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## 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) | $4,331,785.66 |
| Fund 30 Totals (Expenditure) | $3,715,946.80 |
| Fund 41 (Revenue) | $4,002,748.60 |
| Fund 41 Totals (Expenditure) | $3,814,515.00 |

## 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**

### 09 CANADIAN

**I034 EL RENO** **Enc: $0.00** **Warrants: $192,478.08**

| | | |
|---|---|---|
| 110 | Regular Certified Salaries | $166,575.24 |
| 171 | Bonus for Certified Staff (CONFER WITH TRS) | $2,950.00 |
| 196 | Automobiles, Automobile Allowance, Cell Phones and Travel Stipend | $1,850.00 |
| 213 | Health and Accident Insurance - Certified Personnel | $8,319.72 |
| 214 | Life Insurance - Certified Personnel | $228.00 |
| 251 | Retirement - District-Paid - Certified Personnel | $11,144.59 |
| 116 | TRS Offset for Certified Staff | $1,410.53 |

| | | | |
|---|---|---|---|
| 176209: GOUCHER, MATT | | | $192,479.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 110 | Base Salary | $166,575.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 213 | Fringe Hlth & Acc Ins-CP | $8,320.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 214 | Fringe Life Ins-CP | $228.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 251 | Fringe Retirement-DP-CP | $11,145.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 116 | TRS Offset Credit | $1,411.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 171 | Bonus (TR EXEMPT) | $2,950.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 196 | Automobiles/Auto Allowance/Cell Phones/Travel Stipend | $1,850.00 |

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

**4. Resource 6200, 6130, 6140 - Fowarding Accounts**

| | |
|---|---|
| 6130 11 GEN FUND-FOR OPERAT | $15,258.82 |
| 6130 21 BUILDING FUND | $31,589.63 |
| 6130 30 Capital Proj Funds | $3,999.98 |
| 6130 80 TRUST and AGENCY FUNDS | $24,623.22 |
| 6140 11 GEN FUND-FOR OPERAT | $7,496.49 |

## 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 | $24,594.60 | Sources 5120-5190 Revenue with Program 700 | $24,594.60 |
| Function 5200 Expenditure without Program 700 | $17,439.06 | Sources 5120-5190 Revenue without Program 700 | $17,439.06 |

## 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 | $39,353,854.86 | $31,448,398.94 | $7,905,455.92 | $7,905,455.92 | - |
| 12 | $24,000.00 | $24,000.00 | - | - | - |
| 21 | $3,498,087.03 | $1,128,616.60 | $2,369,470.43 | $2,369,470.43 | - |
| 22 | $3,006,027.27 | $2,147,783.35 | $858,243.92 | $858,243.92 | - |
| 32 | $4,084,506.68 | $3,554,395.65 | $530,111.03 | $530,111.03 | - |
| 41 | $3,792,406.57 | $3,597,840.00 | $194,566.57 | $194,566.57 | - |
| 60 | $1,420,918.38 | $794,498.85 | $626,419.53 | $626,419.53 | - |
| 81 | $367,587.42 | $150,254.32 | $217,333.10 | $217,333.10 | - |
| 86 | $2,852,042.54 | $778,185.09 | $2,073,857.45 | $2,073,857.45 | - |

## 7. Child Nutrition Comparison.

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

Revenue 1720: $22,158.06 Expenditures Function 3110: $15,758.48

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

Revenue 1730: $6,657.21 Expenditures Function 3155: $5,000.00

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

Revenue: $23,900.94 Expenditures: $23,900.94

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

Revenue: $172,329.08 Expenditures: $172,329.08

| Year | Fund Code | Project Code | Revenue | Expenditure | Difference |
|---|---|---|---|---|---|
| 2025 | 11 | 000 | $9,879.10 | $9,879.10 | $.00 |
| 2025 | 11 | 769 | $14,445.50 | $14,445.50 | $.00 |
| 2025 | 22 | 000 | $669,184.54 | $264,339.79 | $404,844.75 |
| 2025 | 22 | 332 | $23,900.94 | $23,900.94 | $.00 |
| 2025 | 22 | 335 | $172,329.08 | $172,329.08 | $.00 |
| 2025 | 22 | 385 | $14,042.64 | $14,042.64 | $.00 |
| 2025 | 22 | 763 | $1,351,762.71 | $1,026,561.37 | $325,201.34 |
| 2025 | 22 | 764 | $694,858.39 | $592,921.08 | $101,937.31 |
| 2025 | 60 | 800 | $25,453.57 | $1,746.58 | $23,706.99 |

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

**Revenue**

| Project Code | Total Rev | Total Exp | Balance |
|---|---|---|---|
| 591 | $968,357.31 | $0.00 | $968,357.31 |
| 592 | $19,546.00 | $19,546.00 | - |
| 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 | $91,228.75 | $150,484.00 | ($59,255.25) |
| 563 | $0.00 | $0.00 | - |
| 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 | $33,760.00 | $299,999.80 | ($266,239.80) |
| 412 | $47,000.00 | $46,581.05 | $418.95 |

## 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 | 15,798,426.69 | 15,798,426.69 | 0.00 | $15,798,426.69 |
| 311 OK PAID STUDENT TEACHER STIPEND | 3414 American Rescue Plan (ARP ESSER III) | 0.00 | 1,749.00 | 1,749.00 | $0.00 |
| 312 NAT BRD CERT BONUS | 3412 Nat Brd Cert Bonus | 0.00 | 25,000.00 | 25,000.00 | $0.00 |
| 318 REDBUD SCHOOL FUNDING ACT | 3435 REDBUD SCHOOL FUNDING ACT | 941,115.25 | 941,115.25 | 933,207.65 | $752,982.73 |
| 318 REDBUD SCHOOL FUNDING ACT | 6110 CASH FORWARD | 0.00 | 745,075.13 | 0.00 | $0.00 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 18,403.44 | 18,403.44 | 18,054.89 | $348.55 |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 176,222.01 | 176,222.01 | 167,401.42 | $8,820.59 |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 187,083.95 | 187,083.95 | 6,267.00 | $211,074.48 |
| 333 STATE TEXTBOOK | 6110 CASH FORWARD | 0.00 | 30,257.53 | 0.00 | $0.00 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 1,793,500.94 | 1,793,500.94 | 1,787,817.56 | $5,683.38 |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 1,131,274.54 | 1,131,274.54 | 1,122,658.13 | $8,616.41 |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 14,559.19 | 14,559.19 | 14,512.00 | $36,598.71 |
| 361 ACE TECHNOLOGY | 6110 CASH FORWARD | 0.00 | 36,551.52 | 0.00 | $0.00 |
| 367 STRONG READERS | 3415 STRONG READERS | 68,979.64 | 68,979.64 | 50,247.33 | $59,784.15 |
| 367 STRONG READERS | 6110 CASH FORWARD | 0.00 | 41,051.84 | 0.00 | $0.00 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 3436 School Resource Officer Program | 0.00 | 183,829.62 | 92,539.10 | $91,290.52 |
| 377 PAID MATERNITY LEAVE | 3437 Public School Paid Maternity Leave | 0.00 | 65,677.25 | 19,135.81 | $0.00 |
| 377 PAID MATERNITY LEAVE | 6110 CASH FORWARD | 0.00 | -46,541.44 | 0.00 | $0.00 |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 14,042.64 | 14,042.64 | $0.00 |
| 388 ALTERNATIVE ED | 3310 ALTN/HIGH CHLG EDU | 239,478.78 | 239,478.78 | 239,478.78 | $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 | 15,176,182.36 | 15,176,182.35 | 0.00 | $15,176,182.35 |
| 312 NAT BRD CERT BONUS | 3412 Nat Brd Cert Bonus | 0.00 | 25,000.00 | 25,000.00 | $0.00 |
| 318 REDBUD SCHOOL FUNDING ACT | 3435 REDBUD SCHOOL FUNDING ACT | 933,740.54 | 933,740.54 | 596,168.87 | $745,075.13 |
| 318 REDBUD SCHOOL FUNDING ACT | 6110 CASH FORWARD | 0.00 | 407,503.46 | 0.00 | $0.00 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 19,309.67 | 19,309.68 | 19,867.35 | ($557.67) |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 175,273.56 | 175,273.56 | 168,893.82 | $6,379.74 |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 188,304.05 | 188,304.05 | 344,288.58 | $30,257.53 |
| 333 STATE TEXTBOOK | 6110 CASH FORWARD | 0.00 | 186,242.06 | 0.00 | $0.00 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 1,675,594.96 | 1,675,594.96 | 1,665,479.34 | $10,115.62 |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 997,578.64 | 997,578.64 | 977,223.96 | $20,354.68 |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 17,170.78 | 17,170.78 | 0.00 | $36,551.52 |
| 361 ACE TECHNOLOGY | 6110 CASH FORWARD | 0.00 | 19,380.74 | 0.00 | $0.00 |
| 367 STRONG READERS | 3415 READING SUFF FUNDS | 50,547.20 | 50,547.20 | 88,667.38 | $41,051.84 |
| 367 STRONG READERS | 6110 CASH FORWARD | 0.00 | 79,172.02 | 0.00 | $0.00 |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 14,480.34 | 14,480.34 | $0.00 |
| 388 ALTERNATIVE ED | 3310 ALTN/HIGH CHLG EDU | 233,106.61 | 233,106.61 | 233,106.61 | $0.00 |

## 12. Maintenance of Effort

**Special Education MOE:** **Met**

| % CHG IN EXPEND | % CHG IN PER CAP |
|---|---|
| 16.76 | 16.11 |

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

## 13. Administrative Cost

### Summary

| | | | | | |
|---|---|---|---|---|---|
| ADA: | 2,715.29 | **Percentage:** | **3.75%** | **Amount Exceeded:** | **0.00** |
| **Expenditures:** | 44,598,487.33 | **Admin Cost:** | **1,675,490.00** | | |

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

## 14. Excess Cost

Elementary: Met

Secondary: Met

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