NORMAN INDEPENDENT SCHOOL DISTRICT 1-29 OF CLEVELAND COUNTY, OKLAHOMA

AMENDED SCHOOL BUDGET AND FINANCING PLAN

FOR APPROPRIATED FUNDS

Fiscal Year 2021-22

PREPARED BY:

BRENDA R. BURKETT, CPA, SFO CHIEF FINANCIAL OFFICER June 13, 2022

RECEIVED

State Auditor and Inspector

Cleveland

TO THE INDEPENDENT SCHOOL DISTRICT #29 BOARD OF EDUCATION:

The Independent School District #29 of Cleveland County's Fiscal Year 2021-22 Amended Financial Plan of appropriated funds is herewith submitted for the approval of the Board of Education under the authority of a Resolution by the Board of Education dated May 19, 2003, in accordance with the Oklahoma School District Budget Act. The budget presents 35 mills of ad valorem taxation for the General Fund, 5 mills of ad valorem taxation for the Building Fund, and 26.96 mills of ad valorem taxation for the Sinking Fund with appropriate millage adjustment factors in Cleveland and McClain counties.

The total amended budget of appropriated funds equals \$147,754,636 which includes \$135,572,126 for the General Fund, \$5,178,970 for the Building Fund and \$7,003,540 for the Child Nutrition Fund, modifying the approved budget of appropriated funds which equaled \$141,664,812, which included \$130,794,232 for the General Fund, \$5,870,580 for the Building Fund and \$5,000,000 for the Child Nutrition Fund.

The 2021-22 amended annual budget is presented to the Independent School District #29 of Cleveland County Board of Education for their approval.

INDEPENDENT SCHOOL DISTRICT #29 NORMAN PUBLIC SCHOOLS FISCAL YEAR 2021-2022

Summary of Estimated Revenues and Fund Balance

| | | GOVERNMENTAL FUNDS | | | | |
|----------|--|--------------------|--|-------------|--|--|
| | | Special Total | | | | |
| | | General Fund | Revenues | Approp | | |
| | | 11 | 21 - 22 | Funds | | |
| | ALL APPROPRIATED FUNDS | FY 2021-22 | FY 2021-22 | FY 2021-22 | | |
| | LOCAL SOURCES OF REVENUE: | | | | | |
| 1110 | Ad Valorem Taxes (Current) | 39,926,388 | 5,696,694 | 45,623,082 | | |
| 1120 | Ad Valorem Taxes (Prior) | 749,000 | 107,450 | 856,450 | | |
| 1190 | Other Taxes | 360,700 | 45,840 | 406,540 | | |
| 1310 | Interest Earnings | 16,111 | 4,111 | 20,222 | | |
| 1600 | Other Local | 1,844,607 | 4,111 | 1,844,607 | | |
| 1700 | Child Nutrition Programs | 1,044,007 | 109,000 | | | |
| | TOTAL LOCAL SOURCES OF REVENUE | 42,896,806 | | 109,000 | | |
| | TOTAL LOCAL SOURCES OF REVENUE | 42,030,000 | 5,963,095 | 48,859,901 | | |
| | INTERMEDIATE SOURCES OF REVENUE: | | ·- · · · · · · · · · · · · · · · · · · | | | |
| 2100 | County 4 Mill Levy | 3,750,000 | 0 | 3,750,000 | | |
| 2200 | County App.(Mortgage Tax) | 1,122,000 | 0 | 1,122,000 | | |
| 2300 | | 0 | 0 | 0 | | |
| | TOTAL INTERMEDIATE SOURCES OF REVENUE | 4,872,000 | 0 | 4,872,000 | | |
| | | .,0.2,000 | - | 1,012,000 | | |
| | STATE SOURCES OF REVENUE: | | | | | |
| 3110 | Gross Production Tax | 37,000 | 0 | 37,000 | | |
| 3120 | Motor Vehicle Collections | 6,000,000 | 0 | 6,000,000 | | |
| 3130 | Rural Electric | 360,000 | 0 | 360,000 | | |
| 3140 | School Land Earnings | 2,100,000 | 0 | 2,100,000 | | |
| 3150 | | 30,000 | 0 | 30,000 | | |
| 3200 | State AidGeneral Operations | 59,357,906 | 0 | 59,357,906 | | |
| 3300 | State AidCompetitive Grants | 151,566 | Ö | 151,566 | | |
| 3400 | StateCategorical | 1,673,801 | 0 | 1,673,801 | | |
| 3500 | State Special Programs and Other Sources | 0 | . 0 | • 0 | | |
| 3600 | State-Other State Sources | 84,310 | 1 | 84,311 | | |
| 3700 | | 0,510 | 57,685 | 57,685 | | |
| 3800 | | 225,750 | 0 | 225,750 | | |
| | TOTAL STATE SOURCES OF REVENUE | 70,020,334 | 57,686 | 70,078,019 | | |
| 0000 | 10172017120011020011721102 | 10,020,001 | 07,000 | 70,070,010 | | |
| | FEDERAL SOURCES OF REVENUE: | | | | | |
| 4100 | Grants-In-Aid | 488,874 | 0 | 488,874 | | |
| 4200 | Federal Disadvantaged and Disabilities | 3,205,081 | 0 | 3,205,081 | | |
| 4300 | | 3,841,191 | . 0 | 3,841,191 | | |
| 4400 | | 195,137 | 0 | 195,137 | | |
| 4500 | • | 54,013 | 0 | 54,013 | | |
| 4600 | | 9,587,437 | 0 | 9,587,437 | | |
| 4700 | | 113,448 | 7,108,092 | 7,221,540 | | |
| 4800 | | 0 | 0 | 0 | | |
| | TOTAL FEDERAL SOURCES OF REVENUE | 17,485,180 | 7,108,092 | 24,593,272 | | |
| | | 11,133,136 | .,, | ,, | | |
| | SUB TOTAL REVENUE SOURCES | 135,274,320 | 13,128,873 | 148,403,192 | | |
| | | | | • | | |
| 5000 | Return of Assets | 0 | 81,212 | 81,212 | | |
| 6200 | Interfund Transfer | 0 | 20,000 | 20,000 | | |
| | | | | | | |
| <u> </u> | GRAND TOTAL REVENUE | 135,274,320 | 13,230,084 | 148,504,404 | | |
| | DEC FUND DALANCE | 40 400 00- | 0.754.444 | 40 OFF -4- | | |
| | BEG FUND BALANCE | 10,103,307 | 2,754,441 | 12,857,747 | | |
| <u> </u> | TOTAL AVAILABLE | 145,377,626 | 15,984,525 | 161,362,151 | | |
| Щ_ | I V I A V AVIEWAL | 170,011,020 | 10,007,020 | 101,002,101 | | |

INDEPENDENT SCHOOL DISTRICT #29 NORMAN PUBLIC SCHOOLS FISCAL YEAR 2021-2022

Summary of Estimated Expenditures

| | | GOVERN | MENTAL FUNC | os | |
|------|--|--------------|-------------|-------------|--|
| | | | Special | Total | |
| | | General Fund | Revenues | Approp | |
| | | . 11 | 21 - 22 | Funds | |
| | ALL APPROPRIATED FUNDS | FY 2021-22 | FY 2021-22 | FY 2021-22 | |
| 1000 | INSTRUCTION | 84,584,521 | - 0 | 84,584,521 | |
| 2000 | CURRORT OFFICES. | | | | |
| 2000 | SUPPORT SERVICES: | | | • | |
| 2100 | | 11,652,613 | 0 | 11,652,613 | |
| 2200 | | 6,284,134 | 0 | 6,284,134 | |
| 2300 | | 3,639,726 | 0 | 3,639,726 | |
| 2400 | Support Services-School Administration | 8,012,836 | 0 | 8,012,836 | |
| 2500 | Support Services-Business | 4,813,746 | . 0 | 4,813,746 | |
| 2600 | Operation and Maintenance of Plant | 9,487,264 | 5,178,970 | 14,666,234 | |
| 2700 | | 6,456,253 | 0 | 6,456,253 | |
| 2000 | TOTAL SUPPORT SERVICES | 50,346,570 | 5,178,970 | 55,525,540 | |
| 3000 | OPERATION OF NON-INSTRUCTION SERVICES | | | | |
| 3100 | Child Nutrition Program Operations | 54,160 | 6,600,000 | 6,654,160 | |
| 3200 | | 0 1,130 | 0 | . 0 | |
| 3300 | · · · · · · · · · · · · · · · · · · · | 96,515 | . 0 | 96,515 | |
| 3000 | TOTAL OPER OF NON-INSTRUCTION SERV | 150,675 | 6,600,000 | 6,750,675 | |
| 4000 | FACILITIES ACQUISITION/CONSTRUCTION | 25,642 | 203,540 | 229,182 | |
| 5000 | OTHER OUTLAYS | 464,717 | 200,000 | 664,717 | |
| | TOTAL EXPENDITURES | 135,572,126 | 12,182,510 | 147,754,636 | |

NORMAN PUBLIC SCHOOLS SUMMARY OF ESTIMATED REVENUES

| | · | ACTUAL | ACTUAL | 12/6/21 | 6/13/22 |
|------|---------------------------------------|-------------|-------------|-------------|---------------------------------------|
| | | REVENUE | REVENUE | BUDGET | BUDGET |
| | GENERAL FUND | FY 19-20 | FY 20-21 | FY 21-22 | FY 21-22 |
| | | | | | |
| | LOCAL SOURCES OF REVENUE: | | | | |
| 1110 | Ad Valorem Taxes (Current) | 36,038,735 | 38,375,580 | 39,080,388 | 39,926,388 |
| 1120 | Ad Valorem Taxes (Prior) | 682,773 | 687,120 | 735,000 | 749,000 |
| 1190 | Other Taxes | 921,711 | 14,730 | 21,300 | 360,700 |
| 1310 | Interest Earnings | 34,914 | 16,100 | 16,000 | __ 16,111 |
| 1600 | Other Local | 1,883,526 | 2,684,662 | 1,697,154 | 1,844,607 |
| | TOTAL LOCAL SOURCES OF REVENUE | .39,561,659 | 41,778,191 | 41,549,842 | 42,896,806 |
| | NTERMEDIATE SOURCES OF REVENUE: | | | | · · · · · · · · · · · · · · · · · · · |
| | | · | | | |
| 2100 | County 4 Mill Levy | 3,413,301 | 3,633,086 | 3,750,000 | 3,750,000 |
| 2200 | County App.(Mortgage Tax) | 763,021 | 1,139,186 | 800,000 | 1,122,000 |
| 2300 | Resale of Property | 280,144 | 0 | 0 | 0 |
| | TOTAL INTERMEDIATE SOURCES OF REVENUE | 4,456,466 | 4,772,272 | 4,550,000 | 4,872,000 |
| | STATE SOURCES OF REVENUE: | | | | |
| | | | | • | |
| 3110 | Gross Production Tax | 32,294 | 20,999 | 22,000 | 37,000 |
| 3120 | Motor Vehicle Collections | 5,120,383 | 6,467,538 | 6,000,000 | 6,000,000 |
| 3130 | Rural Electric | 347,249 | 366,536 | 360,000 | .360,000 |
| 3140 | School Land Earnings | 2,288,996 | 2,060,584 | 2,300,000 | .2,100,000 |
| 3150 | Vehicle Stamp Tax | 29,988 | 34,724 | 30,000 | 30,000 |
| 3200 | State Aid-General Operations | 62,038,182 | 56,246,336 | 58,113,138 | 59,357,906 |
| 3300 | State Aid-Competitive Grants | 246,318 | 223,925 | 223,925 | 151,566 |
| 3400 | State-Categorical | 1,239,950 | 1,196,010 | 1,261,564 | 1,673,801 |
| 3600 | State-Other State Sources | 87,602 | 50,653 | 600 | 84,310 |
| 3800 | State Vocational Programs | 237,200 | 225,750 | 224,210 | 225,750 |
| | TOTAL STATE SOURCES OF REVENUE | 71,668,161 | 66,893,054 | 68,535,438 | 70,020,334 |
| | FEDERAL SOURCES OF REVENUE: | | | | |
| | | | | | |
| 4100 | Grants-In-Aid | 399,270 | 433,322 | 452,769 | 488,874 |
| 4200 | | 3,848,862 | 2,921,072 | 3,316,047 | 3,205,081 |
| 4300 | | 3,238,384 | 3,237,516 | 3,797,026 | 3,841,191 |
| 4400 | | 88,152 | 96,597 | 192,686 | 195,137 |
| 4500 | Federal Operations | 34,880 | 35,258 | 32,463 | 54,013 |
| 4600 | Federal Other Funds | 205,544 | 2,322,802 | 7,550,230 | 9,587,437 |
| 4800 | Federal Vocational Education | 178,384 | 132,475 | 113,448 | 113,448 |
| | TOTAL FEDERAL SOURCES OF REVENUE | 7,993,477 | 9,179,041 | 15,454,669 | 17,485,180 |
| | TOTAL | 123,679,762 | 122,622,558 | 130,089,949 | 135,274,320 |
| | | | | | |
| 5100 | Transfer From Other Funds | 0 | 3593.59 | 0 | |
| | GRAND TOTAL | 123,679,762 | 122,626,151 | 130,089,949 | 135,274,320 |

NORMAN PUBLIC SCHOOLS SUMMARY OF ESTIMATED EXPENDITURES AND FUND BALANCE

| | | ACTUAL | ACTUAL | 12/6/21 | 6/13/22 |
|--|---|-------------|-------------|-------------|-------------|
| | | EXPENDED | EXPENDED | BUDGET | BUDGET |
| G | SENERAL FUND | FY 19-20 | FY 20-21 | FY 21-22 | FY 21-22 |
| 1000 II | NSTRUCTION: | 77,949,484 | 80,066,447 | 82,591,851 | 84,584,521 |
| | | | | • | |
| 2000 S | SUPPORT SERVICES: | | | | • |
| 7 | | | | | |
| 2100 | Support Services-Students | 10,298,499 | 10,976,624 | 11,181,737 | 11,652,613 |
| 2200 | Support Services-Instructional Staff | 5,699,231 | 5,592,291 | 6,287,204 | 6,284,134 |
| | Support Services-General Administration | 3,341,308 | 3,393,383 | 3,578,371 | 3,639,726 |
| 2400 | Support Services-School Administration | 7,427,401 | 7,349,262 | 8,054,530 | 8,012,836 |
| 2500 | Support Services-Business | 4,239,419 | 3,850,296 | 4,724,702 | 4,813,746 |
| 2600 | Operation and Maintenance of Plant | 5,789,310 | 6,651,883 | 8,339,330 | 9,487,264 |
| 2700 | Student Transportation Services | 5,622,075 | 4,888,835 | 5,615,189 | 6,456,253 |
| | | | | | |
| T | OTAL SUPPORT SERVICES | 42,417,244 | 42,702,573 | 47,781,063 | 50,346,570 |
| 3000 0 | PERATION OF NON-INSTRUCTION SERVICES | | | | |
| 3000 | TENATION OF HON-HOTTOOTION SERVICES | | | | |
| 3100 | Child Nutrition Program Operations | 19,624 | 1,604 | 0. | 54,160 |
| | Community Service Operations | 15,301 | 30,108 | 13,515 | 96,515 |
| 9000 | Community Corride Operations | 10,001 | 30,100 | 10,010 | 30,310 |
| T | OTAL OPERATION OF NON-INSTRUCTION | | `` | | |
| | SERVICES | 34,925 | 31,711 | 13,515 | 150,675 |
| 4000 F | FACILITIES ACQUISITION / CONSTRUCTION | 28,319 | 27,385 | 25,642 | 25,642 |
| 5000 6 | THE OUTLAND | (00.007) | | 000 100 | 404747 |
| 5000 C | OTHER OUTLAYS | (96,837) | (46,220) | 382,160 | 464,717 |
| Т | OTAL EXPENDITURES | 120,333,136 | 122,781,896 | 130,794,232 | 135,572,126 |
| | OTAL EXPENDITIONS | 120,333,130 | 122,701,030 | 130,734,232 | 133,372,120 |
| 7 | OTAL'REVENUES | 123,679,762 | 122,626,151 | 130,089,949 | 135,274,320 |
| | BEG FUND BALANCE | 6,912,426 | 10,259,052 | | |
| | TOTAL AVAILABLE | 130,592,188 | | 10,103,307 | 10,103,307 |
| | O LAL AVAILABLE | 130,032,105 | 132,885,203 | 140,193,256 | 145,377,626 |
| E | END FUND BALANCE | 10,259,052 | 10,103,307 | 9,399,024 | 9,805,500 |
| | | 0.000 | 0.0404 | 7.000 | 7.050 |
| <u> </u> | | 8.29% | 8.24% | 7.23% | 7.25% |

NORMAN PUBLIC SCHOOLS SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCE

| | | ACTUAL | ACTUAL | 12/8/21 | 6/13/22 |
|-------------|--|---------------------------------------|---|-----------|---------------------------------------|
| | | REVENUE | REVENUE | BUDGET | BUDGET |
| | BUILDING FUND | FY 19-20 | FY 20-21 | FY 21-22 | FY 21-22 |
| | | - | | | |
| | LOCAL SOURCES OF REVENUE: | | | | · · · · · · · · · · · · · · · · · · · |
| 1110 | Ad Voletom Toyon (Current) | E 440 074 | 5 476 400 | F 570 004 | E 000.004 |
| 1120 | Ad Valorem Taxes (Current) Ad Valorem Taxes (Prior) | 5,142,971 97,424 | 5,476,422 98,188 | 5,576,994 | 5,696,694 |
| 1190 | Other Taxes | 132,553 | 2,102 | 105,000 | 107,450 45,840 |
| 1300 | Interest Earnings | 31,114 | 2,010 | 2,100 | 2,111 |
| 1600 | Other Local | 01,114 | 1,042 | 1,040 | 2,111 |
| | | · · · · · · · · · · · · · · · · · · · | 1,012 | 1,040 | |
| · | TOTAL LOCAL SOURCES OF REVENUE: | 5,404,062 | 5,579,764 | 5,685,634 | 5 ,852,095 |
| | | 1 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| | STATE SOURCES OF REVENUE: | | | | |
| ۵. | | | | | |
| 3620 | State Land Reimbursement | 0 | 0 | 0 | 1 |
| | TOTAL STATE SOURCES OF REVENUE | 0 | 0 | 0 | 4 |
| | TOTAL STATE SOURCES OF REVENUE | U | U | 0 | |
| 6200 | Interfund Transfer | 335,743 | 39,738 | 42,500 | 20,000 |
| • | | | | | |
| | TOTAL | 5,739,806 | 5,619,502 | 5,728,134 | 5,872,096 |
| | | | | | |
| | | | | | ··· |
| | | ACTUAL | ACTUAL | 12/6/21 | 6/13/22 |
| | | EXPENDED | EXPENDED | BUDGET | BUDGET. |
| | | FY 19-20 | FY 20-21 | FY 21-22 | FY 21-22 |
| | | | | | |
| 1000 | INSTRUCTION | . 0 | 0 | 0 | 0 |
| 2000 | SUPPORT SERVICES | 6.450.720 | 6 000 CF7 | F 050 500 | F 400 070 |
| 2000 | SUPPORT SERVICES | 6,152,730 | 6,223,657 | 5,858,580 | 5,166,970 |
| 4000 | FACILITIES ACQUISITION AND CONSTRUCTION | | | | · |
| | | | j | | • |
| 4600 | | . 3,000 | 3,000 | 12,000 | 12,000 |
| 4700 | Building Improvement Services | . 0 | 0 | 0 | . 0 |
| · | | | | | |
| | TOTAL. | 6,155,730 | 6,226,657 | 5,870,580 | 5,178,970 |
| | IOTAL. | 0,100,700 | 0,220,007 | 3,010,300 | 3,170,370 |
| | | | | | · |
| | TOTAL REVENUES | 5,739,806 | 5,619,502 | 5,728,134 | 5,872,096 |
| | BEG FUND BALANCE | 1,970,320 | 1,554,395 | 947,240 | 947,240 |
| | TOTAL AVAILABLE | 7,710,125 | 7,173,897 | 6,675,374 | 6,819,336 |
| | END FUND BALANCE | 1,554,395 | 947,240 | 804,794 | 1,640,366 |
| | | | 40.000 | | |
| ļ | | 27.08% | 16.86% | 14.05% | 27.93% |
| | | - | | | ·· |
| | | | | Į. | |
| • | | 5 | | | |

NORMAN PUBLIC SCHOOLS SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCE

| CHILD NUTRITION | | | ACTUAL | ACTUAL | 12/6/21 | 6/13/22 |
|--|----------|--|-----------|---------------------------------------|-----------|-----------|
| LOCAL SOURCES OF REVENUE: | | | REVENUE | REVENUE | BUDGET | |
| 1310 Interest Earnings | | CHILD NUTRITION | FY 19-20 | FY 20-21 | FY 21-22 | FY 21-22 |
| 1310 Interest Earnings | | | | | | |
| 1710 Student Lunches/Breakfasts 880,082 (26,886) 0 | | LOCAL SOURCES OF REVENUE: | | | | · |
| 1710 Student Lunches/Breakfasts 880,082 (26,886) 0 | 1010 | Later of Paris, to | 05.004 | | | |
| 1720 A La Cartef-Adult Lunch and Breakfast 333,247 81,947 82,000 82,000 1760 Contract Lunches and Breakfast 54,369 16,152 16,152 20,000 1790 Other Revenue 11,970 551 1,344 7,000 TOTAL LOCAL SOURCES OF REVENUE 1,305,529 73,684 101,496 111,000 STATE SOURCES OF REVENUE 3710 State Reimbursement 0 0 0 0 0 0 0 0 0 | | | | | | |
| 1760 Contract Lunches and Breakfast 54,369 16,152 16,152 20,000 | | | | | | 0 |
| 1790 | | and the same and t | | | | |
| TOTAL LOCAL SOURCES OF REVENUE: STATE SOURCES OF REVENUE: 3770 State Reimbursement 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | | | | |
| STATE SOURCES OF REVENUE: | 1750 | Other Revenue | 11,970 | 551 | 1,344 | 7,000 |
| 3710 State Reimbursement 0 | | TOTAL LOCAL SOURCES OF REVENUE | 1,305,529 | 73,664 | 101,496 | 111,000 |
| 3710 State Reimbursement 0 | <u> </u> | STATE COURSES OF DEVENUE. | | · . | | |
| State Matching 56,847 55,691 55,691 57,686 | | STATE SOURCES OF REVENUE: | | | | |
| TOTAL STATE SOURCES OF REVENUE | 3710 | State Reimbursement | 0 | 0 | 0 | 0 |
| TOTAL STATE SOURCES OF REVENUE FEDERAL SOURCES OF REVENUE: 4704 | 3720 | State Matching | 56,847 | 55,691 | 55,691 | 57,685 |
| FEDERAL SOURCES OF REVENUE: 4704 Emergency Operational Costs Reimbursement 0 0 1,066 288,613 4706 P-EBT Administrative Funding 0 0 0 5,814 5,814 4710 Federal Reimbursement-Lunches 2,744,366 19,512 3,531,101 5,050,716 4720 Federal Reimbursement-Breakfast 982,081 0 785,395 1,262,948 4740 Federal Reimbursement-Summer Food Service 588,696 4,843,768 536,373 500,000 TOTAL FEDERAL SOURCES OF REVENUE 4,315,142 4,863,280 4,869,748 7,108,092 5150 Return of Assets 79,664 51,524 51,524 81,212 TOTAL 5,757,183 5,044,159 5,068,458 7,357,988 ACTUAL ACTUAL ACTUAL 12/6/21 6/13/22 EXPENDED EXPENDED BUDGET BUDGET FY 19-20 FY 20-21 FY 21-22 FY 21-22 3100 CHILD NUTRITION PROGRAM OPERATIONS: 5,469,357 4,282,191 4,823,526 6,600,000 4700 BUILDING IMPROVEMENT SERVICES 10,575 0 3,540 203,54 5400 INDIRECT COST 236,069 162,281 172,934 200,000 TOTAL S,757,183 5,044,159 5,068,458 7,357,988 END FUND BALANCE 1,166,589 2,161,648 END FUND BALANCE 1,166,589 2,161,648 | | | | • | | |
| FEDERAL SOURCES OF REVENUE: 4704 Emergency Operational Costs Reimbursement 0 0 1,066 288,613 4706 P-EBT Administrative Funding 0 0 0 5,814 5,814 4710 Federal Reimbursement-Lunches 2,744,366 19,512 3,531,101 5,050,716 4720 Federal Reimbursement-Breakfast 982,081 0 785,395 1,262,948 4740 Federal Reimbursement-Summer Food Service 588,696 4,843,768 536,373 500,000 TOTAL FEDERAL SOURCES OF REVENUE 4,315,142 4,863,280 4,869,748 7,108,092 5150 Return of Assets 79,664 51,524 51,524 81,212 TOTAL 5,757,183 5,044,159 5,068,458 7,357,988 ACTUAL ACTUAL ACTUAL 12/6/21 6/13/22 EXPENDED EXPENDED BUDGET BUDGET FY 19-20 FY 20-21 FY 21-22 FY 21-22 3100 CHILD NUTRITION PROGRAM OPERATIONS: 5,469,357 4,282,191 4,823,526 6,600,000 4700 BUILDING IMPROVEMENT SERVICES 10,575 0 3,540 203,54 5400 INDIRECT COST 236,069 162,281 172,934 200,000 TOTAL S,757,183 5,044,159 5,068,458 7,357,988 END FUND BALANCE 1,166,589 2,161,648 END FUND BALANCE 1,166,589 2,161,648 | | TOTAL STATE SOURCES OF REVENUE | 56 847 | 55 6Q1 | 55 601 | 57 CQ5 |
| ### ACTUAL ACTUAL ACTUAL 12/6/21 6/13/22 #### TOTAL **TOTAL** ** | | TOTAL OTATE GOORGES OF REFEREE | 30,047 | 33,031 | 33,031 | 37,003 |
| 4706 P-EBT Administrative Funding 0 0 5,814 5,814 7,814 7,108 7,909 | | FEDERAL SOURCES OF REVENUE: | | | | |
| 4706 P-EBT Administrative Funding 0 0 5,814 5,814 7,814 7,108 7,909 | | | | | | |
| 4766 P-EBT Administrative Funding 0 0 5,814 5,814 5,814 4710 Federal Reimbursement-Lunches 2,744,366 19,512 3,531,101 5,050,716 4720 Federal Reimbursement-Breakfast 982,081 0 785,395 1,262,945 4740 Federal Reimbursement-Summer Food Service 588,696 4,843,768 536,373 550,000 TOTAL FEDERAL SOURCES OF REVENUE 4,315,142 4,863,280 4,859,748 7,108,092 5150 Return of Assets 79,664 51,524 51,524 81,212 TOTAL 5,757,183 5,044,159 5,068,458 7,357,988 7,3 | 4704 | Emergency Operational Costs Reimbursement | 0 | 0 | 1,066 | 288,613 |
| 4720 Federal Reimbursement-Breakfast 982,081 0 785,395 1,262,945 | 4706 | P-EBT Administrative Funding | 0 | 0 | | 5,814 |
| 4740 Federal Reimbursement-Summer Food Service 588,696 4,843,768 536,373 500,000 TOTAL FEDERAL SOURCES OF REVENUE 4,315,142 4,863,280 4,859,748 7,108,092 5150 Return of Assets 79,664 51,524 51,524 81,242 TOTAL 5,757,183 5,044,159 5,068,458 7,357,988 | | Federal Reimbursement-Lunches | 2,744,366 | 19,512 | | 5,050,716 |
| TOTAL FEDERAL SOURCES OF REVENUE 4,315,142 4,863,280 4,869,748 7,108,092 5150 Return of Assets 79,664 51,524 51,524 81,242 TOTAL 5,757,183 5,044,169 5,068,458 7,357,988 ACTUAL ACTUAL 12/6/21 6/13/22 EXPENDED EXPENDED BUDGET BUDGET FY 19-20 FY 20-21 FY 21-22 FY 21-22 TOTAL 5,469,357 4,282,191 4,823,526 6,600,000 4700 BUILDING IMPROVEMENT SERVICES 10,575 0 3,540 203,545 5400 INDIRECT COST 236,089 162,281 172,934 200,000 TOTAL 5,716,021 4,444,472 5,000,000 7,003,541 TOTAL REVENUES 5,757,183 5,044,159 5,068,458 7,357,988 BEG FUND BALANCE 1,166,353 1,207,515 1,807,201 1,807,201 TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,184 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | 4720 | Federal Reimbursement-Breakfast | 982,081 | | | 1,262,949 |
| TOTAL S,757,183 S,044,159 S,068,458 T,357,988 | 4740 | Federal Reimbursement-Summer Food Service | 588,696 | 4,843,768 | 536,373 | 500,000 |
| TOTAL 5,757,183 5,044,159 5,068,458 7,357,988 ACTUAL ACTUAL 12/6/21 6/13/22 EXPENDED EXPENDED BUDGET BUDGET FY 19-20 FY 20-21 FY 21-22 FY 21-22 3100 CHILD NUTRITION PROGRAM OPERATIONS: 5,469,357 4,282,191 4,823,526 6,600,000 4700 BUILDING IMPROVEMENT SERVICES 10,575 0 3,540 203,540 10,575 0 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10,575 10 3,540 203,540 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10,575 10 10,575 | | TOTAL FEDERAL SOURCES OF REVENUE | 4,315,142 | 4,863,280 | 4,859,748 | 7,108,092 |
| TOTAL 5,757,183 5,044,159 5,068,458 7,357,988 ACTUAL ACTUAL 12/6/21 6/13/22 EXPENDED EXPENDED BUDGET BUDGET FY 19-20 FY 20-21 FY 21-22 FY 21-22 3100 CHILD NUTRITION PROGRAM OPERATIONS: 5,469,357 4,282,191 4,823,526 6,600,000 4700 BUILDING IMPROVEMENT SERVICES 10,575 0 3,540 203,540 10,575 0 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10 3,540 203,540 10,575 10,575 10 3,540 203,540 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10 10,575 10,575 10 10,575 | 5150 | Poturn of Accords | 70.664 | E4 E24 | 54 504 | 04.040 |
| ACTUAL ACTUAL 12/6/21 6/13/22 EXPENDED EXPENDED BUDGET BUDGET FY 19-20 FY 20-21 FY 21-22 FY 21-22 3100 CHILD NUTRITION PROGRAM OPERATIONS: 5,469,357 4,282,191 4,823,526 6,600,00 4700 BUILDING IMPROVEMENT SERVICES 10,575 0 3,540 203,54 5400 INDIRECT COST 236,089 162,281 172,934 200,00 TOTAL \$5,716,021 4,444,472 5,000,000 7,003,54 TOTAL REVENUES 5,757,183 5,044,159 5,068,458 7,357,988 BEG FUND BALANCE 1,166,353 1,207,515 1,807,201 1,807,20 TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,18 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | 3130 | Neturn or Assets | 79,004 | 51,524 | 51,524 | 01,2/12 |
| ACTUAL ACTUAL 12/6/21 6/13/22 EXPENDED EXPENDED BUDGET BUDGET FY 19-20 FY 20-21 FY 21-22 FY 21-22 3100 CHILD NUTRITION PROGRAM OPERATIONS: 5,469,357 4,282,191 4,823,526 6,600,00 4700 BUILDING IMPROVEMENT SERVICES 10,575 0 3,540 203,54 5400 INDIRECT COST 236,089 162,281 172,934 200,00 TOTAL \$5,716,021 4,444,472 5,000,000 7,003,54 TOTAL REVENUES 5,757,183 5,044,159 5,068,458 7,357,98 BEG FUND BALANCE 1,166,353 1,207,515 1,807,201 1,807,20 TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,18 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | | TOTAL | 5,757,183 | 5,044,159 | 5,068,458 | 7,357,988 |
| SEMBLANCE SEMBLANCE EXPENDED BUDGET BUDGET FY 19-20 FY 20-21 FY 21-22 | | | | | | |
| SEMBLANCE SEMBLANCE EXPENDED BUDGET BUDGET FY 19-20 FY 20-21 FY 21-22 | | | | · · · · · · · · · · · · · · · · · · · | | |
| SEMBLANCE SEMBLANCE EXPENDED BUDGET BUDGET FY 19-20 FY 20-21 FY 21-22 | | | | | | |
| SEMBLANCE SEMBLANCE EXPENDED BUDGET BUDGET FY 19-20 FY 20-21 FY 21-22 | | | | | | |
| FY 19-20 FY 20-21 FY 21-22 FY 21-22 | | | | | | |
| 3100 CHILD NUTRITION PROGRAM OPERATIONS: 5,469,357 4,282,191 4,823,526 6,600,000 4700 BUILDING IMPROVEMENT SERVICES 10,575 0 3,540 203,540 5400 INDIRECT COST 236,089 162,281 172,934 200,000 TOTAL 5,716,021 4,444,472 5,000,000 7,003,540 TOTAL REVENUES 5,757,183 5,044,159 5,068,458 7,357,980 BEG FUND BALANCE 1,166,353 1,207,515 1,807,201 1,807,200 TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,180 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | | | | | | |
| 4700 BUILDING IMPROVEMENT SERVICES 10,575 0 3,540 203,54 5400 INDIRECT COST 236,089 162,281 172,934 200,000 TOTAL 5,716,021 4,444,472 5,000,000 7,003,540 TOTAL REVENUES 5,757,183 5,044,159 5,068,458 7,357,980 BEG FUND BALANCE 1,166,353 1,207,515 1,807,201 1,807,20 TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,18 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | | | FY 19-20 | FY 20-21 | FY 21-22 | FY 21-22 |
| 4700 BUILDING IMPROVEMENT SERVICES 10,575 0 3,540 203,54 5400 INDIRECT COST 236,089 162,281 172,934 200,000 TOTAL 5,716,021 4,444,472 5,000,000 7,003,540 TOTAL REVENUES 5,757,183 5,044,159 5,068,458 7,357,980 BEG FUND BALANCE 1,166,353 1,207,515 1,807,201 1,807,20 TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,18 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | | | | | | |
| 4700 BUILDING IMPROVEMENT SERVICES 10,575 0 3,540 203,54 5400 INDIRECT COST 236,089 162,281 172,934 200,00 TOTAL 5,716,021 4,444,472 5,000,000 7,003,54 TOTAL REVENUES 5,757,183 5,044,159 5,068,458 7,357,98 BEG FUND BALANCE 1,166,353 1,207,515 1,807,201 1,807,20 TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,18 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | | | 5,469,357 | 4,282,191 | 4,823,526 | 6,600,000 |
| 5400 INDIRECT COST 236,089 162,281 172,934 200,00 TOTAL 5,716,021 4,444,472 5,000,000 7,003,54 TOTAL REVENUES 5,757,183 5,044,159 5,068,458 7,357,98 BEG FUND BALANCE 1,166,353 1,207,515 1,807,201 1,807,20 TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,18 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | | | | | | 203,540 |
| TOTAL REVENUES 5,757,183 5,044,159 5,068,458 7,357,986 BEG FUND BALANCE 1,166,353 1,207,515 1,807,201 1,807,20 TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,18 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | 5400 | | | 162,281 | 172,934 | 200,000 |
| BEG FUND BALANCE 1,166,353 1,207,515 1,807,201 1,807,20 TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,18 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | | TOTAL | 5,716,021 | 4,444,472 | 5,000,000 | 7,003,540 |
| BEG FUND BALANCE 1,166,353 1,207,515 1,807,201 1,807,20 TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,18 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | <u></u> | TOTAL DEVENUES | F 757 400 | 5044.455 | 5.000 155 | 7 05 05 - |
| TOTAL AVAILABLE 6,923,536 6,251,673 6,875,659 9,165,18 END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | | L | | | | |
| END FUND BALANCE 1,207,515 1,807,201 1,875,659 2,161,649 | | | | | | |
| 7,207,207,207,207,207,207,207,207,207,20 | | - VIALAVAILABLE | 0,323,336 | 0,201,6/3 | 0,010,009 | 9,765,789 |
| 7,207,207,207,207,207,207,207,207,207,20 | | END FUND BALANCE | 1,207,515 | 1.807.201 | 1,875,659 | 2 161 649 |
| 20 07% 35 83% 37 040/ 20 200 | | | 1,207,010 | .,501,201 | .,0.,000 | |
| <u> </u> | | | 20.97% | 35.83% | 37.01% | 29.38% |

NORMAN PUBLIC SCHOOLS SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCE

| | | ACTUAL | ACTUAL | 12/6/21 | 6/13/22 |
|------|---|-------------|-------------|-------------|--------------|
| | | REVENUE | REVENUE | BUDGET | BUDGET |
| · | SINKING FUND | FY 19-20 | FY 20-21 | FY 21-22 | FY 21-22 |
| | | | | | |
| | LOCAL SOURCES OF REVENUE: | | | | |
| | | | | | |
| 1110 | | 28,682,869 | 29,852,397 | | 30,056,636 |
| 1120 | | 375,000 | 532,388 | 557,000 | 574,500 |
| 1190 | | 4,750 | 5,704 | 5,600 | 49,600 |
| 1300 | <u> </u> | 500,000 | 39,738 | 42,500 | 20,054 |
| 3620 | State Land Reimbursement | 2 | 0 | 0 | . 2 |
| | | | | | |
| | TOTAL LOCAL SOURCES OF REVENUE | 29,562,621 | 30,430,228 | 30,314,236 | 30,700,792 |
| 5110 | Premium on Bonds Sold | 0 | 772,498 | 0 | 721,252 |
| | | | , | | 1-1-1-02 |
| 6200 | Interfund Transfer | (500,000) | (39,738) | (42,500) | (20,000) |
| | | | | | |
| | GRAND TOTAL | 29,062,621 | 31,162,988 | 30,271,736 | 24 402 044 |
| | | 25,402,021 | 31,102,980 | 30,271,730 | 31,402,044 |
| | | | | | <u> </u> |
| | | | | | |
| • | | ACTUAL | ACTUAL | 12/6/21 | 6/13/22 |
| · | | EXPENDED | EXPENDED | BUDGET | BUDGET |
| | | FY 19-20 | FY 20-21 | FY 21-22 | FY 21-22 |
| | | | | | |
| | | | | 1 | |
| 5000 | OTHER OUTLAYS: | | | | |
| 5100 | Debt Service | 24 522 000 | 20 400 005 | 00 550 405 | 00 550 405 |
| 5100 | Debt Get vice | 24,522,000 | 39,163,925 | 30,552,125 | 30,552,125 |
| | GRAND TOTAL | 24,522,000 | 39,163,925 | 30,552,125 | 30,552,125 |
| | | | | | <u> </u> |
| | | | | | |
| | • | | | · · · · · · | |
| | Note: Sinking Fund Estimate of Needs attached | for details | | | |