

FILED

School District  
2024-2025 Estimate of Needs  
and  
Financial Statement of the Fiscal Year 2023-2024

RECEIVED  
SEP 16 2024

OCT 31 2024

STATE AUDITOR & INSPECTOR

Board of Education of Western Heights Public Schools  
District No. I-41  
County of Oklahoma  
State of Oklahoma

BY: *PS*

To the Excise Board of said County and State, Greetings:

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of the financial condition of the Board of Education of Western Heights Public Schools, District No. I-41, County of Oklahoma, State of Oklahoma for the fiscal year beginning July 1, 2024, and ending June 30, 2025, together with an itemized statement of the estimated Income and Probable Needs of said School District for the ensuing fiscal year. We have separately prepared, executed and submit Financial Statements for the Fiscal Year so terminated, and Estimate of Requirements for the ensuing Fiscal Year, for such Sinking Fund, if any, as pertains to this District for the Bond, Coupon, and Judgment indebtedness, if any, outstanding and unpaid as of June 30, 2025, and also for the Sinking Fund of any disorganized District whose area or the major portion thereof is now embraced within the boundaries of this District; and this Certificate is as applicable thereto as if fully embodied therein. The same have been prepared in conformity with Statute.

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than September 30 for all School Districts. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd Room 100, Oklahoma City, OK 73105-4801 and one copy will be retained by the County Clerk. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

Prepared by: Mary E. Johnson & Associates PLLC

Submitted to the Oklahoma County Excise Board

This \_\_\_\_\_ Day of \_\_\_\_\_, 2024

School Board Member's Signatures

Chairman: *B. F. Hatley*

Clerk: *Janey Johnson*

Member: *[Signature]*

Member: \_\_\_\_\_

Member: *Jessie Lewis*

Member: \_\_\_\_\_

Member: \_\_\_\_\_

Member: \_\_\_\_\_

Member: *[Signature]*

Member: \_\_\_\_\_

Treasurer: *[Signature]*

Oklahoma

Affidavit of Publication

State of Oklahoma, County of Oklahoma

I, Latoya Johnson, the undersigned duly qualified and acting Clerk of the Board of Education of Western Heights Public Schools, School District No. 1-41, County and State aforesaid, being first duly sworn according to law, hereby depose and say:

1. That I complied with 68 O. S. 2001 Section 3002, (both independent and dependent) by having the within Financial Statement and Estimate of Needs which was prepared at the time and in the manner provided by law, published as required by law, in a legally-qualified newspaper of general circulation in the district, there being no legally-qualified newspaper published in the school district, as evidenced by a copy of such published statement and estimate together with proof of publication thereof attached hereto marked Exhibit No. 1 and made a part hereof (strike inapplicable phrases).

2. That I complied with currently effective statutes, by having the Notice of Emergency Levy Election and the call for such Election on the date hereinbefore certified by the Governing Board, the Itemized Statements and the Itemized Estimate of the amount necessary for the ensuing fiscal year requiring such emergency levy for the current expense purposes as prepared by the Board of Education duly published or posted, as the case may be, in full compliance with law for this class of school district, and as provided by law duly made public in the manner and at the time provided by law, for this class of district and in all respects according to law, in relation to said election on such emergency levy as hereinbefore certified by said Governing Board.

3. That I complied with the statute by having published or posted (if required for this class of district) the notice of local support levy election, and the call for such election on the date hereinbefore certified by the Board of Education. That the Estimate of Needs as prepared by the Board of Education required such local support levy in addition to other tax levies, to fully meet the current expense purposes of the school district for the ensuing year.

4. That in conformity to resolution by said Board of Education, I caused Notice of Building Fund Levy Election under the provisions of Article 10, Section 10, Oklahoma Constitution, and the Call of such Election on the date hereinbefore certified by the Governing Board, together with Itemized Statements and an Estimate of the amount necessary for the ensuing fiscal year requiring such levy for the purpose of erecting, remodeling or repairing school buildings, and for purchasing school furniture, in said District, published or posted to contain such Notice and Call, fixing the number of voting places and particularly describing each and every such place or places, and fixing the day on which such election should be had after the expiration of such notice, duly published or posted as is required by law for this class of district.



Latoya Johnson  
Clerk, Board of Education  
Subscribed and sworn to before me this 9 day of September, 2024.  
Shannon VonHolland  
Notary Public  
10/16/24  
My Commission Expires

P. Smith  
Secretary and Clerk of Excise Board  
Oklahoma County, Oklahoma



THE JOURNAL  
RECORD

By:



Sworn to me on this 12<sup>th</sup> day of  
September 2024

By:



Page 1 of 1

# City of Oklahoma City Public Notices

(MS2624580)  
(6-24-24)

## NOTICE OF PUBLIC HEARING WESTERN HEIGHTS PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT #41

Notice is hereby given that the Western Heights Public Schools, Independent School District #41 Board of Education will hold a Public Hearing beginning at 6:00 p.m. on the 27th day of June, 2024, for the purpose of comments, recommendations or information on any part of the following proposed Western Heights Public Schools, Independent School District #41 2024-2025 Budget. The hearing will be held at the Administration Building at 8401 SW 44<sup>th</sup> Street, Oklahoma City, OK.

### INDEPENDENT SCHOOL DISTRICT #41 WESTERN HEIGHTS PUBLIC SCHOOLS FISCAL YEAR 2024-2025 Summary of Estimated Expenditures

ALL APPROPRIATED FUNDS	GOVERNMENTAL FUNDS		
	General Fund 11 FY 2023-24	Special Revenues 21 - 22 FY 2023-24	Total Approp Funds FY 2023-24
1000 INSTRUCTION	19,000,000	0	19,000,000
2000 SUPPORT SERVICES:			
2100 Support Services-Students	2,600,000	0	2,600,000
2200 Support Services-Instructional Staff	3,000,000	0	3,000,000
2300 Support Services-General Administration	2,000,000	0	2,000,000
2400 Support Services-School Administration	2,600,000	0	2,600,000
2500 Support Services-Business	1,500,000	0	1,500,000
2600 Operation and Maintenance of Plant	2,600,000	3,200,000	5,800,000
2700 Student Transportation Services	1,300,000	0	1,300,000
2000 TOTAL SUPPORT SERVICES	15,600,000	3,200,000	18,800,000
3000 OPERATION OF NON-INSTRUCTION SERVICES			
3100 Child Nutrition Program Operations	2,200,000	0	2,200,000
3200 Other Enterprise Services	0	0	0
3300 Community Service Operations	0	0	0
3000 TOTAL OPER OF NON-INSTRUCTION SERV	2,200,000	0	2,200,000
4000 FACILITIES ACQUISITION/CONSTRUCTION	110,000	0	110,000
5000 OTHER OUTLAYS	0	0	0
TOTAL EXPENDITURES	36,910,000	3,200,000	40,110,000

### INDEPENDENT SCHOOL DISTRICT #41 WESTERN HEIGHTS PUBLIC SCHOOLS FISCAL YEAR 2024-2025 Summary of Estimated Revenues and Fund Balance

ALL APPROPRIATED FUNDS	GOVERNMENTAL FUNDS		
	General Fund 11 FY 2024-25	Special Revenues 21 - 22 FY 2024-25	Total Approp Funds FY 2024-25
LOCAL SOURCES OF REVENUE:			
1110 Ad Valorem Taxes (Current)	16,500,000	2,400,000	18,900,000
1120 Ad Valorem Taxes (Prior)	150,000	60,000	210,000
1190 Other Taxes	30,000	0	30,000
1310 Interest Earnings	500,000	0	500,000
1500 Reimbursements	300,000	0	300,000
1600 Other Local	1,000	340,000	341,000
1700 Child Nutrition Programs	8,000	0	8,000
TOTAL LOCAL SOURCES OF REVENUE	17,489,000	2,800,000	20,289,000
INTERMEDIATE SOURCES OF REVENUE:			
2100 County 4 Mill Levy	600,000	0	600,000
2200 County App (Mortgage Tax)	125,000	0	125,000
2300 Resale of Property	0	0	0
2000 TOTAL INTERMEDIATE SOURCES OF REVENUE	725,000	0	725,000
STATE SOURCES OF REVENUE:			
3110 Gross Production Tax	25,000	0	25,000
3120 Motor Vehicle Collections	1,000,000	0	1,000,000
3130 Rural Electric	0	0	0
3140 School Land Earnings	400,000	0	400,000
3150 Vehicle Stamp Tax	0	0	0
3200 State Aid-General Operations	6,100,000	0	6,100,000
3300 State Aid-Competitive Grants	50,000	0	50,000
3400 State-Categorical	352,000	0	352,000
3500 State Special Programs and Other Sources	0	0	0
3600 State-Other State Sources	14,000	0	14,000
3700 Child Nutrition Programs	17,000	0	17,000
3800 State Vocational Programs	90,000	0	90,000
3000 TOTAL STATE SOURCES OF REVENUE	8,048,000	0	8,048,000
FEDERAL SOURCES OF REVENUE:			
4100 Grants-In-Aid	72,200	0	72,200
4200 Federal Disadvantaged and Disabilities	2,400,000	0	2,400,000
4300 Individuals with Disabilities	750,000	0	750,000
4400 Federal Minority	100,000	0	100,000
4500 Federal Operations	28,700	0	28,700
4600 Federal Other Funds	4,000,000	500,000	4,500,000
4700 Child Nutrition Programs	2,200,000	0	2,200,000
4800 Federal Vocational Education	91,500	0	91,500
4000 TOTAL FEDERAL SOURCES OF REVENUE	9,842,400	500,000	10,342,400
SUB TOTAL REVENUE SOURCES	35,904,400	3,300,000	39,204,400
GRAND TOTAL REVENUE	35,904,400	3,300,000	39,204,400
BEG FUND BALANCE	2,055,045	812,545	2,867,590
TOTAL AVAILABLE	37,959,445	4,112,545	42,071,990

Publication Sheet - Board of Education  
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2024  
Estimate of Needs for Fiscal Year Ending June 30, 2025  
Western Heights Public Schools, School District No. I-41, Oklahoma County, Oklahoma

**ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2025**

SINKING FUND BALANCE SHEET	
1. Cash Balance on Hand June 30, 2024	\$ 8,472,906.37
2. Legal Investments Properly Maturing	\$ 2,000,000.00
3. Judgments Paid To Recover By Tax Levy	\$ 0.00
4. Total Liquid Assets	\$ 10,472,906.37
Deduct Matured Indebtedness:	
5. a. Past-Due Coupons	\$ 0.00
6. b. Interest Accrued Thereon	\$ 0.00
7. c. Past-Due Bonds	\$ 0.00
8. d. Interest Thereon after Last Coupon	\$ 0.00
9. e. Fiscal Agency Commissions on Above	\$ 0.00
10. f. Judgments and Int. Levied for/Unpaid	\$ 0.00
11. Total Items a. Through .f	\$ 0.00
12. Balance of Assets Subject to Accrual	\$ 10,472,906.37
Deduct Accrual Reserve if Assets Sufficient:	
13. g. Earned Unmatured Interest	\$ 152,348.95
14. h. Accrual on Final Coupons	\$ 54,958.33
15. i. Accrued on Unmatured Bonds	\$ 10,406,250.00
16. Total Items g Through i	\$ 10,613,557.28
17. Excess of Assets Over Accrual Reserves **	\$ (140,650.91)
SINKING FUND REQUIREMENTS FOR 2024-2025	
1. Interest Earnings on Bonds	\$ 1,576,257.29
2. Accrual on Unmatured Bonds	\$ 10,802,250.00
3. Annual Accrual on "Prepaid" Judgments	\$ 0.00
4. Annual Accrual on Unpaid Judgments	\$ 30,000.00
5. Interest on Unpaid Judgments	\$ 9,450.00
6. PARTICIPATING CONTRIBUTIONS (An	\$ 0.00
7. For Credit to School Dist. No.	\$ 0.00
8. For Credit to School Dist. No.	\$ 0.00
9. For Credit to School Dist. No.	\$ 0.00
10. For Credit to School Dist. No.	\$ 0.00
11. Annual Accrual From Exhibit KK	\$ 66,085.48
Total Sinking Fund Requirements	\$ 12,484,042.77
Deduct:	
1. Excess of Assets over Liabilities (if not a de	\$ (140,650.91)
2. Contributions From Other Districts	\$ 0.00
Balance To Raise	\$ 12,624,693.68

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SEP 16 2024

BY: *PS*

APPROVED

	SINKING FUND
13d. j. Unmatured Coupons Due Before 4-1-2025	\$ 475,973.45
14d. k. Unmatured Bonds So Due	\$ 7,550,000.00
15d. l. Whatever Remains is for Exhibit KK Line E.	\$ 2,446,932.92
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$ 140,650.91
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on H	\$ 2,446,932.92
18d. Remaining Deficit is for Exhibit KK Line F.	\$ (2,306,282.01)

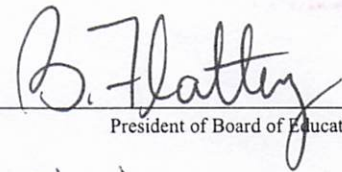


Publication Sheet - Board of Education  
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2024  
Estimate of Needs for Fiscal Year Ending June 30, 2025  
Public Schools, School District No. , County, Oklahoma

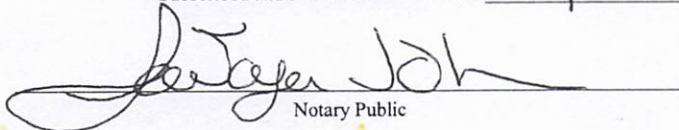
## CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA, ss:

We, the undersigned duly elected, qualified and acting officers of the Board of Education of Western Heights Public Schools, School District No. I-41, of Said County and State, do hereby certify that at a meeting of the Governing Body of the said District begun at the time provided by law for districts of this class and pursuant to the provisions of 68 O. S. 2001 Section 3003, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2024 and ending June 30, 2025, as shown are reasonably necessary for the proper conduct of the affairs of the said District, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding year.

  
\_\_\_\_\_  
President of Board of Education

Subscribed and sworn to before me this 9th d: September 2024

  
\_\_\_\_\_  
Notary Public



The Estimate of Needs shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.

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

THE JOURNAL  
RECORD

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## Affidavit of Publication

To: Western Heights Public School -  
8401 SW 44Th St  
Oklahoma City, OK, 731794010

Re: Legal Notice 2650327, Fiscal Year

State of Oklahoma }  
 } SS:  
County of Oklahoma }

I, Natasha Stewart, 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: 09/16/2024

**Publishers fee: \$138.60**

**By:**

*[Handwritten signature]*

**Natasha Stewart**

Sworn to me on this 16<sup>th</sup> day of  
September 2024

Ma'Kanda Beeson

By:



MaRanda Beeson  
Notary Public, State of OK  
No. 10001243  
Qualified in Oklahoma County  
My commission expires on February 18,  
2026



A Division of BridgeTower Media  
P.O Box 745929  
Atlanta, GA 30374-5929

Invoice # 745726431  
Invoice Date 09/16/2024  
Customer Western Heights Public  
Payment Terms Net 30  
Due Date 10/16/2024

#### BILLING ADDRESS

Western Heights Public School  
8401 SW 44Th St  
Oklahoma City OK 731794010

#### ADVERTISER

Western Heights Public School, ID: 45124  
8401 SW 44Th St  
Oklahoma City OK 731794010

INVOICE REF	MEDIA	DATE	PO	EDITION	QTY	AD SIZE
1007403352	The Journal Record - Public Notice	09/16/24		Legal - Statutory Notices - Business	1	Legal - Statutory Notices - Business
Thank you for your business! IOID: 2650327 Index: Business Category: Miscellaneous Affidavit Reference: Fiscal Year						<b>Subtotal</b> \$138.60
						<b>Tax</b> \$0.00
						<b>Credits</b> \$0.00
						<b>BALANCE DUE</b> \$138.60

#### REMITTANCE STUB TO BridgeTower Media

Invoice #	745726431 The Journal Record - Public Notice	Date	10/16/2024	Customer ID	ID: 45124, Western Heights Public School
Amount Enclosed:					

#### Acceptable Payment Methods

<b>PREFERRED METHOD</b> To Pay by ACH Transfer: Bank: Bank of America Send ACH remittance email to ar@bridgetowermedia.com Account Number: 237025443017 Routing: 053000196	<b>OTHER METHODS</b> To Pay by Check use the following address: Please include Invoice number on check BridgeTower OpCo, LLC P.O Box 745929 Atlanta, GA 30374-5929	<b>To Pay by Credit Card:</b> Use the Click to Pay Online link located on the email you received or Contact Accounts Receivable: 866-802-8214 Please have your Invoice Number and Credit Card Number Ready	<b>To Pay by Wire Transfer:</b> Name: BridgeTower OpCo, LLC Bank: Bank of America Swift Code: BOFAUS3N Bank Address: 100 North Tryon Street Charlotte, NC 28255 Account Number: 237025443017 Routing: 053000196
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(MS2650327)  
(9-16-24)

Publication Sheet - Board of Education  
Financial Statements of the Various Funds for the Fiscal Year Ending June 30, 2024  
Estimate of Needs for Fiscal Year Ending June 30, 2025  
Western Heights Public Schools, School District No. 1-41, Oklahoma County, Oklahoma

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2025

WORKING FUND BALANCE SHEET	
1. Cash Balance on June 30, 2024	\$ 493,000.00
2. Less: Investments Property Management	\$ 2,000,000.00
3. Judgments Paid To Revenue By Tax Levy	\$ 0.00
4. Total Liabilities	\$ (2,497,000.00)
Current Financial Position	
5. A. Paid-Over Comptroller	\$ 0.00
6. B. Interest Accrued, Various	\$ 0.00
7. C. Paid-Over Bonds	\$ 0.00
8. D. Interest Thereon After April 1, 2025	\$ 0.00
9. E. Total Assets, Contributions on other	\$ 0.00
10. F. Judgments and on Levy for Unpaid	\$ 0.00
11. Total Assets & Liabilities	\$ 0.00
12. Balance on Account Subject to Account	\$ 10,477,800.00
Deficit Account Balance of Various Reserves	
13. A. General Unassigned Funded	\$ 123,343.93
14. B. Accrual on Fund Comptroller	\$ 14,410.73
15. C. Accrual on Unassigned Funds	\$ 10,486,150.00
16. Total Items 13 Through 15	\$ 123,343.93
17. Excess of Assets over Annual Reserves	\$ (140,459.10)

WORKING FUND REQUIREMENTS FOR FY 2025

1. Interest Payments on Bonds	\$ 1,194,717.79
2. Accrual on Unassigned Bonds	\$ (2,102,730.00)
3. Annual Accrual on "Project" Judgments	\$ 0.00
4. Annual Accrual on Unpaid Judgments	\$ 10,000.00
5. Interest on Unpaid Judgments	\$ 9,430.00
A. PARTICIPATING CONTRIBUTIONS (Ad)	
6. For Credit to School Dist. No.	\$ 0.00
7. For Credit to School Dist. No.	\$ 0.00
8. For Credit to School Dist. No.	\$ 0.00
9. For Credit to School Dist. No.	\$ 0.00
10. For Credit to School Dist. No.	\$ 0.00
11. Annual Accrual from Oklahoma K-12	\$ 14,883.48
Total Working Fund Requirements	\$ 17,430,717.79
Notes	
1. Excess of Assets over Unassigned Funded & Co.	\$ 123,343.93
2. Contributions from Other Sources	\$ 0.00
Balance to Note	\$ (17,307,373.86)

DEFICIT	
13A. 1. Unassigned Funds Deficit Before 6-1-2015	\$ 415,917.43
13B. 2. Unassigned Funds Deficit	\$ 2,102,730.00
13C. 3. Unassigned Funds Deficit	\$ 2,448,973.43
13D. 4. Unassigned Funds Deficit	\$ 2,448,973.43
13E. 5. Unassigned Funds Deficit	\$ 2,448,973.43
13F. 6. Unassigned Funds Deficit	\$ 2,448,973.43
13G. 7. Unassigned Funds Deficit	\$ 2,448,973.43
13H. 8. Unassigned Funds Deficit	\$ 2,448,973.43
13I. 9. Unassigned Funds Deficit	\$ 2,448,973.43
13J. 10. Unassigned Funds Deficit	\$ 2,448,973.43

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA, ss:

We, the undersigned duly elected, qualified and acting officers of the Board of Education of Western Heights Public Schools, School District No. 1-41, of said County and State, do hereby certify that at a meeting of the Governing Body of the said District begun at the time provided by law for district of this class and pursuant to the provisions of 68 O.S. 2001 Section 7003, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2024 and ending June 30, 2025, as shown are reasonably necessary for the proper conduct of the affairs of the said District, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding year.

*B. Flattery*  
President of Board of Education

Subscribed and sworn to before me this 9th day of September, 2024.  
*[Signature]*  
Notary Public



The Estimate of Needs shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.



**Mary E. Johnson & Associates, PLLC**  
Certified Public Accountants

To the Board of Education  
Western Heights Public Schools  
District No. I-41, Oklahoma County

Management is responsible for the accompanying 2023-2024 prescribed financial statements as of and for the fiscal year ended June 30, 2024, and the 2024-2025 Estimate of Needs (SA&I Form 2661R06) and Publication Sheet (SA&I Form 2662R06) for District No. I-41, Oklahoma County, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the prescribed financial statements, estimate of needs and publication sheet nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these prescribed financial statements.

The prescribed financial statements, estimate of needs and publication sheet forms are presented in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B., as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D., and are not intended to be a complete presentation of the School's assets and liabilities.

This report is intended solely for the information and use of the Oklahoma State Department of Education, the School District, Oklahoma County Excise Board, and for filing with the State Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

*Mary E. Johnson & Associates PLLC*

September 5, 2024  
Norman, Oklahoma

2500 Boardwalk #201 • Norman, OK 73069 • Phone 405.322.5009

• Phone 580.825.1529 • Fax 405.999.2782

[m-jcpas.com](http://m-jcpas.com)

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2024 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Combined
Date Of Issue						1/1/19
Date Of Sale By Delivery						
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						1/1/22
Amount Of Each Uniform Maturity						\$ 2,590,000.00
Final Maturity Otherwise:						
Date of Final Maturity						1/1/24
Amount of Final Maturity						\$ 2,590,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 7,770,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 7,770,000.00
Years To Run						3
Normal Annual Accrual						\$ 0.00
Tax Years Run						3
Accrual Liability To Date						\$ 7,770,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2023						\$ 5,180,000.00
Bonds Paid During 2023-2024						\$ 2,590,000.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 0.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year:						
Terminal Interest To Accrue						\$ 0.00
Years To Run						4
Accrue Each Year						\$ 0.00
Tax Years Run						4
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2024-2025						\$ 0.00
Total Interest To Levy For 2024-2025						\$ 0.00
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 41,480.00
Interest Earnings 2023-2024						\$ 0.00
Coupons Paid Through 2023-2024						\$ 41,480.00
Interest Earned But Unpaid 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 0.00



SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2024 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Combined
Date Of Issue						2/1/20
Date Of Sale By Delivery						
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						2/1/23
Amount Of Each Uniform Maturity						\$ 2,750,000.00
Final Maturity Otherwise:						
Date of Final Maturity						2/1/25
Amount of Final Maturity						\$ 2,750,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 10,935,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 10,935,000.00
Years To Run						4
Normal Annual Accrual						\$ 0.00
Tax Years Run						4
Accrual Liability To Date						\$ 10,935,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2023						\$ 5,435,000.00
Bonds Paid During 2023-2024						\$ 2,750,000.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 2,750,000.00
TOTAL BONDS OUTSTANDING 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 2,750,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year:						
Terminal Interest To Accrue						\$ 32,083.33
Years To Run						4
Accrue Each Year						\$ 0.00
Tax Years Run						4
Total Accrual To Date						\$ 32,083.33
Current Interest Earned Through 2024-2025						\$ 0.00
Total Interest To Levy For 2024-2025						\$ 0.00
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 45,833.33
Interest Earnings 2023-2024						\$ 87,083.33
Coupons Paid Through 2023-2024						\$ 110,000.00
Interest Earned But Unpaid 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 22,916.66



SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2024 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Combined
Date Of Issue						1/1/21
Date Of Sale By Delivery						
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						1/1/23
Amount Of Each Uniform Maturity						\$ 3,200,000.00
Final Maturity Otherwise:						
Date of Final Maturity						1/1/26
Amount of Final Maturity						\$ 3,300,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 13,100,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 13,100,000.00
Years To Run						4
Normal Annual Accrual						\$ 3,275,000.00
Tax Years Run						3
Accrual Liability To Date						\$ 9,825,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2023						\$ 3,200,000.00
Bonds Paid During 2023-2024						\$ 3,300,000.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 3,325,000.00
TOTAL BONDS OUTSTANDING 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 6,600,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	1/1/25	\$ 3,300,000.00	1.000%	6 Mo.	\$ 16,500.00	
Bonds and Coupons	1/1/26	\$ 3,300,000.00	1.000%	12 Mo.	\$ 33,000.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year:						
Terminal Interest To Accrue						\$ 16,500.00
Years To Run						4
Accrue Each Year						\$ 4,125.00
Tax Years Run						3
Total Accrual To Date						\$ 12,375.00
Current Interest Earned Through 2024-2025						\$ 49,500.00
Total Interest To Levy For 2024-2025						\$ 53,625.00
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2023-2024						\$ 82,500.00
Coupons Paid Through 2023-2024						\$ 82,500.00
Interest Earned But Unpaid 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 0.00



SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2024 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Combined
Date Of Issue						3/1/22
Date Of Sale By Delivery						
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						3/1/24
Amount Of Each Uniform Maturity						\$ 1,500,000.00
Final Maturity Otherwise:						
Date of Final Maturity						3/1/27
Amount of Final Maturity						\$ 1,500,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 6,000,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 6,000,000.00
Years To Run						4
Normal Annual Accrual						\$ 1,500,000.00
Tax Years Run						2
Accrual Liability To Date						\$ 3,000,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2023						\$ 0.00
Bonds Paid During 2023-2024						\$ 1,500,000.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 1,500,000.00
TOTAL BONDS OUTSTANDING 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 4,500,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	3/1/25	\$ 1,500,000.00	2.000%	8 Mo.	\$ 20,000.00	
Bonds and Coupons	3/1/26	\$ 1,500,000.00	2.000%	12 Mo.	\$ 30,000.00	
Bonds and Coupons	3/1/27	\$ 1,500,000.00	2.100%	12 Mo.	\$ 31,500.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year:						
Terminal Interest To Accrue						\$ 21,000.00
Years To Run						4
Accrue Each Year						\$ 5,250.00
Tax Years Run						2
Total Accrual To Date						\$ 10,500.00
Current Interest Earned Through 2024-2025						\$ 81,500.00
Total Interest To Levy For 2024-2025						\$ 86,750.00
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 174,500.00
Interest Earnings 2023-2024						\$ 117,750.00
Coupons Paid Through 2023-2024						\$ 261,750.00
Interest Earned But Unpaid 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 30,500.00



SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2024 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Building
Date Of Issue						4/1/23
Date Of Sale By Delivery						
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						4/1/25
Amount Of Each Uniform Maturity						\$ 1,660,000.00
Final Maturity Otherwise:						
Date of Final Maturity						4/1/27
Amount of Final Maturity						\$ 2,000,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 5,660,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 5,660,000.00
Years To Run						4
Normal Annual Accrual						\$ 1,415,000.00
Tax Years Run						1
Accrual Liability To Date						\$ 1,415,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2023						\$ 0.00
Bonds Paid During 2023-2024						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 1,415,000.00
TOTAL BONDS OUTSTANDING 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 5,660,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	4/1/25	\$ 1,660,000.00	5.250%	9 Mo.	\$ 65,362.50	
Bonds and Coupons	4/1/26	\$ 2,000,000.00	5.250%	12 Mo.	\$ 105,000.00	
Bonds and Coupons	4/1/27	\$ 2,000,000.00	5.250%	12 Mo.	\$ 105,000.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year:						
Terminal Interest To Accrue						\$ 0.00
Years To Run						0
Accrue Each Year						\$ 0.00
Tax Years Run						0
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2024-2025						\$ 275,362.50
Total Interest To Levy For 2024-2025						\$ 275,362.50
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2023-2024						\$ 371,437.50
Coupons Paid Through 2023-2024						\$ 297,150.00
Interest Earned But Unpaid 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 74,287.50



SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2024 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Building
Date Of Issue						6/1/23
Date Of Sale By Delivery						
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						6/1/25
Amount Of Each Uniform Maturity						\$ 1,665,000.00
Final Maturity Otherwise:						
Date of Final Maturity						6/1/27
Amount of Final Maturity						\$ 2,000,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 5,665,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 5,665,000.00
Years To Run						4
Normal Annual Accrual						\$ 1,416,250.00
Tax Years Run						1
Accrual Liability To Date						\$ 1,416,250.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2023						\$ 0.00
Bonds Paid During 2023-2024						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 1,416,250.00
TOTAL BONDS OUTSTANDING 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 5,665,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	6/1/25	\$ 1,665,000.00	5.750%	11 Mo.	\$ 87,759.38	
Bonds and Coupons	6/1/26	\$ 2,000,000.00	5.000%	12 Mo.	\$ 100,000.00	
Bonds and Coupons	6/1/27	\$ 2,000,000.00	5.000%	12 Mo.	\$ 100,000.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year:						
Terminal Interest To Accrue						\$ 0.00
Years To Run						0
Accrue Each Year						\$ 0.00
Tax Years Run						0
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2024-2025						\$ 287,759.38
Total Interest To Levy For 2024-2025						\$ 287,759.38
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2023-2024						\$ 320,382.29
Coupons Paid Through 2023-2024						\$ 295,737.50
Interest Earned But Unpaid 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 24,644.79



SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2024 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Combined
Date Of Issue						2/1/24
Date Of Sale By Delivery						
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						2/1/26
Amount Of Each Uniform Maturity						\$ 0.00
Final Maturity Otherwise:						
Date of Final Maturity						2/1/27
Amount of Final Maturity						\$ 1,640,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 6,520,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 6,520,000.00
Years To Run						4
Normal Annual Accrual						\$ 1,630,000.00
Tax Years Run						0
Accrual Liability To Date						\$ 0.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2023						\$ 0.00
Bonds Paid During 2023-2024						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 6,520,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	2/1/26	\$ 1,600,000.00	5.125%	17 Mo.	\$ 116,166.67	
Bonds and Coupons	2/1/27	\$ 1,640,000.00	4.750%	17 Mo.	\$ 110,358.33	
Bonds and Coupons	2/1/28	\$ 1,640,000.00	4.750%	17 Mo.	\$ 110,358.33	
Bonds and Coupons	2/1/29	\$ 1,640,000.00	4.750%	17 Mo.	\$ 110,358.33	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year:						
Terminal Interest To Accrue						\$ 45,441.67
Years To Run						4
Accrue Each Year						\$ 11,360.42
Tax Years Run						0
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2024-2025						\$ 447,241.67
Total Interest To Levy For 2024-2025						\$ 458,602.08
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2023-2024						\$ 0.00
Coupons Paid Through 2023-2024						\$ 0.00
Interest Earned But Unpaid 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 0.00



SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2024 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						Combined
Date Of Issue						6/1/24
Date Of Sale By Delivery						
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						6/1/26
Amount Of Each Uniform Maturity						\$ 0.00
Final Maturity Otherwise:						
Date of Final Maturity						6/1/29
Amount of Final Maturity						\$ 2,000,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 7,830,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 7,830,000.00
Years To Run						5
Normal Annual Accrual						\$ 1,566,000.00
Tax Years Run						0
Accrual Liability To Date						\$ 0.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2023						\$ 0.00
Bonds Paid During 2023-2024						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 7,830,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	6/1/26	\$ 1,830,000.00	6.000%	13 Mo.	\$ 118,950.00	
Bonds and Coupons	6/1/27	\$ 2,000,000.00	5.000%	13 Mo.	\$ 108,333.33	
Bonds and Coupons	6/1/28	\$ 2,000,000.00	4.625%	13 Mo.	\$ 100,208.33	
Bonds and Coupons	6/1/29	\$ 2,000,000.00	4.000%	13 Mo.	\$ 86,666.67	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year:						
Terminal Interest To Accrue						\$ 0.00
Years To Run						0
Accrue Each Year						\$ 0.00
Tax Years Run						0
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2024-2025						\$ 414,158.33
Total Interest To Levy For 2024-2025						\$ 414,158.33
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2023-2024						\$ 0.00
Coupons Paid Through 2023-2024						\$ 0.00
Interest Earned But Unpaid 6-30-2024:						
Matured						\$ 0.00
Unmatured						\$ 0.00



SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2024 - Not Affecting Homesteads (New)	
PURPOSE OF BOND ISSUE:	Total All Bonds
HOW AND WHEN BONDS MATURE:	
Uniform Maturities:	
Amount Of Each Uniform Maturity	\$ 13,365,000.00
Final Maturity Otherwise:	
Amount of Final Maturity	\$ 17,780,000.00
AMOUNT OF ORIGINAL ISSUE	\$ 63,480,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year	\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:	
Bond Issues Accruing By Tax Levy	\$ 63,480,000.00
Normal Annual Accrual	\$ 10,802,250.00
Accrual Liability To Date	\$ 34,361,250.00
Deductions From Total Accruals:	
Bonds Paid Prior To 6-30-2023	\$ 13,815,000.00
Bonds Paid During 2023-2024	\$ 10,140,000.00
Matured Bonds Unpaid	\$ 0.00
Balance Of Accrual Liability	\$ 10,406,250.00
TOTAL BONDS OUTSTANDING 6-30-2024:	
Matured	\$ 0.00
Unmatured	\$ 39,525,000.00
Requirement for Interest Earnings After Last Tax-Levy Year:	
Terminal Interest To Accrue	\$ 115,025.00
Accrue Each Year	\$ 20,735.42
Total Accrual To Date	\$ 54,958.33
Current Interest Earned Through 2024-2025	\$ 1,555,521.88
Total Interest To Levy For 2024-2025	\$ 1,576,257.29
INTEREST COUPON ACCOUNT:	
Interest Earned But Unpaid 6-30-2023:	
Matured	\$ 0.00
Unmatured	\$ 261,813.33
Interest Earnings 2023-2024	\$ 979,153.12
Coupons Paid Through 2023-2024	\$ 1,088,617.50
Interest Earned But Unpaid 6-30-2024:	
Matured	\$ 0.00
Unmatured	\$ 152,348.95

**EXHIBIT "E"**

Schedule 3: Prepaid Judgments as of June 30, 2024						
Prepaid Judgments On Indebtedness Originating After January 8, 1937						
NAME OF JUDGMENT						TOTAL ALL PREPAID JUDGMENTS
CASE NUMBER						
NAME OF COURT						
Principal Amount of Judgment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Tax Levies Made	0	0	0	0	0	
Unreimbursed Balance At June 30, 2023	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Reimbursement By 2023-2024 Tax Levy	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Annual Accrual On Prepaid Judgments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Stricken By Court Order	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Asset Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00



**SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025**

**EXHIBIT "E"**

<b>Schedule 4: Sinking Fund Cash Statement</b>		
<b>Revenue Receipts and Disbursements (Fund 41)</b>	<b>SINKING FUND</b>	
	<b>Detail</b>	<b>Extension</b>
<b>Cash on Hand June 30, 2023</b>		<b>\$ 8,991,358.91</b>
Investments Since Liquidated	\$ 0.00	
<b>COLLECTED AND APPORTIONED:</b>		
Contributions From Other Districts	\$ 0.00	
2022 and Prior Ad Valorem Tax	\$ 130,490.70	
2023 Ad Valorem Tax	\$ 10,636,086.75	
Miscellaneous Receipts	\$ 39,898.57	
<b>TOTAL RECEIPTS</b>		<b>\$ 10,806,476.02</b>
<b>TOTAL RECEIPTS AND BALANCE</b>		<b>\$ 19,797,834.93</b>
<b>DISBURSEMENTS:</b>		
Coupons Paid	\$ 1,088,617.50	
Interest Paid on Past-Due Coupons	\$ 0.00	
Bonds Paid	\$ 10,140,000.00	
Interest Paid on Past-Due Bonds	\$ 0.00	
Commission Paid to Fiscal Agency	\$ 0.00	
Judgments Paid	\$ 0.00	
Interest Paid on Such Judgments	\$ 0.00	
Investments Purchased	\$ 0.00	
Judgments Paid Under 62 O.S. 1981, Sect 435	\$ 96,311.06	
<b>TOTAL DISBURSEMENTS</b>		<b>\$ 11,324,928.56</b>
<b>CASH BALANCE ON HAND JUNE 30, 2024</b>		<b>\$ 8,472,906.37</b>

<b>Schedule 5: Sinking Fund Balance Sheet</b>		
	<b>SINKING FUND</b>	
	<b>Detail</b>	<b>Extension</b>
<b>Cash Balance on Hand June 30, 2024</b>		<b>\$ 8,472,906.37</b>
Legal Investments Properly Maturing	\$ 2,000,000.00	
Judgments Paid to Recover by Tax Levy	\$ 0.00	
<b>TOTAL LIQUID ASSETS</b>		<b>\$ 10,472,906.37</b>
<b>DEDUCT MATURED INDEBTEDNESS:</b>		
a. Past-Due Coupons	\$ 0.00	
b. Interest Accrued Thereon	\$ 0.00	
c. Past-Due Bonds	\$ 0.00	
d. Interest Thereon After Last Coupon	\$ 0.00	
e. Fiscal Agent Commission On Above	\$ 0.00	
f. Judgments and Interest Levied for But Unpaid	\$ 0.00	
<b>TOTAL Items a. Through f. (To Extension Column)</b>		<b>\$ 0.00</b>
<b>BALANCE OF ASSETS SUBJECT TO ACCRUALS</b>		<b>\$ 10,472,906.37</b>
<b>DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT:</b>		
g. Earned Unmatured Interest	\$ 152,348.95	
h. Accrual on Final Coupons	\$ 54,958.33	
i. Accrual on Unmatured Bonds	\$ 10,406,250.00	
<b>TOTAL Items g. Through i. (To Extension Column)</b>		<b>\$ 10,613,557.28</b>
<b>EXCESS OF ASSETS OVER ACCRUAL RESERVES</b>		<b>\$ (140,650.91)</b>

<b>Schedule 6: Estimate of Sinking Fund Needs</b>		
	<b>SINKING FUND</b>	
	<b>Computed By Governing Board</b>	<b>Provided By Excise Board</b>
Interest Earnings on Bonds	\$ 1,576,257.29	\$ 1,576,257.29
Accrual on Unmatured Bonds	\$ 10,802,250.00	\$ 10,802,250.00
Annual Accrual on "Prepaid" Judgments	\$ 0.00	\$ 0.00
Annual Accrual on Unpaid Judgments	\$ 30,000.00	\$ 30,000.00
Interest on Unpaid Judgments	\$ 9,450.00	\$ 9,450.00
Participating Contributions (Annexations):	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
Annual Accrual From Exhibit KK	\$ 66,085.48	\$ 66,085.48
<b>TOTAL SINKING FUND PROVISION</b>	<b>\$ 12,484,042.77</b>	<b>\$ 12,484,042.77</b>

**SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025**

**EXHIBIT "B"**

Schedule 7: Ad Valorem Tax Account - Sinking Funds				
ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024				
	Gross Value	\$	Net Value	\$
		0.00		22.920 Mills
				499,532,196.00
Total Proceeds of Levy as Certified				\$ 11,430,798.26
Additions:				\$ 0.00
Deductions:				\$ 0.00
Gross Balance Tax				\$ 11,430,798.26
Less Reserve for Delinquent Tax				\$ 545,276.11
Reserve for Protests Pending				\$ 0.00
Balance Available Tax				\$ 10,885,522.15
Deduct 2023 Tax Apportioned				\$ 10,636,086.75
Net Balance 2023 Tax in Process of Collection				\$ 249,435.40
Excess Collections				\$ 0.00

Schedule 8: Sinking Fund Contributions From Other Districts Due To Boundary Changes			
SCHOOL DISTRICT CONTRIBUTIONS		SINKING FUND	
		Actually Received	Provided For in Budget of Contributing School District
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
From School District No.		\$ 0.00	\$ 0.00
<b>TOTALS</b>		\$ 0.00	\$ 0.00

**SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2023 TO JUNE 30, 2024  
ESTIMATE OF NEEDS FOR 2024-2025**

**EXHIBIT "E"**

<b>Schedule 10: Miscellaneous Revenue</b>		<b>2023-24 ACCOUNT</b>	
	<b>Source</b>		<b>Amount</b>
<b>1000 DISTRICT SOURCES OF REVENUE:</b>			
1200 Tuition & Fees		\$	0.00
<b>1300 EARNINGS ON INVESTMENTS AND BOND SALES</b>			
1310 Interest Earnings		\$	0.00
1320 Dividends on Insurance Policies		\$	0.00
1330 Premium on Bonds Sold		\$	31,159.17
1340 Accrued Interest on Bond Sales		\$	0.00
1350 Interest on Taxes		\$	0.00
1360 Earnings From Oklahoma Commission on School Funds Management		\$	0.00
1370 Proceeds From Sale of Original Bonds		\$	0.00
1390 Other Earnings on Investments		\$	0.00
<b>TOTAL EARNINGS ON INVESTMENTS AND BOND SALES</b>		\$	31,159.17
<b>1400 RENTAL, DISPOSALS AND COMMISSIONS</b>			
1410 Rental of School Facilities		\$	0.00
1420 Rental of Property Other Than School Facilities		\$	0.00
1430 Sales of Building and/or Real Estate		\$	0.00
1440 Sales of Equipment, Services and Materials		\$	0.00
1450 Bookstore Revenue		\$	0.00
1460 Commissions		\$	0.00
1470 Shop Revenue		\$	0.00
1490 Other Rental, Disposals and Commissions		\$	0.00
<b>TOTAL RENTAL, DISPOSALS AND COMMISSIONS</b>		\$	0.00
1500 Reimbursements		\$	0.00
1600 Other Local Sources of Revenue		\$	0.00
1700 Child Nutrition Programs		\$	0.00
1800 Athletics		\$	0.00
<b>TOTAL DISTRICT SOURCES OF REVENUE</b>		\$	31,159.17
<b>2000 INTERMEDIATE SOURCES OF REVENUE:</b>			
2100 County 4 Mill Ad Valorem Tax		\$	0.00
2200 County Apportionment (Mortgage Tax)		\$	0.00
2300 Resale of Property Fund Distribution		\$	0.00
2900 Other Intermediate Sources of Revenue		\$	0.00
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>		\$	0.00
<b>3000 STATE SOURCES OF REVENUE:</b>			
3100 Total Dedicated Revenue		\$	8,739.40
3200 Total State Aid - General Operations - Non-Categorical		\$	0.00
3300 State Aid - Competitive Grants - Categorical		\$	0.00
3400 State - Categorical		\$	0.00
3500 Special Programs		\$	0.00
3600 Other State Sources of Revenue		\$	0.00
3700 Child Nutrition Program		\$	0.00
3800 State Vocational Programs - Multi-Source		\$	0.00
<b>TOTAL STATE SOURCES OF REVENUE</b>		\$	8,739.40
<b>4000 FEDERAL SOURCES OF REVENUE:</b>			
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		\$	0.00
<b>5000 NON-REVENUE RECEIPTS:</b>			
<b>TOTAL NON-REVENUE RECEIPTS</b>			0.00
<b>GRAND TOTAL</b>		\$	39,898.57



## CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Oklahoma

We, do further certify that we have examined the statement of estimated needs for the current fiscal year ending June 30, 2024, as certified by the Board of Education of Western Heights Public Schools, District Number I-41 of said County and State, and its financial statement for the preceding year, and in so doing we have diligently performed the duties imposed upon this Excise Board by 68 O. S. 2001 Section 3007, by (1) ascertaining that the financial statements, as to the statistics therein contained, reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefor; (3) supplemented such estimate, after appropriate action, by an estimate of needs prepared by this Excise Board to make provision for mandatory functions based upon statistics authoritatively submitted; (4) computed the total means available to each fund in the manner provided, applying the Governing Board's estimate of revenue to be derived from surplus tax of the immediately preceding year and from sources other than ad valorem tax, or reduced such estimate to not less than the lawfully authorized ratio of the several sums realized from such sources during the preceding fiscal year or to such lesser sum as may reasonably be anticipated under altered law or circumstance and using for such determination the basic collections of the preceding year and the ratios on which distribution or apportionment must be made during the ensuing or current year.

To the several and specific purposes of the estimated needs as certified, we have and do hereby appropriate the surplus balances of cash on hand of the prior year, estimates of income from sources other than ad valorem taxation within the limitation fixed by law, and the proceeds of ad valorem tax levy within the number of mills authorized, either by apportionment by the Legislature, allocation by the excise board or by legal election, all of which appropriations are made in so far as the available surpluses, revenues, and levies will permit, except in that we have also provided that, after deducting items consisting of cash and the revenue from all sources other than the 2024 tax and the proceeds of the 2024 tax levy are in excess of the residue of such appropriations, by a sum included for delinquent tax, computed at 10.0% of such residue. And provided further, if said School District has been ascertained to be a well defined State Aid District, the local budget, as approved and appropriated for, has been applied wholly to its operating accounts.

We further certify that the amount required to be raised from tax, excluding Homesteads, for General Revenue Fund purposes as approved, requires a total ad valorem tax levy of 35.460 Mills. Said levy is within the statutory limit, and if in excess, is within the constitutional limit and has been authorized by a vote of the people of said district, as shown by certificate of the School Board to-wit:

To this District, with valuations shown below, the Excise Board allocated 4.000 Mills, plus 15.000 Mills authorized by the Constitution, plus an emergency levy of 5.000 Mills; plus local support levy of 11.460 Mills; for a total levy for the General Fund of 35.460 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.210 Mills, and said levy has been certified as authorized by a vote of the people at an election held for that purpose. We further certify that Assessed Values used in computing Mill-vote levies have been applied as certified by the County Assessor.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Western Heights Public Schools, School District No. I-41 of said County and State, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 2001 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit Y and any other legal deduction, including a reserve of 10.0% for delinquent taxes.

## ESTIMATE OF NEEDS FOR 2024-2025

EXHIBIT "Y"					
County Excise Board's Appropriation of Income and Revenue	General Fund	Building Fund	Co-op Fund	Child Nutrition Fund	New Sinking Fund (Exc. Homesteads)
Appropriation Approved and Provision Made	\$ 16,952,697.62	\$ 2,422,500.59	\$ 0.00	\$ 0.00	\$ 12,484,042.77
Appropriation of Revenues:					
Excess of Assets Over Liabilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Unclaimed Protest Tax Refunds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Miscellaneous Estimated Revenues	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	None
Est. Value of Surplus Tax in Process	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	None
Sinking Fund Contributions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Surplus Building Fund Cash	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Other Than 2024 Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Balance Required	\$ 16,952,697.62	\$ 2,422,500.59	\$ 0.00	\$ 0.00	\$ 12,484,042.77
Add Allowance for Delinquency	\$ 1,695,269.76	\$ 242,250.06	\$ 0.00	\$ 0.00	\$ 624,202.14
Total Required for 2024 Tax	\$ 18,647,967.38	\$ 2,664,750.65	\$ 0.00	\$ 0.00	\$ 13,108,244.91
Rate of Levy Required and Certified	-----	-----	-----	-----	24.79 Mills

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead Exemptions have been deducted in the said School District as finally equalized and certified by the Board of Equalization for the current year 2024-2025 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
This County Oklahoma	\$ 281,211,669	\$ 213,516,377	\$ 33,992,322	\$ 528,720,368
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Total Valuations, All Counties	\$ 281,211,669	\$ 213,516,377	\$ 33,992,322	\$ 528,720,368

The assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof appropriated as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, be raised by ad valorem taxation, we thereupon made the above levies therefor as provided by law as follows:



EXHIBIT "Y" Continued:		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	35.27 Mills	5.04 Mills	\$ 528,720,368	\$ 18,647,967	\$ 2,664,751
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Joint Co.		Mills	Mills	\$ 0	\$ 0	\$ 0
Totals				\$ 528,720,368	\$ 18,647,967	\$ 2,664,751

Sinking Fund: 24.79 Mills

We do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County 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. 2001, Section 2869.

Signed at Oklahoma County, Oklahoma, this 30 day of October, 2024

Brian Yancey  
Excise Board Member  
Laura Sellers  
Excise Board Member

Edward Thompson  
Excise Board Chairman  
Manana Grant  
Excise Board Secretary

Joint School District Levy Certification for Western Heights Public Schools I-41

Career Tech District Number \_\_\_\_\_: General Fund \_\_\_\_\_  
Building Fund \_\_\_\_\_  
State of Oklahoma )  
) ss  
County of Oklahoma )

I, \_\_\_\_\_, Oklahoma County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2024.

Witness my hand and seal, on \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Oklahoma County Clerk

**WESTERN HEIGHTS INDEPENDENT SCHOOL  
DISTRICT I-41  
OF OKLAHOMA COUNTY, OKLAHOMA**

**PROPOSED SCHOOL BUDGET  
AND FINANCING PLAN**

**FOR APPROPRIATED FUNDS**

**Fiscal Year 2024-25**

**PREPARED BY:**

**MATT GINDHART  
CHIEF FINANCIAL OFFICER**

**June 27, 2024**



**TO THE INDEPENDENT SCHOOL DISTRICT #41 BOARD OF EDUCATION:**

**The Western Heights Public School District Fiscal Year 2024-25 Financial Plan of appropriated funds is herewith submitted for the approval of the Board of Education under the authority of a Resolution by the Board of Education dated May 13, 2024 in accordance with the Oklahoma School District Budget Act.**

**The total budget of appropriated funds equals \$42,071,990 which includes \$37,959,445 for the General Fund, \$4,112,545 for the Building Fund.**

**The 2024-25 annual budget is presented to the Independent School District #41 of Oklahoma County Board of Education for their approval.**

A handwritten signature in black ink, appearing to read 'Matt Gindhart', is written over a horizontal line.

**Matthew A. Gindhart, Chief Financial Officer**

**INDEPENDENT SCHOOL DISTRICT #41  
WESTERN HEIGHTS PUBLIC SCHOOLS  
FISCAL YEAR 2024-2025**

**Summary of Estimated Revenues and Fund Balance**

		<b>GOVERNMENTAL FUNDS</b>		
		<b>General Fund</b>	<b>Special</b>	<b>Total</b>
		<b>11</b>	<b>Revenues</b>	<b>Approp</b>
		<b>FY 2024-25</b>	<b>21 - 22</b>	<b>Funds</b>
<b>ALL APPROPRIATED FUNDS</b>		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>
<b>LOCAL SOURCES OF REVENUE:</b>				
1110	Ad Valorem Taxes (Current)	16,500,000	2,400,000	18,900,000
1120	Ad Valorem Taxes (Prior)	150,000	60,000	210,000
1190	Other Taxes	30,000	0	30,000
1310	Interest Earnings	500,000	0	500,000
1500	Reimbursements	300,000	0	300,000
1600	Other Local	1,000	340,000	341,000
1700	Child Nutrition Programs	8,000	0	8,000
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>17,489,000</b>	<b>2,800,000</b>	<b>20,289,000</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>				
2100	County 4 Mill Levy	600,000	0	600,000
2200	County App.(Mortgage Tax)	125,000	0	125,000
2300	Resale of Property	0	0	0
2000	<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>	<b>725,000</b>	<b>0</b>	<b>725,000</b>
<b>STATE SOURCES OF REVENUE:</b>				
3110	Gross Production Tax	25,000	0	25,000
3120	Motor Vehicle Collections	1,000,000	0	1,000,000
3130	Rural Electric	0	0	0
3140	School Land Earnings	400,000	0	400,000
3150	Vehicle Stamp Tax	0	0	0
3200	State Aid--General Operations	6,100,000	0	6,100,000
3300	State Aid--Competitive Grants	50,000	0	50,000
3400	State--Categorical	352,000	0	352,000
3500	State Special Programs and Other Sources	0	0	0
3600	State--Other State Sources	14,000	0	14,000
3700	Child Nutrition Programs	17,000	0	17,000
3800	State Vocational Programs	90,000	0	90,000
3000	<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>8,048,000</b>	<b>0</b>	<b>8,048,000</b>
<b>FEDERAL SOURCES OF REVENUE:</b>				
4100	Grants-In-Aid	72,200	0	72,200
4200	Federal Disadvantaged and Disabilities	2,400,000	0	2,400,000
4300	Individuals with Disabilities	750,000	0	750,000
4400	Federal Minority	100,000	0	100,000
4500	Federal Operations	28,700	0	28,700
4600	Federal Other Funds	4,000,000	500,000	4,500,000
4700	Child Nutrition Programs	2,200,000	0	2,200,000
4800	Federal Vocational Education	91,500	0	91,500
4000	<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>9,642,400</b>	<b>500,000</b>	<b>10,142,400</b>
<b>SUB TOTAL REVENUE SOURCES</b>		<b>35,904,400</b>	<b>3,300,000</b>	<b>39,204,400</b>
<b>GRAND TOTAL REVENUE</b>		<b>35,904,400</b>	<b>3,300,000</b>	<b>39,204,400</b>
<b>BEG FUND BALANCE</b>		<b>2,055,045</b>	<b>812,545</b>	<b>2,867,590</b>
<b>TOTAL AVAILABLE</b>		<b>37,959,445</b>	<b>4,112,545</b>	<b>42,071,990</b>



**INDEPENDENT SCHOOL DISTRICT #41  
WESTERN HEIGHTS PUBLIC SCHOOLS  
FISCAL YEAR 2024-2025  
Summary of Estimated Expenditures**

		<b>GOVERNMENTAL FUNDS</b>		
		<b>General Fund</b>	<b>Special</b>	<b>Total</b>
		<b>11</b>	<b>Revenues</b>	<b>Approp</b>
		<b>FY 2024-25</b>	<b>21 - 22</b>	<b>Funds</b>
<b>ALL APPROPRIATED FUNDS</b>		<b>FY 2024-25</b>	<b>FY 2024-25</b>	<b>FY 2024-25</b>
<b>1000</b>	<b>INSTRUCTION</b>	<b>19,000,000</b>	<b>0</b>	<b>19,000,000</b>
<b>2000</b>	<b>SUPPORT SERVICES:</b>			
<b>2100</b>	Support Services-Students	2,600,000	0	2,600,000
<b>2200</b>	Support Services-Instructional Staff	3,000,000	0	3,000,000
<b>2300</b>	Support Services-General Administration	2,000,000	0	2,000,000
<b>2400</b>	Support Services-School Administration	2,600,000	0	2,600,000
<b>2500</b>	Support Services-Business	1,500,000	0	1,500,000
<b>2600</b>	Operation and Maintenance of Plant	2,600,000	3,200,000	5,800,000
<b>2700</b>	Student Transportation Services	1,300,000	0	1,300,000
<b>2000</b>	<b>TOTAL SUPPORT SERVICES</b>	<b>15,600,000</b>	<b>3,200,000</b>	<b>18,800,000</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>			
<b>3100</b>	Child Nutrition Program Operations	2,200,000	0	2,200,000
<b>3200</b>	Other Enterprise Services	0	0	0
<b>3300</b>	Community Service Operations	0	0	0
<b>3000</b>	<b>TOTAL OPER OF NON-INSTRUCTION SERV</b>	<b>2,200,000</b>	<b>0</b>	<b>2,200,000</b>
<b>4000</b>	<b>FACILITIES ACQUISITION/CONSTRUCTION</b>	<b>110,000</b>	<b>0</b>	<b>110,000</b>
<b>5000</b>	<b>OTHER OUTLAYS</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>36,910,000</b>	<b>3,200,000</b>	<b>40,110,000</b>

**WESTERN HEIGHTS PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

<b>GENERAL FUND</b>		<b>ACTUAL REVENUE FY 22-23</b>	<b>BUDGET FY 23-24</b>	<b>PROPOSED BUDGET FY 24-25</b>
<b>LOCAL SOURCES OF REVENUE:</b>				
1110	Ad Valorem Taxes (Current)	15,589,364	16,016,819	16,500,000
1120	Ad Valorem Taxes (Prior)	130,660	118,000	150,000
1190	Other Taxes	432,775	380,020	30,000
1310	Interest Earnings	182,708	165,000	500,000
1500	Reimbursements	244,718	185,000	300,000
1600	Other Local	814	1,000	1,000
1700	Child Nutrition Programs	29,201	27,000	8,000
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>16,580,240</b>	<b>16,902,839</b>	<b>17,489,000</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>				
2100	County 4 Mill Levy	741,129	668,000	600,000
2200	County App.(Mortgage Tax)	143,442	130,000	125,000
2300	Resale of Property	38,229	35,000	0
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>		<b>922,801</b>	<b>833,000</b>	<b>725,000</b>
<b>STATE SOURCES OF REVENUE:</b>				
3110	Gross Production Tax	38,984	35,500	25,000
3120	Motor Vehicle Collections	990,907	956,000	1,000,000
3140	School Land Earnings	371,759	335,000	400,000
3150	Vehicle Stamp Tax	634	1,000	0
3160	Farm Implement Tax	577	1,000	0
3190	Other Dedicated Revenue	70,912	64,000	0
3200	State Aid-General Operations	4,420,035	6,449,000	6,100,000
3300	State Aid-Competitive Grants	37,363	34,000	50,000
3400	State-Categorical	259,554	234,000	352,000
3600	State-Other State Sources	15,318	14,000	14,000
3700	Child Nutrition Programs	15,792	15,000	17,000
3800	State-Vocational Programs	50,855	46,000	90,000
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>6,272,669</b>	<b>6,184,500</b>	<b>8,048,000</b>
<b>FEDERAL SOURCES OF REVENUE:</b>				
4100	Federal Direct	57,430	57,430	72,200
4200	Federal Disadvantaged Students	2,326,937	2,326,937	2,400,000
4300	Individuals with Disabilities	826,337	826,337	750,000
4400	Title IV, V, VI and X	100,415	100,415	100,000
4500	Other Intermediate Sources	29,580	29,580	28,700
4600	Other Miscellaneous Sources	4,826,696	4,822,889	4,000,000
4700	Child Nutrition Programs	2,141,495	2,141,495	2,200,000
4800	Federal Vocational Education	95,314	95,314	91,500
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>10,404,205</b>	<b>10,400,397</b>	<b>9,642,400</b>
<b>TOTAL</b>		<b>34,189,914</b>	<b>36,320,736</b>	<b>35,904,400</b>
5100	Transfer From Other Funds	425	500	0
<b>GRAND TOTAL</b>		<b>34,190,339</b>	<b>36,321,236</b>	<b>35,904,400</b>



**WESTERN HEIGHTS PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED EXPENDITURES  
AND FUND BALANCE**

<b>GENERAL FUND</b>		<b>ACTUAL EXPENDED FY 22-23</b>	<b>BUDGET FY 23-24</b>	<b>PROPOSED BUDGET FY 24-25</b>
1000	<b>INSTRUCTION:</b>	17,735,476	20,428,932	19,000,000
2000	<b>SUPPORT SERVICES:</b>			
2100	Support Services-Students	2,735,620	3,184,126	2,600,000
2200	Support Services-Instructional Staff	2,954,558	3,322,783	3,000,000
2300	Support Services-General Administration	1,817,238	2,261,733	2,000,000
2400	Support Services-School Administration	2,589,227	2,674,993	2,600,000
2500	Support Services-Business	1,333,600	1,668,801	1,500,000
2600	Operation and Maintenance of Plant	2,562,406	3,108,235	2,600,000
2700	Student Transportation Services	1,333,718	1,234,211	1,300,000
	<b>TOTAL SUPPORT SERVICES</b>	<b>15,326,367</b>	<b>17,454,881</b>	<b>15,600,000</b>
3000	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>			
3100	Food Services	2,180,373	2,769,804	2,200,000
	<b>TOTAL OPERATION OF NON-INSTRUCTION SERVICES</b>	<b>2,180,373</b>	<b>2,769,804</b>	<b>2,200,000</b>
4000	<b>FACILITIES ACQUISITION / CONSTRUCTION</b>	<b>111,934</b>	<b>109,934</b>	<b>110,000</b>
5000	<b>OTHER OUTLAYS</b>	<b>0</b>	<b>425</b>	
	<b>TOTAL EXPENDITURES</b>	<b>35,354,150</b>	<b>40,763,975</b>	<b>36,910,000</b>
	<b>TOTAL REVENUES</b>	<b>34,189,914</b>	<b>36,321,236</b>	<b>35,904,400</b>
	<b>BEG FUND BALANCE</b>	<b>6,623,626</b>	<b>6,497,784</b>	<b>2,055,045</b>
	<b>TOTAL AVAILABLE</b>	<b>40,813,541</b>	<b>42,819,020</b>	<b>37,959,445</b>
	<b>END FUND BALANCE</b>	<b>5,459,391</b>	<b>2,055,045</b>	<b>1,049,445</b>
		<b>15.97%</b>	<b>5.66%</b>	<b>2.92%</b>

**WESTERN HEIGHTS PUBLIC SCHOOLS**  
**SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCE**

		ACTUAL REVENUE FY 22-23	BUDGET FY 23-24	PROPOSED BUDGET FY 24-25
<b>BUILDING FUND</b>				
<b>LOCAL SOURCES OF REVENUE:</b>				
1110	Ad Valorem Taxes (Current)	2,220,269	2,288,766	2,400,000
1120	Ad Valorem Taxes (Prior)	18,402	17,000	60,000
1190	Other Taxes	58,491	53,000	0
1300	Interest Earnings	3,422	3,500	0
1600	Other Local	0	0	340,000
<b>TOTAL LOCAL SOURCES OF REVENUE:</b>		<b>2,300,584</b>	<b>2,362,266</b>	<b>2,800,000</b>
<b>STATE SOURCES OF REVENUE:</b>				
3160	Farm Implement Tax	82	100	0
3190	Other Dedicated Revenue	9,801	9,000	0
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>9,882</b>	<b>9,100</b>	<b>0</b>
<b>FEDERAL SOURCES OF REVENUE:</b>				
4600	Miscellaneous Federal Sources	1,358,639	913,000	500,000
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>1,358,639</b>	<b>913,000</b>	<b>500,000</b>
6200	Interfund Transfer	0	0	
<b>TOTAL</b>		<b>3,669,105</b>	<b>3,284,366</b>	<b>3,300,000</b>
		<b>ACTUAL EXPENDED FY 22-23</b>	<b>BUDGET FY 23-24</b>	<b>PROPOSED BUDGET FY 24-25</b>
1000	<b>INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
2000	<b>SUPPORT SERVICES</b>	<b>3,118,425</b>	<b>3,926,565</b>	<b>3,200,000</b>
4000	<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>			
4700	Building Improvement Services	0	0	0
<b>TOTAL</b>		<b>3,118,425</b>	<b>3,926,565</b>	<b>3,200,000</b>
<b>TOTAL REVENUES</b>		<b>3,669,105</b>	<b>3,284,366</b>	<b>3,300,000</b>
<b>BEG FUND BALANCE</b>		<b>1,246,766</b>	<b>1,454,744</b>	<b>812,545</b>
<b>TOTAL AVAILABLE</b>		<b>4,915,871</b>	<b>4,739,110</b>	<b>4,112,545</b>
<b>END FUND BALANCE</b>		<b>1,797,446</b>	<b>812,545</b>	<b>912,545</b>

**WESTERN HEIGHTS PUBLIC SCHOOLS, INDEPENDENT SCHOOL**

**DISTRICT #41**

**8401 SW 44**

**OKLAHOMA CITY, OK 73179**

**405-350-3410**

**ADOPTION OF 2024-2025 SCHOOL DISTRICT BUDGET  
JUNE 27, 2024**

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA

We, the undersigned members of the Western Heights Public School District Board of Education, of said County and State, do hereby verify that we have adopted the Western Heights Public School District Budget and Financing Plan as is herewith presented this 27th day of June, 2024.

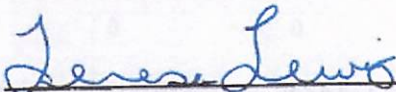


Briana Flatley, President



Darrin Dunkin, Vice President

Brayden Hunt, Member

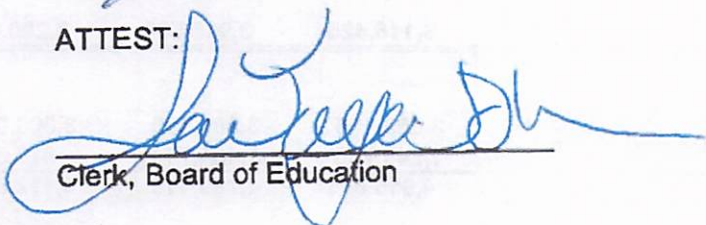


Teresa Lewis, Member



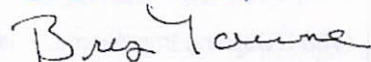
Jerome Johnson, Member

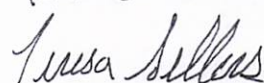
ATTEST:

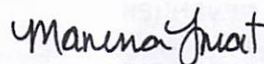


Clerk, Board of Education











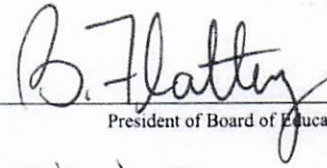


Publication Sheet - Board of Education  
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2024  
Estimate of Needs for Fiscal Year Ending June 30, 2025  
Public Schools, School District No. , County, Oklahoma

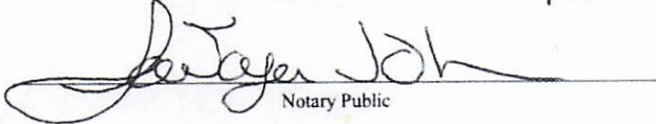
## CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA, ss:

We, the undersigned duly elected, qualified and acting officers of the Board of Education of Western Heights Public Schools, School District No. I-41, of Said County and State, do hereby certify that at a meeting of the Governing Body of the said District begun at the time provided by law for districts of this class and pursuant to the provisions of 68 O. S. 2001 Section 3003, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2024 and ending June 30, 2025, as shown are reasonably necessary for the proper conduct of the affairs of the said District, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding year.

  
President of Board of Education

Subscribed and sworn to before me this 9th d. September 2024

  
Notary Public



The Estimate of Needs shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.