or projects
- State-allocated revenue
- Donates for the purpose of capital projects or improvements

Building Fund Expenditures
School Laws of Oklahoma, Section 22

The following expenditures may be made from the building fund:

- Erecting, remodeling, repairing or maintaining school buildings
- Purchasing furniture, equipment and computer software to be used on or for school district property
- Repairing and maintaining computer systems and equipment
- Paying energy and utility costs
- Purchasing telecommunications utilities and services

Building Fund Expenditures
School Laws of Oklahoma, Section 22

- Paying fire and casualty insurance premiums for school facilities
- Purchasing security systems and salaries for security personnel
- Acquisition, design, construction and maintenance of a school building parking lot
- Salaries of maintenance and janitorial personnel
- Acquisition of a school building site
- Purchasing band instruments
- Acquisition, design, construction and maintenance of a sports facility

Building Fund Expenditures
School Laws of Oklahoma, Section 22

The following expenditures cannot be made from the building fund:

- Construction of black top road as access road to district buildings
- Student transportations expenditures
- Salary of a cook

Sinking Fund
School Laws of Oklahoma, Section 24

Revenue is derived from ad valorem taxes or otherwise as provided by law.

Allowable expenditures are as follows:

- Bond Payments
- Court-ordered Judgments
- Interest on bond or judgment payments

Project
Expenditure or Revenue

Permits the LEAs to track district, state and federal funds to meet a variety of specialized management and reporting requirements.

- 000 Noncategorical Funds (Local and County)

  001 – 298 Assigned for local tracking purposes
- 300 Series State Programs
- 400 Series Vocational Programs
- 500 Series No Child Left Behind
- 600 Series Special Education
- 700 Series Other Federal Sources
- 800 Series School Activity Fund

  801 – 009 Assigned for Activity Fund subacccounts

Function
Expenditure

The action a person takes or the purpose for which a thing exists or is used.

- 1000 Instruction
- 2000 Support Services
- 3000 Operation of Noninstructional Services
- 4000 Facilities Acquisition and Construction Services
- 5000 Other Outlays
- 7000 – 8000 Other Uses and Repayment of Funds

Object
Expenditure

Identifies the service or goods obtained by the district.

- 100 Personnel Services – Salaries
- 200 Personnel Services – Employee Benefits
- 300 Contracted Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects
- 900 Other Uses of Funds

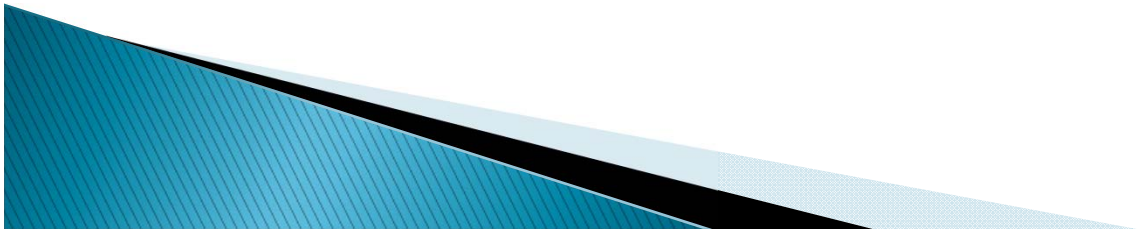
Program Expenditure

A plan of activities and procedures designed to accomplish a predetermined objective or set of objectives.

- 000 Undistributed Expenditures
- 100 Regular Programs
- 200 Special Programs
- 300 Vocational Programs
- 400 Other Instructional Programs
- 500 Continuing Education Programs
- 600 Community Services Programs
- 700 Child Nutrition Programs
- ***800 Competitive Athletic Programs***
- ***900 Cocurricular and Extraccurricular Programs***

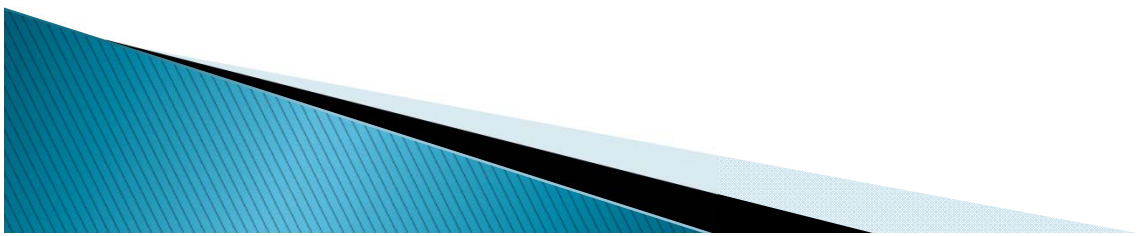
Subject Expenditure

- 0000 Nonsubject
- 1010 Pre-Kindergarten
- 1020 Kindergarten
- 1030 Transitional/Developmental First Grade
- 1050 Self-Contained Elementary Education (1^{st}-8^{th})
- 1100 – 2300 Departmentalized Elementary Education (1^{st}-8^{th})
- 1060 Self Contained High School Special Education
- 2400 – 5700 Secondary Education (9^{th}-12^{th})
- 8000 – 9000 Career and Technology Education



Job Class Expdenditure

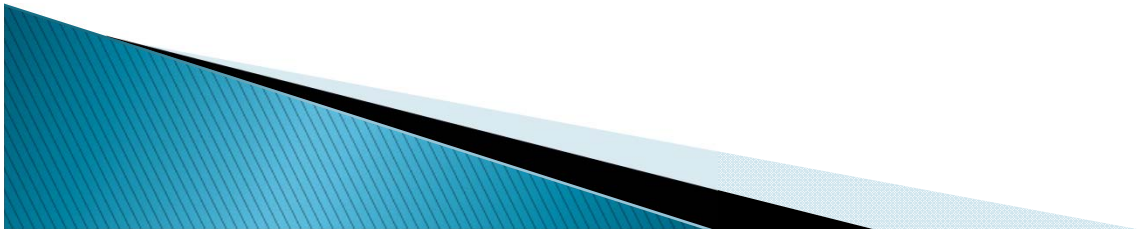
- 000 Nonsalary
- 100 Official - Administrative
- 200 Professional - Educational
- 300 Professional - Other
- 400 Paraprofessional
- 500 Technical
- 600 Office/Clerical Support
- 700 Crafts and Trades
- 800 Operative
- 900 Laborer



Site Code
Expenditure and Revenue

Identifies the accredited site according to grade span where expenditure or revenue is credited.

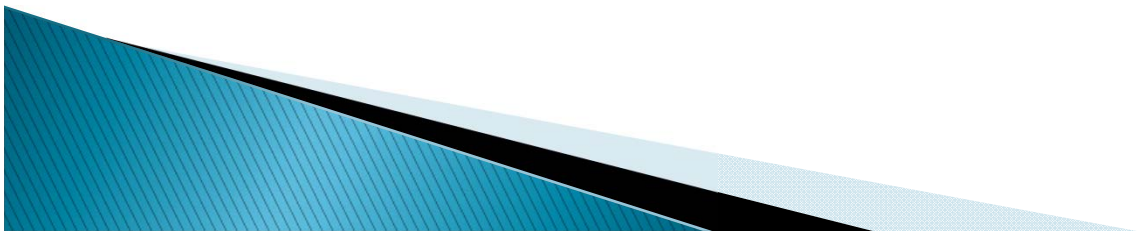
- 050 Districtwide
- 100 – 499 Elementary (PK – 8th Grade)
- 500 – 599 Middle School (5th – 8th Grade)
- 600 – 699 Junior High School (7th – 9th Grade)
- 700 – 799 Senior High School (9th – 12th Grade)
- 970 – 989 Charter Schools
- 998 Interlocals



Source of Revenue

Identity of the funds.

- 1000 District Sources
- 2000 Intermediate or County Sources
- 3000 State Sources
- 4000 Federal Sources
- 5000 Nonrevenue Receipts
- 6000 Balance Sheet Accounts



Program
Revenue

A plan of activities and procedures designed to accomplish a predetermined objective or set of objectives.

- 000 Undistributed Expenditures
- 276 REAC³H Program
- 277 Teacher Leader Effectiveness (TLE)
- 700 Child Nutrition Programs
- ***800 Competitive Athletic Programs***
- ***900 Cocurricular and Extraccurricular Programs***

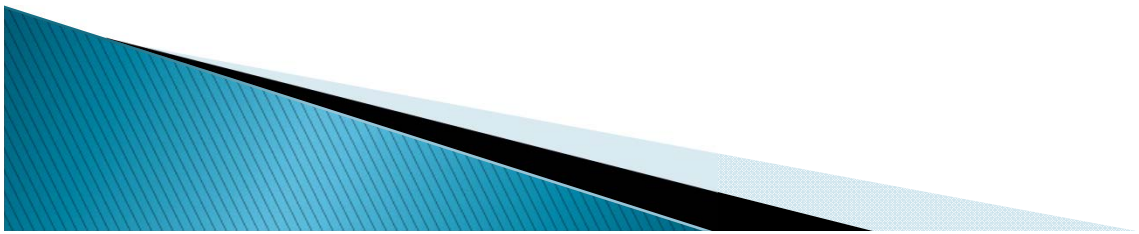
Jobs or Services Required by Statute

Superintendent – Function 2321, Job Class 115

Superintendents may not be paid with federal funds.

Office of Management and Budget (OMB) Circular A-87

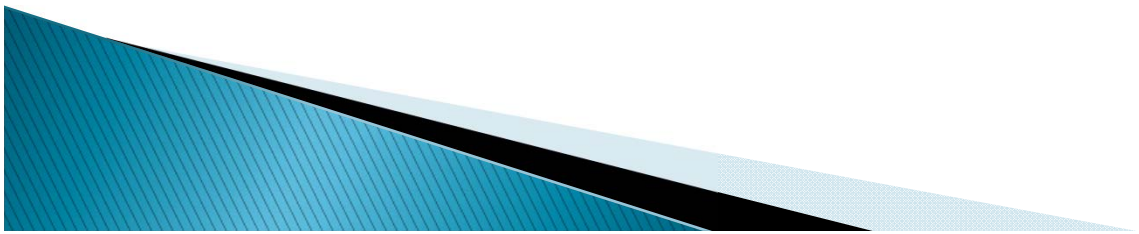
The individual serving as superintendent cannot be given the Flexible Benefit Allowance (FBA) – Projects 331 or 334.



Jobs or Services Required by Statute

Encumbrance Clerk – Function 2511
District Employee – Job Class 601
Contract Services – Object 331

Minutes Clerk – Function 2312
District Employee – Job 614
Contract Services – Object 310



Jobs or Services Required by Statute

Treasurer – Function 2313

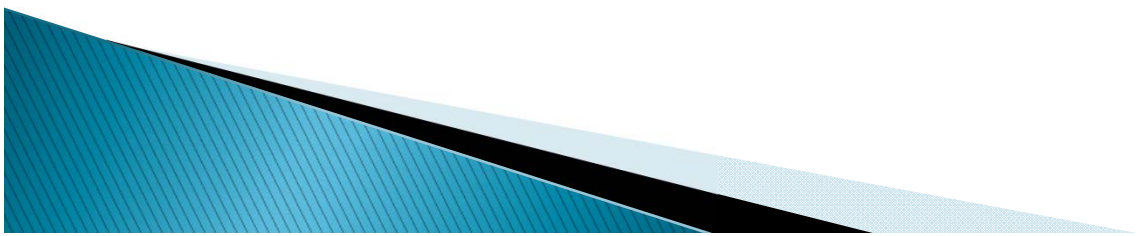
District Employee – Job Class 301 or 601

Contract Services – Object 310

The district may choose to use the County Treasurer

Independent Auditor – Function 2318

Contract Services – Object 331

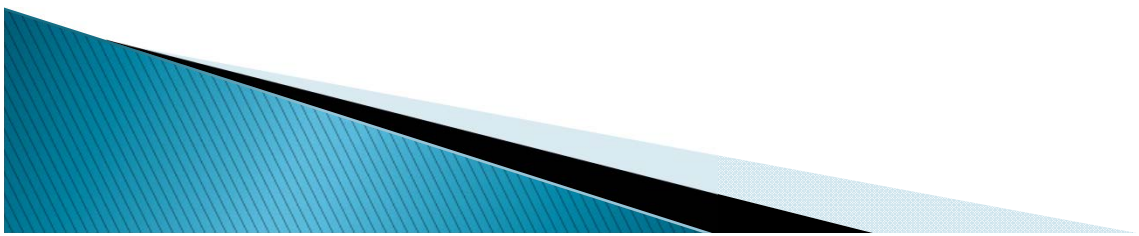


Who Uses the Data?

- School Districts
- District Independent Auditor
- Other State Agencies
- National Center for Education Statistics
- United States Census Bureau
- Governor's Budget
- Legislative Requests
- Public Open Records Requests

Who Uses the Data?
State Department of Education

- Financial Accounting – Calculations for the following reports are in the Policies and Procedures Section
  - Administrative Cost – Pages 9-11,
  - General Fund Balance Carryover Penalty – Pages 34-37
  - No Child Left Behind Maintenance of Effort – Page 38
  - Special Education Maintenance of Effort – Page 39
  - Special Education Maintenance of Effort – Page 40
  - Indirect Cost Rate – Page 41



Who Uses the Data?
State Department of Education

- Child Nutrition
- Gifted and Talented
- Alternative Education
- Early Childhood
- Per Pupil Expenditure

“BUZZWORDS”

OCAS

Oklahoma Cost Accounting System

OSDE

Oklahoma State Department of Education

FBA

Flexible Benefit Allowance

LEA

Local Education Agency

FR3

OSDE School District Final Revenue and Expenditure Report

“BUZZWORDS”

Site

Individual Building in a District

ADA

Average Daily Attendance

ADM

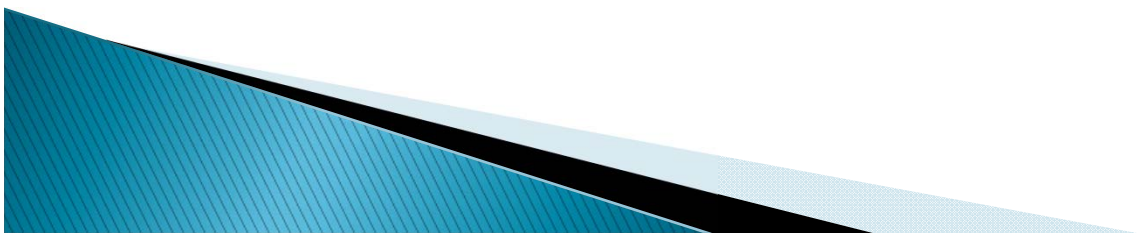
Average Daily Membership

IDC

Indirect Cost

Per Cap

Revenue or Expenditures generated per student



“BUZZWORDS”

Per Pupil Expenditure (PPE)

Amount spent per student

SPR

School Personnel Records

FTE

Full time Equivalency

GMS

Grants Management System

SIS

Student Information System

“BUZZWORDS”

Excess Cost

Special Education requirement to spend federal Special Education monies on direct services

Maintenance of Effort

Maintaining current level of expenditures with local monies and use of federal funds for excess cost

CFDA Number

The number from the Catalog of Federal Domestic Assistance that identifies a specific federal program

SEFA

Schedule of Expenditures of Federal Awards

“BUZZWORDS”

OAC

Oklahoma Administrative Code

NCLB

No Child Left Behind

OECS

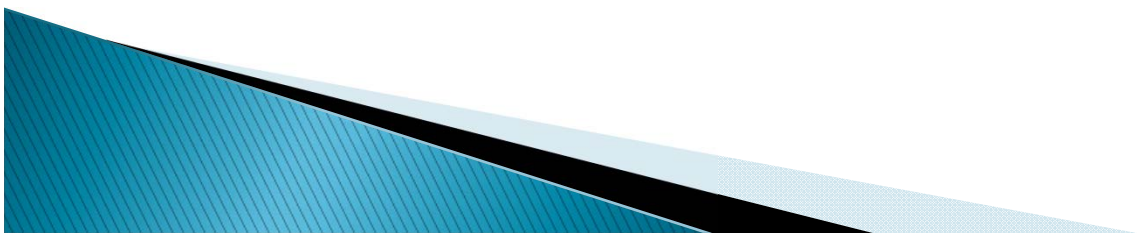
Oklahoma Educator Credentialing System

RSA

Reading Sufficiency Act

ACE

Achieving Classroom Excellence



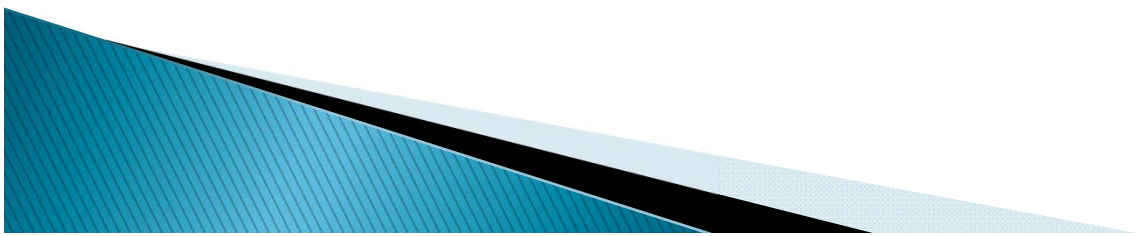
Reference Publications Available

OCAS Manual
Policy and Procedures

CODED
Coding Obstacles Districts Encounter Daily Handbook

School Laws of Oklahoma

Technical Assistance Document



So Now You Know ……

The who, what, where, why, when and how of OCAS.

At least you have a better idea of ……

Who OCAS or Financial Accounting is

What OCAS is

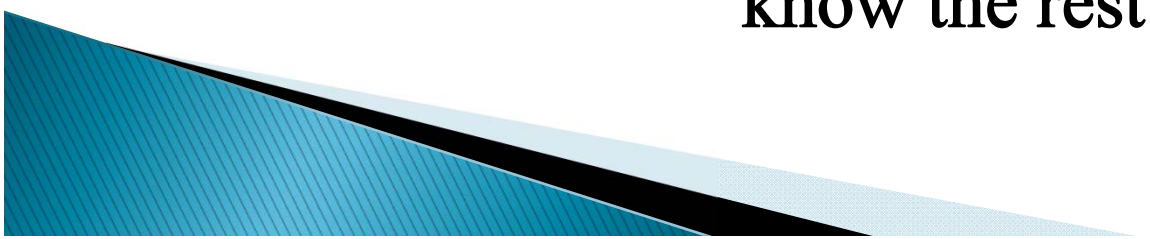
Where OCAS is used

Why OCAS is used

When OCAS is used

How OCAS is used

Okay, you now know who to call when you want to know the rest!



Oklahoma Association of School Business Officials

Financial Accounting

Pam Honeysuckle, Financial Specialist

OCAS / Proper Use of Codes

New Program Codes for FY 14

Program Code 426 for ACE Project 361 & 362

Program Code 427 for RSA 367

OCAS / Proper Use of Codes

New Edit Checks

Object Code 350 series can only use Function Code 2317

Object Code 570 can only use Function Code 3120 and 3140

Object Code 760 can only use Function Code 1000, 2650, 2720, and 3190

OCAS / Proper Use of Codes

New Edit Checks

Project Code 331 Can Only Use Object Code 115, 231, and 232

Project Code 332 Can Only Use Object Code 125, 241, and 242

Project Code 334 Can Only Use Object Code 115, 212, 213, 214, 215, 216, 217, 218, 231, 232

Project Code 335 Can Only Use Object Code 125, 222, 223, 224, 225, 226, 227, 228, 241, 242

OCAS / Proper Use of Codes

Negative Fund Balances
(This is usually because the beginning balance is not recorded)

Coding to object 890

Lapsed Appropriations and E-Stopped warrants were not recorded in OCAS data

Bank Charges/Fees were not recorded in OCAS data.

OCAS / Proper Use of Codes

Negative Amounts

Negative Warrant Amounts

Districts Coded 4,340,078.40 in Negative Warrants
Districts Coded 121,025.20 in Negative Encumbrances

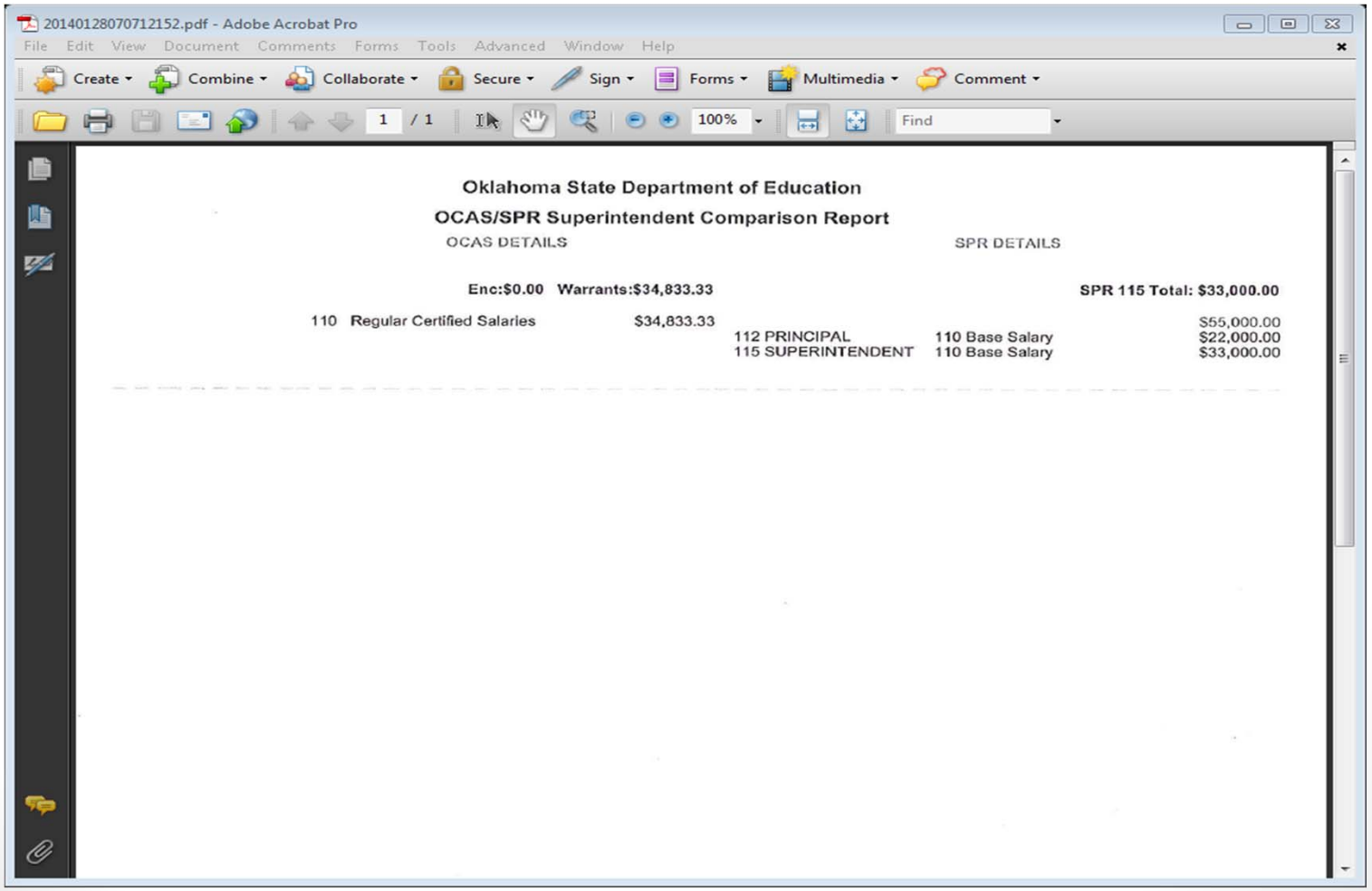
Negative Revenue Amounts

Districts Coded 2,465,211.57 in Negative Revenue

OCAS / Proper Use of Codes

Common Coding Errors in FY 13

Superintendent Salary did not Balance with School Personnel Records.



OCAS / Proper Use of Codes

Common Coding Errors in FY 13

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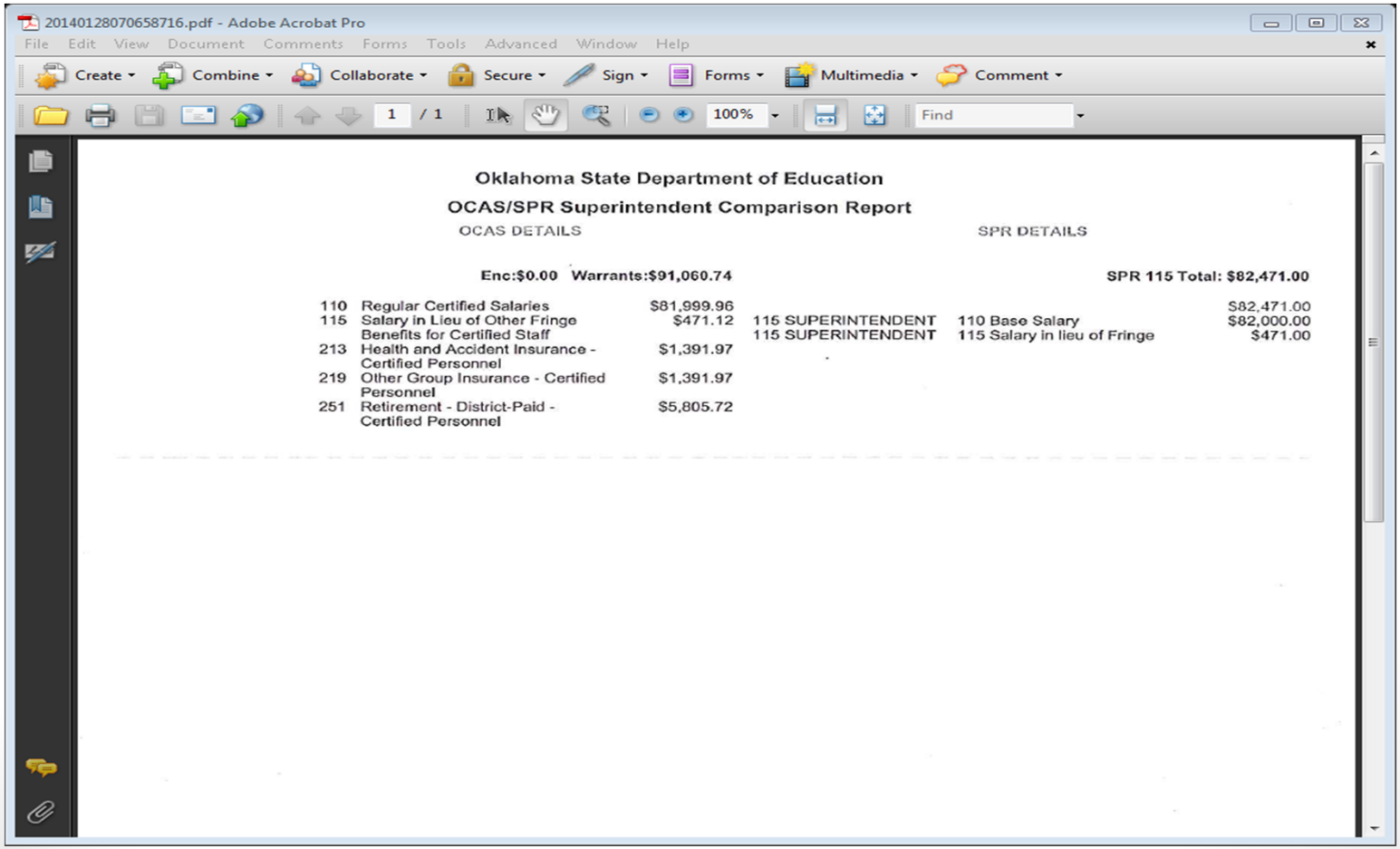

OCAS / Proper Use of Codes

Administrative Cost
70 O.S. § 18-124

Superintendent's Salary

60%	Superintendent
40%	Principal
	Teacher
	Library Media Specialist
	Counselor

OCAS / Proper Use of Codes

- **Common Coding Errors in FY 13**

Function Code 5200 Should Balance with Revenue Code 5120-5190

Function & Revenue Code 5300 Clearing Account - Should be a Zero Balance

5400 Indirect Cost - Should be a Zero Balance

5600 Correcting Entry code – Should be a Zero Balance

5800 Charter School – Should balance with Sponsoring District

Object Code 290 Workers Compensation – Should be a Zero Balance

OCAS / Proper Use of Codes

Troubled Areas

Project 698 Medicaid (SOR 4580)

Function 8100 Restricted Funds State/Federal

Function 8900 Other Funds (not from one sub-account to another sub-account)

OCAS / Proper Use of Codes

- Coding of State Money
  - Project 362 Ace Remediation
    - Districts Received $6,790,759.26
    - Districts Expended $3,000,868.23
    - Difference of $3,789,891.03

OCAS / Proper Use of Codes

- Coding of State Money
  - Project 367 Reading sufficiency
    - Districts Received $4,015,830.64
    - Districts Expended $3,284,231.79
    - Difference of $ 731,598.85

OCAS / Proper Use of Codes

- Coding of Federal Money
  - Child Nutrition

In Project 763 District Received	$425,830.80
In Project 763 District Expended	$400,000.80
Difference	$ 25,830.80

FY 14 This Difference Should Come in as Cash Forward

11 or 22 763-6110-700	$ 25,830.80

OCAS / Proper Use of Codes

- Coding of Federal Money – Over Coding
  - Project 511 Title IA
    - Districts Received $153,613,152.49
    - Districts Expended $128,310,331.70
    - Difference of $ (25,302,820.79)

OCAS / Proper Use of Codes

- Coding of Federal Money – Over Coding
  - Project 621 Special Ed Flow Through
    - Districts Received $129,412,084.19
    - Districts Expended $151,575,291.76
    - Difference of $(22,163,207.57)

OCAS / Proper Use of Codes

Top Errors for FY 14

- Function Code Requires a Program Code
- Object Code 330 is Not a Bold Code
- Certified Object Code Using Support Job Classes
- Object Code 130 is Not a Bold Code
- Object Code 140 is Not a Bold Code
- Project Code 361 and 362 Can Only Use Program 426
- Project Code 367 Can Only Use Program 427
- Subject Code 1010 is Not a Bold Code
- Subject Code 1020 is Not a Bold Code

OCAS / Proper Use of Codes

Timely Submissions FY 13

July 15th – 34 Schools Locked Financial Transactions

July 31st – 145 Schools Locked Financial Transactions

August 15th – 213 Schools Locked Financial Transactions

336 Schools or ILC's waited until the last two weeks in August to Lock Financial Transactions.

Financial Accounting Contact Information 405-521-2517

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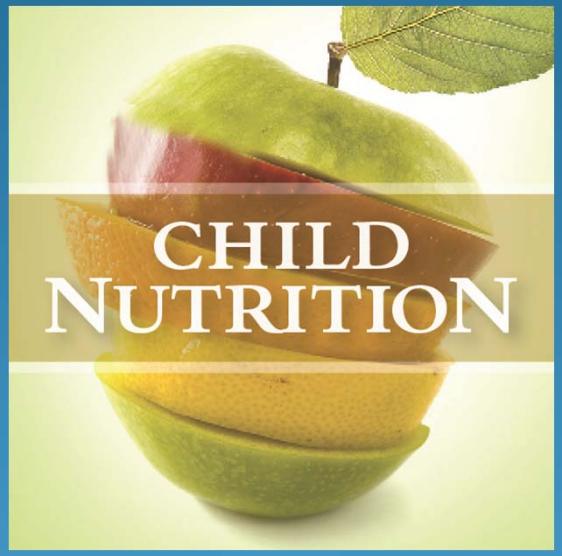
Child Nutrition Financial Management



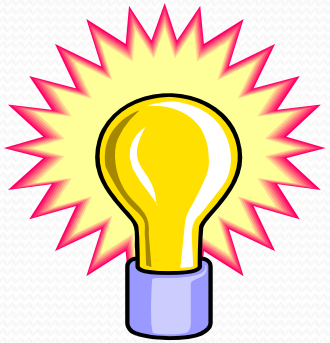
Oklahoma Department of Education

Child Nutrition Programs

School Year 2014

Child Nutrition
and
Oklahoma Cost Accounting System
(OCAS)

WHY OCAS CODES CHANGED FOR CHILD NUTRITION



- History of OCAS
- Child Nutrition always FEDERAL
- Project Codes in 300 Series = STATE
- Project Codes in 700 Series = FEDERAL
- Change was made to get it RIGHT!

PROGRAM CODE 700

- Expenditures and revenues from Child Nutrition are identified to be Project-specific:
  - National School Lunch Program
  - School Breakfast Program
  - After School Snack Program
  - Fresh Fruit and Vegetable Program
- Used to calculate different reports required by USDA.

PROJECT REPORTING CODES

- 763 = National School Lunch
- 764 = School Breakfast
- 765 = Special Milk
- 766 = Summer Food Service
- 768 = Fresh Fruit/Vegetable
- 769 = Child and Adult Care Food
- 385 = State Match
- 000 = Local

PROJECT REPORTING CODES in 700 SERIES

- 700 Series = FEDERAL FUNDS = Teacher Retirement Match

- Breaking down ONE invoice for all costs

WHY ALL THIS CODING??

- Maintenance of the Child Nutrition Account
- Paid Lunch Equity
- Revenue from Nonprogram Food
- Indirect Costs

MAINTENANCE OF NON-PROFIT SCHOOL FOOD SERVICE ACCOUNT REQUIREMENT

MAINTENANCE OF CHILD NUTRITION ACCOUNT

- Maximize benefits to students
- Ensure federal funds used only for operation or improvement
- Compliance with federal regulations

QUESTIONS TO ASK

- Was a year-end review of total revenues/expenditures conducted?
- Did expenses exceed revenues?
- Were surplus revenues used to support only Child Nutrition?

QUESTIONS TO ASK

- Were the net cash resources limited to an average three-month operating balance or less?
- Were there records to document compliance with all revenues received and expenditures made?

EXCESS FUNDS IN CHILD NUTRITION

- What happens?
- In-Compliance Excessive Funds vs. Out-of-Compliance Excessive Funds
- All excessive funds must be re-coded from previous fiscal year into new fiscal year:
  - Use the appropriate Project Reporting Code.
  - Use Source of Revenue Code 6110, Program Code 700.

CHILD NUTRITION EXPENDITURES

- Must meet requirements of 2 CFR §225.
- Must be reasonable, necessary, and allocable.
- Must be treated as **DIRECT** or **INDIRECT**.
- Some must have State Agency approval.
- Must be supported by source documents.
- Must be reported to OCAS accurately.

REVIEW OF ALLOWABLE COSTS

- Review of district's OCAS Report for previous year.
- Determine whether selected expenses are allowable.
- Ensure there are accurate and sufficient supporting documentation.
- Verify that OCAS report includes ALL costs charged to Child Nutrition.
- Select sample of at least **10%** of district's Child Nutrition expenses to test for compliance.

10% SAMPLE SIZE EXAMPLE

- $100,000 TOTAL Expenses from OCAS Report
- 10% of $100,000 = $10,000
- $40,000 Food = $4,000 in Food Expenses
- $50,000 Labor = $5,000 in Labor Expenses
- $10,000 Other = $1,000 in Other Expenses

PAID LUNCH EQUITY REQUIREMENT

PAID LUNCH EQUITY

- Requires districts to charge **PAID** students, on average, the difference between **FREE / PAID** reimbursement rates for lunch.
- For 2014 School Year: $2.63 or $2.65
- Districts can charge less if can show non-federal funds subsidize **PAID** student lunches.

PAID LUNCH EQUITY

- School Districts Exempt from PLE:
  - Nonpricing Districts
  - Provision Districts
- Districts ***NOT*** Exempt:
  - Must complete PLE Tool each spring
  - Must raise prices according to PLE Tool or show subsidy

QUESTIONS TO ASK

- Was the PLE Tool completed?
- Did the district increase its **PAID** lunch prices if the Tool indicated it was required?
- If not, did the district use non-federal funds to support its paid lunch prices?

ALLOWABLE NONFEDERAL SOURCE FUNDS

- Per-lunch reimbursements for paid lunches from state, county, districts, or others.
- Funds provided by organizations.
- Any portion of State Match that exceeds requirement.

UNALLOWABLE NONFEDERAL SOURCE FUNDS

- Any payments provided to support School Breakfast or other Child Nutrition Programs
- Any payments provided to support FREE or REDUCED-PRICE meals
- Any in-kind contributions converted to direct cash expenditures

EXAMPLES OF CODING

- If NOT charging Paid Students enough AND General Fund is paying for meals for Child Nutrition:
  - Code Student Meals to Fund 11.
  - Project Reporting Code 000 / Function Code 3150.

PAID LUNCH EQUITY TOOL

- Done by State Agency in 2015, because SITE data will be collected.
- Formula for determining if a district has any Nonfederal Source Funds to use for subsidizing.

REVENUE FROM NON-PROGRAM FOODS EXPENDITURE/REVENUE REQUIREMENT

DEFINITION OF NONPROGRAM FOODS

- Foods/beverages purchased from Child Nutrition food service account and sold ***NOT*** as a reimbursable meal
- Includes a la carte items, adult meals, catering, contract, vending –anything NOT on the tray.

REVENUE FROM NONPROGRAM FOODS

- Ensure that all foods/beverages sold outside reimbursable meals are priced to generate revenue that, at a minimum, will equal the cost of the foods/beverages purchased.
- Districts must determine **total food** costs and what proportion of that total is nonprogram food.

CALCULATING NONPROGRAM FOOD EXPENDITURES

- Food costs of reimbursable meals
- Food costs of nonprogram foods
- Revenue from nonprogram foods
- Total revenue

NONPROGRAM FOODS AND OCAS

NONPROGRAM FOOD REPORT FORMULA

A.	B.	C.	D.	E.	F.	G.	H.	I.
County/ District Code	SFA Name	All Food Expenditures (Program Code: 700; PR Code: 000, 385, 763, 764, 765, and 800; Function Code: 3110, 3150, and 3155; Object Code 630)	Nonprogram Food Expendi-tures (Program Code: 700; PR Code: 385, 763, 764, and 765; Function Code: 3110 and 3155; Object Code 630)	% of Nonprogram Food to All Food Expenditures	All Food Revenue (Program Code: 700; PR Code: 000, 385, 763, 764, 765, and 800; Revenue Source Code: 1710, 1720, 1730, 1760, 1790, 3720, 4710, 4720, and 4730)	Nonprogram Food Revenue (Program Code: 700; PR Code: 000, 385, 673, 764, 765, and 800; Revenue Source Code: 1720, 1730, and 1760)	% of Nonprogram Food Revenue to All Revenues	Meets USDA Require-ment—E Is Equal to or Less Than H **YES/NO** **YES** = Compliance

NONPROGRAM FOOD REPORT MUST SHOW

Total a la carte / catering / adult / contract / vended foods revenues must = or exceed the percentage of expenditures for these items.

EXAMPLE OF CODING

- If General Fund is paying ADULT / A LA CARTE:
  - Code Adult Foods to General Fund.
  - Project Reporting Code 000 / Function Code 3155.
  - Code A la Carte to General Fund—
  - Project Reporting Code 000 / Function Code 3110.

ITEMS TO KEEP IN MIND

- Charge at minimum FREE rate of reimbursement for adult/contract meals. (Lunch: Add commodities)
- Charge at minimum what a la carte/ catered/vending foods cost.
- Purchase these foods from another fund—not Child Nutrition account.

INDIRECT COSTS

ALLOWABLE COSTS RQUIREMENTS

- Reasonable
- Necessary
- Allocable

EXPENDITURE IS REASONABLE

- Conforms with federal law/ regulations/Program terms.
- Legal under state/local law.
- Not extreme; not excessive.

EXPENDITURE IS NECESSARY

- Consistently treated as Direct or Indirect.
- Net of applicable credits.
- Indispensable/essential.

EXPENDITURE IS ALLOCABLE

- Capable of being set apart or apportioned for a specific purpose
- Determined in accordance with Generally Accepted Accounting Principles (GAAP)
- Adequately documented

COSTS

ALLOWABLE

- Salaries/Benefits
- Job Related Travel
- Training
- Food / Beverage Costs
- Food Service Supplies
- Equipment
- Procurement Plan followed

UNALLOWABLE

- Items unrelated to Child Nutrition
- Alcoholic beverages
- Entertainment
- Costs of general government lobbying
- Contribution to contingency funds
- Bad debt

CAPITAL EXPENDITURES

- Defined as having an acquisition cost of $5,000 or more
- Must have State Agency approval
- EXAMPLE: Equipment; building renovations
- *MUST NOT* buy land, buildings, or construct buildings

INDIRECT COSTS VS. DIRECT COSTS

- **Indirect:**
  - **Incurred for benefit of multiple programs, functions, or other cost objectives.**
  - **Not readily identified**
- **Direct:**
  - **Incurred *specifically* for a program or other cost objective**
  - **Clearly identifiable**

EXAMPLES

DIRECT COSTS

- Salaries/Benefits
- Travel
- Training
- Food / Beverage Costs
- Food Service Supplies
- Food Service Equipment

INDIRECT COSTS

- Payroll Services
- Human Resources
- Workers' Comp
- Electricity
- Gas
- Trash
- Phone
- IT Services

AUDIT FINDINGS

AUDIT FINDINGS

- No segregation of duties whenever money is collected and deposited.
- Expenditures exceed revenues received for specific OCAS codes.

AUDIT FINDINGS

- Project Reporting Code 385 used for all Child Nutrition Programs
- Federal Matching requirement for Teacher's Retirement was not met

AUDIT FINDINGS

- State Match (385) reimbursement was not coded properly.
- Total revenues received under 700 series Project Reporting Codes were not expended—This should ***NOT*** be a finding.

THINGS TO REMEMBER

- **Child Nutrition monies CANNOT**
  - **Pay for ADULT meals**
  - **Pay for a la carte items, unless total cost is recovered**
  - **Pay for PAID student lunches if charges for lunches is less than the difference between the FREE reimbursement rate and the PAID reimbursement rate.**
- **If General Fund is paying for above items, use codes under Project Reporting Code 000.**
- **Any salaries of personnel who are part of the Teachers' Retirement System that are paid from Federal funds, must also pay a State Match to TRS.**
- **REMEMBER: If 385 money in Fund 22, must spend 385 money out of Fund 22.**

CHILD NUTRITION FINANCIAL ACCOUNTING QUESTIONS???

Debbie Hamilton, Dir. of Training

405-522-5037

OKLAHOMA
STATE DEPARTMENT of EDUCATION

JANET BARRESI
STATE SUPERINTENDENT
of PUBLIC INSTRUCTION

SCHOOL PERSONNEL RECORDS (SPR)

Tammie Hall, Coordinator

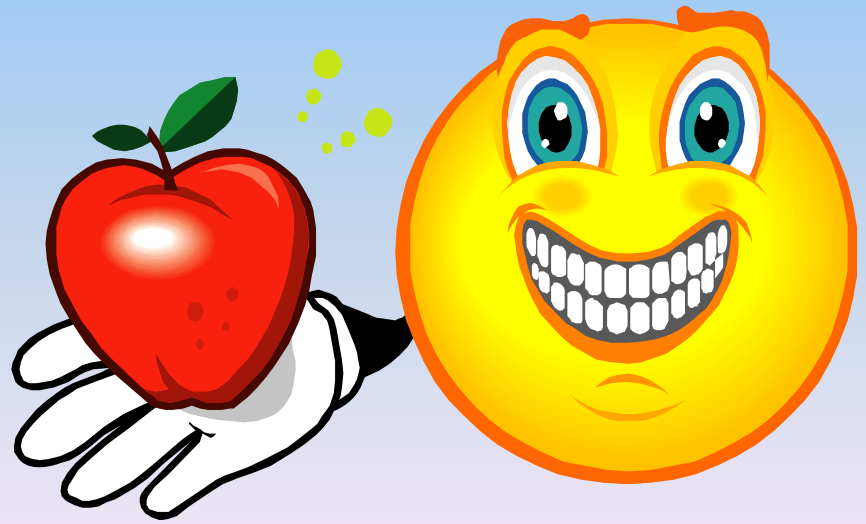
Second Semester 2013-2014 Due Dates

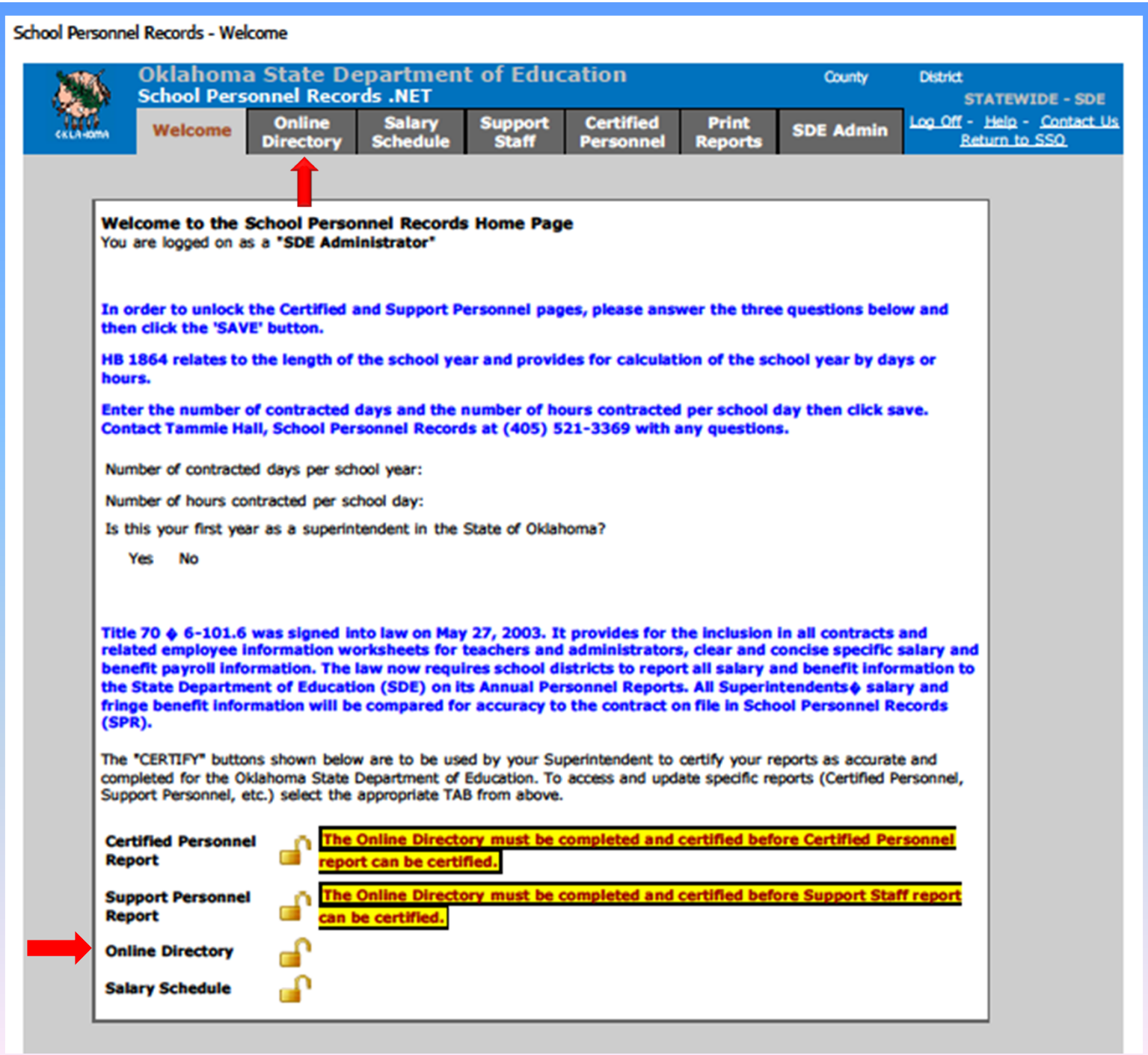
- Superintendent's Contract: 15 days after signing
- Updated Final Personnel Reports: Friday, March 14, 2014
- End-of-Year Personnel Reports and Certified Substitute Teachers: Monday, June 16, 2014
  - The End-of-Year Personnel Reports will be open the first week of May.

OnLine School Directory

- Each time the personnel reports are due, the OnLine School Directory will also need to be Updated and Certified.

- Please keep the OnLine School Directory Updated.




School Personnel Records - Welcome
Oklahoma State Department of Education
School Personnel Records .NET
County
District
STATEWIDE - SDE
Welcome
Online Directory
Salary Schedule
Support Staff
Certified Personnel
Print Reports
SDE Admin
Log Off - Help - Contact Us
Return to SSO
Welcome to the School Personnel Records Home Page
You are logged on as a "SDE Administrator"
In order to unlock the Certified and Support Personnel pages, please answer the three questions below and then click the 'SAVE' button.
HB 1864 relates to the length of the school year and provides for calculation of the school year by days or hours.
Enter the number of contracted days and the number of hours contracted per school day then click save.
Contact Tammie Hall, School Personnel Records at (405) 521-3369 with any questions.
Number of contracted days per school year:
Number of hours contracted per school day:
Is this your first year as a superintendent in the State of Oklahoma?
Yes No
Title 70 ♦ 6-101.6 was signed into law on May 27, 2003. It provides for the inclusion in all contracts and related employee information worksheets for teachers and administrators, clear and concise specific salary and benefit payroll information. The law now requires school districts to report all salary and benefit information to the State Department of Education (SDE) on its Annual Personnel Reports. All Superintendents♦ salary and fringe benefit information will be compared for accuracy to the contract on file in School Personnel Records (SPR).
The "CERTIFY" buttons shown below are to be used by your Superintendent to certify your reports as accurate and completed for the Oklahoma State Department of Education. To access and update specific reports (Certified Personnel, Support Personnel, etc.) select the appropriate TAB from above.
Certified Personnel Report
The Online Directory must be completed and certified before Certified Personnel report can be certified.
Support Personnel Report
The Online Directory must be completed and certified before Support Staff report can be certified.
Online Directory
Salary Schedule

School E-Mail Addresses

- All Certified and Support employees' school e-mail addresses must be kept current.

All Certified Salary Must Be Reported

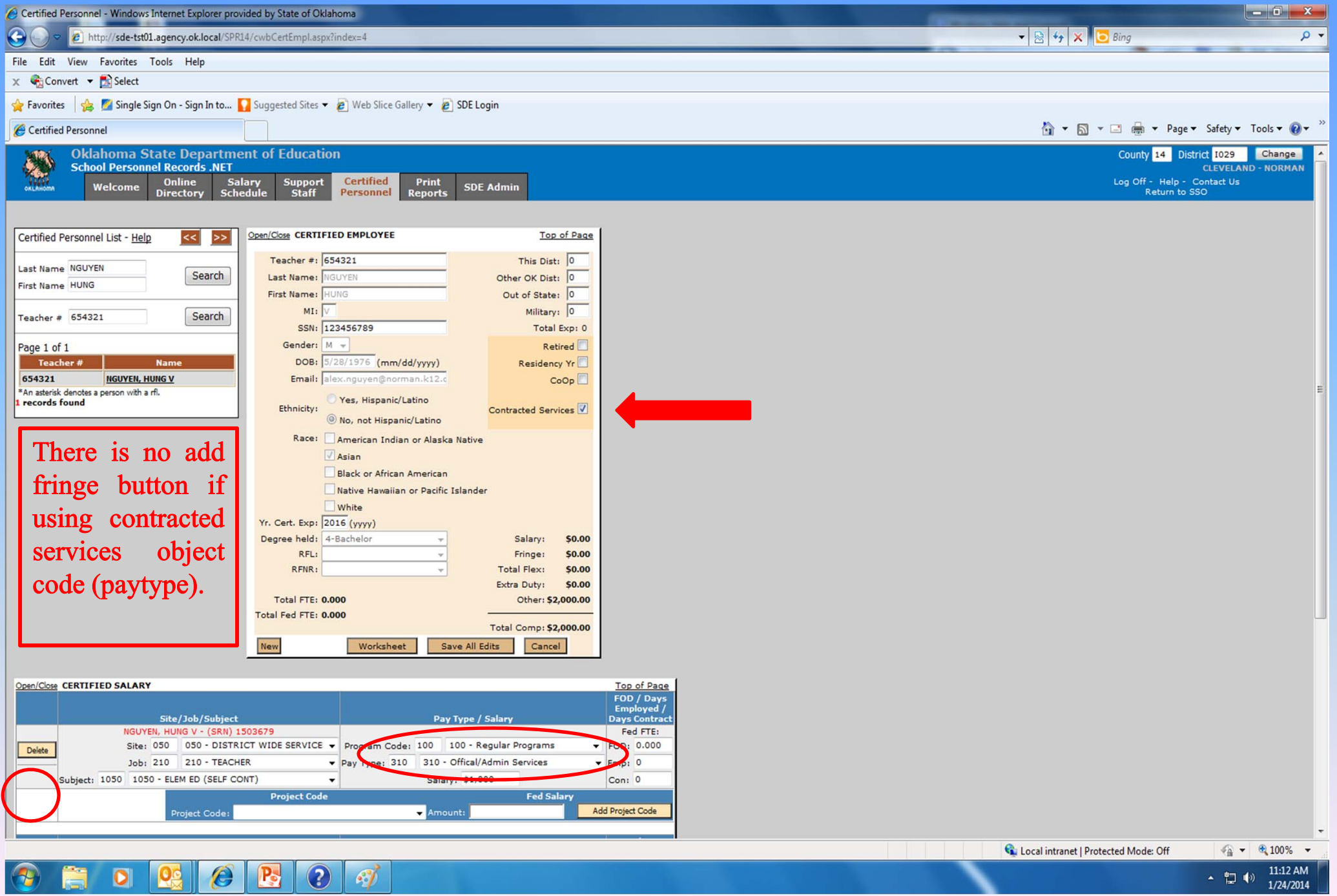
- Oklahoma Statute Title 70 § 6-101.6
- Law: Section 1, Paragraph "a"
  - Employee Information
  - Salary Information
  - Fringe Benefit Information
- Law: Section 1, Paragraph "b"
- Oklahoma Administrative Code (State Board of Education Regulation)

End-of Year Certified and Support Personnel Reports

- Adjust days employed, salary and fringe benefits for anyone leaving the district.
- Give anyone leaving the district a "Reason For Leaving" (RFL) code.
- Add newly hired employees.
- Add substitute teachers and temporary employees.
- NEW: Add Contracted Services to the personnel reports.

Reporting Contracted Services

- Report any Contracted Services with the following object codes on either the Certified or Support Personnel Reports (Example – Occupational Therapist, Physical Therapist etc.):
  - 310 – Official/Administr5ative Services
  - 320 – Professional Education Services
  - 331 – Accounting Services
  - 336 – Medical Services
  - 420 – Cleaning and Laundry Services (Support Only)
  - 430 – Repairs and Maintenance Services (Support Only)


Certified Personnel - Windows Internet Explorer provided by State of Oklahoma
http://sde-tst01.agency.ok.local/SPR14/cwbCertEmpl.aspx?index=4
File Edit View Favorites Tools Help
Favorites
Certified Personnel
Oklahoma State Department of Education
School Personnel Records .NET
Welcome
Online Directory
Salary Schedule
Support Staff
Certified Personnel
Print Reports
SDE Admin
County 14 District I029 Change
CLEVELAND - NORMAN
Log Off - Help - Contact Us
Return to SSO
Certified Personnel List - Help
Last Name NGUYEN
First Name HUNG
Search
Teacher # 654321
Search
Page 1 of 1
Teacher # Name
654321 NGUYEN, HUNG V
*An asterisk denotes a person with a rfl.
1 records found
There is no add fringe button if using contracted services object code (paytype).
Open/Close CERTIFIED EMPLOYEE
Top of Page
Teacher #: 654321
Last Name: NGUYEN
First Name: HUNG
MI: V
SSN: 123456789
Gender: M
DOB: 5/28/1976 (mm/dd/yyyy)
Email: alex.nguyen@norman.k12.c
Ethnicity: Yes, Hispanic/Latino
No, not Hispanic/Latino
Race: American Indian or Alaska Native
Asian
Black or African American
Native Hawaiian or Pacific Islander
White
Yr. Cert. Exp: 2016 (yyyy)
Degree held: 4-Bachelor
RFL:
RFNR:
Total FTE: 0.000
Total Fed FTE: 0.000
This Dist: 0
Other OK Dist: 0
Out of State: 0
Military: 0
Total Exp: 0
Retired
Residency Yr
CoOp
Contracted Services
Salary: $0.00
Fringe: $0.00
Total Flex: $0.00
Extra Duty: $0.00
Other: $2,000.00
Total Comp: $2,000.00
New
Worksheet
Save All Edits
Cancel
Open/Close CERTIFIED SALARY
Top of Page
Site/Job/Subject
Pay Type / Salary
FOD / Days Employed / Days Contract
NGUYEN, HUNG V - (SRN) 1503679
Fed FTE:
Delete
Site: 050 050 - DISTRICT WIDE SERVICE
Job: 210 210 - TEACHER
Subject: 1050 1050 - ELEM ED (SELF CONT)
Program Code: 100 100 - Regular Programs
Pay Type: 310 310 - Offical/Admin Services
Salary:
FOD: 0.000
Emp: 0
Con: 0
Project Code
Fed Salary
Project Code:
Amount:
Add Project Code
Local intranet | Protected Mode: Off
100%
11:12 AM
1/24/2014

National Board Certified Teacher (NBCT) Bonus

- Should be reported on the End-of-Year Certified Personnel Report.

- Use "Paytype" (Object Code) "171" – Bonus for Certified Staff.

  (Bonus exempt from Teacher Retirement)

Certified Substitute Teachers

- Report ALL Certified Substitute Teachers on the End-of-Year Certified Personnel Report.
- Required information.
  - All demographic information
  - Zero for years of teaching experience
  - Site code
  - Job code “214” Substitute Teacher
  - No subject or program codes are required
  - Pay Type “131” Certified Substitutes’ Salaries for Certified Staff
  - Yearly amount paid
  - Fraction of day and days employed

Superintendent Coding

- Up to 40% of superintendent's salary can be coded to:
  - Principal (Job Class Code 112)
  - Counselor (Job Class Code 203)
  - Library/Media Consultant (Job Class Code 206)
  - Teacher (Job Class Code 210)
    - (Only the fraction of day that a superintendent is in a classroom as the teacher of record)
- All other superintendent's salary should be coded to:
  - Superintendent (Job Class Code 115)

Superintendent Coding

- MUST report Teachers Retirement Offset Credit on the Certified Personnel Report.
- Superintendent's DO NOT receive Flexible Benefit Allowance (paid by the state), their health insurance should be coded to object code 213-Health and Accident Insurance-Certified Personnel.

ALL SUPERINTENDENT'S CODING MUST MATCH THE OCAS DATA, AND WILL BE CHECKED!

Shared Superintendent Application FY2015

- Application and ALL required documentation are due to the Oklahoma State Department of Education, School Personnel Records, by June 30 of the year preceding the year of contract; late submissions WILL NOT be considered.
- The updated application can be found on the Oklahoma State Department's webpage under either School Personnel Records or State Aid.
- Required Documentation:
  - Signed contract with each district.
  - Board approval (copy of board minutes) from each district.
  - Completed and signed application.

Print Reports/Edit Checks

- Certified FTE Checklist (Full Time Equivalency)
- Part-Time FTE Checklist (Full Time Equivalency)
- Underpaid Teacher Report
- Certified – No Salary
- Support – No Salary
- Certified with no FBA (Flexible Benefit Allowance)
- Support with no FBA (Flexible Benefit Allowance)
- Certified Expired Report
- Certified Federally Funded
- Support Federally Funded

Formula to Calculate Full Time Equivalency (FTE)

- Number of days employed, divided by, number of days in contract, times, fraction of day employed.

- Example:

  90 days employed ÷ 180 days contracted = 0.500

  0.500 × 0.500 fraction of day = 0.250

Obtaining "Adjunct" Teacher Numbers

- Core subject area

  Bunny Farley, Professional Services (405) 521-4527

- Non-core subject area

  Tammie Hall, School Personnel (405) 521-3369

  Fax or E-Mail a request with class assignment number, description, and a copy of board minutes approving the adjunct teacher

- Noncertified coach

  Report on Support Personnel Report with job class code "201" (Coach)

School Personnel Procedure

- To make any necessary corrections to the Personnel Reports from February 3rd through May 1st.

  E-Mail: Tammie.Hall@sde.ok.gov

  Brad.Barker@sde.ok.gov

  Phone: Tammie Hall – (405)521-3360

  Brad Barker – (405)521-3369

- We will OPEN the reports.

  The Superintendent must "Certify" the reports again within 24 hours.

Grants Management & Expenditure Report

- All Federal Programs are using the Grants Management System (GMS) to approve all federal applications and pay claims.

- The GMS is linked to the School Personnel Records (SPR) system and the Highly Qualified Teacher (HQT) system.

GMS & SPR DATA MUST MATCH!!!

Obtaining Teaching Experience

- Single Sign On Site
  - Accreditation/Accountability/HQT
  - District user access
- Educator Search
  - Choose any site
  - Educator search again
- Required Information
  - Social security number or teacher number
  - Last name (as it appears on teaching certificate)

2014-2015 Due Dates

- Superintendent's Contract: 15 days after signing
- Initial Personnel Reports: Wednesday, October 1, 2014
- Administrators' Salary and Fringe Benefit Report: Pulled from the Initial Personnel Report in October
- Local School District's Salary Schedule: Friday, November 14, 2014
- Final Personnel Reports: Monday, February 2, 2015
- End-of-Year Personnel Reports and Certified Substitute Teachers: Monday, June 15, 2015

State Minimum Salary Schedule FY2014

STATE MINIMUM TEACHER SALARY SCHEDULE

2013-2014

70 O.S. § 18-114.13

Beginning with the 2013-2014 school year, teachers in the public schools of Oklahoma shall receive in salary and/or fringe benefits not less than the amount specified in the following schedule. When determining minimum salary, "fringe benefits" shall mean only the employee's share of retirement, *if* paid by the district.

Year of Experience	Bachelor's Degree	*Bachelor's + National Board Certification	*Master's Degree	Master's + National Board Certification	Doctor's Degree
0	$31,600	$32,600	$32,800	$33,800	$34,000
1	31,975	32,975	33,175	34,175	34,375
2	32,350	33,350	33,550	34,550	34,750
3	32,725	33,725	33,925	34,925	35,125
4	33,100	34,100	34,300	35,300	35,500
5	33,500	34,500	34,700	35,700	35,900
6	33,900	34,900	35,100	36,100	36,300
7	34,300	35,300	35,500	36,500	36,700
8	34,700	35,700	35,900	36,900	37,100
9	35,100	36,100	36,300	37,300	37,500
10	35,950	36,950	37,575	38,575	39,625
11	36,375	37,375	38,000	39,000	40,050
12	36,800	37,800	38,425	39,425	40,475
13	37,225	38,225	38,850	39,850	40,900
14	37,650	38,650	39,275	40,275	41,325
15	38,075	39,075	39,700	40,700	41,750
16	38,500	39,500	40,125	41,125	42,175
17	38,925	39,925	40,550	41,550	42,600
18	39,350	40,350	40,975	41,975	43,025
19	39,775	40,775	41,400	42,400	43,450
20	40,200	41,200	41,825	42,825	43,875
21	40,625	41,625	42,250	43,250	44,300
22	41,050	42,050	42,675	43,675	44,725
23	41,475	42,475	43,100	44,100	45,150
24	41,900	42,900	43,525	44,525	45,575
25	42,325	43,325	43,950	44,950	46,000

*National Board Certification columns are for teacher's who received National Board Certification after June 30, 2013.

Substitute Teachers

- Substitute Teachers

Ninety (90) days per school year WITHOUT a degree or expired certificate.

One hundred (100) days per school year WITH a degree or expired certificate.

70 O. S. Supp. 2009, § 6-105

Substitute Teachers

- Substitute Teachers

No limit on number of days with a valid teaching certificate.

Each school district shall adopt a policy which sets forth the maximum number of days a substitute may be employed for the same assignment if the substitute does NOT hold a valid certificate.

70 O. S. Supp. 2009, § 6-105

Continuing Contracts

- Binding Contracts per 70 O. S. § 6-101

  School districts must notify teachers who will not be re-employed the next year by registered or certified mail BEFORE the first Monday in June.

  Teachers must notify the school district by registered or certified mail BY fifteen (15) days after the first Monday in June of their intention to not return the next school year.

OTHERWISE

A binding contract exists between the school district and the teacher.

School Personnel Records Staff

- Lynn Jones, Executive Director
  Accreditation Standards and School Personnel Records
- Tammie Hall, Coordinator
  Phone: (405) 521-3360
- Brad Barker, Informational Representative
  Phone: (405) 521-3369

E-mail: First.Last@sde.ok.gov

Fax number: (405) 522-1519

THE JOURNEY OF THE AUDIT

Katherine Black
Audit Coordinator-Financial Specialist
Financial Accounting/OCAS
Oklahoma State Department of Education
405.521.2517

Why Do I Have to Have an Audit?

- Federal Law:
  - Office of Management and Budget (OMB) Circular No. A-133, Subpart B§___.200 (a) "Non-Federal entities that expend …$500,000 …or more in a year in **Federal** awards shall have a single or program-specific audit conducted for that year in accordance with the provisions of this part."
- Oklahoma State Law:
  - Title 70 §22-103(A)
    - "The board of education of each school district in this state shall provide for and cause to be made an annual audit of such school district for each fiscal year. Said audit shall be a financial audit and a compliance audit of all funds of the school district, including the records of all student activity funds designated in Section 5-129 of this title."

Preparing for an Audit

- Provide the auditor somewhere to conduct the audit including large tables and chairs near an electrical outlets.

- **Have Available for Review:**
  - Board Minutes
  - Bank statements for the period July 1 to June 30 for the General, Building, Child Nutrition, Sinking, Bond or other funds such as Activity and Lunch Funds.
  - Bank reconciliation for all accounts: include all canceled checks and bank statements.

Preparing for an Audit

- Warrant Registers for all Funds.
- Expenditures Summary by fund. This information should match your OCAS data (FR3)
- Unpaid Encumbrances (list)
- Receipt Registers and Receipt Books
- Activity Fund report showing year to date status and the board approved list of Activity Fund subaccounts with descriptions of approved revenues and expenditures.
- Access to all purchase orders and paid invoices. Remember that someone should be signing for the receipt of goods or services on the invoices. (Board approved purchasing agent)

Preparing for an Audit

- If you have any checkbooks.
- Commodities Report from the Department of Human Services showing all food commodities delivered RPT097.
- Quarterly Payroll Reports
- Copies of Bond Repayment Schedule
- Summary of all litigation involving the district
- Personnel Contracts Regular and Extra Duty. Contracts with any outside source.

Preparing for an Audit

- Information for Federal Programs including the allocation notice, detailed and summary expenditure reports, budget applications, payment notices, student eligibility forms and relevant student files, and Lunch Fund reports showing meal counts and free and reduced lunch applications.
- Copies of Surety Bonds. Remember the Superintendent, Treasurer, Encumbrance Clerk, Activity Fund Custodian and Minutes Clerk are required by state statue to be covered by a surety bond.

Audit Time Line

- **March 31** – "A" Audits Due- [Per Office of Management and Budget (OMB) Circular No. A-133, Subpart C§___.320 (a)]
- **April 30** – "B" Audits Due [Per 70 O.S. §22-108(A)]
- Or 30 Days- Regardless of A or B audit , the audit must be submitted to the State Board of Education 30 days after the audit has been presented to the local board of education. [Per 70 O.S. §22-108(C)]
  - **If the audit is late, the SDE can hold State Aid and/or Federal Program Funds.**
- June 30 – Audit contract between the district and the independent auditor due. (Oklahoma Administrative Code 210:25-5-5 Auditing)

How Do I Know?

- Audit Determination Letters- State Department of Education (SDE) notifies districts around late December early January whether the district needs an “A” audit or a “B” audit.
  - Letters are calculated from the district’s previous year’s OCAS expenditure data upload.
  - Calculation combines federal encumbrances, federal warrants and commodities (from DHS). Project codes 421-798 excluding 469 which is the Oklahoma Lottery Education Fund.

Audit Requirements

- A and B audits must be:
  - Complete
  - Presented to the local board of education
  - Local board signs and attaches the audit acknowledgement page to the audit.
    - *Note-audit isn't considered received until the audit acknowledgement page is received.
  - Submitted to State Department of Education/ Financial Accounting and the State Auditor and Inspector's Office.

Audit Determination Letter

DATE: November 25, 2013

SUBJECT: 2013 Single Audit Requirement, Office of Management and Budget Circular A-133

According to the Office of Management and Budget (OMB) Circular A-133, entities that expend more than $500,000 in federal funds during a fiscal year are required to have a single (program specific) audit.

To determine the federal expenditures, we use:

Project Reporting Codes 421 through 798 as submitted on the Oklahoma Cost Accounting System (OCAS) expenditures:		**$Federal Expenditures**
Commodities provided by the Oklahoma Department of Human Services:		**$Commodities**
	Total Expenditures:	**$Combination**

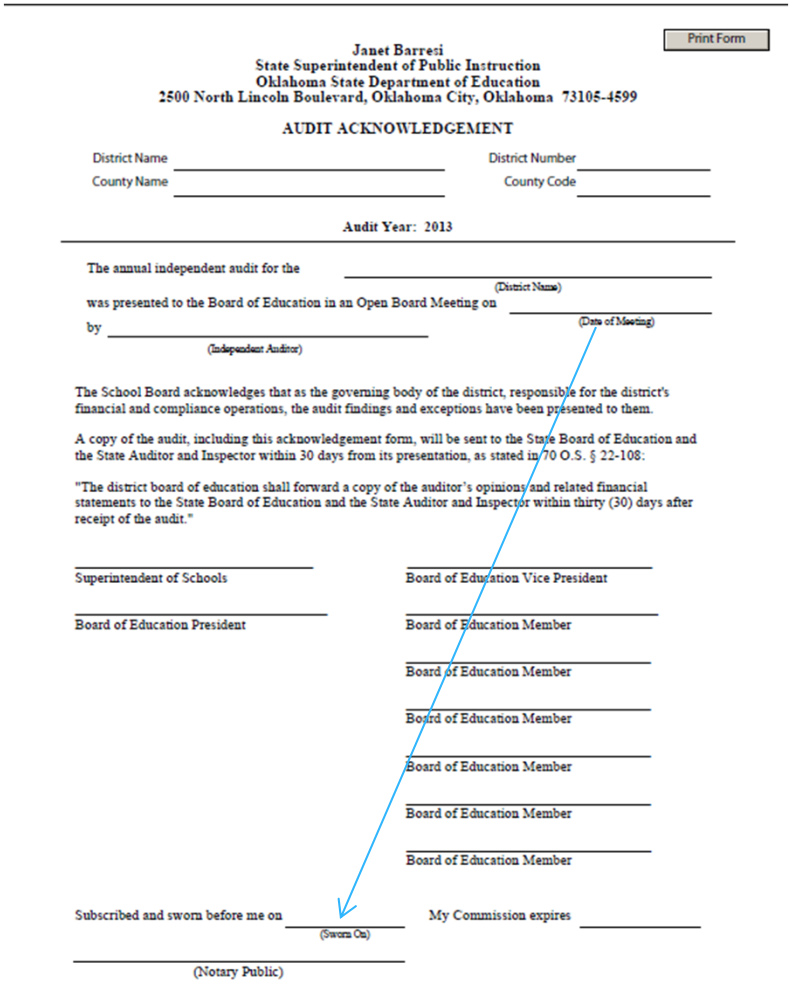
If you feel this is incorrect, please contact our office immediately. Otherwise, we will expect your district's audit to comply with the requirements of OMB A-133. The auditors also have advised of districts that have been identified for the purposes of OMB A-133.

Additionally, OMB A-133 § 3052.320 states: "(a) General. The audit shall be completed and the data collection form described in paragraph (b) of this section and reporting package described in paragraph (c) of this section shall be submitted within the earlier of 30 days after receipt of the auditor's report(s), or ***nine months after the end of the audit period***, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit."
Therefore, your district's audit is due in our office no later than **Monday, March 31, 2014.**

Also, it is imperative that you include a copy of the Audit Acknowledgement Page along with the audit as stated in Oklahoma Administrative Code 210: 25-5-5 (6): "Each audit report must contain a signed Acknowledgement Page on a form supplied by the State Department of Education." The audit **will not** be considered as "complete and received" without the acknowledgement page.

We appreciate your consideration and cooperation in this matter. If you have any questions, please contact us at (405) 521-2517.

Audit Acknowledgement Page



Print Form

Janet Barresi
State Superintendent of Public Instruction
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105-4599

AUDIT ACKNOWLEDGEMENT

District Name _____ District Number _____
County Name _____ County Code _____

Audit Year: 2013

The annual independent audit for the _____ (District Name)
was presented to the Board of Education in an Open Board Meeting on _____ (Date of Meeting)
by _____ (Independent Auditor)

The School Board acknowledges that as the governing body of the district, responsible for the district's financial and compliance operations, the audit findings and exceptions have been presented to them.

A copy of the audit, including this acknowledgement form, will be sent to the State Board of Education and the State Auditor and Inspector within 30 days from its presentation, as stated in 70 O.S. § 22-108:

"The district board of education shall forward a copy of the auditor's opinions and related financial statements to the State Board of Education and the State Auditor and Inspector within thirty (30) days after receipt of the audit."

_____ Superintendent of Schools
_____ Board of Education President
_____ Board of Education Vice President
_____ Board of Education Member
_____ Board of Education Member
_____ Board of Education Member
_____ Board of Education Member
_____ Board of Education Member
_____ Board of Education Member

Subscribed and sworn before me on _____ (Sworn On) My Commission expires _____

_____ (Notary Public)

What Happens Next?

- State Department of Education reviews the audit in accordance with:
  - Office of Management and Budget (OMB) Circular No. A-133
  - Oklahoma Public School Audit Law, Title 70, Section 22
  - Oklahoma Administrative Code 210:25-5-5 Auditing

Areas of Responsibility

- (OMB) Circular No. A-133 has defined three areas of responsibility:
  - Pass Through Entity- State Department of Education
  - Auditee- District
  - Auditor- District's Auditor

Pass Through Entity's Responsibility

- Areas of responsibility for the Pass Through Entity OMB A-133, Subpart D, §___.400(d)
  - "Identify Federal awards made by informing each subrecipient of CFDA title and number, award name and number, award year…"
  - "Advise subrecipients of requirements imposed on them by Federal laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity."
  - "Monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes…" (Federal Programs)
  - "Ensure that subrecipients expending ($500,000) or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of this part…"
  - "Issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action."
  - "Consider whether subrecipient audits necessitate adjustment of the pass-through entity's own records."

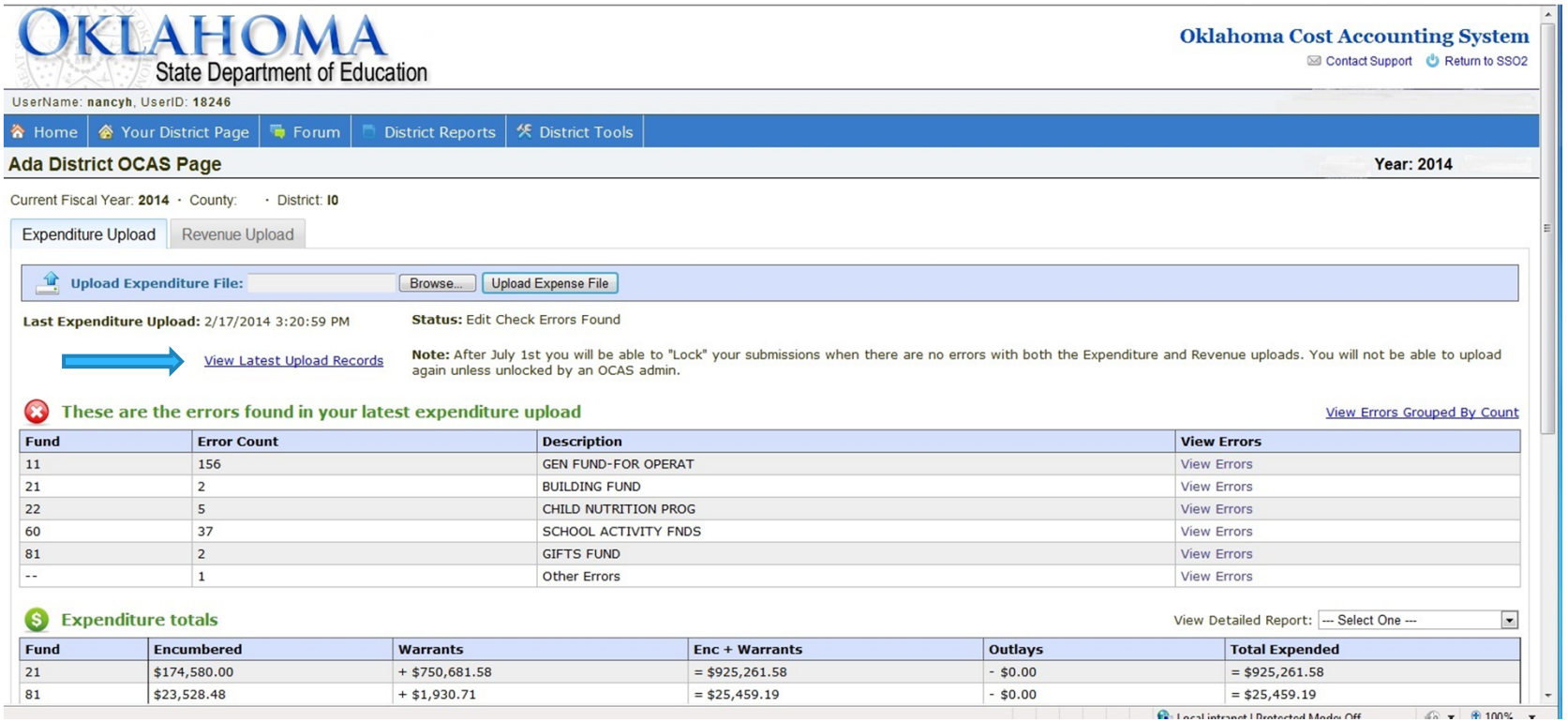
Pass Through Entity's Responsibility

- In accordance with OMB Circular A-133, Title 70 §22-103 (A) and Oklahoma Administrative Code 210:25-5-5 Auditing
  - Audit was received timely
  - Review financial statements
  - Review Schedule of Expenditure of Federal Awards (SEFA)
  - Review Schedule of Prior Year Audit Findings
  - Corrective Action Plan (CAP)
    - If exceptions and/or recommendations have been mentioned in a Management Letter, the Department may ask for a response. Districts can use the CAP form as an example

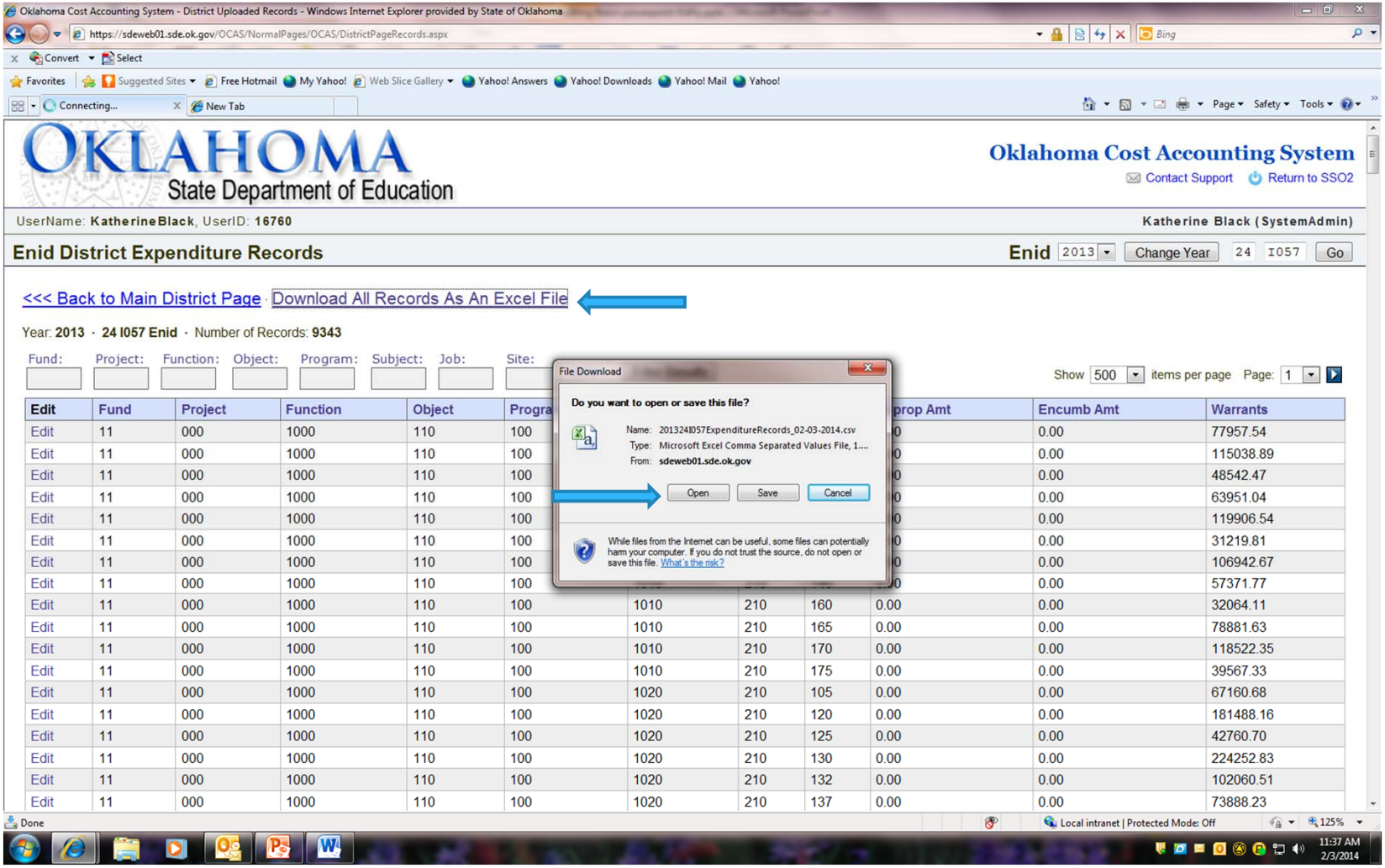
Auditee's Responsibility

- Auditee's Responsibilities OMB A-133, Subpart C, §___.300 (a-f) :
  - "Identify…all Federal awards received and expended …"
  - "Maintain internal control over Federal programs…"
  - "Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs."
  - "Prepare appropriate financial statements, including the schedule of expenditures of Federal awards (SEFA) in accordance with §___.310."
  - "Ensure that the audits required by this part are properly performed and submitted when due."
  - "Follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with §___.315(b) and §___.315(c)…"

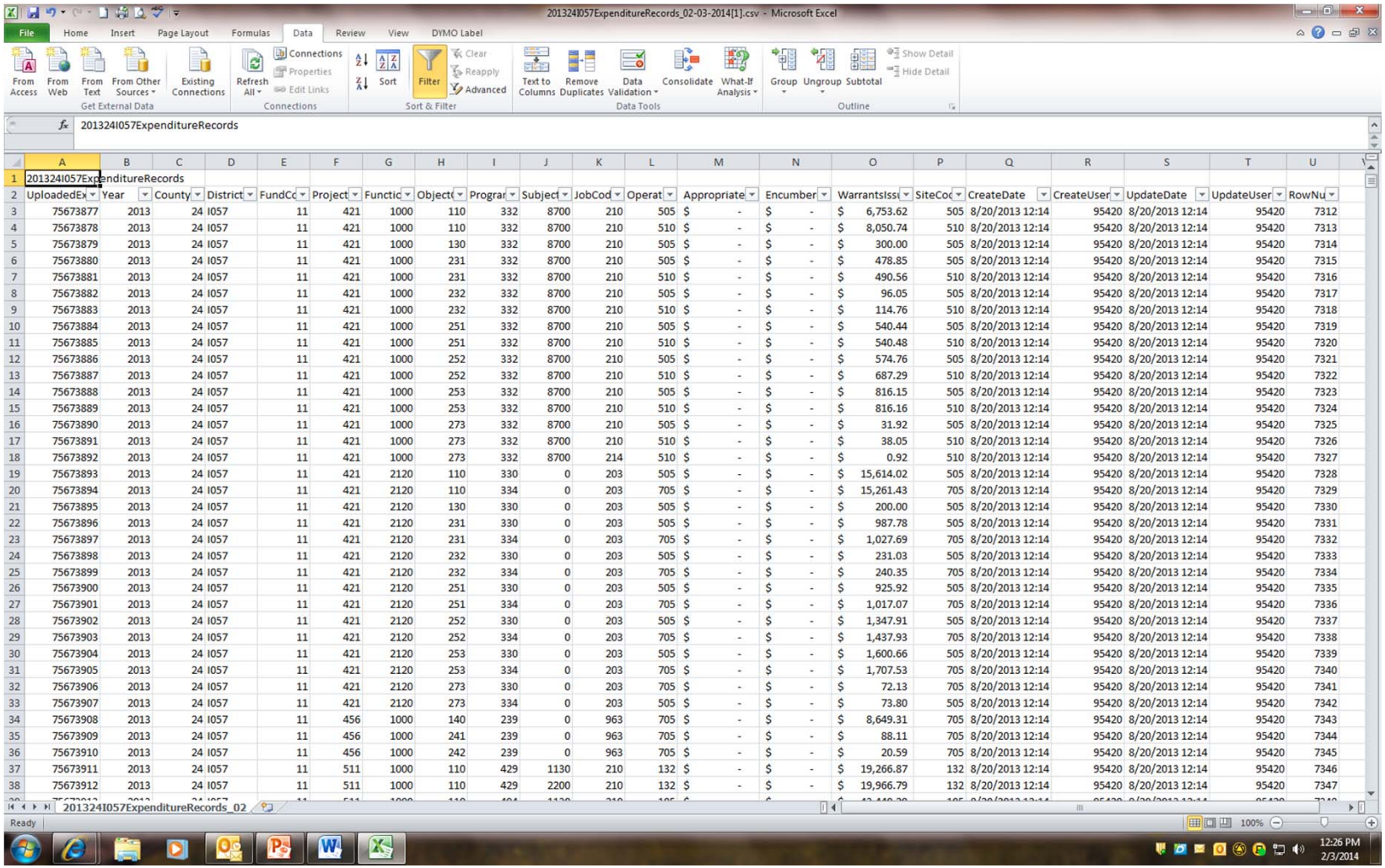
Finding Federal Expenditures



Finding Federal Expenditures



Finding Federal Expenditures



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	2013241057ExpenditureRecords																				
2	UploadedEx	Year	County	District	FundCc	Project	Functic	Object	Prograr	Subject	JobCod	Operat	Appropriate	Encumber	WarrantsIss	SiteCoc	CreateDate	CreateUser	UpdateDate	UpdateUser	RowNu
3	75673877	2013	24	I057	11	421	1000	110	332	8700	210	505	$ -	$ -	$ 6,753.62	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7312
4	75673878	2013	24	I057	11	421	1000	110	332	8700	210	510	$ -	$ -	$ 8,050.74	510	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7313
5	75673879	2013	24	I057	11	421	1000	130	332	8700	210	505	$ -	$ -	$ 300.00	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7314
6	75673880	2013	24	I057	11	421	1000	231	332	8700	210	505	$ -	$ -	$ 478.85	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7315
7	75673881	2013	24	I057	11	421	1000	231	332	8700	210	510	$ -	$ -	$ 490.56	510	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7316
8	75673882	2013	24	I057	11	421	1000	232	332	8700	210	505	$ -	$ -	$ 96.05	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7317
9	75673883	2013	24	I057	11	421	1000	232	332	8700	210	510	$ -	$ -	$ 114.76	510	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7318
10	75673884	2013	24	I057	11	421	1000	251	332	8700	210	505	$ -	$ -	$ 540.44	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7319
11	75673885	2013	24	I057	11	421	1000	251	332	8700	210	510	$ -	$ -	$ 540.48	510	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7320
12	75673886	2013	24	I057	11	421	1000	252	332	8700	210	505	$ -	$ -	$ 574.76	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7321
13	75673887	2013	24	I057	11	421	1000	252	332	8700	210	510	$ -	$ -	$ 687.29	510	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7322
14	75673888	2013	24	I057	11	421	1000	253	332	8700	210	505	$ -	$ -	$ 816.15	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7323
15	75673889	2013	24	I057	11	421	1000	253	332	8700	210	510	$ -	$ -	$ 816.16	510	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7324
16	75673890	2013	24	I057	11	421	1000	273	332	8700	210	505	$ -	$ -	$ 31.92	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7325
17	75673891	2013	24	I057	11	421	1000	273	332	8700	210	510	$ -	$ -	$ 38.05	510	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7326
18	75673892	2013	24	I057	11	421	1000	273	332	8700	214	510	$ -	$ -	$ 0.92	510	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7327
19	75673893	2013	24	I057	11	421	2120	110	330	0	203	505	$ -	$ -	$ 15,614.02	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7328
20	75673894	2013	24	I057	11	421	2120	110	334	0	203	705	$ -	$ -	$ 15,261.43	705	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7329
21	75673895	2013	24	I057	11	421	2120	130	330	0	203	505	$ -	$ -	$ 200.00	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7330
22	75673896	2013	24	I057	11	421	2120	231	330	0	203	505	$ -	$ -	$ 987.78	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7331
23	75673897	2013	24	I057	11	421	2120	231	334	0	203	705	$ -	$ -	$ 1,027.69	705	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7332
24	75673898	2013	24	I057	11	421	2120	232	330	0	203	505	$ -	$ -	$ 231.03	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7333
25	75673899	2013	24	I057	11	421	2120	232	334	0	203	705	$ -	$ -	$ 240.35	705	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7334
26	75673900	2013	24	I057	11	421	2120	251	330	0	203	505	$ -	$ -	$ 925.92	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7335
27	75673901	2013	24	I057	11	421	2120	251	334	0	203	705	$ -	$ -	$ 1,017.07	705	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7336
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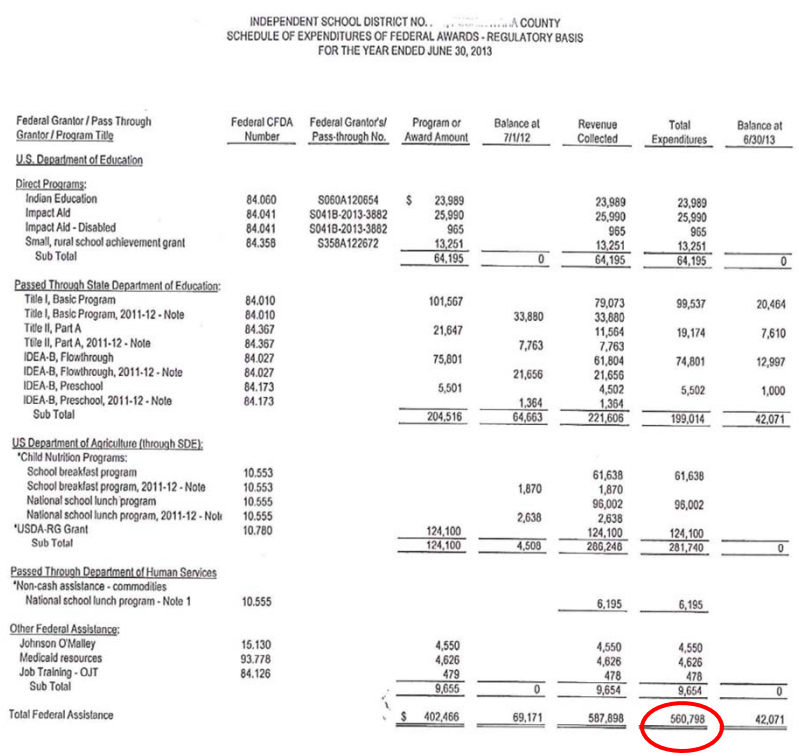
29	75673903	2013	24	I057	11	421	2120	252	334	0	203	705	$ -	$ -	$ 1,437.93	705	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7338
30	75673904	2013	24	I057	11	421	2120	253	330	0	203	505	$ -	$ -	$ 1,600.66	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7339
31	75673905	2013	24	I057	11	421	2120	253	334	0	203	705	$ -	$ -	$ 1,707.53	705	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7340
32	75673906	2013	24	I057	11	421	2120	273	330	0	203	705	$ -	$ -	$ 72.13	705	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7341
33	75673907	2013	24	I057	11	421	2120	273	334	0	203	505	$ -	$ -	$ 73.80	505	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7342
34	75673908	2013	24	I057	11	456	1000	140	239	0	963	705	$ -	$ -	$ 8,649.31	705	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7343
35	75673909	2013	24	I057	11	456	1000	241	239	0	963	705	$ -	$ -	$ 88.11	705	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7344
36	75673910	2013	24	I057	11	456	1000	242	239	0	963	705	$ -	$ -	$ 20.59	705	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7345
37	75673911	2013	24	I057	11	511	1000	110	429	1130	210	132	$ -	$ -	$ 19,266.87	132	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7346
38	75673912	2013	24	I057	11	511	1000	110	429	2200	210	132	$ -	$ -	$ 19,966.79	132	8/20/2013 12:14	95420	8/20/2013 12:14	95420	7347

What is a SEFA Page?

SEFA Page Example



INDEPENDENT SCHOOL DISTRICT NO. . . . . A COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2013

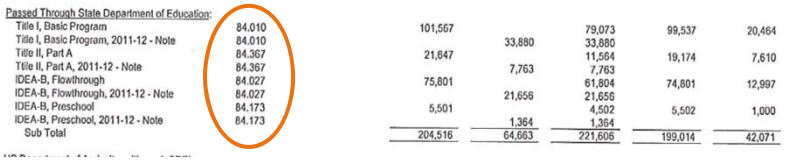
Federal Grantor / Pass Through Grantor / Program Title	Federal CFDA Number	Federal Grantor's/ Pass-through No.	Program or Award Amount	Balance at 7/1/12	Revenue Collected	Total Expenditures	Balance at 6/30/13
U.S. Department of Education							
Direct Programs:							
Indian Education	84.060	S060A120654	$ 23,989		23,989	23,989	
Impact Aid	84.041	S041B-2013-3882	25,990		25,990	25,990	
Impact Aid - Disabled	84.041	S041B-2013-3882	965		965	965	
Small, rural school achievement grant	84.358	S358A122672	13,251		13,251	13,251	
Sub Total			64,195	0	64,195	64,195	0
Passed Through State Department of Education:							
Title I, Basic Program	84.010		101,567		79,073	99,537	20,464
Title I, Basic Program, 2011-12 - Note	84.010			33,880	33,880		
Title II, Part A	84.367		21,847		11,564	19,174	7,610
Title II, Part A, 2011-12 - Note	84.367			7,763	7,763		
IDEA-B, Flowthrough	84.027		75,801		61,804	74,801	12,997
IDEA-B, Flowthrough, 2011-12 - Note	84.027			21,656	21,656		
IDEA-B, Preschool	84.173		5,501		4,502	5,502	1,000
IDEA-B, Preschool, 2011-12 - Note	84.173			1,364	1,364		
Sub Total			204,516	64,663	221,606	199,014	42,071
US Department of Agriculture (through SDE):							
*Child Nutrition Programs:							
School breakfast program	10.553				61,638	61,638	
School breakfast program, 2011-12 - Note	10.553			1,870	1,870		
National school lunch program	10.555				96,002	96,002	
National school lunch program, 2011-12 - Not	10.555			2,638	2,638		
*USDA-RG Grant	10.780		124,100		124,100	124,100	
Sub Total			124,100	4,508	286,248	281,740	0
Passed Through Department of Human Services							
*Non-cash assistance - commodities							
National school lunch program - Note 1	10.555				6,195	6,195	
Other Federal Assistance:							
Johnson O'Malley	15.130		4,550		4,550	4,550	
Medicaid resources	93.778		4,626		4,626	4,626	
Job Training - OJT	84.126		479		478	478	
Sub Total			9,655	0	9,654	9,654	0
Total Federal Assistance			$ 402,466	69,171	587,898	560,798	42,071

SEFA Page

- Schedule of Expenditure of Federal Awards (SEFA)
- This page confirms whether the district is an “A” or a “B” audit

What's a CFDA Number?

CFDA# are located on the SEFA



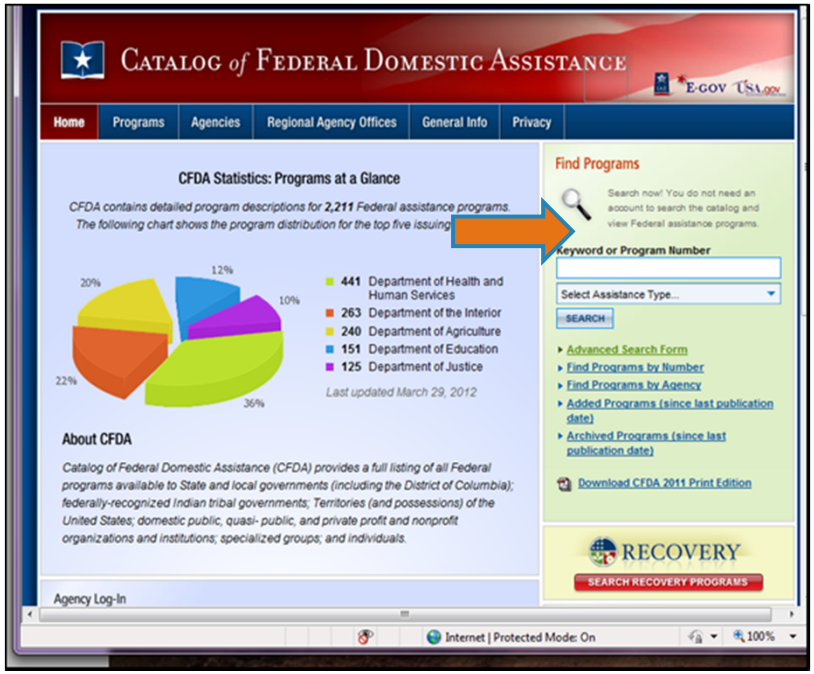
Passed Through State Department of Education:					
Title I, Basic Program	84.010	101,567		79,073	99,537	20,464
Title I, Basic Program, 2011-12 - Note	84.010		33,880	33,880		
Title II, Part A	84.367	21,647		11,564	19,174	7,610
Title II, Part A, 2011-12 - Note	84.367		7,763	7,763		
IDEA-B, Flowthrough	84.027	75,801		61,804	74,801	12,997
IDEA-B, Flowthrough, 2011-12 - Note	84.027		21,656	21,656		
IDEA-B, Preschool	84.173	5,501		4,502	5,502	1,000
IDEA-B, Preschool, 2011-12 - Note	84.173		1,364	1,364		
Sub Total		204,516	64,663	221,606	199,014	42,071

CFDA Numbers

- Catalog of Federal Domestic Assistance (CFDA)
- CFDA numbers identify the Federal Program.

Two Ways to Check CFDA Numbers

CFDA Website: www.cfda.gov



Oklahoma Cost Accounting System (OCAS) Manual

500/700 SERIES

501-799 FEDERAL PROGRAMS. Funds for all federal projects funded through grants or allocations from the federal government, either directly or indirectly.

500 SERIES—NO CHILD LEFT BEHIND

510 TITLE I–P.L. 107-110—IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED.

511* **Part A, Basic Program.** The purpose of these funds is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging academic achievement standards and assessment. (CFDA Number 84.010)

512* **Part A, Basic Program, 3-Month Money.** (CFDA Number 84.010)

OCAS – SEFA Comparison

Project Code	Title	cfda	Encumbrances	OCAS Expenditures	IDC	SEFA	Difference
421	Carl Perkins	84.048	$ 1,853.74	$ 35,984.71		$ 35,513.00	$ 2,325.45
511	Title I, Part A Basic	84.010	$ 3,122.85	$ 704,851.50	$ 18,854.06	$ 727,653.00	
515	Title I, School Support	84.010	$ -	$ 5,877.04		$ 5,877.00	
517	Title I, Fed Academic Achievement	84.010	$ -	$ 43,997.80		$ 43,998.00	
541	Title II, Part A, Teacher and Principal	84.367	$ -	$ 125,197.41		$ 125,197.00	
553	Title IV, Part B, 21 Century	84.287	$ 73.30	$ 151,685.67		$ 155,796.00	$ (4,037.03)
561	Title VII, Part A, Indian Education	84.060	$ 34,919.19	$ 200,863.85		$ 233,697.00	$ 2,086.04
563	Title VII, Johnson-O'Malley	15.130	$ 296.77	$ 4,508.71			$ 4,805.48
596	Title X, Part C, Ed for Homeless Children	84.196	$ 27,771.81	$ 16,532.70		$ 44,714.00	
613	PL 108-446 IDEA, Part B	84.027	$ -	$ 705.00			$ 705.00
621	PL 108-446 IDEA, Part B, Flow Through	84.027	$ -	$ 573,140.27		$ 560,729.00	$ 12,411.27
641	PL 108-446 IDEA, Part B, Preschool	84.173	$ -	$ 9,043.62		$ 9,044.00	
763	Lunch	10.555	$ -	$ 634,517.53		$ 110,762.00	$ 523,755.53
764	Breakfast	10.553	$ 100.00	$ 221,787.64		$ 21,943.00	$ 199,944.64
766	Summer Food Service	10.559	$ -	$ 27,758.53		$ 14,527.00	$ 13,231.53
Commodities				$ 63,020.20		$ 61,950.00	
Grand Total			**$ 68,137.66**	**$ 2,819,472.18**		**$ 2,151,400.00**	**$ 755,227.91**

Reviewing Financial Statements

County:
District:

Oklahoma State Department of Education
2013-- OCAS -- District Check Report

2/4/2014 7:48:04 AM
Page: 1

	2013 REVENUES						2013 EXPENDITURES				
und	Source 5111-5113	Source 5120-5190	5600 Source - 5600 Function (informational)	Source 5800	Source 6110-6140	Source 6200	Plus New Revenue	Minus Warrants	Minus Encumbrances	Function 5200 (informational)	Total Balance
11	0.00	156,952.16	0.00	0.00	6,178,111.87	0.00	37,208,865.74	38,770,688.53	513,283.11	0.00	4,259,958.13
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	0.00	13,290.03	0.00	0.00	[illegible]	0.00	1,270,824.63	1,345,548.12	161,382.32	0.00	1,119,214.80
22	0.00	2,400.00	0.00	0.00	733,669.16	0.00	2,554,937.64	2,469,489.76	123,865.08	129,434.61	[illegible]
34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	4,000,000.00	0.00	0.00	0.00	1,749,629.67	0.00	8,030.39	4,498,880.14	2,128,421.65	0.00	-869,641.73
41	39,550.00	0.00	0.00	0.00	5,848,449.15	0.00	6,240,138.29	11,631,188.75	0.00	0.00	496,948.69
50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	0.00	6,600.00	0.00	0.00	500,265.94	0.00	607,113.92	627,027.12	0.00	49,807.58	486,952.74
90	0.00	0.00	0.00	0.00	251,169.42	0.00	15,684.94	251,441.48	0.00	0.00	15,412.88
	4,039,550.00	179,242.19	0.00	0.00	16,603,325.88	0.00	47,905,595.55	59,594,263.90	2,926,952.16	179,242.19	6,206,497.56

County:
District:

Oklahoma State Department of Education
2013-- OCAS -- School District Revenue Report

	General Fund 11	Coop Fund 12	
District Sources of Revenue			
1100 Taxes Levied/Assessed	8,866,064.26	0.00	1,26
1200 Tuition and Fees	569,703.13	0.00	
1300 Earnings-Investments & Bond Sales	33,987.31	0.00	
1400 Rental Disposals & Commissions	21,022.09	0.00	
1500 Reimbursments	29,642.18	0.00	
1600 Other Local Sources	363,202.07	0.00	
1700 Child Nutrition Programs	0.00	0.00	
1800 Athletics	0.00	0.00	
1900 School Activities	0.00	0.00	
	9,883,621.04	0.00	1,26
Intermediate Sources of Revenue			
2100 County 4 Mill Ad Valorem Tax	930,621.73	0.00	
2200 County Apportionment	162,729.28	0.00	
	1,093,351.01	0.00	
State Sources of Revenue			
3110 Gross Production Tax	101,726.99	0.00	
3120 Motor Vehicle Collections	2,838,602.71	0.00	
3130 Rural Electric Cooperative Tax	43,507.96	0.00	
3140 State School Land Earnings	839,293.42	0.00	
3150 Vehicle Tax Stamp	10,460.52	0.00	
3160 Farm Implement Tax Stamp	2,859.35	0.00	
3190 Other Dedicated Revenue	1,231.39	0.00	
	3,837,682.34	0.00	
3210 Foundation & Salary Incentive Aid	15,390,581.00	0.00	
3250 Education Flexible Benefit Allowance	3,005,663.19	0.00	
	18,396,244.19	0.00	
3310 Alternative & At-Risk Education	175,338.00	0.00	
	175,338.00	0.00	
3400 State-Categorical	521,103.48	0.00	
3500 Special Programs	35,000.00	0.00	
3600 Other State Sources	142,062.32	0.00	
3700 Child Nutrition Programs	0.00	0.00	
3800 State-Vocational Programs	37,780.00	0.00	
	735,945.80	0.00	
Federal Sources of Revenue			
4100 Federal Direct	158,679.47	0.00	
4200 Disadvantaged Students	1,362,052.61	0.00	
4300 Individuals with Disabilities	1,122,472.09	0.00	
4400 Title IV, V, VI and X	82,034.30	0.00	
4500 Other Intermediate Sources	15,481.36	0.00	
4600 Adult and Comm. Education	235,361.28	0.00	
4700 Child Nutrition Programs	0.00	0.00	
4800 Federal Vocational Education	37,179.55	0.00	
	3,013,260.66	0.00	
New Revenue Recieved From School Year 2013	**37,135,443.04**	**0.00**	**1,26**
Balance Sheet Accounts			
6110 Cash Forward June 30, 2012	5,704,419.09	0.00	1,22
6130 Prior Years Lapsed Approp.	473,303.34	0.00	11
6140 Estopped Warrants	389.44	0.00	
	6,178,111.87	**0.00**	**1,34**
Total Revenue Available FY 2013	**43,313,554.91**	**0.00**	**2,611**
For Your Information Only			
Non-Revenue Receipts			
5100 Bond Sales	0.00	0.00	
5120 -5190 Return of Assets	156,952.16	0.00	1
5600 Correcting Entry	73,422.70	0.00	
	230,374.86	0.00	

Reviewing Financial Statements (Cont.)

INDEPENDENT SCHOOL DISTRICT NO. COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - REGULATORY BASIS - BUDGETED GENERAL FUND
JUNE 30, 2013

	GENERAL FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	$ 9,144,889	9,144,889	9,884,390
Intermediate sources	928,231	928,231	1,093,351
State sources	22,899,342	22,899,342	23,143,979
Federal sources	2,965,748	2,965,748	3,013,723
Non-revenue receipts	-	-	230,375
Total revenues	35,938,210	35,938,210	37,365,818
Expenditures			
Instruction	25,195,937	25,195,937	22,869,575
Support services	15,318,635	15,318,635	14,501,747
Operation of non-instructional services	565,474	565,474	483,326
Other outlays	561,208	561,208	79,093
Repayments	1,375	1,375	230
Total expenditures	41,642,629	41,642,629	37,933,971
Revenues over (under) expenditures	(5,704,419)	(5,704,419)	(568,153)
Other financing sources (uses)			
Operating transfers in (out)			
Lapsed appropriations			473,303
Estopped warrants			389
Total other financing sources (uses)			473,692
Revenue and other sources over (under) expenditures and other uses	(5,704,419)	(5,704,419)	(94,461)
Cash fund balance, beginning of year	5,704,419	5,704,419	5,704,419
Cash fund balance, end of year	$ -	-	5,609,958

The notes to the combined financial statements are an integral part of this statement

-8-

	Amount
ASSETS:	
Cash Balance June 30, 2013	$ 6,380,559.53
Investments	$ 1,350,000.00
TOTAL ASSETS	$ 7,730,559.53
LIABILITIES AND RESERVES:	
Warrants Outstanding	$ 1,607,318.29
Reserve for Interest on Warrants	$ 0.00
Reserves From Schedule 8	$ 513,283.11
TOTAL LIABILITIES AND RESERVES	$ 2,120,601.40
CASH FUND BALANCE JUNE 30, 2013	$ 5,609,958.13
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	$ 7,730,559.53

Schedule 2, Revenue and Requirements - 2012-2013	Detail	Total
REVENUE:		
Cash Balance June 30, 2012	$ 5,704,419.09	
Cash Fund Balance Transferred From Prior Years	$ 717,181.18	
Current Ad Valorem Tax Apportioned	$ 8,623,344.56	
Miscellaneous Revenue Apportioned	$ 28,498,984.94	
TOTAL REVENUE		$ 43,543,929.77
REQUIREMENTS:		
Claims Paid by Warrants Issued & Transfer Fees Apportioned	$ 37,420,688.53	
Reserves From Schedule 8	$ 513,283.11	
Interest Paid on Warrants	$ 0.00	
Bank Fees and Cash Charges	$ 0.00	
Reserve for Interest on Warrants	$ 0.00	
TOTAL REQUIREMENTS		$ 37,933,971.64
ADD: Cash Fund Balance as Per Balance Sheet 6-30-2013		$ 5,609,958.13
TOTAL REQUIREMENTS AND CASH FUND BALANCE		$ 43,543,929.77

Schedule 3, Cash Fund Balance Analysis - June 30, 2013	Amount
ADDITIONS:	
Miscellaneous Revenue Collected in Excess of Estimates-Net	$ 1,053,863.85
Warrants Estopped, Cancelled or Converted	$ 389.44
Fiscal Year 2012-13 Lapsed Appropriations	$ 3,708,657.09
Fiscal Year 2011-12 Lapsed Appropriations	$ 473,303.34
Ad Valorem Tax Collections in Excess of Estimates	$ 130,256.01
Prior Year Ad Valorem Tax	$ 243,488.40
TOTAL ADDITIONS	$ 5,609,958.13
DEDUCTIONS:	
Supplemental Appropriations	$ 0.00
Current Tax in Process of Collection	$ 0.00
TOTAL DEDUCTIONS	$ 0.00
Cash Fund Balance as per Balance Sheet 6-30-2013	$ 5,609,958.13
Composition of Cash Fund Balance	
Cash	$ 5,609,958.13
Cash Fund Balance as per Balance Sheet 6-30-2013	$ 5,609,958.13

29-Aug-2013

See Accountant's Compilation Report

Findings and Corrective Action Plans (CAP)

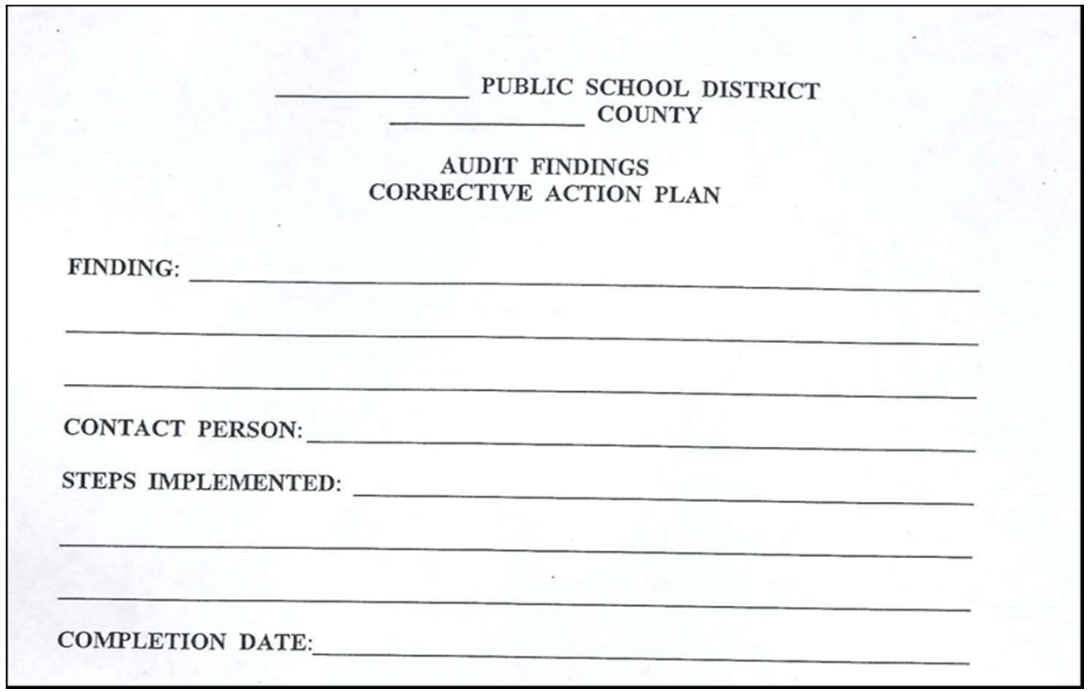
- What's required in a Corrective Action Plan (CAP)
  - OMB Circular A-133 states: At the completion of the audit, the auditee shall prepare a corrective action plan to address each audit finding included in the current year auditor's reports. The corrective action plan shall provide:
    - 1) The name(s) of the contact person(s) responsible for corrective action,
    - 2) The corrective action planned,
    - 3) The anticipated completion date.
    - 4) Reference number used to identify the finding

Findings and CAP (CONTINUED)

- Also Note:
  - OMB Circular A-133 states "If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan shall include an explanation and specific reasons."
  - If a finding is related to a Federal Program that information is relayed to that specific program for follow up.

    State Board Regulations, Oklahoma Administrative Code 210:25-5 (3), require the federal program administrator to implement the procedures deemed necessary to resolve the exceptions noted by the auditor. The final result of the action taken will be returned to the Financial Accounting Section to be filed with the audit report no later than 90 days after the program administrator has been advised of the auditor's findings.

CAP Form



_____ PUBLIC SCHOOL DISTRICT
_____ COUNTY

AUDIT FINDINGS
CORRECTIVE ACTION PLAN

FINDING: _____

_____

_____

CONTACT PERSON: _____

STEPS IMPLEMENTED: _____

_____

_____

COMPLETION DATE: _____

Exceptions and Recommendations

- The State Department of Education (SDE) may request a corrective action response regarding exceptions and recommendations listed in the audit. This request allows the SDE to follow up on occurrences in which we lack information.
  - Districts may use the CAP form as a template.

After SDE Review Of Audit:

- If errors are found regarding these areas, the State Department will contact the district for corrects.
  - Please note- Regardless of who is responsible for a specific report, the school district is legally responsible to ensure all components are included in the report.

Questions?

Katherine.Black@sde.ok.gov

Helpful Reports

- After your OCAS data is uploaded and locked these reports can be very helpful. Remember that if you make any changes to your data rerun these reports.
  - District Check Report
  - District Expenditure Report
  - District Revenue Report
  - Superintendent SPR Report

OkA$BO Conference FY 2014

OKLAHOMA
STATE DEPARTMENT of EDUCATION

JANET BARRESI
STATE SUPERINTENDENT
of PUBLIC INSTRUCTION

Fundamentals of Special Education Finance

Allocations to LEAs

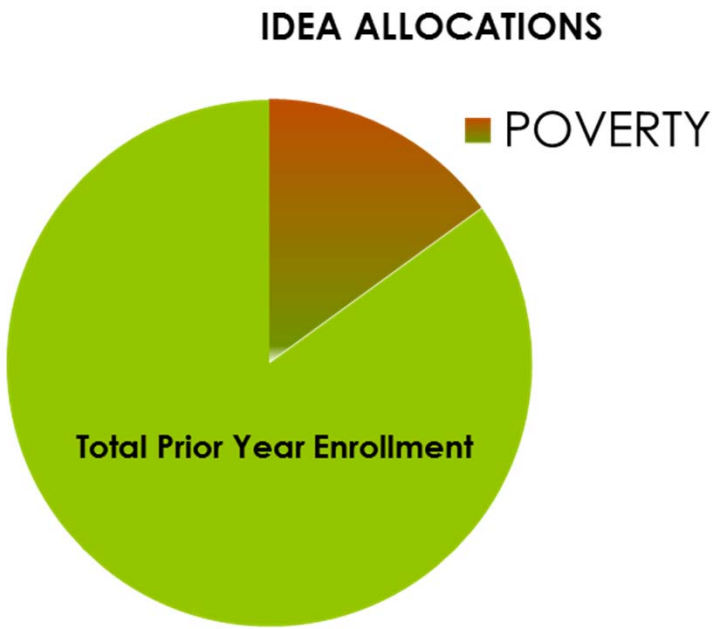
Federal Allocations
(34 CFR § 300.705)

- **Base Amount**

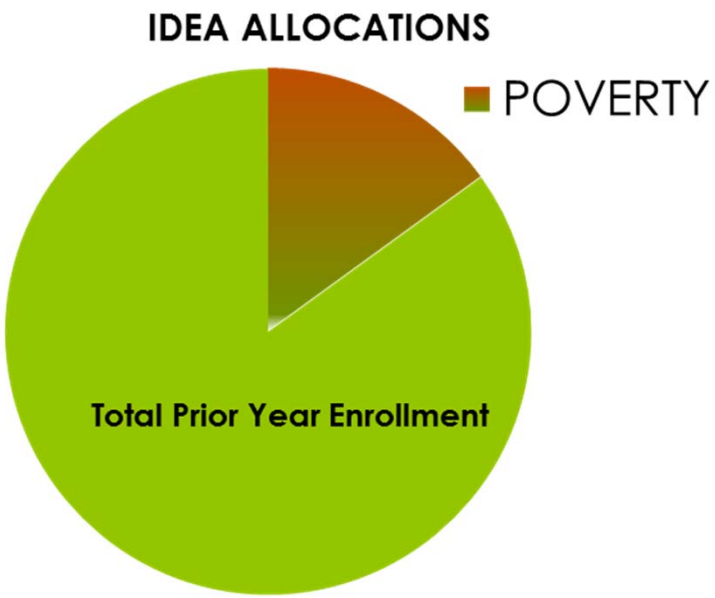
  Amount LEA would have received in 1999-2000

Federal Allocations
(34 CFR § 300.705)

- **Population**
  - 85% of the remainder of the total allocation from other federal funds is based on the total prior year relative enrollment of the LEA (public and private schools)



Federal Allocations
(34 CFR § 300.705)



- **Poverty**
  - 15% of the remainder of the total allocation from other federal funds is based on the prior year relative poverty level of the LEA (defined as the free and reduced lunch count)

Use of Amounts

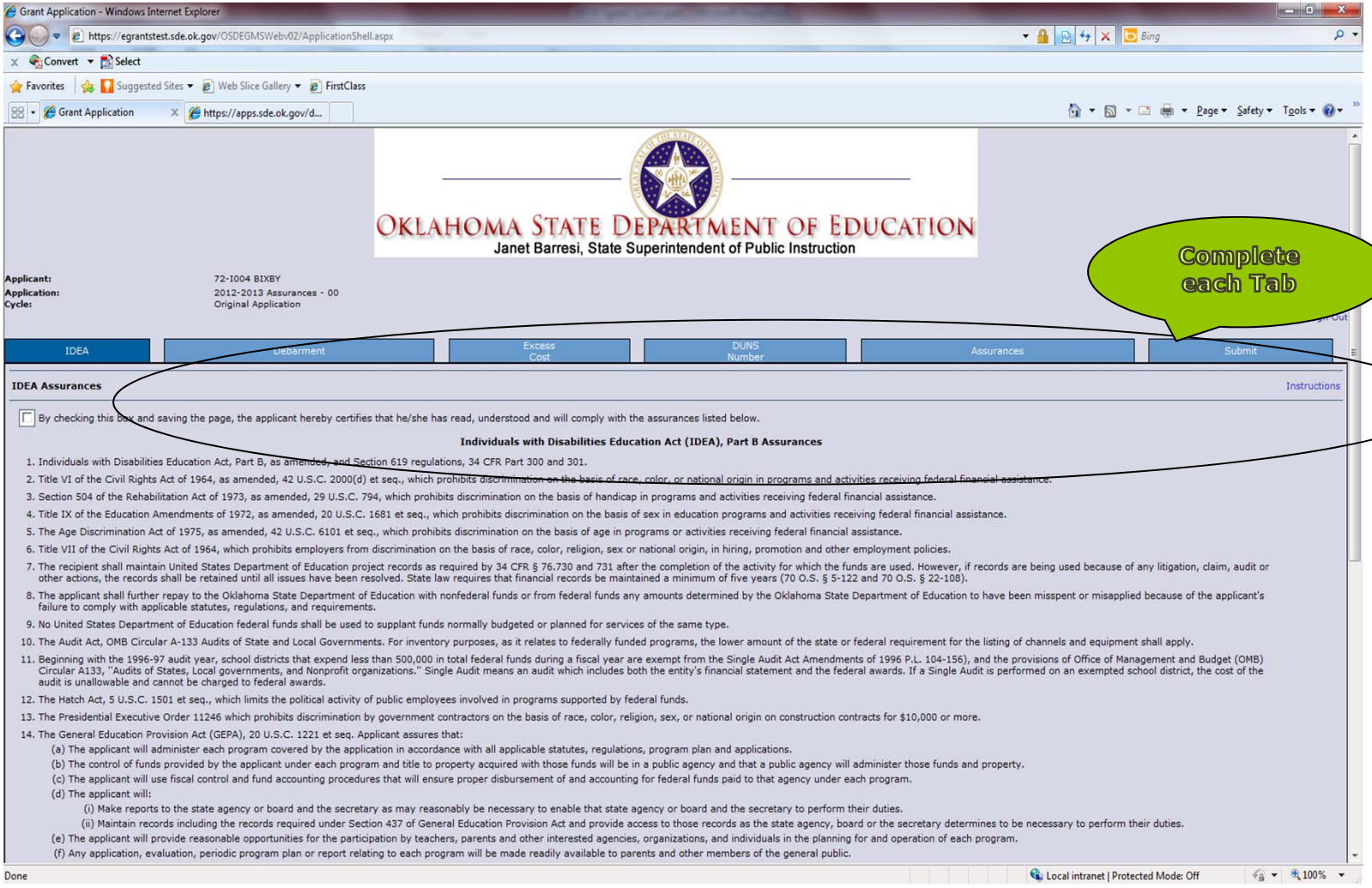
34 CFR § 300.202

- Funds must be used
  - To pay the **excess costs** of special education and related services
  - To **supplement** (and not supplant) state and local funds

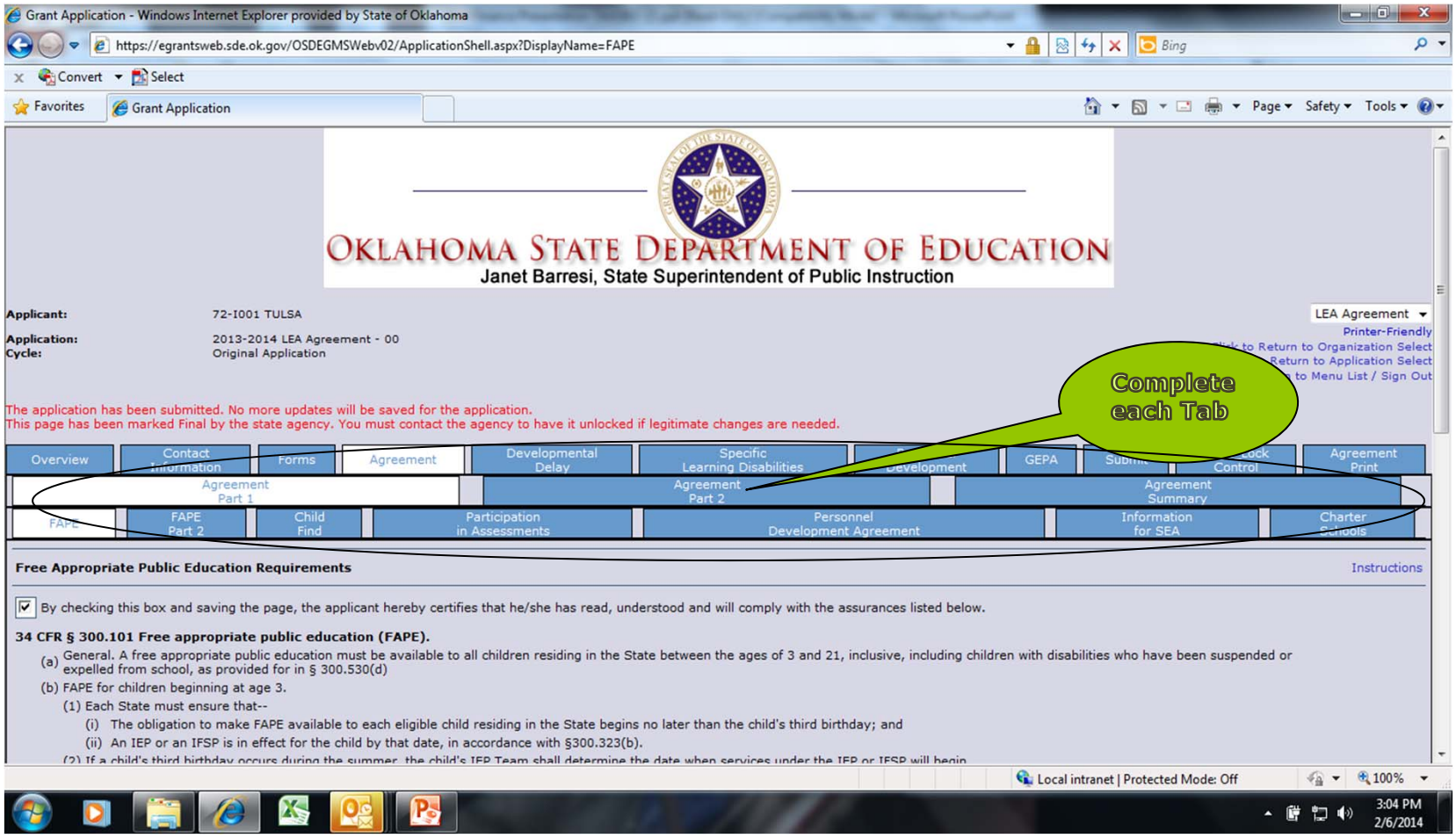
IDEA Assurances, LEA Agreement, and Consolidated Application

IDEA Assurances, LEA Agreement, and Consolidated Application

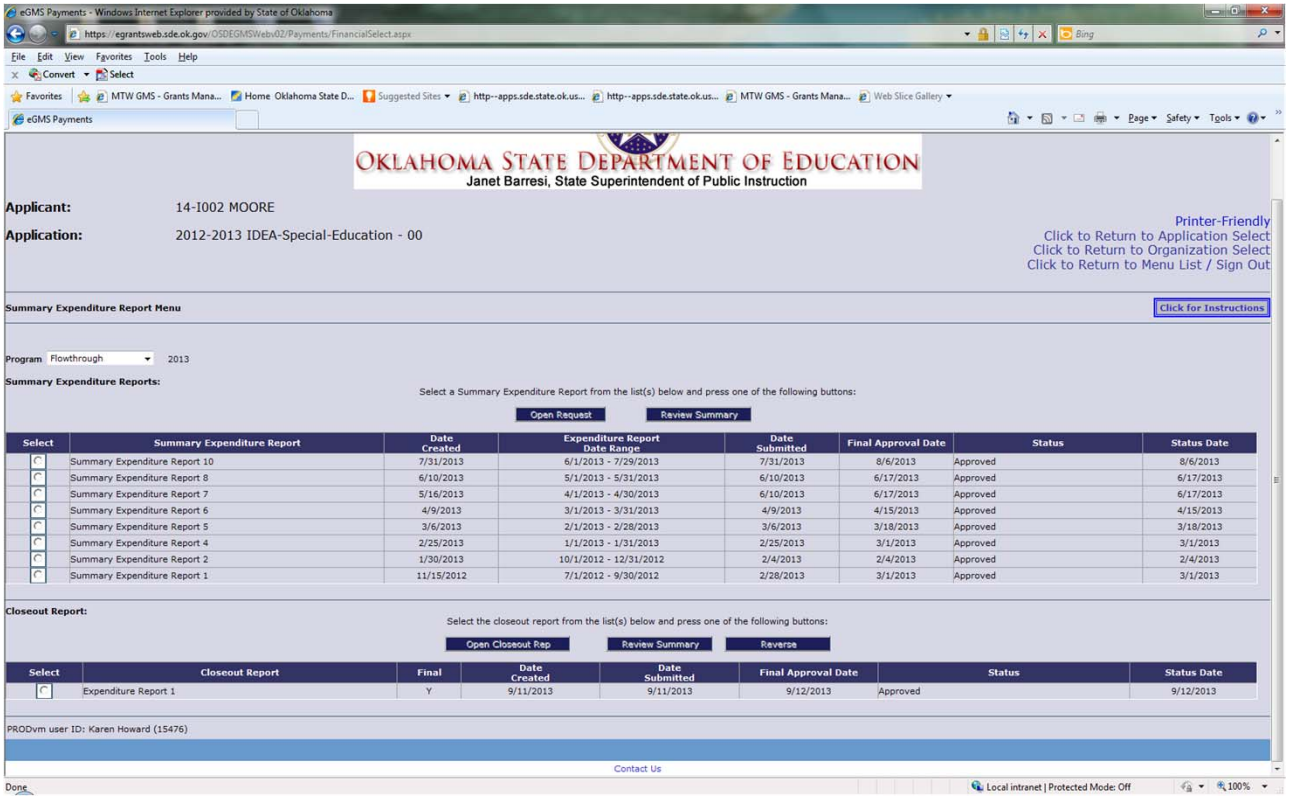
Assurances


Grant Application - Windows Internet Explorer
https://egrantstest.sde.ok.gov/OSDEGMSWebv02/ApplicationShell.aspx
Grant Application
https://apps.sde.ok.gov/d...
OKLAHOMA STATE DEPARTMENT OF EDUCATION
Janet Barresi, State Superintendent of Public Instruction
Applicant: 72-I004 BIXBY
Application: 2012-2013 Assurances - 00
Cycle: Original Application
Complete each Tab
IDEA
Debarment
Excess Cost
DUNS Number
Assurances
Submit
IDEA Assurances
Instructions
By checking this box and saving the page, the applicant hereby certifies that he/she has read, understood and will comply with the assurances listed below.
Individuals with Disabilities Education Act (IDEA), Part B Assurances
1. Individuals with Disabilities Education Act, Part B, as amended, and Section 619 regulations, 34 CFR Part 300 and 301.
2. Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000(d) et seq., which prohibits discrimination on the basis of race, color, or national origin in programs and activities receiving federal financial assistance.
3. Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 794, which prohibits discrimination on the basis of handicap in programs and activities receiving federal financial assistance.
4. Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. 1681 et seq., which prohibits discrimination on the basis of sex in education programs and activities receiving federal financial assistance.
5. The Age Discrimination Act of 1975, as amended, 42 U.S.C. 6101 et seq., which prohibits discrimination on the basis of age in programs or activities receiving federal financial assistance.
6. Title VII of the Civil Rights Act of 1964, which prohibits employers from discrimination on the basis of race, color, religion, sex or national origin, in hiring, promotion and other employment policies.
7. The recipient shall maintain United States Department of Education project records as required by 34 CFR § 76.730 and 731 after the completion of the activity for which the funds are used. However, if records are being used because of any litigation, claim, audit or other actions, the records shall be retained until all issues have been resolved. State law requires that financial records be maintained a minimum of five years (70 O.S. § 5-122 and 70 O.S. § 22-108).
8. The applicant shall further repay to the Oklahoma State Department of Education with nonfederal funds or from federal funds any amounts determined by the Oklahoma State Department of Education to have been misspent or misapplied because of the applicant's failure to comply with applicable statutes, regulations, and requirements.
9. No United States Department of Education federal funds shall be used to supplant funds normally budgeted or planned for services of the same type.
10. The Audit Act, OMB Circular A-133 Audits of State and Local Governments. For inventory purposes, as it relates to federally funded programs, the lower amount of the state or federal requirement for the listing of channels and equipment shall apply.
11. Beginning with the 1996-97 audit year, school districts that expend less than 500,000 in total federal funds during a fiscal year are exempt from the Single Audit Act Amendments of 1996 P.L. 104-156), and the provisions of Office of Management and Budget (OMB) Circular A133, "Audits of States, Local governments, and Nonprofit organizations." Single Audit means an audit which includes both the entity's financial statement and the federal awards. If a Single Audit is performed on an exempted school district, the cost of the audit is unallowable and cannot be charged to federal awards.
12. The Hatch Act, 5 U.S.C. 1501 et seq., which limits the political activity of public employees involved in programs supported by federal funds.
13. The Presidential Executive Order 11246 which prohibits discrimination by government contractors on the basis of race, color, religion, sex, or national origin on construction contracts for $10,000 or more.
14. The General Education Provision Act (GEPA), 20 U.S.C. 1221 et seq. Applicant assures that:
(a) The applicant will administer each program covered by the application in accordance with all applicable statutes, regulations, program plan and applications.
(b) The control of funds provided by the applicant under each program and title to property acquired with those funds will be in a public agency and that a public agency will administer those funds and property.
(c) The applicant will use fiscal control and fund accounting procedures that will ensure proper disbursement of and accounting for federal funds paid to that agency under each program.
(d) The applicant will:
(i) Make reports to the state agency or board and the secretary as may reasonably be necessary to enable that state agency or board and the secretary to perform their duties.
(ii) Maintain records including the records required under Section 437 of General Education Provision Act and provide access to those records as the state agency, board or the secretary determines to be necessary to perform their duties.
(e) The applicant will provide reasonable opportunities for the participation by teachers, parents and other interested agencies, organizations, and individuals in the planning for and operation of each program.
(f) Any application, evaluation, periodic program plan or report relating to each program will be made readily available to parents and other members of the general public.
Done
Local intranet | Protected Mode: Off
100%

LEA Agreement

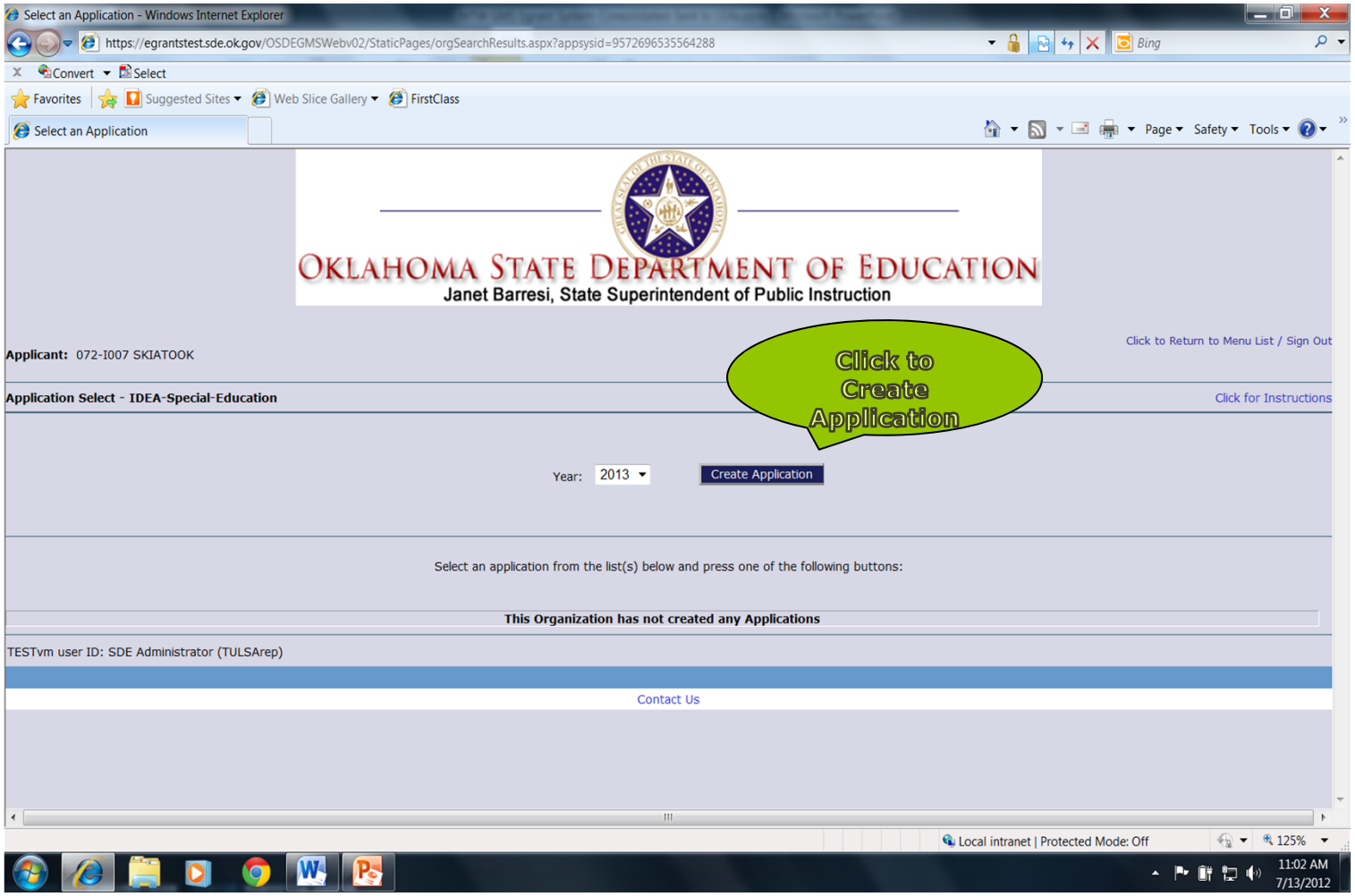


Closeout

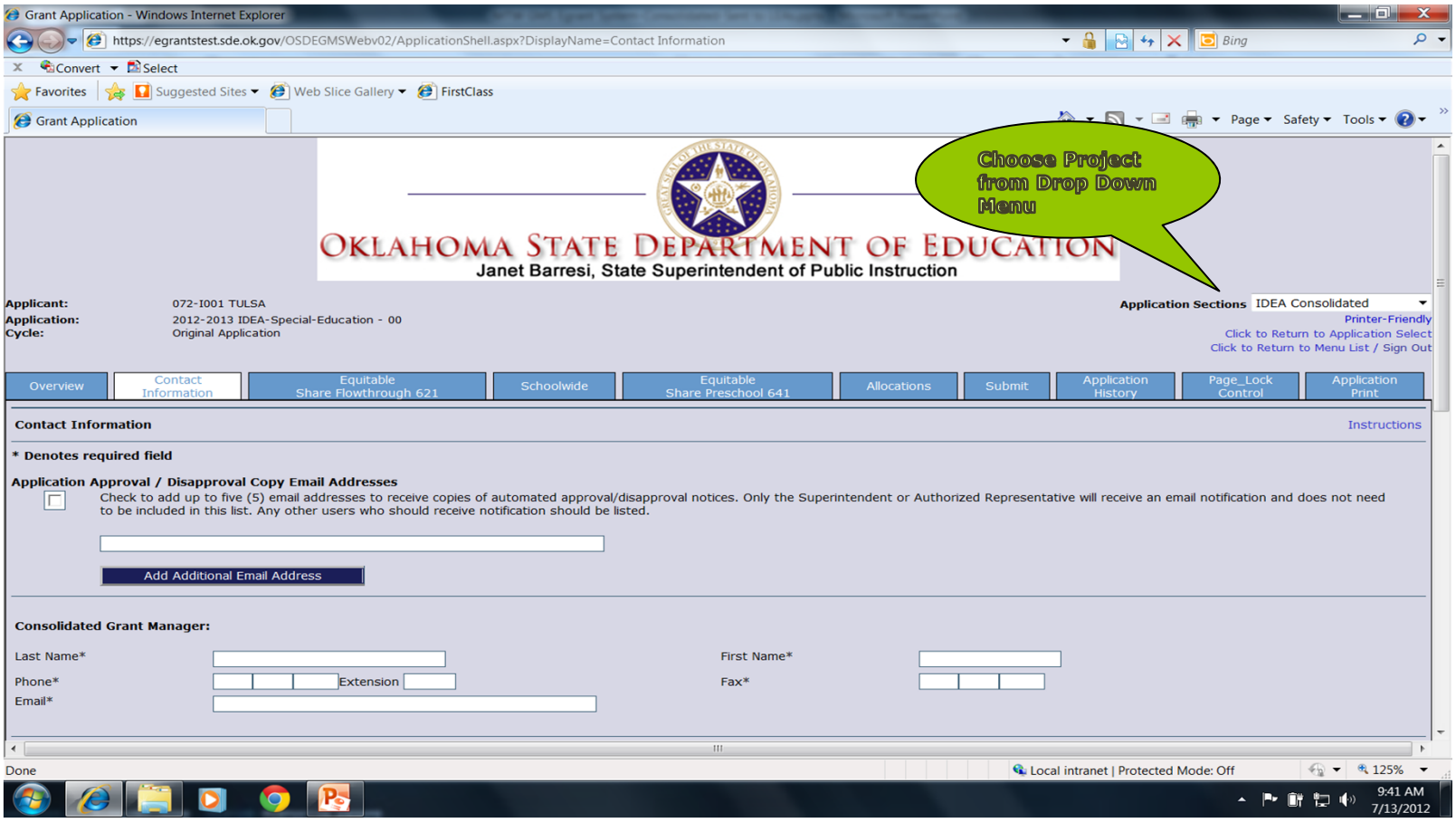


Before Budgeting!

IDEA Consolidated Application

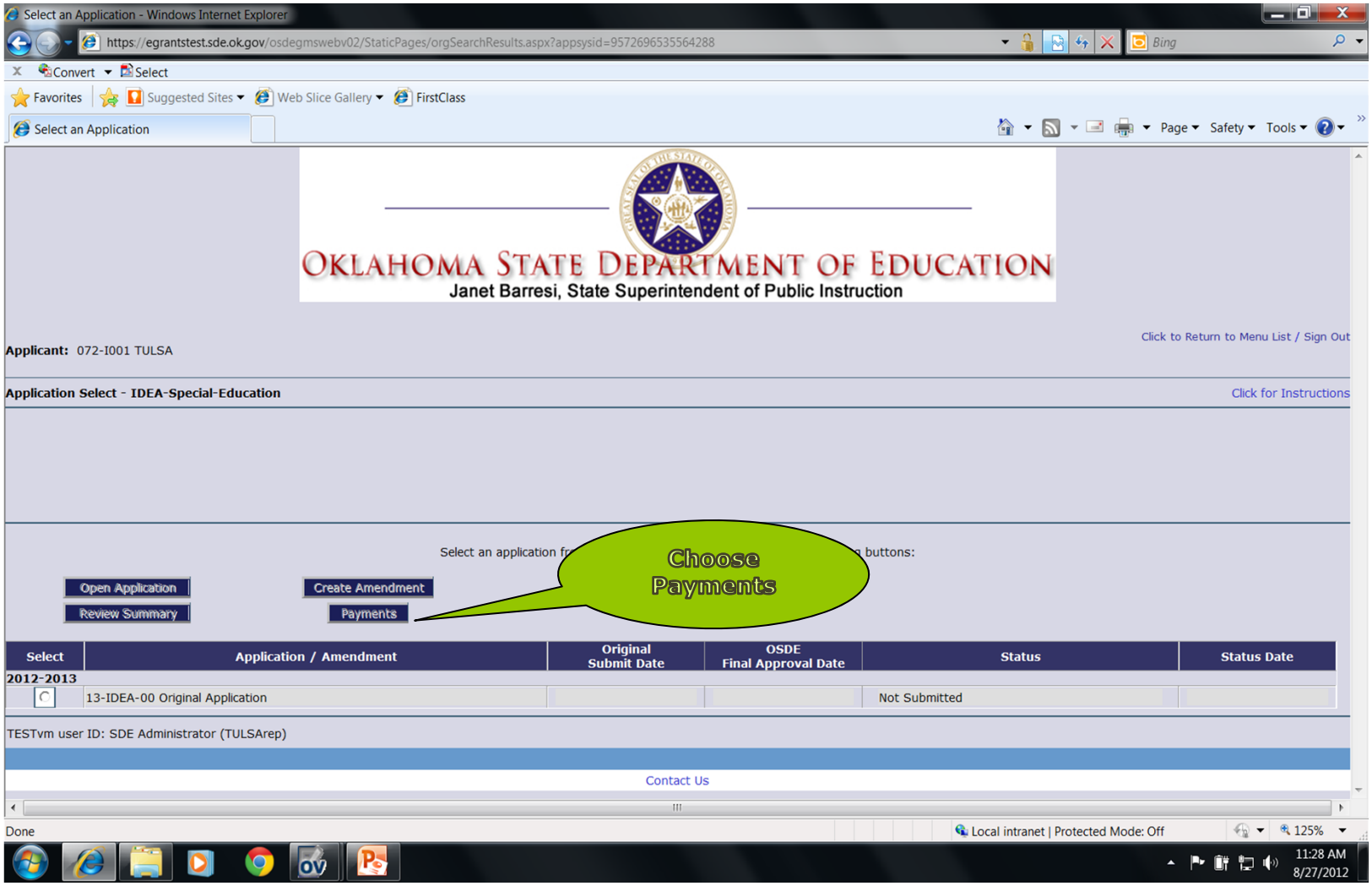


IDEA Consolidated Application

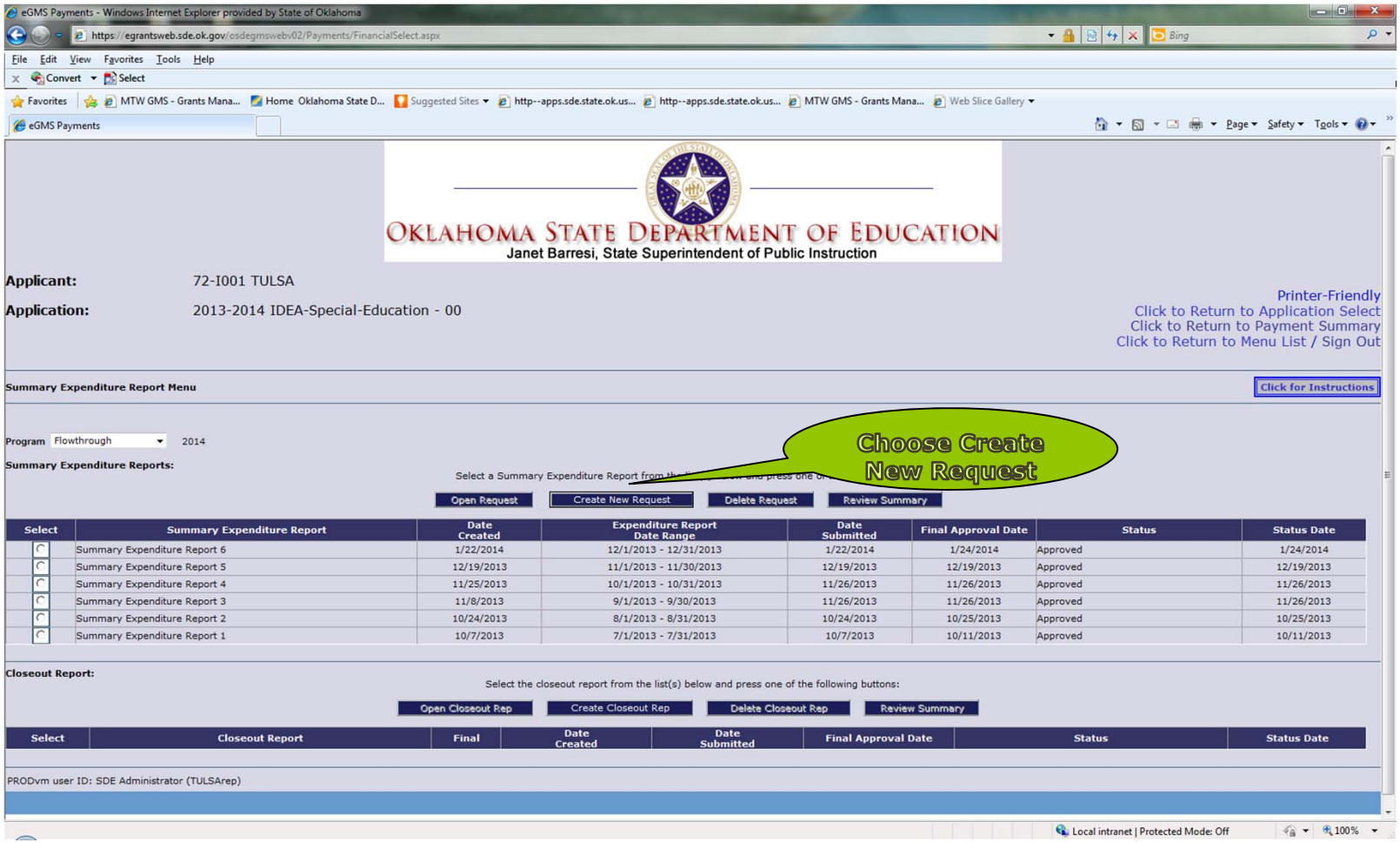


Submitting Expenditure Reports for Reimbursement of Funds

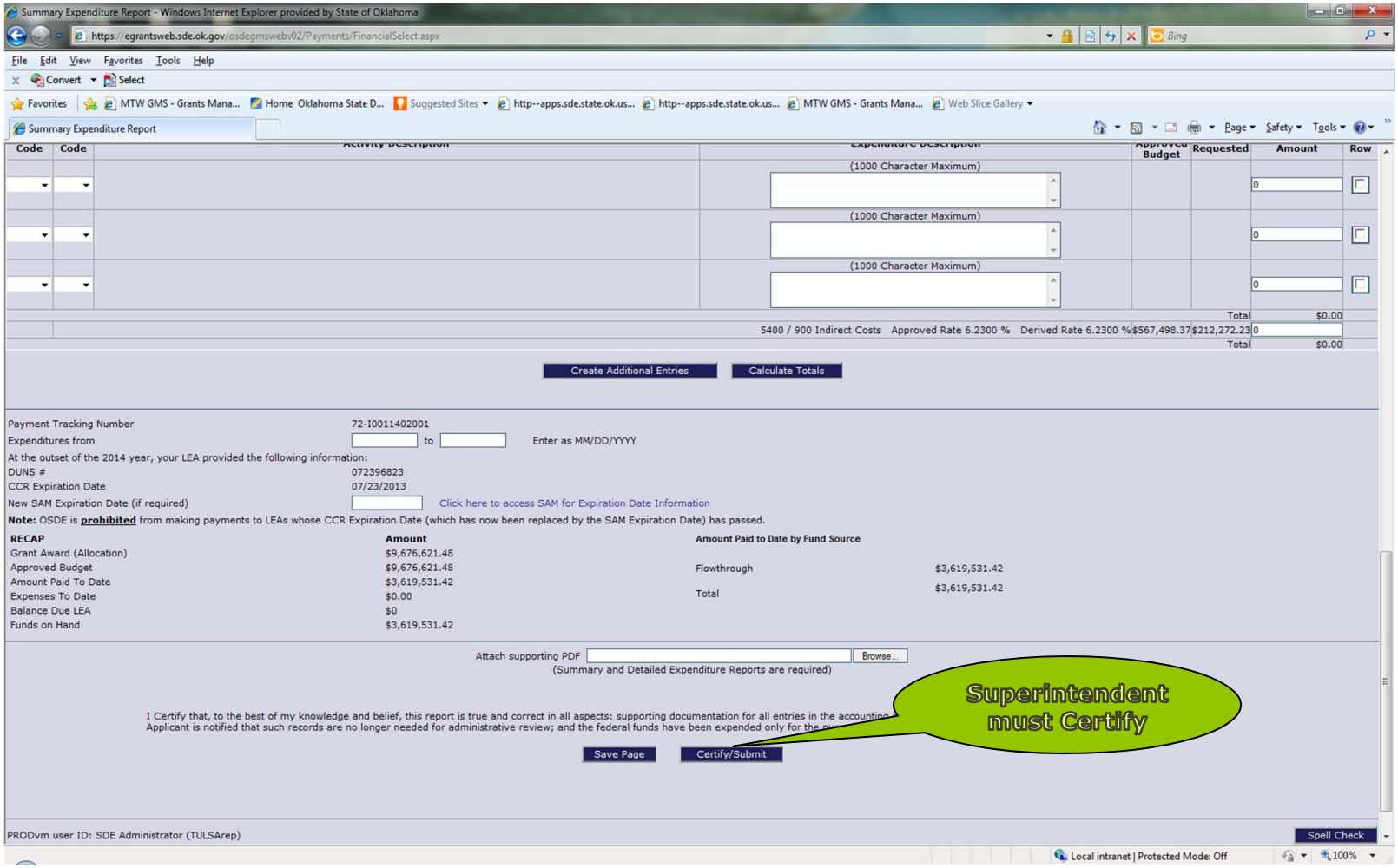
Expenditure Reporting



Expenditure Reporting



Expenditure Reporting



Maintenance of Effort

Maintenance of Effort
(34 CFR § 300.202)

- Must maintain at **100%** the level of expenditures from state and/or local funds spent on special education and related services

- Must be able to document that an amount equal to the second preceding fiscal year was expended during the first preceding fiscal year to meet maintenance of effort (MOE)

2014 ≥ 2013

Maintenance of Effort
(34 CFR § 300.202)

- **Calculation**
  - The total expenditures of the LEA for special education and related services
  - Per capita amount spent on children receiving special education services

- If both the total amount and the per capita amount decreased in the second (i.e., subsequent) year, the LEA has failed to meet the MOE requirement

Maintenance of Effort
(34 CFR § 300.204)

- If an LEA receives notification that the MOE requirement has not been met, an opportunity will be provided for the LEA to submit documentation of allowable exceptions under 34 CFR § 300.204.

Maintenance of Effort
(34 CFR § 300.204)

- **Exceptions**
  - The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel;
  - A decrease in the enrollment of children with disabilities;

Maintenance of Effort

(34 CFR § 300.204)

- **Exceptions (con't)**
  - The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child--
    - Has left the jurisdiction of the agency;
    - Has reached the age at which the obligation of the agency to provide Free Appropriate Public Education to the child has terminated; or
    - No longer needs the program of special education;

Maintenance of Effort
(34 CFR § 300.204)

- **Exceptions (con't)**
  - The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities; or
  - The assumption of cost by the high cost fund operated by the SEA under §300.704(c).

NO EXCEPTIONS FOR MISCODING

Maintenance of Effort
(34 CFR § 300.204)

- Tracking MOE (subsequent year)
  - OSDE-SES will receive list of LEAs failing to meet MOE
  - Contact LEAs failing to meet MOE and request documentation
  - Inform LEAs of MOE status; for LEAs failing to meet MOE, issue citations and reduce State Aid funding

Time and Effort

Time and Effort

- Federal regulation requires that any salaries and benefits charged to a federal award(s) must be documented in writing:
  - Reflect actual time spent on activities of the federal program(s) being charged
  - The documentation should be signed by the employee and the employee's supervisor
  - Time and effort reports should be prepared for any staff with salary and benefits that are charged:
    - Directly to a federal award
    - Directly to multiple federal awards
    - Directly to any combination of a federal award and other federal, state or local fund sources

Time and Effort

- **Single Cost Objective**
  - A single work activity that may be funded by one or more fund sources
    - A single federal grant award
    - Semi-annual time and effort documentation is made in arrears

Semiannual Certification

Date: _____

Federal Staff Certification

This is to certify that the following individuals have worked **100%** of their time during the last six months under the cost objective identified below.

First Name	Last Name	Grant	Position	School	Signature
Ima	Worker	621	Co-Teacher	Kimery M.S.	_____
Happy	Camper	641	Resource Teacher	Benton High	_____

Signature of Supervisor: _____ Date:_____

SAMPLE

Time and Effort

- **Multiple Cost Objectives**
  - For employees who have different jobs or are paid with different funds
  - Must reflect an after-the-fact distribution of the actual activity of each employee
  - Must account for the total activity for which each employee is compensated
  - Must be prepared at least monthly and coincide with one or more pay period
  - Must be signed by the supervisor and employee

Multiple Cost Objective

Employee Personnel Activity Report

Marilynville School District Personnel Activity Report

Employee: Chris Eccard **Title: Psychologist**

Reporting Period: April 1- 30, 2010 **Fiscal Year: 2010**

Cost Objective	Program	Distribution of Time	Number of Hours of Time
Special Education	621	15%	26.5
Regular Education	511	70%	123
Regular Education	Non-Federal Activities	15%	26.5
Indirect Time	Vacation / Sick Leave	0%	0
	Totals:	**100%**	**176**

Supervisor _____

Employee _____

SAMPLE

Time and Effort

- Guidance
  - OMB Circular A-87, Attachment B, Section 11h
  - http://www.whitehouse.gov/omb/circulars_default/
  - http://ok.gov/sde/finance

High Need Children

High Need Children

- **Tier 1**
  - Out-of-state residential placements (prior OSDE approval required)
- **Tier 2**
- Applicants must meet the following qualifications:
  - At least three times the average per pupil expenditure in Oklahoma
  - At least 10% of the LEA's FY2012 Flow-Through allocation (for all high need children)
  - OSDE will award based on available funds

Lindsey Nicole Henry (LNH) Scholarship for Children with Disabilities

Lindsey Nicole Henry Scholarship for Students with Disabilities

- The *Lindsey Nicole Henry (LNH) Scholarship Act* (70 O.S. § 13-102.2) is a law which became effective August 26, 2011.
- The act created a scholarship for use at a private school accredited by the State Board of Education or another accrediting association approved by the State Board of Education for students with IEPs.

Lindsey Nicole Henry Scholarship for Students with Disabilities

The parent or legal guardian of a public school student with a disability may exercise their parental option and request to the OSDE to have a LNH scholarship awarded for the child to enroll in and attend a private school if specific conditions are met.

Lindsey Nicole Henry Scholarship for Students with Disabilities

- Parents of students who were enrolled in a public school the preceding year with an IEP and were counted at the public school for funding purposes are eligible;
- Private schools must be accredited by the State Board of Education;
- Parents must complete the application process with the OSDE by December 1 of the school year considered; and
- Public schools must notify parent annually of this option.

Finance Resources

- http://ok.gov/sde/finance
  - Due dates for financial activities
  - Special Education Funding Manual
  - Maintenance of Effort
  - Time and Effort
  - High Need Student Application
  - Sequestration Memo

Finance Due Dates

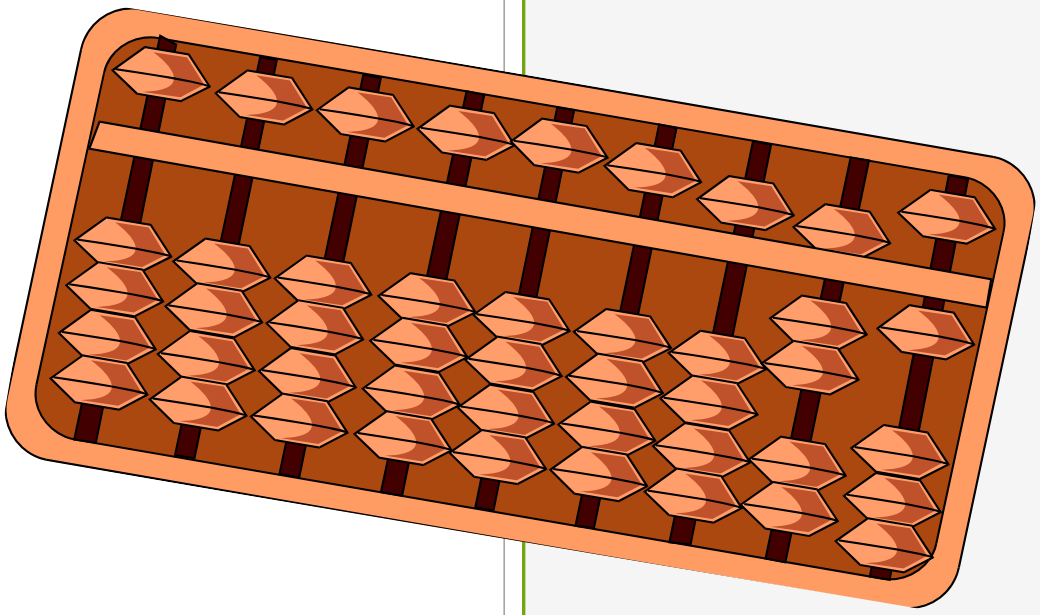
- **Opens First Friday in May (5/2/14)**
- **Due by the last Friday in June (6/27/14)**
  - Assurances
  - LEA Agreement

- **Fourth Friday of July (7/25/14)**
  - Tier I – Out-of-State Residential Applications
  - Tier 2 – High Needs Application

Finance Due Dates

- **August 1 (Friday)**
  - Expenditure Reports Due
- **August 15 (Friday)**
  - Submit Cooperative and Interlocal District Arrangement
- **September 19 (Friday)**
  - District Close Out to prepare for FY2015 IDEA Part B budget
- **December 1 (Monday)**
  - Submission of completed Lindsey Nicole Henry Scholarship Application

Introduction to Special Education Data and Reporting



2 Major Data Collections

Child Count

Point in time

October 1st

Snapshot of a school day

Collected in October by the districts

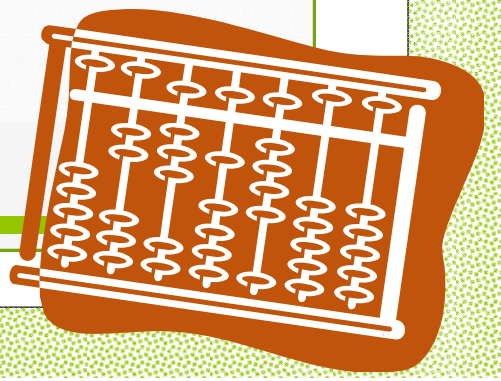
End of the Year

Period of time

July 1st to June 30th

Events and activities throughout the school year

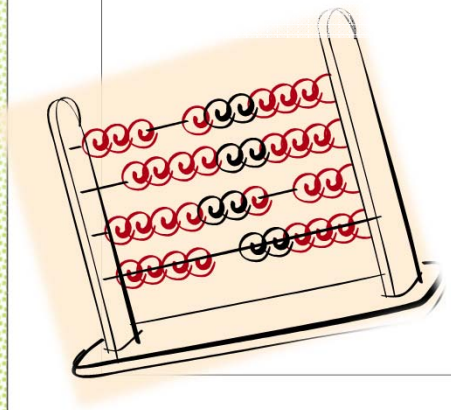
Collected at end of school year by the districts



Data Submission

Individual Tables Submitted to Office of Special Education Programs (OSEP)

Submitted throughout the year by Special Education Services



- Child Count

- Educational Environments

- Maintenance of Effort & Coordinated Early Intervening Services

- Personnel

- Exiting

- Discipline

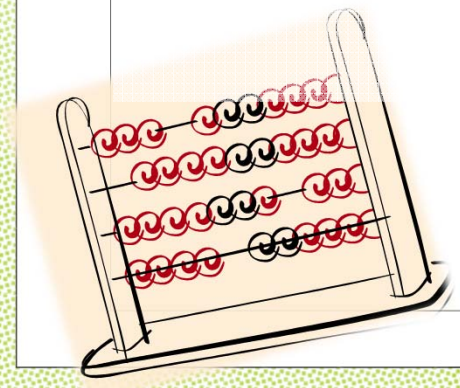
- Dispute Resolution

- Assessment

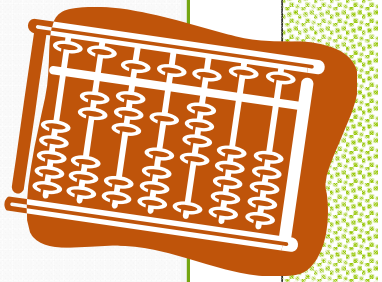
Data Submission

Annual Performance Report (APR)

Submitted February each year to OSEP by SES



Results of Indicators



- *Graduation*
- *Dropout*
- *Assessment*
- *LRE*
- *Preschool Settings*
- *Child Outcomes*
- *Parent Involvement*
- *Disproportionate Representation*
- *Child Find*
- *Part C to B Transition*
- *Secondary Transition*
- *Post School Outcomes*
- *General Supervision*
- *Complaints, etc.*
- *Data*

Data Reporting

District Data Profile

Indicators from the APR
Targets from SPP with stakeholder input
Required to report to public.

Issue Findings from Indicators – 4B, 9, 10, 11, 12, 13, and 20

Other state indicators such as Report Cards can generate technical assistance activities.

Summary of Significant Disproportionality

- **LRE**
- **Disproportionate Representation (identification and categories)**
- **Discipline**
- **Can generate technical assistance activities and Must set aside 15% of IDEA funds for CEIS**

Level of Determinations

- **Selection of indicators by stakeholders**
- **Can generate technical assistance activities**
- **Needs Assistance – Can't use 50% flexibility**

Compliance, Data, and Finance (CDF) Team

Cynthia Valenzuela, Executive Director – (405) 521-4872

Fran Ferrari, Director of Data Analysis – (405) 521-2198

Anita Eccard, Director of Finance – (405) 521-4865

Mark Everhart, Compliance Specialist – (405) 521-4863

Felica Denton, CDF Specialist – (405) 521-4857

Janet Felton, CDF Specialist – (405) 522-1578

Karen Howard, CDF Specialist – (405) 521-3587

Carole Tomlin, CDF Specialist – (405) 521-2335

OMES Helpdesk – (405) 521-2444

SEAS Toll Free Number: 1-877-221-7327

Fax – (405) 522-2380

Oklahoma State Department of Education
Federal Program and Fiscal Compliance

Kay Townsend, Financial Analyst
Title I, IIA, III, VI, & X
Oklahoma State Department of Education
(405) 522-3254
Kay.Townsend@sde.ok.gov

SEA/LEA Administrative Responsibilities

- An SEA and LEA shall comply with the state plan and applicable statutes, regulations, and approved applications.

- An SEA and LEA shall use federal funds in accordance with those statutes, regulations, plan, and applications. EDGAR § 76.700

Program Compliance: Monitoring

- SEAs are responsible for managing the operations of LEA supported activities in order to verify compliance with federal requirements.
- Types of monitoring include:
  - HQT (all districts annually)
  - Consolidated Title I monitoring, three year cycle (approximately 181 districts annually)

Program Compliance: Evaluation

- SEAs must meet the evaluation requirements of the specified program.
- Types of evaluation include:
  - McKinney-Vento, End of the Year Grant Cycle Evaluation
  - Neglected and Delinquent
  - MSP Annual Performance Report

Program Compliance: Reporting

- A SEA may require a LEA to submit reports in a manner and format that assists the SEA in complying with the requirements and responsibilities under each program.
  - Title I Annual Report
  - Comparability Report
  - Neglected and Delinquent
  - Private School Information
  - Low-Income Student Count
  - Title I District Plans (every 5 years)
  - Schoolwide Plans

Fiscal Compliance

- Three requirements are critical to the success of Title I, Part A because they ensure that the Federal investment has an impact on at-risk students the program is designed to serve. The focus is on the use of state and local resources to ensure there is a fair distribution of resources between Title I schools and non-Title I schools.
  - Maintenance-of-Effort
  - Comparability
  - Supplement, not Supplant

Maintenance-of-Effort

- At the district level
- A provision which requires that an LEA maintain a 90% level of it's expenditures for public education from State and local funds from one year to the next.

Failure to Meet Maintenance-of-Effort

- If an LEA fails to meet the MOE requirement, the SEA must reduce the amount of funds allocated under certain federal programs in the exact proportion by which the LEA fails to maintain.
- For example, in FY2012 an LEA had to expend no less than 90% of what it expended in FY2011 in order to maintain effort. If the LEA fails below the 90%, its FY2014 federal allocations are reduced by the percentage the LEA failed.

Waiver

The Secretary may waive the MOE requirement if it is determined that:

- Exceptional or uncontrollable circumstances such as a natural disaster; or
- A precipitous decline in the financial resources of the LEA.

Comparability

- At the building level
- Comparability requires that LEAs be able to document that services provided with state and local funds in Title I schools are comparable to those provided in non-Title schools.

Comparability Measure

- Based on Pupil/Teacher Ratio
- Comparing the total average non-Title I pupil/teacher ratio to each Title I site or if all sites are Title I, then the average pupil/teacher ratio is compared to each Title I site.

Supplement not Supplant

- At the student level
- Ensures services provided with Title I resources cannot replace, or supplant, services that a LEA would ordinarily provide to all students.

Fiscal Flexibility Options

- Transferability- allows LEAs to transfer up to 100% of the funds they receive under certain Federal programs to other programs that can more effectively address the district's needs.

  However, there is a limitation on the 100 percent transferability for Title II, Part A. ESEA Section 9501(b)(3)(B) requires an LEA to provide, at a minimum, equitable services to private schools teachers and students based on an amount of the LEA's overall allocation under Title II, Part A.
- Consolidated Administrative Funds- allows LEAs to consolidate 5, 7, or 8 percent (based on ADA) of its funds to a unique project code in order to carryout administrative duties.

Period of Availability of Funds

- LEAs and SEAs must obligate funds during the 27 months extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second following fiscal year. This maximum period includes a 15 month period of initial availability plus a 12-month period for carryover. This extra 12 months is called the Tydings period.

Period of Availability

- Period of availability for FY2012 funds for school year 2011-2012 is 27 months, beginning July 1, 2011 and ending September 30, 2013.

Example

Current year funds are FY2012 funds in FY2012

7/1/11-6/30/12	**12 months**

LEA 1st year carryover funds are FY2012 funds in FY2013

7/1/12-6/30/13	**12 months**

LEA 2nd year carryover funds are FY2012 funds in FY2014

7/1/13-9/30/13	**3 months**
	27 months

Carryover Funds

- Section 421(b) of the General Education Provisions Act (GEPA), states an LEA that does not obligate all of the Title I, Part A funds allocated to it for a given fiscal year may carryover the unobligated funds and obligate them during the following fiscal year.
- Although the Tydings amendment extends the period for obligating funds for an additional 12 months, Section 1127(a) of the ESEA limits the amount an LEA can carryover from one fiscal year to the next.

Carryover Funds

- An LEA that receives $50,000 (including CY funds transferred into Title I) or more in Title I, Part A funds cannot carry over beyond the initial 15 months of availability more than 15 percent of its Title I, Part A funds.
- LEAs that carry over more than 15 percent of their Title I funds must request a waiver and complete the 9/30 report.
- An SEA may grant a waiver of the percentage limitation once every three years if the LEA's request is reasonable and necessary.

Independent Audit Findings

- Title I has received from Financial Accounting 26 audit findings
- Common Findings

- ❑ OCAS data overstated/understated did not match amount actually paid from the federal program
- ❑ Equipment purchased with federal funds not properly labeled as required by federal program guidelines (OMB A-87)

- Corrective Action Response

- ❑ May require LEA to provide additional information/documentation

HELPFUL LINKS

Non-Regulatory Guidance, Title I Fiscal Issues:

Maintenance of Effort, Comparability, Supplement, Not Supplant, Carryover, Consolidating Funds in Schoolwide Programs, and GrantBack Requirements, Revised 2008

Maintenance of Effort Calculation can be found on the OSDE website in the Oklahoma Cost Accounting System (OCAS) Manual

Oklahoma State Department of Education
Janet Barresi
State Superintendent of Public Instruction

Expediting the Federal Programs Claims Process in the Grants Management System (GMS)

Agenda

- Claims processes in the Grants Management System (GMS)
- Supporting Documents
- Accessing/Creating/Editing claims in GMS
- Helpful suggestions/reminders
- Year at a Glance 2014
- Contact information

Audit Process

The claims audit process is done on a line-item basis. We will review all expenditures to verify accurate coding, the availability of funds, documentation and personnel. This is to insure that they are in alignment with GMS, the uploaded claim, the final approved application, the federal guidelines and the Oklahoma Cost Accounting System (OCAS).

CHECKLIST

Checklist before submitting claim:

- **Are all items claimed coded in alignment with OCAS guidelines?**
- **Are they allowable expenditures based on the final approved application?**
- **Are the expenditures claimed reasonable and necessary?**

Claims Processes

Claims must include the Summary Expenditure Report (SER) and the Detailed Expenditure Report (DER) and all supporting documentation.

How Claims are Received:

- **Summary Expenditure Reports must be submitted through the online GMS. The summary and detail report pages of the claim and supporting documentation are uploaded in .pdf format.**

- **NO FAXES, EMAILS OR MAILED claims will be accepted.**

- **Claims are audited in the date order they are received and for consecutive months (i.e. July , August , September).**

Claims Processes (cont'd)

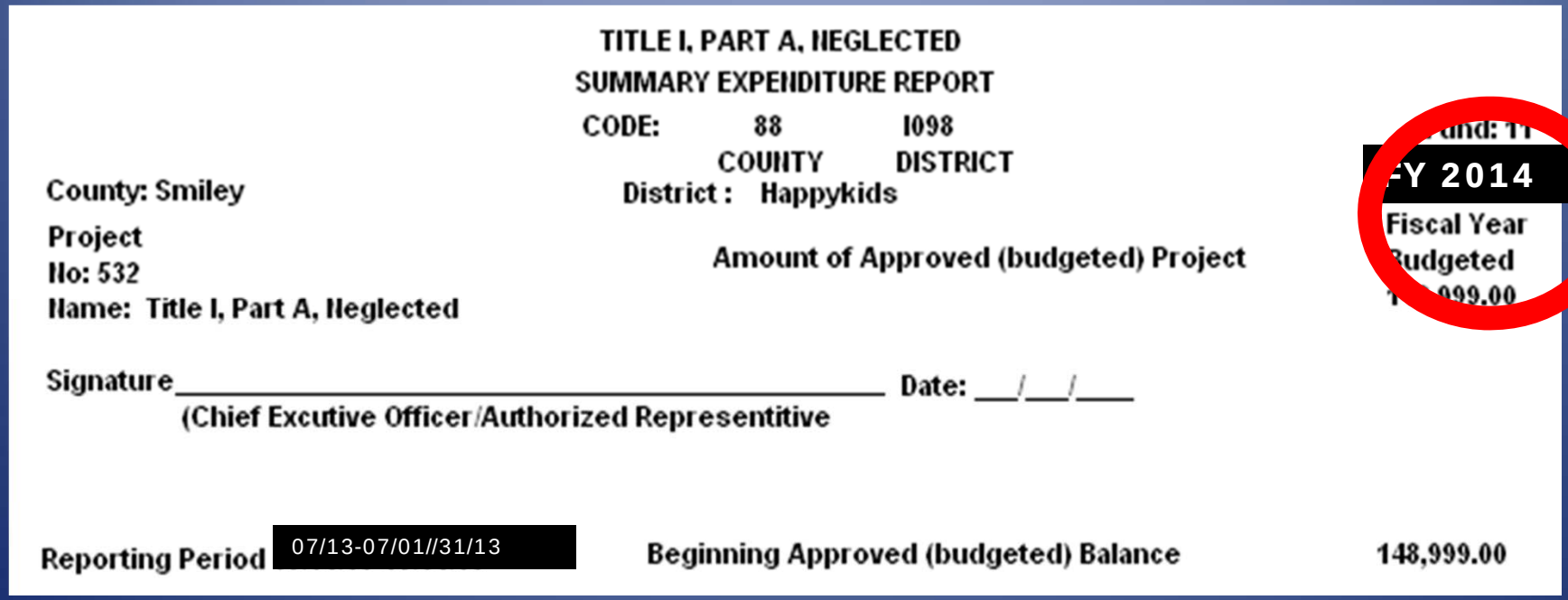
- **Please verify that the approved application/ budget, GMS online claim and the uploaded claim all align.**

IF IT DOES NOT ALIGN, WE MUST DECLINE.

- **Correct Personnel**
  - **Please check that the personnel claimed are listed on the personnel page of the approved application/budget.**

Claims Processes (cont'd)

- **Is Fiscal Year Correct ?**



TITLE I, PART A, NEGLECTED
SUMMARY EXPENDITURE REPORT
CODE: 88 I098
COUNTY DISTRICT

County: Smiley
District : Happykids

Project
No: 532
Name: Title I, Part A, Neglected

Amount of Approved (budgeted) Project

FY 2014
Fiscal Year
Budgeted

Signature _____ Date: ___/___/____
(Chief Excutive Officer/Authorized Representitive

Reporting Period 07/13-07/01//31/13

Beginning Approved (budgeted) Balance 148,999.00

Claims Processes (cont'd)

- **Is Project Number Correct ?**

TITLE I, PART A, NEGLECTED
SUMMARY EXPENDITURE REPORT
CODE: 88 I098
COUNTY DISTRICT
Fund: 11

County: Shelley
District : Happykids

FY 2014
Fiscal Year
Budgeted
148,999.00

Project
No: 532
Name: Title I Part A, Neglected

Amount of Approved (budgeted) Project

Signature_____ Date: ___/___/____
(Chief Excutive Officer/Authorized Representitive

Reporting Period 07/01/13-07/31/13

Beginning Approved (budgeted) Balance 148,999.00

Claims Processes (cont'd)

- **Reporting Periods must be for complete months and must not overlap or leave gaps.**

TITLE I, PART A, NEGLECTED
SUMMARY EXPENDITURE REPORT
CODE: 88 I098
COUNTY DISTRICT

Fund: 11

FY 2014

County: Smiley
District : Happykids

Project
No: 532
Name: Title I, Part A, Neglected

Amount of Approved (budgeted) Project

Fiscal Year Budgeted
148,999.00

Signature_____ Date: ___/___/____
(Chief Excutive Officer/Authorized Representitive

Reporting Period (07/01/2013-07/31/13 Beginning Approved (budgeted) Balance 148,999.00

Claims Processes (cont'd)

- **Are Expenditure Amounts Correct ?**

➢ **Expenditure amounts that are on the uploaded claim are the same amounts as on the the SER.**

Reporting Period	07/01/13-07/31/13	Beginning Approved (budgeted) Balance		148,999.00
Function Description	**Object Description**	**Function Code**	**Object Code**	**Amount Paid**
Instruction	Pers Svc-Salaries	1000	100	6,232.20
Instruction	Pers Svc-Empl Bfts	1000	200	596.00
Instruction	Materials and Supplies	1000	600	1,002.80
Indirect Cost	Other Uses of Funds	5400	900	965.00
			Total (of all pages)	8,787.00
			ENDING APPROVED BALANCE	10,212.00

Claims Processes (cont'd)

- **Are Function/Object Codes Correct?**

Function and Object Codes that are on the uploaded claim are the same as on the Grants Management System (GMS) and the approved application.

Reporting Perio 07/01/13-07/31/13 — Beginning Approved (budgeted) Balance 148,999.00

Function Description	Object Description	Function Code	Object Code	Amount Paid
Instruction	Pers Svc-Salaries	1000	100	6,232.20
Instruction	Pers Svc-Empl Bfts	1000	200	596.00
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Indirect Cost	Other Uses of Funds	5400		965.00
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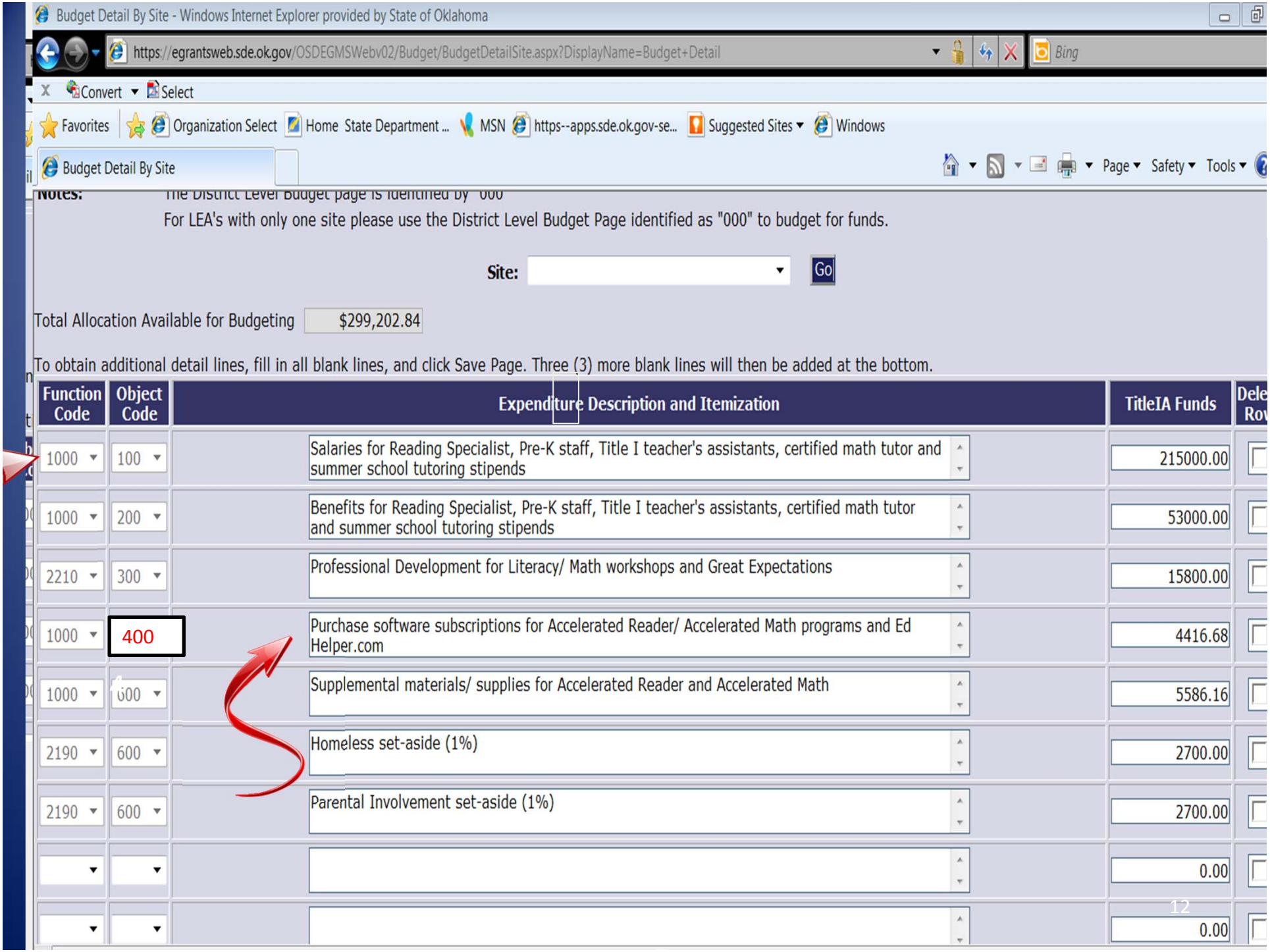
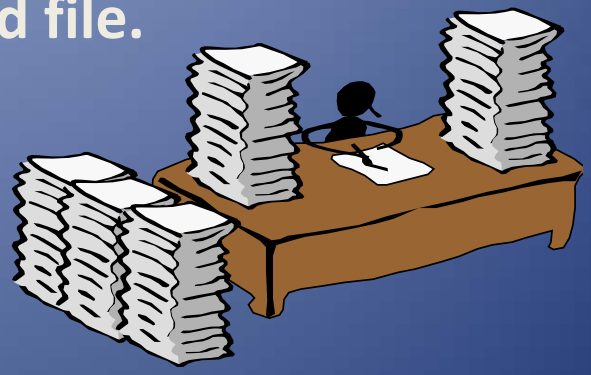
			ENDING APPROVED BALANCE	140,212.00


Budget Detail By Site - Windows Internet Explorer provided by State of Oklahoma
https://egrantsweb.sde.ok.gov/OSDEGMSWebv02/Budget/BudgetDetailSite.aspx?DisplayName=Budget+Detail
Bing
Convert
Select
Favorites
Organization Select
Home State Department ...
MSN
https--apps.sde.ok.gov-se...
Suggested Sites
Windows
Budget Detail By Site
Page
Safety
Tools
Notes:
The District Level Budget page is identified by "000"
For LEA's with only one site please use the District Level Budget Page identified as "000" to budget for funds.
Site:
Go
Total Allocation Available for Budgeting
$299,202.84
To obtain additional detail lines, fill in all blank lines, and click Save Page. Three (3) more blank lines will then be added at the bottom.
Function Code
Object Code
Expenditure Description and Itemization
TitleIA Funds
1000
100
Salaries for Reading Specialist, Pre-K staff, Title I teacher's assistants, certified math tutor and summer school tutoring stipends
215000.00
1000
200
Benefits for Reading Specialist, Pre-K staff, Title I teacher's assistants, certified math tutor and summer school tutoring stipends
53000.00
2210
300
Professional Development for Literacy/ Math workshops and Great Expectations
15800.00
1000
400
Purchase software subscriptions for Accelerated Reader/ Accelerated Math programs and Ed Helper.com
4416.68
1000
600
Supplemental materials/ supplies for Accelerated Reader and Accelerated Math
5586.16
2190
600
Homeless set-aside (1%)
2700.00
2190
600
Parental Involvement set-aside (1%)
2700.00
0.00
0.00

Claims Processes (cont'd)

- **Documentation scanned in should be complete, clear, legible, right side up, and organized to follow the order in which the expenditures appear on the claim submitted. When revising an expenditure report, please include "Revised" in the name of the uploaded file.**



- **Please do not use the # key or any other special characters in the .pdf file name. It will not allow us to open the document and will have to returned for changes.**

Summary Expenditure Report - Windows Internet Explorer provided by State of Oklahoma

https://egrantsweb.sde.ok.gov/OSDEGMSWebv02/Payments/FinancialSelect.aspx

Bing

Convert Select

Favorites Organization Select Home State Department ... MSN https--apps.sde.ok.gov-se... Suggested Sites Windows

Summary Expenditure Report

Page Safety Tools

Expenditures from 4/1/2013 to 4/30/2013 Enter as MM/DD/YYYY

RECAP	Amount
Grant Award (Allocation)	$146,049.32
Approved Budget	$146,049.32
Amount Paid To Date	$56,730.85
Expenses To Date	$0.00
Balance Due LEA	$0.00
Funds on Hand	$56,730.85

Amount Paid to Date by Fund Source	
TitleIA	$56,730.85
Total	$56,730.85

Attach supporting PDF Browse...

(Summary and Detailed Expenditure Reports are required)

Previously Attached Documents:

511 APRIL CLAIM 2013.pdf

511 CLAIM APRIL 2013 #2.pdf

511 CLAIM APRIL 2013 #3.pdf

511 CLAIM APRIL 2013 252 CORRECTION.pdf

511 CLAIM APRIL 2013.pdf

Revised Claim documentation.pdf

Upload File Save Page

Payment Funding Details

Payment Type	Amount	Fund Stream Program	Reporting Category		
			Year	Code	Federal Aid #

Local intranet | Protected Mode: Off 150%

Claims Processes (cont'd)

Invoice and Receipt Documentation:

- If invoice/receipt amount is different than the amount being claimed, please Indicate on the invoice what items and how much is being claimed (i.e., invoice amount is $200.00 and $150.00 is being claimed under 511 and $50.00 is under 541).

- **Please do not use highlighter on claims. It will appear dark or shaded and makes it difficult or impossible to read.**

Supporting Documentation Needed

- ✓ **Copies of the travel claims with dates, name of allowable training attended with documentation, and the name of individual being reimbursed for travel. Also, travel expense via shuttle, taxi, etc. is only allowed from airport to conference and back. Rental cars, gas receipts and mileage used to travel anywhere else is considered personal use.**

- ✓ **Invoices for registrations for allowable conferences, workshops, seminars, etc.**

- ✓ Sign-in sheets for stipends that include the date, agenda with **name of training and the names of those attending allowable training.**

Credit Cards/Vendors

- Vendor names must be on the claim. District may also add the credit card company name to the expenditure line (i.e. ,Visa/Marriott Hotels) , but it cannot have only the credit card company name listed. (i.e. ,Visa)

Accessing Grants Management System

- Go to SDE Single Sign-on and log in – click/enter.
- This opens to the Home/Applications page where you will find "Grants Management and Expenditure Reporting" – click/ enter.
- Next page opens the complete Menu List for all projects – i,.e. , under NCLB will be the Consolidated Application (Titles IA,IIA, VI and CAC) - click on this/enter
- You can now create and submit claims and also view/edit any returned claims/ or amendments to applications.
- Step by step instructions are in slides to follow.

Single Sign On - Sign In to SSO

KLAHOMA
State Department of Education

Single Si
Welcome B.J. Salsman - Sign

plications
unt
Site
Docs

Home / Applications

Applications

These are your current ap

Accreditation/HQT/School Improvement
SDE View Only

Allocation Notices System FY 2010-2014
SDE View Only

Grants Management and Expenditure Reporting
SDE Administrator

Payment Notices
SDE View Only

School Personnel Records - FY 2007
SDE View Only

School Personnel Records - FY 2008
SDE View Only

School Personnel Records - FY 2009
SDE View Only

IOMA STATE DEPARTMENT OF EDUCATION

Janet Barresi, State Superintendent of Public Instruction

Sign Out

Instruction

You have been granted access to the forms below by your Security Administrator

- **Applicant Administrative functions**
  - Administrative Web Pages
  - Payment Administration
  - Reports
- **Competitive Grants**
  - 21st Century
  - 21st Century Funded Projects Only
  - Math-Science Partnership
  - Math-Science Partnership - Project 544
  - Title X-C - Homeless
- **Ed-Jobs**
  - Ed-Jobs
  - Ed Jobs REAC3H COACHES
- **IDEA**
  - Assurances
  - Enriching Childrens Communications Opportunities
  - High Needs Tier 1
  - High Needs Tier 2
  - IDEA Consolidated Application
  - LEA Agreement
  - Systems of Care - Project 613
- **NCLB**
  - Agency - Neglected And Delinquent - Project 531
  - Consolidated Workbook
  - Federal Assurances
  - School Improvement 1003(a) - Project 515
  - Title I Comparability
  - Title I-A - Excess Funds - 9-30 Report
  - Title I-A - Neglected
  - Title I-C - Migrant
  - Title I-D - Delinquent
  - Title III - Immigrant
  - Title III - Limited English Proficiency
  - Consolidated Application (I-A, II-A, VI, CAC)
  - Video Conferencing - Proj 543
- **School Improvement (SIG) Competitive**
  - ARRA - SIG-1003(g) - Project 537
  - SIG 1003(g) - Project 519
- **ARRA Expenditure Reporting**

OKLAHOMA STATE DEPARTMENT OF EDUCATION

Janet Barresi, State Superintendent of Public Instruction

Click to Return to Organization Select
Click to Return to Menu List / Sign Out

Applicant: 55-I089 OKLAHOMA CITY

Application Select - NCLB Consolidated

Click for Instructions

Select an application from the list(s) below and press one of the following buttons:

Open Application | Delete Application/Amendment | Review Summary | Payments

Select	Application / Amendment	Original Submit Date	Substantially Approvable Date	OSDE Final Approval Date	Status	Status Date
2013-2014						
◉	14-ConsolidatedApp-00 Original Application	07-09-2013	10-14-2013	12-18-2013	Final Approved	12-18-2013
2012-2013						
○	13-ConsolidatedApp-00 Amendment 12	06-24-2013		06-25-2013	Final Approved	06-25-2013
○	13-ConsolidatedApp-00 Amendment 11	06-06-2013		06-07-2013	Final Approved	06-07-2013
○	13-ConsolidatedApp-00 Amendment 10	05-29-2013		05-30-2013	Final Approved	05-30-2013
○	13-ConsolidatedApp-00 Amendment 9	05-08-2013		05-09-2013	Final Approved	05-09-2013
○	13-ConsolidatedApp-00 Amendment 8	05-07-2013		05-07-2013	Final Approved	05-07-2013
○	13-ConsolidatedApp-00 Amendment 7	04-11-2013		04-12-2013	Final Approved	04-12-2013
○	13-ConsolidatedApp-00 Amendment 6	04-03-2013		04-04-2013	Final Approved	04-04-2013
○	13-ConsolidatedApp-00 Amendment 5	03-25-2013		03-25-2013	Final Approved	03-25-2013
○	13-ConsolidatedApp-00 Amendment 4	03-07-2013		03-12-2013	Final Approved	03-12-2013
○	13-ConsolidatedApp-00 Amendment 3	01-31-2013		02-04-2013	Final Approved	02-04-2013
○	13-ConsolidatedApp-00 Amendment 2	01-17-2013		01-18-2013	Final Approved	01-18-2013
○	13-ConsolidatedApp-00 Amendment 1	12-20-2012		12-20-2012	Final Approved	12-20-2012
○	13-ConsolidatedApp-00 Original Application	07-13-2012	10-30-2012	12-13-2012	Final Approved	12-13-2012

PRODvm user ID: B.J. Salsman (17691)

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CREATING A CLAIM IN GMS

SELECT the radio button next to the most recent final approved application.

PAYMENTS button.

VIEW SUMMARY EXPENDITURE button.

Select Program to view. (via the drop down box)

Click on **CREATE NEW REQUEST** button. At this time a new claim will open and you need to enter the information from your Summary Expenditure Report (SER), then enter the date range, (making sure claim goes through the last day of the month) and upload your Summary Expenditure and Detail Expenditure Report and all supporting documentation in a .pdf file by using the browse button.

Then **SAVE PAGE** and the Superintendent will then be able to **CERTIFY** this claim which submits the claim for processing.

VIEWING RETURNED CLAIMS CHECKLIST

SELECT the radio button next to the most recent final approved application or the most recent approved amendment.

PAYMENTS button.

VIEW SUMMARY EXPENDITURE button

SELECT Program to view (i.e., Title I, Title II, etc.).

SELECT the radio button for the claim you wish to view (it will have the status as **"Returned for Changes".**

REVIEW SUMMARY button.
At this point , the checklist will open and the comments can be viewed in the pop- up box.

Please check that the POP- UP BLOCKER IS TURNED OFF to allow this.

eGMS Payments - Windows Internet Explorer provided by State of Oklahoma

https://egrantsweb.sde.ok.gov/OSDEGMSWebv02/Payments/PaymentSummary.aspx

Convert Select

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eGMS Payments

Page Safety Tools

ummary Expenditure Report Menu

Click for Instructions

ogram TitleIIA 2013

ummary Expenditure Reports:

Select a Summary Expenditure Report from the list(s) below and press one of the following buttons:

Open Request Review Summary

Select	Summary Expenditure Report	Date Created	Expenditure Report Date Range	Date Submitted	Final Approval Date	Status	Status Date
○	Summary Expenditure Report 7	6/1/2013	5/1/2013 - 5/31/2013	6/3/2013	6/17/2013	Approved	6/17/2013
○	Summary Expenditure Report 6	6/1/2013	4/1/2013 - 4/30/2013	6/3/2013	6/17/2013	Approved	6/17/2013
○	Summary Expenditure Report 5	6/1/2013	3/1/2013 - 3/31/2013	6/3/2013	6/17/2013	Approved	6/17/2013
○	Summary Expenditure Report 4	6/1/2013	2/1/2013 - 2/28/2013	6/3/2013	6/17/2013	Approved	6/17/2013
○	Summary Expenditure Report 3	6/1/2013	1/1/2013 - 1/31/2013	6/17/2013		Returned for Changes	
○	Summary Expenditure Report 2	6/1/2013	11/1/2012 - 12/31/2012	6/3/2013	6/5/2013	Approved	
○	Summary Expenditure Report 1	1/22/2013	7/1/2012 - 10/31/2012	1/23/2013	1/23/2013	Approved	

RODvm user ID: B.J. Salsman (17691)

EDITING A CLAIM

SELECT the radio button beside the most recent final approved application or amendment.

PAYMENTS button.

VIEW SUMMARY EXPENDITURE button.

SELECT Program to view .

SELECT the radio button of the "**Returned for Changes**" claim you wish to view.
OPEN REQUEST button.
At this time the claim is open to make any edits, including uploading any requested documents.
* **Remember to always SAVE the page before resubmitting the claim and when returning the claim, it will also need to be certified again.**

Helpful Suggestions and Reminders

To insure prompt reimbursement:

We are requesting that monthly claims be submitted beginning with July 2013. (even if it is a zero dollar claim)

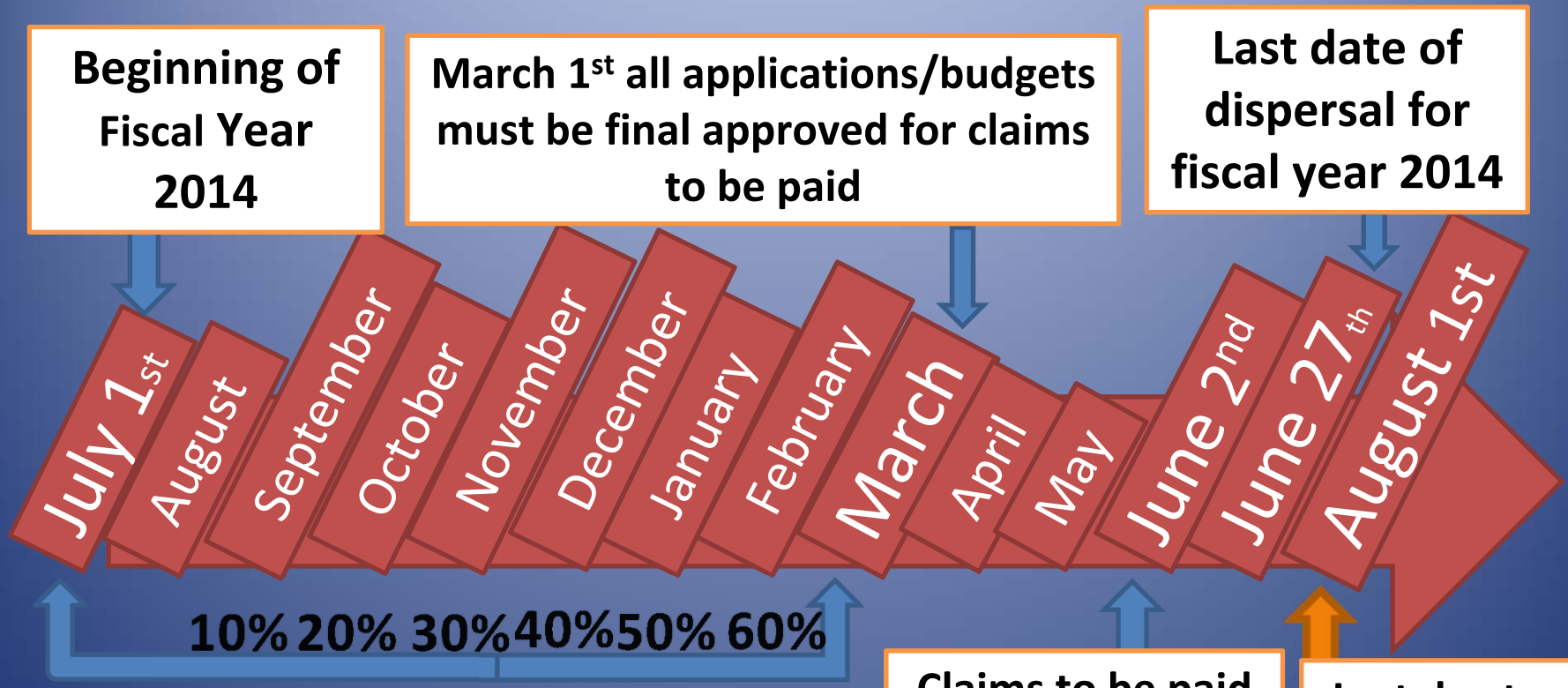
- It would be helpful to reconcile the submitted claims periodically (i.e. monthly/quarterly) to avoid any "year-end rush " for reimbursements.

- Reconciliation should include:
  - ✓ Making sure each month (July-June) has been submitted and approved for reimbursement for amount submitted.
  - ✓ Checking frequently that there are no pending claims in the "**Returned for Changes"** status. (This will delay your reimbursement)

TUTORS,SUBS AND STIPENDS must all be budgeted.

- **TUTORS - must be highly qualified and listed on personnel page. (Tutoring is before and after school, not during regular contract hours).**
- **SUBSTITUTES - by name DO NOT have to be listed on the application, but they must be referenced on the application. Documentation should be submitted for allowable professional development the teachers attended.**
- **STIPENDS - must be referenced on the application with as much detailed information as possible as to how the stipends will be used. Backup documentation for stipends must be provided. (i.e., sign-in sheets, and agenda for allowable training, etc.).**
- **Please use correct OCAS coding when entering the function/object codes. (i.e. 1000-100 is salary and 1000-200 is benefits, etc.). It must align with your approved final application to claim as a reimbursement.**

Year At A Glance



Links and Websites

Oklahoma State Department of Education

http://ok.gov/sde/

Single Sign On

https://sdeweb01.sde.ok.gov/SSO2

United States Department of Education

http://www.ed.gov/

Contact Information

Oklahoma State Department of Education / Federal Programs

Titles I, IIA, III, VI & X

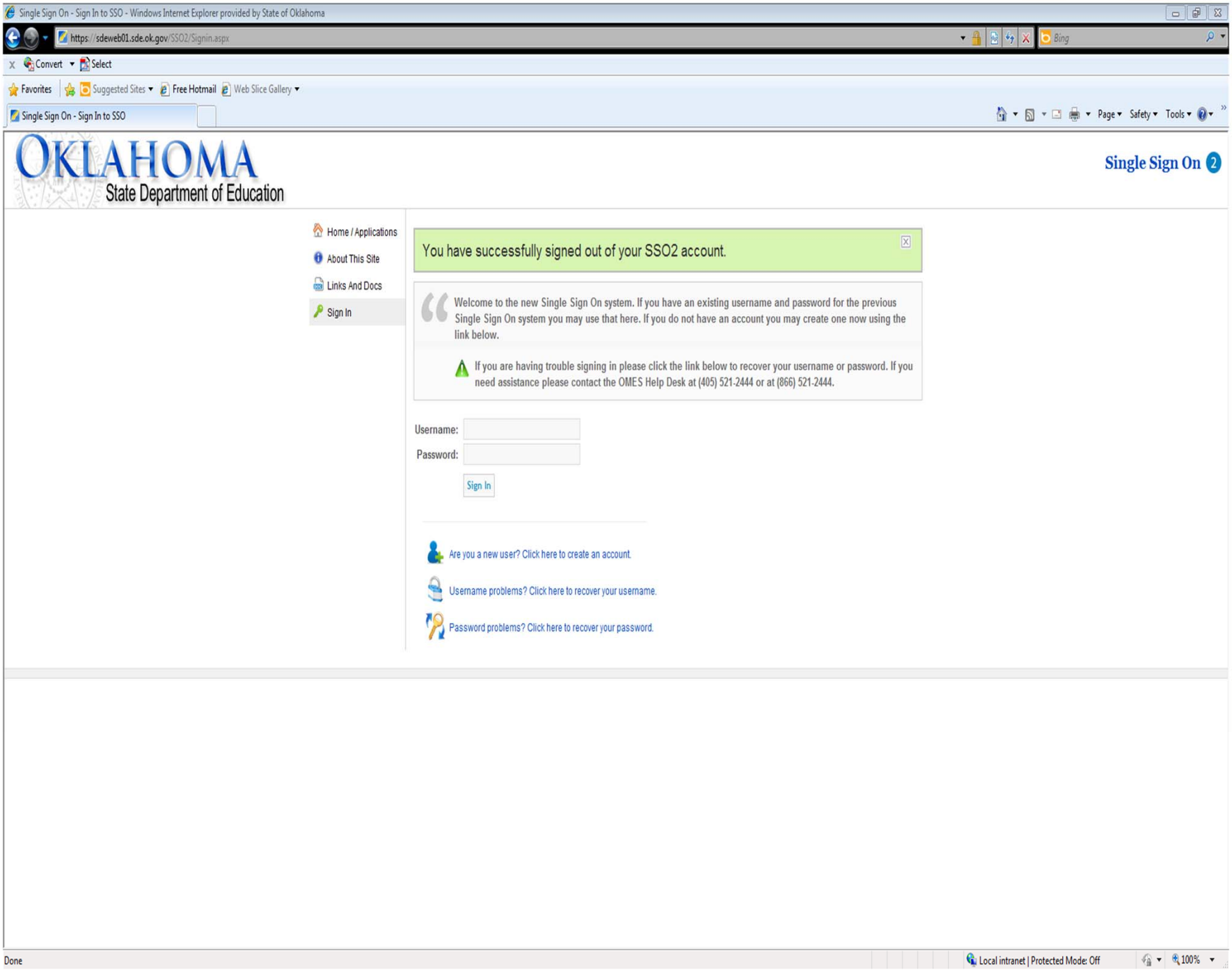
Main number:

(405)521-2846

Oklahoma Association of School Business Officials

Financial Accounting

Pam Honeysuckle, Financial Specialist


Single Sign On - Sign In to SSO - Windows Internet Explorer provided by State of Oklahoma
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OKLAHOMA
State Department of Education
Single Sign On 2
Home / Applications
About This Site
Links And Docs
Sign In
You have successfully signed out of your SSO2 account.
Welcome to the new Single Sign On system. If you have an existing username and password for the previous Single Sign On system you may use that here. If you do not have an account you may create one now using the link below.
If you are having trouble signing in please click the link below to recover your username or password. If you need assistance please contact the OMES Help Desk at (405) 521-2444 or at (866) 521-2444.
Username:
Password:
Sign In
Are you a new user? Click here to create an account.
Username problems? Click here to recover your username.
Password problems? Click here to recover your password.
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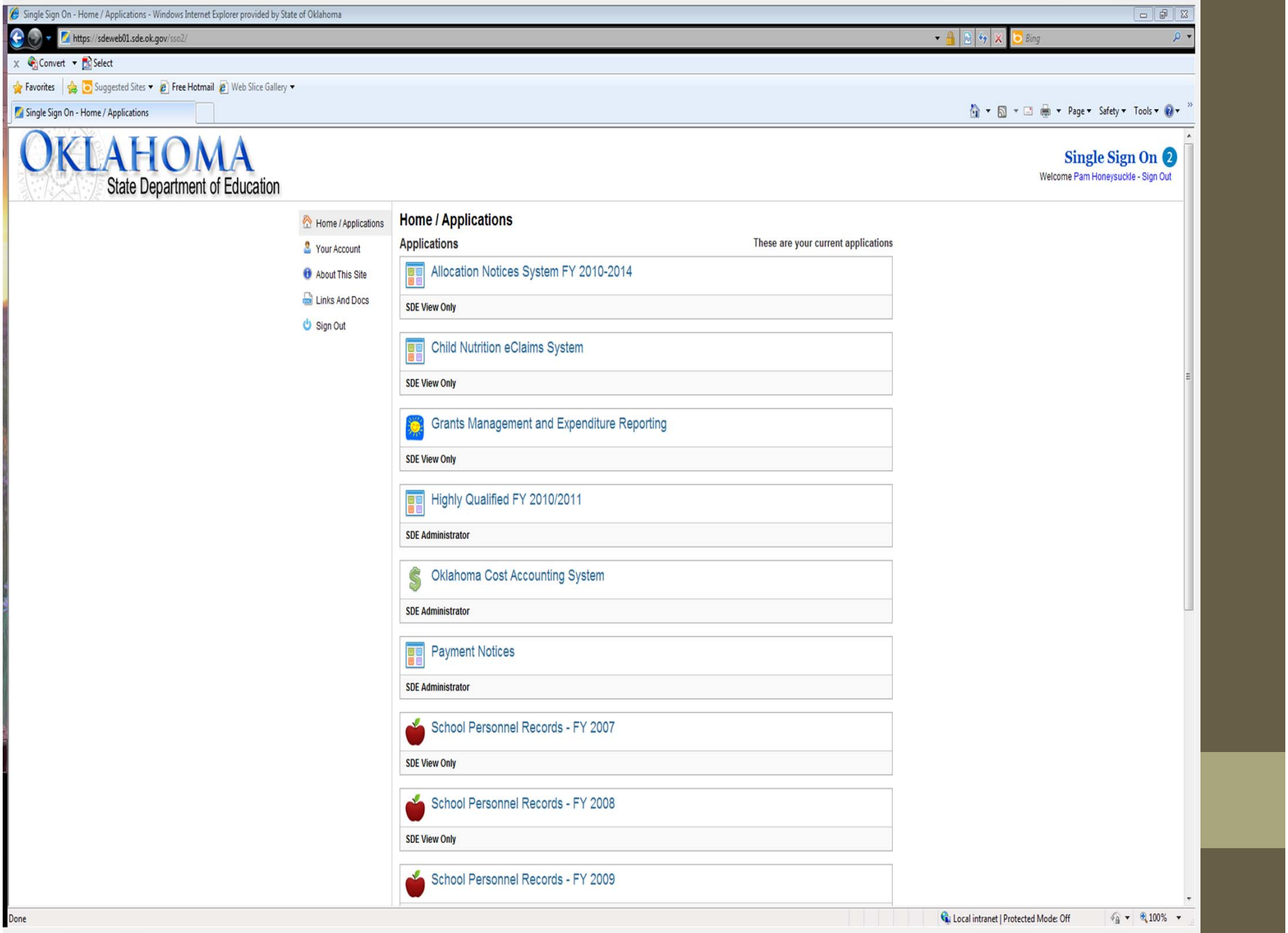
Single Sign On - Home / Applications - Windows Internet Explorer provided by State of Oklahoma
https://sdeweb01.sde.ok.gov/sso2/
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Single Sign On - Home / Applications
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Safety
Tools
OKLAHOMA
State Department of Education
Single Sign On 2
Welcome Pam Honeysuckle - Sign Out
Home / Applications
Your Account
About This Site
Links And Docs
Sign Out
Home / Applications
Applications
These are your current applications
Allocation Notices System FY 2010-2014
SDE View Only
Child Nutrition eClaims System
SDE View Only
Grants Management and Expenditure Reporting
SDE View Only
Highly Qualified FY 2010/2011
SDE Administrator
Oklahoma Cost Accounting System
SDE Administrator
Payment Notices
SDE Administrator
School Personnel Records - FY 2007
SDE View Only
School Personnel Records - FY 2008
SDE View Only
School Personnel Records - FY 2009
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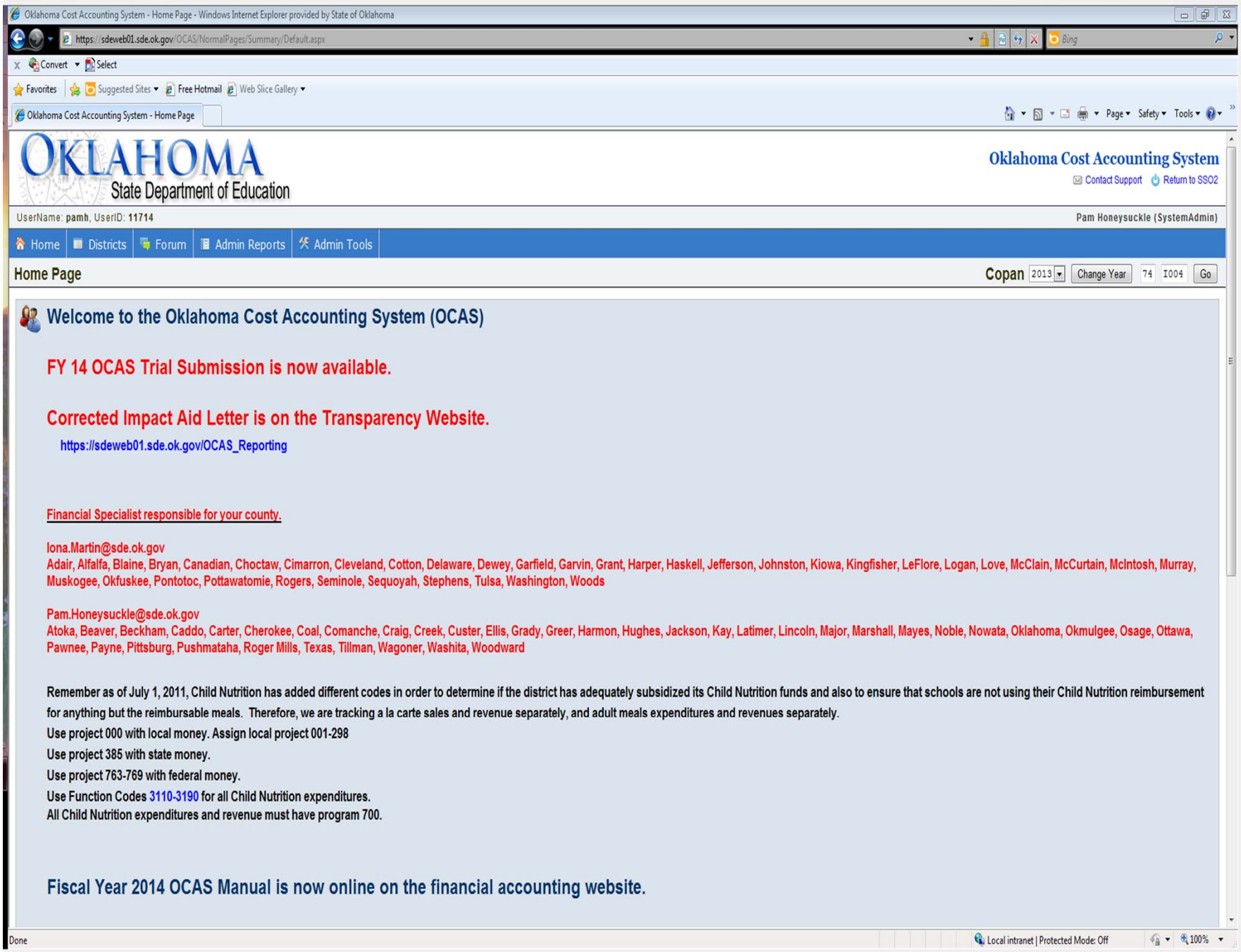
Oklahoma Cost Accounting System - Home Page - Windows Internet Explorer provided by State of Oklahoma
https://sdeweb01.sde.ok.gov/OCAS/NormalPages/Summary/Default.aspx
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Suggested Sites
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Oklahoma Cost Accounting System - Home Page
OKLAHOMA
State Department of Education
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Contact Support
Return to SSO2
UserName: pamh, UserID: 11714
Pam Honeysuckle (SystemAdmin)
Home
Districts
Forum
Admin Reports
Admin Tools
Home Page
Copan
2013
Change Year
74
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Go
Welcome to the Oklahoma Cost Accounting System (OCAS)
FY 14 OCAS Trial Submission is now available.
Corrected Impact Aid Letter is on the Transparency Website.
https://sdeweb01.sde.ok.gov/OCAS_Reporting
Financial Specialist responsible for your county.
Iona.Martin@sde.ok.gov
Adair, Alfalfa, Blaine, Bryan, Canadian, Choctaw, Cimarron, Cleveland, Cotton, Delaware, Dewey, Garfield, Garvin, Grant, Harper, Haskell, Jefferson, Johnston, Kiowa, Kingfisher, LeFlore, Logan, Love, McClain, McCurtain, McIntosh, Murray, Muskogee, Okfuskee, Pontotoc, Pottawatomie, Rogers, Seminole, Sequoyah, Stephens, Tulsa, Washington, Woods
Pam.Honeysuckle@sde.ok.gov
Atoka, Beaver, Beckham, Caddo, Carter, Cherokee, Coal, Comanche, Craig, Creek, Custer, Ellis, Grady, Greer, Harmon, Hughes, Jackson, Kay, Latimer, Lincoln, Major, Marshall, Mayes, Noble, Nowata, Oklahoma, Okmulgee, Osage, Ottawa, Pawnee, Payne, Pittsburg, Pushmataha, Roger Mills, Texas, Tillman, Wagoner, Washita, Woodward
Remember as of July 1, 2011, Child Nutrition has added different codes in order to determine if the district has adequately subsidized its Child Nutrition funds and also to ensure that schools are not using their Child Nutrition reimbursement for anything but the reimbursable meals. Therefore, we are tracking a la carte sales and revenue separately, and adult meals expenditures and revenues separately.
Use project 000 with local money. Assign local project 001-298
Use project 385 with state money.
Use project 763-769 with federal money.
Use Function Codes 3110-3190 for all Child Nutrition expenditures.
All Child Nutrition expenditures and revenue must have program 700.
Fiscal Year 2014 OCAS Manual is now online on the financial accounting website.
Done
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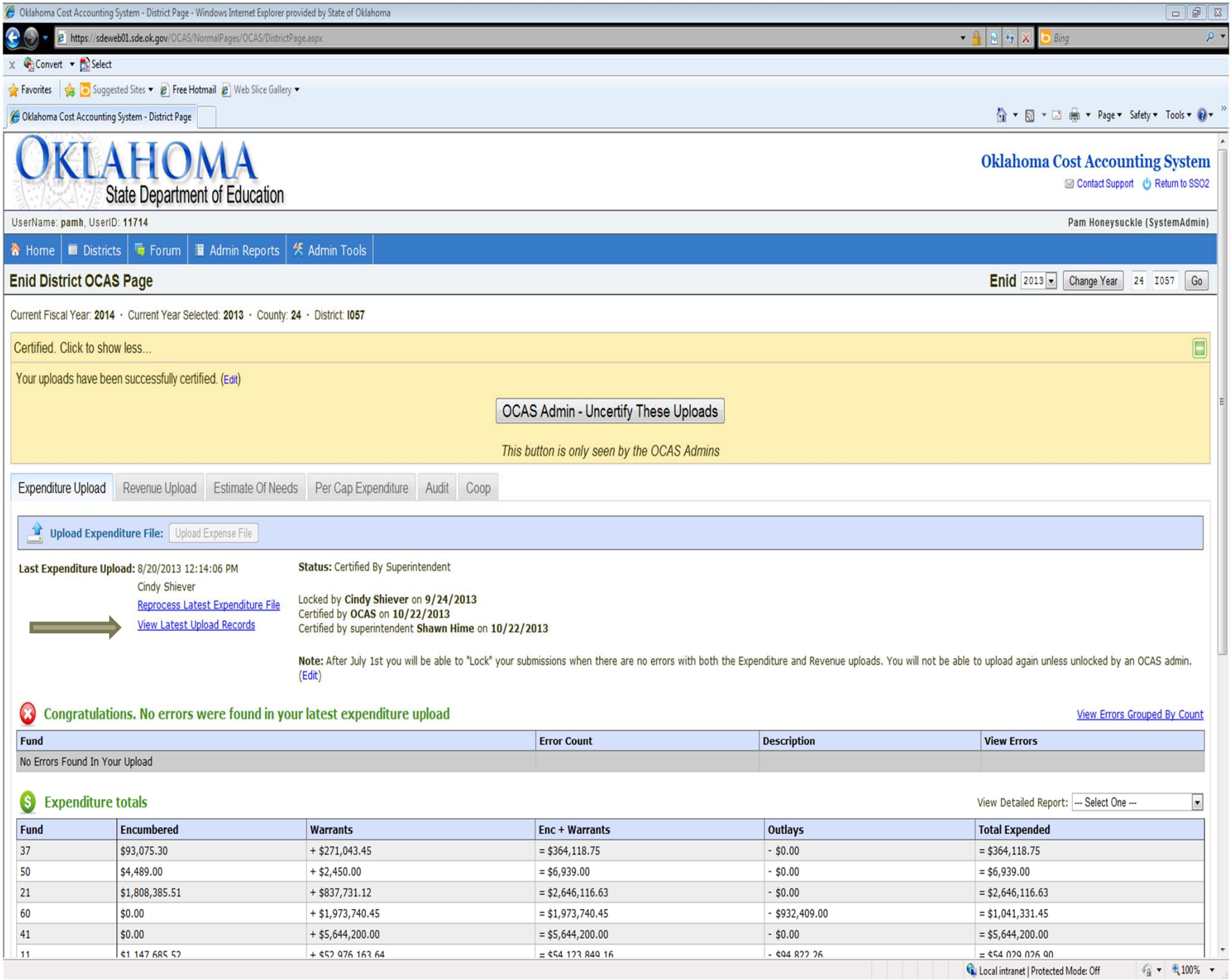
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Contact Support
Return to SSO2
UserName: pamh, UserID: 11714
Pam Honeysuckle (SystemAdmin)
Home
Districts
Forum
Admin Reports
Admin Tools
Enid District OCAS Page
Enid 2013 Change Year 24 I057 Go
Current Fiscal Year: 2014 · Current Year Selected: 2013 · County: 24 · District: I057
Certified. Click to show less...
Your uploads have been successfully certified. (Edit)
OCAS Admin - Uncertify These Uploads
This button is only seen by the OCAS Admins
Expenditure Upload
Revenue Upload
Estimate Of Needs
Per Cap Expenditure
Audit
Coop
Upload Expenditure File:
Upload Expense File
Last Expenditure Upload: 8/20/2013 12:14:06 PM
Cindy Shiever
Reprocess Latest Expenditure File
View Latest Upload Records
Status: Certified By Superintendent
Locked by Cindy Shiever on 9/24/2013
Certified by OCAS on 10/22/2013
Certified by superintendent Shawn Hime on 10/22/2013
Note: After July 1st you will be able to "Lock" your submissions when there are no errors with both the Expenditure and Revenue uploads. You will not be able to upload again unless unlocked by an OCAS admin. (Edit)
Congratulations. No errors were found in your latest expenditure upload
View Errors Grouped By Count
Fund
Error Count
Description
View Errors
No Errors Found In Your Upload
Expenditure totals
View Detailed Report: --- Select One ---
Fund
Encumbered
Warrants
Enc + Warrants
Outlays
Total Expended
37 $93,075.30 + $271,043.45 = $364,118.75 - $0.00 = $364,118.75
50 $4,489.00 + $2,450.00 = $6,939.00 - $0.00 = $6,939.00
21 $1,808,385.51 + $837,731.12 = $2,646,116.63 - $0.00 = $2,646,116.63
60 $0.00 + $1,973,740.45 = $1,973,740.45 - $932,409.00 = $1,041,331.45
41 $0.00 + $5,644,200.00 = $5,644,200.00 - $0.00 = $5,644,200.00
11 $1,147,685.52 + $52,976,163.64 = $54,123,849.16 - $94,822.26 = $54,029,026.90
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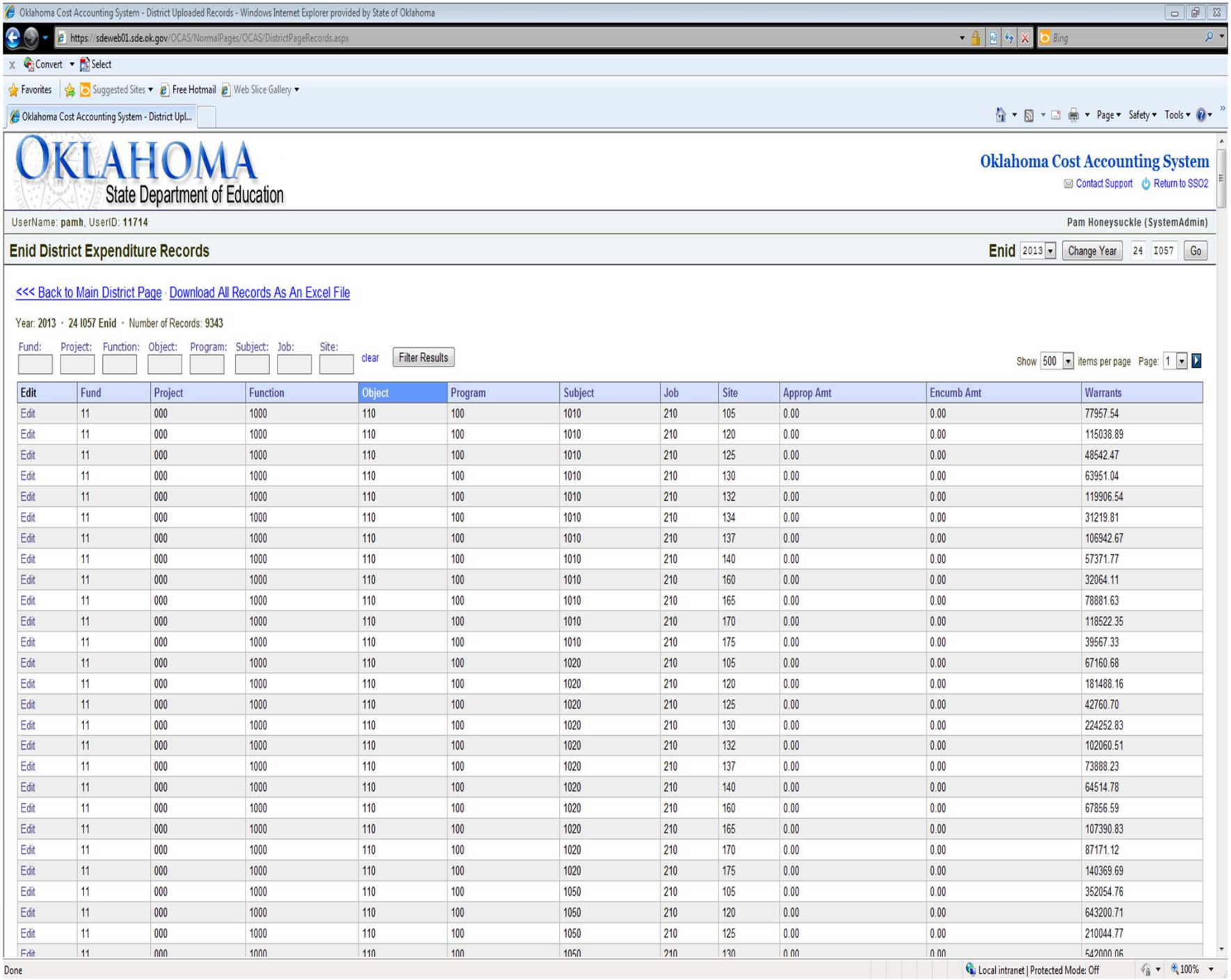
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Favorites
Suggested Sites
Free Hotmail
Web Slice Gallery
Oklahoma Cost Accounting System - District Upl...
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Safety
Tools
OKLAHOMA
State Department of Education
Oklahoma Cost Accounting System
Contact Support
Return to SSO2
UserName: pamh, UserID: 11714
Pam Honeysuckle (SystemAdmin)
Enid District Expenditure Records
Enid 2013 Change Year 24 I057 Go
<<< Back to Main District Page · Download All Records As An Excel File
Year: 2013 · 24 I057 Enid · Number of Records: 9343
Fund: Project: Function: Object: Program: Subject: Job: Site: clear Filter Results
Show 500 items per page Page: 1
Edit | Fund | Project | Function | Object | Program | Subject | Job | Site | Approp Amt | Encumb Amt | Warrants
Edit | 11 | 000 | 1000 | 110 | 100 | 1010 | 210 | 105 | 0.00 | 0.00 | 77957.54
Edit | 11 | 000 | 1000 | 110 | 100 | 1010 | 210 | 120 | 0.00 | 0.00 | 115038.89
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Edit | 11 | 000 | 1000 | 110 | 100 | 1010 | 210 | 140 | 0.00 | 0.00 | 57371.77
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Edit | 11 | 000 | 1000 | 110 | 100 | 1020 | 210 | 140 | 0.00 | 0.00 | 64514.78
Edit | 11 | 000 | 1000 | 110 | 100 | 1020 | 210 | 160 | 0.00 | 0.00 | 67856.59
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Edit | 11 | 000 | 1000 | 110 | 100 | 1020 | 210 | 175 | 0.00 | 0.00 | 140369.69
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Edit | 11 | 000 | 1000 | 110 | 100 | 1050 | 210 | 120 | 0.00 | 0.00 | 643200.71
Edit | 11 | 000 | 1000 | 110 | 100 | 1050 | 210 | 125 | 0.00 | 0.00 | 210044.77
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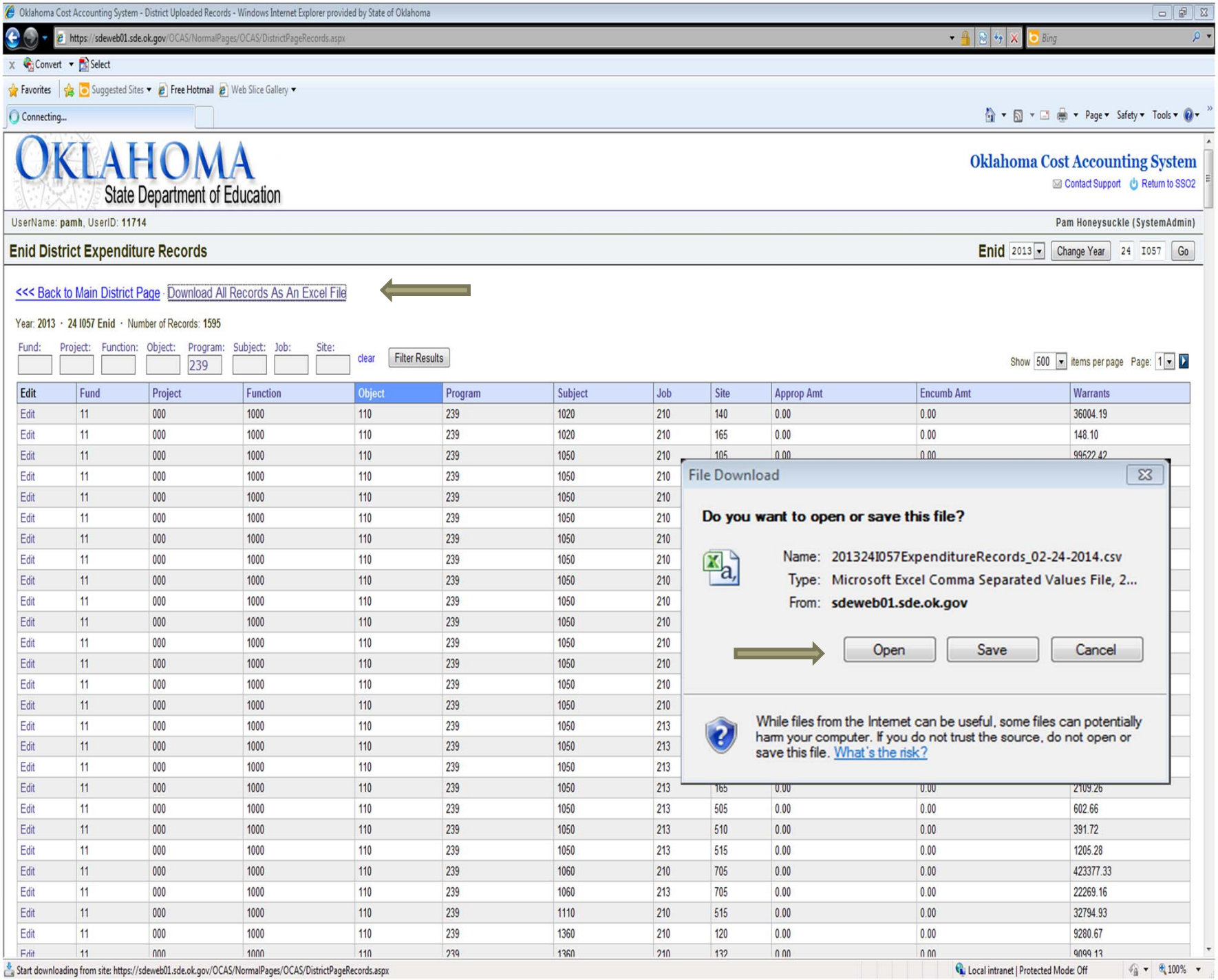
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https://sdeweb01.sde.ok.gov/OCAS/NormalPages/OCAS/DistrictPageRecords.aspx
Connecting...
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UserName: pamh, UserID: 11714
Pam Honeysuckle (SystemAdmin)
Enid District Expenditure Records
Enid 2013 Change Year 24 I057 Go
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Year: 2013 · 24 I057 Enid · Number of Records: 1595
Fund: Project: Function: Object: Program: Subject: Job: Site:
239
clear
Filter Results
Show 500 items per page Page: 1
Edit | Fund | Project | Function | Object | Program | Subject | Job | Site | Approp Amt | Encumb Amt | Warrants
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File Download
Do you want to open or save this file?
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Type: Microsoft Excel Comma Separated Values File, 2...
From: sdeweb01.sde.ok.gov
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Save
Cancel
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Start downloading from site: https://sdeweb01.sde.ok.gov/OCAS/NormalPages/OCAS/DistrictPageRecords.aspx
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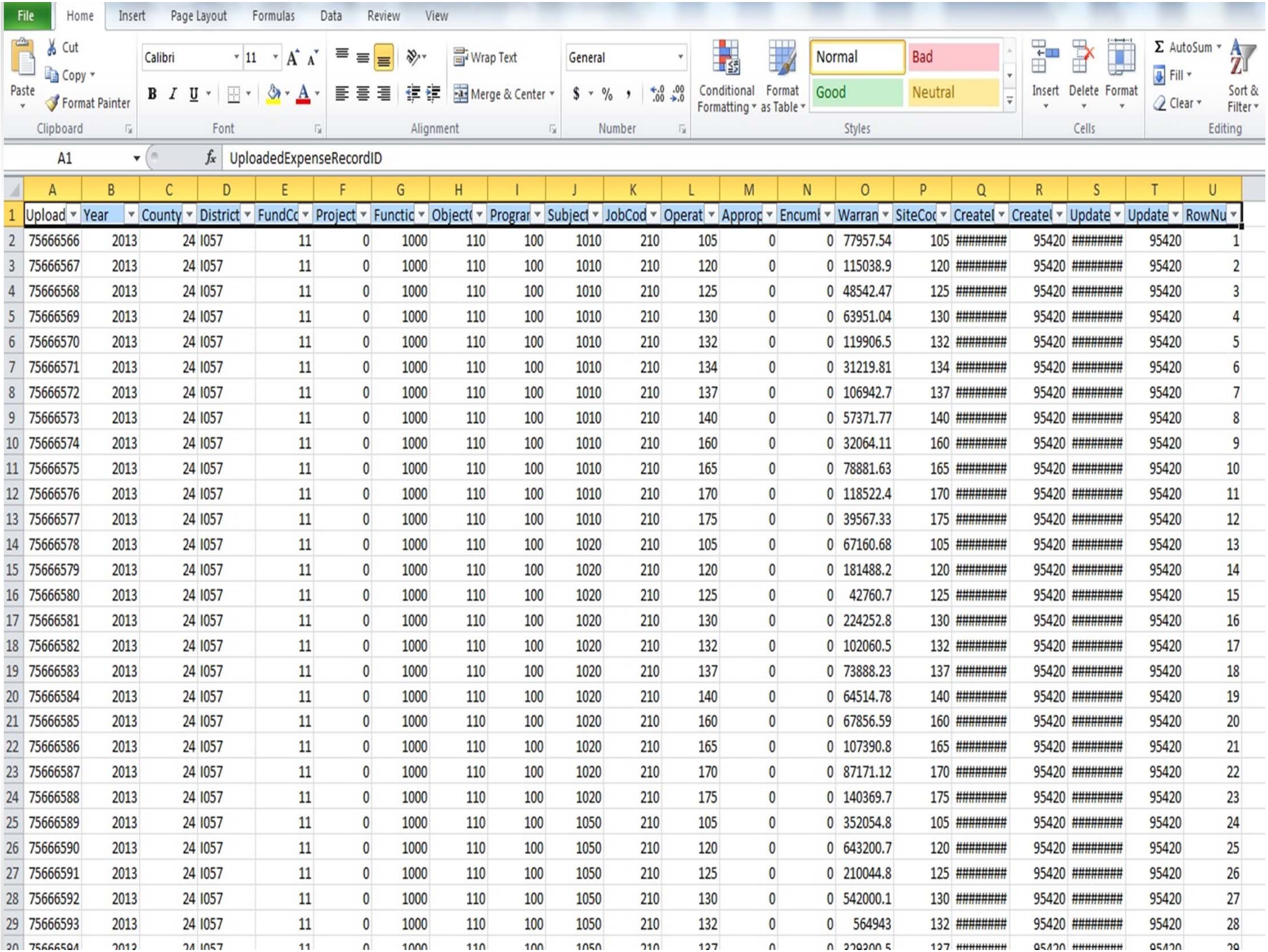

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Calibri 11 Font

Wrap Text Merge & Center Alignment

General Number

Conditional Formatting Format as Table

Normal Bad Good Neutral Styles

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A1 UploadedExpenseRecordID

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
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3	75666567	2013	24	I057	11	0	1000	110	100	1010	210	120	0	0	115038.9	120	########	95420	########	95420	2
4	75666568	2013	24	I057	11	0	1000	110	100	1010	210	125	0	0	48542.47	125	########	95420	########	95420	3
5	75666569	2013	24	I057	11	0	1000	110	100	1010	210	130	0	0	63951.04	130	########	95420	########	95420	4
6	75666570	2013	24	I057	11	0	1000	110	100	1010	210	132	0	0	119906.5	132	########	95420	########	95420	5
7	75666571	2013	24	I057	11	0	1000	110	100	1010	210	134	0	0	31219.81	134	########	95420	########	95420	6
8	75666572	2013	24	I057	11	0	1000	110	100	1010	210	137	0	0	106942.7	137	########	95420	########	95420	7
9	75666573	2013	24	I057	11	0	1000	110	100	1010	210	140	0	0	57371.77	140	########	95420	########	95420	8
10	75666574	2013	24	I057	11	0	1000	110	100	1010	210	160	0	0	32064.11	160	########	95420	########	95420	9
11	75666575	2013	24	I057	11	0	1000	110	100	1010	210	165	0	0	78881.63	165	########	95420	########	95420	10
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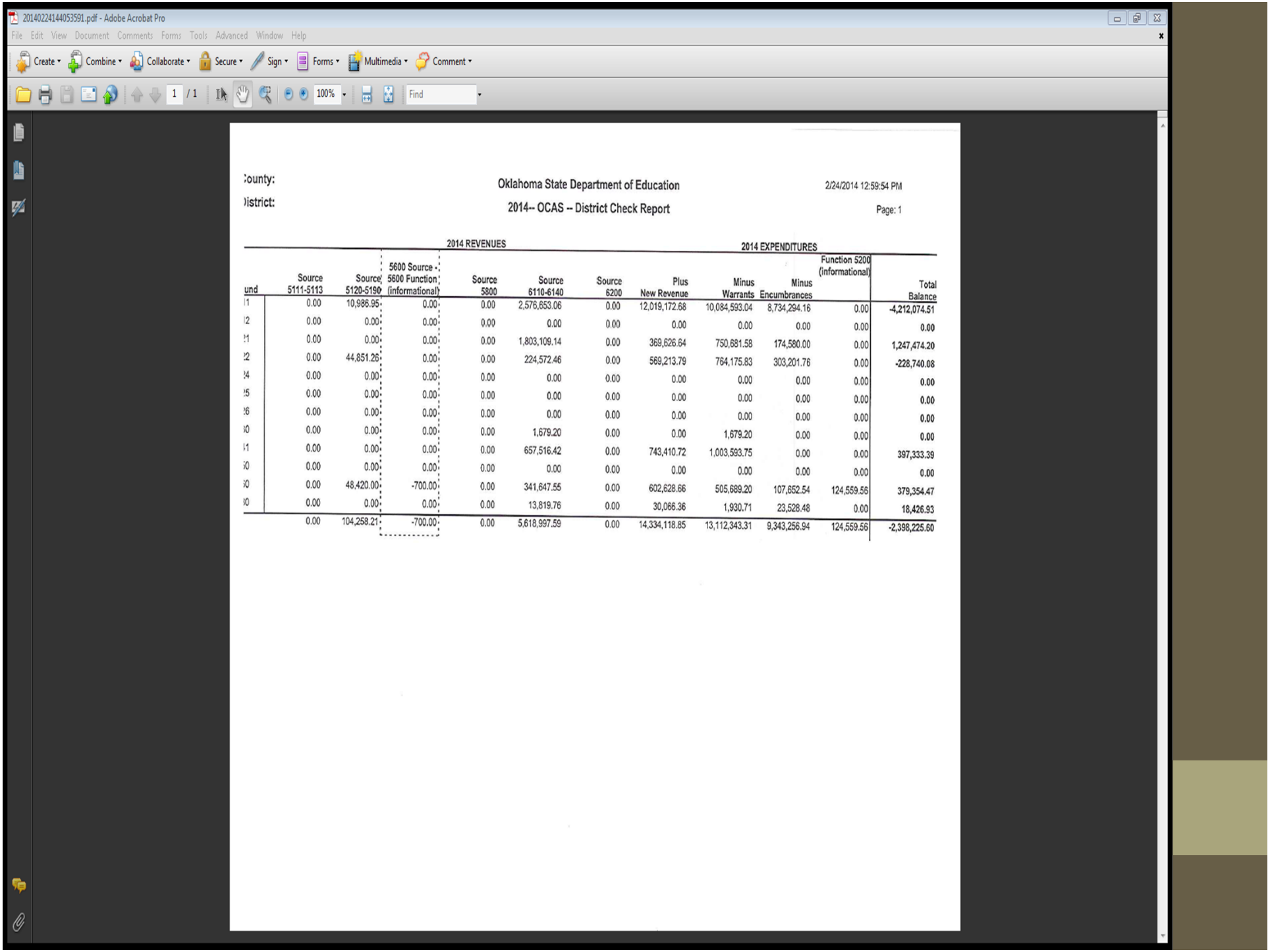
14	75666578	2013	24	I057	11	0	1000	110	100	1020	210	105	0	0	67160.68	105	########	95420	########	95420	13
15	75666579	2013	24	I057	11	0	1000	110	100	1020	210	120	0	0	181488.2	120	########	95420	########	95420	14
16	75666580	2013	24	I057	11	0	1000	110	100	1020	210	125	0	0	42760.7	125	########	95420	########	95420	15
17	75666581	2013	24	I057	11	0	1000	110	100	1020	210	130	0	0	224252.8	130	########	95420	########	95420	16
18	75666582	2013	24	I057	11	0	1000	110	100	1020	210	132	0	0	102060.5	132	########	95420	########	95420	17
19	75666583	2013	24	I057	11	0	1000	110	100	1020	210	137	0	0	73888.23	137	########	95420	########	95420	18
20	75666584	2013	24	I057	11	0	1000	110	100	1020	210	140	0	0	64514.78	140	########	95420	########	95420	19
21	75666585	2013	24	I057	11	0	1000	110	100	1020	210	160	0	0	67856.59	160	########	95420	########	95420	20
22	75666586	2013	24	I057	11	0	1000	110	100	1020	210	165	0	0	107390.8	165	########	95420	########	95420	21
23	75666587	2013	24	I057	11	0	1000	110	100	1020	210	170	0	0	87171.12	170	########	95420	########	95420	22
24	75666588	2013	24	I057	11	0	1000	110	100	1020	210	175	0	0	140369.7	175	########	95420	########	95420	23
25	75666589	2013	24	I057	11	0	1000	110	100	1050	210	105	0	0	352054.8	105	########	95420	########	95420	24
26	75666590	2013	24	I057	11	0	1000	110	100	1050	210	120	0	0	643200.7	120	########	95420	########	95420	25
27	75666591	2013	24	I057	11	0	1000	110	100	1050	210	125	0	0	210044.8	125	########	95420	########	95420	26
28	75666592	2013	24	I057	11	0	1000	110	100	1050	210	130	0	0	542000.1	130	########	95420	########	95420	27
29	75666593	2013	24	I057	11	0	1000	110	100	1050	210	132	0	0	564943	132	########	95420	########	95420	28
30	75666594	2013	24	I057	11	0	1000	110	100	1050	210	137	0	0	329300.5	137	########	95420	########	95420	29



County:

District:

Oklahoma State Department of Education

2014-- OCAS -- District Check Report

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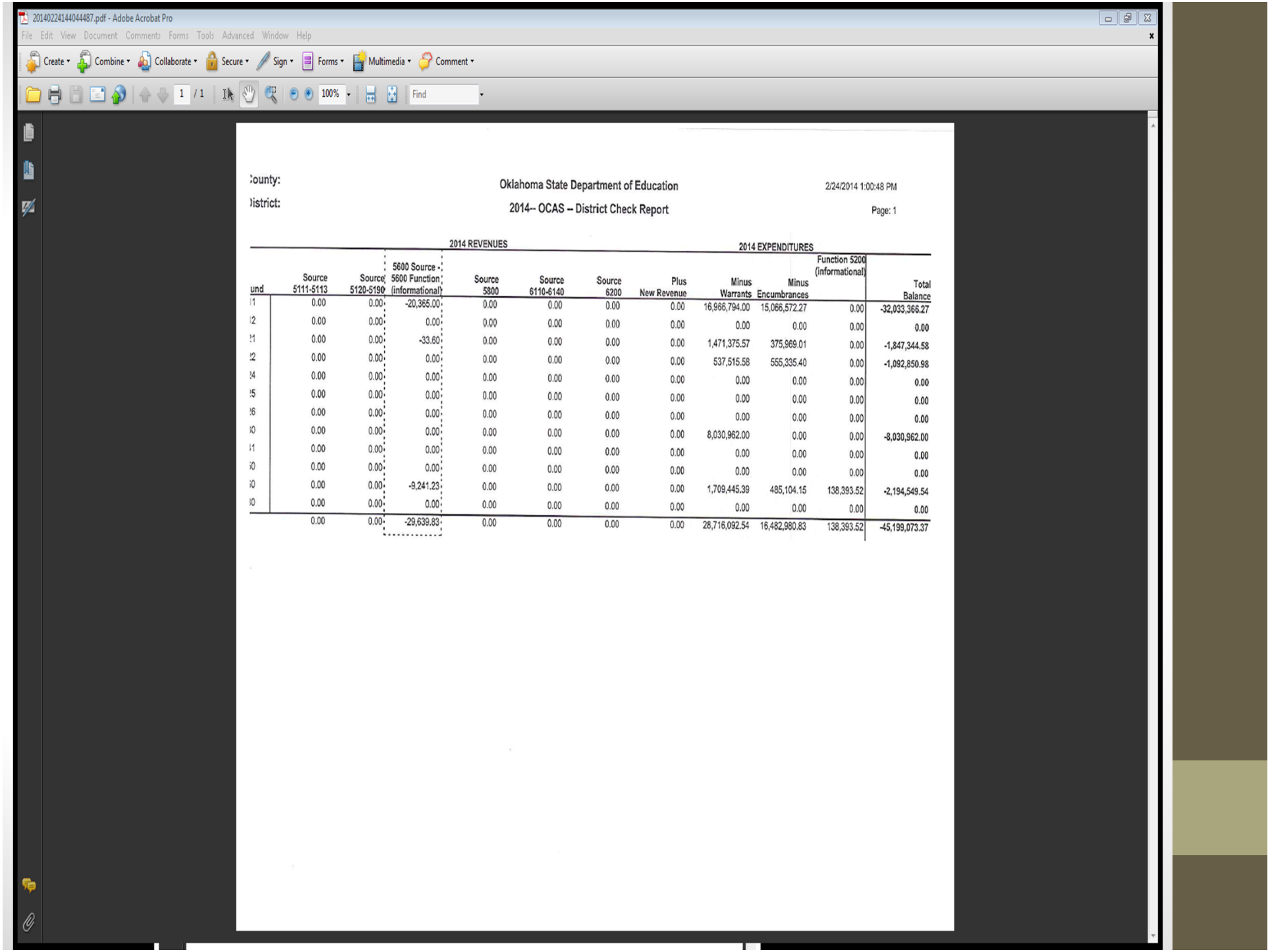
	2014 REVENUES						2014 EXPENDITURES				
und	Source 5111-5113	Source 5120-5190	5600 Source 5600 Function (informational)	Source 5800	Source 6110-6140	Source 6200	Plus New Revenue	Minus Warrants	Minus Encumbrances	Function 5200 (informational)	Total Balance
11	0.00	10,986.95	0.00	0.00	2,576,653.06	0.00	12,019,172.68	10,084,593.04	8,734,294.16	0.00	-4,212,074.51
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	0.00	0.00	0.00	0.00	1,803,109.14	0.00	369,626.64	750,681.58	174,580.00	0.00	1,247,474.20
22	0.00	44,851.26	0.00	0.00	224,572.46	0.00	569,213.79	764,175.83	303,201.76	0.00	-228,740.08
24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	0.00	0.00	0.00	0.00	1,679.20	0.00	0.00	1,679.20	0.00	0.00	0.00
41	0.00	0.00	0.00	0.00	657,516.42	0.00	743,410.72	1,003,593.75	0.00	0.00	397,333.39
50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	0.00	48,420.00	-700.00	0.00	341,647.55	0.00	602,628.66	505,689.20	107,652.54	124,559.56	379,354.47
90	0.00	0.00	0.00	0.00	13,819.76	0.00	30,066.36	1,930.71	23,528.48	0.00	18,426.93
	0.00	104,258.21	-700.00	0.00	5,618,997.59	0.00	14,334,118.85	13,112,343.31	9,343,256.94	124,559.56	-2,398,225.60



County:

District:

Oklahoma State Department of Education

2014-- OCAS -- District Check Report

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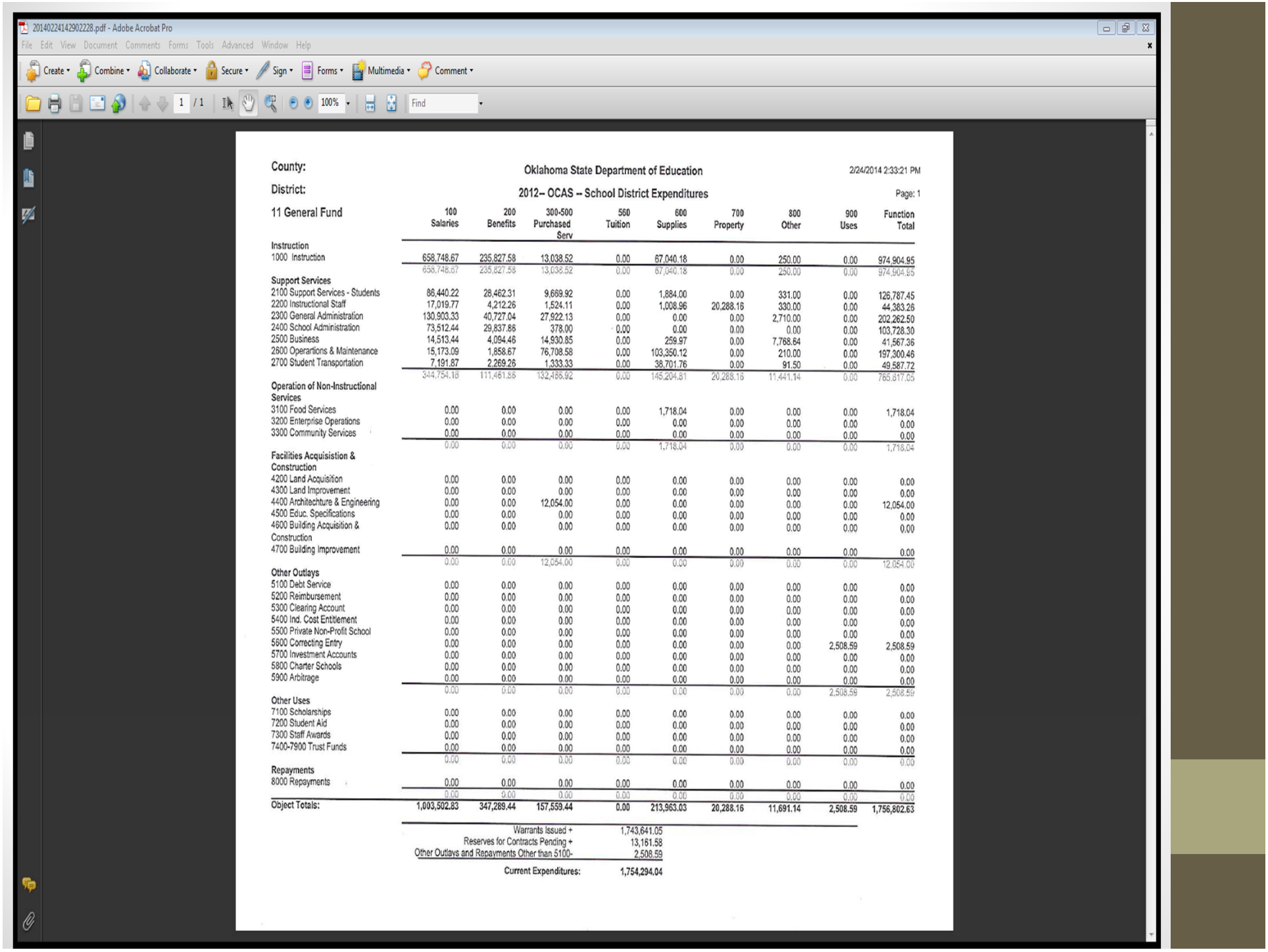
	2014 REVENUES						2014 EXPENDITURES			
und	Source 5111-5113	Source 5120-5190	5600 Source - 5600 Function (informational)	Source 5800	Source 6110-6140	Source 6200	Plus New Revenue	Minus Warrants	Minus Encumbrances	Function 5200 (informational)	Total Balance
11	0.00	0.00	-20,365.00	0.00	0.00	0.00	0.00	16,966,794.00	15,066,572.27	0.00	-32,033,366.27
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	0.00	0.00	-33.60	0.00	0.00	0.00	0.00	1,471,375.57	375,969.01	0.00	-1,847,344.58
22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	537,515.58	555,335.40	0.00	-1,092,850.98
24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,030,962.00	0.00	0.00	-8,030,962.00
41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	0.00	0.00	-9,241.23	0.00	0.00	0.00	0.00	1,709,445.39	485,104.15	138,393.52	-2,194,549.54
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	-29,639.83	0.00	0.00	0.00	0.00	28,716,092.54	16,482,980.83	138,393.52	-45,199,073.37



County:

District:

Oklahoma State Department of Education

2012-- OCAS -- School District Expenditures

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11 General Fund

	100 Salaries	200 Benefits	300-500 Purchased Serv	560 Tuition	600 Supplies	700 Property	800 Other	900 Uses	Function Total
Instruction									
1000 Instruction	658,748.67	235,827.58	13,038.52	0.00	67,040.18	0.00	250.00	0.00	974,904.95
	658,748.67	235,827.58	13,038.52	0.00	67,040.18	0.00	250.00	0.00	974,904.95
Support Services									
2100 Support Services - Students	86,440.22	28,462.31	9,669.92	0.00	1,884.00	0.00	331.00	0.00	126,787.45
2200 Instructional Staff	17,019.77	4,212.26	1,524.11	0.00	1,008.96	20,288.16	330.00	0.00	44,383.26
2300 General Administration	130,903.33	40,727.04	27,922.13	0.00	0.00	0.00	2,710.00	0.00	202,262.50
2400 School Administration	73,512.44	29,837.86	378.00	0.00	0.00	0.00	0.00	0.00	103,728.30
2500 Business	14,513.44	4,094.46	14,930.85	0.00	259.97	0.00	7,768.64	0.00	41,567.36
2600 Operartions & Maintenance	15,173.09	1,858.67	76,708.58	0.00	103,350.12	0.00	210.00	0.00	197,300.46
2700 Student Transportation	7,191.87	2,269.26	1,333.33	0.00	38,701.76	0.00	91.50	0.00	49,587.72
	344,754.16	111,461.86	132,486.92	0.00	145,204.81	20,288.16	11,441.14	0.00	765,817.05
Operation of Non-Instructional Services									
3100 Food Services	0.00	0.00	0.00	0.00	1,718.04	0.00	0.00	0.00	1,718.04
3200 Enterprise Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300 Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	1,718.04	0.00	0.00	0.00	1,718.04
Facilities Acquisistion & Construction									
4200 Land Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4300 Land Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4400 Architechture & Engineering	0.00	0.00	12,054.00	0.00	0.00	0.00	0.00	0.00	12,054.00
4500 Educ. Specifications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4600 Building Acquisition & Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700 Building Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	12,054.00	0.00	0.00	0.00	0.00	0.00	12,054.00
Other Outlays									
5100 Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200 Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5300 Clearing Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400 Ind. Cost Entitlement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5500 Private Non-Profit School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5600 Correcting Entry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,508.59	2,508.59
5700 Investment Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5800 Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5900 Arbitrage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,508.59	2,508.59
Other Uses									
7100 Scholarships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7200 Student Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7300 Staff Awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7400-7900 Trust Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Repayments									
8000 Repayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Object Totals:	**1,003,502.83**	**347,289.44**	**157,559.44**	**0.00**	**213,963.03**	**20,288.16**	**11,691.14**	**2,508.59**	**1,756,802.63**

Warrants Issued +	1,743,641.05
Reserves for Contracts Pending +	13,161.58
Other Outlays and Repayments Other than 5100-	2,508.59
Current Expenditures:	**1,754,294.04**

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County:

District:

Oklahoma State Department of Education

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2013-- OCAS -- School District Expenditures

11 General Fund

	100 Salaries	200 Benefits	300-500 Purchased Serv	560 Tuition	600 Supplies	700 Property	800 Other	900 Uses	Function Total
Instruction									
1000 Instruction	636,765.42	235,100.13	15,512.76	1,500,000.00	80,546.45	0.00	2,235.00	0.00	2,470,159.76
	636,765.42	235,100.13	15,512.76	1,500,000.00	80,546.45	0.00	2,235.00	0.00	2,470,159.76
Support Services									
2100 Support Services - Students	87,621.44	30,925.07	12,942.10	0.00	0.00	0.00	211.00	0.00	131,699.61
2200 Instructional Staff	38,144.12	11,984.49	1,975.08	0.00	9,615.71	0.00	1,233.00	0.00	62,952.40
2300 General Administration	142,446.92	43,031.03	22,277.24	0.00	0.00	0.00	2,225.00	0.00	209,980.19
2400 School Administration	67,615.88	27,949.21	0.00	0.00	0.00	0.00	0.00	0.00	95,565.09
2500 Business	15,127.00	4,637.07	25,821.55	0.00	661.29	0.00	8,323.59	0.00	54,570.50
2600 Operartions & Maintenance	25,943.94	2,479.60	90,267.19	0.00	113,548.32	0.00	0.00	0.00	232,239.05
2700 Student Transportation	14,232.76	1,905.68	27,832.00	0.00	41,313.85	0.00	136.50	0.00	85,420.79
	391,132.06	122,912.15	181,115.16	0.00	165,139.17	0.00	12,129.09	0.00	872,427.63
Operation of Non-Instructional Services									
3100 Food Services	427.90	41.02	1,935.25	0.00	0.00	0.00	0.00	0.00	2,404.17
3200 Enterprise Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300 Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	427.90	41.02	1,935.25	0.00	0.00	0.00	0.00	0.00	2,404.17
Facilities Acquisistion & Construction									
4200 Land Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4300 Land Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4400 Architechture & Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4500 Educ. Specifications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4600 Building Acquisition & Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700 Building Improvement	0.00	0.00	3,677.64	0.00	0.00	0.00	0.00	0.00	3,677.64
	0.00	0.00	3,677.64	0.00	0.00	0.00	0.00	0.00	3,677.64
Other Outlays									
5100 Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200 Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5300 Clearing Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400 Ind. Cost Entitlement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5500 Private Non-Profit School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5600 Correcting Entry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	278.33	278.33
5700 Investment Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5800 Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5900 Arbitrage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	278.33	278.33
Other Uses									
7100 Scholarships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7200 Student Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7300 Staff Awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7400-7900 Trust Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Repayments									
8000 Repayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Object Totals:	1,028,325.38	358,053.30	202,240.81	1,500,000.00	245,685.62	0.00	14,364.09	278.33	3,348,947.53

Warrants Issued +	3,248,299.40
Reserves for Contracts Pending +	100,648.13
Other Outlays and Repayments Other than 5100-	278.33
Current Expenditures:	3,348,669.20

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	2012	2013	Difference	Percent Change
Salaries				
Certified - Instructional	619,275.37	579,377.29	-39,898.08	-6.44 %
Non-Certified - Instructional	39,473.30	57,388.13	17,914.83	45.38 %
Other Certified - Student Support	87,349.03	92,390.36	5,041.33	5.77 %
Non-Certified - Office Personnel	88,305.44	115,678.35	27,372.91	31.00 %
Certified - General District Administration	89,804.29	92,202.77	2,398.48	2.67 %
Certified - School Administration	56,930.44	50,683.88	-6,246.56	-10.97 %
Operation & Maintenance	52,839.17	66,747.82	13,908.65	26.32 %
Student Transportation	7,191.87	14,232.76	7,040.89	97.90 %
Non-Instructional Services	34,345.40	34,123.27	-222.13	-0.65 %
Facilites	0.00	0.00	0.00	0.00 %
	1,075,514.31	1,102,824.63	27,310.32	2.54 %
Employee Benefits				
State Retirement	160,003.62	160,036.28	32.66	0.02 %
Social Security	79,483.57	81,016.53	1,532.96	1.93 %
Other Employee Benefits	125,254.84	135,738.51	10,483.67	8.37 %
	364,742.03	376,791.32	12,049.29	3.30 %
Purchased Services				
Professional & Technical	71,494.99	63,324.74	-8,170.25	-11.43 %
Property Services	263,282.29	222,053.75	-41,228.54	-15.66 %
Other(Except Travel)	61,030.80	1,578,220.95	1,517,190.15	2,485.94 %
Travel	6,403.76	15,322.74	8,918.98	139.28 %
	402,211.84	1,878,922.18	1,476,710.34	367.15 %
Supplies & Materials				
Supplies, General	76,039.07	81,481.07	5,442.00	7.16 %
Energy	85,307.64	99,579.24	14,271.60	16.73 %
Food & Milk	87,542.52	76,805.83	-10,736.69	-12.26 %
Books	0.00	2,084.55	2,084.55	0.00 %
Periodicals, Newspapers, Magazines	369.00	369.00	0.00	0.00 %
State Adopted TextBooks	0.00	0.00	0.00	0.00 %
Supplemental TextBooks	0.00	0.00	0.00	0.00 %
Workbooks	0.00	64.00	64.00	0.00 %
Binding & Repair, Other	0.00	0.00	0.00	0.00 %
Specialized Supplies and Materials	68,508.81	89,950.74	21,441.93	31.30 %
Resale	37,346.45	48,183.92	10,837.47	29.02 %
Student and Staff Expenditures	29,365.94	13,799.44	-15,566.50	-53.01 %
	384,479.43	412,317.79	27,838.36	7.24 %
Properties				
Land & Improvements	0.00	0.00	0.00	0.00 %
Buildings	0.00	0.00	0.00	0.00 %
Equipment	20,288.16	6,411.40	-13,876.76	-68.40 %
Vehicles	0.00	0.00	0.00	0.00 %
Depreciation	0.00	0.00	0.00	0.00 %
	20,288.16	6,411.40	-13,876.76	-68.40 %
Other Objects				
Dues, Fees, & Judgments	12,798.00	16,929.50	4,131.50	32.28 %
Interest	17,932.50	20,650.00	2,717.50	15.15 %
Game Contracts	4,680.01	100.00	-4,580.01	-97.86 %
Registrations	1,161.50	2,019.50	858.00	73.87 %
Revaluation Fees	6,468.64	6,155.59	-313.05	-4.84 %
Student Aid Payments	0.00	0.00	0.00	0.00 %
Miscellaneous Expenditures	1,462.26	1,390.00	-72.26	-4.94 %
Redemption of Principal	140,000.00	140,000.00	0.00	0.00 %
Housing Authority Obligation	0.00	0.00	0.00	0.00 %
Reimbursements	27,143.97	20,004.24	-7,139.73	-26.30 %
Payment to Escrow Agents	0.00	0.00	0.00	0.00 %
Cash/Change	34,640.00	29,230.00	-5,410.00	-15.62 %
Petty Cash	400.00	0.00	-400.00	-100.00 %
Fund Transfer	0.00	0.00	0.00	0.00 %
Fuel and Sales Tax	0.00	0.00	0.00	0.00 %
Investment Fund	0.00	0.00	0.00	0.00 %
	246,686.88	236,478.83	-10,208.05	-4.14 %
	2,493,922.65	4,013,746.15	1,519,823.50	60.94 %

DISTINGUISHING EQUIPMENT AND FURNITURE FROM MATERIALS AND SUPPLIES

At first NO, item is declared "supply"*.

Lasts more than one year ⇨ NO

⇩

Repair rather than replace ⇨ NO

⇩

Independent unit rather than being incorporated into another unit item ⇨ NO

⇩

Exceeds minimum dollar value mandated by state or other governmental unit (with due regard for group control of some items, e.g., $2,500) ⇨ NO

⇩

EQUIPMENT
(700 Series*)

*** Items such as computers or chairs may be identified as "Durable Supplies" because of the cost. However, these are still equipment and furniture. All equipment and furniture purchased with federal funds should be tagged and listed on the district inventory.**

SUPPLIES

Consumable: General supplies that intended to be used up or discarded after use rather than repaired (i.e., paper products, cleaning products, disks, CDs) with an acquisition cost of less than $2,500. Refer to Object Code 610 or 680 series.

Durable: Items lasting longer than one year with an acquisition cost of less than $2,500. Refer to Object Code 650 series.

What the SDE Wants

OCAS DEADLINE SUBMISSION

70 O.S. § 5-135.2

- C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.

- D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet web site for the Department in a form that is accessible to the public.

What the SDE Wants

Administrative Rules

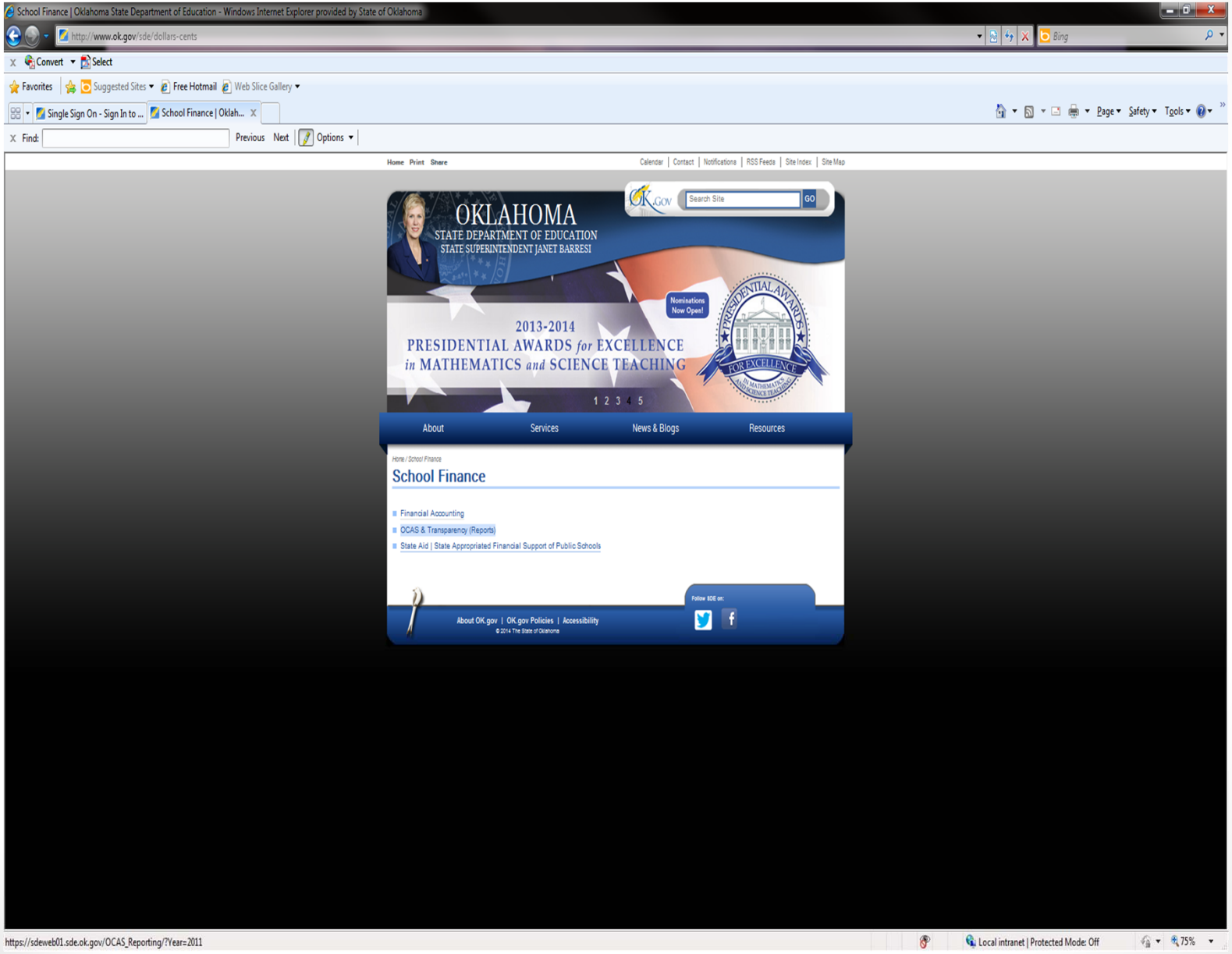
OAC 210:25-5-4. Accounting

(b) The year-end financial report recording and summarizing all revenue and expenditure financial transactions will be completed and certified on the **due date**.

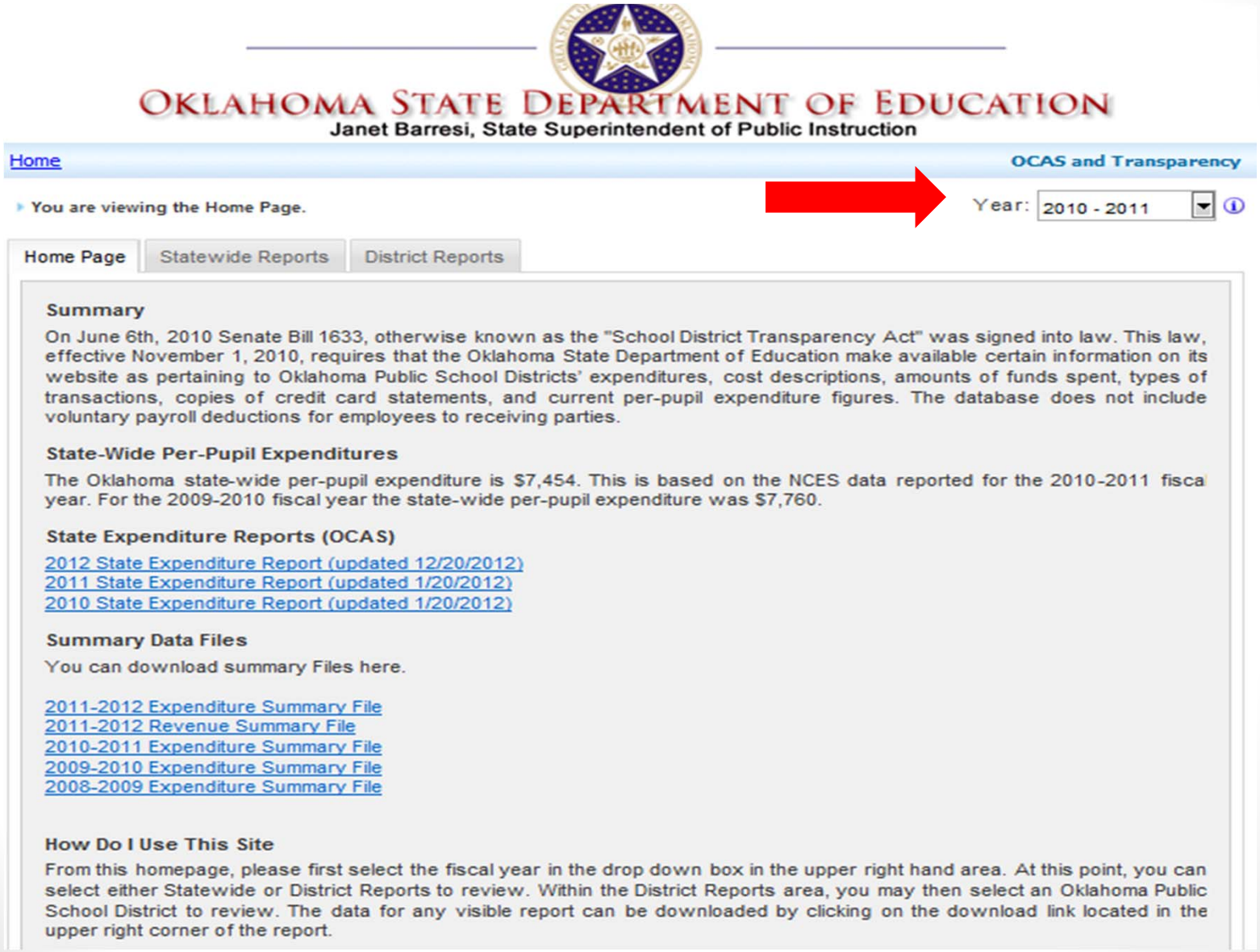
(c) The school district must inform the Financial Accounting Section of the State Department of Education of any changes made at the district level to any of the financial transactions already submitted to the State Department of Education. Further, none of the data submitted by Law can be changed or altered by either the school district or the Financial Accounting Section after **November 15 of each year**.

Transparency Site

Transparency Site



Transparency Site



OKLAHOMA STATE DEPARTMENT OF EDUCATION

Janet Barresi, State Superintendent of Public Instruction

Home | OCAS and Transparency

You are viewing the Home Page.

Year: 2010 - 2011

Home Page | Statewide Reports | District Reports

Summary

On June 6th, 2010 Senate Bill 1633, otherwise known as the "School District Transparency Act" was signed into law. This law, effective November 1, 2010, requires that the Oklahoma State Department of Education make available certain information on its website as pertaining to Oklahoma Public School Districts' expenditures, cost descriptions, amounts of funds spent, types of transactions, copies of credit card statements, and current per-pupil expenditure figures. The database does not include voluntary payroll deductions for employees to receiving parties.

State-Wide Per-Pupil Expenditures

The Oklahoma state-wide per-pupil expenditure is $7,454. This is based on the NCES data reported for the 2010-2011 fiscal year. For the 2009-2010 fiscal year the state-wide per-pupil expenditure was $7,760.

State Expenditure Reports (OCAS)

2012 State Expenditure Report (updated 12/20/2012)
2011 State Expenditure Report (updated 1/20/2012)
2010 State Expenditure Report (updated 1/20/2012)

Summary Data Files

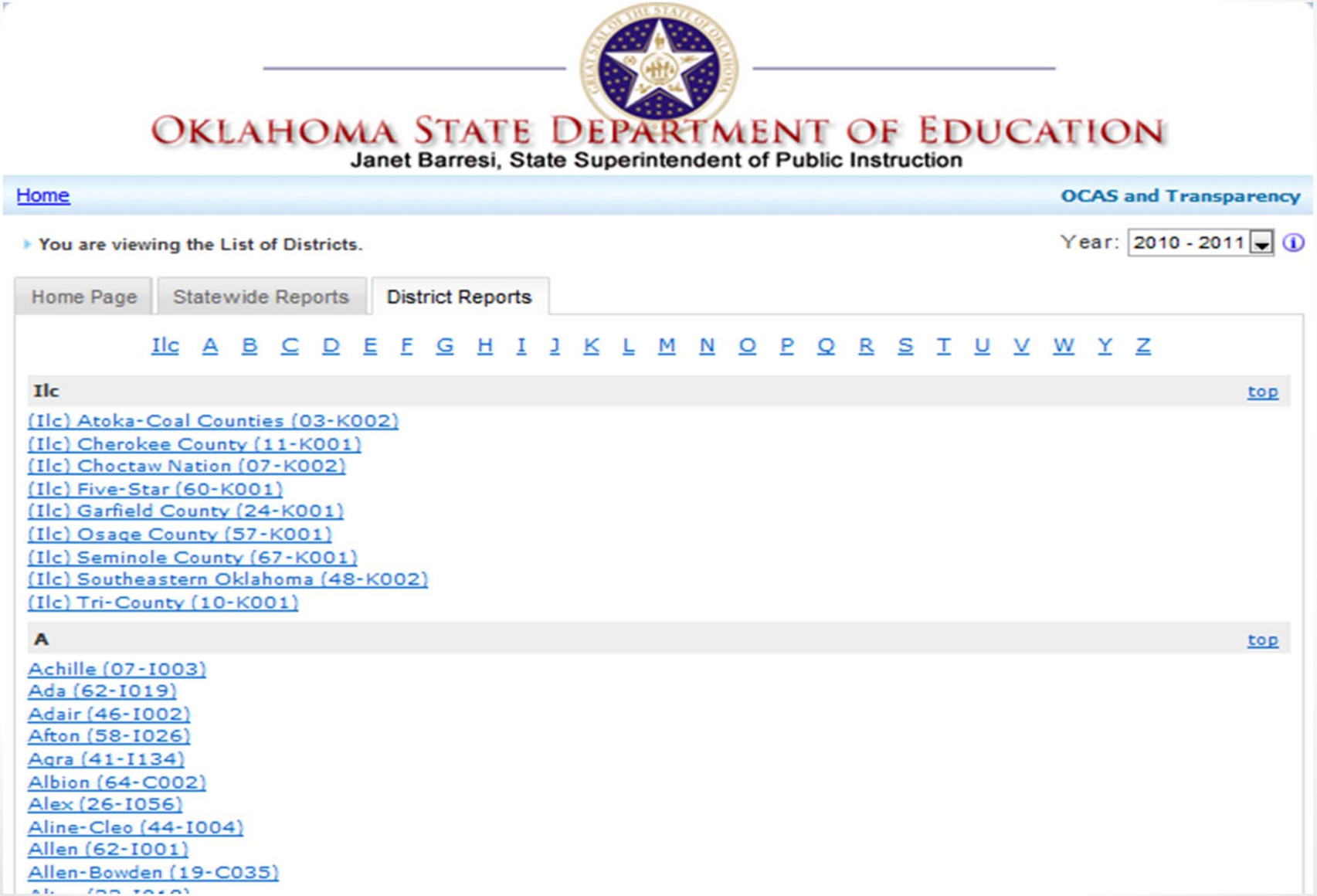
You can download summary Files here.

2011-2012 Expenditure Summary File
2011-2012 Revenue Summary File
2010-2011 Expenditure Summary File
2009-2010 Expenditure Summary File
2008-2009 Expenditure Summary File

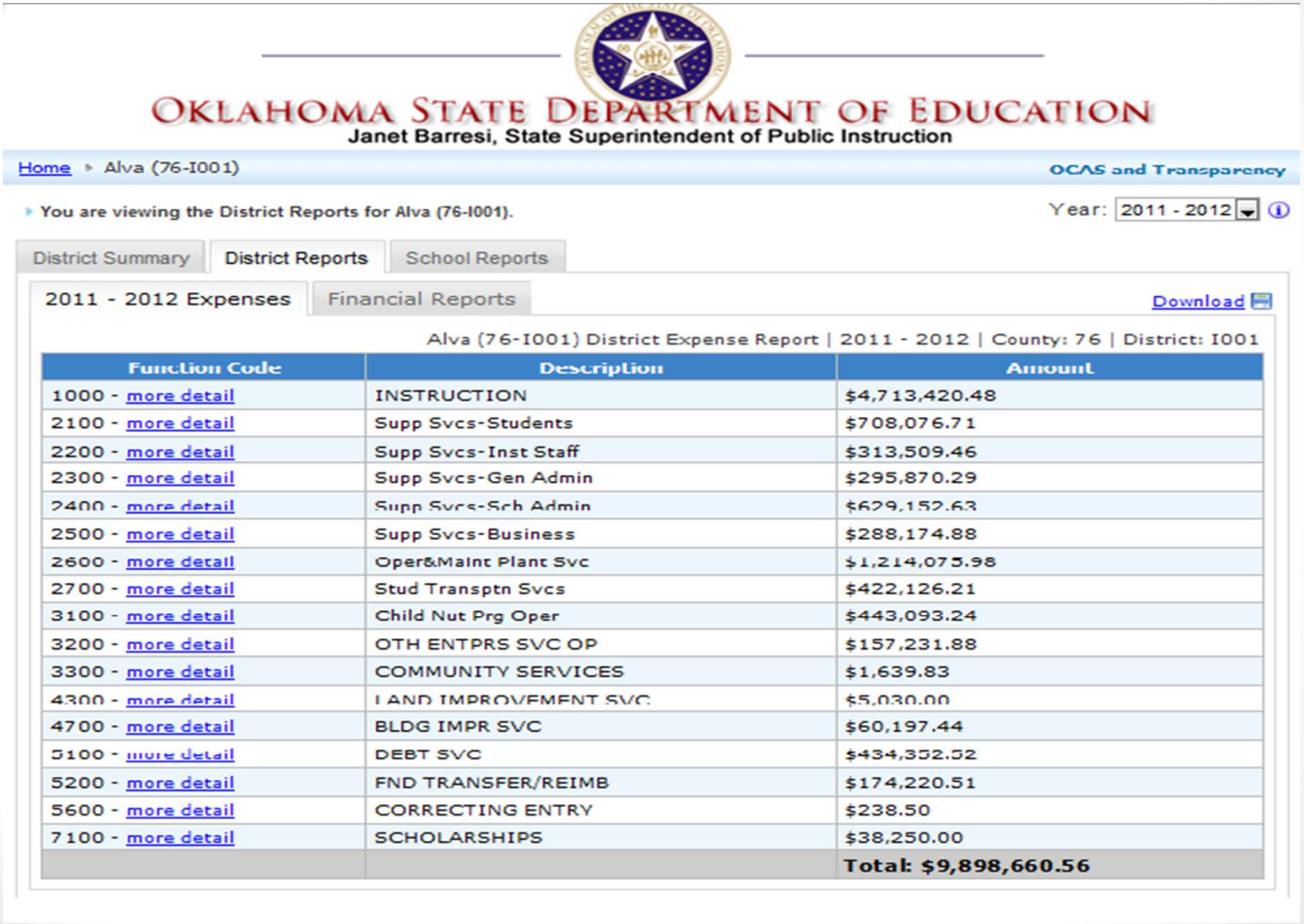
How Do I Use This Site

From this homepage, please first select the fiscal year in the drop down box in the upper right hand area. At this point, you can select either Statewide or District Reports to review. Within the District Reports area, you may then select an Oklahoma Public School District to review. The data for any visible report can be downloaded by clicking on the download link located in the upper right corner of the report.

Transparency Site



Transparency Site



OKLAHOMA STATE DEPARTMENT OF EDUCATION

Janet Barresi, State Superintendent of Public Instruction

Home ▸ Alva (76-I001) OCAS and Transparency

You are viewing the District Reports for Alva (76-I001). Year: 2011 - 2012

District Summary | District Reports | School Reports

2011 - 2012 Expenses | Financial Reports Download

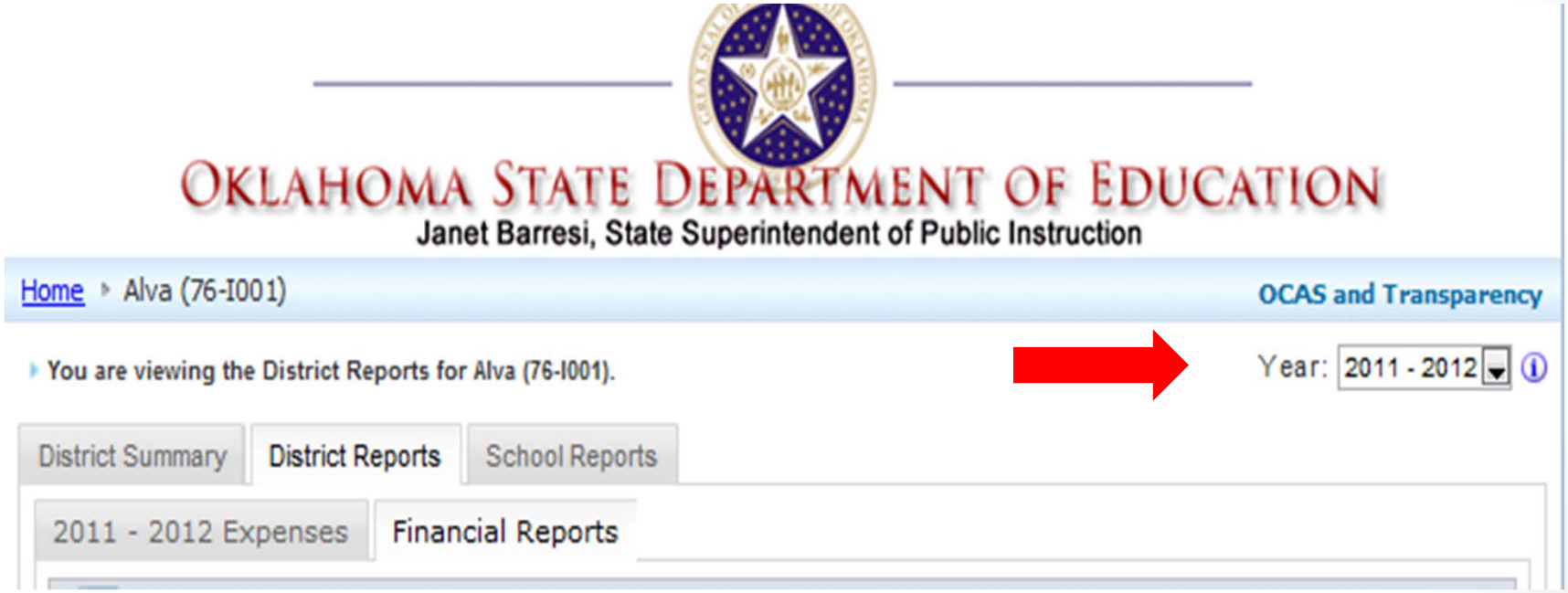
Alva (76-I001) District Expense Report | 2011 - 2012 | County: 76 | District: I001

Function Code	Description	Amount
1000 - more detail	INSTRUCTION	$4,713,420.48
2100 - more detail	Supp Svcs-Students	$708,076.71
2200 - more detail	Supp Svcs-Inst Staff	$313,509.46
2300 - more detail	Supp Svcs-Gen Admin	$295,870.29
2400 - more detail	Supp Svcs-Sch Admin	$629,152.63
2500 - more detail	Supp Svcs-Business	$288,174.88
2600 - more detail	Oper&Maint Plant Svc	$1,214,073.98
2700 - more detail	Stud Transptn Svcs	$422,126.21
3100 - more detail	Child Nut Prg Oper	$443,093.24
3200 - more detail	OTH ENTPRS SVC OP	$157,231.88
3300 - more detail	COMMUNITY SERVICES	$1,639.83
4300 - more detail	LAND IMPROVEMENT SVC	$5,030.00
4700 - more detail	BLDG IMPR SVC	$60,197.44
5100 - more detail	DEBT SVC	$434,352.52
5200 - more detail	FND TRANSFER/REIMB	$174,220.51
5600 - more detail	CORRECTING ENTRY	$238.50
7100 - more detail	SCHOLARSHIPS	$38,250.00
		Total: $9,898,660.56

Transparency Site

Transparency Site

IT IS VERY IMPORTANT TO REMEMBER TO CHANGE THE FISCAL YEAR



Financial Accounting Contact Information 405-521-2517

Nancy Hughes, Executive Director
Nancy.Hughes@sde.ok.gov

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Katherine.Black@sde.ok.gov

Pam Honeysuckle, Financial Specialist
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Iona Martin, Financial Specialist
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OKLAHOMA
STATE DEPARTMENT *of* EDUCATION

JANET BARRESI
STATE SUPERINTENDENT
of PUBLIC INSTRUCTION

Encumbrance Clerks and Treasurers

Iona Martin
Financial Accounting

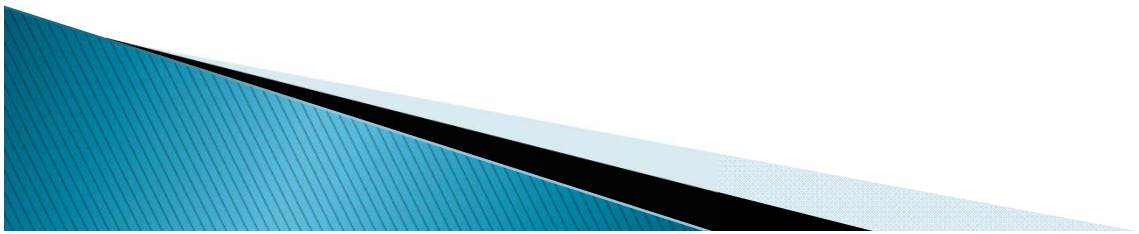
It's The Law !!!

Encumbrance Clerks

- Oklahoma Statutes 70 § 5-119
- Oklahoma Administrative Code Title 210:25-5-10
- School Laws of Oklahoma, Section 77, Paragraph B

District Treasurers

- Oklahoma Statutes 70 § 5-114, 115 and 116
- Oklahoma Administrative Code Title 210:25-5-11
- School Laws of Oklahoma, Sections 63-67



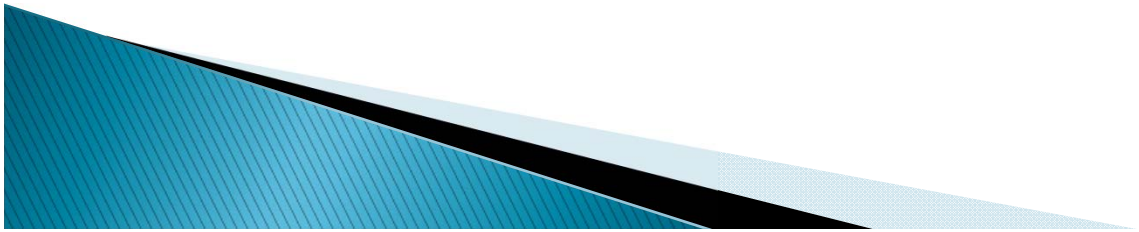
Training Requirements

Oklahoma Statutes 70 § 5-190

"The encumbrance clerk and district treasurer are to receive training on the school finance laws of Oklahoma, accounting, ethics, and the duties and responsibilities of their positions."

New Employees– Must complete12 hours of required training within 9 months of employment.

All Others – Must complete 12 hours of required training every 3 years.

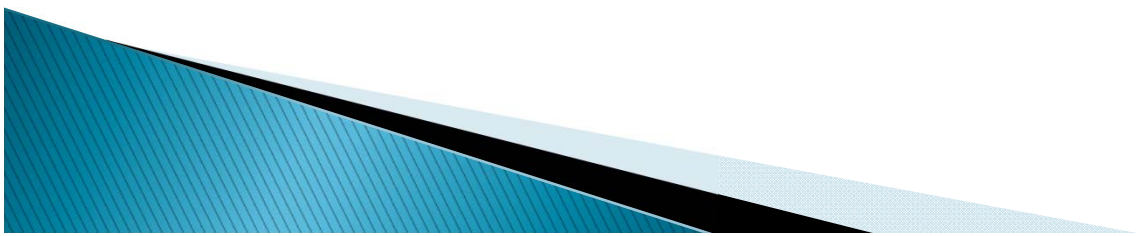


Training Requirements

The SDE Accreditation Officer will verify that the district staff has complied with the training requirements.

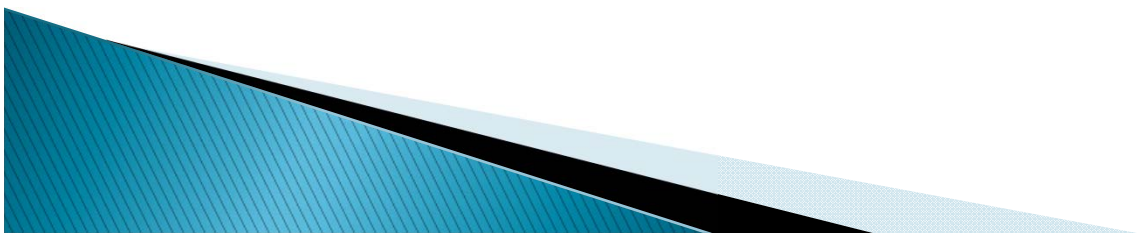
Failure to comply with the requirements will result in the district receiving a deficiency.

This does not apply to a County Treasurer acting as a District Treasurer.



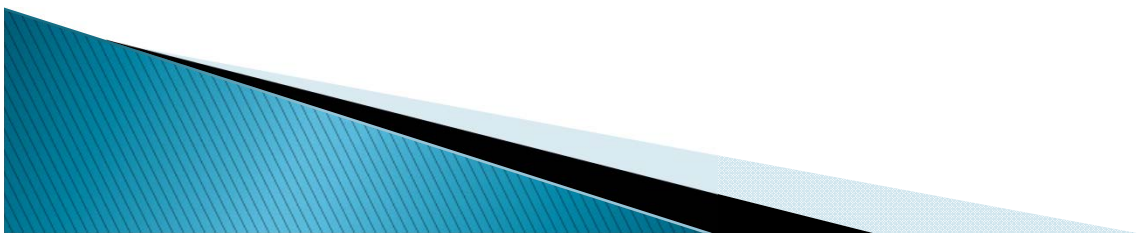
An Encumbrance Clerk …

- Shall be employed by the board of education.
- May also serve as Minutes Clerk.
- Must have a surety bond of $1,000.
- Shall maintain an Appropriation and Encumbrance Ledger.
- Determine if the encumbrances are for the purpose of the appropriation charged.



An Encumbrance Clerk …

- Verify the encumbrance do not exceed the allowable appropriations.
- May complete purchase orders.
- Shall transmit warrants to vendor(s).
- May perform other duties as the board or its committees may require.



An Encumbrance Clerk Needs …

- A current OCAS Manual.
- A supply of approved warrant blanks.
- A list of authorized district purchasing agents.
- A copy of the following forms:
  - Estimate of Needs
  - Request for approval of State Aid and/or Federal Funds
  - Cash Fund Estimate and Request for Appropriation
  - Supplemental Estimate
- Other forms to meet the board's requirements.

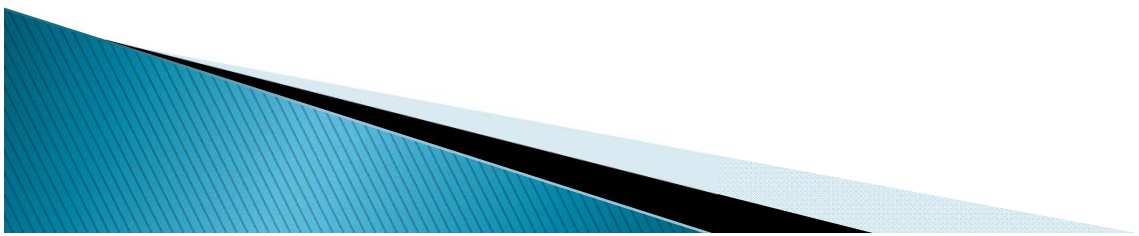
The Expenditure Story

- The approved requisitions is received by the Encumbrance Clerk.
- The funds are encumbered which creates the purchase order.
- The order for the goods or services is placed.
- The goods arrive or the services are provided.
- The approved purchasing agent signs the invoice.

The Expenditure Story

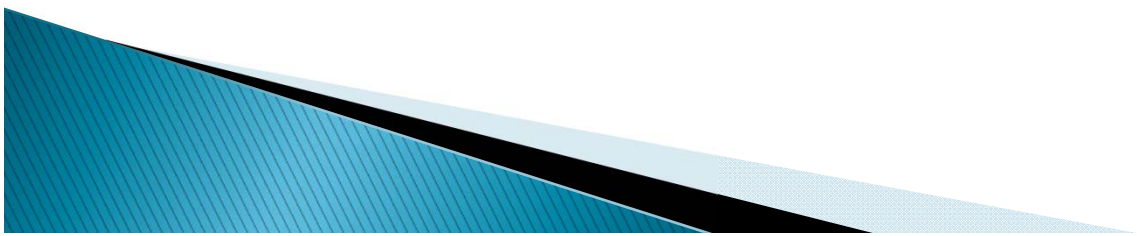
- The purchase order is approved by the board of education.
- The vendor is paid with a warrant.
- Write the warrant number on copy of the purchase order and attach to original invoice.

And that is how the “I Need” becomes “It’s Paid!”



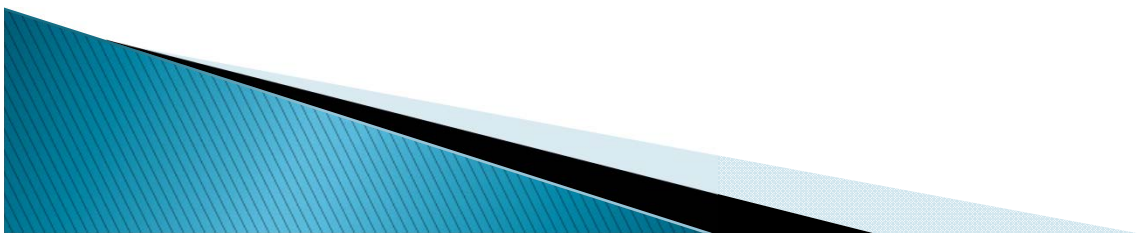
A District Treasurer …

- Must be a resident of the State but does not have to reside in the school district.
- Reports to the board of education.
- Can be the county treasurer or appointed by the district.
- Can serve more than one district.
- Can not serve as the board clerk or encumbrance clerk
- Can serve as the minutes clerk



A District Treasurer …

- Must have a current OCAS Manual
- Must use OCAS to classify all receipts
- Must have a bond equal to the amount of funds the local board estimates the treasurer will have on hand at any time during the current year. The bond cannot be required to be more than required for a county treasurer.
- Receives money from the following:
  - County offices
  - State government
  - Local residents
  - The federal government



A District Treasurer …

- Receives and disburses monies of the district and maintains an accurate accounting of these transactions in a separate cash ledger for each fund. This should include the date and classification of each collection or disbursement.
- All deposits made shall be secured as provided for in the Security for Local Public Deposits Act.
- Shall deposit receipts totaling more than $100 no later than the next banking day. Receipts totaling less than $100 should be deposited within one week.
- Registers and pays warrants/checks.

A District Treasurer …

- Pay bond principal and interest payments
- Invest district funds according to the written investment policy of the district.
- Make sure that all deposits are covered by adequate collateral pledged.

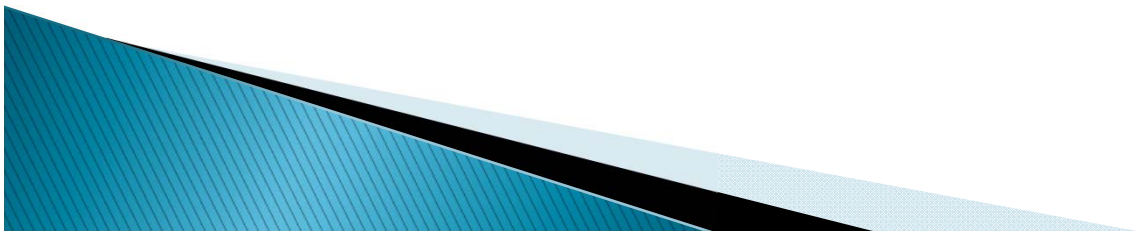
  School Laws of Oklahoma, Section 646.5 – Security For Public Deposits

  School Laws of Oklahoma, Section 646.6 – Collateral For Public Deposits

  Oklahoma Statutes 62 § 517.5

A District Treasurer …

- Maintain an accurate investment ledger for each fund. It should include the following for Purchased Investments:
  - The investment number
  - Date of purchase
  - Number of treasurer's check
  - Amount of investment
  - The investment's maturity date
  - The interest rate
  - The description of the investment and financial institution.



A District Treasurer …

The investment ledger should include the following for Liquidated Investments:

- The investment number
- The date of liquidation
- The original amount of the investment
- The interest earned.

Income received on an investment may be placed in any of the following funds:

- The fund from which the investment was made
- The general fund
- The building fund
- The sinking fund

A District Treasurer …

- Have a completed bank reconciliation – Weekly or Monthly
- If requested by the board, the treasurer shall submit a written report of the financial condition of the district at any board meeting or any committee appointed to examine the financial accounts of the district.
- Must verify that all warrants show the following:
  - Warrant number
  - Fiscal Year
  - Fund

A District Treasurer shall keep computerized records for …

Treasurer's General Ledger

Treasurer's Cash Ledger

Treasurer's Investment Ledger

Treasurer's Warrant Ledger

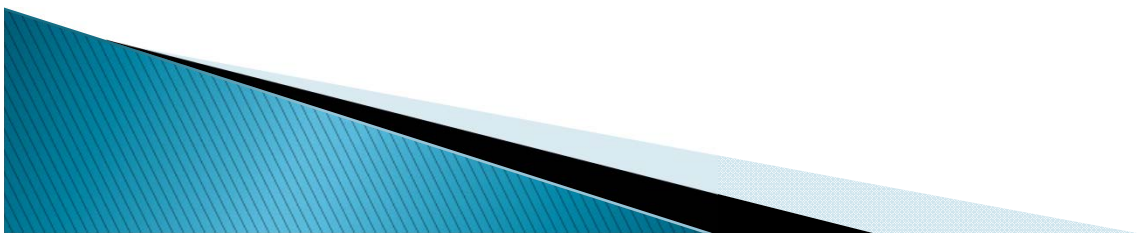
Treasurer's Receipt

Treasurer's Check

Bond Register

Deposit Books

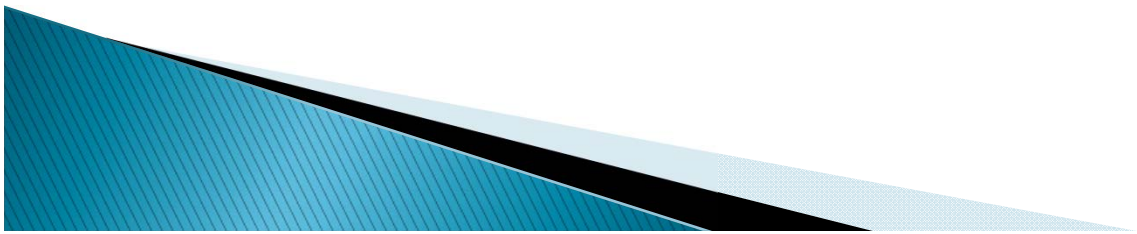
Other records deemed advisable or useful



A District Treasurer …

Shall maintain adequate files for the following:

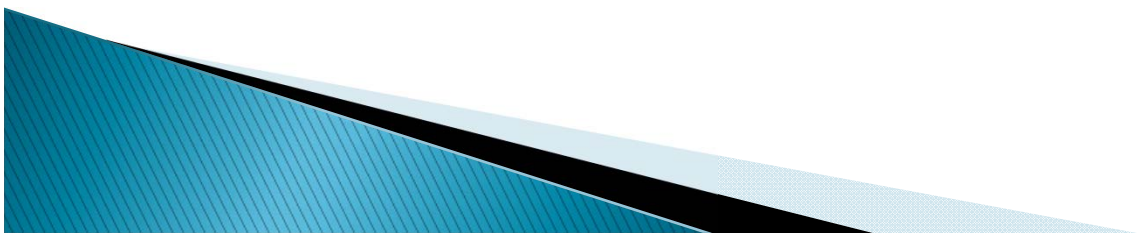
- Paid Warrants – Filed by group in the numerical order of the treasurer's check with a copy of the treasurer's check that paid for the warrants.
- Voided Warrants – Filed in numerical order of issuance by fund and fiscal year. Shall be sufficiently mutilated without not be identifiable. Must be filed separately from the Paid Warrants.
- Paid Bonds and Coupons
- Canceled Bonds and Coupons



A District Treasurer …

- Bank and fiscal agency statements including deposit tickets and paid warrants/checks.
- Any remittance advises or directive from the County Clerk or County Excise Board supplementing, changing or transferring appropriation balances.
- SBE allocation notices of State and Federal Aid.
- Board resolutions pertinent to the office of the Treasurer.
- Letters, memos or other supporting data pertaining to the transactions of the district or the operation of the Treasurer's office.

QUESTIONS



ETHICS

ETHIC OR ETHICS DEFINED

Rules of behavior based on ideas about what is morally good and bad.

An area of study that deals with ideas about what is good and bad behavior: a branch of philosophy dealing with what is morally right or wrong.

A belief that something is very important

Merriam-Webster

All School System Employees Hold Positions of Public Trust

Conflict of Interest

Accounting Records, School System, and Individual School Funds

Request for Information

ACCOUNTABILITY

Patrons of the Local District

Local Board of Education

Superintendent

Treasurer

Encumbrance Clerk

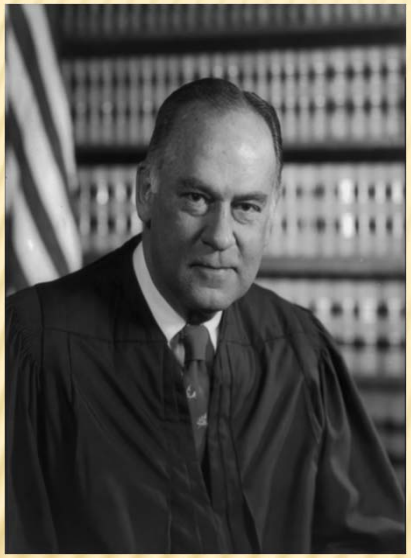
ETHICS IN REPORTING

Accountability

Begins with the individual and transfers to the integrity of the school system.

Student Accounting
Federal Programs
State Programs
School Personnel Records
Estimate of Needs
Financial Reporting
Payroll
Purchasing

Potter Stewart



"Ethics is knowing the difference between what you have the right to do and what is right to do."

W. Clement Stone

"Have the courage to say no. Have the courage to face the truth. Do the right thing because it is right. These are the magic keys to living your life with integrity."

Price Pritchett

"Notice that "I" is at the center of the word "ethical." There is no "they." Achieving the ethics of excellence is our individual assignment."

HEADLINES IN NEWSPAPERS

Case closed in cafeteria theft; former employees plead to misdemeanors

Published: Wednesday, February 1, 2014 8:27 AM CST

Two former Huntsville School District (HSD) Food Service employees charged with felony counts of theft after a state audit found them to be responsible in more than $80,000 missing from the high school's a la carte food line pleaded guilty to lesser charges Tuesday, closing the book on a case that began well before their terminations a year ago.

Ex-treasurer accused of Warren High School band booster theft

Fairfax school employee charged with embezzlement in school laptop thefts

Cafeteria worker accused of stealing up to $1M arrested

7 more charged in Bensalem school payroll, theft probe

THANK YOU

Oklahoma State Department of Education
Customer Service Department
405-521-3301

Child Nutrition	Rm 310
Federal Programs, Title I, II, VI, & X	Rm 311
Financial Accounting/OCAS/Audits	Rm 420
School Personnel Records	Rm 210
Special Education	Rm 412