FILED
OCT 10 2014
State Auditor & Inspector

School District
2014-2015 Estimate of Needs
and
Financial Statement of the Fiscal Year 2013-2014

Board of Education of Sayre Public Schools
District No. I-31
County of Beckham
State of Oklahoma

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

The 2014-2015 Estimate of Needs
and
Financial Statement of the Fiscal Year 2013-2014

RECEIVED
OCT 2014
State Auditor and Inspector

Prepared by: Britton, Kuykendall & Miller, CPA's, P.C.

Submitted to the Beckham County Excise Board

This 8 Day of September, 2014

School Board Members

| | | | |
|---|---|---|---|
| Chairman | | Clerk | Calvin York |
| Treasurer | Jenni Easter | Member | |
| Member | | Member | |
| Member | | Member | |

State of Oklahoma, County of Beckham

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 Sayre Public Schools, District No. I-31, County of Beckham, 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 10.000 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 5.000 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

Calvin York
Clerk of Board of Education

President of Board of Education

Jenni Eesters
Treasurer of Board of Education

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

Ronda Mendez
Notary Public

My Commission Expires

RONDA MENDEZ
NOTARY PUBLIC
STATE OF OKLAHOMA
IN AND FOR
#13006631
EXP. 10/22/17

Affidavit of Publication

State of Oklahoma, County of Beckham

I, Calvin York, the undersigned duly qualified and acting Clerk of the Board of Education of Sayre Public Schools, School District No. I-31, 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.

Calvin York
Clerk, Board of Education

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

Ronda Mendez
Notary Public

My Commission Expires

RONDA MENDEZ
NOTARY PUBLIC
STATE OF OKLAHOMA
IN AND FOR
#13006631
EXP 10/22/17

COUNTY CLERK SEAL BECKHAM COUNTY, OKLA.

Leasa Hartman
Secretary and Clerk of Excise Board

Beckham County, Oklahoma

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 Sayre Public Schools
School District No. I-31, Beckham 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: | | | | |
| Cash Balance June 30, 2014 | $ 9,067,762.84 | $ 1,950,837.89 | $ 0.00 | $ 142,035.84 |
| Investments | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL ASSETS | $ 9,067,762.84 | $ 1,950,837.89 | $ 0.00 | $ 142,035.84 |
| LIABILITIES AND RESERVES: | | | | |
| Warrants Outstanding | $ 484,891.95 | $ 43,922.03 | $ 0.00 | $ 34,880.01 |
| Reserve for Interest on Warrants | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Reserves From Schedule 8 | $ 61,543.30 | $ 28,479.55 | $ 0.00 | $ 5,969.43 |
| TOTAL LIABILITIES AND RESERVES | $ 546,435.25 | $ 72,401.58 | $ 0.00 | $ 40,849.44 |
| CASH FUND BALANCE (Deficit) JUNE 30, 2014 | $ 8,521,327.59 | $ 1,878,436.31 | $ 0.00 | $ 101,186.40 |

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2015

| GENERAL FUND | | SINKING FUND BALANCE SHEET | |
|---|---|---|---|
| Current Expense | $ 12,944,391.67 | 1. Cash Balance on Hand June 30, 2014 | $ 11,040.68 |
| Reserve for Int. on Warrants & Revaluation | $ 0.00 | 2. Legal Investments Properly Maturing | $ 0.00 |
| Total Required | $ 12,944,391.67 | 3. Judgments Paid To Recover By Tax Levy | $ 0.00 |
| FINANCED: | | 4. Total Liquid Assets | $ 11,040.68 |
| Cash Fund Balance | $ 8,521,327.59 | Deduct Matured Indebtedness: | |
| Estimated Miscellaneous Revenue | $ 1,593,070.28 | 5. a. Past-Due Coupons | $ 0.00 |
| Total Deductions | $ 10,114,397.87 | 6. b. Interest Accrued Thereon | $ 0.00 |
| Balance to Raise from Ad Valorem Tax | $ 2,829,993.80 | 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 | $ 156,519.21 | 10. f. Judgements and Int. Levied for/Unpaid | $ 0.00 |
| 2200 County Apportionment (Mortgage Tax | $ 45,911.49 | 11. Total Items a. Through .f | $ 0.00 |
| 2300 Resale of Property Fund Distribution | $ 0.00 | 12. Balance of Assets Subject to Accrual | $ 11,040.68 |
| 2900 Other Intermediate Sources of Revenue | $ 0.00 | Deduct Accrual Reserve if Assets Sufficient: | |
| 3110 Gross Production Tax | $ 258,262.77 | 13. g. Earned Unmatured Interest | $ 0.00 |
| 3120 Motor Vehicle Collections | $ 321,815.39 | 14. h. Accrual on Final Coupons | $ 134.12 |
| 3130 Rural Electric Cooperative Tax | $ 110,280.54 | 15. i. Accrued on Unmatured Bonds | $ 0.00 |
| 3140 State School Land Earnings | $ 91,561.85 | 16. Total Items g Through i | $ 134.12 |
| 3150 Vehicle Tax Stamps | $ 1,328.76 | 17. Excess of Assets Over Accrual Reserves **(Page 2) | $ 10,906.57 |
| 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 | $ 19,446.62 |
| 3190 Other Dedicated Revenue | $ 0.00 | 2. Accrual on Unmatured Bonds | $ 515,000.00 |
| 3200 State Aid - General Operations | $ 407,279.66 | 3. Annual Accrual on "Prepaid" Judgements | $ 0.00 |
| 3300 State Aid - Competitive Grants | $ 0.00 | 4. Annual Accrual on Unpaid Judgments | $ 0.00 |
| 3400 State - Categorical | $ 42,040.00 | 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 | $ 5,787.00 | 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 Programs | $ 0.00 | | |
| 4100 Capital Outlay | $ 0.00 | | |
| 4200 Disadvantaged Students | $ 152,283.61 | | |
| 4300 Individuals With Disabilities | $ 0.00 | | |
| 4400 Minority | $ 0.00 | | |
| 4500 Operations | $ 0.00 | Total Sinking Fund Requirements | $ 534,446.62 |
| 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) | $ 10,906.57 |
| 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 Revenue | $ 1,593,070.28 | Balance To Raise | $ 523,540.05 |

S.A.&I. Form 2662R06 Entity: Sayre Public Schools I-31, Beckham 5-Sep-2014

See Accountant's Compilation Report



# Proof of Publication

Beckham County, State of Oklahoma
Case No. _____
Publication Dates _____
September 17, 2014

## Affidavit of Publication

State of Oklahoma, County of Beckham, ss:

I, the undersigned publisher, editor or Authorized Agent of the Legal Notices, do solemnly swear that the attached advertisement was published in said paper as follows:

1st Publication September 17, 2014

That the *Sayre Record and Beckham County Democrat*, in the city of Sayre, Oklahoma, a weekly newspaper qualified to publish legal notices, advertisements and publications as provided in Section 106 of Title 25, Oklahoma Statutes 1971, as amended, and complies with all other requirements of the laws of Oklahoma with reference to legal publications.

That said Notice, a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publications and not in a supplement, on the ABOVE LISTED DATE(S).

Robert Brad Spitzer, Co-Publisher

Subscribed and sworn before me this 17th day of September, 2014

Dayva Spitzer, Notary Public

Commission Number
10009977
My Commission Expires
11/29/2014

Cost of Publication $ 185.25

Publisher's Address:
*The Sayre Record and Beckham County Democrat*
112 E. Main Street, Sayre, Oklahoma 73662
580-928-5540

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 Sayre Public Schools
School District No. I-31, Beckham County, Oklahoma



| ** If line 12 is less than line 16 after omitting "h" deduct the following each in turn from line 4, "Total liquid Assets". | SINKING FUND |
|---|---|
| 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 | $ 2,292,566.17 | Current Expense | $ 0.00 |
| Reserve for Int. on Warrants & Revaluation | $ 0.00 | Reserve for Int. on Warrants & Revaluation | $ 0.00 |
| Total Required | $ 2,292,566.17 | Total Required | $ 0.00 |
| FINANCED: | | FINANCED: | |
| Cash Fund Balance | $ 1,878,436.31 | Cash Fund Balance | $ 0.00 |
| Estimated Miscellaneous Revenue | $ 10,040.40 | Estimated Miscellaneous Revenue | $ 0.00 |
| Total Deductions | $ 1,888,476.71 | Total Deductions | $ 0.00 |
| Balance to Raise from Ad Valorem Tax | $ 404,089.46 | Balance | $ 0.00 |

| CHILD NUTRITION PROGRAMS FUND | |
|---|---|
| Current Expense | $ 379,566.31 |
| Reserve for Int. on Warrants & Revaluation | $ 0.00 |
| Total Required | $ 379,566.31 |
| FINANCED: | |
| Cash Fund Balance | $ 101,186.40 |
| Estimated Miscellaneous Revenue | $ 278,379.91 |
| Total Deductions | $ 379,566.31 |
| Balance | $ 0.00 |

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF BECKHAM, ss:
We, the undersigned duly elected, qualified and acting officers of the Board of Education of Sayre Public Schools, School District No. I-31, of Said County and State, do hereby certify that at a meeting of the Governing Body of the said District begun at the time provided by law for districts of this class and pursuant to the provisions of 68 O. S. 2001 Section 3003, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 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.

President of Board of Education

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

Ronda Mendez Notary Public

RONDA MENDEZ IN AND FOR #13006631 EXP. 10/12/17 STATE OF OKLAHOMA NOTARY PUBLIC

Required to be Published if a legally-qualified newspaper is printed in the district. If no legally-qualified newspaper is published in the district, then publish in a legally-qualified newspaper of general circulation in the district.
S.A.& I. Form 2661R06 Entity: Sayre Public Schools I-31, Beckham

5-Sep-2014

See Accountant's Compilation Report



# Proof of Publication

Beckham County, State of Oklahoma
Case No. _____
Publication Dates _____
September 17, 2014

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Commission Number
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My Commission Expires
11/29/2014

Cost of Publication $ _____

Publisher's Address:
*The Sayre Record and Beckham County Democrat*
112 E. Main Street, Sayre, Oklahoma 73662
580-928-5540

Independent Accountant's Compilation Report

To the Board of Education
Sayre Public Schools
District No. I-31, Beckham County

We have compiled the 2013-2014 prescribed financial statements as of and for the fiscal 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. I-31, Beckham County, included in the accompanying prescribed form. 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 prescribed 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.

Management is responsible for the preparation and fair presentation of the prescribed financial statements, estimate of needs and publication sheet in accordance with the applicable prescribed financial framework and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the prescribed 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 and supporting information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the prescribed financial statements, estimate of needs and publication sheet.

The prescribed financial statements, estimate of needs and publication sheet forms are presented in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B., as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D., which differ from generally accepted accounting principles. Accordingly, these prescribed forms are not designed for those who are not informed about such differences.

This report is intended solely for the information and use of the Oklahoma State Department of Education, the School District, Beckham 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.

Britton, Kuykendall & Miller

Britton, Kuykendall & Miller, CPA's, P.C.

September 5, 2014

Sayre Independent School District No. 31
Beckham County
Supplement to 2014-2015 Estimate of Needs

The following pages are not included in this report because they contain no activity and no balances:

| Fund | Page # |
|---|---|
| Coop Fund | 20-26 |
| Enterprise Fund | 46-47 |
| Activity Fund | 48-49 |
| Expendable Trust Fund | 50-51 |
| Non-Expendable Trust Fund | 52-53 |
| Internal Service Fund | 54-55 |
| Maps Fund | 56-62 |

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

EXHIBIT "A" 

| Schedule 1, Current Balance Sheet - June 30, 2014 | | Amount |
|---|---|---|
| ASSETS: | | |
| Cash Balance June 30, 2014 | $ | 9,067,762.84 |
| Investments | $ | 0.00 |
| TOTAL ASSETS | $ | 9,067,762.84 |
| LIABILITIES AND RESERVES: | | |
| Warrants Outstanding | $ | 484,891.95 |
| Reserve for Interest on Warrants | $ | 0.00 |
| Reserves From Schedule 8 | $ | 61,543.30 |
| TOTAL LIABILITIES AND RESERVES | $ | 546,435.25 |
| CASH FUND BALANCE JUNE 30, 2014 | $ | 8,521,327.59 |
| TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE | $ | 9,067,762.84 |

| Schedule 2, Revenue and Requirements - 2013-2014 | | | | |
|---|---|---|---|---|
| | | Detail | | Total |
| REVENUE: | | | | |
| Cash Balance June 30, 2013 | $ | 7,730,607.06 | | |
| Cash Fund Balance Transferred From Prior Years | $ | 91,518.01 | | |
| Current Ad Valorem Tax Apportioned | $ | 3,141,065.17 | | |
| Miscellaneous Revenue Apportioned | $ | 2,021,334.64 | | |
| TOTAL REVENUE | | | $ | 12,984,524.88 |
| REQUIREMENTS: | | | | |
| Claims Paid by Warrants Issued & Transfer Fees Apportioned | $ | 4,401,653.99 | | |
| Reserves From Schedule 8 | $ | 61,543.30 | | |
| Interest Paid on Warrants | $ | 0.00 | | |
| Bank Fees and Cash Charges | $ | 0.00 | | |
| Reserve for Interest on Warrants | $ | 0.00 | | |
| TOTAL REQUIREMENTS | | | $ | 4,463,197.29 |
| ADD: Cash Fund Balance as Per Balance Sheet 6-30-2014 | | | $ | 8,521,327.59 |
| TOTAL REQUIREMENTS AND CASH FUND BALANCE | | | $ | 12,984,524.88 |

| Schedule 3, Cash Fund Balance Analysis - June 30, 2014 | | Amount |
|---|---|---|
| ADDITIONS: | | |
| Miscellaneous Revenue Collected in Excess of Estimates-Net | $ | 464,831.92 |
| Warrants Estopped, Cancelled or Converted | $ | 0.00 |
| Fiscal Year 2013-14 Lapsed Appropriations | $ | 7,735,088.37 |
| Fiscal Year 2012-13 Lapsed Appropriations | $ | 47,198.31 |
| Ad Valorem Tax Collections in Excess of Estimates | $ | 229,889.29 |
| Prior Year Ad Valorem Tax | $ | 44,319.70 |
| TOTAL ADDITIONS | $ | 8,521,327.59 |
| DEDUCTIONS: | | |
| Supplemental Appropriations | $ | 0.00 |
| Current Tax in Process of Collection | $ | 0.00 |
| TOTAL DEDUCTIONS | $ | 0.00 |
| Cash Fund Balance as per Balance Sheet 6-30-2014 | $ | 8,521,327.59 |
| Composition of Cash Fund Balance | | |
| Cash | $ | 8,521,327.59 |
| Cash Fund Balance as per Balance Sheet 6-30-2014 | $ | 8,521,327.59 |

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

EXHIBIT "A" 

Schedule 4, Miscellaneous Revenue

| SOURCE | 2013-14 ACCOUNT | |
|---|---|---|
| | AMOUNT ESTIMATED | ACTUALLY COLLECTED |
| 1000 DISTRICT SOURCES OF REVENUE: | | |
| 1200 Tuition & Fees | $ 0.00 | $ 0.00 |
| 1300 Earnings on Investments and Bond Sales | $ 0.00 | $ 12,543.23 |
| 1400 Rental, Disposals and Commissions | $ 0.00 | $ 200.00 |
| 1500 Reimbursements | $ 0.00 | $ 39,743.13 |
| 1600 Other Local Sources of Revenue | $ 0.00 | $ 15,706.70 |
| 1700 Child Nutrition Programs | $ 0.00 | $ 724.41 |
| 1800 Athletics | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 68,917.47 |
| 2000 INTERMEDIATE SOURCES OF REVENUE: | | |
| 2100 County 4 Mill Ad Valorem Tax | $ 161,688.33 | $ 173,910.23 |
| 2200 County Apportionment (Mortgage Tax) | $ 29,480.71 | $ 51,012.77 |
| 2300 Resale of Property Fund Distribution | $ 0.00 | $ 0.00 |
| 2910 Other Intermediate Sources of Revenue | $ 0.00 | $ 0.00 |
| TOTAL | $ 191,169.04 | $ 224,923.00 |
| 3000 STATE SOURCES OF REVENUE: | | |
| 3110 Gross Production Tax | $ 269,049.39 | $ 322,828.46 |
| 3120 Motor Vehicle Collections | $ 298,885.98 | $ 357,572.66 |
| 3130 Rural Electric Cooperative Tax | $ 100,958.96 | $ 122,533.93 |
| 3140 State School Land Earnings | $ 89,050.02 | $ 101,735.39 |
| 3150 Vehicle Tax Stamps | $ 1,423.25 | $ 1,476.40 |
| 3160 Farm Implement Tax Stamps | $ 0.00 | $ 0.00 |
| 3170 Trailers and Mobile Homes | $ 0.00 | $ 0.00 |
| 3190 Other Dedicated Revenue | $ 0.00 | $ 0.00 |
| 3100 Total Dedicated Revenue | $ 759,367.60 | $ 906,146.84 |
| 3210 Foundation and Salary Incentive Aid | $ 60,129.00 | $ 64,218.00 |
| 3220 Mid-Term Adjustment For Attendance | $ 0.00 | $ 0.00 |
| 3230 Teacher Consultant Stipend | $ 0.00 | $ 0.00 |
| 3240 Disaster Assistance | $ 0.00 | $ 0.00 |
| 3250 Flexible Benefit Allowance | $ 333,345.24 | $ 354,718.59 |
| 3200 Total State Aid - General Operations - Non-Categorical | $ 393,474.24 | $ 418,936.59 |
| 3300 State Aid - Competitive Grants - Categorical | $ 0.00 | $ 15,725.00 |
| 3400 State - Categorical | $ 40,214.00 | $ 62,635.50 |
| 3500 Special Programs | $ 0.00 | $ 0.00 |
| 3600 Other State Sources of Revenue | $ 0.00 | $ 9,467.30 |
| 3700 Child Nutrition Program | $ 0.00 | $ 0.00 |
| 3800 State Vocational Programs - Multi-Source | $ 24,920.00 | $ 24,920.00 |
| TOTAL | $ 1,217,975.84 | $ 1,437,831.23 |
| 4000 FEDERAL SOURCES OF REVENUE: | | |
| 4100 Grants-In-Aid Direct From The Federal Government | $ 0.00 | $ 11,271.00 |
| 4200 Disadvantaged Students | $ 147,357.84 | $ 99,731.43 |
| 4300 Individuals With Disabilities | $ 0.00 | $ 153,338.59 |
| 4400 No Child Left Behind | $ 0.00 | $ 13,040.44 |
| 4500 Grants-In-Aid Passed Through Other State/Intermediate Sources | $ 0.00 | $ 11,934.05 |
| 4600 Other Federal Sources Passed Through State Dept Of Education | $ 0.00 | $ 0.00 |
| 4700 Child Nutrition Programs | $ 0.00 | $ 0.00 |
| 4800 Federal Vocational Education | $ 0.00 | $ 0.00 |
| TOTAL | $ 147,357.84 | $ 289,315.51 |
| 5000 NON-REVENUE RECEIPTS: | | |
| 5100 Return of Assets | $ 0.00 | $ 347.43 |
| GRAND TOTAL | $ 1,556,502.72 | $ 2,021,334.64 |

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

EXHIBIT "A" 

| 2013-14 ACCOUNT OVER (UNDER) | BASIS AND LIMIT OF ENSUING ESTIMATE | 2014-15 ACCOUNT CHARGEABLE INCOME | 2014-15 ACCOUNT ESTIMATED BY GOVERNING BOARD | 2014-15 ACCOUNT APPROVED BY EXCISE BOARD |
|---|---|---|---|---|
| | | | | |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 12,543.23 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 200.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 39,743.13 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 15,706.70 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 724.41 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 68,917.47 | | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | |
| $ 12,221.90 | 90.00% | $ 0.00 | $ 156,519.21 | $ 156,519.21 |
| $ 21,532.06 | 90.00% | $ 0.00 | $ 45,911.49 | $ 45,911.49 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 33,753.96 | | $ 0.00 | $ 202,430.70 | $ 202,430.70 |
| | | | | |
| $ 53,779.07 | 80.00% | $ 0.00 | $ 258,262.77 | $ 258,262.77 |
| $ 58,686.68 | 90.00% | $ 0.00 | $ 321,815.39 | $ 321,815.39 |
| $ 21,574.97 | 90.00% | $ 0.00 | $ 110,280.54 | $ 110,280.54 |
| $ 12,685.37 | 90.00% | $ 0.00 | $ 91,561.85 | $ 91,561.85 |
| $ 53.15 | 90.00% | $ 0.00 | $ 1,328.76 | $ 1,328.76 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 146,779.24 | | $ 0.00 | $ 783,249.31 | $ 783,249.31 |
| $ 4,089.00 | 98.18% | $ 0.00 | $ 63,050.00 | $ 63,050.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 21,373.35 | 97.04% | $ 0.00 | $ 344,229.66 | $ 344,229.66 |
| $ 25,462.35 | | $ 0.00 | $ 407,279.66 | $ 407,279.66 |
| $ 15,725.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 22,421.50 | 67.12% | $ 0.00 | $ 42,040.00 | $ 42,040.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 9,467.30 | 61.13% | $ 0.00 | $ 5,787.00 | $ 5,787.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 219,855.39 | | $ 0.00 | $ 1,238,355.97 | $ 1,238,355.97 |
| | | | | |
| $ 11,271.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ (47,626.41) | 152.69% | $ 0.00 | $ 152,283.61 | $ 152,283.61 |
| $ 153,338.59 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 13,040.44 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 11,934.05 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 141,957.67 | | $ 0.00 | $ 152,283.61 | $ 152,283.61 |
| | | | | |
| $ 347.43 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 464,831.92 | | $ 0.00 | $ 1,593,070.28 | $ 1,593,070.28 |

EXHIBIT "A"



| Schedule 5, Expenditures General Fund Cash Accounts of Current and all Prior Years | | |
|---|---|---|
| CURRENT AND ALL PRIOR YEARS | | 2013-14 |
| Cash Balance Reported to Excise Board 6-30-2013 | $ | 0.00 |
| Cash Fund Balance Transferred Out | | |
| Cash Fund Balance Transferred In | $ | 7,730,607.06 |
| Adjusted Cash Balance | $ | 7,730,607.06 |
| Ad Valorem Tax Apportioned To Year In Caption | $ | 3,141,065.17 |
| Miscellaneous Revenue (Schedule 4) | $ | 2,021,334.64 |
| Cash Fund Balance Forward From Preceding Year | $ | 91,518.01 |
| Prior Expenditures Recovered | $ | 0.00 |
| TOTAL RECEIPTS | $ | 5,253,917.82 |
| TOTAL RECEIPTS AND BALANCE | $ | 12,984,524.88 |
| Warrants Paid of Year in Caption | $ | 3,916,766.59 |
| Interest Paid Thereon | $ | 0.00 |
| Bank Fees and Cash Charges | $ | 0.00 |
| TOTAL DISBURSEMENTS | $ | 3,916,766.59 |
| CASH BALANCE JUNE 30, 2014 | $ | 9,067,758.29 |
| Reserve for Warrants Outstanding | $ | 484,887.40 |
| Reserve for Interest on Warrants | $ | 0.00 |
| Reserves From Schedule 8 | $ | 61,543.30 |
| TOTAL LIABILITIES AND RESERVE | $ | 546,430.70 |
| DEFICIT: | $ | 0.00 |
| CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR | $ | 8,521,327.59 |

| Schedule 6, General Fund Warrant Account of Current and All Prior Years | | |
|---|---|---|
| CURRENT AND ALL PRIOR YEARS | | 2013-14 |
| Warrants Outstanding 6-30 of Year in Caption | | |
| Warrants Registered During Year | $ | 4,401,653.99 |
| TOTAL | $ | 4,401,653.99 |
| Warrants Paid During Year | $ | 3,916,766.59 |
| Warrants Converted to Bonds or Judgments | $ | 0.00 |
| Warrants Cancelled | $ | 0.00 |
| Warrants estopped by Statute | $ | 0.00 |
| TOTAL WARRANTS RETIRED | $ | 3,916,766.59 |
| BALANCE WARRANTS OUTSTANDING JUNE 30, 2014 | $ | 484,887.40 |

| Schedule 7, 2013 Ad Valorem Tax Account | | | | |
|---|---|---|---|---|
| 2013 Net Valuation Certified To County Excise Board | $ | 87,922,152.00 | 36.422 Mills | Amount |
| Total Proceeds of Levy as Certified | | | $ | 3,202,293.47 |
| Additions: | | | $ | 0.00 |
| Deductions: | | | $ | 0.00 |
| Gross Balance Tax | | | $ | 3,202,293.47 |
| Less Reserve for Delinquent Tax | | | $ | 291,117.59 |
| Reserve for Protests Pending | | | $ | 0.00 |
| Balance Available Tax | | | $ | 2,911,175.88 |
| Deduct 2013 Tax Apportioned | | | $ | 3,141,065.17 |
| Net Balance 2013 Tax in Process of Collection | | | $ | 0.00 |
| Excess Collections | | | $ | 229,889.29 |

Schedule 5, (Continued)

| 2012-13 | 2011-12 | 2010-11 | 2009-10 | 2008-09 | 2007-08 | TOTAL |
|---|---|---|---|---|---|---|
| $ 8,394,618.23 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 8,394,618.23 |
| $ 7,730,607.06 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 7,730,607.06 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 7,730,607.06 |
| $ 664,011.17 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 8,394,618.23 |
| $ 44,319.70 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 3,185,384.87 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,021,334.64 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 91,518.01 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 44,319.70 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 5,298,237.52 |
| $ 708,330.87 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 13,692,855.75 |
| $ 616,808.31 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 4,533,574.90 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 616,808.31 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 4,533,574.90 |
| $ 91,522.56 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 9,159,280.85 |
| $ 4.55 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 484,891.95 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 61,543.30 |
| $ 4.55 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 546,435.25 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 91,518.01 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 8,612,845.60 |

Schedule 6, (Continued)

| 2012-13 | 2011-12 | 2010-11 | 2009-10 | 2008-09 | 2007-08 | TOTAL |
|---|---|---|---|---|---|---|
| $ 575,488.54 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 575,488.54 |
| $ 41,324.32 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 4,442,978.31 |
| $ 616,812.86 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 5,018,466.85 |
| $ 616,808.31 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 4,533,574.90 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 616,808.31 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 4,533,574.90 |
| $ 4.55 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 484,891.95 |

Schedule 9, General Fund Investments

| INVESTED IN | Investments On Hand June 30, 2013 | Since Purchased | Liquidations By Collection Of Cost | Liquidations Amortized Premium | Barred by Court Order | Investments On Hand June 30, 2014 |
|---|---|---|---|---|---|---|
| | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| TOTAL INVEST | | | | | | $ 0.00 |

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

EXHIBIT "A"



Schedule 8, Report of Prior Year Expenditures

| APPROPRIATED ACCOUNTS | FISCAL YEAR ENDING JUNE 30, 2013 RESERVES 06-30-2013 | WARRANTS SINCE ISSUED | BALANCE LAPSED APPROPRIATIONS | APPROPRIATIONS ORIGINAL |
|---|---|---|---|---|
| 1000 INSTRUCTION | $ 79,865.71 | $ 33,029.00 | $ 46,836.71 | $ 9,929,693.68 |
| 2000 SUPPORT SERVICES: | | | | |
| 2100 Support Services - Students | $ 0.00 | $ 0.00 | $ 0.00 | $ 253,020.00 |
| 2200 Support Services - Instructional Staff | $ 947.32 | $ 947.32 | $ 0.00 | $ 176,003.13 |
| 2300 Support Services - General Administration | $ 2,628.00 | $ 2,390.00 | $ 238.00 | $ 294,665.81 |
| 2400 Support Services - School Administration | $ 0.00 | $ 0.00 | $ 0.00 | $ 343,500.00 |
| 2500 Support Services - Business | $ 948.60 | $ 825.00 | $ 123.60 | $ 329,700.00 |
| 2600 Operations And Maintenance of Plant Services | $ 4,133.00 | $ 4,133.00 | $ 0.00 | $ 458,960.00 |
| 2700 Student Transportation Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 236,500.00 |
| 2800 Support Services - Central | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 2900 Other Support Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL | $ 8,656.92 | $ 8,295.32 | $ 361.60 | $ 2,092,348.94 |
| 3000 OPERATION OF NON-INSTRUCTION SERVICES: | | | | |
| 3100 Child Nutrition Programs Operations | $ 0.00 | $ 0.00 | $ 0.00 | $ 20,000.00 |
| 3200 Other Enterprise Service Operations | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 3300 Community Services Operations | $ 0.00 | $ 0.00 | $ 0.00 | $ 5,000.00 |
| TOTAL | $ 0.00 | $ 0.00 | $ 0.00 | $ 25,000.00 |
| 4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES: | | | | |
| 4100 Supv. of Facilities Acquisition and Construction | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4200 Site Acquisition Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4300 Site Improvement Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4400 Architecture and Engineering Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 50,000.00 |
| 4500 Educational Specifications Development Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4600 Building Acquisition and Construction Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 5,000.00 |
| 4700 Building Improvement Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 50,000.00 |
| 4900 Other Facilities Acquisition and Const. Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 0.00 | $ 0.00 | $ 105,000.00 |
| 5000 OTHER OUTLAYS: | | | | |
| 5100 Debt Service | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5200 Reimbursement (Child Nutrition Fund) | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5300 Clearing Account | $ 0.00 | $ 0.00 | $ 0.00 | $ 25,000.00 |
| 5400 Indirect Cost Entitlement | $ 0.00 | $ 0.00 | $ 0.00 | $ 10,243.04 |
| 5500 Private Nonprofit Schools | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5600 Correcting Entry | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 0.00 | $ 0.00 | $ 35,243.04 |
| 7000 OTHER USES | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 8000 REPAYMENTS | $ 0.00 | $ 0.00 | $ 0.00 | $ 11,000.00 |
| TOTAL GENERAL FUND | $ 88,522.63 | $ 41,324.32 | $ 47,198.31 | $ 12,198,285.66 |
| Bank Fees and Cash Charges | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Provision for Interest on Warrants | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| GRAND TOTAL | $ 88,522.63 | $ 41,324.32 | $ 47,198.31 | $ 12,198,285.66 |

| ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2014-2015 |
|---|
| |
| PURPOSE: |
| Current Expense |
| Interest |
| Pro rata share of County Assessor's Budget as determined by County Excise Board |
| GRAND TOTAL - Home School |

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

EXHIBIT "A"



| FISCAL YEAR ENDING JUNE 30, 2014 | | | | | | FISCAL YEAR 2013-2014 |
|---|---|---|---|---|---|---|
| APPROPRIATIONS | | | WARRANTS ISSUED | RESERVES | LAPSED BALANCE KNOWN TO BE UNENCUMBERED | EXPENDITURES FOR CURRENT EXPENSE PURPOSES |
| SUPPLEMENTAL ADJUSTMENTS | | NET AMOUNT | | | | |
| ADDED | CANCELLED | | | | | |
| $ 0.00 | $ 0.00 | $ 9,929,693.68 | $ 2,780,696.43 | $ 12,694.02 | $ 7,136,303.23 | $ 2,793,390.45 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 253,020.00 | $ 194,575.76 | $ 0.00 | $ 58,444.24 | $ 194,575.76 |
| $ 0.00 | $ 0.00 | $ 176,003.13 | $ 134,665.69 | $ 24,017.72 | $ 17,319.72 | $ 158,683.41 |
| $ 0.00 | $ 0.00 | $ 294,665.81 | $ 201,094.31 | $ 3,480.50 | $ 90,091.00 | $ 204,574.81 |
| $ 0.00 | $ 0.00 | $ 343,500.00 | $ 328,615.28 | $ 0.00 | $ 14,884.72 | $ 328,615.28 |
| $ 0.00 | $ 0.00 | $ 329,700.00 | $ 247,247.05 | $ 4,073.87 | $ 78,379.08 | $ 251,320.92 |
| $ 0.00 | $ 0.00 | $ 458,960.00 | $ 325,292.93 | $ 12,828.42 | $ 120,838.65 | $ 338,121.35 |
| $ 0.00 | $ 0.00 | $ 236,500.00 | $ 175,295.79 | $ 4,448.77 | $ 56,755.44 | $ 179,744.56 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 2,092,348.94 | $ 1,606,786.81 | $ 48,849.28 | $ 436,712.85 | $ 1,655,636.09 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 20,000.00 | $ 9,043.26 | $ 0.00 | $ 10,956.74 | $ 9,043.26 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 5,000.00 | $ 100.00 | $ 0.00 | $ 4,900.00 | $ 100.00 |
| $ 0.00 | $ 0.00 | $ 25,000.00 | $ 9,143.26 | $ 0.00 | $ 15,856.74 | $ 9,143.26 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 50,000.00 | $ 0.00 | $ 0.00 | $ 50,000.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 5,000.00 | $ 0.00 | $ 0.00 | $ 5,000.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 50,000.00 | $ 0.00 | $ 0.00 | $ 50,000.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 105,000.00 | $ 0.00 | $ 0.00 | $ 105,000.00 | $ 0.00 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 25,000.00 | $ 0.00 | $ 0.00 | $ 25,000.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 10,243.04 | $ 0.00 | $ 0.00 | $ 10,243.04 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 3,786.65 | $ 0.00 | $ (3,786.65) | $ 3,786.65 |
| $ 0.00 | $ 0.00 | $ 35,243.04 | $ 3,786.65 | $ 0.00 | $ 31,456.39 | $ 3,786.65 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 11,000.00 | $ 1,240.84 | $ 0.00 | $ 9,759.16 | $ 1,240.84 |
| $ 0.00 | $ 0.00 | $ 12,198,285.66 | $ 4,401,653.99 | $ 61,543.30 | $ 7,735,088.37 | $ 4,463,197.29 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 12,198,285.66 | $ 4,401,653.99 | $ 61,543.30 | $ 7,735,088.37 | $ 4,463,197.29 |

| | Estimate of Needs by Governing Board | Approved by County Excise Board |
|---|---|---|
| | $ 12,944,391.67 | $ 12,944,391.67 |
| | $ 0.00 | $ 0.00 |
| | $ 0.00 | $ 0.00 |
| | $ 12,944,391.67 | $ 12,944,391.67 |

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

EXHIBIT "B" 

| Schedule 1, Current Balance Sheet - June 30, 2014 | | |
|---|---|---|
| | | Amount |
| ASSETS: | | |
| Cash Balance June 30, 2014 | $ | 1,950,837.89 |
| Investments | $ | 0.00 |
| TOTAL ASSETS | $ | 1,950,837.89 |
| LIABILITIES AND RESERVES: | | |
| Warrants Outstanding | $ | 43,922.03 |
| Reserve for Interest on Warrants | $ | 0.00 |
| Reserves From Schedule 8 | $ | 28,479.55 |
| TOTAL LIABILITIES AND RESERVES | $ | 72,401.58 |
| CASH FUND BALANCE JUNE 30, 2014 | $ | 1,878,436.31 |
| TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE | $ | 1,950,837.89 |

| Schedule 2, Revenue and Requirements - 2013-2014 | | | | |
|---|---|---|---|---|
| | | Detail | | Total |
| REVENUE: | | | | |
| Cash Balance June 30, 2013 | $ | 2,216,566.53 | | |
| Cash Fund Balance Transferred From Prior Years | $ | 6,328.37 | | |
| Current Ad Valorem Tax Apportioned | $ | 448,475.68 | | |
| Miscellaneous Revenue Apportioned | $ | 31,266.57 | | |
| TOTAL REVENUE | | | $ | 2,702,637.15 |
| REQUIREMENTS: | | | | |
| Claims Paid by Warrants Issued & Transfer Fees Apportioned | $ | 795,721.29 | | |
| Reserves From Schedule 8 | $ | 28,479.55 | | |
| Interest Paid on Warrants | $ | 0.00 | | |
| Bank Fees and Cash Charges | $ | 0.00 | | |
| Reserve for Interest on Warrants | $ | 0.00 | | |
| TOTAL REQUIREMENTS | | | $ | 824,200.84 |
| ADD: Cash Fund Balance as Per Balance Sheet 6-30-2014 | | | $ | 1,878,436.31 |
| TOTAL REQUIREMENTS AND CASH FUND BALANCE | | | $ | 2,702,637.15 |

| Schedule 3, Cash Fund Balance Analysis - June 30, 2014 | | Amount |
|---|---|---|
| ADDITIONS: | | |
| Miscellaneous Revenue Collected in Excess of Estimates-Net | $ | 26,714.01 |
| Warrants Estopped, Cancelled or Converted | $ | 0.00 |
| Fiscal Year 2013-14 Lapsed Appropriations | $ | 1,812,600.57 |
| Fiscal Year 2012-13 Lapsed Appropriations | $ | 0.00 |
| Ad Valorem Tax Collections in Excess of Estimates | $ | 32,793.36 |
| Prior Year Ad Valorem Tax | $ | 6,328.37 |
| TOTAL ADDITIONS | $ | 1,878,436.31 |
| DEDUCTIONS: | | |
| Supplemental Appropriations | $ | 0.00 |
| Current Tax in Process of Collection | $ | 0.00 |
| TOTAL DEDUCTIONS | $ | 0.00 |
| Cash Fund Balance as per Balance Sheet 6-30-2014 | $ | 1,878,436.31 |
| Composition of Cash Fund Balance | | |
| Cash | $ | 1,878,436.31 |
| Cash Fund Balance as per Balance Sheet 6-30-2014 | $ | 1,878,436.31 |

EXHIBIT "B"



Schedule 4, Miscellaneous Revenue

| SOURCE | 2013-14 ACCOUNT | |
|---|---|---|
| | AMOUNT ESTIMATED | ACTUALLY COLLECTED |
| 1000 DISTRICT SOURCES OF REVENUE: | | |
| 1200 Tuition & Fees | $ 0.00 | $ 0.00 |
| 1300 Earnings on Investments and Bond Sales | $ 0.00 | $ 3,260.76 |
| 1400 Rental, Disposals and Commissions | $ 0.00 | $ 1,500.00 |
| 1500 Reimbursements | $ 0.00 | $ 45.00 |
| 1600 Other Local Sources of Revenue | $ 0.00 | $ 22,230.75 |
| 1700 Child Nutrition Programs | $ 0.00 | $ 0.00 |
| 1800 Athletics | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 27,036.51 |
| 2000 INTERMEDIATE SOURCES OF REVENUE: | | |
| 2100 County 4 Mill Ad Valorem Tax | $ 0.00 | $ 0.00 |
| 2200 County Apportionment (Mortgage Tax) | $ 0.00 | $ 0.00 |
| 2300 Resale of Property Fund Distribution | $ 0.00 | $ 0.00 |
| 2900 Other Intermediate Sources of Revenue | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 0.00 |
| 3000 STATE SOURCES OF REVENUE: | | |
| 3110 Gross Production Tax | $ 0.00 | $ 0.00 |
| 3120 Motor Vehicle Collections | $ 0.00 | $ 0.00 |
| 3130 Rural Electric Cooperative Tax | $ 0.00 | $ 0.00 |
| 3140 State School Land Earnings | $ 0.00 | $ 0.00 |
| 3150 Vehicle Tax Stamps | $ 0.00 | $ 0.00 |
| 3160 Farm Implement Tax Stamps | $ 0.00 | $ 0.00 |
| 3170 Trailers and Mobile Homes | $ 0.00 | $ 0.00 |
| 3190 Other Dedicated Revenue | $ 0.00 | $ 0.00 |
| 3100 Total Dedicated Revenue | $ 0.00 | $ 0.00 |
| 3210 Foundation and Salary Incentive Aid | $ 0.00 | $ 0.00 |
| 3220 Mid-Term Adjustment For Attendance | $ 0.00 | $ 0.00 |
| 3230 Teacher Consultant Stipend | $ 0.00 | $ 0.00 |
| 3240 Disaster Assistance | $ 0.00 | $ 0.00 |
| 3250 Flexible Benefit Allowance | $ 4,552.56 | $ 4,195.39 |
| 3200 Total State Aid - General Operations - Non-Categorical | $ 4,552.56 | $ 4,195.39 |
| 3300 State Aid - Competitive Grants - Categorical | $ 0.00 | $ 0.00 |
| 3400 State - Categorical | $ 0.00 | $ 0.00 |
| 3500 Special Programs | $ 0.00 | $ 0.00 |
| 3600 Other State Sources of Revenue | $ 0.00 | $ 34.67 |
| 3700 Child Nutrition Program | $ 0.00 | $ 0.00 |
| 3800 State Vocational Programs - Multi-Source | $ 0.00 | $ 0.00 |
| TOTAL | $ 4,552.56 | $ 4,230.06 |
| 4000 FEDERAL SOURCES OF REVENUE: | | |
| 4100 Grants-In-Aid Direct From The Federal Government | $ 0.00 | $ 0.00 |
| 4200 Disadvantaged Students | $ 0.00 | $ 0.00 |
| 4300 Individuals With Disabilities | $ 0.00 | $ 0.00 |
| 4400 No Child Left Behind | $ 0.00 | $ 0.00 |
| 4500 Grants-In-Aid Passed Through Other State/Intermediate Sources | $ 0.00 | $ 0.00 |
| 4600 Other Federal Sources Passed Through State Dept Of Education | $ 0.00 | $ 0.00 |
| 4700 Child Nutrition Programs | $ 0.00 | $ 0.00 |
| 4800 Federal Vocational Education | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 0.00 |
| 5000 NON-REVENUE RECEIPTS: | | |
| 5100 Return of Assets | $ 0.00 | $ 0.00 |
| GRAND TOTAL | $ 4,552.56 | $ 31,266.57 |

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

EXHIBIT "B"



| 2013-14 ACCOUNT OVER (UNDER) | BASIS AND LIMIT OF ENSUING ESTIMATE | 2014-15 ACCOUNT CHARGEABLE INCOME | ESTIMATED BY GOVERNING BOARD | APPROVED BY EXCISE BOARD |
|---|---|---|---|---|
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 3,260.76 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 1,500.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 45.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 22,230.75 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 27,036.51 | | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ (357.17) | 239.32% | $ 0.00 | $ 10,040.40 | $ 10,040.40 |
| $ (357.17) | | $ 0.00 | $ 10,040.40 | $ 10,040.40 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 34.67 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ (322.50) | | $ 0.00 | $ 10,040.40 | $ 10,040.40 |
| | | | | |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 26,714.01 | | $ 0.00 | $ 10,040.40 | $ 10,040.40 |

EXHIBIT "B"



| Schedule 5, Expenditures Building Fund Cash Accounts of Current and all Prior Years | |
|---|---|
| CURRENT AND ALL PRIOR YEARS | 2013-14 |
| Cash Balance Reported to Excise Board 6-30-2013 | $ 0.00 |
| Cash Fund Balance Transferred Out | |
| Cash Fund Balance Transferred In | $ 2,216,566.53 |
| Adjusted Cash Balance | $ 2,216,566.53 |
| Ad Valorem Tax Apportioned To Year In Caption | $ 448,475.68 |
| Miscellaneous Revenue (Schedule 4) | $ 31,266.57 |
| Cash Fund Balance Forward From Preceding Year | $ 6,328.37 |
| Prior Expenditures Recovered | $ 0.00 |
| TOTAL RECEIPTS | $ 486,070.62 |
| TOTAL RECEIPTS AND BALANCE | $ 2,702,637.15 |
| Warrants Paid of Year in Caption | $ 751,799.26 |
| Interest Paid Thereon | $ 0.00 |
| Bank Fees and Cash Charges | $ 0.00 |
| TOTAL DISBURSEMENTS | $ 751,799.26 |
| CASH BALANCE JUNE 30, 2014 | $ 1,950,837.89 |
| Reserve for Warrants Outstanding | $ 43,922.03 |
| Reserve for Interest on Warrants | $ 0.00 |
| Reserves From Schedule 8 | $ 28,479.55 |
| TOTAL LIABILITIES AND RESERVE | $ 72,401.58 |
| DEFICIT: (Red Figure) | $ 0.00 |
| CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR | $ 1,878,436.31 |

| Schedule 6, Building Fund Warrant Account of Current and All Prior Years | |
|---|---|
| CURRENT AND ALL PRIOR YEARS | 2013-14 |
| Warrants Outstanding 6-30 of Year in Caption | |
| Warrants Registered During Year | $ 795,721.29 |
| TOTAL | $ 795,721.29 |
| Warrants Paid During Year | $ 751,799.26 |
| Warrants Converted to Bonds or Judgments | $ 0.00 |
| Warrants Cancelled | $ 0.00 |
| Warrants estopped by Statute | $ 0.00 |
| TOTAL WARRANTS RETIRED | $ 751,799.26 |
| BALANCE WARRANTS OUTSTANDING JUNE 30, 2014 | $ 43,922.03 |

| Schedule 7, 2013 Ad Valorem Tax Account | | | |
|---|---|---|---|
| 2013 Net Valuation Certified To County Excise Board | $ 87,922,152.00 | 5.201 Mills | Amount |
| Total Proceeds of Levy as Certified | | | $ 457,250.55 |
| Additions: | | | $ 0.00 |
| Deductions: | | | $ 0.00 |
| Gross Balance Tax | | | $ 457,250.55 |
| Less Reserve for Delinquent Tax | | | $ 41,568.23 |
| Reserve for Protests Pending | | | $ 0.00 |
| Balance Available Tax | | | $ 415,682.32 |
| Deduct 2013 Tax Apportioned | | | $ 448,475.68 |
| Net Balance 2013 Tax in Process of Collection | | | $ 0.00 |
| Excess Collections | | | $ 32,793.36 |

Schedule 5, (Continued)

| 2012-13 | 2011-12 | 2010-11 | 2009-10 | 2008-09 | 2007-08 | TOTAL |
|---|---|---|---|---|---|---|
| $ 2,241,375.23 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,241,375.23 |
| $ 2,216,566.53 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,216,566.53 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,216,566.53 |
| $ 24,808.70 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,241,375.23 |
| $ 6,328.37 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 454,804.05 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 31,266.57 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 6,328.37 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 6,328.37 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 492,398.99 |
| $ 31,137.07 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,733,774.22 |
| $ 24,808.70 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 776,607.96 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 24,808.70 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 776,607.96 |
| $ 6,328.37 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,957,166.26 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 43,922.03 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 28,479.55 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 72,401.58 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 6,328.37 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,884,764.68 |

Schedule 6, (Continued)

| 2012-13 | 2011-12 | 2010-11 | 2009-10 | 2008-09 | 2007-08 | TOTAL |
|---|---|---|---|---|---|---|
| $ 4,338.70 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 4,338.70 |
| $ 20,470.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 816,191.29 |
| $ 24,808.70 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 820,529.99 |
| $ 24,808.70 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 776,607.96 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 24,808.70 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 776,607.96 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 43,922.03 |

Schedule 9, Building Fund Investments

| INVESTED IN | Investments On Hand June 30, 2013 | Since Purchased | Liquidations By Collection Of Cost | Liquidations Amortized Premium | Barred by Court Order | Investments On Hand June 30, 2014 |
|---|---|---|---|---|---|---|
| | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| TOTAL INVEST | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |

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

EXHIBIT "B"



| Schedule 8, Report of Prior Year Expenditures | | | | |
|---|---|---|---|---|
| | FISCAL YEAR ENDING JUNE 30, 2013 | | | |
| APPROPRIATED ACCOUNTS | RESERVES 06-30-2013 | WARRANTS SINCE ISSUED | BALANCE LAPSED APPROPRIATIONS | APPROPRIATIONS ORIGINAL |
| 1000 INSTRUCTION | $ 17,870.00 | $ 17,870.00 | $ 0.00 | $ 53,801.41 |
| 2000 SUPPORT SERVICES: | | | | |
| 2100 Support Services - Students | $ 0.00 | $ 0.00 | $ 0.00 | $ 11,300.00 |
| 2200 Support Services - Instructional Staff | $ 0.00 | $ 0.00 | $ 0.00 | $ 25,000.00 |
| 2300 Support Services - General Administration | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 2400 Support Services - School Administration | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 2500 Support Services - Business | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 2600 Operations And Maintenance of Plant Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 536,124.31 |
| 2700 Student Transportation Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 2800 Support Services - Central | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 2900 Other Support Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 0.00 | $ 0.00 | $ 572,424.31 |
| 3000 OPERATION OF NON-INSTRUCTION SERVICES: | | | | |
| 3100 Child Nutrition Programs Operations | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 3200 Other Enterprise Service Operations | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 3300 Community Services Operations | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES: | | | | |
| 4100 Supv. of Facilities Acquisition and Construction | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4200 Site Acquisition Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 100,575.69 |
| 4300 Site Improvement Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 30,000.00 |
| 4400 Architecture and Engineering Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 15,683.00 |
| 4500 Educational Specifications Development Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,000.00 |
| 4600 Building Acquisition and Construction Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,576,000.00 |
| 4700 Building Improvement Services | $ 2,600.00 | $ 2,600.00 | $ 0.00 | $ 280,000.00 |
| 4900 Other Facilities Acquisition and Const. Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL | $ 2,600.00 | $ 2,600.00 | $ 0.00 | $ 2,003,258.69 |
| 5000 OTHER OUTLAYS: | | | | |
| 5100 Debt Service | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5200 Reimbursement (Child Nutrition Fund) | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5300 Clearing Account | $ 0.00 | $ 0.00 | $ 0.00 | $ 7,317.00 |
| 5400 Indirect Cost Entitlement | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5500 Private Nonprofit Schools | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5600 Correcting Entry | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 0.00 | $ 0.00 | $ 7,317.00 |
| 7000 OTHER USES | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 8000 REPAYMENTS | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL BUILDING FUND | $ 20,470.00 | $ 20,470.00 | $ 0.00 | $ 2,636,801.41 |
| Bank Fees and Cash Charges | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Provision for Interest on Warrants | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| GRAND TOTAL | $ 20,470.00 | $ 20,470.00 | $ 0.00 | $ 2,636,801.41 |

| ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2014-2015 |
|---|
| |
| PURPOSE: |
| Current Expense |
| Interest |
| Pro rata share of County Assessor's Budget by County Excise Board |
| GRAND TOTAL - Home School |

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

EXHIBIT "B"



| FISCAL YEAR ENDING JUNE 30, 2014 | | | | | | FISCAL YEAR 2013-2014 |
|---|---|---|---|---|---|---|
| APPROPRIATIONS | | | WARRANTS ISSUED | RESERVES | LAPSED BALANCE KNOWN TO BE UNENCUMBERED | EXPENDITURES FOR CURRENT EXPENSE PURPOSES |
| SUPPLEMENTAL ADJUSTMENTS | | NET AMOUNT | | | | |
| ADDED | CANCELLED | | | | | |
| $ 0.00 | $ 0.00 | $ 53,801.41 | $ 0.00 | $ 23,553.80 | $ 30,247.61 | $ 23,553.80 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 11,300.00 | $ 1,209.90 | $ 0.00 | $ 10,090.10 | $ 1,209.90 |
| $ 0.00 | $ 0.00 | $ 25,000.00 | $ 22,230.75 | $ 0.00 | $ 2,769.25 | $ 22,230.75 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 536,124.31 | $ 103,499.02 | $ 4,925.75 | $ 427,699.54 | $ 108,424.77 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 572,424.31 | $ 126,939.67 | $ 4,925.75 | $ 440,558.89 | $ 131,865.42 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 100,575.69 | $ 100,575.69 | $ 0.00 | $ 0.00 | $ 100,575.69 |
| $ 0.00 | $ 0.00 | $ 30,000.00 | $ 0.00 | $ 0.00 | $ 30,000.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 15,683.00 | $ 0.00 | $ 0.00 | $ 15,683.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 1,000.00 | $ 1,000.00 | $ 0.00 | $ 0.00 | $ 1,000.00 |
| $ 0.00 | $ 0.00 | $ 1,576,000.00 | $ 311,914.82 | $ 0.00 | $ 1,264,085.18 | $ 311,914.82 |
| $ 0.00 | $ 0.00 | $ 280,000.00 | $ 255,291.11 | $ 0.00 | $ 24,708.89 | $ 255,291.11 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 2,003,258.69 | $ 668,781.62 | $ 0.00 | $ 1,334,477.07 | $ 668,781.62 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 7,317.00 | $ 0.00 | $ 0.00 | $ 7,317.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 7,317.00 | $ 0.00 | $ 0.00 | $ 7,317.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 2,636,801.41 | $ 795,721.29 | $ 28,479.55 | $ 1,812,600.57 | $ 824,200.84 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 2,636,801.41 | $ 795,721.29 | $ 28,479.55 | $ 1,812,600.57 | $ 824,200.84 |

| | Estimate of Needs by Governing Board | Approved by County Excise Board |
|---|---|---|
| | $ 2,292,566.17 | $ 2,292,566.17 |
| | $ 0.00 | $ 0.00 |
| | $ 0.00 | $ 0.00 |
| | $ 2,292,566.17 | $ 2,292,566.17 |

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

EXHIBIT "D"



| Schedule 1, Current Balance Sheet - June 30, 2014 | | |
|---|---|---|
| | | Amount |
| ASSETS: | | |
| Cash Balance June 30, 2014 | $ | 142,035.84 |
| Investments | $ | 0.00 |
| TOTAL ASSETS | $ | 142,035.84 |
| LIABILITIES AND RESERVES: | | |
| Warrants Outstanding | $ | 34,880.01 |
| Reserve for Interest on Warrants | $ | 0.00 |
| Reserves From Schedule 8 | $ | 5,969.43 |
| TOTAL LIABILITIES AND RESERVES | $ | 40,849.44 |
| CASH FUND BALANCE JUNE 30, 2014 | $ | 101,186.40 |
| TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE | $ | 142,035.84 |

| Schedule 5, Expenditures Child Nutrition Fund Cash Accounts of Current and all Prior Years | | |
|---|---|---|
| CURRENT AND ALL PRIOR YEARS | | 2013-14 |
| Cash Balance Reported to Excise Board 6-30-2013 | $ | 0.00 |
| Cash Fund Balance Transferred Out | | |
| Cash Fund Balance Transferred In | $ | 108,400.87 |
| Adjusted Cash Balance | $ | 108,400.87 |
| Miscellaneous Revenue (Schedule 4) | $ | 296,715.69 |
| Cash Fund Balance Forward From Preceding Year | $ | 0.00 |
| Prior Expenditures Recovered | $ | 0.00 |
| TOTAL RECEIPTS | $ | 296,715.69 |
| TOTAL RECEIPTS AND BALANCE | $ | 405,116.56 |
| Warrants Paid of Year in Caption | $ | 263,080.72 |
| Interest Paid Thereon | $ | 0.00 |
| Bank Fees and Cash Charges | $ | 0.00 |
| TOTAL DISBURSEMENTS | $ | 263,080.72 |
| CASH BALANCE JUNE 30, 2014 | $ | 142,035.84 |
| Reserve for Warrants Outstanding | $ | 34,880.01 |
| Reserve for Interest on Warrants | $ | 0.00 |
| Reserves From Schedule 8 | $ | 5,969.43 |
| TOTAL LIABILITIES AND RESERVE | $ | 40,849.44 |
| DEFICIT: (Red Figure) | $ | 0.00 |
| CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR | $ | 101,186.40 |

| Schedule 6, Child Nutrition Fund Warrant Account of Current and All Prior Years | | |
|---|---|---|
| CURRENT AND ALL PRIOR YEARS | | 2013-14 |
| Warrants Outstanding 6-30 of Year in Caption | | |
| Warrants Registered During Year | $ | 297,960.73 |
| TOTAL | $ | 297,960.73 |
| Warrants Paid During Year | $ | 263,080.72 |
| Warrants Converted to Bonds or Judgments | $ | 0.00 |
| Warrants Cancelled | $ | 0.00 |
| Warrants estopped by Statute | $ | 0.00 |
| TOTAL WARRANTS RETIRED | $ | 263,080.72 |
| BALANCE WARRANTS OUTSTANDING JUNE 30, 2014 | $ | 34,880.01 |

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

EXHIBIT "D" 

| Schedule 2, Revenue and Requirements - 2013-2014 | | |
|---|---|---|
| | Detail | Total |
| REVENUE: | | |
| Cash Balance June 30, 2013 | $ 108,400.87 | |
| Cash Fund Balance Transferred From Prior Years | $ 0.00 | |
| Miscellaneous Revenue Apportioned | $ 296,715.69 | |
| TOTAL REVENUE | | $ 405,116.56 |
| REQUIREMENTS: | | |
| Claims Paid by Warrants Issued & Transfer Fees Apportioned | $ 297,960.73 | |
| Reserves From Schedule 8 | $ 5,969.43 | |
| Interest Paid on Warrants | $ 0.00 | |
| Bank Fees and Cash Charges | $ 0.00 | |
| Reserve for Interest on Warrants | $ 0.00 | |
| TOTAL REQUIREMENTS | | $ 303,930.16 |
| ADD: Cash Fund Balance as Per Balance Sheet 6-30-2014 | | $ 101,186.40 |
| TOTAL REQUIREMENTS AND CASH FUND BALANCE | | $ 405,116.56 |

| Schedule 5, (Continued) | | | | | | |
|---|---|---|---|---|---|---|
| 2012-13 | 2011-12 | 2010-11 | 2009-10 | 2008-09 | 2007-08 | TOTAL |
| $ 142,762.66 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 142,762.66 |
| $ 108,400.87 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 108,400.87 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 108,400.87 |
| $ 34,361.79 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 142,762.66 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 296,715.69 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 296,715.69 |
| $ 34,361.79 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 439,478.35 |
| $ 34,361.79 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 297,442.51 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 34,361.79 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 297,442.51 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 142,035.84 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 34,880.01 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 5,969.43 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 40,849.44 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 101,186.40 |

| Schedule 6, (Continued) | | | | | | |
|---|---|---|---|---|---|---|
| 2012-13 | 2011-12 | 2010-11 | 2009-10 | 2008-09 | 2007-08 | TOTAL |
| $ 24,294.59 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 24,294.59 |
| $ 10,067.20 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 308,027.93 |
| $ 34,361.79 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 332,322.52 |
| $ 34,361.79 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 297,442.51 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 34,361.79 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 297,442.51 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 34,880.01 |

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

EXHIBIT "D" 

Schedule 4, Miscellaneous Revenue

| SOURCE | 2013-14 ACCOUNT | |
|---|---|---|
| | AMOUNT ESTIMATED | ACTUALLY COLLECTED |
| 1000 DISTRICT SOURCES OF REVENUE: | | |
| 1200 Tuition & Fees | $ 0.00 | $ 0.00 |
| 1300 Earnings on Investments and Bond Sales | $ 0.00 | $ 184.02 |
| 1400 Rental, Disposals and Commissions | $ 0.00 | $ 0.00 |
| 1500 Reimbursements | $ 0.00 | $ 0.00 |
| 1600 Other Local Sources of Revenue | $ 0.00 | $ 0.00 |
| 1710 Students' Lunches | $ 0.00 | $ 0.00 |
| 1720 Students' Breakfsts | $ 0.00 | $ 0.00 |
| 1730 Adult Lunches/Breakfasts | $ 0.00 | $ 0.00 |
| 1740 Extra Food/A La Carte/Extra Milk | $ 0.00 | $ 0.00 |
| 1750 Special Milk Program | $ 0.00 | $ 0.00 |
| 1760 Contract Lunches, Breakfasts, Milk and Supplements | $ 0.00 | $ 0.00 |
| 1790 Other District Revenue (Child Nutrition Programs) | $ 0.00 | $ 45.00 |
| 1700 Total Child Nutrition Programs | $ 0.00 | $ 45.00 |
| 1800 Athletics | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 229.02 |
| 2000 INTERMEDIATE SOURCES OF REVENUE: | | |
| 2000 Intermediate Sources of Revenue | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 0.00 |
| 3000 STATE SOURCES OF REVENUE: | | |
| 3100 Total Dedicated Revenue | $ 0.00 | $ 0.00 |
| 3200 Total State Aid - General Operations - Non-Categorical | $ 22,271.52 | $ 19,985.33 |
| 3300 State Aid - Competitive Grants - Categorical | $ 0.00 | $ 0.00 |
| 3400 State - Categorical | $ 0.00 | $ 0.00 |
| 3500 Special Programs | $ 0.00 | $ 0.00 |
| 3600 Other State Sources of Revenue | $ 0.00 | $ 0.00 |
| 3710 State Reimbursement | $ 0.00 | $ 0.00 |
| 3720 State Matching | $ 3,612.44 | $ 4,070.21 |
| 3700 Total Child Nutrition Program | $ 3,612.44 | $ 4,070.21 |
| 3800 State Vocational Programs - Multi-Source | $ 0.00 | $ 0.00 |
| TOTAL | $ 25,883.96 | $ 24,055.54 |
| 4000 FEDERAL SOURCES OF REVENUE: | | |
| 4100 Grants-In-Aid Direct From The Federal Government | $ 0.00 | $ 0.00 |
| 4200 Disadvantaged Students | $ 0.00 | $ 0.00 |
| 4300 Individuals With Disabilities | $ 0.00 | $ 0.00 |
| 4400 No Child Left Behind | $ 0.00 | $ 0.00 |
| 4500 Grants-In-Aid Passed Through Other State/Intermediate Sources | $ 0.00 | $ 0.00 |
| 4600 Other Federal Sources Passed Through State Dept Of Education | $ 0.00 | $ 0.00 |
| 4710 Lunches | $ 108,841.84 | $ 132,696.43 |
| 4720 Breakfasts | $ 41,264.28 | $ 55,532.41 |
| 4730 Special Milk | $ 0.00 | $ 0.00 |
| 4740 Summer Food Service Program | $ 0.00 | $ 0.00 |
| 4750 Child and Adult Food Program | $ 0.00 | $ 0.00 |
| 4700 Total Child Nutrition Programs | $ 150,106.12 | $ 188,228.84 |
| 4800 Federal Vocational Education | $ 0.00 | $ 0.00 |
| TOTAL | $ 150,106.12 | $ 188,228.84 |
| 5000 NON-REVENUE RECEIPTS: | | |
| 5100 Return of Assets | $ 72,872.69 | $ 84,202.29 |
| TOTAL | $ 72,872.69 | $ 84,202.29 |
| GRAND TOTAL | $ 248,862.77 | $ 296,715.69 |

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

EXHIBIT "D"



| 2013-14 ACCOUNT OVER (UNDER) | BASIS AND LIMIT OF ENSUING ESTIMATE | 2014-15 ACCOUNT CHARGEABLE INCOME | 2014-15 ACCOUNT ESTIMATED BY GOVERNING BOARD | 2014-15 ACCOUNT APPROVED BY EXCISE BOARD |
|---|---|---|---|---|
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 184.02 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 45.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 45.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 229.02 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ (2,286.19) | 147.75% | $ 0.00 | $ 29,528.70 | $ 29,528.70 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 457.77 | 90.00% | $ 0.00 | $ 3,663.19 | $ 3,663.19 |
| $ 457.77 | | $ 0.00 | $ 3,663.19 | $ 3,663.19 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ (1,828.42) | | $ 0.00 | $ 33,191.89 | $ 33,191.89 |
| | | | | |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 23,854.59 | 90.00% | $ 0.00 | $ 119,426.79 | $ 119,426.79 |
| $ 14,268.13 | 90.00% | $ 0.00 | $ 49,979.17 | $ 49,979.17 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 38,122.72 | | $ 0.00 | $ 169,405.96 | $ 169,405.96 |
| $ 0.00 | 0.00% | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 38,122.72 | | $ 0.00 | $ 169,405.96 | $ 169,405.96 |
| | | | | |
| $ 11,329.60 | 90.00% | $ 0.00 | $ 75,782.06 | $ 75,782.06 |
| $ 11,329.60 | | $ 0.00 | $ 75,782.06 | $ 75,782.06 |
| $ 47,852.92 | | $ 0.00 | $ 278,379.91 | $ 278,379.91 |

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

EXHIBIT "D"



Schedule 8, Report of Prior Year Expenditures

| APPROPRIATED ACCOUNTS | FISCAL YEAR ENDING JUNE 30, 2013 RESERVES 06-30-2013 | WARRANTS SINCE ISSUED | BALANCE LAPSED APPROPRIATIONS | APPROPRIATIONS ORIGINAL |
|---|---|---|---|---|
| 1000 INSTRUCTION | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 2000 SUPPORT SERVICES: | | | | |
| 2000 Support Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 50.00 |
| TOTAL | $ 0.00 | $ 0.00 | $ 0.00 | $ 50.00 |
| 3000 OPERATION OF NON-INSTRUCTION SERVICES: | | | | |
| 3110 Supervision of Child Nutrition Programs Operations | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 3120 Food Preparation & Dispensing Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 145,746.12 |
| 3130 Food and Supplies Delivery Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 3140 Other Direct/Related Child Nutrition Programs Services | $ 10,067.20 | $ 10,067.20 | $ 0.00 | $ 35,477.55 |
| 3150 Food Procurement Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 168,976.97 |
| 3160 Non-Reimbursable Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,335.00 |
| 3180 Nutrition Education & Staff Development | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 3190 Other Child Nutrition Programs Operations | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 3100 Total Child Nutrition Programs Operations | $ 10,067.20 | $ 10,067.20 | $ 0.00 | $ 351,535.64 |
| 3200 Other Enterprise Service Operations | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 3300 Community Services Operations | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL | $ 10,067.20 | $ 10,067.20 | $ 0.00 | $ 351,535.64 |
| 4000 FACILITIES ACQUISITION & CONSTRUCTION SERV: | | | | |
| 4100 Supv. of Facilities Acquisition and Construction | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4200 Site Acquisition Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4300 Site Improvement Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4400 Architecture and Engineering Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4500 Educational Specifications Development Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4600 Building Acquisition and Construction Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4700 Building Improvement Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 4900 Other Facilities Acquisition and Const. Services | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5000 OTHER OUTLAYS: | | | | |
| 5100 Debt Service | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5200 Reimbursement(Child Nutrition Fund) | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5300 Clearing Account | $ 0.00 | $ 0.00 | $ 0.00 | $ 5,378.00 |
| 5400 Indirect Cost Entitlement | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5500 Private Nonprofit Schools | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 5600 Correcting Entry | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL | $ 0.00 | $ 0.00 | $ 0.00 | $ 5,378.00 |
| 7000 OTHER USES | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 8000 REPAYMENTS | $ 0.00 | $ 0.00 | $ 0.00 | $ 300.00 |
| TOTAL CHILD NUTRITION FUND | $ 10,067.20 | $ 10,067.20 | $ 0.00 | $ 357,263.64 |
| Bank Fees and Cash Charges | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Provision for Interest on Warrants | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| GRAND TOTAL | $ 10,067.20 | $ 10,067.20 | $ 0.00 | $ 357,263.64 |

| ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2014-2015 |
|---|
| |
| PURPOSE: |
| Current Expense |
| Interest |
| Pro rata share of County Assessor's Budget by County Excise Board |
| GRAND TOTAL - Home School |

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

EXHIBIT "D"



| FISCAL YEAR ENDING JUNE 30, 2014 | | | | | | FISCAL YEAR 2013-2014 EXPENDITURES FOR CURRENT EXPENSE PURPOSES |
|---|---|---|---|---|---|---|
| APPROPRIATIONS | | | WARRANTS ISSUED | RESERVES | LAPSED BALANCE KNOWN TO BE UNENCUMBERED | |
| SUPPLEMENTAL ADJUSTMENTS | | NET AMOUNT | | | | |
| ADDED | CANCELLED | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 50.00 | $ 0.00 | $ 0.00 | $ 50.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 50.00 | $ 0.00 | $ 0.00 | $ 50.00 | $ 0.00 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 145,746.12 | $ 132,370.32 | $ 0.00 | $ 13,375.80 | $ 132,370.32 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 35,477.55 | $ 19,706.74 | $ 5,969.43 | $ 9,801.38 | $ 25,676.17 |
| $ 0.00 | $ 0.00 | $ 168,976.97 | $ 144,900.42 | $ 0.00 | $ 24,076.55 | $ 144,900.42 |
| $ 0.00 | $ 0.00 | $ 1,335.00 | $ 983.25 | $ 0.00 | $ 351.75 | $ 983.25 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 351,535.64 | $ 297,960.73 | $ 5,969.43 | $ 47,605.48 | $ 303,930.16 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 351,535.64 | $ 297,960.73 | $ 5,969.43 | $ 47,605.48 | $ 303,930.16 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 5,378.00 | $ 0.00 | $ 0.00 | $ 5,378.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 5,378.00 | $ 0.00 | $ 0.00 | $ 5,378.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 300.00 | $ 0.00 | $ 0.00 | $ 300.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 357,263.64 | $ 297,960.73 | $ 5,969.43 | $ 53,333.48 | $ 303,930.16 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 357,263.64 | $ 297,960.73 | $ 5,969.43 | $ 53,333.48 | $ 303,930.16 |

| | Estimate of Needs by Governing Board | Approved by County Excise Board |
|---|---|---|
| | $ 379,566.31 | $ 379,566.31 |
| | $ 0.00 | $ 0.00 |
| | $ 0.00 | $ 0.00 |
| | $ 379,566.31 | $ 379,566.31 |

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

EXHIBIT "D"



Schedule 9, Child Nutrition Fund Investments

| INVESTED IN | Investments On Hand June 30, 2013 | Since Purchased | Liquidations | | Barred by Court Order | Investments On Hand June 30, 2014 |
|---|---|---|---|---|---|---|
| | | | By Collection Of Cost | Amortized Premium | | |
| | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| | | | | | | 0.00 |
| | | | | | | 0.00 |
| | | | | | | 0.00 |
| | | | | | | 0.00 |
| | | | | | | 0.00 |
| | | | | | | 0.00 |
| | | | | | | 0.00 |
| | | | | | | 0.00 |
| | | | | | | 0.00 |
| TOTAL INVEST | $0.00 | $0.00 | $0.00 | $0.00 | $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" 

| Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New) | |
|---|---|
| PURPOSE OF BOND ISSUE: | 12 Combined Purpose |
| Date Of Issue | 08/01/12 |
| Date Of Sale By Delivery | 08/01/12 |
| HOW AND WHEN BONDS MATURE: | |
| Uniform Maturities: | |
| Date Maturity Begins | 08/01/14 |
| Amount Of Each Uniform Maturity | $ 455,000.00 |
| Final Maturity Otherwise: | |
| Date of Final Maturity | 08/01/14 |
| Amount of Final Maturity | $ 455,000.00 |
| AMOUNT OF ORIGINAL ISSUE | $ 455,000.00 |
| 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 | $ 455,000.00 |
| Years To Run | 1 |
| Normal Annual Accrual | $ 0.00 |
| Tax Years Run | 1 |
| Accrual Liability To Date | $ 455,000.00 |
| Deductions From Total Accruals: | |
| Bonds Paid Prior To 6-30-2013 | $ 0.00 |
| Bonds Paid During 2013-2014 | $ 455,000.00 |
| 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 | | $ 0.00 | 0.000% | 0 Mo. | $ 0.00 |
| 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 |

| | |
|---|---|
| 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 | $ 0.00 |
| Interest Earnings 2013-2014 | $ 11,375.00 |
| Coupons Paid Through 2013-2014 | $ 11,375.00 |
| 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" 

| Schedule 1, Detail of Bond and Coupon Indebtedness as of June 30, 2014 - Not Affecting Homesteads (New) | |
|---|---|
| PURPOSE OF BOND ISSUE: | 12 Combined Purpose |
| Date Of Issue | 08/01/12 |
| Date Of Sale By Delivery | 08/01/12 |
| HOW AND WHEN BONDS MATURE: | |
| Uniform Maturities: | |
| Date Maturity Begins | 08/01/15 |
| Amount Of Each Uniform Maturity | $ 515,000.00 |
| Final Maturity Otherwise: | |
| Date of Final Maturity | 08/01/17 |
| Amount of Final Maturity | $ 515,000.00 |
| AMOUNT OF ORIGINAL ISSUE | $ 1,545,000.00 |
| 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 | $ 1,545,000.00 |
| Years To Run | 3 |
| Normal Annual Accrual | $ 515,000.00 |
| 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 | $ 1,545,000.00 |

| Coupon Computation: | Coupon Date | Unmatured Amount | % Int. | Months | Interest Amount |
|---|---|---|---|---|---|
| Bonds and Coupons | 08/01/15 | $ 515,000.00 | 1.250% | 12 Mo. | $ 6,437.50 |
| Bonds and Coupons | 08/01/16 | $ 515,000.00 | 1.250% | 12 Mo. | $ 6,437.50 |
| Bonds and Coupons | 08/01/17 | $ 515,000.00 | 1.250% | 12 Mo. | $ 6,437.50 |
| 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 | $ 536.46 |
| Years To Run | 4 |
| Accrue Each Year | $ 134.12 |
| Tax Years Run | 1 |
| Total Accrual To Date | $ 134.12 |
| Current Interest Earned Through 2014-2015 | $ 19,312.50 |
| Total Interest To Levy For 2014-2015 | $ 19,446.62 |
| INTEREST COUPON ACCOUNT: | |
| Interest Earned But Unpaid 6-30-2013: | |
| Matured | $ 0.00 |
| Unmatured | $ 0.00 |
| Interest Earnings 2013-2014 | $ 38,625.00 |
| Coupons Paid Through 2013-2014 | $ 38,625.00 |
| Interest Earned But Unpaid 6-30-2014: | |
| Matured | $ 0.00 |
| Unmatured | $ 0.00 |

EXHIBIT "E" 

| 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 | $ 970,000.00 |
| Final Maturity Otherwise: | |
| Amount of Final Maturity | $ 970,000.00 |
| AMOUNT OF ORIGINAL ISSUE | $ 2,000,000.00 |
| Cancelled, In Judgement Or Delayed For Final Levy Year | $ 0.00 |
| Basis of Accruals Contemplated on Net Collections or Better in Anticipation: | |
| Bond Issues Accruing By Tax Levy | $ 2,000,000.00 |
| Normal Annual Accrual | $ 515,000.00 |
| Accrual Liability To Date | $ 455,000.00 |
| Deductions From Total Accruals: | |
| Bonds Paid Prior To 6-30-2013 | $ 0.00 |
| Bonds Paid During 2013-2014 | $ 455,000.00 |
| Matured Bonds Unpaid | $ 0.00 |
| Balance Of Accrual Liability | $ 0.00 |
| TOTAL BONDS OUTSTANDING 6-30-2014: | |
| Matured | $ 0.00 |
| Unmatured | $ 1,545,000.00 |
| Requirement for Interest Earnings After Last Tax-Levy Year: | |
| Terminal Interest To Accrue | $ 536.46 |
| Accrue Each Year | $ 134.12 |
| Total Accrual To Date | $ 134.12 |
| Current Interest Earned Through 2014-2015 | $ 19,312.50 |
| Total Interest To Levy For 2014-2015 | $ 19,446.62 |
| INTEREST COUPON ACCOUNT: | |
| Interest Earned But Unpaid 6-30-2013: | |
| Matured | $ 0.00 |
| Unmatured | $ 0.00 |
| Interest Earnings 2013-2014 | $ 50,000.00 |
| Coupons Paid Through 2013-2014 | $ 50,000.00 |
| Interest Earned But Unpaid 6-30-2014: | |
| Matured | $ 0.00 |
| Unmatured | $ 0.00 |

EXHIBIT "E"



| 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 | | | | |
| CASE NUMBER | | | | |
| NAME OF COURT | | | | |
| Principal Amount of Judgment | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Tax Levies Made | 0 | 0 | 0 | 0 |
| Unreimbursed Balance At June 30, 2013 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Reimbursement By 2013-2014 Tax Levy | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Annual Accrual On Prepaid Judgments | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Stricken By Court Order | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Asset Balance | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |

EXHIBIT "E"



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)

| | | | | | | TOTAL ALL JUDGMENTS |
|---|---|---|---|---|---|---|
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 0 | 0 | 0 | 0 | 0 | 0 | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | | | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |

| | | | | | | TOTAL ALL PREPAID JUDGMENTS |
|---|---|---|---|---|---|---|
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| 0 | 0 | 0 | 0 | 0 | 0 | |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 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" 

| Schedule 4, Sinking Fund Cash Statement | | |
|---|---|---|
| | SINKING FUND | |
| Revenue Receipts and Disbursements | Detail | Extension |
| Cash on Hand June 30, 2013 | | $ 92,872.69 |
| Investments Since Liquidated | $ 0.00 | |
| COLLECTED AND APPORTIONED: | | |
| Contributions From Other Districts | $ 0.00 | |
| 2012 and Prior Ad Valorem Tax | $ 4,069.16 | |
| 2013 Ad Valorem Tax | $ 418,769.90 | |
| Miscellaneous Receipts | $ 328.93 | |
| TOTAL RECEIPTS | | $ 423,167.99 |
| TOTAL RECEIPTS AND BALANCE | | $ 516,040.68 |
| DISBURSEMENTS: | | |
| Coupons Paid | $ 50,000.00 | |
| Interest Paid on Past-Due Coupons | $ 0.00 | |
| Bonds Paid | $ 455,000.00 | |
| 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 | | $505,000.00 |
| CASH BALANCE ON HAND JUNE 30, 2014 | | $11,040.68 |

| Schedule 5, Sinking Fund Balance Sheet | | |
|---|---|---|
| | SINKING FUND | |
| | Detail | Extension |
| Cash Balance on Hand June 30, 2014 | | $ 11,040.68 |
| Legal Investments Properly Maturing | $ 0.00 | |
| Judgments Paid to Recover by Tax Levy | $ 0.00 | |
| TOTAL LIQUID ASSETS | | $ 11,040.68 |
| 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 | | $ 11,040.68 |
| DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT: | | |
| g. Earned Unmatured Interest | $ 0.00 | |
| h. Accrual on Final Coupons | $ 134.12 | |
| i. Accrued on Unmatured Bonds | $ 0.00 | |
| TOTAL Items g. Through i. (To Extension Column) | | $ 134.12 |
| EXCESS OF ASSETS OVER ACCRUAL RESERVES | | $ 10,906.57 |

EXHIBIT "E" 

| Schedule 6, Estimate of Sinking Fund Needs | | |
|---|---|---|
| | SINKING FUND | |
| | Computed By Governing Board | Provided By Excise Board |
| Interest Earnings on Bonds | $ 19,446.62 | $ 19,446.62 |
| Accrual on Unmatured Bonds | $ 515,000.00 | $ 515,000.00 |
| Annual Accrual on "Prepaid" Judgments | $ 0.00 | $ 0.00 |
| 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 | $ 534,446.62 | $ 534,446.62 |

| Schedule 7, 2013 Ad Valorem Tax Account - Sinking Funds | | |
|---|---|---|
| Gross Value $ 0.00 | | |
| Net Value $ 87,922,152.00 4.899 Mills | | Amount |
| Total Proceeds of Levy as Certified | | $ 430,686.99 |
| Additions: | | $ 0.00 |
| Deductions: | | $ 0.00 |
| Gross Balance Tax | | $ 430,686.99 |
| Less Reserve For Delinquent Tax | | $ 20,508.90 |
| Reserve for Protest Pending | | $ 0.00 |
| Balance Available Tax | | $ 410,178.09 |
| Deduct 2013 Tax Apportioned | | $ 418,769.90 |
| Net Balance 2013 Tax in Process of Collection or | | |
| Excess Collections | | $ 8,591.81 |

| Schedule 8, Sinking Fund Contributions From Other Districts Due To Boundry Changes | | |
|---|---|---|
| | SINKING FUND | |
| SCHOOL DISTRICT CONTRIBUTIONS | Actually Received | Provided For in Budget of Contributing School District |
| From School District No. | $ 0.00 | $ 0.00 |
| From School District No. | $ 0.00 | $ 0.00 |
| From School District No. | $ 0.00 | $ 0.00 |
| From School District No. | $ 0.00 | $ 0.00 |
| From School District No. | $ 0.00 | $ 0.00 |
| From School District No. | $ 0.00 | $ 0.00 |
| From School District No. | $ 0.00 | $ 0.00 |
| From School District No. | $ 0.00 | $ 0.00 |
| From School District No. | $ 0.00 | $ 0.00 |
| 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"



Schedule 9, Sinking Fund Investments

| INVESTED IN | Investments On Hand June 30, 2013 | Since Purchased | Liquidations By Collection Of Cost | Liquidations Amortized Premium | Barred by Court Order | Investments On Hand June 30, 2014 |
|---|---|---|---|---|---|---|
| | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| | | | | | | $ 0.00 |
| TOTAL INVEST. | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 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"



Schedule 10, Miscellaneous Revenue

| SOURCE | 2013-14 ACCOUNT ACTUALLY COLLECTED |
|---|---|
| 1000 DISTRICT SOURCES OF REVENUE: | |
| 1200 Tuition & Fees | $ 0.00 |
| 1310 Interest Earnings | $ 307.51 |
| 1320 Dividends on Insurance Policies | $ 0.00 |
| 1330 Premium on Bonds Sold | $ 0.00 |
| 1340 Accrued Interest on Bond Sales | $ 0.00 |
| 1350 Interest on Taxes | $ 0.00 |
| 1360 Earnings From Oklahoma Commission on School Funds Management | $ 0.00 |
| 1370 Proceeds From Sale of Original Bonds | $ 0.00 |
| 1390 Other Earnings on Investments | $ 0.00 |
| 1300 Earnings on Investments and Bond Sales | $ 307.51 |
| 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 | $ 0.00 |
| 1700 Child Nutrition Programs | $ 0.00 |
| 1800 Athletics | $ 0.00 |
| TOTAL | $ 307.51 |
| 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 | $ 21.42 |
| 3700 Child Nutrition Program | $ 0.00 |
| 3800 State Vocational Programs - Multi-Source | $ 0.00 |
| TOTAL | $ 21.42 |
| 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 | $ 328.93 |

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

EXHIBIT "F"



| Special Revenue Fund Accounts: | Gift and Endowment Fund 2013-2014 Amount | Insurance Fund 2013-2014 Amount | Fund 2013-2014 Amount |
|---|---|---|---|
| Schedule 1, Current Balance Sheet - June 30, 2014 | | | |
| CURRENT YEAR | | | |
| ASSETS: | | | |
| Cash Balance June 30, 2014 | $ 64,583.04 | $ 70.99 | $ 0.00 |
| Investments | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL ASSETS | $ 64,583.04 | $ 70.99 | $ 0.00 |
| LIABILITIES AND RESERVES: | | | |
| Warrants Outstanding | $ 0.00 | $ 0.00 | $ 0.00 |
| Reserve for Interest on Warrants | $ 0.00 | $ 0.00 | $ 0.00 |
| Reserves From Schedule 8 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL LIABILITIES AND RESERVES | $ 0.00 | $ 0.00 | $ 0.00 |
| CASH FUND BALANCE JUNE 30, 2014 | $ 64,583.04 | $ 70.99 | $ 0.00 |
| TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE | $ 64,583.04 | $ 70.99 | $ 0.00 |

| Schedule 5, Expenditures Special Revenue Fund Accounts of Current Year | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount |
|---|---|---|---|
| CURRENT YEAR | | | |
| Cash Balance Reported to Excise Board 6-30-2013 | $ 67,484.04 | $ 70.99 | $ 0.00 |
| Cash Fund Balance Transferred Out | | | |
| Cash Fund Balance Transferred In | $ 0.00 | $ 0.00 | $ 0.00 |
| Adjusted Cash Balance | $ 67,484.04 | $ 70.99 | $ 0.00 |
| Miscellaneous Revenue (Schedule 4) | $ 99.00 | $ 0.00 | $ 0.00 |
| Cash Fund Balance Forward From Preceding Year | $ 0.00 | $ 0.00 | $ 0.00 |
| Prior Expenditures Recovered | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL RECEIPTS | $ 99.00 | $ 0.00 | $ 0.00 |
| TOTAL RECEIPTS AND BALANCE | $ 67,583.04 | $ 70.99 | $ 0.00 |
| Warrants Paid of Year in Caption | $ 3,000.00 | $ 0.00 | $ 0.00 |
| Interest Paid Thereon | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL DISBURSEMENTS | $ 3,000.00 | $ 0.00 | $ 0.00 |
| CASH BALANCE JUNE 30, 2014 | $ 64,583.04 | $ 70.99 | $ 0.00 |
| Reserve for Warrants Outstanding | $ 0.00 | $ 0.00 | $ 0.00 |
| Reserve for Interest on Warrants | $ 0.00 | $ 0.00 | $ 0.00 |
| Reserves From Schedule 8 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL LIABILITIES AND RESERVE | $ 0.00 | $ 0.00 | $ 0.00 |
| DEFICIT: (Red Figure) | $ 0.00 | $ 0.00 | $ 0.00 |
| CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR | $ 64,583.04 | $ 70.99 | $ 0.00 |

| Schedule 6, Special Revenue Warrant Account of Current Year | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount |
|---|---|---|---|
| CURRENT AND ALL PRIOR YEARS | | | |
| Warrants Outstanding 6-30 of Year in Caption | $ 0.00 | $ 0.00 | $ 0.00 |
| Warrants Registered During Year | $ 3,000.00 | $ 0.00 | $ 0.00 |
| TOTAL | $ 3,000.00 | $ 0.00 | $ 0.00 |
| Warrants Paid During Year | $ 3,000.00 | $ 0.00 | $ 0.00 |
| Warrants Converted to Bonds or Judgments | $ 0.00 | $ 0.00 | $ 0.00 |
| Warrants Cancelled | $ 0.00 | $ 0.00 | $ 0.00 |
| Warrants estopped by Statute | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL WARRANTS RETIRED | $ 3,000.00 | $ 0.00 | $ 0.00 |
| BALANCE WARRANTS OUTSTANDING JUNE 30, 2014 | $ 0.00 | $ 0.00 | $ 0.00 |

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

EXHIBIT "F"



| Fund 2013-2014 Amount | Fund 2013-2014 Amount | Fund 2013-2014 Amount | Fund 2013-2014 Amount | Fund 2013-2014 Amount | Fund 2013-2014 Amount | TOTAL |
|---|---|---|---|---|---|---|
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 64,654.03 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 64,654.03 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 64,654.03 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 64,654.03 |

| 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | TOTAL |
|---|---|---|---|---|---|---|
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 67,555.03 |
| | | | | | | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 67,555.03 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 99.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 99.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 67,654.03 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 3,000.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 3,000.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 64,654.03 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 64,654.03 |

| 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | Total |
|---|---|---|---|---|---|---|
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 3,000.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 3,000.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 3,000.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 3,000.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |

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

EXHIBIT "G"



| Capital Project Fund Accounts: | 08 Transportation Fund 2013-2014 Amount | 12 Transportation Fund 2013-2014 Amount | 12 Building Bond Fund 2013-2014 Amount |
|---|---|---|---|
| Schedule 1, Current Balance Sheet - June 30, 2014 | | | |
| CURRENT YEAR | | | |
| ASSETS: | | | |
| Cash Balance June 30, 2014 | $ 2,455.68 | $ 33.91 | $ 0.00 |
| Investments | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL ASSETS | $ 2,455.68 | $ 33.91 | $ 0.00 |
| LIABILITIES AND RESERVES: | | | |
| Warrants Outstanding | $ 0.00 | $ 0.00 | $ 0.00 |
| Reserve for Interest on Warrants | $ 0.00 | $ 0.00 | $ 0.00 |
| Reserves From Schedule 8 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL LIABILITIES AND RESERVES | $ 0.00 | $ 0.00 | $ 0.00 |
| CASH FUND BALANCE JUNE 30, 2014 | $ 2,455.68 | $ 33.91 | $ 0.00 |
| TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE | $ 2,455.68 | $ 33.91 | $ 0.00 |

| Schedule 5, Expenditures Capital Project Fund Accounts of Current Year | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount |
|---|---|---|---|
| CURRENT YEAR | | | |
| Cash Balance Reported to Excise Board 6-30-2013 | $ 7,663.27 | $ 33.91 | $ 1,162,056.53 |
| Cash Fund Balance Transferred Out | | | |
| Cash Fund Balance Transferred In | $ 0.00 | $ 0.00 | $ 0.00 |
| Adjusted Cash Balance | $ 7,663.27 | $ 33.91 | $ 1,162,056.53 |
| Miscellaneous Revenue (Schedule 4) | $ 0.00 | $ 0.00 | $ 39,333.90 |
| Cash Fund Balance Forward From Preceding Year | $ 0.00 | $ 0.00 | $ 0.00 |
| Prior Expenditures Recovered | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL RECEIPTS | $ 0.00 | $ 0.00 | $ 39,333.90 |
| TOTAL RECEIPTS AND BALANCE | $ 7,663.27 | $ 33.91 | $ 1,201,390.43 |
| Warrants Paid of Year in Caption | $ 5,207.59 | $ 0.00 | $ 1,201,390.43 |
| Interest Paid Thereon | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL DISBURSEMENTS | $ 5,207.59 | $ 0.00 | $ 1,201,390.43 |
| CASH BALANCE JUNE 30, 2014 | $ 2,455.68 | $ 33.91 | $ 0.00 |
| Reserve for Warrants Outstanding | $ 0.00 | $ 0.00 | $ 0.00 |
| Reserve for Interest on Warrants | $ 0.00 | $ 0.00 | $ 0.00 |
| Reserves From Schedule 8 | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL LIABILITIES AND RESERVE | $ 0.00 | $ 0.00 | $ 0.00 |
| DEFICIT: (Red Figure) | $ 0.00 | $ 0.00 | $ 0.00 |
| CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR | $ 2,455.68 | $ 33.91 | $ 0.00 |

| Schedule 6, Capital Project Fund Warrant Account of Current Year | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount |
|---|---|---|---|
| CURRENT AND ALL PRIOR YEARS | | | |
| Warrants Outstanding 6-30 of Year in Caption | $ 0.00 | $ 0.00 | $ 0.00 |
| Warrants Registered During Year | $ 5,207.59 | $ 0.00 | $ 1,201,390.43 |
| TOTAL | $ 5,207.59 | $ 0.00 | $ 1,201,390.43 |
| Warrants Paid During Year | $ 5,207.59 | $ 0.00 | $ 1,201,390.43 |
| Warrants Converted to Bonds or Judgments | $ 0.00 | $ 0.00 | $ 0.00 |
| Warrants Cancelled | $ 0.00 | $ 0.00 | $ 0.00 |
| Warrants estopped by Statute | $ 0.00 | $ 0.00 | $ 0.00 |
| TOTAL WARRANTS RETIRED | $ 5,207.59 | $ 0.00 | $ 1,201,390.43 |
| BALANCE WARRANTS OUTSTANDING JUNE 30, 2014 | $ 0.00 | $ 0.00 | $ 0.00 |

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

EXHIBIT "G"



| Fund 2013-2014 Amount | Fund 2013-2014 Amount | Fund 2013-2014 Amount | Fund 2013-2014 Amount | Fund 2013-2014 Amount | Fund 2013-2014 Amount | TOTAL |
|---|---|---|---|---|---|---|
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,489.59 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,489.59 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,489.59 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,489.59 |

| 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | TOTAL |
|---|---|---|---|---|---|---|
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,169,753.71 |
| | | | | | | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,169,753.71 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 39,333.90 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 39,333.90 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,209,087.61 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,206,598.02 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,206,598.02 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,489.59 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 2,489.59 |

| 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | 2013-2014 Amount | Total |
|---|---|---|---|---|---|---|
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,206,598.02 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,206,598.02 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,206,598.02 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 1,206,598.02 |
| $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Beckham

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 Sayre Public Schools, District Number I-31 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 35.000 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 10.000 Mills; for a total levy for the General Fund of 35.000 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.000 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 Sayre Public Schools, School District No. I-31 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 | $ 12,944,391.67 | $ 2,292,566.17 | $ 0.00 | $ 379,566.31 | $ 534,446.62 |
| Appropriation of Revenues: | | | | | |
| Excess of Assets Over Liabilities | $ 8,521,327.59 | $ 1,878,436.31 | $ 0.00 | $ 101,186.40 | $ 10,906.57 |
| Unclaimed Protest Tax Refunds | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Miscellaneous Estimated Revenues | $ 1,593,070.28 | $ 10,040.40 | $ 0.00 | $ 278,379.91 | None |
| Est. Value of Surplus Tax in Process | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | None |
| Sinking Fund Contributions | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Surplus Building Fund Cash | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Total Other Than 2014 Tax | $ 10,114,397.87 | $ 1,888,476.71 | $ 0.00 | $ 379,566.31 | $ 10,906.57 |
| Balance Required | $ 2,829,993.80 | $ 404,089.46 | $ 0.00 | $ 0.00 | $ 523,540.05 |
| Add Allowance for Delinquency | $ 282,999.38 | $ 40,408.95 | $ 0.00 | $ 0.00 | $ 26,177.00 |
| Total Required for 2014 Tax | $ 3,112,993.18 | $ 444,498.41 | $ 0.00 | $ 0.00 | $ 549,717.05 |
| Rate of Levy Required and Certified | --- | --- | --- | --- | 6.43 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 Beckham | $ 30,288,269.00 | $ 29,592,525.00 | $ 15,174,458.00 | $ 75,055,252.00 |
| Joint County Greer | $ 159,964.00 | $ 84,913.00 | $ 74,345.00 | $ 319,222.00 |
| Joint County Roger Mills | $ 612,355.00 | $ 8,821,665.00 | $ 662,376.00 | $ 10,096,396.00 |
| 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 | $ 31,060,588.00 | $ 38,499,103.00 | $ 15,911,179.00 | $ 85,470,870.00 |

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 | | | | |
|---|---|---|---|---|---|
| Levies Required and Certified: | Valuation And Levies Excluding Homesteads | | | Total Required For 2014 Tax | |
| County | General Fund | Building Fund | Total Valuation | General | Building |
| This County Beckham | 36.42 Mills | 5.20 Mills | $ 75,055,252.00 | $ 2,733,512.28 | $ 390,287.31 |
| Joint Co. Greer | 35.29 Mills | 5.04 Mills | $ 319,222.00 | $ 11,265.34 | $ 1,608.88 |
| Joint Co. Roger Mills | 36.47 Mills | 5.21 Mills | $ 10,096,396.00 | $ 368,215.56 | $ 52,602.22 |
| 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 | | | $ 85,470,870.00 | $ 3,112,993.18 | $ 444,498.41 |

Sinking Fund 6.43 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 Sayre, Oklahoma, this 7 day of Oct., 2014

Excise Board Member

Excise Board Chairman

Excise Board Member

Excise Board Secretary

COUNTY CLERK SEAL BECKHAM COUNTY, OKLA.

Joint School District Levy Certification for Sayre Public Schools I-31

| Career Tech District Number 12 : | Beckham | Greer | Rogermills |
|---|---|---|---|
| General Fund | 10.36 | 10.62 | 10.53 |
| Building Fund | 2.00 | 2.12 | 2.00 |

State of Oklahoma )
) ss
County of Beckham )

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

Witness my hand and seal, on Oct. 7th, 2014.

Beckham County Clerk

COUNTY CLERK SEAL BECKHAM COUNTY, OKLA.

Schedule 1, 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 | | | | |
|---|---|---|---|---|---|
| Expenditures and Reserves | GENERAL REVENUE FUND | CHILD NUTRITION FUND | 2013-2014 CONSTITUTIONAL BUILDING FUND EXPENDITURES | 2013-2014 ACCRUALS AND COUPON REQUIREMENTS | SPECIAL REVENUE FUNDS |
| Current Expenditures - Educational | $ 4,221,330.71 | $ 297,960.73 | $ 126,939.67 | $ 0.00 | $ 0.00 |
| Current Expenditures - Transportation | $ 175,295.79 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Current Reserves - Educational | $ 57,094.53 | $ 5,969.43 | $ 28,479.55 | $ 0.00 | $ 0.00 |
| Current Reserves - Transportation | $ 4,448.77 | $ 0.00 | $ 0.00 | $ 0.00 | $ 0.00 |
| Capital Expenditures - Educational | $ 0.00 | $ 0.00 | $ 668,781.62 | $ 505,000.00 | $ 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 | $ 50,000.00 | $ 0.00 |
| TOTALS | $ 4,458,169.80 | $ 303,930.16 | $ 824,200.84 | $ 555,000.00 | $ 0.00 |

Enumeration 0 Average Daily Attendance 0 Average Daily Haul 0

Schedule 1, (Continued)

| CLASSIFICATION | ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS TO DETERMINE PER CAPITA COSTS | | | | |
|---|---|---|---|---|---|
| Expenditures and Reserves | CAPITAL PROJECTS FUNDS | ENTERPRISE FUNDS | ACTIVITY FUNDS | EXPENDABLE TRUST FUNDS | NONEXPENDABLE TRUST FUNDS |
| 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 |

Schedule 1, (Continued)

| CLASSIFICATION | | | DISTRIBUTION OF OPERATING EXPENSE TO DETERMINE PER CAPITA COST | |
|---|---|---|---|---|
| Expenditures and Reserves | INTERNAL SERVICE FUNDS | TOTAL OF ALL APPLICABLE COSTS 2013-2014 | OPERATION COSTS ONLY | TRANSPORTATION COSTS ONLY |
| Current Expenditures - Educational | $ 0.00 | $ 4,646,231.11 | $ 4,646,231.11 | $ 0.00 |
| Current Expenditures - Transportation | $ 0.00 | $ 175,295.79 | $ 0.00 | $ 175,295.79 |
| Current Reserves - Educational | $ 0.00 | $ 91,543.51 | $ 91,543.51 | $ 0.00 |
| Current Reserves - Transportation | $ 0.00 | $ 4,448.77 | $ 0.00 | $ 4,448.77 |
| Capital Expenditures - Educational | $ 0.00 | $ 1,173,781.62 | $ 1,173,781.62 | $ 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 | $ 50,000.00 | $ 50,000.00 | $ 0.00 |
| TOTALS | $ 0.00 | $ 6,141,300.80 | $ 5,961,556.24 | $ 179,744.56 |

| | | | |
|---|---|---|---|
| Per Capita Cost - Education | $ 0.00 | Per Capita Cost - Transportation | $ 0.00 |