

To: The Board of Education and Dr. Rick Cobb

From: Kay Medcalf, Chief Financial Officer

Date: June 8, 2020

Ref: Final Approval of FY21 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 2019-2020	Proposed Tentative Expenditure Budget 2020-21	Projected Ending Fund Balance and % by Fund June 30, 2020		Projected Ending Fund Balance and % by Fund June 30, 2021	
General Fund (11)	\$ 104,544,257	\$ 104,835,337	\$7.35M	7.08%	\$2.77M	2.77%
CO-OP Technology Fund (12)	\$ 6,297,767	\$ 6,736,193	\$4.80M	68.93%	\$4.29M	68.58%
Special Revenue Funds						
Building Fund (21)	\$ 5,434,918	\$ 6,000,000	\$4.33M	132.41%	\$1.64M	49.46%
Child Nutrition Fund (22)	\$ 7,282,229	\$ 6,973,300	\$439k	7.66%	\$240k	3.54%
Special Building Fund (Tech Center Building Fund 23)	\$ 280,409	\$ 2,000,000	\$6.60M	374.54%	\$6.28M	372.69%
Debt Service (Sinking Fund 41)	\$ 16,094,641	\$ 20,000,000	\$15.17M	100.25%	Appropriation will allow for multiyear expenditures to retire debt	
Total Governmental Funds*	\$ 139,934,221	\$ 146,544,830	\$38.69M		\$ 15.22M	

*Excludes Cash Funds

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General Fund (11)

2019-20 General Fund Budget Status: Assumptions to end the fiscal year

The FY20 budget reflected an overall revenue increase from our June 10, 2019 approved budget by \$3,008,527. The major changes in revenue are as follows:

Local Revenue Increased \$701,587.00: Ad Valorem increased by \$25,570 with NAV increasing by 3.95%. all penalties were waived for late payment due to the Covid-19 pandemic. Prior year Ad Valorem increased significantly by \$614,342 This was due to the additional amount of manufacturing revenue received. Interest earnings were up by \$47,203. We are not expecting to see an increase in the coming year, but instead a decrease due to rates being cut. Rental of School Facilities and Property decreased (11,300) due to schools closing on March 12th, 2020. Sale of Equipment was up by \$15,868. Refunds and reimbursements are down by (\$7500.00). Refund of prior year expenditures is down by (7476.00) Other miscellaneous collections were up by \$24,880.

Intermediate Revenue increased \$54,886 over last years June budget. This was mainly an increase in County Mortgage Tax.

State Revenue increased by \$2,698,958. The largest increase was due to winning our lawsuit on the distribution of motor vehicle tax by \$1,907,333. State Aid was up by \$182,062. This was caused by an increase in the factors of \$30.36 per WADM and an increase in chargeables. State School land is down by (\$33988) and Gross Production was down as well by (\$32,117). Flex Benefit increase due to a rate increase by \$481,742. Reading Sufficiency increase due to the carryover of the previous year by \$131,079. We received an allocation of Ace Technology of \$32,797, an additional program in secondary vocational classes of \$28,259 and a technology grant for \$15,000. We had other adjustments in state revenue due to changes in NBCT and Textbooks to round out the difference.

Federal Revenue collections decrease by (\$445,643). This change was due mainly to Covid-19 and the canceling of conventions. Claims were rejected since we had paid but it was canceled.

Other Financing Sources changed by (\$1,262).

FY21 has been a challenge to project, especially with the pandemic and closing school on March 12, 2020. Our student count at that time was 22,317 WADM this is a decrease from our high year of 335 students. On top of that we have used a decrease in the factors of \$100 per WADM due to the budget shortfall for FY21. At the present time our motor vehicle collections from winning the lawsuit is going to be a chargeable to us so they will subtract the additional 1.9 million away from what we get in state aid. All of those changes will affect our state aid by a loss of (\$ 5,177,072). We also get hit in state revenue

collections because we are being charged for receiving \$7.4 million in motor vehicle, but we can only project out what our actual collection will be and that is a decrease of (\$2.0) millions bringing our state revenues down by \$7.2 million. However, since we were unable to spend all of our federal dollars we will have a larger than normal carryover of around \$500,000 plus the Cares Act money of \$2,773,212.

At this time, we have gone ahead and included a step increase in our projections to see where that would leave us financially. We have also built in 3 Certified Contingency staff and 5 Teacher assistants. This allows us the flexibility we need for classroom size teacher assistants due to enrollment. We are expecting to have a state budget by the time we present the final budget at the June board meeting.

2019-20 General Fund Budget Status: Assumptions to end the fiscal year - Recap

Revenue:

- Ad Valorem collections actually increased with our Net Assessed Valuation up by 3.95%
- State Aid was only slightly up by \$182,062. We had an, increase in the factors, but chargeables were higher
- Motor Vehicle Revenue increase by \$1,907,333 due to winning our lawsuit.
- Allocation of the Cares Act federal dollars of \$2,773,312. This will be received based on our claims and will definitely roll into FY 21

Expenditures:

- Preliminary information is reflecting a spending decrease of \$1,059,058. This is due to the closing of schools even though we paid all salaries, purchasing was down.
- Fund Balance estimate is approximately \$7.35M or 7.08%

2020-21 General Fund Preliminary Budget Information: Assumptions for budget planning-Recap

Revenue:

- Factors are expected to decrease by \$100 per WADM to a total of \$3,482.16. Our student count also decreased using March 12, 2020 as the final count of 22317 WADM. This generates a loss of State Aid of \$5,177,072.
- Claims against the Cares Act of \$2,773,212
- Motor Vehicle Tax collections will decrease back to FY 18-19 amount or a decrease of \$1,907,333

Expenditures:

- Increase in the cost of the SRO at MCHS and new one at CAHS.
- New service for substitutes through Kelley Services.
- 3 Certified Contingency Staff.
- 5 Non-Certified TA's Contingency.
- Planned step increase for staff.
- Fund balance estimated at \$2.77M or 2.77%

Technology Center Fund (CO-OP 12)

2019-20 Technology Center Status: Assumptions to end the fiscal year

Revenue:

- Rose State contract collections are up about \$167,000 over projections.
- FBA is estimated to be fully funded again this year.
- State operational funding remained the same as FY19. There has a lot of discussion with legislators, State Department of Education, and Oklahoma Department of Career and Technology to address the issue that when the state passes a mandated state raise Mid-Del Technology Center has no way of receiving those funds. Discussion are ongoing to find a legal solution to these funding issues.
- Tinker Technology Center's revenues are down from October projects by about \$124,000. This is due to Tinker shutting down trainings during the COVID pandemic.

Expenditures:

- Fiscally conservative expenditure decision making over the past three years has reduced expenditures to a level that has allowed some expenditures to be moved from the Building Fund back to the Tech Center Fund in FY18. These expenditures remained in the Tech Center Fund for the duration of FY20, which included instructional equipment, utilities and custodial services. The Tech Center has no bonding capacity; therefore alleviating the Building Fund of expenditures will ensure a healthy fund balance for future construction projects.
- Expenditures slowed after March 12, 2020 which reduced expenditures because of the COVID pandemic.
- All expenditures have been projected through June 30, 2020.
- Fund Balance is projected at \$4.8M or 69.63%.

2020-21 Technology Center Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Interest earnings are projected to remain relatively flat but will start to decline in FY21 due to the falling interest rates.
- The Rose State contract, which is the ad valorem collections that are shared with Rose State, is projected to be slightly lower. This source of revenue is erratic; a conservative revenue projection is being presented. Looking at a five year trend, indications are that collections will be less in FY20. Ad Valorem collections are expected to slow due to penalties being waived for late payments of taxes which are also COVID pandemic related.
- State operational funds are projected to decrease. A 5% decline in operational funds have been assumed for this projection. State budget updates are being monitored daily for any changes that will need to be addressed in FY21.
- Tinker Technology Center's revenue is estimated to decrease as Tinker slowly phases back in training as State restriction for COVID as slowly lifted. It is anticipated the effects of COVID will

be felt in this fund source for at least one year. This is a volatile source of revenue. While this contract has provided a consistent source of income for five years, the contract is subject to changes as the federal government changes. Contracted classes could be reduced at any time if Tinker Air Force Base 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.
- A reduction in staff is primarily associated with the movement of the daycare program to the Mid-Del Schools district who has assumed this program.
- A step raise has been included for both certified and support staff.
- Fund Balance is projected at \$4.3M or 68.58%

Special Revenue Funds

Building Fund (21)

2019-20 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 a little less due to waiving of penalty for delayed payment.
- Impact Aid is reflected in the Building Fund but is less due to the removal of some federal land.

Expenditures:

- The expenditure amount reflects the reduction of cost paid out of building fund and moved back into the general fund
- Fund Balance \$ 4.33 million or 132.41%

2020-21 Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Local Ad Valorem tax property valuation is projected to increase 1.0% at 93% collected; projected increase of \$27,315
- Impact Aid is reflected in the Building Fund of \$450,000.

Expenditures:

- The FY 21 appropriation is based on expenditures staying right around \$6.0 million.
- Fund Balance \$1.64 million or 49.46%

Child Nutrition Fund (22)

2019-20 Child Nutrition Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Local revenue was down due to the closing of schools by (\$426,780)
- State revenue was up by \$40,918.00
- Federal funding was down due to the closing of schools and not serving as many students by (\$1,543,757)
- FBA was funded at 100% for FY 19-20.
- State Matching was basically flat for the year.
- Overall revenue was down due to the closing of schools by (\$1,944,137) from June 10, 2019 budget.

Expenditures:

- Flexible Benefit projections reflect actual expenses.
- Fund Balance \$438,784 or 7.66%.

2020-21 Child Nutrition Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Estimates include an increase in hopes of having school all year, but keeping prices the same to help those that were affected by Covid' 19. This is an increase of \$1,054,434
- Request approved at the May 2020 board meeting requesting \$.10 for adult breakfast and \$.10 for adult lunch increase.

Expenditures:

- An increased FBA expense has not been factored in at this time. We will address this once we receive official notification.
- Expenditures do include a step raise.
- An estimate of 1% increase in food cost has been projected.
- Fund Balance \$239,877 or 3.54%.

Technology Center Building Fund (23)

2019-20 Technology Center Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Rose State contract collections are up about \$112,000 over projections.

Expenditures:

- Expenses are projected at \$274,000
- Conservative fiscal decisions, have allowed the Tech Center to continue paying additional expenditures from the Tech Center Fund instead of the Building Fund ensuring a healthy fund balance for future construction projects.

2020-21 Technology Center Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- The Rose State contract, which is the ad valorem collections that is shared with Rose State, is projected to be slightly lower. This source of revenue is erratic; a conservative revenue projection is being presented. Looking at a five year trend, indications are that collections will be less in FY20. Ad Valorem collections are expected to slow due to penalties being waived for late payments of taxes which are also COVID pandemic related.

Expenditures:

- Expenditures in the Building Fund will increase for planned building projects. If the bond issue is passed in June, the Tech Center will some bond funds but will also have to pay for part of the installation of a new roof. The Tech Center has no bonding capacity; therefore, a healthy fund balance is used for building maintenance, repairs, remodeling, and major construction.
- Update equipment, classrooms, and software to remain current with industry standards.
- Fund Balance is projected at \$6.28M or 372.69%

Sinking Fund (41)

2019-20 Sinking Fund Budget Status: Assumptions to end the fiscal year

Revenue

- Property tax collections reflect a 3.81% increase with a 93% collection.
- Premium received on Bonds sold of \$139,844 and Accrued Interest of \$15,225.

Expenditures

- Scheduled bond payments as per the estimate of needs.

2020-21 Sinking Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Local Ad Valorem tax property valuation is projected to increase 1.0% and be 93% collected.

Expenditures:

- Scheduled bond debt payments are projected for FY 21 based on the Estimate of Needs appropriation for remaining debt service payments.

For FY21, these tentative budgets are presented for your approval. A special thanks to Jacqueline Woodard and Donna Carlberg for their efficiency and effective assistance in the preparation of the budget information. If you have questions, please let me know. Thank you.

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

Budget Message

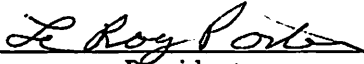
The Board of Education of the Midwest City-Del City Public School District, I-52, Oklahoma County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Original Budget for the Midwest City-Del City Public School District for FY 2020-21.

The original 2020-21 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:


Mr. Le Roy Porter, President
Mrs. Jimmie Nolen, Clerk
Mr. Nathan McGuire, Member

Vacant, Vice-President
Mr. Julian Biggers, Member
Dr. Silvya Kirk, Member

The total of the original expenditure budgets for appropriated funds as presented is \$146,544,830. 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.



President
Board of Education



Superintendent
Midwest City-Del City Public Schools


June 8, 2020
Date

June 8, 2020
Date

Adoption of Original School District Budget
June 8, 2020

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 8th day of June, 2020.



Board President

Vacant

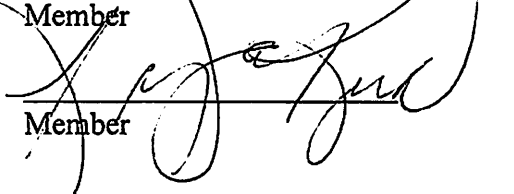
Vice President



Clerk


Member


Member


Member

Attest:



Deputy Clerk of the Board

**Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2020-2021**

Summary of Projected Revenues

	Governmental Funds				
	General Fund	CO-OP	Special	Sinking	Total
	11	12	Revenues	Fund	Appropriated
	FY 2020-21	FY 2020-21	21-23	41	Funds
	FY 2020-21	FY 2020-21	FY 2020-21	FY 2020-21	FY 2020-21
LOCAL					
1100 Ad Valorem	\$ 20,223,813	\$ -	\$ 2,859,003	\$ 15,113,913	\$ 38,196,729
1200 Tuition and Fees	-	-	-	-	-
1300 Interest Earnings	175,000	7,500	3,320	-	185,820
1400 Rental, Disposals and Commissions	60,911	-	-	-	60,911
1500 Reimbursements	78,300	2,290	9,835	-	90,425
1600 Other Local Sources of Revenue	160,300	3,378,023	1,685,962	-	5,224,285
1700 Child Nutrition Programs	-	-	1,350,231	-	1,350,231
SUBTOTAL LOCAL	\$ 20,698,324	\$ 3,387,813	\$ 5,908,351	\$ 15,113,913	\$ 45,108,401
INTERMEDIATE					
2100 County 4 Mill Tax	\$ 3,200,000	\$ -	\$ -	\$ -	\$ 3,200,000
2200 County Mortgage Tax	650,000	-	-	-	650,000
2900 Other Intermediate	150,000	-	-	-	150,000
SUBTOTAL INTERMEDIATE	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000
STATE					
3100 State Dedicated Revenue	\$ 7,450,300	\$ -	\$ -	\$ -	\$ 7,450,300
3200 State Aid-General Operations	55,491,381	340,000	453,446	-	56,284,827
3300 Competitive Grants	131,453	-	-	-	131,453
3400 State - Categorical	1,069,980	-	-	-	1,069,980
3500 Special Programs	-	-	-	-	-
3600 Other State Sources of Revenue	-	-	-	-	-
3700 Child Nutrition Programs	-	-	51,566	-	51,566
3800 State Vocational Programs	116,220	1,465,639	-	-	1,581,859
SUBTOTAL STATE	\$ 64,259,334	\$ 1,805,639	\$ 505,012	\$ -	\$ 66,569,985
FEDERAL					
4100 Grants-In-Aid Direct from the Federal Gov.	\$ 431,774	\$ -	\$ 450,000	\$ -	\$ 881,774
4200 Improving Academic Achievement of Disadvantaged	4,631,306	-	-	-	4,631,306
4300 Individuals with Disabilities	2,805,709	-	-	-	2,805,709
4400 Improving Academic Achievement of Disadvantaged Cont'	175,110	-	-	-	175,110
4500 Grants-In-Aid from the Federal Government thru Other Sources	27,189	-	-	-	27,189
4600 Other Federal Sources of Revenue thru State Department of Ed	10,000	800,000	-	-	810,000
4700 Child Nutrition Programs	-	-	4,907,262	-	4,907,262
4800 Federal Vocational Education	2,877,624	269,300	-	-	3,146,924
SUBTOTAL FEDERAL	\$ 10,958,712	\$ 1,069,300	\$ 5,357,262	\$ -	\$ 17,385,274
TOTAL REVENUE	99,916,370	6,262,752	11,770,625	15,113,913	133,063,660
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
5000 Non-Revenue Receipts	\$ 340,000	\$ -	\$ 3,065	\$ -	\$ 343,065
6130 Prior Years Lapsed Balances	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 340,000	\$ -	\$ 3,065	\$ -	\$ 343,065
GRAND TOTAL REVENUE	100,256,370	6,262,752	11,773,690	15,113,913	133,406,725
BEGINNING FUND BALANCE	7,346,289	4,768,419	11,359,580	15,168,378	38,642,666
TOTAL AVAILABLE	\$ 107,602,659	\$ 11,031,171	\$ 23,133,270	\$ 30,282,291	\$ 172,049,391
TOTAL EXPENDITURES	\$ 104,835,337	\$ 6,736,193	\$ 14,973,300	\$ 20,000,000	\$ 146,544,830

**Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2020-2021**

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET 6/8/2020	2020-21 PROPOSED BUDGET 05/19/20	2020-21 PROPOSED BUDGET 6/8/2020	Diff 5/19/2020 vs 6/8/2020
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 18,362,096	\$ 19,167,990	\$ 19,338,405	\$ 19,322,313	\$ 19,322,313	\$ -
000 1120 Prior Years Ad Valorem	647,158	903,410	1,212,073	900,000	900,000	-
000 1130 Revenue in Lieu of Taxes	1,338	8,595	1,450	1,500	1,500	-
000 1242 Transfer Fees (Spec Ed.)	-	-	-	-	-	-
000 1310 Interest Earnings	57,135	228,374	229,203	175,000	175,000	-
000 1410 Rental of School Facilities	11,120	16,420	16,455	15,000	15,000	-
000 1420 Rental Property Other	12,051	2,664	8,700	8,800	8,800	-
000 1440 Sale of Equipment	19,844	50,661	4,132	37,111	37,111	-
000 1510 Insurance Loss Recovery	383	-	-	-	-	-
000 1520 Life Ins Prem Reimbursement	104	-	-	-	-	-
000 1530 Damages to School Property	-	-	-	-	-	-
000 1570 Use of Custodial Service	843	2,197	215	300	300	-
000 1590 Refunds & Reimbursements	191,062	135,269	92,500	78,000	78,000	-
000 1610 Contributions	90,444.60	-	-	6,000	6,000	-
000 1660 Mineral Royalties	538	437	258	300	300	-
000 1680 Refund of Prior Year Expenditures	1,683	134,869	24	2,000	2,000	-
000 1690 Misc Local Revenue/Lucent	153,460	3,421	151,308	152,000	152,000	-
SUBTOTAL LOCAL	\$ 19,549,258	\$ 20,654,305	\$ 21,054,722	\$ 20,698,324	\$ 20,698,324	\$ -
INTERMEDIATE						
000 2100 County 4 Mill Tax	\$ 3,212,858	\$ 3,183,495	\$ 3,131,376	\$ 3,200,000	\$ 3,200,000	\$ -
000 2200 County Mortgage Tax	661,148	575,769	673,511	650,000	650,000	-
000 2300 Resale County Apport.	147,690	166,539	150,000	150,000	150,000	-
SUBTOTAL INTERMEDIATE	\$ 4,021,697	\$ 3,925,802	\$ 3,954,886	\$ 4,000,000	\$ 4,000,000	\$ -
STATE						
000 3110 Gross Production Tax	\$ 96,208	\$ 91,342	\$ 62,883	\$ 60,000	\$ 60,000	\$ -
000 3120 Motor Vehicle Tax	5,318,943	5,532,047	7,407,333	5,394,000	5,394,000	-
000 3130 R.E.A. Tax	58,384	60,647	60,000	60,000	60,000	-
000 3140 State School Land	2,160,743	2,075,109	1,946,012	1,900,000	1,900,000	-
000 3150 Vehicle Tax Stamps	39,156	40,334	35,705	36,000	36,000	-
000 3190 Other Dedicated Revenue	764	1,734	292	300	300	-
000 3210 State Aid	41,211,804	49,062,216	51,537,162	46,360,090	46,360,090	-
331/334/335 3250 Flexible Benefits Allowance	8,147,599	8,649,549	9,131,291	9,131,291	9,131,291	-
388 3310 Alternative Academy	139,270	132,124	144,454	131,453	131,453	-
311 3411 Staff Development	-	-	-	-	-	-
312 3412 Natl Certified Teacher Stipend	100,000	142,600	126,400	126,400	126,400	-
367 3415 Reading Sufficiency Act	188,468	183,479	314,558	288,450	288,450	-
333 3420 State Textbook Allocation	-	667,286	655,130	655,130	655,130	-
338 3570 Okla. Parents as Teachers	-	-	-	-	-	-
308 3690 TLE Pilot Program	50	-	-	-	-	-
000 3690 TSEIP	7,944	-	8,725	-	-	-
361 3690 ACE Technology	-	63,805	32,797	-	-	-
362 3690 ACE Remediation	-	-	-	-	-	-
386 3690 Reading Proficiency	-	-	-	-	-	-
411 3811 Vocational Salaries Reimb	26,720	27,220	31,920	31,920	31,920	-
412 3812 Vocational Prog Incentive Assist	61,241	61,241	84,300	84,300	84,300	-
469 3892 Technology Grant	-	28,203	15,000	-	-	-
SUBTOTAL STATE	\$ 57,557,294	\$ 66,818,936	\$ 71,593,962	\$ 64,259,334	\$ 64,259,334	\$ -

**Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2020-2021**

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET 6/8/2020	2020-21 PROPOSED BUDGET 05/19/20	2020-21 PROPOSED BUDGET 6/8/2020	Diff 5/19/2020 vs 6/8/2020
FEDERAL						
591/592 4130 Impact Aid	\$ 44,043	\$ 140,167	\$ 12,655	\$ 60,000	\$ 60,000	\$ -
561 4140 Indian Education Title VII	273,702	190,509	211,065	171,774	171,774	-
774/775 4150 Air Force ROTC/Navy ROTC	159,419	177,818	175,797	200,000	200,000	-
511/513-515 4210 Title I Act of 1994	2,341,375	3,269,230	3,302,073	3,759,444	3,759,444	-
541 4271 Training and Recruitment	407,741	354,147	364,578	826,969	826,969	-
571/572 4281 Language Acquisition	37,525	47,371	48,976	44,893	44,893	-
621/631 4310 Flow Through/CSPD	2,735,499	3,025,855	2,649,397	2,739,439	2,739,439	-
641 4340 IDEA-B Preschool	61,402	61,835	38,864	66,270	66,270	-
613 4350 Spec Ed Highly Qualified	-	-	-	-	-	-
552 4442 21st Century Community Learning	-	-	64,914	111,505	111,505	-
596 4480 Homeless	156,944	213,977	98,944	63,605	63,605	-
563/564 4550 Johnson O'Malley	22,266	3,903	11,250	27,189	27,189	-
456 4617 Vocational Rehabilitation	8,831	3,538	1,211	10,000	10,000	-
772 4689 STEM	-	-	-	-	-	-
788 4815 CARES Act	-	-	-	2,773,212	2,773,212	-
424 4821 Carl Perkins Supplemental Grant	97,327	113,807	117,293	104,412	104,412	-
SUBTOTAL FEDERAL	\$ 6,346,075	\$ 7,602,158	\$ 7,097,017	\$ 10,958,712	\$ 10,958,712	\$ -
TOTAL REVENUE	\$ 87,474,324	\$ 99,001,201	\$ 103,700,587	\$ 99,916,370	\$ 99,916,370	\$ -
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5130 Return of Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 5150 Child Nutrition Transfer	-	-	-	-	-	-
000 5160 Activity Fund Reimbursement	185,539	154,182	125,000	340,000	340,000	-
000 5600 Correcting Entry	510	2,480	13,738	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 186,049	\$ 156,662	\$ 138,738	\$ 340,000.00	\$ 340,000.00	\$ -
GRAND TOTAL REVENUE	\$ 87,660,373	\$ 99,157,863	\$ 103,839,326	\$ 100,256,370	\$ 100,256,370	\$ -
PLUS: BEGINNING FUND BALANCE	8,014,260	8,983,943	8,051,221	\$ 7,706,917	\$ 7,346,289	(360,628)
TOTAL AVAILABLE	\$ 95,674,633	\$ 108,141,805	\$ 111,890,546	\$ 107,963,287	\$ 107,602,659	\$ (360,628)
TOTAL EXPENDITURES	\$ 86,690,690	\$ 100,090,585	\$ 104,544,257	\$ 104,835,337	\$ 104,835,337	\$ -
PROJECTED ENDING FUND BALANCE*	8,983,943	8,051,221	7,346,289	\$ 3,127,949	\$ 2,767,321	(360,628)
FUND BALANCE AS % OF REVENUE	10.27%	8.13%	7.08%	3.13%	2.77%	-0.36%

**Independent School District No. 52
Midwest City - Del City Public Schools
Co-Op Technology Center Fund
Fiscal Year 2020-2021**

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET 6/8/2020	2020-21 PROPOSED BUDGET 05/19/20	2020-21 PROPOSED BUDGET 6/8/2020	Diff 5/19/2020 vs 6/8/2020
REVENUE BY SOURCE						
LOCAL						
032 1310 Interest Earnings	\$ 4,159	\$ 4,352	\$ 19,274	\$ 7,500	\$ 7,500	\$ -
032 1440 Sale of Equipment	-	1,773.60	-	-	-	-
032 1590 Refunds & Reimbursements	11,534	6,398	59,015	2,290	2,290	-
032 1650 District Contracts	3,051,098	3,471,992	3,333,755	3,228,023	3,228,023	-
032 1680 Refund of Prior Year Expenditures	180	384	1,460	-	-	-
032/064/143 1690 Miscellaneous Local Revenue	120,532	135,985	427,230	150,000	150,000	-
SUBTOTAL LOCAL	\$ 3,187,504	\$ 3,620,883	\$ 3,840,735	\$ 3,387,813	\$ 3,387,813	\$ -
STATE						
334/335 3250 Flexible Benefits Allowance	\$ 338,881	\$ 349,040	\$ 334,774	\$ 340,000	\$ 340,000	\$ -
312 3412 National Board Certified	-	-	-	-	-	-
000 3690 Misc State Revenue	-	-	8,200.00	-	-	-
412 3812 Vocational Prog Incentive Assist	-	-	-	-	-	-
419/433/441 3819 MDTC Formula Operations	1,094,909	1,094,909	1,340,226	1,273,215	1,273,215	-
431 3833 Existing Industries Training	21,656.00	23,415	31,200	29,640	29,640	-
432 3834 TIPS	-	-	21,920	5,000	5,000	-
444 3844 Firefighter Training	-	-	1,472	1,956	1,956	-
448 3848 Safety Training	-	-	1,948.48	-	-	-
463 3852 TANF State	29,100	29,100	29,100	29,100	29,100	-
485 3856 Dropout Recovery (SWAPS)	130,452	96,051	162,972	126,728	126,728	-
469 3892 Equipment Grant	134,336	169,536	-	-	-	-
SUBTOTAL STATE	\$ 1,749,334	\$ 1,762,052	\$ 1,931,813	\$ 1,805,639	\$ 1,805,639	\$ -
693 4592 ARRA Youth Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452 4619 TANF Federal	-	-	-	-	-	-
776/778 4689 Tinker Skills/Dept. of Commerce	1,061,146	1,077,188	892,055	800,000	800,000	-
421/424/429 4821 Carl Perkins	140,694	135,098	125,965	132,000	132,000	-
428 4828 Tech-Prep	-	-	-	-	-	-
452 4852 TANF Federal	68,655	216,306	127,520	137,300	137,300	-
SUBTOTAL FEDERAL	\$ 1,270,494	\$ 1,428,591	\$ 1,145,541	\$ 1,069,300	\$ 1,069,300	\$ -
TOTAL REVENUE	\$ 6,207,332	\$ 6,811,527	\$ 6,918,088	\$ 6,262,752	\$ 6,262,752	\$ -
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
032 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
032 5600 Correcting Entry	-	126	-	-	-	-
032 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
032 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ -	\$ 126	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 6,207,332	\$ 6,811,653	\$ 6,918,088	\$ 6,262,752	\$ 6,262,752	\$ -
PLUS: BEGINNING FUND BALANCE	3,835,896	3,842,952	4,148,098	\$ 4,798,125	\$ 4,768,419	(29,706)
TOTAL AVAILABLE	\$ 10,043,228	\$ 10,654,605	\$ 11,066,186	\$ 11,060,877	\$ 11,031,170	\$ (29,706)
TOTAL EXPENDITURES	\$ 6,200,276	\$ 6,506,507	\$ 6,297,767	\$ 6,736,193	\$ 6,736,193	\$ -
PROJECTED ENDING FUND BALANCE	3,842,952	4,148,098	4,768,419	\$ 4,324,684	\$ 4,294,977	(29,706)
FUND BALANCE AS % OF REVENUE	61.91%	60.90%	68.93%	69.05%	68.58%	-0.47%

Independent School District No. 52
Midwest City - Del City Public Schools
Building Fund
Fiscal Year 2020-2021

			2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET 6/8/2020	2020-21 PROPOSED BUDGET 05/19/20	2020-21 PROPOSED BUDGET 6/8/2020	Diff 5/19/2020 vs 6/8/2020
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 2,621,621	\$ 2,736,681	\$ 2,761,008	\$ 2,758,803	\$ 2,758,803	\$ -
000	1120	Prior Years Ad Valorem	92,398	128,986	128,807	100,000	100,000	-
000	1130	Revenue In Lieu of Taxes	191	199	207	200	200	-
000	1351	Interest on Taxes	-	-	-	-	-	-
000	1390	Earn on Investments	-	17,033	-	-	-	-
000	1430	Sale of Equipment	-	-	-	-	-	-
000	1590	Reimbursement	2,736	8,248	1,302	5,000	5,000	-
000	1680	Refund Prior Year	193	-	-	-	-	-
SUBTOTAL LOCAL			\$ 2,717,139	\$ 2,891,147	\$ 2,891,323	\$ 2,864,003	\$ 2,864,003	\$ -
INTERMEDIATE								
000	2900	Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE								
000	3190	Other Dedicated Revenue	\$ 109	\$ 248	\$ 42	\$ -	\$ -	\$ -
332/335	3250	Flexible Benefit Allowance	-	-	-	-	-	-
SUBTOTAL STATE			\$ 109	\$ 248	\$ 42	\$ -	\$ -	\$ -
591	4130	Impact Aid	\$ 553,909	\$ 556,663	\$ 375,134	\$ 450,000	\$ 450,000	\$ -
SUBTOTAL FEDERAL			\$ 553,909	\$ 556,663	\$ 375,134	\$ 450,000	\$ 450,000	\$ -
TOTAL REVENUE			\$ 3,271,157	\$ 3,448,058	\$ 3,266,499	\$ 3,314,003	\$ 3,314,003	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000	5600	Correcting Entry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000	6130	Prior Years Lapsed Balances	-	-	-	-	-	-
000	6140	Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE			\$ 3,271,157	\$ 3,448,058	\$ 3,266,499	\$ 3,314,003	\$ 3,314,003	\$ -
PLUS: BEGINNING FUND BALANCE*			9,179,166	7,597,874	6,493,569	4,303,739	4,325,150	21,411
TOTAL AVAILABLE			\$ 12,450,323	\$ 11,045,932	\$ 9,760,068	\$ 7,617,742	\$ 7,639,152	\$ 21,411
TOTAL EXPENDITURES			\$ 4,852,448	\$ 4,552,363	\$ 5,434,918	\$ 6,000,000	\$ 6,000,000	\$ -
PROJECTED ENDING FUND BALANCE			7,597,874	6,493,569	4,325,150	1,617,742	1,639,152	21,411
FUND BALANCE AS % OF REVENUE			232.27%	188.33%	132.41%	48.82%	49.46%	0.65%

Independent School District No. 52
Midwest City - Del City Public Schools
Child Nutrition Fund
Fiscal Year 2020-2021

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET 6/8/2020	2020-21 PROPOSED BUDGET 05/19/20	2020-21 PROPOSED BUDGET 6/8/2020	Diff 5/19/2020 vs 6/8/2020
REVENUE BY SOURCE						
LOCAL						
000 1310 Interest Earnings	\$ 3,105	\$ 3,320	\$ 7,737	\$ 3,320	\$ 3,320	\$ -
000 1590 Refunds and Reimbursements	244	4,835	2,014	4,835	4,835	-
000 1680 Prior Year Refunds	-	668	-	668	668	-
000 1710 Student Lunches	1,198,842	1,222,610	897,603	1,222,610	1,222,610	-
000 1720 Alacarte Food/Beverage Only	80,335	61,683	41,201	61,683	61,683	-
000 1730 Adult Meals	28,783	27,665	29,003	27,665	27,665	-
000 1760 Contract Lunches	25,610	28,723	17,978	28,723	28,723	-
000 1790 Miscellaneous	7,848	9,550	11,107	9,550	9,550	-
000 1794 Commodity Rebate	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,344,767	\$ 1,359,054	\$ 1,006,643	\$ 1,359,054	\$ 1,359,054	\$ -
STATE						
332/335 3250 Flexible Benefit Allowance	\$ 431,996	\$ 410,505	\$ 453,446	\$ 453,446	\$ 453,446	\$ -
385 3720 State Matching	57,245	51,566	61,545	51,566	51,566	-
SUBTOTAL STATE	\$ 489,242	\$ 462,071	\$ 514,991	\$ 505,012	\$ 505,012	\$ -
FEDERAL						
763 4710 Lunches	\$ 3,492,405	\$ 3,643,897	\$ 3,058,173	\$ 3,643,897	\$ 3,643,897	\$ -
764 4720 Breakfasts	1,172,536	1,228,433	1,103,847	1,228,433	1,228,433	-
776 4740 Summer Food Service Program	20,379	34,932	45,008	34,932	34,932	-
768 4760 Fresh Fruits & Veggies	-	-	-	-	-	-
767 4770 Professional Development	-	-	-	-	-	-
791 4780 CN Equipment Grant	-	-	-	-	-	-
SUBTOTAL FEDERAL	\$ 4,685,320	\$ 4,907,262	\$ 4,207,028	\$ 4,907,262	\$ 4,907,262	\$ -
TOTAL REVENUE	\$ 6,519,329	\$ 6,728,387	\$ 5,728,662	\$ 6,771,328	\$ 6,771,328	\$ -
OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)						
000 5120 Cash or Change	\$ 2,810	\$ 3,065	\$ 3,065	\$ 3,065	\$ 3,065	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-	-
000 5190 Misc Revenue Transferred	-	-	-	-	-	-
000 5600 Correcting Entry	-	119	-	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 2,810	\$ 3,184	\$ 3,065	\$ 3,065	\$ 3,065	\$ -
GRAND TOTAL REVENUE	\$ 6,522,140	\$ 6,731,572	\$ 5,731,727	\$ 6,774,393	\$ 6,774,393	\$ -
PLUS: BEGINNING FUND BALANCE	\$ 2,545,106	\$ 2,459,409	\$ 1,989,285	\$ 770,856	\$ 438,784	(332,072)
TOTAL AVAILABLE	\$ 9,067,246	\$ 9,190,980	\$ 7,721,012	\$ 7,545,249	\$ 7,213,177	\$ (332,072)
TOTAL EXPENDITURES	\$ 6,607,837	\$ 7,201,695	\$ 7,282,229	\$ 6,973,300	\$ 6,973,300	\$ -
PROJECTED ENDING FUND BALANCE	2,459,409	1,989,285	438,784	571,950	239,877	(332,072)
FUND BALANCE AS % OF REVENUE	37.72%	29.57%	7.66%	8.45%	3.54%	-4.90%

Independent School District No. 52
Midwest City - Del City Public Schools
Technology Center Building Fund
Fiscal Year 2020-2021

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET 6/8/2020	2020-21 PROPOSED BUDGET 05/19/20	2020-21 PROPOSED BUDGET 6/8/2020	Diff 5/19/2020 vs 6/8/2020
REVENUE BY SOURCE						
LOCAL						
000/105 1590 Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000/032 1650 District Contracts (Rose State)	1,595,591	1,792,889	1,760,993	1,685,294	1,685,294	-
000 1680 Refund Prior Year	-	-	-	-	-	-
117/115 1690 Misc. Local	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,595,591	\$ 1,792,889	\$ 1,760,993	\$ 1,685,294	\$ 1,685,294	\$ -
TOTAL REVENUE	\$ 1,595,591	\$ 1,792,889	\$ 1,760,993	\$ 1,685,294	\$ 1,685,294	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 5600 Correcting Entry	-	-	-	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 1,595,591	\$ 1,792,889	\$ 1,760,993	\$ 1,685,294	\$ 1,685,294	\$ -
PLUS: BEGINNING FUND BALANCE	4,220,108	3,940,423	5,115,062	6,602,558	6,595,646	(6,912)
TOTAL AVAILABLE	\$ 5,815,699	\$ 5,733,312	\$ 6,876,055	\$ 8,287,852	\$ 8,280,940	\$ (6,912)
TOTAL EXPENDITURES	\$ 1,875,276	\$ 618,250	\$ 280,409	\$ 2,000,000	\$ 2,000,000	\$ -
PROJECTED ENDING FUND BALANCE	3,940,423	5,115,062	6,595,646	6,287,852	6,280,940	(6,912)
FUND BALANCE AS % OF REVENUE	246.96%	285.30%	374.54%	373.10%	372.69%	-0.41%

Independent School District No. 52
Midwest City - Del City Public Schools
Sinking Fund
Fiscal Year 2020-2021

			2017-18 ACTUAL	2018-19 ACTUAL	2019-20 PROJECTED BUDGET 6/8/2020	2020-21 PROPOSED BUDGET 05/19/20	2020-21 PROPOSED BUDGET 6/8/2020	Diff 5/19/2020 vs 6/8/2020
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 13,842,306	\$ 13,483,383	\$ 14,419,716	\$ 14,563,913	\$ 14,563,913	\$ -
000	1120	Prior Years Ad Valorem	522,512	680,417	695,092	550,000	550,000	-
000	1130	Revenue In Lieu of Taxes	1,086	1,051	1,023	-	-	-
000	1340	Accrued Interest on Bonds	29,838	32,771	15,225	-	-	-
000	1351	Interest on Protested Taxes	-	-	-	-	-	-
000	1680	Refund-Prior Year Expenditures	1,794	-	-	-	-	-
SUBTOTAL LOCAL			\$ 14,397,536	\$ 14,197,622	\$ 15,131,056	\$ 15,113,913	\$ 15,113,913	\$ -
STATE								
000	3190	Other Dedicated Revenue	\$ 606	\$ 1,243	\$ 210	\$ -	\$ -	\$ -
000	3620	State Land Reimbursement	-	-	-	-	-	-
SUBTOTAL STATE			\$ 606	\$ 1,243	\$ 210	\$ -	\$ -	\$ -
TOTAL REVENUE			\$ 14,398,142	\$ 14,198,866	\$ 15,131,266	\$ 15,113,913	\$ 15,113,913	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000	5111	Premium on Bonds Sold	\$ 498,950	\$ 437,655	\$ 139,844	\$ -	\$ -	\$ -
000	5112	Proceeds from Bond Sales	-	-	-	-	-	-
000	5190	Misc Revenue - Transferred	1,401,333	-	-	-	-	-
000	5600	Correcting Entry	-	-	103	-	-	-
SUBTOTAL OTHER FINANCING SOURCES			\$ 1,900,282	\$ 437,655	\$ 139,947	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE			\$ 16,298,424	\$ 14,636,520	\$ 15,271,213	\$ 15,113,913	\$ 15,113,913	\$ -
PLUS: BEGINNING FUND BALANCE			15,558,566	16,487,836	15,991,806	15,168,264	15,168,378	114
TOTAL AVAILABLE			\$ 31,856,989	\$ 31,124,356	\$ 31,263,020	\$ 30,282,177	\$ 30,282,291	\$ 114
TOTAL EXPENDITURES			\$ 15,369,153	\$ 15,132,550	\$ 16,094,641	\$ 20,000,000	\$ 20,000,000	\$ -
PROJECTED ENDING FUND BALANCE			16,487,836	15,991,806	15,168,378	10,282,177	10,282,291	114
FUND BALANCE AS % OF REVENUE			114.51%	112.63%	100.25%	68.03%	68.03%	0.00%

GENERAL FUND (11)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2020-21 Budgeted Amounts
1000 Instruction	64,171,957
2100 Support Services-Students	8,912,233
2200 Support Services-Instructional Staff	6,246,857
2300 Support Services-General Administration	1,605,812
2400 Support Services-School Administration	8,583,619
2500 Support Services-Business	4,399,928
2600 Operation and Maintenance of Plant Services	7,279,279
2700 Student Transportation Services	3,333,740
3300 Community Services Operations	254,302
5500 Private NonProfit Schools	34,019
5600 Correcting Entry	13,591
7900 Contingency	0
TOTAL	104,835,337

**CO-OP/TECHNOLOGY CENTER (12)
EXPENDITURES BY FUNCTION**

FUNCTION/DESCRIPTION	2020-21 Budgeted Amounts
1000 Instruction	2,315,159
1500 Client-Based Programs	805,618
2100 Support Services-Students	493,992
2200 Support Services-Instructional Staff	121,786
2300 Support Services-General Administration	505,308
2400 Support Services-School Administration	1,329,462
2500 Support Services-Business	325,258
2600 Operation and Maintenance of Plant Services	637,092
2700 Student Transportation Services	2,519
3300 Community Services Operations	-
7900 Contingency	200,000
TOTAL	6,736,193

**BUILDING FUND (21)
EXPENDITURES BY FUNCTION**

FUNCTION/DESCRIPTION	2020-21 Budgeted Amounts
2600 Operation and Maintenance of Plant Services 4700 Building Improvements	5,990,000 10,000
TOTAL	6,000,000

**CHILD NUTRITION (22)
EXPENDITURES BY FUNCTION**

FUNCTION/DESCRIPTION	2020-21 Budgeted Amounts
3120 Food Preparation and Dispensing Services	3,159,267.24
3130 Food and Supplies Delivery	44,054.38
3140 Other Direct and/or Related Child Nutrition	604,900.95
3150 Food Procurement	2,505,971.94
3160 Nonreimbursable Services	2,606.46
3180 Nutrition Education and Staff	39,754.16
3190 Other Child Nutrition	593,872.01
5200 Fund Transfer/Reimbursements	22,872.86
TOTAL	6,973,300

TECH CENTER BUILDING FUND (23)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2020-21 Budgeted Amounts
1000 Instruction	-
2600 Operation and Maintenance of Plant Services	300,000
4400 Architecture/Engineering	50,000
4700 Building Improvements	1,650,000
TOTAL	3,000,000

SINKING (41)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2020-21 Budgeted Amounts
5100 Debt Service 5600 Refunds/Reimbursements	19,990,000 10,000
TOTAL	20,000,000