

To: The Board of Education and Dr. Rick Cobb

From: Kay Medcalf, Chief Financial Officer *KM*

Date: June 12, 2017

Ref: Final Approval of FY18 Budgets for General Fund, CO-OP Technology Center Fund, Building Fund, Child Nutrition Fund, CO-OP Technology Center Building Fund, and Sinking Fund

As required by the School District Budget Act, the district must present tentative budgets for appropriated funds in May. These budgets are then published and presented for final approval at the June Board of Education meeting for the ensuing fiscal year. Cash funds are not included in this tentative budget approval process. Cash funds are the Insurance Fund, Worker's Compensation Fund, Gifts Fund and Bond Funds. The following funds are presented for your approval and listed in order of their OCAS fund number.

Fund	Projected Ending Budget Expenditures 2016-17	Proposed Tentative Expenditure Budget 2017-18	Projected Ending Fund Balance and % by Fund June 30, 2017	Projected Ending Fund Balance and % by Fund June 30, 2018
General Fund (11)	\$ 87,210,557	\$ 88,374,077	\$5.13M 5.94%	\$2.28M 2.69%
CO-OP Technology Fund (12)	\$ 5,883,497	\$ 6,591,493	\$3.55M 55.21%	\$3.49M 53.50%
Special Revenue Funds				
Building Fund (21)	\$ 5,646,732	\$ 5,600,000	\$8.05M 258.22%	\$5.09M 192.64%
Child Nutrition Fund (22)	\$ 7,357,959	\$ 7,658,005	\$2.31M 33.90%	\$1.62M 23.25%
Special Building Fund (Tech Center Building Fund 23)	\$ 1,878,098	\$ 3,000,000	\$3.67M 222.53%	\$2.33M 140.19%
Debt Service (Sinking Fund 41)	\$ 14,761,625	\$ 20,000,000	\$15.45M 104.98%	Appropriation will allow for multiyear expenditures to retire debt
<b>Total Governmental Funds*</b>	<b>\$ 122,738,467</b>	<b>\$ 131,223,575</b>	<b>\$38.16M</b>	<b>\$ 14.81M</b>

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JUN 21 2017

State Auditor  
and Inspector

*Oklahoma*

**\*Excludes Cash Funds**

### **General Fund (11)**

The FY17 budget reflected an overall revenue increase from our June 13, 2016 approved budget by \$452,978. The major changes in revenue are as follows: Our local and intermediate revenue increased over projections by \$748,339. The largest increase was in our ad-valorem for \$524,907. Most of that was from the payoff of the town center TIF. County 4 Mil was up by \$151,552 and County Mortgage Tax was down (\$25,933). Our state revenues are where we saw our largest decrease of (\$1,063,269). State Dedicated revenue was down by (\$1,011,878). That was made up of motor vehicle going down by additional (\$1,134,562) due to the interpretation of HB2244 that was passed in FY 15 and became law in FY 16. We were short in July, October and January of the current year and State School land was down (\$97,115). The next revenue that decreased was State Aid by (\$498,245). We had estimated a revenue shortfall and took into account the Ed. Tech revolving fund, but had not expected the State to reimburse us for money they should not have taken away from us to the tune of \$538,172 for FY 16. That helped to offset the revenue failure and cash flow problems that the State had this year. Flex Benefit Allowance dollars were up due to the increase in insurance cost of \$208,938. Federal dollars increased because we chose to carryover more into FY17 of \$767,907.

The FY17 General Fund budget has been disappointing at the very least. Our first notice of cash flow problems showed up on our January 2017 allocation notice with a reduction of .5347. This equated to a decrease of \$220,732. Until then the state had been borrowing from the rainy day fund to make up the shortages. In January they knew they could no longer continue that process. In February we received another cash flow decrease of .4453 this was a cash reduction of \$260,233 plus the reduction due to the continued loss of students which is keeping us on FY 15 numbers at midterm we receive a smaller piece of the pie bringing our total reduction at this point of \$408,145. On February 21, 2017 the State Excise Board met and declared a revenue failure of .07%. They were then able to run the money back through the formula and change the factors we were working with which changed our state aid allocation from \$41,647,429 down to \$40,685,998 or a total decrease of \$961,431. The \$961,431 consisted of \$151,082 due to the revenue failure, and \$810,349 1017 shortfall. Through the end of May we have been cut a total of \$968,327. We expect another reduction in June along with the Education Technology revolving fund bringing us to a total decrease of (\$1,036,417) but with the refund it came in as (\$498,245).

In preparing the district budget for FY18, we again had all departments submit their budgets showing what they would reduce if we had a 2%, 4% or 6% reduction. With site budgets not receiving their second half of allocation this year it does not leave much to cut from. Knowing that there is almost a \$900 million dollar shortfall in the amount of funds the legislature has to allocate, we quickly realized that not only were we not going to be able to address the new needs but we were going to have to

make cuts to have a budget that would sustain us through the end of June 2018. At this time, we are being told by leadership at the Capitol that we can expect the factors to be \$2,848.76 - \$2,960.65 for State Aid, currently they are at \$3,008.60. This is anywhere from a 3% to a 10% reduction. Since the budget has finally been signed by the Governor we know we are to be held harmless or flat, but we have not received the breakdown of the line items at this time. We are projecting a 4% reduction using the factors of \$2,944.60 which would be a decrease of \$928,619. This puts State Aid at \$39,196,775 for FY 18. We expect to start the year where we were in January of 2017 of \$3050.60 but since collections did not come in we are not expecting them to for next year.

#### **2016-17 General Fund Budget Status: Assumptions to end the fiscal year**

##### **Revenue:**

- Ad Valorem collections are up this year due to the TIF payoff with collections estimated at \$362,325 from January through June. We are on target to hit our 96% collection of the NAV which was up by 1.46%.
- State Aid, as mentioned above, was under our original budget by only \$498,245 due to the conservative approach of budgeting and the repayment of excess state aid being withheld of \$538,172. In actuality State Aid decrease from July to June by (\$2,060,207) but we anticipated the revenue failure.
- Motor Vehicle Revenue was down again this year for 3 out of the 4 months left to be under collected by \$1,134,562. This was due to the law change in 2015.
- Education Technology revolving fund is expected to decrease between \$5 million and \$8 million in June 2017. Currently budgeted at a WADM decrease of \$3.22. We still do not have this number as of the time of this budget.

##### **Expenditures:**

- The second half of site allocations were not distributed totaling \$131,600.
- Preliminary information is reflecting an underspending of around \$800,000.
- Fund Balance estimate is approximately \$5.13M or 5.94%

#### **2017-18 General Fund Preliminary Budget Information: Assumptions for budget planning**

##### **Revenue:**

- Local Ad Valorem tax property valuation is projected to increase 1% for Oklahoma County, 2% for Cleveland County and the TIF property valuation of \$11,723,847 added back to the tax rolls.
- Ad Valorem Reimbursement Fund reimbursement monies are projected to be fully funded.
- State Aid is currently reflecting a 4% decrease for next year due to the constitutionality of the budget and the soft numbers on which it was built. We will not have line detail on our budget or

the final allocation notice until after this budget is published. We will however continue to monitor any and all changes.

- Federal dollars are expected to decrease due to not having as much to carry forward and some programs have ended.

**Expenditures:**

- Reduction of 3 H.S. assistant principals due to turnover and not refilling the position.
- Contingency for 5 certified staff added.
- Not purchasing Achieve 3000 for FY 18.
- Savings in copier contract renewal.
- Freezing of a secretary position at Admin.
- Step raises are not budgeted.
- Hiring of district AD for FY 18.
- SRO cost added back after no cost last year.
- Maintenance contracts previously paid through bond, moved to GF.
- Language textbook need; Revaluation increase due to TIF roll-off
- Fund balance estimated at \$2.28M or 2.69%

## **Technology Center Fund (CO-OP 12)**

### **2016-17 Technology Center Status: Assumptions to end the fiscal year**

#### **Revenue:**

- Rose State contract collections are up \$61,281.85 over projections.
- FBA is estimated to be fully funded again this year.
- State operational funding was cut slightly this year, resulting in a \$7,000 decrease.
- Dropout recovery (SWAPS) was up over projections by \$14,900.
- Tinker Skills was up over the June 16 budget by \$347,740; TANF was also up by \$48,596; Carl Perkins was down from the projection by (\$47,753).

#### **Expenditures:**

- Fiscally conservative expenditure decision making, has reduced expenditures to a level that allowed some expenditures to be moved from the Building Fund back to the Tech Center Fund. Alleviating the Building Fund of expenditures will ensure a healthy fund balance for future construction projects.
- No TIPS were granted this year; therefore the expenditure budget was not needed.
- All expenditures have been projected through June 30, 2016.
- Fund Balance is projected at \$3.55M or 55.21%

### **2017-18 Technology Center Fund Preliminary Budget Information: Assumptions for budget planning**

#### **Revenue:**

- Interest earnings are projected to remain relatively flat.
- The Rose State contract, which is the ad valorem collections that are shared with Rose State, is projected to increase by 1%.
- State operational funds are not projected to decrease, at this time. As of this date, an estimated cut for technology centers has not been discussed.
- Tinker Technology Center's revenue is estimated to remain flat. This is a volatile source of revenue. While this contract has provided a consistent source of income for two years, the contract is subject to changes as the federal government changes. Contracted classes could be reduced at any time if Tinker experiences a decline in their revenue.

#### **Expenditures:**

- At this time, an increase in the FBA expense has not been included. An increase to the FBA budget will be evaluated after we receive notification of the Health-Choice High increase.
- An additional instructor position has been added.
- An application for an equipment grant in the amount of \$135,000 has been included.
- Expenditures that have been paid from the Building Fund will be shifted to the Tech Center Fund to ensure a healthy fund balance for future construction projects. Shifted expenditures include—property and liability insurance, security, IT staff, instructional equipment and maintenance expenses.
- Fund Balance is projected at \$3.49M or 53.50%

## Special Revenue Funds

### Building Fund (21)

#### 2016-17 Building Fund Budget Status: Assumptions to end the fiscal year

##### Revenue:

- Ad Valorem collections are projected through the end of the year. They appear to be on target and include payments we have received from the payoff of the TIF.
- Impact Aid is reflected in the Building Fund.

##### Expenditures:

- The expenditure amount reflects the costs paid from the building fund in order to help relieve all of the financial impact to the general fund. We moved additional items to the building fund for FY 16-17

1. Custodial services	\$926,000
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##### Increase in cost also occurred as follows:

1. Communication Services up	\$150,000
2. Electricity	\$250,000
3. Natural Gas	\$200,000

- Fund Balance \$ 8.05M or 258.22%

#### 2017-18 Building Fund Preliminary Budget Information: Assumptions for budget planning

##### Revenue:

- Local Ad Valorem tax property valuation is projected to increase 1% for Oklahoma County, 2% for Cleveland County and the TIF property valuation of \$11,723,847 added back to the tax rolls.
- Impact Aid is reflected in the General Fund.

##### Expenditures:

- The FY 17 appropriation is based on the initial budget of FY 16 of \$ 5.6M
- Fund Balance \$5.09M or 192.64%

## **Child Nutrition Fund (22)**

### **2016-17 Child Nutrition Fund Budget Status: Assumptions to end the fiscal year**

#### **Revenue:**

- Saw an additional decline in Ala-Carte and Student Meals which we believe is directly related to the Healthy Food plan that we have to follow.
- FBA was funded at 100% for FY 16-17
- State Matching is still flat after the cut in FY 15-16
- Overall revenue was down due to the impact of the Healthy Food Act

#### **Expenditures:**

- Flexible Benefit projections reflect actual expenses.
- Fund Balance \$2.31M or 33.90%

### **2017-18 Child Nutrition Fund Preliminary Budget Information: Assumptions for budget planning**

#### **Revenue:**

- Estimates include a fairly flat revenue projection although the Board approved a \$.05 rate increase for lunch prices.
- Estimates include a 2.5% increase due to adding 2 more sites as CEP (100% Free and Reduced)

#### **Expenditures:**

- An increased FBA expense has not been factored in at this time. We will address this once we receive official notification.
- Expenditures do not include a step raise at this time.
- An estimate of 1% increase in food cost has been projected.
- Salary schedule changes as recommended.
- Fund Balance \$1.6M or 23.25%

## **Technology Center Building Fund (23)**

### **2016-17 Technology Center Building Fund Budget Status: Assumptions to end the fiscal year**

#### **Revenue:**

- Rose State contract collections are up about \$48,600 over projections.

#### **Expenditures:**

- Expenses are projected at \$1.8 M which includes the final expenditures for the remodel of various classrooms.
- Conservative fiscal decisions, have allowed the Tech Center to move additional expenditures from the Building Fund back to the Tech Center Fund. Alleviating the Building Fund of expenditures will ensure a healthy fund balance for future construction projects.
- Fund Balance \$3.67M or 222.53%

### **2017-18 Technology Center Building Fund Preliminary Budget Information: Assumptions for budget planning**

#### **Revenue:**

- The Rose State contract, which is the ad valorem collections that are shared with Rose State, is projected to increase by 1%.

#### **Expenditures:**

- Expenditures in the Building Fund will increase to accommodate the construction project that is set to begin in FY18. The construction project will remodel various classrooms and the BIS center.
- Fund Balance is projected at \$2.33M or 140.19%



## **Sinking Fund (41)**

### **2016-17 Sinking Fund Budget Status: Assumptions to end the fiscal year**

#### **Revenue**

- Property tax collections reflect a 1% increase
- Premium received on Bonds sold of \$382,165 and Accrued Interest of \$28,449.

#### **Expenditures**

- Friendly lawsuit for maintenance workers originally placed on the wrong scale of \$ 50,384.05
- Friendly lawsuit for individuals not moved to the correct degree of \$7,778.13
- Friendly lawsuit for individual not credited with correct years of service \$29,476.15

### **2017-18 Sinking Fund Preliminary Budget Information: Assumptions for budget planning**

#### **Revenue:**

- Local Ad Valorem tax property valuation is projected to increase 1% for Oklahoma County, 2% for Cleveland County and the TIF property valuation of \$11,723,847 added back to the tax rolls.

#### **Expenditures:**

- Scheduled bond debt payments are projected for FY 18 based on the Estimate of Needs appropriation for remaining debt service payments.

For FY18, these final budgets are presented for your approval. A special thanks to Jacqueline Woodard for her efficiency and effective assistance in the preparation of the budget information. If you have any questions, please let me know. Thank you.

Midwest City-Del City Public School District  
I-52, Oklahoma County  
7217 S.E. 15<sup>th</sup> Street  
Midwest City, OK 73110

Budget Message

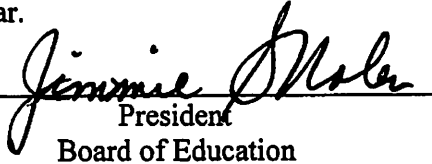
The Board of Education of the Midwest City-Del City Public School District, I-52, Oklahoma County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Original Budget for the Midwest City-Del City Public School District for FY 2017-18.

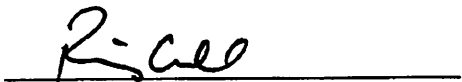
The original 2017-18 school budget was prepared under the direction of Dr. Rick Cobb, Superintendent and Kay Medcalf, Chief Financial Officer. Members of the Board of Education are as follows:

Mrs. Jimmie Nolen, President  
Mr. Tim Blanton, Clerk  
Mr. David Bibens, Member

Mr. Le Roy Porter, Vice-President  
Senator Jim Howell, Member

The total of the original expenditure budgets for appropriated funds as presented is \$131,223,575. These original budgets will be amended as authorized by law after the start of the fiscal year to incorporate certified values, sinking fund levies, state aid allocations, updated revenues, expenditures and other budgets operating during the fiscal year.

  
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President  
Board of Education

  
\_\_\_\_\_  
Superintendent  
Midwest City-Del City Public Schools


June 12, 2017  
Date

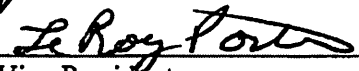
June 12, 2017  
Date

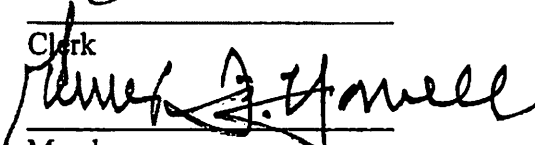
Adoption of Original School District Budget  
June 12, 2017

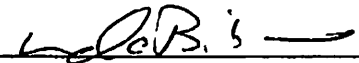
State of Oklahoma, County of Oklahoma

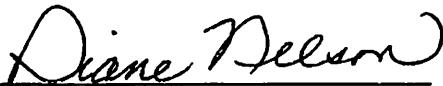
We, the undersigned members of the Midwest City-Del City Board of Education, I-52 of said County and State, do hereby certify that we have adopted the Midwest City-Del City Public School District Budget and Financing Plan as is herewith presented this 12<sup>th</sup> day of June, 2017.

  
Board President

  
Vice President

  
Clerk  
Member

  
Member

Attest:   
Deputy Clerk of the Board

**Independent School District No. 52  
Midwest City - Del City Public Schools  
Fiscal Year 2017-2018**

**Summary of Projected Revenues**

	Governmental Funds				
	General Fund	CO-OP	Special Revenues	Sinking Fund	Total Appropriated Funds
	11 FY 2017-18	12 FY 2017-18	21-23 FY 2017-18	41 FY 2017-18	FY 2017-18
<b>LOCAL</b>					
1100 Ad Valorem	\$ 18,489,480	\$ -	\$ 2,641,664	\$ 14,954,689	\$ 36,085,833
1200 Tuition and Fees	-	-	-	-	-
1300 Interest Earnings	48,100	3,000	2,500	-	53,600
1400 Rental, Disposals and Commissions	43,000	-	-	-	43,000
1500 Reimbursements	55,000	8,000	329	-	63,329
1600 Other Local Sources of Revenue	162,800	3,288,116	1,663,620	-	5,114,536
1700 Child Nutrition Programs	-	-	1,511,484	-	1,511,484
<b>SUBTOTAL LOCAL</b>	<b>\$ 18,798,380</b>	<b>\$ 3,299,116</b>	<b>\$ 5,819,597</b>	<b>\$ 14,954,689</b>	<b>\$ 42,871,782</b>
<b>INTERMEDIATE</b>					
2100 County 4 Mill Tax	\$ 3,151,552	\$ -	\$ -	\$ -	\$ 3,151,552
2200 County Mortgage Tax	650,000	-	-	-	650,000
2900 Other Intermediate	160,000	-	-	-	160,000
<b>SUBTOTAL INTERMEDIATE</b>	<b>\$ 3,961,552</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,961,552</b>
<b>STATE</b>					
3100 State Dedicated Revenue	\$ 7,504,202	\$ -	\$ 40	\$ -	\$ 7,504,242
3200 State Aid-General Operations	46,736,261	326,455	383,871	-	47,446,587
3300 Competitive Grants	132,260	-	-	-	132,260
3400 State - Categorical	258,864	-	-	-	258,864
3500 Special Programs	-	-	-	-	-
3600 Other State Sources of Revenue	-	-	-	-	-
3700 Child Nutrition Programs	-	-	63,568	-	63,568
3800 State Vocational Programs	91,904	1,610,192	-	-	1,702,096
<b>SUBTOTAL STATE</b>	<b>\$ 54,723,492</b>	<b>\$ 1,936,647</b>	<b>\$ 447,479</b>	<b>\$ -</b>	<b>\$ 57,107,618</b>
<b>FEDERAL</b>					
4100 Grants-In-Aid Direct from the Federal Gov.	\$ 1,020,721	\$ -	\$ -	\$ -	\$ 1,020,721
4200 Improving Academic Achievement of Disadvantaged	3,287,097	-	-	-	3,287,097
4300 Individuals with Disabilities	2,690,346	-	-	-	2,690,346
4400 Improving Academic Achievement of Disadvantaged Cont'	202,098	-	-	-	202,098
4500 Grants-In-Aid from the Federal Government thru Other Sources	2,595	-	-	-	2,595
4600 Other Federal Sources of Revenue thru State Department of Ed	10,000	1,000,000	-	-	1,010,000
4700 Child Nutrition Programs	-	-	4,991,045	-	4,991,045
4800 Federal Vocational Education	95,664	299,180	-	-	394,844
<b>SUBTOTAL FEDERAL</b>	<b>\$ 7,308,522</b>	<b>\$ 1,299,180</b>	<b>\$ 4,991,045</b>	<b>\$ -</b>	<b>\$ 13,598,747</b>
<b>TOTAL REVENUE</b>	<b>84,791,946</b>	<b>6,534,943</b>	<b>11,258,121</b>	<b>14,954,689</b>	<b>117,539,699</b>
<b>OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)</b>					
5000 Non-Revenue Receipts	\$ 732,041	\$ -	\$ 2,750	\$ -	\$ 734,791
6130 Prior Years Lapsed Balances	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>\$ 732,041</b>	<b>\$ -</b>	<b>\$ 2,750</b>	<b>\$ -</b>	<b>\$ 734,791</b>
<b>GRAND TOTAL REVENUE</b>	<b>85,523,987</b>	<b>6,534,943</b>	<b>11,260,871</b>	<b>14,954,689</b>	<b>118,274,490</b>
<b>BEGINNING FUND BALANCE</b>	<b>5,129,374</b>	<b>3,553,025</b>	<b>14,034,450</b>	<b>15,457,227</b>	<b>38,174,076</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 90,653,360</b>	<b>\$ 10,087,968</b>	<b>\$ 25,295,321</b>	<b>\$ 30,411,916</b>	<b>\$ 156,448,565</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 88,374,077</b>	<b>\$ 6,591,493</b>	<b>\$ 16,258,005</b>	<b>\$ 20,000,000</b>	<b>\$ 131,223,575</b>

**Independent School District No. 52  
Midwest City - Del City Public Schools  
General Fund  
Fiscal Year 2017-2018**

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED BUDGET 06/12/17	2017-18 PROPOSED BUDGET 05/08/17	2017-18 PROPOSED BUDGET 06/12/17	Diff 05/8/17 vs 06/12/17
<b>REVENUE BY SOURCE</b>						
<b>LOCAL</b>						
000 1110 Current Year Ad Valorem	\$ 17,094,590	\$ 17,015,953	\$ 17,765,428 40	\$ 17,988,136 95	\$ 17,988,136 95	\$ -
000 1120 Prior Years Ad Valorem	493,762	515,913	557,698	500,000	500,000	-
000 1130 Revenue in Lieu of Taxes	1,343	1,221	27,575	1,343	1,343	-
000 1230 Summer School Tuition	-	-	-	-	-	-
000 1242 Transfer Fees (Spec Ed)	16,050	6,016	-	-	-	-
000 1310 Interest Earnings	49,216	51,258	48,100	48,100	48,100	-
000 1351 Interest on Taxes	-	-	-	-	-	-
000 1410 Rental of School Facilities	16,970	15,930	11,940	20,000	20,000	-
000 1420 Rental Property Other	2,302	5,103	-	3,000	3,000	-
000 1440 Sale of Equipment	19,273	22,450	10,297	20,000	20,000	-
000 1460 Pay Phone Commissions	-	-	-	-	-	-
000 1530 Damages to School Property	1,961	348	-	-	-	-
000 1540 Lost Textbooks	9	-	-	-	-	-
000 1570 Use of Custodial Service	4,455	949	870	5,000	5,000	-
000 1590 Refunds & Reimbursements	346,945	213,474	112,695	50,000	50,000 00	-
000 1610 Contributions	16,795	36,900	-	-	-	-
000 1650 District Contracts	-	-	-	-	-	-
000 1660 Mineral Royalties	-	1,570	438	300	300	-
000 1680 Refund of Prior Year Expenditures	8,346	5,770	13,029	7,500	7,500	-
000 1690 Misc Local Revenue/Lucent	167,181	154,772	156,338	155,000	155,000	-
<b>SUBTOTAL LOCAL</b>	<b>\$ 18,239,199</b>	<b>\$ 18,047,626</b>	<b>\$ 18,704,409</b>	<b>\$ 18,798,380</b>	<b>\$ 18,798,380</b>	<b>\$ -</b>
<b>INTERMEDIATE</b>						
000 2100 County 4 Mill Tax	\$ 2,904,313	\$ 3,083,566	\$ 3,151,552	\$ 3,200,000	\$ 3,151,552	\$ (48,448)
000 2200 County Mortgage Tax	636,931	730,584	624,067	650,000	650,000	-
000 2300 Resale County Apport	159,759	330,484	160,000	160,000	160,000	-
<b>SUBTOTAL INTERMEDIATE</b>	<b>\$ 3,701,003</b>	<b>\$ 4,144,634</b>	<b>\$ 3,935,619</b>	<b>\$ 4,010,000</b>	<b>\$ 3,961,552</b>	<b>\$ (48,448)</b>
<b>STATE</b>						
000 3110 Gross Production Tax	\$ 141,847	\$ 82,279	\$ 85,600	\$ 80,000	\$ 80,000	\$ -
000 3120 Motor Vehicle Tax	8,042,234	6,422,342	5,465,438	5,226,797	5,226,797	-
000 3130 R.E.A. Tax	63,438	56,079	56,875	55,000	55,000	-
000 3140 State School Land	2,080,288	2,203,427	2,106,312	2,076,000	2,100,000	24,000
000 3150 Vehicle Tax Stamps	44,673	45,060	40,905	40,905	40,905	-
000 3190 Other Dedicated Revenue	1,128	218	1,500	1,500	1,500	-
000 3210 State Aid	41,510,381	40,142,587	40,125,394	39,538,306	39,196,775	(341,531)
000 3230 Teacher Mentor Stipend	-	-	-	-	-	-
331/334/335 3250 Flexible Benefits Allowance	6,741,453	7,330,548	7,539,486	7,539,486	7,539,486	-
388 3310 Alternative Academy	180,044	159,582	132,260	132,260	132,260	-
311 3411 Staff Development	90,552	45,273	16,747	-	-	-
312 3412 Natl Certified Teacher Stipend	238,500	210,650	120,000	120,000	120,000	-
367 3415 Reading Sufficiency Act	165,132	205,015	138,864	138,864	138,864	-
333 3420 State Textbook Allocation	703,301	696,551	-	-	-	-
338 3570 Okla. Parents as Teachers	38,000	38,000	-	-	-	-
000 3690 TSEIP	-	34,696	-	-	-	-
361 3690 ACE Technology	67,494	53,059	28,791	-	-	-
362 3690 ACE Remediation	161,080	154,801	-	-	-	-
386 3690 Reading Proficiency	5,325	1,925	1,425	-	-	-
411 3811 Vocational Salaries Reimb	26,720	26,720	26,720	26,720	26,720	-
412 3812 Vocational Prog Incentive Assist	107,560	67,976	67,631	65,184	65,184	-
491 3890 Capital Outlay	24,249	13,870	-	-	-	-
469 3892 Technology Grant	-	-	25,000	-	-	-
<b>SUBTOTAL STATE</b>	<b>\$ 60,433,398</b>	<b>\$ 57,990,660</b>	<b>\$ 55,978,948</b>	<b>\$ 55,041,023</b>	<b>\$ 54,723,492</b>	<b>(317,531)</b>

Independent School District No. 52  
Midwest City - Del City Public Schools  
General Fund  
Fiscal Year 2017-2018

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED BUDGET 06/12/17	2017-18 PROPOSED BUDGET 05/08/17	2017-18 PROPOSED BUDGET 06/12/17	Diff 05/08/17 vs 06/12/17
<b>FEDERAL</b>						
591/592 4130 Impact Aid	\$ 94,019	\$ 73,952	\$ 68,403	\$ 600,000	\$ 600,000	\$ -
561 4140 Indian Education Title VII	176,271	293,858	202,711	250,721	250,721	-
774/775 4150 Air Force ROTC/Navy ROTC	174,492	172,600	170,000	170,000	170,000	-
772 4162 Flood Control	-	-	-	-	-	-
511 513 515 4210 Title I Act of 1994	3,053,766	3,100,932	3,667,044	2,749,223	2,749,223	-
541 4271 Training and Recruitment	467,162	557,250	418,110	499,429	499,429	-
571/572 4281 Language Acquisition	31,857	12,627	42,820	38,445	38,445	-
621/631 4310 Flow Through/CSPD	2,768,600	2,854,910	2,855,132	2,627,230	2,627,230	-
641 4340 IDEA-B Preschool	64,082	66,280	66,798	62,115	62,115	-
613 4350 Spec Ed Highly Qualified	-	-	1,000	1,000	1,000	-
596 4480 Homeless	125,388	106,621	173,039	202,098	202,098	-
563/564 4550 Johnson O'Malley	14,583	14,454	13,319	2,595	2,595	-
456 4617 Vocational Rehabilitation	8,083	4,808	10,335	10,000	10,000	-
772 4689 STEM	173,015	105,571	72,404	-	-	-
779 4689 Random Drug/Kid Biz	57,558	-	-	-	-	-
424 4821 Carl Perkins Supplemental Grant	11,732	8,489	43,061	95,664	95,664	-
<b>SUBTOTAL FEDERAL</b>	<b>\$ 7,220,606</b>	<b>\$ 7,372,351</b>	<b>\$ 7,804,175</b>	<b>\$ 7,308,522</b>	<b>\$ 7,308,522</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b>\$ 89,594,206</b>	<b>\$ 87,555,270</b>	<b>\$ 86,423,152</b>	<b>\$ 85,157,925</b>	<b>\$ 84,791,946</b>	<b>\$ (365,979)</b>
<b>REVENUE BY SOURCE</b>						
<b>OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)</b>						
000 5130 Return of Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 5150 Child Nutrition Transfer	328,230	278,807	402,041	402,041	402,041	-
000 5160 Activity Fund Reimbursement	348,294	285,002	330,000	330,000	330,000	-
000 5600 Correcting Entry	40,348	6,730	8,845	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants Stopped	67	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>\$ 716,939</b>	<b>\$ 570,539</b>	<b>\$ 740,886</b>	<b>\$ 732,041</b>	<b>\$ 732,041</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$ 90,311,145</b>	<b>\$ 88,125,809</b>	<b>\$ 87,164,038</b>	<b>\$ 85,889,966</b>	<b>\$ 85,523,987</b>	<b>\$ (365,979)</b>
<b>PLUS: BEGINNING FUND BALANCE</b>	<b>7,660,604</b>	<b>7,806,607</b>	<b>5,175,892</b>	<b>5,273,204</b>	<b>5,129,374</b>	<b>(143,831)</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 97,971,749</b>	<b>\$ 95,932,417</b>	<b>\$ 92,339,930</b>	<b>\$ 91,163,170</b>	<b>\$ 90,653,360</b>	<b>\$ (509,810)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 90,165,142</b>	<b>\$ 90,756,524</b>	<b>\$ 87,210,557</b>	<b>\$ 88,202,457</b>	<b>\$ 88,374,077</b>	<b>\$ 171,620</b>
<b>PROJECTED ENDING FUND BALANCE*</b>	<b>7,806,607</b>	<b>5,175,892</b>	<b>5,129,374</b>	<b>2,960,713</b>	<b>2,279,283</b>	<b>(681,430)</b>
<b>FUND BALANCE AS % OF REVENUE</b>	<b>8.71%</b>	<b>5.91%</b>	<b>5.94%</b>	<b>3.48%</b>	<b>2.69%</b>	<b>-0.79%</b>

**Independent School District No. 52  
Midwest City - Del City Public Schools  
Co-Op Technology Center Fund  
Fiscal Year 2017-2018**

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED BUDGET 06/12/2017	2017-18 PROPOSED BUDGET 05/08/17	2017-18 PROPOSED BUDGET 05/08/17	Diff 05/8/17 vs 06/12/17
<b>REVENUE BY SOURCE</b>						
<b>LOCAL</b>						
032 1310 Interest Earnings	\$ 2,381	\$ 3,078	\$ 3,467	\$ 3,000	\$ 3,000	\$ -
032 1440 Sale of Equipment	-	-	600	-	-	-
032 1530 Damages to School Property	-	2,368.56	-	-	-	-
032 1590 Refunds & Reimbursements	3,185	24,620	17,908	8,000	8,000	-
032 1650 District Contracts	3,028,431	3,121,988	3,161,282	3,190,116	3,190,116	-
032 1680 Refund of Prior Year Expenditures	-	-	-	-	-	-
032/064/143 1690 Miscellaneous Local Revenue	187,740	140,490	25,000	98,000	98,000	-
<b>SUBTOTAL LOCAL</b>	<b>\$ 3,221,737</b>	<b>\$ 3,292,544</b>	<b>\$ 3,208,257</b>	<b>\$ 3,299,116</b>	<b>\$ 3,299,116</b>	<b>\$ -</b>
<b>STATE</b>						
334/335 3250 Flexible Benefits Allowance	\$ 310,473	\$ 328,730	\$ 326,455	\$ 326,455	\$ 326,455	\$ -
312 3412 National Board Certified	5,000	5,000	-	-	-	-
419/433/441 3819 MDTC Formula Operations	1,310,808	1,222,019	1,167,803	1,167,803	1,167,803	-
431 3833 Existing Industries Training	13,479	12,221	659	-	-	-
432 3834 TIPS	16,469	2,637	-	100,000	100,000	-
444 3844 Firefighter Training	2,376	-	975	-	-	-
448 3848 Safety Training	15,457	10,162	28,129	28,129	28,129	-
452 3852 TANF State	28,998	29,099	29,099	29,099	29,099	-
485 3856 Dropout Recovery (SWAPS)	151,526	145,449	152,080	150,000	150,000	-
469 3892 Equipment Grant	11,126	-	37,500	135,161	135,161	-
<b>SUBTOTAL STATE</b>	<b>\$ 1,865,713</b>	<b>\$ 1,755,316</b>	<b>\$ 1,742,700</b>	<b>\$ 1,936,647</b>	<b>\$ 1,936,647</b>	<b>\$ -</b>
693 4592 ARRA Youth Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452 4619 TANF Federal	-	-	-	-	-	-
776/778 4689 Tinker Skills/Dept. of Commerce	665,566	1,175,616	1,147,740	1,000,000	1,000,000	-
421/424/429 4821 Carl Perkins	244,075	180,465	187,247	154,180	154,180	-
452 4852 TANF Federal	179,032	181,861	148,968	145,000	145,000	-
<b>SUBTOTAL FEDERAL</b>	<b>\$ 1,088,673</b>	<b>\$ 1,537,941</b>	<b>\$ 1,483,954</b>	<b>\$ 1,299,180</b>	<b>\$ 1,299,180</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b>\$ 6,176,124</b>	<b>\$ 6,585,802</b>	<b>\$ 6,434,912</b>	<b>\$ 6,534,943</b>	<b>\$ 6,534,943</b>	<b>\$ -</b>
<b>REVENUE BY SOURCE</b>						
<b>OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)</b>						
032 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
032 5600 Correcting Entry	-	24	-	-	-	-
032 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
032 6140 Warrants Estopped	-	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ 24</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$ 6,176,124</b>	<b>\$ 6,585,826</b>	<b>\$ 6,434,912</b>	<b>\$ 6,534,943</b>	<b>\$ 6,534,943</b>	<b>\$ -</b>
<b>PLUS: BEGINNING FUND BALANCE</b>	<b>1,640,708</b>	<b>2,178,758</b>	<b>3,001,611</b>	<b>3,648,399</b>	<b>3,553,025</b>	<b>(95,374)</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 7,816,832</b>	<b>\$ 8,764,583</b>	<b>\$ 9,436,523</b>	<b>\$ 10,183,342</b>	<b>\$ 10,087,968</b>	<b>\$ (95,374)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,638,074</b>	<b>\$ 5,762,972</b>	<b>\$ 5,883,497</b>	<b>\$ 6,591,493</b>	<b>\$ 6,591,493</b>	<b>\$ -</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>2,178,758</b>	<b>3,001,611</b>	<b>3,553,025</b>	<b>3,591,850</b>	<b>3,496,476</b>	<b>(95,373.90)</b>
<b>FUND BALANCE AS % OF REVENUE</b>	<b>35.28%</b>	<b>45.58%</b>	<b>55.21%</b>	<b>54.96%</b>	<b>53.50%</b>	<b>-1.46%</b>

**Independent School District No. 52**  
**Midwest City - Del City Public Schools**  
**Building Fund**  
**Fiscal Year 2017-2018**

			2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED BUDGET 06/12/17	2017-18 PROPOSED BUDGET 05/08/17	2017-18 PROPOSED BUDGET 6/12/17	Diff 05/8/17 vs 06/12/17
<b>REVENUE BY SOURCE</b>								
<b>LOCAL</b>								
000	1110	Current Year Ad Valorem	\$ 2,423,303	\$ 2,429,427	\$ 2,536,514	\$ 2,568,514	\$ 2,568,514	\$ -
000	1120	Prior Years Ad Valorem	70,496	73,660	79,625	73,000	73,000	-
000	1130	Revenue In Lieu of Taxes	192	174	181	150	150	-
000	1351	Interest on Taxes	-	-	-	-	-	-
000	1430	Sale of Equipment	-	-	-	-	-	-
000	1590	Reimbursement	7,637	3,696	-	-	-	-
000	1680	Refund Prior Year	13,645	-	-	-	-	-
<b>SUBTOTAL LOCAL</b>			<b>\$ 2,515,273</b>	<b>\$ 2,506,958</b>	<b>\$ 2,616,320</b>	<b>\$ 2,641,664</b>	<b>\$ 2,641,664</b>	<b>\$ -</b>
<b>INTERMEDIATE</b>								
000	2900	Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL INTERMEDIATE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STATE</b>								
000	3190	Other Dedicated Revenue	\$ 161	\$ 31	\$ 72	\$ 40	\$ 40	\$ -
332/335	3250	Flexible Benefit Allowance	-	-	-	-	-	-
<b>SUBTOTAL STATE</b>			<b>\$ 161</b>	<b>\$ 31</b>	<b>\$ 72</b>	<b>\$ 40</b>	<b>\$ 40</b>	<b>\$ -</b>
591	4130	Impact Aid	\$ 588,335	\$ 549,279	\$ 500,000	\$ -	\$ -	\$ -
<b>SUBTOTAL FEDERAL</b>			<b>\$ 588,335</b>	<b>\$ 549,279</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>			<b>\$ 3,103,769</b>	<b>\$ 3,056,268</b>	<b>\$ 3,116,391</b>	<b>\$ 2,641,704</b>	<b>\$ 2,641,704</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)</b>								
000	5600	Correcting Entry	\$ -	\$ -	\$ 523	\$ -	\$ -	\$ -
000	6130	Prior Years Lapsed Balances	-	-	-	-	-	-
000	6140	Warrants E-stopped	-	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 523</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>			<b>\$ 3,103,769</b>	<b>\$ 3,056,268</b>	<b>\$ 3,116,914</b>	<b>\$ 2,641,704</b>	<b>\$ 2,641,704</b>	<b>\$ -</b>
<b>PLUS: BEGINNING FUND BALANCE*</b>			<b>11,449,498</b>	<b>11,702,642</b>	<b>10,577,054</b>	<b>8,041,132</b>	<b>8,047,236</b>	<b>6,104</b>
<b>TOTAL AVAILABLE</b>			<b>\$ 14,553,267</b>	<b>\$ 14,758,910</b>	<b>\$ 13,693,968</b>	<b>\$ 10,682,836</b>	<b>\$ 10,688,940</b>	<b>\$ 6,104</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 2,850,626</b>	<b>\$ 4,181,856</b>	<b>\$ 5,646,732</b>	<b>\$ 5,600,000</b>	<b>\$ 5,600,000</b>	<b>\$ -</b>
<b>PROJECTED ENDING FUND BALANCE</b>			<b>11,702,642</b>	<b>10,577,054</b>	<b>8,047,236</b>	<b>5,082,836</b>	<b>5,088,940</b>	<b>6,104</b>
<b>FUND BALANCE AS % OF REVENUE</b>			<b>377.05%</b>	<b>346.08%</b>	<b>258.22%</b>	<b>192.41%</b>	<b>192.64%</b>	<b>0.23%</b>



**Independent School District No. 52**  
**Midwest City - Del City Public Schools**  
**Child Nutrition Fund**  
**Fiscal Year 2017-2018**

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED BUDGET 06/12/17	2017-18 PROPOSED BUDGET 05/08/17	2017-18 PROPOSED BUDGET 06/12/17	Diff 05/08/17 vs 06/12/17
<b>REVENUE BY SOURCE</b>						
<b>LOCAL</b>						
000 1310 Interest Earnings	\$ 2,659	\$ 2,875	\$ 2,594	\$ 2,500	\$ 2,500	\$ -
000 1590 Refunds and Reimbursements	1,125	-	413	329	329	-
000 1710 Student Lunches	1,384,629	1,390,246	1,350,000	1,350,000	1,350,000	-
000 1720 Alacarte Food/Beverage Only	152,374	123,758	100,000	100,000	100,000	-
000 1730 Adult Meals	58,839	35,332	30,500	30,500	30,500	-
000 1760 Contract Lunches	23,683	27,077	22,500	22,500	22,500	-
000 1790 Miscellaneous	6,561	12,637	11,101	8,484	8,484	-
000 1794 Commodity Rebate	-	-	-	-	-	-
<b>SUBTOTAL LOCAL</b>	<b>\$ 1,629,869</b>	<b>\$ 1,591,925</b>	<b>\$ 1,517,107</b>	<b>\$ 1,514,313</b>	<b>\$ 1,514,313</b>	<b>\$ -</b>
<b>STATE</b>						
332/335 3250 Flexible Benefit Allowance	\$ 304,686	\$ 357,136	\$ 383,871	\$ 383,871	\$ 383,871	\$ -
385 3720 State Matching	93,578	63,692	63,568	63,568	63,568	-
<b>SUBTOTAL STATE</b>	<b>\$ 398,264</b>	<b>\$ 420,828</b>	<b>\$ 447,439</b>	<b>\$ 447,439</b>	<b>\$ 447,439</b>	<b>\$ -</b>
<b>FEDERAL</b>						
763 4710 Lunches	\$ 3,509,119	\$ 3,647,113	\$ 3,689,312	\$ 3,781,545	\$ 3,781,545	\$ -
764 4720 Breakfasts	1,161,540	1,201,831	1,180,000	1,209,500	1,209,500	-
776 4740 Summer Food Service Program	30,562	24,161	-	-	-	-
768 4760 Fresh Fruits & Veggies	-	-	-	-	-	-
767 4770 Professional Development	-	100	-	-	-	-
791 4780 CN Equipment Grant	-	-	5,000	5,000	-	(5,000)
<b>SUBTOTAL FEDERAL</b>	<b>\$ 4,701,221</b>	<b>\$ 4,873,205</b>	<b>\$ 4,874,312</b>	<b>\$ 4,996,045</b>	<b>\$ 4,991,045</b>	<b>(5,000)</b>
<b>TOTAL REVENUE</b>	<b>\$ 6,729,355</b>	<b>\$ 6,885,957</b>	<b>\$ 6,838,858</b>	<b>\$ 6,957,796</b>	<b>\$ 6,952,796</b>	<b>(5,000)</b>
<b>OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)</b>						
000 5120 Cash or Change	\$ -	\$ 3,050	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-	-
000 5190 Misc Revenue Transferred	2,950	-	-	-	-	-
000 5600 Correcting Entry	-	-	6,100	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants Estopped	35	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>\$ 2,985</b>	<b>\$ 3,050</b>	<b>\$ 8,850</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$ 6,732,339</b>	<b>\$ 6,889,007</b>	<b>\$ 6,847,708</b>	<b>\$ 6,960,546</b>	<b>\$ 6,955,546</b>	<b>\$ (5,000)</b>
<b>PLUS: BEGINNING FUND BALANCE</b>	<b>\$ 2,414,885</b>	<b>\$ 2,588,968</b>	<b>\$ 2,828,925</b>	<b>\$ 2,310,149</b>	<b>\$ 2,318,674</b>	<b>8,525</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 9,147,225</b>	<b>\$ 9,477,976</b>	<b>\$ 9,676,633</b>	<b>\$ 9,270,695</b>	<b>\$ 9,274,220</b>	<b>\$ 3,525</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,558,256</b>	<b>\$ 6,649,051</b>	<b>\$ 7,357,959</b>	<b>\$ 7,636,795</b>	<b>\$ 7,658,005</b>	<b>\$ 21,210</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>2,588,968</b>	<b>2,828,925</b>	<b>2,318,674</b>	<b>1,633,900</b>	<b>1,616,215</b>	<b>(17,685)</b>
<b>FUND BALANCE AS % OF REVENUE</b>	<b>38.47%</b>	<b>41.08%</b>	<b>33.90%</b>	<b>23.48%</b>	<b>23.25%</b>	<b>-0.24%</b>

**Independent School District No. 52**  
**Midwest City - Del City Public Schools**  
**Technology Center Building Fund**  
**Fiscal Year 2017-2018**

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED BUDGET 06/12/17	2017-18 PROPOSED BUDGET 05/08/17	2017-18 PROPOSED BUDGET 06/12/17	Diff 05/08/17 vs 06/12/17
<b>REVENUE BY SOURCE</b>						
<b>LOCAL</b>						
000/105 1590 Reimbursement	\$ 7,886	\$ -	\$ -	\$ -	\$ -	\$ -
000/032 1650 District Contracts (Rose State)	1,578,253	1,628,432	1,648,565	1,663,620	1,663,620	-
000 1680 Refund Prior Year	-	-	-	-	-	-
117/115 1690 Misc. Local	-	-	-	-	-	-
<b>SUBTOTAL LOCAL</b>	<b>\$ 1,586,138</b>	<b>\$ 1,628,432</b>	<b>\$ 1,648,565</b>	<b>\$ 1,663,620</b>	<b>\$ 1,663,620</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,586,138</b>	<b>\$ 1,628,432</b>	<b>\$ 1,648,565</b>	<b>\$ 1,663,620</b>	<b>\$ 1,663,620</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)</b>						
000 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 5600 Correcting Entry	-	-	-	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,586,138</b>	<b>\$ 1,628,432</b>	<b>\$ 1,648,565</b>	<b>\$ 1,663,620</b>	<b>\$ 1,663,620</b>	<b>\$ -</b>
<b>PLUS: BEGINNING FUND BALANCE</b>	<b>5,358,796</b>	<b>5,841,203</b>	<b>3,898,073</b>	<b>3,668,540</b>	<b>3,668,540</b>	<b>-</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 6,944,934</b>	<b>\$ 7,469,635</b>	<b>\$ 5,546,637</b>	<b>\$ 5,332,160</b>	<b>\$ 5,332,160</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,103,731</b>	<b>\$ 3,571,563</b>	<b>\$ 1,878,098</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>5,841,203</b>	<b>3,898,073</b>	<b>3,668,540</b>	<b>2,332,160</b>	<b>2,332,160</b>	<b>-</b>
<b>FUND BALANCE AS % OF REVENUE</b>	<b>368.27%</b>	<b>239.38%</b>	<b>222.53%</b>	<b>140.19%</b>	<b>140.19%</b>	<b>0.00%</b>

**Independent School District No. 52**  
**Midwest City - Del City Public Schools**  
**Sinking Fund**  
**Fiscal Year 2017-2018**

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED BUDGET 06/12/17	2017-18 PROPOSED BUDGET 05/08/17	2017-18 PROPOSED BUDGET 06/12/17	Diff 05/08/17 vs 06/12/17
<b>REVENUE BY SOURCE</b>						
<b>LOCAL</b>						
000 1110 Current Year Ad Valorem	\$ 13,630,184	\$ 13,953,457	\$ 14,251,686	\$ 14,604,689	\$ 14,604,689	\$ -
000 1120 Prior Years Ad Valorem	327,628	384,218	444,087	350,000	350,000	-
000 1130 Revenue In Lieu of Taxes	880	981	1,040	-	-	-
000 1340 Accrued Interest on Bonds	11,057	16,868	28,449	-	-	-
000 1351 Interest on Protested Taxes	-	-	-	-	-	-
<b>SUBTOTAL LOCAL</b>	<b>\$ 13,969,748</b>	<b>\$ 14,355,524</b>	<b>\$ 14,725,262</b>	<b>\$ 14,954,689</b>	<b>\$ 14,954,689</b>	<b>\$ -</b>
<b>STATE</b>						
000 3190 Other Dedicated Revenue	\$ 881	\$ 152	\$ 408	\$ -	\$ -	\$ -
000 3620 State Land Reimbursement	-	-	-	-	-	-
<b>SUBTOTAL STATE</b>	<b>\$ 881</b>	<b>\$ 152</b>	<b>\$ 408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b>\$ 13,970,629</b>	<b>\$ 14,355,676</b>	<b>\$ 14,725,670</b>	<b>\$ 14,954,689</b>	<b>\$ 14,954,689</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)</b>						
000 5111 Premium on Bonds Sold	\$ 257,976	\$ 309,167	\$ 382,165	\$ -	\$ -	\$ -
000 5112 Proceeds from Bond Sales	-	-	-	-	-	-
000 5190 Misc Revenue - Transferred	-	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>\$ 257,976</b>	<b>\$ 309,167</b>	<b>\$ 382,165</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$ 14,228,605</b>	<b>\$ 14,664,844</b>	<b>\$ 15,107,835</b>	<b>\$ 14,954,689</b>	<b>\$ 14,954,689</b>	<b>\$ -</b>
<b>PLUS: BEGINNING FUND BALANCE</b>	<b>12,437,371</b>	<b>15,059,160</b>	<b>15,111,017</b>	<b>15,423,671</b>	<b>15,457,227</b>	<b>33,556</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 26,665,977</b>	<b>\$ 29,724,003</b>	<b>\$ 30,218,852</b>	<b>\$ 30,378,360</b>	<b>\$ 30,411,916</b>	<b>\$ 33,556</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,606,817</b>	<b>\$ 14,612,987</b>	<b>\$ 14,761,625</b>	<b>\$ 20,000,000</b>	<b>\$ 20,000,000</b>	<b>\$ -</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>15,059,160</b>	<b>15,111,017</b>	<b>15,457,227</b>	<b>10,378,360</b>	<b>10,411,916</b>	<b>33,556</b>
<b>FUND BALANCE AS % OF REVENUE</b>	<b>107.79%</b>	<b>105.26%</b>	<b>104.97%</b>	<b>69.40%</b>	<b>69.62%</b>	<b>0.22%</b>