**Uploaded By: Jennifer Wood** **Email: Jennifer@ajb-cpas.com**
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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) | $900,000.00 |
| Fund 30 Totals (Expenditure) | $443,499.43 |
| Fund 41 (Revenue) | $205,616.33 |
| Fund 41 Totals (Expenditure) | $197,145.00 |

## 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**

**16 COMANCHE**
**I132 CHATTANOOGA Enc: $0.00 Warrants: $111,000.00**

| | | | | | | |
|---|---|---|---|---|---|---|
| 110 Regular Certified Salaries | $111,000.00 | 154770: BROWN, JERRY<br>115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 110 | Base Salary | $111,000.00<br>$111,000.00 |

## 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 | $3,923.60 |
| 6130 21 BUILDING FUND | $5,220.00 |
| 6140 60 SCHOOL ACTIVITY FNDS | $15.00 |

## 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 | | Sources 5120-5190 Revenue with Program 700 | |
| Function 5200 Expenditure without Program 700 | $28,650.00 | Sources 5120-5190 Revenue without Program 700 | $28,650.00 |

## 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 | $3,993,762.31 | $3,117,945.05 | $875,817.26 | $875,817.26 | - |
| 21 | $412,150.43 | $78,566.87 | $333,583.56 | $333,583.56 | - |
| 31 | - | - | - | - | - |
| 34 | - | - | - | - | - |
| 41 | $243,826.36 | $189,457.50 | $54,368.86 | $54,368.86 | - |
| 60 | $411,586.51 | $263,395.70 | $148,190.81 | $148,190.81 | - |

## 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: $2,777.98 Expenditures Function 3155: $2,500.00

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

Revenue: $4,552.56 Expenditures: $4,552.56

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

Revenue: $8,347.10 Expenditures: $8,347.10

| Year | Fund Code | Project Code | Revenue | Expenditure | Difference |
|---|---|---|---|---|---|
| 2025 | 11 | 000 | $26,744.70 | $76,404.99 | -$49,660.29 |
| 2025 | 11 | 332 | $4,552.56 | $4,552.56 | $.00 |
| 2025 | 11 | 335 | $8,347.10 | $8,347.10 | $.00 |
| 2025 | 11 | 385 | $1,228.10 | $1,228.10 | $.00 |
| 2025 | 11 | 757 | $1,875.00 | $1,875.00 | $.00 |
| 2025 | 11 | 763 | $60,415.27 | $60,415.27 | $.00 |
| 2025 | 11 | 764 | $22,804.88 | $22,804.88 | $.00 |

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

**Revenue**

| Project Code | Total Rev | Total Exp | Balance |
|---|---|---|---|
| 591 | $0.00 | $0.00 | - |
| 592 | $0.00 | $0.00 | - |
| 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 | $0.00 | $0.00 | - |
| 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 | $10,520.00 | $10,520.00 | - |
| 412 | $13,000.00 | $13,258.25 | ($258.25) |

## 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 | 1,167,867.88 | 1,167,867.88 | 0.00 | $1,167,867.88 |
| 318 REDBUD SCHOOL FUNDING ACT | 3435 REDBUD SCHOOL FUNDING ACT | 51,404.28 | 51,404.28 | 0.00 | $139,555.45 |
| 318 REDBUD SCHOOL FUNDING ACT | 6110 CASH FORWARD | 0.00 | 88,151.17 | 0.00 | $0.00 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 2,858.11 | 2,858.11 | 10,289.74 | ($7,431.63) |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 9,105.12 | 9,105.12 | 13,494.31 | ($4,389.19) |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 13,525.71 | 13,525.71 | 15,334.72 | $0.00 |
| 333 STATE TEXTBOOK | 6110 CASH FORWARD | 0.00 | 1,809.01 | 0.00 | $0.00 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 138,475.22 | 138,475.22 | 119,880.92 | $18,594.30 |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 58,347.56 | 58,347.56 | 59,776.68 | ($1,429.12) |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 860.46 | 860.46 | 860.46 | $0.00 |
| 367 STRONG READERS | 3415 STRONG READERS | 2,837.77 | 2,837.77 | 2,837.77 | $0.00 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 3436 School Resource Officer Program | 0.00 | 91,829.62 | 64,824.53 | $27,005.09 |
| 377 PAID MATERNITY LEAVE | 3437 Public School Paid Maternity Leave | 0.00 | 6,268.42 | 6,268.42 | $0.00 |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 1,228.10 | 1,228.10 | $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 | 1,336,034.59 | 1,336,034.59 | 0.00 | $1,336,034.59 |
| 318 REDBUD SCHOOL FUNDING ACT | 3435 REDBUD SCHOOL FUNDING ACT | 67,484.45 | 67,484.45 | 0.00 | $88,151.17 |
| 318 REDBUD SCHOOL FUNDING ACT | 6110 CASH FORWARD | 0.00 | 20,666.72 | 0.00 | $0.00 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 3,346.08 | 3,346.08 | 19,861.16 | ($16,515.08) |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 9,105.12 | 9,105.12 | 13,124.57 | ($4,019.45) |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 15,299.36 | 15,299.36 | 13,490.35 | $1,809.01 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 159,371.50 | 159,371.50 | 138,778.70 | $20,592.80 |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 47,713.10 | 47,713.10 | 42,026.64 | $5,686.46 |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 1,203.72 | 1,203.72 | 1,203.72 | $0.00 |
| 367 STRONG READERS | 3415 READING SUFF FUNDS | 2,675.20 | 2,675.20 | 2,675.20 | $0.00 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 3436 School Resource Officer Program | 0.00 | 92,000.00 | 92,000.00 | $0.00 |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 1,530.96 | 1,530.96 | $0.00 |

## 12. Maintenance of Effort

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

| % CHG IN EXPEND | % CHG IN PER CAP |
|---|---|
| 10.93 | 10.93 |

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

## 13. Administrative Cost

### Summary

| | | | | | |
|---|---|---|---|---|---|
| ADA: | 198.34 | **Percentage:** | **5.71%** | **Amount Exceeded:** | **0.00** |
| **Expenditures:** | 3,855,645.43 | **Admin Cost:** | **220,467.00** | | |

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.