

11-12-24
mailed State Auditor



Dr. Rick Cobb
Superintendent

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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 2024-2025 Budget Amendment #1 Fund 12 (Co-Op Technology Center Fund) increase of \$822,804

Date: November 11, 2024

In conformity with the school district budget act, the 2024-25 expenditure budget (appropriation) for the Co-Op Technology Center Fund is recommended to be increased as follows:

Fund 12 (Co-Op Technology Center Fund)	\$ 822,804
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The Tech Center's appropriation is being increased for the following grants that were awarded, one-time state innovative grant, ARPA Nursing Grant carryover funds and Homeland Security Grant.

All fund's revenue has been updated to include actual (unaudited) FY24 amounts, actual carryforward balances, and updated revenue projections for FY25.

Notable General Fund revenue updates for FY25 include updated ad valorem estimates, state aid mid-term projection that considers a \$17/WADM increase along with updated ad valorem estimates and actual FY24 chargeable income amounts, federal revenue projections with actual allocations and carryover.

Expenditures in the General Fund are not being adjusted at this time. The current approved appropriation is sufficient to cover all position adjustments using the funds set aside for personnel contingencies in the Board-adopted June budget. Positions added to date are 5 teacher assistants/paraprofessionals, 2 assistant principals and one support position in HR to assist with certified and support credentialing.

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
NOV 14 2024
State Auditor
and Inspector

Oklahoma

2024-25
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 2024-25.

Amendment #1: November 11, 2024

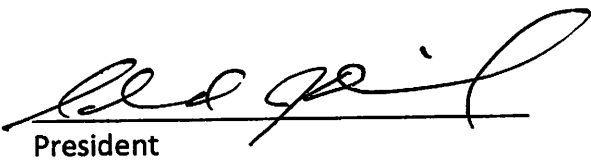
The 2024-25 school budget was prepared under the direction of the ISD #52, Board of Education. The members are:

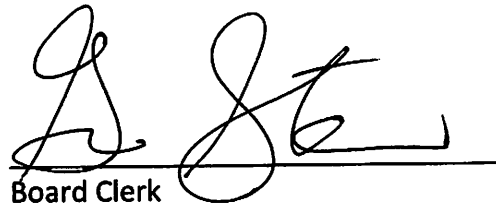
Dr. Ed Daniel, President
Mr. Le Roy Porter, Vice President
Ms. Gina Standridge, Clerk
Dr. Silvy Kirk, Member
Ms. Shelly Schulz, Member

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	Diff Orig. vs Amend #1
11	General Fund	\$ 120,245,710	\$ 120,245,710	\$ -
12	Co-op/Tech Center Fund	\$ 8,997,938	\$ 9,820,742	\$ 822,804
21	Building Fund	\$ 7,712,965	\$ 7,712,965	\$ -
22	Child Nutrition Fund	\$ 6,817,837	\$ 6,817,837	\$ -
23	Tech Center Building Fund	\$ 2,140,000	\$ 2,140,000	\$ -
41	Sinking Fund	\$ 20,000,000	\$ 20,000,000	\$ -
	Total Appropriated Funds	\$ 165,914,450	\$ 166,737,254	\$ 822,804

Dated at Midwest City, Oklahoma this 11th day of November 2024, 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 2024-2025**

Amendment #1

Summary of Projected Revenues

	Governmental Funds				
	General Fund	CO-OP	Special	Sinking	Total
	11	12	Revenues	Fund	Appropriated
	FY 2024-25	FY 2024-25	FY 2024-25	FY 2024-25	FY 2024-25
LOCAL					
1100 Ad Valorem	\$ 24,915,305	\$ 3,600,000	\$ 3,538,826	\$ 21,548,942	\$ 53,603,073
1200 Tuition and Fees	20,000	-	-	-	20,000
1300 Interest Earnings	1,000,000	400,000	150,000	13,286	1,563,286
1400 Rental, Disposals and Commissions	45,869	-	800,000	-	845,869
1500 Reimbursements	1,776	-	-	-	1,776
1600 Other Local Sources of Revenue	165,102	1,285,000	2,001,019	-	3,451,121
1700 Child Nutrition Programs	-	-	55,103	-	55,103
SUBTOTAL LOCAL	\$ 26,148,051	\$ 5,285,000	\$ 6,544,948	\$ 21,562,228	\$ 59,540,227
INTERMEDIATE					
2100 County 4 Mill Tax	\$ 3,900,000	\$ -	\$ -	\$ -	\$ 3,900,000
2200 County Mortgage Tax	600,000	-	-	-	600,000
2900 Other Intermediate	150,000	-	-	-	150,000
SUBTOTAL INTERMEDIATE	\$ 4,650,000	\$ -	\$ -	\$ -	\$ 4,650,000
STATE					
3100 State Dedicated Revenue	\$ 6,980,000	\$ -	\$ -	\$ 1,000	\$ 6,981,000
3200 State Aid-General Operations	61,027,020	413,941	367,002	-	61,807,963
3300 Competitive Grants	177,750	-	-	-	177,750
3400 State - Categorical	1,219,856	-	1,400,000	-	2,619,856
3500 Special Programs	-	-	-	-	-
3600 Other State Sources of Revenue	60,500	50,000	-	-	110,500
3700 Child Nutrition Programs	-	-	49,000	-	49,000
3800 State Vocational Programs	187,320	2,502,493	-	-	2,689,813
SUBTOTAL STATE	\$ 69,652,445	\$ 2,966,434	\$ 1,816,002	\$ 1,000	\$ 74,435,881
FEDERAL					
4100 Grants-In-Aid Direct from the Federal Gov.	\$ 406,052	\$ -	\$ 82,916	\$ -	\$ 488,968
4200 Improving Academic Achievement of Disadvantaged	4,765,635	-	-	-	4,765,635
4300 Individuals with Disabilities	3,528,161	-	-	-	3,528,161
4400 Improving Academic Achievement of Disadvantaged Cont'	279,519	-	-	-	279,519
4500 Grants-In-Aid from the Federal Government thru Other Sources	14,520	-	-	-	14,520
4600 Other Federal Sources of Revenue thru State Department of Ed	3,163,175	-	-	-	3,163,175
4700 Child Nutrition Programs	-	-	5,309,676	-	5,309,676
4800 Federal Vocational Education	132,262	603,170	-	-	735,432
SUBTOTAL FEDERAL	\$ 12,289,324	\$ 603,170	\$ 5,392,592	\$ -	\$ 18,285,086
TOTAL REVENUE	112,739,820	8,854,604	13,753,542	21,563,228	156,911,195
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
5000 Non-Revenue Receipts	\$ 184,133	\$ -	\$ 2,975	\$ 296,941	\$ 484,049
6130 Prior Years Lapsed Balances	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 184,133	\$ -	\$ 2,975	\$ 296,941	\$ 484,049
GRAND TOTAL REVENUE	112,923,953	8,854,604	13,756,517	21,860,169	157,395,243
BEGINNING FUND BALANCE	20,346,186	9,187,183	24,605,454	1,410,860	55,549,683
TOTAL AVAILABLE	\$ 133,270,139	\$ 18,041,787	\$ 38,361,971	\$ 23,271,029	\$ 212,944,926
TOTAL EXPENDITURES	\$ 120,245,710	\$ 9,820,742	\$ 16,670,802	\$ 20,000,000	\$ 166,737,254

Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2024-25

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL (UNAUDITED)	2024-25 PROPOSED BUDGET 06/24/24	2024-25 PROPOSED BUDGET 11/11/24	Diff 6/24/24 vs 11/11/24
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 20,561,853	\$ 21,963,128	\$ 22,993,872	\$ 23,643,633	\$ 24,355,305	\$ 711,672
000 1120 Prior Years Ad Valorem	610,416	791,757	592,993	550,000	550,000	-
000 1130 Revenue in Lieu of Taxes	9,569	1,574	9,808	10,000	10,000	-
000 1242 Transfer Fees (Spec Ed.)	39,440	54,285	8,890	20,000	20,000	-
000 1310 Interest Earnings	69,856	1,230,781	1,750,508	1,000,000	1,000,000	-
000 1410 Rental of School Facilities	22,800	16,000	16,200	15,300	15,300	-
000 1420 Rental Property Other	900	200	8,986	1,200	1,200	-
000 1440 Sale of Equipment	29,147	18,128	15,930	15,500	29,369	13,869
000 1530 Damages to School Property	-	-	-	-	230	230
000 1590 Refunds & Reimbursements	103,082	35,718	31,421	-	1,546	1,546
000 1610 Contributions	-	-	-	-	-	-
000 1650 District Contracts	420	47	324	-	-	-
000 1660 Mineral Royalties	347	355	2,759	-	102	102
000 1680 Refund of Prior Year Expenditures	61,325	10,392	-	-	-	-
000 1690 Misc Local Revenue/Lucent	167,277	182,470	224,791	165,000	165,000	-
SUBTOTAL LOCAL	\$ 21,676,432	\$ 24,304,836	\$ 25,656,481	\$ 25,420,633	\$ 26,148,051	\$ 727,418
INTERMEDIATE						
000 2100 County 4 Mill Tax	\$ 3,528,612	\$ 3,833,978	\$ 4,076,251	\$ 3,900,000	\$ 3,900,000	\$ -
000 2200 County Mortgage Tax	1,059,306	696,301	580,570	600,000	600,000	-
000 2300 Resale County Apport.	179,108	183,251	155,187	150,000	150,000	-
SUBTOTAL INTERMEDIATE	\$ 4,767,027	\$ 4,713,529	\$ 4,812,007	\$ 4,650,000	\$ 4,650,000	\$ -
STATE						
000 3110 Gross Production Tax	\$ 134,175	\$ 187,287	\$ 114,917	\$ 130,000	\$ 130,000	\$ -
000 3120 Motor Vehicle Tax	5,286,901	5,058,332	5,149,459	5,100,000	5,100,000	-
000 3130 R.E.A. Tax	69,708	81,522	72,730	60,000	60,000	-
000 3140 State School Land	1,654,003	1,786,906	2,037,312	1,650,000	1,650,000	-
000 3150 Vehicle Tax Stamps	37,533	37,523	39,858	39,000	39,000	-
000 3190 Other Dedicated Revenue	3,394	4,798	1,913	1,000	1,000	-
000 3210 State Aid	50,743,494	44,010,685	53,343,755	52,349,632	51,913,299	(436,333)
331/334/335 3250 Flexible Benefits Allowance	8,478,586	8,310,405	9,113,721	9,113,721	9,113,721	-
388 3310 Alternative Academy	2,878	200,762	177,750	177,750	177,750	-
312 3412 Natl Certified Teacher Stipend	97,900	85,000	70,000	70,000	70,000	-
305 3413 Inspired to Teach Scholarship	-	-	8,000	-	4,000	4,000
367 3415 Reading Sufficiency Act	257,516	277,399	293,146	280,000	280,000	-
333 3420 State Textbook Allocation	953,886	771,297	784,440	784,440	766,776	(17,664)
376 3436 School Security Officer Grant	-	-	84,750	92,000	99,080	7,080
369 3470 Advanced Placement Grant	-	-	18,851	19,282	-	(19,282)
000 3630 OK DHS Learning Center	25,000	83,400	-	-	-	-
000 3690 Lead Remediation of Drinking Water	-	-	9,815	-	-	-
000 3690 OK Excel Improvement Fellow	7,000	-	-	-	-	-
305 3690 Inspired to Teach	-	-	-	-	-	-
337 3690 State Arts Council	3,408	3,385	2,500	500	500	-
361 3690 ACE Technology	60,453	72,016	64,106	60,000	60,000	-
411 3811 Vocational Salaries Reimb	31,920	31,920	41,320	41,320	41,320	-
412 3812 Vocational Prog Incentive Assist	80,760	80,760	151,000	131,000	131,000	-
469 3892 Technology Grant	-	14,251	44,199	44,199	15,000	(29,199)
SUBTOTAL STATE	\$ 67,928,514	\$ 61,097,649	\$ 71,623,540	\$ 70,143,843	\$ 69,652,442	(491,398)

Independent School District No. 52
Midwest City - Del City Public Schools
General Fund
Fiscal Year 2024-25

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL (UNAUDITED)	2024-25 PROPOSED BUDGET 06/24/24	2024-25 PROPOSED BUDGET 11/11/24	Diff 6/24/24 vs 11/11/24
FEDERAL						
594 4120 FEMA	-	-	2,858	-	-	-
591/592 4130 Impact Aid	41,529	45,381	14,861	10,000	10,000	-
561 4140 Indian Education Title VII	236,174	242,110	224,847	182,499	186,052	3,553
774/775 4150 Air Force ROTC/Navy ROTC	249,339	187,188	187,722	210,000	210,000	-
511/513/515 4210 Title I Act of 1994	3,804,169	5,410,624	5,093,349	4,236,451	4,144,933	(91,518)
541 4271 Training and Recruitment	727,545	744,506	783,324	674,613	565,797	(108,816)
571/572 4281 Language Acquisition	65,383	58,279	47,869	47,525	54,905	7,380
621/631 4310 Flow Through/CSPD	2,416,021	2,532,926	3,352,070	3,072,569	3,432,601	360,032
628/629 4310 ARP - Special Education	83,374	208,861	295,124	-	10,251	10,251
643 4340 ARP - Preschool	14,642	-	-	-	-	-
641 4340 IDEA-B Preschool	47,534	65,507	71,817	115,673	85,309	(30,364)
613 4350 Spec Ed Highly Qualified	-	-	-	975	-	(975)
552 4442 21st Century Community Learning	240,438	275,267	326,324	209,734	216,107	6,373
596 4480 Homeless	36,333	37,030	50,720	60,095	63,413	3,318
563/564 4550 Johnson O'Malley	10,292	25,286	2,768	14,520	14,520	-
456 4617 Vocational Rehabilitation	8,095	3,944	8,165	8,000	8,000	-
717 4689 High Dosage Tutoring	-	-	23,796	-	-	-
722 4689 Counselor Corp Grant	23,413	36,434	77,495	-	14,958	14,958
723 4689 COVID Testing Grant	-	491,157	8,843	-	-	-
725 4689 OK PD Student Teacher	6,996	20,988	12,243	-	-	-
726 4689 LETRS	-	2,584	1,938	-	-	-
788 4689 CARES	105,856	1,937	-	-	-	-
793 4689 ESSER II	6,149,125	1,560,216	76,820	-	-	-
795 4689 ARP - ESSER II	8,943,282	10,844,060	5,593,860	2,600,000	3,119,911	519,931
796/797 4689 ARP - Homeless	2,015	84,963	90,467	-	20,286	20,286
799 4689 FEMA	-	140,000	310,663	-	-	-
424 4821 Carl Perkins Supplemental Grant	38,156	203,265	98,926	141,688	132,262	(9,426)
SUBTOTAL FEDERAL	\$ 23,249,709	\$ 23,222,514	\$ 16,756,870	\$ 11,584,342	\$ 12,289,324	\$ 704,981
TOTAL REVENUE	\$ 117,621,681	\$ 113,338,528	\$ 118,848,898	\$ 111,798,818	\$ 112,739,820	\$ 941,002
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	244,081	232,997	263,177	150,000	150,000	-
000 5600 Correcting Entry	48,349	3,686	36,671	34,133	34,133	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 292,429	\$ 236,683	\$ 299,848	\$ 184,133	\$ 184,133	\$ -
GRAND TOTAL REVENUE	\$ 117,914,110	\$ 113,575,210	\$ 119,148,746	\$ 111,982,951	\$ 112,923,953	\$ 941,002
PLUS: BEGINNING FUND BALANCE	\$ 7,955,968	\$ 14,864,326	\$ 19,460,363	\$ 14,974,995	\$ 20,346,186	\$ 5,371,191
TOTAL AVAILABLE	\$ 125,870,078	\$ 128,439,536	\$ 138,609,110	\$ 126,957,946	\$ 133,270,139	\$ 6,312,193
TOTAL EXPENDITURES	\$ 111,005,753	\$ 108,979,173	\$ 118,262,924	\$ 120,245,710	\$ 120,245,710	\$ -
PROJECTED ENDING FUND BALANCE	\$ 14,864,326	\$ 19,460,363	\$ 20,346,186	\$ 6,712,236	\$ 13,024,429	\$ 6,312,193
FUND BALANCE AS % OF REVENUE	12.64%	17.17%	17.12%	6.00%	11.35%	5.55%

**Independent School District No. 52
Midwest City - Del City Public Schools
Co-Op Technology Center Fund
Fiscal Year 2024-25**

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL (UNAUDITED)	2024-25 PROPOSED BUDGET 06/24/24	2024-25 PROPOSED BUDGET 11/11/24	DIF 6/24/24 vs 11/11/24
REVENUE BY SOURCE						
LOCAL						
032 1130 In Lieu of Taxes	\$ -	\$ -	\$ 3,862,299	\$ 3,600,000	\$ 3,600,000	\$ -
032 1212 Adult Education Short-Term	-	137	-	-	-	-
032 1310 Interest Earnings	16,738	401,610	609,120	400,000	400,000	-
032 1440 Sale of Equipment	-	2,000	-	-	-	-
032 1590 Refunds & Reimbursements	4,593	1,948	3,547	-	-	-
112 1610 City of Midwest Grant	12,000	-	-	-	-	-
220 1610 Aeronautics Grant	-	-	-	-	-	-
032 1650 District Contracts	3,690,704	3,828,445	-	-	-	-
276 1650 District Contracts - Tinker Tech	1,597,701	1,198,273	1,220,581	900,000	900,000	-
032 1680 Refund of Prior Year Expenditures	-	130	1,022	-	-	-
032/064/143 1690 Miscellaneous Local Revenue	476,123	234,661	438,545	385,000	385,000	-
SUBTOTAL LOCAL	\$ 5,797,859	\$ 5,667,204	\$ 6,135,114	\$ 5,285,000	\$ 5,285,000	\$ -
STATE						
334/335 3250 Flexible Benefits Allowance	\$ 321,220	\$ 341,043	\$ 413,941	\$ 413,941	\$ 413,941	\$ -
000 3690 Misc State Revenue	-	-	-	-	50,000	50,000
419A33441 3819 MDTC Formula Operations	1,270,866	1,270,866	1,546,789	2,211,789	2,211,788	(1)
433 3833 Existing Industries Training	36,314	38,527	40,422	38,922	38,922	-
434 3834 TIPS	-	-	186,786	50,000	50,000	-
444 3844 Firefighter Training	-	1,941	-	-	-	-
000 3846 Mentor Teacher Institute	-	1,000	-	-	-	-
448 3848 Safety Training	2,270	-	-	-	-	-
463 3852 TANF State	29,100	-	-	11,783	11,783	-
485 3856 Dropout Recovery (SWAPS)	135,450	132,288	142,972	140,000	140,000	-
464 3864 Teacher Mentor/Staff Development	-	-	1,200	-	-	-
469 3892 Equipment Grant	64,148	-	108,584	50,000	50,000	-
SUBTOTAL STATE	\$ 1,859,368	\$ 1,785,665	\$ 2,440,694	\$ 2,916,435	\$ 2,966,434	\$ 49,999
776/778 4689 Tinker Skills/Dept. of Commerce	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
414 4814 ARPA - Nursing Grant	-	-	-	300,000	300,000	-
415 4815 CARES Act Grant	279,360	-	-	-	-	-
416 4816 ESSER II	276,017	36,503	-	-	-	-
417 4817 ARPA	221,210	116,921	-	-	-	-
421/424/429 4821 Carl Perkins	128,279	133,625	145,187	131,647	131,647	-
452 4852 TANF Federal	102,689	122,137	58,812	171,523	171,523	-
SUBTOTAL FEDERAL	\$ 1,007,555	\$ 409,186	\$ 203,999	\$ 603,170	\$ 603,170	\$ -
TOTAL REVENUE	\$ 8,664,781	\$ 7,862,055	\$ 8,779,807	\$ 8,804,604	\$ 8,854,603	\$ 49,999
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
032 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
032 5600 Correcting Entry	3.00	30	-	-	-	-
032 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
032 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 3.00	\$ 29.73	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 8,664,784	\$ 7,862,085	\$ 8,779,807	\$ 8,804,604	\$ 8,854,603	\$ 49,999
PLUS: BEGINNING FUND BALANCE	\$ 6,617,721	\$ 8,699,466	\$ 9,041,889	\$ 8,404,374	\$ 9,187,183	782,809
TOTAL AVAILABLE	\$ 15,282,506	\$ 16,561,551	\$ 17,821,696	\$ 17,208,979	\$ 18,041,786	\$ 832,808
TOTAL EXPENDITURES	\$ 6,583,839	\$ 7,519,662	\$ 8,634,513	\$ 8,997,938	\$ 9,828,743	\$ 822,864
PROJECTED ENDING FUND BALANCE	\$ 8,699,466	\$ 9,041,889	\$ 9,187,183	\$ 8,211,041	\$ 8,211,043	10,004
FUND BALANCE AS % OF REVENUE	100.40%	115.01%	104.64%	93.26%	92.64%	-0.41%

Independent School District No. 52
Midwest City - Del City Public Schools
Building Fund
Fiscal Year 2024-25

			2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL (UNAUDITED)	2024-25 PROPOSED BUDGET 06/24/24	2024-25 PROPOSED BUDGET 11/11/24	Diff 6/24/24 vs 11/11/24
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 2,935,673	\$ 3,135,732	\$ 3,282,889	\$ 3,367,220	\$ 3,408,566	\$ 101,347
000	1120	Prior Years Ad Valorem	87,152	113,043	84,664	70,000	70,888	-
000	1130	Revenue In Lieu of Taxes	209	225	243	200	260	60
000	1351	Interest on Taxes	-	-	-	-	-	-
000	1390	Earn on Investments	-	-	-	-	-	-
000	1430	Sale of Equipment/Buildings	-	767,050	-	-	800,000	800,000
000	1590	Reimbursement	-	-	350	-	-	-
000	1680	Refund Prior Year	-	-	193	193	1,019	826
SUBTOTAL LOCAL			\$ 3,023,034	\$ 4,016,051	\$ 3,368,338	\$ 3,437,613	\$ 4,339,846	\$ 902,233
INTERMEDIATE								
000	2900	Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE								
000	3190	Other Dedicated Revenue	\$ 42	\$ 685	\$ 273	\$ -	\$ -	\$ -
318	3435	Redbud Building Equity	267,563	715,439.12	2,735,461	1,400,000	1,400,000	-
332/335	3250	Flexible Benefit Allowance	-	-	-	-	-	-
SUBTOTAL STATE			\$ 267,605	\$ 716,124	\$ 2,735,734	\$ 1,400,000	\$ 1,400,000	\$ -
591	4130	Impact Aid	\$ 461,945	\$ 520,509	\$ 256,092	\$ 82,916	\$ 82,916	\$ -
SUBTOTAL FEDERAL			\$ 461,945	\$ 520,509	\$ 256,092	\$ 82,916	\$ 82,916	\$ -
TOTAL REVENUE			\$ 3,752,584	\$ 5,252,684	\$ 6,360,165	\$ 4,920,529	\$ 5,822,762	\$ 902,233
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000	5600	Correcting Entry	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
000	6130	Prior Years Lapsed Balances	-	-	-	-	-	-
000	6140	Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES			\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE			\$ 3,752,607	\$ 5,252,684	\$ 6,360,165	\$ 4,920,529	\$ 5,822,762	\$ 902,233
PLUS: BEGINNING FUND BALANCE			4,755,896	5,094,853	6,402,348	7,821,113	8,993,930	1,172,817
TOTAL AVAILABLE			\$ 8,508,503	\$ 10,347,536	\$ 12,762,513	\$ 12,741,641	\$ 14,816,692	\$ 2,075,051
TOTAL EXPENDITURES			\$ 3,413,651	\$ 3,945,188	\$ 3,768,583	\$ 7,712,965	\$ 7,712,965	\$ -
PROJECTED ENDING FUND BALANCE			5,094,853	6,402,348	8,993,930	5,028,677	7,103,727	2,075,051
FUND BALANCE AS % OF REVENUE			135.77%	121.89%	141.41%	102.20%	122.00%	19.80%

**Independent School District No. 52
Midwest City - Del City Public Schools
Child Nutrition Fund
Fiscal Year 2024-25**

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL (UNAUDITED)	2024-25 PROPOSED BUDGET 06/24/24	2024-25 PROPOSED BUDGET 11/11/24	DIF 6/24/24 vs 11/11/24
REVENUE BY SOURCE						
LOCAL						
000 1310 Interest Earnings	\$ 6,347	\$ 152,013	\$ 240,544	\$ 150,000	\$ 150,000	\$ -
000 1590 Refunds and Reimbursements	-	-	-	-	-	-
000 1680 Prior Year Refunds	-	-	-	-	-	-
000 1710 Student Lunches	-	793,742	604,178	-	508	508
000 1720 A la carte Food/Beverage Only	146,894	24,457	15,680	15,000	15,000	-
000 1730 Adult Meals	11,688	33,238	27,131	29,000	29,000	-
000 1760 Contract Lunches	2,492	-	-	-	-	-
000 1790 Miscellaneous	486	17,376	33,406	6,000	10,595	4,595
000 1794 Commodity Rebate	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 167,907	\$ 1,020,827	\$ 920,939	\$ 200,000	\$ 205,103	\$ 5,103
STATE						
332/335 3250 Flexible Benefit Allowance	\$ 387,236	\$ 346,253	\$ 367,002	\$ 367,002	\$ 367,002	\$ -
385 3720 State Matching	52,351	51,728	49,149	49,000	49,000	-
SUBTOTAL STATE	\$ 439,587	\$ 397,981	\$ 416,151	\$ 416,002	\$ 416,002	\$ -
FEDERAL						
757 4707 Local Food Grant	\$ -	\$ -	\$ 4,714	\$ -	\$ 25,000	\$ 25,000
762 4705 Emergency Operational Reimb	622,920	329,203	297,303	-	-	-
760 4706 Emergency P-EBT Funds	5,814	5,950	-	-	-	-
763 4710 Lunches	4,519,092	3,296,000	3,377,955	4,105,815	4,105,815	-
764 4720 Breakfasts	1,155,325	926,971	1,033,811	1,166,840	1,166,840	-
776 4740 Summer Food Service Program	24,497	211	43,524	-	12,021	12,021
768 4760 Fresh Fruits & Veggies	-	-	-	-	-	-
767 4770 Professional Development	-	-	-	-	-	-
791 4780 CN Equipment Grant	-	-	-	-	-	-
SUBTOTAL FEDERAL	\$ 6,327,648	\$ 4,558,335	\$ 4,757,307	\$ 5,272,655	\$ 5,309,676	\$ 37,021
TOTAL REVENUE	\$ 6,935,142	\$ 5,977,143	\$ 6,094,396	\$ 5,888,657	\$ 5,936,782	\$ 42,124
OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)						
000 5120 Cash or Change	\$ 2,975	\$ 2,975	\$ 2,975	\$ 2,975	\$ 2,975	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-	-
000 5190 Misc Revenue Transferred	-	-	-	-	-	-
000 5600 Correcting Entry	900	-	-	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-
000 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 3,875	\$ 2,975	\$ 2,975	\$ 2,975	\$ 2,975	\$ -
GRAND TOTAL REVENUE	\$ 6,939,017	\$ 5,980,118	\$ 6,097,371	\$ 5,891,632	\$ 5,939,757	\$ 42,124
PLUS: BEGINNING FUND BALANCE	\$ 1,376,441	\$ 3,007,704	\$ 3,489,688	\$ 2,972,639	\$ 3,831,147	858,508
TOTAL AVAILABLE	\$ 8,315,458	\$ 8,987,821	\$ 9,587,060	\$ 8,864,272	\$ 9,764,904	\$ 900,632
TOTAL EXPENDITURES	\$ 5,307,755	\$ 5,498,133	\$ 5,755,912	\$ 6,817,837	\$ 6,817,837	\$ -
PROJECTED ENDING FUND BALANCE	3,007,704	3,489,688	3,831,147	2,046,435	2,947,067	900,632
FUND BALANCE AS % OF REVENUE	43.37%	58.38%	62.86%	34.75%	49.69%	14.94%

Independent School District No. 52
Midwest City - Del City Public Schools
Technology Center Building Fund
Fiscal Year 2024-25

			2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL (UNAUDITED)	2024-25 PROPOSED BUDGET 06/24/24	2024-25 PROPOSED BUDGET 11/11/24	Diff 6/24/24 vs 11/11/24
REVENUE BY SOURCE								
LOCAL								
000	1130	Revenue In Lieu of Taxes	\$ -	\$ -	\$ 2,025,120	\$ 2,000,000	\$ 2,000,000	\$ -
000	1510	Insurance loss Recovery	-	-	10,946	-	-	-
000/105	1590	Reimbursement	-	-	-	-	-	-
000	1610	Contribution/Donation-Private Source	-	-	-	-	-	-
000/032	1650	District Contracts (Rose State)	1,930,244	2,005,190	-	-	-	-
SUBTOTAL LOCAL			\$ 1,930,244	\$ 2,005,190	\$ 2,036,066	\$ 2,000,000	\$ 2,000,000	\$ -
TOTAL REVENUE			\$ 1,930,244	\$ 2,005,190	\$ 2,036,066	\$ 2,000,000	\$ 2,000,000	\$ -
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			\$ 1,930,244	\$ 2,005,190	\$ 2,036,066	\$ 2,000,000	\$ 2,000,000	\$ -
PLUS: BEGINNING FUND BALANCE			7,876,872	8,937,225	10,291,725	11,171,751	11,780,377	608,626
TOTAL AVAILABLE			\$ 9,807,116	\$ 10,942,415	\$ 12,327,791	\$ 13,171,751	\$ 13,780,377	\$ 608,626
TOTAL EXPENDITURES			\$ 869,891	\$ 650,690	\$ 547,414	\$ 2,140,000	\$ 2,140,000	\$ -
PROJECTED ENDING FUND BALANCE			8,937,225	10,291,725	11,780,377	11,031,751	11,640,377	608,626
FUND BALANCE AS % OF REVENUE			463.01%	513.25%	578.59%	551.59%	582.02%	30.43%

Independent School District No. 52
Midwest City - Del City Public Schools
Sinking Fund
Fiscal Year 2024-25

			2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL (UNAUDITED)	2024-25 PROPOSED BUDGET 06/24/24	2024-25 PROPOSED BUDGET 11/11/24	Diff 6/24/24 vs 11/11/24
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 15,710,169	\$ 14,750,917	\$ 16,594,929	\$ 20,347,123	\$ 21,197,627	\$ 850,504
000	1120	Prior Years Ad Valorem	478,586	605,711	419,378	350,000	350,000	-
000	1130	Revenue In Lieu of Taxes	1,213	1,203	1,143	1,000	1,315	315
000	1340	Accrued Interest on Bonds	3,943	14,322	39,500	-	13,286	13,286
000	1351	Interest on Protested Taxes	-	-	-	-	-	-
000	1680	Refund-Prior Year Expenditures	-	-	-	-	-	-
SUBTOTAL LOCAL			\$ 16,193,910	\$ 15,372,152	\$ 17,054,951	\$ 20,698,123	\$ 21,562,228	\$ 864,104
STATE								
000	3190	Other Dedicated Revenue	\$ 223	\$ 3,720	\$ 1,380	\$ 1,000	\$ 1,000	\$ -
000	3620	State Land Reimbursement	-	-	-	-	-	-
SUBTOTAL STATE			\$ 223	\$ 3,720	\$ 1,380	\$ 1,000	\$ 1,000	\$ -
TOTAL REVENUE			\$ 16,194,133	\$ 15,375,872	\$ 17,056,331	\$ 20,699,123	\$ 21,563,228	\$ 864,104
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000	5111	Premium on Bonds Sold	\$ 519,202	\$ 682,166	\$ 614,958	\$ -	\$ 296,941	\$ 296,941
000	5112	Proceeds from Bond Sales	-	-	-	-	-	-
000	5190	Misc Revenue - Transferred	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES			\$ 519,202	\$ 682,166	\$ 614,958	\$ -	\$ 296,941	\$ 296,941
GRAND TOTAL REVENUE			\$ 16,713,335	\$ 16,058,038	\$ 17,671,289	\$ 20,699,123	\$ 21,860,169	\$ 1,161,046
PLUS: BEGINNING FUND BALANCE			10,218,446	8,320,736	4,459,624	1,760,924	1,410,860	(350,065)
TOTAL AVAILABLE			\$ 26,931,781	\$ 24,378,774	\$ 22,130,912	\$ 22,460,048	\$ 23,271,029	\$ 810,981
TOTAL EXPENDITURES			\$ 18,611,045	\$ 19,919,150	\$ 20,720,053	\$ 20,000,000	\$ 20,000,000	\$ -
PROJECTED ENDING FUND BALANCE			8,320,736	4,459,624	1,410,860	2,460,048	\$ 3,271,029	\$ 810,981
FUND BALANCE AS % OF REVENUE			51.38%	29.00%	8.27%	11.88%	15.17%	3.28%