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NOV 03 2021
State Auditor & Inspector

Amended Budget for 2021-2022

Approved by the Board: September 13, 2021

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NOV 03 2021

State Auditor
and Inspector

Choctaw

P.C.	S.C.	GENERAL FUND (11) REVENUE	Actual Revenue 2019-2020	ESTIMATED Revenue 2020-2021	Budgeted Revenue 2021-2022
		LOCAL SOURCES OF REVENUES:			
000	1110	AD VAL CURRENT	1,321,955	1,357,001	1,405,516
000	1120	AD VAL TAX(PRIOR YR)	67,948	112,559	135,000
000	1130	REV IN LIEU OF TAX	15,610	15,418	15,500
		TOTAL 1100 SOURCES	1,405,514	1,484,978	1,556,016
000	1290	OTHER TUITION & FEES	0	0	0
		TOTAL 1200 SOURCES	0	0	0
000	1310	INTEREST EARNING	42,424	15,354	16,000
		TOTAL 1300 SOURCES	42,424	15,354	16,000
000	1420	RENTAL/UTILITIES PAYMENTS	1,900	200	1,200
000	1440	SALE OF EQUIPMENT (USED BUSES, MISC HHS)	4,200	600	3,000
		TOTAL 1400 SOURCE	6,100	800	4,200
		REIMBURSEMENTS			
000	1510	INS RECOVERY(HAMMERS,ADMIN ROOF,TRANS TRUC)	104,855	22,070	
000	1540	LOST TEXTBOOKS AND BOOK FEES	113	243	120
000	1550	WORKERS COMP	1,449	6,942	0
000	1590	MISC REIMB PSO LED, PERS LEAVE 19,Band Instr	33,655	50,250	18,500
		TOTAL 1500 SOURCES	140,072	79,505	18,620
		MISCELLANEOUS REVENUE			
000	1680	ERATE REFUND OF PR YRS EXPEND, REFUNDS	25,250	0	0
000	1690	HAMMERS & BASKIN RESTITUTION PAYMENTS	45,050	600	600
		TOTAL 1600 SOURCES	70,300	600	600
		TOTAL LOCAL SERVICES	1,664,410	1,581,237	1,595,436
000	2100	COUNTY 4 MILL AD VAL	158,666	174,473	165,000
000	2200	COUNTY APPORTIONMENT	24,114	37,552	35,000
		TOTAL INTERMEDIATE SOURCE	182,780	212,026	200,000
		STATE SOURCES OF REVENUE			
000	3120	MOTOR VEHICLE COLLECT	531,179	476,962	470,000
000	3130	RURAL ELECTRIC COOP	142,350	153,233	160,000
000	3140	STATE SCHOOL LAND	162,019	166,332	160,000
000	3150	VEHICLE TAX STAMP	1,303	1,421	1,500
000	3160	FARM IMPLEMENT TAX STAMP	3,349	4,372	3,500
		TOTAL 3100'S SOURCE	840,199	802,320	795,000
000	3210	STATE AID	5,302,282	4,741,581	4,750,000
000	3250	EDUC FLEX BEN ALLOW (Certified in Lieu) 331	13,663	13,385	14,000
		EDUC FLEX BEN ALLOW (Support in Lieu) 332	29,592	31,974	32,000
		EDUC FLEX BEN ALLOW (Certified/Insurance) 334	583,599	620,827	625,000
		EDUC FLEX BEN ALLOW (Support/Insurance) 335	370,512	384,322	385,000
		TOTAL 3200'S SOURCE	6,299,648	5,792,088	5,806,000
388	3310	ALTERNATIVE EDUCATION	39,768	36,152	36,150
		REVENUE FROM ST. APROPRIATED BY LEGISLATURE			
312	3412	NATL. BRD. CERTIF/SPEECH PATH.	5,000	5,000	5,000
367	3415	READING SUFFICIENCY	30,852	26,406	26,500
333	3420	STATE TEXTBOOKS	58,241	55,828	55,900
317	3440	DRIVER EDUCATION	908	2,640	2,500
		TOTAL 3400'S SOURCE	95,001	89,874	89,900
		PAGE 7			

P.C.	S.C.	GENERAL FUND (11) REVENUE	Actual Revenue 2019-2020	ACTUAL Revenue 2020-2021	Budgeted Revenue 2021-2022
		FEDERAL SOURCES PRIOR YEAR			
799	4140	(561) TITLE VII - INDIAN	0	13,648	0
		TOTAL 4100's PRIOR	0	13,648	0
799	4210	(511) TITLE I BASIC	73,948	51,561	0
799	4210	(515) TITLE I SCHOOL SUPPORT	0	0	0
799	4271	(541) TITLE II A, TCHR/PRINCIPAL TRAINING	9,220	11,715	0
799	4272	(547) TITLE II PT D, TECHNOLOGY (COMPETITIVE)			
		TOTAL 4200'S PRIOR	83,168	63,276	0
799	4310	(621) IDEA FLOW	32,917	0	0
799	4340	(641) PRE-SCHOOL PT. B	0	5,624	0
		TOTAL 4300's PRIOR	32,917	5,624	0
799	4470	(587) TITLE VI, PT B	0		0
799	4442	(552) TITLE IV PART A		10,292	0
		TOTAL 4400's PRIOR	0	10,292	0
799	4550	(563) TITLE VII - JOHNSON O'MALLEY	267	4,417	0
		TOTAL 4500's PRIOR	267	4,417	0
799	4611	(731) ABE ADULT ED/LITERACY	0	0	0
		TOTAL 4600's PRIOR	0	0	0
799	4821	(421) CARL PERKINS, SECONDARY	13,522	19,616	0
		TOTAL 4800's PRIOR	13,522	19,616	0
		TOTAL PRIOR REIMBURSEMENTS	129,874	116,873	0
		NON-REVENUE RECEIPTS			
000	5160	REIM. FROM ACTIVITY FUND		951	
017	5160	REIM. FROM ATHLETICS ACTIVITY FUND	3,420	3,210	3,500
050	1610	REIM.FROM CHOCTAW NATION SUMMER SCHOOL	0	142,546	150,000
060	1610	OETT GRANT	0	0	
		TOTAL NON-REVENUE RECEIPTS	3,420	146,707	153,500
0	5600	CORRECTING ENTRY Adjust from 1590	3,043	1,339	0
		TOTAL REVENUE	10,250,355	10,348,179	13,400,128
		ADJUSTMENT CORRECTION TO CARRYOVER	0	0	0
	6100	BEGINNING CASH FUND BALANCE	3,085,072	2,743,991	1,872,356
	6130	STOPPED APPROPRIATIONS	8,670		
	6140	ESTOPPED WARRANTS	5,237		
		TOTAL 6100'S	3,098,979	2,743,991	1,872,356
		TOTAL REVENUE INCLUDING CASH FORWARD	13,349,334	13,092,170	15,272,483
		TOTAL ALL REVENUE	13,349,334	13,092,170	15,272,483

GENERAL FUND (EXPENDITURES)		Actual Expenditures 2019-2020	ACTUAL Expenditures 2020-2021	Budgeted Expenditures 2021-2022
1000 INSTRUCTION:		6,184,623	6,981,169	7,125,000
2100 SUP SERV-STUDENTS:				
	2120 Guidance Services	189,606	266,964	268,000
	2132 Medical Services	33,805	40,093	35,500
	2135 Occupational Therapy	27,018	12,164	18,000
	2140 Psychological Services	23,095	14,555	32,000
	2152 Speech Path Svc	119,982	165,127	165,000
	2170 Physical Therapy	5,102	32,938	35,000
	2194 Parental Advisory	633	3,451	4,000
	2199 Other Support Services-Student Activities	79,536	144,632	154,000
	TOTAL SUP SERVICES-STUDENT	478,776	679,923	711,500
2200 SUP SERV-INSTRUCT STAFF:				
	2212 Instr & Curr Dev Svc (curriculum- Rdg director)	98,566	175,098	180,000
	2213 Instr Stf Trng Svc	17,199	35,913	45,000
	2220 Library/Media Services	113,845	59,978	62,000
	2240 Academic Student Assmt	62,106	18,415	25,000
	TOTAL SUP SERV-INSTRUCT STAFF	291,716	289,405	312,000
2300 SUP SERV-GENERAL ADMIN:				
	2312 Bd Clerk	16,376	37,718	37,618
	2313 Bd Treas. Svc	38,181	38,100	38,500
	2314 Election Svc	743	1,033	1,800
	2316 Staff Relation & Negot Srv.	50	0	5,000
	2317 Legal Svc	5,296	22,529	18,000
	2318 Audit Svc	9,150	9,500	9,800
	2319 Other Board of Educ Svc (unemployment, oss)	13,742	15,100	16,500
	2321 Office of Superintendent Svc (sup & Sec)	211,638	219,609	220,000
	2330 Sp Area Admin Svc. (maint. of state & Fed Grants)	139,331	139,307	140,000
	2340 Other General and Admin Svc	360	475	600
	TOTAL SUP SVC-GENERAL ADMIN	434,815	483,371	487,818
2400 SUPPORT SERVICES-SCHOOL ADMIN:				
	2410 Independent School Principals	635,157	720,855	710,000
	2490 Oth Support Svc-School Adm (A.D., Dean of Students)	148,628	116,787	118,000
	TOTAL SUPPORT SVC-SCHOOL ADM	783,785	837,642	828,000
2500 CENTRAL SERVICES				
	2511 Business Office	137,825	130,181	135,000
	2518 Tax Assessment & Distrib. Svcs	65,828	49,180	52,000
	2530 Printing Publishing & Duplication (IKON)	22,138	22,248	24,000
	2544 Evaluation Services	2,500	2,260	2,500

	GENERAL FUND (EXPENDITURES)	Actual Expenditures 2019-2020	Estimated Expenditures 2020-2021	Budgeted Expenditures 2021-2022
	2560 Information Services (MASS, STAMP MACHINE	62,651	111,472	120,000
	2571 Recruitment	1,819	0	1,732
	2573 Inservice Training (non-instruct) (dues/fees,travel	25,743	9,801	12,000
	2574 Health Service (Drug Testing)	804	832	1,000
	2575 Other Staff Services	0	0	0
	2580 Admin. Technology Services	148,470	150,617	155,000
	TOTAL SUP SERVICES-BUSINESS	467,778	476,592	503,232
	2600 OPER & MAINT-PLANT SERVICES:			
	2620 Operation of Bldg Svc (Janit, Salarys., Utilit. Ins.)	1,082,196	972,694	1,100,000
	2630 Care & Upkeep of Grounds (Outdoor Equip.)	113,337	58,998	114,000
	2640 Care & Upkeep of Equipment (Supplies)	73,644	53,223	75,500
	2650 Vehicle Oper & Maint Svc	43,548	5,292	10,000
	2660 Security Svc	124,685	51,207	75,000
	2670 Safety Svc	197	5,050	7,500
	TOTAL OPER & MAINT-PLANT SERVICES:	1,437,607	1,146,464	1,382,000
	2700 STUDENT TRANS SERVICES:			
	2720 Vehicle Oper (SAL, VO-AG TRUCK,)	160,415	178,202	180,000
	2720 (purchase of new buses & Maint truck FY20)	240,764	0	242,982
	2730 Monitoring Srv	14,033	31,802	30,000
	2740 Vehicle Svc & Maint Svc.	25,965	13,369	50,000
	2740 Gasoline (625 object)	6,116	4,800	6,200
	2740 Diesel (623 object)	36,926	24,000	24,000
	TOTAL STUDENT TRANS SERVICES	484,218	252,173	533,182
	3120 Food Pr & Disp Svc	12,965	0	0
x	3190 Other CNP Oper (Partial Director Salary)	25,931	62,234	0
	TOTAL FOOD SERVICES	38,896	62,234	0
	4720 Bldg Imp. Svc (HMS BATHROOM REPAIR)	0	0	850,000
	5000 OTHER USES	3,043	8,552	
	ACH BANK CHARGES	0	0	0
	5600 CORRECTING ENTRY	85	951	0
	TOTAL 5000 (other) USES	3,128	10,843	0
	8000 REPAYMENT (OSDE Grant Spec Ed Bus)	0	0	0
	TOTAL EXPENDITURES	10,605,343	11,219,814	12,732,732
	ENDING CASH FUND BALANCE - JUNE 30th	2,743,991	1,872,356	2,539,751
	TOTAL BUDGET	13,349,334	13,092,170	15,272,483

**HUGO PUBLIC SCHOOLS
BUILDING FUND 21 REVENUE**

REVENUE	ACTUAL REVENUE 2019-2020	ESTIMATED REVENUE 2020-2021	BUDGETED REVENUE 2021-2022
LOCAL SOURCES OF REVENUES:			
1110 AD VAL TAX (CURRENT)	188851	193857	200788
1120 AD VAL TAX (PRIOR YR)	9706	16080	12000
1130 REV IN LIEU OF TAXES TAX (PRIOR YR)	36	0	
1100 TOTAL TAXES LEVIED	198,593	209,937	212,788
REAL ESTATE REVENUE			
1430 LAND SALES	0	0	3000
1400 TOTAL REVENUE	0	0	3,000
OTHER LOCAL SOURCES OF REVENUES:			
1690 PSO EASEMENT	0	2000	0
1600 TOTAL LOCAL SOURCES OF REVENUE	0	2,000	0
5600 CORRECTING ENTRY (COMMISION REIMB)			
TOTAL REVENUE	198,593	211,937	215,788
6110 BEGINNING CASH FUND BALANCE	639,923	694,471	547,031
TOTAL ALL SOURCES	838,516	906,408	762,819

EXPENDITURES	ACTUAL EXPENDITURES 2019-2020	ESTIMATED EXPENDITURES 2020-2021	BUDGETED EXPENDITURES 2021-2022
2300 GENERAL ADMINISTRATION			
2619 OTH BOARD OF ED SVC (ABSTRACT)	0	0	0
2600 OPER, & MAINT-PLANT SERV			
2620 Operation of Bldg Svc	0	0	0
TOTAL OPER. & MAINT. OF PLANT SER	0	0	0
4200 Site acquisiton services	18,040		
4300 Site Improvement Srvcs			400000
4400 Arch. & Engr Services			
4620 New Building Site	126005	71296	0
4720 Other Building Improvement	126005	288081	0
TOTAL FACILITIES ACQ. AND CONSR. SRV	270,050	359,377	400,000
5600 CORRECTING ENTRY	0	0	0
TOTAL EXPENDITURES	270,050	359,377	400,000
ENDING CASH FUND BALANCE JUNE 30	694,471	547,031	362,819
TOTAL BUDGET	964,521	906,408 0	762,819

**CHILD NUTRITION
FUND 22**

CHILD NUTRITION (REVENUE)	Actual Revenue 2019-2020	Estimated Revenue 2020-2021	Budgeted Revenue 2021-2022
LOCAL SOURCES OF REVENUES:			
1550 WORKERS COMP REIMB	623	0	0
1590 MISC REV (PERSONAL DAYS, STAFF LUNCH CHARGES)	0	611.57	0
1670 GRANT SCHOOL BANK TRANSFER	0	0	0
1680 REFUND OF PRIOR EXPEND	3,922	0	0
1720 A La CARTE	2,051	184	150
1730 ADULT LUNCHES	5,043	3,109	2,500
1790 OTHER REVENUE	3,026	0	3,500
TOTAL LOCAL SOURCES REV	14,042	3,905	6,150
STATE SOURCES OF REVENUE:			
3250 EDUCATION FLEX BENEFIT			
EDUC FLEX BEN ALLOW (Support in Lieu) 332	9,105	8,999	9,105
EDUC FLEX BEN ALLOW (Support w/ Insurance) 335	84,851	73,908	73,908
3720 STATE MATCHING	6,901	6,126	6,500
TOTAL STATE SOURCES REV	100,857	89,034	89,513
FEDERAL SOURCES OF REVENUE:			
763-4710 LUNCHES	324,874	1,722	1,800
764-4720 BREAKFASTS	176,707	905	995
766-4740 SUMMER FOOD PROGRAM	20,738	601,608	550,000
768-4760 FRESH FOODS VEG PROGRAM	10,016	15,440	20,000
791-4780 EQUIPMENT ASST GRANT	19,476	0	0
799-4740 SUMMER FOOD PRO. PRIOR	0	0	0
TOTAL FEDERAL SOURCES REV	551,811	619,676	572,795
TOTAL REVENUE	666,710	712,615	668,458
6110 BEGINNING CASH FUND BALANCE	158,056	35,660	147,344
6140 ESTOPPED WARRANTS	444	0	
5600 CORRECTING ENTRY			
TOTAL ALL SOURCES	825,210	748,275	815,802
CHILD NUTRITION (EXPENDITURES)			
3000 OPERATION NON-INSTRUCTIONAL SRV			
3110 SPV CNP OPER	0	1,379	
3120 Food preparation and disp srv.	394,630	362,956	360,000
3140 Other direct &/or related srv.	75,209	39,222	40,000
3150 Food procurement srv.	268,215	196,381	200,000
3155 Food procurement adult meals	10,824	992	0
3190 Other child nutrition operations	38,313	0	0
TOTAL OPERATION NON-INSTR. SRV.	787,190	600,931	600,000
5600 Correcting Entry	86		
8100, 8900 Other Refunds	2,274		
TOTAL EXPENDITURES	789,550	600,931	600,000
ENDING CASH FUND BALANCE FOR JUNE, 30	35,660	147,344	215,802
TOTAL BUDGET	825,210	748,275	815,802

**HUGO PUBLIC SCHOOLS
SINKING FUND 41 REVENUE**

REVENUE	ACTUAL REVENUE FOR 2019-2020	ESTIMATED REVENUE FOR 2020-2021	BUDGETED REVENUE FOR 2021-2022
Premium on Bonds Sold			
Accrued Interest on Bonds			
Total Transfer Revenue	0	0	0
LOCAL SOURCES OF REVENUES:			
1110 AD VAL TAX (CURRENT)	167,046	151,368	156,502
1120 AD VAL TAX (PRIOR YR)	8,743	14,533	7,723
1130 PILOT TAXES	32	0	0
1100 TOTAL TAXES LEVIED	175,821	165,901	164,225
TOTAL REVENUE	175,821	165,901	164,225
6110 BEGINNING FUND BALANCE ADJUSTMENT	3,099	0	
6110 BEGINNING CASH FUND BALANCE	162,579	171,149	169,412
TOTAL ALL SOURCES	341,499	337,050	333,637

EXPENDITURES	ACTUAL EXPENDITURES FOR 2019-2020	ESTIMATED EXPENDITURES FOR 2020-2021	BUDGETED EXPENDITURES FOR 2021-2022
5100 Debt Svc (831 Principal)	155,000	155,000	155,000
5100 Debt Svc (832 Interest)	14,850	12,138	9,038
5100 Debt Svc (810 FEE)	500	500	500
Total Bond Debt Services	170,350	167,638	164,538
TOTAL EXPENDITURES	170,350	167,638	164,538
ENDING CASH FUND BALANCE JUNE 30	171,149	169,412	169,099
TOTAL BUDGET	341,499	337,050	333,637

Publication Sheet - Board of Education
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2021
Estimate of Needs for Fiscal Year Ending June 30, 2022
Public Schools, School District No. , County, Oklahoma

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF CHOCTAW, ss:

We, the undersigned duly elected, qualified and acting officers of the Board of Education of Hugo Public Schools, School District No. 1-39, of Said County and State, do hereby certify that at 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, 2021 and ending June 30, 2022, 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 September 13, 2021



Notary Public

The Estimate of Needs shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.

CERTIFICATION OF EXCISE BOARD

STATE OF OKLAHOMA, COUNTY OF CHOCTAW

We do further certify that we have examined the budget document for the current fiscal year ending June 30, 2021, as adopted by the Board of Education of Hugo City Schools Administrative School District No. I-39 of said County and State, and in so doing, we have diligently performed the duties imposed upon this Excise Board.

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 35.77 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 5.00 Mills, plus 15.00 Mills (not over 15) authorized by the Constitution, plus an emergency levy of 5.00 Mills (not over 5); plus local support levy of 10.77 Mills; Total levy for General Fund 35.77

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.11 Mills, and 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 Hugo City Schools, School District No. I-39, of said county and State, in relation to the Sinking Fund or funds thereof, if any, and after finding the same correct or having caused the same to be corrected pursuant to 68 O.S. 1991 Section 3009, have approved the requirements therefore to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefore 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 for delinquent taxes.

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 State Board of Equalization for the current year 2021-2022 is as follows:

<u>Real Property (Net)</u>	<u>Personal Property</u>	<u>Public Service Property</u>	<u>Total</u>
\$30,052,490.00	\$4,482,277.00	\$8,687,688.00	\$43,222,455.00

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

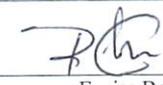
	<u>General Fund</u>	<u>Building Fund</u>	<u>Sinking Fund</u>	<u>Total</u>
Appropriation Approved & Provision Made	13,325,572.00	762,819.00	164,224.54	14,252,615.54
Less Excess of Assets Over Liabilities	1,872,355.79	547,030.76	7,722.11	2,427,108.66
Less Estimated Miscellaneous revenue	10,047,700.56	15,000.29	0	10,062,700.85
Balance Required from Ad Valorem	1,405,515.65	200,787.95	156,502.43	1,762,806.03
Add for Delinquency	140,551.57	20,078.80	7,825.11	168,455.48
Total Required for <u>20-21</u> Tax	1,546,067.22	220,866.75	164,327.54	1,931,261.51
Rate of Levy Required and Certified	35.77 Mills	5.11 Mills	3.80 Mills	44.68 Mills

And 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 2021 without regard to any protest that may be filed against any levies, as required by 68 O.S. 1991, Section 2869.

Dated at Hugo, Oklahoma, this 6 day of Oct, 2021



Excise Board Member



Excise Board Chairman

Excise Board Member



Excise Board Secretary

