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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)	$4,514,533.07
Fund 30 Totals (Expenditure)	$2,262,460.07
Fund 41 (Revenue)	$3,101,146.68
Fund 41 Totals (Expenditure)	$2,324,920.00

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**

69 STEPHENS

I003 MARLOW **Enc: $0.00** **Warrants: $147,900.07**

110	Regular Certified Salaries	$128,000.00
115	Salary in Lieu of Other Fringe Benefits for Certified Staff	$9,523.10
214	Life Insurance - Certified Personnel	$24.00
251	Retirement - District-Paid - Certified Personnel	$8,942.44
116	TRS Offset for Certified Staff	$1,410.53

183005: HOLLAND, COREY			$147,900.00
115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	110	Base Salary	$128,000.00
115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	214	Fringe Life Ins-CP	$24.00
115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	251	Fringe Retirement-DP-CP	$8,942.00
115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	115	Salary in lieu of Fringe	$9,523.00
115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School	116	TRS Offset Credit	$1,411.00

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

6140 11 GEN FUND-FOR OPERAT $105.41

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	$79,643.77	Sources 5120-5190 Revenue with Program 700	$79,643.77

Function 5200 Expenditure without Program 700 $138,858.69

Sources 5120-5190 Revenue without Program 700 $138,858.69

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	$16,078,985.75	$12,193,704.34	$3,885,281.41	$3,885,281.41	-
21	$5,185,994.18	$729,558.43	$4,456,435.75	$4,456,435.75	-
22	$767,350.49	$584,424.62	$182,925.87	$182,925.87	-
31	$779.53	-	$779.53	$779.53	-
32	-	-	-	-	-
33	-	-	-	-	-
35	$3,322,750.00	$1,140,600.00	$2,182,150.00	$2,182,150.00	-
36	$69,900.00	$33,987.00	$35,913.00	$35,913.00	-
41	$2,475,434.61	$1,267,520.00	$1,207,914.61	$1,207,914.61	-
60	$1,558,283.31	$1,054,872.51	$503,410.80	$503,410.80	-

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: $10,668.50

Expenditures Function 3155: $13,000.61

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

Revenue: $8,915.43

Expenditures: $8,915.43

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

Revenue: $66,343.60

Expenditures: $66,343.60

Year	Fund Code	Project Code	Revenue	Expenditure	Difference
2025	11	000	$.00	$75,947.20	-$75,947.20
2025	11	335	$8,347.10	$8,347.10	$.00
2025	22	000	$262,569.86	$116,146.60	$146,423.26

2025	22	332	$8,915.43	$8,915.43	$.00
2025	22	335	$57,996.50	$57,996.50	$.00
2025	22	385	$5,342.10	$5,342.10	$.00
2025	22	763	$281,521.58	$281,521.58	$.00
2025	22	764	$76,060.80	$76,060.80	$.00
2025	60	800	$79,643.77	$79,643.77	$.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	$35,957.00	$35,957.00	-
563	$7,379.10	$14,263.55	($6,884.45)
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	$23,240.00	$26,327.62	($3,087.62)
412	$34,000.00	$34,000.00	-

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	5,378,648.91	5,378,648.91	0.00	$5,378,648.91
305 INSPIRED TO TEACH EMPLOYMENT INCENTIVE PAYMENT	3413 Inspired to Teach Employment Incentive Payment	0.00	4,000.00	4,000.00	$0.00
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	4,655.00	4,655.00	0.00	$4,655.00
318 REDBUD SCHOOL FUNDING ACT	3435 REDBUD SCHOOL FUNDING ACT	427,848.39	427,848.39	748,844.83	$340,180.03
318 REDBUD SCHOOL FUNDING ACT	6110 CASH FORWARD	0.00	661,176.47	0.00	$0.00
331 ED. FLEX. CERT.	3250 ED FLEX BEN ALLOW	9,201.72	9,201.72	9,555.60	($353.88)
332 ED FLEX NONCERT	3250 ED FLEX BEN ALLOW	53,302.89	53,302.89	50,267.85	$3,035.04
333 STATE TEXTBOOK	3420 STATE TEXTBOOK	89,866.80	89,866.80	89,866.80	$0.00
334 ED FLEX BEN - CERT	3250 ED FLEX BEN ALLOW	828,799.72	828,799.72	827,440.48	$1,359.24
335 ED FLEX BEN - NONCER	3250 ED FLEX BEN ALLOW	381,280.38	381,280.38	382,721.76	($1,441.38)
361 ACE TECHNOLOGY	3690 OTH MISC STATE REV	5,491.84	5,491.84	5,491.84	$0.00
367 STRONG READERS	3415 STRONG READERS	22,920.45	22,920.45	22,920.45	$0.00
376 SCHOOL RESOURCE OFFICER PROGRAM	3436 School Resource Officer Program	0.00	131,707.18	98,250.62	$0.00
376 SCHOOL RESOURCE OFFICER PROGRAM	6110 CASH FORWARD	0.00	-33,456.56	0.00	$0.00
377 PAID MATERNITY LEAVE	3437 Public School Paid Maternity Leave	0.00	27,506.54	4,547.08	$0.00
377 PAID MATERNITY LEAVE	6110 CASH FORWARD	0.00	-22,959.46	0.00	$0.00
385 CHILD NUTR PROGRAM	3720 STATE MATCHING	0.00	5,342.10	5,342.10	$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	4,900,228.00	4,900,228.00	0.00	$4,900,228.00
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	8,515.00	8,515.00	11,661.46	($3,146.46)
318 REDBUD SCHOOL FUNDING ACT	3435 REDBUD SCHOOL FUNDING ACT	447,831.57	447,831.57	135,960.17	$661,176.47
318 REDBUD SCHOOL FUNDING ACT	6110 CASH FORWARD	0.00	349,305.07	0.00	$0.00
331 ED. FLEX. CERT.	3250 ED FLEX BEN ALLOW	8,365.20	8,365.20	8,231.11	$134.09
332 ED FLEX NONCERT	3250 ED FLEX BEN ALLOW	47,801.88	47,801.88	47,626.34	$175.54
333 STATE TEXTBOOK	3420 STATE TEXTBOOK	93,347.79	93,347.79	93,347.79	$0.00
334 ED FLEX BEN - CERT	3250 ED FLEX BEN ALLOW	799,453.94	799,453.94	798,173.38	$1,280.56
335 ED FLEX BEN - NONCER	3250 ED FLEX BEN ALLOW	343,248.66	343,248.66	345,809.78	($2,561.12)
361 ACE TECHNOLOGY	3690 OTH MISC STATE REV	6,817.35	6,817.35	6,817.35	$0.00
367 STRONG READERS	3415 READING SUFF FUNDS	17,881.60	17,881.60	17,881.60	$0.00
376 SCHOOL RESOURCE OFFICER PROGRAM	3436 School Resource Officer Program	0.00	52,122.44	85,579.00	($33,456.56)
377 PAID MATERNITY LEAVE	3437 Public School Paid Maternity Leave	0.00	0.00	26,459.59	($26,459.59)
385 CHILD NUTR PROGRAM	3720 STATE MATCHING	0.00	5,749.06	5,749.06	$0.00

12. Maintenance of Effort

Special Education MOE: **Met**

% CHG IN EXPEND	% CHG IN PER CAP
42.04	31.85

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

13. Administrative Cost

Summary

ADA:	1,301.26	**Percentage:**	**2.51%**	**Amount Exceeded:**	**0.00**
Expenditures:	24,549,613.43	**Admin Cost:**	**616,978.00**		

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.