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## FINAL SCHOOL BUDGET AND FINANCING PLAN

# FY 2014-2015

OCTOBER 14<sup>TH</sup>, 2014

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

Muskogee Public Schools does not discriminate on the basis of race, religion, color, national origin, sex, sexual orientation, disability, genetic information, veteran status, marital status or age in its employment, programs and activities. The following person has been designated to handle inquiries regarding the Muskogee Public Schools' nondiscrimination policies: James Wilson, Assistant Superintendent of Support Services, Muskogee Public Schools, 202 West Broadway, Oklahoma 74401, 918.684.3700.



Independent School District Number Twenty

School Budget and Financing Plan

For Appropriated Funds

Fiscal Year 2014-2015

Michael Garde

Superintendent

John Little

Chief Financial Officer

Adopted By:

MUSKOGEE BOARD OF EDUCATION

Larry Leatherman, President

John Barton, Vice-President

Mike Ebert, Clerk

Gary Bivin, Member

Preliminary: June 17, 2014

Actual: October 14, 2014

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TO THE TAXPAYERS OF INDEPENDENT SCHOOL DISTRICT NUMBER TWENTY

The Board of Education of Independent School District Number Twenty, Muskogee County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Budget for Independent School District Number Twenty for the fiscal year 2014-2015.

The 2014-2015 School Budget was prepared under the direction of the Independent School District Number Twenty Board of Education.

The members are:

Larry Leatherman, President

John Barton, Vice-President

Mike Ebert, Clerk

Gary Bivin, Member

The Board of Education, or working committees thereof, met regularly throughout the year. Estimates of the needs for the School District were received, which totaled \$56,526,011.

Larry Leatherman  
President

TO THE INDEPENDENT SCHOOL DISTRICT NUMBER TWENTY BOARD OF EDUCATION

The Independent School District Number Twenty Fiscal Year 2014-2015 Financing Plan of appropriated funds is herewith submitted for the approval of the Board of Education under the authority of a Resolution by the Board of Education dated February 11, 2014, in accordance with the Oklahoma School District Budget Act. The budget herein presented requires 35.40 mills of ad valorem taxation for the General Fund, 5.06 mills of ad valorem taxation for the Building Fund, and an estimated 19.81 mills of ad valorem taxation for the Sinking Fund.

The total budget of appropriated funds equals \$56,526,011, which includes \$43,037,111 for the General Fund, \$4,644,234 for Special Revenue Funds, \$3,637,045 for Capital Improvement Funds, and \$5,207,620 for Debt Service Fund.

The 2014-2015 annual budget is presented to the Independent School District Number Twenty Board of Education for their adoption. The Budget financing plan for the appropriated funds has not been finalized since actual ending fund balance, State Aid Allocation and the actual valorem tax valuations are not available.

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Michael Garde  
Superintendent

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October 14, 2014

To the Board of Education Members and the Citizens of Independent School District I-020, Muskogee County:

The School Budget and Financing Plan for 2014-2015 was prepared in accordance with the School District Budget Act (O.S. § 70-5-150) as prescribed in statute and MPS Board Policy (DBA), this document contains a budget summary, budget message, and tables for each fund which include actual revenues and expenditures, and the budget of revenues and expenditures for the new fiscal year.

It should be noted that all revenue budget line items for the New Year reflect estimates, since actual allocations have not yet been received. As this information becomes available an Amended Budget will be presented to the Board of Education for review and approval.

This document includes background information on the development of the budget, the budget message for 2014-2015, and tables summarizing the 2014-2015 Budget by fund and object.

### Budget Development

The budget reflects the work of the District's financial and administrative staff, and various District committees. Preparation of the annual budget begins in January with the development of the Master Financial Calendar. This schedule identifies all major tasks, dates, and persons responsible for activities associated with building the new year budget and year-end processes for the current year. Major activities typically take place beginning in February, and culminate with the approval of the annual budget and the closing of the prior fiscal year.

Resource planning begins with the development of the student enrollment forecast. This forecast, by grade level and building, forms the basis for staffing assignments, site budget allocations, state aid forecasting, and a host of other items essential for planning. Forecasted membership for 2014-2015 reflects a flat enrollment. A summary of actual and forecasted membership appears below.

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YEAR	STUDENT MEMBERSHIP
2008	6,357
2009	6,332
2010	6,380
2011	6,288
2012	6,216
2013	6,253
2014	6,093
2015 as of 10-1-2014	6,206

School site staffing levels are identified through the District's Staffing Plan, which is prepared annually based on the student forecast. Responsibility for the Staffing Plan and staff allocations reside within the Budget office. The staffing plan for 2014-2015 reflects only minor changes from the previous year, which called for modest increases to class sizes, reductions in supplemental allocations, and a discretionary reserve of 2 allocations.

School site budget allocations are developed using a fixed dollar amount per pupil, and these allocations are adjusted for growth (if applicable) based on actual student counts.

The administrative staff has identified a number of areas to capture both short- and long-term savings for the District, and these recommendations are high-lighted in the Budget Message section below. In summary, the Budget proposal is comprised of the following:

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GOVERNMENTAL FUND	REVENUE (INCLUDING CARRYOVER)	EXPENDITURES
General Fund	\$43,037,111	\$43,037,111
Special Revenue Funds	\$5,211,591	\$4,644,234
Capital Improvement Funds	\$3,637,045	\$3,637,045
Debt Service Fund	\$5,604,862	\$5,207,620
Total Appropriated Funds	\$57,490,609	\$56,526,011

During March and April, site principals and departmental staff receive budget request forms and instructions. These requests are compiled and reviewed by the Cabinet. During this same time, the Cabinet meets to review current actual and new year projected revenue levels. In early June, projected revenues are finalized and adjustments are made to balance the budget. After a review by the Superintendent, the required documents and postings are prepared. Finally, the budget is presented to the Board of Education for consideration prior to June 30.

For 2014-2015, the General Fund budget reflects a reduction of \$2,028,782, or 4.5%. The majority of the total reduction is the reduction in payroll and capital outlay. As with any budget reduction, there is a certain degree of risk inherent in the estimates. If reductions occur, immediate steps will be required to maintain the balanced budget. A comparison of the 2013-2014 Preliminary, 2013-2014 Amended, and 2014-2015 Preliminary Budgets summarizes the effect of ongoing reductions to funding experienced by MPS.

FUND	2013-2014 PRELIMINARY BUDGET	2013-2014 AMENDED BUDGET	2014-2015 PRELIMINARY BUDGET
General Fund	\$44,488,917.54	\$45,065,892.89	\$43,037,111
Building Fund	\$1,598,705.34	\$1,598,705.34	\$1,582,934
Child Nutrition Fund	\$3,290,687.21	\$3,290,687.21	\$3,061,300
Bond Funds	\$4,595,025.19	\$4,595,025.19	\$3,637,045
Sinking Fund	\$4,883,360.00	\$4,883,360.00	\$5,207,620
Total Appropriated Funds	\$58,856,695.28	\$59,433,670.63	\$56,526,011

**Budget Message: The state economy recovers slowly**

Without question, the most significant financial issue faced by the District during the 2013-14 fiscal year was the state's lagging economic recovery, and the continuing threat of cuts in funding to public schools. Throughout the fiscal year state economies across the country continued to experience the impact of the nation's recession. In Oklahoma the effect was compounded by phased-in tax cuts and tax exemptions. Stories of teacher and staff layoffs were common.

During the 2013-2014 monthly state revenue collections reflected a slow, steady recovery in the state's economy. The State Treasurer's office reports that revenue collections to date as of May 2014 reflect an increase of less than 1% or \$80 million over the previous 12 month period.

For 2014-15, state appropriations of \$7.1 billion reflect a decrease of \$188 million from the final 2013-14 appropriation

The State Department of Education will have a 3.3% increase (\$80,000,000) from FY 2014 in total Common Education appropriations. There will be an overall increase in state aid funding of 2.2 % (\$40,000,000) from FY 2014. Current projections indicate this will translate into roughly \$380,000 gain in state aid for MPS.

Finally, the share of the state budget allocated to common education continues to decline to 35%, despite an increase of 30,000 students statewide.

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**Budget Message:** MPS continues to experience funding cuts amid Instructional Changes at the secondary level

The most significant issues reflected in the District's 2014-15 budget are:

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- 1) Child Nutrition System new food guidelines are increasing expenses while decreasing participation resulting in a loss of approximately \$250,000 which the last three years.
  - 2) Declining enrollment in the elementary grade levels of over 200 that will be reflected in a loss of over \$600,000 in the 2016 budget if not reversed this year.
  - 3) The second year of a 1:1 computer initiative for all secondary students that is designed to level the playing field for the students coming from poverty for resources at home and to be more digital for today's students.
  - 4) The District is in the first year of a major nine year capital improvements project with major construction under way on several campuses and scheduled for completion in the late fall.
  - 5) Funding from the City Foundation that is helping to jump start the STEM and PLTW initiatives for the District.
  - 6) The first real increase in the state aid funding since 2009 - \$40,000,000.
- 

For 2015, the CNS will provide a chef for staff training in food preparation and presentation in an attempt to increase the participation by students and staff once more. The loss of elementary students will be reviewed to determine (if possible) what the primary reasons that elementary students are for transferring to other districts. A study will be made to determine if a 1:1 computer initiative for elementary would help stop the loss and improve academic results. Most major construction projects of the capital improvements funds will be completed this year and most of the remaining projects will be of a renovation nature. The increase in state aid funding should be an increase of approximately \$380,000 for the District.

**MPS Budget:** District Initiatives and the Strategic Plan

**The District's Strategic Plan identifies eight Core Goals:**

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1. No School on School Improvement List
2. Improve the District's Music Programs
3. Further Develop Alternative Programs to Reduce Drop-outs
4. Become a Premiere District in the Areas of Math and Science
5. Improve the use of Technology as a Component of Instruction in Every Classroom
6. Continue to Update and Maintain Facilities at High Level
7. Improve Communication at all Levels: Students, Parents, Staff and Community
8. Raise ACT Scores to the State Average

Through a series of planning meetings, the Cabinet members identified and evaluated budget initiatives for the 2014-15 fiscal year. Those initiatives were reviewed with the Board of Education during a Committee of the Whole meeting for their input and recommendations. Unfortunately, funding limitations provided few opportunities for large-scale projects but a number of priorities and funding strategies emerged. Though, there may not be large-scale projects funded specifically for all goals, all goals will be addressed within the projected budget by one means or another.

1. Bond Funds – *addresses Improving District's Music programs, Developing Alternative Programs to Reduce Drop-outs, becoming as Premiere Math & Science District, usage of Technology in the Classrooms and Continued update and maintenance of Facilities at High Level.*
2. Continuance of contract with Pearson for guidance on change for the 1:1 program by the General Fund addresses - *Improve usage of Technology as Component of Instruction, Improve*

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*Communication at all levels: Students, Parents, Staff and Community, Raise ACT scores to the State Average.*

3. *Approval of District's 2014-15 Staffing Plan thru the General Fund addresses -  
Improve usage of Technology as Component of Instruction, further Develop Alternative Programs to Reduce Drop-outs.*

The School Budget and Financing Plan is presented to the Board of Education for their consideration, with the understanding that the fund balances, state and federal program allocations, and ad valorem revenues are estimates based on the most current information available. This Plan reflects the work of the Financial Services staff and District Administrators in responding to the educational needs of the citizens of Independent School District I-020 of Muskogee County and their children.

Respectfully submitted,

*Michael Garde*  
Superintendent

*John R. Little*  
Chief Financial Officer

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AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF MUSKOGEE, SS:

Personally appeared before me, the undersigned notary public, Mike Ebert, Clerk of The Board of Education of Independent School District Number Twenty, Muskogee County and State of Oklahoma, who, being the first duly sworn according to the law, deposes and says: That he complied with the law by having the notice of the date, time and place of the public hearing, together with the preliminary budget summaries, for the fiscal year 2014-2015, published in one issue of the Muskogee Phoenix, a legally-qualified newspaper for general circulation in said School District, a copy of the proof of publication is herewith attached and made a part hereof.

Mike Ebert  
Clerk, Board of Education

Subscribed and sworn to before me this 12<sup>th</sup> day of June, 2014

Carla D. Cooper  
Notary



My commission expires 03-03-2018  
#06002403 No.

published in the Muskogee Daily Phoenix, June 12, 2014, Muskogee, Oklahoma

NOTICE OF PUBLIC HEARING

INDEPENDENT SCHOOL DISTRICT NUMBER 20

Notice is hereby given that the Independent School District Number Twenty Board of Education, Muskogee, Oklahoma, will hold a Public Hearing beginning at 6:00 p.m. on the 17<sup>th</sup> day of June, 2014, for the purpose of accepting comments and for holding an open discussion, including answering of questions, on the following preliminary Independent School District Number Twenty FY 2014-2015 Budget. The hearing will be held in the Board Room, Best center, 202 West Broadway, Muskogee, Oklahoma 74401.

Dated at Muskogee, Oklahoma this 12<sup>th</sup> day of June, 2014.

ATTEST:

[Signature]  
President  
Mike Ebert  
Clerk

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Independent School District Number Twenty  
Muskogee Public Schools

Budgeted 2014-2015 Revenue Summary

GOVERNMENTAL FUNDS

All Appropriated Funds		General Fund (11) FY 2014-2015	Special Revenue (21-22) FY 2014-2015	Capital Improvements (30's) FY 2014-2015	Debt Service (41) FY 2014-2015	Total Appropriated Funds FY 2014-2015
<b>Local Sources of Revenues (1000)</b>						
1110	Ad Valorem Tax Levy (Current)	\$8,738,512	\$1,249,064		\$5,100,000	\$15,087,576
1120	Ad Valorem Tax Levy (Prior)	335,000	60,700		125,000	520,700
1130	Revenue in Lieu of Taxes	290,000	21,000			311,000
1200	Tuition and Fees	3,230				3,230
1300	Interest Revenue	39,300	1,750	1,600		42,650
1400	Rentals, Disposals and Commissions	1,500	50,000			51,500
1500	Reimbursements	9,600	5,000			14,600
1600	Other Local Sources of Revenue	794,627	0			794,627
1700	Child Nutrition Revenue		480,300			489,300
1800	Athletics	95,000	0			95,000
	<b>Total of Local Sources of Revenue</b>	<b>10,306,769</b>	<b>1,867,814</b>	<b>1,600</b>	<b>5,225,000</b>	<b>17,401,183</b>
<b>Intermediate Sources of Revenues (2000)</b>						
	<b>Total of Intermediate Sources</b>	<b>1,048,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,048,000</b>
<b>State Sources of Revenues (3000)</b>						
	<b>Total of State Sources of Revenue</b>	<b>25,876,924</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>25,926,924</b>
<b>Federal Sources of Revenues (4000)</b>						
	<b>Total of Federal Sources of Revenue</b>	<b>4,901,642</b>	<b>2,569,100</b>	<b>0</b>	<b>0</b>	<b>7,470,742</b>
	<b>Total New Revenue from all Sources</b>	<b>42,133,335</b>	<b>4,486,914</b>	<b>1,600</b>	<b>5,225,000</b>	<b>51,846,849</b>
<b>Non-Revenue Receipts</b>						
5111	Premium on Bonds Sold	0	0	0	0	0
5112	Bond Issuances	0	0	3,570,000	0	3,570,000
<b>Carryover Sources of Revenue</b>						
6110	Prior Year Fund Balance	903,776	724,632	65,445	379,862	2,073,715
6140	Estopped Warrants	0	45	0	0	45
	<b>Total Non-Revenue/Carryover Sources</b>	<b>903,776</b>	<b>724,677</b>	<b>3,635,445</b>	<b>379,862</b>	<b>5,643,760</b>
	<b>Total Revenue</b>	<b>\$43,037,111</b>	<b>\$5,211,591</b>	<b>\$3,637,045</b>	<b>\$5,604,862</b>	<b>\$57,490,609</b>
<b>Expenditure Summary</b>						
<b>Major OCAS Object</b>						
100	Salaries	\$28,517,430	\$1,118,306	\$-	\$-	\$29,635,736
200	Fringe	9,027,135	279,770	-	-	9,306,905
300	Purchased Professional & Technical Services	1,118,574	107,179	40,436	-	1,266,189
400	Purchased Property Services	661,890	355,627	-	-	1,017,517
500	Other Purchased Services	800,369	34,084	--	-	834,453
600	Supplies and Materials	2,741,002	2,317,932	-	-	5,058,934
700	Property	10,710	227,046	550,000	-	787,756
800	Other Objects	160,000	203,360	3,020,000	5,207,620	8,590,980
900	Other Uses of Funds	0	1,030	-	-	1,030
	<b>Total Expenditures</b>	<b>\$43,037,111</b>	<b>\$4,644,234</b>	<b>\$3,637,045</b>	<b>\$5,207,620</b>	<b>\$56,526,011</b>

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Published in The Muskogee Phoenix  
June 12, 2014

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Dated at Muskogee, Oklahoma this 12th day of June, 2014.

ATTEST:  
Larry Leatherman, President

Mike Ebert  
Clerk

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All Appropriated Funds		General Fund (11) FY 2014-2015	Special Revenue (21-22) FY 2014-2015	Capital Improvements (30) FY 2014-2015	Debt Service (41) FY 2014-2015	Total Appropriated Funds FY 2014-2015
<b>Local Sources of Revenues (1000)</b>						
1110	Ad Valorem Tax Levy (Current)	\$8,700,000	\$1,150,000		\$5,100,000	\$15,950,000
1120	Ad Valorem Tax Levy (Prior)	250,000	19,000		125,000	435,000
1130	Revenue in Lieu of Taxes	290,000	41,800			331,800
1200	Tuition and Fees	3,500				3,500
1300	Interest Revenue	6,000	1,300			7,300
1400	Rentals, Disposal and Commissions	1,200	55,000			56,200
1500	Reimbursements	5,000	0			5,000
1600	Other Local Sources of Revenue	550,000	0			550,000
1700	Child Nutrition Revenue		431,000			431,000
1800	Athletics	50,000				50,000
	<b>Total of Local Sources of Revenue</b>	<b>10,250,700</b>	<b>2,637,800</b>	<b>0</b>	<b>5,225,000</b>	<b>18,113,500</b>
<b>Intermediate Sources of Revenues (2000)</b>						
	<b>Total of Intermediate Sources</b>	<b>1,040,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,040,000</b>
<b>State Sources of Revenues (3000)</b>						
	<b>Total of State Sources of Revenue</b>	<b>25,600,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>25,650,000</b>
<b>Federal Sources of Revenues (4000)</b>						
	<b>Total of Federal Sources of Revenue</b>	<b>5,000,000</b>	<b>2,555,000</b>	<b>0</b>	<b>0</b>	<b>7,555,000</b>
	<b>Total New Revenue from all Sources</b>	<b>41,835,700</b>	<b>4,617,800</b>	<b>0</b>	<b>5,225,000</b>	<b>51,678,500</b>
<b>Non-Revenue Receipts</b>						
5111	Premium on Bonds Sold	0	0	0	0	0
5112	Bond Issuance	0	0	3,570,000	0	3,570,000
<b>Carryover Sources of Revenue</b>						
6110	Prior Year Fund Balance	1,800,000	125,000	0	1,000,000	2,925,000
6140	Expired Warrants	0	45	0	0	45
	<b>Total Non-Revenue Receipts/Carryover Sources</b>	<b>1,800,000</b>	<b>125,045</b>	<b>3,570,000</b>	<b>1,000,000</b>	<b>6,495,045</b>
	<b>Total Revenue</b>	<b>\$43,735,700</b>	<b>\$4,542,845</b>	<b>\$3,570,000</b>	<b>\$6,225,000</b>	<b>\$57,772,695</b>
<b>Preliminary Expenditure Summary</b>						
<b>Major OAS Object</b>						
100	Salaries	\$27,000,000	\$1,149,800	\$-	\$-	\$28,149,800
200	Fringe	9,300,000	300,000	-	-	9,600,000
300	Purchased Professional & Technical Services	1,150,000	60,000	-	-	1,210,000
400	Purchased Property Services	960,000	445,000	-	-	1,405,000
500	Other Purchased Services	790,000	21,000	-	-	811,000
600	Supplies and Materials	2,164,279	2,378,000	-	-	4,542,279
700	Property	-	50,000	3,570,000	-	3,620,000
800	Other Deposits	710,000	140,015	-	5,207,620	6,157,635
900	Other Uses of Funds	190,000	1,020	-	-	191,020
	<b>Total Expenditures</b>	<b>\$43,254,279</b>	<b>\$4,542,845</b>	<b>\$3,570,000</b>	<b>\$5,207,620</b>	<b>\$56,574,744</b>

MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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Proof of Publication

In the \_\_\_\_\_ Court of \_\_\_\_\_ County,  
State of Oklahoma

\_\_\_\_\_  
Plaintiff

vs.

\_\_\_\_\_  
Defendant

Case 2014-15 Revenue Summary

State of Oklahoma

SS:

Muskogee County

Debbie Sherwood, of lawful age, being duly sworn, upon oath states that she is the Sales Rep of the Newspaper Holdings, Inc., a corporation, owner and publisher of the Muskogee Phoenix, a daily newspaper, printed in the English language, that said newspaper is printed and published in Muskogee County, Oklahoma and has a paid general subscription circulation therein; that said newspaper is admitted and delivered to the United States Mails within Muskogee County, Oklahoma as second class mail matter, that said newspaper has been published in said county continuously and uninterrupted during a period of one hundred four (104) week consecutively, prior to the first publication of the notice or advertisement of which a copy is here too attached.

Affiant states that said newspaper has complied with all the provisions of Section 1 of Senate Bill No. 47 of the Nineteenth Legislature of the State of Oklahoma, passed and approved April 13, 1943, and the amendments thereto, and has complied with all the laws of the State of Oklahoma necessary to authorize it to publish legal notices and legal advertisements.

The advertisement above referred to, a true and printed copy of which is hereto attached, was published in said newspaper on the following dates, to-wit:

- |                           |               |                           |       |
|---------------------------|---------------|---------------------------|-------|
| 1 <sup>st</sup> insertion | June 12, 2014 | 6 <sup>th</sup> Insertion | _____ |
| 2 <sup>nd</sup> Insertion | _____         | 7 <sup>th</sup> Insertion | _____ |
| 3 <sup>rd</sup> Insertion | _____         | 8 <sup>th</sup> Insertion | _____ |
| 4 <sup>th</sup> Insertion | _____         | 9 <sup>th</sup> Insertion | _____ |
| 5 <sup>th</sup> Insertion | _____         | Last Insertion            | _____ |

Said Notice was published in the regular edition of Said Newspaper and not in a supplement thereof.

Publication Fees \$220.60

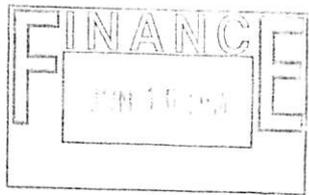
Signature Debbie Sherwood

Account 3197

Subscribed and sworn to before me this 12<sup>th</sup> day of June, A.D., 20 14

My Commission expires:  
CHRISTINA L. FROST  
Notary Public  
State of Oklahoma  
Commission # 12009237  
My Commission Expires Sep 27, 2016

Christina Frost  
Notary Publ34i



244-7089

INVT 2014-15REV SUM PUB H \$220.60  
MUSKOGEE PHOENIX NEWSPAPER  
06/12/2014 # Pages 2 Fp2 Doc177536  
PDR 21807117

MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION  
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## FUNDS BY CATEGORY

<u>Category</u>	<u>Funds</u>
General Fund	General Fund (11)
Special Revenue Funds	Building Fund (21) Child Nutrition Fund (22)
Capital Improvement Funds	Bond Funds (30's)
Debt Service Fund	Sinking Fund (41)

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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## SCHOOL BUDGET AND FINANCING PLAN

FISCAL YEAR 2014-2015

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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Independent School District Number Twenty  
Muskegee Public Schools  
2014-2015 Revenue Summary

All Appropriated Funds		General Fund (11) FY 2014-2015	Special Revenue (21-22) FY 2014-2015	Capital Improvements (30's) FY 2014-2015	Debt Service (41) FY 2014-2015	Total Appropriated Funds FY 2014-2015
<b>Local Sources of Revenues (1000)</b>						
1110	Ad Valorem Tax Levy (Current)	\$8,738,512	\$1,249,064		\$5,100,000	\$15,087,576
1120	Ad Valorem Tax Levy (Prior)	335,000	60,700		125,000	520,700
1130	Revenue in Lieu of Taxes	290,000	21,000			311,000
1200	Tuition and Fees	3,230				3,230
1300	Interest Revenue	39,300	1,750	1,600		42,650
1400	Rentals, Disposals and Commissions	1,500	50,000			51,500
1500	Reimbursements	9,600	5,000			14,600
1600	Other Local Sources of Revenue	794,627	0			794,627
1700	Child Nutrition Revenue		480,300			489,300
1800	Athletics	95,000	0			95,000
	<b>Total of Local Sources of Revenue</b>	<b>10,306,769</b>	<b>1,867,814</b>	<b>1,600</b>	<b>5,225,000</b>	<b>17,401,183</b>
<b>Intermediate Sources of Revenues (2000)</b>						
2100	County 4 Mill Tax Levy	938,000				938,000
2XXX	Other County Revenue	110,000				110,000
	<b>Total of Intermediate Sources</b>	<b>1,048,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,048,000</b>
<b>State Sources of Revenues (3000)</b>						
3100	State Dedicated Revenue	3,914,800				3,914,800
3210	Foundation and Incentive Aid	17,210,650				17,210,650
3200	Other State Aid	3,759,815				3,759,815
3300	Community Education Grants	228,486				228,486
3400	State Categorical Revenue	511,915				511,915
3500	Special Programs					
3600	Other State Sources of Revenue	106,688				106,688
3700	Child Nutrition Revenue		50,000			50,000
3800	Vocational Education Programs	144,570				144,570
	<b>Total of State Sources of Revenue</b>	<b>25,876,924</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>25,926,924</b>
<b>Federal Sources of Revenues (4000)</b>						
4100	Direct Grants from Federal Government	442,511				442,511
4200	Academic Achievement Disadvantaged	2,813,941				2,813,941
4300	Individuals with Disabilities	1,240,653				1,240,653
4400	No Child Left Behind					
4500	Federal Grants thru State Sources	256,134				256,134
4600	Other Federal Revenue thru State					
4680	Miscellaneous Federal Revenue	48,000				48,000
4700	Child Nutrition Revenue		2,569,100			2,569,100
4800	Federal Vocational Programs	100,403				100,403
	<b>Total of Federal Sources of Revenue</b>	<b>4,901,642</b>	<b>2,569,100</b>	<b>0</b>	<b>0</b>	<b>7,470,742</b>
	<b>Total New Revenue from all Sources</b>	<b>42,133,335</b>	<b>4,486,914</b>	<b>1,600</b>	<b>5,225,000</b>	<b>51,846,849</b>
<b>Non-Revenue Receipts</b>						
5111	Premium on Bonds Sold	0	0	0	0	0
5112	Bond Issuances	0	0	3,570,000	0	3,570,000
<b>Carryover Sources of Revenue</b>						
6110	Prior Year Fund Balance	903,766	724,632	65,445	379,862	2,073,705
6140	Estopped Warrants	0	45	0	0	45
	<b>Total Non-Revenue/Carryover Sources</b>	<b>903,776</b>	<b>724,677</b>	<b>3,635,445</b>	<b>379,862</b>	<b>5,643,750</b>
	<b>Total Revenue</b>	<b>\$43,037,111</b>	<b>\$5,211,591</b>	<b>\$3,637,045</b>	<b>\$5,604,862</b>	<b>\$57,490,609</b>

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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All Appropriated Funds

2014-2015 Expenditure Summary

Major Object	Description	General Fund (11) FY 2014-2015	Special Revenue (21-22) FY 2014-2015	Capital Improvements (30's) FY 2014-2015	Debt Service (41) FY 2014-2015	Total Appropriated Funds FY 2014-2015
100	SALARIES					
	Certified 11X	19,400,00.00	0			19,400,000.00
	Support 12X	5,800,000.00	1,118,306.00			6,918,306.00
	Other Salaries 13X-19X	3,317,430.22	0			3,317,430.22
	<b>TOTAL SALARIES</b>	<b>28,517,430.22</b>	<b>1,118,306.00</b>			<b>29,635,736.22</b>
200	BENEFITS					
	Group Insurance 21X,22X	3,121,000.00	65.00			3,121,065.00
	FICA & Medicare 23X, 24X	1,680,000.00	3,200.00			1,683,200.00
	Retirement 25X, 26X	3,987,135.50	275,455.00			4,262,590.50
	Workers Comp & Empl Asst 27X, 28X	239,000.00	1,050.00			240,050.00
	<b>TOTAL BENEFITS</b>	<b>9,027,135.50</b>	<b>279,770.00</b>			<b>9,306,905.50</b>
300	Purchased Professional & Technical Services	1,118,573.82	107,179.00	40,436.00		1,266,188.82
400	PURCHASED PROPERTY SERVICES					
	Water & Sewage 41X	90,000.00	0			90,000.00
	Refuse & Contract Services 42X	91,000.00	84,000.00			175,000.00
	Repairs & Maintenance 43X	60,000.00	207,916.00			267,916.00
	Other Purchased Services	420,890.25	63,711.00			484,601.25
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>661,890.25</b>	<b>355,627.00</b>			<b>1,017,517.25</b>
500	OTHER PURCHASED SERVICES					
	Student Transportation/Travel Services 51X	90,000.00	0			90,000.00
	Insurance 52X	260,000.00	0			260,000.00
	Telephone and Postage 53X	230,000.00	6,370.00			236,370.00
	Advertising & Printing 54X,55X	60,000.00	0			60,000.00
	Travel 58X	160,369.23	27,714.00			188,083.23
	Other Purchased Services	0	0			0
	<b>TOTAL OTHER SERVICES</b>	<b>800,369.23</b>	<b>34,084.00</b>			<b>834,453.23</b>
600	SUPPLIES AND MATERIALS					
	Instructional and Other Supplies 61X, 62X	600,000.00	400,000.00			1,000,000.00
	Electricity 624	990,000.00	0			990,000.00
	Heating 627	85,000.00	280,000			325,000.00
	Food 63X	0	1,541,808.00			1,541,808.00
	Books 64X	237,693.05	0	26,609.45		264,302.50
	Technology Related Supplies 65X	578,309.40	82,000.00			660,309.40
	Student/Staff Expenditures 68X	250,000.00	14,024.00			264,024.00
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>2,741,002.45</b>	<b>2,317,932.00</b>			<b>5,085,443.90</b>
700	PROPERTY	10,710.00	227,046.00	550,000.00		787,756.00
800	OTHER OBJECTS					
	Dues and Registrations 81X & 86X	15,000.00	100,231.00			115,231.00
	Judgments & Debt Related 82X & 83X	0	0	3,020,000.00	5,207,620.00	8,227,620.00
	Reserve for Estimate 84X	5,000.00	0			5,000.00
	Revaluation of Property 87X	145,000.00	0			145,000.00
	Reserves & Other Expenses 89X	0	103,129.41			103,129.41
	<b>TOTAL OTHER OBJECTS</b>	<b>160,000.00</b>	<b>203,360.41</b>	<b>3,020,000.00</b>	<b>5,207,620.00</b>	<b>8,590,980.41</b>
900	OTHER USES OF FUNDS	0	1,030.00			1,030.00
	<b>TOTAL EXPENDITURES</b>	<b>43,037,111.47</b>	<b>4,644,234.41</b>	<b>3,637,045.45</b>	<b>5,207,620.00</b>	<b>56,526,011.33</b>

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## SUMMARY OF ALL APPROPRIATED FUNDS

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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## 2014-2015 Revenue Summary

		Actual Revenue FY 2012-2013	Actual Revenue FY 2013-2014	Budgeted Revenue FY 2014-2015
<b>All Appropriated Funds</b>				
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	14,362,152.23	13,697,562.72	\$15,087,576
1120	Ad Valorem Tax Levy (prior)	911,472.33	509,968.92	520,700
1130	Revenue in Lieu of Taxes	483,834.19	462,431.21	311,000
1200	Tuition and Fees	19,194.00	16800	3,230
13XX	Earnings on Investments	33,115.74	24,727.91	42,650
1400	Rentals, Disposals and Commissions	58,192.60	58,571.47	51,500
1500	Reimbursements	80,096.99	21,739.37	14,600
1600	Other Local Sources of Revenue	1,526,132.17	970,135.03	794,627
1700	Child Nutrition Revenue	456,517.76	486,000.85	489,300
1800	Athletics	96,813.00	89,916.00	95,000
	<b>Total Local Sources of Revenue</b>	<b>18,027,521.01</b>	<b>16,337,853.48</b>	<b>17,401,183.00</b>
<b>Intermediate Sources of Revenue (2000)</b>				
2100	County 4 Mill Tax Levy	929,921.86	938,386.15	938,000.00
22XX	Other County Revenue	105,984.54	109,796.71	110,000.00
	<b>Total Intermediate Sources of Revenue</b>	<b>1,035,906.40</b>	<b>1,048,182.86</b>	<b>1,048,000.00</b>
<b>State Sources of Revenue (3000)</b>				
3100	State Dedicated Revenue	3,653,247.10	3,974,549.09	3,914,800
3210	Foundation and Incentive Aid	17,262,676.00	16,995,564.00	17,210,650
32XX	Other State Aid	3,421,798.10	3,682,118.15	3,759,815
3300	Community Education Grants	228,487.00	211,528.00	228,486
3400	State Categorical Revenue	502,085.93	608,298.00	511,915
3500	Special Programs			
3600	Other State Sources of Revenue	131,292.80	182,221.11	106,688
3700	Child Nutrition Revenue	52,598.03	51,654.39	50,000
3800	Vocational Education Programs	130,303.19	155,070.00	144,570
	<b>Total State Sources of Revenue</b>	<b>25,382,488.15</b>	<b>25,861,002.74</b>	<b>25,926,924.00</b>
<b>Federal Sources of Revenue (4000)</b>				
4100	Direct Grants from the Federal Government	420,414.77	391,965.87	442,511
4200	Academic Achievement of the Disadvantaged (NCLB)	2,783,667.62	2,389,889.68	2,813,941
4300	Individuals with Disabilities	1,412,366.70	1,368,490.71	1,240,653
4400	No Child Left Behind, Continued			
4500	Federal Grants through State Sources	260,951.28	180,907.83	256,134
4600	Other Federal Revenue through State Sources	1,150.37	2,283.83	
468X	Miscellaneous Federal Revenue	48,547.14	48,590.47	48,000
4700	Child Nutrition Revenue	2,835,583.87	2,679,798.83	2,569,100
4800	Federal Vocational Programs	130,779.79	202,708.90	100,403
	<b>Total Federal Sources of Revenue</b>	<b>7,893,461.54</b>	<b>7,264,636.12</b>	<b>7,470,742.00</b>
<b>Non-Revenue Receipts</b>				
5111	Premium on Bond Issuances	2,848.00	25,268.91	
5112	Bond Issuances	7,120,000.00	4,545,000.00	3,570,000.00
5600	Correcting	0	48,135.34	0
	<b>Total Non-Revenue Receipts</b>	<b>7,122,848.00</b>	<b>4,618,404.25</b>	<b>3,570,000.00</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	4,664,125.61	4,376,804.73	2,073,705
6140	Estopped Warrants	2,192.84	179.49	45.00
	<b>Total Carryover Sources of Revenue</b>	<b>4,666,318.55</b>	<b>4,376,984.22</b>	<b>2,073,750.00</b>
<b>TOTAL REVENUE</b>		<b>64,128,543.65</b>	<b>59,507,063.67</b>	<b>57,490,609.00</b>

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All Appropriated Funds

2014-2015 Expenditure Summary

Major Object	Description	Actual Expenditures FY 2012-2013	Estimated Actual Expenditures FY 2013-2014	Actual Expenditures FY 2014-2015
100	<b>SALARIES</b>			
	Certified 11X	19,710,946.79	19,390,582.92	19,400,000.00
	Support 12X	6,575,498.72	6,889,969.67	6,918,306.00
	Other Salaries 13X-19X	2,206,536.22	1,922,757.60	3,317,430.22
	<b>TOTAL SALARIES</b>	<b>28,492,981.73</b>	<b>28,203,310.19</b>	<b>29,635,736.22</b>
200	<b>BENEFITS</b>			
	Group Insurance 21X,22X	3,049,484.56	3,181,634.05	3,121,065.00
	FICA & Medicare 23X, 24X	2,096,775.68	1,750,508.10	1,683,200.00
	Retirement 25X, 26X	4,210,088.96	4,406,772.71	4,262,590.50
	Workers Comp & EmpL Asst 27X, 28X	311,578.57	407,699.80	240,050.00
	<b>TOTAL BENEFITS</b>	<b>9,667,927.77</b>	<b>9,746,614.66</b>	<b>9,306,905.50</b>
300	<b>Purchased Professional &amp; Technical Services</b>	<b>1,122,688.36</b>	<b>1,168,066.00</b>	<b>1,266,188.82</b>
400	<b>PURCHASED PROPERTY SERVICES</b>			
	Water & Sewage 41X	69,857.32	85,601.51	90,000.00
	Refuse & Contract Services 42X	160,162.21	183,654.78	175,000.00
	Repairs & Maintenance 43X	142,713.61	290,059.76	267,916.00
	Other Purchased Services	566,740.43	867,951.14	484,601.25
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>939,473.57</b>	<b>1,427,267.19</b>	<b>1,017,517.25</b>
500	<b>OTHER PURCHASED SERVICES</b>			
	Student Transportation/Travel Services 51X	60,701.01	87,422.95	90,000.00
	Insurance 52X	252,247.34	265,119.88	260,000.00
	Telephone and Postage 53X	263,431.30	238,873.62	236,370.00
	Advertising & Printing 54X,55X	40,774.94	79,766.75	60,000.00
	Travel 58X	114,112.04	207,752.18	188,083.23
	Other Purchased Services	8,767.28	8,897.87	0
	<b>TOTAL OTHER SERVICES</b>	<b>740,033.91</b>	<b>887,8337.25</b>	<b>834,453.23</b>
600	<b>SUPPLIES AND MATERIALS</b>			
	Instructional and Other Supplies 61X, 62x	1,215,703.73	1,165,528.39	1,000,000.00
	Electricity 624	777,831.18	981,905.69	990,000.00
	Heating 627	181,385.36	309,625.33	325,000.00
	Food & Other Supplies 63X	1,748,803.02	1,426,373.53	1,541,808.00
	Books 64X	349,564.68	598,876.40	264,302.50
	Technology Related Supplies 65X	1,104,143.91	1,349,588.09	660,309.40
	Student/Staff Expenditures 68X	320,417.46	270,933.70	264,024.00
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>5,697,849.34</b>	<b>6,102,831.13</b>	<b>5,085,443.90</b>
700	<b>PROPERTY</b>	<b>7,575,383.10</b>	<b>4,992,609.65</b>	<b>787,756.00</b>
800	<b>OTHER OBJECTS</b>			
	Dues & Registrations 81X & 86X	191,885.03	218,255.45	115,231.00
	Judgments & Debt Related 82X & 83X	4,902,999.48	4,903,955.48	8,227,620.00
	Reserve for Estimate 84X	5,717.00	4,772.00	5,000.00
	Revaluation of Property 87X	119,708.38	142,818.16	145,000.00
	Reserves & Other Expenses 89X	158,938.55	0	103,129.41
	<b>TOTAL OTHER OBJECTS</b>	<b>5,379,248.44</b>	<b>5,269,801.09</b>	<b>8,590,980.41</b>
900	<b>OTHER USES OF FUNDS</b>	<b>184,050.47</b>	<b>121,705.78</b>	<b>1,030.00</b>
	<b>TOTAL EXPENDITURES</b>	<b>59,799,636.69</b>	<b>57,920,038.94</b>	<b>56,526,011.33</b>

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## GENERAL FUND

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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General Fund (11)		Actual Revenue FY 2012-2013	Actual Revenue FY 2013-2014	Budget Revenue FY 2014-2015
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	8,592,533.20	8,426,349.76	8,738,512.00
1120	Ad Valorem Tax Levy (prior)	481,788.11	300,916.67	335,000.00
1130	Revenue in Lieu of Taxes	289,466.44	302,424.36	290,000.00
1200	Tuition and Fees	19,194.00	16,800.00	3,230.00
13XX	Earnings on Investments	13,570.37	7,775.85	39,300.00
1400	Rentals, Disposals and Commissions	6,302.64	6,904.04	1,500.00
1500	Reimbursements	71,374.22	12,106.01	9,600.00
1600	Other Local Sources of Revenue	1,520,044.77	948,265.38	794,627.00
1700	Child Nutrition Revenue	0	0	0
1800	Athletics	96,813.00	89,916.00	95,000.00
	<b>Total Local Sources of Revenue</b>	<b>11,091,086.75</b>	<b>10,111,458.07</b>	<b>10,306,769.00</b>
<b>Intermediate Sources of Revenue (2000)</b>				
2100	County 4 Mill Tax Levy	929,921.86	938,386.15	938,000.00
22XX	Other County Revenue	105,984.54	109,796.71	110,000.00
	<b>Total Intermediate Sources of Revenue</b>	<b>1,035,906.40</b>	<b>1,048,182.86</b>	<b>1,048,000.00</b>
<b>State Sources of Revenue (3000)</b>				
3100	State Dedicated Revenue	3,653,247.10	3,974,549.09	3,914,800.00
3210	Foundation and Incentive Aid	17,262,676.00	16,995,564.00	17,210,650.00
32XX	Other State Aid	3,421,798.10	3,682,118.15	3,759,815.00
3300	Community Education Grants	228,487.00	211,528.00	228,486.00
3400	State Categorical Revenue	502,085.93	608,298.00	511,915.00
3500	Special Programs	0	0	0
3600	Other State Sources of Revenue	131,292.80	182,191.20	106,688.00
3800	Vocational Education Programs	130,303.19	155,070.00	144,570.00
	<b>Total State Sources of Revenue</b>	<b>25,329,890.12</b>	<b>25,809,318.44</b>	<b>25,876,924.00</b>
<b>Federal Sources of Revenue (4000)</b>				
4100	Direct Grants from the Federal Government	420,414.77	391,965.87	442,511.00
4200	Academic Achievement of the Disadvantaged (NCLB)	2,783,667.62	2,389,889.68	2,813,941.12
4300	Individuals with Disabilities	1,412,366.70	1,368,490.71	1,240,652.89
4400	No Child Left Behind, Continued	0	0	0
4500	Federal Grants through State Sources	260,951.28	180,907.83	256,134.00
4600	Other Federal Revenue through State Sources	1,150.37	2,283.83	0
468X	Miscellaneous Federal Revenue	48,547.14	48,590.47	48,000.00
4800	Federal Vocational Programs	130,779.79	202,708.90	100,403.00
	<b>Total Federal Sources of Revenue</b>	<b>5,057,877.67</b>	<b>4,584,837.29</b>	<b>4,901,642.01</b>
<b>Non-Revenue Receipts</b>				
5111	Premium on Bond Issuances	0	0	0
5112	Bond Issuances	0	0	0
5600	Correcting Entry	0	48,135.34	0
	<b>Total Non-Revenue Receipts</b>	<b>0</b>	<b>48,135.34</b>	<b>0</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	2,719,632.79	2,831,279.00	903,776.46
6140	Estopped Warrants	1,937.84	125.51	0
	<b>Total Carryover Sources of Revenue</b>	<b>2,721,570.63</b>	<b>2,831,404.51</b>	<b>903,776.46</b>
<b>TOTAL GENERAL FUND</b>		<b>45,236,331.57</b>	<b>44,433,336.51</b>	<b>43,037,111.47</b>

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General Fund (11)

2014-2015 Expenditure Summary

Major Object	Description	Actual Expenditures FY 2012-2013	Actual Expenditures FY 2013-2014	Budgeted Expenditures FY 2014-2015
100	SALARIES			
	Certified 11X	19,710,946.79	19,258,906.05	19,400,000.00
	Support 12X	5,387,312.04	5,766,450.83	5,800,000.00
	Other Salaries 13X-19X	2,141,562.57	2,090,055.96	3,317,430.22
	TOTAL SALARIES	27,239,821.40	27,115,412.84	28,517,430.22
200	BENEFITS			
	Group Insurance 21X,22X	2,989,686.00	3,191,441.48	3,121,000.00
	FICA & Medicare 23X, 24X	2,005,877.99	1,987,669.39	1,680,000.00
	Retirement 25X, 26X	4,049,867.99	4,487,173.33	3,987,135.50
	Workers Comp & Empl Asst 27X, 28X	259,670.42	360,283.70	239,000.00
	TOTAL BENEFITS	9,305,102.40	10,026,567.90	9,027,135.50
300	Purchased Professional & Technical Services	940,573.10	1,054,509.62	1,118,573.82
400	PURCHASED PROPERTY SERVICES			
	Water & Sewage 41X	69,857.32	79,459.36	90,000.00
	Refuse & Contract Services 42X	82,954.80	84,139.67	91,000.00
	Repairs & Maintenance 43X	29,606.88	45,756.23	60,000.00
	Other Purchased Services	475,656.11	741,191.33	420,890.25
	TOTAL PURCHASED PROPERTY SERVICES	658,075.11	950,546.59	661,890.25
500	OTHER PURCHASED SERVICES			
	Student Transportation/Travel Services 51X	312,948.35	83,182.40	90,000.00
	Insurance 52X	261,273.34	265,119.88	260,000.00
	Telephone and Postage 53X	0	190,336.77	230,000.00
	Advertising & Printing 54X, 55X	38,630.51	53,953.28	60,000.00
	Travel 58X	102,007.68	181,555.82	160,369.23
	TOTAL OTHER SERVICES	714,859.88	774,148.15	800,369.23
600	SUPPLIES AND MATERIALS			
	Instructional and Other Supplies 61X, 62X	730,837.32	844,258.62	600,000.00
	Electricity 624	777,831.18	691,072.86	990,000.00
	Heating 627	39,062.69	53,7443.58	85,000.00
	Books 64X	169,222.15	304,233.17	237,693.05
	Technology Related Supplies 65X	937,892.02	1,005,012.36	578,309.40
	Student/Staff Expenditures 68X	251,606.76	244,544.69	250,000.00
	TOTAL SUPPLIES AND MATERIALS	2,906,452.12	3,142,866.28	2,741,002.45
700	PROPERTY	167,117.64	92,910.00	10,710.00
800	OTHER OBJECTS			
	Dues and Registrations 81X & 86X	186,910.52	176,611.45	15,000.00
	Judgments & Debt Related 82X & 83X	685.15	238.77	0.00
	Game Contracts 85X	5,717.00	4,772.00	0.00
	Revaluation of Property 87X	119,708.38	142,818.16	145,000.00
	Reserves & Other Expenses 89X	4,698.58	0	0.00
	TOTAL OTHER OBJECTS	317,719.63	324,440.38	160,000.00
900	OTHER USES OF FUNDS	184,050.47	48,158.29	0.00
	TOTAL GENERAL FUND	42,433,771.75	43,529,560.05	43,037,111.47

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## SPECIAL REVENUE FUNDS

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Building Fund (21)		Actual Revenue FY 2012-2013	Actual Revenue FY 2013-2014	Budget Revenue FY 2014-2015
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	1,228,198.25	1,246,083.74	1,249,064.00
1120	Ad Valorem Tax Levy (prior)	68,865.76	60,750.14	60,700.00
1130	Revenue in Lieu of Taxes	41,375.72	20,999.58	21,000.00
1200	Tuition and Fees	0	0	0
13XX	Earnings on Investments	1,521.62	981.31	1,000.00
1400	Rentals, Disposals and Commissions	51,890.06	51,667.43	50,000.00
1500	Reimbursements	8,722.77	7,203.36	5,000.00
1600	Other Local Sources of Revenue	6,079.06	21,869.65	0
1700	Child Nutrition Revenue	0	0	0
1800	Athletics	0	0	0
	<b>Total Local Sources of Revenue</b>	<b>1,406,654.14</b>	<b>1,409,555.21</b>	<b>1,386,764.00</b>
<b>State Sources of Revenue (3000)</b>				
3600	Other State Sources of Revenue	0	6.89	0
3800	Vocational Education Programs	0	0	0
	<b>Total State Sources of Revenue</b>	<b>0</b>	<b>6.89</b>	<b>0</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	328,892.30	314,431.37	246,125.41
6140	Estopped Warrants	0	48.26	45.00
	<b>Total Carryover Sources of Revenue</b>	<b>328,892.30</b>	<b>314,479.63</b>	<b>246,170.41</b>
<b>TOTAL BUILDING FUND</b>		<b>1,735,546.44</b>	<b>1,724,041.73</b>	<b>1,632,934.41</b>

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Building Fund (21)

2014-2015 Expenditure Summary

Major Object	Description	Actual Expenditures FY 2012-2013	Actual Expenditures FY 2013-2014	Budget Expenditures FY 2014-2015
100	SALARIES			
	Certified 11X	0	0	0
	Support 12X	29082.23	42,201.12	50,400.00
	Other Salaries 13X-19X	1916.92	6,103.08	0.00
	TOTAL SALARIES	30,999.15	48,304.20	50,400.00
200	BENEFITS			
	Group Insurance 21X,22X	544.26	64.80	65.00
	FICA & Medicare 23X, 24X	2,331.79	3,617.78	3,200.00
	Retirement 25X, 26X	4,887.15	8,199.31	7,600.00
	Workers Comp & Empl Asst 27X, 28X	1,115.91	1,274.93	1,050.00
	TOTAL BENEFITS	8,879.11	13,156.82	11,915.00
300	Purchased Professional & Technical Services	105,014.26	80,409.83	106,339.00
400	PURCHASED PROPERTY SERVICES			
	Water & Sewage 41X			
	Refuse & Contract Services 42X	64,849.35	80,040.94	84,000.00
	Repairs & Maintenance 43X	95,980.81	116,269.15	150,000.00
	Other Purchased Services	91,084.32	92,720.04	63,711.00
	TOTAL PURCHASED PROPERTY SERVICES	251,914.48	289,030.13	297,711.00
500	OTHER PURCHASED SERVICES			
	Telephone and Postage 53X	78.42	221.90	6,370.00
	Printing 55X	630.22	623.11	0
	Travel 58X	2,105.47	686.00	0
	Other Purchased Services			
	TOTAL OTHER SERVICES	2,814.11	1,531.01	6,370.00
600	SUPPLIES AND MATERIALS			
	Supplies 61X	278,484.61	297,493.54	400,000.00
	621 Energy	477.40	160.79	0
	Gasoline 625 & 629	31,206.30	31,280.78	40,000.00
	Heating 627	176,533.96	227,612.16	240,000.00
	Food and Other Supplies 63X			
	Books 64X			
	Technology Related Supplies 65X	81,632.93	147,350.04	82,000.00
	Student/Staff Expenditures 68X	68,810.70	18,281.85	14,024.00
	TOTAL SUPPLIES AND MATERIALS	637,145.90	722,179.16	776,024.00
700	PROPERTY	361,355.46	300,018.46	227,046.00
800	OTHER OBJECTS			
	Dues and Registrations 81X & 86X	3,964.51	2,930.00	4,000.00
	Judgments & Debt 83X	18,954.33	20,356.71	0.00
	Revaluation of Property 87X			
	Reserves & Other Expenses 89X	73.87		103,129.41
	TOTAL OTHER OBJECTS	22,992.71	23,286.71	107,129.41
900	OTHER USES OF FUNDS			
	TOTAL BUILDING FUND	1,421,115.18	1,477,916.32	1,582,934.41

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		Actual Revenue FY 2012-2013	Actual Revenue FY 2013-2014	Budget Revenue FY 2014-2015
<b>Child Nutrition Fund (22)</b>				
<b>Local Sources of Revenue (1000)</b>				
1300	Earnings on Investments	657.62	717.54	750.00
1500	Reimbursements	0	2,430.00	0
1600	Other Local Sources of Revenue	0	0	0
1710	Student Lunches	249,958.99	242,855.14	240,000.00
1720	Student Breakfasts	165,271.59	216,766.80	215,000.00
1730	Adult Lunch/Breakfast	28,811.78	24,405.77	24,000.00
1740	A La Carte Food	0	0	0
1760	Contract Food	0	0	0
1790	Other District Revenue	12,475.40	1,973.14	1,300.00
1800	Athletics	0	0	0
	<b>Total Local Sources of Revenue</b>	<b>457,175.38</b>	<b>489,148.39</b>	<b>481,050.00</b>
<b>State Sources of Revenue (3000)</b>				
3710	State Reimbursement	0	0	0
3720	State Matching	52,598.03	51,654.39	50,000.00
	<b>Total State Sources of Revenue</b>	<b>52,598.03</b>	<b>51,654.39</b>	<b>50,000.00</b>
<b>Federal Sources of Revenue (4000)</b>				
4710	Lunches	2,053,274.56	1,944,066.35	1,905,000.00
4720	Breakfasts	685,668.13	615,538.25	650,000.00
4740	Summer Food Program	29,011.27	56,564.65	14,100.00
4760	Fresh Fruit & Vegetables Programs	67,629.91	63,629.48	0
	<b>Total Federal Sources of Revenue</b>	<b>2,835,583.87</b>	<b>2,679,798.83</b>	<b>2,569,100.00</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	590,721.18	254,387.21	478,506.42
6140	Estopped Warrants	139.00	5.72	0
	<b>Total Carryover Sources of Revenue</b>	<b>590,860.18</b>	<b>254,392.93</b>	<b>478,506.42</b>
<b>TOTAL CHILD NUTRITION FUND</b>		<b>3,936,217.46</b>	<b>3,474,994.44</b>	<b>3,578,656.42</b>

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Child Nutrition Fund (22)

2014-2015 Expenditure Summary

Major Object	Description	Actual Expenditures FY 2012-2013	Actual Expenditures FY 2013-2014	Budget Expenditures FY 2014-2015
100	SALARIES			
	Certified 11X			
	Support 12X	1,159,104.45	1,074,412.18	1,067,906.00
	Other Salaries 13X-19X	63,056.73	37,158.81	
	TOTAL SALARIES	1,222,161.18	1,111,570.99	1,067,906.00
200	BENEFITS			
	Group Insurance 21X,22X	59,254.30	59,501.96	0.00
	FICA & Medicare 23X, 24X	88,565.90	81,314.25	0.00
	Retirement 25X, 26X	155,333.82	138,472.73	267,855.00
	Workers Comp & Empl Asst 27X, 28X	50,792.24	46,057.98	0.00
	TOTAL BENEFITS	353,946.26	325,346.92	267,885.00
300	Purchased Professional & Technical Services	1,875.00	840.00	840.00
400	PURCHASED PROPERTY SERVICES			
	Water & Sewage 41X			
	Refuse & Contract Services 42X	12,358.06	8,963.30	0.00
	Repairs & Maintenance 43X	8,753.92	47,025.64	57,916.00
	Other Purchased Services			
	TOTAL PURCHASED PROPERTY SERVICES	21,111.98	55,988.94	57,916.00
500	OTHER PURCHASED SERVICES			
	Telephone and Postage 53X	2,079.54	2,669.03	0.00
	Printing/ Binding 55X	1,514.21	1,509.16	0.00
	Travel 58X	9,998.89	11,429.78	27,714.00
	Other Purchased Services	8,767.28	8,897.87	0.00
	TOTAL OTHER SERVICES	22,359.92	24,505.84	27,714.00
600	SUPPLIES AND MATERIALS			
	Supplies 61X	171,823.23	174,262.73	0.00
	Energy 62X	7,726.27	7,699.85	0.00
	Food and Other Supplies 63X	1,709,740.33	1,245,353.48	1,541,808.00
	Books 64X	0	0	0
	Technology Related Supplies 65X	15,859.96	21,589.27	0.00
	Student/Staff Expenditures 68X			
	TOTAL SUPPLIES AND MATERIALS	1,905,149.79	1,448,905.33	1,541,808.00
700	PROPERTY		25,601.00	0
800	OTHER OBJECTS			
	Dues and Registrations 81X & 86X	1,010.00	3,729.00	96,231.00
	Reserve for Estimate 84X			
	Revaluation of Property 87X			
	Reserves & Other Expenses 89X	154,166.10		
	TOTAL OTHER OBJECTS	155,176.10	3,729.00	96,231.00
900	Other uses of Funds			1,0300.00
	TOTAL CHILD NUTRITION FUND	3,681,780.23	2,996,488.02	3,061,300.00

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## CAPITAL IMPROVEMENT FUNDS

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		Actual Revenue FY 2012-2013	Actual Revenue FY 2013-2014	Budget Revenue FY 2014-2015
<b>Capital Improvement Funds (30's)</b>				
<b>Local Sources of Revenue (1000)</b>				
1300	Earnings on Investments	2,896.20	1,119.00	1,600.00
1600	Other Local Sources of Revenue	8.34	0	0
	<b>Total Local Sources of Revenue</b>	<b>2,904.54</b>	<b>1,119.00</b>	<b>1,600.00</b>
<b>Non-Revenue Receipts</b>				
5111	Premium on Bond Issuances	0	25,268.91	0
5112	Bond Issuances	7,120,000.00	4,545,000.00	3,570,000.00
	<b>Total Non-Revenue Receipts</b>	<b>7,120,000.00</b>	<b>4,570,268.91</b>	<b>3,570,000.00</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	296,670.05	40,081.16	65,445.45
6140	Estopped Warrants	116.10	0	0
	<b>Total Carryover Sources of Revenue</b>	<b>296,786.15</b>	<b>40,081.16</b>	<b>65,445.45</b>
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>		<b>7,419,690.69</b>	<b>4,611,469.07</b>	<b>3,637,045.45</b>

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Capital Improvement Funds (30's)

2014-2015 Expenditure Summary

Major Object	Description	Actual Expenditures FY 2012-2013	Actual Expenditures FY 2013-2014	Budget Expenditures FY 2014-2015
300	Purchased Professional & Technical Services	75,226.00	44,254.19	40,436.00
400	PURCHASED PROPERTY SERVICES			
	Water & Sewage 41X			
	Refuse & Contract Services 42X			
	Repairs & Maintenance 43X	8,372.00	62,130.00	
	Other Purchased Services			
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>8,372.00</b>	<b>62,130.00</b>	
500	OTHER PURCHASED SERVICES			
	Telephone and Postage 53X			
	In-district Mileage 580 & 581			
	Out-of-District Travel 582			
	Other Purchased Services			
	<b>TOTAL OTHER SERVICES</b>			
600	SUPPLIES AND MATERIALS			
	Supplies 61X			
	Electricity 624			
	Gasoline 625 & 629			
	Heating 627			
	Food and Other Supplies 63X			
	Books 64X	180,342.53	287,801.04	26,609.45
	Technology Related Supplies 65X	68,759.00	132,066.00	
	Student/Staff Expenditures 68X			
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>249,101.53</b>	<b>419,867.04</b>	<b>26,609.45</b>
700	PROPERTY	7,046,910.00	4,015,980.00	550,000.00
800	OTHER OBJECTS			
	Dues and Registrations 81X & 86X			
	Debt-related 83X			3,020,000.00
	Revaluation of Property 87X			
	Reserves & Other Expenses 89X			
	<b>TOTAL OTHER OBJECTS</b>			<b>3,020,000.00</b>
	<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>	<b>7,379,609.53</b>	<b>4,542,231.23</b>	<b>3,637,045.45</b>

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

Muskogee Public Schools does not discriminate on the basis of race, religion, color, national origin, sex, sexual orientation, disability, genetic information, veteran status, marital status or age in its employment, programs and activities. The following person has been designated to handle inquiries regarding the Muskogee Public Schools' nondiscrimination policies: James Wilson, Assistant Superintendent of Support Services, Muskogee Public Schools, 202 West Broadway, Oklahoma 74401, 918.684.3700.



## DEBT SERVICE FUND

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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		Actual Revenue FY 2012-2013	Actual Revenue FY 2013-2014	Budget Revenue FY 2014-2015
<b>Debt Service Fund (41)</b>				
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	4,541,420.78	4,025,129.22	5,100,000.00
1120	Ad Valorem Tax Levy (prior)	360,818.46	148,302.11	125,000.00
1130	Revenue in Lieu of Taxes	152,992.03	139,007.27	0
1200	Tuition and Fees	0	0	0
13XX	Earnings on Investments	14,469.93	14,134.21	0
1600	Other Local Sources of Revenue	0	0	0
<b>Total Local Sources of Revenue</b>		<b>5,069,701.20</b>	<b>4,326,572.81</b>	<b>5,225,000.00</b>
<b>State Sources of Revenue (3000)</b>				
3600	Other State Sources of Revenue	0	23.02	0
<b>Total State Sources of Revenue</b>		<b>0</b>	<b>23.02</b>	<b>0</b>
<b>Non-Revenue Receipts (5000)</b>				
5111	Premium on Bond Issuances	2,848.00	0	0
<b>Total Non-Revenue Receipts</b>		<b>2,848.00</b>	<b>0</b>	<b>0</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	728,209.29	936,625.99	379,861.82
6140	Estopped Warrants	0	0	0
<b>Total Carryover Sources of Revenue</b>		<b>728,209.29</b>	<b>936,625.99</b>	<b>379,861.82</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>5,800,758.49</b>	<b>5,263,221.82</b>	<b>5,604,861.82</b>

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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Debt Service Fund (41)

2014-2015 Expenditure Summary

Major Object	Description	Actual Expenditures FY 2012-2013	Actual Expenditures FY 2013-2014	Budgeted Expenditures FY 2014-2015
800	OTHER OBJECTS			
	Principal & Interest 83X	4,864,132.50	4,883,360.00	5,207,620.00
	TOTAL OTHER OBJECTS	4,864,132.50	4,883,360.00	5,207,620.00
900	OTHER USES OF FUNDS			
	TOTAL DEBT SERVICE FUND	4,864,132.50	4,883,360.00	5,207,620.00

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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## ADOPTION OF BUDGET

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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INDEPENDENT SCHOOL DISTRICT NUMBER ONE

202 West Broadway

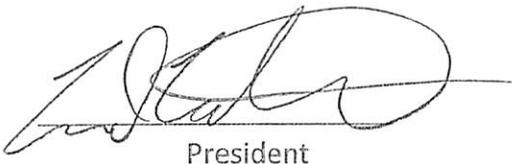
Muskogee, Oklahoma 74401

(918) 684-3700

ADOPTION OF SCHOOL DISTRICT BUDGET

STATE OF OKLAHOMA, COUNTY OF MUSKOGEE

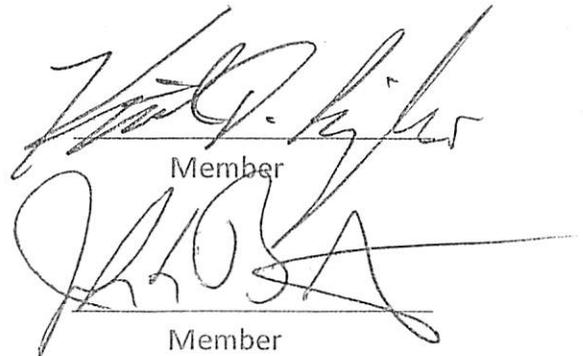
We, the undersigned members of the Independent school District Number Twenty Board of Education of said County and State, do hereby certify that we have adopted the Independent School District Number Twenty Budget and Financing Plan as herewith presented this 17<sup>th</sup> day of June, 2014.



President



Member



Member

Member

ATTEST:



Clerk of Board of Education

MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

Muskogee Public Schools does not discriminate on the basis of race, religion, color, national origin, sex, sexual orientation, disability, genetic information, veteran status, marital status or age in its employment, programs and activities. The following person has been designated to handle inquiries regarding the Muskogee Public Schools' nondiscrimination policies: James Wilson, Assistant Superintendent of Support Services, Muskogee Public Schools, 202 West Broadway, Oklahoma 74401, 918.684.3700.

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

EXHIBIT "E"

Page 34-A

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2010 Building
Date Of Issue	6/1/2010				
Date Of Sale By Delivery	6/1/2010				
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins	6/1/2013				
Amount Of Each Uniform Maturity	\$ 510,000.00				
Final Maturity Otherwise:					
Date of Final Maturity	6/1/2015				
Amount of Final Maturity	\$ 550,000.00				
AMOUNT OF ORIGINAL ISSUE					
\$ 2,160,000.00					
Cancelled, In Judgement Or Delayed For Final Levy Year					
\$ 0.00					
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					
\$ 2,160,000.00					
Years To Run	5				
Normal Annual Accrual	\$ 432,000.00				
Tax Years Run	4				
Accrual Liability To Date	\$ 1,728,000.00				
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					
\$ 1,060,000.00					
Bonds Paid During 2013-2014					
\$ 550,000.00					
Matured Bonds Unpaid					
\$ 0.00					
Balance Of Accrual Liability	\$ 118,000.00				
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					
\$ 0.00					
Unmatured					
\$ 550,000.00					
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	6/1/2015	\$ 550,000.00	2.000%	12 Mo.	\$ 11,000.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					
\$ 0.00					
Years To Run					
0					
Accrue Each Year					
\$ 0.00					
Tax Years Run					
0					
Total Accrual To Date					
\$ 0.00					
Current Interest Earned Through 2014-2015					
\$ 11,000.00					
Total Interest To Levy For 2014-2015					
\$ 11,000.00					
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					
\$ 0.00					
Unmatured					
\$ 0.00					
Interest Earnings 2013-2014					
\$ 20,625.00					
Coupons Paid Through 2013-2014					
\$ 20,625.00					
Interest Earned But Unpaid 6-30-2014:					
Matured					
\$ 0.00					
Unmatured					
\$ 0.00					

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

EXHIBIT "E"

Page 34-B

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					2010 Combined
Date Of Issue					7/1/2010
Date Of Sale By Delivery					7/1/2010
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					7/1/2012
Amount Of Each Uniform Maturity					\$ 300,000.00
Final Maturity Otherwise:					
Date of Final Maturity					7/1/2015
Amount of Final Maturity					\$ 355,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					
					\$ 1,255,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 1,255,000.00
Years To Run					4
Normal Annual Accrual					\$ 313,750.00
Tax Years Run					3
Accrual Liability To Date					\$ 941,250.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 600,000.00
Bonds Paid During 2013-2014					\$ 300,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 41,250.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 355,000.00
<b>Coupon Computation:</b>					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	7/1/2015	\$ 355,000.00	2.100%	12 Mo.	\$ 7,455.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 7,455.00
Total Interest To Levy For 2014-2015					\$ 7,455.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 12,855.00
Coupons Paid Through 2013-2014					\$ 12,855.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-C

Schedule 1. Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					2011 Building
Date Of Issue					7/1/2011
Date Of Sale By Delivery					7/1/2011
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					7/1/2013
Amount Of Each Uniform Maturity					\$ 1,145,000.00
Final Maturity Otherwise:					
Date of Final Maturity					7/1/2016
Amount of Final Maturity					\$ 1,200,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 4,745,000.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 4,745,000.00
Years To Run					4
Normal Annual Accrual					\$ 1,186,250.00
Tax Years Run					2
Accrual Liability To Date					\$ 2,372,500.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 1,145,000.00
Bonds Paid During 2013-2014					\$ 1,200,000.00
Matured Bonds Unpaid					\$ 0.00
<b>Balance Of Accrual Liability</b>					<b>\$ 27,500.00</b>
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 2,400,000.00
<b>Coupon Computation:</b>					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	7/1/2015	\$ 1,200,000.00	1.350%	12 Mo.	\$ 16,200.00
Bonds and Coupons	7/1/2016	\$ 1,200,000.00	1.650%	12 Mo.	\$ 19,800.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 36,000.00
Total Interest To Levy For 2014-2015					\$ 36,000.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 48,000.00
Coupons Paid Through 2013-2014					\$ 48,000.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-D

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					2012 Building
Date Of Issue					7/1/2012
Date Of Sale By Delivery					7/1/2012
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					7/1/2014
Amount Of Each Uniform Maturity					\$ 1,780,000.00
Final Maturity Otherwise:					
Date of Final Maturity					7/1/2017
Amount of Final Maturity					\$ 1,780,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 7,120,000.00
Years To Run					4
Normal Annual Accrual					\$ 1,780,000.00
Tax Years Run					1
Accrual Liability To Date					\$ 1,780,000.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 1,780,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 5,340,000.00
<b>Coupon Computation:</b>					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	7/1/2015	\$ 1,780,000.00	1.000%	12 Mo.	\$ 17,800.00
Bonds and Coupons	7/1/2016	\$ 1,780,000.00	1.000%	12 Mo.	\$ 17,800.00
Bonds and Coupons	7/1/2017	\$ 1,780,000.00	1.050%	12 Mo.	\$ 18,690.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 54,290.00
Total Interest To Levy For 2014-2015					\$ 54,290.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 153,080.00
Coupons Paid Through 2013-2014					\$ 153,080.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-E

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)						2013 Combined
<b>PURPOSE OF BOND ISSUE:</b>						
Date Of Issue						7/1/2013
Date Of Sale By Delivery						7/1/2013
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						7/1/2015
Amount Of Each Uniform Maturity						\$ 1,125,000.00
Final Maturity Otherwise:						
Date of Final Maturity						7/1/2018
Amount of Final Maturity						\$ 1,170,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						<b>\$ 4,545,000.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>						
Bond Issues Accruing By Tax Levy						\$ 4,545,000.00
Years To Run						4
Normal Annual Accrual						\$ 1,136,250.00
Tax Years Run						0
Accrual Liability To Date						\$ 0.00
<b>Deductions From Total Accruals:</b>						
Bonds Paid Prior To 6-30-2013						\$ 0.00
Bonds Paid During 2013-2014						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>						
Matured						\$ 0.00
Unmatured						\$ 4,545,000.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>	
Bonds and Coupons	7/1/2015	\$ 1,125,000.00	0.700%	24 Mo.	\$ 15,750.00	
Bonds and Coupons	7/1/2016	\$ 1,125,000.00	0.850%	24 Mo.	\$ 19,125.00	
Bonds and Coupons	7/1/2017	\$ 1,125,000.00	1.100%	24 Mo.	\$ 24,750.00	
Bonds and Coupons	7/1/2018	\$ 1,170,000.00	1.250%	24 Mo.	\$ 29,250.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ 0.00
Years To Run						0
Accrue Each Year						\$ 0.00
Tax Years Run						0
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2014-2015						\$ 88,875.00
Total Interest To Levy For 2014-2015						\$ 88,875.00
<b>INTEREST COUPON ACCOUNT:</b>						
<b>Interest Earned But Unpaid 6-30-2013:</b>						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2013-2014						\$ 0.00
Coupons Paid Through 2013-2014						\$ 0.00
<b>Interest Earned But Unpaid 6-30-2014:</b>						
Matured						\$ 0.00
Unmatured						\$ 0.00

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

EXHIBIT "E"

Page 34-F

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					2009 Building
Date Of Issue					7/1/2009
Date Of Sale By Delivery					7/1/2009
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					7/1/2011
Amount Of Each Uniform Maturity					\$ 725,000.00
Final Maturity Otherwise:					
Date of Final Maturity					7/1/2014
Amount of Final Maturity					\$ 800,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 2,975,000.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 2,975,000.00
Years To Run					4
Normal Annual Accrual					\$ 0.00
Tax Years Run					4
Accrual Liability To Date					\$ 2,975,000.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 2,175,000.00
Bonds Paid During 2013-2014					\$ 800,000.00
Matured Bonds Unpaid					\$ 0.00
<b>Balance Of Accrual Liability</b>					<b>\$ 0.00</b>
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
<b>Total Interest To Levy For 2014-2015</b>					<b>\$ 0.00</b>
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 18,800.00
Coupons Paid Through 2013-2014					\$ 18,800.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 35

PURPOSE OF BOND ISSUE:		Total All Bonds
<b>Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)</b>		
<b>HOW AND WHEN BONDS MATURE:</b>		
Uniform Maturities:		
Amount Of Each Uniform Maturity	\$	5,585,000.00
Final Maturity Otherwise:		
Amount of Final Maturity	\$	5,855,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>		
<b>Cancelled, In Judgement Or Delayed For Final Levy Year</b>		
	\$	0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:		
Bond Issues Accruing By Tax Levy	\$	22,800,000.00
Normal Annual Accrual	\$	4,848,250.00
Accrual Liability To Date	\$	9,796,750.00
Deductions From Total Accruals:		
Bonds Paid Prior To 6-30-2013	\$	4,980,000.00
Bonds Paid During 2013-2014	\$	4,630,000.00
Matured Bonds Unpaid	\$	0.00
Balance Of Accrual Liability	\$	186,750.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>		
Matured	\$	0.00
Unmatured	\$	13,190,000.00
Requirement for Interest Earnings After Last Tax-Levy Year:		
Terminal Interest To Accrue	\$	0.00
Accrue Each Year	\$	0.00
Total Accrual To Date	\$	0.00
Current Interest Earned Through 2014-2015	\$	197,620.00
<b>Total Interest To Levy For 2014-2015</b>	<b>\$</b>	<b>197,620.00</b>
<b>INTEREST COUPON ACCOUNT:</b>		
Interest Earned But Unpaid 6-30-2013:		
Matured	\$	0.00
Unmatured	\$	0.00
Interest Earnings 2013-2014	\$	253,360.00
Coupons Paid Through 2013-2014	\$	253,360.00
Interest Earned But Unpaid 6-30-2014:		
Matured	\$	0.00
Unmatured	\$	0.00

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

EXHIBIT "E"

Page 36

Schedule 2, Detail of Judgment Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)				
Judgments For Indebtedness Originally Incurred After January 8, 1937. (New)				
IN FAVOR OF				
BY WHOM OWNED				
PURPOSE OF JUDGMENT				
Case Number				
NAME OF COURT				
Date of Judgment				
Principal Amount of Judgment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Rate Assigned by Court	0.00%	0.00%	0.00%	0.00%
Tax Levies Made	0	0	0	0
Principal Amount Provided for to June 30, 2013	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Principal Amount Provided for in 2013-2014	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
PRINCIPAL AMOUNT NOT PROVIDED FOR	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
AMOUNT TO PROVIDE BY TAX LEVY FISCAL YEAR 2014-2015				
Principal 1/3	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
FOR ALL JUDGMENTS REPORTED LEVIED FOR BUT UNPAID JUDGMENT OBLIGATIONS OUTSTANDING JUNE 30, 2013				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE LEVIED FOR:				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE PAID:				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
LEVIED BUT UNPAID JUDGMENT OBLIGATIONS OUTSTANDING JUNE 30, 2014				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Schedule 3, Prepaid Judgments as of June 30, 2014				
Prepaid Judgments On Indebtedness Originating After January 8, 1937				
NAME OF JUDGMENT				
CASE NUMBER				
NAME OF COURT				
Principal Amount of Judgment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Tax Levies Made	0	0	0	0
Unreimbursed Balance At June 30, 2013	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Reimbursement By 2013-2014 Tax Levy	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Annual Accrual On Prepaid Judgments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Stricken By Court Order	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Asset Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00



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

EXHIBIT "E"

Page 38

Schedule 4, Sinking Fund Cash Statement		
Revenue Receipts and Disbursements	SINKING FUND	
	Detail	Extension
Cash on Hand June 30, 2013		\$ 936,625.99
Investments Since Liquidated	\$ 0.00	
<b>COLLECTED AND APPORTIONED:</b>		
Contributions From Other Districts	\$ 0.00	
2012 and Prior Ad Valorem Tax	\$ 287,309.38	
2013 Ad Valorem Tax	\$ 4,025,129.22	
Miscellaneous Receipts	\$ 14,157.23	
<b>TOTAL RECEIPTS</b>		<b>\$ 4,326,595.83</b>
<b>TOTAL RECEIPTS AND BALANCE</b>		<b>\$ 5,263,221.82</b>
<b>DISBURSEMENTS:</b>		
Coupons Paid	\$ 253,360.00	
Interest Paid on Past-Due Coupons	\$ 0.00	
Bonds Paid	\$ 4,630,000.00	
Interest Paid on Past-Due Bonds	\$ 0.00	
Commission Paid to Fiscal Agency	\$ 0.00	
Judgments Paid	\$ 0.00	
Interest Paid on Such Judgments	\$ 0.00	
Investments Purchased	\$ 0.00	
Judgments Paid Under 62 O.S. 1981, Sect 435	\$ 0.00	
<b>TOTAL DISBURSEMENTS</b>		<b>\$ 4,883,360.00</b>
<b>CASH BALANCE ON HAND JUNE 30, 2014</b>		<b>\$ 379,861.82</b>

Schedule 5, Sinking Fund Balance Sheet		
	SINKING FUND	
	Detail	Extension
Cash Balance on Hand June 30, 2014		\$ 379,861.82
Legal Investments Properly Maturing	\$ 0.00	
Judgments Paid to Recover by Tax Levy	\$ 0.00	
<b>TOTAL LIQUID ASSETS</b>		<b>\$ 379,861.82</b>
<b>DEDUCT MATURED INDEBTEDNESS:</b>		
a. Past-Due Coupons	\$ 0.00	
b. Interest Accrued Thereon	\$ 0.00	
c. Past-Due Bonds	\$ 0.00	
d. Interest Thereon After Last Coupon	\$ 0.00	
e. Fiscal Agent Commission On Above	\$ 0.00	
f. Judgements and Interest Levied for But Unpaid	\$ 0.00	
<b>TOTAL Items a. Through f. (To Extension Column)</b>		<b>\$ 0.00</b>
<b>BALANCE OF ASSETS SUBJECT TO ACCRUALS</b>		<b>\$ 379,861.82</b>
<b>DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT:</b>		
g. Earned Unmatured Interest	\$ 0.00	
h. Accrual on Final Coupons	\$ 0.00	
i. Accrued on Unmatured Bonds	\$ 186,750.00	
<b>TOTAL Items g. Through i. (To Extension Column)</b>		<b>\$ 186,750.00</b>
<b>EXCESS OF ASSETS OVER ACCRUAL RESERVES</b>		<b>\$ 193,111.82</b>

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

EXHIBIT "E"

Page 39

Schedule 6, Estimate of Sinking Fund Needs		
	SINKING FUND	
	Computed By Governing Board	Provided By Excise Board
Interest Earnings on Bonds	\$ 197,620.00	\$ 197,620.00
Accrual on Unmatured Bonds	\$ 4,848,250.00	\$ 4,848,250.00
Annual Accrual on "Prepaid" Judgments	\$ 0.00	\$ 0.00
Annual Accrual on Unpaid Judgments	\$ 0.00	\$ 0.00
Interest on Unpaid Judgments	\$ 0.00	\$ 0.00
PARTICIPATING CONTRIBUTIONS (Annexations):		
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
Annual Accrual From Exhibit KK	\$ 0.00	\$ 0.00
<b>TOTAL SINKING FUND PROVISION</b>	<b>\$ 5,045,870.00</b>	<b>\$ 5,045,870.00</b>

Schedule 7, 2013 Ad Valorem Tax Account - Sinking Funds			
Gross Value \$	256,703,551.00		
Net Value \$	0.00	16.910 Mills	Amount
Total Proceeds of Levy as Certified			\$ 4,340,158.21
Additions:			\$ 0.00
Deductions:			\$ 0.00
Gross Balance Tax			\$ 4,340,158.21
Less Reserve For Delinquent Tax			\$ 206,674.20
Reserve for Protest Pending			\$ 0.00
Balance Available Tax			\$ 4,133,484.01
Deduct 2013 Tax Apportioned			\$ 4,025,129.22
Net Balance 2013 Tax in Process of Collection or Excess Collections			\$ 108,354.79

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

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

EXHIBIT "E"

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

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

EXHIBIT "E"

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Schedule 10, Miscellaneous Revenue	
SOURCE	2013-14 ACCOUNT ACTUALLY COLLECTED
<b>1000 DISTRICT SOURCES OF REVENUE:</b>	
1200 Tuition & Fees	\$ 0.00
1310 Interest Earnings	\$ 10,554.51
1320 Dividends on Insurance Policies	\$ 0.00
1330 Premium on Bonds Sold	\$ 0.00
1340 Accrued Interest on Bond Sales	\$ 3,579.70
1350 Interest on Taxes	\$ 0.00
1360 Earnings From Oklahoma Commission on School Funds Management	\$ 0.00
1370 Proceeds From Sale of Original Bonds	\$ 0.00
1390 Other Earnings on Investments	\$ 0.00
1300 Earnings on Investments and Bond Sales	\$ 14,134.21
1410 Rental of School Facilities	\$ 0.00
1420 Rental of Property Other Than School Facilities	\$ 0.00
1430 Sales of Building and/or Real Estate	\$ 0.00
1440 Sales of Equipment, Services and Materials	\$ 0.00
1450 Bookstore Revenue	\$ 0.00
1460 Commissions	\$ 0.00
1470 Shop Revenue	\$ 0.00
1490 Other Rental, Disposals and Commissions	\$ 0.00
1400 Rental, Disposals and Commissions	\$ 0.00
1500 Reimbursements	\$ 0.00
1600 Other Local Sources of Revenue	\$ 0.00
1700 Child Nutrition Programs	\$ 0.00
1800 Athletics	\$ 0.00
TOTAL	\$ 14,134.21
<b>2000 INTERMEDIATE SOURCES OF REVENUE:</b>	
2100 County 4 Mill Ad Valorem Tax	\$ 0.00
2200 County Apportionment (Mortgage Tax)	\$ 0.00
2300 Resale of Property Fund Distribution	\$ 0.00
2900 Other Intermediate Sources of Revenue	\$ 0.00
TOTAL	\$ 0.00
<b>3000 STATE SOURCES OF REVENUE:</b>	
3100 Total Dedicated Revenue	\$ 0.00
3200 Total State Aid - General Operations - Non-Categorical	\$ 0.00
3300 State Aid - Competitive Grants - Categorical	\$ 0.00
3400 State - Categorical	\$ 0.00
3500 Special Programs	\$ 0.00
3600 Other State Sources of Revenue	\$ 23.02
3700 Child Nutrition Program	\$ 0.00
3800 State Vocational Programs - Multi-Source	\$ 0.00
TOTAL	\$ 23.02
<b>4000 FEDERAL SOURCES OF REVENUE:</b>	
4000 Federal Sources of Revenue	\$ 0.00
TOTAL	\$ 0.00
<b>5000 NON-REVENUE RECEIPTS:</b>	
5100 Return of Assets	\$ 0.00
<b>GRAND TOTAL</b>	<b>\$ 14,157.23</b>

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Muskogee

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 Muskogee Public Schools, District Number I-020 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 35.400 Mills. Said levy is within the statutory limit, and if in excess, is within the constitutional limit and has been authorized by a vote of the people of said district, as shown by certificate of the School Board to-wit:

To this District, with valuations shown below, the Excise Board allocated 5.000 Mills, plus 15.000 Mills authorized by the Constitution, plus an emergency levy of 5.000 Mills; plus local support levy of 10.400 Mills; for a total levy for the General Fund of 35.400 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.060 Mills, and said levy has been certified as authorized by a vote of the people at an election held for that purpose. We further certify that Assessed Values used in computing Mill-vote levies have been applied as certified by the County Assessor.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Muskogee Public Schools, School District No. I-020 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.

FILED  
NOV 21 2014

S.A. & I. Form 2661R06 Entity: Muskogee Public Schools I-020, Muskogee

24-Oct-2014



DIANNA COPE  
COUNTY CLERK  
2014 OCT 24 P 3:34  
STATE OF OKLAHOMA  
MUSKOGEE COUNTY  
FILED OR RECORDED



CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "Y"					
County Excise Board's Appropriation of Income and Revenue	General Fund	Building Fund	Co-op Fund	Child Nutrition Fund	New Sinking Fund (Exc. Homesteads)
Appropriation Approved and Provision Made	\$ 41,181,938.74	\$ 1,330,792.82	\$ 0.00	\$ 489,148.39	\$ 5,045,870.00
Appropriation of Revenues:					
Excess of Assets Over Liabilities	\$ 32,443,426.52	\$ 81,728.64	\$ 0.00	\$ 489,148.39	\$ 193,111.82
Unclaimed Protest Tax Refunds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Miscellaneous Estimated Revenues	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	None
Est. Value of Surplus Tax in Process	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	None
Sinking Fund Contributions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Surplus Building Fund Cash	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Other Than 2014 Tax	\$ 32,443,426.52	\$ 81,728.64	\$ 0.00	\$ 489,148.39	\$ 193,111.82
Balance Required	\$ 8,738,512.22	\$ 1,249,064.18	\$ 0.00	\$ 0.00	\$ 4,852,758.18
Add Allowance for Delinquency	\$ 459,921.70	\$ 65,740.22	\$ 0.00	\$ 0.00	\$ 485,275.82
Total Required for 2014 Tax	\$ 9,198,433.92	\$ 1,314,804.40	\$ 0.00	\$ 0.00	\$ 5,338,034.00
Rate of Levy Required and Certified	-----	-----	-----	-----	20.54 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 Muskogee	\$ 163,922,338.00	\$ 77,178,605.00	\$ 18,741,823.00	\$ 259,842,766.00
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
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Valuations, All Counties	\$ 163,922,338.00	\$ 77,178,605.00	\$ 18,741,823.00	\$ 259,842,766.00

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

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
This County Muskogee	5.40 Mills	5.06 Mills	\$ 259,843,066.00	\$ 9,198,444.54	\$ 1,314,805.91
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
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00
Totals			\$ 259,843,066.00	\$ 9,198,444.54	\$ 1,314,805.91

Sinking Fund 20.54 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 Muskogee, Oklahoma, this 21<sup>st</sup> day of November, 2014

John O. Reynolds  
Excise Board Member

Charles L. Smithson  
Vice - Excise Board Chairman

\_\_\_\_\_  
Excise Board Member

Dianna Cope by Jessad McCreary  
Excise Board Secretary



Joint School District Levy Certification for Muskogee Public Schools I-020

Career Tech District Number \_\_\_\_\_ : General Fund \_\_\_\_\_  
Building Fund \_\_\_\_\_

State of Oklahoma )  
County of Muskogee ) ss

I, Dianna Cope by Jessad McCreary, Muskogee County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014.

Witness my hand and seal, on November 21, 2014.

Dianna Cope by Jessad McCreary  
Muskogee County Clerk



7-Nov-2014

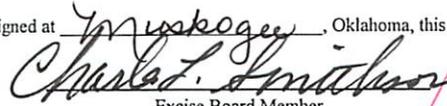
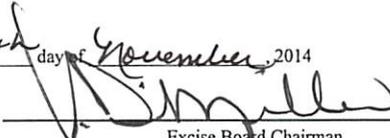
CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2014-2015

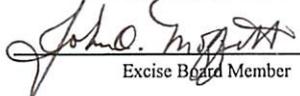
EXHIBIT "Y" Continued:		Primary County And All Joint Counties				
Levies Required and Certified:	Valuation And Levies Excluding Homesteads			Total Required For 2014 Tax		
County	General Fund	Building Fund	Total Valuation	General	Building	
This County Muskogee	35.40 Mills	5.06 Mills	\$ 259,842,766.00	\$ 9,198,433.92	\$ 1,314,804.40	
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	
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00	
<b>Totals</b>			<b>\$ 259,842,766.00</b>	<b>\$ 9,198,433.92</b>	<b>\$ 1,314,804.40</b>	

Sinking Fund 20.54 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 Muskogee, Oklahoma, this 17th day of November, 2014


  
 Excise Board Member Excise Board Chairman


  
 Excise Board Member Excise Board Secretary



Joint School District Levy Certification for Muskogee Public Schools I-020

Career Tech District Number \_\_\_\_\_ : General Fund \_\_\_\_\_  
 Building Fund \_\_\_\_\_

State of Oklahoma )  
 ) ss  
 County of Muskogee )

I, Drarina Cope, Muskogee County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014.

Witness my hand and seal, on November 17, 2014.

Drarina Cope  
 Muskogee County Clerk



S.A. & I. Form 2661R06 Entity: Muskogee Public Schools I-020, Muskogee

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

EXHIBIT "E"

Page 34-A

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2010 Building
Date Of Issue					6/1/2010
Date Of Sale By Delivery					6/1/2010
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					6/1/2013
Amount Of Each Uniform Maturity					\$ 510,000.00
Final Maturity Otherwise:					
Date of Final Maturity					6/1/2015
Amount of Final Maturity					\$ 550,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 2,160,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 2,160,000.00
Years To Run					5
Normal Annual Accrual					\$ 432,000.00
Tax Years Run					4
Accrual Liability To Date					\$ 1,728,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$ 1,060,000.00
Bonds Paid During 2013-2014					\$ 550,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 118,000.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 550,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	6/1/2015	\$ 550,000.00	2.000%	12 Mo.	\$ 11,000.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 11,000.00
Total Interest To Levy For 2014-2015					\$ 11,000.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 20,625.00
Coupons Paid Through 2013-2014					\$ 20,625.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-B

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)						2010 Combined
<b>PURPOSE OF BOND ISSUE:</b>						
Date Of Issue						7/1/2010
Date Of Sale By Delivery						7/1/2010
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						7/1/2012
Amount Of Each Uniform Maturity						\$ 300,000.00
Final Maturity Otherwise:						
Date of Final Maturity						7/1/2015
Amount of Final Maturity						\$ 355,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						<b>\$ 1,255,000.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>						
Bond Issues Accruing By Tax Levy						\$ 1,255,000.00
Years To Run						4
Normal Annual Accrual						\$ 313,750.00
Tax Years Run						3
Accrual Liability To Date						\$ 941,250.00
<b>Deductions From Total Accruals:</b>						
Bonds Paid Prior To 6-30-2013						\$ 600,000.00
Bonds Paid During 2013-2014						\$ 300,000.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 41,250.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>						
Matured						\$ 0.00
Unmatured						\$ 355,000.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>	
Bonds and Coupons	7/1/2015	\$ 355,000.00	2.100%	12 Mo.	\$ 7,455.00	
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ 0.00
Years To Run						0
Accrue Each Year						\$ 0.00
Tax Years Run						0
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2014-2015						\$ 7,455.00
Total Interest To Levy For 2014-2015						\$ 7,455.00
<b>INTEREST COUPON ACCOUNT:</b>						
<b>Interest Earned But Unpaid 6-30-2013:</b>						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2013-2014						\$ 12,855.00
Coupons Paid Through 2013-2014						\$ 12,855.00
<b>Interest Earned But Unpaid 6-30-2014:</b>						
Matured						\$ 0.00
Unmatured						\$ 0.00

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

EXHIBIT "E"

Page 34-C

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					2011 Building
Date Of Issue					7/1/2011
Date Of Sale By Delivery					7/1/2011
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					7/1/2013
Amount Of Each Uniform Maturity					\$ 1,145,000.00
Final Maturity Otherwise:					
Date of Final Maturity					7/1/2016
Amount of Final Maturity					\$ 1,200,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 4,745,000.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 4,745,000.00
Years To Run					4
Normal Annual Accrual					\$ 1,186,250.00
Tax Years Run					2
Accrual Liability To Date					\$ 2,372,500.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 1,145,000.00
Bonds Paid During 2013-2014					\$ 1,200,000.00
Matured Bonds Unpaid					\$ 0.00
<b>Balance Of Accrual Liability</b>					<b>\$ 27,500.00</b>
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 2,400,000.00
<b>Coupon Computation:</b>					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	7/1/2015	\$ 1,200,000.00	1.350%	12 Mo.	\$ 16,200.00
Bonds and Coupons	7/1/2016	\$ 1,200,000.00	1.650%	12 Mo.	\$ 19,800.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 36,000.00
<b>Total Interest To Levy For 2014-2015</b>					<b>\$ 36,000.00</b>
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 48,000.00
Coupons Paid Through 2013-2014					\$ 48,000.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-D

Schedule I, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					2012 Building
Date Of Issue					7/1/2012
Date Of Sale By Delivery					7/1/2012
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					7/1/2014
Amount Of Each Uniform Maturity					\$ 1,780,000.00
Final Maturity Otherwise:					
Date of Final Maturity					7/1/2017
Amount of Final Maturity					\$ 1,780,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 7,120,000.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 7,120,000.00
Years To Run					4
Normal Annual Accrual					\$ 1,780,000.00
Tax Years Run					1
Accrual Liability To Date					\$ 1,780,000.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 1,780,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 5,340,000.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons	7/1/2015	\$ 1,780,000.00	1.000%	12 Mo.	\$ 17,800.00
Bonds and Coupons	7/1/2016	\$ 1,780,000.00	1.000%	12 Mo.	\$ 17,800.00
Bonds and Coupons	7/1/2017	\$ 1,780,000.00	1.050%	12 Mo.	\$ 18,690.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 54,290.00
Total Interest To Levy For 2014-2015					\$ 54,290.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 153,080.00
Coupons Paid Through 2013-2014					\$ 153,080.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-E

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)						2013 Combined
<b>PURPOSE OF BOND ISSUE:</b>						
Date Of Issue						7/1/2013
Date Of Sale By Delivery						7/1/2013
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						7/1/2015
Amount Of Each Uniform Maturity						\$ 1,125,000.00
Final Maturity Otherwise:						
Date of Final Maturity						7/1/2018
Amount of Final Maturity						\$ 1,170,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						<b>\$ 4,545,000.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>						
Bond Issues Accruing By Tax Levy						\$ 4,545,000.00
Years To Run						4
Normal Annual Accrual						\$ 1,136,250.00
Tax Years Run						0
Accrual Liability To Date						\$ 0.00
<b>Deductions From Total Accruals:</b>						
Bonds Paid Prior To 6-30-2013						\$ 0.00
Bonds Paid During 2013-2014						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>						
Matured						\$ 0.00
Unmatured						\$ 4,545,000.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>	
Bonds and Coupons	7/1/2015	\$ 1,125,000.00	0.700%	24 Mo.	\$ 15,750.00	
Bonds and Coupons	7/1/2016	\$ 1,125,000.00	0.850%	24 Mo.	\$ 19,125.00	
Bonds and Coupons	7/1/2017	\$ 1,125,000.00	1.100%	24 Mo.	\$ 24,750.00	
Bonds and Coupons	7/1/2018	\$ 1,170,000.00	1.250%	24 Mo.	\$ 29,250.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ 0.00
Years To Run						0
Accrue Each Year						\$ 0.00
Tax Years Run						0
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2014-2015						\$ 88,875.00
Total Interest To Levy For 2014-2015						\$ 88,875.00
<b>INTEREST COUPON ACCOUNT:</b>						
<b>Interest Earned But Unpaid 6-30-2013:</b>						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2013-2014						\$ 0.00
Coupons Paid Through 2013-2014						\$ 0.00
<b>Interest Earned But Unpaid 6-30-2014:</b>						
Matured						\$ 0.00
Unmatured						\$ 0.00

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

EXHIBIT "E"

Page 34-F

Schedule I, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2009 Building
Date Of Issue					7/1/2009
Date Of Sale By Delivery					7/1/2009
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					7/1/2011
Amount Of Each Uniform Maturity					\$ 725,000.00
Final Maturity Otherwise:					
Date of Final Maturity					7/1/2014
Amount of Final Maturity					\$ 800,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 2,975,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 2,975,000.00
Years To Run					4
Normal Annual Accrual					\$ 0.00
Tax Years Run					4
Accrual Liability To Date					\$ 2,975,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$ 2,175,000.00
Bonds Paid During 2013-2014					\$ 800,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 18,800.00
Coupons Paid Through 2013-2014					\$ 18,800.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-G

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					
Date Of Issue					
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					
Cancelled, In Judgement Or Delayed For Final Levy Year					
					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					
					\$ 0.00
Years To Run					
					0
Normal Annual Accrual					
					\$ 0.00
Tax Years Run					
					0
Accrual Liability To Date					
					\$ 0.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					
					\$ 0.00
Bonds Paid During 2013-2014					
					\$ 0.00
Matured Bonds Unpaid					
					\$ 0.00
Balance Of Accrual Liability					
					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					
					\$ 0.00
Unmatured					
					\$ 0.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					
					\$ 0.00
Years To Run					
					0
Accrue Each Year					
					\$ 0.00
Tax Years Run					
					0
Total Accrual To Date					
					\$ 0.00
Current Interest Earned Through 2014-2015					
					\$ 0.00
Total Interest To Levy For 2014-2015					
					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
<b>Interest Earned But Unpaid 6-30-2013:</b>					
Matured					
					\$ 0.00
Unmatured					
					\$ 0.00
Interest Earnings 2013-2014					
					\$ 0.00
Coupons Paid Through 2013-2014					
					\$ 0.00
<b>Interest Earned But Unpaid 6-30-2014:</b>					
Matured					
					\$ 0.00
Unmatured					
					\$ 0.00

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

EXHIBIT "E"

Page 34-H

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					
Date Of Issue					
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 0.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-I

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					
Date Of Issue					
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 0.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-J

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					
Date Of Issue					
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
<b>Coupon Computation:</b>					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
<b>Interest Earned But Unpaid 6-30-2013:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
<b>Interest Earned But Unpaid 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-K

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					
Date Of Issue					
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 0.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
<b>Balance Of Accrual Liability</b>					<b>\$ 0.00</b>
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-L

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					
Date Of Issue					
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 0.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

**EXHIBIT "E"**

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					
Date Of Issue					
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					
Cancelled, In Judgement Or Delayed For Final Levy Year					
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					\$ 0.00
Bond Issues Accruing By Tax Levy					
Years To Run					
Normal Annual Accrual					\$ 0.00
Tax Years Run					
Accrual Liability To Date					\$ 0.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					
Unmatured					\$ 0.00
<b>Coupon Computation:</b>					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					
Years To Run					\$ 0.00
Accrue Each Year					
Tax Years Run					
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					
Total Interest To Levy For 2014-2015					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					
Unmatured					\$ 0.00
Interest Earnings 2013-2014					
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-N

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					
Date Of Issue					
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
AMOUNT OF ORIGINAL ISSUE					\$ 0.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-O

Schedule I, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					
Date Of Issue					
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 0.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
<b>Coupon Computation:</b>					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-P

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					
Date Of Issue					
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
AMOUNT OF ORIGINAL ISSUE					
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-Q

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					
Date Of Issue					
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 0.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-R

Schedule I, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					
Date Of Issue					
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 0.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-S

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					
Date Of Issue					
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
AMOUNT OF ORIGINAL ISSUE					\$ 0.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Page 34-T

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					
Date Of Issue					
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 0.00
Final Maturity Otherwise:					
Date of Final Maturity					
Amount of Final Maturity					\$ 0.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					<b>\$ 0.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 0.00
Years To Run					0
Normal Annual Accrual					\$ 0.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons		\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

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

EXHIBIT "E"

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)	
PURPOSE OF BOND ISSUE:	Total All Bonds
<b>HOW AND WHEN BONDS MATURE:</b>	
Uniform Maturities:	
Amount Of Each Uniform Maturity	\$ 5,585,000.00
Final Maturity Otherwise:	
Amount of Final Maturity	\$ 5,855,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>	<b>\$ 22,800,000.00</b>
Cancelled, In Judgement Or Delayed For Final Levy Year	\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>	
Bond Issues Accruing By Tax Levy	\$ 22,800,000.00
Normal Annual Accrual	\$ 4,848,250.00
Accrual Liability To Date	\$ 9,796,750.00
<b>Deductions From Total Accruals:</b>	
Bonds Paid Prior To 6-30-2013	\$ 4,980,000.00
Bonds Paid During 2013-2014	\$ 4,630,000.00
Matured Bonds Unpaid	\$ 0.00
<b>Balance Of Accrual Liability</b>	<b>\$ 186,750.00</b>
<b>TOTAL BONDS OUTSTANDING 6-30-2014:</b>	
Matured	\$ 0.00
Unmatured	\$ 13,190,000.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>	
Terminal Interest To Accrue	\$ 0.00
Accrue Each Year	\$ 0.00
Total Accrual To Date	\$ 0.00
Current Interest Earned Through 2014-2015	\$ 197,620.00
<b>Total Interest To Levy For 2014-2015</b>	<b>\$ 197,620.00</b>
<b>INTEREST COUPON ACCOUNT:</b>	
Interest Earned But Unpaid 6-30-2013:	
Matured	\$ 0.00
Unmatured	\$ 0.00
Interest Earnings 2013-2014	\$ 253,360.00
Coupons Paid Through 2013-2014	\$ 253,360.00
Interest Earned But Unpaid 6-30-2014:	
Matured	\$ 0.00
Unmatured	\$ 0.00

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

EXHIBIT "E"

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Schedule 2, Detail of Judgment Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)				
Judgments For Indebtedness Originally Incurred After January 8, 1937. (New)				
IN FAVOR OF				
BY WHOM OWNED				
PURPOSE OF JUDGMENT				
Case Number				
NAME OF COURT				
Date of Judgment				
Principal Amount of Judgment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Rate Assigned by Court	0.00%	0.00%	0.00%	0.00%
Tax Levies Made	0	0	0	0
Principal Amount Provided for to June 30, 2013	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Principal Amount Provided for in 2013-2014	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>PRINCIPAL AMOUNT NOT PROVIDED FOR</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>AMOUNT TO PROVIDE BY TAX LEVY FISCAL YEAR 2014-2015</b>				
Principal 1/3	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>FOR ALL JUDGMENTS REPORTED LEVIED FOR BUT UNPAID JUDGMENT OBLIGATIONS OUTSTANDING JUNE 30, 2013</b>				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>JUDGMENT OBLIGATIONS SINCE LEVIED FOR:</b>				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>JUDGMENT OBLIGATIONS SINCE PAID:</b>				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>LEVIED BUT UNPAID JUDGMENT OBLIGATIONS OUTSTANDING JUNE 30, 2014</b>				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Total</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

Schedule 3, Prepaid Judgments as of June 30, 2014				
Prepaid Judgments On Indebtedness Originating After January 8, 1937				
NAME OF JUDGMENT				
CASE NUMBER				
NAME OF COURT				
Principal Amount of Judgment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Tax Levies Made	0	0	0	0
Unreimbursed Balance At June 30, 2013	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Reimbursement By 2013-2014 Tax Levy	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Annual Accrual On Prepaid Judgments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Stricken By Court Order	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Asset Balance</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>



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

EXHIBIT "E"

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Schedule 4, Sinking Fund Cash Statement		
	SINKING FUND	
	Detail	Extension
Revenue Receipts and Disbursements		
Cash on Hand June 30, 2013		\$ 936,625.99
Investments Since Liquidated	\$ 0.00	
<b>COLLECTED AND APPORTIONED:</b>		
Contributions From Other Districts	\$ 0.00	
2012 and Prior Ad Valorem Tax	\$ 287,309.38	
2013 Ad Valorem Tax	\$ 4,025,129.22	
Miscellaneous Receipts	\$ 14,157.23	
<b>TOTAL RECEIPTS</b>		<b>\$ 4,326,595.83</b>
<b>TOTAL RECEIPTS AND BALANCE</b>		<b>\$ 5,263,221.82</b>
<b>DISBURSEMENTS:</b>		
Coupons Paid	\$ 253,360.00	
Interest Paid on Past-Due Coupons	\$ 0.00	
Bonds Paid	\$ 4,630,000.00	
Interest Paid on Past-Due Bonds	\$ 0.00	
Commission Paid to Fiscal Agency	\$ 0.00	
Judgments Paid	\$ 0.00	
Interest Paid on Such Judgments	\$ 0.00	
Investments Purchased	\$ 0.00	
Judgments Paid Under 62 O.S. 1981, Sect 435	\$ 0.00	
<b>TOTAL DISBURSEMENTS</b>		<b>\$4,883,360.00</b>
<b>CASH BALANCE ON HAND JUNE 30, 2014</b>		<b>\$379,861.82</b>

Schedule 5, Sinking Fund Balance Sheet		
	SINKING FUND	
	Detail	Extension
Cash Balance on Hand June 30, 2014		\$ 379,861.82
Legal Investments Properly Maturing	\$ 0.00	
Judgments Paid to Recover by Tax Levy	\$ 0.00	
<b>TOTAL LIQUID ASSETS</b>		<b>\$ 379,861.82</b>
<b>DEDUCT MATURED INDEBTEDNESS:</b>		
a. Past-Due Coupons	\$ 0.00	
b. Interest Accrued Thereon	\$ 0.00	
c. Past-Due Bonds	\$ 0.00	
d. Interest Thereon After Last Coupon	\$ 0.00	
e. Fiscal Agent Commission On Above	\$ 0.00	
f. Judgements and Interest Levied for But Unpaid	\$ 0.00	
<b>TOTAL Items a. Through f. (To Extension Column)</b>		<b>\$ 0.00</b>
<b>BALANCE OF ASSETS SUBJECT TO ACCRUALS</b>		<b>\$ 379,861.82</b>
<b>DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT:</b>		
g. Earned Unmatured Interest	\$ 0.00	
h. Accrual on Final Coupons	\$ 0.00	
i. Accrued on Unmatured Bonds	\$ 186,750.00	
<b>TOTAL Items g. Through i. (To Extension Column)</b>		<b>\$ 186,750.00</b>
<b>EXCESS OF ASSETS OVER ACCRUAL RESERVES</b>		<b>\$ 193,111.82</b>

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

EXHIBIT "E"

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Schedule 6, Estimate of Sinking Fund Needs		
	SINKING FUND	
	Computed By Governing Board	Provided By Excise Board
Interest Earnings on Bonds	\$ 197,620.00	\$ 197,620.00
Accrual on Unmatured Bonds	\$ 4,848,250.00	\$ 4,848,250.00
Annual Accrual on "Prepaid" Judgments	\$ 0.00	\$ 0.00
Annual Accrual on Unpaid Judgments	\$ 0.00	\$ 0.00
Interest on Unpaid Judgments	\$ 0.00	\$ 0.00
<b>PARTICIPATING CONTRIBUTIONS (Annexations):</b>		
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
Annual Accrual From Exhibit KK	\$ 0.00	\$ 0.00
<b>TOTAL SINKING FUND PROVISION</b>	<b>\$ 5,045,870.00</b>	<b>\$ 5,045,870.00</b>

Schedule 7, 2013 Ad Valorem Tax Account - Sinking Funds			
Gross Value \$	256,703,551.00		
Net Value \$	0.00	16.910 Mills	Amount
Total Proceeds of Levy as Certified			\$ 4,340,158.21
Additions:			\$ 0.00
Deductions:			\$ 0.00
Gross Balance Tax			\$ 4,340,158.21
Less Reserve For Delinquent Tax			\$ 206,674.20
Reserve for Protest Pending			\$ 0.00
Balance Available Tax			\$ 4,133,484.01
Deduct 2013 Tax Apportioned			\$ 4,025,129.22
Net Balance 2013 Tax in Process of Collection or Excess Collections			\$ 108,354.79

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

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

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Schedule 9, Sinking Fund Investments						
INVESTED IN	Investments On Hand June 30, 2013	Since Purchased	Liquidations		Barred by Court Order	Investments On Hand June 30, 2014
			By Collection Of Cost	Amortized Premium		
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
<b>TOTAL INVEST.</b>	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
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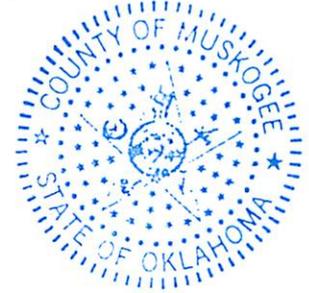
Schedule 10, Miscellaneous Revenue	
SOURCE	2013-14 ACCOUNT ACTUALLY COLLECTED
<b>1000 DISTRICT SOURCES OF REVENUE:</b>	
<b>1200 Tuition &amp; Fees</b>	\$ 0.00
1310 Interest Earnings	\$ 10,554.51
1320 Dividends on Insurance Policies	\$ 0.00
1330 Premium on Bonds Sold	\$ 0.00
1340 Accrued Interest on Bond Sales	\$ 3,579.70
1350 Interest on Taxes	\$ 0.00
1360 Earnings From Oklahoma Commission on School Funds Management	\$ 0.00
1370 Proceeds From Sale of Original Bonds	\$ 0.00
1390 Other Earnings on Investments	\$ 0.00
<b>1300 Earnings on Investments and Bond Sales</b>	\$ 14,134.21
1410 Rental of School Facilities	\$ 0.00
1420 Rental of Property Other Than School Facilities	\$ 0.00
1430 Sales of Building and/or Real Estate	\$ 0.00
1440 Sales of Equipment, Services and Materials	\$ 0.00
1450 Bookstore Revenue	\$ 0.00
1460 Commissions	\$ 0.00
1470 Shop Revenue	\$ 0.00
1490 Other Rental, Disposals and Commissions	\$ 0.00
1400 Rental, Disposals and Commissions	\$ 0.00
1500 Reimbursements	\$ 0.00
1600 Other Local Sources of Revenue	\$ 0.00
1700 Child Nutrition Programs	\$ 0.00
1800 Athletics	\$ 0.00
<b>TOTAL</b>	<b>\$ 14,134.21</b>
<b>2000 INTERMEDIATE SOURCES OF REVENUE:</b>	
2100 County 4 Mill Ad Valorem Tax	\$ 0.00
2200 County Apportionment (Mortgage Tax)	\$ 0.00
2300 Resale of Property Fund Distribution	\$ 0.00
2900 Other Intermediate Sources of Revenue	\$ 0.00
<b>TOTAL</b>	<b>\$ 0.00</b>
<b>3000 STATE SOURCES OF REVENUE:</b>	
3100 Total Dedicated Revenue	\$ 0.00
3200 Total State Aid - General Operations - Non-Categorical	\$ 0.00
3300 State Aid - Competitive Grants - Categorical	\$ 0.00
3400 State - Categorical	\$ 0.00
3500 Special Programs	\$ 0.00
3600 Other State Sources of Revenue	\$ 23.02
3700 Child Nutrition Program	\$ 0.00
3800 State Vocational Programs - Multi-Source	\$ 0.00
<b>TOTAL</b>	<b>\$ 23.02</b>
<b>4000 FEDERAL SOURCES OF REVENUE:</b>	
4000 Federal Sources of Revenue	\$ 0.00
<b>TOTAL</b>	<b>\$ 0.00</b>
<b>5000 NON-REVENUE RECEIPTS:</b>	
5100 Return of Assets	\$ 0.00
<b>GRAND TOTAL</b>	<b>\$ 14,157.23</b>



STATE OF OKLAHOMA  
MUSKOGEE COUNTY  
FILED OR RECORDED

2014 OCT 24 P 3: 34

DIANNA COPE  
COUNTY CLERK



**PRELIMINARY SCHOOL BUDGET AND FINANCING PLAN**

**FY 2014-2015**

**OCTOBER 14<sup>TH</sup>, 2014**

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

Muskogee Public Schools does not discriminate on the basis of race, religion, color, national origin, sex, sexual orientation, disability, genetic information, veteran status, marital status or age in its employment, programs and activities. The following person has been designated to handle inquiries regarding the Muskogee Public Schools' nondiscrimination policies: James Wilson, Assistant Superintendent of Support Services, Muskogee Public Schools, 202 West Broadway, Oklahoma 74401, 918.684.3700.

NOTICE OF PUBLIC HEARING

INDEPENDENT SCHOOL DISTRICT NUMBER 20

Notice is hereby given that the Independent School District Number Twenty Board of Education, Muskogee, Oklahoma, will hold a Public Hearing beginning at 6:00 p.m. on the 17th day of June, 2014, for the purpose of accepting comments and for holding an open discussion, including answering of questions, on the following preliminary Independent School District Number Twenty FY 2014-2015 Budget. The hearing will be held in the Board Room, Best center, 202 West Broadway, Muskogee, Oklahoma 74401.

Dated at Muskogee, Oklahoma this 12th day of June, 2014.

ATTEST:  
Larry Leatherman, President

Mike Ebert  
Clerk

STATE OF OKLAHOMA  
 MUSKOGEE COUNTY  
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 COUNTY CLERK

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All Appropriated Funds		General Fund (11) FY 2014-2015	Special Revenue (21-23) FY 2014-2015	Capital Improvements (50%) FY 2014-2015	Debt Service (41) FY 2014-2015	Total Appropriated Funds FY 2014-2015
<b>Local Sources of Revenues (1000)</b>						
1110	Ad Valorem Tax Levy (Current)	\$6,700,000	\$7,250,000		\$5,100,000	\$19,050,000
1120	Ad Valorem Tax Levy (Prior)	250,000	59,000		325,000	435,000
1130	Revenue in Lieu of Taxes	230,000	41,300			271,300
1200	Tuition and Fees	3,500				3,500
1300	Interest Revenue	6,000	1,500			7,500
1400	Grants, Deposits and Contributions	1,200	55,000			56,200
1500	Reimbursements	9,000	0			9,000
1600	Other Local Sources of Revenue	950,000	0			950,000
1700	Child Nutrition Revenue		431,000			431,000
1800	Athletics	90,000				90,000
	<b>Total of Local Sources of Revenue</b>	<b>10,299,700</b>	<b>7,837,800</b>	<b>0</b>	<b>5,425,000</b>	<b>23,562,500</b>
<b>Intermediate Sources of Revenues (2000)</b>						
	<b>Total of Intermediate Sources</b>	<b>1,040,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,040,000</b>
<b>State Sources of Revenues (3000)</b>						
	<b>Total of State Sources of Revenue</b>	<b>25,600,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>25,650,000</b>
<b>Federal Sources of Revenues (4000)</b>						
	<b>Total of Federal Sources of Revenue</b>	<b>5,000,000</b>	<b>2,555,000</b>	<b>0</b>	<b>0</b>	<b>7,555,000</b>
	<b>Total New Revenue from all Sources</b>	<b>41,939,700</b>	<b>10,442,800</b>	<b>0</b>	<b>5,425,000</b>	<b>57,807,500</b>
<b>Non-Revenue Receipts</b>						
5111	Premium on Bonds Sold	0	0	0	0	0
5112	Bond Issuances	0	0	3,570,000	0	3,570,000
<b>Carryover Sources of Revenue</b>						
6110	Prior Year Fund Balance	1,000,000	125,000	0	1,000,000	2,925,000
6120	Expended Vouchers	0	45	0	0	45
	<b>Total Non-Revenue Carryover Sources</b>	<b>1,000,000</b>	<b>125,045</b>	<b>3,570,000</b>	<b>1,000,000</b>	<b>6,495,045</b>
	<b>Total Revenue</b>	<b>\$43,739,700</b>	<b>\$4,542,845</b>	<b>\$3,570,000</b>	<b>\$6,225,000</b>	<b>\$57,720,695</b>
<b>Preliminary Expenditure Summary</b>						
<b>Major OAS Object</b>						
100	Salaries	\$27,000,000	\$1,149,500	\$-	\$-	\$28,149,500
200	Fringe	9,300,000	300,000	\$-	\$-	9,600,000
300	Purchased Professional & Technical Services	1,100,000	60,000	\$-	\$-	1,160,000
400	Purchased Property Services	960,000	445,000	\$-	\$-	1,405,000
500	Other Purchased Services	790,000	22,000	\$-	\$-	812,000
600	Supplies and Materials	3,364,279	2,375,000	\$-	\$-	5,739,279
700	Property		50,000	3,570,000	\$-	3,620,000
800	Other Objects	750,000	340,015	\$-	5,207,620	6,137,620
900	Other Uses of Funds	190,000	1,000	\$-	\$-	191,000
	<b>Total Expenditures</b>	<b>\$43,254,279</b>	<b>\$4,542,845</b>	<b>\$3,570,000</b>	<b>\$5,207,620</b>	<b>\$56,547,744</b>



# Independent School District Number Twenty

## School Budget and Financing Plan

### For Appropriated Funds

Fiscal Year 2014-2015

Michael Garde

Superintendent

John Little

Chief Financial Officer

Adopted By:

MUSKOGEE BOARD OF EDUCATION

Larry Leatherman, President

John Barton, Vice-President

Mike Ebert, Clerk

Gary Bivin, Member

Preliminary: June 17, 2014

Actual: October 14, 2014

#### **MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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## **MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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TO THE TAXPAYERS OF INDEPENDENT SCHOOL DISTRICT NUMBER TWENTY

The Board of Education of Independent School District Number Twenty, Muskogee County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Budget for Independent School District Number Twenty for the fiscal year 2014-2015.

The 2014-2015 School Budget was prepared under the direction of the Independent School District Number Twenty Board of Education.

The members are:

Larry Leatherman, President  
John Barton, Vice-President  
Mike Ebert, Clerk  
Gary Bivin, Member

The Board of Education, or working committees thereof, met regularly throughout the year. Estimates of the needs for the School District were received, which totaled \$56,526,011.

Larry Leatherman  
President

TO THE INDEPENDENT SCHOOL DISTRICT NUMBER TWENTY BOARD OF EDUCATION

The Independent School District Number Twenty Fiscal Year 2014-2015 Financing Plan of appropriated funds is herewith submitted for the approval of the Board of Education under the authority of a Resolution by the Board of Education dated February 11, 2014, in accordance with the Oklahoma School District Budget Act. The budget herein presented requires 35.40 mills of ad valorem taxation for the General Fund, 5.06 mills of ad valorem taxation for the Building Fund, and an estimated 19.81 mills of ad valorem taxation for the Sinking Fund.

The total budget of appropriated funds equals \$56,526,011, which includes \$43,037,111 for the General Fund, \$4,644,234 for Special Revenue Funds, \$3,637,045 for Capital Improvement Funds, and \$5,207,620 for Debt Service Fund.

The 2014-2015 annual budget is presented to the Independent School District Number Twenty Board of Education for their adoption. The Budget financing plan for the appropriated funds has not been finalized since actual ending fund balance, State Aid Allocation and the actual valorem tax valuations are not available.

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Michael Garde  
Superintendent

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October 14, 2014

To the Board of Education Members and the Citizens of Independent School District I-020, Muskogee County:

The Preliminary School Budget and Financing Plan for 2014-2015 was prepared in accordance with the School District Budget Act (O.S. § 70-5-150) as prescribed in statute and MPS Board Policy (DBA), this document contains a budget summary, budget message, and tables for each fund which include actual revenues and expenditures, and the preliminary budget of revenues and expenditures for the new fiscal year.

It should be noted that all revenue budget line items for the New Year reflect estimates, since actual allocations have not yet been received. As this information becomes available an Amended Budget will be presented to the Board of Education for review and approval.

This document includes background information on the development of the budget, the budget message for 2014-2015, and tables summarizing the 2014-2015 Preliminary Budget by fund and object.

### Budget Development

The budget reflects the work of the District's financial and administrative staff, and various District committees. Preparation of the annual budget begins in January with the development of the Master Financial Calendar. This schedule identifies all major tasks, dates, and persons responsible for activities associated with building the new year budget and year-end processes for the current year. Major activities typically take place beginning in February, and culminate with the approval of the annual budget and the closing of the prior fiscal year.

Resource planning begins with the development of the student enrollment forecast. This forecast, by grade level and building, forms the basis for staffing assignments, site budget allocations, state aid forecasting, and a host of other items essential for planning. Forecasted membership for 2014-2015 reflects a flat enrollment. A summary of actual and forecasted membership appears below.

---

YEAR	STUDENT MEMBERSHIP
2008	6,357
2009	6,332
2010	6,380
2011	6,288
2012	6,216
2013	6,253
2014	6,093
2015 as of 10-1-2014	6,206

School site staffing levels are identified through the District's Staffing Plan, which is prepared annually based on the student forecast. Responsibility for the Staffing Plan and staff allocations reside within the Budget office. The staffing plan for 2014-2015 reflects only minor changes from the previous year, which called for modest increases to class sizes, reductions in supplemental allocations, and a discretionary reserve of 2 allocations.

School site budget allocations are developed using a fixed dollar amount per pupil, and these allocations are adjusted for growth (if applicable) based on actual student counts.

The administrative staff has identified a number of areas to capture both short- and long-term savings for the District, and these recommendations are high-lighted in the Budget Message section below. In summary, the Preliminary Budget proposal is comprised of the following:

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GOVERNMENTAL FUND	REVENUE (INCLUDING CARRYOVER)	EXPENDITURES
General Fund	\$43,037,111	\$43,037,111
Special Revenue Funds	\$5,211,591	\$4,644,234
Capital Improvement Funds	\$3,637,045	\$3,637,045
Debt Service Fund	\$5,604,862	\$5,207,620
<b>Total Appropriated Funds</b>	<b>\$57,490,609</b>	<b>\$56,526,011</b>

During March and April, site principals and departmental staff receive budget request forms and instructions. These requests are compiled and reviewed by the Cabinet. During this same time, the Cabinet meets to review current actual and new year projected revenue levels. In early June, projected revenues are finalized and adjustments are made to balance the budget. After a review by the Superintendent, the required documents and postings are prepared. Finally, the budget is presented to the Board of Education for consideration prior to June 30.

For 2014-2015, the General Fund budget reflects a reduction of \$2,028,782, or 4.5%. The majority of the total reduction is the reduction in payroll and capital outlay. As with any budget reduction, there is a certain degree of risk inherent in the estimates. If reductions occur, immediate steps will be required to maintain the balanced budget. A comparison of the 2013-2014 Preliminary, 2013-2014 Amended, and 2014-2015 Preliminary Budgets summarizes the effect of ongoing reductions to funding experienced by MPS.

FUND	2013-2014 PRELIMINARY BUDGET	2013-2014 AMENDED BUDGET	2014-2015 PRELIMINARY BUDGET
General Fund	\$44,488,917.54	\$45,065,892.89	\$43,037,111
Building Fund	\$1,598,705.34	\$1,598,705.34	\$1,582,934
Child Nutrition Fund	\$3,290,687.21	\$3,290,687.21	\$3,061,300
Bond Funds	\$4,595,025.19	\$4,595,025.19	\$3,637,045
Sinking Fund	\$4,883,360.00	\$4,883,360.00	\$5,207,620
<b>Total Appropriated Funds</b>	<b>\$58,856,695.28</b>	<b>\$59,433,670.63</b>	<b>\$56,526,011</b>

**Budget Message: The state economy recovers slowly**

Without question, the most significant financial issue faced by the District during the 2013-14 fiscal year was the state's lagging economic recovery, and the continuing threat of cuts in funding to public schools. Throughout the fiscal year state economies across the country continued to experience the impact of the nation's recession. In Oklahoma the effect was compounded by phased-in tax cuts and tax exemptions. Stories of teacher and staff layoffs were common.

During the 2013-2014 monthly state revenue collections reflected a slow, steady recovery in the state's economy. The State Treasurer's office reports that revenue collections to date as of May 2014 reflect an increase of less than 1% or \$80 million over the previous 12 month period.

For 2014-15, state appropriations of \$7.1 billion reflect a decrease of \$188 million from the final 2013-14 appropriation

The State Department of Education will have a 3.3% increase (\$80,000,000) from FY 2014 in total Common Education appropriations. There will be an overall increase in state aid funding of 2.2 % (\$40,000,000) from FY 2014. Current projections indicate this will translate into roughly \$380,000 gain in state aid for MPS.

Finally, the share of the state budget allocated to common education continues to decline to 35%, despite an increase of 30,000 students statewide.

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**Budget Message: MPS continues to experience funding cuts amid Instructional Changes at the secondary level**

The most significant issues reflected in the District's 2014-15 budget are:

- 
- 1) Child Nutrition System new food guidelines are increasing expenses while decreasing participation resulting in a loss of approximately \$250,000 which the last three years.
  - 2) Declining enrollment in the elementary grade levels of over 200 that will be reflected in a loss of over \$600,000 in the 2016 budget if not reversed this year.
  - 3) The second year of a 1:1 computer initiative for all secondary students that is designed to level the playing field for the students coming from poverty for resources at home and to be more digital for today's students.
  - 4) The District is in the first year of a major nine year capital improvements project with major construction under way on several campuses and scheduled for completion in the late fall.
  - 5) Funding from the City Foundation that is helping to jump start the STEM and PLTW initiatives for the District.
  - 6) The first real increase in the state aid funding since 2009 - \$40,000,000.
- 

For 2015, the CNS will provide a chef for staff training in food preparation and presentation in an attempt to increase the participation by students and staff once more. The loss of elementary students will be reviewed to determine (if possible) what the primary reasons that elementary students are for transferring to other districts. A study will be made to determine if a 1:1 computer initiative for elementary would help stop the loss and improve academic results. Most major construction projects of the capital improvements funds will be completed this year and most of the remaining projects will be of a renovation nature. The increase in state aid funding should be an increase of approximately \$380,000 for the District.

**MPS Budget: District Initiatives and the Strategic Plan**

The District's Strategic Plan identifies eight Core Goals:

- 
1. No School on School Improvement List
  2. Improve the District's Music Programs
  3. Further Develop Alternative Programs to Reduce Drop-outs
  4. Become a Premiere District in the Areas of Math and Science
  5. Improve the use of Technology as a Component of Instruction in Every Classroom
  6. Continue to Update and Maintain Facilities at High Level
  7. Improve Communication at all Levels: Students, Parents, Staff and Community
  8. Raise ACT Scores to the State Average

Through a series of planning meetings, the Cabinet members identified and evaluated budget initiatives for the 2014-15 fiscal year. Those initiatives were reviewed with the Board of Education during a Committee of the Whole meeting for their input and recommendations. Unfortunately, funding limitations provided few opportunities for large-scale projects but a number of priorities and funding strategies emerged. Though, there may not be large-scale projects funded specifically for all goals, all goals will be addressed within the projected budget by one means or another.

1. Bond Funds – *addresses Improving District's Music programs, Developing Alternative Programs to Reduce Drop-outs, becoming as Premiere Math & Science District, usage of Technology in the Classrooms and Continued update and maintenance of Facilities at High Level.*
2. Continuance of contract with Pearson for guidance on change for the 1:1 program by the General Fund addresses - *Improve usage of Technology as Component of Instruction, Improve*

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*Communication at all levels: Students, Parents, Staff and Community, Raise ACT scores to the State Average.*

3. *Approval of District's 2014-15 Staffing Plan thru the General Fund addresses - Improve usage of Technology as Component of Instruction, further Develop Alternative Programs to Reduce Drop-outs.*

The Preliminary School Budget and Financing Plan is presented to the Board of Education for their consideration, with the understanding that the fund balances, state and federal program allocations, and ad valorem revenues are estimates based on the most current information available. This Plan reflects the work of the Financial Services staff and District Administrators in responding to the educational needs of the citizens of Independent School District I-020 of Muskogee County and their children.

Respectfully submitted,

*Michael Garde*  
Superintendent

*John R. Little*  
Chief Financial Officer

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**AFFIDAVIT OF PUBLICATION**

**STATE OF OKLAHOMA, COUNTY OF MUSKOGEE, SS:**

Personally appeared before me, the undersigned notary public, Mike Ebert, Clerk of The Board of Education of Independent School District Number Twenty, Muskogee County and State of Oklahoma, who, being the first duly sworn according to the law, deposes and says: That he complied with the law by having the notice of the date, time and place of the public hearing, together with the preliminary budget summaries, for the fiscal year 2014-2015, published in one issue of the Muskogee Phoenix, a legally-qualified newspaper for general circulation in said School District, a copy of the proof of publication is herewith attached and made a part hereof.

Mike Ebert

Clerk, Board of Education

Subscribed and sworn to before me this 12<sup>th</sup> day of June, 2014

\_\_\_\_\_  
Notary

My commission expires \_\_\_\_\_

\_\_\_\_\_  
No.

Published in the Muskogee Daily Phoenix, June \_\_12\_\_\_\_, 2014, Muskogee, Oklahoma

**NOTICE OF PUBLIC HEARING**

**INDEPENDENT SCHOOL DISTRICT NUMBER 20**

Notice is hereby given that the Independent School District Number Twenty Board of Education, Muskogee, Oklahoma, will hold a Public Hearing beginning at 6:00 p.m. on the 17<sup>th</sup> day of June, 2014, for the purpose of accepting comments and for holding an open discussion, including answering of questions, on the following preliminary Independent School District Number Twenty FY 2014-2015 Budget. The hearing will be held in the Board Room. Best Center, 202 West Broadway, Muskogee, Oklahoma 74401.

Dated at Muskogee, Oklahoma this 12<sup>th</sup> day of June, 2014.

ATTEST:

Larry Leatherman

President

Mike Ebert

Clerk

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**Independent School District Number Twenty  
Muskogee Public Schools**

**Budgeted 2014-2015 Revenue Summary**

**GOVERNMENTAL FUNDS**

<b>All Appropriated Funds</b>		<b>General Fund (11) FY 2014-2015</b>	<b>Special Revenue (21-22) FY 2014-2015</b>	<b>Capital Improvements (30's) FY 2014-2015</b>	<b>Debt Service (41) FY 2014-2015</b>	<b>Total Appropriated Funds FY 2014-2015</b>
<b>Local Sources of Revenues (1000)</b>						
1110	Ad Valorem Tax Levy (Current)	\$8,738,512	\$1,249,064		\$5,100,000	\$15,087,576
1120	Ad Valorem Tax Levy (Prior)	335,000	60,700		125,000	520,700
1130	Revenue In Lieu of Taxes	290,000	21,000			311,000
1200	Tuition and Fees	3,230				3,230
1300	Interest Revenue	39,300	1,750	1,600		42,650
1400	Rentals, Disposals and Commissions	1,500	50,000			51,500
1500	Reimbursements	9,600	5,000			14,600
1600	Other Local Sources of Revenue	794,627	0			794,627
1700	Child Nutrition Revenue		480,300			489,300
1800	Athletics	95,000	0			95,000
	<b>Total of Local Sources of Revenue</b>	<b>10,306,769</b>	<b>1,867,814</b>	<b>1,600</b>	<b>5,225,000</b>	<b>17,401,183</b>
<b>Intermediate Sources of Revenues (2000)</b>						
	<b>Total of Intermediate Sources</b>	<b>1,048,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,048,000</b>
<b>State Sources of Revenues (3000)</b>						
	<b>Total of State Sources of Revenue</b>	<b>25,876,924</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>25,926,924</b>
<b>Federal Sources of Revenues (4000)</b>						
	<b>Total of Federal Sources of Revenue</b>	<b>4,901,642</b>	<b>2,569,100</b>	<b>0</b>	<b>0</b>	<b>7,470,742</b>
	<b>Total New Revenue from all Sources</b>	<b>42,133,335</b>	<b>4,486,914</b>	<b>1,600</b>	<b>5,225,000</b>	<b>51,846,849</b>
<b>Non-Revenue Receipts</b>						
5111	Premium on Bonds Sold	0	0	0	0	0
5112	Bond Issuances	0	0	3,570,000	0	3,570,000
<b>Carryover Sources of Revenue</b>						
6110	Prior Year Fund Balance	903,776	724,632	65,445	379,862	2,073,715
6140	Stopped Warrants	0	45	0	0	45
	<b>Total Non-Revenue/Carryover Sources</b>	<b>903,776</b>	<b>724,677</b>	<b>3,635,445</b>	<b>379,862</b>	<b>5,643,760</b>
	<b>Total Revenue</b>	<b>\$43,037,111</b>	<b>\$5,211,591</b>	<b>\$3,637,045</b>	<b>\$5,604,862</b>	<b>\$57,490,609</b>
<b>Preliminary Expenditure Summary</b>						
<b>Major OCAS Object</b>						
100	Salaries	\$28,517,430	\$1,118,306	\$-	\$-	\$29,635,736
200	Fringe	9,027,135	279,770	-	-	9,306,905
300	Purchased Professional & Technical Services	1,118,574	107,179	40,436	-	1,266,189
400	Purchased Property Services	661,890	355,627	-	-	1,017,517
500	Other Purchased Services	800,369	34,084	-	-	834,453
600	Supplies and Materials	2,741,002	2,317,932	-	-	5,058,934
700	Property	10,710	227,046	550,000	-	787,756
800	Other Objects	160,000	203,360	3,020,000	5,207,620	8,590,980
900	Other Uses of Funds	0	1,030	-	-	1,030
	<b>Total Expenditures</b>	<b>\$43,037,111</b>	<b>\$4,644,234</b>	<b>\$3,637,045</b>	<b>\$5,207,620</b>	<b>\$56,526,011</b>

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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Published In The Muskogee Phoenix  
June 12, 2014

**NOTICE OF PUBLIC HEARING**

**INDEPENDENT SCHOOL DISTRICT NUMBER 20**

Notice is hereby given that the Independent School District Number Twenty Board of Education, Muskogee, Oklahoma, will hold a Public Hearing beginning at 6:00 p.m. on the 17th day of June, 2014, for the purpose of accepting comments and for holding an open discussion, including answering of questions, on the following preliminary Independent School District Number Twenty FY 2014-2015 Budget. The hearing will be held in the Board Room, Best center, 202 West Broadway, Muskogee, Oklahoma 74401.

Dated at Muskogee, Oklahoma this 12th day of June, 2014.

ATTEST:  
Larry Leatherman, President

Mike Ebert  
Clerk

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All Appropriated Funds		General Fund (11) FY 2014-2015	Special Revenue (21-22) FY 2014-2015	Capital Improvements (30's) FY 2014-2015	Debt Service (41) FY 2014-2015	Total Appropriated Funds FY 2014-2015
<b>Local Sources of Revenues (1000)</b>						
1110	Ad Valorem Tax Levy (General)	\$2,700,000	\$2,350,000		\$5,350,000	\$5,050,000
1120	Ad Valorem Tax Levy (Debt)	250,000	150,000		225,000	425,000
1130	Revenue by Lien of Taxes	280,000	41,000			321,000
1200	Tuition and Fees	5,000				5,000
1300	Interest Receipts	6,000	3,500			9,500
1400	Grants, Donations and Contributions	2,000	15,000			17,000
1500	Refundations	6,000				6,000
1600	Other Local Sources of Revenue	950,000	0			950,000
1700	Other Revenues		411,000			411,000
1800	Grants	63,000				63,000
	Total of Local Sources of Revenue	\$4,357,000	\$2,820,000	0	5,350,000	\$12,527,000
<b>Intermunicipal Sources of Revenue (2000)</b>						
	Total of Intermunicipal Revenue	1,040,000	0	0	0	1,040,000
<b>State Sources of Revenue (3000)</b>						
	Total of State Sources of Revenue	29,000,000	50,000	0	0	\$29,050,000
<b>Federal Sources of Revenue (4000)</b>						
	Total of Federal Sources of Revenue	3,000,000	2,550,000	0	0	\$5,550,000
	Total from Revenue from All Sources	\$43,397,000	\$2,870,000	\$3,350,000	\$5,350,000	\$54,967,000
<b>Non-Recurring Revenue</b>						
1119	Proceeds on Bonds Sale	0	0	3,500,000	0	3,500,000
1119	Debt Issuance	0	0	0	0	0
<b>Other Sources of Revenue</b>						
4100	Other State Fund Balance	3,000,000	425,000	0	3,000,000	6,425,000
4100	Unexpended Balances	0	0	0	0	0
4100	Year Maintenance Computer System	3,000,000	125,000	3,500,000	3,000,000	13,525,000
	Total Revenue	\$43,397,000	\$4,542,845	\$3,570,000	\$6,350,000	\$57,859,845
<b>Preliminary Expenditure Summary</b>						
1000	Major Object					
1100	Salaries	\$27,000,000	\$1,125,000	0	0	\$28,125,000
1200	Wages	8,000,000	800,000	0	0	8,800,000
1300	Contract Personnel & Technical Support	3,000,000	60,000	0	0	3,060,000
1400	Purchased Property Services	900,000	450,000	0	0	1,350,000
1500	Other Purchased Services	700,000	300,000	0	0	1,000,000
1600	Supplies and Materials	2,154,279	2,375,000	0	0	4,529,279
1700	Property	90,000	90,000	3,500,000	0	4,480,000
1800	Other Objects	750,000	340,015	0	0	1,090,015
1900	Other Uses of Funds	100,000	1,000	0	0	1,001,000
	Total Expenditures	\$43,294,279	\$4,542,845	\$3,570,000	\$6,350,000	\$57,757,324

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Proof of Publication

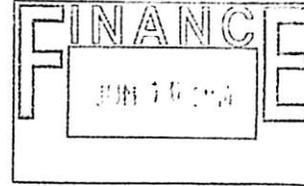
In the \_\_\_\_\_ Court of \_\_\_\_\_ County,  
State of Oklahoma

Plaintiff

vs.

Defendant

Case 2014-15 Revenue Summary



State of Oklahoma

SS:

Muskogee County  
Debbie Sherwood, of lawful age, being duly sworn, upon oath states that she is the Sales Rep of the Newspaper Holdings, Inc., a corporation, owner and publisher of the Muskogee Phoenix, a daily newspaper, printed in the English language, that said newspaper is printed and published in Muskogee County, Oklahoma and has a paid general subscription circulation therein; that said newspaper is admitted and delivered to the United States Mails within Muskogee County, Oklahoma as second class mail matter, that said newspaper has been published in said county continuously and uninterrupted during a period of one hundred four (104) week consecutively, prior to the first publication of the notice or advertisement of which a copy is here too attached.

Affiant states that said newspaper has complied with all the provisions of Section 1 of Senate Bill No. 47 of the Nineteenth Legislature of the State of Oklahoma, passed and approved April 13, 1943, and the amendments thereto, and has complied with all the laws of the State of Oklahoma necessary to authorize it to publish legal notices and legal advertisements,

The advertisement above referred to, a true and printed copy of which is hereto attached, was published in said newspaper on the following dates, to-wit:

- 1<sup>st</sup> insertion June 12, 2014
- 2<sup>nd</sup> Insertion \_\_\_\_\_
- 3<sup>rd</sup> Insertion \_\_\_\_\_
- 4<sup>th</sup> Insertion \_\_\_\_\_
- 5<sup>th</sup> Insertion \_\_\_\_\_
- 6<sup>th</sup> Insertion \_\_\_\_\_
- 7<sup>th</sup> Insertion \_\_\_\_\_
- 8<sup>th</sup> Insertion \_\_\_\_\_
- 9<sup>th</sup> Insertion \_\_\_\_\_
- Last Insertion \_\_\_\_\_

Said Notice was published in the regular edition of Said Newspaper and not in a supplement thereof.

Publication Fees \$220.60

Signature Debbie Sherwood

Account 3197

Subscribed and sworn to before me this 10<sup>th</sup> day of June, A.D., 20 14

My Commission expires \_\_\_\_\_

Christina L Frost  
Notary Publ34i

CHRISTINA L. FROST  
Notary Public  
State of Oklahoma  
Commission # 12009237  
My Commission Expires Sep 27, 2016

IN# 2014-15REV. SUN PUB. H. \$220.60  
MUSKOGEE PHOENIX NEWSPAPER  
06/12/2014 # Pages 2 FP2 D0C177S36  
PO# Z1407117

244-7089

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## FUNDS BY CATEGORY

<u>Category</u>	<u>Funds</u>
General Fund	General Fund (11)
Special Revenue Funds	Building Fund (21) Child Nutrition Fund (22)
Capital Improvement Funds	Bond Funds (30's)
Debt Service Fund	Sinking Fund (41)

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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## **SCHOOL BUDGET AND FINANCING PLAN**

**FISCAL YEAR 2014-2015**

### **MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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**Independent School District Number Twenty  
Muskogee Public Schools**

**Preliminary 2014-2015 Revenue Summary**

<b>All Appropriated Funds</b>		<b>General Fund (11) FY 2014-2015</b>	<b>Special Revenue (21-22) FY 2014-2015</b>	<b>Capital Improvements (30's) FY 2014-2015</b>	<b>Debt Service (41) FY 2014-2015</b>	<b>Total Appropriated Funds FY 2014-2015</b>
<b>Local Sources of Revenues (1000)</b>						
1110	Ad Valorem Tax Levy (Current)	\$8,738,512	\$1,249,064		\$5,100,000	\$15,087,576
1120	Ad Valorem Tax Levy (Prior)	335,000	60,700		125,000	520,700
1130	Revenue In Lieu of Taxes	290,000	21,000			311,000
1200	Tuition and Fees	3,230				3,230
1300	Interest Revenue	39,300	1,750	1,600		42,650
1400	Rentals, Disposals and Commissions	1,500	50,000			51,500
1500	Reimbursements	9,600	5,000			14,600
1600	Other Local Sources of Revenue	794,627	0			794,627
1700	Child Nutrition Revenue		480,300			489,300
1800	Athletics	95,000	0			95,000
	<b>Total of Local Sources of Revenue</b>	<b>10,306,769</b>	<b>1,867,814</b>	<b>1,600</b>	<b>5,225,000</b>	<b>17,401,183</b>
<b>Intermediate Sources of Revenues (2000)</b>						
2100	County 4 Mill Tax Levy	938,000				938,000
2XXX	Other County Revenue	110,000				110,000
	<b>Total of Intermediate Sources</b>	<b>1,048,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,048,000</b>
<b>State Sources of Revenues (3000)</b>						
3100	State Dedicated Revenue	3,914,800				3,914,800
3210	Foundation and Incentive Aid	17,210,650				17,210,650
3200	Other State Aid	3,759,815				3,759,815
3300	Community Education Grants	228,486				228,486
3400	State Categorical Revenue	511,915				511,915
3500	Special Programs					
3600	Other State Sources of Revenue	106,688				106,688
3700	Child Nutrition Revenue		50,000			50,000
3800	Vocational Education Programs	144,570				144,570
	<b>Total of State Sources of Revenue</b>	<b>25,876,924</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>25,926,924</b>
<b>Federal Sources of Revenues (4000)</b>						
4100	Direct Grants from Federal Government	442,511				442,511
4200	Academic Achievement Disadvantaged	2,813,941				2,813,941
4300	Individuals with Disabilities	1,240,653				1,240,653
4400	No Child Left Behind					
4500	Federal Grants thru State Sources	256,134				256,134
4600	Other Federal Revenue thru State					
4680	Miscellaneous Federal Revenue	48,000				48,000
4700	Child Nutrition Revenue		2,569,100			2,569,100
4800	Federal Vocational Programs	100,403				100,403
	<b>Total of Federal Sources of Revenue</b>	<b>4,901,642</b>	<b>2,569,100</b>	<b>0</b>	<b>0</b>	<b>7,470,742</b>
	<b>Total New Revenue from all Sources</b>	<b>42,133,335</b>	<b>4,486,914</b>	<b>1,600</b>	<b>5,225,000</b>	<b>51,846,849</b>
<b>Non-Revenue Receipts</b>						
5111	Premium on Bonds Sold	0	0	0	0	0
5112	Bond Issuances	0	0	3,570,000	0	3,570,000
<b>Carryover Sources of Revenue</b>						
6110	Prior Year Fund Balance	903,766	724,632	65,445	379,862	2,073,705
6140	Estopped Warrants	0	45	0	0	45
	<b>Total Non-Revenue/Carryover Sources</b>	<b>903,766</b>	<b>724,677</b>	<b>3,635,445</b>	<b>379,862</b>	<b>5,643,750</b>
	<b>Total Revenue</b>	<b>\$43,037,111</b>	<b>\$5,211,591</b>	<b>\$3,637,045</b>	<b>\$5,604,862</b>	<b>\$57,490,609</b>

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All Appropriated Funds

Preliminary 2014-2015 Expenditure Summary

Major Object	Description	General Fund (11) FY 2014-2015	Special Revenue (21-22) FY 2014-2015	Capital Improvements (30's) FY 2014-2015	Debt Service (41) FY 2014-2015	Total Appropriated Funds FY 2014-2015
<b>100</b>	<b>SALARIES</b>					
	Certified 11X	19,400,00.00	0			19,400,000.00
	Support 12X	5,800,000.00	1,118,306.00			6,918,306.00
	Other Salaries 13X-19X	3,317,430.22	0			3,317,430.22
	<b>TOTAL SALARIES</b>	<b>28,517,430.22</b>	<b>1,118,306.00</b>			<b>29,635,736.22</b>
<b>200</b>	<b>BENEFITS</b>					
	Group Insurance 21X,22X	3,121,000.00	65.00			3,121,065.00
	FICA & Medicare 23X, 24X	1,680,000.00	3,200.00			1,683,200.00
	Retirement 25X, 26X	3,987,135.50	275,455.00			4,262,590.50
	Workers Comp & Empl Asst 27X, 28X	239,000.00	1,050.00			240,050.00
	<b>TOTAL BENEFITS</b>	<b>9,027,135.50</b>	<b>279,770.00</b>			<b>9,306,905.50</b>
<b>300</b>	Purchased Professional & Technical Services	1,118,573.82	107,179.00	40,436.00		1,266,188.82
<b>400</b>	<b>PURCHASED PROPERTY SERVICES</b>					
	Water & Sewage 41X	90,000.00	0			90,000.00
	Refuse & Contract Services 42X	91,000.00	84,000.00			175,000.00
	Repairs & Maintenance 43X	60,000.00	207,916.00			267,916.00
	Other Purchased Services	420,890.25	63,711.00			484,601.25
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>661,890.25</b>	<b>355,627.00</b>			<b>1,017,517.25</b>
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>					
	Student Transportation/Travel Services 51X	90,000.00	0			90,000.00
	Insurance 52X	260,000.00	0			260,000.00
	Telephone and Postage 53X	230,000.00	6,370.00			236,370.00
	Advertising & Printing 54X,55X	60,000.00	0			60,000.00
	Travel 58X	160,369.23	27,714.00			188,083.23
	Other Purchased Services	0	0			0
	<b>TOTAL OTHER SERVICES</b>	<b>800,369.23</b>	<b>34,084.00</b>			<b>834,453.23</b>
<b>600</b>	<b>SUPPLIES AND MATERIALS</b>					
	Instructional and Other Supplies 61X, 62X	600,000.00	400,000.00			1,000,000.00
	Electricity 624	990,000.00	0			990,000.00
	Heating 627	85,000.00	280,000			325,000.00
	Food 63X	0	1,541,808.00			1,541,808.00
	Books 64X	237,693.05	0	26,609.45		264,302.50
	Technology Related Supplies 65X	578,309.40	82,000.00			660,309.40
	Student/Staff Expenditures 68X	250,000.00	14,024.00			264,024.00
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>2,741,002.45</b>	<b>2,317,932.00</b>			<b>5,085,443.90</b>
<b>700</b>	<b>PROPERTY</b>	<b>10,710.00</b>	<b>227,046.00</b>	<b>550,000.00</b>		<b>787,756.00</b>
<b>800</b>	<b>OTHER OBJECTS</b>					
	Dues and Registrations 81X & 86X	15,000.00	100,231.00			115,231.00
	Judgments & Debt Related 82X & 83X	0	0	3,020,000.00	5,207,620.00	8,227,620.00
	Reserve for Estimate 84X	5,000.00	0			5,000.00
	Revaluation of Property 87X	145,000.00	0			145,000.00
	Reserves & Other Expenses 89X	0	103,129.41			103,129.41
	<b>TOTAL OTHER OBJECTS</b>	<b>160,000.00</b>	<b>203,360.41</b>	<b>3,020,000.00</b>	<b>5,207,620.00</b>	<b>8,590,980.41</b>
<b>900</b>	<b>OTHER USES OF FUNDS</b>	<b>0</b>	<b>1,030.00</b>			<b>1,030.00</b>
	<b>TOTAL EXPENDITURES</b>	<b>43,037,111.47</b>	<b>4,644,234.41</b>	<b>3,637,045.45</b>	<b>5,207,620.00</b>	<b>56,526,011.33</b>

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## **SUMMARY OF ALL APPROPRIATED FUNDS**

### **MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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## Preliminary 2014-2015 Revenue Summary

All Appropriated Funds		Actual Revenue FY 2012-2013	Actual Revenue FY 2013-2014	Preliminary Budgeted Revenue FY 2014-2015
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	14,362,152.23	13,697,562.72	\$15,087,576
1120	Ad Valorem Tax Levy (prior)	911,472.33	509,968.92	520,700
1130	Revenue In Lieu of Taxes	483,834.19	462,431.21	311,000
1200	Tuition and Fees	19,194.00	16800	3,230
13XX	Earnings on Investments	33,115.74	24,727.91	42,650
1400	Rentals, Disposals and Commissions	58,192.60	58,571.47	51,500
1500	Reimbursements	80,096.99	21,739.37	14,600
1600	Other Local Sources of Revenue	1,526,132.17	970,135.03	794,627
1700	Child Nutrition Revenue	456,517.76	486,000.85	489,300
1800	Athletics	96,813.00	89,916.00	95,000
<b>Total Local Sources of Revenue</b>		<b>18,027,521.01</b>	<b>16,337,853.48</b>	<b>17,401,183.00</b>
<b>Intermediate Sources of Revenue (2000)</b>				
2100	County 4 Mill Tax Levy	929,921.86	938,386.15	938,000.00
22XX	Other County Revenue	105,984.54	109,796.71	110,000.00
<b>Total Intermediate Sources of Revenue</b>		<b>1,035,906.40</b>	<b>1,048,182.86</b>	<b>1,048,000.00</b>
<b>State Sources of Revenue (3000)</b>				
3100	State Dedicated Revenue	3,653,247.10	3,974,549.09	3,914,800
3210	Foundation and Incentive Aid	17,262,676.00	16,995,564.00	17,210,650
32XX	Other State Aid	3,421,798.10	3,682,118.15	3,759,815
3300	Community Education Grants	228,487.00	211,528.00	228,486
3400	State Categorical Revenue	502,085.93	608,298.00	511,915
3500	Special Programs			
3600	Other State Sources of Revenue	131,292.80	182,221.11	106,688
3700	Child Nutrition Revenue	52,598.03	51,654.39	50,000
3800	Vocational Education Programs	130,303.19	155,070.00	144,570
<b>Total State Sources of Revenue</b>		<b>25,382,488.15</b>	<b>25,861,002.74</b>	<b>25,926,924.00</b>
<b>Federal Sources of Revenue (4000)</b>				
4100	Direct Grants from the Federal Government	420,414.77	391,965.87	442,511
4200	Academic Achievement of the Disadvantaged (NCLB)	2,783,667.62	2,389,889.68	2,813,941
4300	Individuals with Disabilities	1,412,366.70	1,368,490.71	1,240,653
4400	No Child Left Behind, Continued			
4500	Federal Grants through State Sources	260,951.28	180,907.83	256,134
4600	Other Federal Revenue through State Sources	1,150.37	2,283.83	
468X	Miscellaneous Federal Revenue	48,547.14	48,590.47	48,000
4700	Child Nutrition Revenue	2,835,583.87	2,679,798.83	2,569,100
4800	Federal Vocational Programs	130,779.79	202,708.90	100,403
<b>Total Federal Sources of Revenue</b>		<b>7,893,461.54</b>	<b>7,264,636.12</b>	<b>7,470,742.00</b>
<b>Non-Revenue Receipts</b>				
5111	Premium on Bond Issuances	2,848.00	25,268.91	
5112	Bond Issuances	7,120,000.00	4,545,000.00	3,570,000.00
5600	Correcting	0	48,135.34	0
<b>Total Non-Revenue Receipts</b>		<b>7,122,848.00</b>	<b>4,618,404.25</b>	<b>3,570,000.00</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	4,664,125.61	4,376,804.73	2,073,705
6140	Estopped Warrants	2,192.84	179.49	45.00
<b>Total Carryover Sources of Revenue</b>		<b>4,666,318.55</b>	<b>4,376,984.22</b>	<b>2,073,750.00</b>
<b>TOTAL REVENUE</b>		<b>64,128,543.65</b>	<b>59,507,063.67</b>	<b>57,490,609.00</b>

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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All Appropriated Funds

Preliminary 2014-2015 Expenditure Summary

Major Object	Description	Actual Expenditures FY 2012-2013	Estimated Actual Expenditures FY 2013-2014	Preliminary Actual Expenditures FY 2014-2015
<b>100</b>	<b>SALARIES</b>			
	Certified 11X	19,710,946.79	19,390,582.92	19,400,000.00
	Support 12X	6,575,498.72	6,889,969.67	6,918,306.00
	Other Salaries 13X-19X	2,206,536.22	1,922,757.60	3,317,430.22
	<b>TOTAL SALARIES</b>	<b>28,492,981.73</b>	<b>28,203,310.19</b>	<b>29,635,736.22</b>
<b>200</b>	<b>BENEFITS</b>			
	Group Insurance 21X,22X	3,049,484.56	3,181,634.05	3,121,065.00
	FICA & Medicare 23X, 24X	2,096,775.68	1,750,508.10	1,683,200.00
	Retirement 25X, 26X	4,210,088.96	4,406,772.71	4,262,590.50
	Workers Comp & Empl Asst 27X, 28X	311,578.57	407,699.80	240,050.00
	<b>TOTAL BENEFITS</b>	<b>9,667,927.77</b>	<b>9,746,614.66</b>	<b>9,306,905.50</b>
<b>300</b>	Purchased Professional & Technical Services	1,122,688.36	1,168,066.00	1,266,188.82
<b>400</b>	<b>PURCHASED PROPERTY SERVICES</b>			
	Water & Sewage 41X	69,857.32	85,601.51	90,000.00
	Refuse & Contract Services 42X	160,162.21	183,654.78	175,000.00
	Repairs & Maintenance 43X	142,713.61	290,059.76	267,916.00
	Other Purchased Services	566,740.43	867,951.14	484,601.25
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>939,473.57</b>	<b>1,427,267.19</b>	<b>1,017,517.25</b>
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>			
	Student Transportation/Travel Services 51X	60,701.01	87,422.95	90,000.00
	Insurance 52X	252,247.34	265,119.88	260,000.00
	Telephone and Postage 53X	263,431.30	238,873.62	236,370.00
	Advertising & Printing 54X,55X	40,774.94	79,766.75	60,000.00
	Travel 58X	114,112.04	207,752.18	188,083.23
	Other Purchased Services	8,767.28	8,897.87	0
	<b>TOTAL OTHER SERVICES</b>	<b>740,033.91</b>	<b>887,837.25</b>	<b>834,453.23</b>
<b>600</b>	<b>SUPPLIES AND MATERIALS</b>			
	Instructional and Other Supplies 61X, 62x	1,215,703.73	1,165,528.39	1,000,000.00
	Electricity 624	777,831.18	981,905.69	990,000.00
	Heating 627	181,385.36	309,625.33	325,000.00
	Food & Other Supplies 63X	1,748,803.02	1,426,373.53	1,541,808.00
	Books 64X	349,564.68	598,876.40	264,302.50
	Technology Related Supplies 65X	1,104,143.91	1,349,588.09	660,309.40
	Student/Staff Expenditures 68X	320,417.46	270,933.70	264,024.00
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>5,697,849.34</b>	<b>6,102,831.13</b>	<b>5,085,443.90</b>
<b>700</b>	<b>PROPERTY</b>	<b>7,575,383.10</b>	<b>4,992,609.65</b>	<b>787,756.00</b>
<b>800</b>	<b>OTHER OBJECTS</b>			
	Dues and Registrations 81X & 86X	191,885.03	218,255.45	115,231.00
	Judgments & Debt Related 82X & 83X	4,902,999.48	4,903,955.48	8,227,620.00
	Reserve for Estimate 84X	5,717.00	4,772.00	5,000.00
	Revaluation of Property 87X	119,708.38	142,818.16	145,000.00
	Reserves & Other Expenses 89X	158,938.55	0	103,129.41
	<b>TOTAL OTHER OBJECTS</b>	<b>5,379,248.44</b>	<b>5,269,801.09</b>	<b>8,590,980.41</b>
<b>900</b>	<b>OTHER USES OF FUNDS</b>	<b>184,050.47</b>	<b>121,705.78</b>	<b>1,030.00</b>
	<b>TOTAL EXPENDITURES</b>	<b>59,799,636.69</b>	<b>57,920,038.94</b>	<b>56,526,011.33</b>

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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## GENERAL FUND

### **MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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		Actual Revenue FY 2012-2013	Actual Revenue FY 2013-2014	Preliminary Budget Revenue FY 2014-2015
<b>General Fund (11)</b>				
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	8,592,533.20	8,426,349.76	8,738,512.00
1120	Ad Valorem Tax Levy (prior)	481,788.11	300,916.67	335,000.00
1130	Revenue in Lieu of Taxes	289,466.44	302,424.36	290,000.00
1200	Tuition and Fees	19,194.00	16,800.00	3,230.00
13XX	Earnings on Investments	13,570.37	7,775.85	39,300.00
1400	Rentals, Disposals and Commissions	6,302.64	6,904.04	1,500.00
1500	Reimbursements	71,374.22	12,106.01	9,600.00
1600	Other Local Sources of Revenue	1,520,044.77	948,265.38	794,627.00
1700	Child Nutrition Revenue	0	0	0
1800	Athletics	96,813.00	89,916.00	95,000.00
	<b>Total Local Sources of Revenue</b>	<b>11,091,086.75</b>	<b>10,111,458.07</b>	<b>10,306,769.00</b>
<b>Intermediate Sources of Revenue (2000)</b>				
2100	County 4 Mill Tax Levy	929,921.86	938,386.15	938,000.00
22XX	Other County Revenue	105,984.54	109,796.71	110,000.00
	<b>Total Intermediate Sources of Revenue</b>	<b>1,035,906.40</b>	<b>1,048,182.86</b>	<b>1,048,000.00</b>
<b>State Sources of Revenue (3000)</b>				
3100	State Dedicated Revenue	3,653,247.10	3,974,549.09	3,914,800.00
3210	Foundation and Incentive Aid	17,262,676.00	16,995,564.00	17,210,650.00
32XX	Other State Aid	3,421,798.10	3,682,118.15	3,759,815.00
3300	Community Education Grants	228,487.00	211,528.00	228,486.00
3400	State Categorical Revenue	502,085.93	608,298.00	511,915.00
3500	Special Programs	0	0	0
3600	Other State Sources of Revenue	131,292.80	182,191.20	106,688.00
3800	Vocational Education Programs	130,303.19	155,070.00	144,570.00
	<b>Total State Sources of Revenue</b>	<b>25,329,890.12</b>	<b>25,809,318.44</b>	<b>25,876,924.00</b>
<b>Federal Sources of Revenue (4000)</b>				
4100	Direct Grants from the Federal Government	420,414.77	391,965.87	442,511.00
4200	Academic Achievement of the Disadvantaged (NCLB)	2,783,667.62	2,389,889.68	2,813,941.12
4300	Individuals with Disabilities	1,412,366.70	1,368,490.71	1,240,652.89
4400	No Child Left Behind, Continued	0	0	0
4500	Federal Grants through State Sources	260,951.28	180,907.83	256,134.00
4600	Other Federal Revenue through State Sources	1,150.37	2,283.83	0
468X	Miscellaneous Federal Revenue	48,547.14	48,590.47	48,000.00
4800	Federal Vocational Programs	130,779.79	202,708.90	100,403.00
	<b>Total Federal Sources of Revenue</b>	<b>5,057,877.67</b>	<b>4,584,837.29</b>	<b>4,901,642.01</b>
<b>Non-Revenue Receipts</b>				
5111	Premium on Bond Issuances	0	0	0
5112	Bond Issuances	0	0	0
5600	Correcting Entry	0	48,135.34	0
	<b>Total Non-Revenue Receipts</b>	<b>0</b>	<b>48,135.34</b>	<b>0</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	2,719,632.79	2,831,279.00	903,776.46
6140	Estopped Warrants	1,937.84	125.51	0
	<b>Total Carryover Sources of Revenue</b>	<b>2,721,570.63</b>	<b>2,831,404.51</b>	<b>903,776.46</b>
<b>TOTAL GENERAL FUND</b>		<b>45,236,331.57</b>	<b>44,433,336.51</b>	<b>43,037,111.47</b>

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General Fund (11)

Preliminary 2014-2015 Expenditure Summary

Major Object	Description	Actual Expenditures FY 2012-2013	Actual Expenditures FY 2013-2014	Preliminary Budgeted Expenditures FY 2014-2015
<b>100</b>	<b>SALARIES</b>			
	Certified 11X	19,710,946.79	19,258,906.05	19,400,000.00
	Support 12X	5,387,312.04	5,766,450.83	5,800,000.00
	Other Salaries 13X-19X	2,141,562.57	2,090,055.96	3,317,430.22
	<b>TOTAL SALARIES</b>	<b>27,239,821.40</b>	<b>27,115,412.84</b>	<b>28,517,430.22</b>
<b>200</b>	<b>BENEFITS</b>			
	Group Insurance 21X,22X	2,989,686.00	3,191,441.48	3,121,000.00
	FICA & Medicare 23X, 24X	2,005,877.99	1,987,669.39	1,680,000.00
	Retirement 25X, 26X	4,049,867.99	4,487,173.33	3,987,135.50
	Workers Comp & Empl Asst 27X, 28X	259,670.42	360,283.70	239,000.00
	<b>TOTAL BENEFITS</b>	<b>9,305,102.40</b>	<b>10,026,567.90</b>	<b>9,027,135.50</b>
<b>300</b>	Purchased Professional & Technical Services	940,573.10	1,054,509.62	1,118,573.82
<b>400</b>	<b>PURCHASED PROPERTY SERVICES</b>			
	Water & Sewage 41X	69,857.32	79,459.36	90,000.00
	Refuse & Contract Services 42X	82,954.80	84,139.67	91,000.00
	Repairs & Maintenance 43X	29,606.88	45,756.23	60,000.00
	Other Purchased Services	475,656.11	741,191.33	420,890.25
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>658,075.11</b>	<b>950,546.59</b>	<b>661,890.25</b>
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>			
	Student Transportation/Travel Services 51X	312,948.35	83,182.40	90,000.00
	Insurance 52X	261,273.34	265,119.88	260,000.00
	Telephone and Postage 53X	0	190,336.77	230,000.00
	Advertising & Printing 54X, 55X	38,630.51	53,953.28	60,000.00
	Travel 58X	102,007.68	181,555.82	160,369.23
	<b>TOTAL OTHER SERVICES</b>	<b>714,859.88</b>	<b>774,148.15</b>	<b>800,369.23</b>
<b>600</b>	<b>SUPPLIES AND MATERIALS</b>			
	Instructional and Other Supplies 61X, 62X	730,837.32	844,258.62	600,000.00
	Electricity 624	777,831.18	691,072.86	990,000.00
	Heating 627	39,062.69	53,7443.58	85,000.00
	Books 64X	169,222.15	304,233.17	237,693.05
	Technology Related Supplies 65X	937,892.02	1,005,012.36	578,309.40
	Student/Staff Expenditures 68X	251,606.76	244,544.69	250,000.00
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>2,906,452.12</b>	<b>3,142,866.28</b>	<b>2,741,002.45</b>
<b>700</b>	<b>PROPERTY</b>	167,117.64	92,910.00	10,710.00
<b>800</b>	<b>OTHER OBJECTS</b>			
	Dues and Registrations 81X & 86X	186,910.52	176,611.45	15,000.00
	Judgments & Debt Related 82X & 83X	685.15	238.77	0.00
	Game Contracts 85X	5,717.00	4,772.00	0.00
	Revaluation of Property 87X	119,708.38	142,818.16	145,000.00
	Reserves & Other Expenses 89X	4,698.58	0	0.00
	<b>TOTAL OTHER OBJECTS</b>	<b>317,719.63</b>	<b>324,440.38</b>	<b>160,000.00</b>
<b>900</b>	<b>OTHER USES OF FUNDS</b>	184,050.47	48,158.29	0.00
	<b>TOTAL GENERAL FUND</b>	<b>42,433,771.75</b>	<b>43,529,560.05</b>	<b>43,037,111.47</b>

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## **SPECIAL REVENUE FUNDS**

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Building Fund (21)		Actual Revenue FY 2012-2013	Actual Revenue FY 2013-2014	Preliminary Budget Revenue FY 2014-2015
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	1,228,198.25	1,246,083.74	1,249,064.00
1120	Ad Valorem Tax Levy (prior)	68,865.76	60,750.14	60,700.00
1130	Revenue In Lieu of Taxes	41,375.72	20,999.58	21,000.00
1200	Tuition and Fees	0	0	0
130X	Earnings on Investments	1,521.62	981.31	1,000.00
1400	Rentals, Disposals and Commissions	51,890.06	51,667.43	50,000.00
1500	Reimbursements	8,722.77	7,203.36	5,000.00
1600	Other Local Sources of Revenue	6,079.06	21,869.65	0
1700	Child Nutrition Revenue	0	0	0
1800	Athletics	0	0	0
	<b>Total Local Sources of Revenue</b>	<b>1,406,654.14</b>	<b>1,409,555.21</b>	<b>1,386,764.00</b>
<b>State Sources of Revenue (3000)</b>				
3600	Other State Sources of Revenue	0	6.89	0
3800	Vocational Education Programs	0	0	0
	<b>Total State Sources of Revenue</b>	<b>0</b>	<b>6.89</b>	<b>0</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	328,892.30	314,431.37	246,125.41
6140	Estopped Warrants	0	48.26	45.00
	<b>Total Carryover Sources of Revenue</b>	<b>328,892.30</b>	<b>314,479.63</b>	<b>246,170.41</b>
<b>TOTAL BUILDING FUND</b>		<b>1,735,546.44</b>	<b>1,724,041.73</b>	<b>1,632,934.41</b>

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**Building Fund (21)**

**Preliminary 2014-2015 Expenditure Summary**

Major Object	Description	Actual Expenditures FY 2012-2013	Actual Expenditures FY 2013-2014	Preliminary Budget Expenditures FY 2014-2015
<b>100</b>	<b>SALARIES</b>			
	Certified 11X	0	0	0
	Support 12X	29082.23	42,201.12	50,400.00
	Other Salaries 13X-19X	1916.92	6,103.08	0.00
	<b>TOTAL SALARIES</b>	<b>30,999.15</b>	<b>48,304.20</b>	<b>50,400.00</b>
<b>200</b>	<b>BENEFITS</b>			
	Group Insurance 21X,22X	544.26	64.80	65.00
	FICA & Medicare 23X, 24X	2,331.79	3,617.78	3,200.00
	Retirement 25X, 26X	4,887.15	8,199.31	7,600.00
	Workers Comp & EmpL Asst 27X, 28X	1,115.91	1,274.93	1,050.00
	<b>TOTAL BENEFITS</b>	<b>8,879.11</b>	<b>13,156.82</b>	<b>11,915.00</b>
<b>300</b>	Purchased Professional & Technical Services	105,014.26	80,409.83	106,339.00
<b>400</b>	<b>PURCHASED PROPERTY SERVICES</b>			
	Water & Sewage 41X			
	Refuse & Contract Services 42X	64,849.35	80,040.94	84,000.00
	Repairs & Maintenance 43X	95,980.81	116,269.15	150,000.00
	Other Purchased Services	91,084.32	92,720.04	63,711.00
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>251,914.48</b>	<b>289,030.13</b>	<b>297,711.00</b>
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>			
	Telephone and Postage 53X	78.42	221.90	6,370.00
	Printing 55X	630.22	623.11	0
	Travel 58X	2,105.47	686.00	0
	Other Purchased Services			
	<b>TOTAL OTHER SERVICES</b>	<b>2,814.11</b>	<b>1,531.01</b>	<b>6,370.00</b>
<b>600</b>	<b>SUPPLIES AND MATERIALS</b>			
	Supplies 61X	278,484.61	297,493.54	400,000.00
	621 Energy	477.40	160.79	0
	Gasoline 625 & 629	31,206.30	31,280.78	40,000.00
	Heating 627	176,533.96	227,612.16	240,000.00
	Food and Other Supplies 63X			
	Books 64X			
	Technology Related Supplies 65X	81,632.93	147,350.04	82,000.00
	Student/Staff Expenditures 68X	68,810.70	18,281.85	14,024.00
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>637,145.90</b>	<b>722,179.16</b>	<b>776,024.00</b>
<b>700</b>	PROPERTY	361,355.46	300,018.46	227,046.00
<b>800</b>	<b>OTHER OBJECTS</b>			
	Dues and Registrations 81X & 86X	3,964.51	2,930.00	4,000.00
	Judgments & Debt 83X	18,954.33	20,356.71	0.00
	Revaluation of Property 87X			
	Reserves & Other Expenses 89X	73.87		103,129.41
	<b>TOTAL OTHER OBJECTS</b>	<b>22,992.71</b>	<b>23,286.71</b>	<b>107,129.41</b>
<b>900</b>	<b>OTHER USES OF FUNDS</b>			
	<b>TOTAL BUILDING FUND</b>	<b>1,421,115.18</b>	<b>1,477,916.32</b>	<b>1,582,934.41</b>

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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		Actual Revenue FY 2012-2013	Actual Revenue FY 2013-2014	Preliminary Budget Revenue FY 2014-2015
<b>Child Nutrition Fund (22)</b>				
<b>Local Sources of Revenue (1000)</b>				
1300	Earnings on Investments	657.62	717.54	750.00
1500	Reimbursements	0	2,430.00	0
1600	Other Local Sources of Revenue	0	0	0
1710	Student Lunches	249,958.99	242,855.14	240,000.00
1720	Student Breakfasts	165,271.59	216,766.80	215,000.00
1730	Adult Lunch/Breakfast	28,811.78	24,405.77	24,000.00
1740	A La Carte Food	0	0	0
1760	Contract Food	0	0	0
1790	Other District Revenue	12,475.40	1,973.14	1,300.00
1800	Athletics	0	0	0
	<b>Total Local Sources of Revenue</b>	<b>457,175.38</b>	<b>489,148.39</b>	<b>481,050.00</b>
<b>State Sources of Revenue (3000)</b>				
3710	State Reimbursement	0	0	0
3720	State Matching	52,598.03	51,654.39	50,000.00
	<b>Total State Sources of Revenue</b>	<b>52,598.03</b>	<b>51,654.39</b>	<b>50,000.00</b>
<b>Federal Sources of Revenue (4000)</b>				
4710	Lunches	2,053,274.56	1,944,066.35	1,905,000.00
4720	Breakfasts	685,668.13	615,538.25	650,000.00
4740	Summer Food Program	29,011.27	56,564.65	14,100.00
4760	Fresh Fruit & Vegetables Programs	67,629.91	63,629.48	0
	<b>Total Federal Sources of Revenue</b>	<b>2,835,583.87</b>	<b>2,679,798.83</b>	<b>2,569,100.00</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	590,721.18	254,387.21	478,506.42
6140	Estopped Warrants	139.00	5.72	0
	<b>Total Carryover Sources of Revenue</b>	<b>590,860.18</b>	<b>254,392.93</b>	<b>478,506.42</b>
<b>TOTAL CHILD NUTRITION FUND</b>		<b>3,936,217.46</b>	<b>3,474,994.44</b>	<b>3,578,656.42</b>

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**Child Nutrition Fund (22)**

**Preliminary 2014-2015 Expenditure Summary**

Major Object	Description	Actual Expenditures FY 2012-2013	Actual Expenditures FY 2013-2014	Preliminary Budget Expenditures FY 2014-2015
<b>100</b>	<b>SALARIES</b>			
	Certified 11X			
	Support 12X	1,159,104.45	1,074,412.18	1,067,906.00
	Other Salaries 13X-19X	63,056.73	37,158.81	
	<b>TOTAL SALARIES</b>	<b>1,222,161.18</b>	<b>1,111,570.99</b>	<b>1,067,906.00</b>
<b>200</b>	<b>BENEFITS</b>			
	Group Insurance 21X,22X	59,254.30	59,501.96	0.00
	FICA & Medicare 23X, 24X	88,565.90	81,314.25	0.00
	Retirement 25X, 26X	155,333.82	138,472.73	267,855.00
	Workers Comp & Empl Asst 27X, 28X	50,792.24	46,057.98	0.00
	<b>TOTAL BENEFITS</b>	<b>353,946.26</b>	<b>325,346.92</b>	<b>267,885.00</b>
<b>300</b>	Purchased Professional & Technical Services	1,875.00	840.00	840.00
<b>400</b>	<b>PURCHASED PROPERTY SERVICES</b>			
	Water & Sewage 41X			
	Refuse & Contract Services 42X	12,358.06	8,963.30	0.00
	Repairs & Maintenance 43X	8,753.92	47,025.64	57,916.00
	Other Purchased Services			
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>21,111.98</b>	<b>55,988.94</b>	<b>57,916.00</b>
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>			
	Telephone and Postage 53X	2,079.54	2,669.03	0.00
	Printing/ Binding 55X	1,514.21	1,509.16	0.00
	Travel 58X	9,998.89	11,429.78	27,714.00
	Other Purchased Services	8,767.28	8,897.87	0.00
	<b>TOTAL OTHER SERVICES</b>	<b>22,359.92</b>	<b>24,505.84</b>	<b>27,714.00</b>
<b>600</b>	<b>SUPPLIES AND MATERIALS</b>			
	Supplies 61X	171,823.23	174,262.73	0.00
	Energy 62X	7,726.27	7,699.85	0.00
	Food and Other Supplies 63X	1,709,740.33	1,245,353.48	1,541,808.00
	Books 64X	0	0	0
	Technology Related Supplies 65X	15,859.96	21,589.27	0.00
	Student/Staff Expenditures 68X			
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>1,905,149.79</b>	<b>1,448,905.33</b>	<b>1,541,808.00</b>
<b>700</b>	<b>PROPERTY</b>		25,601.00	0
<b>800</b>	<b>OTHER OBJECTS</b>			
	Dues and Registrations 81X & 86X	1,010.00	3,729.00	96,231.00
	Reserve for Estimate 84X			
	Revaluation of Property 87X			
	Reserves & Other Expenses 89X	154,166.10		
	<b>TOTAL OTHER OBJECTS</b>	<b>155,176.10</b>	<b>3,729.00</b>	<b>96,231.00</b>
<b>900</b>	<b>Other uses of Funds</b>			1,0300.00
	<b>TOTAL CHILD NUTRITION FUND</b>	<b>3,681,780.23</b>	<b>2,996,488.02</b>	<b>3,061,300.00</b>

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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## **CAPITAL IMPROVEMENT FUNDS**

### **MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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		Actual Revenue FY 2012-2013	Actual Revenue FY 2013-2014	Preliminary Budget Revenue FY 2014-2015
<b>Capital Improvement Funds (30's)</b>				
<b>Local Sources of Revenue (1000)</b>				
1300	Earnings on Investments	2,896.20	1,119.00	1,600.00
1600	Other Local Sources of Revenue	8.34	0	0
	<b>Total Local Sources of Revenue</b>	<b>2,904.54</b>	<b>1,119.00</b>	<b>1,600.00</b>
<b>Non-Revenue Receipts</b>				
5111	Premium on Bond Issuances	0	25,268.91	0
5112	Bond Issuances	7,120,000.00	4,545,000.00	3,570,000.00
	<b>Total Non-Revenue Receipts</b>	<b>7,120,000.00</b>	<b>4,570,268.91</b>	<b>3,570,000.00</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	296,670.05	40,081.16	65,445.45
6140	Estopped Warrants	116.10	0	0
	<b>Total Carryover Sources of Revenue</b>	<b>296,786.15</b>	<b>40,081.16</b>	<b>65,445.45</b>
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>		<b>7,419,690.69</b>	<b>4,611,469.07</b>	<b>3,637,045.45</b>

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**Capital Improvement Funds (30's)**

**Preliminary 2014-2015 Expenditure Summary**

Major Object	Description	Actual Expenditures FY 2012-2013	Actual Expenditures FY 2013-2014	Preliminary Budget Expenditures FY 2014-2015
300	Purchased Professional & Technical Services	75,226.00	44,254.19	40,436.00
400	PURCHASED PROPERTY SERVICES			
	Water & Sewage 41X			
	Refuse & Contract Services 42X			
	Repairs & Maintenance 43X	8,372.00	62,130.00	
	Other Purchased Services			
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>8,372.00</b>	<b>62,130.00</b>	
500	OTHER PURCHASED SERVICES			
	Telephone and Postage 53X			
	In-district Mileage 580 & 581			
	Out-of-District Travel 582			
	Other Purchased Services			
	<b>TOTAL OTHER SERVICES</b>			
600	SUPPLIES AND MATERIALS			
	Supplies 61X			
	Electricity 624			
	Gasoline 625 & 629			
	Heating 627			
	Food and Other Supplies 63X			
	Books 64X	180,342.53	287,801.04	26,609.45
	Technology Related Supplies 65X	68,759.00	132,066.00	
	Student/Staff Expenditures 68X			
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>249,101.53</b>	<b>419,867.04</b>	<b>26,609.45</b>
700	PROPERTY	7,046,910.00	4,015,980.00	550,000.00
800	OTHER OBJECTS			
	Dues and Registrations 81X & 86X			
	Debt-related 83X			3,020,000.00
	Revaluation of Property 87X			
	Reserves & Other Expenses 89X			
	<b>TOTAL OTHER OBJECTS</b>			<b>3,020,000.00</b>
	<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>	<b>7,379,609.53</b>	<b>4,542,231.23</b>	<b>3,637,045.45</b>

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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## DEBT SERVICE FUND

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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<b>Debt Service Fund (41)</b>		<b>Actual Revenue FY 2012-2013</b>	<b>Actual Revenue FY 2013-2014</b>	<b>Preliminary Budget Revenue FY 2014-2015</b>
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	4,541,420.78	4,025,129.22	5,100,000.00
1120	Ad Valorem Tax Levy (prior)	360,818.46	148,302.11	125,000.00
1130	Revenue in Lieu of Taxes	152,992.03	139,007.27	0
1200	Tuition and Fees	0	0	0
13XX	Earnings on Investments	14,469.93	14,134.21	0
1600	Other Local Sources of Revenue	0	0	0
<b>Total Local Sources of Revenue</b>		<b>5,069,701.20</b>	<b>4,326,572.81</b>	<b>5,225,000.00</b>
<b>State Sources of Revenue (3000)</b>				
3600	Other State Sources of Revenue	0	23.02	0
<b>Total State Sources of Revenue</b>		<b>0</b>	<b>23.02</b>	<b>0</b>
<b>Non-Revenue Receipts (5000)</b>				
5111	Premium on Bond Issuances	2,848.00	0	0
<b>Total Non-Revenue Receipts</b>		<b>2,848.00</b>	<b>0</b>	<b>0</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	728,209.29	936,625.99	379,861.82
6140	Estopped Warrants	0	0	0
<b>Total Carryover Sources of Revenue</b>		<b>728,209.29</b>	<b>936,625.99</b>	<b>379,861.82</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>5,800,758.49</b>	<b>5,263,221.82</b>	<b>5,604,861.82</b>

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**Debt Service Fund (41)**

**Preliminary 2014-2015 Expenditure Summary**

Major Object	Description	Actual Expenditures FY 2012-2013	Actual Expenditures FY 2013-2014	Preliminary Budgeted Expenditures FY 2014-2015
800	<b>OTHER OBJECTS</b>			
	Principal & Interest 83X	4,864,132.50	4,883,360.00	5,207,620.00
	<b>TOTAL OTHER OBJECTS</b>	<b>4,864,132.50</b>	<b>4,883,360.00</b>	<b>5,207,620.00</b>
900	<b>OTHER USES OF FUNDS</b>			
	<b>TOTAL DEBT SERVICE FUND</b>	<b>4,864,132.50</b>	<b>4,883,360.00</b>	<b>5,207,620.00</b>

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## ADOPTION OF BUDGET

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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**INDEPENDENT SCHOOL DISTRICT NUMBER ONE**

**202 West Broadway**

**Muskogee, Oklahoma 74401**

**(918) 684-3700**

**ADOPTION OF SCHOOL DISTRICT BUDGET**

**STATE OF OKLAHOMA, COUNTY OF MUSKOGEE**

We, the undersigned members of the Independent school District Number Twenty Board of Education of said County and State, do hereby certify that we have adopted the Independent School District Number Twenty Budget and Financing Plan as herewith presented this 17<sup>th</sup> day of June, 2014.

\_\_\_\_ Larry Leatherman \_\_\_\_  
President.

\_\_\_\_ John Barton \_\_\_\_  
Member

\_\_\_\_ Keith Biglow \_\_\_\_  
Member

\_\_\_\_ Gary Bivin \_\_\_\_  
Member

ATTEST:

\_\_\_\_ Mike Ebert \_\_\_\_  
Clerk of Board of Education

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

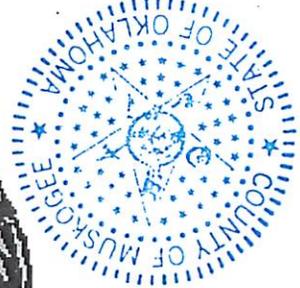
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STATE OF OKLAHOMA  
MUSKOGEE COUNTY  
FILED OR RECORDED

*Keenan McCarry*  
OCT 24 P 3: 34

DIANNA COPE  
COUNTY CLERK



## PRELIMINARY SCHOOL BUDGET AND FINANCING PLAN

# FY 2014-2015

JUNE 17<sup>TH</sup>, 2014

### MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION

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# Independent School District Number Twenty

## School Budget and Financing Plan

### For Appropriated Funds

### Fiscal Year 2014-2015

Michael Garde

Superintendent

John Little

Chief Financial Officer

Adopted By:

MUSKOGEE BOARD OF EDUCATION

Larry Leatherman, President

John Barton, Vice-President

Mike Ebert, Clerk

Keith Biglow, Member

Gary Bivin, Member

Preliminary: June 17, 2014

#### **MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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## **MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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TO THE TAXPAYERS OF INDEPENDENT SCHOOL DISTRICT NUMBER TWENTY

The Board of Education of Independent School District Number Twenty, Muskogee County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Budget for Independent School District Number Twenty for the fiscal year 2014-2015.

The 2014-2015 School Budget was prepared under the direction of the Independent School District Number Twenty Board of Education.

The members are:

Larry Leatherman, President  
John Barton, Vice-President  
Mike Ebert, Clerk  
Keith Biglow, Member  
Gary Bivin, Member

The Board of Education, or working committees thereof, met regularly throughout the year. Estimates of the needs for the School District were received, which totaled     \$56,547,744    .

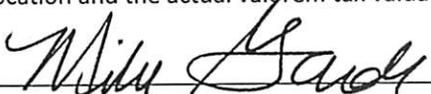
  
\_\_\_\_\_  
President

TO THE INDEPENDENT SCHOOL DISTRICT NUMBER TWENTY BOARD OF EDUCATION

The Independent School District Number Twenty Fiscal Year 2014-2015 Financing Plan of appropriated funds is herewith submitted for the approval of the Board of Education under the authority of a Resolution by the Board of Education dated February 11, 2014, in accordance with the Oklahoma School District Budget Act. The budget herein presented requires 35.40 mills of ad valorem taxation for the General Fund, 5.06 mills of ad valorem taxation for the Building Fund, and an estimated 19.81 mills of ad valorem taxation for the Sinking Fund.

The total budget of appropriated funds equals     \$56,547,744    , which includes     \$43,254,279     for the General Fund,     \$4,542,845     for Special Revenue Funds,     \$3,570,000     for Capital Improvement Funds, and     \$5,207,620     for Debt Service Fund.

The 2014-2015 annual budget is presented to the Independent School District Number Twenty Board of Education for their adoption. The Budget financing plan for the appropriated funds has not been finalized since actual ending fund balance, State Aid Allocation and the actual valorem tax valuations are not available.

  
\_\_\_\_\_  
Superintendent

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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June 17, 2014

To the Board of Education Members and the Citizens of Independent School District I-020, Muskogee County:

The Preliminary School Budget and Financing Plan for 2014-2015 was prepared in accordance with the School District Budget Act (O.S. § 70-5-150) as prescribed in statute and MPS Board Policy (DBA), this document contains a budget summary, budget message, and tables for each fund which include actual revenues and expenditures, and the preliminary budget of revenues and expenditures for the new fiscal year.

It should be noted that all revenue budget line items for the New Year reflect estimates, since actual allocations have not yet been received. As this information becomes available an Amended Budget will be presented to the Board of Education for review and approval.

This document includes background information on the development of the budget, the budget message for 2014-2015, and tables summarizing the 2014-2015 Preliminary Budget by fund and object.

**Budget Development**

The budget reflects the work of the District’s financial and administrative staff, and various District committees. Preparation of the annual budget begins in January with the development of the Master Financial Calendar. This schedule identifies all major tasks, dates, and persons responsible for activities associated with building the new year budget and year-end processes for the current year. Major activities typically take place beginning in February, and culminate with the approval of the annual budget and the closing of the prior fiscal year.

Resource planning begins with the development of the student enrollment forecast. This forecast, by grade level and building, forms the basis for staffing assignments, site budget allocations, state aid forecasting, and a host of other items essential for planning. Forecasted membership for 2014-2015 reflects a flat enrollment. A summary of actual and forecasted membership appears below.

YEAR	STUDENT MEMBERSHIP
2008	6,357
2009	6,332
2010	6,380
2011	6,288
2012	6,216
2013	6,253
2014	6,093
2015 Forecast	6,100

School site staffing levels are identified through the District’s Staffing Plan, which is prepared annually based on the student forecast. Responsibility for the Staffing Plan and staff allocations reside within the Budget office. The staffing plan for 2014-2015 reflects only minor changes from the previous year, which called for modest increases to class sizes, reductions in supplemental allocations, and a discretionary reserve of 2 allocations.

School site budget allocations are developed using a fixed dollar amount per pupil, and these allocations are adjusted for growth (if applicable) based on actual student counts.

The administrative staff has identified a number of areas to capture both short- and long-term savings for the District, and these recommendations are high-lighted in the Budget Message section below. In summary, the Preliminary Budget proposal is comprised of the following:

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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GOVERNMENTAL FUND	REVENUE (INCLUDING CARRYOVER)	EXPENDITURES
General Fund	\$43,739,700	\$43,254,279
Special Revenue Funds	\$4,542,845	\$4,542,845
Capital Improvement Funds	\$3,570,000	\$3,570,000
Debt Service Fund	\$6,225,000	\$5,207,620
<b>Total Appropriated Funds</b>	<b>\$57,720,695</b>	<b>\$56,574,744</b>

During March and April, site principals and departmental staff receive budget request forms and instructions. These requests are compiled and reviewed by the Cabinet. During this same time, the Cabinet meets to review current actual and new year projected revenue levels. In early June, projected revenues are finalized and adjustments are made to balance the budget. After a review by the Superintendent, the required documents and postings are prepared. Finally, the budget is presented to the Board of Education for consideration prior to June 30.

For 2014-2015, the General Fund budget reflects a reduction of \$1,811,614, or 4%. The majority of the total reduction is the reduction in payroll and capital outlay. As with any budget reduction, there is a certain degree of risk inherent in the estimates. If reductions occur, immediate steps will be required to maintain the balanced budget. A comparison of the 2013-2014 Preliminary, 2013-2014 Amended, and 2014-2015 Preliminary Budgets summarizes the effect of ongoing reductions to funding experienced by MPS.

FUND	2013-2014 PRELIMINARY BUDGET	2013-2014 AMENDED BUDGET	2014-2015 PRELIMINARY BUDGET
General Fund	\$44,488,917.54	\$45,065,892.89	\$43,254,279.00
Building Fund	\$1,598,705.34	\$1,598,705.34	\$1,481,545.00
Child Nutrition Fund	\$3,290,687.21	\$3,290,687.21	\$3,061,300.00
Bond Funds	\$4,595,025.19	\$4,595,025.19	\$3,570,000.00
Sinking Fund	\$4,883,360.00	\$4,883,360.00	\$5,207,620.00
<b>Total Appropriated Funds</b>	<b>\$58,856,695.28</b>	<b>\$59,433,670.63</b>	<b>\$56,547,744.00</b>

**Budget Message: The state economy recovers slowly**

Without question, the most significant financial issue faced by the District during the 2013-14 fiscal year was the state's lagging economic recovery, and the continuing threat of cuts in funding to public schools. Throughout the fiscal year state economies across the country continued to experience the impact of the nation's recession. In Oklahoma the effect was compounded by phased-in tax cuts and tax exemptions. Stories of teacher and staff layoffs were common.

During the 2013-2014 monthly state revenue collections reflected a slow, steady recovery in the state's economy. The State Treasurer's office reports that revenue collections to date as of May 2014 reflect an increase of less than 1% or \$80 million over the previous 12 month period.

For 2014-15, state appropriations of \$7.1 billion reflect a decrease of \$188 million from the final 2013-14 appropriation

The State Department of Education will have a 3.3% increase (\$80,000,000) from FY 2014 in total Common Education appropriations. There will be an overall increase in state aid funding of 2.2 % (\$40,000,000) from FY 2014. Current projections indicate this will translate into roughly \$380,000 gain in state aid for MPS.

Finally, the share of the state budget allocated to common education continues to decline to 35%, despite an increase of 30,000 students statewide.

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**Budget Message: MPS continues to experience funding cuts amid Instructional Changes at the secondary level**

The most significant issues reflected in the District's 2014-15 budget are:

- 
- 1) Child Nutrition System new food guidelines are increasing expenses while decreasing participation resulting in a loss of approximately \$250,000 which the last three years has reduced the fund balance to near zero.
  - 2) Declining enrollment in the elementary grade levels of over 200 that will be reflected in a loss of over \$600,000 in the 2016 budget if not reversed this year.
  - 3) The second year of a 1:1 computer initiative for all secondary students that is designed to level the playing field for the students coming from poverty for resources at home and to be more digital for today's students.
  - 4) The District is in the first year of a major nine year capital improvements project with major construction under way on several campuses and scheduled for completion in the late fall.
  - 5) Funding from the City Foundation that is helping to jump start the STEM and PLTW initiatives for the District.
  - 6) The first real increase in the state aid funding since 2009 - \$40,000,000.
- 

For 2015, the CNS will provide a chef for staff training in food preparation and presentation in an attempt to increase the participation by students and staff once more. The loss of elementary students will be reviewed to determine (if possible) what the primary reasons that elementary students are for transferring to other districts. A study will be made to determine if a 1:1 computer initiative for elementary would help stop the loss and improve academic results. Most major construction projects of the capital improvements funds will be completed this year and most of the remaining projects will be of a renovation nature. The increase in state aid funding should be an increase of approximately \$380,000 for the District.

**MPS Budget: District Initiatives and the Strategic Plan**

The District's Strategic Plan identifies eight Core Goals:

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1. No School on School Improvement List
2. Improve the District's Music Programs
3. Further Develop Alternative Programs to Reduce Drop-outs
4. Become a Premiere District in the Areas of Math and Science
5. Improve the use of Technology as a Component of Instruction in Every Classroom
6. Continue to Update and Maintain Facilities at High Level
7. Improve Communication at all Levels: Students, Parents, Staff and Community
8. Raise ACT Scores to the State Average

Through a series of planning meetings, the Cabinet members identified and evaluated budget initiatives for the 2014-15 fiscal year. Those initiatives were reviewed with the Board of Education during a Committee of the Whole meeting for their input and recommendations. Unfortunately, funding limitations provided few opportunities for large-scale projects but a number of priorities and funding strategies emerged. Though, there may not be large-scale projects funded specifically for all goals, all goals will be addressed within the projected budget by one means or another.

1. **Bond Funds – addresses Improving District's Music programs, Developing Alternative Programs to Reduce Drop-outs, becoming as Premiere Math & Science District, usage of Technology in the Classrooms and Continued update and maintenance of Facilities at High Level.**
2. **Continuance of contract with Pearson for guidance on change for the 1:1 program by the General Fund addresses - Improve usage of Technology as Component of Instruction, Improve**

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*Communication at all levels: Students, Parents, Staff and Community, Raise ACT scores to the State Average.*

3. *Approval of District's 2014-15 Staffing Plan thru the General Fund addresses - Improve usage of Technology as Component of Instruction, further Develop Alternative Programs to Reduce Drop-outs.*

The Preliminary School Budget and Financing Plan is presented to the Board of Education for their consideration, with the understanding that the fund balances, state and federal program allocations, and ad valorem revenues are estimates based on the most current information available. This Plan reflects the work of the Financial Services staff and District Administrators in responding to the educational needs of the citizens of Independent School District I-020 of Muskogee County and their children.

Respectfully submitted,

Michael Garde  
Superintendent

John R. Little  
Chief Financial Officer

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AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, COUNTY OF MUSKOGEE, SS:

Personally appeared before me, the undersigned notary public, Mike Ebert, Clerk of The Board of Education of Independent School District Number Twenty, Muskogee County and State of Oklahoma, who, being the first duly sworn according to the law, deposes and says: That he complied with the law by having the notice of the date, time and place of the public hearing, together with the preliminary budget summaries, for the fiscal year 2014-2015, published in one issue of the Muskogee Phoenix, a legally-qualified newspaper for general circulation in said School District, a copy of the proof of publication is herewith attached and made a part hereof.

Mike Ebert  
Clerk, Board of Education

Subscribed and sworn to before me this 12<sup>th</sup> day of June, 2014

Carla D. Cooper  
Notary



My commission expires 03-03-2018  
#06002403 No.

Published in the Muskogee Daily Phoenix, June 12, 2014, Muskogee, Oklahoma

NOTICE OF PUBLIC HEARING

INDEPENDENT SCHOOL DISTRICT NUMBER 20

Notice is hereby given that the Independent School District Number Twenty Board of Education, Muskogee, Oklahoma, will hold a Public Hearing beginning at 6:00 p.m. on the 17<sup>th</sup> day of June, 2014, for the purpose of accepting comments and for holding an open discussion, including answering of questions, on the following preliminary Independent School District Number Twenty FY 2014-2015 Budget. The hearing will be held in the Board Room. Best center, 202 West Broadway, Muskogee, Oklahoma 74401.

Dated at Muskogee, Oklahoma this 12<sup>th</sup> day of June, 2014.

ATTEST:

[Signature]  
President  
Mike Ebert  
Clerk

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**Independent School District Number Twenty  
Muskogee Public Schools**

**Preliminary 2014-2015 Revenue Summary**

**GOVERNMENTAL FUNDS**

<b>All Appropriated Funds</b>		<b>General Fund (11) FY 2014-2015</b>	<b>Special Revenue (21-22) FY 2014-2015</b>	<b>Capital Improvements (30's) FY 2014-2015</b>	<b>Debt Service (41) FY 2014-2015</b>	<b>Total Appropriated Funds FY 2014-2015</b>
<b>Local Sources of Revenues (1000)</b>						
1110	Ad Valorem Tax Levy (Current)	\$8,700,000	\$1,250,000		\$5,100,000	\$15,050,000
1120	Ad Valorem Tax Levy (Prior)	250,000	59,000		125,000	435,000
1130	Revenue in Lieu of Taxes	290,000	41,300			290,400
1200	Tuition and Fees	3,500				3,500
1300	Interest Revenue	6,000	1,500			6,550
1400	Rentals, Disposals and Commissions	1,200	55,000			52,200
1500	Reimbursements	9,000	0			14,000
1600	Other Local Sources of Revenue	950,000	0			972,000
1700	Child Nutrition Revenue		431,000			440,000
1800	Athletics	90,000				90,000
	<b>Total of Local Sources of Revenue</b>	<b>10,299,700</b>	<b>1,837,800</b>	<b>0</b>	<b>5,225,000</b>	<b>17,353,650</b>
<b>Intermediate Sources of Revenues (2000)</b>						
	<b>Total of Intermediate Sources</b>	<b>1,040,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,040,000</b>
<b>State Sources of Revenues (3000)</b>						
	<b>Total of State Sources of Revenue</b>	<b>25,600,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>25,632,000</b>
<b>Federal Sources of Revenues (4000)</b>						
	<b>Total of Federal Sources of Revenue</b>	<b>5,000,000</b>	<b>2,555,000</b>	<b>0</b>	<b>0</b>	<b>7,200,000</b>
	<b>Total New Revenue from all Sources</b>	<b>41,939,700</b>	<b>4,417,800</b>	<b>0</b>	<b>5,225,000</b>	<b>51,225,650</b>
<b>Non-Revenue Receipts</b>						
5111	Premium on Bonds Sold	0	0	0	0	0
5112	Bond Issuances	0	0	3,570,000	0	3,570,000
<b>Carryover Sources of Revenue</b>						
6110	Prior Year Fund Balance	1,800,000	125,000	0	1,000,000	2,925,000
6140	Estopped Warrants	0	45	0	0	45
	<b>Total Non-Revenue/Carryover Sources</b>	<b>1,800,000</b>	<b>125,045</b>	<b>3,570,000</b>	<b>1,000,000</b>	<b>6,495,045</b>
	<b>Total Revenue</b>	<b>\$43,739,700</b>	<b>\$4,542,845</b>	<b>\$3,570,000</b>	<b>\$6,225,000</b>	<b>\$57,720,695</b>
	<b>Preliminary Expenditure Summary</b>					
<b>Major OCAS Object</b>						
100	Salaries	\$27,000,000	\$1,149,800	\$-	\$-	\$28,180,000
200	Fringe	9,300,000	300,000	-	-	9,600,000
300	Purchased Professional & Technical Services	1,100,000	60,000	-	-	1,160,000
400	Purchased Property Services	960,000	445,000	-	-	1,405,000
500	Other Purchased Services	790,000	22,000	-	-	812,000
600	Supplies and Materials	3,164,279	2,375,000	-	-	5,539,279
700	Property	-	50,000	3,570,000	-	3,620,000
800	Other Objects	750,000	140,015	-	5,207,620	6,132,620
900	Other Uses of Funds	190,000	1,030	-	-	191,030
	<b>Total Expenditures</b>	<b>\$43,254,279</b>	<b>\$4,542,845</b>	<b>\$3,570,000</b>	<b>\$5,207,620</b>	<b>\$56,547,744</b>

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Published In The Muskogee Phoenix  
June 12, 2014

**NOTICE OF PUBLIC HEARING**

**INDEPENDENT SCHOOL DISTRICT NUMBER 20**

Notice is hereby given that the Independent School District Number Twenty Board of Education, Muskogee, Oklahoma, will hold a Public Hearing beginning at 6:00 p.m. on the 17th day of June, 2014, for the purpose of accepting comments and for holding an open discussion, including answering of questions, on the following preliminary Independent School District Number Twenty FY 2014-2015 Budget. The hearing will be held in the Board Room, Best Center, 202 West Broadway, Muskogee, Oklahoma 74401.

Dated at Muskogee, Oklahoma this 12th day of June, 2014.

ATTEST:  
Lary Leatherman, President

Mike Ebert  
Clerk

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All Appropriated Funds		General Fund (11) FY 2014-2015	Special Revenue (21-22) FY 2014-2015	Capital Improvements (91) FY 2014-2015	Debt Service (41) FY 2014-2015	Total Appropriated Funds FY 2014-2015
<b>Local Sources of Revenue (1122)</b>						
2110	Ad Valorem Tax Levy (Direct)	\$1,700,000	\$1,750,000		\$5,000,000	\$8,450,000
2120	Ad Valorem Tax Levy (Indef)	250,000	50,000		275,000	575,000
2130	Revenue in Lieu of Taxes	293,000	43,000			336,000
2100	Fuel Tax and Fees	5,500				5,500
2109	Inventory Receipts	5,000	1,500			6,500
2430	Land, Buildings and Equipment	5,000	50,000			55,000
2500	Refund/Overpayments	5,000	0			5,000
2100	Other Local Sources of Revenue	920,000	0			920,000
2700	Other Revenues		431,000			431,000
2800	Appropriations	50,000				50,000
	<b>Total of Local Sources of Revenue</b>	<b>\$3,399,000</b>	<b>\$2,274,500</b>	<b>0</b>	<b>\$5,275,000</b>	<b>\$10,948,500</b>
<b>State Sources of Revenue (1100)</b>						
	<b>Total of State Sources of Revenue</b>	<b>1,040,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,040,000</b>
<b>Federal Sources of Revenue (1000)</b>						
	<b>Total of Federal Sources of Revenue</b>	<b>25,000,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>25,050,000</b>
	<b>Total Revenue from all Sources</b>	<b>\$29,494,000</b>	<b>\$2,324,500</b>	<b>0</b>	<b>\$5,275,000</b>	<b>\$37,093,500</b>
<b>Non-Revenue Expenses</b>						
	<b>Total Non-Revenue Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Sources of Revenue</b>						
	<b>Total Other Sources of Revenue</b>	<b>1,000,000</b>	<b>125,000</b>	<b>0</b>	<b>1,500,000</b>	<b>2,625,000</b>
	<b>Total Revenue</b>	<b>\$43,729,000</b>	<b>\$4,549,500</b>	<b>\$3,570,000</b>	<b>\$6,775,000</b>	<b>\$58,623,500</b>
<b>Preliminary Expenditure Summary</b>						
	<b>Total Expenditures</b>	<b>\$43,729,000</b>	<b>\$4,549,500</b>	<b>\$3,570,000</b>	<b>\$6,775,000</b>	<b>\$58,623,500</b>

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Proof of Publication

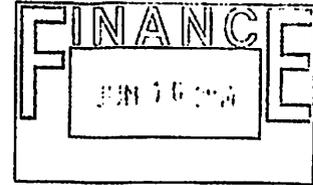
In the \_\_\_\_\_ Court of \_\_\_\_\_ County,  
State of Oklahoma

Plaintiff

vs.

Defendant

Case 2014-15 Revenue Summary



State of Oklahoma

SS:

Muskogee County  
Debbie Sherwood, of lawful age, being duly sworn, upon oath states that she is the Sales Rep of the Newspaper Holdings, Inc., a corporation, owner and publisher of the Muskogee Phoenix, a daily newspaper, printed in the English language, that said newspaper is printed and published in Muskogee County, Oklahoma and has a paid general subscription circulation therein; that said newspaper is admitted and delivered to the United States Mails within Muskogee County, Oklahoma as second class mail matter, that said newspaper has been published in said county continuously and uninterrupted during a period of one hundred four (104) week consecutively, prior to the first publication of the notice or advertisement of which a copy is here too attached.

Affiant states that said newspaper has complied with all the provisions of Section 1 of Senate Bill No. 47 of the Nineteenth Legislature of the State of Oklahoma, passed and approved April 13, 1943, and the amendments thereto, and has complied with all the laws of the State of Oklahoma necessary to authorize it to publish legal notices and legal advertisements,

The advertisement above referred to, a true and printed copy of which is hereto attached, was published in said newspaper on the following dates, to-wit:

- 1<sup>st</sup> insertion June 12, 2014
- 2<sup>nd</sup> Insertion \_\_\_\_\_
- 3<sup>rd</sup> Insertion \_\_\_\_\_
- 4<sup>th</sup> Insertion \_\_\_\_\_
- 5<sup>th</sup> Insertion \_\_\_\_\_
- 6<sup>th</sup> Insertion \_\_\_\_\_
- 7<sup>th</sup> Insertion \_\_\_\_\_
- 8<sup>th</sup> Insertion \_\_\_\_\_
- 9<sup>th</sup> Insertion \_\_\_\_\_
- Last Insertion \_\_\_\_\_

Said Notice was published in the regular edition of Said Newspaper and not in a supplement thereof.

Publication Fees \$220.60

Signature Debbie Sherwood

Account 3197

Subscribed and sworn to before me this 12<sup>th</sup> day of June, A.D., 20 14

My Commission expires

Christina L. Frost  
Notary Publ34i

CHRISTINA L. FROST  
Notary Public  
State of Oklahoma  
Commission # 12009237  
My Commission Expires Sep 27, 2016

LINE# 2014-15REV SUR PUB H \$220.60  
MUSKOGEE PHOENIX NEWSPAPER  
06/12/2014 9 Pages 2 Pp2 D0C175S36  
PON 21407117

247889

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## FUNDS BY CATEGORY

<u>Category</u>	<u>Funds</u>
General Fund	General Fund (11)
Special Revenue Funds	Building Fund (21) Child Nutrition Fund (22)
Capital Improvement Funds	Bond Funds (30's)
Debt Service Fund	Sinking Fund (41)

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## **SCHOOL BUDGET AND FINANCING PLAN**

**FISCAL YEAR 2014-2015**

### **MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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**Independent School District Number Twenty  
Muskogee Public Schools**

**Preliminary 2014-2015 Revenue Summary**

<b>All Appropriated Funds</b>		<b>General Fund (11) FY 2014-2015</b>	<b>Special Revenue (21-22) FY 2014-2015</b>	<b>Capital Improvements (30's) FY 2014-2015</b>	<b>Debt Service (41) FY 2014-2015</b>	<b>Total Appropriated Funds FY 2014-2015</b>
<b>Local Sources of Revenues (1000)</b>						
1110	Ad Valorem Tax Levy (Current)	\$8,700,000	\$1,250,000		\$5,100,000	\$15,050,000
1120	Ad Valorem Tax Levy (Prior)	250,000	59,000		125,000	435,000
1130	Revenue In Lieu of Taxes	290,000	41,300			290,400
1200	Tuition and Fees	3,500				3,500
1300	Interest Revenue	6,000	1,500			6,550
1400	Rentals, Disposals and Commissions	1,200	55,000			52,200
1500	Reimbursements	9,000	0			14,000
1600	Other Local Sources of Revenue	950,000	0			972,000
1700	Child Nutrition Revenue		431,000			440,000
1800	Athletics	90,000				90,000
	<b>Total of Local Sources of Revenue</b>	<b>10,299,700</b>	<b>1,837,800</b>	<b>0</b>	<b>5,225,000</b>	<b>17,362,500</b>
<b>Intermediate Sources of Revenues (2000)</b>						
2100	County 4 Mill Tax Levy	935,000				935,000
2XXX	Other County Revenue	105,000				105,000
	<b>Total of Intermediate Sources</b>	<b>1,040,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,040,000</b>
<b>State Sources of Revenues (3000)</b>						
3100	State Dedicated Revenue	3,510,000				3,510,000
3210	Foundation and Incentive Aid	17,395,885				17,395,885
3200	Other State Aid	3,666,402				3,666,402
3300	Community Education Grants	228,486				228,486
3400	State Categorical Revenue	546,209				546,209
3500	Special Programs					
3600	Other State Sources of Revenue	100,000				100,000
3700	Child Nutrition Revenue		50,000			50,000
3800	Vocational Education Programs	153,420				153,420
	<b>Total of State Sources of Revenue</b>	<b>25,600,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>25,650,000</b>
<b>Federal Sources of Revenues (4000)</b>						
4100	Direct Grants from Federal Government	433,811				433,811
4200	Academic Achievement Disadvantaged	2,860,814				2,860,814
4300	Individuals with Disabilities	1,413,998				1,413,998
4400	No Child Left Behind					
4500	Federal Grants thru State Sources	140,300				140,300
4600	Other Federal Revenue thru State					
4680	Miscellaneous Federal Revenue	40,000				40,000
4700	Child Nutrition Revenue		2,555,000			2,555,000
4800	Federal Vocational Programs	111,077				111,077
	<b>Total of Federal Sources of Revenue</b>	<b>5,000,000</b>	<b>2,555,000</b>	<b>0</b>	<b>0</b>	<b>7,555,000</b>
	<b>Total New Revenue from all Sources</b>	<b>41,939,700</b>	<b>4,417,800</b>	<b>0</b>	<b>5,225,000</b>	<b>51,225,650</b>
<b>Non-Revenue Receipts</b>						
5111	Premium on Bonds Sold	0	0	0	0	0
5112	Bond Issuances	0	0	3,570,000	0	3,570,000
<b>Carryover Sources of Revenue</b>						
6110	Prior Year Fund Balance	1,800,000	125,000	0	1,000,000	2,925,000
6140	Estopped Warrants	0	45	0	0	45
	<b>Total Non-Revenue/Carryover Sources</b>	<b>1,800,000</b>	<b>125,045</b>	<b>3,570,000</b>	<b>1,000,000</b>	<b>6,495,045</b>
	<b>Total Revenue</b>	<b>\$43,739,700</b>	<b>\$4,542,845</b>	<b>\$3,570,000</b>	<b>\$6,225,000</b>	<b>\$58,102,545</b>

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All Appropriated Funds

Preliminary 2014-2015 Expenditure Summary

Major Object	Description	General Fund (11) FY 2014-2015	Special Revenue (21-22) FY 2014-2015	Capital Improvements (30's) FY 2014-2015	Debt Service (41) FY 2014-2015	Total Appropriated Funds FY 2014-2015
100	<b>SALARIES</b>					
	Certified 11X	19,400,00.00	0			19,400,000.00
	Support 12X	5,800,000.00	1,112,800.00			6,912,800.00
	Other Salaries 13X-19X	1,800,000.00	37,000.00			1,837,000.00
	<b>TOTAL SALARIES</b>	<b>27,000,000.00</b>	<b>1,149,800.00</b>			<b>28,149,800.00</b>
200	<b>BENEFITS</b>					
	Group Insurance 21X,22X	3,121,000.00	60,565.00			3,181,565.00
	FICA & Medicare 23X, 24X	1,680,000.00	73,200.00			1,753,200.00
	Retirement 25X, 26X	4,260,000.00	137,900.00			4,397,900.00
	Workers Comp & EmpL Asst 27X, 28X	239,000.00	28,335.00			267,335.00
	<b>TOTAL BENEFITS</b>	<b>9,300,000.00</b>	<b>300,000.00</b>			<b>9,600,000.00</b>
300	Purchased Professional & Technical Services	1,100,000.00	60,000.00			1,160,000.00
400	<b>PURCHASED PROPERTY SERVICES</b>					
	Water & Sewage 41X	90,000.00	0			90,000.00
	Refuse & Contract Services 42X	91,000.00	93,700.00			184,700.00
	Repairs & Maintenance 43X	60,000.00	195,000.00			255,000.00
	Other Purchased Services	719,000.00	156,300.00			875,300.00
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>960,000.00</b>	<b>445,000.00</b>			<b>1,405,000.00</b>
500	<b>OTHER PURCHASED SERVICES</b>					
	Student Transportation/Travel Services 51X	90,000.00	0			90,000.00
	Insurance 52X	260,000.00	2,700.00			262,700.00
	Telephone and Postage 53X	230,000.00	0			230,000.00
	Advertising & Printing 54X,55X	60,000.00	1,500.00			61,500.00
	Travel 58X	150,000.00	10,000.00			160,000.00
	Other Purchased Services	0	7,800.00			7,800.00
	<b>TOTAL OTHER SERVICES</b>	<b>790,000.00</b>	<b>22,000.00</b>			<b>812,000.00</b>
600	<b>SUPPLIES AND MATERIALS</b>					
	Instructional and Other Supplies 61X, 62X	600,000.00	593,000.00			1,193,000.00
	Electricity 624	990,000.00	0			990,000.00
	Heating 627	85,000.00	240,000			325,000.00
	Food 63X	0	1,430,000.00			1,430,000.00
	Books 64X	300,000.00	0			300,000.00
	Technology Related Supplies 65X	939,279.00	97,000.00			1,036,279.00
	Student/Staff Expenditures 68X	250,000.00	15,000.00			265,000.00
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>3,164,279.00</b>	<b>2,375,000.00</b>			<b>5,539,279.00</b>
700	PROPERTY	0	50,000.00	3,570,000.00		3,620,000.00
800	<b>OTHER OBJECTS</b>					
	Dues and Registrations 81X & 86X	215,000.00	4,185.00			219,185.00
	Judgments & Debt Related 82X & 83X	1,000.00	20,000.00		5,207,620.00	5,228,620.00
	Reserve for Estimate 84X	5,000.00	0			5,000.00
	Revaluation of Property 87X	145,000.00	0			145,000.00
	Reserves & Other Expenses 89X	239,000.00	115,830.00			354,830.00
	<b>TOTAL OTHER OBJECTS</b>	<b>750,000.00</b>	<b>140,015.00</b>		<b>5,207,620.00</b>	<b>6,097,635.00</b>
900	<b>OTHER USES OF FUNDS</b>	<b>190,000.00</b>	<b>1,030.00</b>			<b>191,030.00</b>
	<b>TOTAL EXPENDITURES</b>	<b>43,254,279.00</b>	<b>4,542,845.00</b>	<b>3,570,000.00</b>	<b>5,207,620.00</b>	<b>56,547,744.00</b>

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## **SUMMARY OF ALL APPROPRIATED FUNDS**

### **MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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## Preliminary 2014-2015 Revenue Summary

All Appropriated Funds		Actual Revenue FY 2012-2013	Estimated Actual Revenue FY 2013-2014	Preliminary Actual Revenue FY 2014-2015
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	14,362,152.23	13,960,263.47	15,050,000.00
1120	Ad Valorem Tax Levy (prior)	911,472.33	661,375.85	434,000.00
1130	Revenue in Lieu of Taxes	483,834.19	462,431.21	331,300.00
1200	Tuition and Fees	19,194.00	16,400.00	3,500.00
13XX	Earnings on Investments	33,115.74	27,772.27	7,500.00
1400	Rentals, Disposals and Commissions	58,192.60	55,667.43	56,200.00
1500	Reimbursements	80,096.99	48,633.36	9,000.00
1600	Other Local Sources of Revenue	1,526,132.17	982,381.50	950,000.00
1700	Child Nutrition Revenue	456,517.76	493,693.67	431,000.00
1800	Athletics	96,813.00	90,916.00	90,000.00
<b>Total Local Sources of Revenue</b>		<b>18,027,521.01</b>	<b>16,799,534.76</b>	<b>17,362,500.00</b>
<b>Intermediate Sources of Revenue (2000)</b>				
2100	County 4 Mill Tax Levy	929,921.86	935,000.00	935,000.00
22XX	Other County Revenue	105,984.54	106,000.00	105,000.00
<b>Total Intermediate Sources of Revenue</b>		<b>1,035,906.40</b>	<b>1,041,000.00</b>	<b>1,040,000.00</b>
<b>State Sources of Revenue (3000)</b>				
3100	State Dedicated Revenue	3,653,247.10	3,580,500.00	3,510,500.00
3210	Foundation and Incentive Aid	17,262,676.00	17,395,483.00	17,395,885.00
32XX	Other State Aid	3,421,798.10	3,582,655.95	3,662,402.00
3300	Community Education Grants	228,487.00	228,486.00	228,486.00
3400	State Categorical Revenue	502,085.93	601,333.00	546,209.00
3500	Special Programs			
3600	Other State Sources of Revenue	131,292.80	180,846.11	100,000.00
3700	Child Nutrition Revenue	52,598.03	51,654.39	50,000.00
3800	Vocational Education Programs	130,303.19	159,570.00	153,420.00
<b>Total State Sources of Revenue</b>		<b>25,382,488.15</b>	<b>25,780,528.45</b>	<b>25,650,000.00</b>
<b>Federal Sources of Revenue (4000)</b>				
4100	Direct Grants from the Federal Government	420,414.77	418,000.00	433,811.00
4200	Academic Achievement of the Disadvantaged (NCLB)	2,783,667.62	2,876,946.92	2,860,814.00
4300	Individuals with Disabilities	1,412,366.70	1,420,751.31	1,413,998.00
4400	No Child Left Behind, Continued			
4500	Federal Grants through State Sources	260,951.28	171,828.35	140,300.00
4600	Other Federal Revenue through State Sources	1,150.37	1,500.81	
468X	Miscellaneous Federal Revenue	48,547.14	49,500.00	40,000.00
4700	Child Nutrition Revenue	2,835,583.87	2,675,389.36	2,555,000.00
4800	Federal Vocational Programs	130,779.79	49,500.00	111,077.00
<b>Total Federal Sources of Revenue</b>		<b>7,893,461.54</b>	<b>7,663,416.75</b>	<b>7,555,000.00</b>
<b>Non-Revenue Receipts</b>				
5111	Premium on Bond Issuances	2,848.00	25,268.91	
5112	Bond Issuances	7,120,000.00	4,545,000.00	3,570,000.00
<b>Total Non-Revenue Receipts</b>		<b>7,122,848.00</b>	<b>4,570,268.91</b>	<b>3,570,000.00</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	4,664,125.61	3,942,771.69	2,925,000.00
6140	Estopped Warrants	2,192.84	169.82	45.00
<b>Total Carryover Sources of Revenue</b>		<b>4,666,318.55</b>	<b>3,942,941.51</b>	<b>2,925,045.00</b>
<b>TOTAL REVENUE</b>		<b>64,128,543.65</b>	<b>59,797,690.38</b>	<b>58,102,545.00</b>

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All Appropriated Funds

Preliminary 2014-2015 Expenditure Summary

Major Object	Description	Actual Expenditures FY 2012-2013	Estimated Actual Expenditures FY 2013-2014	Preliminary Actual Expenditures FY 2014-2015
100	<b>SALARIES</b>			
	Certified 11X	19,710,946.79	19,390,582.92	19,400,000.00
	Support 12X	6,575,498.72	6,889,969.67	6,912,800.00
	Other Salaries 13X-19X	2,206,536.22	1,922,757.60	1,837,000.00
	<b>TOTAL SALARIES</b>	<b>28,492,981.73</b>	<b>28,203,310.19</b>	<b>28,149,800.00</b>
200	<b>BENEFITS</b>			
	Group Insurance 21X,22X	3,049,484.56	3,181,634.05	3,181,565.00
	FICA & Medicare 23X, 24X	2,096,775.68	1,750,508.10	1,753,200.00
	Retirement 25X, 26X	4,210,088.96	4,406,772.71	4,397,900.00
	Workers Comp & Empl Asst 27X, 28X	311,578.57	407,699.80	267,335.00
	<b>TOTAL BENEFITS</b>	<b>9,667,927.77</b>	<b>9,746,614.66</b>	<b>9,600,000.00</b>
300	Purchased Professional & Technical Services	1,122,688.36	1,168,066.00	1,160,000.00
400	<b>PURCHASED PROPERTY SERVICES</b>			
	Water & Sewage 41X	69,857.32	85,601.51	90,000.00
	Refuse & Contract Services 42X	160,162.21	183,654.78	184,700.00
	Repairs & Maintenance 43X	142,713.61	290,059.76	255,000.00
	Other Purchased Services	566,740.43	867,951.14	875,300.00
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>939,473.57</b>	<b>1,427,267.19</b>	<b>1,405,000.00</b>
500	<b>OTHER PURCHASED SERVICES</b>			
	Student Transportation/Travel Services 51X	60,701.01	87,422.95	90,000.00
	Insurance 52X	252,247.34	265,119.88	262,700.00
	Telephone and Postage 53X	263,431.30	238,873.62	230,000.00
	Advertising & Printing 54X,55X	40,774.94	79,766.75	61,500.00
	Travel 58X	114,112.04	207,752.18	160,000.00
	Other Purchased Services	8,767.28	8,897.87	7,800.00
	<b>TOTAL OTHER SERVICES</b>	<b>740,033.91</b>	<b>887,8337.25</b>	<b>812,000.00</b>
600	<b>SUPPLIES AND MATERIALS</b>			
	Instructional and Other Supplies 61X, 62x	1,215,703.73	1,165,528.39	1,193,000.00
	Electricity 624	777,831.18	981,905.69	990,000.00
	Heating 627	181,385.36	309,625.33	325,000.00
	Food & Other Supplies 63X	1,748,803.02	1,426,373.53	1,430,000.00
	Books 64X	349,564.68	598,876.40	300,000.00
	Technology Related Supplies 65X	1,104,143.91	1,349,588.09	1,036,279.00
	Student/Staff Expenditures 68X	320,417.46	270,933.70	265,000.00
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>5,697,849.34</b>	<b>6,102,831.13</b>	<b>5,539,279.00</b>
700	<b>PROPERTY</b>	<b>7,575,383.10</b>	<b>4,992,609.65</b>	<b>3,620,000.00</b>
800	<b>OTHER OBJECTS</b>			
	Dues and Registrations 81X & 86X	191,885.03	218,255.45	219,185.00
	Judgments & Debt Related 82X & 83X	4,902,999.48	4,903,955.48	5,228,620.00
	Reserve for Estimate 84X	5,717.00	4,772.00	5,000.00
	Revaluation of Property 87X	119,708.38	142,818.16	145,000.00
	Reserves & Other Expenses 89X	158,938.55	0	354,830.00
	<b>TOTAL OTHER OBJECTS</b>	<b>5,379,248.44</b>	<b>5,269,801.09</b>	<b>6,097,635.00</b>
900	<b>OTHER USES OF FUNDS</b>	<b>184,050.47</b>	<b>121,705.78</b>	<b>191,030.00</b>
	<b>TOTAL EXPENDITURES</b>	<b>59,799,636.69</b>	<b>57,920,038.94</b>	<b>56,547,744.00</b>

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## **GENERAL FUND**

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General Fund (11)		Actual Revenue FY 2012-2013	Estimated Actual Revenue FY 2013-2014	Preliminary Actual Revenue FY 2014-2015
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	8,592,533.20	8,632,940.00	8,700,000.00
1120	Ad Valorem Tax Levy (prior)	481,788.11	425,000.00	250,000.00
1130	Revenue in Lieu of Taxes	289,466.44	302,424.36	290,000.00
1200	Tuition and Fees	19,194.00	16,400.00	3,500.00
13XX	Earnings on Investments	13,570.37	12,300.00	6,000.00
1400	Rentals, Disposals and Commissions	6,302.64	4,000.00	1,200.00
1500	Reimbursements	71,374.22	39,000.00	9,000.00
1600	Other Local Sources of Revenue	1,520,044.77	960,511.85	950,000.00
1700	Child Nutrition Revenue	0	0	0
1800	Athletics	96,813.00	90,916.00	90,000.00
	<b>Total Local Sources of Revenue</b>	<b>11,091,086.75</b>	<b>10,483,492.21</b>	<b>10,299,700.00</b>
<b>Intermediate Sources of Revenue (2000)</b>				
2100	County 4 Mill Tax Levy	929,921.86	935,000.00	935,000.00
22XX	Other County Revenue	105,984.54	106,000.00	105,000.00
	<b>Total Intermediate Sources of Revenue</b>	<b>1,035,906.40</b>	<b>1,041,000.00</b>	<b>1,040,000.00</b>
<b>State Sources of Revenue (3000)</b>				
3100	State Dedicated Revenue	3,653,247.10	3,580,500.00	3,510,000.00
3210	Foundation and Incentive Aid	17,262,676.00	17,395,483.00	17,395,885.00
32XX	Other State Aid	3,421,798.10	3,582,655.95	3,666,402.00
3300	Community Education Grants	228,487.00	228,486.00	228,486.00
3400	State Categorical Revenue	502,085.93	601,333.00	546,209.00
3500	Special Programs	0	0	0
3600	Other State Sources of Revenue	131,292.80	180,816.20	100,000.00
3800	Vocational Education Programs	130,303.19	159,570.00	153,420.00
	<b>Total State Sources of Revenue</b>	<b>25,329,890.12</b>	<b>25,728,844.15</b>	<b>25,600,000.00</b>
<b>Federal Sources of Revenue (4000)</b>				
4100	Direct Grants from the Federal Government	420,414.77	418,000.00	433,811.00
4200	Academic Achievement of the Disadvantaged (NCLB)	2,783,667.62	2,876,946.92	2,860,814.00
4300	Individuals with Disabilities	1,412,366.70	1,420,751.31	1,413,998.00
4400	No Child Left Behind, Continued	0	0	0
4500	Federal Grants through State Sources	260,951.28	171,828.35	140,300.00
4600	Other Federal Revenue through State Sources	1,150.37	1,500.81	0
468X	Miscellaneous Federal Revenue	48,547.14	49,500.00	40,000.00
4800	Federal Vocational Programs	130,779.79	49,500.00	111,077.00
	<b>Total Federal Sources of Revenue</b>	<b>5,057,877.67</b>	<b>4,988,002.39</b>	<b>5,000,000.00</b>
<b>Non-Revenue Receipts</b>				
5111	Premium on Bond Issuances	0	0	0
5112	Bond Issuances	0	0	0
	<b>Total Non-Revenue Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	2,719,632.79	2,798,327.12	1,800,000.00
6140	Estopped Warrants	1,937.84	115.84	0
	<b>Total Carryover Sources of Revenue</b>	<b>2,721,570.63</b>	<b>2,798,442.96</b>	<b>1,800,000.00</b>
<b>TOTAL GENERAL FUND</b>		<b>45,236,331.57</b>	<b>45,039,806.71</b>	<b>43,739,700.00</b>

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General Fund (11)

Preliminary 2014-2015 Expenditure Summary

Major Object	Description	Actual Expenditures FY 2012-2013	Estimated Actual Expenditures FY 2013-2014	Preliminary Actual Expenditures FY 2014-2015
100	<b>SALARIES</b>			
	Certified 11X	19,710,946.79	19,390,582.92	19,400,000.00
	Support 12X	5,387,312.04	5,768,697.39	5,800,000.00
	Other Salaries 13X-19X	2,141,562.57	1,892,803.72	1,800,000.00
	<b>TOTAL SALARIES</b>	27,239,821.40	27,052,084.03	27,000,000.00
200	<b>BENEFITS</b>			
	Group Insurance 21X,22X	2,989,686.00	3,120,619.53	3,121,000.00
	FICA & Medicare 23X, 24X	2,005,877.99	1,676,672.00	1,680,000.00
	Retirement 25X, 26X	4,049,867.99	4,262,444.05	4,260,000.00
	Workers Comp & EmpL Asst 27X, 28X	259,670.42	366,592.29	239,000.00
	<b>TOTAL BENEFITS</b>	9,305,102.40	9,426,327.87	9,300,000.00
300	Purchased Professional & Technical Services	940,573.10	1,086,352.28	1,100,000.00
400	<b>PURCHASED PROPERTY SERVICES</b>			
	Water & Sewage 41X	69,857.32	85,601.51	90,000.00
	Refuse & Contract Services 42X	82,954.80	90,593.61	91,000.00
	Repairs & Maintenance 43X	29,606.88	39,538.64	60,000.00
	Other Purchased Services	475,656.11	772,993.24	719,000.00
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	658,075.11	988,727.00	960,000.00
500	<b>OTHER PURCHASED SERVICES</b>			
	Student Transportation/Travel Services 51X	312,948.35	87,422.95	90,000.00
	Insurance 52X	261,273.34	265,219.88	260,000.00
	Telephone and Postage 53X	0	235,905.61	230,000.00
	Advertising & Printing 54X, 55X	38,630.51	78,257.59	60,000.00
	Travel 58X	102,007.68	191,716.91	150,000.00
	<b>TOTAL OTHER SERVICES</b>	714,859.88	858,522.94	790,000.00
600	<b>SUPPLIES AND MATERIALS</b>			
	Instructional and Other Supplies 61X, 62X	730,837.32	638,015.53	600,000.00
	Electricity 624	777,831.18	981,905.69	990,000.00
	Heating 627	39,062.69	82,013.17	85,000.00
	Books 64X	169,222.15	311,075.36	300,000.00
	Technology Related Supplies 65X	937,892.02	1,042,841.98	939,279.00
	Student/Staff Expenditures 68X	251,606.76	252,099.08	250,000.00
	<b>TOTAL SUPPLIES AND MATERIALS</b>	2,906,452.12	3,307,950.81	3,164,279.00
700	<b>PROPERTY</b>	167,117.64	92,910.00	0
800	<b>OTHER OBJECTS</b>			
	Dues and Registrations 81X & 86X	186,910.52	210,921.45	215,000.00
	Judgments & Debt Related 82X & 83X	685.15	238.77	1,000.00
	Game Contracts 85X	5,717.00	4,772.00	5,000.00
	Revaluation of Property 87X	119,708.38	142,818.16	145,000.00
	Reserves & Other Expenses 89X	4,698.58		239,000.00
	<b>TOTAL OTHER OBJECTS</b>	317,719.63	358,750.38	750,000.00
900	<b>OTHER USES OF FUNDS</b>	184,050.47	121,705.78	190,000.00
	<b>TOTAL GENERAL FUND</b>	42,433,771.75	43,293,330.99	43,254,279.00

*Budget*

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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## **SPECIAL REVENUE FUNDS**

### **MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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Building Fund (21)		Actual Revenue FY 2012-2013	Estimated Actual Revenue FY 2013-2014	Preliminary Actual Revenue FY 2014-2015
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	1,228,198.25	1,193,839.46	1,250,000.00
1120	Ad Valorem Tax Levy (prior)	68,865.76	109,718.94	59,000.00
1130	Revenue In Lieu of Taxes	41,375.72	20,999.58	41,300.00
1200	Tuition and Fees	0	0	0
13XX	Earnings on Investments	1,521.62	619.69	1,200.00
1400	Rentals, Disposals and Commissions	51,890.06	51,667.43	55,000.00
1500	Reimbursements	8,722.77	7,203.36	0
1600	Other Local Sources of Revenue	6,079.06	21,869.65	0
1700	Child Nutrition Revenue	0	0	0
1800	Athletics	0	0	0
	<b>Total Local Sources of Revenue</b>	<b>1,406,654.14</b>	<b>1,405,918.11</b>	<b>1,381,500.00</b>
<b>State Sources of Revenue (3000)</b>				
3600	Other State Sources of Revenue	0	6.89	0
3800	Vocational Education Programs	0	0	0
	<b>Total State Sources of Revenue</b>	<b>0</b>	<b>6.89</b>	<b>0</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	328,892.30	314,431.37	100,000.00
6140	Estopped Warrants	0	48.26	45.00
	<b>Total Carryover Sources of Revenue</b>	<b>328,892.30</b>	<b>314,479.63</b>	<b>100,045.00</b>
<b>TOTAL BUILDING FUND</b>		<b>1,735,546.44</b>	<b>1,720,404.63</b>	<b>1,481,545.00</b>

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Building Fund (21)

Preliminary 2014-2015 Expenditure Summary

Major Object	Description	Actual Expenditures FY 2012-2013	Estimated Actual Expenditures FY 2013-2014	Preliminary Actual Expenditures FY 2014-2015
100	<b>SALARIES</b>			
	Certified 11X			
	Support 12X	29082.23	46,220.52	50,000.00
	Other Salaries 13X-19X	1916.92	4,948.08	7,000.00
	<b>TOTAL SALARIES</b>	<b>30,999.15</b>	<b>51,168.60</b>	<b>57,000.00</b>
200	<b>BENEFITS</b>			
	Group Insurance 21X,22X	544.26	63.12	65.00
	FICA & Medicare 23X, 24X	2,331.79	3,196.88	3,200.00
	Retirement 25X, 26X	4,887.15	7,893.25	7,900.00
	Workers Comp & EmpL Asst 27X, 28X	1,115.91	1,073.93	1,050.00
	<b>TOTAL BENEFITS</b>	<b>8,879.11</b>	<b>12,227.18</b>	<b>12,215.00</b>
300	Purchased Professional & Technical Services	105,014.26	80,873.72	55,000.00
400	<b>PURCHASED PROPERTY SERVICES</b>			
	Water & Sewage 41X			
	Refuse & Contract Services 42X	64,849.35	83,399.93	84,000.00
	Repairs & Maintenance 43X	95,980.81	141,365.48	150,000.00
	Other Purchased Services	91,084.32	94,957.90	156,300.00
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>251,914.48</b>	<b>319,723.31</b>	<b>390,300.00</b>
500	<b>OTHER PURCHASED SERVICES</b>			
	Telephone and Postage 53X	78.42	221.90	200.00
	Printing 55X	630.22	0	0
	Travel 58X	2,105.47	1,456.00	0
	Other Purchased Services			
	<b>TOTAL OTHER SERVICES</b>	<b>2,814.11</b>	<b>1,677.90</b>	<b>200.00</b>
600	<b>SUPPLIES AND MATERIALS</b>			
	Supplies 61X	278,484.61	332,129.82	400,000.00
	621 Energy	477.40	160.79	0
	Gasoline 625 & 629	31,206.30	38,648.98	40,000.00
	Heating 627	176,533.96	227,612.16	240,000.00
	Food and Other Supplies 63X			
	Books 64X			
	Technology Related Supplies 65X	81,632.93	153,090.84	82,000.00
	Student/Staff Expenditures 68X	68,810.70	18,834.62	15,000.00
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>637,145.90</b>	<b>770,477.21</b>	<b>777,000.00</b>
700	PROPERTY	361,355.46	300,018.46	50,000.00
800	<b>OTHER OBJECTS</b>			
	Dues and Registrations 81X & 86X	3,964.51	3,605.00	4,000.00
	Judgments & Debt 83X	18,954.33	20,356.71	20,000.00
	Revaluation of Property 87X			
	Reserves & Other Expenses 89X	73.87		115,830.00
	<b>TOTAL OTHER OBJECTS</b>	<b>22,992.71</b>	<b>23,961.71</b>	<b>139,830.00</b>
900	<b>OTHER USES OF FUNDS</b>			
	<b>TOTAL BUILDING FUND</b>	<b>1,421,115.18</b>	<b>1,560,128.09</b>	<b>1,481,545.00</b>

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

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		Actual Revenue FY 2012-2013	Estimated Actual Revenue FY 2013-2014	Preliminary Actual Revenue FY 2014-2015
<b>Child Nutrition Fund (22)</b>				
<b>Local Sources of Revenue (1000)</b>				
1300	Earnings on Investments	657.62	300.00	300.00
1500	Reimbursements	0	2,430.00	0
1600	Other Local Sources of Revenue	0	0	0
1710	Student Lunches	249,958.99	241,716.90	240,000.00
1720	Student Breakfasts	165,271.59	215,976.77	155,000.00
1730	Adult Lunch/Breakfast	28,811.78	28,000.00	28,000.00
1740	A La Carte Food	0	0	0
1760	Contract Food	0	0	0
1790	Other District Revenue	12,475.40	8,000.00	8,000.00
1800	Athletics	0	0	0
	<b>Total Local Sources of Revenue</b>	<b>457,175.38</b>	<b>496,423.67</b>	<b>431,300.00</b>
<b>State Sources of Revenue (3000)</b>				
3710	State Reimbursement	0	0	0
3720	State Matching	52,598.03	51,654.39	50,000.00
	<b>Total State Sources of Revenue</b>	<b>52,598.03</b>	<b>51,654.39</b>	<b>50,000.00</b>
<b>Federal Sources of Revenue (4000)</b>				
4710	Lunches	2,053,274.56	1,944,066.35	1,900,000.00
4720	Breakfasts	685,668.13	650,000.00	650,000.00
4740	Summer Food Program	29,011.27	17,693.53	5,000.00
4760	Fresh Fruit & Vegetables Programs	67,629.91	63,629.48	0
	<b>Total Federal Sources of Revenue</b>	<b>2,835,583.87</b>	<b>2,675,389.36</b>	<b>2,555,000.00</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	590,721.18	254,387.21	25,000.00
6140	Estopped Warrants	139.00	5.72	0
	<b>Total Carryover Sources of Revenue</b>	<b>590,860.18</b>	<b>254,392.93</b>	<b>25,000.00</b>
<b>TOTAL CHILD NUTRITION FUND</b>		<b>3,936,217.46</b>	<b>3,477,860.35</b>	<b>3,061,300.00</b>

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**Child Nutrition Fund (22)**

**Preliminary 2014-2015 Expenditure Summary**

Major Object	Description	Actual Expenditures FY 2012-2013	Estimated Actual Expenditures FY 2013-2014	Preliminary Actual Expenditures FY 2014-2015
<b>100</b>	<b>SALARIES</b>			
	Certified 11X			
	Support 12X	1,159,104.45	1,075,051.76	1,062,800.00
	Other Salaries 13X-19X	63,056.73	25,005.80	30,000.00
	<b>TOTAL SALARIES</b>	<b>1,222,161.18</b>	<b>1,100,057.56</b>	<b>1,092,800.00</b>
<b>200</b>	<b>BENEFITS</b>			
	Group Insurance 21X,22X	59,254.30	60,951.40	60,500.00
	FICA & Medicare 23X, 24X	88,565.90	70,639.22	70,000.00
	Retirement 25X, 26X	155,333.82	136,435.41	130,000.00
	Workers Comp & Empl Asst 27X, 28X	50,792.24	40,033.58	27,285.00
	<b>TOTAL BENEFITS</b>	<b>353,946.26</b>	<b>308,059.61</b>	<b>287,785.00</b>
<b>300</b>	Purchased Professional & Technical Services	1,875.00	840.00	5,000.00
<b>400</b>	<b>PURCHASED PROPERTY SERVICES</b>			
	Water & Sewage 41X			
	Refuse & Contract Services 42X	12,358.06	9,661.24	9,700.00
	Repairs & Maintenance 43X	8,753.92	47,025.64	45,000.00
	Other Purchased Services			
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>21,111.98</b>	<b>56,686.88</b>	<b>54,700.00</b>
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>			
	Telephone and Postage 53X	2,079.54	2,646.11	2,500.00
	55X	1,514.21	1,509.16	1,500.00
	Travel 58X	9,998.89	14,579.27	10,000.00
	Other Purchased Services	8,767.28	8,897.87	7,800.00
	<b>TOTAL OTHER SERVICES</b>	<b>22,359.92</b>	<b>27,632.41</b>	<b>21,800.00</b>
<b>600</b>	<b>SUPPLIES AND MATERIALS</b>			
	Supplies 61X	171,823.23	148,873.42	145,000.00
	62X	7,726.27	7,699.85	8,000.00
	Food and Other Supplies 63X	1,709,740.33	1,426,373.53	1,430,000.00
	Books 64X			
	Technology Related Supplies 65X	15,859.96	21,589.27	15,000.00
	Student/Staff Expenditures 68X			
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>1,905,149.79</b>	<b>1,604,536.07</b>	<b>1,598,000.00</b>
<b>700</b>	<b>PROPERTY</b>		25,601.00	0
<b>800</b>	<b>OTHER OBJECTS</b>			
	Dues and Registrations 81X & 86X	1,010.00	3,729.00	185
	Reserve for Estimate 84X			
	Revaluation of Property 87X			
	Reserves & Other Expenses 89X	154,166.10		
	<b>TOTAL OTHER OBJECTS</b>	<b>155,176.10</b>	<b>3,729.00</b>	<b>185.00</b>
<b>900</b>	<b>Other uses of Funds</b>			1,030.00
	<b>TOTAL CHILD NUTRITION FUND</b>	<b>3,681,780.23</b>	<b>3,127,142.53</b>	<b>3,061,300.00</b>

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## **CAPITAL IMPROVEMENT FUNDS**

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		Actual Revenue FY 2012-2013	Estimated Actual Revenue FY 2013-2014	Preliminary Actual Revenue FY 2014-2015
<b>Capital Improvement Funds (30's)</b>				
<b>Local Sources of Revenue (1000)</b>				
1300	Earnings on Investments	2,896.20	1,006.00	0
1600	Other Local Sources of Revenue	8.34	0	0
	<b>Total Local Sources of Revenue</b>	<b>2,904.54</b>	<b>1,006.00</b>	<b>0</b>
<b>Non-Revenue Receipts</b>				
5111	Premium on Bond Issuances	0	25,268.91	0
5112	Bond Issuances	7,120,000.00	4,545,000.00	3,570,000.00
	<b>Total Non-Revenue Receipts</b>	<b>7,120,000.00</b>	<b>4,570,268.91</b>	<b>3,570,000.00</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	296,670.05	0	0
6140	Estopped Warrants	116.10	0	0
	<b>Total Carryover Sources of Revenue</b>	<b>296,786.15</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>		<b>7,419,690.69</b>	<b>4,571,274.91</b>	<b>3,570,000.00</b>

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**Capital Improvement Funds (30's)**

**Preliminary 2014-2015 Expenditure Summary**

Major Object	Description	Actual Expenditures FY 2012-2013	Estimated Actual Expenditures FY 2013-2014	Preliminary Actual Expenditures FY 2014-2015
300	Purchased Professional & Technical Services	75,226.00		
400	PURCHASED PROPERTY SERVICES			
	Water & Sewage 41X			
	Refuse & Contract Services 42X			
	Repairs & Maintenance 43X	8,372.00	62,130.00	
	Other Purchased Services			
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>8,372.00</b>	<b>62,130.00</b>	
500	OTHER PURCHASED SERVICES			
	Telephone and Postage 53X			
	In-district Mileage 580 & 581			
	Out-of-District Travel 582			
	Other Purchased Services			
	<b>TOTAL OTHER SERVICES</b>			
600	SUPPLIES AND MATERIALS			
	Supplies 61X			
	Electricity 624			
	Gasoline 625 & 629			
	Heating 627			
	Food and Other Supplies 63X			
	Books 64X	180,342.53	287,801.04	
	Technology Related Supplies 65X	68,759.00	132,066.00	
	Student/Staff Expenditures 68X			
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>249,101.53</b>	<b>419,867.04</b>	
700	PROPERTY	7,046,910.00	4,574,080.19	3,570,000.00
800	OTHER OBJECTS			
	Dues and Registrations 81X & 86X			
	Reserve for Estimate 84X			
	Revaluation of Property 87X			
	Reserves & Other Expenses 89X			
	<b>TOTAL OTHER OBJECTS</b>			
	<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>	<b>7,379,609.53</b>	<b>5,056,077.23</b>	<b>3,570,000.00</b>

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## **DEBT SERVICE FUND**

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		Actual Revenue FY 2012-2013	Estimated Actual Revenue FY 2013-2014	Preliminary Actual Revenue FY 2014-2015
<b>Debt Service Fund (41)</b>				
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	4,541,420.78	4,133,484.01	5,100,000.00
1120	Ad Valorem Tax Levy (prior)	360,818.46	126,656.91	125,000.00
1130	Revenue in Lieu of Taxes	152,992.03	139,007.27	0
1200	Tuition and Fees	0	0	0
13XX	Earnings on Investments	14,469.93	13,546.58	0
1600	Other Local Sources of Revenue	0	0	0
	<b>Total Local Sources of Revenue</b>	<b>5,069,701.20</b>	<b>4,412,694.77</b>	<b>5,225,000.00</b>
<b>State Sources of Revenue (3000)</b>				
3600	Other State Sources of Revenue		23.02	0
	<b>Total State Sources of Revenue</b>		<b>23.02</b>	<b>0</b>
<b>Non-Revenue Receipts (5000)</b>				
5111	Premium on Bond Issuances	2,848.00	0	0
	<b>Total Non-Revenue Receipts</b>	<b>2,848.00</b>	<b>0</b>	<b>0</b>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	728,209.29	575,625.99	1,000,000.00
6140	Estopped Warrants	0	0	0
	<b>Total Carryover Sources of Revenue</b>	<b>728,209.29</b>	<b>575,625.99</b>	<b>1,000,000.00</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>5,800,758.49</b>	<b>4,988,343.78</b>	<b>6,225,000.00</b>

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**Debt Service Fund (41)**

**Preliminary 2014-2015 Expenditure Summary**

Major Object	Description	Actual Expenditures FY 2012-2013	Estimated Actual Expenditures FY 2013-2014	Preliminary Actual Expenditures FY 2014-2015
800	OTHER OBJECTS			
	Principal & Interest 83X	4,864,132.50	4,883,360.00	5,207,620.00
	TOTAL OTHER OBJECTS	4,864,132.50	4,883,360.00	5,207,620.00
900	OTHER USES OF FUNDS			
	TOTAL DEBT SERVICE FUND	4,864,132.50	4,883,360.00	5,207,620.00

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## **ADOPTION OF BUDGET**

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INDEPENDENT SCHOOL DISTRICT NUMBER ONE

202 West Broadway

Muskogee, Oklahoma 74401

(918) 684-3700

ADOPTION OF SCHOOL DISTRICT BUDGET

STATE OF OKLAHOMA, COUNTY OF MUSKOGEE

We, the undersigned members of the Independent school District Number Twenty Board of Education of said County and State, do hereby certify that we have adopted the Independent School District Number Twenty Budget and Financing Plan as herewith presented this 17<sup>th</sup> day of June, 2014.

President

Member

Member

Member

ATTEST:

Clerk of Board of Education

**MUSKOGEE PUBLIC SCHOOLS STATEMENT OF NONDISCRIMINATION**

Muskogee Public Schools does not discriminate on the basis of race, religion, color, national origin, sex, sexual orientation, disability, genetic information, veteran status, marital status or age in its employment, programs and activities. The following person has been designated to handle inquiries regarding the Muskogee Public Schools' nondiscrimination policies: James Wilson, Assistant Superintendent of Support Services, Muskogee Public Schools, 202 West Broadway, Oklahoma 74401, 918.684.3700.