



Dr. Rick Cobb  
Superintendent

7217 S.E. 15th Street  
Midwest City, OK 73110  
(405) 737-4461

Mailing Address:  
P.O. Box 10630  
Midwest City, OK 73140  
Fax: (405) 739-1615

Jacqueline Woodard  
Chief Financial Officer

To: The Board of Education and Dr. Rick Cobb

From: Jacqueline Woodard, Chief Financial Officer

Date: June 13, 2022

Ref: Tentative Approval of FY23 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 an updated budget is 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, Activity Funds 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 2021-22	Proposed Tentative Expenditure Budget 2022-23	Projected Ending Fund Balance and % by Fund June 30, 2022		Projected Ending Fund Balance and % by Fund June 30, 2023	
General Fund (11)	\$ 115,030,703	\$ 111,239,142	\$14.5M	11.93%	\$6.20M	6.03%
CO-OP Technology Fund (12)	\$ 6,587,237	\$ 9,921,833	\$8.66M	100.35%	\$6.48M	83.66%
<b>Special Revenue Funds</b>						
Building Fund (21)	\$ 3,939,824	\$ 5,040,000	\$4.53M	121.96%	\$3.15M	86.10%
Child Nutrition Fund (22)	\$ 5,556,909	\$ 6,588,359	\$2.75M	39.71%	\$1.27M	24.88%
Special Building Fund (Tech Center Building Fund 23)	\$ 949,077	\$ 2,000,000	\$8.85M	458.91%	\$8.62M	488.85%
Debt Service (Sinking Fund 41)	\$ 18,623,631	\$ 20,000,000	\$8.41M	51.60%	Appropriation will allow for multiyear expenditures to retire debt	
<b>Total Governmental Funds*</b>	<b>\$ 150,687,381</b>	<b>\$ 154,789,334</b>	<b>\$47.70M</b>		<b>\$ 25.72M</b>	

\*Excludes Cash Funds

**RECEIVED**

*Mission Statement*

When the young people of Mid-Del enter our schools, they will be safe.  
When they enter our classrooms, they will be challenged.  
When they leave our schools, they will be ready.

JUN 16 2022

State Auditor  
and Inspector

*Oklahoma*

## **General Fund Overview**

Both the FY22 and FY23 revenue budgets reflect the effects of the COVID 19 pandemic on district revenue sources. The expenditure budgets for FY22 and FY23 target the needs of students and staff to continue the district's initiatives to respond to the pandemic.

In FY22 state aid performed better than initial projections by a little over \$2M. The State Department of Education held back 2% instead of the required 1.5% of the State Aid appropriation anticipating state-wide student growth. Rather than the state experiencing student growth, Oklahoma's weighted students decreased just over 5,900. This was due in part to decreased enrollment in virtual charter schools across the state. As a result of the decreased enrollment in virtual charter schools, districts received an increase of \$106.35 in the state aid factor at mid-term.

Interest rates continue to hold at close to zero percent yield at the local banks. The district is working towards moving funds into secured money market accounts to take advantage of the recent increased interest rate change. Local bank accounts will lag behind money market interest rates in the short-term as local banks are experiencing increased saving rates and decreased interest in consumer loans.

Federal funding due to the pandemic is at an all time high for school districts across the nation. Mid-Del has been awarded just over \$45M in CARES, ESSER and ARP funding since FY20. These funds have been used and continue to be budgeted to prepare, prevent, and respond to COVID 19. The district has invested in special education, homeless student needs, counseling needs, 1:1 student initiative, virtual learning, student equipment such as instruments, ventilation systems in buses, updated technology, and fund balance stabilization to prepare for the federal funding "cliff" and loss of student enrollment.

FY23 planning reflects a decreased state aid projection of \$9M. The district will "roll off" the high weighted year of 2020 and enter into the FY23 budget cycle with a projected 3,200 drop in weighted students. The state aid projection assumes an increase of \$130 in the state aid factor. This is a conservative estimate as enrollment is projected to increase for the 2022-23 school year and the state aid factor has the possibility to increase above the \$130 estimate.

Expenditures for FY23 are decreased compared to FY22 as CARES funding expires and the ESSER and ARP funding is being depleted to stay on target of using funds by FY24. The district is increasing staff at the secondary levels. Increased staff is to respond to the need for additional elective classes at the secondary level. The FY23 expenditure budget assumes a step increase for all categories of staff. At this time negotiations have not been completed but the district is committed to investing resources into salaries in an effort to offer competitive salaries. Revenue and expenditures will be evaluated throughout FY23 to assess the possible need to decrease expenses to maintain a desired fund balance.

The FY23 tentative budgets follow a brief overview of each current year FY22 fund to date.

## **General Fund (11)**

### **2021-22 General Fund Budget Status: Assumptions to end the fiscal year**

The FY22 budget reflects the goal to increase fund balance to prepare for the federal funding “cliff” and loss of state aid due to reduced enrollment.

State Aid received a total of 7 adjustments since the mid-year adjustment in January of 2022 resulting in an increase in the state aid factor of \$106.39. This increase of factors translates into a \$2M increase of state aid over initial projections. FY22’s state aid allocation is based on the 2020 weighted student count. Ad valorem continues to rise above the 1% estimated net assessed valuation increase which pushed ad valorem projected collections \$300,000 over initial estimates. State School Land earnings are directly related to interest rates, therefore collections for this revenue source is estimated to under collect \$250,000 compared to original projections.

The district reduced positions district-wide in areas of certified, support and administration staff to align with reduced enrollment. Federal funds provided for COVID relief are being used for a wide variety of needs that arose due to the pandemic such as technology, illness mitigation, learning loss, and fund balance stabilization. The district’s effort to prepare for the federal funding “cliff” and the forecasting of decreased state aid in FY23 caused by decreased enrollment is evident in the fund balance that is projected for FY22. The General Fund’s fund balance is projected to be \$14.48M or 11.93%.

### **2021-22 General Fund Budget Status: Assumptions to end the fiscal year**

#### **Revenue:**

- Ad Valorem collections are projected to be collected \$300,000 over projections.
- In May of 2022, the district moved a significant amount of deposited funds to money market accounts with Goldman Sachs. In one month the growth in interest income allowed projections to be revised to show an increase in collections just over \$20,000 compared to May budget projections.
- County 4 Mill and County Mortgage Tax sources are collecting better than expected with an increase of \$350,000 over original estimates.
- State Aid increased \$2M over July’s allocation.
- State School Land Earnings down \$250,000 due to decreased interest rates.

#### **Expenditures:**

- All sites/department budgets except for maintenance, transportation, and summer school supplies are closed to prepare for end of year budget information.
- Preliminary information reflects underspending in federal programs.
- Fund Balance estimate is \$14.48 or 11.93%, this will likely increase as we continue to experience supply chain disruptions. If goods and an invoice are not received by the end of

the fiscal year those purchase orders along with fund balance will be carried over into FY23's budget.

## **2022-23 General Fund Preliminary Budget Information: Assumptions for budget planning**

### **Revenue:**

- Ad Valorem estimates project a 2% increase in net assessed valuation with a collection rate of 96% which increases collections by \$446,000 over the FY22 estimate.
- State Aid reflects a decline in WADM of 3,200 students but an increase in the factors of \$157 resulting in a decrease of \$8.95M. The factor increase of \$157 is an increase of \$27 over the May State Aid projection. This is a conservative estimate as the district waits to verify projections of growing enrollment and possible increase of state aid factors over the \$157 projected. Projections of factor growth have been stated anywhere between \$130 - \$220 per WADM. The legislature did not allocate any additional funding into State Aid for the FY23 budget. State Aid factor growth will be the result of reduced WADM across the state along with increased chargeable income. Projections of factor growth have been stated anywhere between \$130 - \$220 per WADM.
- Textbook allocation from the State's budget has been reduced 24.68%.
- Federal revenue is reduced as CARES funding expires along with ESSER and ARP funding being reduced in FY23 to align with carryover amounts. An additional \$500,000 has been added for the possibility of receiving the CDC/COVID testing grant in FY23.

### **Expenditures:**

- Addition of 2 EL teaching positions.
- Secondary teaching staff 12 positions added.
- Additional 2 teachers for Alternative Education added.
- Moved 3 hourly ISR positions to full-time at all three high schools.
- Increased ISR pay for elementary and middle schools by \$2.50 per hour.
- Added a receptionist at the Learning Services Center.
- Posted a position for a Diversity, Equity, and Inclusion director.
- Savings on an estimated 7 positions at the elementary level due to the closing of Steed and Highland Park.
- Additional classroom software has been added.
- Negotiation changes are reflected as per MDSEA negotiations.
- Creates 5 contingency teacher and 5 contingency teacher assistant positions for future student growth.
- Assumes step raises for all categories of employees.
- Fund Balance will decrease once ACT certified negotiations are concluded.
- Estimated fund balance of \$6.20M or 6.03%.

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

### **2021-22 Technology Center Status: Assumptions to end the fiscal year**

#### Revenue:

- In May of 2022, the district moved a significant amount of deposited funds to money market accounts with Goldman Sachs. In one month the growth in interest income allowed projections to be revised to show an increase in collections just over \$3,600 compared to May budget projections.
- Rose State shared ad valorem contract collections are up about \$364,000 over original projections.
- Tinker Technology's contract with Tinker Air Force Base is expected to collect \$740,000 over June's estimate.
- CARES, ESSER, and ARPA federal funding are reflected as these sources of revenue were set to expire as of June 30, 2022. USDE extended the deadline for Tech Center's ESSER funding into FY23. The possibility of a small amount of carryover is expected. These sources of funding have been used to stabilize fund balances for both Fund 12 and Building Fund 23.

#### Expenditures:

- Fund 12 expenses reflect the use of CARES, ESSER, and ARPA federal funds to offset costs to plan for equipment costs that will invest in program updates in FY23.
- All expenditures have been projected through June 30, 2022 as of the end of May.
- Fund Balance is projected at \$8.65M or 100.35%.

### **2022-23 Technology Center Fund Preliminary Budget Information: Assumptions for budget planning**

#### Revenue:

- Interest earnings are projected to grow just over \$11,000 due to the investment in money market accounts.
- The Rose State shared ad valorem contract collections is projected to be slightly lower. This source of revenue is erratic; a conservative revenue projection is being presented. Looking at a five-year average trend, indications are that collections will be less in FY23.
- Tinker Technology Center has an opportunity to extend and expand their current contract which is estimated to increase revenue by \$264,000 which is intended to hire additional staff to offer increased training.
- State operational funds are projected to remain the same as FY22, although there are efforts in the works to recoup the FY19 and FY20 state mandated raise amounts from the Oklahoma Career and Technology State Department. Mid-Del Technology Center was original omitted from this funding erroneously.
- Federal revenue is down over \$770,000 due to the expiration of CARES, ESSER, and ARPA funds in FY22. An addition of \$75,000 for ESSER funding has been included due to USDE changing the expiration date of these funds for the Tech Center.

**Expenditures:**

- **Additional investments in program equipment such as a welding simulator, forklift, PN/HC equipment, and maintenance, repair and operations costs for Business, Development and Training program for a total of \$2.4M.**
- **Addition of a \$12,000 grant from the Midwest City Hospital Authority.**
- **Federal Allocations have been updated to FY23 allocated amounts.**
- **Assumes step and salary increases.**
- **Fund Balance is projected as \$6.48M or 83.66%**

## **Special Revenue Funds**

### **Building Fund (21)**

#### **2021-22 Building Fund Budget Status: Assumptions to end the fiscal year**

##### **Revenue:**

- Ad Valorem collections are projected to be higher than original estimates by \$60,000
- Impact Aid is reflected in the Building Fund and the district was allowed to claim the same number of students as in FY19-20 due to COVID resulting in decreased enrollment.
- The state's building fund equalization funding, Redbud School Grants, was awarded to 330 school districts. Mid-Del was one of the 330 districts to receive funding. The Redbud School Grant funds districts who are below the state average per student in local property taxes for the building fund and county-wide millage. This source of funding was projected to be over \$1M in October 2021 for Mid-Del but ended up much lower due to decrease enrollment. Currently, the state disburses these dollars twice a year. The first payment is budgeted at this time. The timing of the second disbursement is unknown as of the end of May 2022.

##### **Expenditures:**

- Expenditures are lower than originally expected due to shifting custodial contract expenses to ESSER funding in an attempt to stabilize the Building Fund's fund balance.
- Used Redbud funding to purchase equipment for weight rooms.
- Fund Balance is projected at \$4.53M or 121.96%

#### **2022-23 Building Fund Preliminary Budget Information: Assumptions for budget planning**

##### **Revenue:**

- Local Ad Valorem tax property valuation is projected to increase 2% at 96% collected; projected increase of \$59,200.
- Redbud School Grant estimated at the same amount as FY22.
- Impact Aid is reflected in the Building Fund at \$350,000.
- The potential sale of district buildings has not been factored into the FY23 revenue estimates.

##### **Expenditures:**

- Utility costs are expected to decrease with the closing of two schools but are offset by a rate hike in both electricity and natural gas prices. The rate hikes are to recoup lost revenue experienced by the utility companies during the winter of February 2021.
- Sports field contract expected to increase by \$162,000 as the cost of gasoline, chemicals and fertilizer the company uses increases.
- Increase in property insurance of \$500,000 estimate is budgeted.
- Custodial contract will increase roughly \$500,000.
- Fund Balance of \$3.15M or 86.10% is projected.

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

### **2021-22 Child Nutrition Fund Budget Status: Assumptions to end the fiscal year**

#### **Revenue:**

- Student lunches and breakfast source of revenue continues to be non-existent as all students are still eating free due to USDE's Summer Feeding program.
- Federal funding was up due to being able to stay on the Summer Feeding Program or free to all students for the year. Claims increased over FY21 due to increased enrollment in FY22.
- State matching is expected to remain flat.
- Overall revenue is trending to meet or slightly exceed original projections with the help of one-time emergency operational COVID-19 federal funding.

#### **Expenditures:**

- Overall expenditures are down compared to FY21 and original FY22 estimates largely from staffing changes.
- Outdated computers for the Child Nutrition staff and cafeteria lines are scheduled to be replaced before the end of the fiscal year.
- Fund Balance is estimated at \$2.75M or 39.71%.

### **2022-23 Child Nutrition Fund Preliminary Budget Information: Assumptions for budget planning**

#### **Revenue:**

- Student paid lunch and breakfast source of revenue is estimated to reflect decrease enrollment over FY20. Participation is an unknown after two full years of free lunches and breakfast.
- Federal lunch and breakfast reimbursements reflect a decrease of 36% as the Summer Feeding Program expires for the 2022 school year. The estimate presented is a best guess scenario as families will need to complete a free and reduced application in FY23. The requirement to have a completed free and reduced application on file to qualify for lunch benefits has not been in effect for two years. The number of families completing an application will directly affect federal funding.
- Federal funding reflects the loss of the one-time emergency operation reimbursement funds.

#### **Expenditures:**

- An increase of 20% for raising fuel and food costs.
- Step raises for child nutrition have been included.
- Negotiation changes are reflected as per MDSEA negotiations.
- Replacing uniforms for the child nutrition cafeteria workers has been included.
- Fund Balance is projected at \$1.27M or 24.88%



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

### **2021-22 Technology Center Building Fund Budget Status: Assumptions to end the fiscal year**

#### Revenue:

- Rose State shared ad valorem contract collections are up about \$191,000 over initial projections.

#### Expenditures:

- Expenses are projected at \$949,000. Expenses for sanitization were moved to ESSER funding.
- Because the Technology Center does not have bonding capabilities, Building Fund expenditures remain low as the Technology Center accumulates a fund balance adequate for large-scale construction projects.
- Fund Balance is estimated at \$8.85M or 458.91%.

### **2022-23 Technology Center Building Fund Preliminary Budget Information: Assumptions for budget planning**

#### Revenue:

- The Rose State shared ad valorem contract 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 FY23.

#### Expenditures:

- Expenditures in the Building Fund will increase as federal ESSER funds expire and sanitization services move back to the building fund.
- Remodeling for the Business, Development and Training program will begin in FY23.
- Update equipment, classrooms, and software to remain current with industry standards.
- Fund Balance is projected at \$8.62M or 488.85%

## **Sinking Fund (41)**

### **2021-22 Sinking Fund Budget Status: Assumptions to end the fiscal year**

#### Revenue

- Property tax collections reflect a collection rate of 96% resulting in an estimated increase of \$300,000 over initial projections.
- Premium received on Bonds sold of \$519,202.

#### Expenditures

- Scheduled bond payments as per the estimate of needs.

### **2022-23 Sinking Fund Preliminary Budget Information: Assumptions for budget planning**

#### Revenue:

- Local Ad Valorem tax property valuation is projected to increase 2.0% and be 96% collected.

#### Expenditures:

- Scheduled bond debt payments are projected for FY 23 based on the Estimate of Needs appropriation for remaining debt service payments.
- 

In summary, the district is positioning itself for sustaining a balanced budget beyond FY23 in preparation for the federal funding “cliff” and reduced enrollment - both are direct results of the pandemic. Leadership is hopeful that as things continue to normalize we will see an increase in enrollment. Although the legislature did not appropriate any additional funds to the state aid formula for FY23, the budget assumes an increase in the factor based on the State’s expected reduced enrollment and chargeable income. Leadership will continue to monitor if state aid factor projections exceed or fall below initial projections.

The District is experiencing déjà vu in many ways, reminiscent of the ARRA days of FY12, facing tough expenditure decisions with the loss of ESSER funding on the horizon and decreasing State Aid. Remaining vigilant, being strategic in how we spend the resources that we have are the keys to maintaining a fiscally sound budget in FY23 and beyond. The district’s dependency on state funding and the use of federal funding to supplant state sources has created a funding gap that cannot be ignored in future years budget planning. We are working hard to avoid the cliff after the loss of federal ESSER funds, it is certainly a team effort.

For FY23, these appropriated budgets are presented for your approval. A special thanks to Dr. Cobb, leadership and my fiscal services team for their wisdom and cooperation in the preparation of this budget.

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

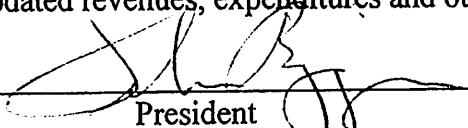
The Board of Education of the Midwest City-Del City Public School District, I-52, Oklahoma County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Original Budget for the Midwest City-Del City Public School District for FY 2022-23.

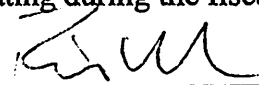
The original 2022-23 school budget was prepared under the direction of Dr. Rick Cobb, Superintendent and Jacqueline Woodard, Chief Financial Officer. Members of the Board of Education are as follows:

Mr. Julian Biggers, President  
Dr. Ed Daniel, Clerk  
Ms. Jimmie Nolen, Member

Dr. Silvy Kirk, Vice-President  
Mr. Le Roy Porter, Member

The total of the original expenditure budgets for appropriated funds as presented is \$154,789,334. 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

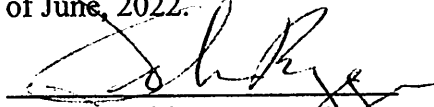
June 13, 2022  
Date

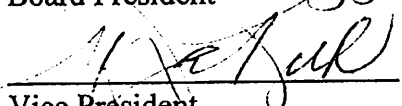
June 13, 2022  
Date

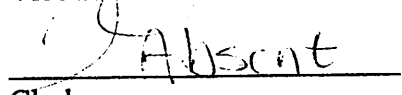
Adoption of Original School District Budget  
June 13, 2022

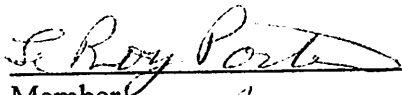
State of Oklahoma, County of Oklahoma


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 13<sup>th</sup> day of June, 2022.

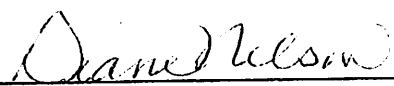
  
Board President

  
Vice President

  
Clerk

  
Member

  
Member

Attest:   
Deputy Clerk of the Board

**Independent School District No. 52  
Midwest City - Del City Public Schools  
Fiscal Year 2022-2023**

**Summary of Projected Revenues**

	<b>Governmental Funds</b>				
	<b>General Fund</b>	<b>CO-OP</b>	<b>Special Revenues</b>	<b>Sinking Fund</b>	<b>Total Appropriated Funds</b>
	<b>11 FY 2022-23</b>	<b>12 FY 2022-23</b>	<b>21-23 FY 2022-23</b>	<b>41 FY 2022-23</b>	<b>FY 2022-23</b>
<b>LOCAL</b>					
1100 Ad Valorem	\$ 21,881,833	\$ -	\$ 3,155,535	\$ 16,605,619	\$ 41,642,987
1200 Tuition and Fees	20,000	-	-	-	20,000
1300 Interest Earnings	70,000	15,000	5,500	-	90,500
1400 Rental, Disposals and Commissions	48,500	-	-	-	48,500
1500 Reimbursements	115,000	500	-	-	115,500
1600 Other Local Sources of Revenue	226,945	5,519,330	1,763,653	-	7,509,928
1700 Child Nutrition Programs	-	-	1,000,208	-	1,000,208
<b>SUBTOTAL LOCAL</b>	<b>\$ 22,362,278</b>	<b>\$ 5,534,830</b>	<b>\$ 5,924,896</b>	<b>\$ 16,605,619</b>	<b>\$ 50,427,623</b>
<b>INTERMEDIATE</b>					
2100 County 4 Mill Tax	\$ 3,400,000	\$ -	\$ -	\$ -	\$ 3,400,000
2200 County Mortgage Tax	950,000	-	-	-	950,000
2900 Other Intermediate	150,000	-	-	-	150,000
<b>SUBTOTAL INTERMEDIATE</b>	<b>\$ 4,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500,000</b>
<b>STATE</b>					
3100 State Dedicated Revenue	\$ 7,280,000	\$ -	\$ -	\$ -	\$ 7,280,000
3200 State Aid-General Operations	50,326,834	320,082	388,374	-	51,035,290
3300 Competitive Grants	40,000	-	-	-	40,000
3400 State - Categorical	1,073,883	-	150,000	-	1,223,883
3500 Special Programs	-	-	-	-	-
3600 Other State Sources of Revenue	34,643	-	-	-	34,643
3700 Child Nutrition Programs	-	-	55,000	-	55,000
3800 State Vocational Programs	142,716	1,537,896	-	-	1,680,612
<b>SUBTOTAL STATE</b>	<b>\$ 58,898,076</b>	<b>\$ 1,857,978</b>	<b>\$ 593,374</b>	<b>\$ -</b>	<b>\$ 61,349,428</b>
<b>FEDERAL</b>					
4100 Grants-In-Aid Direct from the Federal Gov.	\$ 459,321	\$ -	\$ 350,000	\$ -	\$ 809,321
4200 Improving Academic Achievement of Disadvantaged	5,012,773	-	-	-	5,012,773
4300 Individuals with Disabilities	4,173,549	-	-	-	4,173,549
4400 Improving Academic Achievement of Disadvantaged Cont'	41,269	-	-	-	41,269
4500 Grants-In-Aid from the Federal Government thru Other Sources	22,444	-	-	-	22,444
4600 Other Federal Sources of Revenue thru State Department of Ed	7,201,464	-	-	-	7,201,464
4700 Child Nutrition Programs	-	-	3,654,843	-	3,654,843
4800 Federal Vocational Education	99,037	352,900	-	-	451,937
<b>SUBTOTAL FEDERAL</b>	<b>\$ 17,009,857</b>	<b>\$ 352,900</b>	<b>\$ 4,004,843</b>	<b>\$ -</b>	<b>\$ 21,367,600</b>
<b>TOTAL REVENUE</b>	<b>102,770,210</b>	<b>7,745,708</b>	<b>10,523,113</b>	<b>16,605,619</b>	<b>137,644,650</b>
<b>OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)</b>					
5000 Non-Revenue Receipts	\$ 188,027	\$ -	\$ 3,065	\$ -	\$ 191,092
6130 Prior Years Lapsed Balances	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>\$ 188,027</b>	<b>\$ -</b>	<b>\$ 3,065</b>	<b>\$ -</b>	<b>\$ 191,092</b>
<b>GRAND TOTAL REVENUE</b>	<b>102,958,237</b>	<b>7,745,708</b>	<b>10,526,178</b>	<b>16,605,619</b>	<b>137,835,742</b>
<b>BEGINNING FUND BALANCE</b>	<b>14,479,297</b>	<b>8,655,928</b>	<b>16,141,083</b>	<b>8,408,238</b>	<b>47,684,546</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 117,437,534</b>	<b>\$ 16,401,636</b>	<b>\$ 26,667,261</b>	<b>\$ 25,013,857</b>	<b>\$ 185,520,288</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 111,239,142</b>	<b>\$ 9,921,833</b>	<b>\$ 13,628,359</b>	<b>\$ 20,000,000</b>	<b>\$ 154,789,334</b>

Independent School District No. 52  
Midwest City - Del City Public Schools  
General Fund  
Fiscal Year 2022-23

		2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ESTIMATED BUDGET 06/13/22	2022-23 PROPOSED BUDGET 05/09/22	2022-23 PROPOSED BUDGET 06/13/22	Dif 5/9/22 vs 6/13/22	
<b>REVENUE BY SOURCE</b>								
<b>LOCAL</b>								
000	1110	Current Year Ad Valorem	\$ 19,747,576	\$ 20,124,767	\$ 20,700,000	\$ 21,146,833	\$ 21,146,833	\$ -
000	1120	Prior Years Ad Valorem	959,126	745,371	725,000	725,000	725,000	-
000	1130	Revenue in Lieu of Taxes	1,450	1,472	10,000	10,000	10,000	-
000	1242	Transfer Fees (Spec Ed.)	-	6,936	24,967	20,000	20,000	-
000	1310	Interest Earnings	234,536	57,269	52,604	30,500	70,000	39,500
000	1410	Rental of School Facilities	23,955	7,600	15,300	15,300	15,300	-
000	1420	Rental Property Other	8,900	1,000	1,200	1,200	1,200	-
000	1440	Sale of Equipment	4,132	43,502	32,000	32,000	32,000	-
000	1570	Use of Custodial Service	215	-	-	-	-	-
000	1590	Refunds & Reimbursements	103,574	139,846	115,000	115,000	115,000	-
000	1610	Contributions	40,000	1,000	-	-	-	-
000	1650	District Contracts	-	1,178	420	420	420	-
000	1660	Mineral Royalties	258	204	317	200	200	-
000	1680	Refund of Prior Year Expenditures	133	47,457	61,325	61,325	61,325	-
000	1690	Misc Local Revenue/Lucent	151,433	238,523	166,999	165,000	165,000	-
<b>SUBTOTAL LOCAL</b>		<b>\$ 21,275,287</b>	<b>\$ 21,416,124</b>	<b>\$ 21,905,132</b>	<b>\$ 22,322,778</b>	<b>\$ 22,362,278</b>	<b>\$ 39,500</b>	
<b>INTERMEDIATE</b>								
000	2100	County 4 Mill Tax	\$ 3,179,645	\$ 3,303,192	\$ 3,497,654	\$ 3,400,000	\$ 3,400,000	\$ -
000	2200	County Mortgage Tax	719,100	938,739	984,360	950,000	950,000	-
000	2300	Resale County Apport.	148,724	233,343	150,000	150,000	150,000	-
<b>SUBTOTAL INTERMEDIATE</b>		<b>\$ 4,047,469</b>	<b>\$ 4,475,273</b>	<b>\$ 4,632,015</b>	<b>\$ 4,500,000</b>	<b>\$ 4,500,000</b>	<b>\$ -</b>	
<b>STATE</b>								
000	3110	Gross Production Tax	\$ 65,914	\$ 57,307	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
000	3120	Motor Vehicle Tax	7,102,836	5,513,431	5,400,000	5,400,000	5,400,000	-
000	3130	R.E.A. Tax	59,520	62,492	64,982	60,000	60,000	-
000	3140	State School Land	1,805,537	1,923,699	1,650,000	1,650,000	1,650,000	-
000	3150	Vehicle Tax Stamps	37,802	41,650	39,000	39,000	39,000	-
000	3190	Other Dedicated Revenue	292	818	3,394	1,000	1,000	-
000	3210	State Aid	51,543,504	44,979,970	50,799,662	41,327,992	41,848,248	520,256
331/334/335	3250	Flexible Benefits Allowance	9,131,291	8,813,412	8,478,586	8,478,586	8,478,586	-
388	3310	Alternative Academy	144,454	131,322	2,878	40,000	40,000	-
312	3412	Natl Certified Teacher Stipend	126,400	110,000	97,900	97,900	97,900	-
367	3415	Reading Sufficiency Act	314,558	202,568	257,516	257,516	257,516	-
333	3420	State Textbook Allocation	655,130	647,908	953,886	953,886	718,467	(235,419)
000	3690	TSEIP	8,725	-	-	-	-	-
337	3690	State Arts Council	-	3,015	933	933	933	-
361	3690	ACE Technology	32,797	33,710	60,453	33,710	33,710	-
362	3690	ACE Remediation	-	-	-	-	-	-
386	3690	Reading Proficiency	-	-	-	-	-	-
411	3811	Vocational Salaries Reimb	31,920	31,920	31,920	31,920	31,920	-
412	3812	Vocational Prog Incentive Assist	84,300	80,760	80,760	80,760	80,760	-
469	3892	Technology Grant	15,000	29,480	-	30,036	30,036	-
<b>SUBTOTAL STATE</b>		<b>\$ 71,159,980</b>	<b>\$ 62,663,461</b>	<b>\$ 68,051,869</b>	<b>\$ 58,613,239</b>	<b>\$ 58,898,076</b>	<b>284,837</b>	

**Independent School District No. 52  
Midwest City - Del City Public Schools  
General Fund  
Fiscal Year 2022-23**

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ESTIMATED BUDGET 06/13/22	2022-23 PROPOSED BUDGET 05/09/22	2022-23 PROPOSED BUDGET 06/13/22	Diff 5/9/22 vs 6/13/22
<b>FEDERAL</b>						
591/592 4130 Impact Aid	\$ 12,655	\$ 93,343	\$ 41,633	\$ 40,000	\$ 40,000	\$ -
561 4140 Indian Education Title VII	222,540	199,790	222,181	209,321	209,321	-
774/775 4150 Air Force ROTC/Navy ROTC	188,951	208,186	229,976	210,000	210,000	-
511/513/515 4210 Title I Act of 1994	3,545,647	4,524,426	4,018,476	4,018,476	4,018,476	-
541 4271 Training and Recruitment	366,125	699,568	934,725	934,725	934,725	-
571/572 4281 Language Acquisition	50,207	46,959	60,400	59,571	59,571	-
621/631 4310 Flow Through/CSPD	2,857,785	2,521,966	3,481,395	3,481,395	3,481,395	-
628/629 4310 ARP - Special Education	-	-	579,481	579,481	579,481	-
617 4310 CARES - Special Education	-	125,206	-	-	-	-
643 4340 ARP - Preschool	-	-	32,834	-	-	-
641 4340 IDEA-B Preschool	61,766	58,474	78,863	111,698	111,698	-
613 4350 Spec Ed Highly Qualified	-	1,020	975	975	975	-
552 4442 21st Century Community Learning	64,914	441,008	-	-	-	-
596 4480 Homeless	111,925	55,992	41,269	41,269	41,269	-
563/564 4550 Johnson O'Malley	46,565	21,599	10,292	22,444	22,444	-
456 4617 Vocational Rehabilitation	1,211	3,110	8,095	6,900	6,900	-
722 4689 Counselor Corp Grant	-	-	28,800	28,800	28,800	-
723 4689 CDC/COVID Testing	-	-	-	-	500,000	500,000
772 4689 STEM	-	-	-	-	-	-
788 4689 CARES	-	2,670,280	92,686	-	-	-
793 4689 ESSER II	-	4,853,162	5,725,034	900,000	900,000	-
795 4689 ARP - ESSER II	-	-	11,075,631	5,700,000	5,700,000	-
796 4689 ARP - Homeless	-	-	65,764	65,764	65,764	-
424 4821 Carl Perkins Supplemental Grant	115,060	96,286	38,156	99,037	99,037	-
<b>SUBTOTAL FEDERAL</b>	<b>\$ 7,645,350</b>	<b>\$ 16,620,375</b>	<b>\$ 26,766,668</b>	<b>\$ 16,509,857</b>	<b>\$ 17,009,857</b>	<b>\$ 500,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 104,128,086</b>	<b>\$ 105,175,234</b>	<b>\$ 121,355,683</b>	<b>\$ 101,945,874</b>	<b>\$ 102,470,210</b>	<b>\$ 824,337</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	-	9,319.13	-	-	-	-
000 5160 Activity Fund Reimbursement	133,133	194,292	150,000	150,000	150,000	-
000 5600 Correcting Entry	195,858	37,455.40	48,349	38,027	38,027	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>\$ 328,991.63</b>	<b>\$ 241,066</b>	<b>\$ 198,349</b>	<b>\$ 188,027</b>	<b>\$ 188,027</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$ 104,457,077</b>	<b>\$ 105,416,300</b>	<b>\$ 121,554,032</b>	<b>\$ 102,133,901</b>	<b>\$ 102,658,237</b>	<b>\$ 824,337</b>
<b>PLUS: BEGINNING FUND BALANCE</b>	<b>\$ 8,051,221</b>	<b>\$ 8,475,000</b>	<b>\$ 7,955,968</b>	<b>\$ 13,948,354</b>	<b>\$ 14,479,297</b>	<b>\$ 530,944</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 112,508,298</b>	<b>\$ 113,891,301</b>	<b>\$ 129,510,000</b>	<b>\$ 116,082,254</b>	<b>\$ 117,137,534</b>	<b>\$ 1,355,280</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 104,033,297</b>	<b>\$ 105,935,332</b>	<b>\$ 115,030,703</b>	<b>\$ 110,884,764</b>	<b>\$ 111,239,142</b>	<b>\$ 354,378</b>
<b>PROJECTED ENDING FUND BALANCE*</b>	<b>\$ 8,475,000</b>	<b>\$ 7,955,968</b>	<b>\$ 14,479,297</b>	<b>\$ 5,197,490</b>	<b>\$ 6,198,392</b>	<b>\$ 1,000,902</b>
<b>FUND BALANCE AS % OF REVENUE</b>	<b>8.14%</b>	<b>7.56%</b>	<b>11.93%</b>	<b>5.10%</b>	<b>6.03%</b>	<b>0.93%</b>

Independent School District No. 52  
Midwest City - Del City Public Schools  
Co-Op Technology Center Fund  
Fiscal Year 2022-23

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ESTIMATED BUDGET 06/13/22	2022-23 PROPOSED BUDGET 05/09/22	2022-23 PROPOSED BUDGET 06/13/22	Diff 5/9/22 vs 6/13/22
<b>REVENUE BY SOURCE</b>						
<b>LOCAL</b>						
032 1310 Interest Earnings	\$ 24,121	\$ 8,165	\$ 12,170	\$ 3,600	\$ 15,000	\$ 11,400
032 1440 Sale of Equipment	-	-	-	-	-	-
032 1590 Refunds & Reimbursements	12,419	628.48	4,593	500	500	-
112 1590 City of Midwest Grant	46,799	-	12,000	-	-	-
220 1610 Aeronautics Grant	-	-	4,000	-	-	-
032 1650 District Contracts	3,333,755	3,622,045	3,690,704	3,433,919	3,433,919	-
276 1650 District Contracts - Tinker Tech	-	-	1,621,411	1,885,411	1,885,411	-
032 1680 Refund of Prior Year Expenditures	1,460	-	-	-	-	-
032/064/143 1690 Miscellaneous Local Revenue	457,900	260,800	415,039	200,000	200,000	-
<b>SUBTOTAL LOCAL</b>	<b>\$ 3,876,454</b>	<b>\$ 3,891,639</b>	<b>\$ 5,759,918</b>	<b>\$ 5,523,430</b>	<b>\$ 5,534,830</b>	<b>\$ 11,400</b>
<b>STATE</b>						
334/335 3250 Flexible Benefits Allowance	\$ 337,774	\$ 312,483	\$ 320,082	\$ 320,082	\$ 320,082	\$ -
312 3412 National Board Certified	-	-	-	-	-	-
000 3690 Misc State Revenue	8,200	-	-	-	-	-
412 3812 Vocational Prog Incentive Assist	-	-	-	-	-	-
419/43/441 3819 MDTC Formula Operations	1,339,883	1,248,219	1,270,866	1,270,866	1,270,866	-
431 3833 Existing Industries Training	31,199	34,427	36,314	36,314	36,314	-
432 3834 TIPS	8,740	21,400	-	-	-	-
444 3844 Firefighter Training	1,472	-	-	2,000	2,000	-
000 3846 Mentor Teacher Institute	500	-	-	-	-	-
448 3848 Safety Training	1,948	2,135	2,000	-	-	-
463 3852 TANF State	29,100	20,861	29,100	29,100	29,100	-
485 3856 Dropout Recovery (SWAPS)	162,972	95,052	135,450	135,450	135,450	-
469 3892 Equipment Grant	-	-	64,166	64,166	64,166	-
<b>SUBTOTAL STATE</b>	<b>\$ 1,921,789</b>	<b>\$ 1,734,577</b>	<b>\$ 1,857,978</b>	<b>\$ 1,857,978</b>	<b>\$ 1,857,978</b>	<b>\$ -</b>
693 4592 ARRA Youth Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
452 4619 TANF Federal	-	-	-	-	-	-
776/778 4689 Tinker Skills/Dept. of Commerce	926,221	1,391,001	-	-	-	-
415 4815 CARES Act Grant	-	153,038	279,360	-	75,000	75,000
416 4816 ESSER II	-	-	276,017	-	-	-
417 4817 ARPA	-	-	221,210	-	-	-
421/424/429 4821 Carl Perkins	125,965	145,904	128,276	128,276	175,214	46,938
452 4852 TANF Federal	167,066	140,660	102,686	102,686	102,686	-
<b>SUBTOTAL FEDERAL</b>	<b>\$ 1,219,252</b>	<b>\$ 1,830,603</b>	<b>\$ 1,007,549</b>	<b>\$ 230,962</b>	<b>\$ 352,900</b>	<b>\$ 121,938</b>
<b>TOTAL REVENUE</b>	<b>\$ 7,017,495</b>	<b>\$ 7,456,818</b>	<b>\$ 8,625,444</b>	<b>\$ 7,612,370</b>	<b>\$ 7,745,708</b>	<b>\$ 133,338</b>
<b>REVENUE BY SOURCE</b>						
<b>OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)</b>						
032 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
032 5600 Correcting Entry	-	45	-	-	-	-
032 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
032 6140 Warrants Estopped	-	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ 45</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$ 7,017,495</b>	<b>\$ 7,456,863</b>	<b>\$ 8,625,444</b>	<b>\$ 7,612,370</b>	<b>\$ 7,745,708</b>	<b>\$ 133,338</b>
<b>PLUS: BEGINNING FUND BALANCE</b>	<b>4,148,098</b>	<b>\$ 5,102,088</b>	<b>\$ 6,617,721</b>	<b>\$ 8,643,318</b>	<b>\$ 8,655,928</b>	<b>12,610</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 11,165,592</b>	<b>\$ 12,558,952</b>	<b>\$ 15,243,165</b>	<b>\$ 16,255,688</b>	<b>\$ 16,401,636</b>	<b>\$ 145,948</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,063,504</b>	<b>\$ 5,941,231</b>	<b>\$ 6,587,237</b>	<b>\$ 9,803,197</b>	<b>\$ 9,921,833</b>	<b>\$ 118,636</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>5,102,088</b>	<b>\$ 6,617,721</b>	<b>\$ 8,655,928</b>	<b>\$ 6,452,492</b>	<b>\$ 6,479,804</b>	<b>27,312</b>
<b>FUND BALANCE AS % OF REVENUE</b>	<b>72.71%</b>	<b>88.75%</b>	<b>100.35%</b>	<b>84.76%</b>	<b>83.68%</b>	<b>-1.11%</b>



Independent School District No. 52  
Midwest City - Del City Public Schools  
Building Fund  
Fiscal Year 2022-23

			2019-20 ACTUAL	2020-2021 ACTUAL	2021-22 ESTIMATED BUDGET 06/13/22	2022-23 PROPOSED BUDGET 05/09/22	2022-23 PROPOSED BUDGET 06/13/22	Diff 5/9/22 vs 6/13/22
<b>REVENUE BY SOURCE</b>								
<b>LOCAL</b>								
000	1110	Current Year Ad Valorem	\$ 2,819,427	\$ 2,873,272	\$ 2,960,102	\$ 3,019,304	\$ 3,019,304	\$ -
000	1120	Prior Years Ad Valorem	136,940	143,063	136,031	136,031	136,031	-
000	1130	Revenue In Lieu of Taxes	207	210	209	200	200	-
000	1351	Interest on Taxes	-	-	-	-	-	-
000	1390	Earn on Investments	-	-	-	-	-	-
000	1430	Sale of Equipment	-	-	-	-	-	-
000	1590	Reimbursement	1,302	-	-	-	-	-
000	1680	Refund Prior Year	-	-	-	-	-	-
<b>SUBTOTAL LOCAL</b>			<b>\$ 2,957,876</b>	<b>\$ 3,016,545</b>	<b>\$ 3,096,342</b>	<b>\$ 3,155,535</b>	<b>\$ 3,155,535</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	\$ 42	\$ 117	\$ 42	\$ -	\$ -	\$ -
318	3435	Redbud Building Equity	-	-	157,664	150,000	150,000	-
332/335	3250	Flexible Benefit Allowance	-	-	-	-	-	-
<b>SUBTOTAL STATE</b>			<b>\$ 42</b>	<b>\$ 117</b>	<b>\$ 157,706</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>
591	4130	Impact Aid	\$ 375,134	\$ 366,317	\$ 461,841	\$ 290,000	\$ 330,000	\$ 60,000
<b>SUBTOTAL FEDERAL</b>			<b>\$ 375,134</b>	<b>\$ 366,317</b>	<b>\$ 461,841</b>	<b>\$ 290,000</b>	<b>\$ 330,000</b>	<b>\$ 60,000</b>
<b>TOTAL REVENUE</b>			<b>\$ 3,333,052</b>	<b>\$ 3,382,979</b>	<b>\$ 3,715,889</b>	<b>\$ 3,595,535</b>	<b>\$ 3,655,535</b>	<b>\$ 60,000</b>
<b>OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)</b>								
000	5600	Correcting Entry	\$ -	\$ 6,805	\$ 22	\$ -	\$ -	\$ -
000	6130	Prior Years Lapsed Balances	-	-	-	-	-	-
000	6140	Warrants E-stopped	-	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>			<b>\$ -</b>	<b>\$ 6,805</b>	<b>\$ 22</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>			<b>\$ 3,333,052</b>	<b>\$ 3,389,784</b>	<b>\$ 3,715,911</b>	<b>\$ 3,595,535</b>	<b>\$ 3,655,535</b>	<b>\$ 60,000</b>
<b>PLUS: BEGINNING FUND BALANCE*</b>			<b>6,493,569</b>	<b>6,076,621</b>	<b>4,755,896</b>	<b>4,360,143</b>	<b>4,531,984</b>	<b>171,841</b>
<b>TOTAL AVAILABLE</b>			<b>\$ 9,826,621</b>	<b>\$ 9,466,404</b>	<b>\$ 8,471,808</b>	<b>\$ 7,955,679</b>	<b>\$ 8,187,520</b>	<b>\$ 231,841</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 3,750,001</b>	<b>\$ 4,710,508</b>	<b>\$ 3,939,824</b>	<b>\$ 4,540,000</b>	<b>\$ 5,040,000</b>	<b>\$ 500,000</b>
<b>PROJECTED ENDING FUND BALANCE</b>			<b>6,076,621</b>	<b>4,755,896</b>	<b>4,531,984</b>	<b>3,415,679</b>	<b>3,147,520</b>	<b>(268,159)</b>
<b>FUND BALANCE AS % OF REVENUE</b>			<b>182.31%</b>	<b>140.58%</b>	<b>121.96%</b>	<b>95.00%</b>	<b>86.10%</b>	<b>-8.89%</b>

**Independent School District No. 52  
Midwest City - Del City Public Schools  
Child Nutrition Fund  
Fiscal Year 2022-23**

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ESTIMATED BUDGET 06/13/22	2022-23 PROPOSED BUDGET 05/09/22	2022-23 PROPOSED BUDGET 06/13/22	Diff 5/9/22 vs 6/13/22
<b>REVENUE BY SOURCE</b>						
<b>LOCAL</b>						
000 1310 Interest Earnings	\$ 9,899	\$ 1,669	\$ 4,438	\$ 975	\$ 5,500	\$ 4,525
000 1590 Refunds and Reimbursements	2,014	-	-	-	-	-
000 1680 Prior Year Refunds	-	2,160	-	-	-	-
000 1710 Student Lunches	894,628	181,665	-	804,708	804,708	-
000 1720 Alacarte Food/Beverage Only	41,201	-	155,000	155,000	155,000	-
000 1730 Adult Meals	29,003	-	13,000	13,000	13,000	-
000 1760 Contract Lunches	17,978	2,119	2,363	27,000	27,000	-
000 1790 Miscellaneous	10,625	10,845	500	500	500	-
000 1794 Commodity Rebate	-	-	-	-	-	-
<b>SUBTOTAL LOCAL</b>	<b>\$ 1,005,348</b>	<b>\$ 198,458</b>	<b>\$ 175,300</b>	<b>\$ 1,001,183</b>	<b>\$ 1,005,708</b>	<b>\$ 4,525</b>
<b>STATE</b>						
332/335 3250 Flexible Benefit Allowance	\$ 453,446	\$ 408,471	\$ 388,374	\$ 388,374	\$ 388,374	\$ -
385 3720 State Matching	61,545	59,396	52,351	55,000	55,000	-
<b>SUBTOTAL STATE</b>	<b>\$ 514,991</b>	<b>\$ 467,867</b>	<b>\$ 440,725</b>	<b>\$ 443,374</b>	<b>\$ 443,374</b>	<b>\$ -</b>
<b>FEDERAL</b>						
762 4705 Emergency Operational Reimb	\$ -	\$ -	\$ 606,809	\$ -	\$ -	\$ -
760 4706 Emergency P-EBT Funds	-	-	5,814	-	-	-
763 4710 Lunches	2,992,509	-	4,519,092	2,724,789	2,724,789	-
764 4720 Breakfasts	1,066,291	-	1,155,325	904,054	904,054	-
776 4740 Summer Food Service Program	45,008	-	24,497	26,000	26,000	-
768 4760 Fresh Fruits & Veggies	-	4,780,891	-	-	-	-
767 4770 Professional Development	-	-	-	-	-	-
791 4780 CN Equipment Grant	-	4,282	-	-	-	-
<b>SUBTOTAL FEDERAL</b>	<b>\$ 4,103,809</b>	<b>\$ 4,785,173</b>	<b>\$ 6,311,537</b>	<b>\$ 3,654,843</b>	<b>\$ 3,654,843</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b>\$ 5,624,148</b>	<b>\$ 5,451,498</b>	<b>\$ 6,927,562</b>	<b>\$ 5,099,400</b>	<b>\$ 5,103,925</b>	<b>4,525</b>
<b>OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)</b>						
000 5120 Cash or Change	\$ 2,975	\$ 2,975	\$ 3,065	\$ 3,065	\$ 3,065	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-	-
000 5190 Misc Revenue Transferred	-	-	-	-	-	-
000 5600 Correcting Entry	1,790	-	900	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants Estopped	-	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>\$ 4,765</b>	<b>\$ 2,975</b>	<b>\$ 3,965</b>	<b>\$ 3,065</b>	<b>\$ 3,065</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$ 5,628,913</b>	<b>\$ 5,454,473</b>	<b>\$ 6,931,527</b>	<b>\$ 5,102,465</b>	<b>\$ 5,106,990</b>	<b>\$ 4,525</b>
<b>PLUS: BEGINNING FUND BALANCE</b>	<b>\$ 1,989,285</b>	<b>\$ 870,600</b>	<b>\$ 1,376,441</b>	<b>\$ 2,779,735</b>	<b>\$ 2,751,060</b>	<b>(28,675)</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 7,618,198</b>	<b>\$ 6,325,072</b>	<b>\$ 8,307,969</b>	<b>\$ 7,882,200</b>	<b>\$ 7,858,050</b>	<b>\$ (24,150)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,747,599</b>	<b>\$ 4,948,631</b>	<b>\$ 5,556,909</b>	<b>\$ 6,550,256</b>	<b>\$ 6,388,359</b>	<b>\$ 38,103</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>870,600</b>	<b>1,376,441</b>	<b>2,751,060</b>	<b>1,331,944</b>	<b>1,269,691</b>	<b>(62,254)</b>
<b>FUND BALANCE AS % OF REVENUE</b>	<b>15.48%</b>	<b>25.25%</b>	<b>39.71%</b>	<b>26.12%</b>	<b>24.88%</b>	<b>-1.24%</b>

**Independent School District No. 52**  
**Midwest City - Del City Public Schools**  
**Technology Center Building Fund**  
**Fiscal Year 2022-23**

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ESTIMATED BUDGET 06/13/22	2022-23 PROPOSED BUDGET 05/09/22	2022-23 PROPOSED BUDGET 06/13/22	Diff 5/9/22 vs 6/13/22
<b>REVENUE BY SOURCE</b>						
<b>LOCAL</b>						
000/105 1590 Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000/032 1650 District Contracts (Rose State)	1,760,993	1,894,703	1,930,244	1,763,653	1,763,653	-
000 1680 Refund Prior Year	-	-	-	-	-	-
117/115 1690 Misc. Local	-	-	-	-	-	-
<b>SUBTOTAL LOCAL</b>	<b>\$ 1,760,993</b>	<b>\$ 1,894,703</b>	<b>\$ 1,930,244</b>	<b>\$ 1,763,653</b>	<b>\$ 1,763,653</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,760,993</b>	<b>\$ 1,894,703</b>	<b>\$ 1,930,244</b>	<b>\$ 1,763,653</b>	<b>\$ 1,763,653</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>\$ 1,760,993</b>	<b>\$ 1,894,703</b>	<b>\$ 1,930,244</b>	<b>\$ 1,763,653</b>	<b>\$ 1,763,653</b>	<b>\$ -</b>
<b>PLUS: BEGINNING FUND BALANCE</b>	<b>5,115,062</b>	<b>6,614,333</b>	<b>7,876,872</b>	<b>8,858,039</b>	<b>8,858,039</b>	<b>-</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 6,876,055</b>	<b>\$ 8,509,036</b>	<b>\$ 9,807,116</b>	<b>\$ 10,621,692</b>	<b>\$ 10,621,692</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 261,721</b>	<b>\$ 632,164</b>	<b>\$ 949,077</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>6,614,333</b>	<b>7,876,872</b>	<b>8,858,039</b>	<b>8,621,692</b>	<b>8,621,692</b>	<b>-</b>
<b>FUND BALANCE AS % OF REVENUE</b>	<b>375.60%</b>	<b>415.73%</b>	<b>458.91%</b>	<b>488.85%</b>	<b>488.85%</b>	<b>0.00%</b>

Independent School District No. 52  
Midwest City - Del City Public Schools  
Sinking Fund  
Fiscal Year 2022-23

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ESTIMATED BUDGET 06/13/22	2022-23 PROPOSED BUDGET 05/09/22	2022-23 PROPOSED BUDGET 06/13/22	Diff 5/9/22 vs 6/13/22
<b>REVENUE BY SOURCE</b>						
<b>LOCAL</b>						
000 1110 Current Year Ad Valorem	\$ 14,251,784	\$ 16,668,199	\$ 15,838,842	\$ 17,513,135	\$ 16,155,619	\$ (1,357,517)
000 1120 Prior Years Ad Valorem	717,288	503,130	450,000	450,000	450,000	-
000 1130 Revenue In Lieu of Taxes	1,023	1,062	1,213	-	-	-
000 1340 Accrued Interest on Bonds	15,225	3,333	3,943	-	-	-
000 1351 Interest on Protested Taxes	-	-	-	-	-	-
000 1680 Refund-Prior Year Expenditures	-	-	-	-	-	-
<b>SUBTOTAL LOCAL</b>	<b>\$ 14,985,320</b>	<b>\$ 17,175,723</b>	<b>\$ 16,293,998</b>	<b>\$ 17,963,135</b>	<b>\$ 16,605,619</b>	<b>\$ (1,357,517)</b>
<b>STATE</b>						
000 3190 Other Dedicated Revenue	\$ 210	\$ 655	\$ 223	\$ -	\$ -	\$ -
000 3620 State Land Reimbursement	-	-	-	-	-	-
<b>SUBTOTAL STATE</b>	<b>\$ 210</b>	<b>\$ 655</b>	<b>\$ 223</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b>\$ 14,985,530</b>	<b>\$ 17,176,378</b>	<b>\$ 16,294,221</b>	<b>\$ 17,963,135</b>	<b>\$ 16,605,619</b>	<b>\$ (1,357,517)</b>
<b>OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)</b>						
000 5111 Premium on Bonds Sold	\$ 139,844	\$ 17,891	\$ 519,202	\$ -	\$ -	\$ -
000 5112 Proceeds from Bond Sales	-	-	-	-	-	-
000 5190 Misc Revenue - Transferred	103	-	-	-	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>\$ 139,947</b>	<b>\$ 17,891</b>	<b>\$ 519,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$ 15,125,477</b>	<b>\$ 17,194,270</b>	<b>\$ 16,813,423</b>	<b>\$ 17,963,135</b>	<b>\$ 16,605,619</b>	<b>\$ (1,357,517)</b>
<b>PLUS: BEGINNING FUND BALANCE</b>	<b>15,991,806</b>	<b>11,492,395</b>	<b>10,218,446</b>	<b>9,739,137</b>	<b>8,408,238</b>	<b>(1,330,899)</b>
<b>TOTAL AVAILABLE</b>	<b>\$ 31,117,283</b>	<b>\$ 28,686,665</b>	<b>\$ 27,031,869</b>	<b>\$ 27,702,272</b>	<b>\$ 25,013,857</b>	<b>\$ (2,688,415)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,624,889</b>	<b>\$ 18,468,219</b>	<b>\$ 18,623,631</b>	<b>\$ 20,000,000</b>	<b>\$ 20,000,000</b>	<b>\$ -</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>11,492,395</b>	<b>10,218,446</b>	<b>8,408,238</b>	<b>7,702,272</b>	<b>5,013,857</b>	<b>(2,688,415)</b>
<b>FUND BALANCE AS % OF REVENUE</b>	<b>76.69%</b>	<b>59.49%</b>	<b>51.60%</b>	<b>42.88%</b>	<b>30.19%</b>	<b>-8.72%</b>

**GENERAL FUND (11)**  
**EXPENDITURES BY FUNCTION**

<b>FUNCTION/DESCRIPTION</b>	<b>2022-23 Budgeted Amounts</b>
1000 Instruction	64,291,406
2100 Support Services-Students	10,206,963
2200 Support Services-Instructional Staff	6,863,377
2300 Support Services-General Administration	1,685,600
2400 Support Services-School Administration	7,563,663
2500 Support Services-Business	3,982,145
2600 Operation and Maintenance of Plant Services	11,547,255
2700 Student Transportation Services	3,086,863
3300 Community Services Operations	225,000
5500 Private NonProfit Schools	152,075
5600 Correcting Entry	48,639
7900 Contingency	1,586,156
<b>TOTAL</b>	<b>111,239,142</b>

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

<b>FUNCTION/DESCRIPTION</b>	<b>2022-23 Budgeted Amounts</b>
1000 Instruction	2,342,343
1500 Client-Based Programs	2,966,009
2100 Support Services-Students	503,522
2200 Support Services-Instructional Staff	174,718
2300 Support Services-General Administration	437,710
2400 Support Services-School Administration	1,550,322
2500 Support Services-Business	420,464
2600 Operation and Maintenance of Plant Services	799,534
2700 Student Transportation Services	22,636
3300 Community Services Operations	-
5000 Other	47,762
7900 Contingency	656,815
<b>TOTAL</b>	<b>9,921,833</b>

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

<b>FUNCTION/DESCRIPTION</b>	<b>2022-23 Budgeted Amounts</b>
1000 Instruction	290,000.00
2500 Support Services-Business	
2600 Operation and Maintenance of Plant Services	4,630,277
4200 Land Acquisition Services	
4400 Architecture/Engineering	90,853
4700 Building Improvements	28,870
<b>TOTAL</b>	<b>5,040,000</b>

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

<b>FUNCTION/DESCRIPTION</b>	<b>2022-23 Budgeted Amounts</b>
3120 Food Preparation and Dispensing Services	3,395,200.76
3130 Food and Supplies Delivery	48,311.19
3140 Other Direct and/or Related Child Nutrition	31,626.40
3150 Food Procurement	2,506,822.39
3160 Nonreimbursable Services	2,500.00
3180 Nutrition Education and Staff	6,089.20
3190 Other Child Nutrition	583,934.06
5200 Fund Transfer/Reimbursements	12,975.00
5600 Correcting Entry	900.00
<b>TOTAL</b>	<b>6,588,359</b>



**TECH CENTER BUILDING FUND (23)**  
**EXPENDITURES BY FUNCTION**

<b>FUNCTION/DESCRIPTION</b>	<b>2022-23 Budgeted Amounts</b>
2600 Operation and Maintenance of Plant Services	300,000
4400 Architecture/Engineering	50,000
4700 Building Improvements	1,650,000
7900 Contingency	-
<b>TOTAL</b>	<b>2,000,000</b>

**SINKING (41)**  
**EXPENDITURES BY FUNCTION**

<b>FUNCTION/DESCRIPTION</b>	<b>2022-23 Budgeted Amounts</b>
5100 Debt Service 5600 Refunds/Reimbursements	19,990,000 10,000
<b>TOTAL</b>	<b>20,000,000</b>