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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) | $2,319,960.97 |
| Fund 30 Totals (Expenditure) | $2,041,898.17 |
| Fund 41 (Revenue) | $1,303,540.28 |
| Fund 41 Totals (Expenditure) | $1,127,482.50 |

## 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**

**47 MCCLAIN**

**I002 DIBBLE** **Enc: $0.00** **Warrants: $139,114.98**

| | | |
|---|---|---|
| 110 | Regular Certified Salaries | $121,381.99 |
| 115 | Salary in Lieu of Other Fringe Benefits for Certified Staff | $858.00 |
| 170 | Stipends - Certified | $468.67 |
| 192 | Extra Duty/Addenda—Certified | $4,360.00 |
| 197 | Professional Dues | $425.00 |
| 213 | Health and Accident Insurance - Certified Personnel | $7,461.72 |
| 214 | Life Insurance - Certified Personnel | $15.60 |
| 251 | Retirement - District-Paid - Certified Personnel | $4,144.00 |

| | | | |
|---|---|---|---|
| 203447: CLANTON, JON | | | $139,116.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 110 | Base Salary | $121,382.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 213 | Fringe Hlth & Acc Ins-CP | $7,462.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 214 | Fringe Life Ins-CP | $16.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 251 | Fringe Retirement-DP-CP | $4,144.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 115 | Salary in lieu of Fringe | $858.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 192 | Extra Duty/Addenda—Certified | $4,360.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 197 | Professional Dues | $425.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 170 | Stipends | $469.00 |

## 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 $3,214.08

6140 11 GEN FUND-FOR OPERAT $100.00

6140 21 BUILDING FUND $100.00

## 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 | $51,711.31 | Sources 5120-5190 Revenue with Program 700 | $51,711.31 |
| Function 5200 Expenditure without Program 700 | $5,285.40 | Sources 5120-5190 Revenue without Program 700 | $5,285.40 |

## 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 | $10,238,381.15 | $6,912,027.50 | $3,326,353.65 | $3,326,253.65 | $100.00 |
| 12 | $44,503.00 | $44,503.00 | - | - | - |
| 21 | $513,924.89 | $288,969.03 | $224,955.86 | $224,955.86 | - |
| 31 | $2,011,091.73 | $770,000.00 | $1,241,091.73 | $1,241,091.73 | - |
| 41 | $1,164,968.99 | $946,912.50 | $218,056.49 | $218,056.49 | - |
| 60 | $481,741.08 | $360,166.54 | $121,574.54 | $121,574.54 | - |

## 7. Child Nutrition Comparison.

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

Revenue 1720: $35,184.15 Expenditures Function 3110: $22,659.17

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

Revenue 1730: $19,834.55 Expenditures Function 3155: $6,575.17

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

Revenue: $9,105.12 Expenditures: $9,105.12

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

Revenue: $41,735.50 Expenditures: $41,735.50

| Year | Fund Code | Project Code | Revenue | Expenditure | Difference |
|---|---|---|---|---|---|
| 2025 | 11 | 000 | $90,367.21 | $87,285.18 | $3,082.03 |
| 2025 | 11 | 332 | $9,105.12 | $9,105.12 | $.00 |
| 2025 | 11 | 335 | $41,735.50 | $41,735.50 | $.00 |
| 2025 | 11 | 385 | $4,140.84 | $3,544.84 | $596.00 |
| 2025 | 11 | 757 | $.00 | $15,177.50 | -$15,177.50 |
| 2025 | 11 | 763 | $262,685.51 | $252,996.53 | $9,688.98 |
| 2025 | 11 | 764 | $77,892.15 | $77,892.15 | $.00 |
| 2025 | 60 | 800 | $51,804.56 | $51,804.56 | $.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 | $27,031.28 | $25,577.79 | $1,453.49 |
| 563 | $4,036.79 | $4,319.91 | ($283.12) |
| 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 | $12,720.00 | $50,393.70 | ($37,673.70) |
| 412 | $21,000.00 | $21,189.52 | ($189.52) |

## 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 | 3,379,433.61 | 3,379,433.61 | 0.00 | $3,379,433.61 |
| 317 DRIVER ED | 3440 DRIVER EDUCATION | 1,485.00 | 1,485.00 | 1,485.00 | $0.00 |
| 318 REDBUD SCHOOL FUNDING ACT | 3435 REDBUD SCHOOL FUNDING ACT | 204,376.64 | 204,376.64 | 341,363.30 | $43,521.66 |
| 318 REDBUD SCHOOL FUNDING ACT | 6110 CASH FORWARD | 0.00 | 180,508.32 | 0.00 | $0.00 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 5,507.09 | 5,507.09 | 5,576.80 | ($69.71) |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 43,249.32 | 43,249.32 | 43,059.63 | $189.69 |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 50,521.55 | 50,521.55 | 56,777.27 | $3.00 |
| 333 STATE TEXTBOOK | 6110 CASH FORWARD | 0.00 | 6,258.72 | 0.00 | $0.00 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 400,551.28 | 400,551.28 | 401,557.02 | ($1,005.74) |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 186,787.88 | 186,787.88 | 182,737.54 | $4,050.34 |
| 340 TOBACCO SETTLEMENT ENDO (TSET) | 3650 TSET | 0.00 | 0.00 | 3,299.24 | ($3,299.24) |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 3,393.44 | 3,393.44 | 5,830.27 | $0.00 |
| 361 ACE TECHNOLOGY | 6110 CASH FORWARD | 0.00 | 2,436.83 | 0.00 | $0.00 |
| 367 STRONG READERS | 3415 STRONG READERS | 13,970.56 | 13,970.56 | 21,402.76 | $0.00 |
| 367 STRONG READERS | 6110 CASH FORWARD | 0.00 | 7,432.20 | 0.00 | $0.00 |
| 375 TEACHER EMPOWERMENT REVOLVING FUND | 3438 Teacher Empowerment Revolving Fund | 0.00 | 22,500.00 | 22,500.00 | $0.00 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 3436 School Resource Officer Program | 0.00 | 154,169.62 | 149,740.00 | $4,429.62 |
| 377 PAID MATERNITY LEAVE | 3437 Public School Paid Maternity Leave | 0.00 | 7,688.20 | 7,688.20 | $0.00 |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 3,544.84 | 3,544.84 | $596.00 |
| 385 CHILD NUTR PROGRAM | 6110 CASH FORWARD | 0.00 | 596.00 | 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 | 3,155,209.36 | 3,155,209.36 | 0.00 | $3,155,209.36 |
| 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 | 187,725.57 | 187,725.57 | 93,058.40 | $180,508.32 |
| 318 REDBUD SCHOOL FUNDING ACT | 6110 CASH FORWARD | 0.00 | 85,841.15 | 0.00 | $0.00 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 5,367.67 | 5,367.67 | 5,385.05 | ($17.38) |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 34,523.58 | 34,523.58 | 37,267.61 | ($2,744.03) |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 49,320.40 | 49,320.40 | 49,320.40 | $6,258.72 |
| 333 STATE TEXTBOOK | 6110 CASH FORWARD | 0.00 | 6,258.72 | 0.00 | $0.00 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 362,743.28 | 362,743.28 | 358,025.28 | $4,718.00 |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 173,822.56 | 173,822.56 | 169,700.08 | $4,122.48 |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 3,746.58 | 3,746.58 | 1,309.75 | $2,436.83 |
| 367 STRONG READERS | 3415 READING SUFF FUNDS | 17,318.40 | 17,318.40 | 9,886.20 | $7,432.20 |
| 375 TEACHER EMPOWERMENT REVOLVING FUND | 3438 Teacher Empowerment Revolving Fund | 0.00 | 30,000.00 | 30,000.00 | $0.00 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 3436 School Resource Officer Program | 0.00 | 29,660.00 | 29,660.00 | $0.00 |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 3,142.64 | 3,342.64 | $596.00 |
| 385 CHILD NUTR PROGRAM | 6110 CASH FORWARD | 0.00 | 796.00 | 0.00 | $0.00 |

## 12. Maintenance of Effort

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

| % CHG IN EXPEND | % CHG IN PER CAP |
|---|---|
| 25.28 | 39.55 |

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

## 13. Administrative Cost

### Summary

| | | | | | |
|---|---|---|---|---|---|
| ADA: | 729.48 | **Percentage:** | **4.36%** | **Amount Exceeded:** | **0.00** |
| **Expenditures:** | 12,766,578.17 | **Admin Cost:** | **556,737.00** | | |

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.