



Dr. Rick Cobb
Superintendent

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Kay Medcalf
Chief Financial Officer

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

From: Ms. Kay Medcalf, Chief Financial Officer *KM*

Re: Vote to approve or not approve 2015-16 Budget Amendment #4 Fund 21 (Building Fund) increase \$2,000,000

Date: May 9, 2016

In conformity with the School District Budget Act, the 2015-16 expenditure budget (appropriation) for the Building Fund is recommended to be increased as follows:

Fund 21 (Building Fund): \$ 2,000,000.00

The Building Fund expenditure budget has been revised to accommodate moving Sodexo expenses from the General Fund to the Building Fund as needed to accommodate loss in revenue in the General Fund. The Child Nutrition and Tech Center Building Funds have been included with updated revenue as they are special revenue funds. Appropriations for these funds are unchanged.

If you have any questions, please let me know.

KM:jfw
attachments

Mission Statement

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

RECEIVED
MAY 11 2016
State Auditor
and Inspector

OklaHoma

**2015-16
Midwest City-Del City School District, I-52
Oklahoma County, Oklahoma
Board of Education**

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

The Board of Education of I-52, Oklahoma County, Oklahoma, as authorized by Oklahoma Statutes, (Section 5-150 of the School District Budget Act), submits the Amended Budget for I-52, for FY 2015-16.

Amendment #4: May 9, 2016

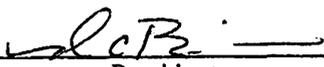
The 2015-16 School Budget was prepared under the direction of the ISD #52, Board of Education. The members are:

- Mr. David Bibens
- Mrs. Jimmie Nolen
- Mr. Le Roy Porter
- Senator Jim Howell
- Mr. Tim Blanton

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

Appropriated Funds:	Original	Amend #1	Amend #2	Amend #3	Amend #4	Diff Amend #3 and Amend #4
11 General Fund	\$ 92,999,425	\$ 95,047,177	\$ 95,047,177	\$ 95,047,177	\$ 95,047,177	\$ -
12 Co-Op/Tech Center Fund	\$ 6,063,530	\$ 6,092,006	\$ 6,092,006	\$ 6,092,006	\$ 6,092,006	\$ -
21 Building Fund	\$ 5,000,000	\$ 5,639,803	\$ 5,639,803	\$ 5,639,803	\$ 7,639,803	\$ 2,000,000
22 Child Nutrition Fund	\$ 7,424,830	\$ 7,460,162	\$ 7,855,944	\$ 7,855,944	\$ 7,855,944	\$ -
23 Tech Center Building Fund	\$ 2,000,000	\$ 3,431,114	\$ 3,431,114	\$ 4,431,114	\$ 4,431,114	\$ -
41 Sinking Fund	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ -
Total Appropriated Funds	\$ 133,487,785	\$ 137,670,262	\$ 138,066,044	\$ 139,066,044	\$ 141,066,044	\$ 2,000,000

Dated at Midwest City, Oklahoma this 9th day of May 2016, at the Board of Education of Midwest City-Del City, I-52, Oklahoma County, OK.



President



Board Clerk

**Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2015-2016**

Amendment #4

Summary of Projected Revenues

	<u>Special Revenues 21-23 FY 2015-16</u>
LOCAL	
1100 Ad Valorem	\$ 2,495,929
1200 Tuition and Fees	-
1300 Interest Earnings	2,500
1400 Rental, Disposals and Commissions	-
1500 Reimbursements	2,838
1600 Other Local Sources of Revenue	1,628,432
1700 Child Nutrition Programs	1,572,200
SUBTOTAL LOCAL	<u>\$ 5,701,899</u>
INTERMEDIATE	
2100 County 4 Mill Tax	\$ -
2200 County Mortgage Tax	-
2900 Other Intermediate	-
SUBTOTAL INTERMEDIATE	<u>\$ -</u>
STATE	
3100 State Dedicated Revenue	\$ 29
3200 State Aid-General Operations	357,136
3300 Competitive Grants	-
3400 State - Categorical	-
3500 Special Programs	-
3600 Other State Sources of Revenue	-
3700 Child Nutrition Programs	63,692
3800 State Vocational Programs	-
SUBTOTAL STATE	<u>\$ 420,857</u>
FEDERAL	
4100 Grants-In-Aid Direct from the Federal Gov.	\$ -
4200 Improving Academic Achievement of Disadvantaged	-
4300 Individuals with Disabilities	-
4400 Improving Academic Achievement of Disadvantaged Cont'	-
4500 Grants-In-Aid from the Federal Government thru Other Sources	-
4600 Other Federal Sources of Revenue thru State Department of Ed	-
4700 Child Nutrition Programs	4,893,473
4800 Federal Vocational Education	-
SUBTOTAL FEDERAL	<u>\$ 4,893,473</u>
TOTAL REVENUE	11,016,229
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)	
5000 Non-Revenue Receipts	\$ 2,750
6130 Prior Years Lapsed Balances	-
SUBTOTAL OTHER FINANCING SOURCES	<u>\$ 2,750</u>
GRAND TOTAL REVENUE	11,018,979
BEGINNING FUND BALANCE	20,132,812
TOTAL AVAILABLE	\$ 31,151,791
TOTAL EXPENDITURES	\$ 19,926,861

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2015-2016
Building Fund Amendment #4

	2014-15 ACTUAL	2015-16 PROPOSED BUDGET 05/11/15	2015-16 ADOPTED BUDGET 6/8/15	2015-16 ADOPTED BUDGET 10/12/15	2015-16 ADOPTED BUDGET 11/9/2015	2015-16 PROPOSED BUDGET 03/07/16	2015-16 PROPOSED BUDGET 05/07/16	Dif 3/7/2016 vs 5/9/2016
REVENUE BY SOURCE								
LOCAL								
000 1110 Current Year Ad Valorem	\$ 2,423,303	\$ 2,424,427	\$ 2,424,427	\$ 2,425,737	\$ 2,425,737	\$ 2,425,737	\$ 2,425,737	\$ -
000 1120 Prior Years Ad Valorem	70,496	70,000	70,000	70,000	70,000	70,000	70,000	-
000 1130 Revenue In Lieu of Taxes	192	192	192	192	192	192	192	-
000 1351 Interest on Taxes	-	-	-	-	-	-	-	-
000 1430 Sale of Equipment	-	-	-	-	-	-	-	-
000/105 1590 Reimbursement	7,636	-	-	-	-	2,838	2,838	-
000 1680 Refund Prior Year	13,645	-	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 2,515,272	\$ 2,494,619	\$ 2,494,619	\$ 2,495,929	\$ 2,495,929	\$ 2,498,767	\$ 2,498,767	\$ -
INTERMEDIATE								
000 2900 Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE								
000 3190 Other Dedicated Revenue	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ 29	\$ 29	\$ -
332/335 3250 Flexible Benefit Allowance	-	-	-	-	-	-	-	-
SUBTOTAL STATE	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ 29	\$ 29	\$ -
591 4130 Impact Aid	\$ 588,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL FEDERAL	\$ 588,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,103,768	\$ 2,494,619	\$ 2,494,619	\$ 2,495,929	\$ 2,495,929	\$ 2,498,797	\$ 2,498,797	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000 5600 Correcting Entry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 3,103,768	\$ 2,494,619	\$ 2,494,619	\$ 2,495,929	\$ 2,495,929	\$ 2,498,797	\$ 2,498,797	\$ -
PLUS: BEGINNING FUND BALANCE	11,449,498	10,554,895	10,554,907	11,702,641	11,702,641	11,702,641	11,702,641	-
TOTAL AVAILABLE	\$ 14,553,266	\$ 13,049,514	\$ 13,049,527	\$ 14,198,570	\$ 14,198,570	\$ 14,201,438	\$ 14,201,438	\$ -
TOTAL EXPENDITURES	\$ 2,850,626	\$ 5,000,000	\$ 5,000,000	\$ 5,639,803	\$ 5,639,803	\$ 5,639,803	\$ 5,639,803	\$ 2,000,000
PROJECTED ENDING FUND BALANCE	11,702,641	8,049,514	8,049,527	8,558,766	8,558,766	8,561,634	8,561,634	(2,000,000)
FUND BALANCE AS % OF REVENUE	377.05%	322.68%	322.68%	342.91%	342.91%	342.63%	352.59%	-80.04%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2015-2016
Child Nutrition Fund Amendment #4

	2014-15 ACTUAL	2015-16 PROPOSED BUDGET 05/11/15	2015-16 ADOPTED BUDGET 6/8/15	2015-16 PROPOSED BUDGET 10/12/15	2015-16 ADOPTED BUDGET 11/9/2015	2015-16 PROPOSED BUDGET 3/7/2016	2015-16 PROPOSED BUDGET 05/09/16	Diff 3/7/2016 vs 5/9/2016
REVENUE BY SOURCE								
LOCAL								
000 1310 Interest Earnings	\$ 2,659	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,300	\$ -
000 1590 Refunds and Reimbursements	1,125	-	-	-	-	-	-	-
000 1710 Student Lunches	1,384,629	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,388,084	(211,916)
000 1720 Alacarte Food/Beverage Only	152,374	150,000	150,000	150,000	150,000	150,000	118,000	(32,000)
000 1730 Adult Meals	58,839	71,000	71,000	71,000	71,000	71,000	33,600	(37,400)
000 1760 Contract Lunches	23,683	25,000	25,000	25,000	25,000	25,000	22,500	(2,500)
000 1790 Miscellaneous	6,561	-	-	-	-	7,602	10,016	2,413
000 1794 Commodity Rebate	-	-	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,629,869	\$ 1,848,500	\$ 1,848,500	\$ 1,848,500	\$ 1,848,500	\$ 1,856,102	\$ 1,574,700	\$ (281,403)
STATE								
332/335 3250 Flexible Benefit Allowance	\$ 304,686	\$ 304,686	\$ 304,686	\$ 304,686	\$ 304,686	\$ 304,686	\$ 357,136	\$ 52,450
385 3720 State Matching	93,578	100,000	100,000	100,000	100,000	100,000	63,692	(36,308.22)
SUBTOTAL STATE	\$ 398,264	\$ 404,686	\$ 404,686	\$ 404,686	\$ 404,686	\$ 404,686	\$ 420,828	\$ 16,141
FEDERAL								
763 4710 Lunches	\$ 3,509,119	\$ 3,550,000	\$ 3,550,000	\$ 3,550,000	\$ 3,550,000	\$ 3,550,000	\$ 3,689,312	\$ 139,312
764 4720 Breakfasts	1,161,540	1,285,000	1,285,000	1,285,000	1,285,000	1,285,000	1,180,000	(105,000)
776 4740 Summer Food Service Program	30,562	30,562	30,562	30,562	30,562	24,161	24,161	-
768 4760 Fresh Fruits & Veggies	-	-	-	-	-	-	-	-
767 4770 ARRA Equipment	-	-	-	-	-	-	-	-
SUBTOTAL FEDERAL	\$ 4,701,221	\$ 4,865,562	\$ 4,865,562	\$ 4,865,562	\$ 4,865,562	\$ 4,859,161	\$ 4,893,473	\$ 34,312
TOTAL REVENUE	\$ 6,729,355	\$ 7,118,749	\$ 7,118,749	\$ 7,118,749	\$ 7,118,749	\$ 7,119,949	\$ 6,889,000	(230,949)
OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)								
000 5120 Cash or Change	\$ 2,950	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-	-	-	-
000 5600 Correcting Entry	-	-	-	-	-	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-	-	-
000 6140 Warrants Estopped	35	-	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 2,985	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
GRAND TOTAL REVENUE	\$ 6,732,339	\$ 7,121,499	\$ 7,121,499	\$ 7,121,499	\$ 7,121,499	\$ 7,122,699	\$ 6,891,750	(230,949)
PLUS: BEGINNING FUND BALANCE	\$ 2,414,885	\$ 2,279,744	\$ 2,279,744	\$ 2,588,968	\$ 2,588,968	\$ 2,588,968	\$ 2,588,968	-
TOTAL AVAILABLE	\$ 9,147,225	\$ 9,401,243	\$ 9,401,243	\$ 9,710,467	\$ 9,710,467	\$ 9,711,668	\$ 9,480,718	(230,949)
TOTAL EXPENDITURES	\$ 6,558,256	\$ 7,424,830	\$ 7,424,830	\$ 7,460,162	\$ 7,855,944	\$ 7,855,944	\$ 7,855,944	-
PROJECTED ENDING FUND BALANCE	2,588,968	1,976,413	1,976,413	2,250,305	1,854,523	1,855,724	1,624,774	(230,949)
FUND BALANCE AS % OF REVENUE	38.47%	27.76%	27.76%	31.61%	26.05%	26.06%	23.59%	-2.48%

Independent School District No. 52
 Midwest City - Del City Public Schools
 Fiscal Year 2015-2016
 Technology Center Building Fund Amendment #4

	2014-15 ACTUAL	2015-16 PROPOSED BUDGET 5/11/15	2015-16 ADOPTED BUDGET 6/8/15	2015-16 ADOPTED BUDGET 10/12/15	2015-16 ADOPTED BUDGET 11/9/2015	2015-16 PROPOSED BUDGET 3/7/2016	2015-16 PROPOSED BUDGET 5/9/2016	Diff 3/7/2016 vs 5/9/2016
REVENUE BY SOURCE								
LOCAL								
000/105 1590 Reimbursement	\$ 7,886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000/032 1650 District Contracts (Rose State)	1,578,253	1,578,253	1,578,253	1,578,253	1,578,253	1,578,253	1,578,253	50,179.63
000 1680 Refund Prior Year	-	-	-	-	-	-	-	-
117/115 1690 Misc. Local	-	-	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,586,138	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 50,180
TOTAL REVENUE	\$ 1,586,138	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 50,180
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 5600 Correcting Entry	-	-	-	-	-	-	-	-
000 6130 Prior Years Lapsed Balances	-	-	-	-	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 1,586,138	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 1,578,253	\$ 50,180
PLUS: BEGINNING FUND BALANCE	5,358,796	5,758,840	5,758,840	5,841,203	5,841,203	5,841,203	5,841,203	-
TOTAL AVAILABLE	\$ 6,944,934	\$ 7,337,093	\$ 7,337,093	\$ 7,419,456	\$ 7,419,456	\$ 7,419,456	\$ 7,419,456	\$ 50,179.63
TOTAL EXPENDITURES	\$ 1,103,731	\$ 2,000,000	\$ 2,000,000	\$ 3,431,114	\$ 3,431,114	\$ 4,431,114	\$ 4,431,114	\$ -
PROJECTED ENDING FUND BALANCE	5,841,203	5,337,093	5,337,093	3,988,342	3,988,342	2,988,342	3,008,521	50,180
FUND BALANCE AS % OF REVENUE	368.27%	338.16%	338.16%	252.71%	252.71%	189.34%	189.59%	-2.75%