

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS



FY 2022-23 APPROPRIATED FUND BUDGET DOCUMENT

**Budget Hearing:
September 12, 2022**

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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

Elizabeth Parker, President

Pam Matherly, Vice President

Daryl Crusoe, Clerk

Janice Modisette, Assistant Clerk

Don Alsup, Member

SUPERINTENDENT OF SCHOOLS

Mr. David Reid

DEPUTY SUPERINTENDENT

Dr. JeanAnn Gaona – Academic Affairs

ASSISTANT SUPERINTENDENTS

Kelli Hosford – Student Services

Michael James – Personnel

CHIEF FINANCIAL OFFICER / TREASURER

Kevin Berry

Director of STEM

Debbie Worley

Director of Athletics

Mike Hessman

Director of Maintenance

Brian Cannon

Director of Transportation

Donna Salinas

Director of Child Nutrition

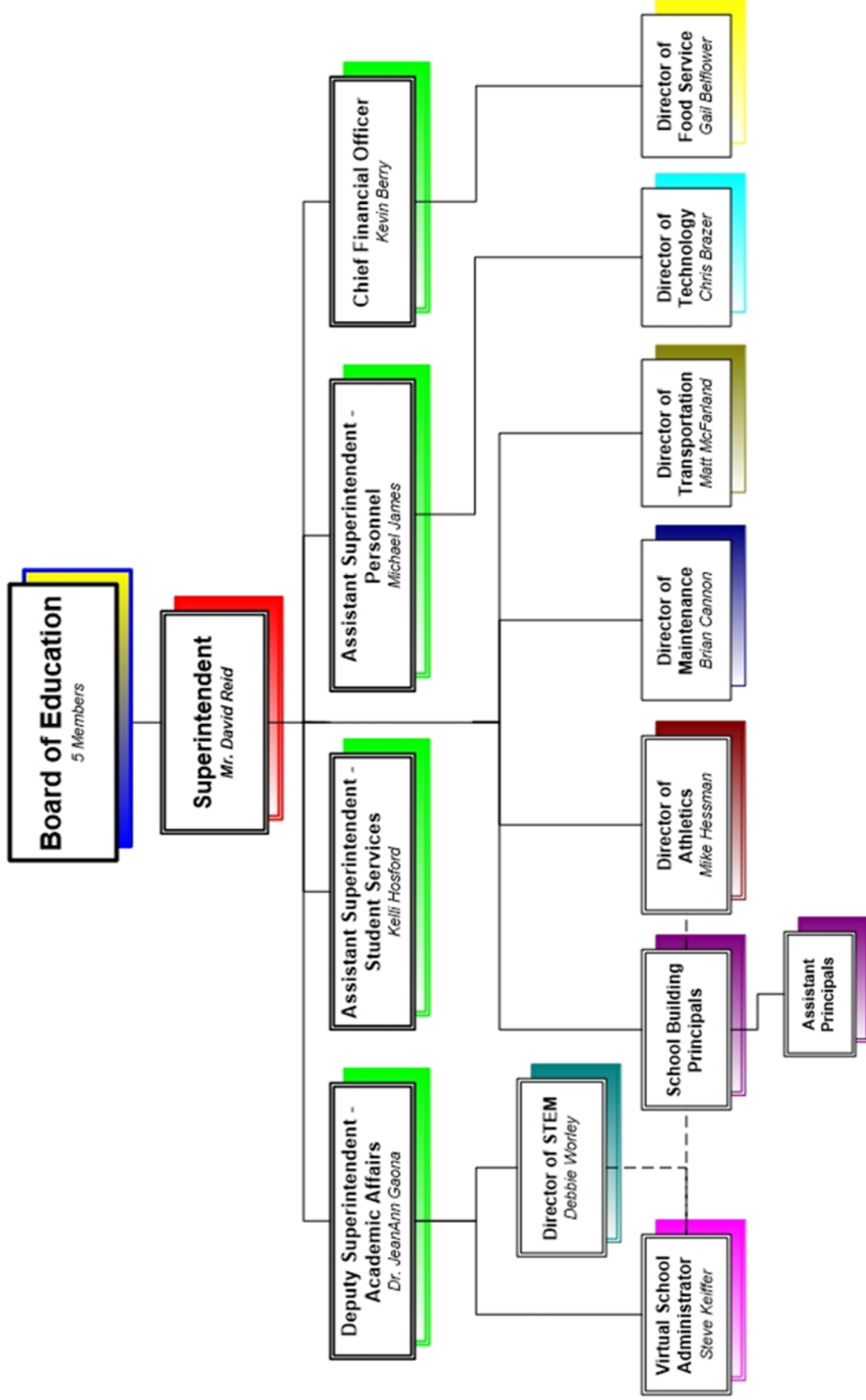
Gail Belflower

Director of Technology

Chris Brazer

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS

Condensed Administration Organization Chart



Note: Double Lined Boxes denote Certified Positions

7/1/2022

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 2022 is \$281,494,613, not including the TIF valuation. This represents a growth of 6.5% 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 \$92,114, which is well above the state and county average. Almost 94% 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 67.5% Caucasian, 5.6% Black, 1.1% Asian, 7.2% Hispanic, 5.6% Native American and 13.0% identified as multi-race. Residents of the district work throughout the greater Oklahoma City metropolitan area.

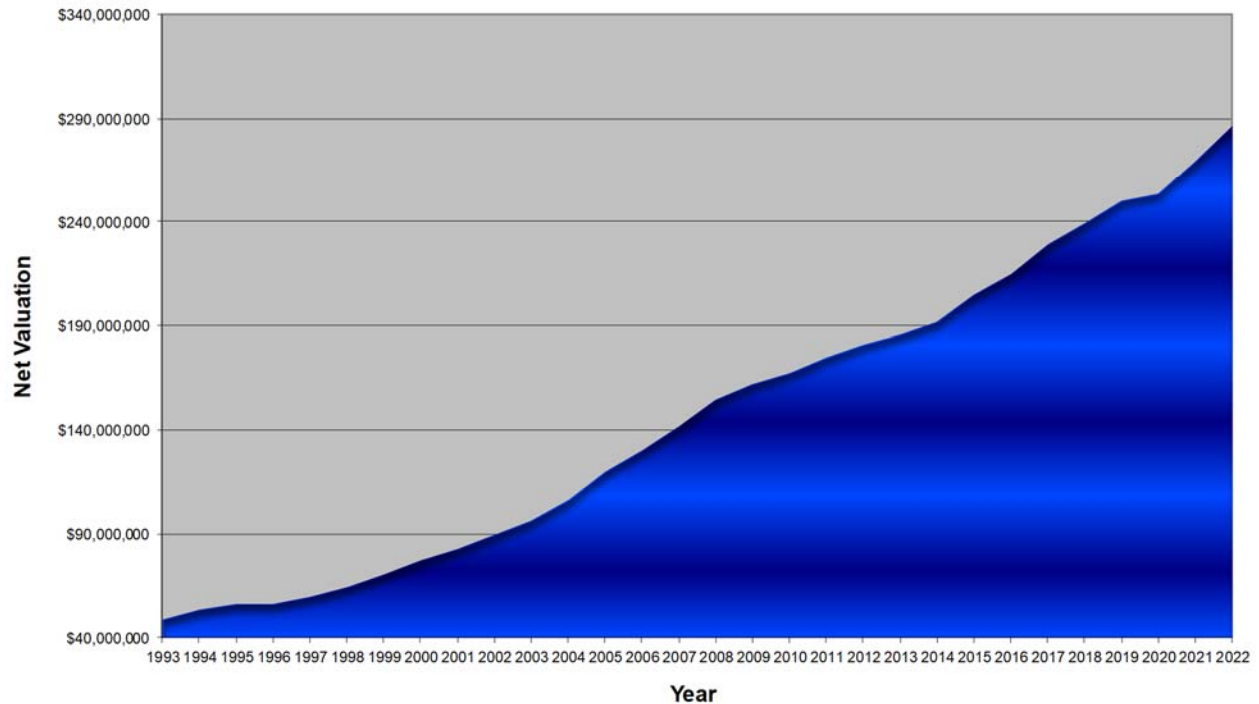
Over the past two years, the district's enrollment has increased. Current enrollment places the district in the top twenty-five in the State. Choctaw High School competes in the Oklahoma Secondary Schools Activities Association's largest school class (6A) and is currently the twentieth largest high school 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. The James Griffith-Indian Meridian unified campus serves grades pre-kindergarten through five, 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 and a virtual academy, serving kids from fourth grade through twelfth grade.

The school district is the largest employer in the district employing approximately 375 teachers, 300 support employees and 30 administrators and supervisors. These employees generate payroll and benefits exceeding thirty-four million dollars (\$34,000,000.00), 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 99.1% graduation rate. Over 63% of the high school graduates go on to attend college. These measures are also higher than the state average.

Voters in the district overwhelmingly approved a \$282.6 million, twenty-one year series bond issue in February, 2022. Proceeds from this bond issue will primarily be used to build a new main high school building and two new elementary schools and provide additional safety and security measures for our students. Other projects include expansion and renovation of other school sites along with athletic and fine arts improvements. Preliminary design work is underway for many of these new bond projects.

CHOCTAW-NICOMA PARK PUBLIC SCHOOLS ATTENDANCE AREA
NET PROPERTY VALUATION HISTORY*
1993 - 2022



Fiscal Year	Net Valuation with T.I.F.	Difference	Percent Change	Net Valuation without T.I.F.	Difference	Percent Change
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%
2021	\$268,843,973	\$15,177,784	5.98%	\$264,246,748	\$15,184,375	6.10%
2022	\$287,010,201	\$18,166,228	6.76%	\$281,494,613	\$17,247,865	6.53%
Most Recent 3 Year Growth Rate			4.71%			4.66%
Most Recent 5 Year Growth Rate			4.60%			4.54%
Most Recent 10 Year Growth Rate			4.75%			4.56%
Total Average Growth Rate since 1980			7.05%			7.00%

* 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 2022-23 BUDGET MESSAGE AND HIGHLIGHTS

The FY 2022-23 appropriated fund budget development is a collaborative effort between all departments and functions of Choctaw-Nicoma Park Public Schools. The budget is prepared by the district's finance office with input from administrators from various departments and services. The proposed budget is reviewed by the Superintendent and Chief Financial Officer and any changes are made prior to the public budget hearing. In September of each year, a public budget hearing is held during the regularly scheduled school board meeting. Public comments regarding the proposed budget are welcomed. The school board and administrative staff may change or modify the proposed budget until the final iteration of the budget is adopted by the school board in the October regularly scheduled school board meeting. The budget may be amended after adoption upon approval of the school board and the Oklahoma County Excise Board.

There are several highlights to this fiscal year's appropriated fund budgets which will be noted, beginning with a brief synopsis of some major financial impacts which occurred last fiscal year. First, this is scheduled to be the last year in which federal Covid-19 relief funding is eligible to be spent. The district still has a significant amount of this funding available to be utilized. The remainder of the federal Covid-19 funds are budgeted to be spent this fiscal year.

Second, the district ended the year with the highest fund balances in its history in the three appropriated funds. This is due primarily to the receipt of several federal reimbursements which were expended in the 2020-21 fiscal year but not received until last fiscal year. The district grew by several dozen students last year. This student growth allowed the district to receive more state funding than anticipated, thus adding to the district's fund balances in the General Fund. In the Building Fund, the new Red Bud law provided additional state funding into this fund. What the Red Bud law does is provide additional state funding to those districts that have Building Fund revenue collections less than the state average on a per-pupil basis. Since the district has relatively low property tax collections compared to its size, the district qualified for the additional state funding.

Third, robust growth in district property valuations also provided a significant increase in ad valorem funding in the General and Building Funds.

Finally, Congress decided to not renew the federal school meal program that provided free meals to all students this year. This program provided additional financial resources to our Child Nutrition Program. This fiscal year, all school districts will revert back to the pre-pandemic guidelines of using household income to determine free or reduced-price meal eligibility.

The beginning appropriated fund budgets in the General Fund and Child Nutrition Fund this year are lower than where they ended the year last year. This is due to the much lower federal funding (the Covid-19 funds). In the General Fund, it is anticipated that the district will receive more local revenue than what is budgeted here, mainly based on the growth of property values in the district and interest earnings. State revenue should also increase due to student growth. Although the official student count for this year won't be known until after October 1, current projections are for growth of well over a hundred students. Federal revenue collections will be significantly lower than last fiscal year since a majority of the federal Covid-19 relief funds have been spent and no new Covid-19 relief funding is anticipated.

The Child Nutrition Fund budget will also be impacted due to the cessation of the federal funding of free meals to all students. The budget for the Child Nutrition Fund reflects this reduction and is similar to the pre-pandemic budgets.

Budgeted revenue and expenditures in the Building Fund will begin higher from where they ended last fiscal year. This is primarily due to predicted growth in ad valorem, additional collection of Red Bud funding and a healthy fund balance. This budget will most likely be modified upward as revenue comes in.

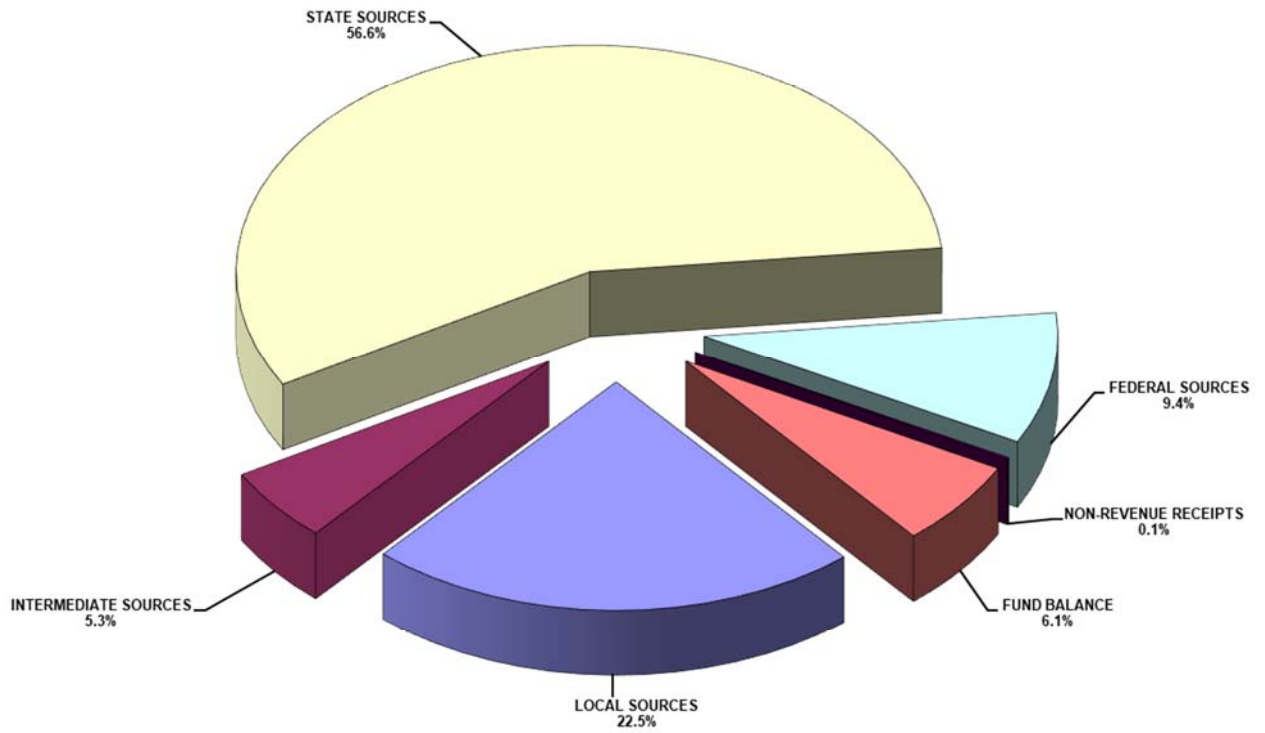
In order to present an accurate budget, the district depends on allocation notices from the state for various state programs and federal programs. At the time of this budget hearing, we have not received all of the allocation notices from the state, so some of the state and federal line items are derived from last year's actual collections and available balances.

In summary, a balanced budget is being presented at this time. The district is starting on a solid foundation in all appropriated funds. It is anticipated an increase in state aid funding will occur in January due to the increase in enrollment and additional ad valorem collections. Budget revisions may occur in any of these funds if these events occur, if necessary.

**GENERAL FUND PROJECTED REVENUE
FY 2022-23**

Revenue Source	Rev. Code	FY 2021-22 Revenue Budget A	FY 2021-22 Actual Collections B	FY 2022-23 Proposed Revenue Budget C	Proposed Budget Change (C - A) D
LOCAL SOURCES:					
AD VALOREM TAX	1100	9,626,136.48	9,662,627.56	9,445,423.79	(180,712.69)
TUITION	1200	16,650.00	25,406.28	23,500.00	6,850.00
INTEREST	1300	1,584.77	11,986.73	150,000.00	148,415.23
RENTAL & SALES	1400	84,453.96	112,701.97	105,000.00	20,546.04
MISCELLANEOUS REVENUE	1500	45,179.69	25,745.22	25,000.00	(20,179.69)
CONTRACTS	1600	657.06	771.99	775.00	117.94
ATHLETICS	1800	0.00	0.00	0.00	0.00
LOCAL TOTAL		9,774,661.96	9,839,239.75	9,749,698.79	(24,963.17)
INTERMEDIATE SOURCES:					
COUNTY 4 MILL	2100	1,723,492.39	1,738,387.34	1,750,000.00	26,507.61
MORTGAGE TAX	2200	459,134.19	496,237.95	450,000.00	(9,134.19)
RESALE	2300	0.00	88,671.78	85,000.00	85,000.00
OTHER	2900	0.00	0.00	0.00	0.00
INTERMEDIATE TOTAL		2,182,626.58	2,323,297.07	2,285,000.00	102,373.42
STATE SOURCES:					
GROSS PRODUCTION TAX	3110	58,204.39	65,658.67	60,000.00	1,795.61
MOTOR VEH COLLECTIONS	3120	2,350,024.42	2,568,503.14	2,500,000.00	149,975.58
R.E.A. TAX	3130	28,003.40	30,061.63	30,000.00	1,996.60
SCHOOL LAND	3140	699,561.28	804,008.09	800,000.00	100,438.72
VEHICLE TAX STAMPS	3150	17,256.34	19,626.14	19,500.00	2,243.66
FARM IMPLEMENT TAX STAMPS	3160	0.00	0.00	0.00	0.00
FOUNDATION & SALARY INCENTIVE STATE AID	3210	17,177,186.54	17,177,186.54	17,186,905.73	9,719.19
TEACHER CONSULTANT	3230	0.00	0.00	0.00	0.00
FLEXIBLE BENEFIT ALLOWANCE	3250	2,903,050.23	3,192,169.85	3,259,709.18	356,658.95
COMPETITIVE GRANTS	3300	128,072.88	128,072.88	0.00	(128,072.88)
STAFF DEV/DRIVERS' ED/TEXTBOOKS/GRANTS	3400	575,045.24	575,045.24	459,377.41	(115,667.83)
HOMEBOUND/SPECIAL	3500	0.00	0.00	0.00	0.00
OTHER STATE SOURCES	3600	31,296.87	31,296.87	74,205.00	42,908.13
VOCATIONAL PROGRAMS	3800	101,419.87	101,419.87	100,092.69	(1,327.18)
STATE TOTAL		24,069,121.46	24,693,048.92	24,489,790.01	420,668.55
FEDERAL SOURCES:					
IMPACT AID (591)	4130	398,000.00	461,552.45	425,000.00	27,000.00
IMPACT AID - Disability (592)	4130	19,308.19	22,250.00	20,000.00	691.81
INDIAN EDUCATION	4140	140,700.00	159,343.70	142,099.00	1,399.00
R.O.T.C. (771)	4150	52,470.33	52,470.33	52,000.00	(470.33)
TITLE I - Part A: Improving Basic Programs (511)	4210	543,668.86	543,668.86	550,000.00	6,331.14
TITLE I - Excess Carryover (512)	4210	0.00	0.00	0.00	0.00
TITLE II - Part A (Cert Training & Recruit - 541)	4271	44,665.84	44,665.84	41,506.15	(3,159.69)
TITLE III - Immigrant (571)	4281	6.15	6.15	38,139.99	38,133.84
I.D.E.A. - Part B (Individuals w/disabilities - 621)	4310	1,219,571.85	1,221,652.82	1,220,000.00	428.15
I.D.E.A. - Special Ed Prof Devel-SDE approved (613)	4310	0.00	0.00	0.00	0.00
I.D.E.A. - District Professional Development (615)	4310	4,564.10	4,564.10	7,456.00	2,891.90
I.D.E.A. - Special Ed Certification Exams (616)	4310	0.00	0.00	0.00	0.00
I.D.E.A. - COVID Assistance (617)	4310	0.00	0.00	0.00	0.00
I.D.E.A. - ARP Early Intervention (624)	4310	0.00	0.00	0.00	0.00
I.D.E.A. - Private Schools (625)	4310	0.00	0.00	0.00	0.00
I.D.E.A. - ARP Flowthrough (628)	4310	32,723.10	32,723.10	174,525.81	141,802.71
I.D.E.A. - Part B: Pre-School; Ages 3-5 (641)	4340	23,387.82	23,387.82	23,000.00	(387.82)
I.D.E.A. - ARP Preschool (643)	4310	0.00	0.00	15,388.90	15,388.90
TITLE IV - 21st Century (552)	4442	28,994.29	28,994.29	6,109.83	(22,884.46)
MEDICAID REIMBURSEMENT	4580	0.00	0.00	0.00	0.00
REHABILITATION	4617	2,143.68	2,143.68	2,200.00	56.32
OTHER FEDERAL SOURCES - GEER (721)	4689	70,799.75	70,799.75	0.00	(70,799.75)
OTHER FEDERAL SOURCES - Counselor (722)	4689	32,000.00	32,000.00	32,000.00	0.00
OTHER FEDERAL SOURCES-Student Teacher (725)	4689	3,498.00	3,498.00	0.00	(3,498.00)
OTHER FEDERAL GRANTS - Miscellaneous	4689	0.00	0.00	0.00	0.00
OTHER FEDERAL SOURCES - ECF I (773)	4689	777,800.00	777,800.00	10,863.89	(766,936.11)
OTHER FEDERAL SOURCES - CARES Act (792)	4689	0.00	0.00	0.00	0.00
OTHER FEDERAL SOURCES - ESSER II (793)	4689	0.00	0.00	0.00	0.00
OTHER FEDERAL SOURCES - ESSER II State (794)	4689	1,946,126.18	1,611,979.88	0.00	(1,946,126.18)
OTHER FEDERAL SOURCES - ARP (795)	4689	2,225,720.35	2,225,720.35	1,217,204.17	(1,008,516.18)
OTHER FEDERAL SOURCES - Cons Admin (786)	4689	0.00	0.00	0.00	0.00
CARL PERKINS (421)	4821	0.00	0.00	26,205.00	26,205.00
CARL PERKINS (424)	4821	143,052.00	143,052.00	48,000.00	(95,052.00)
PRIOR YEAR GRANT REIMBURSEMENTS	4999	0.00	353,605.72	0.00	0.00
FEDERAL TOTAL		7,709,200.49	7,815,878.84	4,051,698.74	(3,657,501.75)
SUB-TOTAL REVENUE:		43,735,610.49	44,671,464.58	40,576,187.54	(3,159,422.95)
NON-REVENUE RECEIPTS		29,475.82	182,737.47	50,000.00	20,524.18
TOTAL NEW REVENUE		43,765,086.31	44,854,202.05	40,626,187.54	(3,138,898.77)
FUND BALANCE FROM PREVIOUS YEAR		876,424.45	876,424.45	2,630,144.53	1,753,720.08
PRIOR YEAR LAPSED APPROPRIATIONS		0.00	2,027.35	0.00	0.00
ESTOPPED WARRANTS		0.00	50.00	0.00	0.00
TOTAL REVENUE BUDGET		44,641,510.76	45,732,703.85	43,256,332.07	(1,385,178.69)

FY 2022-23
GENERAL FUND SOURCES OF REVENUE



**GENERAL FUND BUDGET BY PROJECT CODE
FY 2022-23**

Project Number	Project Code Classification	FY 2021-22 Appropriated Budget A	FY 2021-22 Actual Expenditures* B	FY 2022-23 Proposed Budget C	Proposed Budget Change (C - A) D
000-XXXX	PAYROLL	26,908,664.65	28,595,557.15	27,178,682.53	\$270,018
001-XXXX	CHS PRINCIPAL	45,715.88	43,998.60	50,062.06	4,346
002-XXXX	CHS BAND	4,500.00	4,500.00	4,500.00	0
003-XXXX	CHS MUSIC	2,250.00	2,245.61	2,250.00	0
004-XXXX	CHS GRADUATION	10,500.00	9,177.31	10,500.00	0
005-XXXX	CHS SCIENCE	5,265.00	5,248.40	5,265.00	0
006-XXXX	CHS DRAMA	1,350.00	1,319.04	1,350.00	0
007-XXXX	CMS PRINCIPAL	19,565.00	19,209.97	19,943.68	379
008-XXXX	CMS BAND	2,250.00	2,250.00	2,250.00	0
009-XXXX	CMS MUSIC	900.00	893.80	900.00	0
010-XXXX	CMS SCIENCE	4,500.00	4,481.01	4,500.00	0
011-XXXX	CMS FAMILY & CONSUMER SCIENCE	450.00	447.15	450.00	0
012-XXXX	NPMS PRINCIPAL	20,077.90	19,980.69	20,880.00	802
013-XXXX	NPMS BAND	2,250.00	2,250.00	2,250.00	0
014-XXXX	NPMS MUSIC	900.00	852.39	900.00	0
015-XXXX	NPMS FAMILY & CONSUMER SCIENCE	450.00	450.00	450.00	0
016-XXXX	JGI PRINCIPAL	15,161.99	15,181.83	17,667.17	2,505
017-XXXX	NPI PRINCIPAL	13,608.49	13,125.59	14,829.19	1,221
018-XXXX	IME PRINCIPAL	17,663.68	17,445.26	20,759.24	3,096
019-XXXX	WE PRINCIPAL	16,338.42	16,336.52	16,358.52	20
020-XXXX	NPMS - SCIENCE	4,500.00	4,499.27	4,500.00	0
021-XXXX	CE PRINCIPAL	12,831.45	12,392.89	13,986.50	1,155
022-XXXX	NPE PRINCIPAL	14,037.18	13,847.50	15,513.63	1,476
023-XXXX	CHS ACADEMIC TEAM	450.00	450.00	450.00	0
024-XXXX	CMS ACADEMIC TEAM	315.00	75.00	315.00	0
025-XXXX	ATHLETICS	33,000.00	33,914.13	33,000.00	0
026-XXXX	HEALTH	8,400.00	8,448.32	8,400.00	0
027-XXXX	HOMEBASED	10,000.00	4,081.79	10,000.00	0
028-XXXX	NPMS ACADEMIC TEAM	315.00	150.00	315.00	0
031-XXXX	CHS MEDIA	9,317.00	9,316.20	11,180.00	1,863
032-XXXX	CMS MEDIA	5,241.00	5,240.91	5,834.00	593
033-XXXX	NPMS MEDIA	5,325.00	5,312.58	6,014.00	689
034-XXXX	JGI MEDIA	3,863.00	3,860.85	4,708.00	845
035-XXXX	NPI MEDIA	3,316.00	3,313.73	3,826.00	510
036-XXXX	IME MEDIA	3,987.00	3,962.62	4,966.00	979
037-XXXX	WE MEDIA	3,768.00	3,727.97	4,120.00	352
038-XXXX	CE MEDIA	2,857.00	2,857.00	3,440.00	583
039-XXXX	NPE MEDIA	3,677.00	3,670.50	4,294.00	617
041-XXXX	SUBSTITUTE TEACHERS	260,000.00	256,683.33	275,000.00	15,000
042-XXXX	COVERING CLASS	5,500.00	14,430.35	20,000.00	14,500
044-XXXX	TEMPORARY EMPLOYEES	42,000.00	24,190.74	25,000.00	(17,000)
046-XXXX	ADDITIONAL DUTY PAY	25,000.00	24,166.69	25,000.00	0
047-XXXX	TRANSPORTATION - ATHLETICS	14,000.00	14,002.91	14,000.00	0
048-XXXX	TRANSPORTATION - MUSIC	15,000.00	20,327.46	20,000.00	5,000
049-XXXX	TRANSPORTATION - ACTIVITY TRIPS	16,500.00	4,385.66	4,500.00	(12,000)
050-XXXX	TRANSPORTATION - SPECIAL ED	15,000.00	51,247.99	52,000.00	37,000
059-XXXX	SECURITY	100,000.00	77,266.01	120,000.00	20,000
061-XXXX	TRAVELING TEACHER	2,000.00	828.25	1,000.00	(1,000)
067-XXXX	CONTRACTED SPECIAL ED SERVICES	0.00	0.00	0.00	0
068-XXXX	TESTING	70,000.00	68,055.27	70,000.00	0
073-XXXX	TEXTBOOKS (LOCAL FUNDS)	100,000.00	99,999.33	0.00	(100,000)
074-XXXX	CONSUMABLES	8,000.00	5,809.32	6,000.00	(2,000)
078-XXXX	SEARCH	2,250.00	2,222.82	2,500.00	250
085-XXXX	CNS FOOD & SUPPLIES - GEN FUND	0.00	0.00	0.00	0
088-XXXX	ALTERNATIVE ED (CATS) - Local Funds	172,000.00	178,319.86	180,000.00	8,000
090-XXXX	INSTITUTIONAL ORG MEMBERSHIPS	18,000.00	16,835.00	18,500.00	500
091-XXXX	PROFESSIONAL DEVELOPMENT - Local Funds	5,000.00	2,521.29	2,500.00	(2,500)
094-XXXX	TECHNOLOGY SUPPLIES - REIMBURSEABLE	0.00	0.00	0.00	0
096-XXXX	EDGE VIRTUAL ACADEMY	5,000.00	4,967.75	5,000.00	0
097-XXXX	TRANSPORTATION FUEL	233,000.00	210,413.24	300,000.00	67,000
098-XXXX	BACKGROUND CHECK REIMBURSEMENT	14,824.25	12,079.75	5,000.00	(9,824)
099-XXXX	UTILITIES/ENERGY MANAGEMENT	815,000.00	278,247.61	1,300,000.00	485,000
100-XXXX	BUS FLEET LEASING & LEASE-PURCHASE	340,000.00	250,358.87	345,000.00	5,000
101-XXXX	FIXED COSTS	500,000.00	243,361.99	1,250,000.00	750,000
102-XXXX	SUPERINTENDENT	8,000.00	7,517.40	9,000.00	1,000
103-XXXX	PERSONNEL OFFICE	8,000.00	7,949.62	9,000.00	1,000
104-XXXX	STUDENT SERVICES OFFICE	8,000.00	6,433.24	9,000.00	1,000
105-XXXX	DIRECTOR OF MAINTENANCE OFFICE	4,500.00	3,335.31	4,500.00	0
106-XXXX	BUS FLEET SERVICING	65,000.00	62,686.33	45,000.00	(20,000)
107-XXXX	DEPUTY SUPERINTENDENT OFFICE	8,000.00	7,969.40	9,000.00	1,000
108-XXXX	TRANSPORTATION (WHITE FLEET)	25,000.00	23,706.01	25,000.00	0
109-XXXX	DIRECTOR OF TRANSPORTATION OFFICE	21,000.00	19,889.14	20,000.00	(1,000)
110-XXXX	BUSINESS AND FINANCE OFFICE	8,000.00	6,334.01	9,000.00	1,000

**GENERAL FUND BUDGET BY PROJECT CODE
FY 2022-23**

Project Number	Project Code Classification	FY 2021-22 Appropriated Budget A	FY 2021-22 Actual Expenditures* B	FY 2022-23 Proposed Budget C	Proposed Budget Change (C - A) D
111-XXXX	CONTINGENCY	0.00	0.00	0.00	0
112-XXXX	WAREHOUSE	3,000.00	2,696.97	3,000.00	0
113-XXXX	CONTRACTED POWERSCHOOL SERVICES	0.00	0.00	0.00	0
114-XXXX	CONTRACTED FINE ARTS	45,455.00	25,455.00	35,000.00	(10,455)
115-XXXX	CONTRACTED CUSTODIAL SERVICES	75,000.00	57,000.00	60,000.00	(15,000)
116-XXXX	CONTRACT LAY COACHES & TRAINER	83,200.00	88,512.56	85,000.00	1,800
117-XXXX	TLE ADDITIONAL EXPENDITURES	3,275.00	2,800.00	3,800.00	525
118-XXXX	TECHNOLOGY/SOFTWARE LICENSES	342,100.00	96,360.24	292,500.00	(49,600)
120-XXXX	POWERSCHOOL ADVISOR	500.00	405.17	500.00	0
121-XXXX	TECHNOLOGY OFFICE	6,000.00	5,993.98	6,000.00	0
122-XXXX	EXTENDED SCHOOL YEAR	12,000.00	0.00	12,000.00	0
123-XXXX	HOMEBOUND - Local Funds	5,000.00	303.09	300.00	(4,700)
124-XXXX	PUBLIC INFORMATION/TECHNOLOGY OFFICE	1,900.00	1,486.79	1,500.00	(400)
125-XXXX	PRE-K PROGRAM	500,000.00	434,878.78	450,000.00	(50,000)
128-XXXX	TRI-CITY COUNSELING	3,000.00	0.00	0.00	(3,000)
129-XXXX	ODDYSEY EDUCATIONAL SERVICES	6,000.00	6,000.00	0.00	(6,000)
130-XXXX	FURNITURE/FIXTURES/MISC PROJECTS	0.00	0.00	0.00	0
138-XXXX	LEAP PROGRAM - CHS	0.00	0.00	0.00	0
195-XXXX	SUMMER BRIDGE PROGRAM	16,000.00	15,047.04	0.00	(16,000)
197-XXXX	SCHOOL BOARD EXPENSES	6,000.00	4,877.39	6,000.00	0
198-XXXX	MISC. UNREIMBURSABLE EXPENDITURES	7,000.00	9,270.83	5,000.00	(2,000)
308-XXXX	PRINCIPAL & TEACHER EVAL. TRAINING	0.00	0.00	0.00	0
311-XXXX	STAFF DEVELOPMENT	0.00	0.00	0.00	0
312-XXXX	NAT BOARD CERTIFIED TEACHERS	26,450.00	26,450.00	26,450.00	0
331-XXXX	FLEXIBLE BENEFIT CERT CASH IN LIEU	83,094.32	83,512.58	81,978.96	(1,115)
332-XXXX	FLEXIBLE BENEFIT SUPPORT CASH IN LIEU	259,306.23	259,700.12	256,640.12	(2,666)
333-XXXX	TEXTBOOKS - State Funds	470,681.97	470,681.97	357,927.41	(112,755)
334-XXXX	FLEXIBLE BENEFIT - CERTIFIED	2,138,404.80	2,118,556.58	2,198,723.36	60,319
335-XXXX	FLEXIBLE BENEFIT - SUPPORT	711,364.50	683,649.00	722,366.74	11,002
337-XXXX	STATE ARTS COUNCIL	2,765.00	2,765.00	3,000.00	235
361-XXXX	ACE TECHNOLOGY	30,801.87	30,801.87	30,000.00	(802)
367-XXXX	READING SUFFICIENCY	77,913.27	77,913.27	70,000.00	(7,913)
388-XXXX	ALTERNATIVE ED. (CATS) STATE FUNDS	128,072.88	128,072.88	100,000.00	(28,073)
411-XXXX	COMP. SECONDARY SALARY REIMB.	20,920.00	20,920.00	20,920.00	0
412-XXXX	VOCATIONAL PROGRAM ASSISTANCE	52,499.00	52,058.26	52,499.00	0
421-XXXX	CARL PERKINS	23,650.56	23,650.56	26,205.00	2,554
424-XXXX	CARL PERKINS - Bio-Med Grant, etc.	99,833.00	99,833.00	48,000.00	(\$51,833.00)
456-XXXX	JOB TRAINING - OJT	2,921.70	3,850.70	3,800.00	878
469-XXXX	CAREER TECH LOTTERY GRANTS	28,000.87	28,000.87	14,673.69	(13,327)
479-XXXX	HIGH SCHOOLS THAT WORK	12,000.00	11,689.62	12,000.00	0
511-XXXX	TITLE I	616,988.86	567,922.32	550,000.00	(66,989)
541-XXXX	TITLE II - A	56,359.38	14,633.72	41,506.15	(14,853)
552-XXXX	TITLE VI - 21st Century	6,109.83	0.00	6,109.83	0
561-XXXX	TITLE VI - Indian Education	140,700.00	138,639.69	142,099.00	1,399
571-XXXX	TITLE III - Immigrant	62,732.68	24,229.25	38,139.99	(24,593)
591-XXXX	TITLE VIII - Impact Aid	461,552.45	461,552.45	400,000.00	(61,552)
592-XXXX	TITLE VIII - Impact Aid Disability	22,250.00	22,250.00	20,000.00	(2,250)
613-XXXX	SPECIAL ED PROF DEVELOPMENT - OSDE	1,600.00	183.00	0.00	0
615-XXXX	PROJECT ECCO	14,320.16	4,914.10	7,456.00	(6,864)
617-XXXX	COVID ASSISTANCE	0.00	0.00	0.00	0
621-XXXX	IDEA - Flowthrough	1,469,581.61	1,185,641.29	1,220,000.00	(249,582)
624-XXXX	ARP: IDEA - Early Intervention	0.00	0.00	0.00	0
628-XXXX	ARP: IDEA - Flowthrough	271,278.20	96,752.39	174,525.81	0
641-XXXX	IDEA PRESCHOOL	27,703.89	23,232.58	23,000.00	(4,704)
642-XXXX	IDEA PRESCHOOL - Private Schools	0.00	0.00	0.00	0
643-XXXX	ARP: IDEA - Preschool	15,388.90	0.00	15,388.90	0
721-XXXX	CARES ACT - GEER	70,799.75	70,709.76	0.00	(70,800)
722-XXXX	SCHOOL COUNSELOR CORPS GRANT	32,000.00	32,000.00	32,000.00	0
723-XXXX	COVID-19 PREVENTION	0.00	0.00	0.00	0
725-XXXX	ARP - Student Teacher	3,498.00	3,498.00	0.00	0
771-XXXX	ROTC	52,470.33	52,470.33	52,000.00	(470)
772-XXXX	SUICIDE PREVENTION GRANT	0.00	0.00	0.00	0
773-XXXX	USAC - Emergency Connectivity	777,800.00	777,800.00	10,863.89	0
786-XXXX	CONSOLIDATED ADMINISTRATIVE FUNDS	26,558.10	26,165.62	0.00	(26,558)
788-XXXX	CARES ACT	0.00	0.00	0.00	0
789-XXXX	CARES ACT INCENTIVE GRANT	0.00	0.00	0.00	0
793-XXXX	ESSER II - Federal Stimulus	0.00	0.00	0.00	0
794-XXXX	ESSER II - State Supplement	1,611,979.88	1,611,979.88	0.00	(1,611,980)
795-XXXX	ESSER III - Amerian Rescue Plan (ARP)	3,464,594.12	2,214,177.29	1,217,204.17	(2,247,390)
798-XXXX	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0
TOTAL GENERAL FUND		44,641,511.00	43,102,559.32	40,626,187.54	(3,146,537)

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 SUPPORT SERVICES - STUDENTS

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

2200 SUPPORT SERVICES – INSTRUCTIONAL STAFF

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

2300 SUPPORT SERVICES - GENERAL ADMINISTRATION

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

2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION

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

2500 CENTRAL 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 OPERATION 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.

3300 COMMUNITY SERVICES OPERATIONS

Activities which are not directly related to the provision of education to students in the LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole, or some segment of the community.

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

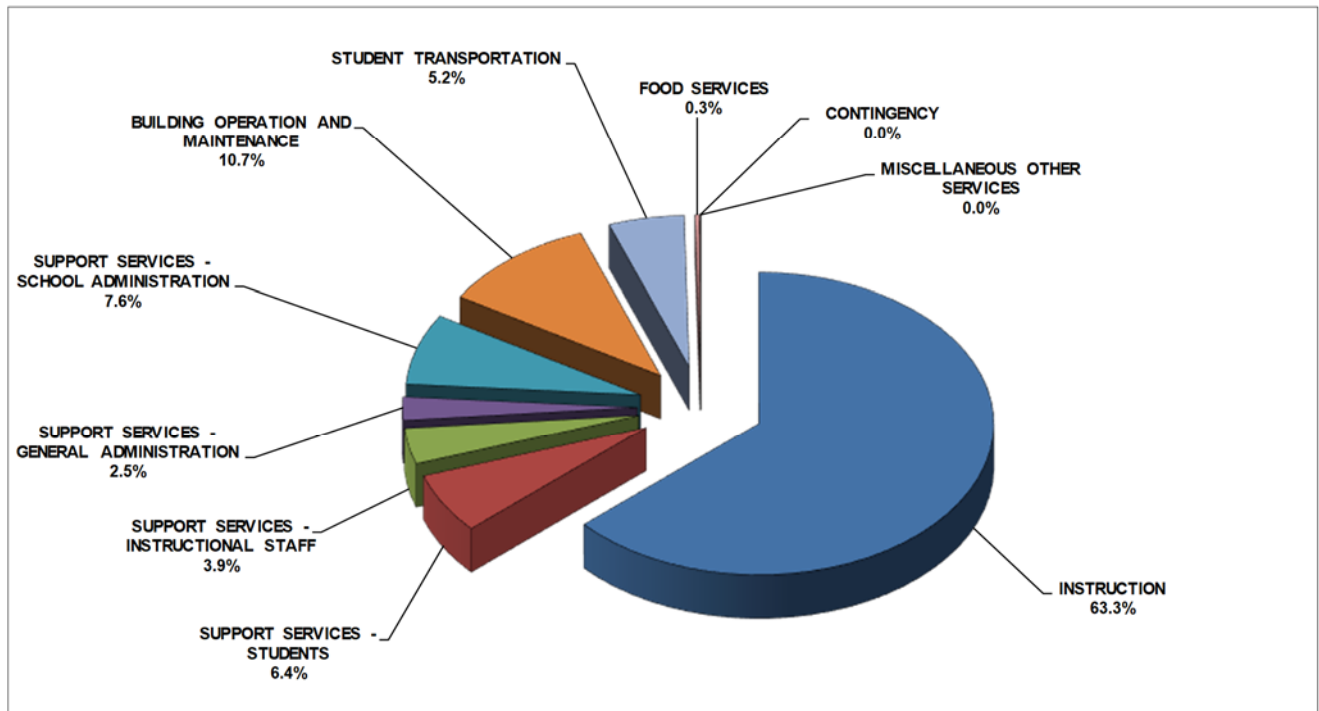
Outlays of government funds which are not properly classified as expenditures but still require budgetary or accounting control. These include debt service payments and certain transfers of money from one fund to another.

8000 REPAYMENTS

Checks/warrants issued to outside agencies for refund of restricted revenue previously received for overpayment, nonqualified expenditures, and other refunds to be repaid from district funds.

**PROPOSED GENERAL FUND BUDGET BY FUNCTION
FY 2022-23**

Function Code Classification	Function Series	FY 2021-22 Approved Budget A	FY 2021-22 Actual Expenditures B	FY 2022-23 Proposed Budget C	Proposed Budget Change (C - A) D
Instruction	1000	28,278,364.63	27,303,508.81	25,734,840.04	(1,568,668.77)
Support Services - Students	2100	2,871,336.96	2,772,351.76	2,613,071.81	(159,279.95)
Support Services - Instructional Staff	2200	1,720,471.11	1,661,160.35	1,565,721.69	(95,438.66)
Support Services - General Administration	2300	1,116,960.49	1,078,454.89	1,016,494.41	(61,960.48)
Support Services - School Administration	2400	3,384,558.95	3,267,881.16	3,080,131.55	(187,749.61)
Central Services	2500	1,195,744.88	1,154,523.30	1,088,192.46	(66,330.84)
Operation and Maintenance of Plant Services	2600	3,599,732.50	3,475,636.92	3,275,951.12	(199,685.80)
Student Transportation Services	2700	2,322,419.62	2,242,357.55	2,113,527.36	(128,830.19)
Child Nutrition Program Operations	3100	133,819.39	129,206.16	121,782.88	(7,423.28)
Community Services Operations	3300	6,427.01	6,205.45	5,848.93	(356.52)
Land Acquisition Services	4200	0.00	0.00	0.00	0.00
Land Improvement Services	4300	0.00	0.00	0.00	0.00
Building Improvement Services	4700	0.00	0.00	0.00	0.00
Other Uses	5000	11,675.46	11,272.97	10,625.30	(647.67)
Repayment	8000	0.00	0.00	0.00	0.00
Contingency	XXXX	0.00	0.00	0.00	0.00
TOTAL		44,641,511.00	43,102,559.32	40,626,187.54	(2,476,371.78)



OKLAHOMA COST ACCOUNTING SYSTEM OBJECT CLASS DEFINITIONS

100 PERSONNEL 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 PERSONNEL 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 CONTRACTED 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

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.

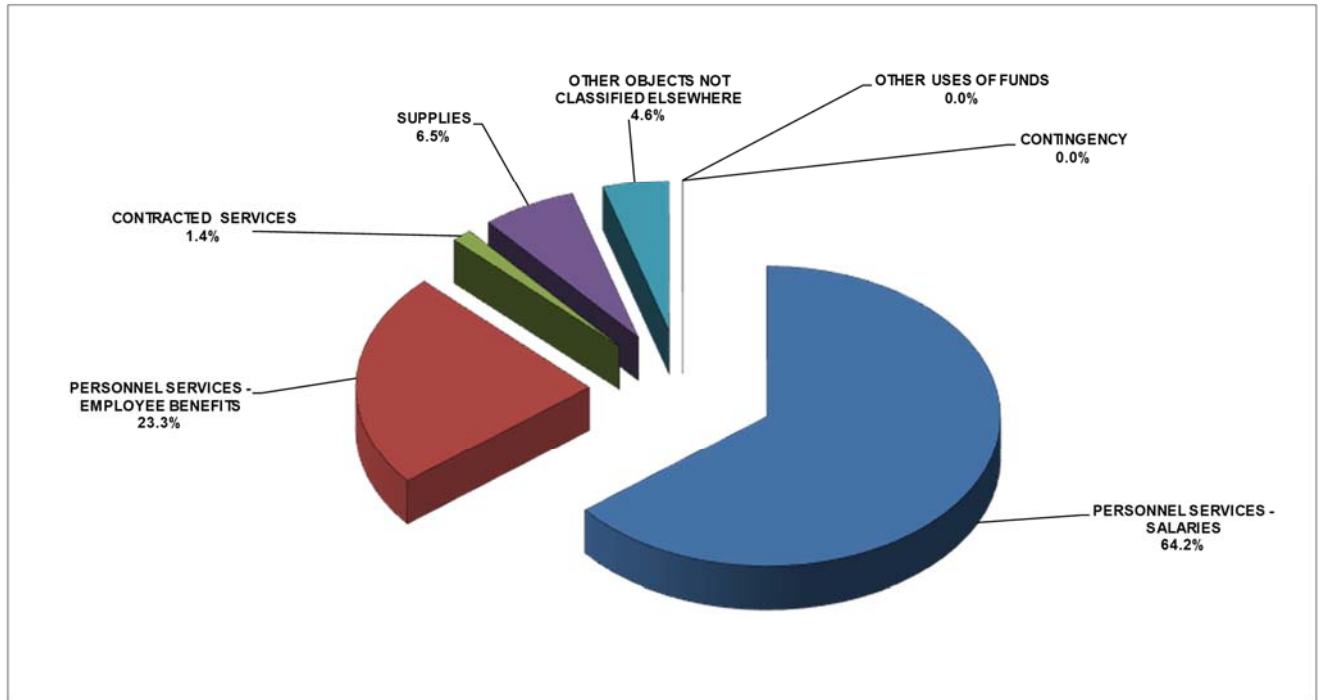
OKLAHOMA COST ACCOUNTING SYSTEM OBJECT CLASS DEFINITIONS

900 OTHER USES OF FUNDS

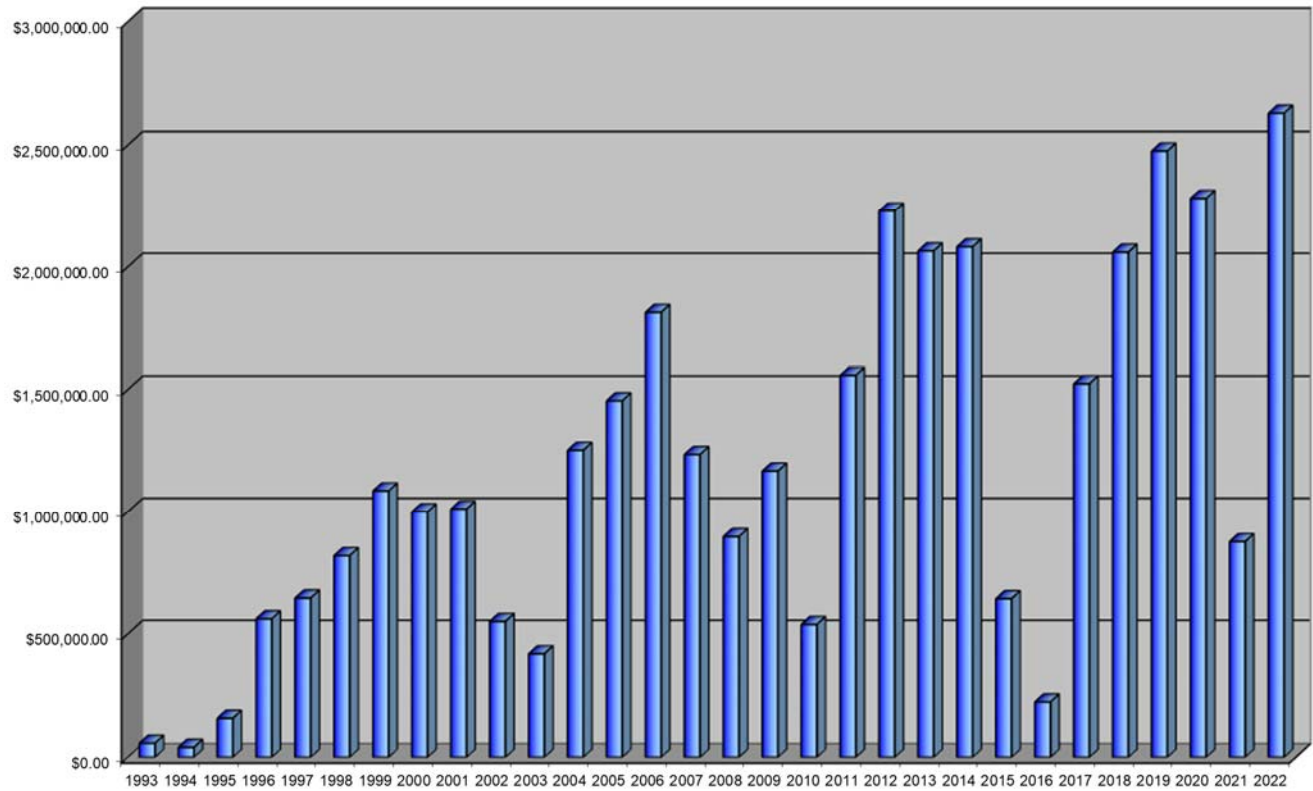
This series of codes classifies transactions which are not properly coded as expenditures but require budgetary or accounting control. Included would be redemption of principal and interest on long term debt and intra-fund transfers.

**PROPOSED GENERAL FUND BUDGET BY OBJECT
FY 2022-23**

Object Code Classification	Object Series	FY 2021-22 Approved Budget A	FY 2021-22 Actual Expenditures B	FY 2022-23 Proposed Budget C	Proposed Budget Change (C - A) D
Personnel Services - Salaries	100	26,671,727.22	25,752,257.91	26,084,323.15	332,065.24
Personnel Services - Employee Benefits	200	9,361,537.68	9,038,812.18	9,452,918.72	414,106.54
Contracted Services	300	632,574.39	610,767.30	575,676.88	(35,090.42)
Purchased Property Services	400	497,932.36	480,766.86	453,145.36	(27,621.50)
Other Purchased Services	500	962,656.44	929,470.25	876,069.39	(53,400.86)
Supplies	600	5,930,014.77	5,725,586.07	2,651,610.43	(3,073,975.64)
Property	700	293,377.38	283,263.62	266,989.27	(16,274.35)
Other Objects	800	282,840.63	273,090.11	257,400.26	(15,689.85)
Other Uses of Funds	900	8,850.11	8,545.02	8,054.08	(490.94)
Contingency	--	0.00	0.00	0.00	0.00
TOTAL		44,641,511.00	43,102,559.32	40,626,187.54	(2,476,371.78)



FUND BALANCE HISTORY - GENERAL FUND FY 1993 - FY 2022



YEAR ENDING	FUND BALANCE	CHANGE
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)
June 30, 2021	\$876,424.45	(\$1,405,581.05)
June 30, 2022	\$2,630,144.53	\$1,753,720.08

MEDIA CENTER BUDGETS **FY 2022-23**

Project Number	Media Center	FY 2021-22 ADM*	State Standards Funding	Repair	Video	Other	Total FY 2022-23 Budget	FY 2021-22 Budget	Difference
031-XXXX	Choctaw High School & CATS	1,636.00	\$9,544	\$0	\$0	\$1,636	\$11,180	\$9,317	\$1,863
032-XXXX	Choctaw Middle School	639.00	\$5,195	\$0	\$0	\$639	\$5,834	\$5,241	\$593
033-XXXX	Nicoma Park Middle School	669.00	\$5,345	\$0	\$0	\$669	\$6,014	\$5,325	\$689
034-XXXX	Indian Meridian Elementary	561.00	\$4,405	\$0	\$0	\$561	\$4,966	\$3,987	\$979
035-XXXX	Westfall Elementary	420.00	\$3,700	\$0	\$0	\$420	\$4,120	\$3,768	\$352
036-XXXX	James Griffith Intermediate	518.00	\$4,190	\$0	\$0	\$518	\$4,708	\$3,863	\$845
037-XXXX	Nicoma Park Intermediate	371.00	\$3,455	\$0	\$0	\$371	\$3,826	\$3,316	\$510
038-XXXX	Choctaw Elementary	344.00	\$3,096	\$0	\$0	\$344	\$3,440	\$2,857	\$583
039-XXXX	Nicoma Park Elementary	449.00	\$3,845	\$0	\$0	\$449	\$4,294	\$3,677	\$617
	Media Center Totals	5,607.00	\$42,775	\$0	\$0	\$5,607	\$48,382	\$41,351	\$7,031

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):

Other: \$1 per student for miscellaneous expenses

**GENERAL FUND PRINCIPALS' SITE BUDGETS
FY 2022-23**

Budgeted Amount for All Sites **\$174,000.00**
 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 \$190,000.00

School ♦	A	B	C	D	E	F	G	H	I	J	K	L	M
	Number of Students ADM*	Student Percent	FY 2021-22 Total Site Budget	FY 2022-23 Beginning Budget	Copier Allowance **	YMCA Program Allowance	Great Expectations	FY 2022-23 Total Site Budget (D + E+ F +G)	Change From Last Fiscal Year (H - C)	Copier Lease Charge	Estimated Maint/Copy Charges	Estimated Total Copier Cost (J + K)	FY 2022-23 Net Site Budget (H - L)
CHS PRINCIPAL	1,604.00	28.77%	\$45,716	\$50,062	\$0	\$0	\$0	\$50,062	\$4,346	\$7,488	\$9,054	\$16,542	\$33,520
CMS PRINCIPAL	639.00	11.46%	\$19,565	\$19,944	\$0	\$0	\$0	\$19,944	\$379	\$3,648	\$2,510	\$6,158	\$13,785
NPMS PRINCIPAL	669.00	12.00%	\$20,078	\$20,880	\$0	\$0	\$0	\$20,880	\$802	\$3,744	\$1,738	\$5,482	\$15,398
NPI PRINCIPAL	371.00	6.65%	\$13,608	\$11,579	\$0	\$1,750	\$1,500	\$14,829	\$1,221	\$1,824	\$845	\$2,669	\$12,160
JGI PRINCIPAL	518.00	9.29%	\$15,162	\$16,167	\$0	\$0	\$1,500	\$17,667	\$2,505	\$2,352	\$3,574	\$5,926	\$11,741
NPE PRINCIPAL	449.00	8.05%	\$14,037	\$14,014	\$0	\$0	\$1,500	\$15,514	\$1,476	\$1,824	\$1,748	\$3,572	\$11,941
WE PRINCIPAL	420.00	7.53%	\$16,338	\$13,109	\$0	\$1,750	\$1,500	\$16,359	\$20	\$1,824	\$2,557	\$4,381	\$11,977
CE PRINCIPAL	344.00	6.17%	\$12,831	\$10,737	\$0	\$1,750	\$1,500	\$13,987	\$1,155	\$1,116	\$1,620	\$2,736	\$11,250
IME PRINCIPAL	561.00	10.06%	\$17,664	\$17,509	\$0	\$1,750	\$1,500	\$20,759	\$3,096	\$2,232	\$2,113	\$4,345	\$16,415
Totals	5,575.00	100.00%	\$175,000	\$174,000	\$0	\$7,000	\$9,000	\$190,000	\$15,000	\$26,052	\$25,760	\$51,812	\$138,188
Per Student Amount			\$33.23	\$31.21				\$34.08	\$0.85				

* Previous Year End

** No Copier Allowance this fiscal year

♦ Does not include CATS

**BUILDING FUND PROPOSED BUDGET
FY 2022-23**

REVENUE

Revenue for the Building Fund comes from local and state sources with the primary source coming from ad valorem (property) taxes. Based on the \$281,494,613 net assessed value (NAV) of all the property in the district and a Building Fund levy of 5.27 mills, the district would collect \$1,483,477 in new tax revenue if 100% of the taxes were collected. Generally, about 93-97% of the taxes are collected. Last year, the district began to receive funding from the state's new Red Bud law, which provides funding to districts that are below the state average (on a per-pupil basis) in Building Fund ad valorem receipts. The district is currently below the average and is eligible for the Red Bud funds. Using the approach taken by the County Excise Board, we are budgeting total Building Fund revenue, which includes the fund balance from the preceeding year and the Red Bud funding at \$1,706,204.86.

EXPENDITURES

All funds in the Building Fund are included the operating budget. Currently, Brian Cannon is the responsible administrator of most of the Building Fund. The beginning operating budget for this account will be \$1,656,204.86, plus \$50,000.00 in a reserve contingency account for a total of \$1,706,204.86. This budget may be modified during the year as actual revenue is received.

	FY 2021-22 Approved Budget	FY 2021-22 Actual Expenditures	FY 2022-23 Proposed Budget	Proposed Budget Change
REVENUE (by Source):				
1000 DISTRICT SOURCES OF REVENUE				
1110 Ad Valorem - Current Year	1,353,125.15	1,351,214.73	1,323,609.10	(27,605.63)
1120 Ad Valorem - Prior Years	25,000.00	28,406.44	25,000.00	(3,406.44)
1130 Revenue in Lieu of Taxes	6.25	6.25	6.00	(0.25)
1310 Interest Earnings	0.00	0.00		0.00
1590 Miscellaneous Reimbursement	5,150.00	5,150.00		(5,150.00)
Total District Sources of Revenue	1,383,281.40	1,384,777.42	1,348,615.10	(36,162.32)
2000 INTERMEDIATE SOURCES OF REVENUE				
2900 Other Intermediate Sources of Revenue	0.00	0.00	0.00	0.00
Total Intermediate Sources of Revenue	0.00	0.00	0.00	0.00
3000 STATE SOURCES OF REVENUE				
3435 Red Bud Funding Act	251,133.27	262,210.26	225,000.00	
Total State Sources of Revenue	251,133.27	262,210.26	225,000.00	0.00
5000 NON-REVENUE RECEIPTS				
5600 Correcting Entry	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00
6100 CASH ACCOUNTS				
6110 Cash Forward (Fund Balance)	52,392.87	52,392.87	132,589.76	80,196.89
6130 Prior Year Lapsed Appropriations	0.00	25,137.58	0.00	(25,137.58)
Total Cash Accounts	52,392.87	77,530.45	132,589.76	55,059.31
TOTAL BUILDING FUND REVENUES	1,686,807.54	1,724,518.13	1,706,204.86	18,896.99
EXPENDITURES (by Function):				
1000 INSTRUCTION				
1000 Instruction	0.00	0.00	0.00	0.00
Total Instruction	0.00	0.00	0.00	0.00
2300 SUPPORT SERVICES				
2313 Board Treasurer Services	18,068.26	18,068.26	18,068.26	0.00
Total Support Services	18,068.26	18,068.26	18,068.26	0.00
2500 CENTRAL SERVICES				
2520 Purchasing/Warehousing	0.00	0.00	0.00	0.00
2575 Other Staff Services	0.00	0.00	0.00	0.00
Total Central Services	0.00	0.00	0.00	0.00
2600 OPERATION & MAINTENANCE OF PLANT				
2620 Operation of Building Services	1,250,000.00	1,212,029.75	1,320,886.60	108,856.85
2630 Care & Upkeep of Grounds	140,000.00	136,449.76	135,000.00	(1,449.76)
2640 Care & Upkeep of Equipment	185,000.00	179,440.70	175,000.00	(4,440.70)
2650 Vehicle Operation & Maintenance	4,000.00	3,507.44	3,500.00	(7.44)
2660 Security Services	4,000.00	3,650.00	3,500.00	(150.00)
2670 Safety	225.00	217.46	250.00	32.54
Total Operation & Maintenance of Plant	1,583,225.00	1,535,295.11	1,638,136.60	102,841.49
4000 FACILITIES ACQUISITION & CONSTRUCTION SVCS.				
4200 Site Acquisition Services	0.00	0.00	0.00	0.00
4700 Building Improvements	40,000.00	38,565.00	0.00	(38,565.00)
Total Facilities Acquisition & Construction	40,000.00	38,565.00	0.00	(38,565.00)
5000 OTHER USES - 5000 SERIES				
5600 Correcting Entry	0.00	0.00	0.00	0.00
Total Other Uses - 5000	0.00	0.00	0.00	0.00
7900 OTHER USES - 7000 SERIES				
7900 Contingency	45,514.28	0.00	50,000.00	50,000.00
Total Other Uses	45,514.28	0.00	50,000.00	50,000.00
TOTAL BUILDING FUND EXPENDITURES	1,686,807.54	1,591,928.37	1,706,204.86	114,276.49

**CHILD NUTRITION FUND PROPOSED BUDGET
FY 2022-23**

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 new revenue of \$1,784,250 from local, state and federal sources. **The District will estimate the revenue and fund balance for the Child Nutrition Fund at \$2,401,271.46.**

EXPENDITURES

All funds expended in the Child Nutrition Fund are in the Operating Budget in Fund 22. This fund is managed by the Child Nutrition Director and overseen by the Chief Financial Officer. **The beginning operating budget for this account will be \$1,866,000.00 with a reserve contingency of \$535,271.46.** This budget may be modified sometime during the fiscal year due to changing student counts and actual cash receipts.

	FY 2021-22 Approved Budget	FY 2021-22 Actual Expenditures	FY 2022-23 Proposed Budget	Proposed Budget Change
REVENUE (by Source):				
1000 DISTRICT SOURCES OF REVENUE				
1310 Earnings on Investments	8.16	9.62	250.00	240.38
1590 Miscellaneous Reimbursements	0.00	0.00	0.00	0.00
1710 Student Meals	0.00	0.00	350,000.00	350,000.00
1720 Ala Carte Meals	396,251.78	396,301.18	450,000.00	53,698.82
1730 Adult Meals	5,338.90	5,340.20	5,500.00	159.80
1790 Other District Sources	0.00	0.00	500.00	500.00
Total District Sources	401,598.84	401,651.00	806,250.00	404,599.00
3000 STATE SOURCES OF REVENUE				
3250 Employee Health Allowance	84,330.86	90,666.51	90,000.00	(666.51)
3710 State Reimbursement	0.00	0.00	0.00	0.00
3720 State Matching	14,323.90	14,323.90	13,000.00	(1,323.90)
Total State Sources	98,654.76	104,990.41	103,000.00	(1,990.41)
4000 FEDERAL SOURCES OF REVENUE				
4705 NSLP Emergency Ops Grant	120,605.62	127,898.27	0.00	
4706 P-EBT Program Grant	3,063.00	3,063.00	0.00	
4710 Lunches	1,542,707.72	1,542,707.72	700,000.00	(842,707.72)
4720 Breakfasts	354,719.52	354,719.52	175,000.00	(179,719.52)
Total District Sources	2,021,095.86	2,028,388.51	875,000.00	(1,022,427.24)
5000 NON-REVENUE RECEIPTS				
5160 Activity Fund Reimbursement	159.80	159.80	0.00	(159.80)
5600 Correcting Entry	4,534.19	6,811.44	0.00	(6,811.44)
Total Non-Revenue Receipts	4,693.99	6,971.24	0.00	(6,811.44)
6100 CASH ACCOUNTS				
6110 Cash Forward (Fund Balance)	48,658.82	48,658.82	617,021.46	568,362.64
6130 Lapsed Appropriations	0.00	0.00	0.00	0.00
Total Cash Accounts	48,658.82	48,658.82	617,021.46	568,362.64
TOTAL CHILD NUTRITION FUND REVENUES	2,574,702.27	2,590,659.98	2,401,271.46	(58,267.45)
EXPENDITURES (by Function):				
2500 SUPPORT SERVICES				
2515 Financial Accounting	0.00	0.00	0.00	0.00
Total Support Services	0.00	0.00	0.00	0.00
2600 OPERATION & MAINTENANCE OF PLANT				
2620 Operation of Building Services	0.00	0.00	0.00	0.00
2650 Vehicle Operation & Maintenance	0.00	0.00	1,000.00	1,000.00
Total Operation & Maintenance of Plant	0.00	0.00	1,000.00	1,000.00
3100 CHILD NUTRITION PROGRAMS OPERATIONS				
3110 Food Procurement Services (Ala Carte)	159,148.44	159,148.44	325,000.00	165,851.56
3120 Food Preparation and Dispensing	808,521.23	808,521.23	825,000.00	16,478.77
3130 Food & Supplies Delivery	0.00	0.00	20,000.00	20,000.00
3140 Other Direct and/or Related CNP Services	132,767.96	132,767.96	105,000.00	(27,767.96)
3150 Food Procurement Services	703,192.24	703,192.24	550,000.00	(153,192.24)
3155 Food Procurement (Adult)	3,364.47	3,364.47	10,000.00	6,635.53
3160 Nonreimbursable Services	0.00	0.00	10,000.00	10,000.00
3180 Nutrition Education & Staff Development	0.00	0.00	0.00	0.00
3190 Other CNP Operations	43,368.46	43,368.46	15,000.00	(28,368.46)
Total CNP Operations	1,850,362.80	1,850,362.80	1,860,000.00	9,637.20
5000 OTHER USES OF FUNDS				
5200 Fund Transfers/Petty Cash/Change	116,434.28	116,464.28	0.00	(116,464.28)
5600 Correcting Entry	6,811.44	6,811.44	5,000.00	(1,811.44)
Total Other Uses of Funds	123,245.72	123,275.72	5,000.00	(118,275.72)
7900 OTHER USES				
7900 Contingency	0.00	0.00	535,271.46	535,271.46
Total Other Uses	0.00	0.00	535,271.46	535,271.46
8000 REPAYMENT				
8900 Other Refunds (Lunch Tickets)	0.00	0.00	0.00	0.00
Total Other Refunds	0.00	0.00	0.00	0.00
TOTAL CHILD NUTRITION FUND EXPENDITURES	1,973,608.52	1,973,638.52	2,401,271.46	427,632.94

**School District
2022-2023 Estimate of Needs
and
Financial Statement of the Fiscal Year 2021-2022**

**Board of Education of Choctaw-Nicoma Park Public Schools
District No. I-4
County of Oklahoma
State of Oklahoma**

To the Excise Board of said County and State, Greetings:

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of the financial condition of the Board of Education of Choctaw-Nicoma Park Public Schools, District No. I-4, County of Oklahoma, State of Oklahoma for the fiscal year beginning July 1, 2022, and ending June 30, 2023, 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, 2023, 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.

Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than September 30 for all School Districts. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd Room 100, Oklahoma City, OK 73105-4801 and one copy will be retained by the County Clerk. 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.

Prepared by: Putnam & Company, PLLC

Submitted to the Oklahoma County Excise Board

This 12 Day of SEPTEMBER, 2022

School Board Member's Signatures

Chairman: _____	Clerk: _____
Member: _____	Member: _____
Member: _____	Member: _____
Member: _____	Member: _____
Member: _____	Member: _____
Treasurer <u>Ke B</u>	

In addition,

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, 2022, and to provide for the needs of the District for the ensuing fiscal year as now ascertained; and we do hereby certify that the within statement of the financial condition is true and correct, and that the within estimates for all purposes for the ensuing fiscal year are reasonably necessary for the proper conduct of the affairs of said School District, and that the statement of Estimated Income from sources other than ad valorem taxes is not in excess of the lawfully authorized ratio of the actual collections from such sources during the previous fiscal year.
2. We further certify that any cash fund balance reported in our Building Fund is required for immediate or cumulative program of construction unless there be attached within a verified copy of a resolution signed by a majority of the members of this Board to the effect the program of building has been completed or abandoned. If attached, then the Excise Board is directed to apply said Balance to reduce Levies in accordance with 62 O. S. 2001, Section 333.
3. We also certify that a levy of 15.000 Mills over and above the number of mills allocated by the County Excise Board will be reasonably necessary for the proper conduct of the affairs of said school district during the fiscal year 2022-2023.
4. We also certify that, after due and legal notice of an election thereon, an emergency levy of 5.000 Mills, over and above the number of mills provided by Law and allocated by the County Excise Board in addition thereto for school purposes, were made permanent by election.
5. We also certify that, after due and legal notice of an election thereon, a local support levy of 10.000 Mills, in addition to the levies hereinbefore provided, were made permanent by election.
6. We also certify that, after due and legal notice of an election thereon, pursuant to Article 10, Section 10, of the Constitution of Oklahoma, an additional levy of 5.000 Mills, were made permanent by election.

Clerk of Board of Education

President of Board of Education

Treasurer of Board of Education

Subscribed and sworn to before me this _____ day of _____, 2022.

Notary Public

My Commission Expires