**Uploaded By: Craig Church** **Email: craig.church@fairviewschools.net**
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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) | $661,231.78 |
| Fund 30 Totals (Expenditure) | $497,041.04 |
| Fund 41 (Revenue) | $1,432,931.84 |
| Fund 41 Totals (Expenditure) | $583,410.00 |

## 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**

**44 MAJOR**
**I084 FAIRVIEW** **Enc: $0.00** **Warrants: $149,542.85**

| | | |
|---|---|---|
| 110 | Regular Certified Salaries | $120,052.45 |
| 115 | Salary in Lieu of Other Fringe Benefits for Certified Staff | $17,409.72 |
| 198 | Annuities and Certificates of Deposit (CDs) | $600.00 |
| 212 | Dental Insurance - Certified Personnel | $529.68 |
| 214 | Life Insurance - Certified Personnel | $525.00 |
| 251 | Retirement - District-Paid - Certified Personnel | $9,015.47 |
| 116 | TRS Offset for Certified Staff | $1,410.53 |

| | | | |
|---|---|---|---|
| 198775: CHURCH, CRAIG | | | $149,543.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 110 | Base Salary | $120,052.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 212 | Fringe Dental Ins-CP | $530.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 214 | Fringe Life Ins-CP | $525.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 251 | Fringe Retirement-DP-CP | $9,015.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 115 | Salary in lieu of Fringe | $17,410.00 |
| 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 | 198 | Annuities/CD's | $600.00 |

## 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 $7,337.09

6130 21 BUILDING FUND $50,906.22

6130 30 Capital Proj Funds $500.00

6140 11 GEN FUND-FOR OPERAT $673.45

6140 60 SCHOOL ACTIVITY FNDS $2,953.35

## 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 $72,449.25

Function 5200 Expenditure without Program 700 $10,554.66

Sources 5120-5190 Revenue with Program 700 $72,449.25

Sources 5120-5190 Revenue without Program 700 $10,554.66

## 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 | $9,255,472.16 | $8,090,912.74 | $1,164,559.42 | $1,164,559.42 | - |
| 12 | $144,358.34 | $93,132.46 | $51,225.88 | $51,225.88 | - |
| 21 | $747,890.03 | $487,115.27 | $260,774.76 | $260,774.76 | - |
| 22 | $461,527.26 | $347,764.40 | $113,762.86 | $113,762.86 | - |
| 31 | $1,137,581.07 | $485,179.59 | $652,401.48 | $652,401.48 | - |
| 35 | $1,801.20 | - | $1,801.20 | $1,801.20 | - |
| 36 | $167,453.32 | $163,687.43 | $3,765.89 | $3,765.89 | - |
| 41 | $1,517,875.02 | $987,137.50 | $530,737.52 | $530,737.52 | - |
| 60 | $1,234,199.46 | $1,033,656.27 | $200,543.19 | $200,543.19 | - |

## 7. Child Nutrition Comparison.

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

Revenue 1720: $244.40

Expenditures Function 3110: $183.44

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

Revenue 1730: $6,144.05

Expenditures Function 3155: $4,622.11

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

Revenue: $0.00 Expenditures: $0.00

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

Revenue: $0.00 Expenditures: $0.00

| Year | Fund Code | Project Code | Revenue | Expenditure | Difference |
|---|---|---|---|---|---|
| 2025 | 11 | 000 | $.00 | $6,260.91 | -$6,260.91 |
| 2025 | 22 | 000 | $154,305.54 | $76,935.79 | $77,369.75 |
| 2025 | 22 | 385 | $3,472.38 | $3,472.38 | $.00 |
| 2025 | 22 | 759 | $38,515.69 | $17,248.99 | $21,266.70 |
| 2025 | 22 | 763 | $181,299.32 | $181,299.32 | $.00 |
| 2025 | 22 | 764 | $44,461.36 | $44,461.36 | $.00 |
| 2025 | 22 | 765 | $953.64 | $953.64 | $.00 |
| 2025 | 60 | 000 | $73,786.05 | $73,786.05 | $.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 | $7,142.00 | $7,142.00 | - |
| 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 | $29,180.00 | $29,180.00 | - |
| 412 | $44,500.00 | $44,500.00 | - |

## 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 | 2,552,591.77 | 2,552,591.77 | 0.00 | $2,552,591.77 |
| 302 STATE PAID SALARY ADJUSTMENT | 3211 State Paid Salary Adjustment | 0.00 | 264,357.67 | 0.00 | $264,357.67 |
| 305 INSPIRED TO TEACH EMPLOYMENT INCENTIVE PAYMENT | 3413 Inspired to Teach Employment Incentive Payment | 0.00 | 8,000.00 | 8,000.00 | $0.00 |
| 312 NAT BRD CERT BONUS | 3412 Nat Brd Cert Bonus | 0.00 | 7,500.00 | 7,500.00 | $0.00 |
| 318 REDBUD SCHOOL FUNDING ACT | 3435 REDBUD SCHOOL FUNDING ACT | 71,238.14 | 71,238.14 | 0.00 | $150,692.79 |
| 318 REDBUD SCHOOL FUNDING ACT | 6110 CASH FORWARD | 0.00 | 79,454.65 | 0.00 | $0.00 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 6,204.19 | 6,204.19 | 6,692.16 | ($487.97) |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 25,039.08 | 25,039.08 | 26,167.79 | ($1,128.71) |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 49,127.79 | 49,127.79 | 8,471.10 | $49,912.49 |
| 333 STATE TEXTBOOK | 6110 CASH FORWARD | 0.00 | 9,255.80 | 0.00 | $0.00 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 447,208.40 | 447,208.40 | 445,114.78 | $2,093.62 |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 225,125.28 | 225,125.28 | 212,765.68 | $12,359.60 |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 3,083.93 | 3,083.93 | 8,738.18 | $3,083.93 |
| 361 ACE TECHNOLOGY | 6110 CASH FORWARD | 0.00 | 8,738.18 | 0.00 | $0.00 |
| 367 STRONG READERS | 3415 STRONG READERS | 15,062.01 | 15,062.01 | 12,819.92 | $8,948.07 |
| 367 STRONG READERS | 6110 CASH FORWARD | 0.00 | 6,705.98 | 0.00 | $0.00 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 3436 School Resource Officer Program | 0.00 | 99,829.62 | 99,829.62 | $0.00 |
| 377 PAID MATERNITY LEAVE | 3437 Public School Paid Maternity Leave | 0.00 | 15,861.05 | 0.00 | $15,861.05 |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 3,472.38 | 3,472.38 | $0.00 |
| 388 ALTERNATIVE ED | 3310 ALTN/HIGH CHLG EDU | 24,377.09 | 24,377.09 | 32,652.10 | $23,436.39 |
| 388 ALTERNATIVE ED | 6110 CASH FORWARD | 0.00 | 31,711.40 | 0.00 | $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 | 2,008,264.88 | 2,008,264.88 | 0.00 | $2,008,264.88 |
| 312 NAT BRD CERT BONUS | 3412 Nat Brd Cert Bonus | 0.00 | 10,000.00 | 10,000.00 | $0.00 |
| 318 REDBUD SCHOOL FUNDING ACT | 3435 REDBUD SCHOOL FUNDING ACT | 79,454.65 | 79,454.65 | 0.00 | $79,454.65 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 6,692.16 | 6,692.16 | 7,040.71 | ($348.55) |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 23,711.25 | 23,711.25 | 25,228.77 | ($1,517.52) |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 49,761.08 | 49,761.08 | 94,400.25 | $9,255.80 |
| 333 STATE TEXTBOOK | 6110 CASH FORWARD | 0.00 | 53,894.97 | 0.00 | $0.00 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 421,813.22 | 421,813.22 | 420,572.00 | $1,241.22 |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 187,729.68 | 187,729.68 | 183,612.62 | $4,117.06 |
| 339 TOBACCO SETTLEMENT TRUST (TSET) | 3650 TOBACCO SETTLEMENENDOWMENT TRUST (TSET) | 0.00 | 0.00 | 9,998.11 | $0.00 |
| 339 TOBACCO SETTLEMENT TRUST (TSET) | 6110 CASH FORWARD | 0.00 | 9,998.11 | 0.00 | $9,998.11 |
| 352 TEACHER INDUCTION/MENTOR PROG | 3690 OTH MISC STATE REV | 0.00 | 3,200.00 | 3,200.00 | $0.00 |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 3,785.13 | 3,785.13 | 0.00 | $8,738.18 |
| 361 ACE TECHNOLOGY | 6110 CASH FORWARD | 0.00 | 4,953.05 | 0.00 | $0.00 |
| 367 STRONG READERS | 3415 READING SUFF FUNDS | 14,361.60 | 14,361.60 | 7,655.62 | $6,705.98 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 3436 School Resource Officer Program | 0.00 | 84,000.00 | 84,000.00 | $0.00 |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 3,388.70 | 3,388.70 | $0.00 |
| 388 ALTERNATIVE ED | 3310 ALTN/HIGH CHLG EDU | 28,103.09 | 28,103.09 | 15,742.95 | $31,711.40 |
| 388 ALTERNATIVE ED | 6110 CASH FORWARD | 0.00 | 19,351.26 | 0.00 | $0.00 |

## 12. Maintenance of Effort

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

| % CHG IN EXPEND | % CHG IN PER CAP |
|---|---|
| 0.09 | (7.76) |

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

## 13. Administrative Cost

### Summary

| | | | | | |
|---|---|---|---|---|---|
| ADA: | 703.50 | **Percentage:** | **2.94%** | **Amount Exceeded:** | **0.00** |
| **Expenditures:** | 11,017,301.28 | **Admin Cost:** | **324,534.00** | | |

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.