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OCT 09 2023

**STATE AUDITOR & INSPECTOR**

**Oklahoma County School District No. I-89**  
SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

PRIOR YEAR ESTIMATE OF NEEDS INFORMATION:

Cash Balance 6/30/2023 (per Schedule 4)	\$	18,647,496.21
All funds are invested in money market/sweep accounts		
2022-2023 Excess Assets Over Accrual Reserve(per Sch 5)	\$	4,763,210.49
Net Valuations for 2023	\$	2,774,228,282.00
Number of Mills Levied for 2024		24.23
Gross Taxes Levied for 2024	\$	67,214,616.49
Reserve for Delinquent Taxes for 2023-2024	\$	3,200,696.02

CURRENT YEAR INFORMATION:

Current Ad Valorem Tax Collections	\$	43,758,403.57
Prior Ad Valorem Tax Collections	\$	994,878.66

**RECEIVED**  
AUG 25 2023  
BY: N. Nguyen

*Oklahoma*



SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Page 2-A

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
<b>PURPOSE OF BOND ISSUE:</b>						
General Obligations Bonds of 2017						
						Bonds
Date Of Issue						4/20/2017
Date Of Sale By Delivery						4/20/2017
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						07/01/2019
Amount Of Each Uniform Maturity						2,250,000.00
Final Maturity Otherwise:						
Date of Final Maturity						07/01/2022
Amount of Final Maturity						\$ 2,250,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						\$ 9,000,000.00
<b>Balance of Accrual</b>						
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 9,000,000.00
Years To Run						5
Normal Annual Accrual						\$ -
Tax Years Run						6
Accrual Liability To Date						\$ 9,000,000.00
<b>Deductions From Total Accruals:</b>						
Bonds Paid Prior To 6/30/2022						\$ 6,750,000.00
Bonds Paid During 2022-2023						\$ 2,250,000.00
Mature Bonds Unpaid						\$ -
<b>Balance Of Accrual Liability</b>						\$ -
<b>TOTAL BONDS OUTSTANDING 6/30/2023</b>						
Matured						\$ -
Unmatured						\$ -
<b>Coupon Computation:</b>						
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons				Mo.	\$0.00	\$ -
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ -
Years To Run						\$ -
Accrue Each Year						\$ -
Tax Years Run						\$ -
Total Accrual To Date						\$ -
Current Interest Earned Through 2022-2023						\$ -
Total Interest to Levy For 2023-2024						\$ -
<b>INTEREST COUPON ACCOUNT:</b>						
Interest Earned But Unpaid 6/30/2022						\$ 22,500.00
Matured						\$ -
Unmatured Interest Accrued 2022						\$ 22,500.00
Interest Earnings 2022-2023						\$ -
Coupons Paid Through 2022-2023						\$ 22,500.00
Interest Earned But Unpaid 6/30/2023						\$ -
Matured						\$ -
Unmatured Interest Accrued 2023						\$ -

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Page 2-B

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						
General Obligations Refunding Bonds of 2017 (2004, 2005, and 2009 Bonds)						Bonds
Date Of Issue						6/9/2017
Date Of Sale By Delivery						6/9/2017
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities: 07/01/2018 - \$7,380,000; 07/01/2019 - \$5,155,000;						
07/01/2020 - \$3,625,000; 07/01/2021 - \$3,655,000;						
Date Maturity Begins 07/01/2022 - \$3,685,000; 07/01/2023 - \$3,710,000; 07/01/2024 - \$3,775,000						07/01/2018
Amount Of Each Uniform Maturity						\$ 4,426,428.57
Final Maturity Otherwise:						
Date of Final Maturity						07/01/2021
Amount of Final Maturity						\$ 3,775,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						<b>\$ 30,985,000.00</b>
Balance of Accrual						
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 30,985,000.00
Years To Run						8
Normal Annual Accrual 23-24 - \$3,515,714.29						\$ 3,515,714.29
Tax Years Run						6
Accrual Liability To Date Includes Unamortized Carryforward collections from defeased bonds						\$ 7,654,285.71
Deductions From Total Accruals:						
Bonds Paid Prior To 6/30/2022						\$ 19,815,000.00
Bonds Paid During 2022-2023						\$ 3,685,000.00
Mature Bonds Unpaid						\$ -
Balance Of Accrual Liability						\$ 3,969,285.71
<b>TOTAL BONDS OUTSTANDING 6/30/2023</b>						
Matured						\$ -
Unmatured						\$ 7,485,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	07/01/2024	\$3,775,000.00	4.000%	12 Mo.	\$151,000.00	\$ 151,000.00
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Requirement for Interest Earnings After Last Tax-Levy Year:						
Terminal Interest To Accrue						\$ -
Years To Run						-
Accrue Each Year						\$ -
Tax Years Run						-
Total Accrual To Date						\$ -
Current Interest Earned Through 2022-2023						\$ 336,500.00
Total Interest to Levy For 2023-2024						\$ 151,000.00
<b>INTEREST COUPON ACCOUNT:</b>						
Interest Earned But Unpaid 6/30/2022						\$ 260,375.00
Matured						\$ -
Unmatured Interest Accrued 2022						\$ 260,375.00
Interest Earnings 2022-2023						\$ 336,500.00
Coupons Paid Through 2022-2023						\$ 428,625.00
Interest Earned But Unpaid 6/30/2023						\$ 168,250.00
Matured						\$ -
Unmatured Interest Accrued 2023						\$ 168,250.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Page 2-C

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
<b>PURPOSE OF BOND ISSUE:</b>						
General Obligations Bonds of 2018						
						<b>Bonds</b>
Date Of Issue						7/5/2017
Date Of Sale By Delivery						7/5/2017
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						07/01/2020
Amount Of Each Uniform Maturity						11,000,000.00
Final Maturity Otherwise:						
Date of Final Maturity						07/01/2023
Amount of Final Maturity						\$ 11,000,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						\$ 44,000,000.00
Balance of Accrual						
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>						
Bond Issues Accruing By Tax Levy						\$ 44,000,000.00
Years To Run						5
Normal Annual Accrual						\$ -
Tax Years Run						5
Accrual Liability To Date						\$ 44,000,000.00
<b>Deductions From Total Accruals:</b>						
Bonds Paid Prior To 6/30/2022						\$ 22,000,000.00
Bonds Paid During 2022-2023						\$ 11,000,000.00
Mature Bonds Unpaid						\$ -
Balance Of Accrual Liability						\$ 11,000,000.00
<b>TOTAL BONDS OUTSTANDING 6/30/2023</b>						
Matured						\$ -
Unmatured						\$ 11,000,000.00
<b>Coupon Computation:</b>						
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	07/01/2022	\$11,000,000.00	3.000%	12 Mo.	\$330,000.00	\$ 330,000.00
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ -
Years To Run						-
Accrue Each Year						\$ -
Tax Years Run						-
Total Accrual To Date						\$ -
Current Interest Earned Through 2022-2023						\$ 330,000.00
Total Interest to Levy For 2023-2024						\$ -
<b>INTEREST COUPON ACCOUNT:</b>						
Interest Earned But Unpaid 6/30/2022						\$ 330,000.00
Matured						\$ -
Unmatured Interest Accrued 2022						\$ 330,000.00
Interest Earnings 2022-2023						\$ 330,000.00
Coupons Paid Through 2022-2023						\$ 495,000.00
Interest Earned But Unpaid 6/30/2023						\$ 165,000.00
Matured						\$ -
Unmatured Interest Accrued 2023						\$ 165,000.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Page 2-D

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						
General Obligations Bonds of 2019						Bonds
Date Of Issue						1/24/2019
Date Of Sale By Delivery						1/24/2019
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						07/01/2021
Amount Of Each Uniform Maturity						5,000,000.00
Final Maturity Otherwise:						
Date of Final Maturity						07/01/2023
Amount of Final Maturity						\$ 5,000,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 15,000,000.00
Balance of Accrual						
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 15,000,000.00
Years To Run						4
Normal Annual Accrual						\$ -
Tax Years Run						4
Accrual Liability To Date						\$ 15,000,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6/30/2022						\$ 5,000,000.00
Bonds Paid During 2022-2023						\$ 5,000,000.00
Mature Bonds Unpaid						\$ -
Balance Of Accrual Liability						\$ 5,000,000.00
TOTAL BONDS OUTSTANDING 6/30/2023						
Matured						\$ -
Unmatured						\$ 5,000,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	07/01/2022	\$5,000,000.00	3.000%	12 Mo.	\$150,000.00	\$ 150,000.00
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Requirement for Interest Earnings After Last Tax-Levy Year:						
Terminal Interest To Accrue						\$ -
Years To Run						\$ -
Accrue Each Year						\$ -
Tax Years Run						\$ -
Total Accrual To Date						\$ -
Current Interest Earned Through 2022-2023						\$ 150,000.00
Total Interest to Levy For 2023-2024						\$ -
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6/30/2022						\$ 143,750.00
Matured						\$ -
Unmatured Interest Accrued 2022						\$ 143,750.00
Interest Earnings 2022-2023						\$ 150,000.00
Coupons Paid Through 2022-2023						\$ 218,750.00
Interest Earned But Unpaid 6/30/2023						\$ 75,000.00
Matured						\$ -
Unmatured Interest Accrued 2023						\$ 75,000.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Page 2-E

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
<b>PURPOSE OF BOND ISSUE:</b>						
<b>General Obligation Bond of 2020</b>						<b>Bonds</b>
Date Of Issue						1/28/2020
Date Of Sale By Delivery						1/28/2020
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						07/01/2022
Amount Of Each Uniform Maturity						25,500,000.00
Final Maturity Otherwise:						
Date of Final Maturity						07/01/2024
Amount of Final Maturity						\$ 25,500,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						<b>\$ 76,500,000.00</b>
<b>Balance of Accrual</b>						
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 76,500,000.00
Years To Run						4
Normal Annual Accrual						\$ 19,125,000.00
Tax Years Run						3
Accrual Liability To Date						\$ 57,375,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6/30/2022						\$ -
Bonds Paid During 2022-2023						\$ 25,500,000.00
Mature Bonds Unpaid						\$ -
Balance Of Accrual Liability						\$ 31,875,000.00
<b>TOTAL BONDS OUTSTANDING 6/30/2023</b>						
Matured						\$ -
Unmatured						\$ 51,000,000.00
<b>Coupon Computation:</b>						
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	07/01/2023	\$25,500,000.00	1.250%	12 Mo.	\$318,750.00	\$ 318,750.00
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ -
Years To Run						-
Accrue Each Year						\$ -
Tax Years Run						-
Total Accrual To Date						\$ -
Current Interest Earned Through 2022-2023						\$ 956,250.00
Total Interest to Levy For 2023-2024						\$ 318,750.00
<b>INTEREST COUPON ACCOUNT:</b>						
Interest Earned But Unpaid 6/30/2022						\$ 484,500.00
Matured						\$ -
Unmatured Interest Accrued 2022						\$ 484,500.00
Interest Earnings 2022-2023						\$ 956,250.00
Coupons Paid Through 2022-2023						\$ 962,625.00
Interest Earned But Unpaid 6/30/2023						\$ 478,125.00
Matured						\$ -
Unmatured Interest Accrued 2023						\$ 478,125.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Page 2-F

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						
General Obligation Bond of 2021						
						Bonds
Date Of Issue						1/28/2021
Date Of Sale By Delivery						1/28/2021
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						07/01/2023
Amount Of Each Uniform Maturity						6,500,000.00
Final Maturity Otherwise:						
Date of Final Maturity						07/01/2025
Amount of Final Maturity						\$ 6,500,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						<b>\$ 19,500,000.00</b>
Balance of Accrual						
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>						
Bond Issues Accruing By Tax Levy						\$ 19,500,000.00
Years To Run						4
Normal Annual Accrual						\$ 4,875,000.00
Tax Years Run						2
Accrual Liability To Date						\$ 9,750,000.00
<b>Deductions From Total Accruals:</b>						
Bonds Paid Prior To 6/30/2022						\$ -
Bonds Paid During 2022-2023						\$ -
Mature Bonds Unpaid						\$ -
Balance Of Accrual Liability						\$ 9,750,000.00
<b>TOTAL BONDS OUTSTANDING 6/30/2023</b>						
Matured						\$ -
Unmatured						\$ 19,500,000.00
<b>Coupon Computation:</b>						
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	07/01/2023	\$6,500,000.00	1.000%	12 Mo.	\$65,000.00	\$ 65,000.00
Bonds and Coupons	07/01/2024	\$6,500,000.00	1.000%	12 Mo.	\$65,000.00	\$ 130,000.00
Bonds and Coupons				12 Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ -
Years To Run						\$ -
Accrue Each Year						\$ -
Tax Years Run						\$ -
Total Accrual To Date						\$ -
Current Interest Earned Through 2022-2023						\$ 195,000.00
Total Interest to Levy For 2023-2024						\$ 130,000.00
<b>INTEREST COUPON ACCOUNT:</b>						
Interest Earned But Unpaid 6/30/2022						\$ 292,500.00
Matured						\$ -
Unmatured Interest Accrued 2022						\$ 292,500.00
Interest Earnings 2022-2023						\$ 195,000.00
Coupons Paid Through 2022-2023						\$ 390,000.00
Interest Earned But Unpaid 6/30/2023						\$ 97,500.00
Matured						\$ -
Unmatured Interest Accrued 2023						\$ 97,500.00



SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Page 2-G

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
<b>PURPOSE OF BOND ISSUE:</b>						
General Obligation Bond of 2022						Bonds
Date Of Issue						1/27/2022
Date Of Sale By Delivery						1/27/2022
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						07/01/2024
Amount Of Each Uniform Maturity						8,000,000.00
Final Maturity Otherwise:						
Date of Final Maturity						07/01/2024
Amount of Final Maturity						\$ 8,000,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						<b>\$ 8,000,000.00</b>
<b>Balance of Accrual</b>						
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 8,000,000.00
Years To Run						2
Normal Annual Accrual						\$ 4,000,000.00
Tax Years Run						1
Accrual Liability To Date						\$ 4,000,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6/30/2022						\$ -
Bonds Paid During 2022-2023						\$ -
Mature Bonds Unpaid						\$ -
<b>Balance Of Accrual Liability</b>						<b>\$ 4,000,000.00</b>
<b>TOTAL BONDS OUTSTANDING 6/30/2023</b>						
Matured						\$ -
Unmatured						\$ 8,000,000.00
<b>Coupon Computation:</b>						
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	07/01/2023	\$8,000,000.00	1.000%	18 Mo.	\$120,000.00	\$ 120,000.00
Bonds and Coupons	07/01/2024	\$8,000,000.00	1.000%	12 Mo.	\$80,000.00	\$ 200,000.00
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ -
Years To Run						\$ -
Accrue Each Year						\$ -
Tax Years Run						\$ -
Total Accrual To Date						\$ -
<b>Current Interest Earned Through 2022-2023</b>						<b>\$ 120,000.00</b>
<b>Total Interest to Levy For 2023-2024</b>						<b>\$ 80,000.00</b>
<b>INTEREST COUPON ACCOUNT:</b>						
Interest Earned But Unpaid 6/30/2022						\$ -
Matured						\$ -
Unmatured Interest Accrued 2022						\$ -
Interest Earnings 2022-2023						\$ 120,000.00
<b>Coupons Paid Through 2022-2023</b>						<b>\$ -</b>
Interest Earned But Unpaid 6/30/2023						\$ 120,000.00
Matured						\$ -
Unmatured Interest Accrued 2023						\$ 120,000.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
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EXHIBIT "E"

Page 2-H

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
<b>PURPOSE OF BOND ISSUE:</b>						
General Obligation Bond of 2023						
						<b>Bonds</b>
Date Of Issue						3/7/2023
Date Of Sale By Delivery						3/7/2023
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						07/01/2025
Amount Of Each Uniform Maturity						42,000,000.00
Final Maturity Otherwise:						
Date of Final Maturity						07/01/2027
Amount of Final Maturity						\$ 42,000,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						<b>\$ 126,000,000.00</b>
Balance of Accrual						
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>						
Bond Issues Accruing By Tax Levy						\$ 126,000,000.00
Years To Run						4
Normal Annual Accrual						\$ 31,500,000.00
Tax Years Run						0
Accrual Liability To Date						\$ -
<b>Deductions From Total Accruals:</b>						
Bonds Paid Prior To 6/30/2022						\$ -
Bonds Paid During 2022-2023						-
Mature Bonds Unpaid						\$ -
Balance Of Accrual Liability						\$ -
<b>TOTAL BONDS OUTSTANDING 6/30/2023</b>						
Matured						\$ -
Unmatured						\$ 126,000,000.00
<b>Coupon Computation:</b>						
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	07/01/2024	\$42,000,000.00	3.000%	16 Mo.	\$1,680,000.00	\$ 1,680,000.00
Bonds and Coupons	07/01/2025	\$42,000,000.00	3.000%	16 Mo.	\$1,680,000.00	\$ 3,360,000.00
Bonds and Coupons	07/01/2026	\$42,000,000.00	3.000%	16 Mo.	\$1,680,000.00	\$ 5,040,000.00
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
Bonds and Coupons				Mo.		
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ -
Years To Run						-
Accrue Each Year						\$ -
Tax Years Run						-
Total Accrual To Date						\$ -
Current Interest Earned Through 2022-2023						\$ -
Total Interest to Levy For 2023-2024						\$ 5,040,000.00
<b>INTEREST COUPON ACCOUNT:</b>						
Interest Earned But Unpaid 6/30/2022						\$ -
Matured						\$ -
Unmatured Interest Accrued 2022						\$ -
Interest Earnings 2022-2023						\$ -
Coupons Paid Through 2022-2023						-
Interest Earned But Unpaid 6/30/2023						\$ -
Matured						\$ -
Unmatured Interest Accrued 2023						\$ -

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule 2: Detail of Judgment Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
Judgments For Indebtedness Originally Incurred After January 8, 1937. (New)					
IN FAVOR OF	Wilson				TOTAL ALL JUDGMENTS
BY WHOM OWNED	Wilson				
PURPOSE OF JUDGMENT					
Case Number	CJ-2019-2047				
NAME OF COURT	District				
Date of Judgment	5/3/2021				
Principal Amount of Judgment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Rate Assigned by Court	0.00%	0.00%	0.00%	0.00%	
Tax Levies Made	0	0	0	0	
Principal Amount Provided for to June 30, 2022	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Principal Amount Provided for in 2022-2023	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
PRINCIPAL AMOUNT NOT PROVIDED FOR	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
AMOUNT TO PROVIDE BY TAX LEVY FISCAL YEAR 2023-2024					
Principal 1/3	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
FOR ALL JUDGMENTS REPORTED					
LEVIED FOR BUT UNPAID JUDGMENT OBLIGATIONS					
OUTSTANDING JUNE 30, 2022					
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE LEVIED FOR:					
Principal (net of insurance reimbursement)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE PAID:					
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
LEVIED BUT UNPAID JUDGMENT OBLIGATIONS					
OUTSTANDING JUNE 30, 2023					
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Schedule 3: Prepaid Judgments as of June 30, 2023					
Prepaid Judgments On Indebtedness Originating After January 8, 1937					
NAME OF JUDGMENT	Wilson				TOTAL ALL PREPAID JUDGMENTS
CASE NUMBER	CJ-2019-2047				
NAME OF COURT	District				
Principal Amount of Judgment	\$ 125,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 125,000.00
Tax Levies Made	2	0	0	0	
Unreimbursed Balance At June 30, 2022	\$ 83,333.33	\$ 0.00	\$ 0.00	\$ 0.00	\$ 83,333.33
Reimbursement By 2022-2023 Tax Levy	\$ 41,666.67	\$ 0.00	\$ 0.00	\$ 0.00	\$ 41,666.67
Annual Accrual On Prepaid Judgments	\$ 41,666.67	\$ 0.00	\$ 0.00	\$ 0.00	\$ 41,666.67
Stricken By Court Order	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Asset Balance	\$ 41,666.66	\$ 0.00	\$ 0.00	\$ 0.00	\$ 41,666.66

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

Schedule 4, Sinking Fund Cash Statement		
	SINKING FUND	
	Detail	Extension
Revenue Receipts and Disbursements		
Cash on Hand June 30, 2023		\$ -
Investments Since Liquidated	\$ 23,793,198.17	
Prior year reserve for July 1 Principal and Interest Payments Due	\$ 48,968,625.00	
<b>COLLECTED AND APPORTIONED:</b>		
Reserve adjustment from prior year		
Prior Ad Valorem Tax	\$ 994,878.66	
2023 Ad Valorem Tax	\$ 43,758,403.57	
Miscellaneous Receipts	\$ 3,898,765.81	
<b>TOTAL RECEIPTS</b>		<b>\$ 121,413,871.21</b>
<b>TOTAL RECEIPTS AND BALANCE</b>		<b>\$ 121,413,871.21</b>
<b>DISBURSEMENTS:</b>		
Coupons Paid	\$ 2,517,500.00	
Interest Paid	\$ -	
Bonds Paid	\$ 47,435,000.00	
Reserve for July 1 Principal and Interest Payments Due	\$ 52,813,875.00	
Issuance Costs	\$ -	
Judgments Paid (See attached Schedule )	\$ -	
Interest Paid on Such Judgments	\$ -	
Investments Purchased Money Market Acct.	\$ 18,647,496.21	
Judgments Paid Under 62 O.S. 1981, Sect 435		
<b>TOTAL DISBURSEMENTS</b>		<b>\$ 121,413,871.21</b>
<b>CASH BALANCE ON HAND JUNE 30, 2023</b>		<b>\$ -</b>

Schedule 5, Sinking Fund Balance Sheet		
	Detail	Extension
Cash Balance on Hand June 30, 2023		\$ -
Investments Since Liquidated & Reserve	\$ 18,647,496.21	
Reserve for July 1 Principal and Interest Payments Due	\$ 52,813,875.00	
Judgments Paid to Recover by Tax Levy	\$ -	
<b>TOTAL LIQUID ASSETS</b>		<b>\$ 71,461,371.21</b>
<b>DEDUCT MATURED INDEBTEDNESS:</b>		
a. Past-Due Coupons	\$ -	
Prior year reserve for July 1 Principal and Interest Payments Due	\$ -	
b. Interest Accrued Thereon	\$ -	
c. Past-Due Bonds	\$ -	
d. Interest Thereon After Last Coupon	\$ -	
e. Fiscal Agent Commission On Above	\$ -	
f. Judgments and Interest Levied for But Unpaid	\$ -	
TOTAL Items a. Through f. (To Extension Column)	\$ -	\$ -
<b>BALANCE OF ASSETS SUBJECT TO ACCRUALS</b>		<b>\$ 71,461,371.21</b>
<b>DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT:</b>		
g. Earned Unmatured Interest	\$ 1,103,875.00	
h. Accrual on Final Coupons	\$ -	
i. Accrued on Unmatured Bonds	\$ 65,594,285.71	
TOTAL Items g. Through i. (To Extension Column)		\$ 66,698,160.72
<b>EXCESS OF ASSETS OVER ACCRUAL RESERVES</b>		<b>\$ 4,763,210.49</b>

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

Schedule 6, Estimate of Sinking Fund Needs		
	SINKING FUND	
	Computed By Governing Board	Provided By Excise Board
Interest Earnings on Bonds	\$ 5,719,750.00	\$ 5,719,750.00
Accrual on Unmatured Bonds	\$ 63,015,714.29	\$ 63,015,714.29
Annual Accrual on "Prepaid" Judgments	\$ 41,666.67	\$ 41,666.67
Annual Accrual on Unpaid Judgments	\$ -	\$ -
Interest on Unpaid Judgments	\$ -	\$ -
PARTICIPATING CONTRIBUTIONS (Annexations):		
For Credit to School Dist. No.	\$ -	\$ -
For Credit to School Dist. No.	\$ -	\$ -
For Credit to School Dist. No.	\$ -	\$ -
For Credit to School Dist. No.	\$ -	\$ -
Annual Accrual From Exhibit KK	\$ -	\$ -
<b>TOTAL SINKING FUND PROVISION</b>	<b>\$ 68,777,130.96</b>	<b>\$ 68,777,130.96</b>

Schedule 7, 2023 Ad Valorem Tax Account - Sinking Funds		
Gross Value \$		
Net Value \$	2,584,153,958.00	17.85 Mills
		Amount
Total Proceeds of Levy as Certified	from all sources	
Additions:		\$ 46,127,029.43
Deductions:		\$ -
Gross Balance Tax		\$ 46,127,029.43
Less Reserve For Delinquent Tax		\$ 2,196,525.21
Reserve for Protest Pending		\$ -
Balance Available Tax		\$ 43,930,504.22
Deduct 2023 Tax Apportioned		\$ 43,758,403.57
Net Balance 2023 Tax in Process of Collection or		\$ 172,100.65
Excess Collections		\$ -

Schedule 8, Sinking Fund Contributions From Other Districts Due To Boundry Changes		
	SINKING FUND	
	Actually Received	Provided For in Budget of Contributing School District
SCHOOL DISTRICT CONTRIBUTIONS		
From School District No.		
From School District No.		
From School District No.		
From School District No.		
From School District No.		
From School District No.		
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

Investments On Hand June 30, 2023	Since Purchased	Liquidations		Barred by Court Order	Investments On Hand June 30, 2023
		By Collection Of Cost	Amortized Premium		
\$23,793,198.17	\$18,647,496.21	\$23,793,198.17	\$0.00	\$0.00	\$18,647,496.21
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
\$ 23,793,198.17	\$ 18,647,496.21	\$ 23,793,198.17	\$ -	\$ -	\$ 18,647,496.21

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
ESTIMATE OF NEEDS FOR 2023-2024

Schedule 10, Miscellaneous Revenue	
SOURCE	2022-2023 ACCOUNT
	ACTUALLY
	COLLECTED
<b>1000 DISTRICT SOURCES OF REVENUE:</b>	\$ -
<b>1200 Tuition &amp; Fees</b>	\$ -
1310 Interest Earnings	\$ 1,650,268.35
1320 Dividends on Insurance Policies	\$ -
5111 Bond Premium	\$ 1,430,852.09
1340 Accrued Interest on Bond Sales	\$ -
1350 Interest on Taxes	\$ -
1360 Earnings From Oklahoma Commission on School Funds Management	\$ -
1370 Proceeds From Sale of Original Bonds	\$ -
1130 Revenue in Lieu of Taxes	\$ 817,645.37
<b>1300 Earnings on Investments and Bond Sales</b>	\$ 3,898,765.81
1410 Rental of School Facilities	\$ -
1420 Rental of Property Other Than School Facilities	\$ -
1430 Sales of Building and/or Real Estate	\$ -
1440 Sales of Equipment, Services and Materials	\$ -
1450 Bookstore Revenue	\$ -
1460 Commissions	\$ -
1470 Shop Revenue	\$ -
1490 Other Rental, Disposals and Commissions	\$ -
1400 Rental, Disposals and Commissions	\$ -
1500 Reimbursements	\$ -
1600 Other Local Sources of Revenue	\$ -
1700 Child Nutrition Programs	\$ -
1800 Athletics	\$ -
<b>TOTAL</b>	<b>\$ 3,898,765.81</b>
2100 County 4 Mill Ad Valorem Tax	\$ -
2200 County Apportionment (Mortgage Tax)	\$ -
2300 Resale of Property Fund Distribution	\$ -
2900 Other Intermediate Sources of Revenue	\$ -
<b>TOTAL</b>	<b>\$ -</b>
<b>3000 STATE SOURCES OF REVENUE:</b>	\$ -
3100 Total Dedicated Revenue	\$ -
3200 Total State Aid - General Operations - Non-Categorical	\$ -
3300 State Aid - Competitive Grants - Categorical	\$ -
3400 State - Categorical	\$ -
3500 Special Programs	\$ -
3600 Other State Sources of Revenue	\$ -
3700 Child Nutrition Program	\$ -
3800 State Vocational Programs - Multi-Source	\$ -
<b>TOTAL</b>	<b>\$ -</b>
<b>4000 FEDERAL SOURCES OF REVENUE:</b>	\$ -
4000 Federal Sources of Revenue	\$ -
<b>TOTAL</b>	<b>\$ -</b>
<b>5000 NON-REVENUE RECEIPTS:</b>	\$ -
<b>GRAND TOTAL</b>	<b>\$ 3,898,765.81</b>





CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2023-2024

PRIMARY COUNTY AND ALL JOINT COUNTIES						
Levies Required and Certified: VALUATION AND LEVIES EXCLUDING HOMESTEADS TOTAL REQUIRED FOR 2024 TAX						
County	General Fund	Building Fund	Total Valuation	General	Building	
This County	Oklahoma County	35.96 Mills	5.14 Mills	\$ 2,774,228,282.00	\$ 99,761,249.02	\$ 14,259,533.37
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Joint Co.		Mills	Mills	\$ -	\$ -	\$ -
Totals				\$ 2,774,228,282.00	\$ 99,761,249.02	\$ 14,259,533.37

Sinking Fund 24.23 Mills

Assessor of said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2024 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869.

Dated at Okla. County, Oklahoma, this the 5th day of October, 2023

[Signature]  
Excise Board Member  
[Signature]  
Excise Board Member

[Signature]  
Excise Board Chairman  
[Signature]  
Excise Board Secretary



The Journal Record  
211 N. Robinson  
Oklahoma City, OK, 73102  
Phone: 405-278-2801 Fax: -

# THE JOURNAL RECORD

## Affidavit of Publication

See Page 2 for ad proof

To: Oklahoma City Public Schools -  
Po Box 36609  
Oklahoma City, OK, 731362609

Re: Legal Notice 2515045, FY2024 Budget

State of Oklahoma                    }  
  } SS:  
County of Oklahoma                 }

I, MaRanda Beeson, of lawful age, being duly sworn upon oath, deposes and says that I am the Authorized Designee of The Journal Record, a daily publication that is a "legal newspaper" as that phrase is defined in 25 O.S. Section 106, as amended to date, for the City of Oklahoma City, for the County of Oklahoma in the State of Oklahoma. The attachment hereto contains a true and correct copy of what was published in The Journal Record in consecutive issues on the following date(s):  
PUBLICATION DATES: 06/22/2023

Publishers fee: \$170.70

By: *MaRanda Beeson*

\_\_\_\_\_  
MaRanda Beeson

Sworn to me on this 22<sup>nd</sup> day of June  
2023

By: *Julie Traylor*



\_\_\_\_\_  
Julie Traylor  
Notary Public, State of OK  
No. 22003754  
Qualified in Oklahoma County  
My commission expires on March 17,  
2026

(MS2515045)  
(6-22-23)

Independent School District No. 89 of Oklahoma County, Oklahoma NOTICE OF HEARING: 2023-2024 Annual Budget  
 June 28, 2023 at 3:00 pm  
 Clara Luper Center for Educational Services, 615 N. Classen Blvd., Oklahoma City, OK, Room B10 - The Learning Lab  
 Independent School District No. 89 of Oklahoma County, Oklahoma BOARD MEETING:  
 June 26, 2023 at 5:30 pm  
 Clara Luper Center for Educational Services, 615 N. Classen Blvd., Oklahoma City, OK, Great Room

Summary of Estimated Revenues

	APPROPRIATED FUNDS						
	General Fund	Building Fund	School Nutrition Fund	Capital Improvements Bond Funds 38, 60-62, 63, 75-76	Sinking Fund	Insurance Fund	Total Appropriated Funds
<b>OCAS Revenue Source Codes</b>	<b>11</b>	<b>21</b>	<b>22</b>	<b>75-76</b>	<b>41</b>	<b>68</b>	<b>Funds</b>
1000 District Sources of Revenue	19,356,000	14,948,000	1,436,000	2,776,000	48,157,000	-	165,744,000
2000 Intermediate Sources of Revenue	11,973,000	-	-	-	-	-	11,973,000
3000 State Sources of Revenue	181,479,000	3,684,000	2,583,000	-	-	-	187,746,000
4000 Federal Sources of Revenue	102,877,000	13,136,000	20,890,000	-	-	-	136,903,000
5000 NonRevenue Receipts	132,000	-	-	108,500,000	357,000	-	107,989,000
6000 Lapsed Appropriations	2,721,000	1,832,000	2,007,000	602,000	-	-	7,162,000
<b>Total Revenue from all Sources</b>	<b>298,638,000</b>	<b>32,791,000</b>	<b>26,916,000</b>	<b>110,878,000</b>	<b>48,514,000</b>	<b>-</b>	<b>616,737,000</b>
6110 Prior Year Ending Fund Balance/Equity	28,682,000	4,156,000	6,534,000	100,123,000	67,188,000	4,992,000	221,675,000
<b>TOTAL BUDGETED REVENUE</b>	<b>427,320,000</b>	<b>36,947,000</b>	<b>33,450,000</b>	<b>210,191,000</b>	<b>115,702,000</b>	<b>4,992,000</b>	<b>838,638,000</b>

Summary of Estimated Expenditures by Object

	APPROPRIATED FUNDS						
	General Fund	Building Fund	School Nutrition Fund	Capital Improvements Bond Funds 38, 60-62, 63, 75-76	Sinking Fund	Insurance Fund	Total Appropriated Funds
<b>OCAS Expenditure Object Codes</b>	<b>11</b>	<b>21</b>	<b>22</b>	<b>75-76</b>	<b>41</b>	<b>68</b>	<b>Funds</b>
100 Personnel Services (Salaries)	232,436,000	6,528,000	6,782,000	405,000	-	-	244,151,000
200 Personnel Services (Employee Benefits)	91,047,000	2,566,000	4,918,000	144,000	-	-	98,705,000
300 Contracted Services	19,880,000	7,000	8,000	2,814,000	-	-	21,692,000
400 Purchased Property Services	12,556,000	10,818,000	1,845,000	133,832,000	-	2,925,000	171,944,000
500 Other Purchased Services	10,272,000	60,000	39,000	611,000	-	-	10,921,000
600 Supplies	30,592,000	1,398,000	15,104,000	47,240,000	-	-	94,734,000
700 Property	297,000	1,743,000	769,000	25,977,000	-	1,997,000	30,793,000
800 Other Objects	2,047,000	-	41,000	28,000	49,995,000	-	52,111,000
900 Other Uses of Funds	-	-	-	-	-	-	-
<b>TOTAL BUDGETED EXPENDITURES BY OBJECT</b>	<b>318,497,000</b>	<b>31,000,000</b>	<b>28,695,000</b>	<b>210,191,000</b>	<b>49,995,000</b>	<b>4,992,000</b>	<b>725,120,000</b>

Summary of Estimated Expenditures by Function

	APPROPRIATED FUNDS						
	General Fund	Building Fund	School Nutrition Fund	Capital Improvements Bond Funds 38, 60-62, 63, 75-76	Sinking Fund	Insurance Fund	Total Appropriated Funds
<b>OCAS Expenditure Function Codes</b>	<b>11</b>	<b>21</b>	<b>22</b>	<b>75-76</b>	<b>41</b>	<b>68</b>	<b>Funds</b>
1000 Instruction	217,550,000	-	-	31,687,000	-	-	249,237,000
2000 Support Services	170,421,000	15,397,000	9,000	21,280,000	-	2,466,000	218,713,000
3000 Operation of Non-Instructional Services	1,240,000	-	29,370,000	-	-	-	30,610,000
4000 Facilities Acquisition & Construction Services	177,000	16,603,000	118,000	158,075,000	-	2,466,000	176,267,000
5000 Other Uses	-	-	-	-	49,995,000	-	49,995,000
6000 Replacement	-	-	-	-	-	-	-
<b>TOTAL BUDGETED EXPENDITURES BY FUNCTION</b>	<b>318,497,000</b>	<b>31,000,000</b>	<b>28,695,000</b>	<b>210,191,000</b>	<b>49,995,000</b>	<b>4,992,000</b>	<b>725,120,000</b>