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Jacqueline Woodard
Chief Financial Officer

To: The Board of Education and Dr. Rick Cobb, Superintendent

From: Mrs. Jacqueline Woodard, Chief Financial Officer

RE: Vote to approve or not approve the 2022-2023 Budget Amendment #2 for Fund 21 (Building Fund) increase of \$500,000

Date: April 10, 2023

In conformity with the School district budget Act, the 2022-23 expenditure budgets (appropriation) for the Building Fund is recommended to be increased/decreased as follows:

Fund 21 (Building Fund)	\$ 500,000
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The request to increase the Building Fund's appropriation is to cover increased electricity costs. The budget included increased electricity costs of 10% but costs have been trending upwards of just over 34%.

The Child Nutrition and Tech Center Building Funds have not been updated but are included for informational purposes as they are a part of the special revenue funds.

If you have any questions, please let me know.

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**.

RECEIVED

APR 24 2023

State Auditor
and Inspector

Oklahoma

2022-23
Midwest City-Del City School District, I-52
Oklahoma County, Oklahoma
Board of Education

To the taxpayers of Independent School district, No. I-52:

The Board of education of I-52, Oklahoma County, Oklahoma as authorized by Oklahoma statutes (Section 5-150 of the school district Budget Act), submits the Amended Budget for I-52, for FY 2022-23.

Amendment #2: April 10, 2023

The 2022-23 School budget was prepared under the direction of the ISD #52, Board of Education. The members are:

Mr. Julian Biggers
Dr. Silvy Kirk
Dr. Ed Daniel
Mr. Le Roy Porter
Mrs. Jimmie Nolen

The Board of Education has met and approved an Amended Financing Plan of appropriated funds in accordance with the Oklahoma School district Budget Act.

Appropriated Funds	Original Budget	Amend #1	Amend #2	Diff. Amd #1 vs Amd #2
11 General Fund	\$ 111,239,142	\$ 115,680,104	\$ 115,680,104	\$ -
12 Co-op/Tech Center Fund	\$ 9,921,833	\$ 10,221,833	\$ 10,221,833	\$ -
21 Building Fund	\$ 5,040,000	\$ 5,040,000	\$ 5,540,000	\$ 500,000
22 Child Nutrition Fund	\$ 6,588,359	\$ 6,588,359	\$ 6,588,359	\$ -
23 Tech Center Building Fund	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -
41 Sinking Fund	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ -
Total Appropriated Funds	\$ 154,789,334	\$ 159,530,296	\$ 160,030,296	\$ 500,000

Dated at Midwest City, Oklahoma this 10th day of April 2023, at the Board of Education of Midwest City-Del City, I-52, Oklahoma County, OK.



President



Board Clerk

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

Amendment #2

Summary of Projected Revenues

	<u>Special Revenues 21-23 FY 2022-23</u>
LOCAL	
1100 Ad Valorem	\$ 3,193,871
1200 Tuition and Fees	-
1300 Interest Earnings	50,000
1400 Rental, Disposals and Commissions	767,050
1500 Reimbursements	-
1600 Other Local Sources of Revenue	1,763,653
1700 Child Nutrition Programs	1,002,822
SUBTOTAL LOCAL	<u>\$ 6,777,396</u>
INTERMEDIATE	
2100 County 4 Mill Tax	\$ -
2200 County Mortgage Tax	-
2900 Other Intermediate	-
SUBTOTAL INTERMEDIATE	<u>\$ -</u>
STATE	
3100 State Dedicated Revenue	\$ 685
3200 State Aid-General Operations	398,642
3300 Competitive Grants	-
3400 State - Categorical	40,976
3500 Special Programs	-
3600 Other State Sources of Revenue	-
3700 Child Nutrition Programs	55,000
3800 State Vocational Programs	-
SUBTOTAL STATE	<u>\$ 495,303</u>
FEDERAL	
4100 Grants-In-Aid Direct from the Federal Gov.	\$ 442,186
4200 Improving Academic Achievement of Disadvantaged	-
4300 Individuals with Disabilities	-
4400 Improving Academic Achievement of Disadvantaged Cont'	-
4500 Grants-In-Aid from the Federal Government thru Other Sources	-
4600 Other Federal Sources of Revenue thru State Department of Ed	-
4700 Child Nutrition Programs	3,889,337
4800 Federal Vocational Education	-
SUBTOTAL FEDERAL	<u>\$ 4,331,523</u>
TOTAL REVENUE	11,604,222
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)	
5000 Non-Revenue Receipts	\$ 3,065
6130 Prior Years Lapsed Balances	-
SUBTOTAL OTHER FINANCING SOURCES	<u>\$ 3,065</u>
GRAND TOTAL REVENUE	11,607,287
BEGINNING FUND BALANCE	17,039,677
TOTAL AVAILABLE	\$ 28,646,964
 TOTAL EXPENDITURES	 \$ 14,128,359

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 ACTUAL	2022-23 PROPOSED BUDGET 05/09/22	2022-23 ADOPTED BUDGET 06/13/22	2022-23 PROPOSED BUDGET 11/14/22	2022-23 PROPOSED BUDGET 04/10/23	Diff 11/14/22 vs 4/10/23
REVENUE BY SOURCE										
LOCAL										
000	1110	Current Year Ad Valorem	\$ 2,819,427	\$ 2,873,272	\$ 2,935,673	\$ 3,019,304	\$ 3,019,304	\$ 3,101,799	\$ 3,101,799	\$ -
000	1120	Prior Years Ad Valorem	136,940	143,063	87,152	136,031	136,031	90,000	91,847	1,847
000	1130	Revenue In Lieu of Taxes	207	210	209	200	200	225	225	-
000	1351	Interest on Taxes	-	-	-	-	-	-	-	-
000	1390	Earn on Investments	-	-	-	-	-	-	-	-
000	1430	Sale of Buildings and/or Real Estate	-	-	-	-	-	767,050	767,050	-
000	1590	Reimbursement	1,302	-	-	-	-	-	-	-
000	1680	Refund Prior Year	-	-	-	-	-	-	-	-
SUBTOTAL LOCAL			\$ 2,957,876	\$ 3,016,545	\$ 3,023,034	\$ 3,155,535	\$ 3,155,535	\$ 3,959,074	\$ 3,960,921	\$ 803,539
INTERMEDIATE										
000	2900	Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE										
000	3190	Other Dedicated Revenue	\$ 42	\$ 117	\$ 42	\$ -	\$ -	\$ -	\$ 685	\$ 685
318	3435	Redbud Building Equity	-	-	267,563	150,000	150,000	150,000	40,976	(109,023.66)
332/335	3250	Flexible Benefit Allowance	-	-	-	-	-	-	-	-
SUBTOTAL STATE			\$ 42	\$ 117	\$ 267,605	\$ 150,000	\$ 150,000	\$ 150,000	\$ 41,661	\$ (108,339)
591	4130	Impact Aid	\$ 375,134	\$ 366,317	\$ 461,841	\$ 290,000	\$ 350,000	\$ 350,000	\$ 442,186	\$ 92,186
SUBTOTAL FEDERAL			\$ 375,134	\$ 366,317	\$ 461,841	\$ 290,000	\$ 350,000	\$ 350,000	\$ 442,186	\$ 92,186
TOTAL REVENUE			\$ 3,333,052	\$ 3,382,979	\$ 3,752,480	\$ 3,595,535	\$ 3,655,535	\$ 4,459,074	\$ 4,444,769	\$ (14,305)
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)										
000	5600	Correcting Entry	\$ -	\$ 6,805	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
000	6130	Prior Years Lapsed Balances	-	-	-	-	-	-	-	-
000	6140	Warrants E-stopped	-	-	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES			\$ -	\$ 6,805	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE			\$ 3,333,052	\$ 3,389,784	\$ 3,752,502	\$ 3,595,535	\$ 3,655,535	\$ 4,459,074	\$ 4,444,769	\$ (14,305)
PLUS: BEGINNING FUND BALANCE			6,493,569	6,076,621	4,755,896	4,360,143	4,531,984	5,094,748	5,094,748	-
TOTAL AVAILABLE			\$ 9,826,621	\$ 9,466,404	\$ 8,508,399	\$ 7,955,679	\$ 8,187,519	\$ 9,553,822	\$ 9,539,517	\$ (14,305)
TOTAL EXPENDITURES			\$ 3,750,001	\$ 4,710,508	\$ 3,413,651	\$ 4,540,000	\$ 5,040,000	\$ 5,040,000	\$ 5,540,000	\$ 500,000
PROJECTED ENDING FUND BALANCE			6,076,621	4,755,896	5,094,748	3,415,679	3,147,519	4,513,822	3,999,517	(514,305)
FUND BALANCE AS % OF REVENUE			182.31%	140.58%	135.77%	95.00%	86.10%	101.23%	89.98%	-11.25%

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 ACTUAL	2022-23 PROPOSED BUDGET 05/09/22	2022-23 PROPOSED BUDGET 06/13/22	2022-23 PROPOSED BUDGET 11/14/22	2022-23 PROPOSED BUDGET 04/10/23	Diff 11/14/2022 vs 04/10/22
REVENUE BY SOURCE								
LOCAL								
000 1310 Interest Earnings	\$ 9,899	\$ 1,669	\$ 6,347	\$ 975	\$ 5,500	\$ 50,000.00	\$ 50,000.00	\$ -
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	804,707.64	804,707.64	-
000 1720 Alacarte Food/Beverage Only	41,201	-	146,894	155,000	155,000	155,000.00	155,000.00	-
000 1730 Adult Meals	29,003	-	11,688	13,000	13,000	13,000.00	13,000.00	-
000 1760 Contract Lunches	17,978	2,119	2,492	27,000	27,000	27,000.00	27,000.00	-
000 1790 Miscellaneous	10,625	10,845	486	500	500	3,114.40	3,114.40	-
000 1794 Commodity Rebate	-	-	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,005,348	\$ 198,458	\$ 167,907	\$ 1,001,183	\$ 1,005,708	\$ 1,052,822.04	\$ 1,052,822.04	\$ -
STATE								
332/335 3250 Flexible Benefit Allowance	\$ 453,446	\$ 408,471	\$ 387,236	\$ 388,374	\$ 388,374	\$ 398,642.00	\$ 398,642.00	\$ -
385 3720 State Matching	61,545	59,396	52,351	55,000	55,000	55,000.00	55,000.00	-
SUBTOTAL STATE	\$ 514,991	\$ 467,867	\$ 439,587	\$ 443,374	\$ 443,374	\$ 453,642.00	\$ 453,642.00	\$ -
FEDERAL								
762 4705 Emergency Operational Reimb	\$ -	\$ -	\$ 622,920	\$ -	\$ -	\$ 228,543.25	\$ 228,543.25	\$ -
760 4706 Emergency P-EBT Funds	-	-	5,814	-	-	5,950.00	5,950.00	-
763 4710 Lunches	2,992,509	-	4,519,092	2,724,789	2,724,789	2,724,788.92	2,724,788.92	-
764 4720 Breakfasts	1,066,291	-	1,155,325	904,054	904,054	904,054.46	904,054.46	-
776 4740 Summer Food Service Program	45,008	-	24,497	26,000	26,000	26,000.00	26,000.00	-
768 4760 Fresh Fruits & Veggies	-	4,780,891	-	-	-	-	-	-
767 4770 Professional Development	-	-	-	-	-	-	-	-
791 4780 CN Equipment Grant	-	4,282	-	-	-	-	-	-
SUBTOTAL FEDERAL	\$ 4,103,809	\$ 4,785,173	\$ 6,327,648	\$ 3,654,843	\$ 3,654,843	\$ 3,889,336.63	\$ 3,889,336.63	\$ -
TOTAL REVENUE	\$ 5,624,148	\$ 5,451,498	\$ 6,935,142	\$ 5,099,400	\$ 5,103,925	\$ 5,395,800.67	\$ 5,395,800.67	\$ -
OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)								
000 5120 Cash or Change	\$ 2,975	\$ 2,975	\$ 2,975	\$ 3,065	\$ 3,065	\$ 3,065.00	\$ 3,065.00	\$ -
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	-	-	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 4,765	\$ 2,975	\$ 3,875	\$ 3,065	\$ 3,065	\$ 3,065.00	\$ 3,065.00	\$ -
GRAND TOTAL REVENUE	\$ 5,628,913	\$ 5,454,473	\$ 6,939,017	\$ 5,102,465	\$ 5,106,990	\$ 5,398,865.67	\$ 5,398,865.67	\$ -
PLUS: BEGINNING FUND BALANCE	\$ 1,989,285	\$ 870,600	\$ 1,376,441	\$ 2,779,735	\$ 2,751,060	\$ 3,007,703.59	\$ 3,007,703.59	\$ -
TOTAL AVAILABLE	\$ 7,618,198	\$ 6,325,072	\$ 8,315,458	\$ 7,882,200	\$ 7,858,050	\$ 8,406,569.26	\$ 8,406,569.26	\$ -
TOTAL EXPENDITURES	\$ 6,747,599	\$ 4,948,631	\$ 5,307,755	\$ 6,550,256	\$ 6,588,359	\$ 6,588,359.01	\$ 6,588,359.01	\$ -
PROJECTED ENDING FUND BALANCE	870,600	1,376,441	3,007,704	1,331,944	1,269,691	1,818,210.25	1,818,210.25	-
FUND BALANCE AS % OF REVENUE	15.48%	25.25%	43.37%	26.12%	24.88%	33.70%	33.70%	0.00%

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 ACTUAL	2022-23 PROPOSED BUDGET 05/09/22	2022-23 PROPOSED BUDGET 06/13/22	2022-23 PROPOSED BUDGET 11/14/22	2022-23 PROPOSED BUDGET 04/10/23	Diff 11/14/2022 vs 04/10/23
REVENUE BY SOURCE								
LOCAL								
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	1,763,653	1,763,653	-
000 1680 Refund Prior Year	-	-	-	-	-	-	-	-
117/115 1690 Misc. Local	-	-	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,760,993	\$ 1,894,703	\$ 1,930,244	\$ 1,763,653	\$ 1,763,653	\$ 1,763,653	\$ 1,763,653	\$ -
TOTAL REVENUE	\$ 1,760,993	\$ 1,894,703	\$ 1,930,244	\$ 1,763,653	\$ 1,763,653	\$ 1,763,653	\$ 1,763,653	\$ -
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	\$ 1,760,993	\$ 1,894,703	\$ 1,930,244	\$ 1,763,653	\$ 1,763,653	\$ 1,763,653	\$ 1,763,653	\$ -
PLUS: BEGINNING FUND BALANCE	5,115,062	6,614,333	7,876,872	8,858,039	8,858,039	8,937,225	8,937,225	-
TOTAL AVAILABLE	\$ 6,876,055	\$ 8,509,036	\$ 9,807,116	\$ 10,621,692	\$ 10,621,692	\$ 10,700,878	\$ 10,700,878	\$ -
TOTAL EXPENDITURES	\$ 261,721	\$ 632,164	\$ 869,891	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -
PROJECTED ENDING FUND BALANCE	6,614,333	7,876,872	8,937,225	8,621,692	8,621,692	8,700,878	8,700,878	-
FUND BALANCE AS % OF REVENUE	375.60%	415.73%	463.01%	488.85%	488.85%	493.34%	493.34%	0.00%