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Publication Sheet - Board of Education
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2025
Estimate of Needs for Fiscal Year Ending June 30, 2026
Pond Creek-Hunter Public Schools, School District No. I-90, Grant County, Oklahoma

STATEMENT OF FINANCIAL CONDITION

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2025	GENERAL FUND DETAIL	BUILDING FUND DETAIL	CO-OP FUND DETAIL	NUTRITION FUND DETAIL
ASSETS:				
Cash Balance June 30, 2025	$ 218,411.38	$ 160,684.40	$ 0.00	$ 0.00
Investments	$ 0.00	$ 0.00	$ 0.00	$ 0.00
TOTAL ASSETS	$ 218,411.38	$ 160,684.40	$ 0.00	$ 0.00
LIABILITIES AND RESERVES:				
Warrants Outstanding	$ 50,606.73	$ 0.00	$ 0.00	$ 0.00
Reserves From Schedule 7	$ 0.00	$ 0.00	$ 0.00	$ 0.00
TOTAL LIABILITIES AND RESERVES	$ 50,606.73	$ 0.00	$ 0.00	$ 0.00
CASH FUND BALANCE (Deficit) JUNE 30, 2025	$ 167,804.65	$ 160,684.40	$ 0.00	$ 0.00

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2026

GENERAL FUND	
Current Expense	$ 3,822,605.09
Reserve for Int. on Warrants & Revaluation	$ 0.00
Total Required	$ 3,822,605.09
FINANCED:	
Cash Fund Balance	$ 167,804.65
Estimated Miscellaneous Revenue	$ 2,102,816.01
Total Deductions	$ 2,270,620.66
Balance to Raise from Ad Valorem Tax	$ 1,551,984.43

ESTIMATED MISCELLANEOUS REVENUE:	
1000 Other District Sources of Revenue	$ 17,775.59
2100 County 4 Mill Ad Valorem Tax	$ 336,933.00
2200 County Apportionment (Mortgage Tax)	$ 8,917.75
2300 Resale of Property Fund Distribution	$ 0.00
2900 Other Intermediate Sources of Revenue	$ 0.00
3110 Gross Production Tax	$ 66,572.32
3120 Motor Vehicle Collections	$ 118,644.26
3130 Rural Electric Cooperative Tax	$ 55,415.43
3140 State School Land Earnings	$ 51,301.83
3150 Vehicle Tax Stamps	$ 0.00
3160 Farm Implement Tax Stamps	$ 0.00
3170 Trailers and Mobile Homes	$ 0.00
3190 Other Dedicated Revenue	$ 0.00
3200 State Aid - General Operations	$ 918,536.40
3300 State Aid - Competitive Grants	$ 0.00
3400 State - Categorical	$ 112,067.00
3500 Special Programs	$ 0.00
3600 Other State Sources of Revenue	$ 0.00
3700 Child Nutrition Program	$ 0.00
3800 State Vocational Programs	$ 44,470.00
4100 Capital Outlay	$ 108,781.09
4200 Disadvantaged Students	$ 80,753.63
4300 Individuals With Disabilities	$ 67,753.94
4400 Minority	$ 15,888.44
4500 Operations	$ 0.00
4600 Other Federal Sources of Revenue	$ 0.00
4700 Child Nutrition Programs	$ 70,005.35
4800 Federal Vocational Education	$ 0.00
5000 Non-Revenue Receipts	$ 29,000.00
Total Estimated Revenue	$ 2,102,816.01

SINKING FUND BALANCE SHEET	
1. Cash Balance on Hand June 30, 2025	$ 953,440.33
2. Legal Investments Properly Maturing	$ 0.00
3. Judgments Paid To Recover By Tax Levy	$ 0.00
4. Total Liquid Assets	$ 953,440.33
Deduct Matured Indebtedness:	
5. a. Past-Due Coupons	$ 0.00
6. b. Interest Accrued Thereon	$ 0.00
7. c. Past-Due Bonds	$ 0.00
8. d. Interest Thereon after Last Coupon	$ 0.00
9. e. Fiscal Agency Commissions on Above	$ 0.00
10. f. Judgments and Int. Levied for/Unpaid	$ 156,146.04
11. Total Items a. Through .f	$ 156,146.04
12. Balance of Assets Subject to Accrual	$ 797,294.29
Deduct Accrual Reserve if Assets Sufficient:	
13. g. Earned Unmatured Interest	$ 12,118.76
14. h. Accrual on Final Coupons	$ 1,954.17
15. i. Accrued on Unmatured Bonds	$ 748,000.00
16. Total Items g Through i	$ 762,072.93
17. Excess of Assets Over Accrual Reserves **(Page 2)	$ 35,221.36

SINKING FUND REQUIREMENTS FOR 2025-2026	
1. Interest Earnings on Bonds	$ 143,110.83
2. Accrual on Unmatured Bonds	$ 828,500.00
3. Annual Accrual on "Prepaid" Judgments	$ 0.00
4. Annual Accrual on Unpaid Judgments	$ 0.00
5. Interest on Unpaid Judgments	$ 0.00
6. PARTICIPATING CONTRIBUTIONS (Annexations):	$ 0.00
7. For Credit to School Dist. No.	$ 0.00
8. For Credit to School Dist. No.	$ 0.00
9. For Credit to School Dist. No.	$ 0.00
10. For Credit to School Dist. No.	0.00
11. Annual Accrual From Exhibit KK	$ 0.00
Total Sinking Fund Requirements	$ 971,610.83
Deduct:	
1. Excess of Assets over Liabilities (if not a deficit)	$ 35,221.36
2. Contributions From Other Districts	$ 0.00
Balance To Raise	$ 936,389.48

	SINKING FUND
13d. j. Unmatured Coupons Due Before 4-1-2026	$ 0.00
14d. k. Unmatured Bonds So Due	$ 0.00
15d. l. Whatever Remains is for Exhibit KK Line E.	$ 0.00
16d. Deficit as Shown on Sinking Fund Balance Sheet.	$ 0.00
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on H	$ 0.00
18d. Remaining Deficit is for Exhibit KK Line F.	$ 0.00

BUILDING FUND	
Current Expense	$ 382,409.53
Reserve for Int. on Warrants & Revaluation	$ 0.00
Total Required	$ 382,409.53
FINANCED:	
Cash Fund Balance	$ 160,684.40
Estimated Miscellaneous Revenue	$ 0.00
Total Deductions	$ 160,684.40
Balance to Raise from Ad Valorem Tax	$ 221,725.13

	CO-OP FUND	CHILD NUTRITION PROGRAMS FUND
Current Expense	$ 0.00	$ 0.00
Reserve for Int. on Warrants & Revaluation	$ 0.00	$ 0.00
Total Required	$ 0.00	$ 0.00
FINANCED:		
Cash Fund Balance	$ 0.00	$ 0.00
Estimated Miscellaneous Revenue	$ 0.00	$ 0.00
Total Deductions	$ 0.00	$ 0.00
Balance	$ 0.00	$ 0.00