



**Tulsa Public Schools  
Amended  
School Budget and Financing Plan  
2023 - 2024**

**Prepared in Accordance with the  
“School District Budget Act”**

**Presented for Board Approval  
March 4, 2024**



*Excellence and High Expectations with a Commitment to All*

**INDEPENDENT SCHOOL DISTRICT NO. 1-1,  
TULSA COUNTY, OKLAHOMA 74114  
[www.tulsaschools.org](http://www.tulsaschools.org)**





INDEPENDENT SCHOOL DISTRICT NO. 1-1,  
TULSA COUNTY, OKLAHOMA

## **Amended School Budget and Financing Plan 2023 - 2024**

Ebony Johnson, Ed.D.  
Superintendent

Jorge Robles  
Chief Finance and Operations Officer

ADOPTED BY:  
TULSA PUBLIC SCHOOLS, BOARD OF EDUCATION

Stacey Woolley, President  
John Croisant, Vice President  
E'lana Ashley, Member

Susan Lamkin, Member  
Diamond Marshall, Member  
Jennettie Marshall, Member  
Sarah Bozone, Clerk

**Preliminary: June 5, 2023**

**Amended: March 4, 2024**

*Tulsa Public Schools does not discriminate on the basis of race, religion, color, national origin, sex, sexual orientation, gender expression, gender identity, pregnancy, disability, genetic information, veteran status, marital status, age or any other classification protected by applicable law with respect to employment, programs and activities. The district also provides equal access to the Boy Scouts of America and other designated youth groups.*

*The district prohibits discrimination. The district also prohibits retaliation, intimidation, threats, or coercion against any individual who complains about discrimination or participates in the district's discrimination complaint process.*

*The following person has been designated to handle complaints and inquiries regarding the Tulsa Public Schools' non-discrimination policies:*

*Eve Vindas, Human Rights & Title IX Coordinator  
Tulsa Public Schools General Counsel's Office  
3027 South New Haven Avenue  
Tulsa, Oklahoma 74114-6131  
918-746-6517*





**TULSA PUBLIC SCHOOLS**  
**AMENDED SCHOOL BUDGET AND FINANCING PLAN**  
**2023-2024**

**TABLE OF CONTENTS**

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	<u>Page</u>
<b>Introductory Section.....</b>	<b>1</b>
<i>Board President’s Message.....</i>	<i>3</i>
<i>Affidavit of Publication Preliminary Budget.....</i>	<i>4</i>
<i>Funds by Category.....</i>	<i>6</i>
<b>Financial Section .....</b>	<b>9</b>
<i>School Budget and Financing Plan.....</i>	<i>11</i>
<i>Summary of Appropriated Funds.....</i>	<i>14</i>
<i>General Fund (11) .....</i>	<i>18</i>
<i>Building Fund (21) .....</i>	<i>26</i>
<i>Child Nutrition Fund (22) .....</i>	<i>31</i>
<i>Capital Improvement Funds (30’s) .....</i>	<i>36</i>
<i>Debt Service Fund (41).....</i>	<i>39</i>
<i>Worker’s Compensation Fund (83).....</i>	<i>41</i>
<b>Adoption of Budget.....</b>	<b>43</b>
<i>Minutes and Adoption of Preliminary Budget.....</i>	<i>45</i>
<i>Adoption of Amended Budget.....</i>	<i>47</i>
<b>Appendix: Auditor’s Statement and Estimate of Needs.....</b>	<b>49</b>



## INTRODUCTORY SECTION





INDEPENDENT SCHOOL DISTRICT NUMBER ONE  
TULSA PUBLIC SCHOOLS  
3027 S. New Haven  
Tulsa, Oklahoma 74114  
(918) 746-6800  
BOARD OF EDUCATION

TO THE TAXPAYERS OF INDEPENDENT SCHOOL DISTRICT NUMBER ONE

The Board of Education of Independent School District Number One, Tulsa County, Oklahoma, as authorized by Oklahoma Statutes (Section 5-150 of the School District Budget Act), submits Amendment 1 to the Budget for Independent School District Number One for the fiscal year 2023-2024.

The 2023-2024 School Budget was prepared under the direction of the Independent School District Number One Board of Education.

The members are:

Stacey Woolley, President  
John Croisant, Vice President  
E'lena Ashley, Member  
Susan Lamkin, Member  
Diamond Marshall, Member  
Jennettie Marshall, Member  
Sarah Bozone, Clerk

The Board of Education, or working committees thereof, met regularly throughout the year. Estimates of the needs for the School District were received, which totaled \$708,366,429

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President

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TO THE INDEPENDENT SCHOOL DISTRICT NUMBER ONE BOARD OF EDUCATION:

The Independent School District Number One Fiscal Year 2023-2024 Amended Financing Plan of appropriated funds is herewith submitted for the approval of the Board of Education under the authority of a Resolution by the Board of Education dated December 16, 1996, in accordance with the Oklahoma School District Budget Act. The budget herein presented requires 36.05 mills of ad valorem taxation for the General Fund, 5.15 mills of ad valorem taxation for the Building Fund, and 27.27 mills of ad valorem taxation for the Sinking Fund.

The total budget of appropriated funds equals \$708,366,429, which includes \$ 371,561,278 for the General Fund, \$48,751,111 for Special Revenue Funds, \$114,274,597 for Capital Improvement Funds, \$170,510,165 for Debt Service Fund, and \$ 3,269,278 for Worker's Compensation.

The amended 2023-2024 annual budget is presented to the Independent School District Number One Board of Education for their adoption.

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Superintendent

**INTRODUCTORY SECTION: AFFIDAVIT OF PUBLICATION PRELIMINARY BUDGET**


**AFFIDAVIT OF PUBLICATION**

STATE OF OKLAHOMA, COUNTY OF TULSA, SS:

Personally appeared before me, the undersigned notary public, Sarah Bozone, Clerk of the Board of Education of Independent School District Number One, Tulsa County and State of Oklahoma, who, being first duly sworn according to the law, deposes and says: That she complied with the law by having the notice of the date, time and place of the public hearing, together with the preliminary budget summaries, for fiscal year 2023-2024, published in one issue of the *Tulsa World*, a legally-qualified newspaper for general circulation in said School District, a copy of the proof of publication is herewith attached and made a part hereof.

  
Clerk, Board of Education

Subscribed and sworn to before me this 24<sup>th</sup> day of May, 2023.

  
Notary

My commission expires 5.23.25.



Published in the *Tulsa World*, May 30, 2023, Tulsa, Oklahoma

**NOTICE OF PUBLIC HEARING**

**INDEPENDENT SCHOOL DISTRICT NUMBER ONE**

Notice is hereby given that the Board of Education of Independent School District Number One of Tulsa County, Oklahoma, will hold a public hearing beginning at 6:30 p.m. on the 5th day of June 2023, during its regularly scheduled board meeting for the purpose of receiving "comments, recommendations or information" as required by Okla. Stat. tit. 70, Section 5-155 on any part of its preliminary FY2023-2024 budget, which is summarized below. The hearing will be held in the Cheryl Selman Room, Education Service Center, 3027 South New Haven, Tulsa, Oklahoma 74114. Members of the public may also watch the hearing on the [tulsaschools.org website](https://www.tulsaschools.org/website). During the hearing, any person may present comments, recommendations, or information to the Board of Education on any part of the proposed budget. Individuals who desire to make such comments should submit a comment request form. This form will be available in the meeting room by 6:30 pm on June 5, 2023, and also available on the Tulsa Public Schools website at: <https://www.tulsaschools.org/about/board-of-education/citizens-commentform>.

Dated at Tulsa, Oklahoma this 24<sup>th</sup> day of May, 2023.

ATTEST:

  
Stacey Whitley (May 24, 2023 15:29 CDT)  
President

  
Clerk



Independent School District Number One  
Tulsa Public Schools

Preliminary 2023-2024 Revenue Summary

		GOVERNMENTAL FUNDS					
		General Fund (11)	Special Revenue (21-22)	Capital Improvements (30's)	Debt Service (41)	Worker's Compensation (83)	Total Appropriated Funds
		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
<b>All Appropriated Funds</b>							
<b>Local Sources of Revenue (1000)</b>							
1110	Ad Valorem Tax Levy (Current)	\$ 104,522,926	\$ 14,540,560	\$ -	\$ 82,881,192	\$ -	\$ 201,944,678
1120	Ad Valorem Tax Levy (Prior)	2,900,000	500,000	-	2,500,000	-	5,900,000
1130	Revenue in Lieu of Taxes	218,353	1,000	-	-	-	219,353
1200	Tuition and Fees	701,362	-	-	-	-	701,362
1300	Earnings on Investments	3,959,429	1,051,992	-	200,000	-	5,211,421
1400	Rentals, Disposals and Commissions	1,271,165	100,000	-	-	-	1,371,165
1500	Reimbursements	1,923,095	978,829	-	-	-	2,901,924
1600	Other Local Sources of Revenue	1,723,529	124,908	-	-	500,000	2,348,437
1610	Philanthropic & Grants	4,582,386	-	-	-	-	4,582,386
1700	Child Nutrition Revenue	-	2,525,500	-	-	-	2,525,500
✓ 5160	Activity Fund Reimbursement	333,561	4,000	-	-	-	337,561
	Total Local Sources of Revenue	122,135,806	19,826,789	-	85,581,192	500,000	228,043,787
<b>Intermediate Sources of Revenue (2000)</b>							
	Total Intermediate Sources of Revenue	10,739,966	-	-	-	-	10,739,966
<b>State Sources of Revenue (3000)</b>							
	Total State Sources of Revenue	152,880,395	3,500,678	-	-	-	156,381,073
<b>Federal Sources of Revenue (4000)</b>							
	Total Federal Sources of Revenue	77,605,111	18,310,000	-	-	-	95,915,111
	Total New Revenue from all Sources	363,361,278	41,637,467	-	85,581,192	500,000	491,079,937
<b>Non-Revenue Receipts</b>							
✓ 5111	Premium on Bonds Sold	-	-	-	1,600,000	-	1,600,000
✓ 5112	Bond Issuances	-	-	79,000,000	-	-	79,000,000
	Total Non-Revenue	-	-	79,000,000	1,600,000	-	80,600,000
<b>Carryover Sources of Revenue</b>							
6110	Prior Year Fund Balance	63,466,636	6,567,445	23,781,895	83,078,187	1,168,003	178,062,166
6130	Lapsed Appropriations	1,200,000	425,000	4,000,000	-	-	5,625,000
6140	Estopped Warrants	-	-	-	-	-	-
6200	Interfund Transfer	(1,000,000)	-	-	-	1,000,000	-
	Total Carryover Sources of Revenue	63,666,636	6,992,445	27,781,895	83,078,187	2,168,003	183,687,166
<b>Total Revenue</b>		<b>\$ 427,027,914</b>	<b>\$ 48,629,912</b>	<b>\$ 106,781,895</b>	<b>\$ 170,259,379</b>	<b>\$ 2,668,003</b>	<b>\$ 755,367,103</b>

Preliminary 2023-2024 Expenditure Summary

		GOVERNMENTAL FUNDS					
		General Fund (11)	Special Revenue (21-22)	Capital Improvements (30's)	Debt Service (41)	Worker's Compensation (83)	Total Appropriated Funds
		FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2023-2024
<b>Major OCAS Object</b>							
1000	Salaries	\$ 226,919,178	\$ 16,486,619	\$ -	\$ -	\$ -	\$ 243,405,797
2000	Benefits	68,889,092	5,084,383	-	-	2,290,003	76,263,478
3000	Purchased Professional & Technical Services	20,696,720	554,540	5,708,831	-	3,000	26,963,091
4000	Purchased Property Services	26,109,653	6,806,090	60,038,804	-	-	92,954,547
5000	Other Purchased Services	5,712,534	14,240,444	8,181,171	-	375,000	28,509,149
6000	Supplies and Materials	21,757,912	1,280,141	25,028,294	-	-	48,066,347
7000	Property	44,553	100,058	7,821,188	-	-	7,965,799
8000	Other Objects	1,072,672	752,783	3,607	170,259,379	-	172,088,441
9000	Other Uses of Funds	358,964	-	-	-	-	358,964
<b>Total Expenditures</b>		<b>\$ 371,561,278</b>	<b>\$ 45,305,058</b>	<b>\$ 106,781,895</b>	<b>\$ 170,259,379</b>	<b>\$ 2,668,003</b>	<b>\$ 696,575,613</b>

# INTRODUCTORY SECTION: AFFIDAVIT OF PUBLICATION PRELIMINARY BUDGET

## TULSA WORLD

P.O. Box 1770 Tulsa, Oklahoma 74102-1770 | [tulsa-world.com](http://tulsa-world.com)

Account Number  
90011419

Date  
May 30, 2023

TULSA PUBLIC SCHOOL...S. BOND  
DEPARTMENT  
Attn: Paula Elam  
3027 S NEW HAVEN, ROOM 453  
TULSA, OK 74114

Date	Category	Description	Ad Size	Total Cost
05/30/2023	Main	BUDGET HEARING	6 x 0.00 IN	783.36

### Affidavit of Publication

I, Jennifer Gold of lawful age, am a legal representative of the Tulsa World of Tulsa, Oklahoma, a daily newspaper of general circulation in Tulsa County, Oklahoma, a legal newspaper qualified to publish legal notices, as defined in 25 O.S. § 106 as amended, and thereafter, and complies with all other requirements of the laws of Oklahoma with reference to legal publication. That said notice, a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publication and not in a supplement, on the DATE(S) LISTED BELOW

05/30/2023

Newspaper reference: 1028908

Sworn to and subscribed before me this date: 6-1-23

My Commission expires 10-14-24

M. MARSHALL  
NOTARY PUBLIC - STATE OF OKLAHOMA  
MY COMMISSION EXPIRES OCT. 14, 2024  
COMMISSION # 20012760

Legal Representative

M. Marshall

Notary Public

Ad copy attached

**AFFIDAVIT OF PUBLICATION**

I, Jennifer Gold, of lawful age, am a legal representative of the Tulsa World of Tulsa, Oklahoma, a daily newspaper of general circulation in Tulsa County, Oklahoma, a legal newspaper qualified to publish legal notices, as defined in 25 O.S. § 106 as amended, and thereafter, and complies with all other requirements of the laws of Oklahoma with reference to legal publication. That said notice, a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publication and not in a supplement, on the DATE(S) LISTED BELOW

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M. MARSHALL  
NOTARY PUBLIC - STATE OF OKLAHOMA  
MY COMMISSION EXPIRES OCT. 14, 2024  
COMMISSION # 20012760

**Independent School District Number One  
Tulsa Public Schools**

**Preliminary 2023-2024 Revenue Summary**

	General Fund	Special Revenue	Capital Revenue	Grants	Donations	Other	Total
<b>Approved Budget</b>	\$ 14,200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 19,200,000
<b>Actual Revenue</b>	\$ 14,200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 19,200,000
<b>Revenue Shortage</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**Preliminary 2023-2024 Expenditure Summary**

	General Fund	Special Revenue	Capital Revenue	Grants	Donations	Other	Total
<b>Approved Budget</b>	\$ 14,200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 19,200,000
<b>Actual Expenditure</b>	\$ 14,200,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 19,200,000
<b>Expenditure Shortage</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



## FUNDS BY CATEGORY

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### CATEGORY

### FUNDS

General Fund

General Fund (11)

Special Revenue Funds

Building Fund (21)

Child Nutrition (22)

Capital Improvement Funds

Bond Funds (30's)

Debt Service Fund

Debt Service (Sinking) Fund (41)

Worker's Compensation Fund

Worker's Compensation Fund (83)



## FINANCIAL SECTION





**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Revenue Summary**

	General Fund (11) FY 2023-2024	Special Revenue (21-22) FY 2023-2024	Capital Improvements (30's) FY 2023-2024	Debt Service (41) FY 2023-2024	Worker's Compensation (8W) FY 2023-2024	Total Appropriated Funds FY 2023-2024
<b>All Appropriated Funds</b>						
<b>Local Sources of Revenue (1000)</b>						
1110 Ad Valorem Tax Levy (current)	\$ 108,261,258	\$ 14,540,770	\$ -	\$ 82,137,550	\$ -	\$ 204,939,578
1120 Ad Valorem Tax Levy (prior)	2,900,000	500,000	-	2,500,000	-	5,900,000
1130 Revenue in Lieu of Taxes	218,353	1,000	-	-	-	219,353
1190 Farm Implement	-	-	-	-	-	-
1200 Tuition and Fees	1,139,311	-	-	-	-	1,139,311
1310 Interest Revenue	5,111,165	1,244,192	-	-	-	6,355,357
13XX Earnings on Investments	-	-	-	200,000	-	200,000
1400 Rentals, Disposals and Commissions	1,271,165	100,001	-	-	-	1,371,166
1500 Reimbursements	1,927,552	420,673	-	-	-	2,348,225
1600 Other Local Sources of Revenue	630,677	22,000	-	-	-	652,677
1700 Child Nutrition Revenue	-	3,166,316	-	-	-	3,166,316
4689 CNG Bus Conversion	5,935,847	-	-	-	-	5,935,847
5150 Child Nutrition Reimbursement	-	-	-	-	-	-
5160 Activity Fund Reimbursement	333,561	4,000	-	-	-	337,561
Total Local Sources of Revenue	127,728,889	19,998,952	-	84,837,550	-	232,565,391
<b>Intermediate Sources of Revenue (2000)</b>						
2100 County 4 Mill Tax Levy	8,487,500	-	-	-	-	8,487,500
2XXX Other County Revenue	1,959,447	-	-	-	-	1,959,447
Total Intermediate Sources of Revenue	10,446,947	-	-	-	-	10,446,947
<b>State Sources of Revenue (3000)</b>						
3100 State Dedicated Revenue	17,093,000	-	-	-	-	17,093,000
3210 Foundation and Incentive Aid	-	-	-	-	-	-
TPS	104,539,580	-	-	-	-	104,539,580
Charter Schools/Headstart	-	-	-	-	-	-
3200 Other State Aid	27,095,407	876,873	-	-	-	27,972,280
3300 Community Education Grants	780,496	-	-	-	-	780,496
3320 In Lieu-Flexible Benefit Allow-Support	-	385,265	-	-	-	385,265
3350 Flexible Benefit Allow-Support	-	1,854,822	-	-	-	1,854,822
3400 State Categorical Revenue	3,059,526	-	-	-	-	3,059,526
3435 Redbud School Grant	-	1,000,000	-	-	-	1,000,000
3500 Special Programs	-	-	-	-	-	-
600, 5600 Other State Sources of Revenue	165,427	-	-	-	-	165,427
3700 Child Nutrition Revenue	-	160,000	-	-	-	160,000
3800 Vocational Education Programs	562,293	-	-	-	-	562,293
Total State Sources of Revenue	153,295,729	4,276,960	-	-	-	157,572,689
<b>Federal Sources of Revenue (4000)</b>						
4100 Direct Grants from the Federal Government	1,163,964	-	-	-	-	1,163,964
4200 Academic Achievement of the Disadvantaged	29,604,624	-	-	-	-	29,604,624
4300 Individuals with Disabilities	9,163,987	-	-	-	-	9,163,987
4400 No Child Left Behind, Continued	1,764,640	-	-	-	-	1,764,640
4500 Federal Grants through State Sources	192,117	-	-	-	-	192,117
4600 Other Federal Revenue through State Sources	2,000	-	-	-	-	2,000
4680 Miscellaneous Federal Revenue	46,923,998	-	-	-	-	46,923,998
4700 Child Nutrition Revenue	-	19,881,337	-	-	-	19,881,337
4800 Federal Vocational Programs	675,446	-	-	-	-	675,446
Total Federal Sources of Revenue	89,490,776	19,881,337	-	-	-	109,372,113
Total New Revenue from all Sources	380,962,341	44,157,249	-	84,837,550	-	509,957,140
<b>Non-Revenue Receipts</b>						
5111 Premium on Bonds Sold	-	-	-	1,600,000	-	1,600,000
5611 Bond Issuances	-	-	85,000,000	-	-	85,000,000
Total Non-Revenue	-	-	85,000,000	1,600,000	-	86,600,000
<b>Carryover Sources of Revenue</b>						
6110 Prior Year Fund Balance	71,076,675	7,422,330	25,274,597	84,072,615	1,769,278	189,615,495
6130 Lapsed Appropriations	1,200,000	478,562	4,000,000	-	-	5,678,562
6140 Estopped Warrants	-	-	-	-	-	-
6200 Interfund Transfer	(1,500,000)	-	-	-	1,500,000	-
Total Carryover Sources of Revenue	70,776,675	7,900,892	29,274,597	84,072,615	3,269,278	195,294,057
<b>Total Revenue</b>	<b>\$ 451,739,016</b>	<b>\$ 52,058,141</b>	<b>\$ 114,274,597</b>	<b>\$ 170,510,165</b>	<b>\$ 3,269,278</b>	<b>\$ 791,851,197</b>

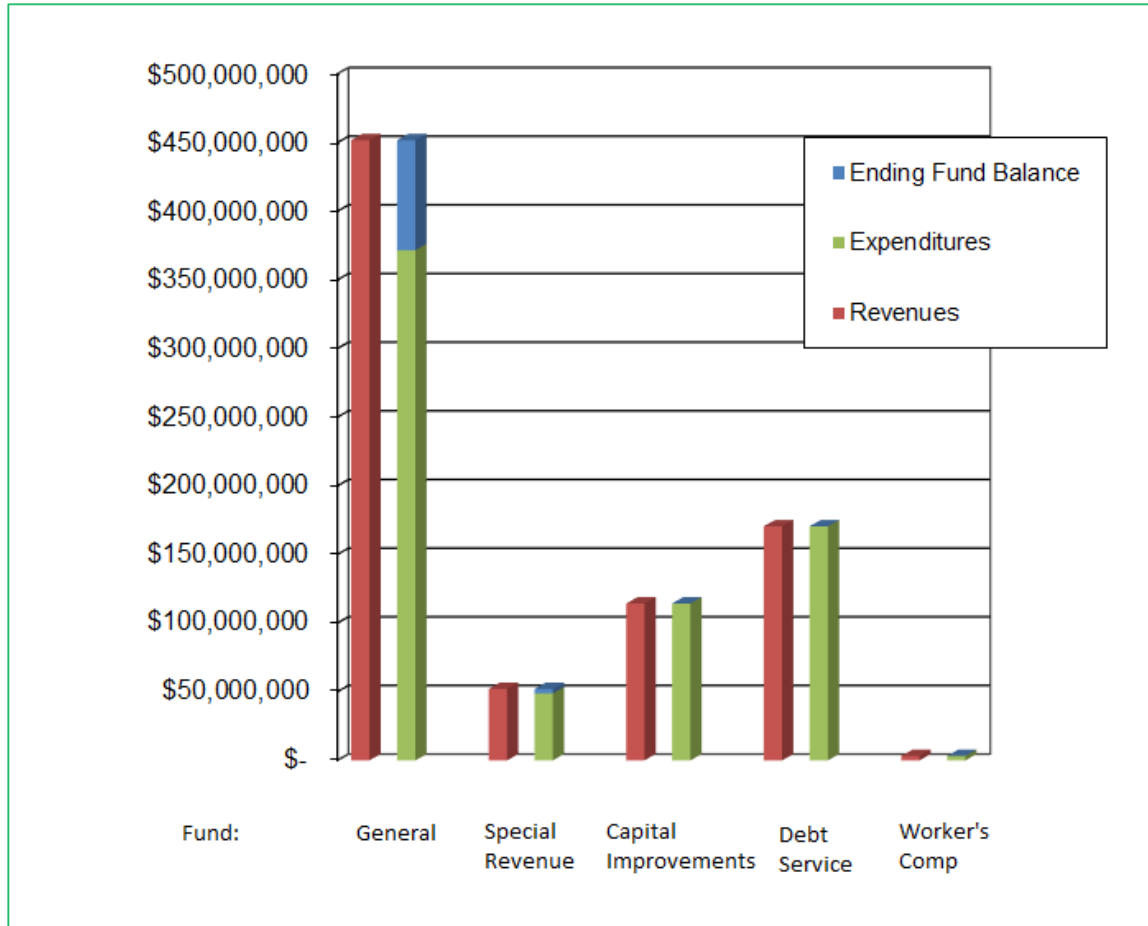
## FINANCIAL SECTION: SCHOOL BUDGET AND FINANCING PLAN

### Independent School District Number One Tulsa Public Schools March Amended 2023-2024 Expenditure Summary

#### All Appropriated Funds

Major Object	DESCRIPTION	General Fund (11) FY 2023-2024	Special Revenue (21-22) FY 2023-2024	Capital Improvements (30's) FY 2023-2024	Debt Service (41) FY 2023-2024	Worker's Compensation (8W) FY 2023-2024	Total Appropriated Funds FY 2023-2024
1000	SALARIES						
	Certified 11XX	\$ 140,292,796	\$ -	\$ -	\$ -	\$ -	\$ 140,292,796
	Non-Certified 12XX	75,118,619	18,671,707	-	-	-	93,790,326
	Other Salaries 13XX-19XX	11,507,763	297,079	-	-	-	11,804,842
	<b>TOTAL SALARIES</b>	<b>226,919,178</b>	<b>18,968,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245,887,964</b>
2000	BENEFITS						
	Group Insurance 21XX, 22XX	25,780,038	3,183,067	-	-	-	28,963,105
	FICA & Medicare 23XX, 24XX	16,489,665	1,393,378	-	-	-	17,883,043
	Employer Retirement 25XX, 26XX	26,219,389	1,431,076	-	-	-	27,650,465
	Workers Compen. & Emp.Assist. 27XX, 28XX	400,000	-	-	-	2,806,090	3,206,090
	<b>TOTAL BENEFITS</b>	<b>68,889,092</b>	<b>6,007,521</b>	<b>-</b>	<b>-</b>	<b>2,806,090</b>	<b>77,702,703</b>
3000	PURCHASED PROFESSIONAL & TECHNICAL SERVICES (Contract services, attorneys, auditors, etc.)	20,696,720	554,540	6,109,410	-	3,676	27,364,346
4000	PURCHASED PROPERTY SERVICES						
	Water & Sewage 41XX	2,176,375	-	-	-	-	2,176,375
	Refuse & Contract Services 42XX	42,085	1,771,917	-	-	-	1,814,002
	Repairs & Maintenance 43XX	872,385	1,691,529	1,693,244	-	-	4,257,158
	Other Purchased Services	23,018,808	3,342,644	62,558,379	-	-	88,919,831
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>26,109,653</b>	<b>6,806,090</b>	<b>64,251,623</b>	<b>-</b>	<b>-</b>	<b>97,167,366</b>
5000	OTHER PURCHASED SERVICES						
	Student Transportation / Travel Services 51XX	79,362	-	-	-	-	79,362
	Employee Group Ins WC/Health 52XX	-	-	-	-	459,512	459,512
	Telephone and Postage 53XX	560,426	164,502	8,748,087	-	-	9,473,015
	In-District Mileage 580X & 581X	355,421	36,965	-	-	-	392,386
	Out-of-District Travel 582X	823,492	3,000	-	-	-	826,492
	Other Purchased Services	3,893,833	14,035,977	7,143	-	-	17,936,953
	<b>TOTAL OTHER SERVICES</b>	<b>5,712,534</b>	<b>14,240,444</b>	<b>8,755,230</b>	<b>-</b>	<b>459,512</b>	<b>29,167,720</b>
6000	SUPPLIES AND MATERIALS						
	Instructional and Other Supplies 61XX	4,178,404	937,397	1,188,928	-	-	6,304,729
	Electricity 624X	6,719,351	-	-	-	-	6,719,351
	Gasoline 625X & 6290	1,522,422	-	-	-	-	1,522,422
	Heating 627X	2,240,967	-	-	-	-	2,240,967
	Food and Other Supplies 63XX	-	63,389	-	-	-	63,389
	Books 64XX	2,399,892	2,335	4,710,910	-	-	7,113,137
	Technology Related Supplies 65XX	2,808,961	306,595	19,601,071	-	-	22,716,627
	Student/Staff Expenditures 68XX	1,887,915	-	1,283,578	-	-	3,171,493
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>21,757,912</b>	<b>1,309,716</b>	<b>26,784,487</b>	<b>-</b>	<b>-</b>	<b>49,852,115</b>
7000	PROPERTY						
	Equipment	44,553	111,231	8,369,987	-	-	8,525,771
8000	OTHER OBJECTS						
	Dues and Registrations 81XX & 86XX	965,603	9,939	3,860	-	-	979,402
	Judgements & Debt Related 82XX & 83XX	-	-	-	170,510,165	-	170,510,165
	Reserve for Estimate 84XX	107,069	25,000	-	-	-	132,069
	Revaluation of Property 87XX	-	717,844	-	-	-	717,844
	Student Aid Payments 88XX	-	-	-	-	-	-
	Reserves & Other Expenses 89XX	-	-	-	-	-	-
	<b>TOTAL OTHER OBJECTS</b>	<b>1,072,672</b>	<b>752,783</b>	<b>3,860</b>	<b>170,510,165</b>	<b>-</b>	<b>172,339,480</b>
9000	OTHER USES OF FUNDS						
	Debt Service 91XX	-	-	-	-	-	-
	Reimbursement 93XX	354,964	-	-	-	-	354,964
	Petty Cash 96XX	4,000	-	-	-	-	4,000
	Charter Schools & Indirect Costs 97XX	-	-	-	-	-	-
	<b>TOTAL OTHER USES OF FUNDS</b>	<b>358,964</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>358,964</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 371,561,278</b>	<b>\$ 48,751,111</b>	<b>\$ 114,274,597</b>	<b>\$ 170,510,165</b>	<b>\$ 3,269,278</b>	<b>\$ 708,366,429</b>

## 2023-2024 March Amended Appropriated Funds



	Revenues	Expenditures	Ending Fund Balance
General Fund	\$ 451,739,016	\$ 371,561,278	\$ 80,177,738
Special Revenue	52,058,141	48,751,111	3,307,030
Capital Improvements	114,274,597	114,274,597	-
Debt Service	170,510,165	170,510,165	-
Worker's Comp	3,269,278	3,269,278	-
<b>Total</b>	<b>\$ 791,851,197</b>	<b>\$ 708,366,429</b>	<b>\$ 83,484,768</b>

**FINANCIAL SECTION: SUMMARY OF APPROPRIATED FUNDS**

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Revenue Summary**

<b>All Appropriated Funds</b>		<b>Actual Revenue FY 2021-2022</b>	<b>Actual Revenue FY 2022-2023</b>	<b>March Amended Revenue Budget FY 2023-2024</b>
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	\$ 177,803,699	\$ 200,536,038	\$ 204,939,578
1120	Ad Valorem Tax Levy (prior)	6,978,901	11,165,984	5,900,000
1130	Revenue in Lieu of Taxes	111,900	1	219,353
1190	Farm Implement	-	-	-
1200	Tuition and Fees	463,799	808,341	1,139,311
1310	Interest Revenue	568,170	2,927,518	6,355,357
13XX	Earnings on Investments	50,792	313,953	200,000
1400	Rentals, Disposals and Commissions	1,660,245	1,465,130	1,371,166
1500	Reimbursements	4,154,611	3,162,657	2,348,225
1600	Other Local Sources of Revenue	3,087,762	1,873,671	652,677
1610	Contributions and Donations	6,782,005	6,842,803	5,935,847
1700	Child Nutrition Revenue	3,384,134	2,910,557	3,166,316
5150	Child Nutrition Reimbursement	-	1,109,000	-
5160	Activity Fund Reimbursement	395,872	406,673	337,561
	Total Local Sources of Revenue	205,441,890	233,522,326	232,565,391
<b>Intermediate Sources of Revenue (2000)</b>				
2100	County 4 Mill Tax Levy	8,004,048	8,998,934	8,487,500
2XXX	Other County Revenue	2,774,516	1,941,237	1,959,447
	Total Intermediate Sources of Revenue	10,778,564	10,940,171	10,446,947
<b>State Sources of Revenue (3000)</b>				
31XX	State Dedicated Revenue	18,347,132	17,576,596	17,093,000
	Foundation and Incentive Aid	-	-	-
3210	TPS/Headstart	87,289,620	83,829,318	104,539,580
5800	Charter Schools	-	-	-
		-	-	27,095,407
3250	Flexible Benefit Allowance	29,965,952	29,151,520	3,116,960
3300	Community Education Grants	970,791	1,151,125	780,496
3400	State Categorical Revenue	3,455,290	3,014,665	3,059,526
3435	Redbud School Grant	-	-	1,000,000
3500	Special Programs	-	-	-
3600, 5600	Other State Sources of Revenue	178,225	205,553	165,427
3700	Child Nutrition Revenue	104,599	160,960	160,000
3800	Vocational Education Programs	694,609	559,066	562,293
	Total State Sources of Revenue	141,006,218	135,648,803	157,572,689
<b>Federal Sources of Revenue (4000)</b>				
4100	Direct Grants from the Federal Government	1,362,222	1,219,308	1,163,964
4200	Academic Achievement of the Disadvantaged (NCLB)	25,315,890	22,490,852	29,604,624
4300	Individuals with Disabilities	6,618,927	6,443,583	9,163,987
4400	No Child Left Behind, Continued	1,214,882	1,183,081	1,764,640
4500	Federal Grants through State Sources	125,115	114,034	192,117
4600	Other Federal Revenue through State Sources	990	1,171	2,000
4680	Miscellaneous Federal Revenue	74,687,579	56,680,088	46,923,998
4700	Child Nutrition Revenue	24,948,652	18,336,082	19,881,337
4770	ARRA Equipment Assistance	-	40,130	-
4780	Farm Bill Equipment Grant	-	-	-
4800	Federal Vocational Programs	564,277	541,228	675,446
5400	QSCB Interest Payments	-	-	-
	Total Federal Sources of Revenue	134,838,534	107,049,557	109,372,113
	Total New Revenue from all Sources	492,065,206	487,160,857	509,957,140
<b>Non-Revenue Receipts (5000)</b>				
5111	Premium on Bonds Sold	1,689,794	1,287,030	1,600,000
5611	Bond Issuances	100,515,000	74,500,000	85,000,000
	Total Non-Revenue Receipts	102,204,794	75,787,030	86,600,000
<b>Carryover Sources of Revenue (6000)</b>				
6110	Prior Year Fund Balance	125,565,383	170,110,174	189,615,495
6130	Lapsed Appropriations	10,710,972	4,434,672	5,678,562
6140	Estopped Warrants	(3,664,464)	-	-
6200	Interfund Transfer	3,664,464	-	-
	Total Carryover Sources of Revenue	136,276,355	174,544,846	195,294,057
	<b>Total Revenue</b>	<b>\$ 730,546,355</b>	<b>\$ 737,492,733</b>	<b>\$ 791,851,197</b>



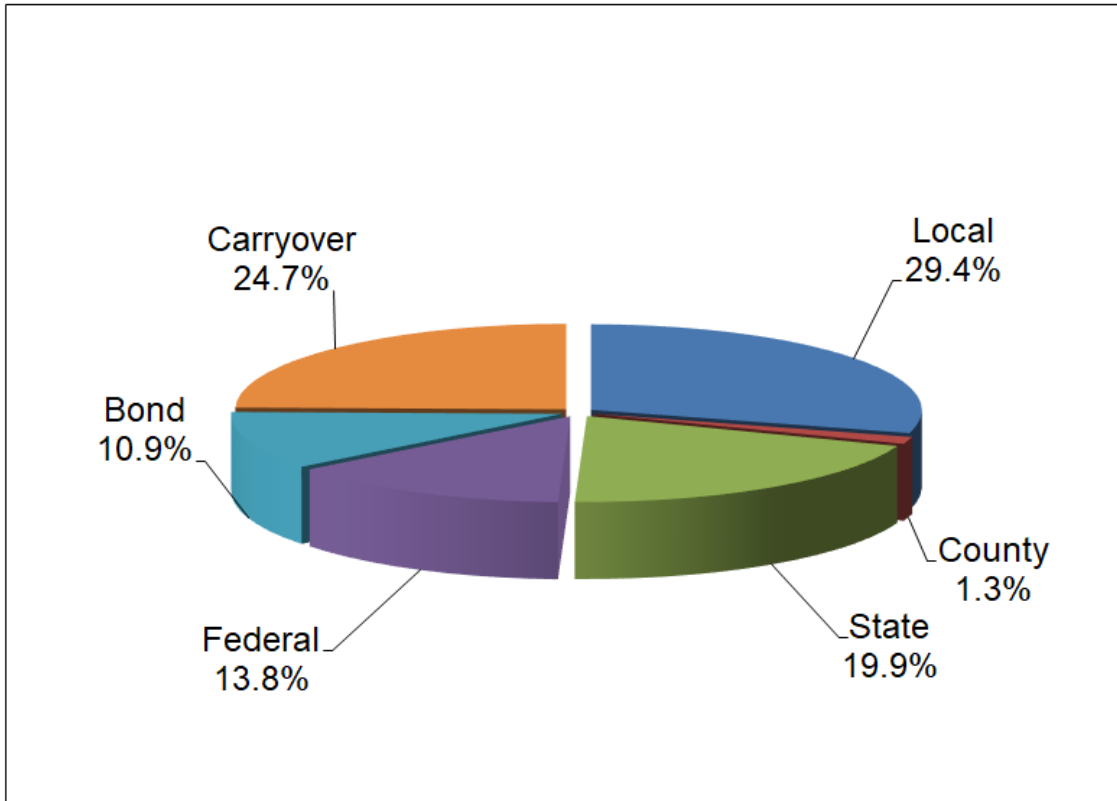
**FINANCIAL SECTION: SUMMARY OF APPROPRIATED FUNDS**

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Expenditure Summary**

**All Appropriated Funds**

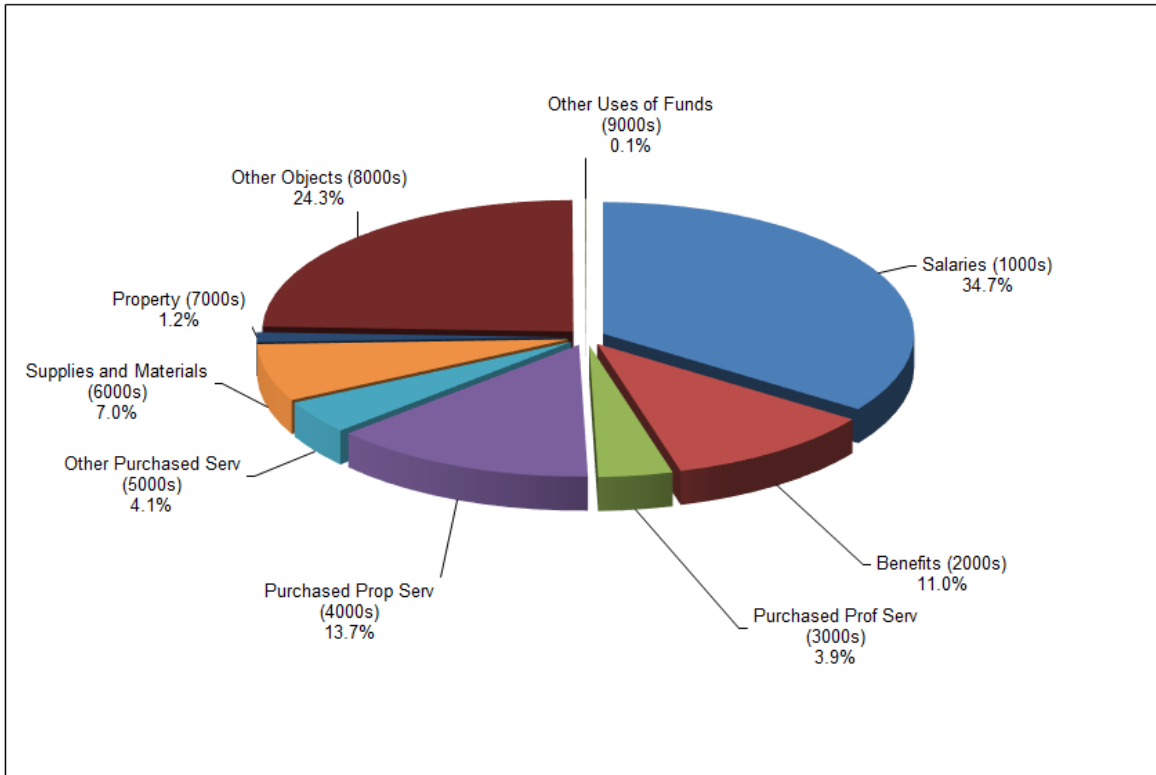
MAJOR OCAS OBJECTS	DESCRIPTION	Actual Expenditures FY 2021-2022	Actual Expenditures FY 2022-2023	March Amended Expenditure Budget FY 2023-2024
1000	SALARIES			
	Certified 11XX	\$ 131,201,447	\$ 129,033,895	\$ 140,292,796
	Non-Certified 12XX	72,170,675	77,159,144	93,790,326
	Other Salaries 13XX-19XX	28,134,855	24,346,411	11,804,842
	<b>TOTAL SALARIES</b>	<b>231,506,977</b>	<b>230,539,450</b>	<b>245,887,964</b>
2000	BENEFITS			
	Group Insurance 21XX, 22XX	28,315,670	27,640,587	28,963,105
	FICA & Medicare 23XX, 24XX	17,080,098	17,352,336	17,883,043
	Employer Retirement 25XX, 26XX	24,789,718	24,791,704	27,650,465
	Workers Compen. & Emp.Assist. 27XX, 28XX	1,405,501	1,498,674	3,206,090
	<b>TOTAL BENEFITS</b>	<b>71,590,987</b>	<b>71,283,301</b>	<b>77,702,703</b>
3000	PURCHASED PROFESSIONAL & TECHNICAL SERVICES (Contract services, attorneys, auditors, etc.)	23,913,617	23,989,342	27,364,346
4000	PURCHASED PROPERTY SERVICES			
	Water & Sewage 41XX	1,915,769	2,307,100	2,176,375
	Refuse & Contract Services 42XX	1,849,265	2,216,161	1,814,002
	Repairs & Maintenance 43XX	3,591,779	3,583,350	4,257,158
	Other Purchased Services	76,804,080	65,898,224	88,919,831
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>84,160,893</b>	<b>74,004,835</b>	<b>97,167,366</b>
5000	OTHER PURCHASED SERVICES			
	Student Transportation / Travel Services 51XX	24,277	29,613	79,362
	Employee Group Ins WC/Health 52XX	324,479	324,479	459,512
	Telephone and Postage 53XX	5,269,297	5,472,619	9,473,015
	Advertisements 54XX	-	1,000	5,714
	In-District Mileage 580X & 581X	89,976	160,810	392,386
	Out-of-District Travel 582X	314,627	691,292	826,492
	Other Purchased Services	14,355,300	15,335,558	17,931,239
	<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>20,377,956</b>	<b>22,015,371</b>	<b>29,167,720</b>
6000	SUPPLIES AND MATERIALS			
	Instructional and Other Supplies 61XX	3,752,968	3,819,200	6,304,729
	Electricity 624X	5,253,353	6,369,043	6,719,351
	Gasoline 625X & 6290	874,388	1,026,242	1,522,422
	Heating 627X	1,563,645	1,793,792	2,240,967
	Food and Other Supplies 63XX	-	-	63,389
	Books 64XX	12,173,984	4,711,213	7,113,137
	Technology Related Supplies 65XX	15,140,363	15,708,475	22,716,627
	Student/Staff Expenditures 68XX	2,413,704	2,964,056	3,171,493
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>41,172,405</b>	<b>36,392,021</b>	<b>49,852,115</b>
7000	PROPERTY			
	Equipment	7,302,300	6,520,705	8,525,771
8000	OTHER OBJECTS			
	Dues and Registrations 81XX & 86XX	681,240	767,082	979,402
	Judgements & Debt Related 82XX & 83XX	76,421,922	78,777,601	170,510,165
	Reserve for Estimate 84XX	-	-	132,069
	Revaluation of Property 87XX	701,836	697,871	717,844
	Student Aid Payments 88XX	-	-	-
	Reserves & Other Expenses 89XX	-	132,480	-
	<b>TOTAL OTHER OBJECTS</b>	<b>77,804,998</b>	<b>80,375,034</b>	<b>172,339,480</b>
9000	OTHER USES OF FUNDS			
	Reimbursement 93XX	2,104,359	1,937,769	354,964
	Petty Cash 96XX	600	-	4,000
	Charter Schools & Indirect Costs 97XX	-	-	-
	<b>TOTAL OTHER USES OF FUNDS</b>	<b>2,104,959</b>	<b>1,937,769</b>	<b>358,964</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 559,935,092</b>	<b>\$ 547,057,828</b>	<b>\$ 708,366,429</b>

**District Revenue Sources 2023-2024**  
**2023-2024 March Amended Budget**



**All Appropriated Funds - Total Revenue \$791,851,197**

## District Expenditures by Major Object 2023-2024 March Amended Budget



**All Appropriated Funds - Total Expenditures \$708,366,429**

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Revenue Summary**

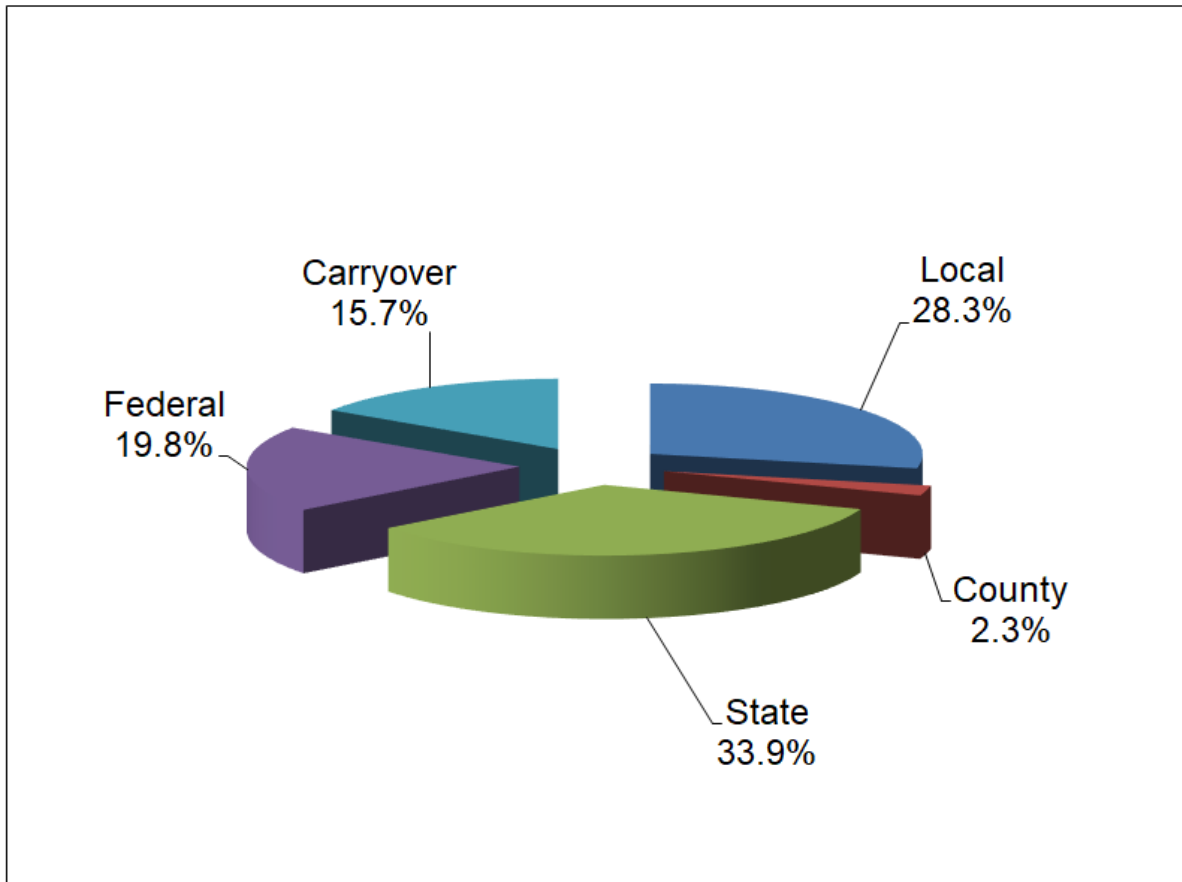
		Actual Revenue	Actual Revenue	March Amended Revenue Budget
<b>General Fund (11)</b>		<b>FY 2021-2022</b>	<b>FY 2022-2023</b>	<b>FY 2023-2024</b>
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	\$ 94,498,471	\$ 103,538,618	\$ 108,261,258
1120	Ad Valorem Tax Levy (prior)	3,599,366	5,894,415	2,900,000
1130	Revenue in Lieu of Taxes	111,900	1	218,353
1190	Farm Implement	-	-	-
1200	Tuition and Fees	463,799	808,341	1,139,311
1300	Earnings on Investments	391,838	2,039,356	5,111,165
1400	Rentals, Disposals and Commissions	1,619,441	1,353,297	1,271,165
1500	Reimbursements	2,084,306	2,159,792	1,927,552
1600	Other Local Sources of Revenue	1,787,762	1,248,763	630,677
1610	Contributions and Donations	6,782,005	6,842,803	5,935,847
5150	Child Nutrition Reimbursement	-	1,109,000	-
5160	Activity Fund Reimbursement	390,411	403,358	333,561
	Total Local Sources of Revenue	111,729,299	125,397,744	127,728,889
<b>Intermediate Sources of Revenue (2000)</b>				
2100	County 4 Mill Tax Levy	8,004,048	8,998,934	8,487,500
2XXX	Other County Revenue	2,774,516	1,941,237	1,959,447
	Total Intermediate Sources of Revenue	10,778,564	10,940,171	10,446,947
<b>State Sources of Revenue (3000)</b>				
3110	Gross Production Tax	20,495	27,236	20,500
3120	Motor Vehicle Collections	13,897,415	12,905,904	12,500,000
3130	REA Tax	11,227	11,735	10,500
3140	State School Land Earnings	4,346,961	4,566,163	4,500,000
3150	Vehicle Stamp Tax	71,034	65,558	62,000
	Total Dedicated Revenue	18,347,132	17,576,596	17,093,000
	Foundation and Incentive Aid			
3210	TPS/Headstart	87,289,620	83,829,318	104,539,580
5800	Charter Schools	-	-	-
3230	Teacher Consultant Stipends	-	-	27,095,407
3250	Flexible Benefit Allowance	26,855,870	26,334,350	-
	Total State Aid	114,145,490	110,163,668	131,634,987
3300	Community Education Grants	970,791	1,151,125	780,496
3400	State Categorical Revenue	3,455,290	3,014,665	3,059,526
3500	Special Programs	-	-	-
3600, 5600	Other State Sources of Revenue	178,225	205,553	165,427
3800	Vocational Education Programs	694,609	559,066	562,293
	Total Other State Sources of Revenue	5,298,915	4,930,409	4,567,742
	Total State Sources of Revenue	137,791,537	132,670,673	153,295,729
<b>Federal Sources of Revenue (4000)</b>				
4100	Direct Grants from the Federal Government	1,362,222	1,219,308	1,163,964
4200	Academic Achievement of the Disadvantaged (NCLB)	25,315,890	22,490,852	29,604,624
4300	Individuals with Disabilities	6,618,927	6,443,583	9,163,987
4400	No Child Left Behind, Continued	1,214,882	1,183,081	1,764,640
4500	Federal Grants through State Sources	125,115	114,034	192,117
4600	Other Federal Revenue through State Sources	990	1,171	2,000
4689	Miscellaneous Federal Revenue	74,687,579	56,680,088	46,923,998
4800	Federal Vocational Programs	564,277	541,228	675,446
	Total Federal Sources of Revenue	109,889,882	88,673,345	89,490,776
	Total New Revenue from all Sources	370,189,282	357,681,933	380,962,341
<b>Carryover Sources of Revenue/Non-Revenue Receipts</b>				
6110	Prior Year Fund Balance	34,145,115	58,819,938	71,076,675
6130	Lapsed Appropriations	1,889,982	1,297,932	1,200,000
6140	Estopped Warrants	-	-	-
6200	Interfund Transfer	1,664,464	(800,000)	(1,500,000)
	Total Carryover Sources of Revenue	37,699,561	59,317,870	70,776,675
	<b>Total Revenue</b>	<b>\$ 407,888,843</b>	<b>\$ 416,999,803</b>	<b>\$ 451,739,016</b>

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Expenditure Summary**

**General Fund (11)**

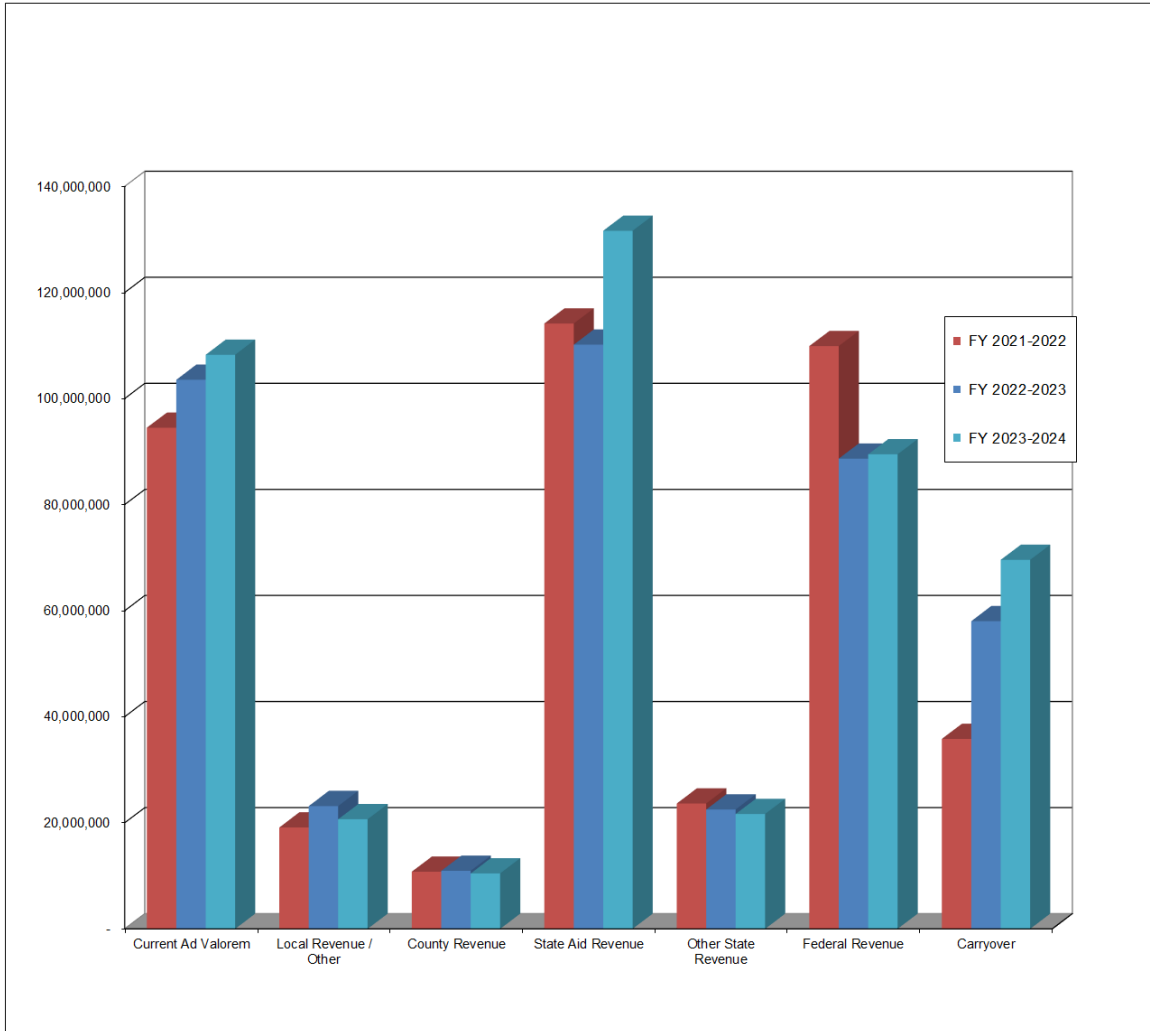
MAJOR OCAS OBJECTS	DESCRIPTION	Actual Expenditures FY 2021-2022	Actual Expenditures FY 2022-2023	March Amended Expenditure Budget FY 2023-2024
1000	SALARIES			
	Certified 11XX	\$ 131,201,447	\$ 129,033,895	\$ 140,292,796
	Non-Certified 12XX	56,131,152	60,932,603	75,118,619
	Other Salaries 13XX-19XX	27,504,084	23,679,713	11,507,763
	TOTAL SALARIES	214,836,683	213,646,211	226,919,178
2000	BENEFITS			
	Group Insurance 21XX, 22XX	25,538,643	25,189,782	25,780,038
	FICA & Medicare 23XX, 24XX	15,837,764	16,086,471	16,489,665
	Employer Retirement 25XX, 26XX	23,641,957	23,598,427	26,219,389
	Workers Compen. & Emp.Assist. 27XX, 28XX	148,085	217,422	400,000
	TOTAL BENEFITS	65,166,449	65,092,102	68,889,092
3000	PURCHASED PROFESSIONAL & TECHNICAL SERVICES (Contract services, attorneys, auditors, etc.)	18,654,619	19,217,811	20,696,720
4000	PURCHASED PROPERTY SERVICES			
	Water & Sewage 41XX	1,915,769	2,307,100	2,176,375
	Refuse & Contract Services 42XX	1,377,628	475,910	42,085
	Repairs & Maintenance 43XX	921,675	785,545	872,385
	Other Purchased Services	19,570,201	19,633,015	23,018,808
	TOTAL PURCHASED PROPERTY SERVICES	23,785,273	23,201,570	26,109,653
5000	OTHER PURCHASED SERVICES			
	Student Transportation / Travel Services 51XX	24,277	29,613	79,362
	Telephone and Postage 53XX	1,108,856	546,823	560,426
	In-District Mileage 580X & 581X	70,647	138,484	355,421
	Out-of-District Travel 582X	312,470	686,166	823,492
	Other Purchased Services	2,953,899	2,904,084	3,893,833
	TOTAL OTHER PURCHASED SERVICES	4,470,149	4,305,170	5,712,534
6000	SUPPLIES AND MATERIALS			
	Instructional and Other Supplies 61XX	2,155,139	2,193,146	4,178,404
	Electricity 624X	5,253,353	6,369,043	6,719,351
	Gasoline 625X & 6290	874,388	1,026,242	1,522,422
	Heating 627X	1,563,645	1,793,792	2,240,967
	Other Supplies 63XX	-	-	-
	Books 64XX	5,287,393	2,225,182	2,399,892
	Technology Related Supplies 65XX	3,207,087	2,697,174	2,808,961
	Student/Staff Expenditures 68XX	1,889,977	2,027,222	1,887,915
	TOTAL SUPPLIES AND MATERIALS	20,230,982	18,331,801	21,757,912
7000	PROPERTY/EQUIPMENT			
	Equipment	66,727	279,329	44,553
8000	OTHER OBJECTS			
	Dues and Registrations 81XX & 86XX	660,231	700,959	965,603
	Judgements & Debt Related 82XX & 83XX	-	-	-
	Reserve for Estimate 84XX	-	-	107,069
	Revaluation of Property 87XX	701,836	-	-
	Student Aid Payments 88XX	-	-	-
	Reserves & Other Expenses 89XX	-	-	-
	TOTAL OTHER OBJECTS	1,362,067	700,959	1,072,672
9000	OTHER USES OF FUNDS			
	Reimbursement 93XX	495,359	328,769	354,964
	Petty Cash 96XX	600	-	4,000
	Charter Schools & Indirect Costs 97XX	-	-	-
	TOTAL OTHER USES OF FUNDS	495,959	328,769	358,964
	<b>TOTAL GENERAL FUND</b>	<b>\$ 349,068,908</b>	<b>\$ 345,103,722</b>	<b>\$ 371,561,278</b>

## General Fund Revenue Sources 2023-2024 March Amended Budget



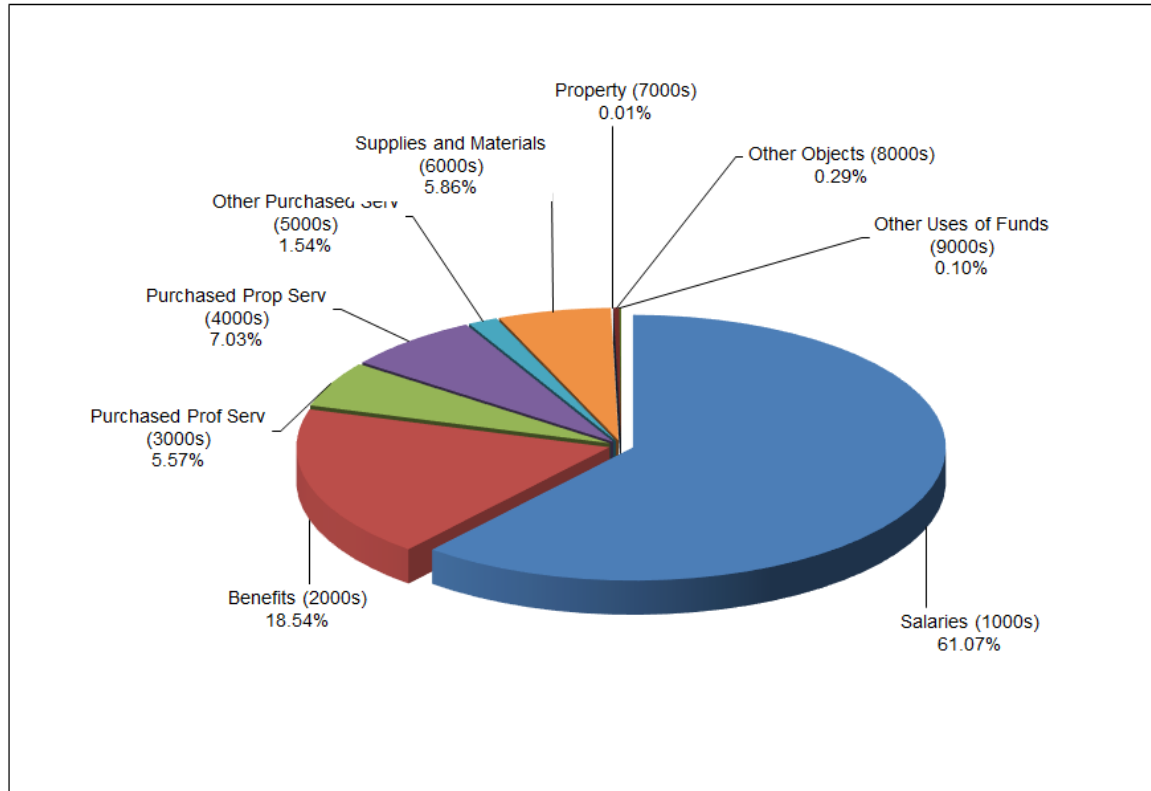
**General Fund - Total Revenue \$451,739,016**

## 2023-2024 General Fund Revenue Three Year Comparison by Revenue Source



	Current Ad Valorem	Local Revenue / Other	County Revenue	State Aid Revenue	Other State Revenue	Federal Revenue	Carryover
FY 2021-2022	94,498,471	19,120,810	10,778,564	114,145,490	23,646,047	109,889,882	35,809,579
FY 2022-2023	103,538,618	23,157,058	10,940,171	110,163,668	22,507,005	88,673,345	58,019,938
FY 2023-2024	108,261,258	20,667,631	10,446,947	131,634,987	21,660,742	89,490,776	69,576,675

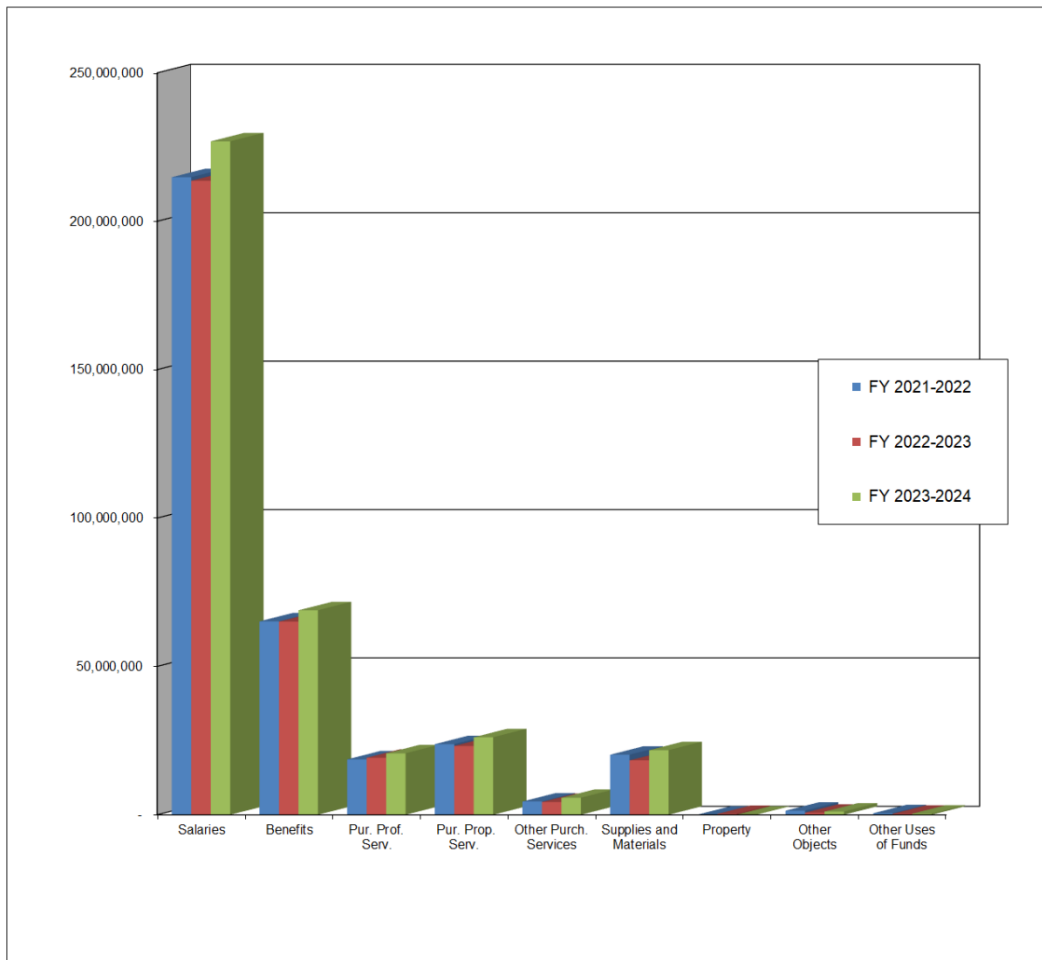
## General Fund Expenditures by Major Object 2023-2024 March Amended Budget



**General Fund - Total Expenditures \$371,561,278**



### 2023-2024 General Fund Expenditures Three-Year Comparison by Object



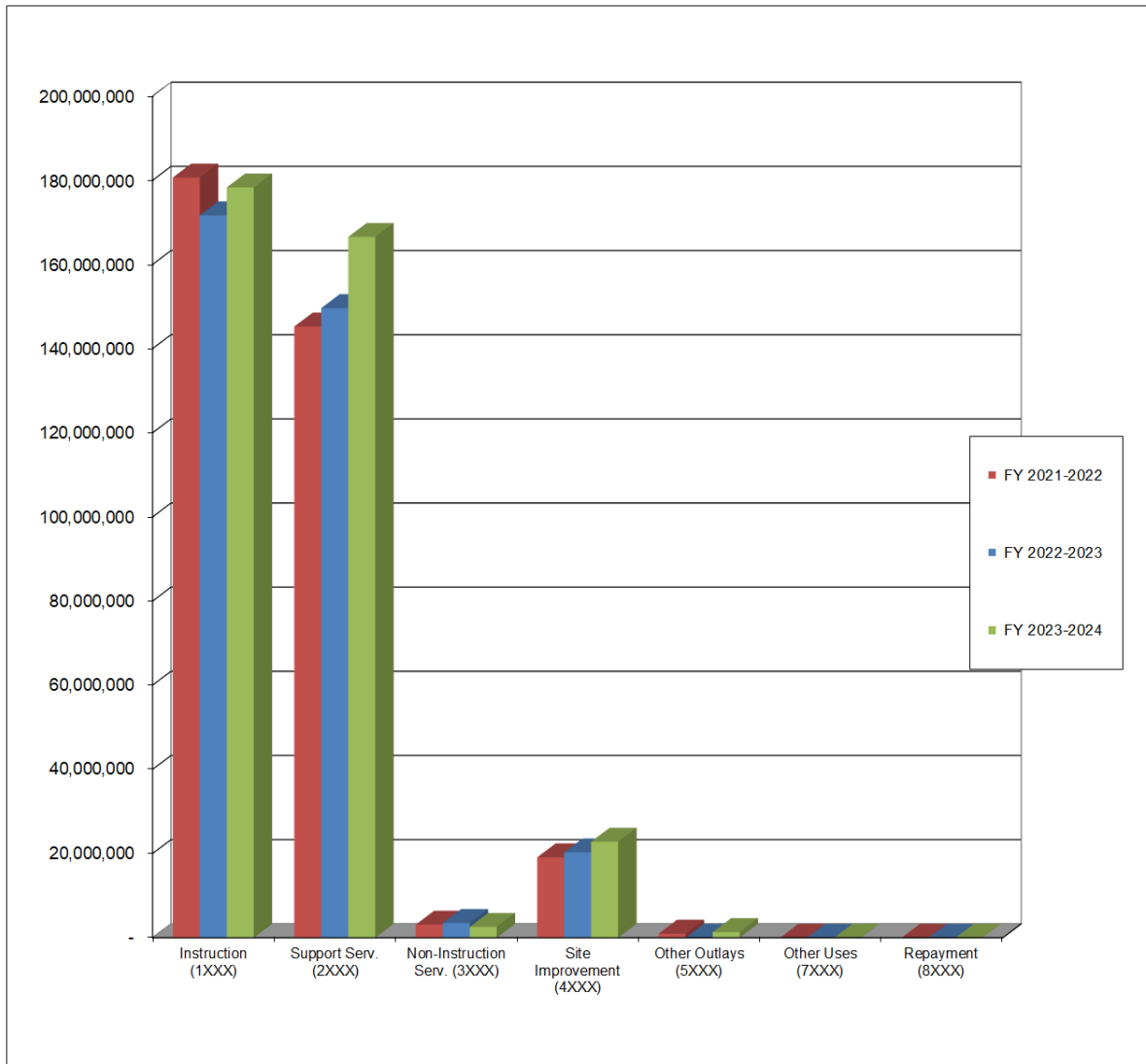
	Salaries	Benefits	Pur. Prof. Serv.	Pur. Prop. Serv.	Other Purch. Services	Supplies and Materials	Property	Other Objects	Other Uses of Funds
FY 2021-2022	214,836,683	65,166,449	18,654,619	23,785,273	4,470,149	20,230,982	66,727	1,362,067	495,959
FY 2022-2023	213,646,211	65,092,102	19,217,811	23,201,570	4,305,170	18,331,801	279,329	700,959	328,769
FY 2023-2024	226,919,178	68,889,092	20,696,720	26,109,653	5,712,534	21,757,912	44,553	1,072,672	358,964

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024  
Expenditure Summary By Function**

**General Fund (11)**

Function	Description	Actual Expenditures FY 2021-2022	Actual Expenditures FY 2022-2023	March Amended Expenditure Budget FY 2023-2024
1XXX	INSTRUCTION	\$ 180,652,831	\$ 171,683,090	178,310,427
21XX	STUDENT SUPPORT	33,381,790	36,443,179	40,316,196
22XX	INSTRUCTIONAL STAFF SUPPORT SERV.	25,375,592	23,734,281	26,428,208
23XX	GENERAL ADMINISTRATION	5,568,036	6,366,777	6,761,477
24XX	SCHOOL ADMINISTRATION	22,886,533	25,445,281	25,665,196
25XX	CENTRAL SERVICES	20,400,087	19,510,936	23,676,243
26XX	OPERATIONS & MAINTENANCE	26,579,653	26,694,392	30,740,134
27XX	STUDENT TRANSPORTATION	11,066,518	11,447,696	12,959,545
31XX	CHILD NUTRITION PROG. OPERATIONS	1,147,379	1,756,125	1,001,870
32XX	OTHER ENTERPRISE SERVICES	-	-	-
33XX	COMMUNITY SERVICES OPERATIONS	1,956,462	1,744,810	1,562,289
4XXX	SITE IMPROVEMENT SERVICES	19,095,191	20,277,155	22,810,500
51XX	DEBT SERVICE	-	-	-
52XX	FUND TRANSFERS	600	-	4,000
53XX	CLEARING ACCOUNTS	-	-	-
54XX	INDIRECT COST ENTITLEMENT	-	-	-
55XX	PRIVATE SCHOOL FLOW THROUGH	939,988	-	1,163,293
56XX	TUTIONS TO OTHER DISTRICTS	18,248	-	160,300
58XX	CHARTER SCHOOL REIMBURSEMENT	-	-	-
7XXX	OTHER USES	-	-	1,600
8XXX	REPAYMENT	-	-	-
<b>TOTAL GENERAL FUND</b>		<b>\$ 349,068,908</b>	<b>\$ 345,103,722</b>	<b>\$ 371,561,278</b>

## 2023-2024 General Fund Expenditures Three-Year Comparison By Function



	Instruction (1XXX)	Support Serv. (2XXX)	Non-Instruction Serv. (3XXX)	Site Improvement (4XXX)	Other Outlays (5XXX)	Other Uses (7XXX)	Repayment (8XXX)
FY 2021-2022	180,652,831	145,258,209	3,103,841	19,095,191	958,836	-	-
FY 2022-2023	171,683,090	149,642,542	3,500,935	20,277,155	-	-	-
FY 2023-2024	178,310,427	166,546,999	2,564,159	22,810,500	1,327,593	1,600	-

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Revenue Summary**

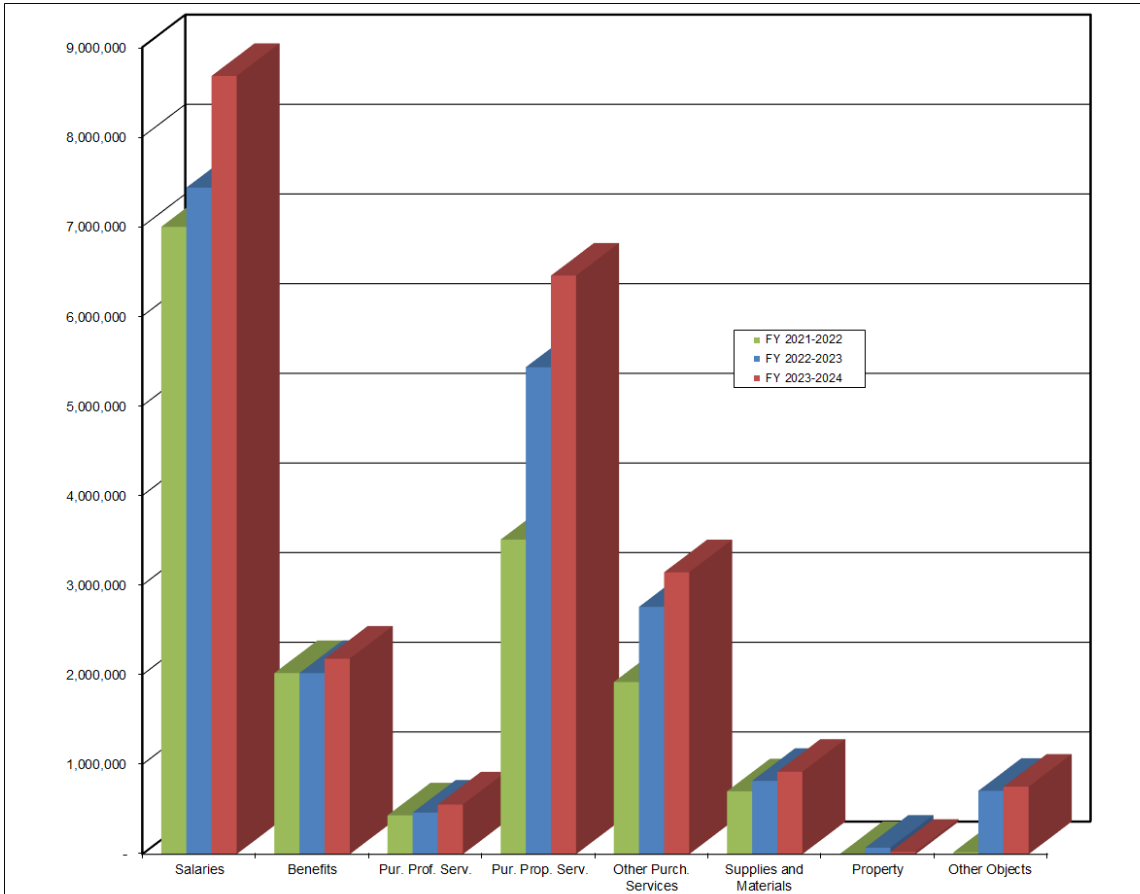
		Actual Revenue	Actual Revenue	March Amended Revenue Budget
<b>Building Fund (21)</b>		<b>FY 2021-2022</b>	<b>FY 2022-2023</b>	<b>FY 2023-2024</b>
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	\$ 13,499,932	\$ 14,748,712	\$ 14,540,770
1120	Ad Valorem Tax Levy (prior)	514,199	842,070	500,000
1130	Revenue in Lieu of Taxes	-	-	1,000
1190	Farm Implement	-	-	-
1300	Earnings on Investments	166,752	880,875	1,209,192
1400	Rentals, Disposals and Commissions	40,804	111,833	100,001
1500	Reimbursements	2,070,305	1,002,865	420,673
1600	Other Local Sources of Revenue	800,000	124,908	22,000
5160	SAF School Property Damage	-	-	-
Total Local Sources of Revenue		17,091,992	17,711,263	16,793,636
<b>State Sources of Revenue (3000)</b>				
3250	Flexible Benefit Allowance	941,160	876,873	876,873
3435	Redbud School Grant	-	-	1,000,000
3600	Other State Sources of Revenue	-	-	-
Total State Sources of Revenue		941,160	876,873	1,876,873
Total New Revenue from all Sources		18,033,152	18,588,136	18,670,509
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	4,291,975	7,013,240	6,169,073
6130	Lapsed Appropriations	294,708	275,664	378,562
6140	Estopped Warrants	-	-	-
Total Carryover Sources of Revenue		4,586,683	7,288,904	6,547,635
<b>Total Revenue</b>		<b>\$ 22,619,835</b>	<b>\$ 25,877,040</b>	<b>\$ 25,218,144</b>

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Expenditure Summary**

**Building Fund (21)**

MAJOR OCAS OBJECTS	DESCRIPTION	Actual Expenditures FY 2021-2022	Actual Expenditures FY 2022-2023	March Amended Expenditure Budget FY 2023-2024
1000	SALARIES			
	Certified 11XX	-	-	-
	Non-Certified 12XX	6,532,948	6,800,000	8,382,349
	Other Salaries 13XX-19XX	464,457	634,637	297,079
	<b>TOTAL SALARIES</b>	<b>6,997,405</b>	<b>7,434,637</b>	<b>8,679,428</b>
2000	BENEFITS			
	Group Insurance 21XX, 22XX	931,736	860,127	968,395
	FICA & Medicare 23XX, 24XX	524,004	558,187	628,238
	Employer Retirement 25XX, 26XX	559,744	596,246	584,193
	Workers Comp. & Emp.Assist. 27XX, 28XX	4,554	6,167	-
	<b>TOTAL BENEFITS</b>	<b>2,020,038</b>	<b>2,020,727</b>	<b>2,180,826</b>
3000	PURCHASED PROFESSIONAL & TECHNICAL SERVICES (Contract services, attorneys, auditors, etc.)	432,765	464,091	554,540
4000	PURCHASED PROPERTY SERVICES			
	Water & Sewage 41XX	-	-	-
	Contract Services 42XX	471,637	1,740,251	1,771,917
	Repairs & Maintenance 43XX	1,218,596	1,350,971	1,338,321
	Other Purchased Services	1,818,557	2,340,458	3,342,644
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>3,508,790</b>	<b>5,431,680</b>	<b>6,452,882</b>
5000	OTHER PURCHASED SERVICES			
	Telephone and Postage 53XX	84,608	128,870	155,653
	In-District Mileage 580X & 581X	-	-	1,000
	Out-of-District Travel 582X	2,157	3,516	3,000
	Other Purchased Services	1,833,442	2,626,452	2,984,778
	<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>1,920,207</b>	<b>2,758,838</b>	<b>3,144,431</b>
6000	SUPPLIES AND MATERIALS			
	Supplies 61XX	640,997	715,068	777,308
	Electricity 624X	-	-	-
	Gasoline 625X & 6290	-	-	-
	Books 64XX	-	-	2,335
	Technology Related Supplies 65XX	60,394	103,243	139,781
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>701,391</b>	<b>818,311</b>	<b>919,424</b>
7000	PROPERTY			
	Equipment	4,992	72,497	26,800
8000	OTHER OBJECTS			
	Dues and Registrations 81XX & 86XX	21,009	9,315	9,939
	Judgements & Debt Related 82XX & 83XX	-	-	-
	Reserve for Estimate 84XX	-	-	25,000
	Revaluation of Property 87XX	-	697,871	717,844
	Reserves & Other Expenses 89XX	-	-	-
	<b>TOTAL OTHER OBJECTS</b>	<b>21,009</b>	<b>707,186</b>	<b>752,783</b>
9000	OTHER USES OF FUNDS			
	Reimbursement 93XX	-	-	-
	Petty Cash 96XX	-	-	-
	Charter Schools & Indirect Costs 97XX	-	-	-
	<b>TOTAL OTHER USES OF FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL BUILDING FUND</b>	<b>\$ 15,606,597</b>	<b>\$ 19,707,967</b>	<b>\$ 22,711,114</b>

## 2023-2024 Building Fund Expenditures Three-Year Comparison By Object



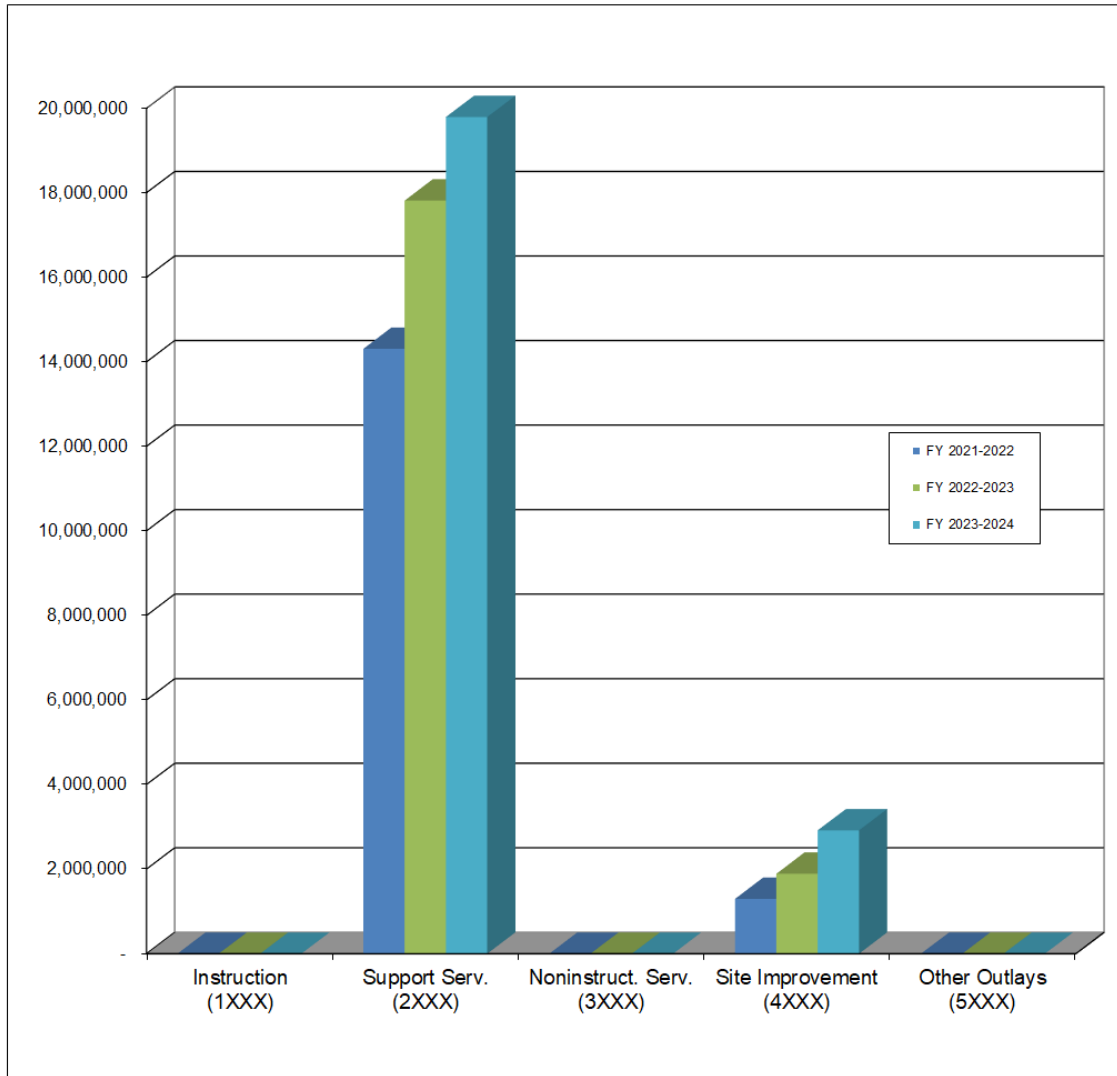
	Salaries	Benefits	Pur. Prof. Serv.	Pur. Prop. Serv.	Other Purch. Services	Supplies and Materials	Property	Other Objects
FY 2021-2022	6,997,405	2,020,038	432,765	3,508,790	1,920,207	701,391	4,992	21,009
FY 2022-2023	7,434,637	2,020,727	464,091	5,431,680	2,758,838	818,311	72,497	707,186
FY 2023-2024	8,679,428	2,180,826	554,540	6,452,882	3,144,431	919,424	26,800	752,783

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024  
Expenditure Summary By Function**

**Building Fund (21)**

Major OCAS Function	Description	Actual Expenditures FY 2021-2022	Actual Expenditures FY 2022-2023	March Amended Expenditure Budget FY 2023-2024
1XXX	INSTRUCTION	-	-	-
21XX	STUDENT SUPPORT	-	10,500	10,500
22XX	INSTRUCTIONAL STAFF SUPPORT SERV.	-	39,361	2,335
23XX	GENERAL ADMINISTRATION	658	4,276	8,340
24XX	SCHOOL ADMINISTRATION	-	-	-
25XX	CENTRAL SERVICES	11,532	715,355	809,629
26XX	OPERATIONS AND MAINTENANCE OF PLANT SERVICES	14,296,735	17,046,737	18,962,802
27XX	STUDENT TRANSPORTATION	-	-	-
33XX	COMMUNITY SERVICE OPERATIONS	-	-	-
42XX	LAND ACQUISITION SERVICES	-	-	-
43XX	SITE IMPROVEMENT SERVICES	-	67,108	-
44XX	ARCHITECTURE AND ENGINEERING SRVCS	8,228	-	-
46XX	BUILDING ACQUISITION AND CONSTR.	-	-	-
47XX	BUILDING IMPROVEMENTS	1,289,444	1,824,630	2,917,508
5XXX	OTHER OUTLAYS	-	-	-
<b>TOTAL BUILDING FUND</b>		<b>\$ 15,606,597</b>	<b>\$ 19,707,967</b>	<b>\$ 22,711,114</b>

## 2023-2024 Building Fund Expenditures Three-Year Comparison By Function



	Instruction (1XXX)	Support Serv. (2XXX)	Noninstruct. Serv. (3XXX)	Site Improvement (4XXX)	Other Outlays (5XXX)
FY 2021-2022	-	14,308,925	-	1,297,672	-
FY 2022-2023	-	17,816,229	-	1,891,738	-
FY 2023-2024	-	19,793,606	-	2,917,508	-



**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Revenue Summary**

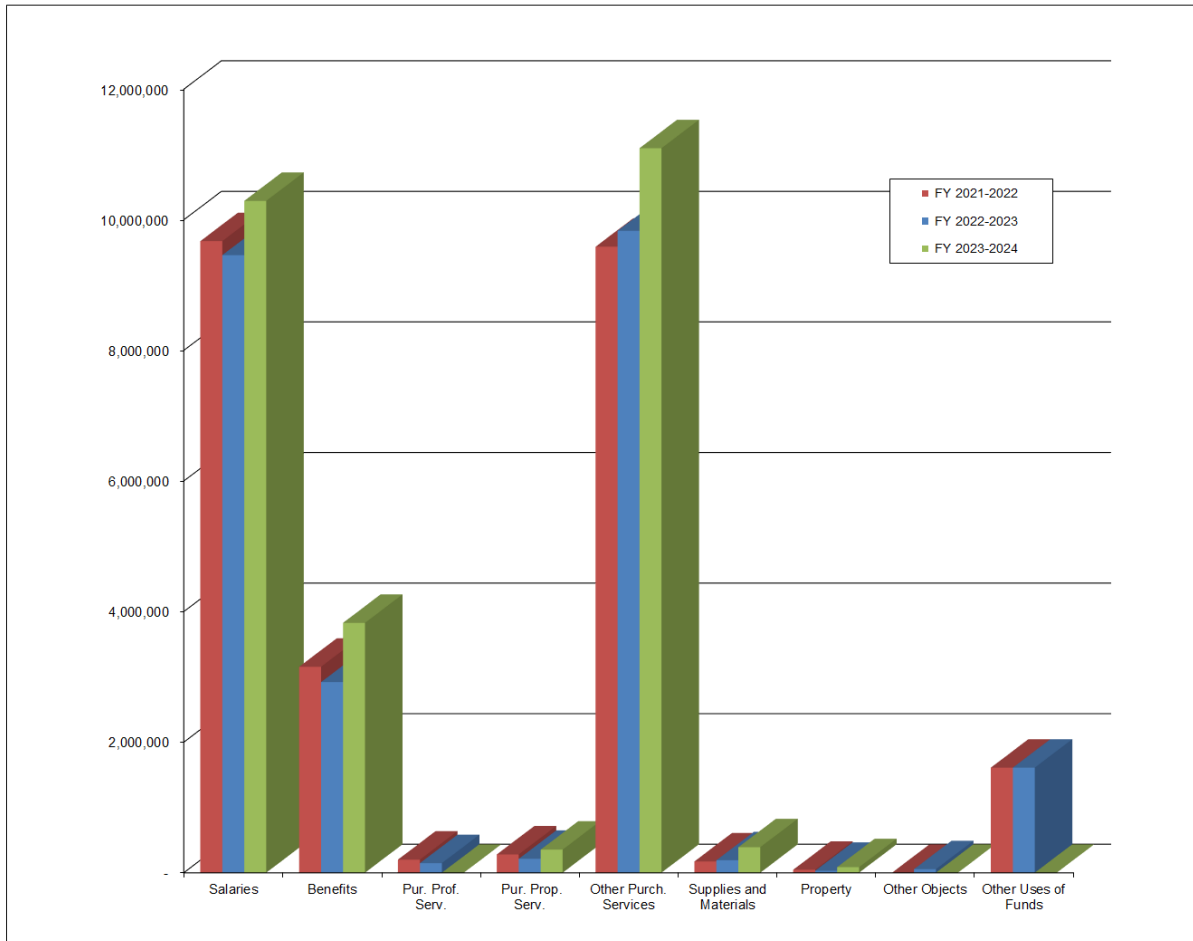
		Actual Revenue	Actual Revenue	March Amended Revenue Budget
<b>Child Nutrition Fund (22)</b>		<b>FY 2021-2022</b>	<b>FY 2022-2023</b>	<b>FY 2023-2024</b>
<b>Local Sources of Revenue (1000)</b>				
1300	Earnings on Investments	\$ 9,580	\$ 7,287	\$ 35,000
1400	Rentals, Disposals and Commissions	-	-	-
1600	Other Local Sources of Revenue	-	-	-
1710	Student Lunches, Breakfasts, Special Milk Program	306	203,794	155,753
	Student Lunches	-	-	-
1720	Student Breakfasts	-	680	375
1730	Adult Lunches/Breakfasts	31,372	54,271	45,059
1740	Summer Food Service Adult Revenue	38,965	57,519	46,129
1760	Contract Food	3,005,911	2,493,506	2,739,000
1790	Other District Revenue	307,580	100,787	180,000
5160	Activity Fund Reimbursement	5,461	3,315	4,000
	Total Local Sources of Revenue	3,399,175	2,921,159	3,205,316
<b>State Sources of Revenue (3000)</b>				
3250	Flexible Benefit Allowance			
	In Lieu-Flexible Benefit Allow-Support (Proj 3320)	385,789	403,704	385,265
	Flexible Benefit Allow-Support (Proj 3350)	1,783,133	1,536,593	1,854,822
3710	State Reimbursement	-	-	-
3720	State Matching	104,599	160,960	160,000
	Total State Sources of Revenue	2,273,521	2,101,257	2,400,087
<b>Federal Sources of Revenue (4000)</b>				
4490	Impact Aid	-	-	-
4680	Miscellaneous Federal Revenue	-	-	-
4710	Lunches	14,061,406	12,080,468	13,191,759
4720	Breakfasts	4,399,613	4,152,047	4,300,000
4740	Summer Food Program	5,393,115	996,524	1,289,578
4750	Child & Adult Care	-	-	-
4760	Fresh Fruit & Vegetables Programs	1,094,518	1,107,043	1,100,000
4770	ARRA Equipment Assistance	-	-	-
4780	Farm Bill Equipment Grant	-	40,130	-
	Total Federal Sources of Revenue	24,948,652	18,376,212	19,881,337
	Total New Revenue from all Sources	30,621,348	23,398,628	25,486,740
<b>Carryover Sources of Revenue/Non-Revenue Receipts</b>				
6110	Prior Year Fund Balance	-	2,244,158	1,253,257
6130	Lapsed Appropriations	7,001	60,844	100,000
6140	Estopped Warrants	-	-	-
6200	Interfund Transfer	(3,664,464)	-	-
	Total Carryover Sources of Revenue	(3,657,463)	2,305,002	1,353,257
	<b>Total Revenue</b>	<b>\$ 26,963,885</b>	<b>\$ 25,703,630</b>	<b>\$ 26,839,997</b>

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Expenditure Summary**

**Child Nutrition Fund (22)**

MAJOR OCAS OBJECTS	DESCRIPTION	Actual Expenditures FY 2021-2022	Actual Expenditures FY 2022-2023	March Amended Expenditure Budget FY 2023-2024
1000	SALARIES			
	Certified 11XX	-	-	-
	Non-Certified 12XX	9,506,575	9,426,541	10,289,358
	Other Salaries 13XX-19XX	166,314	32,061	-
	<b>TOTAL SALARIES</b>	<b>9,672,889</b>	<b>9,458,602</b>	<b>10,289,358</b>
2000	BENEFITS			
	Group Insurance 21XX, 22XX	1,845,291	1,590,678	2,214,672
	FICA & Medicare 23XX, 24XX	718,330	707,678	765,140
	Employer Retirement 25XX, 26XX	588,017	597,031	846,883
	Workers Comp. & Emp.Assist. 27XX, 28XX	2,083	24,306	-
	<b>TOTAL BENEFITS</b>	<b>3,153,721</b>	<b>2,919,693</b>	<b>3,826,695</b>
3000	PURCHASED PROFESSIONAL & TECHNICAL SERVICES (Contract services, attorneys, auditors, etc.)	200,000	146,212	-
4000	PURCHASED PROPERTY SERVICES			
	Refuse & Contract Services 42XX	-	-	-
	Repairs & Maintenance 43XX	279,714	212,501	353,208
	Other Purchased Services	-	-	-
	<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>279,714</b>	<b>212,501</b>	<b>353,208</b>
5000	OTHER PURCHASED SERVICES			
	Telephone and Postage 53XX	5,421	5,471	8,849
	In-District Mileage 580X & 581X	19,329	22,326	35,965
	Out-of-District Travel 582X	-	1,610	-
	Other Purchased Services	9,562,735	9,801,022	11,051,199
	<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>9,587,485</b>	<b>9,830,429</b>	<b>11,096,013</b>
6000	SUPPLIES AND MATERIALS			
	Supplies 61XX	47,186	106,111	160,089
	Food Purchases 63XX	-	-	63,389
	Books 64XX	-	-	-
	Technology Related Supplies 65XX	125,113	84,159	166,814
	<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>172,299</b>	<b>190,270</b>	<b>390,292</b>
7000	PROPERTY			
	Equipment	44,620	29,557	84,431
8000	OTHER OBJECTS			
	Dues and Registrations 81XX & 86XX	-	54,106	-
	Reserve for Estimate 84XX	-	-	-
	County Assessments/Revaluation 87XX	-	-	-
	Reserves & Other Expenses 89XX	-	-	-
	<b>TOTAL OTHER OBJECTS</b>	<b>-</b>	<b>54,106</b>	<b>-</b>
9000	OTHER USES OF FUNDS			
	Reimbursement 93XX	1,609,000	1,609,000	-
	<b>TOTAL OTHER USES OF FUNDS</b>	<b>1,609,000</b>	<b>1,609,000</b>	<b>-</b>
	<b>TOTAL CHILD NUTRITION FUND</b>	<b>\$ 24,719,728</b>	<b>\$ 24,450,370</b>	<b>\$ 26,039,997</b>

### 2023-2024 Child Nutrition Fund Expenditures Three-Year Comparison By Object



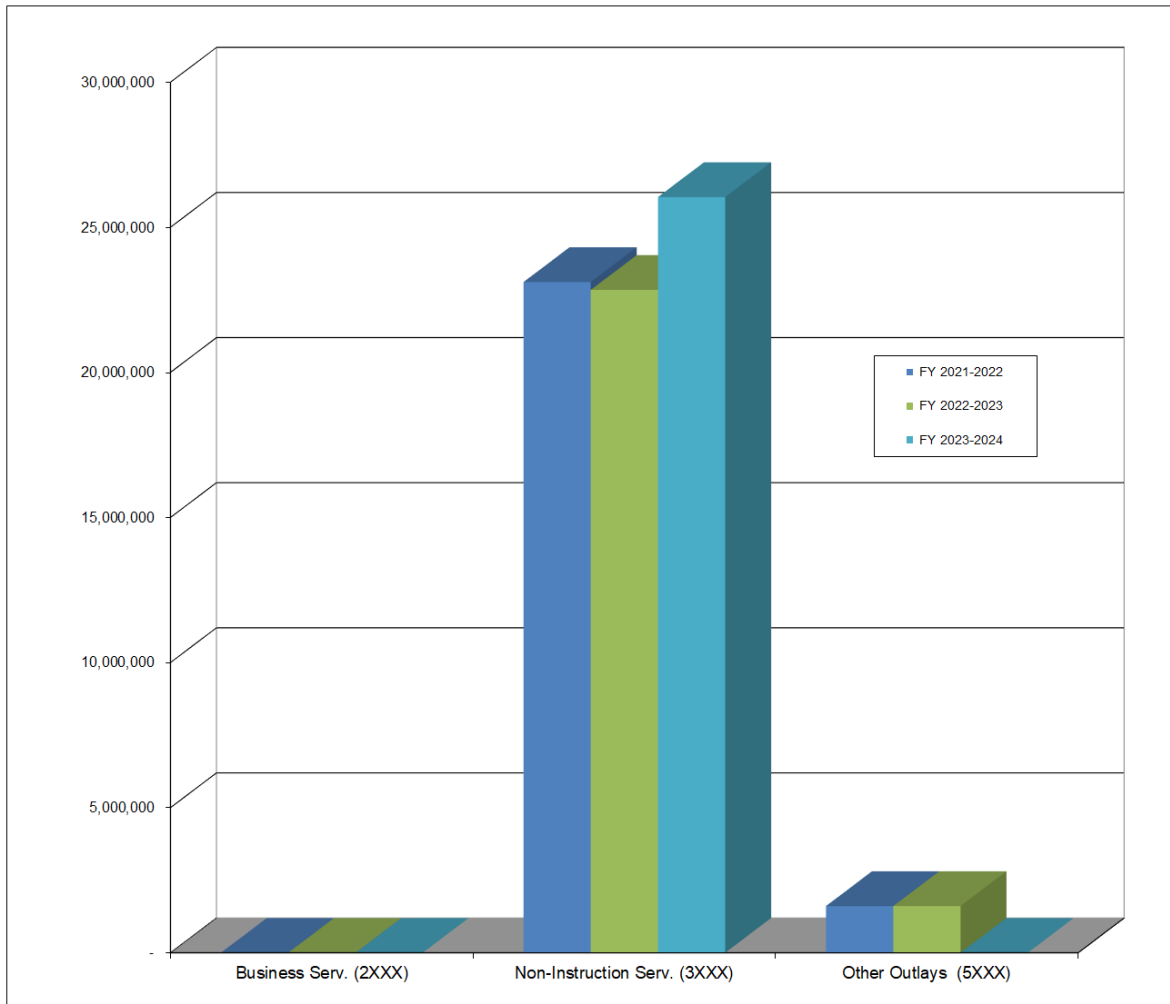
	Salaries	Benefits	Pur. Prof. Serv.	Pur. Prop. Serv.	Other Purch. Services	Supplies and Materials	Property	Other Objects	Other Uses of Funds
FY 2021-2022	9,672,889	3,153,721	200,000	279,714	9,587,485	172,299	44,620	-	1,609,000
FY 2022-2023	9,458,602	2,919,693	146,212	212,501	9,830,429	190,270	29,557	54,106	1,609,000
FY 2023-2024	10,289,358	3,826,695	-	353,208	11,096,013	390,292	84,431	-	-

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024  
Expenditure Summary By Function**

**Child Nutrition Fund (22)**

Function	Description	Actual Expenditures FY 2021-2022	Actual Expenditures FY 2022-2023	March Amended Expenditure Budget FY 2023-2024
25XX	CENTRAL SERVICES	-	-	-
3100	CHILD NUTRITION PROGRAM OPERAT	-	-	-
3110	FOOD PROCUREMENT SVCS ALA CART	38,965	57,517	-
3120	FOOD PREPARATION & DISPENS SVC	12,586,945	12,273,604	11,526,834
3130	FOOD AND SUPPLIES DELIVERY SVC	598,945	623,176	772,174
3140	OTHER DIRECT AND/OR RELATED CH	606,788	492,719	948,119
3150	FOOD PROCUREMENT SERVICES	9,235,367	9,281,425	12,747,515
3155	FOOD-MILK PURCH FOR ADULT-CONT	31,373	54,271	
3180	NUTRITION EDUCATION & STAFF DE	12,345	4,955	45,355
3190	OTHER CHILD NUTR PROGRAMS OPS	-	53,702	
5XXX	OTHER OUTLAYS	1,609,000	1,609,000	
<b>TOTAL CHILD NUTRITION</b>		<b>\$ 24,719,728</b>	<b>\$ 24,450,370</b>	<b>\$ 26,039,997</b>

### 2023-2024 Child Nutrition Fund Expenditures Three-Year Comparison By Function



	Business Serv. (2XXX)	Non-Instruction Serv. (3XXX)	Other Outlays (5XXX)
FY 2021-2022	-	23,110,728	1,609,000
FY 2022-2023	-	22,841,370	1,609,000
FY 2023-2024	-	26,039,997	-

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Revenue Summary**

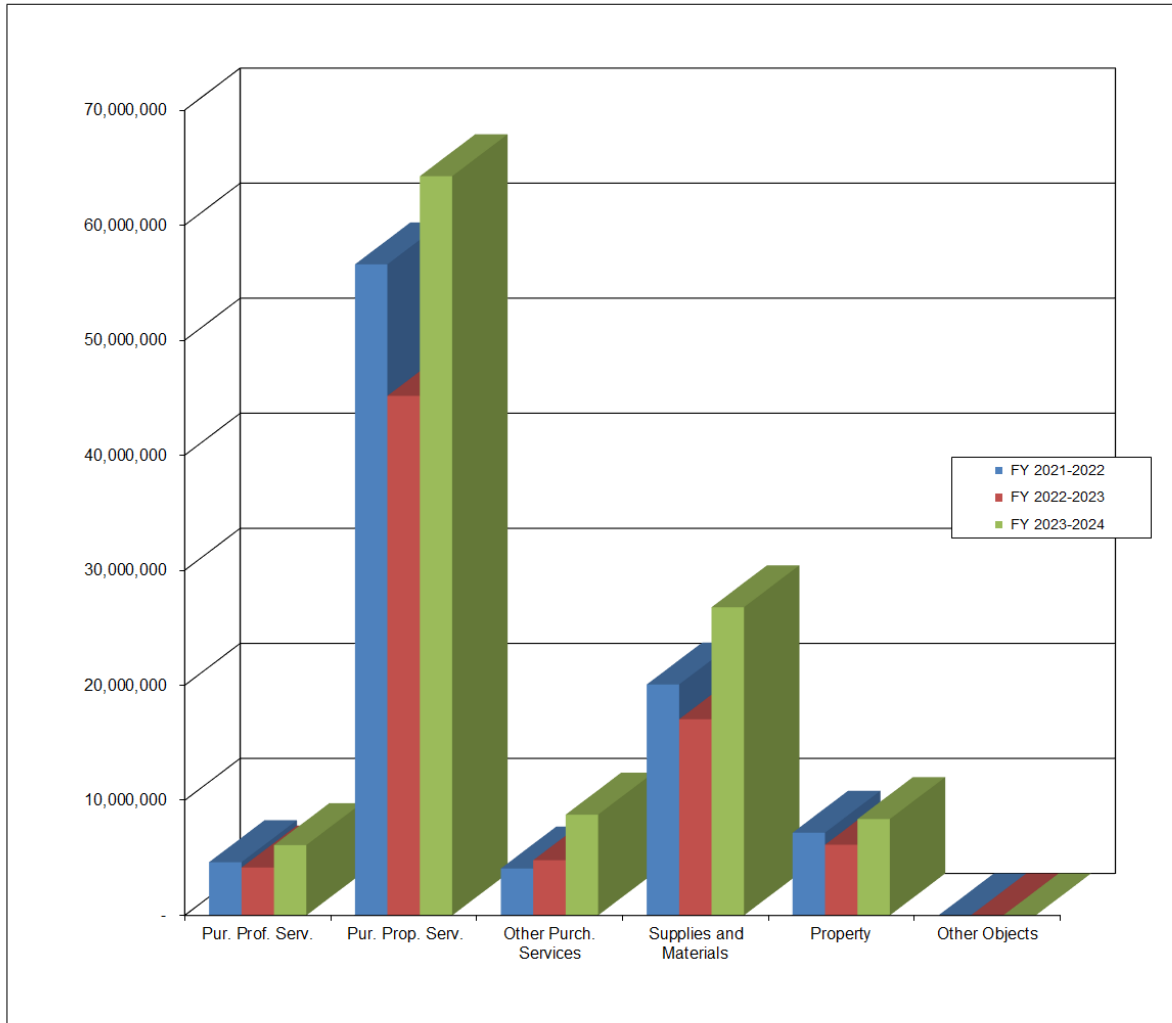
		Actual Revenue FY 2021-2022	Actual Revenue FY 2022-2023	March Amended Revenue Budget FY 2023-2024
<b>Capital Improvement Funds (30's)</b>				
<b>Local Sources of Revenue (1000)</b>				
1300	Earnings on Investments and Miscellaneous	-	-	-
	Total New Revenue from all Sources	-	-	-
<b>Non-Revenue Receipts (5000)</b>				
5611	Bond Issuances	100,515,000	74,500,000	85,000,000
<b>Carryover Sources of Revenue (6000)</b>				
6110	Prior Year Fund Balance	8,787,393	25,281,895	25,274,597
6130	Lapsed Appropriations	8,519,281	2,800,232	4,000,000
6140	Estopped Warrants	-	-	-
6200	Interfund Transfer	-	-	-
	Total Carryover Sources of Revenue	17,306,674	28,082,127	29,274,597
<b>Total Revenue</b>		<b>\$ 117,821,674</b>	<b>\$ 102,582,127</b>	<b>\$ 114,274,597</b>

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Expenditure Summary**

**Capital Improvement Funds (30's)**

MAJOR OCAS OBJECTS	DESCRIPTION	Actual Expenditures FY 2021-2022	Actual Expenditures FY 2022-2023	March Amended Expenditure Budget FY 2023-2024
3000	PURCHASED PROFESSIONAL & TECHNICAL SERVICES (Contract services, attorneys, auditors, etc.)	4,623,333	4,158,328	6,109,410
4000	PURCHASED PROPERTY SERVICES			
	Refuse & Contract Services 42XX	-	-	-
	Repairs & Maintenance 43XX	1,171,794	1,234,333	1,693,244
	Other Purchased Services	55,415,322	43,924,751	62,558,379
	TOTAL PURCHASED PROPERTY SERVICES	56,587,116	45,159,084	64,251,623
5000	OTHER PURCHASED SERVICES			
	Telephone 53XX	4,070,412	4,791,455	8,748,087
	Advertisements 54XX	-	1,000	5,714
	Other Services 55XX, 58XX, 59XX	5,224	4,000	1,429
	TOTAL OTHER PURCHASED SERVICES	4,075,636	4,796,455	8,755,230
6000	SUPPLIES AND MATERIALS			
	Instructional and Other Supplies 61XX	909,646	804,875	1,188,928
	Books 64XX	6,886,591	2,486,031	4,710,910
	Technology Related Supplies 65XX	11,747,769	12,823,899	19,601,071
	Student/Staff Expenditures 68XX	523,727	936,834	1,283,578
	TOTAL SUPPLIES AND MATERIALS	20,067,733	17,051,639	26,784,487
7000	PROPERTY			
	Land Improvements 71XX	3,575,359	1,087,324	1,555,340
	School Additions and Improvements 72XX	-	-	-
	Equipment 73XX	830,006	88,069	125,800
	Automobiles and Trucks 760x, 761X, 762x, 764X	2,780,596	1,801,732	2,029,019
	Buses 762X, 765X	-	3,162,197	4,659,828
	TOTAL PROPERTY	7,185,961	6,139,322	8,369,987
8000	OTHER OBJECTS			
	Dues and Registrations 81XX & 86XX	-	2,702	3,860
	Reserve for Estimate 84XX	-	-	-
	Reserves and Other Expenses 89XX	-	-	-
	TOTAL OTHER OBJECTS	-	2,702	3,860
	<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>	<b>\$ 92,539,779</b>	<b>\$ 77,307,530</b>	<b>\$ 114,274,597</b>

## 2023-2024 Capital Improvement Funds Expenditures Three-Year Comparison By Object



	Pur. Prof. Serv.	Pur. Prop. Serv.	Other Purch. Services	Supplies and Materials	Property	Other Objects
FY 2021-2022	4,623,333	56,587,116	4,075,636	20,067,733	7,185,961	-
FY 2022-2023	4,158,328	45,159,084	4,796,455	17,051,639	6,139,322	2,702
FY 2023-2024	6,109,410	64,251,623	8,755,230	26,784,487	8,369,987	3,860



**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Revenue Summary**

		Actual Revenue FY 2021-2022	Actual Revenue FY 2022-2023	March Amended Revenue Budget FY 2023-2024
<b>Debt Service Fund (41)</b>				
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	\$ 69,805,296	\$ 82,248,708	\$ 82,137,550
1120	Ad Valorem Tax Levy (prior)	2,865,336	4,429,499	2,500,000
1130	Revenue in Lieu of Taxes	-	-	-
1190	Farm Implement	-	-	-
13XX	Earnings on Investments	50,792	313,953	200,000
1600	Other Local Sources of Revenue	-	-	-
	Total Local Sources of Revenue	<u>72,721,424</u>	<u>86,992,160</u>	<u>84,837,550</u>
<b>State Sources of Revenue (3000)</b>				
3600	Other State Sources of Revenue	-	-	-
	Total New Revenue from all Sources	<u>72,721,424</u>	<u>86,992,160</u>	<u>84,837,550</u>
<b>Non-Revenue Receipts (5000)</b>				
5111	Premium on Bond Issuances	<u>1,689,794</u>	<u>1,287,030</u>	<u>1,600,000</u>
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	76,581,730	74,571,026	84,072,615
6130	Lapsed Appropriations	-	-	-
6140	Estopped Warrants	-	-	-
6200	Interfund Transfer	-	-	-
	Total Carryover Sources of Revenue	<u>76,581,730</u>	<u>74,571,026</u>	<u>84,072,615</u>
<b>Total Revenue</b>		<u><b>\$ 150,992,948</b></u>	<u><b>\$ 162,850,216</b></u>	<u><b>\$ 170,510,165</b></u>

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Expenditure Summary**

**Debt Service Fund (41)**

MAJOR OCAS OBJECTS	DESCRIPTION	Actual Expenditures FY 2021-2022	Actual Expenditures FY 2022-2023	March Amended Expenditure Budget FY 2023-2024
8000	OTHER OBJECTS			
	Judgments 8200	505,503	806,201	1,001,473
	Redemption of Principal 831X	71,250,000	73,800,000	158,492,489
	Redemption of Interest 832X	4,666,419	4,171,400	11,016,203
	TOTAL OTHER OBJECTS	76,421,922	78,777,601	170,510,165
9000	OTHER USES OF FUNDS	-	-	-
	<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 76,421,922</b>	<b>\$ 78,777,601</b>	<b>\$ 170,510,165</b>

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Revenue Summary**

		Actual Revenue FY 2021-2022	Actual Revenue FY 2022-2023	March Amended Revenue Budget FY 2023-2024
<b>Worker's Comp Fund (83)</b>				
<b>Local Sources of Revenue (1000)</b>				
1110	Ad Valorem Tax Levy (current)	\$ -	\$ -	\$ -
1120	Ad Valorem Tax Levy (prior)	-	-	-
1130	Revenue in Lieu of Taxes	-	-	-
13XX	Earnings on Investments	-	-	-
1600	Other Local Sources of Revenue	500,000	500,000	-
	Total Local Sources of Revenue	500,000	500,000	-
<b>State Sources of Revenue (3000)</b>				
3600	Other State Sources of Revenue	-	-	-
	Total New Revenue from all Sources	500,000	500,000	-
<b>Carryover Sources of Revenue</b>				
6110	Prior Year Fund Balance	1,759,170	2,179,917	1,769,278
6130	Lapsed Appropriations	-	-	-
6140	Estopped Warrants	-	-	-
6200	Interfund Transfer	2,000,000	800,000	1,500,000
	Total Carryover Sources of Revenue	3,759,170	2,979,917	3,269,278
	<b>Total Revenue</b>	<b>\$ 4,259,170</b>	<b>\$ 3,479,917</b>	<b>\$ 3,269,278</b>

**Independent School District Number One  
Tulsa Public Schools  
March Amended 2023-2024 Expenditure Summary**

<b>Worker's Comp Fund (83)</b>		<b>Actual Expenditures FY 2021-2022</b>	<b>Actual Expenditures FY 2022-2023</b>	<b>March Amended Expenditure Budget FY 2023-2024</b>
2000	BENEFITS Workers Compen. & Emp.Assist. 27XX , 28XX	1,683,543	1,250,779	2,806,090
3000	PURCHASED PROFESSIONAL & TECHNICAL SERVICES (Contract services, attorneys, auditors, etc.)	21,307	2,900	3,676
5000	OTHER PURCHASED SERVICES Student Transportation / Travel Services 51XX Employee Group Ins WC/Health 52XX Other Purchased Services 505990	- 373,435 969	- 324,479 -	- 459,512 -
	TOTAL OTHER PURCHASED SERVICES	374,404	324,479	459,512
8000	OTHER OBJECTS Reserves & Other Expenses 89XX	-	132,480	-
	TOTAL OTHER OBJECTS	-	132,480	-
	<b>TOTAL WORKER'S COMP FUND</b>	<b>\$ 2,079,254</b>	<b>\$ 1,710,638</b>	<b>\$ 3,269,278</b>

## ADOPTION OF BUDGET





THE BOARD OF EDUCATION OF INDEPENDENT SCHOOL DISTRICT NUMBER ONE  
OF TULSA COUNTY, OKLAHOMA  
MINUTES OF THE REGULAR MEETING OF JUNE 5, 2023

A regular meeting of the Board of Education of Independent School District Number One of Tulsa County, Oklahoma, was held on June 2, 2023, commencing at 6:34 p.m., in the Cheryl Selman room, ground floor, at the Charles C. Mason Education, 3027 S. New Haven Avenue, Tulsa, Oklahoma. Notice of the meeting was given by service of written notice of the meeting to the office of the County Clerk of Tulsa County, Oklahoma, as required by Title 25, O.S., § 311(A)(5), and by posting the agenda and recommendations of the Superintendent of Schools in prominent public view in the enclosed glass display case at the main door of the Charles C. Mason Education Service Center and at [tulsaschools.org](https://tulsaschools.org) on June 2, 2023, at 5:10 p.m., pursuant to the provisions of Title 25, O.S., § 311(A)(9).

PRESENT: E'Lena Ashley  
John Croisant  
Jerry Griffin  
Susan Lamkin  
Diamond Marshall  
Jennettie Marshall  
Stacey Woolley

ABSENT: None

G.1. RECOMMENDATION: Approve the 2023-2024 Preliminary School Budget and Financing Plan which has been prepared in accordance with Section 5-154 of the School District Budget Act. The subject preliminary budget herewith presented to the Board of Education presents the details of the estimated revenue and expenditures that total \$755,367,103 and \$696,575,613 respectively, for all appropriated funds.

Dr. Gist and Chief Jorge Robles presented the 2023-2024 Preliminary School Budget and Financing Plan and answered questions of the Board.

A motion was made by Mr. John Croisant, and the motion was seconded by Ms. Diamond Marshall. The motion passed by the following vote:

AYE: Jennettie Marshall, Susan Lamkin, John Croisant, Diamond Marshall, E'Lena Ashley, and Stacey Woolley; NAY: None; PRESENT: Jerry Griffin; ABSTAIN: None; ABSENT: None.

## ADOPTION OF BUDGET: MINUTES AND ADOPTION OF PRELIMINARY BUDGET


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INDEPENDENT SCHOOL DISTRICT NUMBER ONE  
3027 South New Haven  
TULSA, OKLAHOMA 74114  
(918) 746-6800

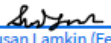
### ADOPTION OF SCHOOL DISTRICT BUDGET

STATE OF OKLAHOMA, COUNTY OF TULSA

We, the undersigned members of the Independent School District Number One Board of Education of said County and State, do hereby certify that we have adopted the Independent School District Number One Budget and Financing Plan as herewith presented this 5th day of June 2023.

  
\_\_\_\_\_  
Stacey Woolley (Feb 20, 2024 12:55 CST)  
President

  
\_\_\_\_\_  
John Croisant (Feb 20, 2024 12:58 CST)  
Member

  
\_\_\_\_\_  
Susan Lamkin (Feb 20, 2024 13:04 CST)  
Member

  
\_\_\_\_\_  
Diamond Marshall (Feb 20, 2024 19:24 CST)  
Member

ATTEST:

  
\_\_\_\_\_  
Sarah Bozzone (Feb 21, 2024 18:25 CST)  
Clerk of Board of Education



INDEPENDENT SCHOOL DISTRICT NUMBER ONE  
3027 South New Haven  
TULSA, OKLAHOMA 74114  
(918) 746-6800

ADOPTION OF SCHOOL DISTRICT BUDGET

STATE OF OKLAHOMA, COUNTY OF TULSA

We, the undersigned members of the Independent School District Number One Board of Education of said County and State, do hereby certify that we have adopted the Independent School District Number One Budget and Financing Plan as herewith presented this 4th day of March, 2024.

\_\_\_\_\_  
President

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

ATTEST:

\_\_\_\_\_  
Clerk of Board of Education



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS







**Independent Auditor's Report**

RSM US LLP

Board of Education  
Tulsa Public Schools  
Tulsa, Oklahoma

**Opinions**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Tulsa Public Schools (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Foundation for Tulsa Public Schools (the Foundation), a discretely presented component unit, which represents 100 percent of the assets, net position and revenues of the aggregate discretely presented component units as of June 30, 2023. Those statements were audited by other auditors whose report has been furnished to us and our opinions, insofar as it relates to the amounts included for the Foundation, are based solely on the report of the other auditors.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

THE POWER OF BEING UNDERSTOOD  
AUDIT | TAX | CONSULTING

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the District's proportionate share of the net pension liability, the schedule of the District's pension plan contributions, the schedule of the District's proportionate share of the net OPEB liability (asset), the schedule of the District's OPEB plan contributions, the General Fund budgetary comparison schedule, the reconciliation of the General Fund statement of revenues, expenditures and changes in fund balances to the budgetary comparison schedule, and the related notes to required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and other schedules is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, are presented for purposes of additional analysis but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*RSM US LLP*

Oklahoma City, Oklahoma  
January 24, 2024

**School District  
2023-2024 Estimate of Needs  
and  
Financial Statement of the Fiscal Year 2022-2023**

**Board of Education of Tulsa Public Schools  
District No. I-1  
County of Tulsa  
State of Oklahoma**

**School**

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 Tulsa Public Schools, District No. I-1, County of Tulsa, State of Oklahoma for the fiscal year beginning July 1, 2023, and ending June 30, 2024, 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, 2024, 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: Bledsoe, Hewett & Gullekson CPA's

Submitted to the Tulsa County Excise Board

This 11<sup>th</sup> Day of September, 2023

School Board Member's Signatures

Chairman: <u>[Signature]</u>	Clerk: <u>Sarah Bzone</u>
Member: <u>[Signature]</u>	Member: <u>Susan Jamhu</u>
Member: <u>[Signature]</u>	Member: _____
Member: <u>Diamond Marshall</u>	Member: _____
Member: <u>[Signature]</u>	Member: _____
Treasurer: <u>[Signature]</u>	

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the District's proportionate share of the net pension liability, the



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

State of Oklahoma, County of Tulsa

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, 2023, 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 2023-2024.


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.

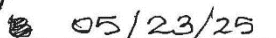
  
Clerk of Board of Education

  
President of Board of Education

  
Treasurer of Board of Education

Subscribed and sworn to before me this 10th day of September, 2023.

  
Notary Public

  
My Commission Expires



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### Affidavit of Publication

State of Oklahoma, County of Tulsa

I, Sarah Bzome, the undersigned duly qualified and acting Clerk of the Board of Education of Tulsa Public Schools, School District No. I-1, County and State aforesaid, being first duly sworn according to law, hereby depose and say:

1. That I complied with 68 O. S. 2001 Section 3002, (both independent and dependent) by having the within Financial Statement and Estimate of Needs which was prepared at the time and in the manner provided by law, published as required by law, in a legally-qualified newspaper of general circulation in the district, there being no legally-qualified newspaper published in the school district, as evidenced by a copy of such published statement and estimate together with proof of publication thereof attached hereto marked Exhibit No. 1 and made a part hereof (strike inapplicable phrases).

2. That I complied with currently effective statutes, by having the Notice of Emergency Levy Election and the call for such Election on the date hereinbefore certified by the Governing Board, the Itemized Statements and the Itemized Estimate of the amount necessary for the ensuing fiscal year requiring such emergency levy for the current expense purposes as prepared by the Board of Education duly published or posted, as the case may be, in full compliance with law for this class of school district, and as provided by law duly made public in the manner and at the time provided by law, for this class of district and in all respects according to law, in relation to said election on such emergency levy as hereinbefore certified by said Governing Board.

3. That I complied with the statute by having published or posted (if required for this class of district) the notice of local support levy election, and the call for such election on the date hereinbefore certified by the Board of Education. That the Estimate of Needs as prepared by the Board of Education required such local support levy in addition to other tax levies, to fully meet the current expense purposes of the school district for the ensuing year.

4. That in conformity to resolution by said Board of Education, I caused Notice of Building Fund Levy Election under the provisions of Article 10, Section 10, Oklahoma Constitution, and the Call of such Election on the date hereinbefore certified by the Governing Board, together with Itemized Statements and an Estimate of the amount necessary for the ensuing fiscal year requiring such levy for the purpose of erecting, remodeling or repairing school buildings, and for purchasing school furniture, in said District, published or posted to contain such Notice and Call, fixing the number of voting places and particularly describing each and every such place or places, and fixing the day on which such election should be had after the expiration of such notice, duly published or posted as is required by law for this class of district.

Sarah Bzome  
Clerk, Board of Education

Subscribed and sworn to before me this 11<sup>th</sup> day of September, 2023.

B. Dawn Hamilton  
Notary Public

05/23/25  
My Commission Expires



\_\_\_\_\_  
Secretary and Clerk of Excise Board  
Tulsa County, Oklahoma



**BLEDSON, HEWETT & GULLEKSON**  
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

Eric M. Bledsoe, CPA  
Jeffrey D. Hewett, CPA  
Christopher P. Gullekson, CPA

P.O. BOX 1310 • 121 E. COLLEGE ST. • BROKEN ARROW, OK 74013 • (918) 449-9991 • (800) 522-3831 • FAX (918) 449-9779

August 25, 2023

Honorable Board of Education  
Tulsa Independent School District, 1  
Tulsa County, Oklahoma

Management is responsible for the accompanying financial statements and supporting information of the District as of and for the year ended June 30, 2023, which comprise of the 2023-24 estimate of needs and financial statements for the fiscal year ended June 30, 2023, included in the accompanying form (SAI Form 2661R06) and the publication sheet (SAI Form 2662R06) prescribed by the Oklahoma State Auditor and Inspector per 68 OS § 3003.B as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements and supporting information included in the prescribed form.

Other Matters

The financial statements, estimate of needs and publication sheet included in the accompanying prescribed forms are presented in accordance with the requirements prescribed by Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D, and are not intended to be a complete presentation in accordance with accounting principles generally accepted in the United States of America.

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

*Eric, Jeff & Chris*

Bledsoe, Hewett & Gullekson CPAs, PLLLP  
Broken Arrow, OK

<b>Index Page</b>	
Sinking Fund Bonds.....	1
Sinking Fund.....	19
Exhibit Y.....	25
Exhibit Z.....	29

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## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2017 B Combined Purpose Bonds
Date Of Issue					8/1/2017
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					8/1/2019
Date Maturity Begins					
Amount Of Each Uniform Maturity					\$ 11,000,000.00
Final Maturity Otherwise:					8/1/2022
Date of Final Maturity					
Amount of Final Maturity					\$ 11,000,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 44,000,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 44,000,000.00
Years To Run					4
Normal Annual Accrual					\$ 0.00
Tax Years Run					4
Accrual Liability To Date					\$ 44,000,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 33,000,000.00
Bonds Paid During 2022-2023					\$ 11,000,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2023-2024					\$ 0.00
Total Interest To Levy For 2023-2024					\$ 0.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 91,666.67
Interest Earnings 2022-2023					\$ 18,333.33
Coupons Paid Through 2022-2023					\$ 110,000.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 0.00



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					2018 A Combined Purpose Bonds
Date Of Issue					3/1/2018
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					3/1/2020
Amount Of Each Uniform Maturity					\$ 6,750,000.00
Final Maturity Otherwise:					
Date of Final Maturity					3/1/2023
Amount of Final Maturity					\$ 6,750.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					\$ 27,000,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 27,000,000.00
Years To Run					4
Normal Annual Accrual					\$ 0.00
Tax Years Run					4
Accrual Liability To Date					\$ 27,000,000.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2022					\$ 20,250,000.00
Bonds Paid During 2022-2023					\$ 6,750,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2023:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2023-2024					\$ 0.00
Total Interest To Levy For 2023-2024					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
<b>Interest Earned But Unpaid 6-30-2022:</b>					
Matured					\$ 0.00
Unmatured					\$ 45,000.00
Interest Earnings 2022-2023					\$ 90,000.00
Coupons Paid Through 2022-2023					\$ 135,000.00
<b>Interest Earned But Unpaid 6-30-2023:</b>					
Matured					\$ 0.00
Unmatured					\$ 0.00

## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					2018 B Combined Purpose Bonds
Date Of Issue					8/1/2018
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					8/1/2020
Amount Of Each Uniform Maturity					\$ 14,445,000.00
Final Maturity Otherwise:					
Date of Final Maturity					8/1/2023
Amount of Final Maturity					\$ 14,450,000.00
<b>AMOUNT OF ORIGINAL ISSUE:</b>					\$ 57,785,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 57,785,000.00
Years To Run					4
Normal Annual Accrual					\$ 0.00
Tax Years Run					4
Accrual Liability To Date					\$ 57,785,000.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2022					\$ 28,890,000.00
Bonds Paid During 2022-2023					\$ 14,445,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 14,450,000.00
<b>TOTAL BONDS OUTSTANDING 6-30-2023:</b>					
Matured					\$ 0.00
Unmatured					\$ 14,450,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	8/1/2023	\$ 14,450,000.00	3.000%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 36,125.00
Years To Run					4
Accrue Each Year					\$ 9,031.25
Tax Years Run					4
Total Accrual To Date					\$ 36,125.00
Current Interest Earned Through 2023-2024					\$ 0.00
Total Interest To Levy For 2023-2024					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 331,093.76
Interest Earnings 2022-2023					\$ 463,593.75
Coupons Paid Through 2022-2023					\$ 614,062.50
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 180,625.01



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					2018 C Technology Equip Bonds
Date Of Issue					8/1/18
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					8/1/2020
Amount Of Each Uniform Maturity					\$ 2,500,000.00
Final Maturity Otherwise:					
Date of Final Maturity					8/1/2023
Amount of Final Maturity					\$ 2,500,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					\$ 10,000,000.00
Cancelled, in Judgement Or Delayed For Final Levy Year					\$ 0.00
<b>Basis of Accruals Contemplated on Net Collections or Better in Anticipation:</b>					
Bond Issues Accruing By Tax Levy					\$ 10,000,000.00
Years To Run					4
Normal Annual Accrual					\$ 0.00
Tax Years Run					4
Accrual Liability To Date					\$ 10,000,000.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2022					\$ 5,000,000.00
Bonds Paid During 2022-2023					\$ 2,500,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 2,500,000.00
<b>TOTAL BONDS OUTSTANDING 6-30-2023:</b>					
Matured					\$ 0.00
Unmatured					\$ 2,500,000.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons	8/1/2023	\$ 2,500,000.00	3.250%	0 Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 6,770.83
Years To Run					4
Accrue Each Year					\$ 1,692.71
Tax Years Run					4
Total Accrual To Date					\$ 6,770.83
Current Interest Earned Through 2023-2024					\$ 0.00
Total Interest To Levy For 2023-2024					\$ 0.00
<b>INTEREST COUPON ACCOUNT:</b>					
<b>Interest Earned But Unpaid 6-30-2022:</b>					
Matured					\$ 0.00
Unmatured					\$ 66,406.25
Interest Earnings 2022-2023					\$ 87,760.42
Coupons Paid Through 2022-2023					\$ 120,312.50
<b>Interest Earned But Unpaid 6-30-2023:</b>					
Matured					\$ 0.00
Unmatured					\$ 33,854.17



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					2019 A Combined Purpose Bonds
Date Of Issue					4/1/2019
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					4/1/2021
Amount Of Each Uniform Maturity					\$ 5,625,000.00
Final Maturity Otherwise:					
Date of Final Maturity					4/1/2024
Amount of Final Maturity					\$ 5,625,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					\$ 22,500,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 22,500,000.00
Years To Run					5
Normal Annual Accrual					\$ 4,500,000.00
Tax Years Run					4
Accrual Liability To Date					\$ 18,000,000.00
<b>Deductions From Total Accruals:</b>					
Bonds Paid Prior To 6-30-2022					\$ 11,250,000.00
Bonds Paid During 2022-2023					\$ 5,625,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 1,125,000.00
<b>TOTAL BONDS OUTSTANDING 6-30-2023:</b>					
Matured					\$ 0.00
Unmatured					\$ 5,625,000.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons	4/1/2024	\$ 5,625,000.00	3.000%	9 Mo.	\$ 126,562.50
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax Levy Year:</b>					
Terminal Interest To Accrue					\$ 0.00
Years To Run					0
Accrue Each Year					\$ 0.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2023-2024					\$ 126,562.50
Total Interest To Levy For 2023-2024					\$ 126,562.50
<b>INTEREST COUPON ACCOUNT:</b>					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 73,828.13
Interest Earnings 2022-2023					\$ 263,671.88
Coupons Paid Through 2022-2023					\$ 295,312.50
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 42,187.51



# APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

## SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

### EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2019 B Combined Purpose Bonds
Date Of Issue					8/1/2019
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					8/1/2021
Amount Of Each Uniform Maturity					\$ 5,355,000.00
Final Maturity Otherwise:					
Date of Final Maturity					8/1/2024
Amount of Final Maturity					\$ 8,355,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 21,430,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 21,430,000.00
Years To Run					4
Normal Annual Accrual					\$ 5,357,500.00
Tax Years Run					3
Accrual Liability To Date					\$ 16,072,500.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 5,355,000.00
Bonds Paid During 2022-2023					\$ 5,355,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 5,362,500.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 10,720,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	8/1/2023	\$ 5,355,000.00	2.000%	1 Mo.	\$ 8,925.00
Bonds and Coupons	8/1/2024	\$ 5,365,000.00	2.000%	12 Mo.	\$ 107,300.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					\$ 8,941.67
Years To Run					4
Accrue Each Year					\$ 2,235.42
Tax Years Run					3
Total Accrual To Date					\$ 6,706.25
Current Interest Earned Through 2023-2024					\$ 116,225.00
Total Interest To Levy For 2023-2024					\$ 118,460.42
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 133,958.33
Interest Earnings 2022-2023					\$ 223,325.00
Coupons Paid Through 2022-2023					\$ 267,950.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 89,333.33



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2019 C Technology Equip Bonds
Date Of Issue:					8/1/2019
Date Of Sale By Delivery:					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins:					8/1/2021
Amount Of Each Uniform Maturity:					\$ 2,375,000.00
Final Maturity Otherwise:					
Date of Final Maturity:					8/1/2024
Amount of Final Maturity:					\$ 2,375,000.00
AMOUNT OF ORIGINAL ISSUE:					\$ 9,500,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year:					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy:					\$ 9,500,000.00
Years To Run:					4
Normal Annual Accrual:					\$ 2,375,000.00
Tax Years Run:					3
Accrual Liability To Date:					\$ 7,125,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022:					\$ 2,375,000.00
Bonds Paid During 2022-2023:					\$ 2,375,000.00
Matured Bonds Unpaid:					\$ 0.00
Balance Of Accrual Liability:					\$ 2,375,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured:					\$ 0.00
Unmatured:					\$ 4,750,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	8/1/2023	\$ 2,375,000.00	2.100%	1 Mo.	\$ 4,156.25
Bonds and Coupons	8/1/2024	\$ 2,375,000.00	2.250%	12 Mo.	\$ 53,437.50
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue:					\$ 4,453.13
Years To Run:					4
Accrue Each Year:					\$ 1,113.28
Tax Years Run:					3
Total Accrual To Date:					\$ 3,339.85
Current Interest Earned Through 2023-2024:					\$ 57,593.75
Total Interest To Levy For 2023-2024:					\$ 58,707.03
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured:					\$ 0.00
Unmatured:					\$ 62,838.54
Interest Earnings 2022-2023:					\$ 107,270.83
Coupons Paid Through 2022-2023:					\$ 127,062.50
Interest Earned But Unpaid 6-30-2023:					
Matured:					\$ 0.00
Unmatured:					\$ 43,046.87



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule J: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2020 A Combined Purpose Bonds
Date Of Issue					3/1/2020
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					3/1/2022
Amount Of Each Uniform Maturity					\$ 5,750,000.00
Final Maturity Otherwise:					
Date of Final Maturity					3/1/2025
Amount of Final Maturity					\$ 5,750,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 23,000,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 23,000,000.00
Years To Run					4
Normal Annual Accrual					\$ 5,750,000.00
Tax Years Run					3
Accrual Liability To Date					\$ 17,250,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 5,750,000.00
Bonds Paid During 2022-2023					\$ 5,750,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 5,750,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 11,500,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	3/1/2024	\$ 5,750,000.00	1.500%	8 Mo.	\$ 57,500.00
Bonds and Coupons	3/1/2025	\$ 5,750,000.00	1.250%	12 Mo.	\$ 71,875.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax Levy Year:					
Terminal Interest To Accrue					\$ 47,916.67
Years To Run					4
Accrue Each Year					\$ 11,979.17
Tax Years Run					3
Total Accrual To Date					\$ 35,937.50
Current Interest Earned Through 2023-2024					\$ 129,375.00
Total Interest To Levy For 2023-2024					\$ 141,354.17
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 91,041.67
Interest Earnings 2022-2023					\$ 234,791.67
Coupons Paid Through 2022-2023					\$ 273,125.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 52,708.34



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
<b>PURPOSE OF BOND ISSUE:</b>					2020 B Combined Purpose GO Bonds
Date Of Issue					8/1/2020
Date Of Sale By Delivery					
<b>HOW AND WHEN BONDS MATURE:</b>					
Uniform Maturities:					
Date Maturity Begins					8/1/2022
Amount Of Each Uniform Maturity					\$ 12,500,000.00
Final Maturity Otherwise:					
Date of Final Maturity					8/1/2025
Amount of Final Maturity					\$ 12,500,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>					\$ 50,000,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 50,000,000.00
Years To Run					4
Normal Annual Accrual					\$ 12,500,000.00
Tax Years Run					2
Accrual Liability To Date					\$ 25,000,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 0.00
Bonds Paid During 2022-2023					\$ 12,500,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 12,500,000.00
<b>TOTAL BONDS OUTSTANDING 6-30-2023:</b>					
Matured					\$ 0.00
Unmatured					\$ 37,500,000.00
<b>Coupon Computation:</b>	<b>Coupon Date</b>	<b>Unmatured Amount</b>	<b>% Int.</b>	<b>Months</b>	<b>Interest Amount</b>
Bonds and Coupons	8/1/2023	\$ 12,500,000.00	0.050%	1 Mo.	\$ 520.83
Bonds and Coupons	8/1/2024	\$ 12,500,000.00	2.000%	12 Mo.	\$ 250,000.00
Bonds and Coupons	8/1/2025	\$ 12,500,000.00	2.000%	12 Mo.	\$ 250,000.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>					
Terminal Interest To Accrue					\$ 20,833.33
Years To Run					4
Accrue Each Year					\$ 5,208.33
Tax Years Run					2
Total Accrual To Date					\$ 10,416.67
Current Interest Earned Through 2023-2024					\$ 500,520.83
Total Interest To Levy For 2023-2024					\$ 505,729.17
<b>INTEREST COUPON ACCOUNT:</b>					
<b>Interest Earned But Unpaid 6-30-2022:</b>					
Matured					\$ 0.00
Unmatured					\$ 213,541.67
Interest Earnings 2022-2023					\$ 506,770.83
Coupons Paid Through 2022-2023					\$ 509,375.00
<b>Interest Earned But Unpaid 6-30-2023:</b>					
Matured					\$ 0.00
Unmatured					\$ 210,937.50



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
PURPOSE OF BOND ISSUE:						2020 C Technology Equip GO Bonds
Date Of Issue						8/1/2020
Date Of Sale By Delivery						
HOW AND WHEN BONDS MATURE:						
Uniform Maturities:						
Date Maturity Begins						8/1/2022
Amount Of Each Uniform Maturity						\$ 2,250,000.00
Final Maturity Otherwise:						
Date of Final Maturity						8/1/2025
Amount of Final Maturity						\$ 2,250,000.00
AMOUNT OF ORIGINAL ISSUE						\$ 9,000,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 9,000,000.00
Years To Run						4
Normal Annual Accrual						\$ 2,250,000.00
Tax Years Run						2
Accrual Liability To Date						\$ 4,500,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2022						\$ 0.00
Bonds Paid During 2022-2023						\$ 2,250,000.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 2,250,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 6,750,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	8/1/2023	\$ 2,250,000.00	1.000%	1 Mo.	\$ 1,875.00	
Bonds and Coupons	8/1/2024	\$ 2,250,000.00	1.000%	12 Mo.	\$ 22,500.00	
Bonds and Coupons	8/1/2025	\$ 2,250,000.00	1.000%	12 Mo.	\$ 22,500.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Requirement for Interest Earnings After Last Tax-Levy Year:						
Terminal Interest To Accrue						\$ 1,875.00
Years To Run						4
Accrue Each Year						\$ 468.75
Tax Years Run						2
Total Accrual To Date						\$ 937.50
Current Interest Earned Through 2023-2024						\$ 46,875.00
Total Interest To Levy For 2023-2024						\$ 47,343.75
INTEREST COUPON ACCOUNT:						
Interest Earned But Unpaid 6-30-2022:						
Matured						\$ 0.00
Unmatured						\$ 37,500.00
Interest Earnings 2022-2023						\$ 69,375.00
Coupons Paid Through 2022-2023						\$ 78,750.00
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 28,125.00



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

**EXHIBIT "E"**

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
<b>PURPOSE OF BOND ISSUE:</b>						2021 A Combined Purpose GO Bonds
Date Of Issue						3/1/2021
Date Of Sale By Delivery						
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						3/1/2023
Amount Of Each Uniform Maturity						\$ 5,250,000.00
Final Maturity Otherwise:						
Date Of Final Maturity						3/1/2026
Amount Of Final Maturity						\$ 5,250,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						\$ 21,000,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 21,000,000.00
Years To Run						4
Normal Annual Accrual						\$ 5,250,000.00
Tax Years Run						2
Accrual Liability To Date						\$ 10,500,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2022						\$ 0.00
Bonds Paid During 2022-2023						\$ 5,250,000.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 5,250,000.00
<b>TOTAL BONDS OUTSTANDING 6-30-2023:</b>						
Matured						\$ 0.00
Unmatured						\$ 15,750,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	3/1/2024	\$ 5,250,000.00	1.000%	8 Mo.	\$ 33,000.00	
Bonds and Coupons	3/1/2025	\$ 5,250,000.00	1.000%	12 Mo.	\$ 52,500.00	
Bonds and Coupons	3/1/2026	\$ 5,250,000.00	1.000%	12 Mo.	\$ 52,500.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ 35,000.00
Years To Run						4
Accrue Each Year						\$ 8,750.00
Tax Years Run						2
Total Accrual To Date						\$ 17,500.00
Current Interest Earned Through 2023-2024						\$ 140,000.00
Total Interest To Levy For 2023-2024						\$ 148,750.00
<b>INTEREST COUPON ACCOUNT:</b>						
Interest Earned But Unpaid 6-30-2022:						
Matured						\$ 0.00
Unmatured						\$ 70,000.00
Interest Earnings 2022-2023						\$ 192,500.00
Coupons Paid Through 2022-2023						\$ 210,000.00
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 52,500.00



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2021 B Combined Purpose GO Bonds
Date Of Issue					9/1/2021
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					9/1/2023
Amount Of Each Uniform Maturity					\$ 13,125,000.00
Final Maturity Otherwise:					
Date of Final Maturity					9/1/2026
Amount of Final Maturity					\$ 13,140,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 52,515,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis Of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 52,515,000.00
Years To Run					4
Normal Annual Accrual					\$ 13,128,750.00
Tax Years Run					1
Accrual Liability To Date					\$ 13,128,750.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 0.00
Bonds Paid During 2022-2023					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 13,128,750.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 52,515,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	9/1/2023	\$ 13,125,000.00	0.150%	2 Mo.	\$ 3,281.25
Bonds and Coupons	9/1/2024	\$ 13,125,000.00	0.250%	12 Mo.	\$ 32,812.50
Bonds and Coupons	9/1/2025	\$ 13,125,000.00	1.000%	12 Mo.	\$ 131,250.00
Bonds and Coupons	9/1/2026	\$ 13,140,000.00	2.000%	12 Mo.	\$ 262,800.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax Levy Year:					
Terminal Interest To Accrue					\$ 43,800.00
Years To Run					4
Accrue Each Year					\$ 10,950.00
Tax Years Run					1
Total Accrual To Date					\$ 10,950.00
Current Interest Earned Through 2023-2024					\$ 430,143.75
Total Interest To Levy For 2023-2024					\$ 441,093.75
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2022-2023					\$ 818,675.00
Coupons Paid Through 2022-2023					\$ 669,825.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 148,850.00



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
<b>PURPOSE OF BOND ISSUE:</b>						2021 C Technology Equip GO Bonds
Date Of Issue						9/1/2021
Date Of Sale By Delivery						
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						9/1/2023
Amount Of Each Uniform Maturity						\$ 2,500,000.00
Final Maturity Otherwise:						
Date of Final Maturity						9/1/2026
Amount of Final Maturity						\$ 2,500,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						\$ 10,000,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 10,000,000.00
Years To Run						4
Normal Annual Accrual						\$ 2,500,000.00
Tax Years Run						1
Accrual Liability To Date						\$ 2,500,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2022						\$ 0.00
Bonds Paid During 2022-2023						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 2,500,000.00
<b>TOTAL BONDS OUTSTANDING 6-30-2023:</b>						
Matured						\$ 0.00
Unmatured						\$ 10,000,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	9/1/2023	\$ 2,500,000.00	0.500%	2 Mo.	\$ 2,083.33	
Bonds and Coupons	9/1/2024	\$ 2,500,000.00	0.500%	12 Mo.	\$ 12,500.00	
Bonds and Coupons	9/1/2025	\$ 2,500,000.00	0.750%	12 Mo.	\$ 18,750.00	
Bonds and Coupons	9/1/2026	\$ 2,500,000.00	0.800%	12 Mo.	\$ 20,000.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ 3,333.33
Years To Run						4
Accrue Each Year						\$ 833.33
Tax Years Run						1
Total Accrual To Date						\$ 833.33
Current Interest Earned Through 2023-2024						\$ 53,333.33
Total Interest To Levy For 2023-2024						\$ 54,166.67
<b>INTEREST COUPON ACCOUNT:</b>						
Interest Earned But Unpaid 6-30-2022:						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2022-2023						\$ 116,875.00
Coupons Paid Through 2022-2023						\$ 95,625.00
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 21,250.00



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
<b>PURPOSE OF BOND ISSUE:</b>						2022 A Combined Purpose GO Bonds
Date Of Issue						3/1/2022
Date Of Sale By Delivery						
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						3/1/2024
Amount Of Each Uniform Maturity						\$ 9,500,000.00
Final Maturity Otherwise:						
Date of Final Maturity						3/1/2027
Amount of Final Maturity						\$ 9,500,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						\$ 38,000,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 38,000,000.00
Years To Run						4
Normal Annual Accrual						\$ 9,500,000.00
Tax Years Run						1
Accrual Liability To Date						\$ 9,500,000.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2022						\$ 0.00
Bonds Paid During 2022-2023						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 9,500,000.00
<b>TOTAL BONDS OUTSTANDING 6-30-2023:</b>						
Matured						\$ 0.00
Unmatured						\$ 38,000,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	3/1/2024	\$ 9,500,000.00	1.000%	8 Mo.	\$ 63,333.33	
Bonds and Coupons	3/1/2025	\$ 9,500,000.00	2.000%	12 Mo.	\$ 190,000.00	
Bonds and Coupons	3/1/2026	\$ 9,500,000.00	2.000%	12 Mo.	\$ 190,000.00	
Bonds and Coupons	3/1/2027	\$ 9,500,000.00	2.000%	12 Mo.	\$ 190,000.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ 126,666.66
Years To Run						4
Accrue Each Year						\$ 31,666.67
Tax Years Run						1
Total Accrual To Date						\$ 31,666.67
Current Interest Earned Through 2023-2024						\$ 633,333.33
Total Interest To Levy For 2023-2024						\$ 665,000.00
<b>INTEREST COUPON ACCOUNT:</b>						
Interest Earned But Unpaid 6-30-2022:						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2022-2023						\$ 886,666.67
Coupons Paid Through 2022-2023						\$ 665,000.00
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 221,666.67

## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 1: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
<b>PURPOSE OF BOND ISSUE:</b>						2022 B Combined Purpose GO Bonds
Date Of Issue						8/1/2022
Date Of Sale By Delivery						
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						8/1/2024
Amount Of Each Uniform Maturity						\$ 8,450,000.00
Final Maturity Otherwise:						
Date of Final Maturity						8/1/2027
Amount of Final Maturity						\$ 8,450,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						\$ 33,800,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 33,800,000.00
Years To Run						4
Normal Annual Accrual						\$ 8,450,000.00
Tax Years Run						0
Accrual Liability To Date						\$ 0.00
Deductions From Total Accruals:						
Bonds Paid Prior To 6-30-2022						\$ 0.00
Bonds Paid During 2022-2023						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2023:</b>						
Matured						\$ 0.00
Unmatured						\$ 33,800,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	8/1/2024	\$ 8,450,000.00	2.250%	23 Mo.	\$ 364,406.25	
Bonds and Coupons	8/1/2025	\$ 8,450,000.00	2.500%	23 Mo.	\$ 404,895.83	
Bonds and Coupons	8/1/2026	\$ 8,450,000.00	3.000%	23 Mo.	\$ 485,875.00	
Bonds and Coupons	8/1/2027	\$ 8,450,000.00	3.000%	23 Mo.	\$ 485,875.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ 21,125.00
Years To Run						4
Accrue Each Year						\$ 5,281.25
Tax Years Run						0
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2023-2024						\$ 1,741,052.08
Total Interest To Levy For 2023-2024						\$ 1,746,333.33
<b>INTEREST COUPON ACCOUNT:</b>						
Interest Earned But Unpaid 6-30-2022:						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2022-2023						\$ 0.00
Coupons Paid Through 2022-2023						\$ 0.00
Interest Earned But Unpaid 6-30-2023:						
Matured						\$ 0.00
Unmatured						\$ 0.00



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)					
PURPOSE OF BOND ISSUE:					2022 C Technology Equip GO Bonds
Date Of Issue					8/1/2022
Date Of Sale By Delivery					
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					8/1/2024
Amount Of Each Uniform Maturity					\$ 1,550,000.00
Final Maturity Otherwise:					
Date of Final Maturity					8/1/2027
Amount of Final Maturity					\$ 1,550,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 6,200,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year					\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:					
Bond Issues Accruing By Tax Levy					\$ 6,200,000.00
Years To Run					4
Normal Annual Accrual					\$ 1,550,000.00
Tax Years Run					0
Accrual Liability To Date					\$ 0.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 0.00
Bonds Paid During 2022-2023					\$ 0.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 0.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 6,200,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	8/1/2024	\$ 1,550,000.00	4.500%	23 Mo.	\$ 133,687.50
Bonds and Coupons	8/1/2025	\$ 1,550,000.00	3.250%	23 Mo.	\$ 96,552.08
Bonds and Coupons	8/1/2026	\$ 1,550,000.00	3.375%	23 Mo.	\$ 100,265.63
Bonds and Coupons	8/1/2027	\$ 1,550,000.00	3.375%	23 Mo.	\$ 100,265.63
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons				Mo.	\$ 0.00
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					\$ 4,359.37
Years To Run					4
Accrue Each Year					\$ 1,089.84
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2023-2024					\$ 430,770.83
Total Interest To Levy For 2023-2024					\$ 431,860.68
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2022-2023					\$ 0.00
Coupons Paid Through 2022-2023					\$ 0.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 0.00

## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)						
<b>PURPOSE OF BOND ISSUE:</b>						2023 A Combined Purpose GO Bonds
Date Of Issue						3/1/2023
Date Of Sale By Delivery						
<b>HOW AND WHEN BONDS MATURE:</b>						
Uniform Maturities:						
Date Maturity Begins						3/1/2025
Amount Of Each Uniform Maturity						\$ 8,625,000.00
Final Maturity Otherwise:						
Date of Final Maturity						3/1/2028
Amount of Final Maturity						\$ 8,625,000.00
<b>AMOUNT OF ORIGINAL ISSUE</b>						\$ 34,500,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year						\$ 0.00
Basis of Accruals Contemplated on Net Collections or Better in Anticipation:						
Bond Issues Accruing By Tax Levy						\$ 34,500,000.00
Years To Run						4
Normal Annual Accrual						\$ 8,625,000.00
Tax Years Run						0
Accrual Liability To Date						\$ 0.00
<b>Deductions From Total Accruals:</b>						
Bonds Paid Prior To 6-30-2022						\$ 0.00
Bonds Paid During 2022-2023						\$ 0.00
Matured Bonds Unpaid						\$ 0.00
Balance Of Accrual Liability						\$ 0.00
<b>TOTAL BONDS OUTSTANDING 6-30-2023:</b>						
Matured						\$ 0.00
Unmatured						\$ 34,500,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount	
Bonds and Coupons	3/1/2025	\$ 8,625,000.00	3.000%	16 Mo.	\$ 345,000.00	
Bonds and Coupons	3/1/2026	\$ 8,625,000.00	1.000%	16 Mo.	\$ 115,000.00	
Bonds and Coupons	3/1/2027	\$ 8,625,000.00	4.000%	16 Mo.	\$ 460,000.00	
Bonds and Coupons	3/1/2028	\$ 8,625,000.00	4.000%	16 Mo.	\$ 460,000.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
Bonds and Coupons				Mo.	\$ 0.00	
<b>Requirement for Interest Earnings After Last Tax-Levy Year:</b>						
Terminal Interest To Accrue						\$ 230,000.00
Years To Run						4
Accrue Each Year						\$ 57,500.00
Tax Years Run						0
Total Accrual To Date						\$ 0.00
Current Interest Earned Through 2023-2024						\$ 1,380,000.00
Total Interest To Levy For 2023-2024						\$ 1,437,500.00
<b>INTEREST COUPON ACCOUNT:</b>						
<b>Interest Earned But Unpaid 6-30-2022:</b>						
Matured						\$ 0.00
Unmatured						\$ 0.00
Interest Earnings 2022-2023						\$ 0.00
Coupons Paid Through 2022-2023						\$ 0.00
<b>Interest Earned But Unpaid 6-30-2023:</b>						
Matured						\$ 0.00
Unmatured						\$ 0.00



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## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule I: Detail of Bond and Coupon Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)	
PURPOSE OF BOND ISSUE:	Total All Bonds
HOW AND WHEN BONDS MATURE:	
Uniform Maturities:	
Amount Of Each Uniform Maturity	\$ 117,550,000.00
Final Maturity Otherwise:	
Amount of Final Maturity	\$ 113,826,750.00
AMOUNT OF ORIGINAL ISSUE	\$ 470,230,000.00
Cancelled, In Judgement Or Delayed For Final Levy Year	\$ 0.00
Basis of Accruals Contemplated on Net Collections or Delter in Anticipation:	
Bond Issues Accruing By Tax Levy	\$ 470,230,000.00
Normal Annual Accrual	\$ 81,756,250.00
Accrual Liability To Date	\$ 262,361,250.00
Deductions From Total Accruals:	
Bonds Paid Prior To 6-30-2022	\$ 111,870,900.00
Bonds Paid During 2022-2023	\$ 73,800,000.00
Matured Bonds Unpaid	\$ 0.00
Balance Of Accrual Liability	\$ 76,691,250.00
TOTAL BONDS OUTSTANDING 6-30-2023:	
Matured	\$ 0.00
Unmatured	\$ 284,560,000.00
Requirement for Interest Earnings After Last Tax-Levy Year:	
Terminal Interest To Accrue	\$ 591,199.99
Accrue Each Year	\$ 147,800.00
Total Accrual To Date	\$ 161,183.60
Current Interest Earned Through 2023-2024	\$ 5,785,785.42
Total Interest To Levy For 2023-2024	\$ 5,922,861.46
INTEREST COUPON ACCOUNT:	
Interest Earned But Unpaid 6-30-2022:	
Matured	\$ 0.00
Unmatured	\$ 1,216,875.02
Interest Earnings 2022-2023	\$ 4,079,609.38
Coupons Paid Through 2022-2023	\$ 4,171,100.00
Interest Earned But Unpaid 6-30-2023:	
Matured	\$ 0.00
Unmatured	\$ 1,125,084.40



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 2: Detail of Judgment Indebtedness as of June 30, 2023 - Not Affecting Homesteads (New)							
Judgments For Indebtedness Originally Incurred After January 8, 1937 (New)							
IN FAVOR OF	FY20 Claims	FY21 Claims	FY22 Claims	FY23 Claims	TOTAL ALL JUDGMENTS		
BY WHOM OWNED	Misc.	Misc.	Misc.	Misc.			
PURPOSE OF JUDGMENT	Workers Comp	Workers Comp	Workers Comp	Workers Comp			
Case Number	Multiple Claims	Multiple Claims	Multiple Claims	Multiple Claims			
NAME OF COURT	Workers Comp	Workers Comp	Workers Comp	Workers Comp			
Date of Judgment	Pre-2020	2020-21	2021-22	2022-23			
Principal Amount of Judgment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Rate Assigned by Court	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tax Levies Made	0	0	0	0	0	0	0
Principal Amount Provided for to June 30, 2022	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Principal Amount Provided for in 2022-2023	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
PRINCIPAL AMOUNT NOT PROVIDED FOR	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
AMOUNT TO PROVIDE BY TAX LEVY FISCAL YEAR 2023-2024							
Principal 1/3	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
FOR ALL JUDGMENTS REPORTED							
LEVIED FOR BUT UNPAID JUDGMENT OBLIGATIONS							
OUTSTANDING JUNE 30, 2022							
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE LEVIED FOR:							
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 856,292.66	\$ 856,292.66	\$ 856,292.66
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE PAID:							
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 856,292.66	\$ 856,292.66	\$ 856,292.66
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
LEVIED BUT UNPAID JUDGMENT OBLIGATIONS							
OUTSTANDING JUNE 30, 2023							
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Schedule 3: Prepaid Judgments as of June 30, 2023					
Prepaid Judgments On Indebtedness Originating After January 8, 1937					
NAME OF JUDGMENT	Multiple Claims	Multiple Claims	Multiple Claims	Multiple Claims	TOTAL ALL PREPAID JUDGMENTS
CASE NUMBER	Workers Comp	Workers Comp	Workers Comp	Workers Comp	
NAME OF COURT	Pre-2020	2020-21	2021-22	2022-23	
Principal Amount of Judgment	\$ 46,654.92	\$ 244,437.00	\$ 505,503.28	\$ 856,292.66	
Tax Levies Made	3	2	1	0	
Unreimbursed Balance At June 30, 2022	\$ 15,551.97	\$ 162,958.00	\$ 505,503.28	\$ 0.00	\$ 684,013.25
Reimbursement By 2022-2023 Tax Levy	\$ 15,551.97	\$ 81,479.00	\$ 168,501.09	\$ 0.00	\$ 265,532.06
Amount Accrued On Prepaid Judgments	\$ 0.00	\$ 81,479.00	\$ 168,501.09	\$ 285,430.89	\$ 535,410.98
Stricken By Court Order	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Asset Balance	\$ (0.00)	\$ 81,479.00	\$ 337,002.19	\$ 0.00	\$ 418,481.19

## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

#### EXHIBIT "E"

Schedule 4: Sinking Fund Cash Statement		
Revenue Receipts and Disbursements (Fund 41)	SINKING FUND	
	Detail	Extension
Cash on Hand June 30, 2022		\$ 74,571,026.35
Investments Since Liquidated	\$ 0.00	
COLLECTED AND APPORTIONED:		
Contributions From Other Districts	\$ 0.00	
2021 and Prior Ad Valorem Tax	\$ 4,429,498.92	
2022 Ad Valorem Tax	\$ 82,248,707.78	
Miscellaneous Receipts	\$ 1,600,982.91	
TOTAL RECEIPTS		\$ 88,279,189.61
TOTAL RECEIPTS AND BALANCE		\$ 162,850,215.96
DISBURSEMENTS:		
Coupons Paid	\$ 4,171,400.00	
Interest Paid on Past-Due Coupons	\$ 0.00	
Bonds Paid	\$ 73,800,000.00	
Interest Paid on Past-Due Bonds	\$ 0.00	
Commission Paid to Fiscal Agency	\$ 0.00	
Judgments Paid	\$ 836,292.66	
Interest Paid on Such Judgments	\$ 0.00	
Investments Purchased	\$ 0.00	
Judgments Paid Under 62 O.S. 1981, Sect 435	\$ 0.00	
TOTAL DISBURSEMENTS		\$ 78,827,692.66
CASH BALANCE ON HAND JUNE 30, 2023		\$84,022,523.30

Schedule 5: Sinking Fund Balance Sheet		
	SINKING FUND	
	Detail	Extension
Cash Balance on Hand June 30, 2023		\$ 84,022,523.30
Legal Investments Properly Maturing	\$ 0.00	
Judgments Paid to Recover by Tax Levy	\$ 0.00	
TOTAL LIQUID ASSETS		\$ 84,022,523.30
DEDUCT MATURED INDEBTEDNESS:		
a. Past-Due Coupons	\$ 0.00	
b. Interest Accrued Thereon	\$ 0.00	
c. Past-Due Bonds	\$ 0.00	
d. Interest Thereon After Last Coupon	\$ 0.00	
e. Fiscal Agent Commission On Above	\$ 0.00	
f. Judgments and Interest Levied for But Unpaid	\$ 0.00	
TOTAL Items a. Through f. (To Extension Column)		\$ 0.00
BALANCE OF ASSETS SUBJECT TO ACCRUALS		\$ 84,022,523.30
DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT:		
g. Earned Unmatured Interest	\$ 1,125,084.40	
h. Accrual on Final Coupons	\$ 161,183.60	
i. Accrual on Unmatured Bonds	\$ 76,691,250.00	
TOTAL Items g. Through i. (To Extension Column)		\$ 77,977,518.00
EXCESS OF ASSETS OVER ACCRUAL RESERVES		\$ 6,045,005.30

Schedule 6: Estimate of Sinking Fund Needs		
	SINKING FUND	
	Computed By Governing Board	Provided By Excise Board
Interest Earnings on Bonds	\$ 5,922,861.46	\$ 5,922,861.46
Accrual on Unmatured Bonds	\$ 81,736,250.00	\$ 81,736,250.00
Annual Accrual on "Prepaid" Judgments	\$ 535,410.98	\$ 535,410.98
Annual Accrual on Unpaid Judgments	\$ 0.00	\$ 0.00
Interest on Unpaid Judgments	\$ 0.00	\$ 0.00
Participating Contributions (Annexations):	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
For Credit to School Dist. No.	\$ 0.00	\$ 0.00
Annual Accrual From Exhibit KK	\$ 0.00	\$ 0.00
TOTAL SINKING FUND PROVISION	\$ 88,194,522.44	\$ 88,194,522.44



## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "E"

Schedule 7: Ad Valorem Tax Account - Sinking Funds			
ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023			
Gross Value	\$	Net Value	\$
	0.00		28.725 (Mills)
Total Proceeds of Levy as Certified			\$ 85,723,594.87
Additions:			\$ 0.00
Deductions:			\$ 0.00
Gross Balance Tax			\$ 85,723,594.87
Less Reserve for Delinquent Tax			\$ 4,082,171.18
Reserve for Protests Pending			\$ 0.00
Balance Available Tax			\$ 81,641,423.69
Deduct 2022 Tax Apportioned			\$ 82,248,707.78
Net Balance 2022 Tax in Process of Collection			\$ 0.00
Excess Collections			\$ 605,284.09

Schedule 8: Sinking Fund Contributions From Other Districts Due To Boundary Changes		
SINKING FUND		
SCHOOL DISTRICT CONTRIBUTIONS	Actually Received	Provided For in Budget of Contributing School District
From School District No.	\$ 0.00	\$ 0.00
From School District No.	\$ 0.00	\$ 0.00
From School District No.	\$ 0.00	\$ 0.00
From School District No.	\$ 0.00	\$ 0.00
From School District No.	\$ 0.00	\$ 0.00
From School District No.	\$ 0.00	\$ 0.00
From School District No.	\$ 0.00	\$ 0.00
From School District No.	\$ 0.00	\$ 0.00
From School District No.	\$ 0.00	\$ 0.00
TOTALS	\$ 0.00	\$ 0.00

## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### SINKING FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023 ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "F"

Schedule 10: Miscellaneous Revenue		2022-23 ACCOUNT
Source		Amount
<b>1000 DISTRICT SOURCES OF REVENUE:</b>		
1200 Tuition & Fees	\$	0.00
<b>1300 EARNINGS ON INVESTMENTS AND BOND SALES</b>		
1310 Interest Earnings	\$	0.00
1320 Dividends on Insurance Policies	\$	0.00
1330 Premium on Bonds Sold	\$	1,287,029.75
1340 Accrued Interest on Bond Sales	\$	92,791.66
1350 Interest on Taxes	\$	221,161.44
1360 Earnings From Oklahoma Commission on School Funds Management	\$	0.00
1370 Proceeds From Sale of Original Bonds	\$	0.00
1390 Other Earnings on Investments	\$	0.00
<b>TOTAL EARNINGS ON INVESTMENTS AND BOND SALES</b>	\$	1,600,982.85
<b>1400 RENTAL, DISPOSALS AND COMMISSIONS</b>		
1410 Rental of School Facilities	\$	0.00
1420 Rental of Property Other Than School Facilities	\$	0.00
1430 Sales of Building and/or Real Estate	\$	0.00
1440 Sales of Equipment, Services and Materials	\$	0.00
1450 Book store Revenue	\$	0.00
1460 Commissions	\$	0.00
1470 Shop Revenue	\$	0.00
1490 Other Rental, Disposals and Commissions	\$	0.00
<b>TOTAL RENTAL, DISPOSALS AND COMMISSIONS</b>	\$	0.00
1500 Reimbursements	\$	0.00
1600 Other Local Sources of Revenue	\$	0.00
1700 Child Nutrition Programs	\$	0.00
1800 Athletics	\$	0.00
<b>TOTAL DISTRICT SOURCES OF REVENUE</b>	\$	1,600,982.85
<b>2000 INTERMEDIATE SOURCES OF REVENUE:</b>		
2100 County & Mill Ad Valorem Tax	\$	0.00
2200 County Apportionment (Mortgage Tax)	\$	0.00
2300 Resale of Property Fund Distribution	\$	0.00
2900 Other Intermediate Sources of Revenue	\$	0.00
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>	\$	0.00
<b>3000 STATE SOURCES OF REVENUE:</b>		
3160 Total Dedicated Revenue	\$	0.00
3200 Total State Aid - General Operations - Non-Categorical	\$	0.00
3300 State Aid - Competitive Grants - Categorical	\$	0.00
3400 State - Categorical	\$	0.00
3500 Special Programs	\$	0.00
3600 Other State Sources of Revenue	\$	0.00
3700 Child Nutrition Program	\$	0.00
3800 State Vocational Programs - Multi-Source	\$	0.00
<b>TOTAL STATE SOURCES OF REVENUE</b>	\$	0.00
<b>4000 FEDERAL SOURCES OF REVENUE:</b>		
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	\$	0.00
<b>5000 NON-REVENUE RECEIPTS:</b>		
<b>TOTAL NON-REVENUE RECEIPTS</b>	\$	0.00
<b>GRAND TOTAL</b>	\$	1,600,982.85

## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

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**CERTIFICATE OF EXCISE BOARD**

State of Oklahoma, County of Tulsa

We, do further certify that we have examined the statement of estimated needs for the current fiscal year ending June 30, 2023, as certified by the Board of Education of Tulsa Public Schools, District Number I-1 of said County and State, and its financial statement for the preceding year, and in so doing we have diligently performed the duties imposed upon this Excise Board by 68 O. S. 2001 Section 3007, by (1) ascertaining that the financial statements, as to the statistics therein contained, reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefor; (3) supplemented such estimate, after appropriate action, by an estimate of needs prepared by this Excise Board to make provision for mandatory functions based upon statistics authoritatively submitted; (4) computed the total means available to each fund in the manner provided, applying the Governing Board's estimate of revenue to be derived from surplus tax of the immediately preceding year and from sources other than ad valorem tax, or reduced such estimate to not less than the lawfully authorized ratio of the several sums realized from such sources during the preceding fiscal year or to such lesser sum as may reasonably be anticipated under altered law or circumstance and using for such determination the basic collections of the preceding year and the ratios on which distribution or apportionment must be made during the ensuing or current year.

To the several and specific purposes of the estimated needs as certified, we have and do hereby appropriate the surplus balances of cash on hand of the prior year, estimates of income from sources other than ad valorem taxation within the limitation fixed by law, and the proceeds of ad valorem tax levy within the number of mills authorized, either by apportionment by the Legislature, allocation by the excise board or by legal election, all of which appropriations are made in so far as the available surpluses, revenues, and levies will permit, except in that we have also provided that, after deducting items consisting of cash and the revenue from all sources other than the 2023 tax and the proceeds of the 2023 tax levy are in excess of the residue of such appropriations, by a sum included for delinquent tax, computed at 5.0% of such residue. And provided further, if said School District has been ascertained to be a well defined State Aid District, the local budget, as approved and appropriated for, has been applied wholly to its operating accounts.

We further certify that the amount required to be raised from tax, excluding Homesteads, for General Revenue Fund purposes as approved, requires a total ad valorem tax levy of 35.000 Mills. Said levy is within the statutory limit, and if in excess, is within the constitutional limit and has been authorized by a vote of the people of said district, as shown by certificate of the School Board to-wit:

To this District, with valuations shown below, the Excise Board allocated 5.000 Mills, plus 15.000 Mills authorized by the Constitution, plus an emergency levy of 5.000 Mills; plus local support levy of 10.000 Mills, for a total levy for the General Fund of 35.000 Mills.

We further certify that the amount required to be raised for building fund purposes as approved requires a tax levy of 5.000 Mills, and said levy has been certified as authorized by a vote of the people at an election held for that purpose. We further certify that Assessed Values used in computing Mill-vote levies have been applied as certified by the County Assessor.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Tulsa Public Schools, School District No. I-1 of said County and State, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 2001 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit Y and any other legal deduction, including a reserve of 5.0% for delinquent taxes.

## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

### CERTIFICATE OF EXCISE BOARD ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "Y"	General Fund	Building Fund	Co-op Fund	Child Nutrition Fund	New Sinking Fund (Exc. Homesteads)
County Excise Board's Appropriation of Income and Revenue					
Appropriation Approved and Provision Made	\$ 206,387,781.20	\$ 29,484,354.14	\$ 0.00	\$ 0.00	\$ 88,194,522.44
Appropriation of Revenues:					
Excess of Assets Over Liabilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,045,005.30
Unclaimed Protest Tax Refunds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Miscellaneous Estimated Revenues	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	None
Est. Value of Surplus Tax in Process	\$ 97,802,627.24	\$ 13,971,979.53	\$ 0.00	\$ 0.00	None
Sinking Fund Contributions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Surplus Building Fund Cash	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Other Than 2023 Tax	\$ 97,802,627.24	\$ 13,971,979.53	\$ 0.00	\$ 0.00	\$ 6,045,005.30
Balance Required	\$ 108,585,153.96	\$ 15,512,374.61	\$ 0.00	\$ 0.00	\$ 82,145,517.13
Add Allowance for Delinquency	\$ 5,629,257.70	\$ 775,618.74	\$ 0.00	\$ 0.00	\$ 4,107,475.86
Total Required for 2023 Tax	\$ 114,014,411.66	\$ 16,287,993.35	\$ 0.00	\$ 0.00	\$ 86,256,992.99
Rate of Levy Required and Certified					27.27 Mills

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead Exemptions have been deducted in the said School District as finally equalized and certified by the Board of Equalization for the current year 2023-2024 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
This County Tulsa	\$ 2,343,098,199	\$ 569,878,326	\$ 181,286,230	\$ 3,094,262,755
Joint County Osage	\$ 40,944,537	\$ 3,008,651	\$ 4,622,626	\$ 48,575,814
Joint County Creek	\$ 7,325,231	\$ 11,204,288	\$ 338,004	\$ 18,867,523
Joint County Wagoner	\$ 110,228	\$ 1,570	\$ 750,279	\$ 862,077
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Joint County	\$ 0	\$ 0	\$ 0	\$ 0
Total Valuations, All Counties	\$ 2,391,478,195	\$ 584,092,835	\$ 186,997,139	\$ 3,162,568,169

The assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof appropriated as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, he raised by ad valorem taxation, we thereupon made the above levies therefor as provided by law as follows:







## APPENDIX: AUDITOR'S STATEMENT AND ESTIMATE OF NEEDS

ALL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023  
STATISTICAL DATA FOR 2023-2024

**EXHIBIT "Z"**

**Schedule 1: SUMMARY RECAPITULATION OF SCHOOL COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2023, AND  
APPORTIONMENT THEREOF**

CLASSIFICATION	ACCUMULATION OF EXPENDITURES AND UNLIQUIDATED COMMITMENTS TO DETERMINE PER CAPITA COSTS					
	GENERAL REVENUE FUND	CHILD NUTRITION FUND	BUILDING FUND	SINKING FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS
Current Exp. - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Exp. - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Res. - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Res. - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Exp. - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 73,800,000.00	\$ 0.00	\$ 0.00
Capital Exp. - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Res. - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Res. - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Paid and Reserved	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,171,400.00	\$ 0.00	\$ 0.00
<b>TOTALS</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 77,971,400.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<div style="display: flex; justify-content: space-between;"> <span>Enumeration: 0.00</span> <span>Average Daily Attendance: 0.00</span> <span>Average Daily Haul: 0.00</span> </div>						

Expenditures and Reserves	ENTERPRISE FUNDS	ACTIVITY FUNDS	EXPENDABLE TRUST FUNDS	NON- EXPENDABLE TRUST FUNDS	INTERNAL SERVICE FUNDS
Current Expenditures - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Expenditures - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Paid and Reserved	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTALS</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<div style="display: flex; justify-content: space-between;"> <span>Per Capita Cost for: Education \$ 0.00</span> <span>Transportation \$ 0.00</span> </div>					

Expenditures and Reserves	TOTAL OF ALL APPLICABLE COSTS 2022-2023	OPERATION COSTS ONLY	TRANSPORTATION COSTS ONLY
Current Expenditures - Educational	\$ 0.00	\$ 0.00	\$ 0.00
Current Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00
Capital Expenditures - Educational	\$ 73,800,000.00	\$ 73,800,000.00	\$ 0.00
Capital Expenditures - Transportation	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00
Capital Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00
Interest Paid and Reserved	\$ 4,171,400.00	\$ 4,171,400.00	\$ 0.00
<b>TOTALS</b>	<b>\$ 77,971,400.00</b>	<b>\$ 77,971,400.00</b>	<b>\$ 0.00</b>

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