

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS



FY 2020-21

APPROPRIATED FUND BUDGET DOCUMENT

**Budget Hearing:
September 14, 2020**

TABLE OF CONTENTS

SECTION I: DISTRICT INFORMATION

Mission Statement	1
School Board Members & Key District Personnel	2
Key School District Personnel Organization Chart	3
District Demographics	4
Assessed Property Valuation History	5
School District Funds	6

SECTION II: PROPOSED GENERAL FUND OPERATING BUDGET

General Fund Highlights	8
General Fund Revenue Estimate by Source.	9
General Fund Revenue Graph	10
General Fund Operating Budget by Project	11
General Fund Operating Budget by Function	13
General Fund Operating Budget by Object Class	16
General Fund Balance History	19
Proposed Media Center Budgets	20
Proposed Principals' Site Budgets	21

SECTION III: PROPOSED BUILDING FUND OPERATING BUDGET

Building Fund Revenue Estimate by Source	22
Building Fund Operating Budget by Function	22

SECTION IV: PROPOSED CHILD NUTRITION OPERATING BUDGET

Child Nutrition Revenue Estimate by Source	23
Child Nutrition Operating Budget by Function	23

MISSION STATEMENT

The mission of the Choctaw-Nicoma Park Public Schools is to provide educational excellence for all students while recognizing that students, staff, parents and the community share in the responsibility for learning.

CHOCTAW - NICOMA PARK PUBLIC SCHOOLS

BOARD OF EDUCATION

Janice Modisette, President

Don Alsup, Vice President

Elizabeth Parker, Clerk

Pam Matherly, Assistant Clerk

Daryl Crusoe, Member

SUPERINTENDENT OF SCHOOLS

Mr. David Reid

ASSISTANT SUPERINTENDENT

Dr. JeanAnn Gaona

CHIEF FINANCIAL OFFICER / TREASURER

Kevin Berry

EXECUTIVE DIRECTORS

Kelli Hosford – Special Services

Michael James - Personnel

Director of Maintenance

Brian Cannon

Director of Transportation

Donna Salinas

Director of Child Nutrition

Lori Lange

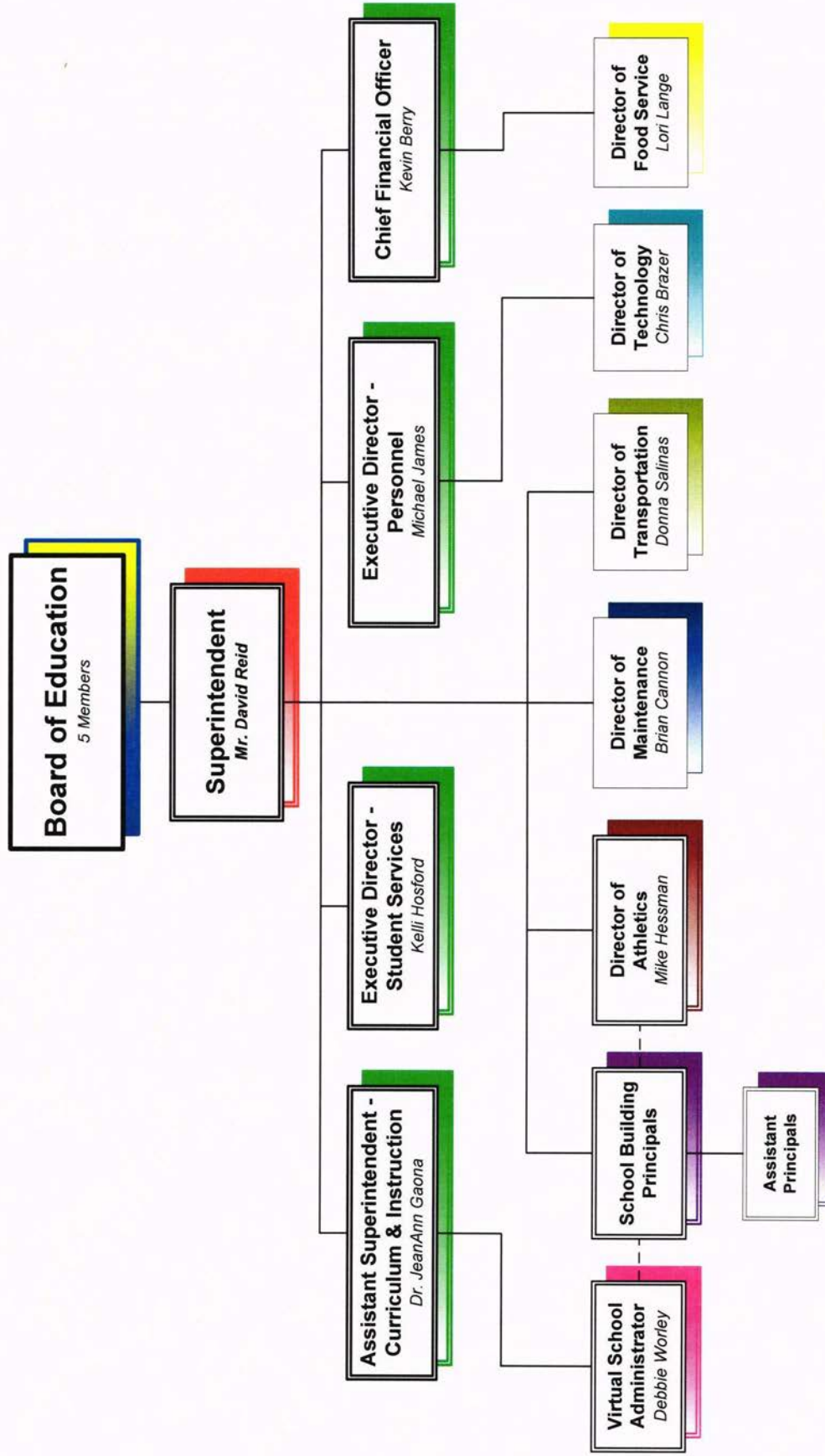
Director of Technology

Chris Brazer

Director of Athletics

Mike Hessman

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS Condensed Administration Organization Chart



Note: Double Lined Boxes denote Certified Positions

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS

INDEPENDENT SCHOOL DISTRICT I-004

OKLAHOMA COUNTY, OKLAHOMA

Independent School District I-004 of Oklahoma County (Choctaw-Nicoma Park Public Schools) serves a fifty-eight square mile area in eastern Oklahoma County. The boundaries of the district include all or portions of the cities of Choctaw, Nicoma Park, Midwest City, Harrah and Oklahoma City as well as unincorporated areas of Oklahoma County. In general, the district is bounded by Post Road on the west, NE 39th Street to the north, Dobbs Road on the east and I-40 on the south.

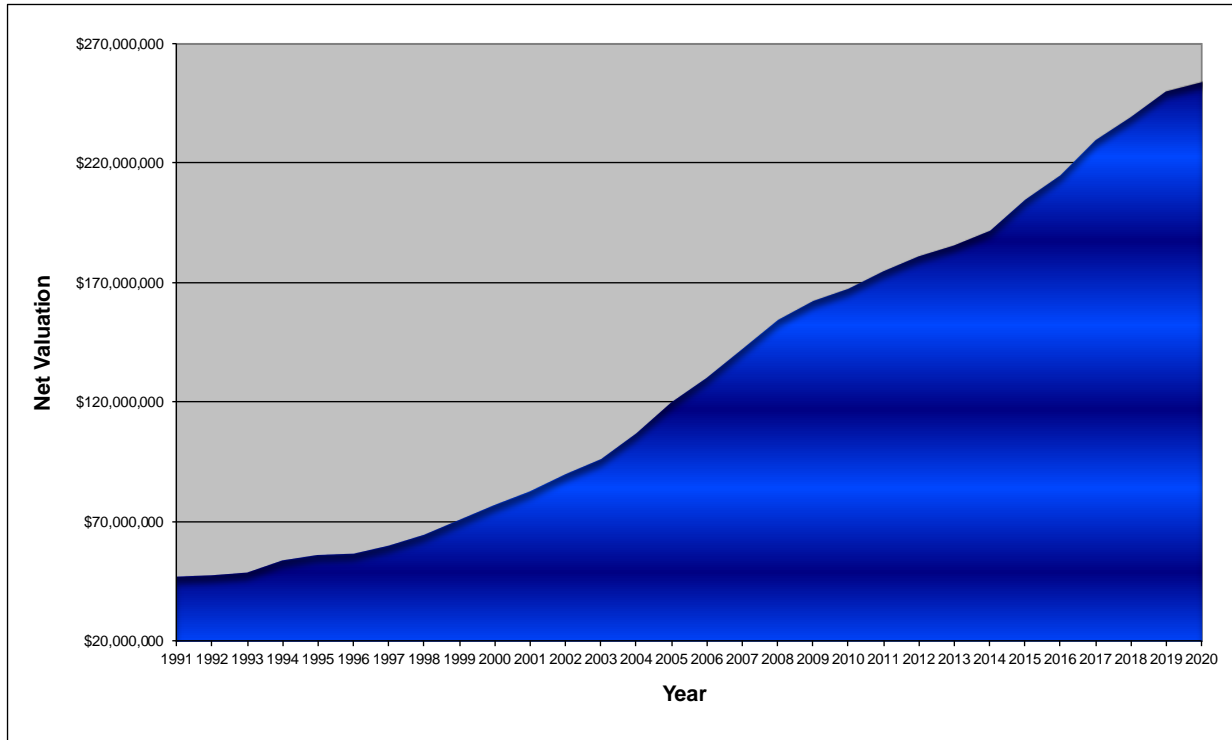
The district is primarily a residential community with a rural flavor consisting mostly of single family homes and accompanying retail and service-oriented businesses. As certified by the Oklahoma County Assessor, the net assessed valuation of property residing in the district for 2020 is \$249,062,373, not including the TIF valuation. This represents a growth of 1.37% in net assessed valuation from last year. Based on information contained in the latest report from the State Office of Accountability, the average household income is \$89,914, which is well above the state average. Almost 93% of adults residing in the district have at least a high school diploma, which again is well above the state average. The district has a population of 32,916 based on yearly estimates. The ethnic makeup of the district is 69% Caucasian, 5% Black, 1% Asian, 7% Hispanic, 7% Native American and 11% identified as multi-race. Residents of the district work throughout the greater Oklahoma City metropolitan area.

Over the past two years, the district's enrollment has decreased slightly. Current enrollment places the district in the top thirty in the State. Choctaw High School competes in the Oklahoma Secondary Schools Activities Association's largest school class (6A) and is the twenty-third largest high school in the state. The district has nine school sites which consist of six elementary schools, two middle schools and one high school. Westfall and Choctaw Elementary Schools serve students in grades pre-kindergarten through fifth residing primarily in the north and northeast area of the district. Indian Meridian Elementary, grades pre-kindergarten through two and James Griffith Intermediate, grades three through five, serve primarily the southeastern portion of the district. The Nicoma Park area is served by Nicoma Park Elementary and Nicoma Park Intermediate Schools. The district also has an Alternative Education Academy serving students in grades nine through twelve from various communities including Jones, Luther, Choctaw and Nicoma Park.

The school district is the largest employer in the district employing approximately 350 teachers, 300 support employees and 30 administrators and supervisors. These employees generate payroll and benefits exceeding thirty-three million dollars (\$33,000,000.00) which is approximately 90% of the school district's total General Fund budget. Well over 60% of the district's General Fund is spent directly in the classroom.

Choctaw-Nicoma Park Public School students do well. Composite test scores on the A.C.T. and the Oklahoma Core Curriculum tests are generally higher than the state average. Also, the average graduation grade point average is 3.5 on a scale of 4.0 and the district has a 98.8% graduation rate. Over 63% of the high school graduates go on to attend college. These measures are also higher than the state average.

**CHOCTAW-NICOMA PARK PUBLIC SCHOOLS ATTENDANCE AREA
NET PROPERTY VALUATION HISTORY*
1991 - 2020**



Fiscal Year	Net Valuation with T.I.F.	Difference	Percent Change	Net Valuation without T.I.F.	Difference	Percent Change	
1991	\$47,128,407	\$670,765	1.44%	\$47,128,407	\$670,765	1.44%	
1992	\$47,581,675	\$453,268	0.96%	\$47,581,675	\$453,268	0.96%	
1993	\$49,027,193	\$1,445,518	3.04%	\$49,027,193	\$1,445,518	3.04%	
1994	\$53,682,046	\$4,654,853	9.49%	\$53,682,046	\$4,654,853	9.49%	
1995	\$56,059,913	\$2,377,867	4.43%	\$56,059,913	\$2,377,867	4.43%	
1996	\$56,402,695	\$342,782	0.61%	\$56,402,695	\$342,782	0.61%	
1997	\$59,900,123	\$3,497,428	6.20%	\$59,900,123	\$3,497,428	6.20%	
1998	\$64,484,061	\$4,583,938	7.65%	\$64,484,061	\$4,583,938	7.65%	
1999	\$70,693,807	\$6,209,746	9.63%	\$70,693,807	\$6,209,746	9.63%	
2000	\$77,098,869	\$6,405,062	9.06%	\$77,098,869	\$6,405,062	9.06%	
2001	\$82,710,171	\$5,611,302	7.28%	\$82,710,171	\$5,611,302	7.28%	
2002	\$89,749,398	\$7,039,227	8.51%	\$89,749,398	\$7,039,227	8.51%	
2003	\$96,118,976	\$6,369,578	7.10%	\$96,118,976	\$6,369,578	7.10%	
2004	\$106,710,040	\$10,591,064	11.02%	\$106,710,040	\$10,591,064	11.02%	
2005	\$119,670,951	\$12,960,911	12.15%	\$119,670,951	\$12,960,911	12.15%	
2006	\$129,902,851	\$10,231,900	8.55%	\$129,902,851	\$10,231,900	8.55%	
2007	\$141,745,265	\$11,842,414	9.12%	\$141,745,265	\$11,842,414	9.12%	
2008	\$154,261,735	\$12,516,470	8.83%	\$154,261,735	\$12,516,470	8.83%	
2009	\$162,051,269	\$7,789,534	5.05%	\$162,051,269	\$7,789,534	5.05%	
2010	\$167,285,127	\$5,233,858	3.23%	\$167,237,363	\$5,186,094	3.20%	
2011	\$174,796,100	\$7,510,973	4.49%	\$174,531,837	\$7,294,474	4.36%	
2012	\$180,728,681	\$5,932,581	3.39%	\$180,393,404	\$5,861,567	3.36%	
2013	\$185,584,365	\$4,855,684	2.69%	\$185,005,085	\$4,611,681	2.56%	
2014	\$191,888,724	\$6,304,359	3.40%	\$191,139,699	\$6,134,614	3.32%	
2015	\$204,712,846	\$12,824,122	6.68%	\$201,430,422	\$10,290,723	5.38%	
2016	\$214,963,144	\$10,250,298	5.01%	\$211,499,665	\$10,069,243	5.00%	
2017	\$229,406,091	\$14,442,947	6.72%	\$225,638,197	\$14,138,532	6.68%	
2018	\$239,045,523	\$9,639,432	4.20%	\$234,780,707	\$9,142,510	4.05%	
2019	\$250,164,824	\$11,119,301	4.65%	\$245,695,735	\$10,915,028	4.65%	
2020	\$253,666,189	\$3,501,365	1.40%	\$249,062,373	\$3,366,638	1.37%	
Most Recent 3 Year Growth Rate			3.42%				3.36%
Most Recent 5 Year Growth Rate			4.40%				4.35%
Most Recent 10 Year Growth Rate			4.26%				4.07%
Total Average Growth Rate since 1980			7.09%				7.04%

* Includes the Choctaw Tax Increment Finance District (TIF) established in 2010.

SCHOOL DISTRICT FUNDS

GENERAL FUND

The General Fund of the district is used to provide for the day-to-day operations and maintenance of the schools. The fund is supported by local, county, state and federal money with three major sources. The largest single source of revenue is the State Foundation and Salary Incentive Aid which provides nearly half of the fund's revenue. Other major sources include ad valorem tax and the County-distributed Motor Vehicle Collections. The General Fund is considered a current expense fund with revenues and expenditures specified by fiscal year.

BUILDING FUND

Funds collected through the 5.27 mill Building Fund Levy in ad valorem tax are used to support the district's Building Fund. This fund is used for erecting, remodeling, repairing and maintaining buildings. Custodial supplies are purchased from this fund. It would also be permissible to purchase furniture or equipment, pay for utilities or pay for insurance from this fund.

CHILD NUTRITION FUND

This fund provides for food service operating and administrative costs. It is supported primarily by food sales and subsidies from the state and federal governments. Every effort is made to ensure this fund remains self-supporting.

CO-OP FUND

Revenue for this fund comes various state and local agencies for use with programs and services in cooperation with other school districts. The district does not have any co-op funds at this time.

BOND FUNDS

General Purpose Bond Funds provide for facility renovations, purchase of land, construction of new facilities and the purchase of equipment and technology including maintenance agreements, library books and textbooks. Transportation Bond Funds provide for the purchase of new buses and other vehicles for the transportation of students. Money for these funds is provided through the sale of bonds voted on by the patrons of the district.

SINKING FUND

Revenue for this fund comes entirely from ad valorem collections. The tax levy is determined by the district's Net Assessed Value and the amount of debt to be paid. The Sinking Fund is used to retire the principal and interest debt on the bonds sold to finance projects in the Bond Fund as voted on by patrons of the district. This fund can be used only for the payment of principal and interest on indebtedness (including judgments) of the district.

GIFTS AND ENDOWMENT FUNDS

This is a fund established to account for revenue received from a private individual or organization for which no repayment or special service to the contributor is expected. The donated funds may be given under the restriction that they be used for a set purpose or at a designated site. The district does not have any gift or endowment funds at this time.

INSURANCE RECOVERY FUND

Reimbursements from our insurance carriers from property and casualty losses are placed in this fund. They may be used for repair and replacement of buildings and equipment lost in accidents, fires, floods or other damage.

ACTIVITY FUNDS

The Board of Education is required to exercise control over all funds received or collected by students or other extracurricular activities such as, but not limited to: fund raisers, admissions to athletic contests, plays, carnivals, dances or parties, sales of tickets, etc. A complete list of approved fund raisers is approved annually by the Board. These funds are referred to collectively as the Activity Funds. A list of approved Activity Fund Expenditures is also approved annually by the Board.

FY 2020-21 GENERAL FUND BUDGET HIGHLIGHTS

The FY 2020-21 proposed General Fund budget represents a budget which significantly lower than last year's adopted budget. This is due primarily to the loss of students and the decrease in state aid funding. We did have to use a little bit of fund balance last year due to a significant loss of interest earnings and state revenue due to the Covid-19 pandemic. Our General Fund carryover is now \$2.28 million, which represents about 6% of our total revenue last fiscal year.

On the General Fund revenue side, our initial state aid allocation was a little over \$2 million less than what our allocation was starting the year last fiscal year. This was primarily due to a decrease in state revenue going into the state aid formula as well as the decline in student numbers the past two years. We also saw a steep decline in interest earnings due to the Federal Reserve cutting interest rates to near 0%.

We do expect a slight increase in ad valorem receipts this year. Our net assessed valuation did grow this year, but at a disappointing 1.37%. However, none of this increase is reflected in the proposed budget since the Estimate of Needs only reflects a collection of 90% of our ad valorem due. These estimates will be adjusted upwards as collections occur.

As mentioned above, our preliminary student numbers show a fairly significant decrease in students this year. Since our high year student count dropped off this year, we will most likely be using or WADM count from a year ago for this year and next year. It must be noted that at the time of this budget hearing, we have not received all of the allocation notices from the state, so some of the state line items are derived from last year's actual collections. One other item of note is we did receive and allocation of nearly \$400,000 in federal CARES Act funding at the end of the last fiscal year. This will be spent this year. Since it is a reimbursement-type grant, we must spend the funds first before we can receive reimbursement from the federal government. We are currently doing this.

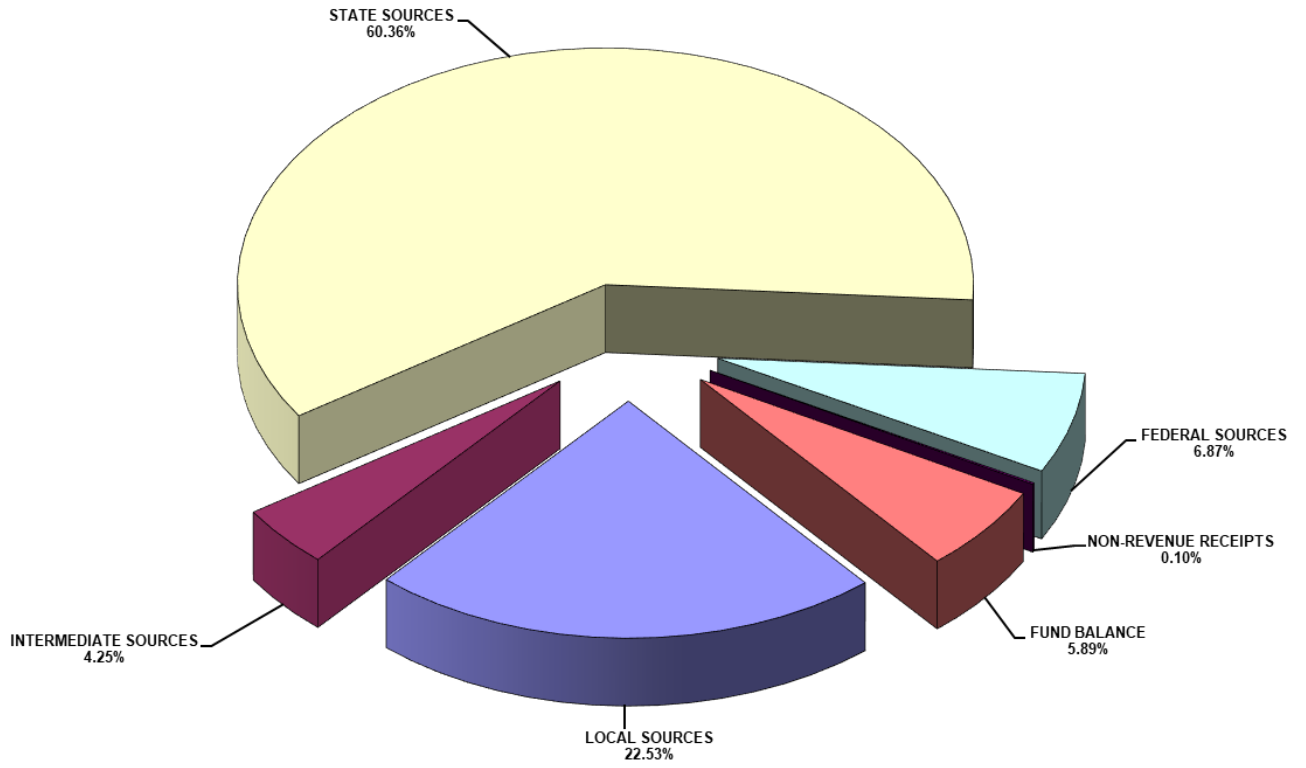
In summary, we are presenting a balanced budget at this time. We do also anticipate another state aid funding cut at mid-year due primarily to the significant increase in students at the virtual charter schools. This increase in virtual school students will take up any mid-term state aid held back for adjustments and then some. Unfortunately, we are going to have to use a substantial amount of our General Fund carryover once the mid-year adjustment is implemented. This is what it is saved for. Hopefully, Congress will pass another stimulus bill which will have money set aside for states and/or school districts, which could ease the financial burden on the district somewhat.

Looking forward, while this fiscal year is going to be a struggle financially, the uncertainty of state revenue and student count numbers could make the next fiscal year even more challenging. Many parents made the choice to move to dedicated online virtual charter schools, which has caused these virtual school enrollments to surge. This is going to create a huge drain on state aid funds as the state aid formula was not set up to handle virtual charter schools very well. We do anticipate the move back to traditional school for many students once the Covid-19 pandemic wanes. However, the virtual schools will still get to use their highest weighted student count for the following two years even if their enrollment declines. This means less state aid formula money available.

**GENERAL FUND PROJECTED REVENUES
FY 2020-21**

Revenue Source	Rev. Code	FY 2019-20 Revenue Budget A	FY 2019-20 Actual Collections B	Variance (B - A) C	FY 2020-21 Proposed Revenue Budget D
LOCAL SOURCES:					
AD VALOREM TAX	1100	8,444,243.71	9,003,384.31	559,140.60	8,557,214.72
TUITION	1200	15,000.00	12,155.00	(2,845.00)	16,750.00
INTEREST	1300	200,000.00	104,308.26	(95,691.74)	25,000.00
RENTAL & SALES	1400	100,000.00	98,078.60	(1,921.40)	92,500.00
MISCELLANEOUS REVENUE	1500	100,000.00	241,040.80	141,040.80	30,000.00
CONTRACTS	1600	650.00	696.12	46.12	650.00
ATHLETICS	1800	1,250.00	0.00	(1,250.00)	1,250.00
LOCAL TOTAL		8,861,143.71	9,459,663.09	598,519.38	8,723,364.72
INTERMEDIATE SOURCES:					
COUNTY 4 MILL	2100	1,345,000.00	1,301,407.01	(43,592.99)	1,290,000.00
MORTGAGE TAX	2200	240,000.00	293,560.32	53,560.32	290,000.00
RESALE	2300	65,000.00	60,763.65	(4,236.35)	65,000.00
OTHER	2900	0.00	0.00	0.00	0.00
INTERMEDIATE TOTAL		1,650,000.00	1,655,730.98	5,730.98	1,645,000.00
STATE SOURCES:					
GROSS PRODUCTION TAX	3110	37,000.00	26,919.72	(10,080.28)	25,000.00
MOTOR VEH COLLECTIONS	3120	2,225,000.00	2,325,319.27	100,319.27	2,250,000.00
R.E.A. TAX	3130	25,000.00	25,638.34	638.34	25,000.00
SCHOOL LAND	3140	840,000.00	737,682.47	(102,317.53)	725,000.00
VEHICLE TAX STAMPS	3150	16,000.00	15,435.04	(564.96)	15,500.00
FARM IMPLEMENT TAX STAMPS	3160	0.00	0.00	0.00	0.00
FOUNDATION & SALARY INCENTIVE STATE AID	3210	18,761,932.00	18,319,708.00	(442,224.00)	16,617,091.58
TEACHER CONSULTANT	3230	0.00	0.00	0.00	0.00
FLEXIBLE BENEFIT ALLOWANCE	3250	3,154,559.40	3,184,221.23	29,661.83	3,226,208.48
COMPETITIVE GRANTS	3300	39,000.00	43,468.42	4,468.42	43,000.00
STAFF DEV/DRIVERS' ED/TEXTBOOKS/GRANTS	3400	331,439.11	371,535.11	40,096.00	349,038.70
HOMEBOUND/SPECIAL	3500	0.00	0.00	0.00	0.00
OTHER STATE SOURCES	3600	23,000.00	17,005.10	(5,994.90)	0.00
VOCATIONAL PROGRAMS	3800	87,720.00	102,676.68	14,956.68	99,059.72
STATE TOTAL		25,540,650.51	25,169,609.38	(371,041.13)	23,374,898.48
FEDERAL SOURCES:					
IMPACT AID	4130	300,000.00	356,781.39	56,781.39	350,000.00
INDIAN EDUCATION	4140	134,759.00	179,041.20	44,282.20	142,371.00
R.O.T.C.	4150	55,000.00	59,065.06	4,065.06	60,000.00
TITLE I - Part A (Improving Basic Programs - 511)	4210	439,395.21	489,253.89	49,858.68	469,535.83
TITLE II - Part A (Cert Training & Recruit - 541)	4271	113,427.36	73,341.70	(40,085.66)	127,045.02
I.D.E.A. - Part B (Individuals w/disabilities - 621)	4310	1,000,000.00	804,540.78	(195,459.22)	1,057,179.17
I.D.E.A. - Special Ed Prof Devel-SDE approved (613)	4310	0.00	0.00	0.00	0.00
I.D.E.A. - Project 615	4310	0.00	0.00	0.00	0.00
I.D.E.A. - Special Ed Certification Exams (616)	4310	0.00	0.00	0.00	15,700.13
I.D.E.A. - Private Schools	4310	0.00	0.00	0.00	0.00
I.D.E.A. - Part B (Pre-School; Ages 3-5 - 641)	4340	25,000.00	27,308.37	2,308.37	31,116.73
STATE PROFESSIONAL DEVELOPMENT GRANT	4350	0.00	0.00	0.00	0.00
TITLE IV - 21st Century (552)	4442	23,736.14	21,506.31	(2,229.83)	30,508.64
MEDICAID	4580	0.00	0.00	0.00	0.00
REHABILITATION SERVICES	4617	500.00	0.00	(500.00)	500.00
OTHER FEDERAL SOURCES (SLC & CONS ADMIN)	4689	30,000.00	0.00	(30,000.00)	300,028.48
CARL PERKINS VOCATIONAL GRANTS	4821	23,947.00	0.00	(23,947.00)	75,020.00
PRIOR YEAR GRANT REIMBURSEMENTS	4999	0.00	0.00	0.00	0.00
FEDERAL TOTAL		2,145,764.71	2,010,838.70	(132,696.18)	2,659,005.00
SUB-TOTAL REVENUE:		38,197,558.93	38,295,842.15	100,513.05	36,402,268.20
NON-REVENUE RECEIPTS		60,000.00	56,687.15	(3,312.85)	40,000.00
TOTAL NEW REVENUE		38,257,558.93	38,352,529.30	97,200.20	36,442,268.20
FUND BALANCE FROM PREVIOUS YEAR		2,475,842.04	2,475,842.04	0.00	2,282,005.50
PRIOR YEAR LAPSED APPROPRIATIONS		0.00	6,884.60	6,884.60	0.00
ESTOPPED WARRANTS		0.00	0.00	0.00	0.00
TOTAL REVENUE BUDGET		40,733,400.97	40,835,255.94	97,200.20	38,724,273.70

**FY 2020-21
GENERAL FUND SOURCES OF REVENUE**



**GENERAL FUND BUDGET BY PROJECT CODE
FY 2020-21**

Project Number	Account Name	FY 2019-20 Appropriated Budget A	FY 2019-20 Actual Expenditures* B	FY 2019-20 Difference (A - B) C	FY 2020-21 Proposed Budget D
000-XXXX	PAYROLL	27,942,367.33	29,043,380.64	(\$1,101,013)	25,544,713.60
001-XXXX	CHS PRINCIPAL	44,573.16	44,573.16	0	44,655.42
002-XXXX	CHS BAND	4,500.00	4,493.26	7	4,500.00
003-XXXX	CHS MUSIC	2,250.00	2,250.00	0	2,250.00
004-XXXX	CHS GRADUATION	10,500.00	5,298.28	5,202	10,500.00
005-XXXX	CHS SCIENCE	5,265.00	5,264.12	1	5,265.00
006-XXXX	CHS DRAMA	1,350.00	1,274.30	76	1,350.00
007-XXXX	CMS PRINCIPAL	19,687.70	19,562.52	125	18,843.38
008-XXXX	CMS BAND	2,250.00	2,340.60	(91)	2,250.00
009-XXXX	CMS MUSIC	900.00	789.97	110	900.00
010-XXXX	CMS SCIENCE	4,500.00	4,500.00	0	4,500.00
011-XXXX	CMS FAMILY & CONSUMER SCIENCE	450.00	443.19	7	450.00
012-XXXX	NPMS PRINCIPAL	18,336.06	18,005.56	331	19,522.07
013-XXXX	NPMS BAND	2,250.00	2,250.00	0	2,250.00
014-XXXX	NPMS MUSIC	900.00	837.49	63	900.00
015-XXXX	NPMS FAMILY & CONSUMER SCIENCE	450.00	400.69	49	450.00
016-XXXX	JGI PRINCIPAL	14,505.68	14,498.42	7	15,390.20
017-XXXX	NPI PRINCIPAL	15,304.73	15,279.88	25	14,115.85
018-XXXX	IME PRINCIPAL	18,267.62	17,973.60	294	18,305.40
019-XXXX	WE PRINCIPAL	16,413.70	16,413.70	0	15,671.62
020-XXXX	NPMS - SCIENCE	3,600.00	3,600.00	0	3,600.00
021-XXXX	CE PRINCIPAL	13,574.97	13,564.90	10	13,539.32
022-XXXX	NPE PRINCIPAL	14,336.37	14,346.80	(10)	14,956.74
023-XXXX	CHS ACADEMIC TEAM	450.00	360.00	90	450.00
024-XXXX	CMS ACADEMIC TEAM	315.00	75.00	240	315.00
025-XXXX	ATHLETICS	33,000.00	33,000.00	0	33,000.00
026-XXXX	HEALTH	5,750.00	5,728.95	21	5,750.00
027-XXXX	HOMEBASED	10,000.00	10,710.82	(711)	10,000.00
028-XXXX	NPMS ACADEMIC TEAM	270.00	150.00	120	270.00
031-XXXX	CHS MEDIA	9,538.00	9,529.82	8	9,540.00
032-XXXX	CMS MEDIA	5,489.00	5,451.53	37	5,339.00
033-XXXX	NPMS MEDIA	5,249.00	5,247.75	1	5,459.00
034-XXXX	JGI MEDIA	3,905.00	3,899.17	6	4,061.00
035-XXXX	NPI MEDIA	3,736.00	3,735.05	1	3,525.00
036-XXXX	IME MEDIA	4,261.00	4,258.42	3	4,268.00
037-XXXX	WE MEDIA	3,933.00	3,911.62	21	3,801.00
038-XXXX	CE MEDIA	3,293.00	3,293.00	0	3,281.00
039-XXXX	NPE MEDIA	3,875.00	3,875.00	0	3,984.00
041-XXXX	SUBSTITUTE TEACHERS	260,000.00	224,225.19	35,775	260,000.00
042-XXXX	COVERING CLASS	5,500.00	1,946.17	3,554	5,500.00
044-XXXX	TEMPORARY EMPLOYEES	42,000.00	33,074.53	8,925	42,000.00
046-XXXX	ADDITIONAL DUTY PAY	25,000.00	18,469.10	6,531	25,000.00
047-XXXX	TRANSPORTATION - ATHLETICS	14,000.00	11,291.41	2,709	14,000.00
048-XXXX	TRANSPORTATION - MUSIC	15,000.00	14,631.46	369	15,000.00
049-XXXX	TRANSPORTATION - ACTIVITY TRIPS	16,500.00	9,464.94	7,035	16,500.00
050-XXXX	TRANSPORTATION - SPECIAL ED	15,000.00	13,672.40	1,328	15,000.00
059-XXXX	SECURITY	106,000.00	85,121.85	20,878	100,000.00
061-XXXX	TRAVELING TEACHER	2,775.00	443.64	2,331	2,000.00
067-XXXX	CONTRACTED SPECIAL ED SERVICES	0.00	0.00	0	0.00
068-XXXX	TESTING	70,000.00	52,224.68	17,775	70,000.00
069-XXXX	SUMMER CENTER	0.00	0.00	0	0.00
073-XXXX	TEXTBOOKS (LOCAL FUNDS)	100,000.00	97,940.53	2,059	100,000.00
074-XXXX	CONSUMABLES	8,000.00	6,397.65	1,602	8,000.00
078-XXXX	SEARCH	2,250.00	1,909.57	340	2,250.00
088-XXXX	ALTERNATIVE ED (CATS)- LOCAL FUNDS	260,000.00	249,697.83	10,302	260,000.00
090-XXXX	INSTITUTIONAL ORG MEMBERSHIPS	18,000.00	10,980.00	7,020	18,000.00
091-XXXX	PROFESSIONAL DEVELOPMENT - LOCAL	5,000.00	5,000.00	0	5,000.00
095-XXXX	DISTRICT-WIDE COPIER CONTRACT	0.00	0.00	0	2,000.00
096-XXXX	EDGE VIRTUAL ACADEMY	0.00	0.00	0	5,000.00
097-XXXX	TRANSPORTATION FUEL	225,000.00	144,536.10	80,464	225,000.00
098-XXXX	BACKGROUND CHECK REIMBURSEMENT	0.00	0.00	0	2,000.00
099-XXXX	UTILITIES/ENERGY MANAGEMENT	725,000.00	427,787.94	297,212	550,000.00
100-XXXX	BUS FLEET LEASING & LEASE-PURCHASE	340,000.00	309,570.40	30,430	340,000.00
101-XXXX	FIXED COSTS	785,000.00	763,870.43	21,130	765,000.00
102-XXXX	SUPERINTENDENT	8,000.00	8,000.00	0	8,000.00
103-XXXX	PERSONNEL	8,000.00	7,952.11	48	8,000.00
104-XXXX	STUDENT SERVICES	8,000.00	7,988.29	12	8,000.00
105-XXXX	DIRECTOR OF MAINTENANCE	2,500.00	672.21	1,828	2,500.00
106-XXXX	BUS FLEET SERVICING	65,000.00	59,926.90	5,073	65,000.00

Project Number	Account Name	FY 2019-20	FY 2019-20	FY 2019-20	FY 2020-21
		Appropriated Budget A	Actual Expenditures* B	Difference (A - B) C	Proposed Budget D
107-XXXX	ASS'T. SUPERINTENDENT - GAONA	8,000.00	8,215.40	(215)	8,000.00
108-XXXX	TRANSPORTATION (WHITE FLEET)	25,000.00	20,297.51	4,702	25,000.00
109-XXXX	DIRECTOR OF TRANSPORTATION	18,000.00	13,821.39	4,179	18,000.00
110-XXXX	BUSINESS OFFICE	10,000.00	9,970.00	30	12,000.00
111-XXXX	CONTINGENCY	0.00	0.00	0	0.00
112-XXXX	WAREHOUSE	3,000.00	3,000.00	0	3,000.00
113-XXXX	CONTRACTED POWERSCHOOL SERVICES	0.00	0.00	0	0.00
114-XXXX	CONTRACTED FINE ARTS	24,455.00	24,455.00	0	24,455.00
115-XXXX	CONTRACTED CUSTODIAL SERVICES	75,000.00	27,885.00	47,115	75,000.00
116-XXXX	CONTRACT LAY COACHES & TRAINER	83,200.00	73,877.80	9,322	83,200.00
117-XXXX	TLE ADDITIONAL EXPENDITURES	2,700.00	2,650.00	50	2,700.00
118-XXXX	TECHNOLOGY/SOFTWARE LICENSES	232,000.00	218,581.78	13,418	265,000.00
120-XXXX	POWERSCHOOL ADVISOR	500.00	369.48	131	500.00
121-XXXX	TECHNOLOGY OFFICE	8,000.00	8,206.48	(206)	6,000.00
122-XXXX	EXTENDED SCHOOL YEAR	12,000.00	5,882.19	6,118	12,000.00
123-XXXX	HOMEBOUND (LOCAL FUNDS)	5,000.00	309.60	4,690	5,000.00
124-XXXX	PUBLIC INFORMATION/TECHNOLOGY	0.00	0.00	0	1,000.00
125-XXXX	PRE-K PROGRAM	460,000.00	489,424.39	(29,424)	460,000.00
128-XXXX	TRI-CITY COUNSELING	3,000.00	0.00	3,000	3,000.00
129-XXXX	ODDYSEY EDUCATIONAL SERVICES	4,800.00	4,800.00	0	4,800.00
130-XXXX	FURNITURE/FIXTURES/MISC PROJECTS	0.00	0.00	0	10,000.00
137-XXXX	OERB STEM	0.00	0.00	0	0.00
138-XXXX	LEAP PROGRAM - CHS	500.00	500.00	0	500.00
195-XXXX	SUMMER BRIDGE PROGRAM	15,000.00	15,047.04	(47)	16,000.00
198-XXXX	MISC. UNREIMBURSABLE EXPENDITURES	57,000.00	56,299.59	700	57,000.00
308-XXXX	PRINCIPAL & TEACHER EVAL. TRAINING	0.00	0.00	0	0.00
311-XXXX	STAFF DEVELOPMENT	0.00	0.00	0	5,000.00
312-XXXX	NAT BOARD CERTIFIED TEACHERS	35,000.00	35,000.00	0	35,000.00
331-XXXX	FLEXIBLE BENEFIT CERT CASH IN LIEU	84,767.36	84,488.52	279	85,325.04
332-XXXX	FLEXIBLE BENEFIT SUPPORT CASH IN LIEU	288,897.87	285,932.54	2,965	289,126.64
333-XXXX	TEXTBOOKS (STATE FUNDS)	267,184.73	267,184.73	0	264,038.70
334-XXXX	FLEXIBLE BENEFIT - CERTIFIED	2,161,846.80	2,154,029.10	7,818	2,187,676.80
335-XXXX	FLEXIBLE BENEFIT - SUPPORT	648,709.20	627,978.60	20,731	664,080.00
337-XXXX	STATE ARTS COUNCIL	2,270.00	2,270.00	0	2,270.00
360-XXXX	AVID GRANT	0.00	0.00	0	0.00
361-XXXX	ACE TECHNOLOGY	15,150.10	15,150.10	0	15,150.10
362-XXXX	ACE REMEDIATION	0.00	0.00	0	0.00
367-XXXX	READING SUFFICIENCY	69,350.38	69,350.38	0	69,350.38
368-XXXX	ADVANCED PLACEMENT	0.00	0.00	0	0.00
369-XXXX	A/P INCENTIVE	0.00	0.00	0	0.00
386-XXXX	READING PROFICIENCY	0.00	0.00	0	0.00
388-XXXX	ALTERNATIVE ED. (CATS) STATE FUNDS	43,468.42	43,468.42	0	43,468.42
411-XXXX	COMP. SECONDARY SALARY REIMB.	20,920.00	20,920.00	0	20,920.00
412-XXXX	VOCATIONAL PROGRAM ASSISTANCE	54,800.00	54,800.00	0	52,499.00
421-XXXX	CARL PERKINS	23,947.00	23,947.00	0	25,035.00
424-XXXX	CARL PERKINS - BIO-MED GRANT, ETC.	48,020.00	48,020.00	0	49,985.00
456-XXXX	JOB TRAINING - OJT	1,261.50	1,347.36	(86)	1,261.50
469-XXXX	CAREER TECH LOTTERY GRANT: STEM	14,956.68	14,956.68	0	11,640.72
479-XXXX	HIGH SCHOOLS THAT WORK	12,000.00	12,000.00	0	12,000.00
511-XXXX	TITLE I	598,580.39	556,794.28	41,786	598,580.39
541-XXXX	TITLE II - A	52,301.39	2,393.24	49,908	52,301.39
552-XXXX	TITLE VI - 21st Century	0.00	0.00	0	0.00
561-XXXX	TITLE VI - Indian Education	138,167.00	138,167.00	0	138,167.00
591-XXXX	TITLE VIII - Impact Aid	326,605.87	326,605.87	0	326,605.87
592-XXXX	TITLE VIII - Impact Aid Disability	30,175.52	30,175.52	0	30,175.52
613-XXXX	SPECIAL ED PROF DEVELOPMENT OSDE	50.00	50.00	0	0.00
615-XXXX	PROJECT ECCO	15,700.13	12,038.54	3,662	15,700.13
616-XXXX	SPECIAL ED CERTIFICATION EXAMS	0.00	0.00	0	0.00
621-XXXX	IDEA FLOWTHRU	1,057,179.17	781,262.66	275,917	1,057,179.17
625-XXXX	IDEA FLOWTHROUGH - PRIVATE SCHOOLS	0.00	0.00	0	0.00
641-XXXX	IDEA PRESCHOOL	31,116.73	28,225.59	2,891	31,116.73
642-XXXX	IDEA PRESCHOOL - PRIVATE SCHOOLS	0.00	0.00	0	0.00
770-XXXX	MISC. FEDERAL GRANTS	0.00	0.00	0	0.00
771-XXXX	ROTC	59,065.06	59,065.06	0	59,065.06
772-XXXX	SUICIDE PREVENTION GRANT	0.00	0.00	0	0.00
786-XXXX	CONSOLIDATED ADMINISTRATIVE FUNDS	24,305.00	24,305.00	0	24,305.00
798-XXXX	OTHER FEDERAL GRANTS	392,418.04	32,389.56	360,028	392,418.04
TOTAL GENERAL FUND		38,946,490.66	38,647,270.94	\$299,220	36,442,268.20

*Includes unpaid encumbrances as of budget hearing date.

OKLAHOMA COST ACCOUNTING SYSTEM FUNCTION CLASS DEFINITIONS

1000 INSTRUCTION

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone or correspondence. Included here are the activities of teacher assistants of any type which assist in the instructional process. Tuition/transfer fees paid to another LEA would also be included here.

2100 STUDENT SUPPORT SERVICES

This function includes those activities designed to assess and improve the well-being of students and to supplement the teaching process.

2200 INSTRUCTIONAL STAFF SUPPORT SERVICES

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2300 GENERAL ADMINISTRATION SUPPORT SERVICES

Activities involving the establishment and administration of policy in conjunction with operating the entire school district. This includes the Superintendent and his assistants.

2400 SCHOOL ADMINISTRATION SUPPORT SERVICES

Activities concerned with overall administrative responsibility for a single school or group of schools. Principals and Assistant Principals would be coded here.

2500 BUSINESS SUPPORT SERVICES

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the district. Included here are the fiscal and internal service functions necessary for operating the district. This includes the duties and functions of the chief financial officer of the district.

2600 OPERATIONS AND MAINTENANCE OF PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, on the grounds and in the vicinity of schools are included.

2700 STUDENT TRANSPORTATION SERVICES

Activities concerned with the conveyance of students to and from school as provided by state law. Included are trips between home and school and trips to school activities.

OKLAHOMA COST ACCOUNTING SYSTEM FUNCTION CLASS DEFINITIONS

3100 CHILD NUTRITION PROGRAM OPERATIONS

Activities involved with providing food to students and staff in the district. This service includes the preparation and service of regular and incidental meals including breakfasts, lunches or supplements in connection with school activities and the delivery of food.

4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES

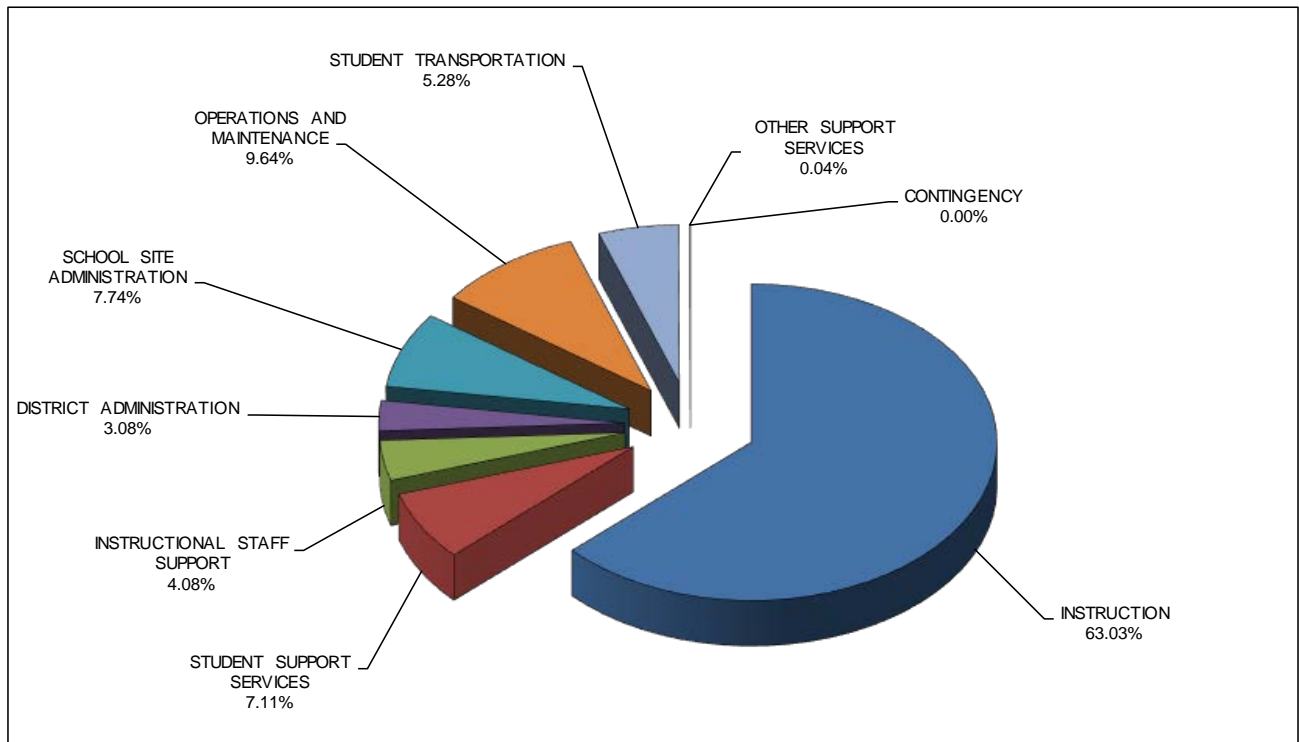
Consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvement to sites.

5000 OTHER OUTLAYS

Outlays of government funds which are not properly classified as expenditures but still require budgetary or accounting control. These include debt service payments and certain transfers of money from one fund to another.

**PROPOSED GENERAL FUND BUDGET BY FUNCTION
FY 2020-21**

FUNCTION	CODE	FY 2019-20 Actual Expenditures	FY 2020-21 Proposed Budget	Proposed Budget Change	Percent of Proposed Budget
INSTRUCTION	1000	24,226,550.02	22,844,315.06	(1,382,234.96)	62.7%
STUDENT SUPPORT SERVICES	2100	2,731,926.49	2,576,057.65	(155,868.84)	7.1%
INSTRUCTIONAL STAFF SUPPORT SERVICES	2200	1,566,685.16	1,477,298.64	(89,386.52)	4.1%
GENERAL ADMINISTRATION SUPPORT SERVICES	2300	1,185,105.54	1,117,489.87	(67,615.67)	3.1%
SCHOOL ADMINISTRATION SUPPORT SERVICES	2400	2,974,610.23	2,804,895.18	(169,715.05)	7.7%
BUSINESS SUPPORT SERVICES	2500	775,934.95	731,664.33	(44,270.62)	2.0%
OPERATIONS & MAINTENANCE OF PLANT SERVICES	2600	2,930,724.78	2,763,513.59	(167,211.19)	7.6%
STUDENT TRANSPORTATION SERVICES	2700	2,031,194.61	1,915,305.71	(115,888.90)	5.3%
CENTRAL SUPPORT SERVICES	2800	0.00	0.00	0.00	0.0%
OTHER SUPPORT SERVICES	2900	0.00	0.00	0.00	0.0%
FOOD SERVICES	3100	205,568.07	193,839.48	(11,728.59)	0.5%
ENTERPRISE OPERATIONS	3200	0.00	0.00	0.00	0.0%
COMMUNITY SERVICES OPERATIONS	3300	3,736.05	3,522.89	(213.16)	0.0%
SITE ACQUISITION	4200	0.00	0.00	0.00	0.0%
LAND IMPROVEMENT	4300	0.00	0.00	0.00	0.0%
BUILDING IMPROVEMENTS	4700	0.00	0.00	0.00	0.0%
OTHER OUTLAYS	5000	15,235.04	14,365.81	(869.23)	0.0%
OTHER USES	7000	0.00	0.00	0.00	0.0%
REPAYMENTS	8000	0.00	0.00	0.00	0.0%
CONTINGENCY	XXXX	0.00	0.00	0.00	0.0%
TOTAL		38,647,270.94	36,442,268.20	(2,205,002.74)	100.0%



OKLAHOMA COST ACCOUNTING SYSTEM OBJECT CLASS DEFINITIONS

100 PERSONAL SERVICES - SALARIES

Amounts paid to both permanent and temporary employees including those substituting for personnel in permanent positions. This includes gross salary for personal services rendered while on the district's payroll.

200 PERSONAL SERVICES - EMPLOYEE BENEFITS

Amounts paid by the district on behalf of employees. These amounts are not included in the gross salary, but are in addition to that amount. While not paid directly to employees, these fringe benefit payments made on behalf of employees are part of the cost of personal service.

300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

Amounts paid for professional and technical services rendered by personnel who are not on the payroll of the district and other services which the LEA may purchase. These are services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, lawyers, consultants, accountants, etc.

400 PURCHASED PROPERTY SERVICES

Services purchased to operate, repair, maintain and rent property owned or used by the district. These services are performed by persons other than district employees. Included would be services such as utilities other than energy or communications, cleaning services and maintenance agreements.

500 OTHER PURCHASED SERVICES

Amounts paid for services rendered by organizations or personnel not on the district's payroll separate from professional/technical services or property services. Included in this category would be services such as insurance, communications, advertising, printing, tuition and staff travel.

600 SUPPLIES AND MATERIALS

Amounts paid for material items of an expendable nature that are consumed, worn out or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Included here are items ranging from paper and textbooks to electricity and gasoline.

700 PROPERTY

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; and replacement of equipment.

800 OTHER OBJECTS

Amounts paid for goods and services not otherwise classified above. Examples would be district membership dues, judgments against the district, interest payments and staff registrations/tuition.

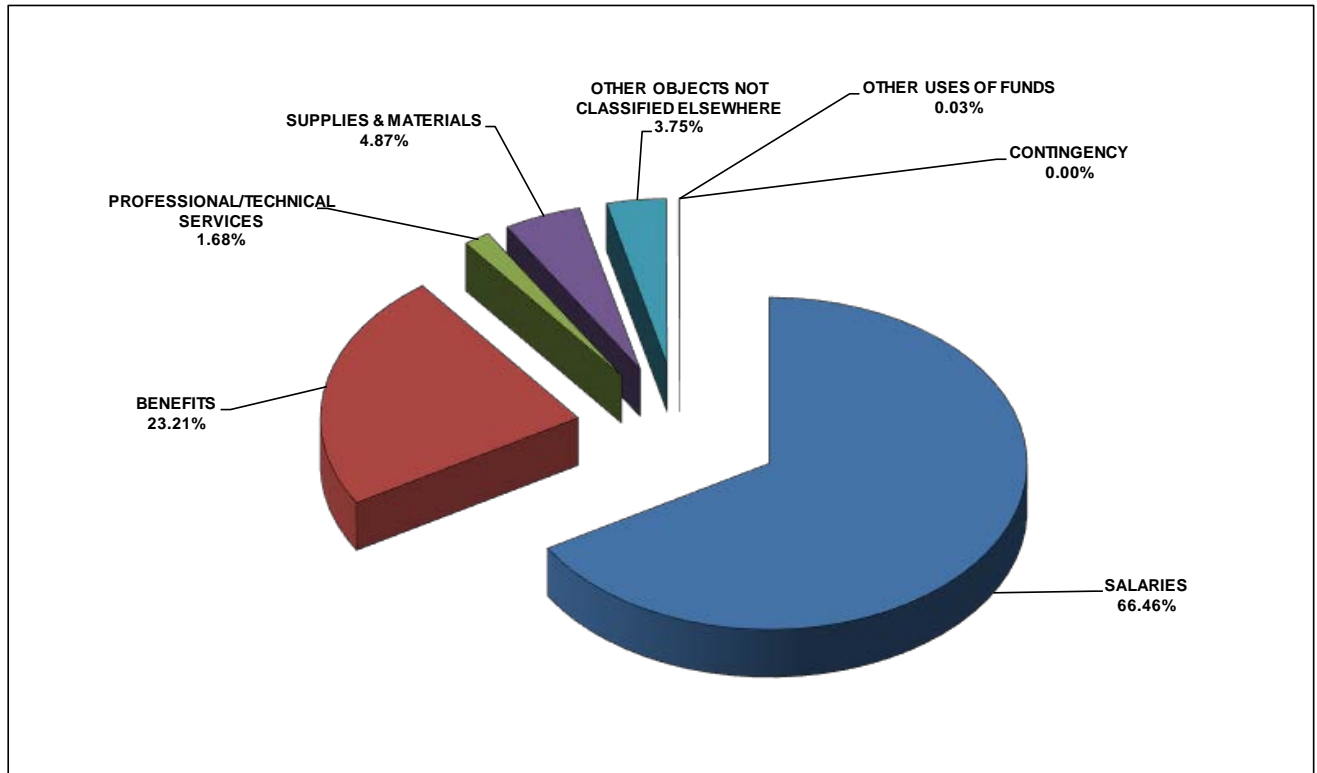
OKLAHOMA COST ACCOUNTING SYSTEM OBJECT CLASS DEFINITIONS

900 OTHER USES OF FUNDS

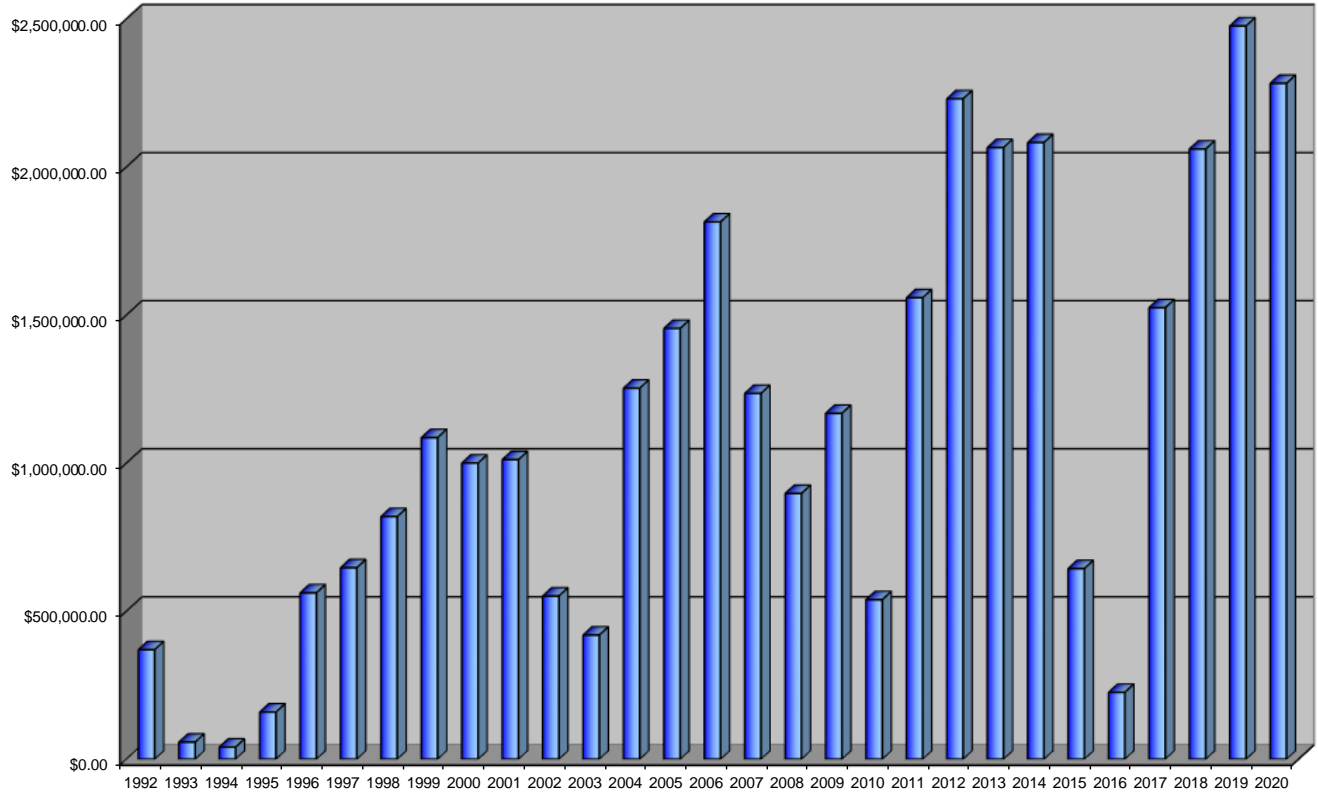
This series of codes classifies transactions which are not properly coded as expenditures but require budgetary or accounting control. Included would be redemption of principal and interest on long term debt and intra-fund transfers.

**PROPOSED GENERAL FUND BUDGET BY OBJECT
FY 2020-21**

FUNCTION	CODE	FY 2019-20 Actual Expenditures	FY 2020-21 Proposed Budget	Proposed Budget Change	Percent of Proposed Budget
SALARIES	100	25,684,369.80	24,218,959.58	(1,465,410.22)	66.5%
EMPLOYEE BENEFITS	200	8,968,715.72	8,457,009.66	(511,706.06)	23.2%
PROFESSIONAL/TECHNICAL SERVICES	300	650,170.31	613,075.13	(37,095.18)	1.7%
PROPERTY SERVICES	400	407,923.75	384,649.84	(23,273.91)	1.1%
OTHER PURCHASED SERVICES	500	590,987.97	557,269.42	(33,718.55)	1.5%
SUPPLIES & MATERIALS	600	1,880,616.60	1,773,318.86	(107,297.74)	4.9%
PROPERTY	700	256,451.65	241,819.92	(14,631.73)	0.7%
OTHER OBJECTS	800	195,159.10	184,024.38	(11,134.72)	0.5%
OTHER USES OF FUNDS	900	12,876.04	12,141.40	(734.64)	0.0%
CONTINGENCY		0.00	0.00	0.00	0.0%
TOTAL		38,647,270.94	36,442,268.20	(2,205,002.74)	100.0%



FUND BALANCE HISTORY - GENERAL FUND
FY 1992 - FY 2020



YEAR ENDING	FUND BALANCE	CHANGE
June 30, 1992	\$369,689.51	(\$130,528.48)
June 30, 1993	\$57,363.16	(\$312,326.35)
June 30, 1994	\$40,695.13	(\$16,668.03)
June 30, 1995	\$158,959.89	\$118,264.76
June 30, 1996	\$561,563.89	\$402,604.00
June 30, 1997	\$646,303.38	\$84,739.49
June 30, 1998	\$819,053.70	\$172,750.32
June 30, 1999	\$1,085,674.11	\$266,620.41
June 30, 2000	\$999,765.67	(\$85,908.44)
June 30, 2001	\$1,011,277.93	\$11,512.26
June 30, 2002	\$550,813.00	(\$460,464.93)
June 30, 2003	\$418,979.46	(\$131,833.54)
June 30, 2004	\$1,252,658.13	\$833,678.67
June 30, 2005	\$1,454,464.83	\$201,806.70
June 30, 2006	\$1,814,029.74	\$359,564.91
June 30, 2007	\$1,235,043.45	(\$578,986.29)
June 30, 2008	\$897,171.03	(\$337,872.42)
June 30, 2009	\$1,167,563.58	\$270,392.55
June 30, 2010	\$538,367.85	(\$629,195.73)
June 30, 2011	\$1,558,127.96	\$1,019,760.11
June 30, 2012	\$2,229,996.28	\$671,868.32
June 30, 2013	\$2,065,229.98	(\$164,766.30)
June 30, 2014	\$2,082,198.82	\$16,968.84
June 30, 2015	\$643,456.77	(\$1,438,742.05)
June 30, 2016	\$225,457.69	(\$417,999.08)
June 30, 2017	\$1,524,132.00	\$1,298,674.31
June 30, 2018	\$2,060,055.11	\$535,923.11
June 30, 2019	\$2,475,842.04	\$415,786.93
June 30, 2020	\$2,282,005.50	(\$193,836.54)

**MEDIA CENTER BUDGETS
FY 2020-21**

Project Number	Media Center	FY 2019-20 ADM*	State Standards Funding	Repair	Video	Other	Total FY 2020-21 Budget	FY 2019-20 Budget	Difference
031-XXXX	Choctaw High School & CATS	1,634.90	\$9,540	\$0	\$0	\$0	\$9,540	\$9,552	(\$12)
032-XXXX	Choctaw Middle School	667.73	\$5,339	\$0	\$0	\$0	\$5,339	\$5,508	(\$169)
033-XXXX	Nicoma Park Middle School	691.78	\$5,459	\$0	\$0	\$0	\$5,459	\$4,997	\$462
034-XXXX	Indian Meridian Elementary	533.50	\$4,268	\$0	\$0	\$0	\$4,268	\$4,274	(\$6)
035-XXXX	Westfall Elementary	440.17	\$3,801	\$0	\$0	\$0	\$3,801	\$4,010	(\$209)
036-XXXX	James Griffith Intermediate	492.21	\$4,061	\$0	\$0	\$0	\$4,061	\$4,227	(\$166)
037-XXXX	Nicoma Park Intermediate	385.04	\$3,525	\$0	\$0	\$0	\$3,525	\$3,495	\$30
038-XXXX	Choctaw Elementary	364.61	\$3,281	\$0	\$0	\$0	\$3,281	\$3,548	(\$267)
039-XXXX	Nicoma Park Elementary	476.85	\$3,984	\$0	\$0	\$0	\$3,984	\$3,991	(\$7)
	Media Center Totals	5,686.79	\$43,257	\$0	\$0	\$0	\$43,258	\$43,602	(\$344)

State Standard Media Center Calculations:

High School - Over 1,000 ADM: \$7,000 + \$4.00 per student over 1,000
Middle School - Over 500 ADM: \$4,500 + \$5.00 per student over 500
Elementary - Over 400 ADM: \$3,600 + \$5.00 per student over 400
Elementary - Under 400 ADM: \$9.00 per student

* = Previous Year End

Other Calculations (If Funding Allows):

Repair: Per Capita (\$10,800/Total ADM) x School ADM
Video: Fixed Dollar Amount per Site
Other: Allowance for Increase in Software Cost

**GENERAL FUND PRINCIPALS' SITE BUDGETS
FY 2020-21**

Budgeted Amount for All Sites	\$159,000.00
Copier Allowance (\$0 this fiscal year)	\$0.00
YMCA Program Supplement (Schools with YMCA)	\$7,000.00
Great Expectations (\$1,500 per elementary)	\$9,000.00
Total Site Budgets	\$175,000.00

School	A	B	C	D	E	F	G	H	I	J	K	L	M
	Number of Students ADM*	Student Percent	FY 2019-20 Total Site Budget	FY 2020-21 Beginning Budget	Copier Allowance **	YMCA Program Allowance	Great Expectations	FY 2020-21 Total Site Budget (D + E+ F +G)	Change From Last Fiscal Year (H - C)	Copier Lease Charge	Estimated Maint/Copier Charges	Estimated Total Copier Cost (J + K)	FY 2020-21 Net Site Budget (H - L)
CHS PRINCIPAL	1,582.40	28.09%	\$44,573	\$44,655	\$0			\$44,655	\$82	\$7,488	\$9,054	\$16,542	\$28,113
CMS PRINCIPAL	667.73	11.85%	\$19,688	\$18,843	\$0			\$18,843	(\$844)	\$3,648	\$2,510	\$6,158	\$12,685
NPMS PRINCIPAL	691.78	12.28%	\$18,336	\$19,522	\$0			\$19,522	\$1,186	\$3,744	\$1,738	\$5,482	\$14,040
NPI PRINCIPAL	385.04	6.83%	\$15,305	\$10,866	\$0	\$1,750	\$1,500	\$14,116	(\$1,189)	\$1,824	\$845	\$2,669	\$11,447
JGI PRINCIPAL	492.21	8.74%	\$14,506	\$13,890	\$0		\$1,500	\$15,390	\$885	\$2,352	\$3,574	\$5,926	\$9,464
NPE PRINCIPAL	476.85	8.46%	\$14,336	\$13,457	\$0		\$1,500	\$14,957	\$620	\$1,824	\$1,748	\$3,572	\$11,384
IWE PRINCIPAL	440.17	7.81%	\$16,414	\$12,422	\$0	\$1,750	\$1,500	\$15,672	(\$742)	\$1,824	\$2,557	\$4,381	\$11,290
CE PRINCIPAL	364.61	6.47%	\$13,575	\$10,289	\$0	\$1,750	\$1,500	\$13,539	(\$36)	\$1,116	\$1,620	\$2,736	\$10,803
IME PRINCIPAL	533.50	9.47%	\$18,268	\$15,055	\$0	\$1,750	\$1,500	\$18,305	\$38	\$2,232	\$2,113	\$4,345	\$13,961
Totals	5,634.29	100.00%	\$175,000	\$159,000	\$0	\$7,000	\$9,000	\$175,000	\$0	\$26,052	\$25,760	\$51,812	\$123,188
Per Student Amount			\$31.06	\$28.22				\$31.06	\$0.00				

* Previous Year End ** No Copier Allowance this fiscal year † Does not include CATS

**FY 2020-21
BUILDING FUND PROPOSED BUDGET**

REVENUE

Revenue for the Building Fund comes entirely from local sources. The primary source being from advalorem taxes. Based on the District's Net Assessed Value of \$249,062,373 and a Building Fund Levy of 5.27 mills. If the District were to collect 100%, the fund would receive \$1,312,558.71 Using the approach taken by the County Excise Board, we are budgeting revenue at \$1,295,388.89, which includes the fund balance from the preceeding year.

EXPENDITURES

All funds in the Building Fund are included the Operating Budget. Currently, Brian Cannon is the responsible administrator for most of the Building Fund. The beginning operating budget for this account will be \$1,245,388.89 plus \$50,000 in a reserve contingency account for a total of \$1,295,388.89. This budget may be modified during the year as actual advalorem receipts are received.

REVENUE (by Source):	FY 2019-20 Actuals	FY 2020-21 Proposed Budget	Proposed Budget Change
1000 DISTRICT SOURCES OF REVENUE			
1110 Advalorem (Current Year)	1,225,000.00	1,188,235.19	(36,764.81)
1120 Advalorem (Prior Years)	30,080.00	30,000.00	(80.00)
1130 Revenue in Lieu of Taxes	5.35	0.00	(5.35)
1310 Interest Earnings	0.00	0.00	0.00
1430 Sales of Building/Real Estate	0.00	0.00	0.00
1590 Miscellaneous Reimbursement	0.00	0.00	0.00
Total District Sources of Revenue	1,255,085.35	1,218,235.19	(36,850.16)
2000 INTERMEDIATE SOURCES OF REVENUE			
2900 Other Intermediate Sources of Revenue	0.00	0.00	0.00
Total Intermediate Sources of Revenue	0.00	0.00	0.00
5000 NON-REVENUE RECEIPTS			
5600 Correcting Entry	0.00	0.00	0.00
Total	0.00	0.00	0.00
6100 CASH ACCOUNTS			
6110 Cash Forward (Fund Balance)	52,979.42	77,153.70	24,174.28
6130 Prior Year Lapsed Appropriations	0.00	0.00	0.00
Total Cash Accounts	52,979.42	77,153.70	24,174.28
TOTAL BUILDING FUND REVENUES	1,308,064.77	1,295,388.89	(12,675.88)
EXPENDITURES (by Function):			
1000 INSTRUCTION			
1000 Instruction	0.00	0.00	0.00
Total Instruction	0.00	0.00	0.00
2300 SUPPORT SERVICES			
2313 Board Treasurer Services (Add'l Rev-Lease Interest)	40,305.15	40,000.00	(305.15)
Total Support Services	40,305.15	40,000.00	(305.15)
2500 CENTRAL SERVICES			
2520 Purchasing/Warehousing	0.00	0.00	0.00
2560 Information Services	529.20	500.00	(29.20)
2571 Recruitment Services	0.00	0.00	0.00
2575 Other Staff Services	100.00	150.00	50.00
Total Central Services	629.20	650.00	20.80
2600 OPERATION & MAINTENANCE OF PLANT			
2620 Operation of Building Services	1,049,959.63	1,009,738.89	(40,220.74)
2630 Care & Upkeep of Grounds	144,877.41	150,000.00	5,122.59
2640 Care & Upkeep of Equipment	35,632.48	35,000.00	(632.48)
2650 Vehicle Operation & Maintenance	5,773.25	5,000.00	(773.25)
2660 Security Services	0.00	0.00	0.00
2670 Safety	4,889.00	5,000.00	111.00
Total Operation & Maintenance of Plant	1,241,131.77	1,204,738.89	(36,392.88)
4000 FACILITIES ACQUISITION & CONSTRUCTION SVCS.			
4200 Site Acquisition Services	0.00	0.00	0.00
4300 Site Improvement Services	0.00	0.00	0.00
4600 Building Acquisition & Construction Services	0.00	0.00	0.00
4700 Building Improvements	0.00	0.00	0.00
Total Facilities Acquisition & Construction	0.00	0.00	0.00
5000 OTHER USES - 5000 SERIES			
5600 Correcting Entry	0.00	0.00	0.00
Total Other Uses - 5000	0.00	0.00	0.00
7900 OTHER USES - 7000 SERIES			
7900 Contingency	0.00	50,000.00	50,000.00
Total Other Uses	0.00	50,000.00	50,000.00
TOTAL BUILDING FUND EXPENDITURES	1,282,066.12	1,295,388.89	13,322.77

**FY 2020-21
CHILD NUTRITION FUND PROPOSED BUDGET**

REVENUE

Revenue for the Child Nutrition Fund comes from local collections, state reimbursements and federal reimbursements. Based on our previous year's collections, we anticipate revenue of \$1,566,200 from local, state and federal sources. **The District will estimate the revenue and fund balance for the Child Nutrition Fund at \$1,606,022.28.**

EXPENDITURES

All funds expended in the Child Nutrition Fund are in the Operating Budget as account 385-XXXX. This account is named Child Nutrition and is under the control of Lori Lange as the responsible administrator. **The beginning operating budget for this account will be \$1,588,500 with a reserve contingency of \$17,522.28.** This budget may be modified sometime during the fiscal year due to changing student counts and actual cash receipts.

	FY 2019-20 Actuals	FY 2020-21 Proposed Budget	Proposed Budget Change
REVENUE (by Source):			
1000 DISTRICT SOURCES OF REVENUE			
1310 Earnings on Investments	195.47	200.00	4.53
1590 Miscellaneous Reimbursements	0.00	0.00	0.00
1710 Student Meals	360,213.12	300,000.00	(60,213.12)
1720 Ala Carte Meals	396,433.11	400,000.00	3,566.89
1730 Adult Meals	17,891.07	4,000.00	(13,891.07)
1790 Other District Sources	0.00	0.00	0.00
Total District Sources	774,732.77	704,200.00	(70,532.77)
3000 STATE SOURCES OF REVENUE			
3250 Employee Health Allowance	105,036.87	100,000.00	(5,036.87)
3710 State Reimbursement	0.00	0.00	0.00
3720 State Matching	14,780.64	12,000.00	(2,780.64)
Total State Sources	119,817.51	112,000.00	(7,817.51)
4000 FEDERAL SOURCES OF REVENUE			
4710 Lunches	649,451.99	600,000.00	(49,451.99)
4720 Breakfasts	215,605.69	150,000.00	(65,605.69)
4750 Child & Adult Food Program	0.00	0.00	0.00
Total District Sources	865,057.68	750,000.00	(115,057.68)
5000 NON-REVENUE RECEIPTS			
5160 Activity Fund Reimbursement	0.00	0.00	0.00
5600 Correcting Entry	2,997.36	0.00	(2,997.36)
Total Non-Revenue Receipts	2,997.36	0.00	(2,997.36)
6100 CASH ACCOUNTS			
6110 Cash Forward (Fund Balance)	1,156.57	39,822.28	38,665.71
6130 Lapsed Appropriations	0.00	0.00	0.00
Total Cash Accounts	1,156.57	39,822.28	38,665.71
TOTAL CHILD NUTRITION FUND REVENUES	1,763,761.89	1,606,022.28	(157,739.61)
EXPENDITURES (by Function):			
2500 SUPPORT SERVICES			
2515 Financial Accounting	0.00	0.00	0.00
Total Support Services	0.00	0.00	0.00
2600 OPERATION & MAINTENANCE OF PLANT			
2620 Operation of Building Services	0.00	0.00	0.00
2650 Vehicle Operation & Maintenance	0.00	1,000.00	1,000.00
Total Operation & Maintenance of Plant	0.00	1,000.00	1,000.00
3100 CHILD NUTRITION PROGRAMS OPERATIONS			
3110 Food Procurement Services (Ala Carte)	232,336.44	280,000.00	47,663.56
3120 Food Preparation and Dispensing	841,074.03	700,000.00	(141,074.03)
3130 Food & Supplies Delivery	0.00	5,000.00	5,000.00
3140 Other Direct and/or Related CNP Services	79,668.37	75,000.00	(4,668.37)
3150 Food Procurement Services	527,865.40	500,000.00	(27,865.40)
3155 Food Procurement (Adult)	9,495.58	8,000.00	(1,495.58)
3160 Nonreimbursable Services	14,821.62	9,000.00	(5,821.62)
3180 Nutrition Education & Staff Development	0.00	0.00	0.00
3190 Other CNP Operations	15,284.88	10,000.00	(5,284.88)
Total CNP Operations	1,720,546.32	1,587,000.00	(133,546.32)
5000 OTHER USES OF FUNDS			
5200 Fund Transfers/Petty Cash/Change	0.00	0.00	0.00
5600 Correcting Entry	2,997.36	0.00	(2,997.36)
Total Other Uses of Funds	2,997.36	0.00	(2,997.36)
7900 OTHER USES			
7900 Contingency	0.00	17,522.28	17,522.28
Total Other Uses	0.00	17,522.28	17,522.28
8000 REPAYMENT			
8900 Other Refunds (Lunch Tickets)	0.00	500.00	500.00
Total Other Refunds	0.00	500.00	500.00
TOTAL CHILD NUTRITION FUND EXPENDITURES	1,723,543.68	1,606,022.28	(117,521.40)