

School District
2023-2024 Sinking Fund Estimate of Needs
and
Sinking Fund Financial Statement of the Fiscal Year 2022-2023

Board of Education of Norman Public Schools
District No. I-29
County of Cleveland
State of Oklahoma

FILED

NOV 02 2023

State Auditor & Inspector

To the Excise Board of said County and State, Greetings:

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of the financial condition of the Board of Education of Norman Public Schools, District No. I-29, County of Cleveland, State of Oklahoma for the fiscal year beginning July 1, 2023, and ending June 30, 2024, together with an itemized statement of the estimated Income and Probable Needs of said School District for the ensuing fiscal year. We have separately prepared, executed and submit Financial Statements for the Fiscal Year so terminated, and Estimate of Requirements for the ensuing Fiscal Year, for such Sinking Fund, if any, as pertains to this District for the Bond, Coupon, and Judgment indebtedness, if any, outstanding and unpaid as of June 30, 2024, and also for the Sinking Fund of any disorganized District whose area or the major portion thereof is now embraced within the boundaries of this District; and this Certificate is as applicable thereto as if fully embodied therein. The same have been prepared in conformity with Statute.


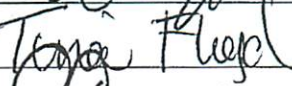
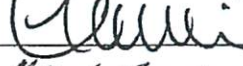
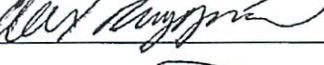
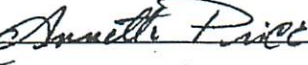

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than September 30 for all School Districts. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd Suite 103, Oklahoma City, OK 73105-4801 and one copy will be retained by the County Clerk. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

Prepared by: Mary E Johnson & Associates PLLC

Submitted to the Cleveland County Excise Board

This 18 Day of September, 2023

School Board Member's Signatures

Chairman: <u></u> Member: <u></u> Member: <u></u> Member: <u></u> Member: <u></u> Treasurer: <u>Brenda R. O'Brian, CPA</u>	Clerk: <u></u> Member: _____ Member: _____ Member: _____ Member: _____
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Cleveland

State of Oklahoma, County of Cleveland

In addition,

1. We, the undersigned, duly elected, qualified and acting officers of the Board of Education of the aforesaid School District located wholly or in major area in the County and State aforesaid, do hereby certify that, at regular session begun at the time provided by law, we carefully considered the reports submitted by the several officers and employees as required by 68 O. S. 2001 Section 3004, carefully considered the statements and estimate of needs heretofore prepared for the purpose of ascertaining any additional or emergency levy necessary for the ensuing fiscal year and revised, corrected or amended the same to disclose the true fiscal condition as of June 30, 2023, and to provide for the needs of the District for the ensuing fiscal year as now ascertained; and we do hereby certify that the within statement of the financial condition is true and correct, and that the within estimates for all purposes for the ensuing fiscal year are reasonably necessary for the proper conduct of the affairs of said School District, and that the statement of Estimated Income from sources other than ad valorem taxes is not in excess of the lawfully authorized ratio of the actual collections from such sources during the previous fiscal year.
2. We further certify that any cash fund balance reported in our Building Fund is required for immediate or cumulative program of construction unless there be attached within a verified copy of a resolution signed by a majority of the members of this Board to the effect the program of building has been completed or abandoned. If attached, then the Excise Board is directed to apply said Balance to reduce Levies in accordance with 62 O. S. 2001, Section 333.
3. We also certify that a levy of 4.320 Mills over and above the number of mills allocated by the County Excise Board will be reasonably necessary for the proper conduct of the affairs of said school district during the fiscal year 2023-2024.
4. We also certify that, after due and legal notice of an election thereon, an emergency levy of 5.260 Mills, over and above the number of mills provided by Law and allocated by the County Excise Board in addition thereto for school purposes, were made permanent by election.
5. We also certify that, after due and legal notice of an election thereon, a local support levy of 10.520 Mills, in addition to the levies hereinbefore provided, were made permanent by election.
6. We also certify that, after due and legal notice of an election thereon, pursuant to Article 10, Section 10, of the Constitution of Oklahoma, an additional levy of 5.120 Mills, were made permanent by election.

Cathy Sasser

Clerk of Board of Education

W. Ci

President of Board of Education

Dwenda R. O'Brian, CPA

Treasurer of Board of Education

Subscribed and sworn to before me this 11 day of Sept, 2023.

Jill Eidson
Notary Public

3-19-27
My Commission Expires



Affidavit of Publication

State of Oklahoma, County of Cleveland

I, Cathy Sasser, the undersigned duly qualified and acting Clerk of the Board of Education of Norman Public Schools, School District No. I-29, County and State aforesaid, being first duly sworn according to law, hereby depose and say:

1. That I complied with 68 O. S. 2001 Section 3002, (both independent and dependent) by having the within Financial Statement and Estimate of Needs which was prepared at the time and in the manner provided by law, published as required by law, in a legally-qualified newspaper of general circulation in the district, there being no legally-qualified newspaper published in the school district, as evidenced by a copy of such published statement and estimate together with proof of publication thereof attached hereto marked Exhibit No. 1 and made a part hereof (strike inapplicable phrases).
2. That I complied with currently effective statutes, by having the Notice of Emergency Levy Election and the call for such Election on the date hereinbefore certified by the Governing Board, the Itemized Statements and the Itemized Estimate of the amount necessary for the ensuing fiscal year requiring such emergency levy for the current expense purposes as prepared by the Board of Education duly published or posted, as the case may be, in full compliance with law for this class of school district, and as provided by law duly made public in the manner and at the time provided by law, for this class of district and in all respects according to law, in relation to said election on such emergency levy as hereinbefore certified by said Governing Board.
3. That I complied with the statute by having published or posted (if required for this class of district) the notice of local support levy election, and the call for such election on the date hereinbefore certified by the Board of Education. That the Estimate of Needs as prepared by the Board of Education required such local support levy in addition to other tax levies, to fully meet the current expense purposes of the school district for the ensuing year.
4. That in conformity to resolution by said Board of Education, I caused Notice of Building Fund Levy Election under the provisions of Article 10, Section 10, Oklahoma Constitution, and the Call of such Election on the date hereinbefore certified by the Governing Board, together with Itemized Statements and an Estimate of the amount necessary for the ensuing fiscal year requiring such levy for the purpose of erecting, remodeling or repairing school buildings, and for purchasing school furniture, in said District, published or posted to contain such Notice and Call, fixing the number of voting places and particularly describing each and every such place or places, and fixing the day on which such election should be had after the expiration of such notice, duly published or posted as is required by law for this class of district.

Cathy Sasser

Clerk, Board of Education

Subscribed and sworn to before me this 11 day of Sept, 2023.

Jill Eidsen
Notary Public

3-19-27
My Commission Expires



Johnny Baldwin
Secretary and Clerk of Excise Board 9-28-23
Cleveland County, Oklahoma



Proof of Publication

Norman PS Est of Needs

Affidavit of Publication

State of Oklahoma, County of Cleveland, ss:
I, the undersigned publisher, editor or Authorized Agent of the Norman Transcript, do solemnly swear that the attached advertisement was published in said paper as follows:

1st Publication

September 23, 2023

See
attached.

Norman Schools

That said newspaper is Daily, in the city of Norman, Cleveland County, Oklahoma, a Daily newspaper qualified to publish legal notices, advertisements and publications as provided in Section 106 of Title 25, Oklahoma Statutes 1971, as amended, and complies with all other requirements of the laws of Oklahoma with reference to legal publications.

That said Notice, a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publications and not in a supplement, on the above noted dates.

Greta Samuels

Signature

Subscribed and sworn before me on this 25th day of September 2023.

Jessica Trowbridge

My commission expires September 30, 2026.

Notary Public
Commission #

Cost of Publication \$ 486.00

Ad # 00514748

Acct # 23167206

Copies: 1

PAY TO

The Norman Transcript
P.O. Drawer 1058
Norman, OK 73070



Publication Sheet – Board of Education
 Sinking Financial Statement of the Various Funds for the Fiscal year Ending June 30, 2023
 Estimate of Needs for Fiscal Year Ending June 30, 2024
 Norman Public Schools, School District No. 1-29, Cleveland County, Oklahoma

STATEMENT OF FINANCIAL CONDITION
 ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2024
 SINKING FUND BALANCE SHEET

1. Cash Balance on Hand June 30, 2023	\$ 22,816,362.80
2. Legal Investments Properly Maturing	\$ 0.00
3. Judgments Paid To Recover By Tax Levy	\$ 0.00
4. Total Liquid Assets	\$ 22,816,362.80
Deduct Matured Indebtedness:	
5. a. Past-Due Coupons	\$ 0.00
6. b. Interest Accrued Thereon	\$ 0.00
7. c. Past-Due Bonds	\$ 0.00
8. d. Interest Thereon after Last Coupon	\$ 0.00
9. e. Fiscal Agency Commissions on Above	\$ 0.00
10. f. Judgments and Int. Levied for/Unpaid	\$ 0.00
11. Total Items a. Through f.	\$ 0.00
12. Balance of Assets Subject to Accrual	\$ 22,816,362.80
Deduct Accrual Reserve if Assets Sufficient:	
13. g. Earned Unmatured Interest	\$ 415,454.19
14. h. Accrual on Final Coupons	\$ 107,750.00
15. i. Accrued on Unmatured Bonds	\$ 20,585,000.00
16. Total Items g through i	\$ 21,108,204.19
17. Excess of Assets Over Accrual Reserves **(Page 2)	\$ 1,708,158.61

SINKING FUND REQUIREMENTS FOR 2023-2024

1. Interest Earnings on Bonds	\$ 1,826,227.08
2. Accrual on Unmatured Bonds	\$ 32,055,000.00
3. Annual Accrual on "Prepaid" Judgments	\$ 0.00
4. Annual Accrual on Unpaid Judgments	\$ 0.00
5. Interest on Unpaid Judgments	\$ 0.00
6. PARTICIPATING CONTRIBUTIONS (Annexations):	\$ 0.00
7. For Credit to School Dist. No.	\$ 0.00
8. For Credit to School Dist. No.	\$ 0.00
9. For Credit to School Dist. No.	\$ 0.00
10. For Credit to School Dist. No.	\$ 0.00
11. Annual Accrual From Exhibit KK	\$ 0.00
Total Sinking Fund Requirements	\$ 33,881,227.08
Deduct:	
1. Excess of Assets over Liabilities (if not a deficit)	\$ 1,708,158.61
2. Contributions From Other Districts	\$ 0.00
Balance To Raise:	\$ 32,173,068.47
SINKING	
13d. j. Unmatured Coupons Due Before 4-1-2024	\$ 0.00
14d. k. Unmatured Bonds So Due	\$ 0.00
15d. l. Whatever Remains is for Exhibit KK Line E	\$ 0.00
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$ 0.00
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand	\$ 0.00
18d. Remaining Deficit is for Exhibit KK Line F.	\$ 0.00

CERTIFICATE – GOVERNING BOARD

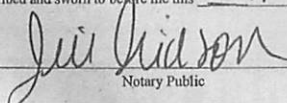
STATE OF OKLAHOMA, COUNTY OF CLEVELAND, ss:

We, the undersigned duly elected, qualified and acting officers of the Board of Education of Norman Public Schools, School District No. 1-29, of Said County and State, do hereby certify that a meeting of the Governing Body of the said District begun at the time provided by law for districts of this class and pursuant to the provisions of 68 O.S. 2001 Section 3003, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2023 and ending June 30, 2024, as shown are reasonably necessary for the proper conduct of the affairs of the said District, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding year.



 President of Board of Education

Subscribed and sworn to before me this 11th day of Sept, 2023



 Notary Public





Mary E. Johnson & Associates, PLLC
Certified Public Accountants

To the Board of Education
Norman Public Schools
District No. I-29, Cleveland County

Management is responsible for the accompanying 2022-2023 prescribed financial statements as of and for the fiscal year ended June 30, 2023, and the 2023-2024 Estimate of Needs (SA&I Form 2661R06) and Publication Sheet (SA&I Form 2662R06) for District No. I-29, Cleveland County, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the prescribed financial statements, estimate of needs and publication sheet nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these prescribed financial statements.

Other Matters

The prescribed financial statements, estimate of needs and publication sheet forms are presented in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B., as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D., and are not intended to be a complete presentation of the School's assets and liabilities.

This report is intended solely for the information and use of the Oklahoma State Department of Education, the School District, Cleveland County Excise Board, and for filing with the State Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

Mary E. Johnson & Associates PLLC

Norman, Oklahoma
August 29, 2023

2500 Boardwalk #201 • Norman, OK 73069 • Phone 405.322.5009

• Phone 580.826.3539 • Fax 855.999.2782

j-acpas.com

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SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "B"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					Combined Purpose
Date Of Issue					3/1/18
Date Of Sale By Delivery					3/1/18
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					3/1/20
Amount Of Each Uniform Maturity					\$ 7,370,000.00
Final Maturity Otherwise:					
Date of Final Maturity					3/1/23
Amount of Final Maturity					\$ 7,370,000.00
AMOUNT OF ORIGINAL ISSUE					
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 29,480,000.00
Years To Run					4
Normal Annual Accrual					\$ 0.00
Tax Years Run					4
Accrual Liability To Date					\$ 29,480,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 22,110,000.00
Bonds Paid During 2022-2023					\$ 7,370,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2023-2024					\$ 0.00
Total Interest To Levy For 2023-2024					\$ 0.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 73,700.00
Interest Earnings 2022-2023					\$ 147,400.00
Coupons Paid Through 2022-2023					\$ 221,100.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Combined Purpose
Date Of Issue						5/1/19
Date Of Sale By Delivery						5/1/19
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						5/1/21
Amount Of Each Uniform Maturity						\$ 9,205,000.00
Final Maturity Otherwise:						
Date of Final Maturity						5/1/24
Amount of Final Maturity						\$ 9,205,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 36,820,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 36,820,000.00
Years To Run						4
Normal Annual Accrual						\$ 9,205,000.00
Tax Years Run						3
Accrual Liability To Date						\$ 27,615,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2022						\$ 18,410,000.00
Bonds Paid During 2022-2023						\$ 9,205,000.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 9,205,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	5/1/24	\$ 9,205,000.00	3.000%	10 Mo.	\$ 230,125.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year						
Terminal Interest To Accrue						\$ 0.00
Years To Run						0
Accrue Each Year						\$ 0.00
Tax Years Run						0
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2023-2024						\$ 230,125.00
Total Interest To Levy For 2023-2024						\$ 230,125.00
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2022:						
Matured						\$ 0.00
Unmatured						\$ 92,050.01
Interest Earnings 2022-2023						\$ 506,275.00
Coupons Paid Through 2022-2023						\$ 552,300.00
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 46,025.01

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEBDS FOR 2023-2024

EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					Combined Purpose
Date Of Issue					3/1/20
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					3/1/22
Amount Of Each Uniform Maturity					\$ 4,650,000.00
Final Maturity Otherwise:					
Date of Final Maturity					3/1/25
Amount of Final Maturity					\$ 4,650,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 18,600,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 18,600,000.00
Years To Run					4
Normal Annual Accrual					\$ 4,650,000.00
Tax Years Run					3
Accrual Liability To Date					\$ 13,950,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 4,650,000.00
Bonds Paid During 2022-2023					\$ 4,650,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 4,650,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 9,300,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	3/1/24	\$ 4,650,000.00	2.000%	8 Mo.	\$ 62,000.00
Bonds and Coupons	3/1/25	\$ 4,650,000.00	2.000%	12 Mo.	\$ 93,000.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year					
Terminal Interest To Accrue					\$ 62,000.00
Years To Run					4
Accrue Each Year					\$ 15,500.00
Tax Years Run					3
Total Accrual To Date					\$ 46,500.00
Current Interest Earned Through 2023-2024					\$ 155,000.00
Total Interest To Levy For 2023-2024					\$ 170,500.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 93,000.00
Interest Earnings 2022-2023					\$ 248,000.00
Coupons Paid Through 2022-2023					\$ 279,000.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 62,000.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					Building
Date Of Issue					3/1/20
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					3/1/22
Amount Of Each Uniform Maturity					\$ 700,000.00
Final Maturity Otherwise:					
Date of Final Maturity					3/1/25
Amount of Final Maturity					\$ 700,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 2,800,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 2,800,000.00
Years To Run					4
Normal Annual Accrual					\$ 700,000.00
Tax Years Run					3
Accrual Liability To Date					\$ 2,100,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 700,000.00
Bonds Paid During 2022-2023					\$ 700,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 700,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 1,400,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	3/1/24	\$ 700,000.00	1.550%	8 Mo.	\$ 7,233.33
Bonds and Coupons	3/1/25	\$ 700,000.00	1.625%	12 Mo.	\$ 11,375.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year					
Terminal Interest To Accrue					\$ 7,583.33
Years To Run					4
Accrue Each Year					\$ 1,895.83
Tax Years Run					3
Total Accrual To Date					\$ 5,687.50
Current Interest Earned Through 2023-2024					\$ 18,608.33
Total Interest To Levy For 2023-2024					\$ 20,504.17
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 10,908.34
Interest Earnings 2022-2023					\$ 29,225.00
Coupons Paid Through 2022-2023					\$ 32,725.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 7,408.34

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Combined Purpose
Date Of Issue						3/1/21
Date Of Sale By Delivery						3/1/21
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						3/1/23
Amount Of Each Uniform Maturity						\$ 6,635,000.00
Final Maturity Otherwise:						
Date of Final Maturity						3/1/26
Amount of Final Maturity						\$ 6,635,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 26,540,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 26,540,000.00
Years To Run						4
Normal Annual Accrual						\$ 6,635,000.00
Tax Years Run						2
Accrual Liability To Date						\$ 13,270,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2022						\$ 0.00
Bonds Paid During 2022-2023						\$ 6,635,000.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 6,635,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 19,905,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	3/1/24	\$ 6,635,000.00	1.250%	8 Mo.	\$ 55,291.67	
Bonds and Coupons	3/1/25	\$ 6,635,000.00	1.250%	12 Mo.	\$ 82,937.50	
Bonds and Coupons	3/1/26	\$ 6,635,000.00	1.250%	12 Mo.	\$ 82,937.50	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year						
Terminal Interest To Accrue						\$ 55,291.67
Years To Run						4
Accrue Each Year						\$ 13,822.92
Tax Years Run						2
Total Accrual To Date						\$ 27,645.84
Current Interest Earned Through 2023-2024						\$ 221,166.67
Total Interest To Levy For 2023-2024						\$ 234,989.58
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2022:						
Matured						\$ 0.00
Unmatured						\$ 110,583.33
Interest Earnings 2022-2023						\$ 304,104.17
Coupons Paid Through 2022-2023						\$ 331,750.00
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 82,937.50

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Building
Date Of Issue						3/1/21
Date Of Sale By Delivery						3/1/21
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						3/1/23
Amount Of Each Uniform Maturity						\$ 600,000.00
Final Maturity Otherwise:						
Date of Final Maturity						3/1/26
Amount of Final Maturity						\$ 600,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 2,400,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 2,400,000.00
Years To Run						4
Normal Annual Accrual						\$ 600,000.00
Tax Years Run						2
Accrual Liability To Date						\$ 1,200,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2022						\$ 0.00
Bonds Paid During 2022-2023						\$ 600,000.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 600,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 1,800,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	3/1/24	\$ 600,000.00	0.625%	8 Mo.	\$ 2,500.00	
Bonds and Coupons	3/1/25	\$ 600,000.00	0.625%	12 Mo.	\$ 3,750.00	
Bonds and Coupons	3/1/26	\$ 600,000.00	0.625%	12 Mo.	\$ 3,750.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year						
Terminal Interest To Accrue						\$ 2,500.00
Years To Run						4
Accrue Each Year						\$ 625.00
Tax Years Run						2
Total Accrual To Date						\$ 1,250.00
Current Interest Earned Through 2023-2024						\$ 10,000.00
Total Interest To Levy For 2023-2024						\$ 10,625.00
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2022:						
Matured						\$ 0.00
Unmatured						\$ 5,000.00
Interest Earnings 2022-2023						\$ 13,750.00
Coupons Paid Through 2022-2023						\$ 15,000.00
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 3,750.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					Combined Purpose
Date Of Issue					3/1/22
Date Of Sale By Delivery					3/1/22
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					3/1/24
Amount Of Each Uniform Maturity					\$ 7,525,000.00
Final Maturity Otherwise:					
Date of Final Maturity					3/1/27
Amount of Final Maturity					\$ 7,525,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 30,100,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 30,100,000.00
Years To Run					4
Normal Annual Accrual					\$ 7,525,000.00
Tax Years Run					1
Accrual Liability To Date					\$ 7,525,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 0.00
Bonds Paid During 2022-2023					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 7,525,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 30,100,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	3/1/24	\$ 7,525,000.00	2.000%	8 Mo.	\$ 100,333.33
Bonds and Coupons	3/1/25	\$ 7,525,000.00	2.000%	12 Mo.	\$ 150,500.00
Bonds and Coupons	3/1/26	\$ 7,525,000.00	2.000%	12 Mo.	\$ 150,500.00
Bonds and Coupons	3/1/27	\$ 7,525,000.00	2.000%	12 Mo.	\$ 150,500.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year					
Terminal Interest To Accrue					\$ 100,333.33
Years To Run					4
Accrue Each Year					\$ 25,083.33
Tax Years Run					1
Total Accrual To Date					\$ 25,083.33
Current Interest Earned Through 2023-2024					\$ 551,833.33
Total Interest To Levy For 2023-2024					\$ 576,916.67
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2022-2023					\$ 802,666.67
Coupons Paid Through 2022-2023					\$ 602,000.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 200,666.67

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					Building
Date Of Issue					3/1/22
Date Of Sale By Delivery					3/1/22
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					3/1/24
Amount Of Each Uniform Maturity					\$ 475,000.00
Final Maturity Otherwise:					
Date of Final Maturity					3/1/27
Amount of Final Maturity					\$ 475,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 1,900,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 1,900,000.00
Years To Run					4
Normal Annual Accrual					\$ 475,000.00
Tax Years Run					1
Accrual Liability To Date					\$ 475,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 0.00
Bonds Paid During 2022-2023					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 475,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 1,900,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	3/1/24	\$ 475,000.00	2.000%	8 Mo.	\$ 6,333.33
Bonds and Coupons	3/1/25	\$ 475,000.00	2.000%	12 Mo.	\$ 9,500.00
Bonds and Coupons	3/1/26	\$ 475,000.00	2.000%	12 Mo.	\$ 9,500.00
Bonds and Coupons	3/1/27	\$ 475,000.00	2.000%	12 Mo.	\$ 9,500.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year					
Terminal Interest To Accrue					\$ 6,333.33
Years To Run					4
Accrue Each Year					\$ 1,583.33
Tax Years Run					1
Total Accrual To Date					\$ 1,583.33
Current Interest Earned Through 2023-2024					\$ 34,833.33
Total Interest To Levy For 2023-2024					\$ 36,416.67
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2022-2023					\$ 50,666.67
Coupons Paid Through 2022-2023					\$ 38,000.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 12,666.67

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "B"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Combined Purpose
Date Of Issue						3/1/23
Date Of Sale By Delivery						
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						3/1/25
Amount Of Each Uniform Maturity						\$ 1,395,000.00
Final Maturity Otherwise:						
Date of Final Maturity						3/1/28
Amount of Final Maturity						\$ 1,395,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 5,580,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 5,580,000.00
Years To Run						4
Normal Annual Accrual						\$ 1,395,000.00
Tax Years Run						0
Accrual Liability To Date						\$ 0.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2022						\$ 0.00
Bonds Paid During 2022-2023						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 5,580,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	3/1/25	\$ 1,395,000.00	4.000%	16 Mo.	\$ 74,400.00	
Bonds and Coupons	3/1/26	\$ 1,395,000.00	4.000%	16 Mo.	\$ 74,400.00	
Bonds and Coupons	3/1/27	\$ 1,395,000.00	4.000%	16 Mo.	\$ 74,400.00	
Bonds and Coupons	3/1/28	\$ 1,395,000.00	4.000%	16 Mo.	\$ 74,400.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year						
Terminal Interest To Accrue						\$ 37,200.00
Years To Run						4
Accrue Each Year						\$ 9,300.00
Tax Years Run						0
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2023-2024						\$ 297,600.00
Total Interest To Levy For 2023-2024						\$ 306,900.00
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2022:						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2022-2023						\$ 0.00
Coupons Paid Through 2022-2023						\$ 0.00
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					Building
Date Of Issue					3/1/23
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					3/1/25
Amount Of Each Uniform Maturity					\$ 870,000.00
Final Maturity Otherwise:					
Date of Final Maturity					3/1/28
Amount of Final Maturity					\$ 870,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 3,480,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 3,480,000.00
Years To Run					4
Normal Annual Accrual					\$ 870,000.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 0.00
Bonds Paid During 2022-2023					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 3,480,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	3/1/25	\$ 870,000.00	5.000%	16 Mo.	\$ 58,000.00
Bonds and Coupons	3/1/26	\$ 870,000.00	5.000%	16 Mo.	\$ 58,000.00
Bonds and Coupons	3/1/27	\$ 870,000.00	5.000%	16 Mo.	\$ 58,000.00
Bonds and Coupons	3/1/28	\$ 870,000.00	5.000%	16 Mo.	\$ 58,000.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year					
Terminal Interest To Accrue					\$ 29,000.00
Years To Run					4
Accrue Each Year					\$ 7,250.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2023-2024					\$ 232,000.00
Total Interest To Levy For 2023-2024					\$ 239,250.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2022-2023					\$ 0.00
Coupons Paid Through 2022-2023					\$ 0.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "B"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)		Total All Bonds
PURPOSE OF BOND ISSUE:		
HOW AND WHEN BONDS MATURE		
Uniform Maturities:		
Amount Of Each Uniform Maturity		\$ 39,425,000.00
Final Maturity Otherwise:		\$ 39,425,000.00
Amount of Final Maturity		\$ 157,700,000.00
AMOUNT OF ORIGINAL ISSUE		\$ 157,700,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year		\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:		
Bond Issues Accruing By Tax Levy		\$ 157,700,000.00
Normal Annual Accrual		\$ 32,055,000.00
Accrual Liability To Date		\$ 95,615,000.00
Deductions From Total Accruals:		
Bonds Paid Prior To 6-30-2022		\$ 45,870,000.00
Bonds Paid During 2022-2023		\$ 29,160,000.00
Matured Bonds Unpaid		\$ 0.00
Balance Of Accrual Liability		\$ 20,585,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:		
Matured		\$ 0.00
Unmatured		\$ 82,670,000.00
Requirement for Interest Earnings After Last Tax-Levy Year		
Terminal Interest To Accrue		\$ 300,241.66
Accrue Each Year		\$ 75,060.42
Total Accrual To Date		\$ 107,750.00
Current Interest Earned Through 2023-2024		\$ 1,751,166.67
Total Interest To Levy For 2023-2024		\$ 1,826,227.08
INTEREST COUPON ACCOUNT:		
Interest Earned But Unpaid 6-30-2022:		
Matured		\$ 0.00
Unmatured		\$ 385,241.68
Interest Earnings 2022-2023		\$ 2,102,087.51
Coupons Paid Through 2022-2023		\$ 2,071,875.00
Interest Earned But Unpaid 6-30-2023:		
Matured		\$ 0.00
Unmatured		\$ 415,454.19

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule 2: Detail of Judgment Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
Judgments For Indebtedness Originally Incurred After January 8, 1937. (New)						
IN FAVOR OF						TOTAL ALL JUDGMENTS
BY WHOM OWNED						
PURPOSE OF JUDGMENT						
Case Number						
NAME OF COURT						
Date of Judgment						
Principal Amount of Judgment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Rate Assigned by Court	0.00%	0.00%	0.00%	0.00%	0.00%	
Tax Levies Made	0	0	0	0	0	
Principal Amount Provided for to June 30, 2022	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Principal Amount Provided for in 2022-2023	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
PRINCIPAL AMOUNT NOT PROVIDED FOR	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
AMOUNT TO PROVIDE BY TAX LEVY FISCAL YEAR 2023-2024						
Principal 1/3	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
FOR ALL JUDGMENTS REPORTED						
LEVIED FOR BUT UNPAID JUDGMENT OBLIGATIONS:						
OUTSTANDING JUNE 30, 2022						
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE LEVIED FOR						
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE PAID						
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
LEVIED BUT UNPAID JUDGMENT OBLIGATIONS:						
OUTSTANDING JUNE 30, 2023						
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Schedule 3: Prepaid Judgments as of June 30, 2023						
Prepaid Judgments On Indebtedness Originating After January 8, 1937						
NAME OF JUDGMENT						TOTAL ALL PREPAID JUDGMENTS
CASE NUMBER						
NAME OF COURT						
Principal Amount of Judgment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Tax Levies Made	0	0	0	0	0	
Unreimbursed Balance At June 30, 2022	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Reimbursement By 2022-2023 Tax Levy	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Annual Accrual On Prepaid Judgments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Stricken By Court Order	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Asset Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule 4: Sinking Fund Cash Statement		
Revenue Receipts and Disbursements (Fund 41)	SINKING FUND	
	Detail	Extension
Cash on Hand June 30, 2022		\$ 22,904,416.34
Investments Since Liquidated		
COLLECTED AND APPORTIONED:	\$ 0.00	
Contributions From Other Districts		
2021 and Prior Ad Valorem Tax	\$ 0.00	
2022 Ad Valorem Tax	\$ 552,745.76	
Miscellaneous Receipts	\$ 30,304,692.40	
TOTAL RECEIPTS	\$ 286,383.30	
TOTAL RECEIPTS AND BALANCE		\$ 31,143,821.46
DISBURSEMENTS:		\$ 54,048,237.80
Coupons Paid	\$ 2,071,875.00	
Interest Paid on Past-Due Coupons	\$ 0.00	
Bonds Paid	\$ 29,160,000.00	
Interest Paid on Past-Due Bonds	\$ 0.00	
Commission Paid to Fiscal Agency	\$ 0.00	
Judgments Paid	\$ 0.00	
Interest Paid on Such Judgments	\$ 0.00	
Investments Purchased	\$ 0.00	
Judgments Paid Under 62 O.S. 1981, Sect 435	\$ 0.00	
TOTAL DISBURSEMENTS	\$ 0.00	
CASH BALANCE ON HAND JUNE 30, 2023		\$ 31,231,875.00
		\$22,816,362.80

Schedule 5: Sinking Fund Balance Sheet		
	SINKING FUND	
	Detail	Extension
Cash Balance on Hand June 30, 2023		\$ 22,816,362.80
Legal Investments Properly Maturing	\$ 0.00	
Judgments Paid to Recover by Tax Levy	\$ 0.00	
TOTAL LIQUID ASSETS		\$ 22,816,362.80
DEDUCT MATURED INDEBTEDNESS:		
a. Past-Due Coupons	\$ 0.00	
b. Interest Accrued Thereon	\$ 0.00	
c. Past-Due Bonds	\$ 0.00	
d. Interest Thereon After Last Coupon	\$ 0.00	
e. Fiscal Agent Commission On Above	\$ 0.00	
f. Judgements and Interest Levied for But Unpaid	\$ 0.00	
TOTAL Items a. Through f. (To Extension Column)		\$ 0.00
BALANCE OF ASSETS SUBJECT TO ACCRUALS		\$ 22,816,362.80
DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT		
g. Earned Unmatured Interest	\$ 415,454.19	
h. Accrual on Final Coupons	\$ 107,750.00	
i. Accrued on Unmatured Bonds	\$ 20,585,000.00	
TOTAL Items g. Through i. (To Extension Column)		\$ 21,108,204.19
EXCESS OF ASSETS OVER ACCRUAL RESERVES		\$ 1,708,158.61

Schedule 6: Estimate of Sinking Fund Needs		
	SINKING FUND	
	Computed By Governing Board	Provided By Excise Board
Interest Earnings on Bonds	\$ 1,826,227.08	\$ 1,826,227.08
Accrual on Unmatured Bonds	\$ 32,055,000.00	\$ 32,055,000.00
Annual Accrual on "Prepaid" Judgments	\$ 0.00	\$ 0.00
Annual Accrual on Unpaid Judgments	\$ 0.00	\$ 0.00
Interest on Unpaid Judgments	\$ 0.00	\$ 0.00
Participating Contributions (Annexations):	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
Annual Accrual From Exhibit KK	\$ 0.00	\$ 0.00
TOTAL SINKING FUND PROVISION	\$ 33,881,227.08	\$ 33,881,227.08

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "B"

Schedule 7: Ad Valorem Tax Account - Sinking Funds

ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023		25.600 Mills	Amount
Gross Value	\$	0.00	Net Value
		\$	1,207,402,833.00
Total Proceeds of Levy as Certified			\$ 30,907,445.97
Additions:			\$ 0.00
Deductions:			\$ 0.00
Gross Balance Tax			\$ 30,907,445.97
Less Reserve for Delinquent Tax			\$ 1,471,783.14
Reserve for Protests Pending			\$ 0.00
Balance Available Tax			\$ 29,435,662.83
Deduct 2022 Tax Apportioned			\$ 30,304,692.40
Net Balance 2022 Tax in Process of Collection			\$ 0.00
Excess Collections			\$ 869,029.57

Schedule 8: Sinking Fund Contributions From Other Districts Due To Boundary Changes

SCHOOL DISTRICT CONTRIBUTIONS		SINKING FUND	
		Actually Received	Provided For in Budget of Contributing School District
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
TOTALS		\$ 0.00	\$ 0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule 10: Miscellaneous Revenue		2022-23 ACCOUNT	
Source			Amount
1000 DISTRICT SOURCES OF REVENUE:			
1200 Tuition & Fees		\$	0.00
1300 EARNINGS ON INVESTMENTS AND BOND SALES			
1310 Interest Earnings		\$	0.00
1320 Dividends on Insurance Policies		\$	0.00
1330 Premium on Bonds Sold		\$	286,381.50
1340 Accrued Interest on Bond Sales		\$	0.00
1350 Interest on Taxes		\$	0.00
1360 Earnings From Oklahoma Commission on School Funds Management		\$	0.00
1370 Proceeds From Sale of Original Bonds		\$	0.00
1390 Other Earnings on Investments		\$	0.00
TOTAL EARNINGS ON INVESTMENTS AND BOND SALES		\$	286,381.50
1400 RENTAL, DISPOSALS AND COMMISSIONS			
1410 Rental of School Facilities		\$	0.00
1420 Rental of Property Other Than School Facilities		\$	0.00
1430 Sales of Building and/or Real Estate		\$	0.00
1440 Sales of Equipment, Services and Materials		\$	0.00
1450 Bookstore Revenue		\$	0.00
1460 Commissions		\$	0.00
1470 Shop Revenue		\$	0.00
1490 Other Rental, Disposals and Commissions		\$	0.00
TOTAL RENTAL, DISPOSALS AND COMMISSIONS		\$	0.00
1500 Reimbursements		\$	0.00
1600 Other Local Sources of Revenue		\$	0.00
1700 Child Nutrition Programs		\$	0.00
1800 Athletics		\$	0.00
TOTAL DISTRICT SOURCES OF REVENUE		\$	286,381.50
2000 INTERMEDIATE SOURCES OF REVENUE:			
2100 County 4 Mill Ad Valorem Tax		\$	0.00
2200 County Apportionment (Mortgage Tax)		\$	0.00
2300 Resale of Property Fund Distribution		\$	0.00
2900 Other Intermediate Sources of Revenue		\$	0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE		\$	0.00
3000 STATE SOURCES OF REVENUE:			
3100 Total Dedicated Revenue		\$	0.00
3200 Total State Aid - General Operations - Non-Categorical		\$	0.00
3300 State Aid - Competitive Grants - Categorical		\$	0.00
3400 State - Categorical		\$	0.00
3500 Special Programs		\$	0.00
3600 Other State Sources of Revenue		\$	1.80
3700 Child Nutrition Program		\$	0.00
3800 State Vocational Programs - Multi-Source		\$	0.00
TOTAL STATE SOURCES OF REVENUE		\$	1.80
4000 FEDERAL SOURCES OF REVENUE:			
TOTAL FEDERAL SOURCES OF REVENUE		\$	0.00
5000 NON-REVENUE RECEIPTS:			
TOTAL NON-REVENUE RECEIPTS			0.00
GRAND TOTAL		\$	286,383.30

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Cleveland

We, do further certify that we have examined the statement of estimated needs for the current fiscal year ending June 30, 2023, as certified by the Board of Education of Norman Public Schools, District Number I-29 of said County and State, and its financial statement for the preceding year, and in so doing we have diligently performed the duties imposed upon this Excise Board by 68 O. S. 2001 Section 3007, by (1) ascertaining that the financial statements, as to the statistics therein contained, reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefor; (3) supplemented such estimate, after appropriate action, by an estimate of needs prepared by this Excise Board to make provision for mandatory functions based upon statistics authoritatively submitted; (4) computed the total means available to each fund in the manner provided, applying the Governing Board's estimate of revenue to be derived from surplus tax of the immediately preceding year and from sources other than ad valorem tax, or reduced such estimate to not less than the lawfully authorized ratio of the several sums realized from such sources during the preceding fiscal year or to such lesser sum as may reasonably be anticipated under altered law or circumstance and using for such determination the basic collections of the preceding year and the ratios on which distribution or apportionment must be made during the ensuing or current year.

To the several and specific purposes of the estimated needs as certified, we have and do hereby appropriate the surplus balances of cash on hand of the prior year, estimates of income from sources other than ad valorem taxation within the limitation fixed by law, and the proceeds of ad valorem tax levy within the number of mills authorized, either by apportionment by the Legislature, allocation by the excise board or by legal election, all of which appropriations are made in so far as the available surpluses, revenues, and levies will permit, except in that we have also provided that, after deducting items consisting of cash and the revenue from all sources other than the 2023 tax and the proceeds of the 2023 tax levy are in excess of the residue of such appropriations, by a sum included for delinquent tax, computed at .0% of such residue. And provided further, if said School District has been ascertained to be a well defined State Aid District, the local budget, as approved and appropriated for, has been applied wholly to its operating accounts.

We further certify that the amount required to be raised from tax, excluding Homesteads, for General Revenue Fund purposes as approved, requires a total ad valorem tax levy of 35.880 Mills. Said levy is within the statutory limit, and if in excess, is within the constitutional limit and has been authorized by a vote of the people of said district, as shown by certificate of the School Board to-wit:

To this District, with valuations shown below, the Excise Board allocated 15.780 Mills, plus 4.320 Mills authorized by the Constitution, plus an emergency levy of 5.260 Mills; plus local support levy of 10.520 Mills; for a total levy for the General Fund of 35.880 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.120 Mills, and said levy has been certified as authorized by a vote of the people at an election held for that purpose. We further certify that Assessed Values used in computing Mill-vote levies have been applied as certified by the County Assessor.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Norman Public Schools, School District No. I-29 of said County and State, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 2001 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit Y and any other legal deduction, including a reserve of .0% for delinquent taxes.

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "Y"					
County Excise Board's Appropriation of Income and Revenue	General Fund	Building Fund	Co-op Fund	Child Nutrition Fund	New Sinking Fund (Exc. Homesteads)
Appropriation Approved and Provision Made	\$ 42,690,372.72	\$ 6,092,203.71	\$ 0.00	\$ 0.00	\$ 33,881,227.08
Appropriation of Revenues:					
Excess of Assets Over Liabilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,708,158.61
Unclaimed Protest Tax Refunds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Miscellaneous Estimated Revenues	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	None
Est. Value of Surplus Tax in Process	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	None
Sinking Fund Contributions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Surplus Building Fund Cash	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Other Than 2023 Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,708,158.61
Balance Required	\$ 42,690,372.72	\$ 6,092,203.71	\$ 0.00	\$ 0.00	\$ 32,173,068.47
Add Allowance for Delinquency	\$ 4,269,037.27	\$ 609,220.37	\$ 0.00	\$ 0.00	\$ 1,608,653.42
Total Required for 2023 Tax	\$ 46,959,409.99	\$ 6,701,424.08	\$ 0.00	\$ 0.00	\$ 33,781,721.89
Rate of Levy Required and Certified	—	—	—	—	25.80 Mills

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead Exemptions have been deducted in the said School District as finally equalized and certified by the Board of Equalization for the current year 2023-2024 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS					
County		Real	Personal	Public Service	Total
This County	Cleveland	\$ 1,157,764,382	\$ 78,720,155	\$ 30,977,572	\$ 1,267,462,109
Joint County	McClain	\$ 38,219,411	\$ 3,300,110	\$ 381,285	\$ 41,900,806
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Joint County		\$ 0	\$ 0	\$ 0	\$ 0
Total Valuations, All Counties		\$ 1,195,983,793	\$ 82,020,265	\$ 31,358,857	\$ 1,309,362,915

The assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof appropriated as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, be raised by ad valorem taxation, we thereupon made the above levies therefor as provided by law as follows:

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "Y" Continued: Primary County And All Joint Counties		Valuation And Levies Excluding Homesteads		Total Required For 2023 Tax		
County		General Fund	Building Fund	Total Valuation	General	Building
This County	Cleveland	35.88 Mills	5.12 Mills	\$ 1,267,462,109	\$ 45,476,540	\$ 6,489,406
Joint Co.	McClain	35.39 Mills	5.06 Mills	\$ 41,900,806	\$ 1,482,870	\$ 212,018
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Joint Co.		0.00 Mills	0.00 Mills	\$ 0	\$ 0	\$ 0
Totals				\$ 1,309,362,915	\$ 46,959,410	\$ 6,701,424

Sinking Fund: 25.80 Mills

We do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2023 without regard to any protest that may be filed against any levies, as required by 68 O. S. 2001, Section 2869.



Signed at Norman, Oklahoma, this 28th day of September, 2023

[Signature]
 Excise Board Member

[Signature]
 Excise Board Chairman

Vacant
 Excise Board Member

[Signature]
 Excise Board Secretary

Joint School District Levy Certification for Norman Public Schools I-29

Career Tech District Number	<u>VI-17:</u>	General Fund	<u>10.27</u>	<u>McClain</u>	<u>10.11</u>
	<u>Moore - Norman Sch</u>	Building Fund	<u>5.11</u>		<u>5.04</u>
State of Oklahoma)	Sinking Fund	<u>2.30</u>		<u>2.30</u>
) ss				
County of Cleveland)				

I, Tammy Belinson, Cleveland County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2023.

Witness my hand and seal, on September 28, 2023

[Signature]
Cleveland County Clerk

