

School District 2014-2015 Estimate of Needs and

State Auditor & Inspector

Financial Statement of the Fiscal Year 2013-2014

Board of Education of Spavinaw Public Schools
District No. C-21
County of Mayes
State of Oklahoma

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than September 30 for all School Districts. 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: Kerry J. Patten, CPA

Submitted to the Mayes County Excise Board

This Day of August
School Board Members

Chairman Autonomez Clerk

Treasurer Member Member

Member

Member ____ Member

State of Oklahoma, County of Mayes

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

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of the financial condition of the Board of Education of Spavinaw Public Schools, District No. C-21, County of Mayes, 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 statement of Estimated Income from sources other than ad valorem taxes is not in excess of the lawfully authorized ratio of the actual collections from such sources during the previous fiscal year.
- 2. We further certify that any cash fund balance reported in our Building Fund is required for immediate or cumulative program of construction unless there be attached within a verified copy of a resolution signed by a majority of the members of this Board to the effect the program of building has been completed or abandoned. If attached, then the Excise Board is directed to apply said Balance to reduce Levies in accordance with 62 O. S. 2001, Section 333.
- 3. We also certify that a levy of 17.000 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 April 14, 2007 by a majority of those voting at said election; the result of said election was:

For the Levy 0;

Against the Levy 0;

Majority 0

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 April 14, 2007 by a majority vote of the electors who had paid ad valorem tax of the immediately preceding year; the result of said election was:

For the Levy 0;

Against the Levy 0;

Majority 0

			Page 3
	6. We also certify that, after due and legal notice of an el	ection thereon, pursuant to Article 10	0, Section 10, of the Constitution of
	Oklahoma, an additional levy of 5.290 Mills, was author	ized by a majority of the qualified vo	oters of said School District, for the
١	purpose of erecting, remodeling or repairing school build	lings, and for purchasing furniture at	an election held for that purpose
l	on April 14, 2007, the result whereof was:		
l	For the Levy 0;	Against the Levy 0;	Majority 0
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١	Was No	Mon Jours (VIVILLE TELLUY
١	Clerk of Board of Education Presiden	t of Board of Education	Treasurer of Board of Education
١			Tribus J. C. S.
١		20th Amount	
١	Subscribed and sworn to before me t	his 60 day of Uugus L	2014.
١	Thanaia Ann	6-7-15	
۱	Thusand Mou	-	
١	Notary Public	My Commission Expire	es
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Affidavit of Publication State of Oklahoma, County of Mayes , the undersigned duly qualified and acting Clerk of the Board of Education of Spavinaw Public Schools, School District No. C-21, 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.

> Clerk, Board of Education Subscribed and sworn to before me this 20 day of

Notary Public

Mayes County, Oklahoma

Proof of Publication

Attach copy of ad here:

In the	Court of Mayes County, State of	Oklahoma
} Plantiff	Cause No.	
VS.	Affidavit of Publicat	ion
} Defendant		
STATE OF OKLAHOMA SS COUNTY OF MAYES		
oath states that he is the Publisher of Pryor Crepublisher of The Paper, a weekly newspaper, prepaper is printed and published in Mayes County tion circulation therein; that said newspaper is Mails within Mayes County, Oklahoma as second been published in said county continuously and (52) weeks consecutively, prior to the first publication acopy is hereto attached. Affiant states that said newspaper has consecuted Bill No. 47 of the Nineteenth Legislate approved April 13, 1943, and the amendments the State of Oklahoma necessary to authorize ments.	rinted in the English language; that y, Oklahoma, and has a paid general admitted and delivered to the Urond-class mail matter; that said new duninterruptedly during a period dication of the notice or advertisemental matter with all the provisions of Stature of the State of Oklahoma, thereto, and has complied with all	owner and said news- al subscrip- nited States vspaper has of fifty-two nt of which Section I of passed and the laws of
The advertisement above referred to, a true was published in said newspaper on the follow		to attached,
1st Insertion, 20 / 4	6th Insertion	, 20
2nd Insertion, 20	7th Insertion	, 20
3rd Insertion, 20	8th Insertion	, 20
4th Insertion, 20	9th Insertion	, 20
5th Insertion, 20 Said notice was publish of said newspaper and no	ed in the regular edition	, 20
Publication Fee \$ 240.00	2930	
Subscribed and sworn to me before this	day of A.D. 20	0/4
My commission expires MAY 5 301	8 _ While Notary Public	nn

SPAVINAW SCHOOL ESTIMATE OF NEEDS FOR 2014-15

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 Spavinaw Public Schools School District No. C-21, Mayes County, Oklahoma Publication Sheet - Board of Education

ASSETS:	THE REAL PROPERTY AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN C	-	W. I. W. III	DEIBLE	DEIAIL	II.	DEIAL	AIL
Cash Balance June 30, 2014		S	364,028.02	8 52.852.39		000		000
Investments		S	000	000	+	000	000	00.0
TOTAL ASSETS		S	364.028.02	52.85	+	0000	0	0000
LIABILITIES AND RESERVES:		6	10000		-			000
Reserve for Interest on Warrants		90	00,000,00	0000	-	000	2 2	0.00
Reserves From Schedule 8		0 0	000		-	00.0	2	000
TOTAL LIABILITIES AND RESERVES	FS	0	000		800	0.00	50 0	0.00
CASH FUND BALANCE (Deficio BIME 20	NE 20 2014	0	200 510 11	-		0.00	S. Commission of the Commissio	0.00
TSA	MATED NEE	De EOP	DISCAL VEAD	ESTIMATED NEEDS FOR PICCAL YEAR ENDING THIS SA 2015	3 3015	000	Spinowerspinosesson	0,00
GENERAL FUND	THE SAME STREET, AND ASSESSED.	Constitutions	I SCALL LEAN	SINCTONE	SINKING BIND BALANCE SHEET	CE cur	Management of the same and same	-
Current Expense	S 1,00	1,007,180.73	I. Cash Balan	J. Cash Balance on Hand June 30, 2014	2014	2000	2	0.00
Reserve for Int. on Warrants & Revaluation	N.	00.00	-	2. Legal Investments Properly Maturing	ituring		S	000
Total Required	\$ 1.00	1.007.180.73	3. Judgments	3. Judgments Paid To Recover By Tax Levy	7 Tax Levy		SS	000
FINANCED.			4. Tota	Total Liquid Assets			8	0.00
Cash Fund Balance	STATE OF THE PARTY AND ADDRESS OF	300,519.11		Deduct Matured Indebtedness:				
Total Daductions		551.019.92	5. a. Past-Due Coupons	Coupons			S	0.00
Balance to Raise from Ad Valorem Tox	200	155 641 70	6. b. Interest	6. b. Interest Accrued Thereon			S	0.00
ESTIMATED MISCELLANDOUG DOVENIES	S DEVENITES	2,041,70	7. c. Fast-Due Bonds	Bonds		T	0	0.00
1000 District Sources of Revenue	S KEVENUE.	110.03	8, d. Interest	8. d. Interest Thereon after Last Coupon	nodno	Ī	S	0.00
2100 County 4 Mill Ad Valorem Tay		12 161 75	19. C. FISCEL A.	9. c. Fiscal Agency Commissions on Above	on Above	T	000	0000
2200 County Apportionment (Moresee Tax	3	1 445 15	110. t. Judgenie	10. L. Judgements and Int. Levied John Inpald	lor/Unpaid	T	000	000
2300 Resale of Property Fund Distribution	S	00.0		12. Balance of Assets Subject to Accrual	cernal	T	000	0000
2900 Other Intermediate Sources of Revenu	C/s	00.0	J.	Deduct Accrual Reserve if Assets Sufficient	Sufficient	-	University of the Personal Property of the Per	
3110 Gross Production Tax	S	0.00	13. g. Earned U	13. g. Earned Unmatured Interest			S	0.00
3120 Motor Vehicle Collections	S	0.00	14. h. Accrual	14. h. Accrual on Final Coupons			so	0.00
3130 Rural Electric Cooperative Tax	The second secon	7.362.70	15. i. Accrued	15. i. Accrued on Unmatured Bonds	Is		S	0.00
3140 State School Land Famings		1.614.12	16. Total Ite	Total Items g Through i			S	0.00
3150 Vehicle Tax Stamps	65	175.94	17. Excess of 1	 Excess of Assets Over Acerual Reserves **(Page 2) 	Reserves **(Pe	ige 2)	S	0.00
3100 Farm Implement Tax Stamps	69	0.00	S	SINKING FUND REQUIREMENTS FOR 2014-2015	OUREMENTS	FOR 20	014-2015	
3170 Trailers and Mobile Homes	S	0.00	1. Interest Ean	 Interest Earnings on Bonds 			S	0.00
3200 ciri. Ald Calcaled Revenue		0.00	2. Accrual on	2. Accrual on Unmatured Bonds		1	63	00.0
3200 State Aid - General Operations		391,525,40	3. Annual Acc	3. Annual Accrual on "Prepaid" Judgements	dgements	1	S	00.0
2400 State - Ordenseined		0.00	4. Annual Acc	4. Annual Accrual on Unpaid Judgments	ments	1	69	0.00
35(0) Spacial Decarations	0 6	00.04.00	S. Interest on (5. Interest on Unpaid Judgements		1	8	0.00
3600 Office State Sources of Revenue	9 64	048.00	7 Credit to School Dist. No.	nool Dist. No.	& No.		00	0.00
3700 Child Nutrition Program	S	792 37	& Arrand Acer	Arrangl Agental from Debility 177	oc Ivo.	1	000	000
3800 State Vocational Programs	S	0.00	C. Chiminal Poor	na nom camon N	4	T	5	0.00
4100 Capital Outlay	S	8,271,90				T		
4200 Disadvantaged Students	5	52,435.53				T		
4300 Individuals With Disabilities		15,767.50				-		
4400 Minority	S	0.00				-		
4500.Operations	S	0.00	Total	Total Sinking Fund Requirements	rements	5)	S	0.00
4600 Other Federal Sources of Revenue	S	0.00	Deduct:	Manual Southern Section of the Secti	Married States of the Particular States of the States of t	_		
4700 Child Nutrition Programs		42,304.63	1. Excess of As	Excess of Assets over Liabilities (if not a deficit)	(if not a deficit		S	00.0
4800 Federal Vocational Education	S		2. Surplus Buils	2. Surplus Building Fund Cash			S	0.00
SUDD Non-Kevenue Receipts	2.5	0.00	Contribution:	Contributions From Other Districts	cts	~	S	0.00
1			The second secon					

SPAVINAW SCHOOL ESTIMATE OF NEEDS FOR 2014-15

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 Spavinaw Public Schools School District No. C-21, Mayes County, Okiahoma Publication Sheet - Board of Education

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17d. Less Cash Requirements for Current Fiscal Feature Excess at Cash on Table Cash and Cash	SCH 1 Cal	II EXCESS OF	AND THE STATE OF THE PERSON OF	S	0.00
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FINANCEDE		00 020 02	Oach Lind Dalance	S	000
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Estimated Miscellaneous Revenue	co	00'0	Estimated Miscellancous Keyenue	, 6	000
Total Deductions	S	52,852,39	Total Deductions	0 .	0000
Balance to Raise from Ad Valorem Fax	62)	22,228.95	Вајапсс	manus S American	CO'C
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AND THE RESIDENCE AND THE PROPERTY OF THE PROP	-	March Street,		8	0.00
Current Expense				S	00'0
Reserve for Int. on Warrants & Revolution	-			0	0.00
Total Required				9	
FINANCED:				6	000
Cash Fund Balance				00	000
Estimated Miscellancous Revenue				400	0000
Total Deductions				9 5	2000
				2	0000

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF MAYES, as:

We, the undersigned daily elected, qualified and acting officers of the Board of Education of Spavinaw Public Schools, School District No. C-21, We, the undersigned daily elected, qualified and acting of the Governing Body of the said District begun at the time provided by law for districts of this class and pursuant to the provisions of 86.0. S, 2001 Section 3603, the foregoing statement was prepared and is a true and correct condition of this class and pursuant to the provisions of 86.0. S, 2001 Section 3603, the foregoing statement was prepared and is a true and correct condition of the financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2014, and ending June 30, 2015, as shown are reasonably necessary for the proper conduct of the affairs of the said District, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding year.

Superible d'and swom to befine me this 28th day of Ollage La 2014

18-Aug-2014 Required to be published if a legally-qualified newspaper is printed in the district. If no legally-qualified newspaper is published in the district, then publish in a legally-qualified newspaper of general circulation in the district.

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

See Accountant's Compilation Report

KERRY JOHN PATTEN, C.P.A.

2101 N. Willow Ave. Broken Arrow, OK 74012 Phone Number (918) 250-8838 FAX Number (918) 250-9853



Page.5

Independent Accountant's Compilation Report

Honorable Board Of Education Spavinaw Public Schools District No.C-21, Mayes County

I have compiled the 2013-14 financial statements as of and for the fiscal year ended June 30, 2014, and the 2014-15 Estimate of Needs (S.A. & I. Form 2661R06) and Publication Sheet (S.A. & I. Form 2662R06) for District No. C-21 Mayes County, included in the accompanying prescribed form. I 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 control relevant to the preparation and fair presentation of the prescribed financial statements, estimate of needs and publication sheet.

My 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 prescribed financial statements, estimate of needs and publication sheet.

The financial statements and information included in the accompanying form are presented in accordance with the requirements prescribed by the Office of Oklahoma State Auditor and Inspector per 68 OS § 3003.B. as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D., and are not intended to be a complete presentation of the assets and liabilities of Spavinaw School District.

This report is intended solely for the information and use of the Oklahoma Department of Education, the School District, Mayes 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 these specified parties.

Kerry John Patten, C.P.A.

Authorized Signature

Date

EXHIBIT "A"	Page 6
Schedule 1, Current Balance Sheet - June 30, 2014	
	Amount
ASSETS:	
Cash Balance June 30, 2014	\$ 364,028.02
Investments	\$ 0.00
TOTAL ASSETS	\$ 364,028.02
LIABILITIES AND RESERVES:	
Warrants Outstanding	\$ 63,508.91
Reserve for Interest on Warrants	\$ 0.00
Reserves From Schedule 8	\$ 0.00
TOTAL LIABILITIES AND RESERVES	\$ 63,508.91
CASH FUND BALANCE JUNE 30, 2014	\$ 300,519.11
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$ 364,028.02

Schedule 2, Revenue and Requirements - 2013-2014		
	Detail	Total
REVENUE:		
Cash Balance June 30, 2013	\$ 324,549.41	
Cash Fund Balance Transferred From Prior Years	\$ 22,969.75	
Current Ad Valorem Tax Apportioned	\$ 151,004.09	
Miscellaneous Revenue Apportioned	\$ 724,277.71	
TOTAL REVENUE		\$ 1,222,800.96
REQUIREMENTS:		
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$ 922,281.85	
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		\$ 922,281.85
ADD: Cash Fund Balance as Per Balance Sheet 6-30-2014		\$ 300,519.11
TOTAL REQUIREMENTS AND CASH FUND BALANCE		\$ 1,222,800.96

Schedule 3, Cash Fund Balance Analysis - June 30, 2014	Amount
ADDITIONS:	
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$ 191,752.45
Warrants Estopped, Cancelled or Converted	\$ 0.00
Fiscal Year 2013-14 Lapsed Appropriations	\$ 85,796.91
Fiscal Year 2012-13 Lapsed Appropriations	\$ 8,857.28
Ad Valorem Tax Collections in Excess of Estimates	\$ 0.00
Prior Year Ad Valorem Tax	\$ 14,112.47
TOTAL ADDITIONS	\$ 300,519.11
DEDUCTIONS:	
Supplemental Appropriations	\$ 0.00
Current Tax in Process of Collection	\$ 0.00
TOTAL DEDUCTIONS	\$ 0.00
Cash Fund Balance as per Balance Sheet 6-30-2014	\$ 300,519.11
Composition of Cash Fund Balance	
Cash	\$ 300,519.11
Cash Fund Balance as per Balance Sheet 6-30-2014	\$ 300,519.11

EXHIBIT "A" Page 7

EXHIBIT A				Page /
Schedule 4, Miscellaneous Revenue		2012.14.4	aaa	I D Im
a cours are			CCOUNT	
SOURCE		AMOUNT ESTIMATED		ACTUALLY COLLECTED
1000 DISTRICT SOURCES OF REVENUE:		ESTIMATED		COLLECTED
1200 Tuition & Fees	\$	0.00	\$	0.00
1300 Earnings on Investments and Bond Sales	\$	0.00	\$	778.64
1400 Rental, Disposals and Commissions	\$	0.00	\$	0.00
1500 Reimbursements	\$	0.00	\$	70,717.21
1600 Other Local Sources of Revenue	\$	0.00	\$	43,944.08
1700 Child Nutrition Programs	\$	144.90	\$	123.25
1800 Athletics	\$	0.00	\$	0.00
TOTAL	\$	144.90	\$	115,563.18
2000 INTERMEDIATE SOURCES OF REVENUE:		111.50	-	110,000,110
2100 County 4 Mill Ad Valorem Tax	\$	12,268.75	\$	14,624.17
2200 County Apportionment (Mortgage Tax)	\$	1,746.73	\$	1,605.72
2300 Resale of Property Fund Distribution	\$	0.00	\$	0.00
2910 Other Intermediate Sources of Revenue	\$	0.00	\$	0.00
TOTAL	\$	14,015.48	\$	16,229.89
3000 STATE SOURCES OF REVENUE:	3	14,013,48	Φ	10,229.89
3110 Gross Production Tax		0.00	•	0.00
3110 Gross Production Tax 3120 Motor Vehicle Collections	\$	0.00	\$	0.00
3130 Rural Electric Cooperative Tax	\$	7,176.24	\$	8,180.78
	\$	11,115.99	\$	12,904.58
3140 State School Land Earnings 3150 Vehicle Tax Stamps	\$	154.98	\$	12,904.38
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 21,280.85
3100 Total Dedicated Revenue 3210 Foundation and Salary Incentive Aid	\$	18,447.21 297,283.00	\$	302,183.00
	\$	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	\$		\$	64,480.80
3250 Flexible Benefit Allowance		69,336.48	\$	366,663.80
3200 Total State Aid - General Operations - Non-Categorical	\$	366,619.48		
3300 State Aid - Competitive Grants - Categorical	\$	0.00	\$	0.00
3400 State - Categorical	\$	5,101.00	\$	24,477.00
3500 Special Programs	\$	0.00	-	0.00
3600 Other State Sources of Revenue	\$	0.00	\$	2,189.21
3700 Child Nutrition Program	\$	700.61	\$	880.41
3800 State Vocational Programs - Multi-Source	\$	0.00	\$	0.00
TOTAL	\$	390,868.30	\$	415,491.27
4000 FEDERAL SOURCES OF REVENUE:				
4100 Grants-In-Aid Direct From The Federal Government	\$	9,666.00		25,085.91
4200 Disadvantaged Students	\$	54,470.37	\$	85,875.20
4300 Individuals With Disabilities	\$	22,124.14	\$	17,519.44
4400 No Child Left Behind	\$	0.00	\$	0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$	0.00	\$	1,507.68
4600 Other Federal Sources Passed Through State Dept Of Education	\$	0.00	\$	0.00
4700 Child Nutrition Programs	\$	41,236.07	\$	47,005.14
4800 Federal Vocational Education	\$	0.00	\$	0.00
TOTAL	\$	127,496.58	\$	176,993.37
5000 NON-REVENUE RECEIPTS:				
5100 Return of Assets	\$	0.00	\$	0.00
GRAND TOTAL	\$	532,525.26	\$	724,277.71

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

EXHIBIT "A" Page 8

2013	-14 ACCOUNT	BASIS AND			2014-15 ACCOUNT		
	OVER	LIMIT OF ENSUING		CHARGEABLE	ESTIMATED BY		APPROVED BY
	(UNDER)	ESTIMATE		INCOME	GOVERNING BOARD	_	EXCISE BOARD
0	0.00	0.00%	•	0.00	\$ 0.00	\$	0.00
\$	778.64	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	0.00	0.00%		0.00	\$ 0.00	\$	0.00
\$ \$	70,717.21	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	43,944.08	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	(21.65)	90.00%	\$	0.00	\$ 110.93	\$	110.93
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	115,418.28		\$	0.00	\$ 110.93	\$	110.93
\$	2,355.42	90.00%	\$	0.00	\$ 13,161.75	\$	13,161.75
\$	(141.01)	90.00%	\$	0.00	\$ 1,445.15	\$	1,445.15
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	2,214.41		\$	0.00	\$ 14,606.90	\$	14,606.90
						_	
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	7,362.70
\$	1,004.54	90.00%	\$	0.00	\$ 7,362.70	\$	
\$	1,788.59	90.00%	\$	0.00	\$ 11,614.12 \$ 175.94	\$	11,614.12 175.94
\$	40.51 0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$		0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	0.00 2,833.64	0.00%	\$	0.00	\$ 19,152.76	\$	19,152.76
\$	4,900.00	107.92%	\$	0.00	\$ 326,105.00	\$	326,105.00
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$.	(4,855.68)	101.46%	\$	0.00	\$ 65,420.40	\$	65,420.40
\$	44.32		\$	0.00	\$ 391,525.40	\$	391,525.40
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	19,376.00	20.81%	\$	0.00	\$ 5,094.00	\$	5,094.00
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	2,189.21	43.76%	\$	0.00	\$ 958.00	\$	958.00
\$	179.80	90.00%	\$	0.00	\$ 792.37	\$	792.37
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$	0.00
\$	24,622.97		\$	0.00	\$ 417,522.53	\$	417,522.53
\$	15,419.91	32.97%		0.00			8,271.90
\$	31,404.83	61.06%	-	0.00		11-	52,435.53
\$	(4,604.70)			0.00		-	15,767.50
\$	0.00	0.00%		0.00		-	0.00
\$	1,507.68	0.00%	_	0.00		\$	0.00
\$	0.00	0.00%		0.00			0.00
\$	5,769.07	90.00%	_	0.00			42,304.63
\$	0.00	0.00%	_	0.00		\$	0.00
\$	49,496.79		\$	0.00	\$ 118,779.56	\$	118,779.56
			_	0.00			0.00
\$	0.00	0.00%	_	0.00			0.00
\$	191,752.45		\$	0.00	\$ 551,019.92	5	551,019.92

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

EXHIBIT "A" Page 9

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	\$ 324,549.41
Adjusted Cash Balance	\$ 324,549.41
Ad Valorem Tax Apportioned To Year In Caption	\$ 151,004.09
Miscellaneous Revenue (Schedule 4)	\$ 724,277.71
Cash Fund Balance Forward From Preceding Year	\$ 22,969.75
Prior Expenditures Recovered	\$ 0.00
TOTAL RECEIPTS	\$ 898,251.55
TOTAL RECEIPTS AND BALANCE	\$ 1,222,800.96
Warrants Paid of Year in Caption	\$ 858,810.39
Interest Paid Thereon	\$ 0.00
Bank Fees and Cash Charges	\$ 0.00
TOTAL DISBURSEMENTS	\$ 858,810.39
CASH BALANCE JUNE 30, 2014	\$ 363,990.57
Reserve for Warrants Outstanding	\$ 63,471.46
Reserve for Interest on Warrants	\$ 0.00
Reserves From Schedule 8	\$ 0.00
TOTAL LIABILITIES AND RESERVE	\$ 63,471.46
DEFICIT:	\$ 0.00
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\$ 300,519.11

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	\$	922,281.85
TOTAL	. \$	922,281.85
Warrants Paid During Year	\$	858,810.39
Warrants Converted to Bonds or Judgments	\$	0.00
Warrants Cancelled	\$	0.00
Warrants estopped by Statute	\$	0.00
TOTAL WARRANTS RETIRED	\$	858,810.39
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$	63,471.46

Schedule 7, 2013 Ad Valorem Tax Account				
2013 Net Valuation Certified To County Excise Board	\$ 4,602,020.00	37.000 Mills		Amount
Total Proceeds of Levy as Certified			\$	166,104.50
Additions:			\$	0.00
Deductions:			\$	0.00
Gross Balance Tax			\$	166,104.50
Less Reserve for Delinquent Tax			\$	15,100.41
Reserve for Protests Pending			S	0.00
Balance Available Tax			\$	151,004.09
Deduct 2013 Tax Apportioned			\$	151,004.09
Net Balance 2013 Tax in Process of Collection			\$	0.00
Excess Collections			\$	0.00

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

EXHIBIT "A"

Sche	dule 5, (Continu	ied)								
	2012-13 2011-12		2010-11		2009-10		2008-09	2007-08	TOTAL	
\$	398,547.24	\$	0.00	\$ 0.00	\$	0.00	\$. 0.00	\$ 0.00	\$ 398,547.24
\$	324,549.41	\$,	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 324,549.41
\$	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 324,549.41
\$	73,997.83	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 398,547.24
\$	14,112.47	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 165,116.56
S	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 724,277.71
\$	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 22,969.75
\$	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 0.00
\$	14,112.47	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 912,364.02
S	88,110.30	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 1,310,911.26
\$	65,103.10	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 923,913.49
\$	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 0.00
S	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 0.00
\$	65,103.10	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 923,913.49
\$	23,007.20	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 386,997.77
\$	37.45	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 63,508.91
\$	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 0.00
\$	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 0.00
\$	37.45	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 63,508.91
\$	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 0.00
\$	22,969.75	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 323,488.86

Sch	edule 6, (Continu	ied)									
	2012-13		2011-12	2010-11	2009-10	2008-09		2007-08		TOTAL	
\$	62,697.83	\$	0.00	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	62,697.83
\$	2,442.72	\$	0.00	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	924,724.57
\$	65,140.55	\$	0.00	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	987,422.40
\$	65,103.10	\$	0.00	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	923,913.49
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00
\$	65,103.10	\$	0.00	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	923,913.49
\$	37.45	\$	0.00	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	63,508.91

Schedule 9, General	Fund Investments						
	Investments		Liqu	uidations	Barred	Investments	
INVESTED IN	TED IN On Hand Since		By Collection	Amortized	by	On Hand	
	June 30, 2013	Purchased	Of Cost	Premium	Court Order	June 30, 2014	
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 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	

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

15-Aug-2014

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EXHIBIT "A" Page 11

Schedule 8, Report of Prior Year Expenditures									
		FISCAL Y	L YEAR ENDING JUNE 30, 2013						
APPROPRIATED ACCOUNTS		RESERVES 06-30-2013		WARRANTS SINCE ISSUED		BALANCE LAPSED APPROPRIATIONS		APPROPRIATIONS ORIGINAL	
1000 INSTRUCTION	\$	5,400.00	\$	8,141.49	\$	(2,741.49)	\$	1,008,078.76	
2000 SUPPORT SERVICES:									
2100 Support Services - Students	\$	0.00	\$	202.05	\$	(202.05)	\$	0.00	
2200 Support Services - Instructional Staff	\$	0.00	\$	(57.08)		57.08	\$		
2300 Support Services - General Administration	\$	0.00	\$	1,448.50	\$	(1,448.50)	\$	2 (000)(00)	
2400 Support Services - School Administration	\$	0.00	\$	(5,951.32)		5,951.32	\$		
2500 Support Services - Business	\$	0.00	\$	(1,291.46)		1,291.46	\$	// 100	
2600 Operations And Maintenance of Plant Services	\$	5,900.00	\$	(3,032.06)	\$	8,932.06	\$		
2700 Student Transportation Services	\$	0.00	\$	85.78	\$	(85.78)	\$		
2800 Support Services - Central	\$	0.00	\$	0.00	\$	0.00	\$		
2900 Other Support Services	\$	0.00	\$	0.00	\$	0.00	\$		
TOTAL	\$	5,900.00	\$	(8,595.59)	\$	14,495.59	\$	0.00	
3000 OPERATION OF NON-INSTRUCTION SERVICES:									
3100 Child Nutrition Programs Operations	\$	0.00	\$	2,896.82	\$	(2,896.82)	\$		
3200 Other Enterprise Service Operations	\$	0.00	\$	0.00	\$	0.00			
3300 Community Services Operations	\$	0.00	\$	0.00	\$	0.00			
TOTAL	\$	0.00	\$	2,896.82	\$	(2,896.82)	\$	0.00	
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICE									
4100 Supv. of Facilities Acquisition and Construction	\$	0.00	\$	0.00	\$	0.00	\$		
4200 Site Acquisition Services	\$	0.00	\$	0.00	\$	0.00	\$	II. Systematics	
4300 Site Improvement Services	\$	0.00	\$	0.00	\$	0.00	\$		
4400 Architecture and Engineering Services	\$	0.00	\$	0.00	\$	0.00	\$		
4500 Educational Specifications Development Services	\$	0.00	\$	0.00	\$	0.00	\$		
4600 Building Acquisition and Construction Services	\$	0.00	\$	0.00	\$	0.00	\$		
4700 Building Improvement Services	\$	0.00	\$	0.00	\$	0.00	\$		
4900 Other Facilities Acquisition and Const. Services	\$	0.00	\$	0.00	\$	0.00	\$		
TOTAL	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
5000 OTHER OUTLAYS:							L		
5100 Debt Service	\$	0.00	\$	0.00	\$	0.00	\$	0 1900.0000	
5200 Reimbursement (Child Nutrition Fund)	\$	0.00	\$	19,763.00	\$	(19,763.00)			
5300 Clearing Account	\$	0.00	\$	0.00	\$	0.00	\$		
5400 Indirect Cost Entitlement	\$	0.00		0.00	\$	0.00	\$		
5500 Private Nonprofit Schools	\$	0.00	\$	0.00	\$	0.00	\$		
5600 Correcting Entry	\$	0.00	\$	270.00	\$	(270.00)			
TOTAL	\$	0.00	\$	20,033.00	\$	(20,033.00)			
7000 OTHER USES	\$	0.00	\$	0.00	\$	0.00	\$		
8000 REPAYMENTS	S	0.00	-	(20,033.00)	\$	20,033.00	_		
TOTAL GENERAL FUND	\$	11,300.00	\$	2,442.72	\$	8,857.28	\$		
Bank Fees and Cash Charges	\$	0.00	\$	0.00	\$	0.00	\$		
Provision for Interest on Warrants	S	0.00		0.00	\$	0.00	\$		
GRAND TOTAL	\$	11,300.00	\$	2,442.72	\$	8,857.28	\$	1,008,078.76	

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	

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

EXI	HIBIT "A"				ESTIMA	II.	OF NEEDS FO	JI	2014-2015				Page 12
												I	FISCAL YEAR
				FI	SCAL YEAR EN	DIN	IG JUNE 30, 2	01	4				2013-2014
		APPR	OPRIATIO			WARRANTS RESERVES LAPSED BALANCE					APSED BALANCE	E	XPENDITURES
	SUPPLE						ISSUED			KNOWN TO BE		F	OR CURRENT
	ADJUS'			NI	ET AMOUNT					Į	JNENCUMBERED		EXPENSE
	ADDED		CELLED		31 /11/10 01/1								PURPOSES
\$		\$	0.00	\$	1,008,078.76	S	450,005.21	15	0.00	\$	558,073.55	\$	450,005.21
_		_						i					
\$	0.00	\$	0.00	\$	0.00	\$	21,626.43	5	0.00	\$	(21,626.43)	\$	21,626.43
\$	0.00	\$	0.00	\$	0.00	\$	7,543.44	5	0.00	\$	(7,543.44)	\$	7,543.44
\$	0.00	\$	0.00	\$	0.00	\$	64,323.44	5	0.00	\$	(64,323.44)	\$	64,323.44
\$	0.00	\$	0.00	\$	0.00	\$	65,733.29	5	0.00	\$	(65,733.29)	\$	65,733.29
\$	0.00	\$	0.00	\$	0.00	\$	62,903.08	1	0.00	\$	(62,903.08)	\$	62,903.08
\$	0.00	\$	0.00	\$	0.00	\$	150,032.30	5	0.00	\$	(150,032.30)	\$	150,032.30
\$	0.00	\$	0.00	\$	0.00	\$	18,036.54	5	0.00	\$	(18,036.54)	\$	18,036.54
\$	0.00	\$	0.00	\$	0.00	\$	0.00	5	0.00	\$	0.00	\$	0.00
\$	0.00	S	0.00	\$	0.00	\$	0.00	18	0.00	\$	0.00	\$	0.00
\$	0.00	S	0.00	\$	0.00	\$	390,198.52	1	0.00	\$	(390,198.52)	\$	390,198.52
_								Ī		Г			
\$	0.00	\$	0.00	S	0.00	\$	70,963.58	1 5	0.00	\$	(70,963.58)	\$	70,963.58
\$	0.00	\$	0.00	\$	0.00	\$	0.00	15	0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	1 9	0.00	\$	0.00	\$	0.00
S	0.00	\$	0.00	S	0.00	\$	70,963.58	1 5	0.00	S	(70,963.58)	\$	70,963.58
								I					
\$	0.00	\$	0.00	\$	0.00	\$	0.00	1 5	0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	15	0.00	S	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	15	0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	15	0.00	8	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	15	0.00	\$		\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	11,114.54	15	0.00	\$	(11,114.54)	\$	11,114.54
\$	0.00	\$	0.00	\$	0.00	\$	0.00	3	0.00	\$		\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	1	\$ 0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	11,114.54	1	\$ 0.00	S	(11,114.54)	\$	11,114.54
\$	0.00	\$	0.00	\$	0.00	\$	0.00	1	\$ 0.00	8	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	1	\$ 0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	1	\$ 0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	1	\$ 0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	1	\$ 0.00	S	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	1	\$ 0.00	5	0.00	\$	0.00
\$	0.00	S	0.00	\$	0.00	\$	0.00	1	\$ 0.00	5	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	1	\$ 0.00	1 5	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	T	\$ 0.00	1 5	0.00	\$	0.00
\$	0.00	S	0.00	\$	1,008,078.76	\$	922,281.85	╬	\$ 0.00	15	85,796.91	\$	922,281.85
\$	0.00	S	0.00	S	0.00	\$	0.00		\$ 0.00	15		\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	-11	\$ 0.00	1		\$	0.00
S	0.00	\$	0.00	\$	1,008,078.76	\$	922,281.85		\$ 0.00	15		\$	922,281.85

	Estimate of Needs by		Approved by
			County
	Governing Board		Excise Board
\$	1,007,180.73	\$	1,007,180.73
\$	0.00	\$	0.00
\$	0.00	\$	0.00
\$	1,007,180.73	\$	1,007,180.73

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

Page 13 EXHIBIT "B" Schedule 1, Current Balance Sheet - June 30, 2014 Amount ASSETS: 52,852.39 Cash Balance June 30, 2014 \$ 0.00 Investments \$ 52,852.39 TOTAL ASSETS LIABILITIES AND RESERVES: 0.00 Warrants Outstanding Reserve for Interest on Warrants 0.00 \$ 0.00 Reserves From Schedule 8 \$ TOTAL LIABILITIES AND RESERVES 0.00 CASH FUND BALANCE JUNE 30, 2014 52,852.39 TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE 52,852.39 \$

Schedule 2, Revenue and Requirements - 2013-2014		
	Detail	Total
REVENUE:		
Cash Balance June 30, 2013	\$ 33,975.69	
Cash Fund Balance Transferred From Prior Years	\$ 2,104.54	
Current Ad Valorem Tax Apportioned	\$ 21,566.65	
Miscellaneous Revenue Apportioned	\$ 3,809.01	
TOTAL REVENUE		\$ 61,455.89
REQUIREMENTS:		
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$ 8,603.50	
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		\$ 8,603.50
ADD: Cash Fund Balance as Per Balance Sheet 6-30-2014		\$ 52,852.39
TOTAL REQUIREMENTS AND CASH FUND BALANCE		\$ 61,455.89

Schedule 3, Cash Fund Balance Analysis - June 30, 2014	Amount
ADDITIONS:	
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$ 3,809.01
Warrants Estopped, Cancelled or Converted	\$ 0.00
Fiscal Year 2013-14 Lapsed Appropriations	\$ 46,938.84
Fiscal Year 2012-13 Lapsed Appropriations	\$ 0.00
Ad Valorem Tax Collections in Excess of Estimates	\$ 0.00
Prior Year Ad Valorem Tax	\$ 2,104.54
TOTAL ADDITIONS	\$ 52,852.39
DEDUCTIONS:	
Supplemental Appropriations	\$ 0.00
Current Tax in Process of Collection	\$ 0.00
TOTAL DEDUCTIONS	\$ 0.00
Cash Fund Balance as per Balance Sheet 6-30-2014	\$ 52,852.39
Composition of Cash Fund Balance	
Cash .	\$ 52,852.39
Cash Fund Balance as per Balance Sheet 6-30-2014	\$ 52,852.39

EXHIBIT "B"

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Schedule 4, Miscellaneous Revenue				rage 14					
Sensation, interestational revenue		2013-14 ACCOUNT							
SOURCE		AMOUNT		TUALLY					
	11	STIMATED	150,555	LECTED					
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	\$	3,781.42					
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	\$	3,781.42					
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	\$	27.59					
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	\$	27.59					
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	\$	27.59					
4000 FEDERAL SOURCES OF REVENUE:									
4100 Grants-In-Aid Direct From The Federal Government	\$	0.00	\$	0.00					
4200 Disadvantaged 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		3,809.01					

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

EXHIBIT "B" Page 15

2013-14 AC	COUNT	BASIS AND		2014-15 ACCOUNT								
OVE		LIMIT OF ENSUING		CHARGEABLE	ESTIMATED BY	APPROVED BY						
(UND)	ER)	ESTIMATE		INCOME	GOVERNING BOARD	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						
\$	3,781.42	0.00%	-	0.00	\$ 0.00	\$ 0.0						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.0						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.0						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.0						
\$	3,781.42		\$	0.00	\$ 0.00	\$ 0.0						
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$ 0.0						
\$	0.00	0.00%	-	0.00	\$ 0.00	\$ 0.0						
\$	0.00	0.00%	-	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$ 0.00						
\$	0.00		\$	0.00	\$ 0.00	\$ 0.0						
\$	0.00	0.00%	-	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	27.59	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	_	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	_	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	-	0.00	\$ 0.00 \$ 0.00	\$ 0.00						
\$	27.59	0.00%	\$	0.00	\$ 0.00 \$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
S	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$ 0.00						
\$	0.00		\$	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	27.59		\$	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	\$	0.00	\$ 0.00	6 000						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%	\$	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	0.00		\$	0.00	\$ 0.00	\$ 0.00						
\$	0.00	0.00%		0.00	\$ 0.00	\$ 0.00						
\$	3,809.01		\$	0.00	\$ 0.00	\$ 0.00						

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

Schedule 5, Expenditures Building Fund Cash Accounts of Current and all Prior Years

EXHIBIT "B"

 CURRENT AND ALL PRIOR YEARS
 2013-14

 Cash Balance Reported to Excise Board 6-30-2013
 \$ 0.00

 Cash Fund Balance Transferred Out
 \$ 33,975.69

 Cash Fund Balance Transferred In
 \$ 33,975.69

 Adjusted Cash Balance
 \$ 33,975.69

 Ad Valorem Tax Apportioned To Year In Caption
 \$ 21,566.65

 Miscellaneous Revenue (Schedule 4)
 \$ 3,809.01

 Cash Fund Balance Forward From Preceding Year
 \$ 2,104.54

 Prior Expenditures Recovered
 \$ 0.00

 TOTAL DECEMBER
 \$ 27,480.20

Miscellaneous Revenue (Schedule 4)	\$ 3,809.01
Cash Fund Balance Forward From Preceding Year	\$ 2,104.54
Prior Expenditures Recovered	\$ 0.00
TOTAL RECEIPTS	\$ 27,480.20
TOTAL RECEIPTS AND BALANCE	\$ 61,455.89
Warrants Paid of Year in Caption	\$ 8,603.50
Interest Paid Thereon	\$ 0.00
Bank Fees and Cash Charges	\$ 0.00
TOTAL DISBURSEMENTS	\$ 8,603.50
CASH BALANCE JUNE 30, 2014	\$ 52,852.39
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	\$ 52,852.39

Schedule 6, Building Fund Warrant Account of Current and All Prior Years	7 41-	
CURRENT AND ALL PRIOR YEARS		2013-14
Warrants Outstanding 6-30 of Year in Caption	1000	
Warrants Registered During Year	\$	8,603.50
TOTAL	\$	8,603.50
Warrants Paid During Year	\$	8,603.50
Warrants Converted to Bonds or Judgments	\$	0.00
Warrants Cancelled	\$	0.00
Warrants estopped by Statute	\$	0.00
TOTAL WARRANTS RETIRED	\$	8,603.50
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$	0.00

Schedule 7, 2013 Ad Valorem Tax Account				
2013 Net Valuation Certified To County Excise Board	\$	4,602,020.00	5.290 Mills	Amount
Total Proceeds of Levy as Certified	VALUE OF THE OWNER OWNE			\$ 23,723.32
Additions:				\$ 0.00
Deductions:				\$ 0.00
Gross Balance Tax				\$ 23,723.32
Less Reserve for Delinquent Tax				\$ 2,156.67
Reserve for Protests Pending				\$ 0.00
Balance Available Tax				\$ 21,566.65
Deduct 2013 Tax Apportioned				\$ 21,566.65
Net Balance 2013 Tax in Process of Collection				\$ 0.00
Excess Collections				\$ 0.00

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EXHIBIT "B" Page 17

Sche	dule 5, (Continu	ed)							
	2012-13		2011-12	2010-11	2009-10	2008-09	20	007-08	TOTAL
\$	34,070.65	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 34,070.65
\$	33,975.69	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 33,975.69
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 33,975.69
\$	94.96	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 34,070.65
\$	2,104.54	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 23,671.19
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 3,809.01
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 2,104.54
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 0.00
\$	2,104.54	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 29,584.74
\$	2,199.50	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 63,655.39
\$	94.96	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 8,698.46
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 0.00
\$	94.96	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 8,698.46
\$	2,104.54	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 54,956.93
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 0.00
\$	2,104.54	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00	\$ 54,956.93

Schedule 6, (Continued)										
2012-13	20	011-12		2010-11		2009-10		2008-09	2007-08	TOTAL
\$ 94.96	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 94.96
\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 8,603.50
\$ 94.96	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 8,698.46
\$ 94.96	_	0.00	\$	0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 8,698.46
\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 0.00
\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 0.00
\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 0.00
\$ 94.96		0.00	\$	0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 8,698.46
\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$ 0.00	\$ 0.00

Schedule 9, Building	Fund Investme	nts				
	Investments		Liqu	idations	Barred	Investments
INVESTED IN	On Hand	Since	By Collection	Amortized	by	On Hand
***************************************	June 30, 2013	Purchased	Of Cost	Premium	Court Order	June 30, 2014
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
				/4.0		\$ 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

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

EXHIBIT "B"

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Schedule 8, Report of Prior Year Expenditures						
	FISCAL	YEAR	ENDING	G JUNE 30, 2013		
APPROPRIATED ACCOUNTS	SERVES 30-2013	WARRANTS SINCE ISSUED		BALANCE LAPSED APPROPRIATIONS	AP	PROPRIATIONS ORIGINAL
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	\$	55,542.34
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	\$	55,542.34
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
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	2000	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
5500 Private Nonprofit Schools	\$ 0.00	\$	0.00	\$. 0.00		0.00
5600 Correcting Entry	\$ 0.00	\$	0.00		_	0.00
TOTAL	\$ 0.00	\$	0.00			0.00
7000 OTHER USES	\$ 0.00	\$	0.00			0.00
8000 REPAYMENTS	\$ 0.00	\$	0.00		\$	0.00
TOTAL BUILDING FUND	\$ 0.00	\$	0.00	\$ 0.00	\$	55,542.34
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	\$	55,542.34

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	

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

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Page 19 EXHIBIT "B" FISCAL YEAR FISCAL YEAR ENDING JUNE 30, 2014 2013-2014 LAPSED BALANCE **EXPENDITURES** APPROPRIATIONS WARRANTS RESERVES FOR CURRENT KNOWN TO BE **ISSUED** SUPPLEMENTAL UNENCUMBERED **EXPENSE ADJUSTMENTS** NET AMOUNT PURPOSES **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 \$ 0.00 0.00 | \$ 0.00 \$ 0.00 \$ 0.00 0.00 0.00 \$ \$ 0.00 \$ 0.00 0.00 | \$ 0.00 \$ 0.00 \$ 8,603.50 \$ 0.00 46,938.84 \$ 8,603.50 \$ 0.00 \$ 55,542.34 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ \$ 0.00 0.00 \$ 0.00 | \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 8,603.50 \$ 0.00 \$ 46,938.84 \$ 8,603.50 55,542.34 \$ 0.00 \$ 0.00 \$ \$ 0.00 0.00 0.00 0.00 0.00 0.00 \$ 0.00 \$ 0.00 0.00 0.00 0.00 0.00 \$ \$ 0.00 \$ \$ 0.00 0.00 0.00 0.00 0.00 0.00 0.00 \$ \$ \$ 0.00 0.00 0.00 0.00 \$ 0.00 \$ 0.00 0.00 \$ \$ 0.00 0.00 0.00 0.00 0.00 0.00 0.00 \$ \$ \$ \$ \$ \$ 0.00 0.00 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ \$ \$ \$ 0.00 0.00 0.00 0.00 0.00 \$ \$ \$ 0.00 \$ 0.00 \$ \$ \$ \$ 0.00 0.00 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ \$ 0.00 \$ 0.00 \$ 0.00 0.00 0.00 \$ 0.00 \$ 0.00\$ 0.00 \$ 0.00 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ \$ \$ 0.00 0.00 0.00 0.00 0.00 0.00 \$ \$ 0.00 \$ \$ 0.00 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 | \$ 0.00 \$ \$ 0.00 \$ 0.00 | \$ 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 0.00 0.00 0.00 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00 0.00 \$ 0.00 \$ \$ \$ 0.00 0.00 0.00 0.00 0.00 0.00 0.00 \$ \$ 0.00 0.00 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00 0.00 \$ 0.00 \$ 0.00 \$ \$ 0.00 0.00 0.00 \$ 0.00 0.00 \$ 0.00 \$ \$ \$ \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ \$ \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 0.00 0.00 \$ 0.00 \$ \$ \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ \$ 0.00 | \$ \$ 8,603.50 8,603.50 \$ 0.00 46,938.84 0.00 \$ 55,542.34 \$ 1 \$ 0.00 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ \$ 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 0.00 \$ 0.00 \$ 46,938.84 \$ 8,603.50 0.00 \$ 55,542.34 \$ 8,603.50 \$ 0.00 \$ 0.00 \$

	Estimate of		Approved by	
	Needs by	County		
Go	Governing Board		Excise Board	
\$	75,081.34	\$.75,081.34	
\$	0.00	\$	0.00	
\$	0.00	\$	0.00	
\$	75,081.34	\$	75,081.34	

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Mayes

We, do further certify that we have examined the statement of estimated needs for the current fiscal year ending June 30, 2014, as certified by the Board of Education of Spavinaw Public Schools, District Number C-21 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 the proceeds of the 2014 tax levy are in excess of the residue of such appropriations, by a sum included for delinquent tax, computed at 10.0% of such residue. And provided further, if said School District has been ascertained to be a well defined State Aid District, the local budget, as approved and appropriated for, has been applied wholly to its operating accounts.

We further certify that the amount required to be raised from tax, excluding Homesteads, for General Revenue Fund purposes as approved, requires a total ad valorem tax levy of 37.000 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 17.000 Mills authorized by the Constitution, plus an emergency levy of 5.000 Mills; plus local support levy of 10.000 Mills; for a total levy for the General Fund of 37.000 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.290 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 Coumty Assessor.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Spavinaw Public Schools, School District No. C-21 of said County and State, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 2001 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit "Y" and any other legal deduction, including a reserve of 10% for delinquent taxes.

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

CERTIFICATE OF EXCISE BOARD ESTIMATE OF NEEDS FOR 2014-2015

Page 64

EXHIBIT "Y"								
County Excise Board's Appropriation	General	Building	Co-op		Child Nutrition		New Sinking Fund	
of Income and Revenue	Fund	Fund		Fund		Fund	(Ex	c. Homesteads)
Appropriation Approved and								
Provision Made	\$ 1,007,180.73	\$ 75,081.34	\$	0.00	\$	0.00	\$	0.00
Appropriation of Revenues:								
Excess of Assets Over Liabilities	\$ 300,519.11	\$ 52,852.39	\$	0.00	\$	0.00	\$	0.00
Unclaimed Protest Tax Refunds	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00
Miscellaneous Estimated Revenues	\$ 551,019.92	\$ 0.00	\$	0.00	\$	0.00		None
Est. Value of Surplus Tax in Process	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00		None
Sinking Fund Contributions	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00
Surplus Building Fund Cash	\$ 0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00
Total Other Than 2014 Tax	\$ 851,539.03	\$ 52,852.39	\$	0.00	\$	0.00	\$	0.00
Balance Required	\$ 155,641.70	\$ 22,228.95	\$	0.00	\$	0.00	\$	0.00
Add Allowance for Delinquency	\$ 15,564.17	\$ 2,222.89	\$	0.00	\$	0.00	\$	0.00
Total Required for 2014 Tax	\$ 171,205.87	\$ 24,451.84	\$	0.00	\$	0.00	\$	0.00
Rate of Levy Required and Certified								0.00 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 2014-2015 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS								
County		Real		Personal		Public Service	Total	
This County Mayes	\$	3,727,292.00	\$	273,393.00	\$	520,906.00	\$	4,521,591.00
Joint County Delaware	\$	147,849.00	\$	12,280.00	\$	62,866.00	\$	222,995.00
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Total Valuations, All Counties	\$	3,875,141.00	\$	285,673.00	\$	583,772.00	\$	4,744,586.00

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, be raised by ad valorem taxation, we thereupon made the above levies therefor as provided by law as follows:

CERTIFICATE OF EXCISE BOARD ESTIMATE OF NEEDS FOR 2014-2015

Page 65

EXHIBIT "Y" Continued:	P	Primary County A	nd All Jo	int C	ounties			-
Levies Required and Certified:	Valuati	ion And Levies E	xcluding	Home	esteads	2014 Tax		
County	Ģeneral	Fund Bujldii	ng Fund	Tota	l Valuation	General		Building
This County Mayes	/35.99 N	Mills 5.14	Mills	\$	4,521,591.00	\$ 162,732.06	\$	23,240.98
Joint Co. Delaware	38.00 N	Mills 5.43	Mills	\$	222,995.00	\$ 8,473.81	\$	1,210.86
Joint Co.	0.00 N	Mills 0.00	Mills	\$	0.00	\$ 0.00	\$	0.00
Joint Co.	0.00 N	Mills 0.00	Mills	\$	0.00	\$ 0.00	\$	0.00
Joint Co.	0.00 N	Mills 0.00	Mills	\$	0.00	\$ 0.00	\$	0.00
Joint Co.	0.00 N	Mills 0.00	Mills	\$	0.00	\$ 0.00	\$	0.00
Joint Co.	0.00 N	Mills 0.00	Mills	\$	0.00	\$ 0.00	\$	0.00
Joint Co.	0.00 N	Mills 0.00	Mills	\$	0.00	\$ 0.00	\$	0.00
Joint Co.	0.00 N	Mills 0.00	Mills	\$	0.00	\$ 0.00	\$	0.00
Joint Co.	0.00 N	Mills 0.00	Mills	\$	0.00	\$ 0.00	\$	0.00
Joint Co.	0.00 N	Mills 0.00	Mills	\$	0.00	\$ 0.00	\$	0.00
Joint Co.	0.00 N	Mills 0.00	Mills	\$	0.00	\$ 0.00	\$	0.00
Joint Co.	0.00 N	Mills 0.00	Mills	\$	0.00	\$ 0.00	\$	0.00
Totals				\$	4,744,586.00	\$ 171,205.87	\$	24,451.84

Sinking Fund 0.00 Mills

and we do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2014 without regard to any protest that may be filed against any levies, as required by 68 O. S. 2001,

Section 2869.	
Signed at Pryor day of	or October 2019
	any Shame
Excise Board Member What What Die	HILLI Drug - HODULA
Excise Board Member	Ficise Board Secretary
Joint School District Levy Certification for Spavinaw Public School	
Career Tech District Number : General Fund	1.00 Delaware
Building Fund	1.00 Delaware
State of Oklahoma)	
County of Mayes)	
	yes County Clerk, do hereby certify that the above
levies are true and correct for the taxable year 2014.	2011
Witness my hand and seal, on	<u>,0014</u>
Reithing Que Howard	
The state of the state of	
Mayes County Clerk	* 3.76 m. Y

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

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

EXHIBIT "Z"

EXHIBIT "Z"					Page 66				
Schedule 1, SUMMARY RECAPITULATION	ON OF SCHOOL COSTS	FOR THE FISCAL Y	EAR ENDING JUNE 30	, 2005, AND					
APPORTIONMENT THEREOF									
ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS									
CLASSIFICATION		TO DETERMINE PER CAPITA COSTS							
			2013-2014	2013-2014					
	ž.	CHILD	CONSTITUTIONAL	ACCRUALS	' SPECIAL				
Expenditures and Reserves	GENERAL	NUTRITION	BUILDING FUND	AND COUPON	REVENUE				
	REVENUE FUND	FUND	EXPENDITURES	REQUIREMENTS	FUNDS				
Current Expenditures - Educational	\$ 893,130.77	\$ 0.00	\$ 8,603.50	\$ 0.00	\$ 0.00				
Current Expenditures - Transportation	\$ 18,036.54	\$ 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	\$ 11,114.54	\$ 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	\$ 922,281.85	\$ 0.00	\$ 8,603.50	\$ 0.00	\$ 0.00				
	22 Ta. 12		2 (a) 10 (a)						
Enumeration 0 A	verage Daily Attendance	0	Average Daily Haul	0					

227	ACCUI	MULATION OF	EXPEN	DITURES AN	ND U	INLIQUIDATED C	TIMMC	MENTS		
CLASSIFICATION		TO DETERMINE PER CAPITA COSTS								
Expenditures and Reserves	PI	APITAL ROJECTS FUNDS	1000	ERPRISE UNDS		ACTIVITY FUNDS	1	ENDABLE TRUST TUNDS	NONI	EXPENDABLI TRUST FUNDS
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

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

CLASSIFICATION				DI	STRIBUTION OF OP TO DETERMINE P		
Expenditures and Reserves	1	INTERNAL SERVICE FUNDS	TOTAL OF ALL APPLICABLE COSTS 2013-2014		OPERATION COSTS ONLY	TRA	NSPORTATION COSTS ONLY
Current Expenditures - Educational	\$	0.00	\$ 901,734.27	\$	901,734.27	\$	0.00
Current Expenditures - Transportation	\$	0.00	\$ 18,036.54	\$	0.00	\$	18,036.54
Current Reserves - Educational	\$	0.00	\$ 0.00	\$	0.00	\$	0.00
Current Reserves - Transportation	\$	0.00	\$ 0.00	\$	0.00	\$	0.00
Capital Expenditures - Educational	\$	0.00	\$ 11,114.54	\$	11,114.54	\$	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	\$ 0.00	\$	0.00	\$	0.00
TOTALS	\$	0.00	\$ 930,885.35	\$	912,848.81	\$	18,036.54



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

State Auditor & Inspector

Board of Education of Spavinaw Public Schools
District No. C-21
County of Mayes

State of Oklahoma

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than September 30 for all School Districts. 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: Kerry J. Patten, CPA

Submitted to the Mayes County Excise Board

This 28th Day of August, 2014

School Board Members

Chairman Altonfonez Clerk
Treasurer Member

Member ____ Member

Member _____ Member

Alle 123456780

OCT 2014
State Audit

Spector 15-Aug-2014

State of Oklahoma, County of Mayes

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

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of the financial condition of the Board of Education of Spavinaw Public Schools, District No. C-21, County of Mayes, 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 statement of Estimated Income from sources other than ad valorem taxes is not in excess of the lawfully authorized ratio of the actual collections from such sources during the previous fiscal year.
- 2. We further certify that any cash fund balance reported in our Building Fund is required for immediate or cumulative program of construction unless there be attached within a verified copy of a resolution signed by a majority of the members of this Board to the effect the program of building has been completed or abandoned. If attached, then the Excise Board is directed to apply said Balance to reduce Levies in accordance with 62 O. S. 2001, Section 333.
- 3. We also certify that a levy of 17.000 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 April 14, 2007 by a majority of those voting at said election; the result of said election was:

For the Levy 0;

Against the Levy 0;

Majority 0

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 April 14, 2007 by a majority vote of the electors who had paid ad valorem tax of the immediately preceding year; the result of said election was:

For the Levy 0;

Against the Levy 0;

Majority 0

	Lating thereon pursuant to Artic	le 10 Section 10, of the Constitution of
6. We also certify that, after due and legal notice of	an election thereon, pursuant to Artic	ed voters of said School District, for the
6. We also certify that, after due and legal notice of Oklahoma, an additional levy of 5.290 Mills, was at	athorized by a majority of the quality	are at an election held for that purpose
Oklahoma, an additional levy of 3.290 Wills, was at purpose of erecting, remodeling or repairing school	buildings, and for purchasing furnitu	in at an older on the second of the second o
on April 14, 2007, the result whereof was:	A Control Control	Majority 0
For the Levy 0;	Against the Levy 0;	iviajonty o
		Λ
		// ` \
Por 14 Sacras) It a large	1 mnio 11011114
The state of the s	esident of Board of Education	Treasurer of Board of Education
Clerk of Board of Education Pre	esident of Board of Education	110000000000000000000000000000000000000
	f	
Subscribed and sworn to before	me this 28th day of Old Old	1± 2014.
Subscribed and sworn to before	e life this <u>Ro</u> day or <u>Joseph .</u>	
Thancia Anim	6 -7	-15
Notary Public	My Commission I	Expires
Notary I done	,	
		<u>.</u>
		ب ب ما الله الله الله الله الله الله الله ال
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Affidavit of Publication
State of Oklahoma, County of Mayes
I, The undersigned duly qualified and acting Clerk of the
Board of Education of Spavinaw Public Schools, School District No. C-21, 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.
Clerk, Board of Education Subscribed and sworn to before me this 20 day of 4. Marcia Aru— 6-7-15 Notary Public My Commission Expires
Pritary Stue Hulling Secretary and Gerk of Excise Board Mayes County, Oklahoma
II Wiayes County, Oktanoma

Attach copy of ad here:

Proof of Publication

Court of Mayes County, State of Oklahoma

	}	Cause No.	
	Plantiff	A fC dovit o	of Publication
VS.		Amdavit C	of Fublication
	}		
	Defendant		
STATE OF OKLAHOMA	SS		
COUNTY OF MAYES			
Tella Auli	unial	of lawful age, be	eing duly sworn, upon
oath states that he is the Publis	sher of Pryor C	reek Publishing, Inc., a co	orporation, owner and
publisher of The Paper, a week	cly newspaper,	printed in the English lang	guage; that said news-
paper is printed and published tion circulation therein; that s	in Mayes Cour	ity, Oklahoma, and has a	paid general subscrip-
Mails within Mayes County, C	Oklahoma as sec	cond-class mail matter; th	at said newspaper has
been published in said county	continuously a	nd uninterruptedly during	g a period of fifty-two
(52) weeks consecutively, prio	r to the first pub	olication of the notice or a	dvertisement of which
a copy is hereto attached. Affiant states that said ne	wenaner has co	ompleted with all the prov	visions of Section I of
Senate Bill No. 47 of the N			
approved April 13, 1943, and	the amendment	s thereto, and has complic	ed with all the laws of
the State of Oklahoma necess ments.	ary to authorize	e it to publish legal notice	es and legal advertise-
ments.			
The advertisement above was published in said newspap	per on the follow		nich is hereto attached,
1st Insertion	, 20 1 4	6th Insertion	, 20
2nd Insertion	, 20	7th Insertion	, 20
3rd Insertion	, 20	8th Insertion	, 20
4th Insertion	, 20	9th Insertion	, 20
5th Insertion	, 20	Last Insertion	, 20
		hed in the regular edition	
of said n	ewspaper and n	ot in a supplement thereo	f.
	/ /	70=	
Publication Fee \$ 940. 0		07/2-	
Co-Co-Co-Co-Co-Co-Co-Co-Co-Co-Co-Co-Co-C		(Sign	nature)
Subscribed and sworn to me b	efore this	_ day of September	A.D. 20/4
My commission expires (Seal)	45720	18 - and	tary Public

SPAVINAW SCHOOL ESTIMATE OF NEEDS FOR 2014-15

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 Spavinaw Public Schools School District No. C-21, Mayes County, Oklahoma

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2014	GENERAL FUND DETAIL			LDING FUND DETAIL	CO-OP FUND DETAIL		NUTRITION FUNI DETAIL	
ASSETS:								, et en
Cash Balance June 30, 2014	S	364,028.02	\$	52,852.39	S	0.00	s	0.00
Investments	S	0.00	\$	0.00	S	0.00	S	0.00
TOTAL ASSETS	S	364,028,02	S	52,852.39	S	0.00	2	0.00
LIABILITIES AND RESERVES:					-			
Warrants Outstanding	S	63,508.91	S	0.00	S	0.00	S	0.00
Reserve for Interest on Warrants	\$	0.00	S	0.00	S	0.00	S	0.00
Reserves From Schedule 8	S	0.00	\$	0.00	S	0.00	S	0.00
TOTAL LIABILITIES AND RESERVES	S	63,508.91	\$	0.00	S	0.00	S	0.00
CASH FUND BALANCE (Deficit) JUNE 30, 2014	S	300,519,11	S	52,852.39	S	0.00	2	0.00

ESTIMATED NEEDS FOR	FISCAL YEAR ENDING JUNE 30, 2015
CITATION AT THE PER	
GENERAL FUND	SINKING FUND BALANCE SHEET
The state of the s	DIVILING FOUR BYTEFINEE SHEET

GENERAL FUND			SINKING FUND BALANCE SE	EET		
Current Expense	\$	1,007,180.73	1. Cash Balance on Hand June 30, 2014	S	0.00	
Reserve for Int. on Warrants & Revaluation	\$	0.00		S	0.00	
Total Required	S	1,007,180.73	3. Judgments Paid To Recover By Tax Levy	\$	0.00	
FINANCED:			4. Total Liquid Assets	S	0.00	
Cash Fund Balance	\$	300,519.11	Deduct Matured Indebtedness:	1		
Estimated Miscellaneous Revenue	S	551,019.92	5. a. Past-Due Coupons	S	0.00	
Total Deductions	S	851,539.03	6. b. Interest Accrued Thereon	S	0.00	
Balance to Raise from Ad Valorem Tax	S	155,641.70	7. c. Past-Due Bonds	S	0.00	
ESTIMATED MISCELLANEOU	SREV	ENUE:	8. d. Interest Thereon after Last Coupon	S	0.00	
1000 District Sources of Revenue	S	110.93	9. c. Fiscal Agency Commissions on Above	S	0.00	
2100 County 4 Mill Ad Valorem Tax	S	13,161.75	10. f. Judgements and Int. Levied for/Unpaid	S	0.00	
2200 County Apportionment (Mortgage Tax	\$		11. Total Items a. Through .f	S	0.00	
2300 Resale of Property Fund Distribution	S	0.00	12. Balance of Assets Subject to Accrual	S	0.00	
2900 Other Intermediate Sources of Revenue	S	0.00	Deduct Accrual Reserve if Assets Sufficient:			
3110 Gross Production Tax	S	0.00	13. g. Earned Unmatured Interest	S	0.00	
3120 Motor Vehicle Collections	S	0.00	14. h. Accrual on Final Coupons	S	0.00	
3130 Rural Electric Cooperative Tax	S	7,362.70	15. i. Accrued on Unmatured Bonds	S	0.00	
3140 State School Land Earnings	S	11,614.12	16. Total Items g Through i	S	0.00	
3150 Vehicle Tax Stamps	S	175.94	17. Excess of Assets Over Accrual Reserves **(Page 2)	\$	0.00	
3160 Farm Implement Tax Stamps	\$	0.00	0.00 SINKING FUND REQUIREMENTS FOR 2014-2015			
3170 Trailers and Mobile Homes	S	0.00	1. Interest Earnings on Bonds	S	0.00	
3190 Other Dedicated Revenue	S	0.00	2. Accrual on Unmatured Bonds	S	0.00	
3200 State Aid - General Operations	S	391,525.40	3. Annual Accrual on "Prepaid" Judgements	S	0.00	
3300 State Aid - Competitive Grants	S		4. Annual Accrual on Unpaid Judgments	S	0.00	
3400 State - Categorical	\$	5,094.00	5. Interest on Unpaid Judgements	S	0.00	
3500 Special Programs	S	0.00	6. Credit to School Dist. No. & No.	S	0.00	
3600 Other State Sources of Revenue	S	958.00	7. Credit to School Dist. No. & No.	8	0.00	
3700 Child Nutrition Program	S	792.37	8. Annual Accrual from Exhibit KK	S	0.00	
3800 State Vocational Programs	S	0.00				
4100 Capital Outlay	\$	8,271.90				
4200 Disadvantaged Students	\$	52,435.53				
4300 Individuals With Disabilities	S	15,767.50				
4400 Minority	S	0.00				
4500.Operations	\$	0.00	Total Sinking Fund Requirements	\$	0.00	
4600 Other Federal Sources of Revenue	\$	0.00	Deduct:			
4700 Child Nutrition Programs	S	42,304.63	1. Excess of Assets over Liabilities (if not a deficit)	S	0.00	
4800 Federal Vocational Education	S	0.00	2. Surplus Building Fund Cash	S	0.00	
5000 Non-Revenue Receipts	S	CONTRACTOR OF THE PARTY OF THE	3. Contributions From Other Districts	S	0.00	
Total Estimated Revenue	S	551,019.92	Balance To Raise	\$	0.00	

S.A.&I. Form 2662R06 Entity: Spavinaw Public Schools C-21, Mayes

SPAVINAW SCHOOL ESTIMATE OF NEEDS FOR 2014-15

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 Spavinaw Public Schools School District No. C-21, Mayes County, Oklahoma

		Page 2
** If line 12 is less than line 16 after omitting "h" deduct the following		SINKING
each in turn from line 4, "Total liquid Assets".	1	FUND
13d. j. Unmatured Coupens Due Before 4-1-2015	S	0.00
14d. k. Unmatured Bonds So Duc	2	0.00
15d. I. Whatever Remains is for Exhibit KK Line E.	s	0,00
16d. Deficit as Shown on Sinking Fund Balance Shoet.	2	0.00
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).	s	0.00
18d. Remaining Deficit is for Exhibit KK Line F.	S	0.00

BUILDING FUND	BUILDING FUND			CO-OP FUND			
Current Expense	S	75,081.34	Current Expense	S	0.00		
Reserve for Int. on Warrants & Revaluation	S	0.00	Reserve for Int. on Warrants & Revaluation	S	0.00		
Total Required	S	75,081.34	Total Required	\$	0.00		
FINANCED:			FINANCED:				
Cosh Fund Balanco	S	52,852.39	Cash Fund Balance	s	0.00		
Estimated Miscellaneous Revenue	S	0.00	Estimated Miscellaneous Revenue	\$	0.00		
Total Deductions	2	52,852.39	Total Deductions	S	0.00		
Balance to Raise from Ad Valorem Tax	S	22,228.95	Balance	s	0.00		

CHILD NUTRITION PROGRAMS	CHILD NUTRITION PROGRAMS FUND				
Current Expense	S	0.00			
Reserve for Int. on Warrants & Revaluation	S	0.00			
Total Required	s	00.00			
FINANCED:					
Cash Fund Balance	s	0.00			
Estimated Miscellancous Rovenue	S	0.00			
Total Deductions	S	0.00			
Balance	S	0.00			

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF MAYES, 53:

We, the undersigned duly elected, qualified and acting officers of the Board of Education of Spavinaw Public Schools, School District No. C-21, of Said County and State, do hereby certify that at a meeting of the Governing Body of the said District begun at the time provided by law for districts of this class and pursuant to the provisions of 68 O. S. 2001 Section 3003, the foregoing statement was propared and is a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2014, and ending June 30, 2015, as shown are reasonably necessary for the proper conduct of the affairs of the said District, that the Estimated Income to be derived from sources other than ad valorem texation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding year.

Subscribed and Sworm to between this 28th day of August . 2014

Notary Public

Required to be Rubbished if a legally-qualified newspaper is printed in the district. If no legally-qualified newspaper is published in the district, then publish in a legally-qualified newspaper of general circulation in the district.

S.A.& I. Form 2661R06 Entity: Spavinow Public Schools C-21, Mayes

18-Aug-2014

ident of Board of Education

KERRY JOHN PATTEN, C.P.A.

2101 N. Willow Ave. Broken Arrow, OK 74012 Phone Number (918) 250-8838 FAX Number (918) 250-9853



Page.5

Independent Accountant's Compilation Report

Honorable Board Of Education Spavinaw Public Schools District No.C-21, Mayes County

I have compiled the 2013-14 financial statements as of and for the fiscal year ended June 30, 2014, and the 2014-15 Estimate of Needs (S.A. & I. Form 2661R06) and Publication Sheet (S.A. & I. Form 2662R06) for District No. C-21 Mayes County, included in the accompanying prescribed form. I 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 control relevant to the preparation and fair presentation of the prescribed financial statements, estimate of needs and publication sheet.

My 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 prescribed financial statements, estimate of needs and publication sheet.

The financial statements and information included in the accompanying form are presented in accordance with the requirements prescribed by the Office of Oklahoma State Auditor and Inspector per 68 OS § 3003.B. as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D., and are not intended to be a complete presentation of the assets and liabilities of Spavinaw School District.

This report is intended solely for the information and use of the Oklahoma Department of Education, the School District, Mayes 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 these specified parties.

Kerry John Patten, C.P.A.

Authorized Signatur

Date

ESTIMATE OF NEEDS FOR 2014-2015	Page 6
EXHIBIT "A"	
Schedule 1, Current Balance Sheet - June 30, 2014	Amount
	71110411
ASSETS:	\$ 364,028.02
Cash Balance June 30, 2014	\$ 0.00
Investments	\$ 364,028.02
TOTAL ASSETS	
LIABILITIES AND RESERVES:	\$ 63,508.91
Warrants Outstanding	\$ 03,308.91
Reserve for Interest on Warrants	\$ 0.00 \$ 0.00
Reserves From Schedule 8	\$ 63,508.91
TOTAL LIABILITIES AND RESERVES	
CASH FUND BALANCE JUNE 30, 2014	\$ 300,519.11
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$ 364,028.02

10					
Schedule 2, Revenue and Requirements - 2013-2014		Detail		Total	
			_		
REVENUE:	1 -				
Cash Balance June 30, 2013	\$	324,549.41			
Cash Fund Balance Transferred From Prior Years	\$	22,969.75			
Current Ad Valorem Tax Apportioned	\$	151,004.09			
Miscellaneous Revenue Apportioned	\$	724,277.71			
TOTAL REVENUE			\$	1,222,800.96	
REQUIREMENTS:					
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$	922,281.85			
Reserves From Schedule 8	\$	0.00			
Interest Paid on Warrants	\$	0.00	L		
Bank Fees and Cash Charges	\$	0.00			
Reserve for Interest on Warrants	\$	0.00			
TOTAL REQUIREMENTS			\$	922,281.85	
ADD: Cash Fund Balance as Per Balance Sheet 6-30-2014			\$	300,519.11	
TOTAL REQUIREMENTS AND CASH FUND BALANCE			\$	1,222,800.96	

Schedule 3, Cash Fund Balance Analysis - June 30, 2014	Amount
ADDITIONS:	
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$ 191,752.45
Warrants Estopped, Cancelled or Converted	\$ 0.00
Fiscal Year 2013-14 Lapsed Appropriations	\$ 85,796,91
Fiscal Year 2012-13 Lapsed Appropriations	\$ 8,857.28
Ad Valorem Tax Collections in Excess of Estimates	\$ 0.00
Prior Year Ad Valorem Tax	\$ 14,112.47
TOTAL ADDITIONS	\$ 300,519.11
DEDUCTIONS:	
Supplemental Appropriations	\$ 0.00
Current Tax in Process of Collection	\$ 0.00
TOTAL DEDUCTIONS	\$ 0.00
Cash Fund Balance as per Balance Sheet 6-30-2014	\$ 300,519.11
Composition of Cash Fund Balance	300,319.11
Cash	\$ 300,519.11
Cash Fund Balance as per Balance Sheet 6-30-2014	\$ 300,519.11

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

EXHIBIT "A"	10 2014-20	,113		
Schedule 4, Miscellaneous Revenue	**************************************			Page 7
		2013 14	CCO	INT
SOURCE	├ ──	AMOUNT	ACCOUNT	
	ll l	ESTIMATED		ACTUALLY COLLECTED
1000 DISTRICT SOURCES OF REVENUE:		COTHAITED	 	COLLECTED
1200 Tuition & Fees	\$	0.00	•	0.00
1300 Earnings on Investments and Bond Sales	\$	0.00		778.64
1400 Rental, Disposals and Commissions	\$	0.00	\$	0.00
1500 Reimbursements	- \$	0.00		70,717.21
1600 Other Local Sources of Revenue	\$	0.00	\$	43,944.08
1700 Child Nutrition Programs	\$	144.90		123.25
1800 Athletics	S	0.00	\$	0.00
TOTAL	\$		\$	115,563.18
2000 INTERMEDIATE SOURCES OF REVENUE:				
2100 County 4 Mill Ad Valorem Tax	\$	12,268.75	\$	14,624.17
2200 County Apportionment (Mortgage Tax)	\$	1,746.73	\$	1,605.72
2300 Resale of Property Fund Distribution	\$		\$	0,00
2910 Other Intermediate Sources of Revenue	\$	0.00	\$	0.00
TOTAL	\$	14,015.48	\$	16,229.89
3000 STATE SOURCES OF REVENUE:				
3110 Gross Production Tax	\$	0.00	\$	0.00
3120 Motor Vehicle Collections	\$		\$	0.00
3130 Rural Electric Cooperative Tax	\$	7,176.24	\$	8,180.78
3140 State School Land Earnings	\$	11,115.99	\$	12,904.58
3150 Vehicle Tax Stamps	\$	154.98	\$	195.49
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	\$		<u>\$</u>	21,280.85
3210 Foundation and Salary Incentive Aid	\$	297,283.00	\$	302,183.00
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	\$	69,336.48	\$	64,480.80
3200 Total State Aid - General Operations - Non-Categorical	\$	366,619.48	\$	366,663.80
3300 State Aid - Competitive Grants - Categorical	\$	0.00	\$	0.00
3400 State - Categorical	\$	5,101.00	\$	24,477.00
3500 Special Programs	\$	0.00	\$	0.00
3600 Other State Sources of Revenue	\$	0.00	\$	2,189.21
3700 Child Nutrition Program	\$	700.61	\$	880.41
3800 State Vocational Programs - Multi-Source	\$	0.00	\$	0.00
TOTAL	\$	390,868.30	\$	415,491.27
4000 FEDERAL SOURCES OF REVENUE:				05 005 01
4100 Grants-In-Aid Direct From The Federal Government	\$	9,666.00		25,085.91
4200 Disadvantaged Students	\$	54,470.37		85,875.20
4300 Individuals With Disabilities	\$	22,124.14		17,519.44
4400 No Child Left Behind	\$	0.00		0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$	0.00		1,507.68
4600 Other Federal Sources Passed Through State Dept Of Education	\$		\$	0.00
4700 Child Nutrition Programs	\$	41,236.07		47,005.14
4800 Federal Vocational Education	\$	0.00		0.00
TOTAL	\$	127,496.58	\$	176,993.37
5000 NON-REVENUE RECEIPTS:			<u> </u>	
5100 Return of Assets	\$	0.00		0.00
GRAND TOTAL	\$	532,525.26	\$	724,277.71 15-Aug-2014

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

Page 8 **EXHIBIT "A"** 2014-15 ACCOUNT BASIS AND 2013-14 ACCOUNT APPROVED BY **ESTIMATED BY** CHARGEABLE LIMIT OF ENSUING OVER **EXCISE BOARD GOVERNING BOARD** INCOME **ESTIMATE** (UNDER) 0.00 0.00 0.00 0.00% \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00% \$ \$ 778.64 \$ 0.00 0.00 0.00 \$ 0.00 0.00% S \$ 0.00 \$ 0.00 0.00 \$ 0.00% \$ 70,717.21 0.00 0.00 0.00 \$ 43,944.08 0.00% \$ 110.93 110.93 \$ 0.00 \$ 90.00% S (21.65)0.00 0.00% 0.00 \$ 0.00 \$ 0.00 \$ 110.93 \$ 110.93 0.00 \$ 115,418.28 \$ \$ 13,161.75 13,161.75 0.00 90.00% 2,355.42 \$ 1,445.15 1,445.15 \$ 0.00 90.00% (141.01) \$ 0.00 0.00 \$ 0.00 0.00 0.00% \$ **|** \$ \$ 0.00 \$ 0.00 0.00% 0.00 \$ 0.00 \$ 14,606.90 14,606.90 \$ 2,214.41 \$ 0.00 \$ 0.00 0.00 0.00 0.00 0.00% 0.00% \$ 0.00 \$ 0.00 0.00 0.00 7,362.70 1,004.54 90.00% \$ 0.00 7,362.70 | \$ \$ 11,614.12 \$ 1.788.59 90.00% \$ 0.00 11,614.12 \$ 175.94 \$ 175.94 0.00 \$ 40.51 90.00% \$ S 0.00 0.00 \$ 0.00 \$ \$ 0.00 0.00%|| \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00%|| \$ II \$ 0.00 \$ 0.00 0.00% \$ 0.00 | \$ 0.00 | \$ 19,152.76 19,152.76 0.00 \$ 2,833.64 \$ 107.92% 0.00 326,105.00 326,105.00 \$ \$ 4,900.00 \$ 0.00% \$ 0.00 0.00 0.00 0.00 0.00% 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00% 0.00 \$ 0.00 \$ 0.00 \$ (4,855.68) 101.46% 0.00 \$ 65,420.40 65,420.40 \$ 44.32 0.00 \$ 391,525.40 391,525.40 \$ 0.00 0.00% 0.00 0.00 0.00 \$ 20.81% 0.00 5,094.00 5,094.00 19,376.00 \$ 0.00 0.00% \$ 0.00 \$ 0.00 0.00 \$ 2,189.21 43.76% \$ 0.00 \$ 958.00 958.00 \$ 179.80 90.00% \$ 0.00 \$ 792.37 792.37 \$ 0.00 0.00% \$ 0.00 0.00 0.00 \$ 24,622.97 \$ 0.00 \$ 417,522.53 417,522.53 15,419.91 32.97% \$ 0.00 8,271.90 8,271.90 \$ 31,404.83 61.06% \$ 0.00 \$ 52,435.53 52,435.53 \$ (4,604.70)90.00% 0.00 15,767.50 15,767.50 \$ 0.00 0.00% 0.00 0.00 \$ 0.00 \$ 1,507.68 0.00% \$ 0.00 0.00 \$ 0.00 \$ 0.00 0.00% 0.00 0.00 0.00 \$ 5,769.07 90.00% \$ 0.00 \$ 42,304.63 42,304.63 \$ 0.00 0.00% \$ 0.00 0.00 0.00 \$ 49,496.79 \$ 0.00 118,779.56 118,779.56 \$ 0.00 0.00% \$ 0.00 \$ 0.00 0.00 \$ 191,752.45 0.00 \$ \$ 551,019.92 \$ 551,019.92

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

ESTIMATE OF NEEDS FOR 2014-20	15	
EXHIBIT "A"		Page 9
Schedule 5, Expenditures General Fund Cash Accounts of Current and all Prior Years		1 age 3
CURRENT AND ALL PRIOR YEARS		2013-14
Cash Balance Reported to Excise Board 6-30-2013	\$	0.00
Cash Fund Balance Transferred Out		0.00
Cash Fund Balance Transferred In	\$	324,549.41
Adjusted Cash Balance	\$	324,549.41
Ad Valorem Tax Apportioned To Year In Caption	\$	151,004.09
Miscellaneous Revenue (Schedule 4)	\$	724,277.71
Cash Fund Balance Forward From Preceding Year	\$	22,969.75
Prior Expenditures Recovered	\$	0.00
TOTAL RECEIPTS	\$	898,251.55
TOTAL RECEIPTS AND BALANCE	\$	1,222,800.96
Warrants Paid of Year in Caption	\$	858,810.39
Interest Paid Thereon	\$	0.00
Bank Fees and Cash Charges	\$	0.00
TOTAL DISBURSEMENTS	\$	858,810.39
CASH BALANCE JUNE 30, 2014	\$	363,990.57
Reserve for Warrants Outstanding	\$	63,471.46
Reserve for Interest on Warrants	\$	0.00
Reserves From Schedule 8	\$	0.00
TOTAL LIABILITIES AND RESERVE	\$	63,471.46
DEFICIT:	\$	0.00
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR	\ \$	300,519.11

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	\$	922,281.85
TOTAL	. \$	922,281.85
Warrants Paid During Year	\$	858,810.39
Warrants Converted to Bonds or Judgments	\$	0.00
Warrants Cancelled	\$	0.00
Warrants estopped by Statute	\$	0.00
TOTAL WARRANTS RETIRED	\$	858,810.39
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$	63,471.46

Schedule 7, 2013 Ad Valorem Tax Account				
2013 Net Valuation Certified To County Excise Board	\$ 4,602,020.00	37.000 Mills		Amount
Total Proceeds of Levy as Certified	 		\$	166,104.50
	 		s	0.00
Additions:	 		9	0.00
Deductions:			 	166,104.50
Gross Balance Tax	 		3	
Less Reserve for Delinquent Tax			\$	15,100.41
Reserve for Protests Pending			\$	0.00
	 		\$	151,004.09
Balance Available Tax	 		\$	151,004.09
Deduct 2013 Tax Apportioned	 			0.00
Net Balance 2013 Tax in Process of Collection	 			0.00
Excess Collections			<u>la</u>	0.00

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

Page	10

<u>EXI</u>	EXHIBIT "A"												
Sch	edule 5, (Continu	ed)						_	2000.00		2007-08		TOTAL
	2012-13		2011-12		2010-11		2009-10	<u> </u>	2008-09	_		6	398,547.24
S	398,547.24	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	324,549.41
\$	324,549.41	\$,	0.00	\$	0.00	\$	0.00	\$	0.00	\$		_	
s	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	324,549.41 398,547.24
\$	73,997.83	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	
\$	14,112.47	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	165,116.56
\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	724,277.71
\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	22,969.75
S	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	14,112.47	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	912,364.02
\$	88,110.30	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$_	1,310,911.26
\$	65,103.10	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	923,913.49
\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$_	0.00
S	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
S	65,103.10	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	923,913.49
\$	23,007.20	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	386,997.77
\$	37.45	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	63,508.91
\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	37.45	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	63,508.91
\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	22,969.75	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	323,488.86

Sch	edule 6, (Continu	ed)		 								
	2012-13		2011-12	2010-11		2009-10		2008-09		2007-08		TOTAL
\$	62,697.83	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	62,697.83
\$	2,442.72	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	924,724.57
\$	65,140.55	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	987,422.40
\$	65,103.10	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	923,913.49
\$	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	65,103.10	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	923,913.49
\$	37.45	\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	63,508.91

Schedule 9, General	Fund Investments			 		
	Investments		Liq	uidations	Barred	Investments
INVESTED IN	On Hand	Since	By Collection	Amortized	by	On Hand
	June 30, 2013	Purchased	Of Cost	Premium	Court Order	June 30, 2014
	\$ 0.00	\$ 0.00	\$ 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

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

EXHIBIT "A"

Page 11

\$,400.00 5,400.00 0.00 0.00 0.00 0.00 5,900.00 0.00 0.00 0.00 0.00 0.00	\$ \$	R ENDING JI /ARRANTS SINCE ISSUED 8,141.49 202.05 (57.08) 1,448.50	BALANCE LAPSED APPROPRIATIONS \$ (2,741.49) \$ (202.05) \$ 57.08	\$	ROPRIATIONS ORIGINAL 1,008,078.76
\$,400.00 5,400.00 0.00 0.00 0.00 0.00 5,900.00 0.00 0.00 0.00 0.00 0.00	\$ \$ \$ \$ \$	VARRANTS SINCE ISSUED 8,141.49 202.05 (57.08) 1,448.50	BALANCE LAPSED APPROPRIATIONS \$ (2,741.49) \$ (202.05) \$ 57.08	\$	ORIGINAL
5,400.00 0.00 0.00 0.00 0.00 0.00 5,900.00 0.00 0.00	\$ \$ \$ \$	8,141.49 202.05 (57.08) 1,448.50	LAPSED APPROPRIATIONS \$ (2,741.49) \$ (202.05) \$ 57.08	\$	ORIGINAL
0.00 0.00 0.00 0.00 0.00 0.00 5,900.00 0.00 0.00	\$ \$ \$ \$	8,141.49 202.05 (57.08) 1,448.50	\$ (2,741.49) \$ (202.05) \$ 57.08		
0.00 0.00 0.00 0.00 0.00 0.00 5,900.00 0.00 0.00	\$ \$ \$ \$	8,141.49 202.05 (57.08) 1,448.50	\$ (2,741.49) \$ (202.05) \$ 57.08		1,008,078.76
0.00 0.00 0.00 0.00 0.00 0.00 5,900.00 0.00 0.00	\$ \$ \$ \$	202.05 (57.08) 1,448.50	\$ (202.05) \$ 57.08		1,008,078.76
0.00 0.00 0.00 0.00 5,900.00 0.00 0.00	\$ \$ \$	(57.08) 1,448.50	\$ 57.08	-	
0.00 0.00 0.00 0.00 5,900.00 0.00 0.00	\$ \$ \$	(57.08) 1,448.50	\$ 57.08	6	
0.00 0.00 0.00 5,900.00 0.00 0.00	\$ \$	1,448.50	\$ 57.08	L.P	0.0
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0.00 5,900.00 0.00 0.00 0.00	\$	(E 0 E 1 20)			0.0
5,900.00 0.00 0.00 0.00		(5,951.32)			0.0
0.00 0.00 0.00	\$	(1,291.46)		\$	0.0
0.00		(3,032.06)	\$ 8,932.06	\$	0.0
0.00	\$	85.78	\$ (85.78)	_	0.0
	\$	0.00	\$ 0.00		0.0
5,900.00	\$	0.00	\$ 0.00	\$	0.0
	\$_	(8,595.59)	\$ 14,495.59	\$	0.0
I					
0.00	\$_	2,896.82	\$ (2,896.82)	\$	0.0
0.00	\$	0.00			0.0
	\$	0.00	\$ 0.00	\$	0.0
0.00	\$	2,896.82	\$ (2,896.82)	\$	0.0
	\$	0.00	\$ 0.00		0.00
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	\$	0.00	\$ 0.00	\$	0.0
0.00	_	0.00	\$ 0.00		0.0
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				_	0.0
0.00			\$ 0.00	_	0.0
0.00	\$	0.00	\$ 0.00	\$	0.0
0.00	\$	0.00	4		0.0
		19,763.00			0.0
0.00	\$	0.00			0.0
0.00	\$	0.00			0.0
0.00	\$	0.00		_	0.0
0.00	\$	270.00			0.0
0.00	\$			\$	0.0
0.00	\$	0.00	\$ 0.00		0.0
		(20,033.00)			0.0
		2,442.72	\$ 8,857.28	\$	1,008,078.7
	\$				0.0
0.00			\$ 0.00		0.0
				\$	1,008,078.7
	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 S 0.00 0.00 S 0.00	0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ 270.00 0.00 \$ 20,033.00 0.00 \$ 0.00 11,300.00 \$ 2,442.72 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 \$ 19,763.00 \$ (19,763.00) 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 0.00 \$ 270.00 \$ (270.00) 0.00 \$ 20,033.00 \$ (20,033.00) 0.00 \$ (20,033.00) \$ 20,033.00 11,300.00 \$ 2,442.72 \$ 8,857.28 0.00 \$ 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 as determined by County Excise Board	
GRAND TOTAL - Home School	15.4 - 2014

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

EXHIBIT "A"								Page 12				
											FISCAL YEAR	
			FIS	CAL YEAR EN	DIN	G JUNE 30, 2	014	!			2013-2014	
		APPROPRIATIO	ONS	NS		WARRANTS RESERVES LAPSE			APSED BALANCE	EX	PENDITURES	
	SUPPLE	MENTAL				ISSUED				KNOWN TO BE	FC	OR CURRENT
	ADJUS"	TMENTS	NE	NET AMOUNT					U	NENCUMBERED		EXPENSE
A	DDED	CANCELLED										PURPOSES
\$	0.00	\$ 0.00	\$	1,008,078.76	\$	450,005.21	\$	0.00	\$	558,073.55	\$	450,005.21
Ť									Г			
\$	0.00	\$ 0.00	\$	0.00	\$	21,626.43	\$	0.00	\$	(21,626.43)	\$	21,626.43
\$	0.00	\$ 0.00	\$	0.00	\$	7,543.44	\$	0.00	\$	(7,543.44)	\$	7,543.44
\$	0.00	\$ 0.00	\$	0.00	\$	64,323.44	\$	0.00	\$	(64,323.44)	\$	64,323.44
\$	0.00	\$ 0.00	\$	0.00	\$	65,733.29	\$	0.00	\$	(65,733.29)	\$	65,733.29
s	0.00	\$ 0.00	\$	0.00	\$	62,903.08	\$	0.00	\$	(62,903.08)	\$	62,903.08
s	0.00	\$ 0.00	\$	0.00	\$	150,032.30	\$	0.00	\$	(150,032.30)	\$	150,032.30
\$	0.00	\$ 0.00	\$	0.00	\$	18,036.54	\$	0.00	\$	(18,036.54)	\$	18,036.54
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
s	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$ 0.00	\$	0.00	\$	390,198,52	\$	0.00	\$	(390,198.52)	_	390,198.52
-	0.00	0.00	_		Ť	,	Ť		Ť		Ė	
\$	0.00	\$ 0.00	\$	0.00	\$	70,963.58	s	0.00	\$	(70,963.58)	\$	70.963.58
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$ 0.00	\$	0.00	\$	70,963.58	\$	0.00	\$	(70,963.58)		70,963.58
بيا	0.00	ψ 0.00	-	0.00	-	70,705.50	ř		ř	(,,,,,,,,,,,	<u> </u>	
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	s	0.00	\$	0.00	S	0.00
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
_	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$				0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$ 0.00 \$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$ 0.00	\$	0.00	\$	11,114.54	\$	0.00	\$	(11,114,54)	\$	11,114.54
<u> </u>	0.00	\$ 0.00	\$	0.00	\$	0.00	\$		\$	0.00	\$	0.00
\$ \$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
	0.00	\$ 0.00	\$	0.00	\$	11.114.54	\$		\$	(11,114,54)	s	11,114.54
\$	0.00	J U.UU	a .	0.00	<u>•</u>	11,114.34	ľ	0.00	ľ	(11,117.34)	Ť	11,117.57
<u> </u>		0.00	-	0.00	\$	0.00	s	0.00	\$	0.00	\$	0.00
\$	0.00	\$ 0.00	\$	0.00	_				\$ \$	0.00	\$	0.00
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$					
<u>s</u>	0.00	\$ 0.00	\$	0.00	\$	0.00	\$		\$	0.00	\$	0.00
<u>s</u> _	0.00	\$ 0.00	\$	0.00	\$	0.00	\$		\$	0.00	\$	0.00
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$		\$	0.00	\$	0.00
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$		\$	0.00	\$	0.00
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$		\$	0.00	\$	0.00
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$		\$	0.00	\$	0.00
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00		0.00	\$_	0.00
\$	0.00	\$ 0.00	\$	1,008,078.76	\$	922,281.85	\$	0.00	\$	85,796.91	\$	922,281.85
\$	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
s	0.00	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$ 0.00		1,008,078.76		922,281.85	S		\$	85,796.91	\$	922,281.85
ت	0.00	<u> </u>	<u>. </u>	-,,,-	<u> </u>		<u> </u>					

	Estimate of Needs by		Approved by County
	Soverning Board	Excise Board	
\$	1,007,180.73	\$	1,007,180.73
\$	0.00	\$	0.00
\$	0.00	\$	0.00
\$	1,007,180.73	\$	1,007,180.73

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

•	ESTIMATE OF NEEDS FOR 2014-2013		Page 13
EXHIBIT "B"			1 age 13
Schedule 1, Current Balance Sheet - Jur	ie 30, 2014		
			Amount
ASSETS:			52,852.39
Cash Balance June 30, 2014			
Investments		- \$	0.00
TOTAL ASSETS		<u> \$_</u>	52,852.39
LIABILITIES AND RESERVES:			0.00
Warrants Outstanding		3	0.00
Reserve for Interest on Warrants			0.00
Reserves From Schedule 8		- 3	
TOTAL LIABILITIES AND RE	SERVES		0.00
CASH FUND BALANCE JUNE		\$	52,852.39
TOTAL LIABILITIES, RESERV	YES AND CASH FUND BALANCE	\$	52,852.39

Schedule 2, Revenue and Requirements - 2013-2014				
		Detail	<u> </u>	Total
REVENUE:				
Cash Balance June 30, 2013	\$	33,975.69		
Cash Fund Balance Transferred From Prior Years	\$	2,104.54		
Current Ad Valorem Tax Apportioned	\$	21,566.65		
Miscellaneous Revenue Apportioned	\$	3,809.01		
TOTAL REVENUE			\$	61,455.89
REQUIREMENTS:				
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$_	8,603.50		
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			\$	8,603.50
ADD: Cash Fund Balance as Per Balance Sheet 6-30-2014			\$	52,852.39
TOTAL REQUIREMENTS AND CASH FUND BALANCE			\$	61,455.89

Schedule 3, Cash Fund Balance Analysis - June 30, 2014	Amount
ADDITIONS:	
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$ 3,809.01
Warrants Estopped, Cancelled or Converted	\$ 0.00
Fiscal Year 2013-14 Lapsed Appropriations	\$ 46,938.84
Fiscal Year 2012-13 Lapsed Appropriations	\$ 0.00
Ad Valorem Tax Collections in Excess of Estimates	\$ 0.00
Prior Year Ad Valorem Tax	\$ 2,104.54
TOTAL ADDITIONS	\$ 52,852.39
DEDUCTIONS:	
Supplemental Appropriations	\$ 0.00
Current Tax in Process of Collection	\$ 0.00
TOTAL DEDUCTIONS	\$ 0.00
Cash Fund Balance as per Balance Sheet 6-30-2014	\$ 52,852.39
Composition of Cash Fund Balance	
Cash	\$ 52,852.39
Cash Fund Balance as per Balance Sheet 6-30-2014	\$ 52,852.39

EXHIBIT "B" Page 14

EXHIBIT "B"			Page 14			
Schedule 4, Miscellaneous Revenue						
			CCOUNT			
SOURCE	1	AMOUNT	ACTUALLY			
	E	STIMATED	COLLECTED			
1000 DISTRICT SOURCES OF REVENUE:						
1200 Tuition & Fees	\$	0.00	\$ 0.00			
1300 Earnings on Investments and Bond Sales	\$	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	\$ 0.00			
TOTAL	\$	0.00	\$ 3,781.42			
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			
2900 Other Intermediate Sources of Revenue	\$		\$ 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			
3130 Rural Electric Cooperative Tax	\$	0.00	\$ 0.00			
3140 State School Land Earnings	\$	0.00	\$ 27.59			
3150 Vehicle Tax Stamps	\$		\$ 0.00			
3160 Farm Implement Tax Stamps	\$		\$ 0.00			
3170 Trailers and Mobile Homes	\$		\$ 0.00			
3190 Other Dedicated Revenue	\$	0.00				
3100 Total Dedicated Revenue	\$		\$ 27.59			
3210 Foundation and Salary Incentive Aid	\$	0.00				
3220 Mid-Term Adjustment For Attendance	\$		\$ 0.00			
3230 Teacher Consultant Stipend	\$	0.00				
3240 Disaster Assistance	\$	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			
3500 Special Programs	\$	0.00				
3600 Other State Sources of Revenue	\$		\$ 0.00			
3700 Child Nutrition Program	\$		\$ 0.00			
3800 State Vocational Programs - Multi-Source	\$	0.00	\$ 0.00			
TOTAL	\$	0.00				
4000 FEDERAL SOURCES OF REVENUE:		-				
4100 Grants-In-Aid Direct From The Federal Government	- S	0.00	\$ 0.00			
4200 Disadvantaged Students	\$	0.00				
4300 Individuals With Disabilities	 \$	0.00				
4400 No Child Left Behind	\$	0.00	\$ 0.00			
4400 No Child Left Benind 4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$	0.00				
	\$	0.00	\$ 0.00			
4600 Other Federal Sources Passed Through State Dept Of Education	\$	0.00				
4700 Child Nutrition Programs	\$	0.00				
4800 Federal Vocational Education	\$	0.00				
TOTAL	"	0.00	0.00			
5000 NON-REVENUE RECEIPTS:	 s	0.00	\$ 0.00			
5100 Return of Assets	\$	0.00				
GRAND TOTAL		0.00	<u>υ</u> <u> </u>			

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

Page 15 EXHIBIT "B" 2014-15 ACCOUNT **BASIS AND** 2013-14 ACCOUNT APPROVED BY **ESTIMATED BY** LIMIT OF ENSUING CHARGEABLE OVER **EXCISE BOARD** GOVERNING BOARD **ESTIMATE INCOME** (UNDER) 0.00 0.00 \$ 0.00 0.00% \$ 0.00 \$ 0.00 0.00 | \$ 0.00 \$ 0.00% \$ 0.00 \$ 0.00 0.00 | \$ 0.00 \$ 0.00% \$ 0.00 \$ 0.00 0.00 | \$ 0.00% 0.00 \$ \$ \$ 3,781.42 0.00 0.00 | \$ \$ 0.00 0.00% \$ 0.00 \$ 0.00 0.00 \$ \$ 0.00 0.00% \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 0.00% \$ 0.00 \$ 0.00 \$ 0.00 3,781.42 \$ 0.00 0.00 \$ 0.00 0.00% **|** \$ 0.00 0.00 0.00 \$ 0.00 \$ 0.00% \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00% \$ \$ 0.00 0.00 0.00 | \$ 0.00 0.00% \$ \$ 0.00 0.00 0.00 \$ 0.00 \$ \$ 0.00 \$ 0.00 0.00 0.00% \$ 0.00 \$ 0.00 0.00 0.00 0.00% \$ 0.00 | \$ \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00% \$ \$ 0.00 0.00 0.00 0.00 \$ \$ 27.59 0.00% \$ \$ 0.00 0.00% \$ 0.00 \$ 0.00 \$ \$ 0.00 0.00 0.00% \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00% \$ \$ 0.00 0.00 0.00 0.00 \$ \$ 0.00 0.00% \$ 0.00 0.00 27.59 0.00 \$ \$ \$ 0.00% \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00% 0.00 \$ \$ 0.00 \$ 0.00 \$ 0.00 0.00% \$ 0.00 \$ 0.00 0.00% \$ 0.00 \$ 0.00 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00% \$ 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00% 0.00 \$ \$ 0.00 \$ \$ 0.00 0.00% \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00% \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00% \$ 0.00 | \$ 0.00 \$ 0.00 \$ 0.00 0.00% \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00% \$ 0.00 \$ 0.00 \$ 0.00 \$ 27.59 \$ 0.00 | \$ 0.00 \$ 0.00 0.00 0.00% 0.00 \$ \$ 0.00 0.00 0.00% \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ \$ 0.00 0.00% **|** \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00% \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00% \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00% | \$ 0.00 \$ 0.00 \$ 0.00 0.00% \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00% 0.00 \$ \$ \$ 0.00 \$ 0.00 0.00 \$ \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00 0.00% 0.00 0.00 0.00 \$ \$ 3,809.01 0.00 \$ 0.00 \$ 0.00 \$

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

Schedule 5, Expenditures Building Fund Cash Accounts of Current and all Prior Years

EXHIBIT "B"

TOTAL DISBURSEMENTS

CASH BALANCE JUNE 30, 2014

Reserve for Warrants Outstanding

TOTAL LIABILITIES AND RESERVE

CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR

Reserve for Interest on Warrants

DEFICIT: (Red Figure)

Reserves From Schedule 8

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 33,975.69 Adjusted Cash Balance \$ 33,975.69 Ad Valorem Tax Apportioned To Year In Caption \$ 21,566.65 Miscellaneous Revenue (Schedule 4) \$ 3,809.01 Cash Fund Balance Forward From Preceding Year 2,104.54 Prior Expenditures Recovered 0.00 **TOTAL RECEIPTS** \$ 27,480.20 TOTAL RECEIPTS AND BALANCE \$ 61,455.89 Warrants Paid of Year in Caption \$ 8,603.50 Interest Paid Thereon 0.00 Bank Fees and Cash Charges 0.00

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	\$ 8,603.50
TOTAL	\$ 8,603.50
Warrants Paid During Year	\$ 8,603.50
Warrants Converted to Bonds or Judgments	\$ 0.00
Warrants Cancelled	\$ 0.00
Warrants estopped by Statute	\$ 0.00
TOTAL WARRANTS RETIRED	\$ 8,603.50
BALANCE WARRANTS OUTSTANDING JUNE 30, 2014	\$ 0.00

Schedule 7, 2013 Ad Valorem Tax Account					
2013 Net Valuation Certified To County Excise Board	\$	4,602,020.00	5.290 Mills		Amount
Total Proceeds of Levy as Certified				\$	23,723.32
				\$	0.00
Additions:				\$	0.00
Deductions:				- 8	23,723.32
Gross Balance Tax	_			100	2,156.67
Less Reserve for Delinquent Tax					0.00
Reserve for Protests Pending				<u> 3</u>	
Balance Available Tax				<u> </u>	21,566.65
Deduct 2013 Tax Apportioned				\$	21,566.65
Net Balance 2013 Tax in Process of Collection				\$	0.00
Excess Collections					0.00

Page 16

8,603.50

52,852.39

0.00

0.00

0.00

0.00

0.00

52,852.39

\$

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EXHIBIT "B" Page 17

Sche	dule 5, (Continu	eď)		 			
	2012-13		2011-12	2010-11	2009-10	2008-09	2007-08	TOTAL
\$	34,070.65	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 34,070.65
\$	33,975.69	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 33,975.69
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 33,975.69
\$	94.96	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 34,070.65
\$	2,104.54	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 23,671.19
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,809.01
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,104.54
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$	2,104.54	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 29,584.74
\$	2,199.50	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 63,655.39
\$	94.96	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 8,698.46
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$	94.96	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 8,698.46
\$	2,104.54	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 54,956.93
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$	0.00	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$	2,104.54	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 54,956.93

Sch	Schedule 6, (Continued)												
	2012-13		2011-12		2010-11	2009-10		2008-09		2007-08			TOTAL
\$	94.96	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	94.96
\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	8,603.50
\$_	94.96	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	8,698.46
\$	94.96	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	8,698.46
\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
\$	94.96	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	8,698.46
\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00

Schedule 9, Building	Fund Investme	nts				
	Investments		Liqui	dations	Barred	Investments
INVESTED IN	On Hand	Since	By Collection	Amortized	by	On Hand
	June 30, 2013	Purchased	Of Cost	Premium	Court Order	June 30, 2014
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 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

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

EXHIBIT "B"

Page 18

Schedule 8, Report of Prior Year Expenditures							1 age 10			
		FISCAL YEAR ENDING JUNE 30, 2013								
APPROPRIATED ACCOUNTS		RESERVES 06-30-2013		ARRANTS SINCE SSUED	BALANCE LAPSED APPROPRIATIONS	APPROPRIATIONS ORIGINAL				
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	\$	55,542.34			
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	\$	55,542.34			
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 SERVI	CES:									
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			
	\$	0.00	\$	0.00	\$ 0.00		0.00			
5300 Clearing Account 5400 Indirect Cost Entitlement	\$	0.00	\$	0.00	\$ 0.00	-	0.00			
5500 Private Nonprofit Schools	\$	0.00	\$	0.00	\$. 0.00		0.00			
	- \$	0.00	\$	0.00	\$ 0.00	(0.00			
5600 Correcting Entry	-\ \frac{3}{8}	0.00	\$	0.00	\$ 0.00		0.00			
TOTAL	\$	0.00		0.00			0.00			
7000 OTHER USES		0.00		0.00		1	0.00			
8000 REPAYMENTS	\$			0.00			55,542.34			
TOTAL BUILDING FUND	\$	0.00	===				0.00			
Bank Fees and Cash Charges	\$	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	<u> \$</u>	55,542.34			

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	

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

Page 19 EXHIBIT "B" FISCAL YEAR 2013-2014 FISCAL YEAR ENDING JUNE 30, 2014 **EXPENDITURES** WARRANTS RESERVES LAPSED BALANCE APPROPRIATIONS KNOWN TO BE **ISSUED** FOR CURRENT SUPPLEMENTAL UNENCUMBERED **EXPENSE NET AMOUNT ADJUSTMENTS** ADDED CANCELLED **PURPOSES** 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00 0.00 0.00 0.00 \$ 0.00 \$ 0.00 \$ \$ \$ 0.00 0.00 0.00 0.00 \$ \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 0.00 0.00 0.00 \$ \$ \$ 0.00 \$ 0.00 | \$ 0.00 0.00 0.00 0.00 \$ 0.00 | \$ \$ 0.00 0.00 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 \$ \$ 0.00 0.00 \$ 8,603.50 0.00 46,938.84 \$ 0.00 55,542.34 \$ 8,603.50 | \$ \$ 0.00 0.00 0.00 \$ 0.00 0.00 \$ 0.00 | \$ 0.00 \$ 0.00 \$ 0.00 0.00 0.00 \$ \$ 0.00 0.00 \$ 0.00 \$ 0.00 | \$ \$ 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ \$ 0.00 \$ 0.00 \$ 46,938.84 S 8,603.50 \$ 0.00 0.00 \$ 55,542.34 \$ 8,603.50 \$ 0.00 0.00 0.00 0.00 \$ 0.00 \$ 0.00 0.00 0.00 0.00 0.00 \$ 0.00 \$ \$ \$ 0.00 0.00 \$ 0.00 0.00 0.00 0.00 0.00 \$ 0.00 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 0.00 0.00 \$ 0.00 \$ 0.00 0.00 0.00 0.00 \$ \$ 0.00 0.00 0.00 \$ 0.00 0.00 \$ 0.00 0.00 0.00 0.00 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 | \$ \$ 0.00 0.00 \$ **S** 0.00 \$ 0.00 0.00 0.00 \$ 0.00 0.00 0.00 \$ \$ \$ \$ \$ 0.00 0.00 0.00 \$ 0.00 0.00 0.00 \$ \$ \$ \$ 0.00 \$ 0.00 0.00 0.00 0.00 0.00 \$ \$ 0.00 \$ \$ \$ 0.00 0.00 \$ 0.00 0.00 \$ 0.00 \$ \$ 0.00 \$ 0.00 0.00 \$ \$ \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 | \$ 0.00 0.00 \$ 0.00 \$ 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 \$ \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 0.00 0.00 \$ \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 0.00 0.00 \$ 0.00 \$ 0.00 0.00 0.00 0.00 \$ 0.00 \$ 0.00 0.00 \$ \$ 0.00 0.00 0.00 \$ \$ 0.00 0.00 S \$ \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 0.00 \$ 0.00 \$ S 55,542.34 \$ 8,603.50 \$ 0.00 46,938.84 \$ 8,603.50 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 0.00 \$ 0.00 0.00 \$ S 0.00 \$ 55,542.34 \$ 8,603.50 \$ 0.00 46,938.84 \$ \$ 8,603.50

	Estimate of		Approved by	
	Needs by	County		
G	overning Board	Excise Board		
\$	75,081.34	\$	75,081.34	
\$	0.00	\$	0.00	
\$	0.00	\$	0.00	
\$	75,081.34	\$	75,081.34	

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

-

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Mayes

We, do further certify that we have examined the statement of estimated needs for the current fiscal year ending June 30, 2014, as certified by the Board of Education of Spavinaw Public Schools, District Number C-21 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 the proceeds of the 2014 tax levy are in excess of the residue of such appropriations, by a sum included for delinquent tax, computed at 10.0% of such residue. And provided further, if said School District has been ascertained to be a well defined State Aid District, the local budget, as approved and appropriated for, has been applied wholly to its operating accounts.

We further certify that the amount required to be raised from tax, excluding Homesteads, for General Revenue Fund purposes as approved, requires a total ad valorem tax levy of 37.000 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 17.000 Mills authorized by the Constitution, plus an emergency levy of 5.000 Mills; plus local support levy of 10.000 Mills; for a total levy for the General Fund of 37.000 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.290 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 Courty Assessor.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Spavinaw Public Schools, School District No. C-21 of said County and State, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 2001 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit "Y" and any other legal deduction, including a reserve of 10% for delinquent taxes.

S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes

CERTIFICATE OF EXCISE BOARD ESTIMATE OF NEEDS FOR 2014-2015

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EXHIBIT "Y"									
County Excise Board's Appropriation	General	Building		Со-ор		Child Nutrition		New Sinking Fund	
of Income and Revenue	Fund		Fund	Fund			Fund	(Ex	c. Homesteads)
Appropriation Approved and									
Provision Made	\$ 1,007,180.73	\$	75,081.34	\$	0.00	\$	0.00	\$	0.00
Appropriation of Revenues:									
Excess of Assets Over Liabilities	\$ 300,519.11	\$	52,852.39	\$	0.00	\$	0.00	\$	0.00
Unclaimed Protest Tax Refunds	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Miscellaneous Estimated Revenues	\$ 551,019.92	\$	0.00	\$	0.00	\$	0.00		None
Est. Value of Surplus Tax in Process	\$ 0.00	\$	0.00	\$	0.00	\$	0.00		None
Sinking Fund Contributions	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Surplus Building Fund Cash	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
Total Other Than 2014 Tax	\$ 851,539.03	\$	52,852.39	\$	0.00	\$	0.00	\$	0.00
Balance Required	\$ 155,641.70	\$	22,228.95	\$	0.00	\$	0.00	\$	0.00
Add Allowance for Delinquency	\$ 15,564.17	\$	2,222.89	\$	0.00	\$	0.00	\$	0.00
Total Required for 2014 Tax	\$ 171,205.87	\$	24,451.84	\$	0.00	\$	0.00	\$	0.00
Rate of Levy Required and Certified									0.00 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 2014-2015 is as follows:

VALUATION AND LEVIES EXCLUDING	HOMESTEADS								
County		Real		Personal		Public Service		Total	
This County Mayes	\$	3,727,292.00	\$	273,393.00	\$	520,906.00	\$	4,521,591.00	
Joint County Delaware	\$	147,849.00	\$	12,280.00	\$	62,866.00	\$	222,995.00	
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
Joint County	\$	0.00	\$	0.00	\$	0.00	\$	0.00	
Total Valuations, All Counties	\$	3,875,141.00	\$	285,673.00	\$	583,772.00	\$	4,744,586.00	

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, be raised by ad valorem taxation, we thereupon made the above levies therefor as provided by law as follows:

CERTIFICATE OF EXCISE BOARD ESTIMATE OF NEEDS FOR 2014-2015

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EXHIBIT "Y" Continued: Primary County And All Joint Counties									
Levies Required and Certified: Valuation And Levies Excluding Homesteads Total Required For 2014 Tax									
County	General Fund Building Fund		Total Valuation	General	Building				
This County Mayes	35.99 Mills	5.14 Mills	\$ /4,521,591.00	\$ 162,732.06	\$ 23,240.98				
Joint Co. Delaware	38.00 Mills	5.43 Mills	\$ 222,995.00	\$ 8,473.81	\$ 1,210.86				
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00				
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00				
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00				
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00				
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00				
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00				
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00				
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00				
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00				
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00				
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00				
Totals			\$ 4,744,586.00	\$ 171,205.87	\$ 24,451.84				

Sinking Fund 0.00 Mills

and we do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2014 without regard to any protest that may be filed against any levies, as required by 68 O. S. 2001, Section 2860.

State of Oklahoma Stat	or the year 2014 without regard to any protest that may be filed against any levies, as required by 68 O. S. 2001,	
Excise Board Member Excise Board Chairman Puttury Strue Howard Excise Board Chairman Provided Board Secretary Joint School District Levy Certification for Spavinaw Public Schools C-21 Career Tech District Number : General Fund	Section 2869.	
Excise Board Member Building Fund State of Oklahoma I, Delaware State of Oklahoma I, Building Fund State of Oklahoma I, Building Fund Authorite True Howard I, Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Witness my hand and seal, on Delaward Mayes County Clerk Mayes County Clerk Mayes County Clerk	Signed at Pryor , Oklahoma, this St day of October , 2014	
Excise Board Member Building Fund State of Oklahoma I, Delaware State of Oklahoma I, Building Fund State of Oklahoma I, Building Fund Authorite True Howard I, Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Witness my hand and seal, on Delaward Mayes County Clerk Mayes County Clerk Mayes County Clerk	Fraire Road Marshare Lary Strange	17.
Joint School District Levy Certification for Spavinaw Public Schools C-21 Career Tech District Number: General Fund 10.45 Delaware Building Fund State of Oklahoma) ss County of Mayes I, Brithung True Howard, Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Witness my hand and seal, on Delaward Mayes County Clerk Mayes County Clerk Mayes County Clerk	2011 Lasta Brittury Drue Heward	
Career Tech District Number : General Fund 10.45 Delaware Building Fund 1.00 Delaware State of Oklahoma) ss County of Mayes I, Prittung True Howard , Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Witness my hand and seal, on October 1 2014. Witness my hand and seal, on Delaward Mayes County Clerk and hereby certify that the above levies are true and correct for the taxable year 2014.	Excise Board Member Facise Board Secretary	:
State of Oklahoma) ss County of Mayes I, Pritung True Howard, Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Witness my hand and seal, on October 1, 2014. Mayes County Clerk Mayes County Clerk	Joint School District Levy Certification for Spavinaw Public Schools C-21	À
State of Oklahoma) ss County of Mayes I, Pritung True Howard, Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Witness my hand and seal, on Octobur 1, 2014. Mayes County Clerk Mayes County Clerk	Career Tech District Number : General Fund 10.45 Delaware	11
County of Mayes I, Brittung True Howard, Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Witness my hand and seal, on Octobur 1, 2014. Mayes County Clerk Mayes County Clerk		
I, Brittung True Howard, Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Witness my hand and seal, on Octobur 1, 2014. Mayes County Clerk Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014.		
I, Brittung True Howard, Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Witness my hand and seal, on Octobur 1, 2014. Mayes County Clerk Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014. Mayes County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014.	1 /(25)	
Witness my hand and seal, on October 1 , 2014. Mayes Jounty Clerk J. Witness my hand and seal, on October 1 , 2014.	I, Brittung True Howard, Mayes County Clerk, do hereby certify that the above	
Rithury Jun Howard Mayes Jounty Clerk	Palabur I 2014	
Mayes dounty Clerk	Witness my hand and seal, on UNDIN , OTT.	-
S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes		111111111111111111111111111111111111111
	S.A.& I. Form 2661R06 Entity: Spavinaw Public Schools C-21, Mayes	

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

STATISTICAL DATA FOR 2014-2015 EXHIBIT "Z"

EXHIBIT "Z"					Page 6					
Schedule 1, SUMMARY RECAPITULATION APPORTIONMENT THEREO		FOR THE FISCAL Y	EAR ENDING JUNE 30	, 2005, AND						
ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS										
CLASSIFICATION	TO DETERMINE PER CAPITA COSTS									
			2013-2014	2013-2014						
		CHILD	CONSTITUTIONAL	ACCRUALS	' SPECIAL					
Expenditures and Reserves	GENERAL	NUTRITION	BUILDING FUND	AND COUPON	REVENUE					
	REVENUE FUND	FUND	EXPENDITURES	REQUIREMENTS	FUNDS					
Current Expenditures - Educational	\$ 893,130.77	\$ 0.00	\$ 8,603.50	\$ 0.00	\$ 0.0					
Current Expenditures - Transportation	\$ 18,036.54	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.0					
Current Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.0					
Current Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.0					
Capital Expenditures - Educational	\$ 11,114.54	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.0					
Capital Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.0					
Capital Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.0					
Capital Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.0					
Interest Paid and Reserved	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.0					
TOTALS	\$ 922,281.85	\$ 0.00	\$ 8,603.50	\$ 0.00	\$ 0.0					
Enumeration 0 A	verage Daily Attendance	0	Average Daily Haul	0						

	ACCU	MULATION OF	FXPEN	DITURES AN	JD I	INLIQUIDATED C	OMMITMENTS			
CLASSIFICATION	ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS TO DETERMINE PER CAPITA COSTS									
CEROONICATION	10 DEFENDING FER CHITTOGOTO									
		APITAL					EXPENDABLE	NON	IEXPENDABLI	
Expenditures and Reserves	P	PROJECTS		ENTERPRISE		ACTIVITY	TRUST	TRUST		
•		FUNDS		FUNDS		FUNDS .	FUNDS	FUNDS		
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	

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) DISTRIBUTION OF OPERATING EXPENSE CLASSIFICATION TO DETERMINE PER CAPITA COST TOTAL OF ALL INTERNAL APPLICABLE SERVICE **Expenditures and Reserves** COSTS **OPERATION** TRANSPORTATION **FUNDS** 2013-2014 COSTS ONLY COSTS ONLY Current Expenditures - Educational 0.00 901,734.27 \$ \$ 901,734.27 \$ \$ Current Expenditures - Transportation 0.00 18,036.54 0.00 \$ 18,036.54 Current Reserves - Educational \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00 Current Reserves - Transportation \$ 0.00 0.00 | \$ \$ 0.00 0.00 Capital Expenditures - Educational \$ 0.00 \$ 11,114.54 11,114.54 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 \$ 0.00 | \$ 0.00 | \$ 0.00 \$ 0.00 \$ **TOTALS** 930,885.35 | \$ 912,848.81 | \$ 18,036.54 Per Capita Cost - Education \$ 0.00 Per Capita Cost - Transportation 0.00

900