

**FILED**

OCT 05 2018

State Auditor & Inspector

School District  
2018-2019 Estimate of Needs  
and  
Financial Statement of the Fiscal Year 2017-2018

Board of Education of Northwest Technology Center  
District No. V-10  
County of Woods  
State of Oklahoma

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than October 1 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 2018-2019 Estimate of Needs  
and  
Financial Statement of the Fiscal Year 2017-2018

Prepared by: Chas. W. Carroll, P.A.

Submitted to the Woods County Excise Board

This 10 Day of September, 2018

School Board Members

Chairman [Signature]  
Treasurer [Signature]  
Member \_\_\_\_\_  
Member \_\_\_\_\_

Clerk [Signature]  
Member [Signature]  
Member [Signature]  
Member \_\_\_\_\_

State of Oklahoma, County of Woods

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 statement of the financial condition of the Board of Education of Northwest Technology Center, District No. V-10, County of Woods, State of Oklahoma for the fiscal year beginning July 1, 2018, and ending June 30, 2019, 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, 2019 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, 2018, 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 statements 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 0.000 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 2018-2019.

4. We also certify that, after due and legal notice of an election thereon, an emergency levy of 0.000 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 N/A Permanent Levy by a majority of those voting at said election: the result of said election was:

For the Levy \_\_\_\_\_ ; Against the Levy \_\_\_\_\_ ; Majority \_\_\_\_\_

5. We also certify that after due and legal notice of an election thereon, a local support levy of 5.000 Mills, in addition to the levies hereinbefore provided, was authorized at an election held for that purpose on N/A Permanent Levy by a majority vote of the electors who had paid ad valorem tax of the immediately preceding year; the result of said election was: preceding year; the result of said election was:

For the Levy \_\_\_\_\_ ; Against the Levy \_\_\_\_\_ ; Majority \_\_\_\_\_

6. We 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 3.000 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 N/A Permanent Levy, the result whereof was:

For the Levy \_\_\_\_\_ ; Against the Levy \_\_\_\_\_ ; Majority \_\_\_\_\_

[Signature]  
Clerk of Board of Education

[Signature]  
President of Board of Education

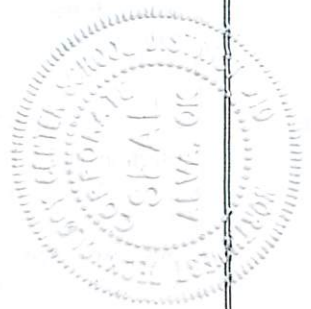
[Signature]  
Treasurer of Board of Education

Subscribed and sworn to before me this 10 day of September, 2018.

[Signature]  
Notary Public

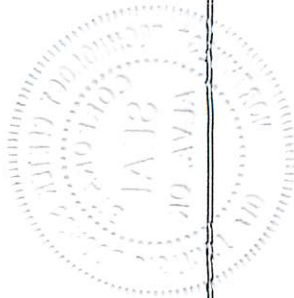


9-14-19  
My Commission Expires



PERMANENT MILLAGE

Note: A vote was not required. The district's patrons approved a permanent millage.



Affadavit of Publication

State of Oklahoma, County of Woods

I, Randy Reed, the undersigned duly qualified and acting Clerk of the Board of Education of Northwest Technology Center, School District No. V-10, 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.

Randy Reed  
Clerk, Board of Education

Subscribed and sworn to before me this 10 day of September 2018.



Gina Kendrick  
Notary Public

9-14-19  
My Commission Expires

Shelley Reed  
Secretary and Clerk of Excise Board



Woods County, Oklahoma

# PROOF OF PUBLICATION

Alva Review-Courier  
620 Choctaw St. - Alva, OK 73717  
(580) 327-2200

IN THE DISTRICT COURT OF WOODS COUNTY  
STATE OF OKLAHOMA

Financial Publication Sheet - NW Tech Center

I, Marione Martin, of lawful age, being duly sworn upon oath, deposes and says:

That I am the Editor of THE ALVA REVIEW-COURIER, a semi-weekly newspaper printed and published in the City of Alva, County of Woods, and State of Oklahoma, and that the advertisement above referred to, a true and printed copy of which is here reprinted, was published in said Alva Review-Courier in consecutive issues on the following dates to wit:

1st Insertion: Friday, September 14, 2018

2nd Insertion: \_\_\_\_\_

3rd Insertion: \_\_\_\_\_

4th Insertion: \_\_\_\_\_

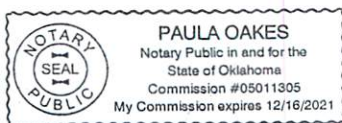
That said newspaper has been published continuously and uninterruptedly in said county during a period of one-hundred and four consecutive weeks prior to the publication of the included notice or advertisement; that it has been admitted to the United States mail as second-class (periodical) mail matter, that it has a general paid circulation, and publishes news of general interest, and otherwise conforms with all of the statutes of the State of Oklahoma governing legal publications.

Publication Fee: \$ 102.35

Marione Martin  
Editor

Subscribed and sworn to before me on this 17th day of September, 2018.

Paula Oakes  
Notary Public



## LEGAL NOTICE

(Published in the Alva Review-Courier Friday, September 14, 2017.)

### PUBLICATION SHEET- BOARD OF EDUCATION

FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2018, AND ESTIMATE OF NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2019, OF THE BOARD OF EDUCATION OF NORTHWEST TECH CENTER, VOCATIONAL-TECHNICAL SCHOOL DISTRICT NO. V-10, WOODS COUNTY, OKLAHOMA

STATEMENT OF FINANCIAL CONDITION	GENERAL	FUND/
BUILDING FUND		
AS OF JUNE 30, 2018	DETAIL	

#### ASSETS:

Cash Balance June 30, 2018	\$177,692.37/	\$69,693.63
Investments	\$ 3,550,400.00 /	

\$2,841,599.00

#### TOTAL ASSETS

\$3,728,092.37/\$2,911,292.63

#### LIABILITIES AND RESERVES:

Warrants Outstanding	\$157,949.31/	\$67,017.27
Reserves from Schedule 8	\$ 169,309.94 /	

\$455,285.05

#### TOTAL LIABILITIES AND RESERVES

\$522,302.32

CASH FUND BALANCE (Deficit) JUNE 30, 2018	\$ 3,400,833.12 /	
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\$2,388,990.31

#### ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2019

##### GENERAL FUND

Current Expense	\$10,218,084.14	
Total Required	\$9,816,456.42	

##### FINANCED:

Cash Fund Balance	\$3,400,833.12	
Estimated Miscellaneous Revenue	\$2,507,714.00	
Total Deductions	\$5,908,547.12	
Balance to Raise from Ad Valorem Tax	\$4,309,537.02	

##### ESTIMATED MISCELLANEOUS REVENUE:

1000 District Sources of Revenue:	\$374,055.00	
3800 State Vocational Programs	\$1,787,525.00	
4820 Carl D. Perkins Vocational & Technical	\$81,134.00	
4850 Job Training Partnership Act	\$140,000.00	
4870 Series	\$125,000.00	
Total Estimated Revenue	\$2,507,714.00	

##### BUILDING FUND

Current Expenses	\$3,682,284.87	
Reserve for Int. on Warrants & Reevaluation	\$0.00	
Total Required	\$3,682,284.87	

##### FINANCED:

Cash Fund Balance	\$2,388,990.31	
Estimated Miscellaneous Revenue	\$0.00	
Total Deductions	\$2,388,990.31	
Balance to Raise from Ad Valorem Tax	\$1,293,294.56	

#### CERTIFICATE- GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF WOODS, ss:

We, the undersigned duly elected, qualified and acting officers of the Board of Education of Northwest Tech Center Area School District No. V-10, 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. 1991 Sec. 3002, 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, 2018, and ending June 30, 2019, as shown are reasonably necessary for the proper conduct of the affairs of the said Municipality, the 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 preceeding fiscal year.

s/ Stan Kline

President of Board of Education

Subscribed and sworn to before me this 10th day of September, 2018.

s/ Gina Kendrick, Notary Public

Chas. W. Carroll, P.A.  
302 N Independence, Ste 103  
Enid, OK 73701

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Board of Education  
Northwest Technology Center  
District No. V-10, Woods County

Management is responsible for the accompanying financial statements of Northwest Technology Center School District No. V-10, Woods County, Oklahoma, as of and for the fiscal year ended June 30, 2018, and the Estimate of Needs for the fiscal year ended June 30, 2018, included in the accompanying form (SA&I Form 2663R93) and the Publication Sheet (SA&I Form 2664R93) prescribed by 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.I.D. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The financial statements, Estimate of Needs and Publication Sheet included in the accompanying prescribed forms are presented in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B. as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.I.D., and are not intended to be a complete presentation of Northwest Technology Center's assets and liabilities.

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



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Enid, OK  
September 5, 2018

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018

ESTIMATE OF NEEDS FOR 2018-19

EXHIBIT "A"

PAGE 5

Schedule 1, Current Balance Sheet - June 30, 2018		Amount	
<b>ASSETS:</b>			
Cash Balance June 30, 2018		\$ 177,692	37
Investments		3,550,400	00
<b>TOTAL ASSETS</b>		<b>\$ 3,728,092</b>	<b>37</b>
<b>LIABILITIES AND RESERVES:</b>			
Warrants Outstanding		157,949	31
Reserve for Interest on Warrants		0	00
Reserves From Schedule 8		169,309	94
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>\$ 327,259</b>	<b>25</b>
<b>CASH FUND BALANCE JUNE 30, 2018</b>		<b>\$ 3,400,833</b>	<b>12</b>
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>		<b>\$ 3,728,092</b>	<b>37</b>

Schedule 2, Revenue and Requirements - 2018-19			
	Detail		Total
<b>REVENUE:</b>			
Cash Balance June 30, 2017	\$ 3,440,089	39	
Cash Fund Balance Transferred From Prior Years	326,019	58	
Current Ad Valorem Tax Apportioned	4,111,272	95	
Miscellaneous Revenue Apportioned	2,311,541	70	
<b>TOTAL REVENUE</b>			<b>\$ 10,188,923 62</b>
<b>REQUIREMENTS:</b>			
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$ 6,618,780	56	
Reserves From Schedule 8	169,309	94	
Interest Paid on Warrants	0	00	
Reserve for Interest on Warrants	0	00	
<b>TOTAL REQUIREMENTS</b>			<b>\$ 6,788,090 50</b>
<b>ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-18</b>			<b>\$ 3,400,833 12</b>
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>			<b>\$ 10,188,923 62</b>

Schedule 3, Cash Fund Balance Analysis - June 30, 2018		Amount	
<b>ADDITIONS:</b>			
Miscellaneous Revenue Collected in Excess of Estimates-Net		\$ 3,887	70
Warrants Estopped, Cancelled or Converted		0	00
Fiscal Year 2017-18 Lapsed Appropriations		3,028,365	90
Fiscal Year 2016-17 Lapsed Appropriations		9,628	92
Ad Valorem Tax Collections in Excess of Estimate		42,559	94
Prior Years Ad Valorem Tax		316,390	66
<b>TOTAL ADDITIONS</b>		<b>\$ 3,400,833</b>	<b>12</b>
<b>DEDUCTIONS:</b>			
Supplemental Appropriations		\$ 0	00
Current Tax in Process of Collection		0	00
<b>TOTAL DEDUCTIONS</b>		<b>\$ 0</b>	<b>00</b>
<b>Cash Fund Balance as per Balance Sheet 6-30-18</b>		<b>\$ 3,400,833</b>	<b>12</b>
<b>Composition of Cash Fund Balance:</b>			
Cash		3,400,833	12
<b>Cash Fund Balance as per Balance Sheet 6-30-18</b>		<b>\$ 3,400,833</b>	<b>12</b>

S.A.&I. Form 2663R93 Entity: Northwest Tech Centr V-10

SEE ACCOUNTANT'S  
COMPILATION LETTER

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018

ESTIMATE OF NEEDS FOR 2018-19

EXHIBIT "A"

Schedule 4, Miscellaneous Revenue			
SOURCE	2017-18 ACCOUNT		
	AMOUNT		ACTUALLY
	ESTIMATED		COLLECTED
<b>1000 DISTRICT SOURCES OF REVENUE:</b>			
1200 Tuition and Fees	\$ 247,106	00	\$ 281,332 28
1300 Earnings on Investments and Bond Sales	28,950	00	42,599 17
1400 Rental, Disposals and Commissions	32,000	00	28,736 06
1500 Reimbursements	0	00	0 00
1600 Other Local Sources of Revenue	57,295	00	66,461 04
1700 Child Nutrition Programs	0	00	0 00
1800 Athletics	0	00	0 00
<b>TOTAL</b>	<b>\$ 365,351</b>	<b>00</b>	<b>\$ 419,128 55</b>
<b>2000 INTERMEDIATE SOURCES OF REVENUE</b>			
<b>TOTAL</b>	<b>\$ 0</b>	<b>00</b>	<b>\$ 0 00</b>
<b>3000 STATE SOURCES OF REVENUE:</b>			
3100 Total Dedicated Revenue	\$ 0	00	\$ 4,993 55
3200 Total State Aid - General Operations - Non-Categorical	0	00	0 00
3300 State Aid - Competitive Grants - Categorical	0	00	0 00
3400 State - Categorical	0	00	15,000 00
3500 Special Programs	0	00	0 00
3600 Other State Sources of Revenue	0	00	335 62
3700 Child Nutrition Programs	0	00	0 00
3810 Series	\$ 1,318,221	00	\$ 1,309,467 00
3830 Industry Training	101,709	00	144,854 46
3840 Adult Training	25,996	00	21,546 34
3860 Other State Vocational Aid	29,100	00	29,100 00
3870 Series	0	00	0 00
3890 Capital Outlay	149,988	00	149,987 50
3800 Total State Vocational Programs - Multi-Source	\$ 1,625,014	00	\$ 1,654,955 30
<b>TOTAL</b>	<b>\$ 1,625,014</b>	<b>00</b>	<b>\$ 1,675,284 47</b>
<b>4000 FEDERAL SOURCES OF REVENUE:</b>			
4100 Capital Outlay	\$ 0	00	\$ 23 96
4200 Disadvantaged Students	0	00	0 00
4300 Individuals With Disabilities	0	00	0 00
4400 Minority	0	00	0 00
4500 Operations	0	00	0 00
4600 Other Federal Sources of Revenue	0	00	28 00
4700 Child Nutrition Programs	0	00	0 00
4810 Series	\$ 0	00	\$ 0 00
4820 Carl D. Perkins Vocational & Applied Technology Ed. Act	52,289	00	51,986 21
4830 Industry Training	0	00	0 00
4840 Adult Training	0	00	0 00
4850 Job Training Partnership Act	140,000	00	73,560 53
4860 Other Federal Vocational Aid	0	00	0 00
4870 Series	125,000	00	88,854 00
4890 Capital Outlay	0	00	0 00
4800 Total Federal Vocational Education	\$ 317,289	00	\$ 214,400 74
<b>TOTAL</b>	<b>\$ 317,289</b>	<b>00</b>	<b>\$ 214,452 70</b>
<b>5000 NON-REVENUE RECEIPTS:</b>			
5100 Return of Assets	\$ 0	00	\$ 2,675 98
<b>GRAND TOTAL</b>	<b>\$ 2,307,654</b>	<b>00</b>	<b>\$ 2,311,541 70</b>

SEE ACCOUNTANT'S  
COMPILATION LETTER



GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018  
ESTIMATE OF NEEDS FOR 2018-19

2017-18 ACCOUNT		BASIS AND LIMIT OF ENSUING ESTIMATE	2018-19 ACCOUNT					
OVER			CHARGEABLE		ESTIMATED BY		APPROVED BY	
(UNDER)			INCOME		GOVERNING BOARD		EXCISE BOARD	
\$	34,226 28	90.00%	\$		\$	253,200 00	\$	253,200 00
	13,649 17	183.51				38,350 00		38,350 00
	-3,263 94	87.00				25,000 00		25,000 00
	0 00	90.00				0 00		0 00
	9,166 04	86.52				57,505 00		57,505 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
\$	53,777 55		\$		\$	374,055 00	\$	374,055 00
\$	0 00	90.00%	\$		\$	0 00	\$	0 00
\$	0 00		\$		\$	0 00	\$	0 00
\$	4,993 55	0.00%	\$		\$	0 00	\$	0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	15,000 00	0.00				0 00		0 00
	0 00	90.00				0 00		0 00
	335 62	0.00				0 00		0 00
	0 00	90.00				0 00		0 00
\$	-8,754 00	113.58	\$		\$	1,487,233 00	\$	1,487,233 00
	43,145 46	65.24				94,506 00		94,506 00
	-4,449 66	124.23				26,767 00		26,767 00
	0 00	100.00				29,100 00		29,100 00
	0 00	90.00				0 00		0 00
	-0 50	99.95				149,919 00		149,919 00
\$	29,941 30		\$		\$	1,787,525 00	\$	1,787,525 00
\$	50,270 47		\$		\$	1,787,525 00	\$	1,787,525 00
\$	23 96	0.00%	\$		\$	0 00	\$	0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	28 00	0.00				0 00		0 00
	0 00	90.00				0 00		0 00
\$	0 00	0.00	\$		\$	0 00	\$	0 00
	-302 79	156.07				81,134 00		81,134 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	-66,439 47	190.32				140,000 00		140,000 00
	0 00	0.00				0 00		0 00
	-36,146 00	140.68				125,000 00		125,000 00
	0 00	90.00				0 00		0 00
\$	-102,888 26		\$		\$	346,134 00	\$	346,134 00
\$	-102,836 30		\$		\$	346,134 00	\$	346,134 00
\$	2,675 98	0.00%	\$		\$	0 00	\$	0 00
\$	3,887 70		\$		\$	2,507,714 00	\$	2,507,714 00

S.A.&I. Form 2663R93 Entity: Northwest Tech Centr V-10

SEE ACCOUNTANT'S  
COMPILATION LETTER

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018

ESTIMATE OF NEEDS FOR 2018-19

EXHIBIT "A"

Schedule 5, Expenditures General Fund Cash Accounts of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2017-18
Cash Balance Reported to Excise Board 6-30-17	\$ 0 00
Cash Fund Balance Transferred Out	0 00
Cash Fund Balance Transferred In	3,440,089 39
Adjusted Cash Balance	\$ 3,440,089 39
Ad Valorem Tax Apportioned To Year In Caption	4,111,272 95
Miscellaneous Revenue (Schedule 4)	2,311,541 70
Cash Fund Balance Forward From Preceding Year	326,019 58
Prior Expenditures Recovered	0 00
<b>TOTAL RECEIPTS</b>	<b>\$ 6,748,834 23</b>
<b>TOTAL RECEIPTS AND BALANCE</b>	<b>\$ 10,188,923 62</b>
Warrants of Year in Caption	6,460,831 25
Interest Paid Thereon	0 00
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 6,460,831 25</b>
<b>CASH BALANCE JUNE 30, 2018</b>	<b>\$ 3,728,092 37</b>
Reserve for Warrants Outstanding	157,949 31
Reserve for Interest on Warrants	0 00
Reserves From Schedule 8	169,309 94
<b>TOTAL LIABILITIES AND RESERVE</b>	<b>\$ 327,259 25</b>
DEFICIT: (Red Figure)	\$ 0 00
<b>CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR</b>	<b>\$ 3,400,833 12</b>

Schedule 6, General Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	TOTAL
Warrants Outstanding 6-30-17 of Year in Caption	\$ 170,081 91
Warrants Registered During Year	6,743,514 16
<b>TOTAL</b>	<b>\$ 6,913,596 07</b>
Warrants Paid During Year	6,755,646 76
Warrants Converted to Bonds or Judgments	0 00
Warrants Cancelled	0 00
Warrants Estopped by Statute	0 00
<b>TOTAL WARRANTS RETIRED</b>	<b>\$ 6,755,646 76</b>
<b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2018</b>	<b>\$ 157,949 31</b>

Schedule 7, 2017 Ad Valorem Tax Account		
2017 Net Valuation Certified To County Excise Board \$ 426,416,845.00	10.000 Mills	Amount
Total Proceeds of Levy as Certified		\$ 4,475,584 31
Additions:		0 00
Deductions:		0 00
Gross Balance Tax		\$ 4,475,584 31
<i>Less Reserve for Delinquent Tax</i>		406,871 30
Reserve for Protest Pending		0 00
Balance Available Tax		\$ 4,068,713 01
Deduct 2017 Tax Apportioned		4,111,272 95
Net Balance 2017 Tax in Process of Collection or		\$ 0 00
Excess Collections		\$ 42,559 94

S.A.&I. Form 2663R93 Entity: Northwest Tech Centr V-10

SEE ACCOUNTANT'S  
COMPILATION LETTER

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018  
ESTIMATE OF NEEDS FOR 2018-19

Schedule 5, (Continued)						
2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	TOTAL
\$ 3,744,533 82	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 3,744,533 82
3,440,089 39	0 00	0 00	0 00	0 00	0 00	3,440,089 39
0 00	0 00	0 00	0 00	0 00	0 00	3,440,089 39
\$ 304,444 43	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 3,744,533 82
316,390 66	0 00	0 00	0 00	0 00	0 00	4,427,663 61
0 00	0 00	0 00	0 00	0 00	0 00	2,311,541 70
0 00	0 00	0 00	0 00	0 00	0 00	326,019 58
0 00	0 00	0 00	0 00	0 00	0 00	0 00
\$ 316,390 66	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 7,065,224 89
\$ 620,835 09	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 10,809,758 71
294,815 51	0 00	0 00	0 00	0 00	0 00	6,755,646 76
0 00	0 00	0 00	0 00	0 00	0 00	0 00
\$ 294,815 51	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 6,755,646 76
\$ 326,019 58	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 4,054,111 95
0 00	0 00	0 00	0 00	0 00	0 00	157,949 31
0 00	0 00	0 00	0 00	0 00	0 00	0 00
0 00	0 00	0 00	0 00	0 00	0 00	169,309 94
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 327,259 25
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
\$ 326,019 58	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 3,726,852 70

Schedule 6, (Continued)						
2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12
\$ 0 00	\$ 170,081 91	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
6,618,780 56	124,733 60	0 00	0 00	0 00	0 00	0 00
\$ 6,618,780 56	\$ 294,815 51	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
6,460,831 25	294,815 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
\$ 6,460,831 25	\$ 294,815 51	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
\$ 157,949 31	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00

Schedule 9, General Fund Investments						
INVESTED IN	Investments on Hand June 30, 2017	Since Purchased	LIQUIDATIONS		Barred by Court Order	Investments on Hand June 30, 2018
			By Collections of Cost	Amortized Premium		
1. INVESTMENTS	\$ 3,554,900 00	\$ 0 00	\$ 4,500 00	\$ 0 00	\$ 0 00	\$ 3,550,400 00
2.	0 00	0 00	0 00	0 00	0 00	0 00
3.	0 00	0 00	0 00	0 00	0 00	0 00
4.	0 00	0 00	0 00	0 00	0 00	0 00
5.	0 00	0 00	0 00	0 00	0 00	0 00
6.	0 00	0 00	0 00	0 00	0 00	0 00
7.	0 00	0 00	0 00	0 00	0 00	0 00
8.	0 00	0 00	0 00	0 00	0 00	0 00
9.	0 00	0 00	0 00	0 00	0 00	0 00
10.	0 00	0 00	0 00	0 00	0 00	0 00
<b>TOTAL INVESTMENTS</b>	<b>\$ 3,554,900 00</b>	<b>\$ 0 00</b>	<b>\$ 4,500 00</b>	<b>\$ 0 00</b>	<b>\$ 0 00</b>	<b>\$ 3,550,400 00</b>

S.A.&I. Form 2663R93 Entity: Northwest Tech Centr V-10

SEE ACCOUNTANT'S  
COMPILATION LETTER

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018

ESTIMATE OF NEEDS FOR 2018-19

EXHIBIT "A"

Schedule 8, Report Of Prior Year's Expenditures					
APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2017				
	RESERVES	WARRANTS	BALANCE	ORIGINAL	
	6-30-17	SINCE	LAPSED	APPROPRIATIONS	
		ISSUED	APPROPRIATIONS		
1000 INSTRUCTION	\$ 52,563 24	\$ 52,563 24	\$ 0 00	\$ 3,521,591	43
2000 SUPPORT SERVICES:					
2100 Support Services - Students	\$ 0 00	\$ 0 00	\$ 0 00	\$ 532,902	61
2200 Support Services - Instructional Staff	4,000 00	4,000 00	0 00	101,939	57
2300 Support Services - General Administration	0 00	0 00	0 00	380,556	96
2400 Support Services - School Administration	190 40	190 40	0 00	1,065,918	47
2500 Support Services - Business	3,527 28	3,527 28	0 00	2,912,555	01
2600 Operation and Maintenance of Plant Services	2,733 60	2,733 60	0 00	775,354	34
2700 Student Transportation Services	0 00	0 00	0 00	134,925	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	\$ 10,451 28	\$ 10,451 28	\$ 0 00	\$ 5,904,151	96
3000 OPERATION OF NON-INSTRUCTION SERVICES:					
3100 Child Nutrition Programs Operations	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
3200 Other Enterprise Service Operations	2,224 00	2,224 00	0 00	123,043	01
3300 Community Services Operations	0 00	0 00	0 00	0 00	
TOTAL	\$ 2,224 00	\$ 2,224 00	\$ 0 00	\$ 123,043	01
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	1,000 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	64,090 00	54,461 08	9,628 92	64,894 00	
4900 Other Facilities Acquisition and Const. Services	0 00	0 00	0 00	0 00	
TOTAL	\$ 64,090 00	\$ 54,461 08	\$ 9,628 92	\$ 65,894 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	400 00	
5300 Clearing Account	0 00	0 00	0 00	2,000 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	20,000 00	
TOTAL	\$ 0 00	\$ 0 00	\$ 0 00	\$ 22,400 00	
7000 OTHER USES	\$ 5,034 00	\$ 5,034 00	\$ 0 00	\$ 179,376 00	
8000 REPAYMENTS	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
TOTAL GENERAL FUND	\$ 134,362 52	\$ 124,733 60	\$ 9,628 92	\$ 9,816,456 40	
9999 Provision Interest on Warrants	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
GRAND TOTAL	\$ 134,362 52	\$ 124,733 60	\$ 9,628 92	\$ 9,816,456 40	

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2018-19	
PURPOSE:	
Current Expense	
Interest	
Pro rata share of County Assessor's Budget as determined by County Excise Board	
GRAND TOTAL - Home School	

SEE ACCOUNTANT'S  
COMPILATION LETTER

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018  
ESTIMATE OF NEEDS FOR 2018-19

FISCAL YEAR ENDING JUNE 30, 2018										FISCAL YEAR 2017-18	
SUPPLEMENTAL ADJUSTMENTS		NET AMOUNT OF APPROPRIATIONS		WARRANTS ISSUED		RESERVES		LAPSED BALANCE KNOWN TO BE UNENCUMBERED		EXPENDITURES FOR CURRENT EXPENSE PURPOSES	
ADDED	CANCELLED										
\$ 0 00	\$ 0 00	\$ 3,521,591	43	\$ 2,937,205	23	\$ 71,147	35	\$ 513,238	85	\$ 3,008,352	58
\$ 0 00	\$ 0 00	\$ 532,902	61	\$ 471,553	55	\$ 108 00		\$ 61,241	06	\$ 471,661	55
0 00	0 00	101,939	57	44,910	71	750 00		56,278	86	45,660	71
0 00	0 00	380,556	96	333,219	44	5,120 00		42,217	52	338,339	44
0 00	0 00	1,065,918	47	1,013,817	68	475 35		51,625	44	1,014,293	03
0 00	0 00	2,912,555	01	962,763	63	2,598 75		1,947,192	63	965,362	38
0 00	0 00	775,354	34	518,049	94	74,398 60		182,905	80	592,448	54
0 00	0 00	134,925	00	134,134	20	0 00		790	80	134,134	20
0 00	0 00	0 00		0 00		0 00		0 00		0 00	
0 00	0 00	0 00		0 00		0 00		0 00		0 00	
\$ 0 00	\$ 0 00	\$ 5,904,151	96	\$ 3,478,449	15	\$ 83,450	70	\$ 2,342,252	11	\$ 3,561,899	85
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00	
0 00	0 00	123,043	01	60,445	29	1,125 89		61,471	83	61,571	18
0 00	0 00	0 00		0 00		0 00		0 00		0 00	
\$ 0 00	\$ 0 00	\$ 123,043	01	\$ 60,445	29	\$ 1,125 89		\$ 61,471	83	\$ 61,571	18
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00	
0 00	0 00	0 00		0 00		0 00		0 00		0 00	
0 00	0 00	1,000	00	0 00		0 00		1,000	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	64,894	00	50,403	91	7,675 00		6,815	09	58,078	91
0 00	0 00	0 00		0 00		0 00		0 00		0 00	
\$ 0 00	\$ 0 00	\$ 65,894	00	\$ 50,403	91	\$ 7,675 00		\$ 7,815	09	\$ 58,078	91
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00	
0 00	0 00	400	00	400	00	0 00		0 00		400	00
0 00	0 00	2,000	00	0 00		0 00		2,000	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	20,000	00	2,537	98	0 00		17,462	02	2,537	98
\$ 0 00	\$ 0 00	\$ 22,400	00	\$ 2,937	98	\$ 0 00		\$ 19,462	02	\$ 2,937	98
\$ 0 00	\$ 0 00	\$ 179,376	00	\$ 89,339	00	\$ 5,911	00	\$ 84,126	00	\$ 95,250	00
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00	
\$ 0 00	\$ 0 00	\$ 9,816,456	40	\$ 6,618,780	56	\$ 169,309	94	\$ 3,028,365	90	\$ 6,788,090	50
\$ 0 00	\$ 0 00	\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00		\$ 0 00	
\$ 0 00	\$ 0 00	\$ 9,816,456	40	\$ 6,618,780	56	\$ 169,309	94	\$ 3,028,365	90	\$ 6,788,090	50

	Estimate of Needs by Governing Board	Approved by County Excise Board
	\$ 10,218,084 14	\$ 10,218,084 14
	0 00	0 00
	0 00	0 00
	\$ 10,218,084 14	\$ 10,218,084 14

SEE ACCOUNTANT'S  
COMPILATION LETTER

Schedule 1, Current Balance Sheet - June 30, 2018		Amount	
<b>ASSETS:</b>			
Cash Balance June 30, 2018		\$ 69,693	63
Investments		2,841,599	00
<b>TOTAL ASSETS</b>		<b>\$ 2,911,292</b>	<b>63</b>
<b>LIABILITIES AND RESERVES:</b>			
Warrants Outstanding		67,017	27
Reserve for Interest on Warrants		0	00
Reserves From Schedule 8		455,285	05
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>\$ 522,302</b>	<b>32</b>
<b>CASH FUND BALANCE JUNE 30, 2018</b>		<b>\$ 2,388,990</b>	<b>31</b>
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>		<b>\$ 2,911,292</b>	<b>63</b>

Schedule 2, Revenue and Requirements - 2018-19			
	Detail		Total
<b>REVENUE:</b>			
Cash Balance June 30, 2017	\$ 2,483,024	13	
Cash Fund Balance Transferred From Prior Years	95,097	37	
Current Ad Valorem Tax Apportioned	1,233,816	99	
Miscellaneous Revenue Apportioned	37,466	42	
<b>TOTAL REVENUE</b>			<b>\$ 3,849,404 91</b>
<b>REQUIREMENTS:</b>			
Claims Paid by Warrants Issued & Transfer Fees Apportioned	\$ 1,005,129	55	
Reserves From Schedule 8	455,285	05	
Interest Paid on Warrants	0	00	
Reserve for Interest on Warrants	0	00	
<b>TOTAL REQUIREMENTS</b>			<b>\$ 1,460,414 60</b>
<b>ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-18</b>			<b>\$ 2,388,990 31</b>
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>			<b>\$ 3,849,404 91</b>

Schedule 3, Cash Fund Balance Analysis - June 30, 2018		Amount	
<b>ADDITIONS:</b>			
Miscellaneous Revenue Collected in Excess of Estimates-Net		\$ 37,466	42
Warrants Estopped, Cancelled or Converted		0	00
Fiscal Year 2017-18 Lapsed Appropriations		2,243,641	79
Fiscal Year 2016-17 Lapsed Appropriations		0	00
Ad Valorem Tax Collections in Excess of Estimate		12,784	73
Prior Years Ad Valorem Tax		95,097	37
<b>TOTAL ADDITIONS</b>		<b>\$ 2,388,990</b>	<b>31</b>
<b>DEDUCTIONS:</b>			
Supplemental Appropriations		\$ 0	00
Current Tax in Process of Collection		0	00
<b>TOTAL DEDUCTIONS</b>		<b>\$ 0</b>	<b>00</b>
<b>Cash Fund Balance as per Balance Sheet 6-30-18</b>		<b>\$ 2,388,990</b>	<b>31</b>
<b>Composition of Cash Fund Balance:</b>			
Cash		2,388,990	31
<b>Cash Fund Balance as per Balance Sheet 6-30-18</b>		<b>\$ 2,388,990</b>	<b>31</b>

S.A.&I. Form 2663R93 Entity: Northwest Tech Centr V-10

SEE ACCOUNTANT'S  
COMPILATION LETTER

BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018

ESTIMATE OF NEEDS FOR 2018-19

EXHIBIT "B"

Schedule 4, Miscellaneous Revenue		2017-18 ACCOUNT			
SOURCE	AMOUNT		ACTUALLY		
	ESTIMATED		COLLECTED		
<b>1000 DISTRICT SOURCES OF REVENUE:</b>					
1200 Tuition and Fees	\$	0 00	\$	0 00	
1300 Earnings on Investments and Bond Sales		0 00		35,859 57	
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	
1700 Child Nutrition Programs		0 00		0 00	
1800 Athletics		0 00		0 00	
<b>TOTAL</b>	\$	0 00	\$	35,859 57	
<b>2000 INTERMEDIATE SOURCES OF REVENUE</b>					
<b>TOTAL</b>	\$	0 00	\$	0 00	
<b>3000 STATE SOURCES OF REVENUE:</b>					
3100 Total Dedicated Revenue	\$	0 00	\$	1,498 96	
3200 Total State Aid - General Operations - Non-Categorical		0 00		0 00	
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		100 70	
3700 Child Nutrition Programs		0 00		0 00	
3810 Series	\$	0 00	\$	0 00	
3830 Industry Training		0 00		0 00	
3840 Adult Training		0 00		0 00	
3860 Other State Vocational Aid		0 00		0 00	
3870 Series		0 00		0 00	
3890 Capital Outlay		0 00		0 00	
3800 Total State Vocational Programs - Multi-Source	\$	0 00	\$	0 00	
<b>TOTAL</b>	\$	0 00	\$	1,599 66	
<b>4000 FEDERAL SOURCES OF REVENUE:</b>					
4100 Capital Outlay	\$	0 00	\$	7 19	
4200 Disadvantaged Students		0 00		0 00	
4300 Individuals With Disabilities		0 00		0 00	
4400 Minority		0 00		0 00	
4500 Operations		0 00		0 00	
4600 Other Federal Sources of Revenue		0 00		0 00	
4700 Child Nutrition Programs		0 00		0 00	
4810 Series	\$	0 00	\$	0 00	
4820 Carl D. Perkins Vocational & Applied Technology Ed. Act		0 00		0 00	
4830 Industry Training		0 00		0 00	
4840 Adult Training		0 00		0 00	
4850 Job Training Partnership Act		0 00		0 00	
4860 Other Federal Vocational Aid		0 00		0 00	
4870 Series		0 00		0 00	
4890 Capital Outlay		0 00		0 00	
4800 Total Federal Vocational Education	\$	0 00	\$	0 00	
<b>TOTAL</b>	\$	0 00	\$	7 19	
<b>5000 NON-REVENUE RECEIPTS:</b>					
5100 Return of Assets	\$	0 00	\$	0 00	
<b>GRAND TOTAL</b>	\$	0 00	\$	37,466 42	

BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018  
ESTIMATE OF NEEDS FOR 2018-19

2017-18 ACCOUNT		BASIS AND LIMIT OF ENSUING ESTIMATE	2018-19 ACCOUNT					
OVER (UNDER)			CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD		APPROVED BY EXCISE BOARD		
\$	0 00	90.00%	\$		\$	0 00	\$	0 00
	35,859 57	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
\$	35,859 57		\$		\$	0 00	\$	0 00
\$	0 00	90.00%	\$		\$	0 00	\$	0 00
\$	0 00		\$		\$	0 00	\$	0 00
\$	1,498 96	0.00%	\$		\$	0 00	\$	0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	100 70	0.00				0 00		0 00
	0 00	90.00				0 00		0 00
\$	0 00	90.00	\$		\$	0 00	\$	0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
\$	0 00		\$		\$	0 00	\$	0 00
\$	1,599 66		\$		\$	0 00	\$	0 00
\$	7 19	0.00%	\$		\$	0 00	\$	0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
	0 00	90.00				0 00		0 00
\$	0 00		\$		\$	0 00	\$	0 00
\$	7 19		\$		\$	0 00	\$	0 00
\$	0 00	90.00%	\$		\$	0 00	\$	0 00
\$	37,466 42		\$		\$	0 00	\$	0 00

S.A.&I. Form 2663R93 Entity: Northwest Tech Centr V-10

SEE ACCOUNTANT'S  
COMPILATION LETTER



BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018

ESTIMATE OF NEEDS FOR 2018-19

EXHIBIT "A"

Schedule 5, Expenditures Building Fund Cash Accounts of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2017-18
Cash Balance Reported to Excise Board 6-30-17	\$ 0 00
Cash Fund Balance Transferred Out	0 00
Cash Fund Balance Transferred In	2,483,024 13
Adjusted Cash Balance	\$ 2,483,024 13
Ad Valorem Tax Apportioned To Year In Caption	1,233,816 99
Miscellaneous Revenue (Schedule 4)	37,466 42
Cash Fund Balance Forward From Preceding Year	95,097 37
Prior Expenditures Recovered	0 00
<b>TOTAL RECEIPTS</b>	<b>\$ 1,366,380 78</b>
<b>TOTAL RECEIPTS AND BALANCE</b>	<b>\$ 3,849,404 91</b>
Warrants of Year in Caption	938,112 28
Interest Paid Thereon	0 00
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 938,112 28</b>
<b>CASH BALANCE JUNE 30, 2018</b>	<b>\$ 2,911,292 63</b>
Reserve for Warrants Outstanding	67,017 27
Reserve for Interest on Warrants	0 00
Reserves From Schedule 8	455,285 05
<b>TOTAL LIABILITIES AND RESERVE</b>	<b>\$ 522,302 32</b>
DEFICIT: (Red Figure)	\$ 0 00
<b>CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR</b>	<b>\$ 2,388,990 31</b>

Schedule 6, Building Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	TOTAL
Warrants Outstanding 6-30-17 of Year in Caption	\$ 172 03
Warrants Registered During Year	1,005,129 55
<b>TOTAL</b>	<b>\$ 1,005,301 58</b>
Warrants Paid During Year	938,284 31
Warrants Converted to Bonds or Judgments	0 00
Warrants Cancelled	0 00
Warrants Estopped by Statute	0 00
<b>TOTAL WARRANTS RETIRED</b>	<b>\$ 938,284 31</b>
<b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2018</b>	<b>\$ 67,017 27</b>

Schedule 7, 2017 Ad Valorem Tax Account		
2017 Net Valuation Certified To County Excise Board \$ 426,416,845.00	3.000 Mills	Amount
Total Proceeds of Levy as Certified		\$ 1,343,135 48
Additions:		0 00
Deductions:		0 00
Gross Balance Tax		\$ 1,343,135 48
Less Reserve for Delinquent Tax		122,103 22
Reserve for Protest Pending		0 00
Balance Available Tax		\$ 1,221,032 26
Deduct 2017 Tax Apportioned		1,233,816 99
Net Balance 2017 Tax in Process of Collection or		\$ 0 00
Excess Collections		\$ 12,784 73

S.A.&I. Form 2663R93 Entity: Northwest Tech Centr V-10

SEE ACCOUNTANT'S  
COMPILATION LETTER



BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018

ESTIMATE OF NEEDS FOR 2018-19

EXHIBIT "B"

Schedule 8, Report Of Prior Year's Expenditures	FISCAL YEAR ENDING JUNE 30, 2017			
	RESERVES	WARRANTS	BALANCE	ORIGINAL
	6-30-17	SINCE	LAPSED	APPROPRIATIONS
APPROPRIATED ACCOUNTS		ISSUED	APPROPRIATIONS	
1000 INSTRUCTION	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
2000 SUPPORT SERVICES:				
2100 Support Services - Students	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
2200 Support Services - Instructional Staff	0 00	0 00	0 00	0 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 Operation and Maintenance of Plant Services	0 00	0 00	0 00	228,525 00
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	\$ 228,525 00
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	0 00
4300 Site Improvement Services	0 00	0 00	0 00	200,000 00
4400 Architecture and Engineering Services	0 00	0 00	0 00	40,000 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	175,000 00
4700 Building Improvement Services	0 00	0 00	0 00	1,821,285 03
4900 Other Facilities Acquisition and Const. Services	0 00	0 00	0 00	0 00
TOTAL	\$ 0 00	\$ 0 00	\$ 0 00	\$ 2,236,285 03
5000 OTHER OUTLAYS:				
5100 Debt Service	\$ 0 00	\$ 0 00	\$ 0 00	\$ 1,238,746 36
5200 Reimbursement (Child Nutrition Fund)	0 00	0 00	0 00	0 00
5300 Clearing Account	0 00	0 00	0 00	0 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	500 00
TOTAL	\$ 0 00	\$ 0 00	\$ 0 00	\$ 1,239,246 36
7000 OTHER USES	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
8000 REPAYMENTS	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
TOTAL BUILDING FUND	\$ 0 00	\$ 0 00	\$ 0 00	\$ 3,704,056 39
9999 Provision Interest on Warrants	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
GRAND TOTAL	\$ 0 00	\$ 0 00	\$ 0 00	\$ 3,704,056 39

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2018-19

PURPOSE:

Current Expense

Interest

Pro rata share of County Assessor's Budget as determined by County Excise Board

GRAND TOTAL - Home School

SEE ACCOUNTANT'S  
COMPILATION LETTER

BUILDING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017, to JUNE 30, 2018  
ESTIMATE OF NEEDS FOR 2018-19

FISCAL YEAR ENDING JUNE 30, 2018							FISCAL YEAR	
							2017-18	
SUPPLEMENTAL		NET AMOUNT	WARRANTS	RESERVES	LAPSED BALANCE	EXPENDITURES		
ADJUSTMENTS		OF	ISSUED		KNOWN TO BE	FOR CURRENT		
		APPROPRIATIONS			UNENCUMBERED	EXPENSE		
ADDED	CANCELLED					PURPOSES		
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	228,525 00	144,558 09	0 00	83,966 91	144,558 09	144,558 09	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
\$ 0 00	\$ 0 00	\$ 228,525 00	\$ 144,558 09	\$ 0 00	\$ 83,966 91	\$ 144,558 09	\$ 144,558 09	
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	200,000 00	0 00	0 00	200,000 00	0 00	0 00	
0 00	0 00	40,000 00	0 00	23,000 00	17,000 00	23,000 00	23,000 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	175,000 00	175,000 00	0 00	0 00	175,000 00	175,000 00	
0 00	0 00	1,821,285 03	66,457 95	432,285 05	1,322,542 03	498,743 00	498,743 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	
\$ 0 00	\$ 0 00	\$ 2,236,285 03	\$ 241,457 95	\$ 455,285 05	\$ 1,539,542 03	\$ 696,743 00	\$ 696,743 00	
\$ 0 00	\$ 0 00	\$ 1,238,746 36	\$ 619,113 51	\$ 0 00	\$ 619,632 85	\$ 619,113 51	\$ 619,113 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	500 00	0 00	0 00	500 00	0 00	0 00	
\$ 0 00	\$ 0 00	\$ 1,239,246 36	\$ 619,113 51	\$ 0 00	\$ 620,132 85	\$ 619,113 51	\$ 619,113 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	\$ 3,704,056 39	\$ 1,005,129 55	\$ 455,285 05	\$ 2,243,641 79	\$ 1,460,414 60	\$ 1,460,414 60	
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
\$ 0 00	\$ 0 00	\$ 3,704,056 39	\$ 1,005,129 55	\$ 455,285 05	\$ 2,243,641 79	\$ 1,460,414 60	\$ 1,460,414 60	

	Estimate of		Approved by	
	Needs by		County	
	Governing Board		Excise Board	
	\$ 3,682,284 87	\$ 3,682,284 87		
	0 00	0 00		
	0 00	0 00		
	\$ 3,682,284 87	\$ 3,682,284 87		

SEE ACCOUNTANT'S  
COMPILATION LETTER

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Woods

We, do further certify that we have examined the statement of estimated needs for the current fiscal year ending ending June 30, 2018, as certified by the Board of Education of Northwest Technology Center , District Number V-10 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 2018 tax and proceeds of the 2018 tax levy are in excess of the residue of such appropriations, by a sum included for delinquent tax, computed at 10% 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 0.000 Mills authorized authorized by the Constitution, plus an emergency levy of 0.000 Mills; plus local support levy of 5.000 Mills;  
Total levy for General Fund 10.000 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 3.000 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 Northwest Technology Center, School District No. V-10 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 or 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.





ALL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017 TO JUNE 30, 2018  
STATISTICAL DATA FOR 2017-2018

EXHIBIT "Z"

PAGE 37

Schedule 1. SUMMARY RECAPITULATION OF SCHOOL COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2018, AND APPORTIONMENT THEREOF					
CLASSIFICATION	ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS TO DETERMINE PER CAPITA COSTS				
	GENERAL REVENUE FUND	CHILD NUTRITION FUND	2017-2018 CONSTITUTIONAL BUILDING FUND EXPENDITURES	2017-2018 ACCRUALS AND COUPON REQUIREMENTS	SPECIAL REVENUE FUNDS
Current Expenditures - Educational	\$6,434,242.45	\$0.00	\$763,671.60	\$0.00	\$0.00
Current Expenditures - Transportation	134,134.20	0.00	0.00	0.00	0.00
Current Reserves - Educational	161,634.94	0.00	0.00	0.00	0.00
Current Reserves - Transportation	0.00	0.00	0.00	0.00	0.00
Capital Expenditures - Educational	50,403.91	0.00	241,457.95	0.00	0.00
Capital Expenditures - Transportation	0.00	0.00	0.00	0.00	0.00
Capital Reserves - Educational	7,675.00	0.00	455,285.05	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
<b>TOTALS</b>	<b>\$6,788,090.50</b>	<b>\$0.00</b>	<b>\$1,460,414.60</b>	<b>\$0.00</b>	<b>\$0.00</b>
Enumeration	0	Average Daily Attend	0	Average Daily Haul	0

(Continued below.)

Schedule 1. (Continued)					
CLASSIFICATION	ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS TO DETERMINE PER CAPITA COSTS				
	GENERAL REVENUE FUND	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
<b>TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(Continued next page.)



ALL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2017 TO JUNE 30, 2018  
 STATISTICAL DATA FOR 2017-2018

EXHIBIT "Z"

Page 38

Schedule 1. (Continued)				
CLASSIFICATION			DISTRIBUTION OF OPERATING EXPENSE TO DETERMINE PER CAPITA COST	
	INTERNAL SERVICE FUNDS	TOTAL OF ALL APPLICABLE COSTS 2017-2018	OPERATION COSTS ONLY	TRANSPORTATION COSTS ONLY
Expenditures and Reserves				
Current Expenditures - Educational	\$0.00	\$7,197,914.05	\$7,197,914.05	\$0.00
Current Expenditures - Transportation	0.00	\$134,134.20	0.00	134,134.20
Current Reserves - Educational	0.00	\$161,634.94	161,634.94	0.00
Current Reserves - Transportation	0.00	\$0.00	0.00	0.00
Capital Expenditures - Educational	0.00	\$291,861.86	291,861.86	0.00
Capital Expenditures - Transportation	0.00	\$0.00	0.00	0.00
Capital Reserves - Educational	0.00	\$462,960.05	462,960.05	0.00
Capital Reserves - Transportation	0.00	\$0.00	0.00	0.00
Interest Paid and Reserved	0.00	\$0.00	0.00	0.00
<b>TOTALS</b>	<b>\$0.00</b>	<b>\$8,248,505.10</b>	<b>\$8,114,370.90</b>	<b>\$134,134.20</b>
Per Capita Cost - Education		\$0.00	Per Capita Cost - Transportation	
				\$0.00