School District
2016-2017 Estimate of Needs
and
Financial Statement of the Fiscal Year 2015-2016

Board of Education of Frontier Public Schools
District No. I-004
County of Noble
State of Oklahoma

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

The 2016-2017 Estimate of Needs
and
Financial Statement of the Fiscal Year 2015-2016

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

Submitted to the Noble County Excise Board

This 16th Day of October, 2016

School Board Members

Chairman
Treasurer
Member
Member

Clerk
Member
Member

© Angel, Johnston & Blasingame, PC
30 September
State of Oklahoma, County of Noble

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

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of statement of the financial condition of the Board of Education of Frontier Public Schools, District No. I-004, County of Noble. State of Oklahoma for the fiscal year beginning July 1, 2016, and ending June 30, 2017, together with an itemized statement of the estimated Income and Probable Needs of said School District for the ensuing fiscal year. We have separately prepared, executed and submit Financial Statements for the Fiscal Year so terminated, and Estimate of Requirements for the ensuing Fiscal Year, for such Sinking Fund, if any, as pertains to this District for the Bond, Coupon, and Judgment indebtedness, if any, outstanding and unpaid as of June 30, 2017 and also for the Sinking Fund of any disorganized District whose area or the major portion thereof is now embraced within the boundaries of this District; and this Certificate is as applicable thereto as if fully embodied therein. The same have been prepared in conformity with Statute, in relation to which be it further noted that:

1. We, the undersigned, duly elected, qualified and acting officers of the Board of Education of the aforesaid School District located wholly or in major area in the County and State aforesaid, do hereby certify that, at regular session begun at the time provided by law, we carefully considered the reports submitted by the several officers and employees as required by 68 O.S. 2001 Section 3004, carefully considered the statements and estimate of needs heretofore prepared for the purpose of ascertaining any additional or emergency levy necessary for the ensuing fiscal year and revised, corrected or amended the same to disclose the true fiscal condition as of June 30, 2016, and to provide for the needs of the District for the ensuing fiscal year as now ascertained; and we do hereby certify that the within statement of the financial condition is true and correct, and that the within estimates for all purposes for the ensuing fiscal year are reasonably necessary for the proper conduct of the affairs of said School District, and that the statements of Estimated Income from sources other than ad valorem taxes is not in excess of the lawfully authorized ratio of the actual collections from such sources during the previous fiscal year.

2. We further certify that any cash fund balance reported in our Building Fund is required for immediate or cumulative program of construction unless there be attached within a verified copy of a resolution signed by a majority of the members of this Board to the effect the program of building has been completed of abandoned. If attached, then the Excise Board is directed to apply said Balance to reduce Levies in accordance with 62 O.S. 2001, Section 333.

3. We also certify that a levy of 15,000 Mills over and above the number of mills allocated by the County Excise Board will be reasonably necessary for the proper conduct of the affairs of said school district during the fiscal year 2016-2017.

4. We also certify that, after due and legal notice of an election thereon, an emergency levy of 5,000 Mills, over and above the number of mills provided by Law and allocated by the County Excise Board in addition thereto for school purposes, was authorized at an election held for that purpose on N/A Permanent Levy by a majority of those voting at said election: the result of said election was:

   For the Levy __________ ; Against the Levy __________ ; Majority __________ .

5. We also certify that after due and legal notice of an election thereon, a local support levy of 10,000 Mills, in addition to the levies hereinafore provided, was authorized at an election held for that purpose on N/A Permanent Levy by a majority vote of the electors who had paid ad valorem tax of the immediately preceding year; the result of said election was:

   For the Levy __________ ; Against the Levy __________ ; Majority __________ .
6. We certify that, after due and legal notice of an election thereon, pursuant to Article 10, Section 10, of the Constitution of Oklahoma, an additional levy of 5.000 Mills, was authorized by a majority of the qualified voters of said School District, for the purpose of levying, remodeling or repairing school buildings, and for purchasing furniture at an election held for that purpose on November 1, 2016. The result whereof was:

For the Levy: ____________ ; Against the Levy: ____________; Majority: ____________

Clerk of Board of Education

President of Board of Education

Treasurer of Board of Education

Subscribed and sworn to before me this 16th day of October, 2016.

Notary Public

My Commission Expires

PERMANENT MILLAGE

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

State of Oklahoma, County of Noble

1. Scott Kodesh, the undersigned duly qualified and acting Clerk of the Board of Education of Frontier Public Schools, School District No. I-004, County and State aforesaid, being first duly sworn according to law, hereby depose and say:

1. That I complied with 68 O.S. 2001 Section 3002, (both independent and dependent) by having the within Financial Statement and Estimate of Needs which was prepared at the time and in the manner provided by law, published as required by law, in a legally-qualified newspaper of general circulation in the district, there being no legally-qualified newspaper published in the school district, as evidenced by a copy of such published statement and estimate together with proof of publication thereof attached hereto marked Exhibit No. 1 and made a part hereof (strike inapplicable phrases).

2. That I complied with currently effective statutes, by having the Notice of Emergency Levy Election and the call for such Election on the date hereinbefore certified by the Governing Board, the Itemized Statements and the Itemized Estimate of the amount necessary for the ensuing fiscal year requiring such emergency levy for the current expense purposes as prepared by the Board of Education duly published or posted, as the case may be, in full compliance with law for this class of school district, and as provided by law duly made public in the manner and at the time provided by law, for this class of district and in all respects according to law, in relation to said election on such emergency levy as hereinbefore certified by said Governing Board.

3. That I complied with the statute by having published or posted (if required for this class of district) the notice of local support levy election, and the call for such election on the date hereinbefore certified by the Board of Education. That the Estimate of Needs as prepared by the Board of Education required such local support levy in addition to other tax levies, to fully meet the current expense purposes of the school district for the ensuing year.

4. That in conformity to resolution by said Board of Education, I caused Notice of Building Fund Levy Election under the provisions of Article 10, Section 10, Oklahoma Constitution, and the Call of such Election on the date hereinbefore certified by the Governing Board, together with Itemized Statements and an Estimate of the amount necessary for the ensuing fiscal year requiring such levy for the purpose of erecting, remodeling or repairing school buildings, and for purchasing school furniture, in said District, published or posted to contain such Notice and Call, fixing the number of voting places and particularly describing same, published or posted as is required by law for this class of district.

[Signature]
Clerk, Board of Education

[Signature]
Notary Public

Subscribed and sworn to before me this __th day of October 2016.

My Commission Expires

Secretary and Clerk of Excise Board

Noble County, Oklahoma
AFFIDAVIT OF PUBLICATION

Perry Daily Journal
P O Box 311
Perry OK 73077-0311
580/336-2222

I, Gloria G. Brown, of lawful age, being duly sworn upon oath, deposes and says:
That I am the Managing Editor of the Perry Daily Journal, a Daily newspaper printed and published in the City of Perry, County of Noble, and State of Oklahoma, and that the advertisement referred to, a true and printed copy is hereunto attached, was published in said Perry Daily Journal in consecutive issues on the following dates to wit:

1st insertion October 11 2016
2nd insertion 20
3rd insertion 20
4th insertion 20
5th insertion 20

That said newspaper has been published continuously and uninterruptedly in said county during a period of one-hundred and four consecutive weeks prior to the publication of the attached notice or advertisement; that it has been admitted to the United States mail as publications (second-class) mail matter, that it has a general paid circulation, and publishes news of general interest, and otherwise conforms with all of the statutes of the State of Oklahoma governing legal publications.

Publication Fee $180.40

Stefani Shank
Editor, Publisher or Authorized Agent

SUBSCRIBED and sworn to before me this 11 day of October 2016.

Lori Battles
Notary Public

My Commission Expires: 7.31.2017

(SEAL)

LORI BATTLES
Notary Public in and for the State of Oklahoma
Commission #0101971
My Commission expires 7/31/2017
(Published In The Perry Daily Journal October 11, 2016)

PUBLICATION SHEET - BOARD OF EDUCATION


STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2016

GENERAL FUND

ASSETS:

Cash Balance June 30, 2016 $482,471.46
Investments 2,907,000.00
TOTAL ASSETS $3,389,471.46

LIABILITIES AND RESERVES:

Warrants Outstanding 102,375.21
Reserves for Interest on Warrants 0.00
Reserves From Schedule 8 51,710.15
TOTAL LIABILITIES AND RESERVES $154,085.36
CASH FUND BALANCE (Deficit) 3,235,386.10

JUNE 30, 2016

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2017

GENERAL FUND

Current Expense $7,536,608.00
Reserve for Int. on Warrants & Revaluation 0.00
Total Required $7,536,608.00

FINANCED:

Cash Fund Balance $3,235,386.10
 Estimated Miscellaneous Revenue 1,461,348.59
Total Deductions $4,696,734.69
Balance to Raise from Ad Valorem Tax $2,839,873.31

ESTIMATED MISCELLANEOUS REVENUE:

1000 District Sources of Revenue 5,957.25
2100 County 4 Mill Ad Valorem Tax 121,929.79
2200 County Apportionment (Mortgage Tax) 5,509.85
3110 Gross Production Tax 138,661.63
3120 Motor Vehicle Collections 147,839.07
3130 Rural Electric Cooperative Tax 70,151.91
3140 State School Land Earnings 52,790.78
3200 State Aide- General Operations 429,529.60
3800 State Vocational Programs 37,172.00
4100 Capital Outlay 72,557.00
4200 Disadvantaged Students 95,765.30
4300 Individuals With Disabilities 81,993.58
4700 Child Nutrition Programs 200,490.83

TOTAL ESTIMATED REVENUE $1,481,348.59

SINKING FUND BALANCE SHEET

Cash Balance on Hand June 30, 2016 $(2,483.47)
Legal Investments Properly Maturing 628,800.00
Judgments Paid To Recover By Tax Levy 0.00
Total Liquid Assets $626,316.53
Deduct Matured Indebtedness:
Balance of Assets Subject to Accrual $626,316.53
Deduct Accrual Reserve if Assets Sufficient:
Earned Unmatured Interests 0.00
Accrual on Final Coupons 2,924.44
Accrued on Unmatured Bonds 593,888.89
Total Items $598,813.33
Excess Assets Over Accrual Reserves $29,503.20

SINKING FUND REQUIREMENTS FOR 2016-2017

Interest Earnings on Bonds $35,688.61
Total Sinking Fund Requirements $357,222.22
Deduct:
Excess of Assets over Liabilities $29,503.20
Balance to Raise $383,387.64

BUILDING FUND

Current Expense $1,251,462.49
Reserve for Int., on Warrants & Revaluation 0.00
Total Required $1,251,462.49

FINANCED:

Cash Fund Balance $845,775.92
Estimated Miscellaneous Revenue 0.00
Total Deductions $845,775.92
Balance to Raise from Ad Valorem Tax $ 405,686.57

page 2
CERTIFICATE - GOVERNING BOARD
STATE OF OKLAHOMA, COUNTY OF NOBLE, ss:
We, the undersigned duly elected, qualified and acting officers of the Board of Education of Frontier School District No. I-004, of Said County and State, do hereby certify that at a meeting of the Governing Body of the said District, begun at the time provided by law for districts of this class and pursuant to the provisions of 68 O. S. 2001 Sec. 3003, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2016, and ending June 30, 2017 as shown are reasonably necessary for the proper conduct of the affairs of the said Municipality, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding fiscal year.

David Beck
President, Board of Education

Subscribed and sworn to before me this 6th day of October, 2016.
Lauri D. Kelly
Notary Public
INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Board of Education
Frontier Public Schools
District No. I-004, Noble County

Management is responsible for the accompanying financial statements of Frontier Public Schools (a public school district), which comprise the 2015-2016 financial statements as of and for the fiscal year ended June 30, 2016, 2016-2017 Estimate of Needs (S.A. & I. Form 2661R06) and Publication Sheet (S.A. & I. Form 2662R06) for District No. I-004, Noble County, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, Estimate of Needs and Publication Sheet included in the prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on the financial statements, Estimate of Needs and Publication Sheet included in the accompanying prescribed form.

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

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

Chas., W. Carroll, P.A.
302 N. Independence, Suite 406
Enid, OK 73701

Enid, OK
September 30, 2016
### GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
**ESTIMATE OF NEEDS FOR 2016-2017**

#### EXHIBIT "A"

**Schedule 1, Current Balance Sheet - June 30, 2016**

<table>
<thead>
<tr>
<th>ASSETS:</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Balance June 30, 2016</td>
<td>$482,471.46</td>
</tr>
<tr>
<td>Investments</td>
<td>2,907,000.00</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td><strong>$3,389,471.46</strong></td>
</tr>
</tbody>
</table>

**LIABILITIES AND RESERVES:**

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Warrants Outstanding</td>
<td>102,375.21</td>
</tr>
<tr>
<td>Reserve for Interest on Warrants</td>
<td>0.00</td>
</tr>
<tr>
<td>Reserves From Schedule 8</td>
<td>51,710.15</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES AND RESERVES</strong></td>
<td><strong>$154,085.36</strong></td>
</tr>
</tbody>
</table>

**CASH FUND BALANCE JUNE 30, 2016**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$3,235,386.10</strong></td>
</tr>
</tbody>
</table>

**TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$3,389,471.46</strong></td>
</tr>
</tbody>
</table>

#### Schedule 2, Revenue and Requirements - 2015-2016

<table>
<thead>
<tr>
<th>Detail</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE:</strong></td>
<td></td>
</tr>
<tr>
<td>Cash Balance June 30, 2015</td>
<td>$3,280,183.88</td>
</tr>
<tr>
<td>Cash Fund Balance Transferred From Prior Years</td>
<td>5,729.11</td>
</tr>
<tr>
<td>Current Ad Valorem Tax Apportioned</td>
<td>2,991,919.54</td>
</tr>
<tr>
<td>Miscellaneous Revenue Apportioned</td>
<td>2,035,625.29</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td><strong>$8,313,457.82</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REQUIREMENTS:</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Claims Paid by Warrants Issued &amp; Transfer Fees Apportioned</td>
<td>$5,026,361.57</td>
</tr>
<tr>
<td>Reserves From Schedule 8</td>
<td>51,710.15</td>
</tr>
<tr>
<td>Bank Fees and Cash Charges</td>
<td>0.00</td>
</tr>
<tr>
<td>Interest Paid on Warrants</td>
<td>0.00</td>
</tr>
<tr>
<td>Reserve for Interest on Warrants</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL REQUIREMENTS</strong></td>
<td><strong>$5,078,071.72</strong></td>
</tr>
</tbody>
</table>

**ADD: Cash Fund Balance as Per Balance Sheet 6-30-2016**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>3,235,386.10</strong></td>
</tr>
</tbody>
</table>

**TOTAL REQUIREMENTS AND CASH FUND BALANCE**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$8,313,457.82</strong></td>
</tr>
</tbody>
</table>

#### Schedule 3, Cash Fund Balance Analysis - June 30, 2016

**ADDITIONS:**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous Revenue Collected in Excess of Estimates-Net</td>
</tr>
<tr>
<td>Warrants Estopped, Cancelled or Converted</td>
</tr>
<tr>
<td><strong>Fiscal Year 2015-16 Lapsed Appropriations</strong></td>
</tr>
<tr>
<td><strong>Fiscal Year 2014-15 Lapsed Appropriations</strong></td>
</tr>
<tr>
<td>Ad Valorem Tax Collections in Excess of Estimates</td>
</tr>
<tr>
<td>Prior Year Ad Valorem Tax</td>
</tr>
<tr>
<td><strong>TOTAL ADDITIONS</strong></td>
</tr>
</tbody>
</table>

**DEDUCTIONS:**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplemental Appropriations</td>
</tr>
<tr>
<td>Current Tax in Process of Collection</td>
</tr>
<tr>
<td><strong>TOTAL DEDUCTIONS</strong></td>
</tr>
</tbody>
</table>

**Cash Fund Balance as per Balance Sheet 6-30-2016**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$3,235,386.10</strong></td>
</tr>
</tbody>
</table>

**Composition of Cash Fund Balance**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash</strong></td>
</tr>
<tr>
<td><strong>Cash Fund Balance as per Balance Sheet 6-30-2016</strong></td>
</tr>
</tbody>
</table>

S.A.&I. Form 2661R06 Entity: Frontier I-004 , Noble County 30-Sep-16

See Attached Accountant's Compilation Report
## GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
### ESTIMATE OF NEEDS FOR 2016-2017

**EXHIBIT "A"**

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>2015-16 ACCOUNT</th>
<th>ACTUALLY COLLECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>AMOUNT ESTIMATED</td>
<td></td>
</tr>
<tr>
<td><strong>1000 DISTRICT SOURCES OF REVENUE:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1200 Tuition &amp; Fees</td>
<td>$0.00</td>
<td>$54,664.31</td>
</tr>
<tr>
<td>1300 Earnings on Investments and Bond Sales</td>
<td>0.00</td>
<td>861.39</td>
</tr>
<tr>
<td>1400 Rental, Disposals and Commissions</td>
<td>0.00</td>
<td>27,928.73</td>
</tr>
<tr>
<td>1500 Reimbursements</td>
<td>0.00</td>
<td>825.23</td>
</tr>
<tr>
<td>1600 Other Local Sources of Revenue</td>
<td>0.00</td>
<td>17,182.87</td>
</tr>
<tr>
<td>1700 Child Nutrition Programs</td>
<td>0.00</td>
<td>7,017.53</td>
</tr>
<tr>
<td>1800 Athletics</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$0.00</strong></td>
<td><strong>$108,480.06</strong></td>
</tr>
<tr>
<td><strong>2000 INTERMEDIATE SOURCES OF REVENUE:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2100 County 4 Mill Ad Valorem Tax</td>
<td><strong>$113,759.62</strong></td>
<td><strong>$135,477.54</strong></td>
</tr>
<tr>
<td>2200 County Apportionment (Mortgage Tax)</td>
<td>6,957.29</td>
<td>6,122.06</td>
</tr>
<tr>
<td>2300 Resale of Property Fund Distribution</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2910 Other Intermediate Sources of Revenue</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$120,716.91</strong></td>
<td><strong>$141,599.60</strong></td>
</tr>
<tr>
<td><strong>3000 STATE SOURCES OF REVENUE:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3110 Gross Production Tax</td>
<td><strong>$120,041.28</strong></td>
<td><strong>$154,068.48</strong></td>
</tr>
<tr>
<td>3120 Motor Vehicle Collections</td>
<td>150,766.91</td>
<td>147,839.07</td>
</tr>
<tr>
<td>3130 Rural Electric Cooperative Tax</td>
<td>78,361.55</td>
<td>77,946.57</td>
</tr>
<tr>
<td>3140 State School Land Earnings</td>
<td>48,064.55</td>
<td>58,656.42</td>
</tr>
<tr>
<td>3150 Vehicle Tax Stamps</td>
<td>0.00</td>
<td>359.06</td>
</tr>
<tr>
<td>3160 Farm Implement Tax Stamps</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3170 Trailers and Mobile Homes</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3190 Other Dedicated Revenue</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3100 Total Dedicated Revenue</td>
<td><strong>$397,234.29</strong></td>
<td><strong>$438,869.60</strong></td>
</tr>
<tr>
<td>3210 Foundation and Salary Incentive Aid</td>
<td>43,607.00</td>
<td>43,600.00</td>
</tr>
<tr>
<td>3220 Mid-Term Adjustment For Attendance</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3230 Teacher Consultant Stipend</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3240</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3250 Flexible Benefit Allowance</td>
<td>340,489.08</td>
<td>376,026.76</td>
</tr>
<tr>
<td>3200 Total State Aid - General Operations - Non-Categorical</td>
<td><strong>$384,096.08</strong></td>
<td><strong>$419,686.76</strong></td>
</tr>
<tr>
<td>3300 State Aid - Competitive Grants - Categorical</td>
<td>0.00</td>
<td>6,929.50</td>
</tr>
<tr>
<td>3400 State - Categorical</td>
<td>20,953.00</td>
<td>25,929.97</td>
</tr>
<tr>
<td>3500 Special Programs</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3600 Other State Sources of Revenue</td>
<td>0.00</td>
<td>8,107.91</td>
</tr>
<tr>
<td>3700 Child Nutrition Program</td>
<td>3,196.68</td>
<td>2,437.90</td>
</tr>
<tr>
<td>3800 State Vocational Programs - Multi-Source</td>
<td>39,790.00</td>
<td>38,220.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
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S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County

See Attached Accountant's Compilation Report 30-Sep-16
<table>
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<th>2015-16 ACCOUNT OVER (UNDER)</th>
<th>BASIS AND LIMIT OF ENSUING ESTIMATE</th>
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S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County
See Attached Accountant's Compilation Report 30-Sep-16
### Schedule 5, Expenditures General Fund Cash Accounts of Current and all Prior Years

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<thead>
<tr>
<th>Category</th>
<th>2015-16</th>
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<tr>
<td>Cash Balance Reported to Excise Board 6-30-2015</td>
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<td>Cash Fund Balance Transferred Out</td>
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<td>Cash Fund Balance Transferred In</td>
<td>3,280,183.88</td>
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<tr>
<td>Adjusted Cash Balance</td>
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<td>Ad Valorem Tax Apportioned To Year in Caption</td>
<td>2,991,919.54</td>
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<tr>
<td>Miscellaneous Revenue (Schedule 4)</td>
<td>2,035,625.29</td>
</tr>
<tr>
<td>Cash Fund Balance Forward From Preceding Year</td>
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<td>Prior Expenditures Recovered</td>
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<td><strong>TOTAL RECEIPTS</strong></td>
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<tr>
<td><strong>TOTAL RECEIPTS AND BALANCE</strong></td>
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</tr>
<tr>
<td>Warrants Paid of Year in Caption</td>
<td>4,923,986.36</td>
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<tr>
<td>Interest Paid Thereon</td>
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<tr>
<td>Bank Fees and Cash Charges</td>
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<td><strong>TOTAL DISBURSEMENTS</strong></td>
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<td><strong>CASH BALANCE JUNE 30, 2016</strong></td>
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<td>Reserve for Interest on Warrants</td>
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<td>Reserves From Schedule 8</td>
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<td><strong>TOTAL LIABILITIES AND RESERVE</strong></td>
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<td><strong>DEFICIT: (Red Figure)</strong></td>
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<td><strong>CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR</strong></td>
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### Schedule 6, General Fund Warrant Account of Current and All Prior Years

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<td>Warrants Paid During Year</td>
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<td>Warrants Converted to Bonds or Judgments</td>
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<tr>
<td>Warrants Cancelled</td>
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<td>Warrants estopped by Statute</td>
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<td><strong>TOTAL WARRANTS RETIRED</strong></td>
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<td><strong>BALANCE WARRANTS OUTSTANDING JUNE 30, 2016</strong></td>
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### Schedule 7, 2015 Ad Valorem Tax Account

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<td>Total Proceeds of Levy as Certified</td>
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<td>Deduct 2015 Tax Apportioned</td>
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S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County

30-Sep-16

See Attached Accountant's Compilation Report
# GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
## ESTIMATE OF NEEDS FOR 2016-2017

### EXHIBIT "A" (Continued)

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### Schedule 6, (Continued)

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### Schedule 9, General Fund Investments

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<td>Cert of Deposit</td>
<td>$2,821,000.00</td>
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**TOTAL INVEST** | $2,821,000.00 | $3,982,000.00 | #------------------------------- | $0.00 | $0.00 | $2,907,000.00 |

S.A.&I. Form 2661RO6 Entity: Frontier I-004 , Noble County
30-Sep-16

See Attached Accountant's Compilation Report
## GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
### ESTIMATE OF NEEDS FOR 2016-2017

**EXHIBIT “A”**

### Schedule 8, Report of Prior Year Expenditures

<table>
<thead>
<tr>
<th>APPROPRIATED ACCOUNTS</th>
<th>FISCAL YEAR ENDING JUNE 30, 2015</th>
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<tr>
<td></td>
<td>RESERVES 6-30-2015</td>
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<td>2100 Support Services - Students</td>
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<td>2500 Support Services - Business</td>
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<td>2900 Other Support Services</td>
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<td>4100 Supv. of Facilities Acquisition and Construction</td>
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<td><strong>TOTAL GENERAL FUND</strong></td>
<td><strong>$71,723.71</strong></td>
<td><strong>$70,762.16</strong></td>
<td><strong>$961.55</strong></td>
<td><strong>$7,446,751.01</strong></td>
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<td><strong>Bank Fees and Cash Charges</strong></td>
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<td><strong>Provision For Interest on Warrants</strong></td>
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<tr>
<td><strong>GRAND TOTAL</strong></td>
<td><strong>$71,723.71</strong></td>
<td><strong>$70,762.16</strong></td>
<td><strong>$961.55</strong></td>
<td><strong>$7,446,751.01</strong></td>
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</table>

### ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2016-2017

**PURPOSE:**

Current Expense

Interest

*Pro rata share of County Assessor’s Budget as determined by County Excise Board*

**GRAND TOTAL - Home School**
# GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
## ESTIMATE OF NEEDS FOR 2016-2017

### EXHIBIT "A"

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<th>FISCAL YEAR ENDING JUNE 30, 2016</th>
<th>FISCAL YEAR 2015-2016</th>
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## Estimate of Needs by Governing Board

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<td>7,536,608.00</td>
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S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County

See Attached Accountant's Compilation Report

30-Sep-16
### Schedule 1, Current Balance Sheet - June 30, 2016

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td><strong>ASSETS:</strong></td>
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<tr>
<td>Cash Balance June 30, 2016</td>
<td>$174,792.01</td>
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<tr>
<td>Investments</td>
<td>700,000.00</td>
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<tr>
<td><strong>TOTAL ASSETS</strong></td>
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<tr>
<td><strong>LIABILITIES AND RESERVES:</strong></td>
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<tr>
<td>Warrants Outstanding</td>
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<tr>
<td>Reserve for Interest on Warrants</td>
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<tr>
<td>Reserves From Schedule 8</td>
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<td><strong>TOTAL LIABILITIES AND RESERVES</strong></td>
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<tr>
<td><strong>CASH FUND BALANCE JUNE 30, 2016</strong></td>
<td>$845,775.92</td>
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<tr>
<td><strong>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</strong></td>
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### Schedule 2, Revenue and Requirements - 2015-2016

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<thead>
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<th>Description</th>
<th>Detail</th>
<th>Total</th>
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</thead>
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<td>Cash Fund Balance Transferred From Prior Years</td>
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<td>Current Ad Valorem Tax Apportioned</td>
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<td>Miscellaneous Revenue Apportioned</td>
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<td><strong>TOTAL REVENUE</strong></td>
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<td><strong>REQUIREMENTS:</strong></td>
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<td>Claims Paid by Warrants Issued &amp; Transfer Fees Apportioned</td>
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<td>Reserves From Schedule 8</td>
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<td>Interest Paid on Warrants</td>
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<tr>
<td>Reserve for interest on Warrants</td>
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<td><strong>TOTAL REQUIREMENTS AND CASH FUND BALANCE</strong></td>
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### Schedule 3, Cash Fund Balance Analysis - June 30, 2016

<table>
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<tbody>
<tr>
<td><strong>ADDITIONS:</strong></td>
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<td>Miscellaneous Revenue Collected in Excess of Estimates-Net</td>
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<td>Fiscal Year 2014-15 Lapsed Appropriations</td>
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<td>Ad Valorem Tax Collections in Excess of Estimates</td>
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<td>Prior Year Ad Valorem Tax</td>
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<td><strong>TOTAL DEDUCTIONS</strong></td>
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<tr>
<td><strong>Cash Fund Balance as per Balance Sheet 6-30-2016</strong></td>
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</tr>
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<td><strong>Composition of Cash Fund Balance</strong></td>
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<td><strong>Cash Fund Balance as per Balance Sheet 6-30-2016</strong></td>
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S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County 30-Sep-16

See Attached Accountant's Compilation Report
<table>
<thead>
<tr>
<th>SOURCE</th>
<th>2015-16 ACCOUNT</th>
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<tr>
<td>1200 Tuition &amp; Fees</td>
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<tr>
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<td>1400 Rental, Disposals and Commissions</td>
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<td>3800 State Vocational Programs - Multi-Source</td>
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## BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
### ESTIMATE OF NEEDS FOR 2016-2017

**EXHIBIT "B"**

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<th>BASIS AND</th>
<th>2016-17 ACCOUNT CHARGEABLE INCOME</th>
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<th>APPROVED BY EXCISE BOARD</th>
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S.A.I. Form 2661R06 Entity: Frontier I-004 Noble County
See Attached Accountant’s Compilation Report
### Schedule 6, Building Fund Warrant Account of Current and All Prior Years

<table>
<thead>
<tr>
<th>Warrant Account Category</th>
<th>2015-16</th>
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<tbody>
<tr>
<td>CURRENT AND ALL PRIOR YEARS</td>
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<tr>
<td>Warrants Outstanding 6-30 of Year in Caption</td>
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<td>Warrants Registered During Year</td>
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<tr>
<td>Warrants Paid During Year</td>
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<tr>
<td>Warrants Converted to Bonds or Judgments</td>
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<tr>
<td>Warrants Cancelled</td>
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<td>Warrants estopped by Statute</td>
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<td>BALANCE WARRANTS OUTSTANDING JUNE 30, 2016</td>
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### Schedule 7, 2015 Ad Valorem Tax Account

<table>
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<tr>
<th>Tax Account Category</th>
<th>Amount</th>
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<tr>
<td>5,000 Mills</td>
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<td>Total Proceeds of Levy as Certified</td>
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<td>Additions:</td>
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<td>Gross Balance Tax</td>
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<td>Less Reserve for Delinquent Tax</td>
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<td>Excess Collections</td>
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S.A.&l. Form 2661R06 Entity: Frontier I-004, Noble County

30-Sep-16

See Attached Accountant’s Compilation Report
### Schedule 5, (Continued)

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### Schedule 6, (Continued)

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</tr>
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### Schedule 9, Building Fund Investments

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S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County 30-Sep-16

See Attached Accountant's Compilation Report
### Schedule 8, Report of Prior Year Expenditures

<table>
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<tr>
<th>APPROPRIATED ACCOUNTS</th>
<th>FISCAL YEAR ENDING JUNE 30, 2015</th>
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<td>RESERVES 6-30-2015</td>
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<td>2000 SUPPORT SERVICES:</td>
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<tr>
<td>2100 Support Services - Students</td>
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<td>2200 Support Services - Instructional Staff</td>
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<td>2300 Support Services - General Administration</td>
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<td>2500 Support Services - Business</td>
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<tr>
<td>2600 Operations And Maintenance of Plant Services</td>
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<tr>
<td>2700 Student Transportation Services</td>
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<td>3300 Community Services Operations</td>
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<td>5000 OTHER OUTLAYS:</td>
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<td>5100 Debt Service</td>
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<td>5300 Clearing Account</td>
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<td>5400 Indirect Cost Entitlement</td>
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<td>5500 Private Nonprofit Schools</td>
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<td>7000 OTHER USES</td>
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<td>Bank Fees and Cash Charges</td>
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<td>Provision For Interest on Warrants</td>
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<tr>
<td>GRAND TOTAL</td>
<td>$10,647.59</td>
<td>$6,029.02</td>
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</table>

### ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2016-2017

**PURPOSE:**

- Current Expense
- Interest
- Pro rata share of County Assessor's Budget by County Excise Board

**GRAND TOTAL - Home School**

S.A. I. Form 2661R08 Entity: Frontier I-004, Noble County

See Attached Accountant's Compilation Report

30-Sep-16
<table>
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<tr>
<th>APPROPRIATIONS</th>
<th>NET AMOUNT</th>
<th>WARRANTS ISSUED</th>
<th>RESERVES</th>
<th>LAPPED BALANCE KNOWN TO BE UNENCUMBERED</th>
<th>FISCAL YEAR ENDING JUNE 30, 2016</th>
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<tr>
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<td>$1,152,626.12</td>
<td>$319,309.31</td>
<td>$29,016.09</td>
<td>$804,300.72</td>
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</tbody>
</table>

**Estimate of Needs by Governing Board**

- $1,251,462.49

**Approved by County Excise Board**

- 0.00

- 0.00

- 1,251,462.49

30-Sep-16

S.A.&L. Form 2661R06 Entity: Frontier I-004, Noble County

See Attached Accountant's Compilation Report
### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
#### ESTIMATE OF NEEDS FOR 2016-2017

**EXHIBIT "E"**

### PURPOSE OF BOND ISSUE:

<table>
<thead>
<tr>
<th>Description</th>
<th>2012 Building</th>
<th>Bonds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date Of Issue</td>
<td>01/01/12</td>
<td></td>
</tr>
<tr>
<td>Date Of Sale By Delivery</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

#### HOW AND WHEN BONDS MATURE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uniform Maturities: Date matures</td>
<td>1/01/14</td>
</tr>
<tr>
<td>Amount Of Each Uniform Maturity</td>
<td>$295,000.00</td>
</tr>
<tr>
<td>Final Maturity Otherwise: Date of Final Maturity</td>
<td>1/01/22</td>
</tr>
<tr>
<td>Amount of Final Maturity</td>
<td>$365,000.00</td>
</tr>
</tbody>
</table>

### 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: $3,215,000.00
  - Years To Run: 9
  - Normal Annual Accrual: $357,222.22
  - Tax Years Run: 4
  - Accrual Liability To Date: $1,428,888.89

#### TOTAL BONDS OUTSTANDING 6-30-2016:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
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<tbody>
<tr>
<td>Matured</td>
<td>$0.00</td>
</tr>
<tr>
<td>Unmatured</td>
<td>$2,190,000.00</td>
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</tbody>
</table>

#### Coupon Computation:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds and Coupons</td>
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</tr>
<tr>
<td>Bonds and Coupons</td>
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<td>Bonds and Coupons 1/01/22</td>
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#### Requirement for Interest Earnings After Last Tax-Levy Year:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Terminal Interest To Accrue</td>
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<tr>
<td>Years To Run</td>
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<td>Accrue Each Year</td>
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<tr>
<td>Tax Years Run</td>
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<tr>
<td>Total Accrual To Date</td>
<td>$1,784.44</td>
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<tr>
<td>Current Interest Earned Through 2016-2017</td>
<td>$35,222.50</td>
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<tr>
<td>Total Interest To Levy For 2016-2017</td>
<td>$35,668.61</td>
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#### INTEREST COUPON ACCOUNT:

- **Interest Earned But Unpaid 6-30-2015**
  - Matured: $0.00
  - Unmatured: $0.00
- **Interest Earnings 2015-2016**
  - $40,150.00
- **Coupons Paid Through 2015-2016**
  - $40,150.00
- **Interest Earned But Unpaid 6-30-2016**
  - Matured: $0.00
  - Unmatured: $0.00

S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County

See Attached Accountant’s Compilation Report

29-Sep-16
## Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2016 - Not Affecting Homesteads (New)

### PURPOSE OF BOND ISSUE:

<table>
<thead>
<tr>
<th>Date Of Issue</th>
<th>Date Of Sale By Delivery</th>
<th>Bonds</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/01/12</td>
<td>0.00</td>
<td></td>
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</tbody>
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### HOW AND WHEN BONDS MATURE:

#### Uniform Maturities:

<table>
<thead>
<tr>
<th>Date Maturity Begins</th>
<th>Amount Of Each Uniform Maturity</th>
</tr>
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<td>1/01/14</td>
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#### Final Maturity Otherwise:

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<thead>
<tr>
<th>Date of Final Maturity</th>
<th>Amount of Final Maturity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/01/17</td>
<td>$190,000.00</td>
</tr>
</tbody>
</table>

### AMOUNT OF ORIGINAL ISSUE

- $750,000.00
- Cancelled, In Judgement Or Delayed For Final Levy Year: $0.00

### Basis of Accruals Contemplated on Net Collections or Better in Anticipation:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond Issues Accruing By Tax Levy</td>
<td>$750,000.00</td>
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<tr>
<td>Years To Run</td>
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<tr>
<td>Normal Annual Accrual</td>
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<tr>
<td>Tax Years Run</td>
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<tr>
<td>Accrual Liability To Date</td>
<td>$750,000.00</td>
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### Deductions From Total Accruals:

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<td>Balance Of Accrual Liability</td>
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### TOTAL BONDS OUTSTANDING 6-30-2016:

<table>
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<tr>
<th>Description</th>
<th>Amount</th>
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<td>Matured</td>
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<tr>
<td>Unmatured</td>
<td>$190,000.00</td>
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### Coupon Computation:

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<th>% Int.</th>
<th>Months</th>
<th>Interest Amount</th>
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<td>0.00%</td>
<td>0 Mo.</td>
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<tr>
<td>Bonds and Coupons</td>
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<td>0.00%</td>
<td>0 Mo.</td>
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<tr>
<td>Bonds and Coupons</td>
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<td>0 Mo.</td>
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<tr>
<td>Bonds and Coupons</td>
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<td>0.00%</td>
<td>0 Mo.</td>
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<tr>
<td>Bonds and Coupons</td>
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<td>$0.00</td>
<td>0.00%</td>
<td>0 Mo.</td>
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<tr>
<td>Bonds and Coupons</td>
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<tr>
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### Requirement for Interest Earnings After Last Tax-Levy Year:

<table>
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<th>Description</th>
<th>Amount</th>
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<td>Accrue Each Year</td>
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<tr>
<td>Tax Years Run</td>
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</tr>
<tr>
<td>Total Accrual To Date</td>
<td>$1,140.00</td>
</tr>
</tbody>
</table>

### INTEREST COUPON ACCOUNT:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Earned But Unpaid 6-30-2015</td>
<td>$0.00</td>
</tr>
<tr>
<td>Matured</td>
<td>$0.00</td>
</tr>
<tr>
<td>Unmatured</td>
<td>$0.00</td>
</tr>
<tr>
<td>Interest Earnings 2015-2016</td>
<td>$3,230.00</td>
</tr>
<tr>
<td>Coupons Paid Through 2015-2016</td>
<td>$3,230.00</td>
</tr>
<tr>
<td>Interest Earned But Unpaid 6-30-2016</td>
<td>$0.00</td>
</tr>
<tr>
<td>Matured</td>
<td>$0.00</td>
</tr>
<tr>
<td>Unmatured</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

---

S.A.&l. Form 2661R06 Entity: Frontier I-004, Noble County 30-Sep-16

See Attached Accountant's Compilation Report
## SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
### ESTIMATE OF NEEDS FOR 2016-2017

### EXHIBIT "E"

**Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2016 - Not Affecting Homesteads (New)**

<table>
<thead>
<tr>
<th>PURPOSE OF BOND ISSUE:</th>
<th>Total All Bonds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date Of Issue</td>
<td></td>
</tr>
<tr>
<td>Date Of Sale By Delivery</td>
<td></td>
</tr>
<tr>
<td>HOW AND WHEN BONDS MATURE:</td>
<td></td>
</tr>
<tr>
<td>Uniform Maturities:</td>
<td></td>
</tr>
<tr>
<td>Date Maturity Begins</td>
<td></td>
</tr>
<tr>
<td>Amount Of Each Uniform Maturity</td>
<td>$475,000.00</td>
</tr>
<tr>
<td>Final Maturity Otherwise:</td>
<td></td>
</tr>
<tr>
<td>Date of Final Maturity</td>
<td></td>
</tr>
<tr>
<td>Amount of Final Maturity</td>
<td>$555,000.00</td>
</tr>
<tr>
<td>AMOUNT OF ORIGINAL ISSUE</td>
<td>$3,965,000.00</td>
</tr>
<tr>
<td>Cancelled, In Judgement Or Delayed For Final Levy Year</td>
<td>$0.00</td>
</tr>
<tr>
<td>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</td>
<td></td>
</tr>
<tr>
<td>Bond Issues Accruing By Tax Levy</td>
<td>$3,965,000.00</td>
</tr>
<tr>
<td>Years To Run</td>
<td></td>
</tr>
<tr>
<td>Normal Annual Accrual</td>
<td>$357,222.22</td>
</tr>
<tr>
<td>Tax Years Run</td>
<td></td>
</tr>
<tr>
<td>Accrual Liability To Date</td>
<td>$2,178,888.89</td>
</tr>
<tr>
<td>Deductions From Total Accruals:</td>
<td></td>
</tr>
<tr>
<td>Bonds Paid Prior To 6-30-2015</td>
<td>$1,030,000.00</td>
</tr>
<tr>
<td>Bonds Paid During 2015-2016</td>
<td>$555,000.00</td>
</tr>
<tr>
<td>Matured Bonds Unpaid</td>
<td>$0.00</td>
</tr>
<tr>
<td>Balance Of Accrual Liability</td>
<td>$593,888.89</td>
</tr>
<tr>
<td>TOTAL BONDS OUTSTANDING 6-30-2016:</td>
<td></td>
</tr>
<tr>
<td>Matured</td>
<td>$0.00</td>
</tr>
<tr>
<td>Unmatured</td>
<td>$2,380,000.00</td>
</tr>
<tr>
<td>Requirement for Interest Earnings After Last Tax-Levy Year:</td>
<td></td>
</tr>
<tr>
<td>Terminal Interest To Accrue</td>
<td>$5,155.00</td>
</tr>
<tr>
<td>Years To Run</td>
<td></td>
</tr>
<tr>
<td>Accrue Each Year</td>
<td>$446.11</td>
</tr>
<tr>
<td>Tax Years Run</td>
<td></td>
</tr>
<tr>
<td>Total Accrual To Date</td>
<td>$2,924.44</td>
</tr>
<tr>
<td>Current Interest Earned Through 2016-2017</td>
<td>$35,222.50</td>
</tr>
<tr>
<td>Total Interest To Levy For 2016-2017</td>
<td>$35,688.61</td>
</tr>
</tbody>
</table>

### INTEREST COUPON ACCOUNT:

<table>
<thead>
<tr>
<th>Interest Earned But Unpaid 6-30-2015</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Matured</td>
<td>$0.00</td>
</tr>
<tr>
<td>Unmatured</td>
<td>$0.00</td>
</tr>
<tr>
<td>Interest Earnings 2015-2016</td>
<td></td>
</tr>
<tr>
<td>Coupons Paid Through 2015-2016</td>
<td></td>
</tr>
<tr>
<td>Interest Earned But Unpaid 6-30-2016</td>
<td></td>
</tr>
<tr>
<td>Matured</td>
<td>$0.00</td>
</tr>
<tr>
<td>Unmatured</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County

30-Sep-16

See Attached Accountant's Compilation Report
### Schedule 4, Sinking Fund Cash Statement

<table>
<thead>
<tr>
<th>Description</th>
<th>SINKING FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue Receipts and Disbursements</strong></td>
<td></td>
</tr>
<tr>
<td>Cash on Hand June 30, 2015</td>
<td></td>
</tr>
<tr>
<td>Investments Since Liquidated</td>
<td>$7,334.51</td>
</tr>
<tr>
<td><strong>COLLECTED AND APPORTIONED:</strong></td>
<td></td>
</tr>
<tr>
<td>Contributions From Other Districts</td>
<td></td>
</tr>
<tr>
<td>2014 and Prior Ad Valorem Tax</td>
<td>975.20</td>
</tr>
<tr>
<td>2015 Ad Valorem Tax</td>
<td>585,657.19</td>
</tr>
<tr>
<td>Miscellaneous Receipts</td>
<td>1,929.63</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>$588,562.02</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS AND BALANCE</strong></td>
<td>$596,896.53</td>
</tr>
<tr>
<td><strong>DISBURSEMENTS:</strong></td>
<td></td>
</tr>
<tr>
<td>Coupons Paid</td>
<td>$43,380.00</td>
</tr>
<tr>
<td>Interest Paid on Past-Due Coupons</td>
<td></td>
</tr>
<tr>
<td>Bonds Paid</td>
<td>555,000.00</td>
</tr>
<tr>
<td>Interest Paid on Past-Due Bonds</td>
<td></td>
</tr>
<tr>
<td>Commission Paid to Fiscal Agency</td>
<td></td>
</tr>
<tr>
<td>Judgments Paid</td>
<td>0.00</td>
</tr>
<tr>
<td>Interest Paid on Such Judgments</td>
<td>0.00</td>
</tr>
<tr>
<td>Investments Purchased</td>
<td>0.00</td>
</tr>
<tr>
<td>Judgments Paid Under 62 O.S. 1981, Sect 435</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL DISBURSEMENTS</strong></td>
<td>$588,380.00</td>
</tr>
<tr>
<td><strong>CASH BALANCE ON HAND JUNE 30, 2016</strong></td>
<td>($2,483.47)</td>
</tr>
</tbody>
</table>

### Schedule 5, Sinking Fund Balance Sheet

<table>
<thead>
<tr>
<th>Description</th>
<th>SINKING FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Balance on Hand June 30, 2016</td>
<td>($2,483.47)</td>
</tr>
<tr>
<td>Legal Investments Properly Maturing</td>
<td>$626,800.00</td>
</tr>
<tr>
<td>Judgments Paid to Recover by Tax Levy</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL LIQUID ASSETS</strong></td>
<td>$626,316.53</td>
</tr>
<tr>
<td><strong>DEDUCT MATURATED INDEBTEDNESS:</strong></td>
<td></td>
</tr>
<tr>
<td>a. Past-Due Coupons</td>
<td>$0.00</td>
</tr>
<tr>
<td>b. Interest Accrued Thereon</td>
<td></td>
</tr>
<tr>
<td>c. Past-Due Bonds</td>
<td>0.00</td>
</tr>
<tr>
<td>d. Interest Thereon After Last Coupon</td>
<td></td>
</tr>
<tr>
<td>e. Fiscal Agent Commission On Above</td>
<td></td>
</tr>
<tr>
<td>f. Judgements and Interest Leved for But Unpaid</td>
<td>0.00</td>
</tr>
<tr>
<td>**TOTAL Items a. Through f. (To Extension Column)</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>BALANCE OF ASSETS SUBJECT TO ACCRUALS</strong></td>
<td>$626,316.53</td>
</tr>
<tr>
<td><strong>DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT:</strong></td>
<td></td>
</tr>
<tr>
<td>g. Earned Unmatured Interest</td>
<td>$0.00</td>
</tr>
<tr>
<td>h. Accrual on Final Coupons</td>
<td>2,924.44</td>
</tr>
<tr>
<td>i. Accrued on Unmatured Bonds</td>
<td>593,888.89</td>
</tr>
<tr>
<td>**TOTAL Items g. Through i. (To Extension Column)</td>
<td>$596,813.33</td>
</tr>
<tr>
<td><strong>EXCESS OF ASSETS OVER ACCRUAL RESERVES</strong></td>
<td>$29,503.20</td>
</tr>
</tbody>
</table>

S.A.I. Form 2661R06 Entity: Frontier I-004, Noble County

30-Sep-16

See Attached Accountant's Compilation Report
### Schedule 6, Estimate of Sinking Fund Needs

| Interest Earnings on Bonds | $35,668.61 | $35,668.61 |
| Accrual on Unmatured Bonds | 357,222.22 | 357,222.22 |
| Annual Accrual on "Prepaid" Judgments | 0.00 | 0.00 |
| Annual Accrual on Unpaid Judgments | 0.00 | 0.00 |
| Interest on Unpaid Judgments | 0.00 | 0.00 |
| PARTICIPATING CONTRIBUTIONS (Annexations): |
| For Credit to School Dist. No. | |
| For Credit to School Dist. No. | |
| For Credit to School Dist. No. | |
| For Credit to School Dist. No. | |
| For Credit to School Dist. No. | |
| Annual Accrual From Exhibit KK | 0.00 | 0.00 |
| TOTAL SINKING FUND PROVISION | $392,890.83 | $392,890.83 |

### Schedule 7, 2015 Ad Valorem Tax Account - Sinking Funds

| Gross Value | $0.00 | Amount | $587,011.76 |
| Net Value | $84,991,814.00 | 6,907 Mills | |
| Total Proceeds of Levy as Certified | | |
| Additions: | | |
| Deductions: | | |
| Gross Balance Tax | | $587,011.76 |
| Less Reserve For Delinquent Tax | | 27,952.94 |
| Reserve for Protest Pending | | |
| Balance Available Tax | | $559,058.82 |
| Deduct 2015 Tax Apportioned | | 585,657.19 |
| Net Balance 2015 Tax in Process of Collection or | | 0.00 |
| Excess Collections | | 26,598.37 |

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

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

S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County 29-Sep-16

See Attached Accountant's Compilation Report
## SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2015 TO JUNE 30, 2016  
### ESTIMATE OF NEEDS FOR 2016-2017

**EXHIBIT "E"**

### Schedule 9, Sinking Fund Investments

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cert of Deposit</td>
<td>$628,800.00 $0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$628,800.00</td>
</tr>
<tr>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>TOTAL INVEST. $628,800.00 $0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$628,800.00</td>
</tr>
</tbody>
</table>

S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County  
30-Sep-16

See Attached Accountant's Compilation Report
## Schedule 10, Miscellaneous Revenue

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>2015-16 ACCOUNT ACTUALLY COLLECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1000 DISTRICT SOURCES OF REVENUE:</strong></td>
<td></td>
</tr>
<tr>
<td>1200 Tuition &amp; Fees</td>
<td>$0.00</td>
</tr>
<tr>
<td>1310 Interest Earnings</td>
<td>1,914.14</td>
</tr>
<tr>
<td>1320 Dividends on Insurance Policies</td>
<td>0.00</td>
</tr>
<tr>
<td>1330 Premium on Bonds Sold</td>
<td>0.00</td>
</tr>
<tr>
<td>1340 Accrued Interest on Bond Sales</td>
<td>0.00</td>
</tr>
<tr>
<td>1350 Interest on Taxes</td>
<td>0.00</td>
</tr>
<tr>
<td>1360 Earnings From Oklahoma Commission on School Funds Management</td>
<td>0.00</td>
</tr>
<tr>
<td>1370 Proceeds From Sale of Original Bonds</td>
<td>0.00</td>
</tr>
<tr>
<td>1390 Other Earnings on Investments</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>1300 Earnings on Investments and Bond Sales</strong></td>
<td><strong>$1,914.14</strong></td>
</tr>
<tr>
<td>1410 Rental of School Facilities</td>
<td>0.00</td>
</tr>
<tr>
<td>1420 Rental of Property Other Than School Facilities</td>
<td>0.00</td>
</tr>
<tr>
<td>1430 Sales of Building and/or Real Estate</td>
<td>0.00</td>
</tr>
<tr>
<td>1440 Sales of Equipment, Services and Materials</td>
<td>0.00</td>
</tr>
<tr>
<td>1450 Bookstore Revenue</td>
<td>0.00</td>
</tr>
<tr>
<td>1460 Commissions</td>
<td>0.00</td>
</tr>
<tr>
<td>1470 Shop Revenue</td>
<td>0.00</td>
</tr>
<tr>
<td>1490 Other Renal, Disposals and Commissions</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>1400 Rental, Disposals and Commissions</strong></td>
<td><strong>$0.00</strong></td>
</tr>
<tr>
<td>1500 Reimbursements</td>
<td>0.00</td>
</tr>
<tr>
<td>1600 Other Local Sources of Revenue</td>
<td>0.00</td>
</tr>
<tr>
<td>1700 Child Nutrition Programs</td>
<td>0.00</td>
</tr>
<tr>
<td>1800 Athletics</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$1,914.14</strong></td>
</tr>
<tr>
<td><strong>2000 INTERMEDIATE SOURCES OF REVENUE:</strong></td>
<td></td>
</tr>
<tr>
<td>2100 County 4 Mill Ad Valorem Tax</td>
<td>$0.00</td>
</tr>
<tr>
<td>2200 County Apportionment (Mortgage Tax)</td>
<td>0.00</td>
</tr>
<tr>
<td>2300 Resale of Property Fund Distribution</td>
<td>0.00</td>
</tr>
<tr>
<td>2900 Other Intermediate Sources of Revenue</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$0.00</strong></td>
</tr>
<tr>
<td><strong>3000 STATE SOURCES OF REVENUE:</strong></td>
<td></td>
</tr>
<tr>
<td>3100 Total Dedicated Revenue</td>
<td>$0.00</td>
</tr>
<tr>
<td>3200 Total State Aid - General Operations - Non-Categorical</td>
<td>0.00</td>
</tr>
<tr>
<td>3300 State Aid - Competitive Grants - Categorical</td>
<td>0.00</td>
</tr>
<tr>
<td>3400 State - Categorical</td>
<td>0.00</td>
</tr>
<tr>
<td>3500 Special Programs</td>
<td>0.00</td>
</tr>
<tr>
<td>3600 Other State Sources of Revenue</td>
<td>15.49</td>
</tr>
<tr>
<td>3700 Child Nutrition Program</td>
<td>0.00</td>
</tr>
<tr>
<td>3800 State Vocational Programs - Multi-Source</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$15.49</strong></td>
</tr>
<tr>
<td><strong>4000 FEDERAL SOURCES OF REVENUE:</strong></td>
<td></td>
</tr>
<tr>
<td>4000 Federal Sources of Revenue</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$0.00</strong></td>
</tr>
<tr>
<td><strong>5000 NON-REVENUE RECEIPTS:</strong></td>
<td></td>
</tr>
<tr>
<td>5100 Return of Assets</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>GRAND TOTAL</strong></td>
<td><strong>$1,929.63</strong></td>
</tr>
</tbody>
</table>

S.A.&I. Form 2681R06 Entity: Frontier I-004, Noble County

29-Sep-16

See Attached Accountant's Compilation Report
### Schedule 1, Current Balance Sheet - June 30, 2016

<table>
<thead>
<tr>
<th>Capital Project Fund Accounts:</th>
<th>0 Fund</th>
<th>#31 Building Fund</th>
<th>#32 Transportation Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>CURRENT YEAR</td>
<td>2015-16 Amount</td>
<td>2015-16 Amount</td>
<td>2015-16 Amount</td>
</tr>
<tr>
<td><strong>ASSETS:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash Balance June 30, 2016</td>
<td>$0.00</td>
<td>$429,828.32</td>
<td>$255,597.69</td>
</tr>
<tr>
<td>Investments</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS:</strong></td>
<td>$0.00</td>
<td>$429,828.32</td>
<td>$255,597.69</td>
</tr>
<tr>
<td><strong>LIABILITIES AND RESERVES:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Warrants Outstanding</td>
<td>0.00</td>
<td>75,174.70</td>
<td>0.00</td>
</tr>
<tr>
<td>Reserve for Interest on Warrants</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Reserves From Schedule 8</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES AND RESERVES:</strong></td>
<td>$0.00</td>
<td>$75,174.70</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>CASH FUND BALANCE JUNE 30, 2016:</strong></td>
<td>$0.00</td>
<td>$354,653.62</td>
<td>$255,597.69</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE:</strong></td>
<td>$0.00</td>
<td>$429,828.32</td>
<td>$255,597.69</td>
</tr>
</tbody>
</table>

### Schedule 5, Expenditures Capital Project Fund Accounts of Current Year

<table>
<thead>
<tr>
<th>CURRENT YEAR</th>
<th>2015-16 Amount</th>
<th>2015-16 Amount</th>
<th>2015-16 Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Balance Reported to Excise Board 6-30-2015</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Cash Fund Balance Transferred Out</td>
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<td>Adjusted Cash Balance</td>
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<td>Miscellaneous Revenue (Schedule 4)</td>
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<td>Cash Fund Balance Forward From Preceding Year</td>
<td>0.00</td>
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<td>Prior Expenditures Recovered</td>
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<td><strong>TOTAL RECEIPTS:</strong></td>
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<td>59,650.00</td>
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<tr>
<td>Interest Paid Thereon</td>
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<td><strong>TOTAL DISBURSEMENTS:</strong></td>
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<td><strong>CASH BALANCE JUNE 30, 2016:</strong></td>
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<td>$429,828.32</td>
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<tr>
<td>Reserve for Warrants Outstanding</td>
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<tr>
<td>Reserve for Interest on Warrants</td>
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<td>Reserves From Schedule 8</td>
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<td><strong>TOTAL LIABILITIES AND RESERVE:</strong></td>
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<td><strong>DEFICIT: (Red Figure):</strong></td>
<td>$0.00</td>
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<tr>
<td><strong>CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR:</strong></td>
<td>$0.00</td>
<td>$354,653.62</td>
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### Schedule 6, Capital Project Fund Warrant Account of Current Year

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<tr>
<th>CURRENT AND ALL PRIOR YEARS</th>
<th>2015-16 Amount</th>
<th>2015-16 Amount</th>
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<tr>
<td>Warrants Registered During Year</td>
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<tr>
<td>Warrants Converted to Bonds or Judgments</td>
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<td>Warrants Cancelled</td>
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<td>Warrants estopped by Statute</td>
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<td><strong>TOTAL WARRANTS RETIRED:</strong></td>
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<td><strong>BALANCE WARRANTS OUTSTANDING JUNE 30, 2016:</strong></td>
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S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County

30-Sep-16

See Attached Accountant's Compilation Report
### CAPITAL PROJECTS FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
ESTIMATE OF NEEDS FOR 2016-2017

#### EXHIBIT "G"

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<td>$610,251.31</td>
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<th>2015-16 Amount</th>
<th>2015-16 Amount</th>
<th>2015-16 Amount</th>
<th>2015-16 Amount</th>
<th>2015-16 Amount</th>
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<tr>
<td>$0.00</td>
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</tr>
</tbody>
</table>

S.A.I. Form 2661R06 Entity: Frontier I-004, Noble County 30-Sep-16

See Attached Accountant's Compilation Report
CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Noble

We, do further certify that we have examined the statement of estimated needs for the current fiscal year ending June 30, 2016, as certified by the Board of Education of Frontier Public Schools, District Number I-004 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 2016 tax and proceeds of the 2016 tax levy are in excess of the residue of such appropriations, by a sum included for delinquent tax, computed at 10% of such residue. And provided further, if said School District has been ascertained to be a well defined State Aid District, the local budget, as approved and appropriated for, has been applied wholly to its operating accounts.

We further certify that the amount required to be raised from tax, excluding Homesteads, for General Revenue Fund purposes as approved, requires a total ad valorem tax levy of 35.000 Mills. Said levy is within the statutory limit, and if in excess, is within the constitutional limit and has been authorized by a vote of the people of said district, as shown by certificate of the School Board to-wit:

To this District, with valuations shown below, the Excise Board allocated 5.000 Mills, plus 15.000 Mills authorized by the Constitution, plus an emergency levy of 5.000 Mills; plus local support levy of 10.000 Mills; Total levy for General Fund 35.000 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.000 Mills, and said levy has been certified as authorized by a vote of the people at an election held for that purpose. We further certify that Assessed Values used in computing Mill-vote levies have been applied as certified by the County Assessor.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Frontier Public Schools, School District No. I-004 of said County and State, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O.S. 2001 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 or Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit "Y" and any other legal deduction, including a reserve of 10% for delinquent taxes.
CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2016-2017

EXHIBIT “Y”

<table>
<thead>
<tr>
<th>County Excise Board’s Appropriation of Income and Revenue</th>
<th>General Fund</th>
<th>Building Fund</th>
<th>Co-op Fund</th>
<th>Child Nutrition Fund</th>
<th>New Sinking Fund (Exc. Homesteads)</th>
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</thead>
<tbody>
<tr>
<td>Appropriation Approved and Provision Made</td>
<td>$7,536,608.00</td>
<td>$1,251,462.49</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$392,890.83</td>
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**Appropriation of Revenues:**

<p>| | | | | | |</p>
<table>
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<th></th>
<th></th>
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<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Excess of Assets Over Liabilities</td>
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<td>845,775.92</td>
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<td>Unclaimed Protest Tax Refunds</td>
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<td>Sinking Fund Contributions</td>
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<tr>
<td>Surplus Building Fund Cash</td>
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<tr>
<td>Total Other Than 2016 Tax</td>
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<td>Balance Required</td>
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<td>Add 10% for Delinquency</td>
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<td>Rate of Levy Required and Certified</td>
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<td></td>
<td></td>
<td></td>
<td>4.31 Mills</td>
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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 2016-17 is as follows:

### VALUATION AND LEVIES EXCLUDING HOMESTEADS

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<tr>
<th>County</th>
<th>Real</th>
<th>Personal</th>
<th>Public Service</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
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<td>Noble</td>
<td>$5,708,547</td>
<td>$3,215,711</td>
<td>$76,607,393</td>
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<tr>
<td>Joint County</td>
<td>Kay</td>
<td>308,755</td>
<td>105,531</td>
<td>1,000,550</td>
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<tr>
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<td>Pawnee</td>
<td>68,803</td>
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<td>Joint County</td>
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<td>Total Valuations, All Counties</td>
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<td>$3,323,561</td>
<td>$79,085,085</td>
<td>$88,492,851</td>
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</table>

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

S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County  
29-Sep-16

See Attached Accountant’s Compilation Report
CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2016-2017

EXHIBIT "Y" Continued:
PRIMARY COUNTY AND ALL JOINT COUNTIES

<table>
<thead>
<tr>
<th>County</th>
<th>General Fund</th>
<th>Building Fund</th>
<th>Total Valuation</th>
<th>General</th>
<th>Building</th>
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<td>5.04 Mills</td>
<td>$85,529,651</td>
<td>$3,017,486.09</td>
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<td>Joint Co.</td>
<td>36.22 Mills</td>
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<td>1,474,385</td>
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<tr>
<td>Joint Co.</td>
<td>0.00 Mills</td>
<td>0.00 Mills</td>
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<tr>
<td>Joint Co.</td>
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<td>0.00 Mills</td>
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<tr>
<td>Joint Co.</td>
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<td>0.00 Mills</td>
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<tr>
<td>Joint Co.</td>
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<td>0.00 Mills</td>
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<td>Joint Co.</td>
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<td>0.00 Mills</td>
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<td>Joint Co.</td>
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Sinking Fund  4.31 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 2016 without regard to any protest that may be filed against any levies, as required by 68 O. S. 2001, Section 2869.

Signed at Perry, Oklahoma, this the 12 day of October, 2016.

Bill Hansen
Excise Board Member

Sandra Richardson
Excise Board Chairman

Sandra Richardson
Excise Board Secretary

Joint School District Levy Certification for Frontier Public Schools I-004

Career Tech District Number UT13: General Fund 10.23

State of Oklahoma ) Building Fund 5.00

County of Noble )

Sandra Richardson, Noble County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2016.

Witness my hand and seal, on October 12, 2016.

Sandra Richardson
Noble County Clerk

S.A.&I. Form 2661R06 Entity: Frontier I-004, Noble County, 29-Sep-16

See Attached Accountant's Compilation Report
<table>
<thead>
<tr>
<th>CLASSIFICATION</th>
<th>ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS TO DETERMINE PER CAPITA COSTS</th>
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<tr>
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<td>GENERAL REVENUE FUND</td>
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<td>TOTALS</td>
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<table>
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<tr>
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<td>TOTALS</td>
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<th>CLASSIFICATION</th>
<th>INTERNAL SERVICE FUNDS</th>
<th>TOTAL OF ALL APPLICABLE COSTS 2015-2016</th>
<th>OPERATION COSTS ONLY</th>
<th>TRANSPORTATION COSTS ONLY</th>
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Per Capita Cost - Education $15,705.31
Per Capita Cost - Transportation $589.83