**Uploaded By: Leah Young** **Email: lyoung@wcisd.org**
**Upload Date: 8/20/2025 9:00:58 AM**

**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) | $325,665.98 |
| Fund 30 Totals (Expenditure) | $325,665.98 |
| Fund 41 (Revenue) | $58,393.35 |
| Fund 41 Totals (Expenditure) | $13,400.00 |

## 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**

**48 MCCURTAIN**
**I039 WRIGHT CITY** **Enc: $0.00** **Warrants: $109,480.54**

| | | |
|---|---|---|
| 110 | Regular Certified Salaries | $98,510.00 |
| 115 | Salary in Lieu of Other Fringe Benefits for Certified Staff | $2,182.10 |
| 170 | Stipends - Certified | $550.00 |
| 192 | Extra Duty/Addenda—Certified | $1,949.00 |
| 213 | Health and Accident Insurance - Certified Personnel | $6,240.00 |
| 214 | Life Insurance - Certified Personnel | $49.44 |

| | | | |
|---|---|---|---|
| 400661: HILL, JORDAN | | | $109,480.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 110 | Base Salary | $98,510.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 213 | Fringe Hlth & Acc Ins-CP | $6,240.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 214 | Fringe Life Ins-CP | $49.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 115 | Salary in lieu of Fringe | $2,182.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 170 | Stipends | $550.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 192 | Extra Duty/Addenda—Certified | $1,949.00 |

## 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**

| | |
|---|---|
| 6200 30 Capital Proj Funds | -$279.92 |
| 6200 41 SINKING FUND | $279.92 |
| 6200 60 SCHOOL ACTIVITY FNDS | $.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 | $9,316.24 | Sources 5120-5190 Revenue with Program 700 | $9,316.24 |
| Function 5200 Expenditure without Program 700 | $6,071.85 | Sources 5120-5190 Revenue without Program 700 | $6,071.85 |

## 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 | $6,120,197.75 | $5,253,749.63 | $866,448.12 | $866,448.12 | - |
| 12 | $68,347.00 | $68,347.00 | - | - | - |
| 21 | $844,371.75 | $213,338.83 | $631,032.92 | $631,032.92 | - |
| 22 | $365,659.60 | $355,187.33 | $10,472.27 | $10,472.27 | - |
| 31 | $335,215.98 | $9,550.00 | $325,665.98 | $325,665.98 | - |
| 41 | $1,600.18 | - | $1,600.18 | $1,600.18 | - |
| 60 | $584,658.21 | $425,474.49 | $159,183.72 | $159,183.72 | - |
| 81 | $7,361.39 | $4,782.45 | $2,578.94 | $2,578.94 | - |

## 7. Child Nutrition Comparison.

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

Revenue 1720: $6,359.86 Expenditures Function 3110: $2,388.26

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

Revenue 1730: $8,577.00 Expenditures Function 3155: $5,664.59

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

Revenue: $12,034.35 Expenditures: $12,034.35

**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 | $9,316.24 | $39,641.52 | -$30,325.28 |

| | | | | | |
|---|---|---|---|---|---|
| 2025 | 11 | 332 | $12,034.35 | $12,034.35 | $.00 |
| 2025 | 22 | 000 | $20,479.98 | $8,710.11 | $11,769.87 |
| 2025 | 22 | 385 | $2,770.00 | $2,770.00 | $.00 |
| 2025 | 22 | 759 | $5,218.23 | $5,218.23 | $.00 |
| 2025 | 22 | 763 | $217,994.69 | $204,775.57 | $13,219.12 |
| 2025 | 22 | 764 | $53,004.06 | $53,004.06 | $.00 |
| 2025 | 22 | 769 | $2,772.67 | $2,772.67 | $.00 |

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

**Revenue**

| Project Code | Total Rev | Total Exp | Balance |
|---|---|---|---|
| 591 | $127,384.00 | $127,384.00 | - |
| 592 | $6,898.00 | $6,898.00 | - |
| 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 | $53,465.00 | $53,465.00 | - |
| 563 | $7,937.53 | $11,045.93 | ($3,108.40) |
| 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 | $14,923.85 | ($2,203.85) |
| 412 | $21,000.00 | $21,410.01 | ($410.01) |

## 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 | 3,048,451.00 | 3,048,451.00 | 0.00 | $3,048,451.00 |
| 312 NAT BRD CERT BONUS | 3412 Nat Brd Cert Bonus | 0.00 | 5,000.00 | 5,000.00 | $0.00 |
| 317 DRIVER ED | 3440 DRIVER EDUCATION | 0.00 | 0.00 | 5,637.90 | ($5,637.90) |
| 318 REDBUD SCHOOL FUNDING ACT | 3435 REDBUD SCHOOL FUNDING ACT | 223,649.07 | 223,649.07 | 127,952.02 | $545,254.52 |
| 318 REDBUD SCHOOL FUNDING ACT | 6110 CASH FORWARD | 0.00 | 449,557.47 | 0.00 | $0.00 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 4,879.70 | 4,879.70 | 4,740.28 | $139.42 |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 38,696.76 | 38,696.76 | 38,401.26 | $295.50 |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 32,661.10 | 32,661.10 | 32,661.10 | $0.00 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 310,284.08 | 310,284.08 | 312,683.76 | ($2,399.68) |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 75,041.76 | 75,041.76 | 75,288.18 | ($246.42) |
| 339 TOBACCO SETTLEMENT TRUST (TSET) | 3650 TOBACCO SETTLEMENENDOWMENT TRUST (TSET) | 0.00 | 0.00 | 3,000.00 | $0.00 |
| 339 TOBACCO SETTLEMENT TRUST (TSET) | 6110 CASH FORWARD | 0.00 | 3,000.00 | 0.00 | $3,000.00 |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 2,124.83 | 2,124.83 | 0.00 | $10,127.97 |
| 361 ACE TECHNOLOGY | 6110 CASH FORWARD | 0.00 | 8,003.14 | 0.00 | $0.00 |
| 367 STRONG READERS | 3415 STRONG READERS | 11,132.79 | 11,132.79 | 26,810.71 | $3,830.50 |
| 367 STRONG READERS | 6110 CASH FORWARD | 0.00 | 19,508.42 | 0.00 | $0.00 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 3436 School Resource Officer Program | 0.00 | 183,829.62 | 85,733.85 | $65,702.85 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 6110 CASH FORWARD | 0.00 | -32,392.92 | 0.00 | $0.00 |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 2,770.00 | 2,770.00 | $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 | 3,045,370.53 | 3,045,370.53 | 0.00 | $3,045,370.53 |
| 312 NAT BRD CERT BONUS | 3412 Nat Brd Cert Bonus | 0.00 | 5,000.00 | 5,000.00 | $0.00 |
| 317 DRIVER ED | 3440 DRIVER EDUCATION | 2,557.50 | 2,557.50 | 5,873.84 | ($3,316.34) |
| 318 REDBUD SCHOOL FUNDING ACT | 3435 REDBUD SCHOOL FUNDING ACT | 208,072.40 | 208,072.40 | 0.00 | $449,557.47 |
| 318 REDBUD SCHOOL FUNDING ACT | 6110 CASH FORWARD | 0.00 | 241,485.07 | 0.00 | $0.00 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 5,855.64 | 5,855.64 | 5,716.22 | $139.42 |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 40,593.66 | 40,593.66 | 40,531.38 | $62.28 |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 32,422.94 | 32,422.94 | 32,422.94 | $0.00 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 286,357.28 | 286,357.28 | 287,093.90 | ($736.62) |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 96,785.44 | 96,785.44 | 90,500.66 | $6,284.78 |
| 339 TOBACCO SETTLEMENT TRUST (TSET) | 3650 TOBACCO SETTLEMENENDOWMENT TRUST (TSET) | 0.00 | 3,000.00 | 0.00 | $3,000.00 |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 2,375.34 | 2,375.34 | 0.00 | $8,003.14 |
| 361 ACE TECHNOLOGY | 6110 CASH FORWARD | 0.00 | 5,627.80 | 0.00 | $0.00 |
| 367 STRONG READERS | 3415 READING SUFF FUNDS | 14,080.00 | 14,080.00 | 14,699.14 | $19,508.42 |
| 367 STRONG READERS | 6110 CASH FORWARD | 0.00 | 20,127.56 | 0.00 | $0.00 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 3436 School Resource Officer Program | 0.00 | 0.00 | 32,392.92 | ($32,392.92) |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 2,922.00 | 2,922.00 | $0.00 |

## 12. Maintenance of Effort

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

| % CHG IN EXPEND | % CHG IN PER CAP |
|---|---|
| 2.48 | 7.40 |

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

## 13. Administrative Cost

### Summary

| | | | | | |
|---|---|---|---|---|---|
| ADA: | 460.12 | **Percentage:** | **4.11%** | **Amount Exceeded:** | **0.00** |
| **Expenditures:** | 6,792,773.91 | **Admin Cost:** | **279,543.00** | | |

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.