



Treasurers and Encumbrance Clerks

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Surety Bonds

Encumbrance Clerk and Treasurer

This must be executed BEFORE any duties are performed!

“Blanket” or position bonds must list the amount for the specific position.

A financial officer must have a surety bond of not less than \$100,000.00

Surety Bonds

Encumbrance Clerk –

Not less than \$1,000.00

Function 2511, Object 525

Surety Bonds

Treasurer –

Estimated amount on hand at any one time during year

Not greater than required by county treasurer of
resident county

Function 2313, Object 525

Surety Bonds

Minutes Clerk –

Not less than \$1,000.00

Function 2312, Object 525

County Treasurer –

Does not require an additional bond

Treasurers

All districts require a treasurer.

Employed –

Function 2313, Object 100 & 200 Series

Contracted (Independent Contractor) –

Function 2313, Object 310

Employee vs. Independent Contractor

Regardless of the term or title you give an individual, the Internal Revenue Service (IRS) states it is the relationship that will determine how they are classified. If there is an employer-employee relationship, then it is an employee.

Employee vs. Independent Contractor

The specific rules and requirements can be found in the following IRS Publications:

Publication 15, Circular E: Employer's Tax Guide

Publication 15-A, Employer's Supplemental Tax Guide

Employee vs. Independent Contractor

Yes or No

Does the *contractor* provide their own liability insurance?

No = Employee

Does the *contractor* provide their own workers' compensation?

No = Employee

Employee vs. Independent Contractor

Yes or No

Does the *contractor* have a separate tax identification number?

No = Employee

Does the *contractor* provide a W-9 with tax information?

No = Employee

Employee vs. Independent Contractor

Yes or No

Does the *contractor* have control over the job?

No = Employee

Does the district already pay wages to the *contractor*?

Yes and all the above questions are No = Employee

Yes and all the above questions are Yes = Contractor

Employee vs. Independent Contractor

Yes or No

The individual may own their own business “on the side” and be self- employed. Further, the services being provided must be apart and different from their contract with the district. Example: teaching vs. lawn service

Treasurers

Must be a resident of the state.

Cannot be employed as the encumbrance clerk of the same school district.

Cannot serve as a school board member of the same school district.

Can contract with more than one school district.

Treasurers shall ...

Ensure that warrants shall show warrant number, fiscal year and fund against which the warrant is being drawn.

Code all receipts using OCAS

Treasurers shall ...

Keep the following computerized records based on the following format:

General Ledger

Cash Ledger

Investment Ledger

Warrant Ledger

Other records as may be deemed advisable or useful

Receipt Register

Check Register

Bond Register

Deposit Books

Treasurers shall ...

Maintain adequate files of:

Paid and Voided Warrants

Paid and Canceled Bonds and Coupons

Bank and fiscal agency statements

Treasurers shall ...

Maintain adequate files of:

Directives from the County Clerk or County Excise Board affecting the district's appropriation balances

SBE allocations of State and Federal Aid

Board resolutions, letters, memos, or other supporting data pertinent to the district or treasurer

Temporary Appropriations

Completed before July 1

Must be approved by the county excise board.

Anticipated General Fund and Building Fund revenue

Basic operating budget until Estimate of Needs is approved

Estimate of Needs (EON)

STATE OF OKLAHOMA
COUNTY OF _____
This instrument was filed for record in
the County Clerk's Office.

SEP 09 2014

At 12:50 O'clock P M and is Recorded
in Book No. _____ Page No. _____
By _____, County Clerk Deputy

School District
2014-2015 Estimate of Needs
and
Financial Statement of the Fiscal Year 2013-2014

Board of Education of _____ Public Schools
District No. _____
County of _____
State of Oklahoma

State Auditor
& Inspector

FILED
OCT 17 2014
State Auditor & Inspector

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than September 30 for all School Districts. After approval by the Excess Board and the levies are made, both statements should be signed by the Board Members. One complete signed copy must be sent to the State Auditor and Inspector, 300 N. Lincoln Blvd Room 100, Oklahoma City, OK 73105-1001. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

Estimate of Needs (EON)

Sent to SDE on or before October 1 – Excise Board approval not required

Financial Statements of the previous fiscal year

Appropriations for the current fiscal year

District Valuations

Supplemental Appropriations

Revenue not included in the original appropriation (EON)

S.A.&I. 307 – State Aid and/or Federal Money

S.A.&I. 308 – Cash Funds

S.A.&I. 150 – Local Money

Should have approval before expended.

May be filed until September 30

How Many Bank Accounts ???

May establish separate accounts for revenue received for...

Live work

Resale items

Student financial aid

Tuitions

Other fees

Petty Cash

Encumbrance Clerks ...

Must be a district employee.

Cannot be employed as superintendent, principal, treasurer or assistant treasurer, instructor, or teacher.

Cannot be a board member

May serve as minutes clerk

Encumbrance Clerks

Maintain Appropriation and Encumbrance Ledger

Determine that encumbrances do not exceed appropriations and are for purpose of appropriation charged

May complete purchase orders

Transmit warrants to vendor(s)

Encumbrance Clerks should ...

Keep a supply of approved purchase order blanks and warrant blanks

Keep a copy of the district's Temporary Appropriations

Keep a copy of the district's Estimate of Needs

Keep a copy of the district's Supplemental Appropriations

Encumbrance Clerks should ...

Keep the following original documents for all purchases:

Purchase Request or Requisition

Purchase Order

Invoice

Billing Statement

Payment Information

Audit Findings

Invoice dated before the purchase order

Invoice not signed confirming receipt of goods or services

Backup documentation is missing

Purchase order missing

Audit Findings

Purchase order not signed

Purchase order not approved

Paid from a statement rather than an invoice

Math inaccurate

Training Requirements

New to position –

Within nine (9) months of first day of employment every encumbrance clerk or treasurer shall complete at least twelve (12) hours of approved instruction that meets all of the requirements

Training Requirements

Continuing Education –

Complete twelve (12) hours of approved continuing education instruction every three (3) years from the date of initial employment in the position.

Training Requirements

Subject requirements are as follows:

School Finance Laws of the State

Accounting

Ethics

Duties and responsibilities of the position

Training Requirements

Any course of instruction or workshop must be approved by the State Department of Education.

Certificates of completion must be kept on file at the school district.

Child Nutrition

Deposited in an appropriated fund –

General Fund (11) or Child Nutrition Fund (22)

Cannot be a separate bank account –

Exception: local collections in School Activity Fund (60)

Child Nutrition Loan Agreement

Between Child Nutrition Fund (22) and the General Fund (11)

Approved by local board

Completed by July 1 or prior to funds being expended

Repaid on or before June 30.

Reference Publications

OCAS Manual

Policies and Procedures

CODED – Coding Obstacles Districts Encounter Daily

Technical Assistance Document

End of Year Reports

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

End of Year Reports

1

District Review Sheet

3

District Expenditure Report

District Expenditure Report (May take up to 30 seconds)

4

District Revenue Report

District Revenue Report (May take up to 30 seconds)

6

District Maintenance of Effort Special Ed



Expenditure Comparison Report



Revenue Comparison Report

2

District Check Report

District Check Report (May take up to 30 seconds)



District Impact Aid Letter

5

Superintendent SPR Comparison Report



Indirect Cost Rate for Districts 2015 and Later

Restricted Indirect Cost Rate for Districts - 2015 and Later

7

Administrative Cost Details

8

Ocas Compared To State Aid Allocations

Who Is Responsible ???

Other Errors
A. Function code 5400 in expenses must balance to \$0.00. The balance for function code 5400 in your expenditure file is: 1,232.67.
B. Expenditure records using Function 5600 and Revenue records using Source 5600 must balance to \$0.00. Your balance is 15,165.39.
C. Expenditure records using Function 5200 with Program 700 and Revenue records using Source 5120-5190 with Program 700 must balance to \$0.00. Your balance is 150.00.
D. Expenditure records using Function 5200 and Revenue records using Source 5120-5190 must balance to \$0.00. Your balance is 150.00.

Possible Answers ???

Has the Revenue been uploaded?

Have all Funds been uploaded?

Is there a function 5600 for every source 5600?

Every time a fund transfer, Function 5200, has been coded in the Expenditure, there a return of asset, Sources 5120-5190, coded in the Revenue?

Possible Answers ???

Returned cash or change is coded as a return of asset, not new revenue.

Does every fund transfer and return of asset involving Child Nutrition have Program 700 attached?

Did the district cross fiscal years?

What do you mean ???

The district is told that the amount listed in the district's revenue for County Four-Mill, Source 2100, does not match what the county has reported to the SDE.

The district should compare the report on the State Aid page to the Revenue Report.

Where do I look ???

Home

Parents Administrators Educators

What's New

- ELEVATE: Pryor Schools literally prove learning is a moving experience
- OKTOY Blog: National Teacher Appreciation Week
- Supt. Hofmeister honors students, educators at 25th annual Arts Awards

On Spotlight

- A-F Grading System
- Grants and Nominations
- Oklahoma Education Single Sign-On
- Oklahoma Educators Hall of Fame
- Open Records Request
- School Finance**
- SDE Finances
- Student Information
- Website A-Z Guide

DRAFTING OKLAHOMA'S STANDARDS

OKLAHOMA WORKS

Home / School Finance

School Finance

- Financial Accounting
- OCAS & Transparency (Reports)
- State Aid | State Appropriated Financial Support of Public Schools**

Budget Request Material

- FY16 OSDE Budget Request (EXCEL) (PDF)
- FY16 State Dept. of Education Senate Hearing Budget Presentation from Feb. 2015 (PPTX version)
- FY 16 Budget Presentation to House and Senate appropriation committees from March 18, 2015 (PDF)
 - Additional slides for March 18, 2015 presentation (PDF)

Where do I look ???

Home / State Aid | State Appropriated Financial Support of Public Schools

State Aid | State Appropriated Financial Support of Public Schools

The State Aid office is responsible for the state education funding formula, school activity funds and grants distribution.

The office also works in implementation of "New" funding legislation and collecting on all required data from schools, state agencies, and SDE departments to calculate equitable funding for distribution to all public schools and charters. We strive to educate our clientele with accurate data for the financial needs of Oklahoma public schools and charters.

Sections

- ACE Remediation
- Annexations and Consolidations
- Annual Report
- Capital Expenditures
- Cash Management | District and Career Tech / County
- **County Four-Mill**
- District Detailed Reports
- Driver's Education Forms
- Electronic Fund Transfer (EFT) and Treasurer Changes
- Flexible Benefit Allowance (FBA)
- Reading Sufficiency Act
- Shared Superintendent Assistance
- State Funding Formula
- Teacher Index

Helpful Resources

- 2015 State Aid in the Bank (EFT transfer dates calendar)

Important Notices

- The Class Size Audit data will **not** be collected for the FY2015 school year per 70 O.S., §3-104.4. Should you have any questions, please contact the State Aid Section of the Oklahoma State Department of Education at State.Aid@sde.ok.gov or (405) 521-3460.
- OSDE will no longer post the School Land Notice of Payment report in the Payment Notices through Single Sign On. The notice will be on the Commission of the Land Office website at <http://clo.ok.gov> under monthly distributions on the left hand side.

Home / County Four-Mill

County Four-Mill

County Four-Mill reports revenue provided by county treasurer

- [Joint County 4-Mill Reporting Letter](#)
- [FY 2013 County Four-Mill](#)
- [FY 2014 County Four-Mill](#)
- **[FY 2015 County Four Mill](#)**

County Four-Mill Data Collection

- [County Four-Mill Monthly Submission](#)
- [County Four-Mill User Manual](#)

Last updated on April 30, 2015

Where do I look ???

B17046

OKLAHOMA STATE DEPARTMENT OF EDUCATION
DATA CENTER
COUNTY FOUR-MILL ACTUAL COLLECTION
2014-2015

DATE: 04/30/2015
PAGE: 510

COUNTY:
DISTRICT:

YEAR 2014	TAX
JULY.....\$	771.08
AUGUST.....\$	823.84
SEPTEMBER.....\$	668.08
OCTOBER.....\$	303.58
NOVEMBER.....\$	105.00
DECEMBER.....\$	141.01

YEAR 2015	TAX
JANUARY.....\$	62,319.69
FEBRUARY.....\$	9,468.10
MARCH.....\$	1,627.08
APRIL.....\$	12,506.91
MAY.....\$.00
JUNE.....\$.00
TOTAL.....\$	88,734.37

Please validate with County Treasurer

County:
District:

Oklahoma State Department of Education
2015-- OCAS -- School District Revenue Report

5/14/2015 5:22:26 PM

Page: 1

	General Fund 11	Coop Fund 12	Building Fund 21	Child Nutrition Fund 22	Maps Fund 24
District Sources of Revenue					
1100 Taxes Levied/Assessed	499,326.49	0.00	70,500.25	0.00	0.00
1200 Tuition and Fees	380.00	0.00	0.00	0.00	0.00
1300 Earnings-Investments & Bond Sales	0.00	0.00	6,546.25	0.00	0.00
1400 Rental Disposals & Commissions	337.50	0.00	0.00	0.00	0.00
1500 Reimbursements	40,029.43	1,472.37	0.00	0.00	0.00
1600 Other Local Sources	19,081.33	0.00	0.00	0.00	0.00
1700 Child Nutrition Programs	0.00	0.00	0.00	48,863.11	0.00
1800 Athletics	0.00	0.00	0.00	0.00	0.00
1900 School Activities	0.00	0.00	0.00	0.00	0.00
	657,754.75	1,472.37	77,046.50	48,863.11	0.00
Intermediate Sources of Revenue					
2100 County 4 Mill Ad Valorem Tax	88,734.37	0.00	0.00	0.00	0.00
2200 County Apportionment	6,611.16	0.00	0.00	0.00	0.00
	95,345.53	0.00	0.00	0.00	0.00
State Sources of Revenue					
3110 Gross Production Tax	164,172.91	0.00	0.00	0.00	0.00
3120 Motor Vehicle Collections	315,845.90	0.00	0.00	0.00	0.00
3130 Rural Electric Cooperative Tax	7,077.56	0.00	0.00	0.00	0.00
3140 State School Land Earnings	94,978.43	0.00	0.00	0.00	0.00
3150 Vehicle Tax Stamp	625.75	0.00	0.00	0.00	0.00
	582,700.55	0.00	0.00	0.00	0.00
3210 Foundation & Salary Incentive Aid	2,219,832.00	0.00	0.00	0.00	0.00
3250 Education Flexible Benefit Allowance	339,172.40	143,270.64	0.00	28,206.96	0.00
	2,559,004.40	143,270.64	0.00	28,206.96	0.00
3310 Alternative & At Risk Education	0.00	19,408.00	0.00	0.00	0.00
	0.00	19,408.00	0.00	0.00	0.00
3400 State-Categorical	59,004.70	0.00	0.00	0.00	0.00
3600 Other State Sources	16,285.08	23,219.55	0.87	0.00	0.00
3700 Child Nutrition Programs	0.00	0.00	0.00	2,809.27	0.00
3800 State-Vocational Programs	15,075.00	0.00	0.00	0.00	0.00
	90,364.78	23,219.55	0.87	2,809.27	0.00
Federal Sources of Revenue					
4100 Federal Direct	44,705.51	0.00	19,000.95	0.00	0.00
4200 Disadvantaged Students	294,900.38	0.00	0.00	0.00	0.00
4300 Individuals with Disabilities	0.00	72,567.38	0.00	0.00	0.00
4400 Title IV, V, VI and X	4,449.93	0.00	0.00	0.00	0.00
4500 Other Intermediate Sources	21,038.25	0.00	0.00	0.00	0.00
4600 Adult and Comm. Education	0.00	914,524.80	0.00	0.00	0.00
4700 Child Nutrition Programs	0.00	139,220.14	0.00	259,278.51	0.00
4800 Federal Vocational Education	11,337.95	0.00	0.00	0.00	0.00
	372,431.74	1,053,775.94	19,000.95	259,278.51	0.00

What do you mean ???

The district is told that the amount they have expended in Title I, Project 511, does not equal the amount the Title I Program has reimbursed the district?

The district should compare the Project 511 Expenditures to the Project 511 Revenue, Source 4210

What do you mean ???

The district is told that the Beginning Fund Balance for FY 2015 does not match the Ending Fund Balance for FY 2014 for the General Fund (11).

The district should compare Source 6110 on the Revenue Report to the “Total Balance” column on the FY 2014 District Check Report and the “Cash Fund Balance June 30, 2014” line on Page 6, Exhibit A, Schedule 1, in the Financial Statements section of the 2014-2015 Estimate of Needs.

Where do I look ???

	District Expenditure Report District Expenditure Report (May take up to 30 seconds)	
	District Maintenance of Effort for Special Ed	
	District Revenue Report District Revenue Report (May take up to 30 seconds)	
	Superintendent SPR Comparison Superintendent Comparison Report	
	Revenue Comparison Report	
	Expenditure Comparison Report	
	District Check Report District Check Report (May take up to 30 seconds)	
	District Administrative Cost Detail Breakdown Administrative Cost Detail	

Where do I look ???

Revenue Report

3400 State-Categorical	59,004.70
3600 Other State Sources	16,285.08
3700 Child Nutrition Programs	0.00
3800 State-Vocational Programs	15,075.00
	<hr/>
	90,364.78
Federal Sources of Revenue	
4100 Federal Direct	44,705.51
4200 Disadvantaged Students	294,900.38
4300 Individuals with Disabilities	0.00
4400 Title IV, V, VI and X	4,449.93
4500 Other Intermediate Sources	21,038.25
4600 Adult and Comm. Education	0.00
4700 Child Nutrition Programs	0.00
4800 Federal Vocational Education	11,337.95
	<hr/>
	376,432.02
New Revenue Received From School Year 2015	<hr/>
	4,271,002.03
Balance Sheet Accounts	
6110 Cash Forward June 30, 2014	1,306,504.29
6200 Inter Fund Transfer	105,383.98
	<hr/>
	1,410,090.27
Total Revenue Available FY 2015	<hr/>
	5,681,092.30
	<hr/>

Where do I look ???

2014 District Check Report

County:

Oklahoma State Department of Education

5/15/2015 9:01:29 AM

District:

2015-- OCAS -- District Check Report

Page: 2

Fund	2014 REVENUES							2014 EXPENDITURES				Function 5200 (informational)	Total Balance
	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	Minus			
11	0.00	0.00	0.00	0.00	1,907,749.60	-65,661.96	5,157,531.41	4,784,746.79	908,367.97		0.00	1,306,504.29	
12	0.00	0.00	0.00	0.00	4,035.55	65,661.96	1,741,091.36	1,789,085.80	21,703.07		0.00	0.00	

Where do I look ???

2014 – 2015 Estimate of Needs

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

Page 6

Schedule I, Current Balance Sheet - June 30, 2014	
	Amount
ASSETS:	
Cash Balance June 30, 2014	\$ 2,859,051.23
Investments	\$ 0.00
TOTAL ASSETS	\$ 2,859,051.23
LIABILITIES AND RESERVES:	
Warrants Outstanding	\$ 644,178.97
Reserve for Interest on Warrants	\$ 0.00
Reserves From Schedule 8	\$ 908,367.97
TOTAL LIABILITIES AND RESERVES	\$ 1,552,546.94
CASH FUND BALANCE JUNE 30, 2014	\$ 1,306,504.29
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$ 2,859,051.23

What do you mean ???

The district is told that Special Education Maintenance of Effort has not been met. The total state and local expenditures for Special Education has decreased \$28,821.24 and the amount of state and local dollars spent per student has decreased \$180.00.

The district can run comparison reports using the calculation for Special Ed Maintenance of Effort listed on Page 53 of the Policies and Procedures Section of the OCAS Manual.

Where do I look ???



The screenshot shows the Oklahoma State Department of Education website. At the top, the logo for the Oklahoma State Department of Education is displayed. Below the logo, the user information is shown: "UserName: NlonaM, UserID: 4330". A navigation bar contains several menu items: "Home", "Districts", "Forum", "District Reports", "Admin Reports", and "Admin Tools". The "District Reports" menu item is highlighted with a red box. Below the navigation bar, the "District Level Reports" section is visible. It contains a list of reports, each with a document icon and a title. The "District Maintenance of Effort for Special Ed" report is highlighted with a red box. Other reports include "District Review Sheet", "Statewide Upload Status Report", "Upload Summary", "District Expenditure Report", and "District Revenue Report".

OKLAHOMA
State Department of Education

Okla

UserName: NlonaM, UserID: 4330

Home Districts Forum **District Reports** Admin Reports Admin Tools

District Level Reports

-  **District Review Sheet**
District Review Sheet w/comparison reports
-  **Statewide Upload Status Report**
-  **Upload Summary**
-  **District Expenditure Report**
District Expenditure Report (May take up to 30 seconds)
-  **District Maintenance of Effort for Special Ed**
-  **District Revenue Report**

Where do I look ???

COUNTY		DISTRICT					2013-2014			2014-2015			% CBG IN	% CBG IN		
							EXPENDITURE	CHILD CT	PER CAP	EXPENDITURES	CHILD CT	PER CAP	EXPEND	PER CAP		
							178,115.36	126	1,414	149,294.12	121	1,234	(16.18)	(12.72) *		
Fund	Project	Function	Object	Program	Subject	Job	Total Exp		Fund	Project	Function	Object	Program	Subject	Job	Total Exp
							Total for 2014:									Total for 2015:
11	000	1000	110	239	1050	210	18,234.30		11	000	1000	110	239	1050	210	20,518.28
11	000	1000	110	239	1060	108	2,083.31		11	000	1000	110	239	1110	210	394.00
11	000	1000	115	239	1050	210	104.00		11	000	1000	120	239	1050	409	6,043.31
11	000	1000	120	239	1050	409	6,649.96		11	000	1000	120	239	1050	413	26,141.50
11	000	1000	120	239	1050	413	11,331.25		11	331	1000	115	239	1110	210	836.52
11	000	1000	120	239	1050	414	5,922.00		11	332	1000	125	239	1050	409	2,276.28
11	331	1000	115	239	1110	210	836.52		11	000	1000	142	239	2200	214	25.00
11	000	1000	142	239	1050	214	1,400.00		11	000	1000	142	239	4000	214	25.00
11	000	1000	142	239	2300	214	150.00		11	000	1000	142	239	4400	214	250.00
11	000	1000	215	239	1050	210	552.50		11	000	1000	142	239	5400	214	65.25
11	000	1000	231	239	1050	210	1,252.19		11	000	1000	215	239	1050	210	765.00
11	000	1000	231	239	1050	210	139.17		11	000	1000	215	239	1110	210	210.00
11	000	1000	231	239	1060	108	127.67		11	000	1000	215	239	2200	210	210.00
11	332	1000	125	239	1050	409	2,276.28		11	000	1000	231	239	1050	210	1,465.40
11	332	1000	125	239	1050	413	2,276.28		11	000	1000	231	239	1110	210	176.88
11	332	1000	125	239	1050	414	1,327.83		11	000	1000	231	239	2200	210	142.08
11	334	1000	213	239	1050	210	11,469.84		11	332	1000	125	239	1050	413	4,552.56
11	000	1000	231	239	1110	210	144.96		11	334	1000	213	239	1050	210	5,876.64
11	000	1000	231	239	4000	210	66.71		11	334	1000	213	239	2200	210	5,876.64
11	000	1000	231	239	4400	210	202.80		11	000	1000	231	239	2200	210	137.96

Financial Accounting/OCAS/Auditing

405-521-2517

Nancy Hughes, Executive Director

Katherine Black, Audit Coordinator

Kelly Freeman, Financial Specialist

Pam Honeysuckle, Financial Specialist

Iona Martin, Financial Specialist

Amy Morgan, Administrative Assistant