

FILED
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State Auditor & Inspector

School District
2014-2015 Estimate of Needs
and
Financial Statement of the Fiscal Year 2013-2014

Board of Education of Garber Public Schools
District No. I-047.5
County of Garfield
State of Oklahoma

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than October 1 for all School Districts. After approval by the Excise Board and the levies are made, both statements should be signed by the Board Members. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd Room 100, Oklahoma City, OK 73105-4801. 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.

The 2014-2015 Estimate of Needs
and
Financial Statement of the Fiscal Year 2013-2014

Prepared by: Chas. W. Carroll. P.A.

Submitted to the Garfield County Excise Board

This 29 Day of October, 2014

School Board Members

Chairman	<u>[Signature]</u>	Clerk	<u>[Signature]</u>
Treasurer	<u>[Signature]</u>	Member	_____
Member	<u>[Signature]</u>	Member	_____
Member	<u>[Signature]</u>	Member	_____

State of Oklahoma, County of Garfield

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 statement of the financial condition of the Board of Education of Garber Public Schools, District No. I-047.5, County of Garfield, State of Oklahoma for the fiscal year beginning July 1, 2014, and ending June 30, 2015, 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, 2015 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, in relation to which be it further noted that:

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, 2014, 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 statements 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 15.000 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 2014-2015.

4. We also certify that, after due and legal notice of an election thereon, an emergency levy of 5.000 Mills, over and above the number of mills provided by Law and allocated by the County Excise Board in addition thereto for school purposes, was authorized at an election held for that purpose on N/A Permanent Levy by a majority of those voting at said election:

the result of said election was:

For the Levy _____ ; Against the Levy _____ ; Majority _____.

5. We also certify that after due and legal notice of an election thereon, a local support levy of 10.000 Mills, in addition to the levies hereinbefore provided, was authorized at an election held for that purpose on N/A Permanent Levy by a majority vote of the electors who had paid ad valorem tax of the immediately preceding year; the result of said election was:

preceding year; the result of said election was:

For the Levy _____ ; Against the Levy _____ ; Majority _____.

6. We 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 5.000 Mills, was authorized by a majority of the qualified voters of said School District, for the purpose of erecting, remodeling or repairing school buildings, and for purchasing furniture at an election held for that purpose on N/A Permanent Levy, the result whereof was:

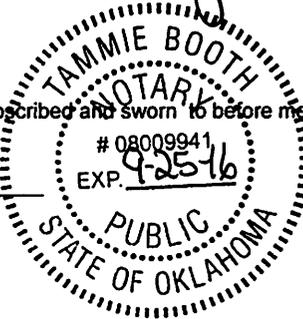
For the Levy _____ ; Against the Levy _____ ; Majority _____

[Signature]
Clerk of Board of Education

[Signature]
President of Board of Education

[Signature]
Treasurer of Board of Education

[Signature]
Notary Public



Subscribed and sworn to before me this 3 day of Oct, 2014
9-25-16
My Commission Expires



PERMANENT MILLAGE

Note: A vote was not required. The district's patrons approved a permanent millage.

Affadavit of Publication

State of Oklahoma, County of Garfield

I, _____, the undersigned duly qualified and acting Clerk of the Board of Education of Garber Public Schools, School District No. I-047.5, 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.

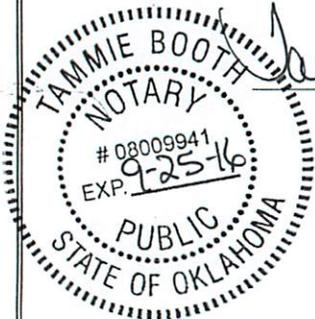
3. That I complied with the statute by having published or posted (if required for this class of district) the notice of local support levy election, and the call for such election on the date hereinbefore certified by the Board of Education. That the Estimate of Needs as prepared by the Board of Education 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.



[Signature]
Clerk, Board of Education

Subscribed and sworn to before me this 3 day of Oct 2014.



Tammie Booth
Notary Public My Commission Expires 9-25-16

[Signature]
Secretary and Clerk of Excise Board
Garfield County, Oklahoma



**PROOF OF PUBLICATION
GARBER-BILLINGS NEWS**

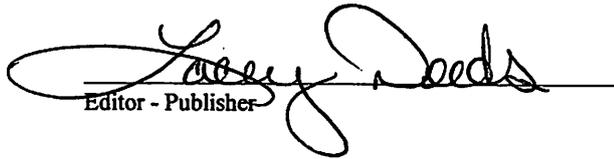
516 MAIN, P.O. BOX 5
GARBER, OKLAHOMA 73738
TELEPHONE (580) 863-2240

AFFIDAVIT

State of Oklahoma, Counties of Garfield and Noble, ss:

Lacey Deeds, of lawful age, being duly sworn and authorized, says that she is the publisher of the Garber-Billings News, a weekly newspaper of general circulation in Garber, Breckenridge, and Fairmont, Oklahoma, Garfield County, and Billings, Oklahoma, Noble County, printed in the English language, and published in the city of Garber, Oklahoma, a newspaper qualified to publish legal notices, advertisements and publications as provided by Section 106 of Title 25, Oklahoma Statutes 1961, 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 publication and not in a supplement, on the following dates:

DATE: 10-21-14

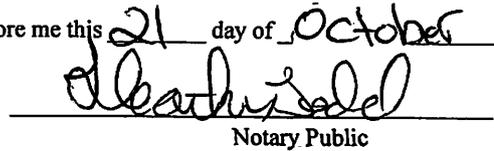

Editor - Publisher

Insertion Dates: 10-09-2014

Publisher's Fee \$ 1108 Date Paid: 10-09-2014

Subscribed and sworn to before me this 21 day of October 2014




Notary Public

My Commission expires: 10-11-16

Commission # 12009346

Fire Prevention

OSU Extension News Article Jessica Nickels, MS, RD/LD

What steps have you taken to reduce fire hazards in and around your home? Now is a good time to answer that question. This year, Fire Prevention Week, the annual national recognition is aimed at informing the public about the importance of fire prevention, will be Oct. 5-11.

According to the National Fire Protection Association, an average of seven people per day died in home fires in the United States between 2007 and 2011.

Causes of home fires vary and can include kitchen incidents, heating/cooling equipment failures, electrical malfunctions and accidents with candles or when smoking and even while grilling.

"Being aware of potential hazards, putting safety measures in place and preparing in advance in case of an emergency are easy ways of increasing your family's safety, especially in the event of a fire," said Gina Peek, Oklahoma State University Cooperative Extension housing and consumer specialist.

Ensuring all smoke alarms in your home are in good working order and creating a family escape plan are two effective safety strategies.

NFPA data indicated about 60 percent of reported deaths due to home fires occurred in residences without smoke alarms or without operating alarms. However, the risk of dying in a house fire is slashed in half when smoke alarms are operating properly. Individuals who are deaf or hard-of-hearing can install alarms with strobe

lights and bed shakers. Install smoke alarms inside and outside each sleeping area and on every level of your house, including the basement. They should be tested every month and batteries should be replaced every six months.

Also, having a family escape plan – and knowing how to execute it – can save your life.

People often have a lot less time than they think to get out of the house in case of a fire. That's why that escape plan is so critical. If the smoke alarm goes off everyone should know what to do and where to go.

Start by drawing a map of your house that includes all the doors and windows, and if possible, identify at least two ways out of every room. Establish a safe meeting place away from the house such as a neighbor's home or a specific light pole, and make sure everyone knows the correct location.

Involve the whole family in the plan, including the kids. Teach them how to get out of the house on their own in case they are alone in an emergency. Also, practice the escape plan at least twice a year and do so at different times of day and evening.

For more information on specific fire hazards inside and outside of your house, visit the NFPA's website at www.nfpa.org. Oklahoma State University, U.S. Department of Agriculture, State and local governments cooperating. Oklahoma Cooperative Extension Services offers its programs to all eligible persons regardless of race, color, national origin, gender, age, religion, disability, or status as a veteran and is an equal opportunity employer.

October 2014 Caregiver Article Can You Delay or Avoid Dementia?

Judy Rupp Care Coordinator LTCA of Enid

DIABETES: Large population studies have found a higher rate of dementia among older persons with diabetes. One study concluded that the risk was stronger when diabetes was diagnosed during mid-rather than late life.

CHOLESTEROL: Epidemiological studies have found a similar connection between dementia and cholesterol. Again, it's high cholesterol in midlife that is most likely to increase the risk. Regarding the effectiveness of cholesterol-lowering statins in delaying or preventing cognitive decline, studies have had mixed results. As a result, a Cochrane review concluded that statins could not be recommended for that purpose.

LIFESTYLE, OTHER FACTORS: Other factors during middle age that are associated with a higher risk of dementia in later life include obesity, depression, excessive alcohol use and lack of social support or social activity.

On the other side, regular exercise and the Mediterranean diet or a diet high in antioxidants are associated with a lower risk. Other lifestyle measures thought to be helpful include quality sleep, stress management

and an active social life. While the evidence for the above midlife risk factors is mostly based on population-based studies and generally not conclusive, there is no risk-and-considerable benefit-involved in controlling blood pressure, cholesterol and blood sugar while exercising regularly and eating a healthy diet. If you've already passed your 60th birthday, and you haven't done a good job of managing those risk factors, it is never too late to start taking action.

If you're already showing early symptoms of dementia, you may not be able to prevent it, but there are two important things you can do to delay the onset: 1) exercise and 2) keep your brain active. Physical activity keeps blood flowing to your brain. Intellectual pursuits help build and maintain connections between brain cells. Mental activities that are beneficial include playing board games with your children and grandchildren, doing crossword or number puzzles, playing cards, reading, writing or simply surfing the internet. Learning something new, such as another language, can be particularly beneficial.

The ACTIVE study, involving 2,802 adults 65 and over, found that subjects attending 10 brain-training sessions over a five- or six-week period showed improvements in memory, reasoning and speed of processing information.

Ultimately, however, according to a study published in 2010, these activities could not save off

dementia. According to this study, subjects who showed gains from increased mental stimulation experienced a 52 percent faster decline once dementia began to set in compared to subjects who had not had the mental stimulation.

As Alzheimer's dementia progresses, brain cells die and connections between them become lost. No medications now available can stop this damage, but they can lessen symptoms for awhile by their effect on chemicals involved in carrying messages between cells.

Cholinesterase inhibitors, such as Aricept, Exelon and Razadyne, prevent the breakdown of acetylcholine, a key substance for communication between nerve cells. Namenda regulates the activity of glutamate, another messenger substance that is involved with learning and memory.

With a rapidly aging population, research into finding a cure or treatment for dementia has become a priority. To date, a major breakthrough is not in sight.

The Long Term Care Authority of Enid Caregiver program makes no distinction on the grounds of race, color, sex, age, national origin, religion or disability, and a portion of the projects costs are met by state and federal Older American Act funds from the LTCA of Enid and OKDHS Aging Services.

Ultimately, however, according to a study published in 2010, these activities could not save off

In a social gathering of 60-something Americans, the topic of dementia is bound to surface eventually in the conversation. After age 60, nearly everyone has experienced memory lapses that trigger at least a glimmer of anxiety about future cognitive declines.

Twenty years earlier, these same folk were more interested in talking about the activities of their children and rarely even thought about dementia. Yet recent research suggests that it's during this midlife period-the years between 40 and 60-that efforts to delay or prevent dementia may be most fruitful.

Researchers have identified several midlife factors that are believed to increase the risk of late life dementia.

BLOOD PRESSURE: Several studies have found a connection between high systolic blood pressure during middle age and later risk of dementia. Another study reported "moderately strong evidence" that treatment of hypertension with medication during this period reduces that risk. Failure to treat high blood pressure at an early stage, of course, is likely to lead to other cardiovascular problems that are also associated with an increased risk of

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Garber Theatre Info

Misdemeanors at Mistletoe Mine TICKETS ARE ON SALE!!!

Play dates are Oct 16, 17, 18 and Oct 23, 24, 25 \$25 pp. Please call for reservations Sandy Foraker @ 580-548-4861

Public Notice

Published in the Garber-Billings News on 10-09-2014.

Publication Sheet - Board of Education
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2014, And
Estimate of Needs for Fiscal Year Ending June 30, 2015, of Garber Public Schools
School District No. 1047-5, Garfield County, Oklahoma

STATEMENT OF FINANCIAL CONDITION AS OF ENDS 30, 2014		GENERAL FUND BALANCE SHEET	
ASSETS	FUNDAL BALANCE	DEBIT	CREDIT
Cash Balance June 30, 2014	\$481,296.09	\$50,036.92	\$60
Investments	0.00	0.00	0.00
TOTAL ASSETS	\$481,296.09	\$50,036.92	\$60
LIABILITIES AND RESERVES			
Business Claims	\$8,232.24	0.00	0.00
Reserve for Interest on Bonds	0.00	0.00	0.00
Reserve From Schedule B	13,233.52	10,132.54	0.00
TOTAL LIABILITIES AND RESERVES	\$21,465.76	10,132.54	\$0.00
CASH FUND BALANCE (FROM FUND) 30, 2014	\$459,830.33	\$39,904.38	\$60
ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2015			
Current Expense	\$2,872,219.11	1	Cash Balance on Hand June 30, 2014
Reserve for Int. on Bonds & Resolutions	0.00	2	Legal Expenses - Fiscal Year Ending
Total Required	\$2,872,219.11	3	Judgments Paid To Insurance Co. For Losses
FINANCIAL			
Cash Fund Balance	\$459,830.33	4	Unpaid Matured Indebtedness
Estimated Miscellaneous Revenue	1,734,636.39	5	Pay-Off Due Coupons
Total Available	\$1,194,206.72	6	Interest Accrued - Insurance
Balance to Raise from Ad. Valorem Tax	\$1,678,012.39	7	C. Paid-Off Bonds
ESTIMATED FINANCIAL STATEMENT			
1000 District Sources of Revenue	\$97,000.00	8	B. Interest Thereon after Last Coupon
1100 County & Mill Ad. Valorem Tax	144,089.42	9	F. Local Agency Contribution on Above
2200 County Apartment (Mortgage Tax)	\$20,000.00	10	F. Judgmental Paid For Losses (If Applicable)
4100 Estimated Investment Income	0.00	11	G. Other Income Through F
5000 Other Intermittent Sources of Revenue	0.00	12	Deduction of Amount Subject to Accrual
1110 Gross Production Tax	29,869.80	13	Unpaid Unmatured Interest
1120 State Value-Added Tax	18,133.20	14	Interest on Unmatured Bonds
1130 Rural Electric Cooperative Tax	16,898.78	15	Accrued on Unmatured Bonds
1140 State School Land Earnings	47,414.90	16	Total Items G Through I
1150 Public Use Taxes	0.00	17	Excess of Assets over Accrual Reserves (Page 1)
1160 State Income Tax Surtax	0.00	18	SENARIO FUND BALANCE SHEET FOR 2014-2015
1170 Teachers and Educator Salaries	0.00	19	Interest Earned on Bonds
1180 Estimated Indebtedness	0.00	20	Accrual on Unmatured Bonds
1190 State Aid - General Operations	1,153,653.82	21	Accrual on "Transfer" Judgments
1200 State Aid - Competitive Grants	0.00	22	Annual Accrual on Unpaid Judgments
1300 State Capital	18,529.00	23	Interest on Unpaid Judgments
1300 State Bond	0.00	24	Change to Sch. Dist. No. A - No.
1400 Other State Sources of Revenue	\$1,810.00	25	Change to Sch. Dist. No. A - No.
1500 State Vocational Programs	30,440.00	26	Amount Accrued from F. Other CC's
1600 Capital Outlay	21,569.00	27	
1700 Scholarship Students	84,116.27	28	
1800 Individuals With Disabilities	6,138.23	29	
1900 Property	0.00	30	
2000 Other	0.00	31	Total Student Fund Requirements
2100 Other Federal Source of Revenue	0.00	32	Excess
2200 Child Nutrition Program	0.00	33	Excess of Assets over 1/10th of 1/10th
2300 Federal Vocational Programs	0.00	34	Excess of Assets over 1/10th of 1/10th
2400 State Revenue Receipts	0.00	35	Excess of Assets over 1/10th of 1/10th
Total Estimated Revenue	\$1,734,636.39	36	Balance To Raise

Publication Sheet - Board of Education
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2014, And
Estimate of Needs for Fiscal Year Ending June 30, 2015, of Garber Public Schools
School District No. 1047-5, Garfield County, Oklahoma

STATEMENT OF FINANCIAL CONDITION AS OF ENDS 30, 2014		SINKING FUND BALANCE SHEET	
ASSETS	FUNDAL BALANCE	DEBIT	CREDIT
Cash Balance June 30, 2014	\$481,296.09	\$50,036.92	\$60
Investments	0.00	0.00	0.00
TOTAL ASSETS	\$481,296.09	\$50,036.92	\$60
LIABILITIES AND RESERVES			
Business Claims	\$8,232.24	0.00	0.00
Reserve for Interest on Bonds	0.00	0.00	0.00
Reserve From Schedule B	13,233.52	10,132.54	0.00
TOTAL LIABILITIES AND RESERVES	\$21,465.76	10,132.54	\$0.00
CASH FUND BALANCE (FROM FUND) 30, 2014	\$459,830.33	\$39,904.38	\$60
ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2015			
Current Expense	\$149,823.19	1	Cash Balance on Hand June 30, 2014
Reserve for Int. on Bonds & Resolutions	0.00	2	Legal Expenses - Fiscal Year Ending
Total Required	\$149,823.19	3	Judgments Paid To Insurance Co. For Losses
FINANCIAL			
Cash Fund Balance	\$459,830.33	4	Unpaid Matured Indebtedness
Estimated Miscellaneous Revenue	\$39,904.38	5	Pay-Off Due Coupons
Total Available	\$499,734.71	6	Interest Accrued - Insurance
Balance to Raise from Ad. Valorem Tax	\$100,000.00	7	C. Paid-Off Bonds
ESTIMATED FINANCIAL STATEMENT			
1000 District Sources of Revenue	\$97,000.00	8	B. Interest Thereon after Last Coupon
1100 County & Mill Ad. Valorem Tax	144,089.42	9	F. Local Agency Contribution on Above
2200 County Apartment (Mortgage Tax)	\$20,000.00	10	F. Judgmental Paid For Losses (If Applicable)
4100 Estimated Investment Income	0.00	11	G. Other Income Through F
5000 Other Intermittent Sources of Revenue	0.00	12	Deduction of Amount Subject to Accrual
1110 Gross Production Tax	29,869.80	13	Unpaid Unmatured Interest
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1300 State Bond	0.00	24	Change to Sch. Dist. No. A - No.
1400 Other State Sources of Revenue	\$1,810.00	25	Change to Sch. Dist. No. A - No.
1500 State Vocational Programs	30,440.00	26	Amount Accrued from F. Other CC's
1600 Capital Outlay	21,569.00	27	
1700 Scholarship Students	84,116.27	28	
1800 Individuals With Disabilities	6,138.23	29	
1900 Property	0.00	30	
2000 Other	0.00	31	Total Student Fund Requirements
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2200 Child Nutrition Program	0.00	33	Excess of Assets over 1/10th of 1/10th
2300 Federal Vocational Programs	0.00	34	Excess of Assets over 1/10th of 1/10th
2400 State Revenue Receipts	0.00	35	Excess of Assets over 1/10th of 1/10th
Total Estimated Revenue	\$1,734,636.39	36	Balance To Raise

Approved and sworn to before me this 9th day of Oct 2014
Jimmie Booth Notary Public

Chas. W. Carroll, P. A.

Hiland Tower, Suite 406
302 N. Independence

Enid, Oklahoma 73701
Phone (580) 234-5468
Fax (580) 234-5425

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Board of Education
Garber Public Schools
District No. I-047.5, Garfield County

We have compiled the 2013-2014 financial statements as of and for the fiscal year ended June 30, 2014 and 2014-2015 Estimate of Needs (S.A. & I. Form 2661R06) and Publication Sheet (S.A. & I. Form 2662R06) for District No. I-047.5, Garfield County, included in the accompanying prescribed form. We have not audited or reviewed the financial statements, estimate of needs and publication sheet included in the prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements, estimate of needs and publication sheet are in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation and fair presentation of the financial statements, estimate of needs and publication sheet in accordance with the applicable prescribed financial framework and for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, estimate of needs and publication sheet.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements, estimate of needs and publication sheet.

These financial statements and information included in the accompanying form 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.I.D., and are not intended to be a complete presentation of the assets and liabilities of Garber Public Schools.

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



September 18, 2014

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

Page 6

Schedule 1, Current Balance Sheet - June 30, 2014	
	Amount
ASSETS:	
Cash Balance June 30, 2014	\$481,296.09
Investments	0.00
TOTAL ASSETS	\$481,296.09
LIABILITIES AND RESERVES:	
Warrants Outstanding	98,232.74
Reserve for Interest on Warrants	0.00
Reserves From Schedule 8	15,325.92
TOTAL LIABILITIES AND RESERVES	\$113,558.66
CASH FUND BALANCE JUNE 30, 2014	\$367,737.43
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$481,296.09

Schedule 2, Revenue and Requirements - 2013-2014		
	Detail	Total
REVENUE:		
Cash Balance June 30, 2013	\$360,863.58	
Cash Fund Balance Transferred From Prior Years	10,396.83	
Current Ad Valorem Tax Apportioned	675,343.59	
Miscellaneous Revenue Apportioned	1,789,493.76	
TOTAL REVENUE		\$2,836,097.76
REQUIREMENTS:		
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$2,452,776.66	
Reserves From Schedule 8	15,325.92	
Bank Fees and Cash Charges	257.75	
Interest Paid on Warrants	0.00	
Reserve for Interest on Warrants	0.00	
TOTAL REQUIREMENTS		\$2,468,360.33
ADD: Cash Fund Balance as Per Balance Sheet 6-30-2014		367,737.43
TOTAL REQUIREMENTS AND CASH FUND BALANCE		\$2,836,097.76

Schedule 3, Cash Fund Balance Analysis - June 30, 2014	
	Amount
ADDITIONS:	
Miscellaneous Revenue Collected in Excess of Estimates-Net	(\$4,255.86)
Warrants Estopped, Cancelled or Converted	182.59
Fiscal Year 2013-14 Lapsed Appropriations	383,501.91
Fiscal Year 2012-13 Lapsed Appropriations	393.66
Ad Valorem Tax Collections in Excess of Estimates	0.00
Prior Year Ad Valorem Tax	9,820.58
TOTAL ADDITIONS	\$389,642.88
DEDUCTIONS:	
Supplemental Appropriations	\$0.00
Current Tax in Process of Collection	21,905.45
TOTAL DEDUCTIONS	21,905.45
Cash Fund Balance as per Balance Sheet 6-30-2014	\$367,737.43
Composition of Cash Fund Balance	
Cash	367,737.43
Cash Fund Balance as per Balance Sheet 6-30-2014	\$367,737.43

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

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Schedule 4, Miscellaneous Revenue		
SOURCE	2013-14 ACCOUNT	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
1000 DISTRICT SOURCES OF REVENUE:		
1200 Tuition & Fees	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	85.77	108.83
1400 Rental, Disposals and Commissions	0.00	9,500.00
1500 Reimbursements	0.00	3,911.16
1600 Other Local Sources of Revenue	0.00	13,055.00
1700 Child Nutrition Programs	0.00	0.00
1800 Athletics	0.00	0.00
TOTAL	\$85.77	\$26,574.99
2000 INTERMEDIATE SOURCES OF REVENUE:		
2100 County 4 Mill Ad Valorem Tax	\$55,173.93	\$71,210.47
2200 County Apportionment (Mortgage Tax)	7,058.35	10,228.47
2300 Resale of Property Fund Distribution	0.00	0.00
2910 Other Intermediate Sources of Revenue	0.00	0.00
TOTAL	\$62,232.28	\$81,438.94
3000 STATE SOURCES OF REVENUE:		
3110 Gross Production Tax	\$13,477.91	\$33,188.18
3120 Motor Vehicle Collections	170,346.60	183,521.88
3130 Rural Electric Cooperative Tax	13,189.07	18,776.42
3140 State School Land Earnings	43,152.79	52,683.22
3150 Vehicle Tax Stamps	0.00	769.60
3160 Farm Implement Tax Stamps	0.00	0.00
3170 Trailers and Mobile Homes	0.00	0.00
3190 Other Dedicated Revenue	0.00	0.00
3100 Total Dedicated Revenue	\$240,166.37	\$288,939.30
3210 Foundation and Salary Incentive Aid	1,042,089.00	916,306.00
3220 Mid-Term Adjustment For Attendance	0.00	0.00
3230 Teacher Consultant Stipend	0.00	0.00
3240	0.00	0.00
3250 Flexible Benefit Allowance	208,468.59	232,263.49
3200 Total State Aid - General Operations - Non-Categorical	\$1,250,557.59	\$1,148,569.49
3300 State Aid - Competitive Grants - Categorical	0.00	0.00
3400 State - Categorical	20,797.00	27,206.35
3500 Special Programs	0.00	0.00
3600 Other State Sources of Revenue	0.00	5,932.00
3700 Child Nutrition Program	0.00	0.00
3800 State Vocational Programs - Multi-Source	36,437.68	36,440.00
TOTAL	\$1,547,958.64	\$1,507,087.14
4000 FEDERAL SOURCES OF REVENUE:		
4100 Grants-In-Aid Direct From The Federal Government	\$22,763.00	\$22,763.00
4200 Disadvantage Students	91,025.01	90,405.89
4300 Individuals With Disabilities	69,684.92	61,223.80
4400 No Child Left Behind	0.00	0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	0.00	0.00
4600 Other Federal Sources Passed Through State Dept Of Education	0.00	0.00
4700 Child Nutrition Programs	0.00	0.00
4800 Federal Vocational Education	0.00	0.00
TOTAL	\$183,472.93	\$174,392.69
5000 NON-REVENUE RECEIPTS:		
5100 Return of Assets	\$0.00	\$0.00
GRAND TOTAL	\$1,793,749.62	\$1,789,493.76

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

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2013-14 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2014-15 ACCOUNT		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$0.00	0.00%	\$0.00	\$0.00	\$0.00
23.06	90.00%	0.00	97.95	97.95
9,500.00	0.00%	0.00	0.00	0.00
3,911.16	0.00%	0.00	0.00	0.00
13,055.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
\$26,489.22		\$0.00	\$97.95	\$97.95
\$16,036.54	90.00%	\$0.00	\$64,089.42	\$64,089.42
3,170.12	90.00%	0.00	9,205.62	9,205.62
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
\$19,206.66		\$0.00	\$73,295.05	\$73,295.05
\$19,710.27	90.00%	\$0.00	\$29,869.36	\$29,869.36
13,175.28	100.00%	0.00	183,521.88	183,521.88
5,587.35	90.00%	0.00	16,898.78	16,898.78
9,530.43	90.00%	0.00	47,414.90	47,414.90
769.60	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
\$48,772.93		\$0.00	\$277,704.92	\$277,704.92
(125,783.00)	99.83%	0.00	914,792.00	914,792.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
23,794.90	101.54%	0.00	235,833.97	235,833.97
(\$101,988.10)		\$0.00	\$1,150,625.97	\$1,150,625.97
0.00	0.00%	0.00	0.00	0.00
6,409.35	72.88%	0.00	19,829.00	19,829.00
0.00	0.00%	0.00	0.00	0.00
5,932.00	52.93%	0.00	3,140.00	3,140.00
0.00	0.00%	0.00	0.00	0.00
2.32	100.00%	0.00	36,440.00	36,440.00
(\$40,871.50)		\$0.00	\$1,487,739.89	\$1,487,739.89
\$0.00	94.75%	\$0.00	\$21,569.00	\$21,569.00
(619.12)	97.80%	0.00	88,416.27	88,416.27
(8,461.12)	103.78%	0.00	63,538.23	63,538.23
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
(\$9,080.24)		\$0.00	\$173,523.50	\$173,523.50
0.00	0.00%	\$0.00	\$0.00	\$0.00
(\$4,255.86)		\$0.00	\$1,734,656.38	\$1,734,656.38

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

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Schedule 5, Expenditures General Fund Cash Accounts of Current and all Prior Years	
CURRENT AND ALL PRIOR YEARS	2013-14
Cash Balance Reported to Excise Board 6-30-2013	\$0.00
Cash Fund Balance Transferred Out	
Cash Fund Balance Transferred In	360,863.58
Adjusted Cash Balance	\$360,863.58
Ad Valorem Tax Apportioned To Year In Caption	675,343.59
Miscellaneous Revenue (Schedule 4)	1,789,493.76
Cash Fund Balance Forward From Preceding Year	10,396.83
Prior Expenditures Recovered	
TOTAL RECEIPTS	\$2,475,234.18
TOTAL RECEIPTS AND BALANCE	\$2,836,097.76
Warrants Paid of Year in Caption	2,354,543.92
Interest Paid Thereon	0.00
Bank Fees and Cash Charges	257.75
TOTAL DISBURSEMENTS	\$2,354,801.67
CASH BALANCE JUNE 30, 2014	\$481,296.09
Reserve for Warrants Outstanding	98,232.74
Reserve for Interest on Warrants	0.00
Reserves From Schedule 8	15,325.92
TOTAL LIABILITIES AND RESERVE	\$113,558.66
DEFICIT: (Red Figure)	\$0.00
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$367,737.43

Schedule 6, General Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2013-14
Warrants Outstanding 6-30 of Year in Caption	
Warrants Registered During Year	2,452,776.66
TOTAL	\$2,452,776.66
Warrants Paid During Year	2,354,543.92
Warrants Converted to Bonds or Judgments	
Warrants Cancelled	
Warrants estopped by Statute	
TOTAL WARRANTS RETIRED	\$2,354,543.92
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$98,232.74

Schedule 7, 2013 Ad Valorem Tax Account			
2013 Net Valuation Certified To County Excise Board	\$20,903,357.00	35.000 Mills	Amount
Total Proceeds of Levy as Certified			\$766,973.94
Additions:			
Deductions:			
Gross Balance Tax			\$766,973.94
Less Reserve for Delinquent Tax			69,724.90
Reserve for Protests Pending			0.00
Balance Available Tax			\$697,249.04
Deduct 2013 Tax Apportioned			675,343.59
Net Balance 2013 Tax in Process of Collection			\$21,905.45
Excess Collections			\$0.00

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

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Schedule 5, (Continued)						
2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	TOTAL
\$491,588.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$491,588.02
360,863.58						360,863.58
						360,863.58
\$130,724.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$491,588.02
9,820.58						685,164.17
						1,789,493.76
0.00	0.00					10,396.83
						0.00
\$9,820.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,485,054.76
\$140,545.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,976,642.78
130,148.19	0.00	0.00	0.00	0.00	0.00	2,484,692.11
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	257.75
\$130,148.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,484,949.86
\$10,396.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$491,692.92
0.00	0.00	0.00	0.00	0.00	0.00	98,232.74
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	15,325.92
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,558.66
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$10,396.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$378,134.26

Schedule 6, (Continued)						
2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	TOTAL
\$105,620.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105,620.14
24,710.64						2,477,487.30
\$130,330.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,583,107.44
130,148.19	0.00					2,484,692.11
						0.00
						0.00
182.59	0.00	0.00	0.00	0.00	0.00	182.59
\$130,330.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,484,874.70
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,232.74

Schedule 9, General Fund Investments						
INVESTED IN	Investments On Hand June 30, 2013	Since Purchased	Liquidations		Barred by Court Order	Investments On Hand June 30, 2014
			By Collection Of Cost	Amortized Premium		
Cert of Deposit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
TOTAL INVEST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

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Schedule 8, Report of Prior Year Expenditures				
APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013			APPROPRIATIONS ORIGINAL
	RESERVES 6-30-2013	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPR	
1000 INSTRUCTION	\$3,497.09	\$3,497.09	\$0.00	\$1,509,830.64
2000 SUPPORT SERVICES:				
2100 Support Services - Students	\$1,141.25	\$1,141.25	\$0.00	\$87,378.16
2200 Support Services - Instructional Staff	0.00	0.00	\$0.00	42,332.03
2300 Support Services - General Administration	874.36	480.70	\$393.66	198,075.65
2400 Support Services - School Administration	0.00	0.00	\$0.00	227,734.62
2500 Support Services - Business	285.00	285.00	\$0.00	8,322.32
2600 Operations And Maintenance of Plant Services	6,680.59	6,680.59	\$0.00	241,593.86
2700 Student Transportation Services	2,059.87	2,059.87	\$0.00	138,431.58
2800 Support Services - Central	0.00	0.00	\$0.00	0.00
2900 Other Support Services	0.00	0.00	\$0.00	0.00
TOTAL	\$11,041.07	\$10,647.41	\$393.66	\$943,868.22
3000 OPERATION OF NON-INSTRUCTION SERVICES:				
3100 Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00	\$4,669.73
3200 Other Enterprise Service Operations	0.00	0.00	\$0.00	0.00
3300 Community Services Operations	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$4,669.73
4000 FACILITIES ACQUISITION & CONSTRUCTION SERV:				
4100 Supv. of Facilities Acquisition and Construction	\$0.00	\$0.00	\$0.00	\$0.00
4200 Site Acquisition Services	0.00	0.00	\$0.00	0.00
4300 Site Improvement Services	0.00	0.00	\$0.00	0.00
4400 Architecture and Engineering Services	0.00	0.00	\$0.00	0.00
4500 Educational Specifications Development Services	0.00	0.00	\$0.00	0.00
4600 Building Acquisition and Construction Services	0.00	0.00	\$0.00	0.00
4700 Building Improvement Services	0.00	0.00	\$0.00	0.00
4900 Other Facilities Acquisition and Const. Services	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:				
5100 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
5200 Reimbursement(Child Nutrition Fund)	0.00	0.00	\$0.00	200.00
5300 Clearing Account	0.00	0.00	\$0.00	0.00
5400 Indirect Cost Entitlement	0.00	0.00	\$0.00	0.00
5500 Private Nonprofit Schools	0.00	0.00	\$0.00	0.00
5600 Correcting Entry	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$200.00
7000 OTHER USES	\$0.00	\$0.00	\$0.00	\$393,293.65
8000 REPAYMENTS	\$10,566.14	\$10,566.14	\$0.00	\$0.00
TOTAL GENERAL FUND	\$25,104.30	\$24,710.64	\$393.66	\$2,851,862.24
Bank Fees and Cash Charges	Estimated Cha	\$0.00	\$0.00	\$0.00
Provision For Interest on Warrants	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$25,104.30	\$24,710.64	\$393.66	\$2,851,862.24

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2014-2015	
PURPOSE:	
Current Expense	
Interest	
Pro rata share of County Assessor's Budget as determined by County Excise Board	
GRAND TOTAL - Home School	

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

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FISCAL YEAR ENDING JUNE 30, 2014						FISCAL YEAR 2013-2014
APPROPRIATIONS		NET AMOUNT	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	EXPENDITURES FOR CURRENT EXPENSE PURPOSES
SUPPLEMENTAL ADJUSTMENTS						
ADDED	CANCELLED					
\$0.00	\$0.00	\$1,509,830.64	\$1,556,694.10	\$3,314.03	(\$50,177.49)	\$1,560,008.13
\$0.00	\$0.00	\$87,378.16	\$64,846.86	\$832.75	\$21,698.55	\$65,679.61
0.00	0.00	42,332.03	42,492.02	0.00	(159.99)	42,492.02
0.00	0.00	198,075.65	209,344.04	1,224.73	(12,493.12)	210,568.77
0.00	0.00	227,734.62	228,210.89	120.00	(596.27)	228,330.89
0.00	0.00	8,322.32	9,779.32	0.00	(1,457.00)	9,779.32
0.00	0.00	241,593.86	220,044.29	8,722.78	12,826.79	228,767.07
0.00	0.00	138,431.58	115,116.42	1,022.63	22,292.53	116,139.05
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$943,868.22	\$889,833.84	\$11,922.89	\$42,111.49	\$901,756.73
\$0.00	\$0.00	\$4,669.73	\$6,048.72	\$89.00	(\$1,467.99)	\$6,137.72
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$4,669.73	\$6,048.72	\$89.00	(\$1,467.99)	\$6,137.72
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	200.00	200.00	0.00	0.00	200.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$200.00
\$0.00	\$0.00	\$393,293.65	\$0.00	\$0.00	\$393,293.65	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$2,851,862.24	\$2,452,776.66	\$15,325.92	\$383,759.66	\$2,468,102.58
\$0.00	\$0.00	\$0.00	\$257.75	\$0.00	(\$257.75)	\$257.75
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$2,851,862.24	\$2,453,034.41	\$15,325.92	\$383,501.91	\$2,468,360.33

	Estimate of Needs by Governing Board	Approved by County Excise Board
	\$2,872,259.15	\$2,872,259.15
	0.00	0.00
	0.00	0.00
	2,872,259.15	2,872,259.15

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BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "B"

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Schedule 1, Current Balance Sheet - June 30, 2014	
	Amount
ASSETS:	
Cash Balance June 30, 2014	\$50,036.92
Investments	0.00
TOTAL ASSETS	\$50,036.92
LIABILITIES AND RESERVES:	
Warrants Outstanding	0.00
Reserve for Interest on Warrants	0.00
Reserves From Schedule 8	10,132.54
TOTAL LIABILITIES AND RESERVES	\$10,132.54
CASH FUND BALANCE JUNE 30, 2014	\$39,904.38
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$50,036.92

Schedule 2, Revenue and Requirements - 2013-2014		
	Detail	Total
REVENUE:		
Cash Balance June 30, 2013	\$37,289.89	
Cash Fund Balance Transferred From Prior Years	2,228.03	
Current Ad Valorem Tax Apportioned	96,425.02	
Miscellaneous Revenue Apportioned	410.22	
TOTAL REVENUE		\$136,353.16
REQUIREMENTS:		
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$86,316.24	
Reserves From Schedule 8	10,132.54	
Interest Paid on Warrants	0.00	
Reserve for Interest on Warrants	0.00	
TOTAL REQUIREMENTS		\$96,448.78
ADD: Cash Fund Balance as Per Balance Sheet 6-30-2014		39,904.38
TOTAL REQUIREMENTS AND CASH FUND BALANCE		\$136,353.16

Schedule 3, Cash Fund Balance Analysis - June 30, 2014	
	Amount
ADDITIONS:	
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$410.22
Warrants Estopped, Cancelled or Converted	(0.00)
Fiscal Year 2013-14 Lapsed Appropriations	40,393.82
Fiscal Year 2012-13 Lapsed Appropriations	825.85
Ad Valorem Tax Collections in Excess of Estimates	0.00
Prior Year Ad Valorem Tax	1,402.18
TOTAL ADDITIONS	\$43,032.07
DEDUCTIONS:	
Supplemental Appropriations	\$0.00
Current Tax in Process of Collection	3,127.69
TOTAL DEDUCTIONS	3,127.69
Cash Fund Balance as per Balance Sheet 6-30-2014	\$39,904.38
Composition of Cash Fund Balance	
Cash	39,904.38
Cash Fund Balance as per Balance Sheet 6-30-2014	\$39,904.38

S.A.&I. Form 2661R06 Entity: Garber I-047.5 , Garfield County

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See Accountant's Compilation Report

BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "B"

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Schedule 4, Miscellaneous Revenue	2013-14 ACCOUNT	
	AMOUNT	ACTUALLY
	ESTIMATED	COLLECTED
1000 DISTRICT SOURCES OF REVENUE:		
1200 Tuition & Fees	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	0.00	0.00
1400 Rental, Disposals and Commissions	0.00	0.00
1500 Reimbursements	0.00	400.00
1600 Other Local Sources of Revenue	0.00	0.00
1700 Child Nutrition Programs	0.00	0.00
1800 Athletics	0.00	0.00
TOTAL	\$0.00	\$400.00
2000 INTERMEDIATE SOURCES OF REVENUE:		
2100 County 4 Mill Ad Valorem Tax	\$0.00	\$0.00
2200 County Apportionment (Mortgage Tax)	0.00	0.00
2300 Resale of Property Fund Distribution	0.00	0.00
2900 Other Intermediate Sources of Revenue	0.00	0.00
TOTAL	\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE:		
3110 Gross Production Tax	\$0.00	\$0.00
3120 Motor Vehicle Collections	0.00	0.00
3130 Rural Electric Cooperative Tax	0.00	0.00
3140 State School Land Earnings	0.00	10.22
3150 Vehicle Tax Stamps	0.00	0.00
3160 Farm Implement Tax Stamps	0.00	0.00
3170 Trailers and Mobile Homes	0.00	0.00
3190 Other Dedicated Revenue	0.00	0.00
3100 Total Dedicated Revenue	\$0.00	\$10.22
3210 Foundation and Salary Incentive Aid	0.00	0.00
3220 Mid-Term Adjustment For Attendance	0.00	0.00
3230 Teacher Consultant Stipend	0.00	0.00
3240 Disaster Assistance	0.00	0.00
3250 Flexible Benefit Allowance	0.00	0.00
3200 Total State Aid - General Operations - Non-Categorical	\$0.00	\$0.00
3300 State Aid - Competitive Grants - Categorical	0.00	0.00
3400 State - Categorical	0.00	0.00
3500 Special Programs	0.00	0.00
3600 Other State Sources of Revenue	0.00	0.00
3700 Child Nutrition Program	0.00	0.00
3800 State Vocational Programs - Multi-Source	0.00	0.00
TOTAL	\$0.00	\$10.22
4000 FEDERAL SOURCES OF REVENUE:		
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	\$0.00
4200 Disadvantage Students	0.00	0.00
4300 Individuals With Disabilities	0.00	0.00
4400 No Child Left Behind	0.00	0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	0.00	0.00
4600 Other Federal Sources Passed Through State Dept Of Education	0.00	0.00
4700 Child Nutrition Programs	0.00	0.00
4800 Federal Vocational Education	0.00	0.00
TOTAL	\$0.00	\$0.00
5000 NON-REVENUE RECEIPTS:		
5100 Return of Assets	\$0.00	\$0.00
GRAND TOTAL	\$0.00	\$410.22

BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "B"

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2013-14 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2014-15 ACCOUNT		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$0.00	0.00%	\$0.00	\$0.00	\$0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
400.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
\$400.00		\$0.00	\$0.00	\$0.00
\$0.00	0.00%	\$0.00	\$0.00	\$0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
\$0.00		\$0.00	\$0.00	\$0.00
\$0.00	0.00%	\$0.00	\$0.00	\$0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
10.22	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
\$10.22		\$0.00	\$0.00	\$0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
\$0.00		\$0.00	\$0.00	\$0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
\$10.22		\$0.00	\$0.00	\$0.00
\$0.00	0.00%	\$0.00	\$0.00	\$0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
0.00	0.00%	0.00	0.00	0.00
\$0.00		\$0.00	\$0.00	\$0.00
\$0.00	0.00%	\$0.00	\$0.00	\$0.00
\$410.22		\$0.00	\$0.00	\$0.00

BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "B"

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Schedule 5, Expenditures Building Fund Cash Accounts of Current and all Prior Years	
CURRENT AND ALL PRIOR YEARS	2013-14
Cash Balance Reported to Excise Board 6-30-2013	\$0.00
Cash Fund Balance Transferred Out	
Cash Fund Balance Transferred In	37,289.89
Adjusted Cash Balance	\$37,289.89
Ad Valorem Tax Apportioned To Year In Caption	96,425.02
Miscellaneous Revenue (Schedule 4)	410.22
Cash Fund Balance Forward From Preceding Year	2,228.03
Prior Expenditures Recovered	
TOTAL RECEIPTS	\$99,063.27
TOTAL RECEIPTS AND BALANCE	\$136,353.16
Warrants Paid of Year in Caption	86,316.24
Interest Paid Thereon	0.00
Bank Fees and Cash Charges	0.00
TOTAL DISBURSEMENTS	\$86,316.24
CASH BALANCE JUNE 30, 2014	\$50,036.92
Reserve for Warrants Outstanding	0.00
Reserve for Interest on Warrants	0.00
Reserves From Schedule 8	10,132.54
TOTAL LIABILITIES AND RESERVE	\$10,132.54
DEFICIT: (Red Figure)	\$0.00
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$39,904.38

Schedule 6, Building Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2013-14
Warrants Outstanding 6-30 of Year in Caption	
Warrants Registered During Year	86,316.24
TOTAL	\$86,316.24
Warrants Paid During Year	86,316.24
Warrants Converted to Bonds or Judgments	
Warrants Cancelled	
Warrants estopped by Statute	
TOTAL WARRANTS RETIRED	\$86,316.24
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$0.00

Schedule 7, 2013 Ad Valorem Tax Account			
2013 Net Valuation Certified To County Excise Board	\$20,903,357.00	5.000 Mills	Amount
Total Proceeds of Levy as Certified			\$109,507.98
Additions:			
Deductions:			
Gross Balance Tax			\$109,507.98
Less Reserve for Delinquent Tax			9,955.27
Reserve for Protests Pending			0.00
Balance Available Tax			\$99,552.71
Deduct 2013 Tax Apportioned			96,425.02
Net Balance 2013 Tax in Process of Collection			\$3,127.69
Excess Collections			\$0.00

S.A.&I. Form 2661R06 Entity: Garber I-047.5 , Garfield County

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BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "B"

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Schedule 8, Report of Prior Year Expenditures				
APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013			APPROPRIATIONS ORIGINAL
	RESERVES 6-30-2013	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPR	
1000 INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00
2000 SUPPORT SERVICES:				
2100 Support Services - Students	\$0.00	\$0.00	\$0.00	\$0.00
2200 Support Services - Instructional Staff	0.00	0.00	0.00	0.00
2300 Support Services - General Administration	0.00	0.00	0.00	0.00
2400 Support Services - School Administration	0.00	0.00	0.00	0.00
2500 Support Services - Business	0.00	0.00	0.00	0.00
2600 Operations And Maintenance of Plant Services	10,438.47	9,612.62	825.85	136,842.60
2700 Student Transportation Services	0.00	0.00	0.00	0.00
2800 Support Services - Central	0.00	0.00	0.00	0.00
2900 Other Support Services	0.00	0.00	0.00	0.00
TOTAL	\$10,438.47	\$9,612.62	\$825.85	\$136,842.60
3000 OPERATION OF NON-INSTRUCTION SERVICES:				
3100 Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00	\$0.00
3200 Other Enterprise Service Operations	0.00	0.00	\$0.00	0.00
3300 Community Services Operations	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES:				
4100 Supv. of Facilities Acquisition and Construction	\$0.00	\$0.00	\$0.00	\$0.00
4200 Site Acquisition Services	0.00	0.00	\$0.00	0.00
4300 Site Improvement Services	0.00	0.00	\$0.00	0.00
4400 Architecture and Engineering Services	0.00	0.00	\$0.00	0.00
4500 Educational Specifications Development Services	0.00	0.00	\$0.00	0.00
4600 Building Acquisition and Construction Services	0.00	0.00	\$0.00	0.00
4700 Building Improvement Services	0.00	0.00	\$0.00	0.00
4900 Other Facilities Acquisition and Const. Services	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:				
5100 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
5200 Reimbursement(Child Nutrition Fund)	0.00	0.00	\$0.00	0.00
5300 Clearing Account	0.00	0.00	\$0.00	0.00
5400 Indirect Cost Entitlement	0.00	0.00	\$0.00	0.00
5500 Private Nonprofit Schools	0.00	0.00	\$0.00	0.00
5600 Correcting Entry	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
7000 OTHER USES	\$0.00	\$0.00	\$0.00	\$0.00
8000 REPAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BUILDING FUND	\$10,438.47	\$9,612.62	\$825.85	\$136,842.60
Bank Fees and Cash Charges	\$0.00	\$0.00	\$0.00	\$0.00
Provision For Interest on Warrants	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$10,438.47	\$9,612.62	\$825.85	\$136,842.60

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2014-2015
PURPOSE:
Current Expense
Interest
Pro rata share of County Assessor's Budget by County Excise Board
GRAND TOTAL - Home School

BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "B"

FISCAL YEAR ENDING JUNE 30, 2014						FISCAL YEAR 2013-2014 EXPENDITURES FOR CURRENT EXPENSE PURPOSES
APPROPRIATIONS		NET AMOUNT	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	
SUPPLEMENTAL ADJUSTMENTS						
ADDED	CANCELLED					
\$0.00	\$0.00	\$0.00	\$4,933.84	\$0.00	(\$4,933.84)	\$4,933.84
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	136,842.60	81,382.40	10,132.54	45,327.66	91,514.94
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$136,842.60	\$81,382.40	\$10,132.54	\$45,327.66	\$91,514.94
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$136,842.60	\$86,316.24	\$10,132.54	\$40,393.82	\$96,448.78
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$136,842.60	\$86,316.24	\$10,132.54	\$40,393.82	\$96,448.78

	Estimate of Needs by Governing Board	Approved by County Excise Board
	\$149,825.19	\$149,825.19
	0.00	0.00
	0.00	0.00
	149,825.19	149,825.19

CHILD NUTRITION FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "D"

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Schedule 1, Current Balance Sheet - June 30, 2014	
	Amount
ASSETS:	
Cash Balance June 30, 2014	\$20,468.80
Investments	0.00
TOTAL ASSETS	\$20,468.80
LIABILITIES AND RESERVES:	
Warrants Outstanding	2,535.44
Reserve for Interest on Warrants	0.00
Reserves From Schedule 8	2,301.25
TOTAL LIABILITIES AND RESERVES	\$4,836.69
CASH FUND BALANCE JUNE 30, 2014	\$15,632.11
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$20,468.80

Schedule 5, Expenditures Child Nutrition Fund Cash Accounts of Current and all Prior Years	
CURRENT AND ALL PRIOR YEARS	2013-14
Cash Balance Reported to Excise Board 6-30-2013	\$0.00
Cash Fund Balance Transferred Out	
Cash Fund Balance Transferred In	24,730.24
Adjusted Cash Balance	\$24,730.24
Miscellaneous Revenue (Schedule 4)	165,209.99
Cash Fund Balance Forward From Preceding Year	300.00
Prior Expenditures Recovered	
TOTAL RECEIPTS	\$165,509.99
TOTAL RECEIPTS AND BALANCE	\$190,240.23
Warrants Paid of Year in Caption	169,771.43
Interest Paid Thereon	0.00
Bank Fees and Cash Charges	0.00
TOTAL DISBURSEMENTS	\$169,771.43
CASH BALANCE JUNE 30, 2014	\$20,468.80
Reserve for Warrants Outstanding	2,535.44
Reserve for Interest on Warrants	0.00
Reserves From Schedule 8	2,301.25
TOTAL LIABILITIES AND RESERVE	\$4,836.69
DEFICIT: (Red Figure)	\$0.00
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$15,632.11

Schedule 6, Child Nutrition Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2013-14
Warrants Outstanding 6-30 of Year in Caption	
Warrants Registered During Year	172,306.87
TOTAL	\$172,306.87
Warrants Paid During Year	169,771.43
Warrants Converted to Bonds or Judgments	
Warrants Cancelled	
Warrants estopped by Statute	
TOTAL WARRANTS RETIRED	\$169,771.43
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$2,535.44

S.A.&I. Form 2661R06 Entity: Garber I-047.5 , Garfield County

18-Sep-14

See Accountant's Compilation Report

CHILD NUTRITION FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

Schedule 2, Revenue and Requirements - 2013-2014		
	Detail	Total
REVENUE:		
Cash Balance June 30, 2013	\$24,730.24	
Cash Fund Balance Transferred From Prior Years	300.00	
Miscellaneous Revenue Apportioned	165,209.99	
TOTAL REVENUE		\$190,240.23
REQUIREMENTS:		
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$172,306.87	
Reserves From Schedule 8	2,301.25	
Interest Paid on Warrants	0.00	
Bank Fees and Cash Charges	0.00	
Reserve for Interest on Warrants	0.00	
TOTAL REQUIREMENTS		\$174,608.12
ADD: Cash Fund Balance as Per Balance Sheet 6-30-2014		15,632.11
TOTAL REQUIREMENTS AND CASH FUND BALANCE		\$190,240.23

Schedule 5, (Continued)						
2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	TOTAL
\$32,500.44	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$32,500.44
24,730.24						24,730.24
						24,730.24
\$7,770.20	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$32,500.44
						165,209.99
0.00						300.00
						0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$165,509.99
\$7,770.20	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$198,010.43
7,470.20	0.00	0.00	0.00	0.00	0.00	177,241.63
357.49	0.00	0.00	0.00	0.00	0.00	357.49
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$7,470.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177,241.63
\$300.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$20,768.80
0.00	0.00	0.00	0.00	0.00	0.00	2,535.44
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	2,301.25
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,836.69
\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)
\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,932.11

Schedule 6, (Continued)						
2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	TOTAL
\$7,412.71	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$7,412.71
357.49						172,664.36
\$7,770.20	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$180,077.07
7,470.20	0.00					177,241.63
						0.00
						0.00
300.00	(0.00)	0.00	0.00	0.00	0.00	300.00
\$7,770.20	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$177,541.63
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,535.44

CHILD NUTRITION FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "D"

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Schedule 4, Miscellaneous Revenue	2013-14 ACCOUNT	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
1000 DISTRICT SOURCES OF REVENUE:		
1200 Tuition & Fees	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	0.00	0.00
1400 Rental, Disposals and Commissions	0.00	0.00
1500 Reimbursements	0.00	0.00
1600 Other Local Sources of Revenue	0.00	0.00
1710 Students' Lunches	0.00	0.00
1720 Students' Breakfasts	0.00	0.00
1730 Adult Lunches/Breakfasts	0.00	0.00
1740 Extra Food/A La Carte/Extra Milk	0.00	0.00
1750 Special Milk Program	0.00	0.00
1760 Contract Lunches, Breakfasts, Milk and Supplements	0.00	0.00
1790 Other District Revenue (Child Nutrition Programs)	0.00	437.08
1700 Total Child Nutrition Programs	\$0.00	\$437.08
1800 Athletics	0.00	0.00
TOTAL	\$0.00	\$437.08
2000 INTERMEDIATE SOURCES OF REVENUE:		
2000 Intermediate Sources of Revenue	\$0.00	\$0.00
TOTAL	\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE:		
3100 Total Dedicated Revenue	\$0.00	\$0.00
3200 Total State Aid - General Operations - Non-Categorical	17,180.61	14,336.75
3300 State Aid - Competitive Grants - Categorical	0.00	0.00
3400 State - Categorical	0.00	0.00
3500 Special Programs	0.00	0.00
3600 Other State Sources of Revenue	0.00	0.00
3710 State Reimbursement	0.00	0.00
3720 State Matching	2,394.53	2,819.91
3700 Total Child Nutrition Program	\$2,394.53	\$2,819.91
3800 State Vocational Programs - Multi-Source	0.00	0.00
TOTAL	\$19,575.14	\$17,156.66
4000 FEDERAL SOURCES OF REVENUE:		
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	\$0.00
4200 Disadvantage Students	0.00	0.00
4300 Individuals With Disabilities	0.00	0.00
4400 No Child Left Behind	0.00	0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	0.00	0.00
4600 Other Federal Sources Passed Through State Dept Of Education	0.00	0.00
4710 Lunches	71,249.24	76,657.11
4720 Breakfasts	28,758.54	30,220.50
4730 Special Milk	0.00	0.00
4740 Summer Food Service Program	0.00	0.00
4760/4770 Fresh Fruit Program (768)/ARRA Equip Asst Grant (767)	0.00	0.00
4700 Total Child Nutrition Programs	\$100,007.78	\$106,877.61
4800 Federal Vocational Education	0.00	0.00
TOTAL	\$100,007.78	\$106,877.61
5000 NON-REVENUE RECEIPTS:		
5100 Return of Assets	\$39,701.47	\$40,738.64
TOTAL	\$39,701.47	\$40,738.64
GRAND TOTAL	\$159,284.38	\$165,209.99

CHILD NUTRITION FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

2013-14 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2014-15 ACCOUNT		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$0.00	0.00%		\$0.00	\$0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
437.08	0.00%		0.00	0.00
\$437.08	0.00%		\$0.00	\$0.00
0.00	0.00%		0.00	0.00
\$437.08	0.00%		\$0.00	\$0.00
\$0.00	0.00%		\$0.00	0.00
\$0.00			\$0.00	\$0.00
\$0.00	0.00%		\$0.00	\$0.00
(2,843.86)	100.00%		14,336.75	14,336.75
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
425.38	90.00%		2,537.92	2,537.92
\$425.38			\$2,537.92	\$2,537.92
0.00	0.00%		0.00	0.00
(\$2,418.48)			\$16,874.67	\$16,874.67
\$0.00	0.00%		\$0.00	\$0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
5,407.87	90.00%		68,991.40	68,991.40
1,461.96	90.00%		27,198.45	27,198.45
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
0.00	0.00%		0.00	0.00
\$6,869.83			\$96,189.85	\$96,189.85
0.00	0.00%		0.00	0.00
\$6,869.83			\$96,189.85	\$96,189.85
\$1,037.17	90.00%		\$36,664.78	\$36,664.78
\$1,037.17			\$36,664.78	\$36,664.78
\$5,925.61			\$149,729.29	\$149,729.29

CHILD NUTRITION FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "D"

Page 31

Schedule 8, Report of Prior Year Expenditures				
APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013			APPROPRIATIONS ORIGINAL
	RESERVES 6-30-2013	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPR	
1000 INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00
2000 SUPPORT SERVICES:				
2000 Support Services	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
3000 OPERATION OF NON-INSTRUCTION SERVICES:				
3110 Food Procurement Services (Ala Carte)	\$0.00	\$0.00	\$0.00	\$0.00
3120 Food Preparation & Dispensing Services	357.49	357.49	0.00	183,864.62
3130 Food and Supplies Delivery Services	0.00	0.00	0.00	0.00
3140 Other Direct/Related Child Nutrition Programs Services	0.00	0.00	0.00	0.00
3150 Food Procurement Services	0.00	0.00	0.00	0.00
3155 Food Procurement Services (Adult Meals)	0.00	0.00	0.00	0.00
3160 Nonreimbursable Services	0.00	0.00	0.00	0.00
3190 Other Child Nutrition Programs Operations	0.00	0.00	0.00	0.00
3100 Total Child Nutrition Programs Operations	\$357.49	\$357.49	\$0.00	\$183,864.62
3200 Other Enterprise Service Operations	0.00	0.00	0.00	0.00
3300 Community Services Operations	0.00	0.00	0.00	0.00
TOTAL	\$357.49	\$357.49	\$0.00	\$183,864.62
4000 FACILITIES ACQUISITION & CONSTRUCTION SERV:				
4100 Supv. of Facilities Acquisition and Construction	\$0.00	\$0.00	\$0.00	\$0.00
4200 Site Acquisition Services	0.00	0.00	\$0.00	0.00
4300 Site Improvement Services	0.00	0.00	\$0.00	0.00
4400 Architecture and Engineering Services	0.00	0.00	\$0.00	0.00
4500 Educational Specifications Development Services	0.00	0.00	\$0.00	0.00
4600 Building Acquisition and Construction Services	0.00	0.00	\$0.00	0.00
4700 Building Improvement Services	0.00	0.00	\$0.00	0.00
4900 Other Facilities Acquisition and Const. Services	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:				
5100 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
5200 Reimbursement(Child Nutrition Fund)	0.00	0.00	\$0.00	150.00
5300 Clearing Account	0.00	0.00	\$0.00	0.00
5400 Indirect Cost Entitlement	0.00	0.00	\$0.00	0.00
5500 Private Nonprofit Schools	0.00	0.00	\$0.00	0.00
5600 Correcting Entry	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$150.00
7000 OTHER USES	\$0.00	\$0.00	\$0.00	\$0.00
8000 REPAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL CHILD NUTRITION FUND	\$357.49	\$357.49	\$0.00	\$184,014.62
Bank Fees and Cash Charges	\$0.00	\$0.00	\$0.00	\$0.00
Provision For Interest on Warrants	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$357.49	\$357.49	\$0.00	\$184,014.62

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2014-2015	
PURPOSE:	
Current Expense	
Interest	
Pro rata share of County Assessor's Budget by County Excise Board	
GRAND TOTAL - Home School	

CHILD NUTRITION FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

FISCAL YEAR ENDING JUNE 30, 2014						FISCAL YEAR 2013-2014 EXPENDITURES FOR CURRENT EXPENSE PURPOSES
APPROPRIATIONS		NET AMOUNT	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	
SUPPLEMENTAL ADJUSTMENTS						
ADDED	CANCELLED					
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	183,864.62	172,156.87	2,301.25	9,406.50	174,458.12
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$183,864.62	\$172,156.87	\$2,301.25	\$9,406.50	\$174,458.12
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$183,864.62	\$172,156.87	\$2,301.25	\$9,406.50	\$174,458.12
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	150.00	150.00	0.00	0.00	150.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	\$0.00	\$150.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$184,014.62	\$172,306.87	\$2,301.25	\$9,406.50	\$174,608.12
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$184,014.62	\$172,306.87	\$2,301.25	\$9,406.50	\$174,608.12

	Estimate of Needs by Governing Board	Approved by County Excise Board
	\$165,361.40	\$165,361.40
	0.00	0.00
	0.00	0.00
	165,361.40	165,361.40

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 34-A

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						2013 Building Bonds
Date Of Issue						07/01/13
Date Of Sale By Delivery						07/01/13
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						07/01/15
Amount Of Each Uniform Maturity						\$340,000.00
Final Maturity Otherwise:						
Date of Final Maturity						07/01/15
Amount of Final Maturity						\$340,000.00
AMOUNT OF ORIGINAL ISSUE						\$340,000.00
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						\$340,000.00
Years To Run						1
Normal Annual Accrual						\$340,000.00
Tax Years Run						0
Accrual Liability To Date						\$0.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2013						\$0.00
Bonds Paid During 2013-2014						\$0.00
Matured Bonds Unpaid						\$0.00
Balance Of Accrual Liability						\$0.00
TOTAL BONDS OUTSTANDING 6-30-2014:						
Matured						\$0.00
Unmatured						\$340,000.00
Coupon Computation:						
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	07/01/15	\$340,000.00	0.750%	24 Mo.	\$5,100.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 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 2014-2015						\$5,100.00
Total Interest To Levy For 2014-2015						\$5,100.00
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2013						
Matured						\$0.00
Unmatured						\$0.00
Interest Earnings 2013-2014						\$0.00
Coupons Paid Through 2013-2014						
Interest Earned But Unpaid 6-30-2014						
Matured						\$0.00
Unmatured						\$0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 34-B

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2009 Building Bonds
Date Of Issue					05/01/09
Date Of Sale By Delivery					05/01/09
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					05/01/11
Amount Of Each Uniform Maturity					\$130,000.00
Final Maturity Otherwise:					
Date of Final Maturity					05/01/14
Amount of Final Maturity					\$140,000.00
AMOUNT OF ORIGINAL ISSUE					\$530,000.00
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					\$530,000.00
Years To Run					5
Normal Annual Accrual					\$0.00
Tax Years Run					5
Accrual Liability To Date					\$530,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$390,000.00
Bonds Paid During 2013-2014					\$140,000.00
Matured Bonds Unpaid					\$0.00
Balance Of Accrual Liability					\$0.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$0.00
Unmatured					\$0.00
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 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 0-1					\$0.00
Total Interest To Levy For 0-1					\$0.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013					
Matured					\$0.00
Unmatured					\$513.33
Interest Earnings 2013-2014					\$2,566.67
Coupons Paid Through 2013-2014					\$3,080.00
Interest Earned But Unpaid 6-30-2014					
Matured					\$0.00
Unmatured					(\$0.00)

S.A.&I. Form 2661R06 Entity: Garber I-047.5 , Garfield County

18-Sep-14

See Accountant's Compilation Report

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 34-C

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						2011 Building Bonds
Date Of Issue						07/01/11
Date Of Sale By Delivery						07/01/11
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						07/01/13
Amount Of Each Uniform Maturity						\$80,000.00
Final Maturity Otherwise:						
Date of Final Maturity						07/01/13
Amount of Final Maturity						\$80,000.00
AMOUNT OF ORIGINAL ISSUE						\$80,000.00
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						\$80,000.00
Years To Run						1
Normal Annual Accrual						\$0.00
Tax Years Run						1
Accrual Liability To Date						\$80,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2013						\$0.00
Bonds Paid During 2013-2014						\$80,000.00
Matured Bonds Unpaid						\$0.00
Balance Of Accrual Liability						\$0.00
TOTAL BONDS OUTSTANDING 6-30-2014:						
Matured						\$0.00
Unmatured						\$0.00
Coupon Computation:						
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 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 0-1						\$0.00
Total Interest To Levy For 0-1						\$0.00
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2013						
Matured						\$0.00
Unmatured						\$1,600.00
Interest Earnings 2013-2014						\$0.00
Coupons Paid Through 2013-2014						\$1,600.00
Interest Earned But Unpaid 6-30-2014						
Matured						\$0.00
Unmatured						\$0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page34-D

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2012 Building Bonds
Date Of Issue					07/01/12
Date Of Sale By Delivery					07/01/12
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					07/01/14
Amount Of Each Uniform Maturity					\$230,000.00
Final Maturity Otherwise:					
Date of Final Maturity					07/01/14
Amount of Final Maturity					\$230,000.00
AMOUNT OF ORIGINAL ISSUE					\$230,000.00
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					\$230,000.00
Years To Run					1
Normal Annual Accrual					\$0.00
Tax Years Run					1
Accrual Liability To Date					\$230,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$0.00
Bonds Paid During 2013-2014					\$0.00
Matured Bonds Unpaid					\$0.00
Balance Of Accrual Liability					\$230,000.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$0.00
Unmatured					\$230,000.00
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	07/01/14	\$230,000.00	0.700%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00
Bonds and Coupons		\$0.00	0.000%	0 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 0-1					\$0.00
Total Interest To Levy For 0-1					\$0.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013					
Matured					\$0.00
Unmatured					\$0.00
Interest Earnings 2013-2014					\$3,220.00
Coupons Paid Through 2013-2014					\$0.00
Interest Earned But Unpaid 6-30-2014					
Matured					\$0.00
Unmatured					\$3,220.00

S.A.&I. Form 2661R06 Entity: Garber I-047.5 , Garfield County

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EXHIBIT "E"

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Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Building Bonds
Date Of Issue						04/01/13
Date Of Sale By Delivery						04/01/13
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						04/01/15
Amount Of Each Uniform Maturity						\$85,000.00
Final Maturity Otherwise:						
Date of Final Maturity						04/01/18
Amount of Final Maturity						\$95,000.00
AMOUNT OF ORIGINAL ISSUE						\$350,000.00
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						\$350,000.00
Years To Run						5
Normal Annual Accrual						\$70,000.00
Tax Years Run						1
Accrual Liability To Date						\$70,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2013						\$0.00
Bonds Paid During 2013-2014						\$0.00
Matured Bonds Unpaid						\$0.00
Balance Of Accrual Liability						\$70,000.00
TOTAL BONDS OUTSTANDING 6-30-2014:						
Matured						\$0.00
Unmatured						\$350,000.00
Coupon Computation:						
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	04/01/15	\$85,000.00	0.950%	9 Mo.	\$605.63	
Bonds and Coupons	04/01/16	\$85,000.00	0.950%	15 Mo.	\$1,009.38	
Bonds and Coupons	04/01/17	\$85,000.00	0.950%	15 Mo.	\$1,009.38	
Bonds and Coupons	04/01/18	\$95,000.00	1.000%	15 Mo.	\$1,187.50	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 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 0-1						\$3,811.88
Total Interest To Levy For 0-1						\$3,811.88
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2013						
Matured						\$0.00
Unmatured						\$0.00
Interest Earnings 2013-2014						\$4,215.63
Coupons Paid Through 2013-2014						\$3,372.50
Interest Earned But Unpaid 6-30-2014						
Matured						\$0.00
Unmatured						\$843.13

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EXHIBIT "E"

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Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						2014 building (1) Bonds
Date Of Issue						06/01/14
Date Of Sale By Delivery	0					06/01/14
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						07/01/16
Amount Of Each Uniform Maturity						\$100,000.00
Final Maturity Otherwise:						
Date of Final Maturity						07/01/16
Amount of Final Maturity						\$460,000.00
AMOUNT OF ORIGINAL ISSUE						\$1,475,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$1,375,000.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$100,000.00
Years To Run						1
Normal Annual Accrual						\$100,000.00
Tax Years Run						0
Accrual Liability To Date						\$0.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2013						\$0.00
Bonds Paid During 2013-2014						\$0.00
Matured Bonds Unpaid						\$0.00
Balance Of Accrual Liability						\$0.00
TOTAL BONDS OUTSTANDING 6-30-2014:						
Matured						\$0.00
Unmatured						\$100,000.00
Coupon Computation:						
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	07/01/16	\$95,000.00	1.100%	13 Mo.	\$1,132.08	
Bonds and Coupons	07/01/17	\$460,000.00	1.100%	13 Mo.	\$5,481.67	
Bonds and Coupons	07/01/18	\$460,000.00	1.100%	13 Mo.	\$5,481.67	
Bonds and Coupons	07/01/19	\$460,000.00	1.350%	13 Mo.	\$6,727.50	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 Mo.	\$0.00	
Bonds and Coupons		\$0.00	0.000%	0 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 0-1						\$18,822.92
Total Interest To Levy For 0-1						\$18,822.92
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2013						
Matured						\$0.00
Unmatured						\$0.00
Interest Earnings 2013-2014						\$0.00
Coupons Paid Through 2013-2014						\$0.00
Interest Earned But Unpaid 6-30-2014						
Matured						\$0.00
Unmatured						\$0.00

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EXHIBIT "E"

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Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)	
PURPOSE OF BOND ISSUE:	Total All Bonds
Date Of Issue	
Date Of Sale By Delivery	
HOW AND WHEN BONDS MATURE:	
Uniform Maturities:	
Date Maturity Begins	
Amount Of Each Uniform Maturity	\$965,000.00
Final Maturity Otherwise:	
Date of Final Maturity	
Amount of Final Maturity	\$1,345,000.00
AMOUNT OF ORIGINAL ISSUE	\$3,005,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year	\$1,375,000.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:	
Bond Issues Accruing By Tax Levy	\$1,630,000.00
Years To Run	
Normal Annual Accrual	\$510,000.00
Tax Years Run	
Accrual Liability To Date	\$910,000.00
Deductions From Total Accruals:	
Bonds Paid Prior To 6-30-2013	\$390,000.00
Bonds Paid During 2013-2014	\$220,000.00
Matured Bonds Unpaid	\$0.00
Balance Of Accrual Liability	\$300,000.00
TOTAL BONDS OUTSTANDING 6-30-2014:	
Matured	\$0.00
Unmatured	\$1,020,000.00
Requirement for Interest Earnings After Last Tax-Levy Year:	
Terminal Interest To Accrue	\$0.00
Years To Run	
Accrue Each Year	\$0.00
Tax Years Run	
Total Accrual To Date	\$0.00
Current Interest Earned Through 2014-2015	\$27,532.92
Total Interest To Levy For 2014-2015	\$27,532.92
INTEREST COUPON ACCOUNT:	
Interest Earned But Unpaid 6-30-2013	
Matured	\$0.00
Unmatured	\$2,113.33
Interest Earnings 2013-2014	\$10,002.29
Coupons Paid Through 2013-2014	\$8,052.50
Interest Earned But Unpaid 6-30-2014	
Matured	\$0.00
Unmatured	\$4,063.12

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EXHIBIT "E"

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Schedule 4, Sinking Fund Cash Statement		
	SINKING FUND	
	Detail	Extension
Revenue Receipts and Disbursements		
Cash on Hand June 30, 2013		\$130,893.33
Investments Since Liquidated	\$0.00	
COLLECTED AND APPORTIONED:		
Contributions From Other Districts		
2012 and Prior Ad Valorem Tax	5,893.91	
2013 Ad Valorem Tax	371,108.09	
Miscellaneous Receipts	2,664.11	
TOTAL RECEIPTS		\$379,666.11
TOTAL RECEIPTS AND BALANCE		\$510,559.44
DISBURSEMENTS:		
Coupons Paid	\$8,052.50	
Interest Paid on Past-Due Coupons		
Bonds Paid	220,000.00	
Interest Paid on Past-Due Bonds		
Commission Paid to Fiscal Agency		
Judgments Paid	0.00	
Interest Paid on Such Judgments	0.00	
Investments Purchased	0.00	
Judgments Paid Under 62 O.S. 1981, Sect 435		
TOTAL DISBURSEMENTS		\$228,052.50
CASH BALANCE ON HAND JUNE 30, 2014		\$282,506.94

Schedule 5, Sinking Fund Balance Sheet		
	SINKING FUND	
	Detail	Extension
Cash Balance on Hand June 30, 2014		\$282,506.94
Legal Investments Properly Maturing	\$0.00	
Judgments Paid to Recover by Tax Levy	0.00	
TOTAL LIQUID ASSETS		\$282,506.94
DEDUCT MATURED INDEBTEDNESS:		
a. Past-Due Coupons	\$0.00	
b. Interest Accrued Thereon		
c. Past-Due Bonds	0.00	
d. Interest Thereon After Last Coupon		
e. Fiscal Agent Commission On Above		
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		\$282,506.94
DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT:		
g. Earned Unmatured Interest	\$4,063.12	
h. Accrual on Final Coupons	0.00	
i. Accrued on Unmatured Bonds	300,000.00	
TOTAL Items g. Through i. (To Extension Column)		\$304,063.12
EXCESS OF ASSETS OVER ACCRUAL RESERVES		(\$21,556.18)

S.A.&I. Form 2661R06 Entity: Garber I-047.5 , Garfield County

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SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
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EXHIBIT "E"

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Schedule 4, Sinking Fund Cash Statement		
Revenue Receipts and Disbursements	SINKING FUND	
	Detail	Extension
Cash on Hand June 30, 2013		\$130,893.33
Investments Since Liquidated	\$0.00	
COLLECTED AND APPORTIONED:		
Contributions From Other Districts		
2012 and Prior Ad Valorem Tax	5,893.91	
2013 Ad Valorem Tax	371,108.09	
Miscellaneous Receipts	2,664.11	
TOTAL RECEIPTS		\$379,666.11
TOTAL RECEIPTS AND BALANCE		\$510,559.44
DISBURSEMENTS:		
Coupons Paid	\$8,052.50	
Interest Paid on Past-Due Coupons		
Bonds Paid	220,000.00	
Interest Paid on Past-Due Bonds		
Commission Paid to Fiscal Agency		
Judgments Paid	0.00	
Interest Paid on Such Judgments	0.00	
Investments Purchased	0.00	
Judgments Paid Under 62 O.S. 1981, Sect 435		
TOTAL DISBURSEMENTS		\$228,052.50
CASH BALANCE ON HAND JUNE 30, 2014		\$282,506.94

Schedule 5, Sinking Fund Balance Sheet		
	SINKING FUND	
	Detail	Extension
Cash Balance on Hand June 30, 2014		\$282,506.94
Legal Investments Properly Maturing	\$0.00	
Judgments Paid to Recover by Tax Levy	0.00	
TOTAL LIQUID ASSETS		\$282,506.94
DEDUCT MATURED INDEBTEDNESS:		
a. Past-Due Coupons	\$0.00	
b. Interest Accrued Thereon		
c. Past-Due Bonds	0.00	
d. Interest Thereon After Last Coupon		
e. Fiscal Agent Commission On Above		
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		\$282,506.94
DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT:		
g. Earned Unmatured Interest	\$4,063.12	
h. Accrual on Final Coupons	0.00	
i. Accrued on Unmatured Bonds	300,000.00	
TOTAL Items g. Through i. (To Extension Column)		\$304,063.12
EXCESS OF ASSETS OVER ACCRUAL RESERVES		(\$21,556.18)

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SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
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EXHIBIT "E"

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Schedule 6, Estimate of Sinking Fund Needs		
	SINKING FUND	
	Computed By Governing Board	Provided By Excise Board
Interest Earnings on Bonds	\$27,532.92	\$27,532.92
Accrual on Unmatured Bonds	510,000.00	510,000.00
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):		
For Credit to School Dist. No.		
For Credit to School Dist. No.		
For Credit to School Dist. No.		
For Credit to School Dist. No.		
Annual Accrual From Exhibit KK	16,008.63	16,008.63
TOTAL SINKING FUND PROVISION	\$553,541.55	\$553,541.55

Schedule 7, 2013 Ad Valorem Tax Account - Sinking Funds			
Gross Value \$	0.00		
Net Value \$	20,903,357.00	20.155 Mills	Amount
Total Proceeds of Levy as Certified			\$421,315.86
Additions:			
Deductions:			
Gross Balance Tax			\$421,315.86
Less Reserve For Delinquent Tax			20,062.66
Reserve for Protest Pending			
Balance Available Tax			\$401,253.20
Deduct 2013 Tax Apportioned			371,108.09
Net Balance 2013 Tax in Process of Collection or			30,145.11
Excess Collections			0.00

Schedule 8, Sinking Fund Contributions From Other Districts Due To Boundry Changes		
	SINKING FUND	
	Actually Received	Provided For in Budget of Contributing School District
SCHOOL DISTRICT CONTRIBUTIONS		
From School District No.		
TOTALS	\$0.00	\$0.00

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SOURCE	2013-14 ACCOUNT ACTUALLY COLLECTED
Schedule 10, Miscellaneous Revenue	
1000 DISTRICT SOURCES OF REVENUE:	
1200 Tuition & Fees	\$0.00
1310 Interest Earnings	0.00
1320 Dividends on Insurance Policies	0.00
1330 Premium on Bonds Sold	0.00
1340 Accrued Interest on Bond Sales	1,332.78
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
1300 Earnings on Investments and Bond Sales	\$1,332.78
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
1400 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	\$1,332.78
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	\$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	39.33
3700 Child Nutrition Program	0.00
3800 State Vocational Programs - Multi-Source	0.00
TOTAL	\$39.33
4000 FEDERAL SOURCES OF REVENUE:	
4000 Federal Sources of Revenue	\$0.00
TOTAL	\$0.00
5000 NON-REVENUE RECEIPTS:	
5100 Return of Assets	\$1,292.00
GRAND TOTAL	\$2,664.11

CAPITAL PROJECTS FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
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EXHIBIT "G"

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Capital Project Fund Accounts:	2012 Transport Bond Fund 2013-14 Amount	Building Bond Fund 2013-14 Amount	0 Fund 2013-14 Amount
Schedule 1, Current Balance Sheet - June 30, 2014			
CURRENT YEAR			
ASSETS:			
Cash Balance June 30, 2014	\$0.00	\$1,485,496.66	\$0.00
Investments	0.00	0.00	0.00
TOTAL ASSETS	\$0.00	\$1,485,496.66	\$0.00
LIABILITIES AND RESERVES:			
Warrants Outstanding	0.00	20.00	0.00
Reserve for Interest on Warrants	0.00	0.00	0.00
Reserves From Schedule 8	0.00	0.00	0.00
TOTAL LIABILITIES AND RESERVES	\$0.00	\$20.00	\$0.00
CASH FUND BALANCE JUNE 30, 2014	\$0.00	\$1,485,476.66	\$0.00
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$0.00	\$1,485,496.66	\$0.00

Schedule 5, Expenditures Capital Project Fund Accounts of Current Year	2013-14 Amount	2013-14 Amount	2013-14 Amount
CURRENT YEAR			
Cash Balance Reported to Excise Board 6-30-2013	\$0.00	\$0.00	\$0.00
Cash Fund Balance Transferred Out			
Cash Fund Balance Transferred In	48,948.42	20,474.61	0.00
Adjusted Cash Balance	\$48,948.42	\$20,474.61	\$0.00
Miscellaneous Revenue (Schedule 4)	0.00	1,815,000.00	0.00
Cash Fund Balance Forward From Preceding Year	0.00	0.00	0.00
Prior Expenditures Recovered			
TOTAL RECEIPTS	\$0.00	\$1,815,000.00	\$0.00
TOTAL RECEIPTS AND BALANCE	\$48,948.42	\$1,835,474.61	\$0.00
Warrants Paid of Year in Caption	48,948.42	349,977.95	0.00
Interest Paid Thereon	0.00	0.00	0.00
TOTAL DISBURSEMENTS	\$48,948.42	\$349,977.95	\$0.00
CASH BALANCE JUNE 30, 2014	\$0.00	\$1,485,496.66	\$0.00
Reserve for Warrants Outstanding	0.00	20.00	0.00
Reserve for Interest on Warrants	0.00	0.00	0.00
Reserves From Schedule 8	0.00	0.00	0.00
TOTAL LIABILITIES AND RESERVE	\$0.00	\$20.00	\$0.00
DEFICIT: (Red Figure)	\$0.00	\$0.00	\$0.00
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$0.00	\$1,485,476.66	\$0.00

Schedule 6, Capital Project Fund Warrant Account of Current Year	2013-14 Amount	2013-14 Amount	2013-14 Amount
CURRENT AND ALL PRIOR YEARS			
Warrants Outstanding 6-30 of Year in Caption	\$0.00	\$0.00	\$0.00
Warrants Registered During Year	48,948.42	349,997.95	0.00
TOTAL	\$48,948.42	\$349,997.95	\$0.00
Warrants Paid During Year	48,948.42	349,977.95	0.00
Warrants Converted to Bonds or Judgments	0.00	0.00	0.00
Warrants Cancelled	0.00	0.00	0.00
Warrants estopped by Statute	0.00	0.00	0.00
TOTAL WARRANTS RETIRED	\$48,948.42	\$349,977.95	\$0.00
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$0.00	\$20.00	\$0.00

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EXHIBIT "G"

0 Fund 2013-14 Amount	Fund 2013-14 Amount	Fund 2013-14 Amount	Fund 2013-14 Amount	Fund 2013-14 Amount	Fund 2013-14 Amount	TOTAL
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,485,496.66
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,485,496.66
0.00	0.00	0.00	0.00	0.00	0.00	20.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,485,476.66
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,485,496.66

2013-14 Amount	2013-14 Amount	2013-14 Amount	2013-14 Amount	2013-14 Amount	2013-14 Amount	TOTAL
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
						0.00
0.00	0.00	0.00	0.00	0.00	0.00	69,423.03
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,423.03
0.00	0.00	0.00	0.00	0.00	0.00	1,815,000.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
						0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,815,000.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,884,423.03
0.00	0.00	0.00	0.00	0.00	0.00	398,926.37
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$398,926.37
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,485,496.66
0.00	0.00	0.00	0.00	0.00	0.00	20.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,485,476.66

2013-14 Amount	2013-14 Amount	2013-14 Amount	2013-14 Amount	2013-14 Amount	2013-14 Amount	Total
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	398,946.37
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$398,946.37
0.00	0.00	0.00	0.00	0.00	0.00	398,926.37
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$398,926.37
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00

See Accountant's Compilation Report

MAPS FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "M"

Page 56

Schedule 1, Current Balance Sheet - June 30, 2014	
	Amount
ASSETS:	
Cash Balance June 30, 2014	\$6,319.56
Investments	0.00
TOTAL ASSETS	\$6,319.56
LIABILITIES AND RESERVES:	
Warrants Outstanding	0.00
Reserve for Interest on Warrants	0.00
Reserves From Schedule 8	0.00
TOTAL LIABILITIES AND RESERVES	\$0.00
CASH FUND BALANCE JUNE 30, 2014	\$6,319.56
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$6,319.56

Schedule 5, Expenditures MAPS Fund Cash Accounts of Current and all Prior Years	
CURRENT AND ALL PRIOR YEARS	2013-14
Cash Balance Reported to Excise Board 6-30-2013	\$0.00
Cash Fund Balance Transferred Out	
Cash Fund Balance Transferred In	4,230.04
Adjusted Cash Balance	\$4,230.04
Miscellaneous Revenue (Schedule 4)	2,089.52
Cash Fund Balance Forward From Preceding Year	0.00
Prior Expenditures Recovered	
TOTAL RECEIPTS	\$2,089.52
TOTAL RECEIPTS AND BALANCE	\$6,319.56
Warrants Paid of Year in Caption	0.00
Interest Paid Thereon	0.00
Bank Fees and Cash Charges	0.00
TOTAL DISBURSEMENTS	\$0.00
CASH BALANCE JUNE 30, 2014	\$6,319.56
Reserve for Warrants Outstanding	0.00
Reserve for Interest on Warrants	0.00
Reserves From Schedule 8	0.00
TOTAL LIABILITIES AND RESERVE	\$0.00
DEFICIT: (Red Figure)	\$0.00
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$6,319.56

Schedule 6, MAPS Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2013-14
Warrants Outstanding 6-30 of Year in Caption	
Warrants Registered During Year	0.00
TOTAL	\$0.00
Warrants Paid During Year	0.00
Warrants Converted to Bonds or Judgments	
Warrants Cancelled	
Warrants estopped by Statute	
TOTAL WARRANTS RETIRED	\$0.00
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$0.00

S.A.&I. Form 2661R06 Entity: Garber I-047.5 , Garfield County

18-Sep-14

See Accountant's Compilation Report

MAPS FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "M"

Schedule 2, Revenue and Requirements - 2013-2014		
	Detail	Total
REVENUE:		
Cash Balance June 30, 2013	\$4,230.04	
Cash Fund Balance Transferred From Prior Years	0.00	
Miscellaneous Revenue Apportioned	2,089.52	
TOTAL REVENUE		\$6,319.56
REQUIREMENTS:		
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$0.00	
Reserves From Schedule 8	0.00	
Interest Paid on Warrants	0.00	
Bank Fees and Cash Charges	0.00	
Reserve for Interest on Warrants	0.00	
TOTAL REQUIREMENTS		\$0.00
ADD: Cash Fund Balance as Per Balance Sheet 6-30-2014		6,319.56
TOTAL REQUIREMENTS AND CASH FUND BALANCE		\$6,319.56

Schedule 5, (Continued)						
2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	TOTAL
\$4,230.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,230.04
4,230.04						4,230.04
						4,230.04
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,230.04
						2,089.52
0.00						0.00
						0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,089.52
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,319.56
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,319.56
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,319.56

Schedule 6, (Continued)						
2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	TOTAL
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00						0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00					0.00
						0.00
						0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

MAPS FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "M"

Schedule 4, Miscellaneous Revenue		
SOURCE	2013-14 ACCOUNT	
	AMOUNT	ACTUALLY
	ESTIMATED	COLLECTED
1000 DISTRICT SOURCES OF REVENUE:		
1200 Tuition & Fees	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	0.00	0.00
1400 Rental, Disposals and Commissions	0.00	0.00
1500 Reimbursements	0.00	0.00
1600 Other Local Sources of Revenue	0.00	2,089.52
1700 Child Nutrition Programs	0.00	0.00
1800 Athletics	0.00	0.00
TOTAL	\$0.00	\$2,089.52
2000 INTERMEDIATE SOURCES OF REVENUE:		
2100 County 4 Mill Ad Valorem Tax	\$0.00	\$0.00
2200 County Apportionment (Mortgage Tax)	0.00	0.00
2300 Resale of Property Fund Distribution	0.00	0.00
2900 Other Intermediate Sources of Revenue	0.00	0.00
TOTAL	\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE:		
3110 Gross Production Tax	\$0.00	\$0.00
3120 Motor Vehicle Collections	0.00	0.00
3130 Rural Electric Cooperative Tax	0.00	0.00
3140 State School Land Earnings	0.00	0.00
3150 Vehicle Tax Stamps	0.00	0.00
3160 Farm Implement Tax Stamps	0.00	0.00
3170 Trailers and Mobile Homes	0.00	0.00
3190 Other Dedicated Revenue	0.00	0.00
3100 Total Dedicated Revenue	\$0.00	\$0.00
3210 Foundation and Salary Incentive Aid	0.00	0.00
3220 Mid-Term Adjustment For Attendance	0.00	0.00
3230 Teacher Consultant Stipend	0.00	0.00
3250 Flexible Benefit Allowance	0.00	0.00
3200 Total State Aid - General Operations - Non-Categorical	\$0.00	\$0.00
3300 State Aid - Competitive Grants - Categorical	0.00	0.00
3400 State - Categorical	0.00	0.00
3500 Special Programs	0.00	0.00
3600 Other State Sources of Revenue	0.00	0.00
3700 Child Nutrition Program	0.00	0.00
3800 State Vocational Programs - Multi-Source	0.00	0.00
TOTAL	\$0.00	\$0.00
4000 FEDERAL SOURCES OF REVENUE:		
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	\$0.00
4200 Disadvantage Students	0.00	0.00
4300 Individuals With Disabilities	0.00	0.00
4400 No Child Left Behind	0.00	0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	0.00	0.00
4600 Other Federal Sources Passed Through State Dept Of Education	0.00	0.00
4700 Child Nutrition Programs	0.00	0.00
4800 Federal Vocational Education	0.00	0.00
TOTAL	\$0.00	\$0.00
5000 NON-REVENUE RECEIPTS:		
5100 Return of Assets	\$0.00	\$0.00
GRAND TOTAL	\$0.00	\$2,089.52

MAPS FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "M"

Page 60

Schedule 8, Report of Prior Year Expenditures				
APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013			APPROPRIATIONS ORIGINAL
	RESERVES 6-30-2013	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPR	
1000 INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00
2000 SUPPORT SERVICES:				
2100 Support Services - Students	\$0.00	\$0.00	\$0.00	\$0.00
2200 Support Services - Instructional Staff	0.00	0.00	\$0.00	0.00
2300 Support Services - General Administration	0.00	0.00	\$0.00	0.00
2400 Support Services - School Administration	0.00	0.00	\$0.00	0.00
2500 Support Services - Business	0.00	0.00	\$0.00	0.00
2600 Operations And Maintenance of Plant Services	0.00	0.00	\$0.00	0.00
2700 Student Transportation Services	0.00	0.00	\$0.00	0.00
2800 Support Services - Central	0.00	0.00	\$0.00	0.00
2900 Other Support Services	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
3000 OPERATION OF NON-INSTRUCTION SERVICES:				
3100 Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00	\$0.00
3200 Other Enterprise Service Operations	0.00	0.00	\$0.00	0.00
3300 Community Services Operations	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
4000 FACILITIES ACQUISITION & CONSTRUCTION SERV:				
4100 Supv. of Facilities Acquisition and Construction	\$0.00	\$0.00	\$0.00	\$0.00
4200 Site Acquisition Services	0.00	0.00	\$0.00	0.00
4300 Site Improvement Services	0.00	0.00	\$0.00	0.00
4400 Architecture and Engineering Services	0.00	0.00	\$0.00	0.00
4500 Educational Specifications Development Services	0.00	0.00	\$0.00	0.00
4600 Building Acquisition and Construction Services	0.00	0.00	\$0.00	0.00
4700 Building Improvement Services	0.00	0.00	\$0.00	0.00
4900 Other Facilities Acquisition and Const. Services	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:				
5100 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
5200 Reimbursement(Child Nutrition Fund)	0.00	0.00	\$0.00	0.00
5300 Clearing Account	0.00	0.00	\$0.00	0.00
5400 Indirect Cost Entitlement	0.00	0.00	\$0.00	0.00
5500 Private Nonprofit Schools	0.00	0.00	\$0.00	0.00
5600 Correcting Entry	0.00	0.00	\$0.00	0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
7000 OTHER USES	\$0.00	\$0.00	\$0.00	\$0.00
8000 REPAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL MAPS FUND	\$0.00	\$0.00	\$0.00	\$0.00
Bank Fees and Cash Charges	\$0.00	\$0.00	\$0.00	\$0.00
Provision For Interest on Warrants	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL	\$0.00	\$0.00	\$0.00	\$0.00

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2014-2015	
PURPOSE:	
Current Expense	
Interest	
Pro rata share of County Assessor's Budget by County Excise Board	
GRAND TOTAL - Home School	

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Garfield

We, do further certify that we have examined the statement of estimated needs for the current fiscal year ending ending June 30, 2014, as certified by the Board of Education of Garber Public Schools, District Number I-047.5 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 2014 tax and proceeds of the 2014 tax levy are in excess of the residue of such appropriations, by a sum included for delinquent tax, computed at 10% 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 35.000 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 5.000 Mills, plus 15.000 Mills authorized authorized by the Constitution, plus an emergency levy of 5.000 Mills; plus local support levy of 10.000 Mills;
Total levy for General Fund 35.000 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.000 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 Garber Public Schools, School District No. I-047.5 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 or 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 10% for delinquent taxes.

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2014-2015

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	\$2,872,259.15	\$149,825.19	\$0.00	\$165,361.40	\$553,743.42
Appropriation of Revenues:					
Excess of Assets Over Liabilities	367,737.43	39,904.38	0.00	15,632.11	0.00
Unclaimed Protest Tax Refunds					
Miscellaneous Estimated Revenues	1,734,656.38	0.00	0.00	149,729.29	None
Est. Value of Surplus Tax in Process	0.00				None
Sinking Fund Contributions					
Surplus Building Fund Cash					
Total Other Than 2014 Tax	2,102,393.81	39,904.38	0.00	165,361.40	0.00
Balance Required	769,865.34	109,920.81	0.00	0.00	553,743.42
Add 10% for Delinquency	76,986.53	10,992.08	0.00	0.00	27,687.17
Total Required for 2014 Tax	846,851.87	120,912.89	0.00	0.00	581,430.59
Rate of Levy Required and Certified	—	—	—	—	25.19 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 2014-15 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
This County Garfield	\$8,678,127	\$4,611,170	\$9,602,849	\$22,892,146
Joint County Noble	46,443	3,233	140,036	189,712
Joint County 0.00	0	0	0	0
Joint County 0.00	0	0	0	0
Joint County 0.00	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	\$8,724,570	\$4,614,403	\$9,742,885	\$23,081,858

and that 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, we thereupon made the above levies therefor as provided by law as follows:

ALL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
STATISTICAL DATA FOR 2014-2015

EXHIBIT "Z"

Schedule 1, SUMMARY RECAPITULATION OF SCHOOL COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2014, AND APPORTIONMENT THEREOF					
CLASSIFICATION	ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS TO DETERMINE PER CAPITA COSTS				
	GENERAL REVENUE FUND	CHILD NUTRITION FUND	2013-2014 CONSTITUTIONAL BUILDING FUND EXPENDITURES	2013-2014 ACCRUALS AND COUPON REQUIREMENTS	SPECIAL REVENUE FUNDS
Expenditures and Reserves					
Current Expenditures - Educational	\$2,337,460.24	\$172,156.87	\$86,316.24	\$0.00	\$0.00
Current Expenditures - Transportation	115,116.42	0.00	0.00	0.00	0.00
Current Reserves - Educational	14,303.29	2,301.25	10,132.54	0.00	0.00
Current Reserves - Transportation	0.00	0.00	0.00	0.00	0.00
Capital Expenditures - Educational	0.00	0.00	0.00	228,052.50	0.00
Capital Expenditures - Transportation	0.00	0.00	0.00	0.00	0.00
Capital Reserves - Educational	0.00	0.00	0.00	0.00	0.00
Capital Reserves - Transportation	0.00	0.00	0.00	0.00	0.00
Interest Paid and Reserved	257.75	0.00	0.00	0.00	0.00
TOTALS	\$2,467,137.70	\$174,458.12	\$96,448.78	\$228,052.50	\$0.00
Enumeration	0	Average Daily Attend	343.59	Average Daily Haul	194.36

(Continued below.)

Schedule 1, (Continued)					
CLASSIFICATION	ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS TO DETERMINE PER CAPITA COSTS				
		ENTERPRISE FUNDS	ACTIVITY FUNDS	EXPENDABLE TRUST FUNDS	NONEXPENDABLE TRUST FUNDS
Expenditures and Reserves					
Current Expenditures - Educational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Expenditures - Transportation	0.00	0.00	0.00	0.00	0.00
Current Reserves - Educational	0.00	0.00	0.00	0.00	0.00
Current Reserves - Transportation	0.00	0.00	0.00	0.00	0.00
Capital Expenditures - Educational	0.00	0.00	0.00	0.00	0.00
Capital Expenditures - Transportation	0.00	0.00	0.00	0.00	0.00
Capital Reserves - Educational	0.00	0.00	0.00	0.00	0.00
Capital Reserves - Transportation	0.00	0.00	0.00	0.00	0.00
Interest Paid and Reserved	0.00	0.00	0.00	0.00	0.00
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

(Continued next page.)

ALL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
STATISTICAL DATA FOR 2014-2015

EXHIBIT "Z"

Page 67

Schedule 1, (Continued)									
CLASSIFICATION			DISTRIBUTION OF OPERATING EXPENSE TO DETERMINE PER CAPITA COST						
Expenditures and Reserves	INTERNAL SERVICE FUNDS	TOTAL OF ALL APPLICABLE COSTS 2013-2014	OPERATION COSTS ONLY	TRANSPORTATION COSTS ONLY					
Current Expenditures - Educational	\$0.00	\$2,595,933.35	\$2,595,933.35	\$0.00					
Current Expenditures - Transportation	0.00	\$115,116.42	0.00	115,116.42					
Current Reserves - Educational	0.00	\$26,737.08	26,737.08	0.00					
Current Reserves - Transportation	0.00	\$0.00	0.00	0.00					
Capital Expenditures - Educational	0.00	\$228,052.50	228,052.50	0.00					
Capital Expenditures - Transportation	0.00	\$0.00	0.00	0.00					
Capital Reserves - Educational	0.00	\$0.00	0.00	0.00					
Capital Reserves - Transportation	0.00	\$0.00	0.00	0.00					
Interest Paid and Reserved	0.00	\$257.75	257.75	0.00					
TOTALS	\$0.00	\$2,966,097.10	\$2,850,980.68	\$115,116.42					
<table style="width: 100%; border: none;"> <tr> <td style="width: 40%; text-align: right; padding-right: 20px;">Per Capita Cost - Education</td> <td style="text-align: right; padding-right: 20px;">\$8,297.62</td> <td style="width: 20%;"></td> <td style="text-align: right; padding-right: 20px;">Per Capita Cost - Transportation</td> <td style="text-align: right;">\$592.28</td> </tr> </table>					Per Capita Cost - Education	\$8,297.62		Per Capita Cost - Transportation	\$592.28
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