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Locked Date **Locked By**

1. Building Acquisition and Construction (Function 4610 & 4620) or Land Acquisition (Function 4200) with General Fund monies. EXCEPTIONS: Lease-Purchase Agreements, Temporary or Portable Buildings (Expenditure Report).

No Function 4200 or 4600 totals found in fund 11

2.Check bond fund for a sinking fund (Expenditure Report).

2. Bond Fund

Fund 30 (Revenue)

Fund 30 Totals (Expenditure)

Fund 41 (Revenue)

Fund 41 Totals (Expenditure)

3. Superintendent's total compensation for Job Class 115 (School Personnel Report compared to Expenditure Report). Information should match Object Code to Object Code. Keep in mind that SPR round the totals.

OCAS DETAILS **SPR DETAILS**

01 ADAIR

C028 ZION **Enc: $0.00 Warrants: $63,420.00**

110	Regular Certified Salaries	$57,000.00	411806: YEAGER, CLAYTON			$104,700.00
115	Salary in Lieu of Other Fringe Benefits for Certified Staff	$6,420.00	112 Principal/Headmaster/Headmistress/Head of School	110	Base Salary	$38,000.00
			115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	110	Base Salary	$57,000.00
			115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	115	Salary in lieu of Fringe	$6,420.00
			112 Principal/Headmaster/Headmistress/Head of School	115	Salary in lieu of Fringe	$3,280.00

4. Source 6200 must balance to zero. Does the district have Estopped Warrants or Lapsed Appropriations recorded in the revenue data?

6200 Balance equals Zero

5. Compare fund transfer (Function 5200) to return of assets (Sources 5120-5190). (District Check Report).

5. Fund transfer Comparison

Function 5200 Expenditure with Program 700

Function 5200 Expenditure without Program 700

Sources 5120-5190 Revenue with Program 700

Sources 5120-5190 Revenue without Program 700

6. Check beginning fund balance for all funds (Source 6100) (Revenue Check Report).

All Total Balances have a Beginning balance

Does the FY25 Beginning Fund Balance match the FY24 Ending Fund Balance. This information is from the prior year's District Check Report compared to current year's revenue report.

Fund Code	FY24 Revenue	FY24 Expenditure	Ending Fund Balance	FY25 Beginning Fund Balance (SOR 6110)	Difference
11	$5,062,130.31	$3,464,082.39	$1,598,047.92	$1,598,047.92	-
21	$1,614,742.84	$1,406,045.19	$208,697.65	$208,697.65	-
22	$287,919.72	$279,493.26	$8,426.46	$8,426.46	-
60	$208,692.72	$146,947.46	$61,745.26	$61,745.26	-

7. Child Nutrition Comparison.

A La Carte or Catering: If the district has revenue are there expenditures?

Revenue 1720: $0.00 Expenditures Function 3110: $0.00

Adult Meals: All districts should have expenditures for Adult Meals.

Revenue 1730: $6,833.86 Expenditures Function 3155: $1,850.00

Does the district have revenue and expenditures coded to Project 332, Program 700?

Revenue: $5,690.70 Expenditures: $5,690.70

Does the district have revenue and expenditures coded to Project 335, Program 700?

Revenue: $6,905.72 Expenditures: $8,347.10

Year	Fund Code	Project Code	Revenue	Expenditure	Difference
2025	22	000	$6,965.41	$3,946.11	$3,019.30
2025	22	332	$5,690.70	$5,690.70	$.00
2025	22	335	$6,905.72	$8,347.10	-$1,441.38
2025	22	385	$2,030.64	$2,030.64	$.00
2025	22	763	$202,496.35	$164,737.52	$37,758.83
2025	22	764	$77,317.11	$72,552.30	$4,764.81

8. Impact Aid Expenditure and Revenue Comparison (Project Codes 591,592, and 593)

Revenue

Project Code	Total Rev	Total Exp	Balance
591	$243,136.37	$233,764.61	$9,371.76
592	$19,435.65	$16,044.85	$3,390.80
593	$0.00	$0.00	-

9. Indian Education Expenditures and Revenue Comparison (Project Codes 561,563, and 564)

Project Code	Total Rev	Total Exp	Balance
561	$53,935.00	$53,935.00	-
563	$13,954.32	$14,629.76	($675.44)
564	$0.00	$0.00	-

10. Career Tech Expenditures and Revenue Comparison (Project Codes 411 and 412)

Project Code	Total Rev	Total Exp	Balance
411	$0.00	$0.00	-
412	$0.00	$0.00	-

11. State Aid Compairson

Project Code	Source Code	State Aid Payments	OCAS Reporting Revenue	OCAS Reporting Expense	Difference
000 NON-CATEGORICAL EXP	3210 FNDTN & SAL INC AID	1,826,962.93	1,826,962.93	0.00	$1,826,962.93
312 NAT BRD CERT BONUS	3412 Nat Brd Cert Bonus	0.00	8,750.00	8,750.00	$0.00
318 REDBUD SCHOOL FUNDING ACT	3435 REDBUD SCHOOL FUNDING ACT	122,746.17	122,746.17	88,471.03	$220,692.02
318 REDBUD SCHOOL FUNDING ACT	6110 CASH FORWARD	0.00	186,416.88	0.00	$0.00
331 ED. FLEX. CERT.	3250 ED FLEX BEN ALLOW	1,673.04	1,673.04	2,029.08	($356.04)
332 ED FLEX NONCERT	3250 ED FLEX BEN ALLOW	27,315.36	27,315.36	26,526.03	$789.33
333 STATE TEXTBOOK	3420 STATE TEXTBOOK	18,036.22	18,036.22	1,753.50	$37,695.59
333 STATE TEXTBOOK	6110 CASH FORWARD	0.00	21,412.87	0.00	$0.00
334 ED FLEX BEN - CERT	3250 ED FLEX BEN ALLOW	250,413.00	250,413.00	246,987.52	$3,425.48
335 ED FLEX BEN - NONCER	3250 ED FLEX BEN ALLOW	37,411.36	37,411.36	34,720.26	$2,691.10
339 TOBACCO SETTLEMENT TRUST (TSET)	6110 CASH FORWARD	0.00	15,000.00	0.00	$15,000.00
361 ACE TECHNOLOGY	3690 OTH MISC STATE REV	299.48	299.48	0.00	$722.79
361 ACE TECHNOLOGY	6110 CASH FORWARD	0.00	423.31	0.00	$0.00
367 STRONG READERS	3415 STRONG READERS	12,005.95	12,005.95	5,932.62	$15,066.88
367 STRONG READERS	6110 CASH FORWARD	0.00	8,993.55	0.00	$0.00
376 SCHOOL RESOURCE OFFICER PROGRAM	3436 School Resource Officer Program	0.00	139,847.78	31,624.10	$108,223.68
377 PAID MATERNITY LEAVE	3437 Public School Paid Maternity Leave	0.00	10,706.68	10,706.68	$0.00
385 CHILD NUTR PROGRAM	3720 STATE MATCHING	0.00	2,030.64	2,030.64	$0.00

OCAS Compared To State Aid Allocation (Year: 2024)

Project Code	Source Code	State Aid Payments	OCAS Reporting Revenue	OCAS Reporting Expense	Difference
000 NON-CATEGORICAL EXP	3210 FNDTN & SAL INC AID	1,952,127.99	1,952,127.99	0.00	$1,952,127.99
312 NAT BRD CERT BONUS	3412 Nat Brd Cert Bonus	0.00	5,000.00	5,000.00	$0.00
318 REDBUD SCHOOL FUNDING ACT	3435 REDBUD SCHOOL FUNDING ACT	121,260.07	121,260.07	87,873.78	$186,416.88
318 REDBUD SCHOOL FUNDING ACT	6110 CASH FORWARD	0.00	153,030.59	0.00	$0.00
331 ED. FLEX. CERT.	3250 ED FLEX BEN ALLOW	2,509.56	2,509.56	2,588.82	($79.26)
332 ED FLEX NONCERT	3250 ED FLEX BEN ALLOW	25,039.08	25,039.08	24,328.51	$710.57
333 STATE TEXTBOOK	3420 STATE TEXTBOOK	19,157.29	19,157.29	2,755.92	$21,412.87
333 STATE TEXTBOOK	6110 CASH FORWARD	0.00	5,011.50	0.00	$0.00
334 ED FLEX BEN - CERT	3250 ED FLEX BEN ALLOW	246,642.26	246,642.26	238,722.86	$7,919.40
335 ED FLEX BEN - NONCER	3250 ED FLEX BEN ALLOW	39,675.68	39,675.68	39,764.00	($88.32)
339 TOBACCO SETTLEMENT TRUST (TSET)	6110 CASH FORWARD	0.00	15,000.00	0.00	$15,000.00
361 ACE TECHNOLOGY	3690 OTH MISC STATE REV	423.31	423.31	1,631.46	$423.31
361 ACE TECHNOLOGY	6110 CASH FORWARD	0.00	1,631.46	0.00	$0.00
367 STRONG READERS	3415 READING SUFF FUNDS	7,040.00	7,040.00	585.05	$8,993.55
367 STRONG READERS	6110 CASH FORWARD	0.00	2,538.60	0.00	$0.00
376 SCHOOL RESOURCE OFFICER PROGRAM	3436 School Resource Officer Program	0.00	43,981.84	43,981.84	$0.00
385 CHILD NUTR PROGRAM	3720 STATE MATCHING	0.00	2,241.16	6,293.18	$0.00
385 CHILD NUTR PROGRAM	6110 CASH FORWARD	0.00	4,052.02	0.00	$0.00

12. Maintenance of Effort

Special Education MOE: **Met**

% CHG IN EXPEND	% CHG IN PER CAP
0.64	(3.84)

For details pull the District Maintenance of Effort Special Ed report from the District Reports tab.

13. Administrative Cost

Summary

ADA:	253.02	**Percentage:**	**7.98%**	**Amount Exceeded:**	**0.00**
Expenditures:	3,985,669.15	**Admin Cost:**	**318,065.00**		

For details pull the Administrative Cost Details report from the District Reports tab.

14. Excess Cost

Elementary: Met

Secondary: Not Met

For details pull the Excess Cost report from the District Reports tab.