

State of Oklahoma, County of Oklahoma

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 Mid-Del Public Schools, District No. I-52, County of Oklahoma, State of Oklahoma for the fiscal year beginning July 1, 2014, and ending June 30, 2015, 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, 2015, 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, in relation to which be it further noted that:

1. We, the undersigned, duly elected, qualified and acting officers of the Board of Education of the aforesaid School District located wholly or in major area in the County and State aforesaid, do hereby certify that, at regular session begun at the time provided by law, we carefully considered the reports submitted by the several officers and employees as required by 68 O. S. 2001 Section 3004, carefully considered the statements and estimate of needs heretofore prepared for the purpose of ascertaining any additional or emergency levy necessary for the ensuing fiscal year and revised, corrected or amended the same to disclose the true fiscal condition as of June 30, 2014, and to provide for the needs of the District for the ensuing fiscal year as now ascertained; and we do hereby certify that the within statement of the financial condition is true and correct, and that the within estimates for all purposes for the ensuing fiscal year are reasonably necessary for the proper conduct of the affairs of said School District, and that the statement of Estimated Income from sources other than ad valorem taxes is not in excess of the lawfully authorized ratio of the actual collections from such sources during the previous fiscal year.
2. We further certify that any cash fund balance reported in our Building Fund is required for immediate or cumulative program of construction unless there be attached within a verified copy of a resolution signed by a majority of the members of this Board to the effect the program of building has been completed or abandoned. If attached, then the Excise Board is directed to apply said Balance to reduce Levies in accordance with 62 O. S. 2001, Section 333.
3. We also certify that a levy of 15.000 Mills over and above the number of mills allocated by the County Excise Board will be reasonably necessary for the proper conduct of the affairs of said school district during the fiscal year 2014-2015.
4. We also certify that, after due and legal notice of an election thereon, an emergency levy of 5.000 Mills, over and above the number of mills provided by Law and allocated by the County Excise Board in addition thereto for school purposes, was authorized at an election held for that purpose on April 14, 2007 by a majority of those voting at said election; the result of said election was:

For the Levy 0;	Against the Levy 0;	Majority 0
-----------------	---------------------	------------
5. We also certify that, after due and legal notice of an election thereon, a local support levy of 11.140 Mills, in addition to the levies hereinbefore provided, was authorized at an election held for that purpose on April 14, 2007 by a majority vote of the electors who had paid ad valorem tax of the immediately preceding year; the result of said election was:

For the Levy 0;	Against the Levy 0;	Majority 0
-----------------	---------------------	------------

6. We also certify that, after due and legal notice of an election thereon, pursuant to Article 10, Section 10, of the Constitution of Oklahoma, an additional levy of 5.160 Mills, was authorized by a majority of the qualified voters of said School District, for the purpose of erecting, remodeling or repairing school buildings, and for purchasing furniture at an election held for that purpose on April 14, 2007, the result whereof was:

For the Levy 0;

Against the Levy 0;

Majority 0

[Signature]
Clerk of Board of Education

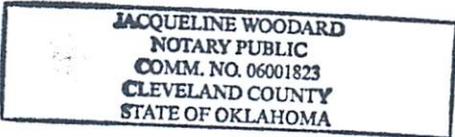
[Signature]
President of Board of Education

[Signature]
Treasurer of Board of Education

Subscribed and sworn to before me this 8th day of September 2014.

[Signature]
Notary Public

2-15-18
My Commission Expires



JACQUELINE WOODARD
NOTARY PUBLIC
COMM. NO. 00001823
CLEVELAND COUNTY
STATE OF OKLAHOMA

Affidavit of Publication

State of Oklahoma, County of Oklahoma

I, David Bibens, the undersigned duly qualified and acting Clerk of the Board of Education of Mid-Del Public Schools, School District No. I-52, 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.

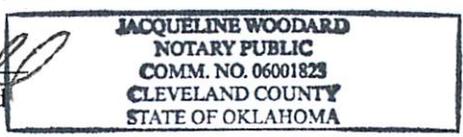
wdcB
Clerk, Board of Education

Subscribed and sworn to before me this 8th day of September 2014.

Jacqueline Woodard
Notary Public

2-15-18
My Commission Expires

Candace Pauliff
Secretary and Clerk of Excise Board



Oklahoma County, Oklahoma

TATE OF OKLAHOMA, }
OUNTY OF OKLAHOMA } SS.

Mid Del

Affidavit of Publication

Royce Parkhurst, of lawful age, being first duly sworn, upon

oath deposes and says that she/he is the Classified Legal Notice Admin of The Oklahoma Publishing Company, a corporation, which is the publisher of *The Oklahoman* which is a daily newspaper of general circulation in the State of Oklahoma, and which is a daily newspaper published in Oklahoma County and having paid general circulation therein; that said newspaper has been continuously and uninterruptedly published in said county and state for a period of more than one hundred and four consecutive weeks next prior to the first publication of the notice attached hereto, and that said notice was published in the following issues of said newspaper, namely:

Mid-Del Schools Kay Medcalf
11228140 - Metro
Published on 09/16/2014

Royce Parkhurst

Subscribed and sworn to before me this *September 16, 2014*

Diannan Featherston
Notary Public

My commission expires *April 1, 2017*



Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2014, and Estimate of Needs for Fiscal Year Ending June 30, 2015, of Mid-Del Public Schools School District No. 1-52, Oklahoma County, Oklahoma

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2014	GENERAL FUND DETAIL	BUILDING FUND DETAIL	CO-OP FUND DETAIL	NUTRITION FUND DETAIL
ASSETS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Cash Balance June 30, 2014				
Investments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL ASSETS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
LIABILITIES AND RESERVES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Warrants Outstanding				
Reserve for Interest on Warrants	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Reserves from Schedule B	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIABILITIES AND RESERVES	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
CASH FUND BALANCE (Deficit) JUNE 30, 2014	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2015

GENERAL FUND		SINKING FUND BALANCE SHEET	
Current Expense	\$ 32,046,345.95	1. Cash Balance on Hand June 30, 2014	\$ 12,437,371.46
Reserve for Int. on Warrants & Revaluation	\$ 0.00	2. Legal Investments Properly Maturing	\$ 0.00
Total Required	\$ 32,046,345.95	3. Judgements Paid To Recover By Tax Levy	\$ 0.00
FINANCED:		4. Total Liquid Assets	\$ 12,437,371.46
Cash Fund Balance	\$ 0.00	Deduct Matured Indebtedness:	
Estimated Miscellaneous Revenue	\$ 0.00	5. a. Past-Due Coupons	\$ 0.00
Total Deductions	\$ 0.00	6. b. Interest Accrued Thereon	\$ 0.00
Balance to Raise from Ad Valorem Tax	\$ 32,046,345.95	7. c. Past-Due Bonds	\$ 0.00
ESTIMATED MISCELLANEOUS REVENUE		8. d. Interest Thereon after Last Coupon	\$ 0.00
1000 District Sources of Revenue	\$ 0.00	9. e. Fiscal Agency Commissions on Above	\$ 0.00
2100 County 4 Mill Ad Valorem Tax	\$ 0.00	10. f. Judgements and Int. Levied for Unpaid	\$ 0.00
2200 County Apportionment (Mortgage Tax)	\$ 0.00	11. Total Items a. Through f	\$ 0.00
2300 Resale of Property Fund Distribution	\$ 0.00	12. Balance of Assets Subject to Accrual	\$ 12,437,371.46
2900 Other Intermediate Sources of Revenue	\$ 0.00	Deduct Accrual Reserve if Assets Sufficient:	
3110 Gross Production Tax	\$ 0.00	13. g. Earned Unmatured Interest	\$ 409,426.65
3120 Motor Vehicle Collections	\$ 0.00	14. h. Accrual on Final Coupons	\$ 63,257.25
3130 Rural Electric Cooperative Tax	\$ 0.00	15. i. Accrued on Unmatured Bonds	\$ 10,910,000.00
3140 State School Land Earnings	\$ 0.00	16. Total Items g Through i	\$ 11,382,683.91
3150 Vehicle Tax Stamps	\$ 0.00	17. Excess of Assets Over Accrual Reserves ** (Pg 2)	\$ 1,054,687.55
3160 Farm Implement Tax Stamps	\$ 0.00	SINKING FUND REQUIREMENTS FOR 2014-2015	
3170 Trailers and Mobile Homes	\$ 0.00	1. Interest Earnings on Bonds	\$ 813,600.76
3190 Other Dedicated Revenue	\$ 0.00	2. Accrual on Unmatured Bonds	\$ 13,740,000.00
3200 State Aid - General Operations	\$ 0.00	3. Annual Accrual on "Prepaid" Judgements	\$ 782.10
3300 State Aid - Competitive Grants	\$ 0.00	4. Annual Accrual on Unpaid Judgements	\$ 0.00
3400 State - Categorical	\$ 0.00	5. Interest on Unpaid Judgements	\$ 0.00
3500 Special Programs	\$ 0.00	6. Credit to School Dist. No. & No.	\$ 0.00
3600 Other State Sources of Revenue	\$ 0.00	7. Credit to School Dist. No. & No.	\$ 0.00
3700 Child Nutrition Program	\$ 0.00	8. Annual Accrual from Exhibit KK	\$ 0.00
3800 State Vocational Program	\$ 0.00		
4100 Capital Outlay	\$ 0.00		
4200 Disadvantaged Students	\$ 0.00		
4300 Individuals With Disabilities	\$ 0.00		
4400 Minority	\$ 0.00		
4500 Operations	\$ 0.00	Total Sinking Fund Requirements	\$ 14,554,382.86
4600 Other Federal Sources of Revenue	\$ 0.00	Deduct	
4700 Child Nutrition Programs	\$ 0.00	1. Excess of Assets over Liabilities (if not a deficit)	\$ 1,054,687.55
4800 Federal Vocational Education	\$ 0.00	2. Surplus Building Fund Cash	\$ 0.00
5000 Non-Revenue Receipts	\$ 0.00	3. Contributions From Other Districts	\$ 0.00
Total Estimated Revenues	\$ 0.00	Balance To Raise	\$ 13,499,695.31

S.A. & I. Form 2662R06 Entity: Mid-Del Public Schools I-52, Oklahoma

28-Aug-2014

Publication Sheet - Board of Education
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2014, and Estimate of Needs for Fiscal Year Ending June 30, 2015, of Mid-Del Public Schools School District No. 1-52, Oklahoma County, Oklahoma

	SINKING FUND
**If line 12 is less than line 16 after omitting "h" deduct the following each in turn from line 4, "Total Liquid Assets".	\$ 0.00
13d. j. Unmatured Coupons Due Before 4-1-2015	\$ 0.00
14d. k. Unmatured Bonds So Due	\$ 0.00
15d. l. Whatever Remains is for Exhibit KK Line E	\$ 0.00
16d. Deficit as Shown on Sinking Fund Balance Sheet	\$ 0.00
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above)	\$ 0.00
18d. Remaining Deficit is for Exhibit KK Line F	\$ 0.00

BUILDING FUND		CO-OP FUND	
Current Expense	\$ 4,575,446.90	Current Expense	\$ 0.00
Reserve for Int. on Warrants & Revaluation	\$ 0.00	Reserve for Int. on Warrants & Revaluation	\$ 0.00
Total Required	\$ 4,575,446.90	Total Required	\$ 0.00
FINANCED:			
Cash Fund Balance	\$ 0.00	Cash Fund Balance	\$ 0.00
Estimated Miscellaneous Revenue	\$ 0.00	Estimated Miscellaneous Revenue	\$ 0.00
Total Deductions	\$ 0.00	Total Deductions	\$ 0.00
Balance to Raise from Ad Valorem Tax	\$ 4,575,446.90	Balance	\$ 0.00

CHILD NUTRITION PROGRAMS FUND

Current Expense	\$ 0.00
Reserve for Int. on Warrants & Revaluation	\$ 0.00
Total Required	\$ 0.00
FINANCED:	\$ 0.00
Cash Fund Balance	\$ 0.00
Estimated Miscellaneous Revenue	\$ 0.00
Total Deductions	\$ 0.00
Balance	\$ 0.00

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 Mid-Del Public Schools, School District No. 1-52, 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 69 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, 2014, and ending June 30, 2015, 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.

/s/ La Roy Porter
President of Board of Education

Subscribed and sworn to before me this 8th day of September, 2014
/s/ Rhonda Kay Frizzell Notary Public #11004319 Expires 5/10/2015



CBEW
Professional
Group, LLP
Certified Public Accountants

206 N. HARRISON • P.O. BOX 790 • CUSHING, OKLAHOMA 74023 • 918-225-4216 • FAX 918-225-4315

DON K. ETHRIDGE, CPA
WALTER H. WEBB, CPA
JANE FRAZIER, CPA
CHARLES E. CROOKS, CPA
TRISHA J. RIEMAN, CPA

Independent Accountant's Compilation Report

August 20, 2014

The Honorable Board of Education
Midwest City-Del City School District Number 1-52
Midwest City, Oklahoma County, Oklahoma

We have compiled the 2013-2014 financial statements as of and for the fiscal year ended year ended June 30, 2014, and the 2014-2015 Estimate of Needs (SA&I Form 2661R06) and Publication Sheet (SA&I Form 2662R06) for District No. 1-52, Oklahoma County, included in the accompanying prescribed forms. We have not audited or reviewed the prescribed financial statements, estimate of needs and publication sheet forms referred to above and, accordingly, do not express an opinion or provide any assurance about whether the financial statements, estimate of needs and publication sheet forms are in accordance with the basis of accounting 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.

Management is responsible for the preparation and fair presentation of the financial statements, estimate of needs and publication sheet 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 for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, estimate of needs and publication sheet.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements, estimate of needs and publication sheet included in the accompanying prescribed 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 assets and liabilities of District No. 1-52, Oklahoma County.

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.

CBEW Professional Group, LLP

CBEW Professional Group, LLP
Certified Public Accountants

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 34-A

Schedule I, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2008 Building
Date Of Issue					07/01/08
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					07/01/10
Amount Of Each Uniform Maturity					\$ 2,785,000.00
Final Maturity Otherwise:					
Date of Final Maturity					07/01/13
Amount of Final Maturity					\$ 2,785,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 11,140,000.00
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					\$ 11,140,000.00
Years To Run					4
Normal Annual Accrual					\$ 0.00
Tax Years Run					4
Accrual Liability To Date					\$ 11,140,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$ 8,355,000.00
Bonds Paid During 2013-2014					\$ 2,785,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	07/01/14	\$ 0.00	0.000%	0 Mo.	\$ 0.00
Bonds and Coupons	01/01/15	\$ 0.00	0.000%	0 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					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 55,700.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 55,700.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 34-B

Schedule I, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2009 Bldg Bond
Date Of Issue					10/01/09
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					10/01/11
Amount Of Each Uniform Maturity					\$ 3,520,000.00
Final Maturity Otherwise:					
Date of Final Maturity					10/01/14
Amount of Final Maturity					\$ 3,520,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 14,080,000.00
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					\$ 14,080,000.00
Years To Run					4
Normal Annual Accrual					\$ 0.00
Tax Years Run					4
Accrual Liability To Date					\$ 14,080,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$ 7,040,000.00
Bonds Paid During 2013-2014					\$ 3,520,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 3,520,000.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 3,520,000.00
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	10/01/14	\$ 3,520,000.00	2.400%	0 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					\$ 21,120.00
Years To Run					4
Accrue Each Year					\$ 5,280.00
Tax Years Run					4
Total Accrual To Date					\$ 21,120.00
Current Interest Earned Through 2014-2015					\$ 0.00
Total Interest To Levy For 2014-2015					\$ 0.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 42,020.00
Interest Earnings 2013-2014					\$ 105,380.00
Coupons Paid Through 2013-2014					\$ 126,280.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 21,120.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 34-C

Schedule I, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2011 Bldg. Bond
Date Of Issue					03/01/11
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					03/01/16
Amount Of Each Uniform Maturity					\$ 2,435,000.00
Final Maturity Otherwise:					
Date of Final Maturity					03/01/16
Amount of Final Maturity					\$ 2,435,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 9,740,000.00
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					\$ 9,740,000.00
Years To Run					4
Normal Annual Accrual					\$ 2,435,000.00
Tax Years Run					3
Accrual Liability To Date					\$ 7,305,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$ 2,435,000.00
Bonds Paid During 2013-2014					\$ 2,435,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 2,435,000.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 4,870,000.00
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	03/01/15	\$ 2,435,000.00	1.700%	8 Mo.	\$ 27,596.67
Bonds and Coupons	03/01/16	\$ 2,435,000.00	2.000%	12 Mo.	\$ 48,700.00
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					\$ 32,466.35
Years To Run					4
Accrue Each Year					\$ 8,116.59
Tax Years Run					3
Total Accrual To Date					\$ 24,349.76
Current Interest Earned Through 2014-2015					\$ 76,296.67
Total Interest To Levy For 2014-2015					\$ 84,413.25
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 40,989.15
Interest Earnings 2013-2014					\$ 112,010.00
Coupons Paid Through 2013-2014					\$ 122,967.50
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 30,031.65

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 34-D

Schedule I, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2012 Bldg Bond
Date Of Issue					01/01/12
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					01/01/14
Amount Of Each Uniform Maturity					\$ 2,160,000.00
Final Maturity Otherwise:					
Date of Final Maturity					01/01/17
Amount of Final Maturity					\$ 2,160,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 8,640,000.00
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					\$ 8,640,000.00
Years To Run					4
Normal Annual Accrual					\$ 2,160,000.00
Tax Years Run					2
Accrual Liability To Date					\$ 4,320,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 2,160,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 2,160,000.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 6,480,000.00
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	01/01/15	\$ 2,160,000.00	2.000%	6 Mo.	\$ 21,600.00
Bonds and Coupons	01/01/16	\$ 2,160,000.00	2.000%	12 Mo.	\$ 43,200.00
Bonds and Coupons	01/01/17	\$ 2,160,000.00	2.000%	12 Mo.	\$ 43,200.00
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					\$ 21,600.00
Years To Run					4
Accrue Each Year					\$ 5,400.00
Tax Years Run					2
Total Accrual To Date					\$ 10,800.00
Current Interest Earned Through 2014-2015					\$ 108,000.00
Total Interest To Levy For 2014-2015					\$ 113,400.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 259,200.00
Interest Earnings 2013-2014					\$ 151,200.00
Coupons Paid Through 2013-2014					\$ 345,600.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 64,800.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 34-E

Schedule I, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)						2013 Bldg Bond
PURPOSE OF BOND ISSUE:						2013 Bldg Bond
Date Of Issue						01/01/13
Date Of Sale By Delivery						
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						01/01/15
Amount Of Each Uniform Maturity						\$ 2,795,000.00
Final Maturity Otherwise:						
Date of Final Maturity						01/01/18
Amount of Final Maturity						\$ 2,795,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 11,180,000.00
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						\$ 11,180,000.00
Years To Run						4
Normal Annual Accrual						\$ 2,795,000.00
Tax Years Run						1
Accrual Liability To Date						\$ 2,795,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2013						\$ 0.00
Bonds Paid During 2013-2014						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 2,795,000.00
TOTAL BONDS OUTSTANDING 6-30-2014:						
Matured						\$ 0.00
Unmatured						\$ 11,180,000.00
Coupon Computation:						
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	01/01/15	\$ 2,795,000.00	1.000%	6 Mo.	\$ 13,975.00	
Bonds and Coupons	01/01/16	\$ 2,795,000.00	2.000%	12 Mo.	\$ 55,900.00	
Bonds and Coupons	01/01/17	\$ 2,795,000.00	2.000%	12 Mo.	\$ 55,900.00	
Bonds and Coupons	01/01/18	\$ 2,795,000.00	2.000%	12 Mo.	\$ 55,900.00	
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						\$ 27,950.00
Years To Run						4
Accrue Each Year						\$ 6,987.50
Tax Years Run						1
Total Accrual To Date						\$ 6,987.50
Current Interest Earned Through 2014-2015						\$ 181,675.00
Total Interest To Levy For 2014-2015						\$ 188,662.50
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2013:						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2013-2014						\$ 293,475.00
Coupons Paid Through 2013-2014						\$ 0.00
Interest Earned But Unpaid 6-30-2014:						
Matured						\$ 0.00
Unmatured						\$ 293,475.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 34-F

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2014A Bldg Bond
Date Of Issue					01/01/14
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					01/01/16
Amount Of Each Uniform Maturity					\$ 3,430,000.00
Final Maturity Otherwise:					
Date of Final Maturity					01/01/19
Amount of Final Maturity					\$ 3,430,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 13,720,000.00
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					\$ 13,720,000.00
Years To Run					4
Normal Annual Accrual					\$ 3,430,000.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 13,720,000.00
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	01/01/16	\$ 3,430,000.00	1.000%	18 Mo.	\$ 51,450.00
Bonds and Coupons	01/01/17	\$ 3,430,000.00	2.000%	18 Mo.	\$ 102,900.00
Bonds and Coupons	01/01/18	\$ 3,430,000.00	2.000%	18 Mo.	\$ 102,900.00
Bonds and Coupons	01/01/19	\$ 3,430,000.00	2.000%	18 Mo.	\$ 102,900.00
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					\$ 34,300.00
Years To Run					4
Accrue Each Year					\$ 8,575.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 360,150.00
Total Interest To Levy For 2014-2015					\$ 368,725.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 34-G

Schedule I, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2014B Com Purpose
Date Of Issue					03/01/14
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					03/01/16
Amount Of Each Uniform Maturity					\$ 2,920,000.00
Final Maturity Otherwise:					
Date of Final Maturity					03/01/16
Amount of Final Maturity					\$ 2,920,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 2,920,000.00
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					\$ 2,920,000.00
Years To Run					1
Normal Annual Accrual					\$ 2,920,000.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2013					\$ 0.00
Bonds Paid During 2013-2014					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 2,920,000.00
Coupon Computation:					
	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	03/01/16	\$ 2,920,000.00	1.000%	16 Mo.	\$ 38,933.33
Bonds and Coupons		\$ 0.00	0.000%	0 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
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					\$ 19,466.67
Years To Run					1
Accrue Each Year					\$ 19,466.67
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2014-2015					\$ 38,933.33
Total Interest To Levy For 2014-2015					\$ 58,400.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2013:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2013-2014					\$ 0.00
Coupons Paid Through 2013-2014					\$ 0.00
Interest Earned But Unpaid 6-30-2014:					
Matured					\$ 0.00
Unmatured					\$ 0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 35

Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)	
PURPOSE OF BOND ISSUE:	Total All Bonds
HOW AND WHEN BONDS MATURE:	
Uniform Maturities:	
Amount Of Each Uniform Maturity	\$ 20,045,000.00
Final Maturity Otherwise:	
Amount of Final Maturity	\$ 20,045,000.00
AMOUNT OF ORIGINAL ISSUE	\$ 71,420,000.00
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	\$ 71,420,000.00
Normal Annual Accrual	\$ 13,740,000.00
Accrual Liability To Date	\$ 39,640,000.00
Deductions From Total Accruals:	
Bonds Paid Prior To 6-30-2013	\$ 17,830,000.00
Bonds Paid During 2013-2014	\$ 10,900,000.00
Matured Bonds Unpaid	\$ 0.00
Balance Of Accrual Liability	\$ 10,910,000.00
TOTAL BONDS OUTSTANDING 6-30-2014:	
Matured	\$ 0.00
Unmatured	\$ 42,690,000.00
Requirement for Interest Earnings After Last Tax-Levy Year:	
Terminal Interest To Accrue	\$ 156,903.02
Accrue Each Year	\$ 53,825.76
Total Accrual To Date	\$ 63,257.26
Current Interest Earned Through 2014-2015	\$ 765,055.00
Total Interest To Levy For 2014-2015	\$ 813,600.76
INTEREST COUPON ACCOUNT:	
Interest Earned But Unpaid 6-30-2013:	
Matured	\$ 0.00
Unmatured	\$ 397,909.15
Interest Earnings 2013-2014	\$ 662,065.00
Coupons Paid Through 2013-2014	\$ 650,547.50
Interest Earned But Unpaid 6-30-2014:	
Matured	\$ 0.00
Unmatured	\$ 409,426.65

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 36

Schedule 2, Detail of Judgment Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New)				
Judgments For Indebtedness Originally Incurred After January 8, 1937. (New)				
IN FAVOR OF				
BY WHOM OWNED				
PURPOSE OF JUDGMENT				
Case Number				
NAME OF COURT				
Date of Judgment				
Principal Amount of Judgment	\$ 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, 2013	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Principal Amount Provided for in 2013-2014	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
PRINCIPAL AMOUNT NOT PROVIDED FOR	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
AMOUNT TO PROVIDE BY TAX LEVY FISCAL YEAR 2014-2015				
Principal 1/3	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
FOR ALL JUDGMENTS REPORTED LEVIED FOR BUT UNPAID JUDGMENT OBLIGATIONS OUTSTANDING JUNE 30, 2013				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE LEVIED FOR:				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE PAID:				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
LEVIED BUT UNPAID JUDGMENT OBLIGATIONS OUTSTANDING JUNE 30, 2014				
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Schedule 3, Prepaid Judgments as of June 30, 2014				
Prepaid Judgments On Indebtedness Originating After January 8, 1937				
NAME OF JUDGMENT	Henderson	Sherrod	Young	Kacey Miller
CASE NUMBER	CIV-2010-347	CS-2011-2364	CS-2011-2369	CS-2013-2714
NAME OF COURT	District Court	District Court	District Court	District Court
Principal Amount of Judgment	\$ 831.57	\$ 1,391.65	\$ 4,298.99	\$ 1,647.22
Tax Levies Made	3	3	3	1
Unreimbursed Balance At June 30, 2013	\$ 277.19	\$ 463.88	\$ 1,433.00	\$ 1,647.22
Reimbursement By 2013-2014 Tax Levy	\$ 277.19	\$ 463.88	\$ 1,433.00	\$ 549.07
Annual Accrual On Prepaid Judgments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 549.07
Stricken By Court Order	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Asset Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,098.15

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 38

Schedule 4, Sinking Fund Cash Statement		
Revenue Receipts and Disbursements	SINKING FUND	
	Detail	Extension
Cash on Hand June 30, 2013		\$ 12,177,295.58
Investments Since Liquidated	\$ 0.00	
COLLECTED AND APPORTIONED:		
Contributions From Other Districts	\$ 0.00	
2012 and Prior Ad Valorem Tax	\$ 398,907.68	
2013 Ad Valorem Tax	\$ 11,112,008.08	
Miscellaneous Receipts	\$ 299,707.62	
TOTAL RECEIPTS		\$ 11,810,623.38
TOTAL RECEIPTS AND BALANCE		\$ 23,987,918.96
DISBURSEMENTS:		
Coupons Paid	\$ 650,547.50	
Interest Paid on Past-Due Coupons	\$ 0.00	
Bonds Paid	\$ 10,900,000.00	
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	\$ 0.00	
TOTAL DISBURSEMENTS		\$ 11,550,547.50
CASH BALANCE ON HAND JUNE 30, 2014		\$ 12,437,371.46

Schedule 5, Sinking Fund Balance Sheet		
	SINKING FUND	
	Detail	Extension
Cash Balance on Hand June 30, 2014		\$ 12,437,371.46
Legal Investments Properly Maturing	\$ 0.00	
Judgments Paid to Recover by Tax Levy	\$ 0.00	
TOTAL LIQUID ASSETS		\$ 12,437,371.46
DEDUCT MATURED INDEBTEDNESS:		
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. Judgements and Interest Levied for But Unpaid	\$ 0.00	
TOTAL Items a. Through f. (To Extension Column)		\$ 0.00
BALANCE OF ASSETS SUBJECT TO ACCRUALS		\$ 12,437,371.46
DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT:		
g. Earned Unmatured Interest	\$ 409,426.65	
h. Accrual on Final Coupons	\$ 63,257.26	
i. Accrued on Unmatured Bonds	\$ 10,910,000.00	
TOTAL Items g. Through i. (To Extension Column)		\$ 11,382,683.91
EXCESS OF ASSETS OVER ACCRUAL RESERVES		\$ 1,054,687.55

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNB 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 39

Schedule 6, Estimate of Sinking Fund Needs		
	SINKING FUND	
	Computed By Governing Board	Provided By Excise Board
Interest Earnings on Bonds	\$ 813,600.76	\$ 813,600.76
Accrual on Unmatured Bonds	\$ 13,740,000.00	\$ 13,740,000.00
Annual Accrual on "Prepaid" Judgments	\$ 782.10	\$ 782.10
Annual Accrual on Unpaid Judgments	\$ 0.00	\$ 0.00
Interest on Unpaid Judgments	\$ 0.00	\$ 0.00
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	\$ 0.00	\$ 0.00
TOTAL SINKING FUND PROVISION	\$ 14,554,382.86	\$ 14,554,382.86

Schedule 7, 2013 Ad Valorem Tax Account - Sinking Funds			
Gross Value \$	0.00		
Net Value \$	486,979,189.00	23.660 Mills	Amount
Total Proceeds of Levy as Certified			\$ 11,521,927.61
Additions:			\$ 0.00
Deductions:			\$ 0.00
Gross Balance Tax			\$ 11,521,927.61
Less Reserve For Delinquent Tax			\$ 15,190.09
Reserve for Protest Pending			\$ 0.00
Balance Available Tax			\$ 11,506,737.52
Deduct 2013 Tax Apportioned			\$ 11,112,008.08
Net Balance 2013 Tax in Process of Collection or Excess Collections			\$ 394,729.44

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.	\$ 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
TOTALS	\$ 0.00	\$ 0.00

SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "E"

Page 41

Schedule 10, Miscellaneous Revenue	
SOURCE	2013-14 ACCOUNT ACTUALLY COLLECTED
1000 DISTRICT SOURCES OF REVENUE:	
1200 Tuition & Fees	\$ 0.00
1310 Interest Earnings	\$ 0.00
1320 Dividends on Insurance Policies	\$ 0.00
1330 Premium on Bonds Sold	\$ 217,004.44
1340 Accrued Interest on Bond Sales	\$ 13,735.28
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
1300 Earnings on Investments and Bond Sales	\$ 230,739.72
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
1400 Rental, Disposals and Commissions	\$ 0.00
1500 Reimbursements	\$ 0.00
1600 Other Local Sources of Revenue	\$ 68,967.90
1700 Child Nutrition Programs	\$ 0.00
1800 Athletics	\$ 0.00
TOTAL	\$ 299,707.62
2000 INTERMEDIATE SOURCES OF REVENUE:	
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
TOTAL	\$ 0.00
3000 STATE SOURCES OF REVENUE:	
3100 Total Dedicated Revenue	\$ 0.00
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
TOTAL	\$ 0.00
4000 FEDERAL SOURCES OF REVENUE:	
4000 Federal Sources of Revenue	\$ 0.00
TOTAL	\$ 0.00
5000 NON-REVENUE RECEIPTS:	
5100 Return of Assets	\$ 0.00
GRAND TOTAL	\$ 299,707.62

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, 2014, as certified by the Board of Education of Mid-Del Public Schools, District Number I-52 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 2014 tax and the proceeds of the 2014 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 36.140 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 5.000 Mills, plus 15.000 Mills authorized by the Constitution, plus an emergency levy of 5.000 Mills; plus local support levy of 11.140 Mills; for a total levy for the General Fund of 36.140 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.160 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 Mid-Del Public Schools, School District No. I-52 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% for delinquent taxes.

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2014-2015

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	\$ 32,046,345.95	\$ 4,575,446.90	\$ 0.00	\$ 0.00	\$ 14,554,382.86
Appropriation of Revenues:					
Excess of Assets Over Liabilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,054,687.55
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	\$ 15,999,479.90	\$ 2,284,375.11	\$ 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 2014 Tax	\$ 15,999,479.90	\$ 2,284,375.11	\$ 0.00	\$ 0.00	\$ 1,054,687.55
Balance Required	\$ 16,046,866.05	\$ 2,291,071.79	\$ 0.00	\$ 0.00	\$ 13,499,695.31
Add Allowance for Delinquency	\$ 1,604,686.60	\$ 229,107.18	\$ 0.00	\$ 0.00	\$ 674,984.77
Total Required for 2014 Tax	\$ 17,651,552.65	\$ 2,520,178.97	\$ 0.00	\$ 0.00	\$ 14,174,680.08
Rate of Levy Required and Certified	-----	-----	-----	-----	29.02 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 2014-2015 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
This County Oklahoma	\$ 371,277,017.00	\$ 83,784,741.00	\$ 20,129,446.00	\$ 475,191,204.00
Joint County Cleveland	\$ 11,972,892.00	\$ 232,037.00	\$ 1,062,067.00	\$ 13,266,996.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Joint County	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Valuations, All Counties	\$ 383,249,909.00	\$ 84,016,778.00	\$ 21,191,513.00	\$ 488,458,200.00

and that 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:

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "Y" Continued: Primary County And All Joint Counties		Valuation And Levies Excluding Homesteads			Total Required For 2014 Tax		
County	General Fund	Building Fund	Total Valuation	General	Building		
This County Oklahoma	36.14 Mills	5.16 Mills	\$ 475,191,204.00	\$ 17,173,410.11	\$ 2,451,986.61		
Joint Co. Cleveland	36.04 Mills	5.14 Mills	\$ 13,266,996.00	\$ 478,142.54	\$ 68,192.36		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Joint Co.	0.00 Mills	0.00 Mills	\$ 0.00	\$ 0.00	\$ 0.00		
Totals			\$ 488,458,200.00	\$ 17,651,552.65	\$ 2,520,178.97		

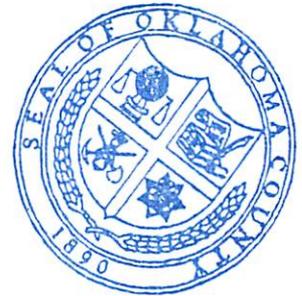
Sinking Fund 29.02 Mills

and 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 2014 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 16th day of October, 2014

Melvin Bombs Jr.
Excise Board Member
Latisha Crawley
Excise Board Member

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



Joint School District Levy Certification for Mid-Del Public Schools 1-52

Career Tech District Number Rose State General Fund 10.30
 Building Fund 5.15 } Rose State
 State of Oklahoma)
) ss 4.82
 County of Oklahoma)

I, _____, Oklahoma County Clerk, do hereby certify that the above levies are true and correct for the taxable year 2014.

Witness my hand and seal, on _____,

Oklahoma County Clerk

ALL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
STATISTICAL DATA FOR 2014-2015

EXHIBIT "Z"

Page 66

Schedule I, SUMMARY RECAPITULATION OF SCHOOL COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2005, AND APPORTIONMENT THEREOF					
CLASSIFICATION	ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS TO DETERMINE PER CAPITA COSTS				
	GENERAL REVENUE FUND	CHILD NUTRITION FUND	2013-2014 CONSTITUTIONAL BUILDING FUND EXPENDITURES	2013-2014 ACCRUALS AND COUPON REQUIREMENTS	SPECIAL REVENUE FUNDS
Expenditures and Reserves					
Current Expenditures - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Expenditures - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 11,550,547.50	\$ 0.00
Capital Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Paid and Reserved	\$ 0.00	\$ 0.00	\$ 0.00	\$ 650,547.50	\$ 0.00
TOTALS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12,201,095.00	\$ 0.00
Enumeration 0 Average Daily Attendance 0 Average Daily Haul 0					

Schedule I, (Continued)					
CLASSIFICATION	ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS TO DETERMINE PER CAPITA COSTS				
	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	ACTIVITY FUNDS	EXPENDABLE TRUST FUNDS	NONEXPENDABLE TRUST FUNDS
Expenditures and Reserves					
Current Expenditures - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Expenditures - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Paid and Reserved	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTALS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

ALL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
 STATISTICAL DATA FOR 2014-2015

EXHIBIT "Z"

Page 67

Schedule 1, (Continued)

CLASSIFICATION Expenditures and Reserves			DISTRIBUTION OF OPERATING EXPENSE TO DETERMINE PER CAPITA COST	
	INTERNAL SERVICE FUNDS	TOTAL OF ALL APPLICABLE COSTS 2013-2014	OPERATION COSTS ONLY	TRANSPORTATION COSTS ONLY
Current Expenditures - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Expenditures - Educational	\$ 0.00	\$ 11,550,547.50	\$ 11,550,547.50	\$ 0.00
Capital Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Paid and Reserved	\$ 0.00	\$ 650,547.50	\$ 650,547.50	\$ 0.00
TOTALS	\$ 0.00	\$ 12,201,095.00	\$ 12,201,095.00	\$ 0.00
Per Capita Cost - Education		\$ 0.00	Per Capita Cost - Transportation \$ 0.00	

Midwest City-Del City Public School District
I-52, Oklahoma County
7217 S.E. 15th Street
Midwest City, OK 73110

Budget Message

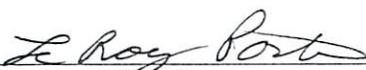
The Board of Education of the Midwest City-Del City Public School District, I-52, Oklahoma County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Original Budget for the Midwest City-Del City Public School District for FY 2014-15.

The original 2014-15 school budget was prepared under the direction of Dr. Pam Deering, Superintendent and Kay Medcalf, Chief Financial Officer. Members of the Board of Education are as follows:

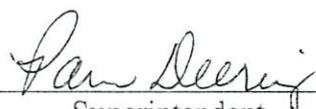
Mr. LeRoy Porter, President
Mr. David Biben, Clerk
Senator Jim Howell, Member

Mr. Tim Blanton, Vice President
Mrs. Jimmie Nolen, Member

The total of the original expenditure budgets for appropriated funds as presented is \$132,276,665. These original budgets will be amended as authorized by law after the start of the fiscal year to incorporate certified values, sinking fund levies, state aid allocations, updated revenues, expenditures and other budgets operating during the fiscal year.



President
Board of Education



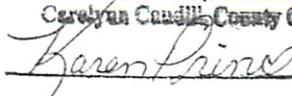
Superintendent
Midwest City-Del City Public Schools

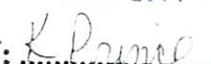
June 9, 2014
Date

June 9, 2014
Date

RECEIVED FOR FILING

JUN 26 2014

Oklahoma County Excise Board
Carolyn Caudill, County Clerk

DEPUTY

RECEIVED
JUN 12 2014
BY: 

Adoption of Original School District Budget
June 9, 2014

State of Oklahoma, County of Oklahoma

We, the undersigned members of the Midwest City-Del City Board of Education, I-52 of said County and State, do hereby certify that we have adopted the Midwest City-Del City Public School District Budget and Financing Plan as is herewith presented this 9th day of June, 2014.

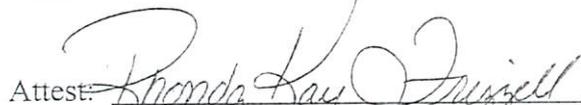

Board President


Vice President


Clerk


Member


Member

Attest: 
Deputy Clerk of the Board



Pam Deering, Ph.D.
Superintendent

7217 S.E. 15th Street
Midwest City, OK 73110
(405) 737-4461

Mailing Address:
P.O. Box 10630
Midwest City, OK 73140
Fax: (405) 739-1615

Kay Medcalf
Chief Financial Officer

To: The Board of Education and Dr. Pam Deering

From: Kay Medcalf, Chief Financial Officer *KM*

Date: June 9, 2014

Re: Executive Summary on the Midwest City-Del City Public Schools Budget

As required by the School District Budget Act, the district must present tentative budgets for appropriated funds in May and the final budgets in June to begin July 1. These budgets are then published and presented for final approval at the June Board of Education meeting for the ensuing fiscal year. Cash funds are not included in this budget approval process. Cash Funds are the Insurance Fund, Worker's Compensation Fund, MAPS Fund, Gifts Fund and Bond Funds. The following funds are presented for budget approval for FY 15 for the General Fund, CO-OP Technology Center, Building Fund, Child Nutrition Fund, CO-OP Technology Center Building Fund and Sinking Fund and listed in order of their OCAS fund number.

Fund	Projected Ending Budget Expenditures 2013-2014	Proposed Tentative Expenditure Budget 2014-15	Projected Ending Fund Balance and % by Fund June 30, 2014		Projected Ending Fund Balance and % by Fund June 30, 2015	
General Fund (11)	\$ 87,567,009	\$ 90,900,994	\$6.0M	7.00%	\$3.1M	3.60%
CO-OP Technology Fund (12)	\$ 6,539,956	\$ 6,155,291	\$1.3M	22.51%	\$1.1M	18.02%
Special Revenue Funds						
Building Fund (21)	\$ 4,800,000	\$ 5,816,670	\$10.9M	363.2%	\$7.7M	303.6%
Child Nutrition Fund (22)	\$ 6,859,000	\$ 7,403,710	\$1.7M	26.34%	\$1.5M	21.16%
Special Building Fund (Tech Center Building Fund 23)	\$ 1,588,973	\$ 2,000,000	\$5.1M	342.55%	\$4.6M	308.18%
Debt Service (Sinking Fund 41)	\$ 11,551,924	\$ 20,000,000	\$12.2M	107.4%	Appropriation will allow for multiyear expenditures to retire debt	
Total Governmental Funds*	\$ 118,906,862	\$ 132,276,665	\$37.2M		\$18.0M	

*Excludes Cash Funds

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.

General Fund (11)

The FY14 budget reflected some revenue growth over projections, but mainly expenditures were underspent below projections. Revenues were affected by Net Assessed Valuation growing 3.82% instead of declining 1% as projected. However, that growth was offset in the formula by a decline in students causing us to be paid from the prior years weighted ADM. Statewide appropriated funds, increased by \$21 million, but state factors still declined due to the increase of students statewide over 30,000. The reduction in factors was \$6.60, which affected Mid-Del Schools (by approximately \$500,000) at mid-term. The projected final expenditures includes \$1.5 million of additional costs to the General Fund as portion of our custodial cost (\$1 million) transitioned back from the building fund. Purchasing textbooks or repairing/binding (\$500,000) as needed, that we have not had the funds for is added as well.

The FY14 General Fund budget reflects months of planning with not only district central office staff but each department and listening to their needs for the future. During the course of FY14, the district was impacted by the state aid factors reducing, causing a \$.5 million decline. The flexible benefit allowance (FBA) was prorated for Support at a reduction of \$74,319 and then funded at 100% after reducing OPAT, Alternative Education and Professional Development by 7.42% for a total of \$ 22,858.00. The state discontinued funding for any new National Board Certified Teacher stipends, but did assist the 54 teachers who were eligible in the district prior to June 30, 2013 for \$268,500.

We now know that an increase in the state funding formula will be \$40 million and \$40 million will be added to the Flexible Benefit Allowance to fully fund the State Insurance for FY 15, but even so the district has prepared the FY15 budget that is fiscally conservative with another personal income tax reduction of .25%, and a possible State student count increase, planning for state revenues is once again difficult. With a fund balance policy that requires a 6-8% fund balance in the initial budget, the district has worked to achieve an initial fund balance for the end of 2014-15 (June 30, 2015) of 3.6% with the plan to achieve 6% by year end with cost saving measures and under-spending. To the extent possible, the district will continue to evaluate all positions that are vacated to determine whether or not to fill a position based on the needs of the district. In addition, we are moving ahead to start absorbing costs like textbooks and our custodial cost with Sodexo that have either been exempt or paid from another fund to prepare for the year the exemptions will go away.

Changes from the May 12, 2014 Tentative Budget to the June 9, 2014 Final Budget:

- Prior year Ad-Valorem revenues did not come in as projected. Decreased (\$70,360)
- Expect Rental of School Facilities to reach \$20,000 in FY 15. Increase of \$10,000

- State Aid projections changed due to lowering the number of students as seniors, updating collections on chargeables, and increasing the factors by \$10. Resulted in a decrease of (\$113,237).
- Project 100% collections for FBA for FY 15. Increase of \$16,085.
- Total change in revenue between budgets equals a decrease of (\$157,512).

2013-14 General Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Ad Valorem collections are on target with the growth of 3.82%, but over our initial June projections.
- Other revenue estimates appear to be on target, except we have seen a growth in motor vehicle of approximately \$340,000.
- FBA funding came through at 100%, but OPAT, Alternative Education, and Professional Development was reduced by 7.42% as noted above. National Board Certified Teacher stipend was funded as noted above.

Expenditures:

- All sites/department budgets, except for Maintenance and Transportation, are closed to prepare for end of year budget information.
- Preliminary information reflects under-spending in federal programs of \$.5 million in planning for sequestration impacts in FY15 and the addition of one school as Title I without any additional funds.
- Fund Balance estimate is approximately 7.00% or \$6.0M.

2014-15 General Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Local Ad Valorem tax property valuation (Oklahoma County) is projected to increase by 2% or \$335,000.
- Ad Valorem Reimbursement Fund reimbursement monies are projected to be fully funded.
- State Motor Vehicle is expected to increase by approximately \$200,000.
- State Aid reflects an increase of \$804,679 raising the factors \$10 dollars to account for the \$40 million that was added to the state funding formula, but still being aware of the personal income tax reduction of .25% and the possible growth of student's statewide. We have included an increase of students for full day Pre-K in 6 schools and have rolled our students up a grade level for projecting state aid.
- Federal monies reflect a small growth when compared to FY14 collections due to posting Impact Aid into the General Fund.

Expenditures:

- Full day Pre-K at 6 schools (state aid pays for teachers, teacher assistants and supplies); Reading Specialists to ensure all elementary sites maintain focus on reading; School Psychologist to support Special Services testing needs; Orchestra teacher to align program for the Del City

middle schools and high school; Director for Teaching and Learning; Project Lead the Way teachers to expand pre-engineering programs for Del City middle school and high school; contingency teachers. Support to curriculum with Science and Social Studies.

- Computer support technician position (replacement, but new budget expense); Bus drivers (4-4 hour drivers) for new bus routes; shift (2) 4 hour bus drivers to 6 hour drivers.
- Maintain Sodexo contract in two funds to transition expenses over the next three years from the Building Fund to bring all expenses in line with revenue in the Building Fund.
- Departmental budget reductions to support increased instructional needs and services to students and staff as noted above; reduce budget expenses for Kids Kampus from General Fund and relocate program to become a part of the Technology Center's New Beginnings program for teen girls and their babies, offering expanded options for the students and their babies.
- Step raises are not budgeted.
- Initial budget target fund balance is at 3.6% with the goal of moving to an unrestricted fund balance of 5%-6% on June 30, 2015.

Technology Center Fund (CO-OP 12)

2013-14 Technology Center Status: Assumptions to end the fiscal year

Revenue:

- Estimated interest earnings are on target, but remain very low.
- District contract collections were down (\$170,027) from projection mainly due to lower actual Rose State ad-valorem collections.
- Flexible Benefits were prorated for support for a cost of (\$ 6,989). This is now funded at 100% with a slight reduction to offset the 7.42% other state programs received in order to make the flexible benefits whole.

Expenditures:

- Flexible Benefit projects reflect actual expenses. Original budget included an increase of 4% over FY13 in anticipation of a Health Choice rate increase.
- All expenditure budgets have been projected for expenses through June 30, 2014.
- Fund Balance \$1.3 million or 22.51%

2014-15 Technology Center Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Interest earnings are left flat for FY15.
- Rose State Contract collections are projected at FY14 collections. This contract is the revenue source from which Tech Center collects its portion of Ad Valorem collections from Rose State College. The Tech Center will receive the remainder of 2013 tax collections and the majority of 2014 tax collections in FY15.

Expenditures:

- Step raises are not budgeted.
- Expenses include 2 personnel (TA's) from former Kid Kampus program into New Beginnings.

- At this time, an increase in the FBA expense has not been included. We will look at this again after we receive notification.
- Fund Balance \$ 1.1 million or 18.02%

Special Revenue Funds

Building Fund (21)

Changes from the May 12, 2014 Tentative Budget to the June 9, 2014 Final Budget:

- Increase in expenditures due to the absorption of the increase in property insurance of \$250,000.
- Project 100% collections for FBA for FY 15. Increase of \$10,117.

2013-14 Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Prior Years Ad Valorem collections are updated to actual
- Impact Aid is reflected in the Building Fund except for the special education portion.

Expenditures:

- The expenditure amount reflects the cost of utilities and Sodexo less the \$1 million moved to the General Fund to start supporting that cost and to ensure financial stability in the Building Fund in the future.
- Fund Balance \$10.9 million or 363.2%

2014-15 Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Current Year Ad Valorem reflects 95% collections with a 2% increase in Valuation.
- Impact Aid is shifted to the General Fund reducing projected revenue.

Expenditures:

- The FY 15 appropriation of \$5.8M is based on the same expenditures as FY 14 continuing to pay \$1 million of Sodexo out of the General Fund, and picking up the increase of \$250,000 for property insurance.
- Fund Balance \$7.7 million or 303.56%

Child Nutrition Fund (22)

2013-14 Child Nutrition Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Interest earning estimates are based on average monthly collections.
- Revenue estimates for meals are based on estimated collections through the end of June less the impact of loss of sales due to the snow days.
- FBA is currently being funded at 100% of our report dated February 1, 2014.

- Student lunches were down (\$274,592) from projections due to the snow days.

Expenditures:

- Flexible Benefit projections reflect actual expenses.
- Fund Balance \$1.7 million or 26.3%

2014-15 Child Nutrition Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Estimates include flat revenues although the Board approved a \$.05 rate increase.
- Estimates include a slight increase in federal revenue projecting no loss of snow days.

Expenditures:

- An increased FBA expense has not been factored in at this time. We will address this once we receive official notification.
- Expenditures do not include a step raise.
- An estimate of 7% increase in food cost has been projected.
- Expenditures will increase due to the addition of a security personnel and a vehicle for transporting food
- Fund Balance \$1.5 million or 21.2%

Technology Center Building Fund (23)

2013-14 Technology Center Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Rose State Contract actual collections were down from projections.

Expenditures:

- Expenses are projected at the appropriation level at this time.
- Fund Balance \$5.1 million or 342.6%

2014-15 Technology Center Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Rose State Contract collections are projected at FY14 collections. This contract is the revenue source from which Tech Center collects its portion of Ad Valorem collections from Rose State College. The Tech Center will receive the remainder of 2013 tax collections and the majority of 2014 tax collections in FY15.

Expenditures:

- Expenditures will increase for FY15 to include building a safe room.
- Fund Balance \$4.6 million or 308.2%

Sinking Fund (41)

2013-14 Sinking Fund Budget Status: Assumptions to end the fiscal year

Revenue

- A Judgment for underpayment of wages was paid in FY14.
- Debt payments that are levied for payment according to the schedule will be paid in full.

2014-15 Sinking Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Property tax collections reflect a 2% increase.

Expenditures:

- Scheduled bond debt payments are projected for FY15 based on the Estimate of Needs appropriation for remaining debt service payments.

A need has arisen for a Risk Management Specialist (support position) since the presentation of the May Budget. This position would be paid from the Insurance Fund, a cash fund, that is not included in this budget approval process.

For FY15, these budgets are presented for your approval. Thanks to the Leadership Team and Fiscal Services staff for their leadership and attentive detail in planning this budget. A special thanks to Jacqueline Woodard and Donna Carlberg, for their efficiency and effective assistance in the preparation of the budget information. If you have questions, please let me know. Thank you.

Midwest City-Del City Public School District
I-52, Oklahoma County
7217 S.E. 15th Street
Midwest City, OK 73110

Budget Message

The Board of Education of the Midwest City-Del City Public School District, I-52, Oklahoma County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Original Budget for the Midwest City-Del City Public School District for FY 2014-15.

The original 2014-15 school budget was prepared under the direction of Dr. Pam Deering, Superintendent and Kay Medcalf, Chief Financial Officer. Members of the Board of Education are as follows:

Mr. LeRoy Porter, President
Mr. David Biben, Clerk
Senator Jim Howell, Member

Mr. Tim Blanton, Vice President
Mrs. Jimmie Nolen, Member

The total of the original expenditure budgets for appropriated funds as presented is \$132,276,665. These original budgets will be amended as authorized by law after the start of the fiscal year to incorporate certified values, sinking fund levies, state aid allocations, updated revenues, expenditures and other budgets operating during the fiscal year.

President
Board of Education

Superintendent
Midwest City-Del City Public Schools

June 9, 2014
Date

June 9, 2014
Date

Adoption of Original School District Budget
June 9, 2014

State of Oklahoma, County of Oklahoma

We, the undersigned members of the Midwest City-Del City Board of Education, I-52 of said County and State, do hereby certify that we have adopted the Midwest City-Del City Public School District Budget and Financing Plan as is herewith presented this 9th day of June, 2014.

Board President

Vice President

Clerk

Member

Member

Attest: _____
Deputy Clerk of the Board

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015

Proposed Budget

Summary of Projected Revenues

	Governmental Funds				
	General Fund	CO-OP	Special	Sinking	Total
	11 FY 2014-15	12 FY 2014-15	21-23 FY 2014-15	Fund 41 FY 2014-15	Appropriated Funds FY 2014-15
LOCAL					
1100 Ad Valorem	\$ 17,697,860		\$ 2,541,018	\$ 11,541,349	\$ 31,780,227
1200 Tuition and Fees	35,000				35,000
1300 Interest Earnings	54,000	4,000	6,000		64,000
1400 Rental, Disposals and Commissions	38,401				38,401
1500 Reimbursements	58,036				58,036
1600 Other Local Sources of Revenue	3,000	2,955,981	1,488,496		4,447,477
1700 Child Nutrition Programs	-		1,929,000		1,929,000
SUBTOTAL LOCAL	\$ 17,886,297	\$ 2,959,981	\$ 5,964,514	\$ 11,541,349	\$ 38,352,141
INTERMEDIATE					
2100 County 4 Mill Tax	\$ 2,850,000	\$ -	\$ -	\$ -	\$ 2,850,000
2200 County Mortgage Tax	500,000	-	-	-	500,000
2900 Other Intermediate	-	-	-	-	-
SUBTOTAL INTERMEDIATE	\$ 3,350,000	\$ -	\$ -	\$ -	\$ 3,350,000
STATE					
3100 State Dedicated Revenue	\$ 10,093,500	\$ -	\$ -	\$ -	\$ 10,093,500
3200 State Aid-General Operations	46,012,998	329,701	249,109		46,591,808
3300 Competitive Grants	180,269				180,269
3400 State - Categorical	1,111,415				1,111,415
3500 Special Programs	35,000				35,000
3600 Other State Sources of Revenue	191,053				191,053
3700 Child Nutrition Programs	-		100,000		100,000
3800 State Vocational Programs	106,380	1,630,289			1,736,669
SUBTOTAL STATE	\$ 57,730,615	\$ 1,959,990	\$ 349,109	\$ -	\$ 60,039,714
FEDERAL					
4100 Grants-In-Aid Direct from the Federal Gov.	\$ 772,366	\$ -	\$ -	\$ -	\$ 772,366
4200 Improving Academic Achievement of Disadvantaged	3,786,057	-	-	-	3,786,057
4300 Individuals with Disabilities	2,990,101	-	-	-	2,990,101
4400 Improving Academic Achievement of Disadvantaged Cont'	134,530	-	-	-	134,530
4500 Grants-In-Aid from the Federal Government thru Other Sources	12,997	-	-	-	12,997
4600 Other Federal Sources of Revenue thru State Department of Ed	377,219	500,000			877,219
4700 Child Nutrition Programs	-		4,865,497		4,865,497
4800 Federal Vocational Education	-	443,148			443,148
SUBTOTAL FEDERAL	\$ 8,073,269	\$ 943,148	\$ 4,865,497	\$ -	\$ 13,881,914
TOTAL REVENUE	87,040,181	5,863,119	11,179,120	11,541,349	115,623,769
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
5000 Non-Revenue Receipts	\$ 976,768	\$ -	\$ 12,750		\$ 989,518
6130 Prior Years Lapsed Balances	-		50,000		50,000
SUBTOTAL OTHER FINANCING SOURCES	\$ 976,768	\$ -	\$ 62,750	\$ -	\$ 1,039,518
GRAND TOTAL REVENUE	88,016,949	5,863,119	11,241,870	11,541,349	116,663,287
BEGINNING FUND BALANCE	6,017,803	1,348,696	17,791,906	12,161,472	37,319,877
TOTAL AVAILABLE	\$ 94,034,752	\$ 7,211,815	\$ 29,033,776	\$ 23,702,821	\$ 153,983,164
TOTAL EXPENDITURES	\$ 90,900,994	\$ 6,155,291	\$ 15,220,380	\$ 20,000,000	\$ 132,276,665

Independent School District No. 52
 Midwest City - Del City Public Schools
 Fiscal Year 2013-2014
 General Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 05/12/14	2014-15 PROPOSED BUDGET 6/9/14	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 16,344,230	\$ 16,343,861	\$ 16,761,360	\$ 17,096,587	\$ 17,096,587	\$ -
000 1120 Prior Years Ad Valorem	856,935	867,412	540,090	670,360	600,000	(70,360)
000 1130 Revenue in Lieu of Taxes	5,103	5,975	1,224	1,273	1,273	-
000 1230 Summer School Tuition	175	-	-	-	-	-
000 1242 Transfer Fees (Spec Ed.)	37,641	43,655	39,078	35,000	35,000	-
000 1310 Interest Earnings	165,667	97,842	54,000	54,000	54,000	-
000 1351 Interest on Taxes	1.63	-	-	-	-	-
000 1410 Rental of School Facilities	11,057	22,998	23,258	10,000	20,000	10,000
000 1420 Rental Property Other	2,434	3,212	3,280	2,712	2,712	-
000 1440 Sale of Equipment	23,183	24,325	18,493	15,689	15,689	-
000 1460 Pay Phone Commissions	-	-	-	-	-	-
000 1530 Damages to School Property	434	396	379	236	236	-
000 1570 Use of Custodial Service	615	2,880	5,940	5,000	5,000	-
000 1590 Refunds & Reimbursements	15,183	46,800	133,324	4,800	52,800	48,000
000 1610 Contributions	-	-	40,000	-	-	-
000 1650 District Contracts	-	94,810	-	-	-	-
000 1680 Refund of Prior Year Expenditures	3,904	3,505	7,522	3,000	3,000	-
000 1690 Misc Local Revenue/Lucnet	12,709	124,331	49,512	48,000	-	(48,000)
SUBTOTAL LOCAL	\$ 17,479,271	\$ 17,682,003	\$ 17,677,461	\$ 17,946,657	\$ 17,886,297	\$ (60,360)
INTERMEDIATE						
000 2100 County 4 Mill Tax	\$ 2,924,414	\$ 2,900,316	\$ 2,852,658	\$ 2,850,000	\$ 2,850,000	\$ -
000 2200 County Mortgage Tax	600,036	693,380	542,484	500,000	500,000	-
000 2300 Resale County Apport.	135,676	110,581	154,712	-	-	-
SUBTOTAL INTERMEDIATE	\$ 3,660,127	\$ 3,704,277	\$ 3,549,854	\$ 3,350,000	\$ 3,350,000	\$ -
STATE						
000 3110 Gross Production Tax	\$ 160,774	\$ 188,441	\$ 136,239	\$ 130,000	\$ 130,000	\$ -
000 3120 Motor Vehicle Tax	7,331,619	7,537,211	7,880,467	8,080,000	8,080,000	-
000 3130 R.E.A. Tax	53,338	55,435	53,980	50,000	50,000	-
000 3140 State School Land	2,272,680	2,030,737	1,814,535	1,800,000	1,800,000	-
000 3150 Vehicle Tax Stamps	38,530	37,911	46,672	32,000	32,000	-
000 3190 Other Dedicated Revenue	1,263	3,243	335	1,500	1,500	-
000 3210 State Aid	38,546,936	39,531,833	38,864,198	39,782,113	39,668,876	(113,237)
000 3230 Teacher Mentor Stipend	-	-	-	-	-	-
331/334/335 3250 Flexible Benefits Allowance	5,857,609	6,046,946	6,346,033	6,328,037	6,344,122	16,085
388 3310 Alternative Academy	195,371	180,269	166,889	180,269	180,269	-
311 3411 Staff Development	-	-	85,812	-	-	-
312 3412 Natl Certified Teacher Stipend	282,150	270,000	268,500	270,000	270,000	-
367 3415 Reading Sufficiency Act	2,737,69	169,800	119,241	119,241	119,241	-
333 3420 State Textbook Allocation	728,739	717,840	714,190	712,205	712,205	-
319 3430 Adult Education Matching	-	-	-	-	-	-
317 3440 Driver Education	5,973	1,538	-	-	-	-
368/369/396 3470 Advanced Placement	9,969	19,669	25,566	9,969	9,969	-
338 3570 Okla Parents as Teachers	35,000	35,000	32,402	35,000	35,000	-
337 3690 State Arts Council	-	-	2,500	2,500	2,500	-
370 3690 Botball Grant	-	4,400	1,000	1,000	1,000	-
308 3690 TLE Pilot Program	-	29,475	-	-	-	-
361 3690 ACE Technology	-	54,501	72,437	-	-	-
362 3690 ACE Remediation	153,337	148,730	187,553	187,553	187,553	-
386 3690 Reading Proficiency	-	7,975	3,475	-	-	-
411 3811 Vocational Salaries Reimb	26,720	26,720	25,140	26,720	26,720	-
412 3812 Vocational Prog Incentive Assist	-	72,160	94,440	72,160	72,160	-
491 3890 Capital Outlay	-	-	7,138	7,500	7,500	-
SUBTOTAL STATE	\$ 55,702,746	\$ 57,169,835	\$ 56,948,741	\$ 57,827,767	\$ 57,730,615	\$ (97,152)

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2013-2014
General Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 05/12/14	2014-15 PROPOSED BUDGET 6/9/14	Diff 5/12/14 vs 6/9/14
FEDERAL						
591/592 4130 Impact Aid	\$ 115,102	\$ 125,806	\$ 106,557	\$ 360,000	\$ 360,000	\$ -
561 4140 Indian Education Title VII	404,503	260,121	304,153	252,366	252,366	-
774/775 4150 Air Force ROTC/Navy ROTC	170,471	185,739	160,000	160,000	160,000	-
511/515/516 4210 Title I Act of 1994	5,513,455	2,506,302	3,075,211	3,203,520	3,203,520	-
516 4211 Title I ARRA Allocation	117,936	-	-	-	-	-
534 4212 Title I Neglected ARRA Alloc	-	-	-	-	-	-
514 4222 Even Start	86,760	34,400	-	-	-	-
541 4271 Training and Recruitment	681,335	631,062	582,222	549,714	549,714	-
546 4272 Education Through Technology	4,999	10,272	-	-	-	-
542 4273 Title II, Part B	-	-	-	-	-	-
571/572 4281 Language Acquisition	35,274	29,963	26,693	32,822	32,822	-
621/631 4310 Flow Through/CSPD	3,747,247	2,714,655	2,971,714	2,924,482	2,924,482	-
622 4320 IDEA ARRA	316,904	-	-	-	-	-
643 4330 Preschool ARRA	15,125	-	-	-	-	-
641 4340 IDEA-B Preschool	67,252	56,376	62,804	65,618	65,618	-
651 4350 Spec Ed Highly Qualified	-	-	-	-	-	-
551 4441 Drug Education	23,086	24,839	-	-	-	-
553 4443 21st Century Community Learning	202,466	167,729	68,967	-	-	-
596 4480 Homeless	82,997	136,747	108,480	134,530	134,530	-
597/598 4490 ARRA, Title X Homeless	2,311	-	-	-	-	-
563/564 4550 Johnson O'Malley	24,077	5,803	13,054	12,997	12,997	-
731/732 4611 Adult Basic Education	-	-	-	-	-	-
735 4613 TANF-Adult Basic Education	-	-	-	-	-	-
456 4617 Vocational Rehabilitation	27,088	19,909	13,910	10,000	10,000	-
792/795 4682 REACH	-	133,852	-	-	-	-
772 4689 STEM	-	4,673	180,274	224,040	224,040	-
771/779 4689 Random Drug/Kid Biz	224,614	152,797	151,413	143,179	143,179	-
SUBTOTAL FEDERAL	\$ 11,863,003	\$ 7,201,044	\$ 7,825,452	\$ 8,073,269	\$ 8,073,269	\$ -
TOTAL REVENUE	\$ 88,705,147	\$ 85,757,159	\$ 86,001,507	\$ 87,197,693	\$ 87,040,181	\$ (157,512)
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5130 Return of Petty Cash	\$ -	\$ -	\$ -	\$ 2,100	\$ 2,100	\$ -
000 5150 Child Nutrition Transfer	325,944	322,418	472,418	482,418	482,418	-
000 5160 Activity Fund Reimbursement	351,168	402,143	452,250	492,250	492,250	-
000 5600 Correcting Entry	64,747	6,676	437	-	-	-
000 6130 Prior Years Lapsed Balances	483,967	528,931	-	-	-	-
000 6140 Warrants Estopped	917,28	2,115.61	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 1,226,742	\$ 1,262,284	\$ 925,105	\$ 976,768	\$ 976,768	\$ -
GRAND TOTAL REVENUE	\$ 89,931,889	\$ 87,019,443	\$ 86,926,612	\$ 88,174,461	\$ 88,016,949	\$ (157,512)
PLUS BEGINNING FUND BALANCE	6,198,065	5,666,628	6,658,200	5,804,982	6,017,803	212,820.74
TOTAL AVAILABLE	\$ 96,129,953	\$ 92,686,071	\$ 93,584,812	\$ 93,979,443	\$ 94,034,752	\$ 55,309
TOTAL EXPENDITURES	\$ 90,463,325	\$ 86,027,871	\$ 87,567,009	\$ 90,853,739	\$ 90,900,994	\$ 47,255
PROJECTED ENDING FUND BALANCE*	5,666,628	6,658,200	6,017,803	3,125,704	3,133,758	8,054
FUND BALANCE AS % OF REVENUE	6.39%	7.76%	7.00%	3.58%	3.60%	0.02%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Tech Center Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 05/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE						
LOCAL						
032 1310 Interest Earnings	\$ 11,195	\$ 6,618	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
032 1440 Sale of Equipment	1,270	2,324	-	-	-	-
032 1590 Refunds & Reimbursements	-	-	950	-	-	-
000/032 1650 District Contracts	2,785,942	3,024,807	2,854,781	2,854,781	2,854,781	-
032 1680 Refund of Prior Year Expenditures	-	2,016	250	200	200	-
064/040/000 1690 Miscellaneous Local Revenue	19,268	72,982	154,076	101,000	101,000	-
SUBTOTAL LOCAL	\$ 2,817,675	\$ 3,108,748	\$ 3,014,057	\$ 2,959,981	\$ 2,959,981	\$ -
STATE						
334/335 3250 Flexible Benefits Allowance	\$ 310,949	\$ 315,424	\$ 328,613	\$ 322,712	\$ 329,701	\$ 6,989
000 3690 Tinker Skills - State	55,025	134	5,000	-	-	-
412 3812 Vocational Prog Incentive Assist	72,160	-	-	-	-	-
419/433/441 3819 MDTC Formula Operations	1,310,808	1,310,808	1,310,808	1,310,808	1,310,808	-
123/431 3833 Existing Industries Training	11,558	20,412	11,438	15,000	15,000	-
432 3834 TIPS	23,280	190,272	45,070	100,000	100,000	-
444 3844 Firefighter Training	1,025	690	950	4,201	4,201	-
448 3848 Safety Training	16,410	9,368	7,253	14,334	14,334	-
452 3852 TANF State	27,946	25,946	25,946	25,946	25,946	-
485 3856 Dropout Recovery (SWAPS)	123,112	141,836	156,949	160,000	160,000	-
469 3892 Equipment Grant	-	14,972	113,193	-	-	-
SUBTOTAL STATE	\$ 1,952,273	\$ 2,029,860	\$ 2,005,219	\$ 1,953,001	\$ 1,959,990	\$ 6,989
693 4592 ARRA Youth Grant	\$ 1,233,000	-	-	-	-	-
452 4619 TANF Federal	-	-	-	-	-	-
776/778 4689 Tinker Skills/Dept. of Commerce	846,532	628,657	566,759	500,000	500,000	-
421/424/429 4821 Carl Perkins	341,986	243,509	206,834	203,948	203,948	-
428 4828 Tech-Prep	33,837	15,278	-	-	-	-
452 4852 TANF Federal	166,997	261,815	199,641	239,200	239,200	-
SUBTOTAL FEDERAL	\$ 1,390,586	\$ 1,149,259	\$ 973,234	\$ 943,148	\$ 943,148	\$ -
TOTAL REVENUE	\$ 6,160,533	\$ 6,287,867	\$ 5,992,509	\$ 5,856,130	\$ 5,863,119	\$ 6,989
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
032 5160 Activity Fund Reimbursement	\$ 20,285	\$ -	\$ -	\$ -	\$ -	\$ -
032 5600 Correcting Entry	1,226	4,225	-	-	-	-
032 6130 Prior Years Lapsed Balances	113,638	103,430	-	-	-	-
032 6140 Warrants Estopped	370	2,565	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 135,519	\$ 110,219	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 6,296,052	\$ 6,398,087	\$ 5,992,509	\$ 5,856,130	\$ 5,863,119	\$ 6,989
PLUS: BEGINNING FUND BALANCE	2,044,760	1,819,683	1,896,142	1,175,986	1,348,696	172,710
TOTAL AVAILABLE	\$ 8,340,812	\$ 8,217,770	\$ 7,888,651	\$ 7,032,116	\$ 7,211,814	\$ 179,698
TOTAL EXPENDITURES	\$ 6,521,129	\$ 6,321,627	\$ 6,539,956	\$ 6,155,291	\$ 6,155,291	\$ -
PROJECTED ENDING FUND BALANCE	1,819,683	1,896,142	1,348,696	876,825	1,056,524	179,698
FUND BALANCE AS % OF REVENUE	29.54%	30.16%	22.51%	14.97%	18.02%	3.05%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Building Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 5/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 2,311,308	\$ 2,333,472	\$ 2,393,155	\$ 2,441,018	\$ 2,441,018	\$ -
000 1120 Prior Years Ad Valorem	114,071	109,851	77,112	100,000	100,000	-
000 1130 Revenue in Lieu of Taxes	178	182	175	-	-	-
000 1351 Interest on Taxes	0.23	-	-	-	-	-
000 1430 Sale of Equipment	700,000	-	-	-	-	-
000 1680 Refund Prior Year	177	-	-	-	-	-
SUBTOTAL LOCAL	\$ 3,125,734	\$ 2,443,504	\$ 2,470,441	\$ 2,541,018	\$ 2,541,018	\$ -
INTERMEDIATE						
000 2900 Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE						
000 3190 Other Dedicated Revenue	\$ 180	\$ 463	\$ 48	\$ -	\$ -	\$ -
332/335 3250 Flexible Benefit Allowance	166,059	-	-	-	-	-
SUBTOTAL STATE	\$ 166,239	\$ 463	\$ 48	\$ -	\$ -	\$ -
591 4130 Impact Aid	\$ 672,898	\$ 741,482	\$ 555,389	\$ -	\$ -	\$ -
SUBTOTAL FEDERAL	\$ 672,898	\$ 741,482	\$ 555,389	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,964,872	\$ 3,185,450	\$ 3,025,878	\$ 2,541,018	\$ 2,541,018	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5600 Correcting Entry	\$ 296	\$ 229	\$ 6,000	\$ -	\$ -	\$ -
000 6130 Prior Years Lapsed Balances	574,232	368,183	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 574,528	\$ 368,412	\$ 6,000	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 4,539,400	\$ 3,553,862	\$ 3,031,878	\$ 2,541,018	\$ 2,541,018	\$ -
PLUS: BEGINNING FUND BALANCE*	8,894,249	12,586,937	12,757,164	10,978,925	10,989,042	10,117
TOTAL AVAILABLE	\$ 13,433,649	\$ 16,140,799	\$ 15,789,042	\$ 13,519,943	\$ 13,530,060	\$ 10,117
TOTAL EXPENDITURES	\$ 2,479,364	\$ 3,383,635	\$ 4,800,000	\$ 5,566,670	\$ 5,816,670	\$ 250,001
PROJECTED ENDING FUND BALANCE	10,954,285	12,757,164	10,989,042	7,953,273	7,713,390	(239,883)
FUND BALANCE AS % OF REVENUE	276.28%	400.48%	363.17%	313.00%	303.56%	-9.44%

Independent School District No. 52
 Midwest City - Del City Public Schools
 Fiscal Year 2014-2015
 Child Nutrition Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 05/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE						
LOCAL						
000 1310 Interest Earnings	\$ 10,377	\$ 7,036	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
000 1590 Refunds and Reimbursements	-	-	1,992	-	-	-
000 1710 Student Lunches	1,486,739	1,522,790	1,415,408	1,690,000	1,690,000	-
000 1720 A la carte Food/Beverage Only	177,411	196,782	167,800	150,000	150,000	-
000 1730 Adult Meals	78,055	82,926	67,876	71,000	71,000	-
000 1760 Contract Lunches	21,303	24,240	20,756	15,000	15,000	-
000 1790 Miscellaneous	-	8,557	276	3,000	3,000	-
000 1794 Commodity Rebate	-	-	2,783	-	-	-
SUBTOTAL LOCAL	\$ 1,773,885	\$ 1,842,331	\$ 1,682,890	\$ 1,935,000	\$ 1,935,000	\$ -
STATE						
332/335 3250 Flexible Benefit Allowance	\$ 241,105	\$ 268,746	\$ 248,287	\$ 236,753	\$ 249,109	\$ 12,356
385 3720 State Matching	93,709	94,274	95,939	100,000	100,000	-
SUBTOTAL STATE	\$ 334,814	\$ 363,020	\$ 344,226	\$ 336,753	\$ 349,109	\$ 12,356
FEDERAL						
763 4710 Lunches	\$ 3,141,931	\$ 3,341,838	\$ 3,259,294	\$ 3,550,000	\$ 3,550,000	\$ -
764 4720 Breakfasts	1,114,335	1,192,716	1,153,715	1,285,643	1,285,643	-
776 4740 Summer Food Service Program	39,809	32,631	29,854	29,854	29,854	-
768 4760 Fresh Fruits & Veggies	92,502	88,375	-	-	-	-
767 4770 ARRA Equipment	-	-	-	-	-	-
SUBTOTAL FEDERAL	\$ 4,388,577	\$ 4,655,560	\$ 4,442,863	\$ 4,865,497	\$ 4,865,497	\$ -
TOTAL REVENUE	\$ 6,497,276	\$ 6,860,911	\$ 6,469,979	\$ 7,137,250	\$ 7,149,606	12,356
OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)						
000 5120 Cash or Change	\$ -	\$ 2,925	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-	-
000 5600 Correcting Entry	18,753	-	698	10,000	10,000	-
000 6130 Prior Years Lapsed Balances	144,769	102,782	506,454	50,000	50,000	-
000 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 163,523	\$ 105,707	\$ 509,902	\$ 62,750	\$ 62,750	\$ -
GRAND TOTAL REVENUE	\$ 6,660,798	\$ 6,966,618	\$ 6,979,882	\$ 7,200,000	\$ 7,212,356	\$ 12,356
PLUS: BEGINNING FUND BALANCE	1,227,368	\$ 1,634,981	\$ 1,583,169	\$ 1,954,767	\$ 1,704,050	(250,717)
TOTAL AVAILABLE	\$ 7,888,166	\$ 8,601,599	\$ 8,563,050	\$ 9,154,767	\$ 8,916,406	\$ (238,361)
TOTAL EXPENDITURES	\$ 6,253,185	\$ 7,018,431	\$ 6,859,000	\$ 7,246,968	\$ 7,403,710	\$ 156,742
PROJECTED ENDING FUND BALANCE	1,634,981	1,583,169	1,704,050	1,907,799	1,512,696	(395,103)
FUND BALANCE AS % OF REVENUE	25.16%	23.08%	26.34%	26.73%	21.16%	-5.57%

Independent School District No. 52
 Midwest City - Del City Public Schools
 Fiscal Year 2014-2015
 Technology Center Building Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 5/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE						
LOCAL						
000/032 1650 District Contracts (Rose State)	\$ 1,449,399	\$ 1,576,372	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
000 1680 Refund Prior Year	-	-	-	-	-	-
117/115 1690 Misc. Local	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,449,399	\$ 1,576,372	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
TOTAL REVENUE	\$ 1,449,399	\$ 1,576,372	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 5600 Correcting Entry	17,595	10,474	-	-	-	-
000 6130 Prior Years Lapsed Balances	36,948	26,943	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 54,543	\$ 37,416	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 1,503,942	\$ 1,613,789	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
PLUS: BEGINNING FUND BALANCE	3,640,177	4,257,122	5,199,291	5,098,814	5,098,814	-
TOTAL AVAILABLE	\$ 5,144,119	\$ 5,870,911	\$ 6,687,788	\$ 6,587,310	\$ 6,587,310	\$ -
TOTAL EXPENDITURES	\$ 886,997	\$ 671,619	\$ 1,588,973	\$ 2,000,000	\$ 2,000,000	\$ -
PROJECTED ENDING FUND BALANCE	4,257,122	5,199,291	5,098,814	4,587,310	4,587,310	-
FUND BALANCE AS % OF REVENUE	293.72%	329.83%	342.55%	308.18%	308.18%	0.00%

Independent School District No. 52
 Midwest City - Del City Public Schools
 Fiscal Year 2014-2015
 Sinking Fund Proposed Budget

			2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 5/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 10,538,254	\$ 11,383,574	\$ 10,935,081	\$ 11,041,349	\$ 11,041,349	\$ -
000	1120	Prior Years Ad Valorem	555,547	501,488	369,234	500,000	500,000	-
000	1130	Revenue in Lieu of Taxes	840	822	855	-	-	-
000	1340	Accrued Interest on Bonds	-	-	13,735	-	-	-
000	1351	Interest on Protested Taxes	1	-	-	-	-	-
SUBTOTAL LOCAL			\$ 11,094,642	\$ 11,885,884	\$ 11,318,905	\$ 11,541,349	\$ 11,541,349	\$ -
STATE								
000	3190	Other Dedicated Revenue	\$ 841	\$ 2,145	\$ 190	\$ -	\$ -	\$ -
000	3620	State Land Reimbursement	-	-	-	-	-	-
SUBTOTAL STATE			\$ 841	\$ 2,145	\$ 190	\$ -	\$ -	\$ -
TOTAL REVENUE			\$ 11,095,483	\$ 11,888,029	\$ 11,319,095	\$ 11,541,349	\$ 11,541,349	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000	5111	Premium on Bonds Sold	\$ 5,280	\$ 216,640	\$ 217,004	\$ -	\$ -	\$ -
000	5112	Proceeds from Bond Sales	-	8,696	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES			\$ 5,280	\$ 225,336	\$ 217,004	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE			\$ 11,100,763	\$ 12,113,365	\$ 11,536,100	\$ 11,541,349	\$ 11,541,349	\$ -
PLUS: BEGINNING FUND BALANCE			10,525,605	10,978,046	12,177,296	12,017,979	12,161,472	143,493
TOTAL AVAILABLE			\$ 21,626,368	\$ 23,091,410	\$ 23,713,395	\$ 23,559,328	\$ 23,702,820	\$ 143,493
TOTAL EXPENDITURES			\$ 10,648,323	\$ 10,914,115	\$ 11,551,924	\$ 20,000,000	\$ 20,000,000	\$ -
PROJECTED ENDING FUND BALANCE			10,978,045	12,177,296	12,161,472	3,559,328	3,702,820	143,493
FUND BALANCE AS % OF REVENUE			98.94%	102.43%	107.44%	30.84%	32.08%	1.24%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Building Fund Proposed Budget

			2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 5/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 2,311,308	\$ 2,333,472	\$ 2,393,155	\$ 2,441,018	\$ 2,441,018	\$ -
000	1120	Prior Years Ad Valorem	114,071	109,851	77,112	100,000	100,000	-
000	1130	Revenue In Lieu of Taxes	178	182	175	-	-	-
000	1351	Interest on Taxes	0.23	-	-	-	-	-
000	1430	Sale of Equipment	700,000	-	-	-	-	-
000	1680	Refund Prior Year	177	-	-	-	-	-
SUBTOTAL LOCAL			\$ 3,125,734	\$ 2,443,504	\$ 2,470,441	\$ 2,541,018	\$ 2,541,018	\$ -
INTERMEDIATE								
000	2900	Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE								
000	3190	Other Dedicated Revenue	\$ 180	\$ 463	\$ 48	\$ -	\$ -	\$ -
332/335	3250	Flexible Benefit Allowance	166,059	-	-	-	-	-
SUBTOTAL STATE			\$ 166,239	\$ 463	\$ 48	\$ -	\$ -	\$ -
591	4130	Impact Aid	\$ 672,898	\$ 741,482	\$ 555,389	\$ -	\$ -	\$ -
SUBTOTAL FEDERAL			\$ 672,898	\$ 741,482	\$ 555,389	\$ -	\$ -	\$ -
TOTAL REVENUE			\$ 3,964,872	\$ 3,185,450	\$ 3,025,878	\$ 2,541,018	\$ 2,541,018	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)								
000	5600	Correcting Entry	\$ 296	\$ 229	\$ 6,000	\$ -	\$ -	\$ -
000	6130	Prior Years Lapsed Balances	574,232	368,183	-	-	-	-
000	6140	Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES			\$ 574,528	\$ 368,412	\$ 6,000	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE			\$ 4,539,400	\$ 3,553,862	\$ 3,031,878	\$ 2,541,018	\$ 2,541,018	\$ -
PLUS: BEGINNING FUND BALANCE*			8,894,249	12,586,937	12,757,164	10,978,925	10,989,042	10,117
TOTAL AVAILABLE			\$ 13,433,649	\$ 16,140,799	\$ 15,789,042	\$ 13,519,943	\$ 13,530,060	\$ 10,117
TOTAL EXPENDITURES			\$ 2,479,364	\$ 3,383,635	\$ 4,800,000	\$ 5,566,670	\$ 5,816,670	\$ 250,001
PROJECTED ENDING FUND BALANCE			10,954,285	12,757,164	10,989,042	7,953,273	7,713,390	(239,883)
FUND BALANCE AS % OF REVENUE			276.28%	400.48%	363.17%	313.00%	303.56%	-9.44%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Child Nutrition Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 05/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE						
LOCAL						
000 1310 Interest Earnings	\$ 10,377	\$ 7,036	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
000 1590 Refunds and Reimbursements	-	-	1,992	-	-	-
000 1710 Student Lunches	1,486,739	1,522,790	1,415,408	1,690,000	1,690,000	-
000 1720 Alacarte Food/Beverage Only	177,411	196,782	167,800	150,000	150,000	-
000 1730 Adult Meals	78,055	82,926	67,876	71,000	71,000	-
000 1760 Contract Lunches	21,303	24,240	20,756	15,000	15,000	-
000 1790 Miscellaneous	-	8,557	276	3,000	3,000	-
000 1794 Commodity Rebate	-	-	2,783	-	-	-
SUBTOTAL LOCAL	\$ 1,773,885	\$ 1,842,331	\$ 1,682,890	\$ 1,935,000	\$ 1,935,000	\$ -
STATE						
332/335 3250 Flexible Benefit Allowance	\$ 241,105	\$ 268,746	\$ 248,287	\$ 236,753	\$ 249,109	\$ 12,356
385 3720 State Matching	93,709	94,274	95,939	100,000	100,000	-
SUBTOTAL STATE	\$ 334,814	\$ 363,020	\$ 344,226	\$ 336,753	\$ 349,109	\$ 12,356
FEDERAL						
763 4710 Lunches	\$ 3,141,931	\$ 3,341,838	\$ 3,259,294	\$ 3,550,000	\$ 3,550,000	\$ -
764 4720 Breakfasts	1,114,335	1,192,716	1,153,715	1,285,643	1,285,643	-
776 4740 Summer Food Service Program	39,809	32,631	29,854	29,854	29,854	-
768 4760 Fresh Fruits & Veggies	92,502	88,375	-	-	-	-
767 4770 ARRA Equipment	-	-	-	-	-	-
SUBTOTAL FEDERAL	\$ 4,388,577	\$ 4,655,560	\$ 4,442,863	\$ 4,865,497	\$ 4,865,497	\$ -
TOTAL REVENUE	\$ 6,497,276	\$ 6,860,911	\$ 6,469,979	\$ 7,137,250	\$ 7,149,606	12,356
OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)						
000 5120 Cash or Change	\$ -	\$ 2,925	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-	-
000 5600 Correcting Entry	18,753	-	698	10,000	10,000	-
000 6130 Prior Years Lapsed Balances	144,769	102,782	506,454	50,000	50,000	-
000 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 163,523	\$ 105,707	\$ 509,902	\$ 62,750	\$ 62,750	\$ -
GRAND TOTAL REVENUE	\$ 6,660,798	\$ 6,966,618	\$ 6,979,882	\$ 7,200,000	\$ 7,212,356	\$ 12,356
PLUS: BEGINNING FUND BALANCE	1,227,368	\$ 1,634,981	\$ 1,583,169	\$ 1,954,767	\$ 1,704,050	(250,717)
TOTAL AVAILABLE	\$ 7,888,166	\$ 8,601,599	\$ 8,563,050	\$ 9,154,767	\$ 8,916,406	\$ (238,361)
TOTAL EXPENDITURES	\$ 6,253,185	\$ 7,018,431	\$ 6,859,000	\$ 7,246,968	\$ 7,403,710	\$ 156,742
PROJECTED ENDING FUND BALANCE	1,634,981	1,583,169	1,704,050	1,907,799	1,512,696	(395,103)
FUND BALANCE AS % OF REVENUE	25.16%	23.08%	26.34%	26.73%	21.16%	-5.57%

Midwest City-Del City Public School District
I-52, Oklahoma County
7217 S.E. 15th Street
Midwest City, OK 73110

Budget Message

The Board of Education of the Midwest City-Del City Public School District, I-52, Oklahoma County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Original Budget for the Midwest City-Del City Public School District for FY 2014-15.

The original 2014-15 school budget was prepared under the direction of Dr. Pam Deering, Superintendent and Kay Medcalf, Chief Financial Officer. Members of the Board of Education are as follows:

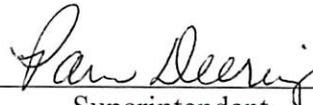
Mr. LeRoy Porter, President
Mr. David Biben, Clerk
Senator Jim Howell, Member

Mr. Tim Blanton, Vice President
Mrs. Jimmie Nolen, Member

The total of the original expenditure budgets for appropriated funds as presented is \$132,276,665. These original budgets will be amended as authorized by law after the start of the fiscal year to incorporate certified values, sinking fund levies, state aid allocations, updated revenues, expenditures and other budgets operating during the fiscal year.



President
Board of Education



Superintendent
Midwest City-Del City Public Schools

June 9, 2014
Date

June 9, 2014
Date



Oklahoma

Adoption of Original School District Budget
June 9, 2014

State of Oklahoma, County of Oklahoma

We, the undersigned members of the Midwest City-Del City Board of Education, I-52 of said County and State, do hereby certify that we have adopted the Midwest City-Del City Public School District Budget and Financing Plan as is herewith presented this 9th day of June, 2014.

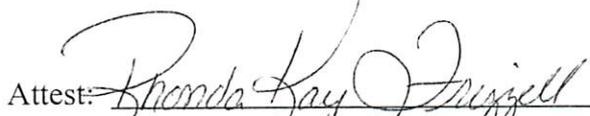

Board President


Vice President


Clerk


Member


Member

Attest: 
Deputy Clerk of the Board



Pam Deering, Ph.D.
Superintendent

7217 S.E. 15th Street
Midwest City, OK 73110
(405) 737-4461

Mailing Address:
P.O. Box 10630
Midwest City, OK 73140
Fax: (405) 739-1615

Kay Medcalf
Chief Financial Officer

To: The Board of Education and Dr. Pam Deering

From: Kay Medcalf, Chief Financial Officer *KM*

Date: June 9, 2014

Re: Executive Summary on the Midwest City-Del City Public Schools Budget

As required by the School District Budget Act, the district must present tentative budgets for appropriated funds in May and the final budgets in June to begin July 1. These budgets are then published and presented for final approval at the June Board of Education meeting for the ensuing fiscal year. Cash funds are not included in this budget approval process. Cash Funds are the Insurance Fund, Worker's Compensation Fund, MAPS Fund, Gifts Fund and Bond Funds. The following funds are presented for budget approval for FY 15 for the General Fund, CO-OP Technology Center, Building Fund, Child Nutrition Fund, CO-OP Technology Center Building Fund and Sinking Fund and listed in order of their OCAS fund number.

Fund	Projected Ending Budget Expenditures 2013-2014	Proposed Tentative Expenditure Budget 2014-15	Projected Ending Fund Balance and % by Fund June 30, 2014		Projected Ending Fund Balance and % by Fund June 30, 2015	
General Fund (11)	\$ 87,567,009	\$ 90,900,994	\$6.0M	7.00%	\$3.1M	3.60%
CO-OP Technology Fund (12)	\$ 6,539,956	\$ 6,155,291	\$1.3M	22.51%	\$1.1M	18.02%
Special Revenue Funds						
Building Fund (21)	\$ 4,800,000	\$ 5,816,670	\$10.9M	363.2%	\$7.7M	303.6%
Child Nutrition Fund (22)	\$ 6,859,000	\$ 7,403,710	\$1.7M	26.34%	\$1.5M	21.16%
Special Building Fund (Tech Center Building Fund 23)	\$ 1,588,973	\$ 2,000,000	\$5.1M	342.55%	\$4.6M	308.18%
Debt Service (Sinking Fund 41)	\$ 11,551,924	\$ 20,000,000	\$12.2M	107.4%	Appropriation will allow for multiyear expenditures to retire debt	
Total Governmental Funds*	\$ 118,906,862	\$ 132,276,665	\$37.2M		\$18.0M	

*Excludes Cash Funds

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.

General Fund (11)

The FY14 budget reflected some revenue growth over projections, but mainly expenditures were underspent below projections. Revenues were affected by Net Assessed Valuation growing 3.82% instead of declining 1% as projected. However, that growth was offset in the formula by a decline in students causing us to be paid from the prior years weighted ADM. Statewide appropriated funds, increased by \$21 million, but state factors still declined due to the increase of students statewide over 30,000. The reduction in factors was \$6.60, which affected Mid-Del Schools (by approximately \$500,000) at mid-term. The projected final expenditures includes \$1.5 million of additional costs to the General Fund as portion of our custodial cost (\$1 million) transitioned back from the building fund. Purchasing textbooks or repairing/binding (\$500,000) as needed, that we have not had the funds for is added as well.

The FY14 General Fund budget reflects months of planning with not only district central office staff but each department and listening to their needs for the future. During the course of FY14, the district was impacted by the state aid factors reducing, causing a \$.5 million decline. The flexible benefit allowance (FBA) was prorated for Support at a reduction of \$74,319 and then funded at 100% after reducing OPAT, Alternative Education and Professional Development by 7.42% for a total of \$ 22,858.00. The state discontinued funding for any new National Board Certified Teacher stipends, but did assist the 54 teachers who were eligible in the district prior to June 30, 2013 for \$268,500.

We now know that an increase in the state funding formula will be \$40 million and \$40 million will be added to the Flexible Benefit Allowance to fully fund the State Insurance for FY 15, but even so the district has prepared the FY15 budget that is fiscally conservative with another personal income tax reduction of .25%, and a possible State student count increase, planning for state revenues is once again difficult. With a fund balance policy that requires a 6-8% fund balance in the initial budget, the district has worked to achieve an initial fund balance for the end of 2014-15 (June 30, 2015) of 3.6% with the plan to achieve 6% by year end with cost saving measures and under-spending. To the extent possible, the district will continue to evaluate all positions that are vacated to determine whether or not to fill a position based on the needs of the district. In addition, we are moving ahead to start absorbing costs like textbooks and our custodial cost with Sodexo that have either been exempt or paid from another fund to prepare for the year the exemptions will go away.

Changes from the May 12, 2014 Tentative Budget to the June 9, 2014 Final Budget:

- Prior year Ad-Valorem revenues did not come in as projected. Decreased (\$70,360)
- Expect Rental of School Facilities to reach \$20,000 in FY 15. Increase of \$10,000

- State Aid projections changed due to lowering the number of students as seniors, updating collections on chargeables, and increasing the factors by \$10. Resulted in a decrease of (\$113,237).
- Project 100% collections for FBA for FY 15. Increase of \$16,085.
- Total change in revenue between budgets equals a decrease of (\$157,512).

2013-14 General Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Ad Valorem collections are on target with the growth of 3.82%, but over our initial June projections.
- Other revenue estimates appear to be on target, except we have seen a growth in motor vehicle of approximately \$340,000.
- FBA funding came through at 100%, but OPAT, Alternative Education, and Professional Development was reduced by 7.42% as noted above. National Board Certified Teacher stipend was funded as noted above.

Expenditures:

- All sites/department budgets, except for Maintenance and Transportation, are closed to prepare for end of year budget information.
- Preliminary information reflects under-spending in federal programs of \$.5 million in planning for sequestration impacts in FY15 and the addition of one school as Title I without any additional funds.
- Fund Balance estimate is approximately 7.00% or \$6.0M.

2014-15 General Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Local Ad Valorem tax property valuation (Oklahoma County) is projected to increase by 2% or \$335,000.
- Ad Valorem Reimbursement Fund reimbursement monies are projected to be fully funded.
- State Motor Vehicle is expected to increase by approximately \$200,000.
- State Aid reflects an increase of \$804,679 raising the factors \$10 dollars to account for the \$40 million that was added to the state funding formula, but still being aware of the personal income tax reduction of .25% and the possible growth of student's statewide. We have included an increase of students for full day Pre-K in 6 schools and have rolled our students up a grade level for projecting state aid.
- Federal monies reflect a small growth when compared to FY14 collections due to posting Impact Aid into the General Fund.

Expenditures:

- Full day Pre-K at 6 schools (state aid pays for teachers, teacher assistants and supplies); Reading Specialists to ensure all elementary sites maintain focus on reading; School Psychologist to support Special Services testing needs; Orchestra teacher to align program for the Del City

middle schools and high school; Director for Teaching and Learning; Project Lead the Way teachers to expand pre-engineering programs for Del City middle school and high school; contingency teachers. Support to curriculum with Science and Social Studies.

- Computer support technician position (replacement, but new budget expense); Bus drivers (4-4 hour drivers) for new bus routes; shift (2) 4 hour bus drivers to 6 hour drivers.
- Maintain Sodexo contract in two funds to transition expenses over the next three years from the Building Fund to bring all expenses in line with revenue in the Building Fund.
- Departmental budget reductions to support increased instructional needs and services to students and staff as noted above; reduce budget expenses for Kids Kampus from General Fund and relocate program to become a part of the Technology Center's New Beginnings program for teen girls and their babies, offering expanded options for the students and their babies.
- Step raises are not budgeted.
- Initial budget target fund balance is at 3.6% with the goal of moving to an unrestricted fund balance of 5%-6% on June 30, 2015.

Technology Center Fund (CO-OP 12)

2013-14 Technology Center Status: Assumptions to end the fiscal year

Revenue:

- Estimated interest earnings are on target, but remain very low.
- District contract collections were down (\$170,027) from projection mainly due to lower actual Rose State ad-valorem collections.
- Flexible Benefits were prorated for support for a cost of (\$ 6,989). This is now funded at 100% with a slight reduction to offset the 7.42% other state programs received in order to make the flexible benefits whole.

Expenditures:

- Flexible Benefit projects reflect actual expenses. Original budget included an increase of 4% over FY13 in anticipation of a Health Choice rate increase.
- All expenditure budgets have been projected for expenses through June 30, 2014.
- Fund Balance \$1.3 million or 22.51%

2014-15 Technology Center Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Interest earnings are left flat for FY15.
- Rose State Contract collections are projected at FY14 collections. This contract is the revenue source from which Tech Center collects its portion of Ad Valorem collections from Rose State College. The Tech Center will receive the remainder of 2013 tax collections and the majority of 2014 tax collections in FY15.

Expenditures:

- Step raises are not budgeted.
- Expenses include 2 personnel (TA's) from former Kid Kampus program into New Beginnings.

- At this time, an increase in the FBA expense has not been included. We will look at this again after we receive notification.
- Fund Balance \$ 1.1 million or 18.02%

Special Revenue Funds

Building Fund (21)

Changes from the May 12, 2014 Tentative Budget to the June 9, 2014 Final Budget:

- Increase in expenditures due to the absorption of the increase in property insurance of \$250,000.
- Project 100% collections for FBA for FY 15. Increase of \$10,117.

2013-14 Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Prior Years Ad Valorem collections are updated to actual
- Impact Aid is reflected in the Building Fund except for the special education portion.

Expenditures:

- The expenditure amount reflects the cost of utilities and Sodexo less the \$1 million moved to the General Fund to start supporting that cost and to ensure financial stability in the Building Fund in the future.
- Fund Balance \$10.9 million or 363.2%

2014-15 Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Current Year Ad Valorem reflects 95% collections with a 2% increase in Valuation.
- Impact Aid is shifted to the General Fund reducing projected revenue.

Expenditures:

- The FY 15 appropriation of \$5.8M is based on the same expenditures as FY 14 continuing to pay \$1 million of Sodexo out of the General Fund, and picking up the increase of \$250,000 for property insurance.
- Fund Balance \$7.7 million or 303.56%

Child Nutrition Fund (22)

2013-14 Child Nutrition Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Interest earning estimates are based on average monthly collections.
- Revenue estimates for meals are based on estimated collections through the end of June less the impact of loss of sales due to the snow days.
- FBA is currently being funded at 100% of our report dated February 1, 2014.

- Student lunches were down (\$274,592) from projections due to the snow days.

Expenditures:

- Flexible Benefit projections reflect actual expenses.
- Fund Balance \$1.7 million or 26.3%

2014-15 Child Nutrition Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Estimates include flat revenues although the Board approved a \$.05 rate increase.
- Estimates include a slight increase in federal revenue projecting no loss of snow days.

Expenditures:

- An increased FBA expense has not been factored in at this time. We will address this once we receive official notification.
- Expenditures do not include a step raise.
- An estimate of 7% increase in food cost has been projected.
- Expenditures will increase due to the addition of a security personnel and a vehicle for transporting food
- Fund Balance \$1.5 million or 21.2%

Technology Center Building Fund (23)

2013-14 Technology Center Building Fund Budget Status: Assumptions to end the fiscal year

Revenue:

- Rose State Contract actual collections were down from projections.

Expenditures:

- Expenses are projected at the appropriation level at this time.
- Fund Balance \$5.1 million or 342.6%

2014-15 Technology Center Building Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Rose State Contract collections are projected at FY14 collections. This contract is the revenue source from which Tech Center collects its portion of Ad Valorem collections from Rose State College. The Tech Center will receive the remainder of 2013 tax collections and the majority of 2014 tax collections in FY15.

Expenditures:

- Expenditures will increase for FY15 to include building a safe room.
- Fund Balance \$4.6 million or 308.2%

Sinking Fund (41)

2013-14 Sinking Fund Budget Status: Assumptions to end the fiscal year

Revenue

- A Judgment for underpayment of wages was paid in FY14.
- Debt payments that are levied for payment according to the schedule will be paid in full.

2014-15 Sinking Fund Preliminary Budget Information: Assumptions for budget planning

Revenue:

- Property tax collections reflect a 2% increase.

Expenditures:

- Scheduled bond debt payments are projected for FY15 based on the Estimate of Needs appropriation for remaining debt service payments.

A need has arisen for a Risk Management Specialist (support position) since the presentation of the May Budget. This position would be paid from the Insurance Fund, a cash fund, that is not included in this budget approval process.

For FY15, these budgets are presented for your approval. Thanks to the Leadership Team and Fiscal Services staff for their leadership and attentive detail in planning this budget. A special thanks to Jacqueline Woodard and Donna Carlberg, for their efficiency and effective assistance in the preparation of the budget information. If you have questions, please let me know. Thank you.

Midwest City-Del City Public School District
I-52, Oklahoma County
7217 S.E. 15th Street
Midwest City, OK 73110

Budget Message

The Board of Education of the Midwest City-Del City Public School District, I-52, Oklahoma County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits the Original Budget for the Midwest City-Del City Public School District for FY 2014-15.

The original 2014-15 school budget was prepared under the direction of Dr. Pam Deering, Superintendent and Kay Medcalf, Chief Financial Officer. Members of the Board of Education are as follows:

Mr. LeRoy Porter, President
Mr. David Biben, Clerk
Senator Jim Howell, Member

Mr. Tim Blanton, Vice President
Mrs. Jimmie Nolen, Member

The total of the original expenditure budgets for appropriated funds as presented is \$132,276,665. These original budgets will be amended as authorized by law after the start of the fiscal year to incorporate certified values, sinking fund levies, state aid allocations, updated revenues, expenditures and other budgets operating during the fiscal year.

President
Board of Education

Superintendent
Midwest City-Del City Public Schools

June 9, 2014
Date

June 9, 2014
Date

not signed

Adoption of Original School District Budget
June 9, 2014

State of Oklahoma, County of Oklahoma

We, the undersigned members of the Midwest City-Del City Board of Education, I-52 of said County and State, do hereby certify that we have adopted the Midwest City-Del City Public School District Budget and Financing Plan as is herewith presented this 9th day of June, 2014.

Board President

Vice President

Clerk

Member

Member

Attest: _____
Deputy Clerk of the Board

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015

Proposed Budget

Summary of Projected Revenues

	Governmental Funds				
	General Fund	CO-OP	Special	Sinking	Total
	11	12	Revenues	Fund	Appropriated
	FY 2014-15	FY 2014-15	21-23	41	Funds
	FY 2014-15	FY 2014-15	FY 2014-15	FY 2014-15	FY 2014-15
LOCAL					
1100 Ad Valorem	\$ 17,697,860		\$ 2,541,018	\$ 11,541,349	\$ 31,780,227
1200 Tuition and Fees	35,000				35,000
1300 Interest Earnings	54,000	4,000	6,000		64,000
1400 Rental, Disposals and Commissions	38,401				38,401
1500 Reimbursements	58,036				58,036
1600 Other Local Sources of Revenue	3,000	2,955,981	1,488,496		4,447,477
1700 Child Nutrition Programs	-		1,929,000		1,929,000
SUBTOTAL LOCAL	\$ 17,886,297	\$ 2,959,981	\$ 5,964,514	\$ 11,541,349	\$ 38,352,141
INTERMEDIATE					
2100 County 4 Mill Tax	\$ 2,850,000	\$ -	\$ -	\$ -	\$ 2,850,000
2200 County Mortgage Tax	500,000	-	-	-	500,000
2900 Other Intermediate	-	-	-	-	-
SUBTOTAL INTERMEDIATE	\$ 3,350,000	\$ -	\$ -	\$ -	\$ 3,350,000
STATE					
3100 State Dedicated Revenue	\$ 10,093,500	\$ -	\$ -	\$ -	\$ 10,093,500
3200 State Aid-General Operations	46,012,998	329,701	249,109		46,591,808
3300 Competitive Grants	180,269				180,269
3400 State - Categorical	1,111,415				1,111,415
3500 Special Programs	35,000				35,000
3600 Other State Sources of Revenue	191,053				191,053
3700 Child Nutrition Programs	-		100,000		100,000
3800 State Vocational Programs	106,380	1,630,289			1,736,669
SUBTOTAL STATE	\$ 57,730,615	\$ 1,959,990	\$ 349,109	\$ -	\$ 60,039,714
FEDERAL					
4100 Grants-In-Aid Direct from the Federal Gov	\$ 772,366	\$ -	\$ -	\$ -	\$ 772,366
4200 Improving Academic Achievement of Disadvantaged	3,786,057	-	-	-	3,786,057
4300 Individuals with Disabilities	2,990,101	-	-	-	2,990,101
4400 Improving Academic Achievement of Disadvantaged Cont'	134,530	-	-	-	134,530
4500 Grants-In-Aid from the Federal Government thru Other Sources	12,997	-	-	-	12,997
4600 Other Federal Sources of Revenue thru State Department of Ed	377,219	500,000			877,219
4700 Child Nutrition Programs	-		4,865,497		4,865,497
4800 Federal Vocational Education	-	443,148			443,148
SUBTOTAL FEDERAL	\$ 8,073,269	\$ 943,148	\$ 4,865,497	\$ -	\$ 13,881,914
TOTAL REVENUE	87,040,181	5,863,119	11,179,120	11,541,349	115,623,769
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
5000 Non-Revenue Receipts	\$ 976,768	\$ -	\$ 12,750		\$ 989,518
6130 Prior Years Lapsed Balances	-		50,000		50,000
SUBTOTAL OTHER FINANCING SOURCES	\$ 976,768	\$ -	\$ 62,750	\$ -	\$ 1,039,518
GRAND TOTAL REVENUE	88,016,949	5,863,119	11,241,870	11,541,349	116,663,287
BEGINNING FUND BALANCE	6,017,803	1,348,696	17,791,906	12,161,472	37,319,877
TOTAL AVAILABLE	\$ 94,034,752	\$ 7,211,815	\$ 29,033,776	\$ 23,702,821	\$ 153,983,164
TOTAL EXPENDITURES	\$ 90,900,994	\$ 6,155,291	\$ 15,220,380	\$ 20,000,000	\$ 132,276,665

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2013-2014
General Fund Proposed Budget

		2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 05/12/14	2014-15 PROPOSED BUDGET 6/9/14	Diff 5/12/14 vs 6/9/14	
REVENUE BY SOURCE								
LOCAL								
000	1110	Current Year Ad Valorem	\$ 16,344,230	\$ 16,343,861	\$ 16,761,360	\$ 17,096,587	\$ 17,096,587	\$ -
000	1120	Prior Years Ad Valorem	856,935	867,412	540,090	670,360	600,000	(70,360)
000	1130	Revenue in Lieu of Taxes	5,103	5,975	1,224	1,273	1,273	-
000	1230	Summer School Tuition	175	-	-	-	-	-
000	1242	Transfer Fees (Spec Ed.)	37,641	43,655	39,078	35,000	35,000	-
000	1310	Interest Earnings	165,667	97,842	54,000	54,000	54,000	-
000	1351	Interest on Taxes	1.63	-	-	-	-	-
000	1410	Rental of School Facilities	11,057	22,998	23,258	10,000	20,000	10,000
000	1420	Rental Property Other	2,434	3,212	3,280	2,712	2,712	-
000	1440	Sale of Equipment	23,183	24,325	18,493	15,689	15,689	-
000	1460	Pay Phone Commissions	-	-	-	-	-	-
000	1530	Damages to School Property	434	396	379	236	236	-
000	1570	Use of Custodial Service	615	2,880	5,940	5,000	5,000	-
000	1590	Refunds & Reimbursements	15,183	46,800	133,324	4,800	52,800	48,000
000	1610	Contributions	-	-	40,000	-	-	-
000	1650	District Contracts	-	94,810	-	-	-	-
000	1680	Refund of Prior Year Expenditures	3,904	3,505	7,522	3,000	3,000	-
000	1690	Misc Local Revenue/Lucent	12,709	124,331	49,512	48,000	-	(48,000)
SUBTOTAL LOCAL		\$ 17,479,271	\$ 17,682,003	\$ 17,677,461	\$ 17,946,657	\$ 17,886,297	\$ (60,360)	
INTERMEDIATE								
000	2100	County 4 Mill Tax	\$ 2,924,414	\$ 2,900,316	\$ 2,852,658	\$ 2,850,000	\$ 2,850,000	\$ -
000	2200	County Mortgage Tax	600,036	693,380	542,484	500,000	500,000	-
000	2300	Resale County Apport.	135,676	110,581	154,712	-	-	-
SUBTOTAL INTERMEDIATE		\$ 3,660,127	\$ 3,704,277	\$ 3,549,854	\$ 3,350,000	\$ 3,350,000	\$ -	
STATE								
000	3110	Gross Production Tax	\$ 160,774	\$ 188,441	\$ 136,239	\$ 130,000	\$ 130,000	\$ -
000	3120	Motor Vehicle Tax	7,331,619	7,537,211	7,880,467	8,080,000	8,080,000	-
000	3130	R.E.A. Tax	53,338	55,435	53,980	50,000	50,000	-
000	3140	State School Land	2,272,680	2,030,737	1,814,535	1,800,000	1,800,000	-
000	3150	Vehicle Tax Stamps	38,530	37,911	46,672	32,000	32,000	-
000	3190	Other Dedicated Revenue	1,263	3,243	335	1,500	1,500	-
000	3210	State Aid	38,546,936	39,531,833	38,864,198	39,782,113	39,668,876	(113,237)
000	3230	Teacher Mentor Stipend	-	-	-	-	-	-
331/334/335	3250	Flexible Benefits Allowance	5,857,609	6,046,946	6,346,033	6,328,037	6,344,122	16,085
388	3310	Alternative Academy	195,371	180,269	166,889	180,269	180,269	-
311	3411	Staff Development	-	-	85,812	-	-	-
312	3412	Natl Certified Teacher Stipend	282,150	270,000	268,500	270,000	270,000	-
367	3415	Reading Sufficiency Act	2,737,69	169,800	119,241	119,241	119,241	-
333	3420	State Textbook Allocation	728,739	717,840	714,190	712,205	712,205	-
319	3430	Adult Education Matching	-	-	-	-	-	-
317	3440	Driver Education	5,973	1,538	-	-	-	-
368/369/396	3470	Advanced Placement	9,969	19,669	25,566	9,969	9,969	-
338	3570	Okla Parents as Teachers	35,000	35,000	32,402	35,000	35,000	-
337	3690	State Arts Council	-	-	2,500	2,500	2,500	-
370	3690	Botball Grant	-	4,400	1,000	1,000	1,000	-
308	3690	TLE Pilot Program	-	29,475	-	-	-	-
361	3690	ACE Technology	-	54,501	72,437	-	-	-
362	3690	ACE Remediation	153,337	148,730	187,553	187,553	187,553	-
386	3690	Reading Proficiency	-	7,975	3,475	-	-	-
411	3811	Vocational Salaries Reimb	26,720	26,720	25,140	26,720	26,720	-
412	3812	Vocational Prog Incentive Assist	-	72,160	94,440	72,160	72,160	-
491	3890	Capital Outlay	-	-	7,138	7,500	7,500	-
SUBTOTAL STATE		\$ 55,702,746	\$ 57,169,835	\$ 56,948,741	\$ 57,827,767	\$ 57,730,615	\$ (97,152)	

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2013-2014
General Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 05/12/14	2014-15 PROPOSED BUDGET 6/9/14	Diff 5/12/14 vs 6/9/14
FEDERAL						
591/592 4130 Impact Aid	\$ 115,102	\$ 125,806	\$ 106,557	\$ 360,000	\$ 360,000	\$ -
561 4140 Indian Education Title VII	404,503	260,121	304,153	252,366	252,366	-
774/775 4150 Air Force ROTC/Navy ROTC	170,471	185,739	160,000	160,000	160,000	-
511-513-515 4210 Title I Act of 1994	5,513,455	2,506,302	3,075,211	3,203,520	3,203,520	-
516 4211 Title I ARRA Allocation	117,936	-	-	-	-	-
534 4212 Title I Neglected ARRA Alloc	-	-	-	-	-	-
514 4222 Even Start	86,760	34,400	-	-	-	-
541 4271 Training and Recruitment	681,335	631,062	582,222	549,714	549,714	-
546 4272 Education Through Technology	4,999	10,272	-	-	-	-
542 4273 Title II, Part B	-	-	-	-	-	-
571/572 4281 Language Acquisition	35,274	29,963	26,693	32,822	32,822	-
621/631 4310 Flow Through/CSPD	3,747,247	2,714,655	2,971,714	2,924,482	2,924,482	-
622 4320 IDEA ARRA	-	-	-	-	-	-
643 4330 Preschool ARRA	15,125	-	-	-	-	-
641 4340 IDEA-B Preschool	67,252	56,376	62,804	65,618	65,618	-
651 4350 Spec Ed Highly Qualified	-	-	-	-	-	-
551 4441 Drug Education	23,086	24,839	-	-	-	-
553 4443 21st Century Community Learning	202,466	167,729	68,967	-	-	-
596 4480 Homeless	82,997	136,747	108,480	134,530	134,530	-
597/598 4490 ARRA, Title X Homeless	2,311	-	-	-	-	-
563/564 4550 Johnson O'Malley	24,077	5,803	13,054	12,997	12,997	-
731/732 4611 Adult Basic Education	-	-	-	-	-	-
735 4613 TANF-Adult Basic Education	-	-	-	-	-	-
456 4617 Vocational Rehabilitation	27,088	19,909	13,910	10,000	10,000	-
792/795 4682 REACH	-	133,852	-	-	-	-
772 4689 STEM	-	4,673	180,274	224,040	224,040	-
771/779 4689 Random Drug/Kid Biz	224,614	152,797	151,413	143,179	143,179	-
SUBTOTAL FEDERAL	\$ 11,863,003	\$ 7,201,044	\$ 7,825,452	\$ 8,073,269	\$ 8,073,269	\$ -
TOTAL REVENUE	\$ 88,705,147	\$ 85,757,159	\$ 86,001,507	\$ 87,197,693	\$ 87,040,181	\$ (157,512)
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5130 Return of Petty Cash	\$ -	\$ -	\$ -	\$ 2,100	\$ 2,100	\$ -
000 5150 Child Nutrition Transfer	325,944	322,418	472,418	482,418	482,418	-
000 5160 Activity Fund Reimbursement	351,168	402,143	452,250	492,250	492,250	-
000 5600 Correcting Entry	64,747	6,676	437	-	-	-
000 6130 Prior Years Lapsed Balances	483,967	528,931	-	-	-	-
000 6140 Warrants Estopped	917 28	2,115 61	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 1,226,742	\$ 1,262,284	\$ 925,105	\$ 976,768	\$ 976,768	\$ -
GRAND TOTAL REVENUE	\$ 89,931,889	\$ 87,019,443	\$ 86,926,612	\$ 88,174,461	\$ 88,016,949	\$ (157,512)
PLUS: BEGINNING FUND BALANCE	6,198,065	5,666,628	6,658,200	5,804,982	6,017,803	212,820 74
TOTAL AVAILABLE	\$ 96,129,953	\$ 92,686,071	\$ 93,584,812	\$ 93,979,443	\$ 94,034,752	\$ 55,309
TOTAL EXPENDITURES	\$ 90,463,325	\$ 86,027,871	\$ 87,567,009	\$ 90,853,739	\$ 90,900,994	\$ 47,255
PROJECTED ENDING FUND BALANCE*	5,666,628	6,658,200	6,017,803	3,125,704	3,133,758	8,054
FUND BALANCE AS % OF REVENUE	6.39%	7.76%	7.00%	3.58%	3.60%	0.02%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Tech Center Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 05/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE						
LOCAL						
032 1310 Interest Earnings	\$ 11,195	\$ 6,618	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
032 1440 Sale of Equipment	1,270	2,324	-	-	-	-
032 1590 Refunds & Reimbursements	-	-	950	-	-	-
000/032 1650 District Contracts	2,785,942	3,024,807	2,854,781	2,854,781	2,854,781	-
032 1680 Refund of Prior Year Expenditures	-	2,016	250	200	200	-
064/040/000 1690 Miscellaneous Local Revenue	19,268	72,982	154,076	101,000	101,000	-
SUBTOTAL LOCAL	\$ 2,817,675	\$ 3,108,748	\$ 3,014,057	\$ 2,959,981	\$ 2,959,981	\$ -
STATE						
334/335 3250 Flexible Benefits Allowance	\$ 310,949	\$ 315,424	\$ 328,613	\$ 322,712	\$ 329,701	\$ 6,989
000 3690 Tinker Skills - State	55,025	134	5,000	-	-	-
412 3812 Vocational Prog Incentive Assist	72,160	-	-	-	-	-
419/433/441 3819 MDTC Formula Operations	1,310,808	1,310,808	1,310,808	1,310,808	1,310,808	-
123/431 3833 Existing Industries Training	11,558	20,412	11,438	15,000	15,000	-
432 3834 TIPS	23,280	190,272	45,070	100,000	100,000	-
444 3844 Firefighter Training	1,025	690	950	4,201	4,201	-
448 3848 Safety Training	16,410	9,368	7,253	14,334	14,334	-
452 3852 TANF State	27,946	25,946	25,946	25,946	25,946	-
485 3856 Dropout Recovery (SWAPS)	125,112	141,836	156,949	160,000	160,000	-
469 3892 Equipment Grant	-	14,972	113,193	-	-	-
SUBTOTAL STATE	\$ 1,952,273	\$ 2,029,860	\$ 2,005,219	\$ 1,953,001	\$ 1,959,990	\$ 6,989
693 4592 ARRA Youth Grant	\$ 1,233,00	\$ -	\$ -	\$ -	\$ -	\$ -
452 4619 TANF Federal	-	-	-	-	-	-
776/778 4689 Tinker Skills/Dept. of Commerce	846,532	628,657	566,759	500,000	500,000	-
421/424/429 4821 Carl Perkins	341,986	243,509	206,834	203,948	203,948	-
428 4828 Tech-Prep	33,837	15,278	-	-	-	-
452 4852 TANF Federal	166,997	261,815	199,641	239,200	239,200	-
SUBTOTAL FEDERAL	\$ 1,390,586	\$ 1,149,259	\$ 973,234	\$ 943,148	\$ 943,148	\$ -
TOTAL REVENUE	\$ 6,160,533	\$ 6,287,867	\$ 5,992,509	\$ 5,856,130	\$ 5,863,119	\$ 6,989
REVENUE BY SOURCE						
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
032 5160 Activity Fund Reimbursement	\$ 20,285	\$ -	\$ -	\$ -	\$ -	\$ -
032 5600 Correcting Entry	1,226	4,225	-	-	-	-
032 6130 Prior Years Lapsed Balances	113,638	103,430	-	-	-	-
032 6140 Warrants Estopped	370	2,565	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 135,519	\$ 110,219	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 6,296,052	\$ 6,398,087	\$ 5,992,509	\$ 5,856,130	\$ 5,863,119	\$ 6,989
PLUS: BEGINNING FUND BALANCE	2,044,760	1,819,683	1,896,142	1,175,986	1,348,696	172,710
TOTAL AVAILABLE	\$ 8,340,812	\$ 8,217,770	\$ 7,888,651	\$ 7,032,116	\$ 7,211,814	\$ 179,698
TOTAL EXPENDITURES	\$ 6,521,129	\$ 6,321,627	\$ 6,539,956	\$ 6,155,291	\$ 6,155,291	\$ -
PROJECTED ENDING FUND BALANCE	1,819,683	1,896,142	1,348,696	876,825	1,056,524	179,698
FUND BALANCE AS % OF REVENUE	29.54%	30.16%	22.51%	14.97%	18.02%	3.05%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Building Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 5/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 2,311,308	\$ 2,333,472	\$ 2,393,155	\$ 2,441,018	\$ 2,441,018	\$ -
000 1120 Prior Years Ad Valorem	114,071	109,851	77,112	100,000	100,000	-
000 1130 Revenue In Lieu of Taxes	178	182	175	-	-	-
000 1351 Interest on Taxes	0.23	-	-	-	-	-
000 1430 Sale of Equipment	700,000	-	-	-	-	-
000 1680 Refund Prior Year	177	-	-	-	-	-
SUBTOTAL LOCAL	\$ 3,125,734	\$ 2,443,504	\$ 2,470,441	\$ 2,541,018	\$ 2,541,018	\$ -
INTERMEDIATE						
000 2900 Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE						
000 3190 Other Dedicated Revenue	\$ 180	\$ 463	\$ 48	\$ -	\$ -	\$ -
332/335 3250 Flexible Benefit Allowance	166,059	-	-	-	-	-
SUBTOTAL STATE	\$ 166,239	\$ 463	\$ 48	\$ -	\$ -	\$ -
591 4130 Impact Aid	\$ 672,898	\$ 741,482	\$ 555,389	\$ -	\$ -	\$ -
SUBTOTAL FEDERAL	\$ 672,898	\$ 741,482	\$ 555,389	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,964,872	\$ 3,185,450	\$ 3,025,878	\$ 2,541,018	\$ 2,541,018	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5600 Correcting Entry	\$ 296	\$ 229	\$ 6,000	\$ -	\$ -	\$ -
000 6130 Prior Years Lapsed Balances	574,232	368,183	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 574,528	\$ 368,412	\$ 6,000	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 4,539,400	\$ 3,553,862	\$ 3,031,878	\$ 2,541,018	\$ 2,541,018	\$ -
PLUS: BEGINNING FUND BALANCE*	8,894,249	12,586,937	12,757,164	10,978,925	10,989,042	10,117
TOTAL AVAILABLE	\$ 13,433,649	\$ 16,140,799	\$ 15,789,042	\$ 13,519,943	\$ 13,530,060	\$ 10,117
TOTAL EXPENDITURES	\$ 2,479,364	\$ 3,383,635	\$ 4,800,000	\$ 5,566,670	\$ 5,816,670	\$ 250,001
PROJECTED ENDING FUND BALANCE	10,954,285	12,757,164	10,989,042	7,953,273	7,713,390	(239,883)
FUND BALANCE AS % OF REVENUE	276.28%	400.48%	363.17%	313.00%	303.56%	-9.44%

Independent School District No. 52
 Midwest City - Del City Public Schools
 Fiscal Year 2014-2015
 Child Nutrition Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 05/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE						
LOCAL						
000 1310 Interest Earnings	\$ 10,377	\$ 7,036	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
000 1590 Refunds and Reimbursements	-	-	1,992	-	-	-
000 1710 Student Lunches	1,486,739	1,522,790	1,415,408	1,690,000	1,690,000	-
000 1720 Alacarte Food/Beverage Only	177,411	196,782	167,800	150,000	150,000	-
000 1730 Adult Meals	78,055	82,926	67,876	71,000	71,000	-
000 1760 Contract Lunches	21,303	24,240	20,756	15,000	15,000	-
000 1790 Miscellaneous	-	8,557	276	3,000	3,000	-
000 1794 Commodity Rebate	-	-	2,783	-	-	-
SUBTOTAL LOCAL	\$ 1,773,885	\$ 1,842,331	\$ 1,682,890	\$ 1,935,000	\$ 1,935,000	\$ -
STATE						
332/335 3250 Flexible Benefit Allowance	\$ 241,105	\$ 268,746	\$ 248,287	\$ 236,753	\$ 249,109	\$ 12,356
385 3720 State Matching	93,709	94,274	95,939	100,000	100,000	-
SUBTOTAL STATE	\$ 334,814	\$ 363,020	\$ 344,226	\$ 336,753	\$ 349,109	\$ 12,356
FEDERAL						
763 4710 Lunches	\$ 3,141,931	\$ 3,341,838	\$ 3,259,294	\$ 3,550,000	\$ 3,550,000	\$ -
764 4720 Breakfasts	1,114,335	1,192,716	1,153,715	1,285,643	1,285,643	-
776 4740 Summer Food Service Program	39,809	32,631	29,854	29,854	29,854	-
768 4760 Fresh Fruits & Veggies	92,502	88,375	-	-	-	-
767 4770 ARRA Equipment	-	-	-	-	-	-
SUBTOTAL FEDERAL	\$ 4,388,577	\$ 4,655,560	\$ 4,442,863	\$ 4,865,497	\$ 4,865,497	\$ -
TOTAL REVENUE	\$ 6,497,276	\$ 6,860,911	\$ 6,469,979	\$ 7,137,250	\$ 7,149,606	12,356
OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)						
000 5120 Cash or Change	\$ -	\$ 2,925	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-	-
000 5600 Correcting Entry	18,753	-	698	10,000	10,000	-
000 6130 Prior Years Lapsed Balances	144,769	102,782	506,454	50,000	50,000	-
000 6140 Warrants Estopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 163,523	\$ 105,707	\$ 509,902	\$ 62,750	\$ 62,750	\$ -
GRAND TOTAL REVENUE	\$ 6,660,798	\$ 6,966,618	\$ 6,979,882	\$ 7,200,000	\$ 7,212,356	\$ 12,356
PLUS: BEGINNING FUND BALANCE	1,227,368	\$ 1,634,981	\$ 1,583,169	\$ 1,954,767	\$ 1,704,050	(250,717)
TOTAL AVAILABLE	\$ 7,888,166	\$ 8,601,599	\$ 8,563,050	\$ 9,154,767	\$ 8,916,406	\$ (238,361)
TOTAL EXPENDITURES	\$ 6,253,185	\$ 7,018,431	\$ 6,859,000	\$ 7,246,968	\$ 7,403,710	\$ 156,742
PROJECTED ENDING FUND BALANCE	1,634,981	1,583,169	1,704,050	1,907,799	1,512,696	(395,103)
FUND BALANCE AS % OF REVENUE	25.16%	23.08%	26.34%	26.73%	21.16%	-5.57%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Technology Center Building Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 5/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE						
LOCAL						
000/032 1650 District Contracts (Rose State)	\$ 1,449,399	\$ 1,576,372	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
000 1680 Refund Prior Year	-	-	-	-	-	-
117/115 1690 Misc. Local	-	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,449,399	\$ 1,576,372	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
TOTAL REVENUE	\$ 1,449,399	\$ 1,576,372	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
000 5600 Correcting Entry	17,595	10,474	-	-	-	-
000 6130 Prior Years Lapsed Balances	36,948	26,943	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 54,543	\$ 37,416	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 1,503,942	\$ 1,613,789	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
PLUS: BEGINNING FUND BALANCE	3,640,177	4,257,122	5,199,291	5,098,814	5,098,814	-
TOTAL AVAILABLE	\$ 5,144,119	\$ 5,870,911	\$ 6,687,788	\$ 6,587,310	\$ 6,587,310	\$ -
TOTAL EXPENDITURES	\$ 886,997	\$ 671,619	\$ 1,588,973	\$ 2,000,000	\$ 2,000,000	\$ -
PROJECTED ENDING FUND BALANCE	4,257,122	5,199,291	5,098,814	4,587,310	4,587,310	-
FUND BALANCE AS % OF REVENUE	293.72%	329.83%	342.55%	308.18%	308.18%	0.00%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Sinking Fund Proposed Budget

	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 5/12/14	2014-15 PROPOSED BUDGET 6/9/2014	Diff 5/12/14 vs 6/9/14
REVENUE BY SOURCE						
LOCAL						
000 1110 Current Year Ad Valorem	\$ 10,538,254	\$ 11,383,574	\$ 10,935,081	\$ 11,041,349	\$ 11,041,349	\$ -
000 1120 Prior Years Ad Valorem	555,547	501,488	369,234	500,000	500,000	-
000 1130 Revenue In Lieu of Taxes	840	822	855	-	-	-
000 1340 Accrued Interest on Bonds	-	-	13,735	-	-	-
000 1351 Interest on Protested Taxes	1	-	-	-	-	-
SUBTOTAL LOCAL	\$ 11,094,642	\$ 11,885,884	\$ 11,318,905	\$ 11,541,349	\$ 11,541,349	\$ -
STATE						
000 3190 Other Dedicated Revenue	\$ 841	\$ 2,145	\$ 190	\$ -	\$ -	\$ -
000 3620 State Land Reimbursement	-	-	-	-	-	-
SUBTOTAL STATE	\$ 841	\$ 2,145	\$ 190	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 11,095,483	\$ 11,888,029	\$ 11,319,095	\$ 11,541,349	\$ 11,541,349	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)						
000 5111 Premium on Bonds Sold	\$ 5,280	\$ 216,640	\$ 217,004	\$ -	\$ -	\$ -
000 5112 Proceeds from Bond Sales	-	\$ 8,696	\$ -	\$ -	\$ -	\$ -
SUBTOTAL OTHER FINANCING SOURCES	\$ 5,280	\$ 225,336	\$ 217,004	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 11,100,763	\$ 12,113,365	\$ 11,536,100	\$ 11,541,349	\$ 11,541,349	\$ -
PLUS: BEGINNING FUND BALANCE	10,525,605	10,978,046	12,177,296	12,017,979	12,161,472	143,493
TOTAL AVAILABLE	\$ 21,626,368	\$ 23,091,410	\$ 23,713,395	\$ 23,559,328	\$ 23,702,820	\$ 143,493
TOTAL EXPENDITURES	\$ 10,648,323	\$ 10,914,115	\$ 11,551,924	\$ 20,000,000	\$ 20,000,000	\$ -
PROJECTED ENDING FUND BALANCE	10,978,045	12,177,296	12,161,472	3,559,328	3,702,820	143,493
FUND BALANCE AS % OF REVENUE	98.94%	102.43%	107.44%	30.84%	32.08%	1.24%



Pam Deering, Ph.D.
Superintendent

7217 S.E. 15th Street
Midwest City, OK 73110
(405) 737-4461

Mailing Address:
P.O. Box 10630
Midwest City, OK 73140
Fax: (405) 739-1615

To: County Excise Board
State Auditor and Inspector's Office
State Department of Oklahoma

From: Dr. Pam Deering, Superintendent

Re: Vote to approve or not approve 2014-15 Budget Amendment #1 for Fund 11 (General Fund) increase \$2,119,824 Fund 12 (Co-Op Tech Center Fund) increase \$114,762 Fund 21 (Building Fund) increase \$387,266, Fund 22 (Child Nutrition Fund) increase \$40,434 and Fund 23 (Tech Center Building Fund) increase \$408,523

Date: October 13, 2014

In conformity with the School District Budget Act, the 2014-15 expenditure budgets (appropriation) for the General Fund, Co-Op/Tech Center Fund, Building Fund, Tech Center Building Fund and Sinking Fund are recommended to be increased as follows:

Fund 11 (General Fund):	\$2,119,824
Fund 12 (Co-Op/Tech Center Fund):	\$ 114,762
Fund 21 (Building Fund):	\$ 387,266
Fund 22 (Child Nutrition):	\$ 40,434
Fund 23 (Tech Center Building Fund):	\$ 408,523

General Fund revenue has been updated to reflect current valuation growth, State Aid Mid-Term projection and state and federal allocations. The expenditure budget for the General Fund has been revised to increase the appropriation for staff raises, updated state and federal allocations and FY14 purchase orders rolled to FY15. Revenue for the Co-Op/Tech Center Fund has been updated for state and federal revenue sources. The expenditure budget for the Co-Op/Tech Center Fund has been revised to accommodate staff raises, state and federal allocations and FY14 purchase orders rolled to FY15. The Building Fund revenue has been updated with current valuation growth estimates. The Building Fund expenditure budget has been updated for FY14 purchase orders rolled to FY15. Child Nutrition revenue has been updated for actual sources collected to date. The Child Nutrition Fund expenditure budget has been revised to accommodate FY14 purchase orders rolled to FY15. The revenue has been updated for the Tech Center Building Fund for actual beginning fund balance. The expenditure budget for the Tech Center Building Fund has been revised for FY14 purchase orders rolled to FY15. The Sinking Fund revenue has been updated with current valuation growth. The expenditure budget has no change and has been included for informational purposes. The budgets for all appropriated funds are included by function code for your approval.

If you have any questions, please let me know.
Mission Statement

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

2014-15
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 2014-15.

Amendment #1: October 13, 2014

The 2014-15 School Budget was prepared under the direction of the ISD #52, Board of Education. The members are:

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

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	Diff Original and Amend #1
11	General Fund	\$ 90,900,994	\$ 93,020,818	\$ 2,119,824
12	Co-Op/Tech Center Fund	\$ 6,155,291	\$ 6,270,053	\$ 114,762
21	Building Fund	\$ 5,816,670	\$ 6,203,936	\$ 387,266
22	Child Nutrition Fund	\$ 7,403,710	\$ 7,444,144	\$ 40,434
23	Tech Center Building Fund	\$ 2,000,000	\$ 2,408,523	\$ 408,523
41	Sinking Fund	\$ 20,000,000	\$ 20,000,000	\$ -
Total Appropriated Funds		\$ 132,276,665	\$ 135,347,474	\$ 3,070,809

Dated at Midwest City, Oklahoma this 13th day of October 2014, 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 2014-2015

Amendment #1

Summary of Projected Revenues

	Governmental Funds				
	General Fund	CO-OP	Special	Sinking	Total
	11	12	Revenues 21-23	Fund 41	Appropriated Funds
	FY 2014-15	FY 2014-15	FY 2014-15	FY 2014-15	FY 2014-15
LOCAL					
1100 Ad Valorem	\$ 17,413,610		\$ 2,500,615	\$ 11,357,728	\$ 31,271,953
1200 Tuition and Fees	16,050				16,050
1300 Interest Earnings	54,000	4,000	6,000		64,000
1400 Rental, Disposals and Commissions	38,401				38,401
1500 Reimbursements	110,768				110,768
1600 Other Local Sources of Revenue	154,422	2,958,366	1,488,496		4,601,284
1700 Child Nutrition Programs	-		1,970,360		1,970,360
SUBTOTAL LOCAL	\$ 17,787,251	\$ 2,962,366	\$ 5,965,471	\$ 11,357,728	\$ 38,072,816
INTERMEDIATE					
2100 County 4 Mill Tax	\$ 2,850,000	\$ -	\$ -	\$ -	\$ 2,850,000
2200 County Mortgage Tax	500,000	-	-	-	500,000
2900 Other Intermediate	159,759	-	-	-	159,759
SUBTOTAL INTERMEDIATE	\$ 3,509,759	\$ -	\$ -	\$ -	\$ 3,509,759
STATE					
3100 State Dedicated Revenue	\$ 10,093,500	\$ -	\$ -	\$ -	\$ 10,093,500
3200 State Aid-General Operations	46,485,904	337,567	251,443		47,074,914
3300 Competitive Grants	180,269				180,269
3400 State - Categorical	1,186,370	5,000			1,191,370
3500 Special Programs	35,000				35,000
3600 Other State Sources of Revenue	161,080				161,080
3700 Child Nutrition Programs	-		100,000		100,000
3800 State Vocational Programs	123,843	1,636,013			1,759,856
SUBTOTAL STATE	\$ 58,265,966	\$ 1,978,580	\$ 351,443	\$ -	\$ 60,595,989
FEDERAL					
4100 Grants-In-Aid Direct from the Federal Gov.	\$ 718,337	\$ -	\$ -	\$ -	\$ 718,337
4200 Improving Academic Achievement of Disadvantaged	3,790,718	-	-	-	3,790,718
4300 Individuals with Disabilities	2,836,254	-	-	-	2,836,254
4400 Improving Academic Achievement of Disadvantaged Cont'	146,365	-	-	-	146,365
4500 Grants-In-Aid from the Federal Government thru Other Sources	8,780	-	-	-	8,780
4600 Other Federal Sources of Revenue thru State Department of Ed	334,352	500,000			834,352
4700 Child Nutrition Programs	-		4,866,205		4,866,205
4800 Federal Vocational Education	-	460,272			460,272
SUBTOTAL FEDERAL	\$ 7,834,806	\$ 960,272	\$ 4,866,205	\$ -	\$ 13,661,283
TOTAL REVENUE	87,397,781	5,901,218	11,183,119	11,357,728	115,839,846
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
5000 Non-Revenue Receipts	\$ 882,418	\$ -	\$ 12,750		\$ 895,168
6130 Prior Years Lapsed Balances	-		-		-
SUBTOTAL OTHER FINANCING SOURCES	\$ 882,418	\$ -	\$ 12,750	\$ -	\$ 895,168
GRAND TOTAL REVENUE	88,280,199	5,901,218	11,195,869	11,357,728	116,735,014
BEGINNING FUND BALANCE	7,658,896	1,640,581	19,223,179	12,437,371	40,960,027
TOTAL AVAILABLE	\$ 95,939,096	\$ 7,541,799	\$ 30,419,048	\$ 23,795,099	\$ 157,695,042
TOTAL EXPENDITURES	\$ 93,020,818	\$ 6,270,053	\$ 16,056,603	\$ 20,000,000	\$ 135,347,474

**Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
General Fund Proposed Budget**

		2012-13 ACTUAL	2013-14 ACTUAL (UNAUDITED)	2014-15 ADOPTED BUDGET 6/9/14	2014-15 PROPOSED BUDGET 10/13/14	Diff 6/9/14 vs 10/13/14	
REVENUE BY SOURCE							
LOCAL							
000	1110	Current Year Ad Valorem	\$ 16,343,861	\$ 17,022,288	\$ 17,096,587	\$ 16,812,266	\$ (284,321)
000	1120	Prior Years Ad Valorem	867,412	584,060	600,000	600,000	-
000	1130	Revenue in Lieu of Taxes	5,975	1,224	1,273	1,343	71
000	1230	Summer School Tuition	-	-	-	-	-
000	1242	Transfer Fees (Spec Ed.)	43,655	39,078	35,000	16,050	(18,950)
000	1310	Interest Earnings	97,842	44,445	54,000	54,000	-
000	1351	Interest on Taxes	-	-	-	-	-
000	1410	Rental of School Facilities	22,998	30,862	20,000	20,000	-
000	1420	Rental Property Other	3,212	3,900	2,712	2,712	-
000	1440	Sale of Equipment	24,325	29,191	15,689	15,689	-
000	1460	Pay Phone Commissions	-	-	-	-	-
000	1530	Damages to School Property	396	1,402	236	236	-
000	1540	Lost Books	-	-	-	9	9
000	1570	Use of Custodial Service	2,880	5,940	5,000	5,000	-
000	1590	Refunds & Reimbursements	46,800	151,352	52,800	105,523	52,723
000	1610	Contributions	-	40,000	-	-	-
000	1650	District Contracts	94,810	-	-	-	-
000	1660	Mineral Royalties	-	627	-	-	-
000	1680	Refund of Prior Year Expenditures	3,505	7,522	3,000	3,795	795
000	1690	Misc Local Revenue/Lucent	124,331	51,358	-	150,628	150,628
SUBTOTAL LOCAL		\$ 17,682,003	\$ 18,013,250	\$ 17,886,297	\$ 17,787,251	\$ (60,360)	
INTERMEDIATE							
000	2100	County 4 Mill Tax	\$ 2,900,316	\$ 2,888,902	\$ 2,850,000	\$ 2,850,000	\$ -
000	2200	County Mortgage Tax	693,380	608,133	500,000	500,000	-
000	2300	Resale County Apport.	110,581	154,712	-	159,759	159,759
SUBTOTAL INTERMEDIATE		\$ 3,704,277	\$ 3,651,746	\$ 3,350,000	\$ 3,509,759	\$ 159,759	
STATE							
000	3110	Gross Production Tax	\$ 188,441	\$ 152,195	\$ 130,000	\$ 130,000	\$ -
000	3120	Motor Vehicle Tax	7,537,211	8,047,137	8,080,000	8,080,000	-
000	3130	R.E.A. Tax	55,435	58,761	50,000	50,000	-
000	3140	State School Land	2,030,737	2,036,237	1,800,000	1,800,000	-
000	3150	Vehicle Tax Stamps	37,911	49,688	32,000	32,000	-
000	3190	Other Dedicated Revenue	3,243	335	1,500	1,500	-
000	3210	State Aid	39,531,833	38,864,198	39,668,876	39,973,271	304,395
000	3230	Teacher Mentor Stipend	-	-	-	-	-
331/334/335	3250	Flexible Benefits Allowance	6,046,946	6,346,033	6,344,122	6,512,633	168,511
388	3310	Alternative Academy	180,269	166,889	180,269	180,269	-
311	3411	Staff Development	-	85,812	-	90,552	90,552
312	3412	Natl Certified Teacher Stipend	270,000	268,500	270,000	270,000	-
367	3415	Reading Sufficiency Act	169,800	119,241	119,241	119,241	-
333	3420	State Textbook Allocation	717,840	714,190	712,205	696,608	(15,597)
319	3430	Adult Education Matching	-	-	-	-	-
317	3440	Driver Education	1,538	-	-	-	-
368/369/396	3470	Advanced Placement	19,669	25,566	9,969	9,969	-
338	3570	Okla. Parents as Teachers	35,000	32,402	35,000	35,000	-
337	3690	State Arts Council	-	2,500	2,500	-	(2,500)
370	3690	Botball Grant	4,400	1,000	1,000	-	(1,000)
308	3690	TLE Pilot Program	29,475	-	-	-	-
361	3690	ACE Technology	54,501	72,437	-	-	-
362	3690	ACE Remediation	148,730	187,553	187,553	161,080	(26,473)
386	3690	Reading Proficiency	7,975	3,475	-	-	-
411	3811	Vocational Salaries Reimb	26,720	25,140	26,720	26,720	-
412	3812	Vocational Prog Incentive Assist	72,160	94,440	72,160	72,160	-
491	3890	Capital Outlay	-	7,138	7,500	24,963	17,463
SUBTOTAL STATE		\$ 57,169,835	\$ 57,360,867	\$ 57,730,615	\$ 58,265,966	\$ 535,351	

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
General Fund Proposed Budget

	2012-13 ACTUAL	2013-14 ACTUAL (UNAUDITED)	2014-15 ADOPTED BUDGET 6/9/14	2014-15 PROPOSED BUDGET 10/13/14	Diff 6/9/14 vs 10/13/14
FEDERAL					
591/592 4130 Impact Aid	\$ 125,806	\$ 99,564	\$ 360,000	\$ 360,000	\$ -
561 4140 Indian Education Title VII	260,121	325,823	252,366	198,337	(54,029)
774/775 4150 Air Force ROTC/Navy ROTC	185,739	170,196	160,000	160,000	-
511/513/515 4210 Title I Act of 1994	2,506,302	3,075,211	3,203,520	3,262,839	59,319
516 4211 Title I ARRA Allocation	-	-	-	-	-
534 4212 Title I Neglected ARRA Alloc	-	-	-	-	-
514 4222 Even Start	34,400	-	-	-	-
541 4271 Training and Recruitment	631,062	582,222	549,714	503,240	(46,474)
546 4272 Education Through Technology	10,272	-	-	-	-
542 4273 Title II, Part B	-	-	-	-	-
571/572 4281 Language Acquisition	29,963	26,693	32,822	24,639	(8,183)
621/631 4310 Flow Through/CSPD	2,714,655	2,971,714	2,924,482	2,769,817	(154,665)
622 4320 IDEA ARRA	-	-	-	-	-
643 4330 Preschool ARRA	-	-	-	-	-
641 4340 IDEA-B Preschool	56,376	62,804	65,618	66,437	819
651 4350 Spec Ed Highly Qualified	-	-	-	-	-
551 4441 Drug Education	24,839	-	-	-	-
553 4443 21st Century Community Learning	167,729	68,967	-	-	-
596 4480 Homeless	136,747	108,480	134,530	146,365	11,834
597/598 4490 ARRA, Title X Homeless	-	-	-	-	-
563/564 4550 Johnson O'Malley	5,803	23,363	12,997	8,780	(4,217)
731/732 4611 Adult Basic Education	-	-	-	-	-
735 4613 TANF-Adult Basic Education	-	-	-	-	-
456 4617 Vocational Rehabilitation	19,909	15,320	10,000	10,000	-
792/795 4682 REACH	133,852	-	-	-	-
772 4689 STEM	4,673	180,274	224,040	266,324	42,284
771/779 4689 Random Drug/Kid Biz	152,797	151,413	143,179	58,028	(85,151)
SUBTOTAL FEDERAL	\$ 7,201,044	\$ 7,862,044	\$ 8,073,269	\$ 7,834,806	\$ (238,463)
TOTAL REVENUE	\$ 85,757,159	\$ 86,887,907	\$ 87,040,181	\$ 87,397,781	\$ 357,601
REVENUE BY SOURCE					
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
000 5130 Return of Petty Cash	\$ -	\$ -	\$ 2,100	\$ -	\$ (2,100)
000 5150 Child Nutrition Transfer	322,418	477,430	482,418	332,418	(150,000)
000 5160 Activity Fund Reimbursement	402,143	341,257	492,250	550,000	57,750
000 5600 Correcting Entry	6,676	437	-	-	-
000 6130 Prior Years Lapsed Balances	528,931	-	-	-	-
000 6140 Warrants Estopped	2,115.61	944.23	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 1,262,284	\$ 820,068	\$ 976,768	\$ 882,418	\$ (94,350)
GRAND TOTAL REVENUE	\$ 87,019,443	\$ 87,707,975	\$ 88,016,949	\$ 88,280,199	\$ 263,251
PLUS: BEGINNING FUND BALANCE	5,666,628	6,658,200	6,017,803	7,658,896	1,641,093.10
TOTAL AVAILABLE	\$ 92,686,071	\$ 94,366,175	\$ 94,034,752	\$ 95,939,096	\$ 1,904,344
TOTAL EXPENDITURES	\$ 86,027,871	\$ 86,707,279	\$ 90,900,994	\$ 93,020,818	\$ 2,119,824
PROJECTED ENDING FUND BALANCE*	6,658,200	7,658,896	3,133,758	2,918,278	(215,480)
FUND BALANCE AS % OF REVENUE	7.76%	8.81%	3.60%	3.34%	-0.26%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Tech Center Fund Proposed Budget

	2012-13 ACTUAL	2013-14 ACTUAL (UNAUDITED)	2014-15 ADOPTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 10/13/2014	Diff 6/9/14 vs 10/13/14
REVENUE BY SOURCE					
LOCAL					
032 1310 Interest Earnings	\$ 6,618	\$ 4,265	\$ 4,000	\$ 4,000	\$ -
032 1440 Sale of Equipment	2,324	-	-	-	-
032 1590 Refunds & Reimbursements	-	1,210	-	2,385.00	2,385
000/032 1650 District Contracts	3,024,807	2,854,781	2,854,781	2,854,781	-
032 1680 Refund of Prior Year Expenditures	2,016	50	200	200	-
064/040/000 1690 Miscellaneous Local Revenue	72,982	184,491	101,000	101,000	-
SUBTOTAL LOCAL	\$ 3,108,748	\$ 3,044,796	\$ 2,959,981	\$ 2,962,366	\$ 2,385
STATE					
334/335 3250 Flexible Benefits Allowance	\$ 315,424	\$ 328,613	\$ 329,701	\$ 337,567	\$ 7,866
312 3412 Natl Certified Teacher Stipend	-	5,000	-	5,000	5,000
000 3690 Tinker Skills - State	134	-	-	-	-
412 3812 Vocational Prog Incentive Assist	-	-	-	-	-
419/433/441 3819 MDTC Formula Operations	1,310,808	1,310,808	1,310,808	1,310,808	-
123/431 3833 Existing Industries Training	20,412	11,438	15,000	24,729	9,729
432 3834 TIPS	190,272	45,070	100,000	100,000	-
444 3844 Firefighter Training	690	200	4,201	2,629	(1,572)
448 3848 Safety Training	9,368	8,198	14,334	14,334	-
452 3852 TANF State	25,946	27,027	25,946	27,388	1,442
485 3856 Dropout Recovery (SWAPS)	141,836	156,949	160,000	145,000	(15,000)
469 3892 Equipment Grant	14,972	101,814	-	11,126	11,126
SUBTOTAL STATE	\$ 2,029,860	\$ 1,995,116	\$ 1,959,990	\$ 1,978,581	\$ 18,591
693 4592 ARRA Youth Grant	\$ -	\$ -	\$ -	\$ -	\$ -
452 4619 TANF Federal	-	-	-	-	-
776/778 4689 Tinker Skills/Dept. of Commerce	628,657	574,796	500,000	500,000	-
421/424/429 4821 Carl Perkins	243,509	212,606	203,948	271,660	67,712
428 4828 Tech-Prep	15,278	-	-	-	-
452 4852 TANF Federal	261,815	201,217	239,200	188,612	(50,588)
SUBTOTAL FEDERAL	\$ 1,149,259	\$ 988,619	\$ 943,148	\$ 960,272	\$ 17,124
TOTAL REVENUE	\$ 6,287,867	\$ 6,028,531	\$ 5,863,119	\$ 5,901,219	\$ 38,100
REVENUE BY SOURCE					
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
032 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
032 5600 Correcting Entry	4,225	-	-	-	-
032 6130 Prior Years Lapsed Balances	103,430	-	-	-	-
032 6140 Warrants Estopped	2,565	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 110,219	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 6,398,087	\$ 6,028,531	\$ 5,863,119	\$ 5,901,219	\$ 38,100
PLUS: BEGINNING FUND BALANCE	1,819,683	1,896,142	1,348,696	1,640,581	291,885
TOTAL AVAILABLE	\$ 8,217,770	\$ 7,924,673	\$ 7,211,815	\$ 7,541,799	\$ 329,985
TOTAL EXPENDITURES	\$ 6,321,627	\$ 6,284,093	\$ 6,155,291	\$ 6,270,053	\$ 114,762
PROJECTED ENDING FUND BALANCE	1,896,142	1,640,581	1,056,524	1,271,746	215,222
FUND BALANCE AS % OF REVENUE	30.16%	27.21%	18.02%	21.55%	3.53%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Building Fund Proposed Budget

	2012-13 ACTUAL	2013-14 ACTUAL (UNAUDITED)	2014-15 ADOPTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 10/13/14	Diff 6/9/2014 vs 10/13/14
REVENUE BY SOURCE					
LOCAL					
000 1110 Current Year Ad Valorem	\$ 2,333,472	\$ 2,430,337	\$ 2,441,018	\$ 2,400,423	\$ (40,595)
000 1120 Prior Years Ad Valorem	109,851	83,390	100,000	100,000	-
000 1130 Revenue In Lieu of Taxes	182	175	-	192	192
000 1351 Interest on Taxes	-	-	-	-	-
000 1430 Sale of Equipment	-	-	-	-	-
000 1680 Refund Prior Year	-	-	-	-	-
SUBTOTAL LOCAL	\$ 2,443,504	\$ 2,513,902	\$ 2,541,018	\$ 2,500,615	\$ (40,403)
INTERMEDIATE					
000 2900 Other Intermediate	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL INTERMEDIATE	\$ -	\$ -	\$ -	\$ -	\$ -
STATE					
000 3190 Other Dedicated Revenue	\$ 463	\$ 48	\$ -	\$ -	\$ -
332/335 3250 Flexible Benefit Allowance	-	-	-	-	-
SUBTOTAL STATE	\$ 463	\$ 48	\$ -	\$ -	\$ -
591 4130 Impact Aid	\$ 741,482	\$ 546,993	\$ -	\$ -	\$ -
SUBTOTAL FEDERAL	\$ 741,482	\$ 546,993	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,185,450	\$ 3,060,942	\$ 2,541,018	\$ 2,500,615	\$ (40,403)
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
000 5600 Correcting Entry	\$ 229	\$ 6,000	\$ -	\$ -	\$ -
000 6130 Prior Years Lapsed Balances	368,183	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 368,412	\$ 6,000	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 3,553,862	\$ 3,066,942	\$ 2,541,018	\$ 2,500,615	\$ (40,403)
PLUS: BEGINNING FUND BALANCE*	12,586,937	12,757,164	10,989,042	11,449,498	460,456
TOTAL AVAILABLE	\$ 16,140,799	\$ 15,824,107	\$ 13,530,060	\$ 13,950,113	\$ 420,053
TOTAL EXPENDITURES	\$ 3,383,635	\$ 4,374,608	\$ 5,816,670	\$ 6,203,936	\$ 387,266
PROJECTED ENDING FUND BALANCE	12,757,164	11,449,498	7,713,390	7,746,178	32,788
FUND BALANCE AS % OF REVENUE	400.48%	374.05%	303.56%	309.77%	6.22%

**Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Child Nutrition Fund Proposed Budget**

	2012-13 ACTUAL	2013-14 ACTUAL (UNAUDITED)	2014-15 ADOPTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 10/13/14	Diff 6/9/14 vs 10/13/14
REVENUE BY SOURCE					
LOCAL					
000 1310 Interest Earnings	\$ 7,036	\$ 6,217	\$ 6,000	\$ 6,000	\$ -
000 1590 Refunds and Reimbursements	-	1,992	-	-	-
000 1710 Student Lunches	1,522,790	1,509,918	1,690,000	1,690,000	-
000 1720 Alacarte Food/Beverage Only	196,782	186,159	150,000	150,000	-
000 1730 Adult Meals	82,926	71,099	71,000	71,000	-
000 1760 Contract Lunches	24,240	26,562	15,000	15,000	-
000 1790 Miscellaneous	8,557	1,218	3,000	44,360	41,360
000 1794 Commodity Rebate	-	2,783	-	-	-
SUBTOTAL LOCAL	\$ 1,842,331	\$ 1,805,948	\$ 1,935,000	\$ 1,976,360	\$ 41,360
STATE					
332/335 3250 Flexible Benefit Allowance	\$ 268,746	\$ 248,287	\$ 249,109	\$ 251,443	\$ 2,334
385 3720 State Matching	94,274	95,939	100,000	100,000	-
SUBTOTAL STATE	\$ 363,020	\$ 344,226	\$ 349,109	\$ 351,443	\$ 2,334
FEDERAL					
763 4710 Lunches	\$ 3,341,838	\$ 3,302,754	\$ 3,550,000	\$ 3,550,000	\$ -
764 4720 Breakfasts	1,192,716	1,162,263	1,285,643	1,285,643	-
776 4740 Summer Food Service Program	32,631	31,043	29,854	30,562	709
768 4760 Fresh Fruits & Veggies	88,375	2,477	-	-	-
767 4770 ARRA Equipment	-	-	-	-	-
SUBTOTAL FEDERAL	\$ 4,655,560	\$ 4,498,536	\$ 4,865,497	\$ 4,866,205	709
TOTAL REVENUE	\$ 6,860,911	\$ 6,648,710	\$ 7,149,606	\$ 7,194,008	44,402
OTHER FINANCING SOURCES (NON REVENUE RECEIPTS)					
000 5120 Cash or Change	\$ 2,925	\$ 2,886	\$ 2,750	\$ 2,750	\$ -
000 5160 Activity Fund Reimbursements	-	-	-	-	-
000 5600 Correcting Entry	-	698	10,000	10,000	-
000 6130 Prior Years Lapsed Balances	102,782	506,454	50,000	-	(50,000)
000 6140 Warrants Estopped	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 105,707	\$ 510,038	\$ 62,750	\$ 12,750	\$ (50,000)
GRAND TOTAL REVENUE	\$ 6,966,618	\$ 7,158,748	\$ 7,212,356	\$ 7,206,758	\$ (5,598)
PLUS: BEGINNING FUND BALANCE	\$ 1,634,981	\$ 1,583,169	\$ 1,704,050	\$ 2,414,885	710,835
TOTAL AVAILABLE	\$ 8,601,599	\$ 8,741,917	\$ 8,916,406	\$ 9,621,643	\$ 705,237
TOTAL EXPENDITURES	\$ 7,018,431	\$ 6,327,032	\$ 7,403,710	\$ 7,444,144	\$ 40,434
PROJECTED ENDING FUND BALANCE	1,583,169	2,414,885	1,512,696	2,177,499	664,803
FUND BALANCE AS % OF REVENUE	23.08%	36.32%	21.16%	30.27%	9.11%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Technology Center Building Fund Proposed Budget

	2012-13 ACTUAL	2013-14 ACTUAL (UNAUDITED)	2014-15 ADOPTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 10/13/14	Diff 6/9/14 vs 10/13/14
REVENUE BY SOURCE					
LOCAL					
000/032 1650 District Contracts (Rose State)	\$ 1,576,372	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
000 1680 Refund Prior Year	-	-	-	-	-
117/115 1690 Misc. Local	-	-	-	-	-
SUBTOTAL LOCAL	\$ 1,576,372	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
TOTAL REVENUE	\$ 1,576,372	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
000 5160 Activity Fund Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
000 5600 Correcting Entry	10,474	-	-	-	-
000 6130 Prior Years Lapsed Balances	26,943	-	-	-	-
000 6140 Warrants E-stopped	-	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 37,416	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 1,613,789	\$ 1,488,496	\$ 1,488,496	\$ 1,488,496	\$ -
PLUS: BEGINNING FUND BALANCE	4,257,122	5,199,291	5,098,814	5,358,796	259,982
TOTAL AVAILABLE	\$ 5,870,911	\$ 6,687,788	\$ 6,587,310	\$ 6,847,292	\$ 259,982
TOTAL EXPENDITURES	\$ 671,619	\$ 1,328,992	\$ 2,000,000	\$ 2,408,523	\$ 408,523
PROJECTED ENDING FUND BALANCE	5,199,291	5,358,796	4,587,310	4,438,769	(148,541)
FUND BALANCE AS % OF REVENUE	329.83%	360.01%	308.18%	298.20%	-9.98%

Independent School District No. 52
Midwest City - Del City Public Schools
Fiscal Year 2014-2015
Sinking Fund Proposed Budget

	2012-13 ACTUAL	2013-14 ACTUAL (UNAUDITED)	2014-15 ADOPTED BUDGET 6/9/2014	2014-15 PROPOSED BUDGET 10/13/14	Diff 6/9/2014 vs 10/13/14
REVENUE BY SOURCE					
LOCAL					
000 1110 Current Year Ad Valorem	\$ 11,383,574	\$ 11,111,153	\$ 11,041,349	\$ 10,857,728	\$ (183,621)
000 1120 Prior Years Ad Valorem	501,488	398,908	500,000	500,000	-
000 1130 Revenue In Lieu of Taxes	822	855	-	-	-
000 1340 Accrued Interest on Bonds	-	13,735	-	-	-
000 1351 Interest on Protested Taxes	-	-	-	-	-
SUBTOTAL LOCAL	\$ 11,885,884	\$ 11,524,651	\$ 11,541,349	\$ 11,357,728	\$ (183,621)
STATE					
000 3190 Other Dedicated Revenue	\$ 2,145	\$ 190	\$ -	\$ -	\$ -
000 3620 State Land Reimbursement	-	-	-	-	-
SUBTOTAL STATE	\$ 2,145	\$ 190	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 11,888,029	\$ 11,524,841	\$ 11,541,349	\$ 11,357,728	\$ (183,621)
OTHER FINANCING SOURCES (NON-REVENUE RECEIPTS)					
000 5111 Premium on Bonds Sold	\$ 216,640	\$ 217,004	\$ -	\$ -	\$ -
000 5112 Proceeds from Bond Sales	8,695.56	-	-	-	-
000 5190 Misc Revenue Transferred	-	70,154	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	\$ 225,336	\$ 287,159	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 12,113,365	\$ 11,812,000	\$ 11,541,349	\$ 11,357,728	\$ (183,621)
PLUS: BEGINNING FUND BALANCE	10,978,046	12,177,296	12,437,371	12,437,371	-
TOTAL AVAILABLE	\$ 23,091,410	\$ 23,989,295	\$ 23,978,720	\$ 23,795,099	\$ (183,621)
TOTAL EXPENDITURES	\$ 10,914,115	\$ 11,551,924	\$ 20,000,000	\$ 20,000,000	\$ -
PROJECTED ENDING FUND BALANCE	12,177,296	12,437,371	3,978,720	3,795,099	(183,621)
FUND BALANCE AS % OF REVENUE	102.43%	107.92%	34.47%	33.41%	-1.06%

GENERAL FUND (11)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2014-2015 Budgeted Amounts
1000 Instruction	57,261,448.35
2100 Support Services-Students	8,709,114.92
2200 Support Services-Instructional Staff	4,709,930.74
2300 Support Services-General Administration	1,303,075.25
2400 Support Services-School Administration	7,485,878.03
2500 Support Services-Business	3,178,788.20
2600 Operation and Maintenance of Plant Services	6,529,881.97
2700 Student Transportation Services	2,637,652.72
3300 Community Services Operations	17,419.57
5200 Fund Transfer/Reimbursement	460,494.06
5400 Indirect Cost	282,605.62
5500 Private NonProfit Schools	34,555.89
5600 Correcting Entry	102,976.63
7900 Contingency	306,996.04
TOTAL	93,020,818

**CO-OP/TECHNOLOGY CENTER (12)
EXPENDITURES BY FUNCTION**

FUNCTION/DESCRIPTION	2014-2015 Budgeted Amounts
1000 Instruction	2,700,093
1500 Client-Based Programs	587,434
2100 Support Services-Students	459,451
2200 Support Services-Instructional Staff	154,802
2300 Support Services-General Administration	229,354
2400 Support Services-School Administration	1,485,530
2500 Support Services-Business	371,421
2600 Operation and Maintenance of Plant Services	145,814
2700 Student Transportation Services	13,452
5200 Fund Transfers/Reimbursements	7,633
5400 Indirect Cost	7,680
7900 Contingency	107,388
TOTAL	6,270,053

BUILDING FUND (21)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2014-2015 Budgeted Amounts
2500 Support Services-Business	13,549
2600 Operation and Maintenance of Plant Services	5,265,320
4400 Architecture/Engineering	1,456
4700 Building Improvements	56,529
7900 Contingency	867,082
TOTAL	6,203,936

CHILD NUTRITION (22)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2014-2015 Budgeted Amounts
3120 Food Preparation and Dispensing Services	2,728,112.46
3130 Food and Supplies Delivery	42,141.94
3140 Other Direct and/or Related Child Nutrition	802,755.72
3150 Food Procurement	3,032,480.43
3160 Nonreimbursable Services	10,054.61
3180 Nutrition Education and Staff	55,993.30
3190 Other Child Nutrition	389,446.36
5200 Fund Transfer/Reimbursements	382,457.38
5600 Correcting Entry	701.81
TOTAL	7,444,144

TECH CENTER BUILDING FUND (23)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2014-2015 Budgeted Amounts
1000 Instruction	257,351
2100 Support Services-Students	-
2300 Support Services-General Administrative	-
2400 School Administration Support Services	4,290
2500 Support Services-Business	18,104
2600 Operation and Maintenance of Plant Services	931,068
4300 Land Improvement Services	-
4400 Architecture/Engineering	27,698
4700 Building Improvements	313,108
7900 Contingency	856,905
TOTAL	2,408,523

SINKING (41)
EXPENDITURES BY FUNCTION

FUNCTION/DESCRIPTION	2014-2015 Budgeted Amounts
5100 Debt Service 5600 Refunds/Reimbursements	19,990,000 10,000
TOTAL	20,000,000