



NOTICE IS HEREBY GIVEN THAT A REGULAR MEETING OF THE BOARD OF EDUCATION OF THE IDABEL PUBLIC SCHOOLS DISTRICT I-005, MCCURTAIN COUNTY, OKLAHOMA WILL BE HELD IN THE CONFERENCE ROOM AT THE IDABEL HIGH SCHOOL LIBRARY, 901 LINCOLN ROAD, IDABEL, OK 74745 ON September 11, 2023 AT 5:30 PM WITH THE FOLLOWING ITEMS TO BE CONSIDERED:

AGENDA
REGULAR MEETING OF THE BOARD OF EDUCATION
September 11, 2023

1. **OPENING: CALL TO ORDER AND ROLL CALL OF MEMBERS.**

A.

- A. **PRESIDENT: DONNY BUTLER**
- B. **VICE PRESIDENT: JERRY ROBINSON**
- C. **CLERK: DARRELL COURTNEY**
- D. **MEMBER: BRENT BOLEN**
- E. **MEMBER: JAMES RALEY**

2. **CONSENT AGENDA: VOTE TO APPROVE OR DISAPPROVE THE FOLLOWING ITEMS:
MINUTES OF AUGUST 14, 2023 REGULAR MEETING**

**TREASURER'S REPORT
ENCUMBRANCES**

FUND NUMBERS:
GENERAL FUND 11 - # 285-339
5 MIL BUILDING FUND 21- # 8-11
CHILD NUTRITION FUND 22- # 29

BUILDING BOND 36 - #
SINKING FUND 41- #

ACTIVITY FUND BALANCES

NEW ACCOUNT: 988-050 CAFETERIA LUNCHES FOR EVENSTART CACFP

FUNDRAISERS:

- A. **WORLD'S FINEST CHOCOLATE FUNDRAISER AT CENTRAL SET TO BEGIN TUESDAY, SEPTEMBER 12, 2023.**
- B. **CUPCAKE WARS AT HIGH SCHOOL BY STUDENT COUNCIL BEGINNING IN OCTOBER, NOT TO BE SOLD DURING FOOD SERVICE TIMES.**

**RESIGNATIONS AND RETIREMENTS:
KARLA CAPPS TEACHER PRIMARY SOUTH RESIGNATION**

3. **PRINCIPALS/DIRECTORS REPORT
SUPERINTENDENTS REPORT**

4. **VOTE TO APPROVE OR DISAPPROVE:**
 - A. **DECLARE 2005 FORD F250 (VIN# 1FTSW20P35EB02225) AS SURPLUS PROPERTY TO BE AUCTIONED AT BRINKLEY AUCTIONS. PROCEEDS TO BE DEPOSITED INTO FUND 21 (BUILDING FUND)**
 - B. **DECLARE AS SURPLUS PROPERTY THE SOUTH 100.00 FEET OF LOT 4 BLOCK 2 AND THE SOUTH 100 FEET OF LOT 5 BLOCK 2 IN THE CHOCTAW ADDITION, A SUBDIVISION OF THE CITY OF IDABEL, OKLAHOMA AT MINIMUM VALUE AS SUBMITTED IN SEALED OFFER.**
 - C. **SURPLUS OF MILK BOX THAT IS NO LONGER WORKING AT PRIMARY SOUTH.**

5. **VOTE TO APPROVE OR DISAPPROVE A VISA PURCHASING CARD APPLICATION WITH ARVEST BANK CREDIT CARD SERVICES AND TO ALLOW DR. ALAN BRYANT, SUPERINTENDENT, TO SIGN THE APPLICATION ON BEHALF OF IDABEL PUBLIC SCHOOLS. ONCE APPROVED IDABEL PUBLIC SCHOOLS WILL USE THIS VISA PURCHASING CARD SERVICE AS A PAYMENT METHOD FOR VENDORS REQUIRING A CREDIT CARD AS A FORM OF PAYMENT.**

6. **VOTE TO APPROVE OR DISAPPROVE THE COOPERATIVE CONTRACT BETWEEN IDABEL PUBLIC SCHOOLS AND DENISON ELEMENTARY SCHOOLS FOR THE EMPLOYMENT OF MRS.TERESA BELL, BAND DIRECTOR FOR 1/7 OF THE SCHOOL DAY AT DENISON FOR THE 2023-2024 SCHOOL YEAR**

7. **Vote to Approve or Disapprove the following board policy items effective immediately:**
 - COC**
 - CK**
 - CKAC**
 - CKAC-R1**
 - CKAC-R2**
 - FACE**
 - FFACE-E1**
 - FFACA-E2**
 - FFG**
 - FFGB**
 - EMI**
 - EMC**
 - FB**
 - FB-E1**
 - FB-E2**
 - FB-E3**
 - FBB**
 - EMC**
 - EFA**
 - EFA-E1**
 - EFA-E2**
 - EFA-P**
 - EFA-R1**

EFA-R2
CHC
AE
AEA
AF
AFB
BBH
BBB-P
BBH-R2
BDAE-R
BDFC
BEA
BEC
BE-R
BEA-R
BEB
CBB
CBBA
CBBB
CDA
CDCC
CE
CE-R1
CE-R2
CFBB
CFBB-P
CFBB-E
CI
CIA

8. **APPROVE OR DISAPPROVE 2023-2024 GIFTED AND TALENTED PLAN.**

9. **VOTE TO APPROVE OR DISAPPROVE:**
 - A. **2023-2024 MEAL RATES**
NATIONAL SCHOOL LUNCH PROGRAM AND CACFP
VISITOR LUNCH: \$5.00 VISITOR BREAKFAST: \$2.50, VISITOR SNACK: \$1.25
STAFF LUNCH: \$1.00, STAFF BREAKFAST: \$1.00, STAFF SNACK: \$1.00
STAFF 3RD MEAL: \$5.00, STAFF WILL PAY VISITOR RATES DURING SUMMER SCHOOL.
STUDENTS EAT FREE OF CHARGE AS WE ARE CEP QUALIFIED.
 - B. **CACFP**
EVENSTART STUDENTS
FULL PAY - LUNCH \$4.25, BREAKFAST \$2.28 SNACK \$1.19
REDUCED PAY - LUNCH \$ 0.40, BREAKFAST \$ 0.30, SNACK \$ 0.60

10. **DISCUSS AND VOTE TO APPROVE OR DISAPPROVE THE PUBLICATION OF THE ESTIMATE OF NEEDS FOR THE FISCAL YEAR ENDING JUNE 30, 2021 AND THE SIGNING OF THE 2023- 2024 ESTIMATE OF NEEDS TO BE PRESENTED TO THE COUNTY EXCISE BOARD FOR APPROVAL AS PREPARED BY SCHOOL AUDITOR, JAY JENKINS**

11. **VOTE TO APPROVE OR DISAPPROVE GRADE LEVEL CAPACITY ACCORDING TO SB783.**

12. VOTE TO APPROVE OR DISAPPROVE TO HIRE 21ST CCLC AFTER SCHOOL PROGRAM (PRIMARY SOUTH AND HIGH SCHOOL)

TRUCY PROCELL : PROJECT COORDINATOR
KELLYE BRYANT: LEAD INSTRUCTOR
MORGAN THORNE: FAMILY ENGAGEMENT

13. DISCUSSION AND VOTE TO APPROVE OR DISAPPROVE FOR IDABEL PUBLIC SCHOOLS TO UTILIZE THE ACT FOR THE STATE MANDATED COLLEGE- AND CAREER- READINESS ASSESSMENT (CCRA) TO ADMINISTER TO ALL 11TH GRADERS DURING THE STATE OSTP TESTING WINDOW. DISTRICTS MAY CHOOSE EITHER THE SAT OR ACT TO FULFILL STATE AND FEDERAL REQUIREMENTS FOR MATH AND ELA TESTING 2023-2024 SCHOOL YEAR

14. VOTE TO APPROVE OR DISAPPROVE THE HIRING OF:

ZAYNE WYRICK - OFFICE ASSISTANT - HIGH SCHOOL (UP TO 20 HOURS PER WEEK/PART TIME @ \$7.25 PER HOUR)
ALEXIS MURRAY - SPED PARAPROFESSIONAL - EVENSTART
KAYLA SIMPSON - SPED PARAPROFESSIONAL - CENTRAL
ADELA YANEZ - PARAPROFESSIONAL - CENTRAL
SHELBY LANG - MAINTENANCE ASSISTANT / BUS DRIVER

15. CONSIDER AND POSSIBLE ACTION ON ANY MATTER NOT KNOWN ABOUT OR WHICH COULD NOT HAVE BEEN REASONABLY FORSEEN PRIOR TO THE TIME OF PREPARATION OF THE AGENDA FOR THE REGULARLY SCHEDULED MEETING.

16. VOTE TO ADJOURN

NAME OF PERSON POSTING THIS NOTICE:

KELLIE BYASSEE, MINUTES CLERK

THIS AGENDA WAS POSTED ON THIS __ DAY OF ____, ____ at 11:00 A.M. IN THE FOYER OF THE ADMINISTRATION BUILDING 200 NE AVE C, AND AT IDABEL HIGH SCHOOL, 901 NE LINCOLN RD, IDABEL OKLAHOMA

"Continuing Notice of Nondiscrimination" Idabel Public Schools does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs or activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the non-discrimination policies:
Alan Bryant, Superintendent, Idabel Public Schools, 200 Northeast Avenue C, Idabel, Oklahoma, 74745, telephone (580)286-7639

IDABEL PUBLIC SCHOOLS

Purchase Order Register

Options: Year: 2023-2024, Fund: GENERAL FUND FOR OP, Date Range: 7/1/2023 - 6/30/2024, PO Range: 285 - 400

PO No	Date	Vendor No	Vendor	Description	Amount
285	08/14/2023	3960	IDABEL DRUG TESTING CENTER	DISTRICT DRUG TEST	2,000.00
286	08/18/2023	851	CCOSA	DISTRICT-FEES	1,800.00
287	08/21/2023	2661	OKLAHOMA TAX COMM - PAYROLL ONLY	DISTRICT-TAXES	9,033.22
288	08/21/2023	3963	SOUTHEASTERN OK STATE UNIVERSITY	ENROLLMENT-C CLEMENTS	302.74
289	08/24/2023	2672	OK - ACTE	BMITE-FEES	290.00
290	08/24/2023	2793	STARFALL EDUCATION	795-PRIMARY SOUTH	355.00
291	08/29/2023	1220	EDMENTUM	HS-ON LINE COURSE	5,200.00
292	08/30/2023	277	OKLAHOMA ASBO	DISTRICT-FEES	1,200.00
293	09/05/2023	151	VISA	559- ESSER AFTER SCHOOL	525.00
294	09/05/2023	3206	ALPHA PLUS	795- ESSER	9,660.00
295	09/06/2023	2679	RATCLIFF, STEPHENIE	BLANKET PO FOR TRAVEL S.RATCLIFF	500.00
296	09/06/2023	1564	FABIAN, IDA	MEAL REIMBURSEMENT	112.00
297	09/06/2023	307	LYNCH, CONNI	MEAL REIMBURSEMENT	112.00
298	09/06/2023	307	LYNCH, CONNI	MEAL REIMBURSEMENT	112.00
299	09/06/2023	8154	OKLAHOMA LITERACY COALITION	REGISTRATION FEE	120.00
300	09/06/2023	1898	SHELTON, MELISSA	MEALS TO ATTEND OK LITERACY CONFERENCE	112.00
301	09/06/2023	301	GRAHAM TRUCK CENTER	BUS TIRES	10,000.00
302	09/06/2023	1878	OCDA	POPTIME-HS	260.00
303	09/06/2023	34	PENDER'S MUSIC COMPANY	POPTIME-HS	2,000.00
304	09/06/2023	139	MATHESON TRI - GAS	412-AG-HS	1,000.00
305	09/06/2023	3703	AMAZON CAPITAL SERVICES	HS	60.00
306	09/06/2023	2586	BSN SPORTS	BOYS BASKETBALL-HS	2,467.19
307	09/06/2023	3703	AMAZON CAPITAL SERVICES	412-AG-HS	1,200.00
308	09/06/2023	1429	BF PRODUCTIONS	412-AG-HS	700.00
309	09/06/2023	3459	B-5 ENTERPRISES	412-AG-HS	2,400.00
310	09/06/2023	560	OKLAHOMA FFA ASSOCIATION	412-AG-HS	1,899.00
311	09/06/2023	24	SLEEP INN & SUITES - EDMOND	CROSS COUNTRY	360.00
312	09/06/2023	2984	HAMPTON INN - ARDMORE	CROSS COUNTRY	490.00
313	09/06/2023	151	VISA	CAR WASH	250.00
314	09/06/2023	3155	PROFESSIONAL OKLAHOMA EDUCATORS	GENERAL-MS	80.00
315	09/06/2023	8328	ASSOC. FOR MIDDLE SCHOOL EDUCATION	GENERAL-MS	1,000.00
316	09/06/2023	80722	CALLIE ANN THREADGILL	GENERAL-MS	700.00
317	09/06/2023	403	SAM'S CLUB DIRECT	BMITE - 412	1,000.00
318	09/06/2023	3504	HOWARD TECHNOLOGY SOLUTIONS	412 - BMITE	1,232.00
319	09/06/2023	3166	SHL US INC.	412 - BMITE	635.25
320	09/06/2023	339	I.E. CLASS	412 - BMITE	350.00
321	09/06/2023	151	VISA	JOM	1,950.00
322	09/06/2023	3852	GRADUATION OUTLET	JOM	250.00
323	09/06/2023	3703	AMAZON CAPITAL SERVICES	559 ESSER AFTERSCHOOL	1,000.00
324	09/06/2023	3703	AMAZON CAPITAL SERVICES	412-FACS-HS	500.00
325	09/06/2023	8161	KORNEY BOARDS AIDS	GIRLS BASKETBALL-HS	400.00
326	09/07/2023	8338	SHANNON TISHO	GENERAL-MS	125.00
327	09/07/2023	8338	SHANNON TISHO	GENERAL-MS	44.00

IDABEL PUBLIC SCHOOLS

Purchase Order Register

Options: Year: 2023-2024, Fund: GENERAL FUND FOR OP, Date Range: 7/1/2023 - 6/30/2024, PO Range: 285 - 400

PO No	Date	Vendor No	Vendor	Description	Amount
328	09/07/2023	34	PENDER'S MUSIC COMPANY	GENERAL MUSIC ANNUAL MEMBERSHIP	175.00
329	09/07/2023	3377	DIGITAL EFFECTS SIGNS AND GRAPHICS	DISTRICT-BLDG	1,000.00
330	09/07/2023	80075	CONNI C. LYNCH	HOTEL CHARGES	210.00
331	09/07/2023	151	VISA	HOTEL CHARGES	588.00
332	09/07/2023	80833	RANDALL THREADGILL	GENERAL-MS	150.00
333	09/07/2023	8333	LOVEWELL FARM SUPPLIES INC.	DISTRICT-KODY	700.00
334	09/07/2023	151	VISA	21ST CENTURY-TRAVEL	400.00
335	09/07/2023	2119	PROCELL, TRUDY	21ST CENTURY-TRAVEL	112.00
336	09/07/2023	936	BLANKENSHIP, KELLYE	21ST CENTURY-TRAVEL	112.00
337	09/07/2023	3504	HOWARD TECHNOLOGY SOLUTIONS	795	53,200.00
338	09/07/2023	52	APPLE COMPUTER	795	3,995.00
339	09/07/2023	3703	AMAZON CAPITAL SERVICES	795	1,205.00
Non-Payroll Total:					\$125,633.40
Payroll Total:					\$0.00
Report Total:					\$125,633.40

IDABEL PUBLIC SCHOOLS

Purchase Order Register

Options: Year: 2023-2024, Fund: 5 MILL BUILDING FUND, Date Range: 7/1/2023 - 6/30/2024, PO Range: 8 - 100

PO No	Date	Vendor No	Vendor	Description	Amount
8	09/06/2023	8226	ELITE WASH PROS LLC	WASH OUTSIDE WALLS	1,700.00
9	09/06/2023	8244	UNION VALLEY SERVICES, LLC	ELECTRICAL REPAIRS	5,000.00
10	09/06/2023	1436	OSWELL CONSTRUCTION CO., INC	FLAGPOLE INSTALLATION	1,500.00
11	09/06/2023	384	IDABEL NATIONAL BANK	BOND-INTEREST AND PRINCIPAL	102,643.91
Non-Payroll Total:					\$110,843.91
Payroll Total:					\$0.00
Report Total:					\$110,843.91

IDABEL PUBLIC SCHOOLS

Purchase Order Register

Options: Year: 2023-2024, Fund: CHILD NUTRITION FUND, Date Range: 7/1/2023 - 6/30/2024, PO Range: 29 - 50

PO No	Date	Vendor No	Vendor	Description	Amount
29	09/06/2023	540	IDABEL PUBLIC SCH REIMB	WARRIOR UNIFORM SHIRTS	225.00
Non-Payroll Total:					\$225.00
Payroll Total:					\$0.00
Report Total:					\$225.00

IDABEL PUBLIC SCHOOLS

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 8/1/2023 - 8/31/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Unit - 050 DISTRICT WIDE							
983 GENERAL - ADMINISTRATION	\$3,223.31	\$0.00	\$0.00	\$178.04	\$3,045.27	\$85.63	\$2,959.64
984 DISTRICT TECH FEES - ADMINISTRATION	\$10,035.69	\$19,910.00	\$0.00	\$2,626.92	\$27,318.77	\$3,158.88	\$24,159.89
985 DRIVERS ED - ADMINISTRATION	\$825.00	\$0.00	\$0.00	\$0.00	\$825.00	\$0.00	\$825.00
986 REFUND ACCT - ALL SCHOOLS	\$501.11	\$782.53	\$0.00	\$0.00	\$1,283.64	\$0.00	\$1,283.64
988 EVEN START CACFP CAFETERIA	\$0.00	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00	\$10.00
Total Unit - 050 DISTRICT WIDE	\$14,585.11	\$20,702.53	\$0.00	\$2,804.96	\$32,482.68	\$3,244.51	\$29,238.17
Unit - 105 EVENSTART-EARLY CHILDHOOD							
980 GENERAL STUDENT - EVENSTART	\$0.00	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
Total Unit - 105 EVENSTART-EARLY CHILDHOOD	\$0.00	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
Unit - 110 CENTRAL ELEMENTARY							
930 GENERAL STUDENT - CENTRAL	\$26,895.21	\$1,692.76	\$0.00	\$724.92	\$27,863.05	\$242.00	\$27,621.05
931 BOOK FAIR - CENTRAL	\$7,028.75	\$0.00	\$0.00	\$0.00	\$7,028.75	\$0.00	\$7,028.75
932 COKE - CENTRAL	\$4,639.87	\$0.00	\$0.00	\$262.00	\$4,377.87	\$738.00	\$3,639.87
933 ARCHERY - CENTRAL	\$606.75	\$0.00	\$0.00	\$0.00	\$606.75	\$0.00	\$606.75
934 BROADWAY KIDS - CENTRAL	\$2,431.09	\$0.00	\$0.00	\$0.00	\$2,431.09	\$799.00	\$1,632.09
935 2ND GRADE - CENTRAL	\$889.12	\$0.00	\$0.00	\$0.00	\$889.12	\$0.00	\$889.12
936 5TH GRADE - CENTRAL	\$245.11	\$0.00	\$0.00	\$0.00	\$245.11	\$0.00	\$245.11
938 PTO - CENTRAL	\$5,437.01	\$0.00	\$0.00	\$0.00	\$5,437.01	\$0.00	\$5,437.01
939 MUSIC ED - CENTRAL	\$896.19	\$0.00	\$0.00	\$0.00	\$896.19	\$300.00	\$596.19
Total Unit - 110 CENTRAL ELEMENTARY	\$49,069.10	\$1,692.76	\$0.00	\$986.92	\$49,774.94	\$2,079.00	\$47,695.94
Unit - 120 PRIMARY SOUTH							
941 PSE LIBRARY - PRIMARY SOUTH	\$1,312.91	\$0.00	\$0.00	\$0.00	\$1,312.91	\$1,251.90	\$61.01
942 COKE - PRIMARY SOUTH	\$7,396.91	\$70.00	\$0.00	\$625.00	\$6,841.91	\$310.00	\$6,531.91
947 PTO - PRIMARY SOUTH	\$330.05	\$0.00	\$0.00	\$0.00	\$330.05	\$0.00	\$330.05
952 STUDENT SERV-PRIMARY SOUTH	\$1,186.96	\$760.31	\$0.00	\$0.00	\$1,947.27	\$800.00	\$1,147.27
953 SWEET SOUNDS-PRIMARY SOUTH	\$481.39	\$0.00	\$0.00	\$0.00	\$481.39	\$0.00	\$481.39
962 PRE K & K - PRIMARY SOUTH	\$16,399.09	\$475.00	\$0.00	\$199.61	\$16,674.48	\$3,400.39	\$13,274.09
980 GENERAL STUDENT - EVENSTART	\$343.63	\$205.00	\$0.00	\$0.00	\$548.63	\$0.00	\$548.63
Total Unit - 120 PRIMARY SOUTH	\$27,450.94	\$1,510.31	\$0.00	\$824.61	\$28,136.64	\$5,762.29	\$22,374.35
Unit - 505 IDABEL MIDDLE SCHOOL							
812 BAND - HS	\$0.00	\$0.00	\$0.00	\$1,389.75	(\$1,389.75)	\$0.00	(\$1,389.75)
900 ART - MIDDLE SCHOOL	\$1.86	\$0.00	\$0.00	\$0.00	\$1.86	\$0.00	\$1.86
902 BAND - MIDDLE SCHOOL	\$44.36	\$293.00	\$0.00	\$0.00	\$337.36	\$300.00	\$37.36
903 CHEERLEADERS-MIDDLE SCHOOL	\$4,274.20	\$1,155.00	\$0.00	\$3,649.65	\$1,779.55	\$160.00	\$1,619.55
904 CHORAL MUSIC - MIDDLE SCHOOL	\$5,673.70	\$0.00	\$0.00	\$0.00	\$5,673.70	\$0.00	\$5,673.70
905 COMP SPORTS - MIDDLE SCHOOL	\$17,802.73	\$2,064.00	\$0.00	\$2,725.95	\$17,140.78	\$2,200.00	\$14,940.78
906 FACULTY ACCOUNT-MIDDLE SCHOOL	\$1,744.63	\$0.00	\$0.00	\$0.00	\$1,744.63	\$0.00	\$1,744.63
907 HONOR SOCIETY-MIDDLE SCHOOL	\$5,042.90	\$0.00	\$0.00	\$0.00	\$5,042.90	\$0.00	\$5,042.90
908 STEM - MIDDLE SCHOOL	\$3,012.09	\$0.00	\$0.00	\$0.00	\$3,012.09	\$100.00	\$2,912.09
909 LIBRARY MISC - MIDDLE SCHOOL	\$2,680.93	\$0.00	\$0.00	\$0.00	\$2,680.93	\$250.00	\$2,430.93
910 TIME TREKKERS - MIDDLE SCHOOL	\$19,038.37	\$3,523.53	\$0.00	\$1,307.08	\$21,254.82	\$1,200.00	\$20,054.82
911 COMP ACADEMICS-MIDDLE SCHOOL	\$437.17	\$0.00	\$0.00	\$0.00	\$437.17	\$0.00	\$437.17
913 SCIENCE DEPT - MIDDLE SCHOOL	\$1,652.79	\$0.00	\$0.00	\$0.00	\$1,652.79	\$0.00	\$1,652.79
915 SPORT JACKET - MIDDLE SCHOOL	\$35.29	\$0.00	\$0.00	\$0.00	\$35.29	\$0.00	\$35.29
916 STUDENT CO - MIDDLE SCHOOL	\$1,880.55	\$0.00	\$0.00	\$0.00	\$1,880.55	\$0.00	\$1,880.55
921 MIDDLE SCHOOL SPECIAL - MS	\$13,749.32	\$1,414.82	\$0.00	\$2,348.42	\$12,815.72	\$3,999.54	\$8,816.18
922 HISPANIC CLUB - MIDDLE SCHOOL	\$312.72	\$0.00	\$0.00	\$5.15	\$307.57	\$200.00	\$107.57
927 YEARBOOK - MIDDLE SCHOOL	\$272.88	\$0.00	\$0.00	\$0.00	\$272.88	\$0.00	\$272.88
Total Unit - 505 IDABEL MIDDLE SCHOOL	\$77,656.49	\$8,450.35	\$0.00	\$11,426.00	\$74,680.84	\$8,409.54	\$66,271.30
Unit - 710 IDABEL HIGH SCHOOL							
802 ANNUAL - HS	\$4,882.05	\$0.00	\$0.00	\$0.00	\$4,882.05	\$0.00	\$4,882.05
803 ALUMNI ASSOCIATION - HS	\$6,500.67	\$0.00	\$0.00	\$0.00	\$6,500.67	\$0.00	\$6,500.67
804 ART - HS	\$3.12	\$0.00	\$0.00	\$0.00	\$3.12	\$0.00	\$3.12
805 LEO CLUB - HS	\$729.02	\$0.00	\$0.00	\$0.00	\$729.02	\$0.00	\$729.02
806 BASEBALL FIELD PRO-HS	\$750.17	\$0.00	\$0.00	\$0.00	\$750.17	\$0.00	\$750.17
807 SPIRIT CLUB - HS	\$166.00	\$0.00	\$0.00	\$0.00	\$166.00	\$0.00	\$166.00

IDABEL PUBLIC SCHOOLS

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 8/1/2023 - 8/31/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Unit - 710 IDABEL HIGH SCHOOL							
808 SPECIAL OLYMPICS- HS	\$3,051.66	\$0.00	\$0.00	\$0.00	\$3,051.66	\$0.00	\$3,051.66
809 BAND UNIFORMS - HS	\$0.34	\$0.00	\$0.00	\$0.00	\$0.34	\$0.00	\$0.34
810 ATHLETICS - HS	\$63,927.62	\$11,309.00	\$0.00	\$31,178.16	\$44,058.46	\$12,199.00	\$31,859.46
811 FOOTBALL LOCKERS - HS	\$541.83	\$0.00	\$0.00	\$0.00	\$541.83	\$0.00	\$541.83
812 BAND - HS	\$5,950.24	\$5,203.05	\$0.00	\$4,586.98	\$6,566.31	\$1,250.00	\$5,316.31
813 TRACK SURFACE - HS	\$8,170.00	\$0.00	\$0.00	\$0.00	\$8,170.00	\$0.00	\$8,170.00
815 ATHLETIC TRAINING-NFL GRANT - HS	\$9,886.22	\$0.00	\$0.00	\$0.00	\$9,886.22	\$0.00	\$9,886.22
818 CHEERLEADERS - HS	\$16,227.60	\$7,212.26	\$0.00	\$21,146.50	\$2,293.36	\$361.00	\$1,932.36
820 DANCE TEAM - HS	\$991.38	\$1,565.00	\$0.00	\$76.97	\$2,479.41	\$2,076.60	\$402.81
822 FACULTY CONCESSIONS - HS	\$250.78	\$0.00	\$0.00	\$0.00	\$250.78	\$30.00	\$220.78
826 FBLA (BPA) - HS	\$3,964.77	\$0.00	\$0.00	\$512.70	\$3,452.07	\$437.30	\$3,014.77
828 FCA - HS	\$209.25	\$0.00	\$0.00	\$0.00	\$209.25	\$0.00	\$209.25
830 FFA - HS	\$4,107.66	\$0.00	\$0.00	\$474.73	\$3,632.93	\$1,525.27	\$2,107.66
832 FHA (FCCLA) - HS	\$6,421.73	\$0.00	\$0.00	\$175.00	\$6,246.73	\$850.00	\$5,396.73
833 GUIDANCE - HS	\$1,812.23	\$340.00	\$0.00	\$0.00	\$2,152.23	\$0.00	\$2,152.23
837 KEY CLUB - HIGH SCHOOL	\$1,300.32	\$0.00	\$0.00	\$0.00	\$1,300.32	\$0.00	\$1,300.32
839 IHS ACADEMIC TEAM - HS	\$854.14	\$0.00	\$0.00	\$0.00	\$854.14	\$150.00	\$704.14
840 LIBRARY - HS	\$1,994.35	\$0.00	\$0.00	\$0.00	\$1,994.35	\$0.00	\$1,994.35
842 NATIVE AM CLUB - HS	\$770.22	\$0.00	\$0.00	\$0.00	\$770.22	\$0.00	\$770.22
843 JACKETS - HS	\$160.85	\$346.44	\$0.00	\$0.00	\$507.29	\$346.44	\$160.85
846 NAT'L HONOR SOC - HS	\$1,106.86	\$0.00	\$0.00	\$0.00	\$1,106.86	\$0.00	\$1,106.86
851 MISS I.H.S. - HS	\$4,654.01	\$0.00	\$0.00	\$0.00	\$4,654.01	\$0.00	\$4,654.01
852 POPTIME - HS	\$4,825.20	\$0.00	\$0.00	\$0.00	\$4,825.20	\$0.00	\$4,825.20
854 SENIORS 2025- HS	\$110.90	\$0.00	\$0.00	\$0.00	\$110.90	\$0.00	\$110.90
856 SENIORS 2023- HS	\$958.59	\$127.00	\$0.00	\$0.00	\$1,085.59	\$0.00	\$1,085.59
858 SENIORS 2022 - HS	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00
859 SPANISH CLUB - HS	\$1,697.25	\$0.00	\$0.00	\$0.00	\$1,697.25	\$0.00	\$1,697.25
861 SENIORS 2024 - HS	\$1,041.58	\$0.00	\$0.00	\$0.00	\$1,041.58	\$0.00	\$1,041.58
862 STUDENT INCENTIVE - HS	\$938.45	\$3,056.53	\$0.00	\$1,096.06	\$2,898.92	\$275.69	\$2,623.23
866 STUDENT COUNCIL- HS	\$47.81	\$0.00	\$0.00	\$0.00	\$47.81	\$0.00	\$47.81
867 WARRIOR ACADEMY-HS	\$684.42	\$0.00	\$0.00	\$0.00	\$684.42	\$0.00	\$684.42
870 WARRIOR CLUB - HS	\$12,230.52	\$17,273.00	\$0.00	\$0.00	\$29,503.52	\$75.00	\$29,428.52
985 DRIVERS ED - ADMINISTRATION	(\$150.00)	\$0.00	\$0.00	\$150.00	(\$300.00)	\$0.00	(\$300.00)
Total Unit - 710 IDABEL HIGH SCHOOL	\$171,770.81	\$46,432.28	\$0.00	\$59,397.10	\$158,805.99	\$19,576.30	\$139,229.69
Total	\$340,532.45	\$78,813.23	\$0.00	\$75,439.59	\$343,906.09	\$39,071.64	\$304,834.45

Balance Sheet

Options: As Of Date: 8/31/2023

Assets

Cash

11	2016	GENERAL FUND FOR OP	\$0.00
11	2017	GENERAL FUND FOR OP	\$0.00
11	2018	GENERAL FUND FOR OP	\$0.00
11	2019	GENERAL FUND FOR OP	\$0.00
11	2020	GENERAL FUND FOR OP	\$0.00
11	2021	GENERAL FUND FOR OP	\$0.00
11	2022	GENERAL FUND FOR OP	\$1,175.47
11	2023	GENERAL FUND FOR OP	\$1,023,693.19
11	2024	GENERAL FUND FOR OP	\$1,534,790.38
		Fund 11 Total	\$2,559,659.04
21	2016	5 MILL BUILDING FUND	\$0.00
21	2017	5 MILL BUILDING FUND	\$0.00
21	2018	5 MILL BUILDING FUND	\$0.00
21	2019	5 MILL BUILDING FUND	\$0.00
21	2020	5 MILL BUILDING FUND	\$0.00
21	2021	5 MILL BUILDING FUND	\$0.00
21	2022	5 MILL BUILDING FUND	\$0.00
21	2023	5 MILL BUILDING FUND	\$630,488.87
21	2024	5 MILL BUILDING FUND	(\$7,269.64)
		Fund 21 Total	\$623,219.23
22	2016	CHILD NUTRITION FUND	\$0.00
22	2017	CHILD NUTRITION FUND	\$0.00
22	2018	CHILD NUTRITION FUND	\$0.00
22	2019	CHILD NUTRITION FUND	\$0.00
22	2020	CHILD NUTRITION FUND	\$0.00
22	2021	CHILD NUTRITION FUND	\$0.00
22	2022	CHILD NUTRITION FUND	\$379,247.11
22	2023	CHILD NUTRITION FUND	\$190,759.42
22	2024	CHILD NUTRITION FUND	(\$2,769.06)
		Fund 22 Total	\$567,237.47
30	2020	BUILDING BOND 2020	\$0.00
		Fund 30 Total	\$0.00
31	2018	BUILDING BOND 2018	\$0.00
31	2019	BUILDING BOND 2018	\$0.00
31	2020	BUILDING BOND 2018	\$0.00
		Fund 31 Total	\$0.00
32	2018	TRANSPORTATION BOND 2018	\$0.00
32	2019	TRANSPORTATION BOND 2018	\$0.00
		Fund 32 Total	\$0.00
36	2016	BUILDING BOND - 13-14	\$0.00
36	2017	BUILDING BOND - 13-14	\$0.00
36	2018	BUILDING BOND - 13-14	\$0.00
36	2019	BUILDING BOND - 13-14	\$0.00
		Fund 36 Total	\$0.00
37	2016	TRANSPORTATION BOND - 13-14	\$0.00
37	2017	TRANSPORTATION BOND - 13-14	\$0.00
37	2018	TRANSPORTATION BOND - 13-14	\$0.00
37	2019	TRANSPORTATION BOND - 13-14	\$0.00
		Fund 37 Total	\$0.00

IDABEL PUBLIC SCHOOLS

Balance Sheet

Options: As Of Date: 8/31/2023

38	2020	G.O. BOND 2020	\$0.00
38	2021	BOND	\$0.00
38	2022	BOND	\$0.00
38	2023	FUND 38 BUILDING BOND 2021	\$14,304.76
Fund 38 Total			\$14,304.76
39	2021	BUILDING BOND 2021	\$0.00
39	2022	BUILDING BOND 2022	\$0.00
39	2023	FUND 39 BUILDING BOND 2022	\$682,800.00
Fund 39 Total			\$682,800.00
41	2016	SINKING FUND	\$0.00
41	2017	SINKING FUND	\$0.00
41	2018	SINKING FUND	\$0.00
41	2019	SINKING FUND	\$0.00
41	2020	SINKING FUND	\$0.00
41	2021	SINKING FUND	\$0.00
41	2022	SINKING FUND	\$0.00
41	2023	SINKING FUND	\$764,019.54
41	2024	SINKING FUND	\$11,574.69
Fund 41 Total			\$775,594.23
60	2015	SCHOOL ACTIVITY FNDS	\$392.99
60	2016	SCHOOL ACTIVITY FNDS	\$228.24
60	2017	SCHOOL ACTIVITY FNDS	\$228,014.01
60	2018	SCHOOL ACTIVITY FNDS	\$197,663.60
60	2019	SCHOOL ACTIVITY FNDS	\$238,034.49
60	2020	SCHOOL ACTIVITY FUNDS	\$257,184.77
60	2021	SCHOOL ACTIVITY FUNDS	\$282,600.11
60	2022	SCHOOL ACTIVITY FUNDS	\$323,556.59
60	2023	SCHOOL ACTIVITY FUNDS	\$322,529.46
60	2024	SCHOOL ACTIVITY FUNDS	\$343,906.09
Fund 60 Total			\$2,194,110.35
Cash Total			\$7,416,925.08

Investments

Investments Total

Revenue Receivable

11	2013	GENERAL FUND FOR OP	\$0.00
11	2014	GENERAL FUND FOR OP	\$0.00
11	2015	GENERAL FUND FOR OP	\$0.00
11	2016	GENERAL FUND FOR OP	\$0.00
11	2017	GENERAL FUND FOR OP	\$0.00
11	2018	GENERAL FUND FOR OP	\$0.00
11	2019	GENERAL FUND FOR OP	\$0.00
11	2020	GENERAL FUND FOR OP	\$0.00
11	2021	GENERAL FUND FOR OP	\$0.00
11	2022	GENERAL FUND FOR OP	\$0.00
11	2023	GENERAL FUND FOR OP	\$1,427,581.05
11	2024	GENERAL FUND FOR OP	(\$1,857,781.41)
Fund 11 Total			(\$430,200.36)
21	2013	5 MILL BUILDING FUND	\$0.00
21	2014	5 MILL BUILDING FUND	\$0.00

IDABEL PUBLIC SCHOOLS

Balance Sheet

Options: As Of Date: 8/31/2023

21	2015	5 MILL BUILDING FUND	\$0.00
21	2016	5 MILL BUILDING FUND	\$0.00
21	2017	5 MILL BUILDING FUND	\$0.00
21	2018	5 MILL BUILDING FUND	\$0.00
21	2019	5 MILL BUILDING FUND	\$0.00
21	2020	5 MILL BUILDING FUND	\$0.00
21	2021	5 MILL BUILDING FUND	\$0.00
21	2022	5 MILL BUILDING FUND	\$0.00
21	2023	5 MILL BUILDING FUND	(\$26,129.77)
21	2024	5 MILL BUILDING FUND	(\$3,178.28)
		Fund 21 Total	(\$29,308.05)
22	2013	CHILD NUTRITION FUND	\$0.00
22	2014	CHILD NUTRITION FUND	\$0.00
22	2015	CHILD NUTRITION FUND	\$0.00
22	2016	CHILD NUTRITION FUND	\$0.00
22	2017	CHILD NUTRITION FUND	\$0.00
22	2018	CHILD NUTRITION FUND	\$0.00
22	2019	CHILD NUTRITION FUND	\$0.00
22	2020	CHILD NUTRITION FUND	\$0.00
22	2021	CHILD NUTRITION FUND	\$0.00
22	2022	CHILD NUTRITION FUND	(\$244,285.20)
22	2023	CHILD NUTRITION FUND	(\$126,979.84)
22	2024	CHILD NUTRITION FUND	(\$19,015.01)
		Fund 22 Total	(\$390,280.05)
30	2020	BUILDING BOND 2020	\$0.00
		Fund 30 Total	\$0.00
31	2018	BUILDING BOND 2018	\$0.00
31	2019	BUILDING BOND 2018	\$0.00
31	2020	BUILDING BOND 2018	\$0.00
		Fund 31 Total	\$0.00
32	2018	TRANSPORTATION BOND 2018	\$0.00
32	2019	TRANSPORTATION BOND 2018	\$0.00
		Fund 32 Total	\$0.00
35	2013	BOND FUND OF 2012	\$0.00
		Fund 35 Total	\$0.00
36	2014	BUILDING BOND - 13-14	\$0.00
36	2015	BUILDING BOND - 13-14	\$0.00
36	2016	BUILDING BOND - 13-14	\$0.00
36	2017	BUILDING BOND - 13-14	\$0.00
36	2018	BUILDING BOND - 13-14	\$0.00
36	2019	BUILDING BOND - 13-14	\$0.00
		Fund 36 Total	\$0.00
37	2014	TRANSPORTATION BOND - 13-14	\$0.00
37	2015	TRANSPORTATION BOND - 13-14	\$0.00
37	2016	TRANSPORTATION BOND - 13-14	\$0.00
37	2017	TRANSPORTATION BOND - 13-14	\$0.00
37	2018	TRANSPORTATION BOND - 13-14	\$0.00
37	2019	TRANSPORTATION BOND - 13-14	\$0.00
		Fund 37 Total	\$0.00
38	2015	BOND	\$0.00
38	2020	G.O. BOND 2020	\$0.00

IDABEL PUBLIC SCHOOLS

Balance Sheet

Options: As Of Date: 8/31/2023

38	2021	BOND		\$0.00
38	2022	BOND		(\$347.71)
38	2023	FUND 38 BUILDING BOND 2021		(\$18,443.10)
			Fund 38 Total	(\$18,790.81)
39	2021	BUILDING BOND 2021		\$0.00
39	2022	BUILDING BOND 2022		\$0.00
39	2023	FUND 39 BUILDING BOND 2022		(\$1,362,950.00)
			Fund 39 Total	(\$1,362,950.00)
41	2013	SINKING FUND		\$0.00
41	2014	SINKING FUND		\$0.00
41	2015	SINKING FUND		\$0.00
41	2016	SINKING FUND		(\$4,063.95)
41	2017	SINKING FUND		\$0.00
41	2018	SINKING FUND		\$0.00
41	2019	SINKING FUND		\$0.00
41	2020	SINKING FUND		\$0.00
41	2021	SINKING FUND		\$0.00
41	2022	SINKING FUND		\$0.00
41	2023	SINKING FUND		(\$796,441.41)
41	2024	SINKING FUND		(\$13,824.69)
			Fund 41 Total	(\$814,330.05)
60	2017	SCHOOL ACTIVITY FNDS		(\$509,685.31)
60	2018	SCHOOL ACTIVITY FNDS		(\$498,170.99)
60	2019	SCHOOL ACTIVITY FNDS		(\$503,099.01)
60	2020	SCHOOL ACTIVITY FUNDS		(\$410,185.09)
60	2021	SCHOOL ACTIVITY FUNDS		(\$369,494.34)
60	2022	SCHOOL ACTIVITY FUNDS		(\$518,771.55)
60	2023	SCHOOL ACTIVITY FUNDS		(\$528,415.00)
60	2024	SCHOOL ACTIVITY FUNDS		(\$100,782.34)
			Fund 60 Total	(\$3,438,603.63)
			Revenue Receivable Total	(\$6,484,462.95)
			Assets Total	\$932,462.13

Liabilities, Reserves and Fund Balance

Outstanding Warrants

11	2016	GENERAL FUND FOR OP		\$0.00
11	2017	GENERAL FUND FOR OP		\$0.00
11	2018	GENERAL FUND FOR OP		\$0.00
11	2019	GENERAL FUND FOR OP		\$0.00
11	2020	GENERAL FUND FOR OP		\$0.00
11	2021	GENERAL FUND FOR OP		\$0.00
11	2022	GENERAL FUND FOR OP		\$1,175.47
11	2023	GENERAL FUND FOR OP		\$112,485.28
11	2024	GENERAL FUND FOR OP		\$566,129.27
			Fund 11 Total	\$679,790.02
21	2017	5 MILL BUILDING FUND		\$0.00
21	2018	5 MILL BUILDING FUND		\$0.00
21	2019	5 MILL BUILDING FUND		\$0.00
21	2020	5 MILL BUILDING FUND		\$0.00
21	2021	5 MILL BUILDING FUND		\$0.00
21	2022	5 MILL BUILDING FUND		\$0.00

IDABEL PUBLIC SCHOOLS

Balance Sheet

Options: As Of Date: 8/31/2023

21	2023	5 MILL BUILDING FUND	\$0.00
21	2024	5 MILL BUILDING FUND	\$40,397.81
			<hr/>
Fund 21 Total			\$40,397.81
22	2016	CHILD NUTRITION FUND	\$0.00
22	2017	CHILD NUTRITION FUND	\$0.00
22	2018	CHILD NUTRITION FUND	\$0.00
22	2019	CHILD NUTRITION FUND	\$0.00
22	2020	CHILD NUTRITION FUND	\$0.00
22	2021	CHILD NUTRITION FUND	\$0.00
22	2022	CHILD NUTRITION FUND	\$0.00
22	2023	CHILD NUTRITION FUND	\$3,800.41
22	2024	CHILD NUTRITION FUND	\$11,298.41
			<hr/>
Fund 22 Total			\$15,098.82
30	2020	BUILDING BOND 2020	\$0.00
			<hr/>
Fund 30 Total			\$0.00
31	2018	BUILDING BOND 2018	\$0.00
31	2019	BUILDING BOND 2018	\$0.00
31	2020	BUILDING BOND 2018	\$0.00
			<hr/>
Fund 31 Total			\$0.00
32	2019	TRANSPORTATION BOND 2018	\$0.00
			<hr/>
Fund 32 Total			\$0.00
36	2017	BUILDING BOND - 13-14	\$0.00
36	2018	BUILDING BOND - 13-14	\$0.00
36	2019	BUILDING BOND - 13-14	\$0.00
			<hr/>
Fund 36 Total			\$0.00
37	2017	TRANSPORTATION BOND - 13-14	\$0.00
37	2018	TRANSPORTATION BOND - 13-14	\$0.00
37	2019	TRANSPORTATION BOND - 13-14	\$0.00
			<hr/>
Fund 37 Total			\$0.00
38	2020	G.O. BOND 2020	\$0.00
38	2022	BOND	\$0.00
38	2023	FUND 38 BUILDING BOND 2021	\$0.00
			<hr/>
Fund 38 Total			\$0.00
39	2021	BUILDING BOND 2021	\$0.00
39	2022	BUILDING BOND 2022	\$0.00
39	2023	FUND 39 BUILDING BOND 2022	\$0.00
39	2024	FUND 39 BUILDING BOND 2022	\$682,800.00
			<hr/>
Fund 39 Total			\$682,800.00
41	2017	SINKING FUND	\$0.00
41	2018	SINKING FUND	\$0.00
41	2019	SINKING FUND	\$0.00
41	2020	SINKING FUND	\$0.00
41	2021	SINKING FUND	\$0.00
41	2022	SINKING FUND	\$0.00
41	2023	SINKING FUND	\$0.00
41	2024	SINKING FUND	\$15,300.00
			<hr/>
Fund 41 Total			\$15,300.00
Outstanding Warrants Total			\$1,433,386.65
Fund Balance			
11	2016	GENERAL FUND FOR OP	\$0.00
11	2017	GENERAL FUND FOR OP	\$0.00

IDABEL PUBLIC SCHOOLS

Balance Sheet

Options: As Of Date: 8/31/2023

11	2018	GENERAL FUND FOR OP	\$0.00
11	2019	GENERAL FUND FOR OP	\$0.00
11	2020	GENERAL FUND FOR OP	\$0.00
11	2021	GENERAL FUND FOR OP	\$0.00
11	2022	GENERAL FUND FOR OP	\$0.00
11	2023	GENERAL FUND FOR OP	\$2,338,788.96
11	2024	GENERAL FUND FOR OP	(\$889,120.30)
		Fund 11 Total	\$1,449,668.66
21	2017	5 MILL BUILDING FUND	\$0.00
21	2018	5 MILL BUILDING FUND	\$0.00
21	2019	5 MILL BUILDING FUND	\$0.00
21	2020	5 MILL BUILDING FUND	\$0.00
21	2021	5 MILL BUILDING FUND	\$0.00
21	2022	5 MILL BUILDING FUND	\$0.00
21	2023	5 MILL BUILDING FUND	\$604,359.10
21	2024	5 MILL BUILDING FUND	(\$50,845.73)
		Fund 21 Total	\$553,513.37
22	2016	CHILD NUTRITION FUND	\$0.00
22	2017	CHILD NUTRITION FUND	\$0.00
22	2018	CHILD NUTRITION FUND	\$0.00
22	2019	CHILD NUTRITION FUND	\$0.00
22	2020	CHILD NUTRITION FUND	\$0.00
22	2021	CHILD NUTRITION FUND	\$0.00
22	2022	CHILD NUTRITION FUND	\$134,961.91
22	2023	CHILD NUTRITION FUND	\$59,979.17
22	2024	CHILD NUTRITION FUND	(\$33,082.48)
		Fund 22 Total	\$161,858.60
30	2020	BUILDING BOND 2020	\$0.00
		Fund 30 Total	\$0.00
31	2018	BUILDING BOND 2018	\$0.00
31	2019	BUILDING BOND 2018	\$0.00
31	2020	BUILDING BOND 2018	\$0.00
		Fund 31 Total	\$0.00
32	2019	TRANSPORTATION BOND 2018	\$0.00
		Fund 32 Total	\$0.00
36	2017	BUILDING BOND - 13-14	\$0.00
36	2018	BUILDING BOND - 13-14	\$0.00
36	2019	BUILDING BOND - 13-14	\$0.00
		Fund 36 Total	\$0.00
37	2017	TRANSPORTATION BOND - 13-14	\$0.00
37	2018	TRANSPORTATION BOND - 13-14	\$0.00
37	2019	TRANSPORTATION BOND - 13-14	\$0.00
		Fund 37 Total	\$0.00
38	2020	G.O. BOND 2020	\$0.00
38	2022	BOND	(\$347.71)
38	2023	FUND 38 BUILDING BOND 2021	(\$4,138.34)
		Fund 38 Total	(\$4,486.05)
39	2021	BUILDING BOND 2021	\$0.00
39	2022	BUILDING BOND 2022	\$0.00
39	2023	FUND 39 BUILDING BOND 2022	(\$680,150.00)
39	2024	FUND 39 BUILDING BOND 2022	(\$682,800.00)

IDABEL PUBLIC SCHOOLS

Balance Sheet

Options: As Of Date: 8/31/2023

			Fund 39 Total	<u>(\$1,362,950.00)</u>
41	2016	SINKING FUND		(\$4,063.95)
41	2017	SINKING FUND		\$0.00
41	2018	SINKING FUND		\$0.00
41	2019	SINKING FUND		\$0.00
41	2020	SINKING FUND		\$0.00
41	2021	SINKING FUND		\$0.00
41	2022	SINKING FUND		\$0.00
41	2023	SINKING FUND		(\$32,421.87)
41	2024	SINKING FUND		(\$17,550.00)
			Fund 41 Total	<u>(\$54,035.82)</u>
60	2015	SCHOOL ACTIVITY FNDS		\$392.99
60	2016	SCHOOL ACTIVITY FNDS		\$228.24
60	2017	SCHOOL ACTIVITY FNDS		(\$281,671.30)
60	2018	SCHOOL ACTIVITY FNDS		(\$300,507.39)
60	2019	SCHOOL ACTIVITY FNDS		(\$265,064.52)
60	2020	SCHOOL ACTIVITY FUNDS		(\$153,000.32)
60	2021	SCHOOL ACTIVITY FUNDS		(\$86,894.23)
60	2022	SCHOOL ACTIVITY FUNDS		(\$195,214.96)
60	2023	SCHOOL ACTIVITY FUNDS		(\$205,885.54)
60	2024	SCHOOL ACTIVITY FUNDS		\$243,123.75
			Fund 60 Total	<u>(\$1,244,493.28)</u>
			Fund Balance Total	<u>(\$500,924.52)</u>
			Liabilities, Reserves and Fund Balance Total	<u><u>\$932,462.13</u></u>

IDABEL PUBLIC SCHOOLS

Budget Yearly Comparison

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023

Classification	-----2022-2023-----			-----2021-2022-----			-----Difference-----		
	Appr.	Enc.	Paid	Appr.	Enc.	Paid	Appr.	Enc.	Paid
11 GENERAL FUND FOR OP	18,524,486.01	16,172,419.57	16,172,419.57	16,608,634.55	12,654,150.92	12,654,150.92	1,915,851.46	3,518,268.65	3,518,268.65
21 5 MILL BUILDING FUND	807,984.14	203,625.04	203,625.04	439,983.01	36,539.80	36,539.80	368,001.13	167,085.24	167,085.24
22 CHILD NUTRITION FUND	1,223,853.57	1,093,928.39	1,093,928.39	1,097,798.59	962,836.68	962,836.68	126,054.98	131,091.71	131,091.71
38 BOND	0.00	0.00	0.00	18,790.81	347.71	347.71	-18,790.81	-347.71	-347.71
38 FUND 38 BUILDING BOND 2021	4,414.38	4,138.34	4,138.34	0.00	0.00	0.00	4,414.38	4,138.34	4,138.34
39 BUILDING BOND 2022	0.00	0.00	0.00	481,652.29	481,652.29	481,652.29	-481,652.29	-481,652.29	-481,652.29
39 FUND 39 BUILDING BOND 2022	680,150.00	680,150.00	680,150.00	0.00	0.00	0.00	680,150.00	680,150.00	680,150.00
41 SINKING FUND	32,421.87	32,421.87	32,421.87	1,118,352.49	1,118,352.49	1,118,352.49	-1,085,930.62	-1,085,930.62	-1,085,930.62
Report Total:	\$21,273,309.97	\$18,186,683.21	\$18,186,683.21	\$19,765,211.74	\$15,253,879.89	\$15,253,879.89	\$1,508,098.23	\$2,932,803.32	\$2,932,803.32

Report Request

Date Range: 7/1/2022 - 6/30/2023

Compare Range: 7/1/2021 - 6/30/2022

Classification Bolding: N/A

Dimension	Group Order	Total	Bold	Filter
Fund	1	Yes	No	11-41
Project	N/A	N/A	N/A	
Function	N/A	N/A	N/A	
Object	N/A	N/A	N/A	
Program	N/A	N/A	N/A	
Subject	N/A	N/A	N/A	
JobClass	N/A	N/A	N/A	
Unit	N/A	N/A	N/A	

IDABEL PUBLIC SCHOOLS

Budget Yearly Comparison

Options: Year: 2023-2024, Date Range: 7/1/2023 - 8/31/2023

Classification	-----2023-2024-----			-----2022-2023-----			-----Difference-----		
	Appr.	Enc.	Paid	Appr.	Enc.	Paid	Appr.	Enc.	Paid
11 GENERAL FUND FOR OP	15,863,487.00	2,329,182.89	889,120.30	11,036,496.00	2,208,118.84	836,002.23	4,826,991.00	121,064.05	53,118.07
21 5 MILL BUILDING FUND	705,018.00	97,509.51	50,845.73	372,499.00	92,156.90	1,500.00	332,519.00	5,352.61	49,345.73
22 CHILD NUTRITION FUND	1,025,847.00	421,243.88	33,082.48	1,003,216.00	497,475.90	11,015.25	22,631.00	-76,232.02	22,067.23
38 FUND 38 BUILDING BOND 2021	9,500.00	9,500.00	0.00	0.00	18,443.10	0.00	9,500.00	-8,943.10	0.00
39 FUND 39 BUILDING BOND 2022	682,800.00	682,800.00	682,800.00	0.00	667,950.00	667,950.00	682,800.00	14,850.00	14,850.00
41 SINKING FUND	17,550.00	17,550.00	17,550.00	2,250.00	2,250.00	2,250.00	15,300.00	15,300.00	15,300.00
Report Total:	\$18,304,202.00	\$3,557,786.28	\$1,673,398.51	\$12,414,461.00	\$3,486,394.74	\$1,518,717.48	\$5,889,741.00	\$71,391.54	\$154,681.03

**Budget Yearly Comparison
Report Request**

Date Range: 7/1/2023 - 8/31/2023

Compare Range: 7/1/2022 - 8/31/2022

Classification Bolding: N/A

Dimension	Group Order	Total	Bold	Filter
Fund	1	Yes	No	11-41
Project	N/A	N/A	N/A	
Function	N/A	N/A	N/A	
Object	N/A	N/A	N/A	
Program	N/A	N/A	N/A	
Subject	N/A	N/A	N/A	
JobClass	N/A	N/A	N/A	
Unit	N/A	N/A	N/A	

Budget Analysis

Options: Year: 2023-2024, Date Range: 7/1/2023 - 8/31/2023, Print Detail: True

Classification		Appropriation		Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget	
PO/JE	Date	Pay No	Date	Ven No Vendor	CC Vendor Reference		Paid	Amount	
2023-2024				18,304,202.00	3,557,786.28	1,673,398.51	1,884,387.77	14,746,415.72	19.44%
1	07/10/2023			140 AMERICAN ELECTRIC POWER			0.00	119,228.20	
1	07/10/2023			3533 ULINE			0.00	1,300.00	
1	07/10/2023			8196 ARVEST BANK			0.00	31,663.78	
1	08/10/2023			8323 EASTERN ELECTRIC			0.00	2,000.00	
1	07/02/2023	1	07/11/2023	342 UMB BANK			2,250.00	2,250.00	
1	07/24/2023	1	08/15/2023	2738 BANC FIRST			682,800.00	682,800.00	
1	07/10/2023	1	07/11/2023	8196 ARVEST BANK			5,268.11	5,268.11	
1	07/10/2023	12	08/15/2023	8196 ARVEST BANK			5,268.11	5,268.11	
1	07/10/2023	146	08/16/2023	140 AMERICAN ELECTRIC POWER			25,771.80	25,771.80	
2	07/10/2023			263 4-WAY PEST CONTROL			0.00	6,745.00	
2	07/01/2023			1112 FLOORING OUTFITTERS			0.00	7,500.00	
2	08/10/2023			1823 ROUTH ENTERPRISES, INC.			0.00	7,500.00	
2	07/24/2023	2	08/15/2023	342 UMB BANK			15,300.00	15,300.00	
2	07/10/2023	144	08/16/2023	263 4-WAY PEST CONTROL			3,255.00	3,255.00	
3	07/10/2023			151 VISA			0.00	6,701.42	
3	07/10/2023			2896 DISCOUNT TIRE & ALIGNMENT			0.00	2,000.00	
3	07/01/2023	14	08/15/2023	325 MOYER EQUIPMENT			10,772.00	10,772.00	
3	07/10/2023	209	08/16/2023	151 VISA			298.58	298.58	
4	07/10/2023			851 CCOSA			0.00	1,000.00	
4	07/10/2023			3376 D & P CONTRACTORS			0.00	16,868.75	
4	07/24/2023	13	08/15/2023	2738 BANC FIRST			1,500.00	1,500.00	
4	07/10/2023	13	08/15/2023	3376 D & P CONTRACTORS			3,131.25	3,131.25	
5	07/10/2023			660 CHAMBER OF COMMERCE			0.00	150.00	
5	08/10/2023			3970 JKT FARMS GREEN ACRES LLC			0.00	6,500.00	
5	07/01/2023	1	07/20/2023	3959 GALBREATH, JIMMY			15,638.00	15,638.00	
6	08/10/2023			1436 OSWELL CONSTRUCTION CO., INC			0.00	1,000.00	
6	07/10/2023			3085 DAVISON FUELS & OIL COMPANY			0.00	8,338.85	
6	07/01/2023			8300 JAMES HODGE CHEVROLET			0.00	3,291.43	
6	07/01/2023	14	08/15/2023	8300 JAMES HODGE CHEVROLET			708.57	708.57	
6	07/10/2023	156	08/16/2023	3085 DAVISON FUELS & OIL COMPANY			1,253.88	1,253.88	
6	07/10/2023	219	08/21/2023	3085 DAVISON FUELS & OIL COMPANY			407.27	407.27	
7	07/10/2023			142 IDABEL PUBLIC WORKS			0.00	9,833.02	
7	07/01/2023			1470 ROGER FREEMAN CONSTRUCTION			0.00	1,000.00	
7	08/11/2023	15	08/30/2023	2075 BUSSELL FENCE			22,000.00	22,000.00	
7	07/10/2023	168	08/16/2023	142 IDABEL PUBLIC WORKS			3,194.98	3,194.98	
8	07/10/2023			3615 IDEMIA			0.00	708.75	
8	07/01/2023			3911 TREATS SOLUTIONS, INC.			0.00	3,000.00	
8	07/10/2023	32	07/24/2023	3615 IDEMIA			58.25	58.25	
8	07/10/2023	39	07/31/2023	3615 IDEMIA			58.25	58.25	
8	07/10/2023	226	08/22/2023	3615 IDEMIA			58.25	58.25	
8	07/10/2023	229	08/30/2023	3615 IDEMIA			58.25	58.25	
8	07/10/2023	230	08/30/2023	3615 IDEMIA			58.25	58.25	
9	07/10/2023			173 JENKINS & KEMPER, INC.			0.00	9,150.00	
9	07/10/2023	19	08/29/2023	8286 RICKMAN'S CUSTOM MEAT PROCESSING			2,888.00	2,888.00	

Budget Analysis

Options: Year: 2023-2024, Date Range: 7/1/2023 - 8/31/2023, Print Detail: True

Classification		Appropriation		Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget
PO/JE	Date	Pay No	Date	Ven No	Vendor	CC Vendor Reference	Paid	Amount
9	07/10/2023	170	08/16/2023	173	JENKINS & KEMPER, INC.		850.00	850.00
10	07/10/2023			311	MCCURTAIN DAILY GAZETTE		0.00	4,862.50
10	07/01/2023			3703	AMAZON CAPITAL SERVICES		0.00	3,854.31
10	07/01/2023	12	08/15/2023	3703	AMAZON CAPITAL SERVICES		641.71	641.71
10	07/01/2023	18	08/29/2023	3703	AMAZON CAPITAL SERVICES		503.98	503.98
10	07/10/2023	178	08/16/2023	311	MCCURTAIN DAILY GAZETTE		137.50	137.50
11	07/01/2023			151	VISA		0.00	9,792.22
11	07/10/2023			262	MILLER OFFICE SUPPLY		0.00	10,303.37
11	07/01/2023	16	08/15/2023	151	VISA		207.78	207.78
11	07/10/2023	179	08/16/2023	262	MILLER OFFICE SUPPLY		816.63	816.63
12	07/01/2023			32	QUILL		0.00	2,000.00
12	07/10/2023			228	MUNICIPAL ACCOUNTING SYSTEMS, INC		0.00	10,000.00
13	07/10/2023			424	OK STATE BUREAU OF INVESTIGATION		0.00	2,005.00
13	07/01/2023			3734	KEYSTONE FOOD SERVICE		0.00	300,000.00
13	07/10/2023	185	08/16/2023	424	OK STATE BUREAU OF INVESTIGATION		180.00	180.00
13	07/10/2023	224	08/21/2023	424	OK STATE BUREAU OF INVESTIGATION		315.00	315.00
14	07/10/2023			1259	OKLAHOMA ENERGY SOURCE LLC		0.00	16,696.69
14	07/10/2023			3376	D & P CONTRACTORS		0.00	11,600.00
14	07/10/2023	186	08/16/2023	1259	OKLAHOMA ENERGY SOURCE LLC		303.31	303.31
15	07/10/2023			141	OKLAHOMA NATURAL GAS		0.00	22,640.86
15	07/10/2023			8308	HALL, LAVONNA		0.00	250.00
15	07/10/2023	37	07/25/2023	141	OKLAHOMA NATURAL GAS		1,052.97	1,052.97
15	07/10/2023	225	08/21/2023	141	OKLAHOMA NATURAL GAS		1,006.17	1,006.17
16	07/10/2023			37	ABCO PRINTING COMPANY		0.00	1,000.00
16	07/10/2023			2883	OME CORP LLC		0.00	600.00
17	07/10/2023			151	VISA		0.00	208.00
17	07/10/2023			440	OSSAA		0.00	1,000.00
17	07/10/2023	17	08/16/2023	151	VISA		392.00	392.00
18	07/10/2023			66	BEMAC SUPPLY		0.00	1,000.00
18	07/10/2023			440	OSSAA		0.00	1,500.00
19	07/05/2023			198	HILLTOP HARDWARE AND LUMBER, LLC		0.00	1,000.00
19	07/10/2023			1397	OSSBA EMPLOYMENT SERVICES		0.00	20,000.00
20	07/10/2023			205	MCCURTAIN AUTO SUPPLY		0.00	1,000.00
20	07/01/2023	189	08/16/2023	177	OSSBA		3,055.00	3,055.00
21	07/10/2023			147	OTA PIKEPASS CENTER		0.00	2,277.92
21	07/10/2023			215	SOUTHEAST FIRE & SAFETY		0.00	6,000.00
21	07/10/2023	191	08/16/2023	147	OTA PIKEPASS CENTER		222.08	222.08
22	07/10/2023			1305	PINE CELLULAR		0.00	1,259.52
22	07/10/2023			3904	WAUGH HEAT AND AIR		0.00	5,000.00
22	07/10/2023	193	08/16/2023	1305	PINE CELLULAR		140.48	140.48
23	07/10/2023			223	WHOLESALE ELECTRIC SUPPLY CO.		0.00	1,000.00
23	07/10/2023			1759	QUADIENT		0.00	3,000.00
24	07/10/2023			3330	QUADIENT LEASING		0.00	2,000.00
24	07/10/2023			8309	HICKMAN, ALYSSA		0.00	250.00
25	07/10/2023			32	QUILL		0.00	3,150.84

Budget Analysis

Options: Year: 2023-2024, Date Range: 7/1/2023 - 8/31/2023, Print Detail: True

Classification		Appropriation		Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget
PO/JE	Date	Pay No	Date	Ven No	Vendor	CC Vendor Reference	Paid	Amount
25	07/10/2023			3418	NORTHEAST RURAL SERVICES, INC.		0.00	13,846.69
25	07/10/2023	198	08/16/2023	32	QUILL		773.16	773.16
26	07/10/2023			411	SPOROS COMPUTERS INC.		0.00	2,000.00
26	07/10/2023	15	08/15/2023	32	QUILL		1,391.74	1,391.74
27	07/10/2023			342	UMB BANK		0.00	2,400.00
27	08/10/2023			374	OK DEPT OF HUMAN SERVICES		0.00	2,400.00
28	07/10/2023			3406	WEX BANK-VALERO FLEET		0.00	16,758.52
28	08/10/2023			3627	STERRETTE COFFMAN		0.00	500.00
28	07/10/2023	213	08/16/2023	3406	WEX BANK-VALERO FLEET		3,241.48	3,241.48
29	07/10/2023			779	ROSENSTEIN, FIST & RINGOLD		0.00	9,190.00
29	07/10/2023	200	08/16/2023	779	ROSENSTEIN, FIST & RINGOLD		810.00	810.00
30	07/10/2023			733	LIFT HEAD START		0.00	10,000.00
31	07/10/2023			2879	SOLAR WINDS		0.00	228.00
32	07/10/2023			8265	MARTIN, NATHALIE IONA		0.00	3,500.00
33	07/03/2023			177	OSSBA		0.00	3,600.00
34	07/10/2023			80097	KELLYE D. BLANKENSHIP		0.00	85.00
35	07/10/2023			8306	STACEY INN PARTNERSHIP		0.00	225.00
36	07/10/2023			2081	RIDDELL ALL AMERICAN SPORTS CORP		0.00	5,429.44
37	07/10/2023			1766	PROTECH LOCKSMITH		0.00	500.00
38	07/10/2023			1759	QUADIENT		0.00	1,000.00
38	07/10/2023	196	08/16/2023	1759	QUADIENT		500.00	500.00
39	07/10/2023			3330	QUADIENT LEASING		0.00	1,110.03
39	07/10/2023	197	08/16/2023	3330	QUADIENT LEASING		389.97	389.97
40	07/10/2023			32	QUILL		0.00	787.53
40	07/10/2023	198	08/16/2023	32	QUILL		1,212.47	1,212.47
41	07/10/2023			2883	OME CORP LLC		0.00	550.00
42	07/10/2023			31	RANEY, SENDI OTR LLC		0.00	37,000.00
43	07/10/2023			399	HURST APRIL		0.00	30,000.00
44	07/10/2023			3492	MCELROY SPEECH AND LANGUAGE , INC.		0.00	15,000.00
45	07/10/2023			249	SIGMA TECHNOLOGY FUND		0.00	5,275.00
46	07/10/2023			151	VISA		0.00	1,148.00
47	07/10/2023			851	CCOSA		0.00	2,750.00
48	07/10/2023			1473	GAMMON, CHRIS		0.00	105.00
50	07/10/2023			169	OSAG		0.00	477.00
50	07/10/2023	188	08/16/2023	169	OSAG		38,523.00	38,523.00
52	07/01/2023	175	08/16/2023	312	MCCULLOUGH PRINTING		975.00	975.00
53	07/01/2023			851	CCOSA		0.00	675.00
54	07/01/2023	189	08/16/2023	177	OSSBA		2,000.00	2,000.00
55	07/01/2023	189	08/16/2023	177	OSSBA		1,000.00	1,000.00
56	07/10/2023			37	ABCO PRINTING COMPANY		0.00	500.00
57	07/10/2023			2876	ALFORD METALS		0.00	3,500.00
58	07/10/2023			66	BEMAC SUPPLY		0.00	5,798.72
58	07/10/2023	151	08/16/2023	66	BEMAC SUPPLY		201.28	201.28
59	07/10/2023			8113	COMPTON, TALLON		0.00	3,000.00
60	07/10/2023			2987	CROWN LUBRICANTS INC.		0.00	3,000.00

Budget Analysis

Options: Year: 2023-2024, Date Range: 7/1/2023 - 8/31/2023, Print Detail: True

Classification		Appropriation		Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget
PO/JE	Date	Pay No	Date	Ven No	Vendor	CC Vendor Reference	Paid	Amount
61	07/10/2023			2896	DISCOUNT TIRE & ALIGNMENT		0.00	2,985.00
61	07/10/2023	157	08/16/2023	2896	DISCOUNT TIRE & ALIGNMENT		15.00	15.00
62	07/10/2023			1112	FLOORING OUTFITTERS		0.00	10,000.00
63	07/10/2023			1112	FLOORING OUTFITTERS		0.00	65,000.00
64	07/10/2023			198	HILLTOP HARDWARE AND LUMBER, LLC		0.00	8,727.17
64	07/10/2023	164	08/16/2023	198	HILLTOP HARDWARE AND LUMBER, LLC		1,272.83	1,272.83
65	07/10/2023			3891	IDABEL SANITATION DEPARTMENT		0.00	3,350.00
65	07/10/2023	169	08/16/2023	3891	IDABEL SANITATION DEPARTMENT		150.00	150.00
66	07/10/2023			8335	ALLEN, TELISHA		0.00	15,250.00
66	07/10/2023	458	09/07/2023	8335	ALLEN, TELISHA		0.00	4,750.00
67	07/10/2023			1084	JAMES HODGE FORD		0.00	5,000.00
68	07/10/2023			3	JANITORS LOCAL SUPPLY, INC		0.00	5,000.00
69	07/10/2023			3838	KIAMICHI L.P. GAS CO, INC.		0.00	500.00
70	07/10/2023			8279	KODY DONALDSON		0.00	500.00
71	07/10/2023			201	LAMBERT LUMBER AND HOME CENTER		0.00	1,000.00
72	07/10/2023			202	LAMBERT PLUMBING		0.00	7,500.00
72	07/10/2023	231	09/05/2023	202	LAMBERT PLUMBING		0.00	2,500.00
73	07/10/2023	171	08/16/2023	8137	LOPEZ, MATRAIL		780.00	780.00
74	07/10/2023	172	08/16/2023	8140	LOPEZ, SAMMY JR.		780.00	780.00
75	07/10/2023			139	MATHESON TRI - GAS		0.00	500.00
76	07/10/2023			205	MCCURTAIN AUTO SUPPLY		0.00	2,837.45
76	07/10/2023	176	08/16/2023	205	MCCURTAIN AUTO SUPPLY		2,162.55	2,162.55
77	07/10/2023			325	MOYER EQUIPMENT		0.00	2,855.22
77	07/10/2023	181	08/16/2023	325	MOYER EQUIPMENT		144.78	144.78
78	07/10/2023			8163	PARKERSON, MICHAEL		0.00	3,500.00
78	07/10/2023	192	08/16/2023	8163	PARKERSON, MICHAEL		2,500.00	2,500.00
79	07/10/2023			1563	QUALITY ROCK		0.00	1,500.00
80	07/10/2023			3437	REINERT PAPER AND CHEMICALS		0.00	5,000.00
81	07/10/2023			199	ROUTH SALES AND RENTALS		0.00	3,000.00
82	07/10/2023			302	PAGE SECURITY LOCKSMITHS		0.00	1,500.00
83	07/10/2023			1816	SMITH EQUIPMENT		0.00	1,500.00
84	07/10/2023			519	MORRIS FEED AND VET SUPPLY		0.00	26.00
84	07/10/2023	180	08/16/2023	519	MORRIS FEED AND VET SUPPLY		474.00	474.00
85	07/10/2023			215	SOUTHEAST FIRE & SAFETY		0.00	8,500.00
86	07/10/2023			341	SOUTHEASTERN ALARM		0.00	100.00
86	07/10/2023	202	08/16/2023	341	SOUTHEASTERN ALARM		2,400.00	2,400.00
87	07/10/2023			4	THE HOME DEPOT PRO		0.00	10,000.00
88	07/10/2023			4	THE HOME DEPOT PRO		0.00	742.43
88	07/10/2023	206	08/16/2023	4	THE HOME DEPOT PRO		11,257.57	11,257.57
89	07/10/2023			222	THE WATERHOUSE		0.00	492.00
89	07/10/2023	207	08/16/2023	222	THE WATERHOUSE		108.00	108.00
90	07/10/2023			190	VSC FIRE & SECURITY		0.00	2,500.00
91	07/10/2023			3904	WAUGH HEAT AND AIR		0.00	4,997.50
91	07/10/2023	211	08/16/2023	3904	WAUGH HEAT AND AIR		5,002.50	5,002.50
92	07/10/2023			223	WHOLESALE ELECTRIC SUPPLY CO.		0.00	4,702.31
92	07/10/2023	214	08/16/2023	223	WHOLESALE ELECTRIC SUPPLY CO.		297.69	297.69

Budget Analysis

Options: Year: 2023-2024, Date Range: 7/1/2023 - 8/31/2023, Print Detail: True

Classification		Appropriation		Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget
PO/JE	Date	Pay No	Date	Ven No	Vendor	CC Vendor Reference	Paid	Amount
93	07/10/2023			29	ARTEX TRUCK CENTER		0.00	5,000.00
95	07/10/2023			2896	DISCOUNT TIRE & ALIGNMENT		0.00	6,000.00
96	07/10/2023			8178	CENTER FOR SPATIAL ANALYSIS		0.00	500.00
97	07/10/2023			1603	JERRY NEAL POLLARD		0.00	15,000.00
99	07/10/2023			954	KIAMICHI TECHNOLOGY CENTER- IDABEL		0.00	3,100.00
100	07/10/2023			151	VISA		0.00	177.00
101	07/01/2023			529	FOLLETT LIBRARY RESOURCES*****		0.00	2,278.00
102	07/01/2023			1155	ARMSTRONG, STEPHANIE		0.00	184.70
102	07/01/2023	149	08/16/2023	1155	ARMSTRONG, STEPHANIE		193.54	193.54
102	07/01/2023	216	08/21/2023	1155	ARMSTRONG, STEPHANIE		121.76	121.76
103	07/01/2023			3703	AMAZON CAPITAL SERVICES		0.00	47.24
103	07/01/2023	148	08/16/2023	3703	AMAZON CAPITAL SERVICES		552.76	552.76
104	07/01/2023	198	08/16/2023	32	QUILL		1,502.53	1,502.53
105	07/01/2023			851	CCOSA		0.00	75.00
106	07/01/2023			291	BULLOCK, LAURA		0.00	105.00
107	07/01/2023			2844	I XL LEARNING		0.00	24,600.00
108	07/10/2023			431	RENAISSANCE LEARNING		0.00	13,361.19
109	07/01/2023			3206	ALPHA PLUS		0.00	26,125.00
110	07/10/2023			1220	EDMENTUM		0.00	17,000.00
111	07/10/2023	158	08/16/2023	3381	EARLY LITERACY QUICK ASSESSMENT		1,500.00	1,500.00
112	07/10/2023			3004	GLOBAL COMPLIANCE NETWORK		0.00	700.00
113	07/10/2023	220	08/21/2023	1109	FOLLETT EDUCATIONAL SERVICES*****		4,370.52	4,370.52
114	07/10/2023			8296	CORY GAY		0.00	900.00
114	07/10/2023	33	07/25/2023	8296	CORY GAY		1,100.00	1,100.00
114	07/10/2023	150	08/16/2023	8296	CORY GAY		1,000.00	1,000.00
115	07/10/2023	40	08/03/2023	8152	HI-TECH CABLING SYSTEM,,LLC		2,500.00	2,500.00
116	07/10/2023			3418	NORTHEAST RURAL SERVICES, INC.		0.00	18,393.86
116	07/10/2023	152	08/16/2023	3418	NORTHEAST RURAL SERVICES, INC.		1,606.14	1,606.14
117	07/10/2023			3212	APPTEGY, INC		0.00	3,600.00
118	07/10/2023			2548	TELECOMP HOLDINGS, INC.		0.00	1,000.00
119	07/10/2023			3219	EDUSKILLS, LLC		0.00	8,580.00
120	07/10/2023	161	08/16/2023	3732	GO GUARDIAN		13,500.00	13,500.00
121	07/10/2023			3877	TEACHERS PAY TEACHERS		0.00	1,500.00
122	07/10/2023			3876	NO RED INK CORP		0.00	4,410.00
123	07/10/2023			3703	AMAZON CAPITAL SERVICES		0.00	2,908.37
123	07/10/2023	215	08/21/2023	3703	AMAZON CAPITAL SERVICES		2,091.63	2,091.63
124	07/10/2023			429	MAKE MUSIC, INC		0.00	2,178.48
125	07/10/2023			3762	QUAVER ED		0.00	1,960.00
126	07/10/2023			1473	GAMMON, CHRIS		0.00	432.01
126	07/10/2023	36	07/25/2023	1473	GAMMON, CHRIS		67.99	67.99
127	07/10/2023			228	MUNICIPAL ACCOUNTING SYSTEMS, INC		0.00	161.00
128	07/10/2023	209	08/16/2023	151	VISA		629.55	629.55
129	07/10/2023			1473	GAMMON, CHRIS		0.00	85.00

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Classification		Appropriation		Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget
PO/JE	Date	Pay No	Date	Ven No	Vendor	CC Vendor Reference	Paid	Amount
130	07/10/2023			1084	JAMES HODGE FORD		0.00	3,867.22
130	07/10/2023	222	08/21/2023	1084	JAMES HODGE FORD		1,132.78	1,132.78
131	07/10/2023			8171	MOBY MAX		0.00	1,407.00
132	07/01/2023	38	07/25/2023	3627	STERRETTE COFFMAN		125.81	125.81
133	07/10/2023			2968	PEARSON EDUCATION		0.00	3,500.00
134	07/10/2023			80867	STERRETTE T COFFMAN		0.00	371.46
134	07/10/2023	218	08/21/2023	80867	STERRETTE T COFFMAN		128.54	128.54
135	07/10/2023			69	BPA		0.00	420.00
137	07/10/2023	166	08/16/2023	112	HYATT REGENCY - TULSA		236.00	236.00
138	07/10/2023	205	08/16/2023	1133	SWAFFORD, MICHAEL		78.65	78.65
139	07/10/2023			3703	AMAZON CAPITAL SERVICES		0.00	1,197.80
139	07/10/2023	148	08/16/2023	3703	AMAZON CAPITAL SERVICES		302.20	302.20
140	07/10/2023			151	VISA		0.00	300.00
141	07/10/2023	215	08/21/2023	3703	AMAZON CAPITAL SERVICES		199.99	199.99
142	07/10/2023			325	MOYER EQUIPMENT		0.00	500.00
143	07/01/2023			379	OSIG		0.00	319,372.00
144	07/10/2023			1816	SMITH EQUIPMENT		0.00	500.00
145	07/10/2023			205	MCCURTAIN AUTO SUPPLY		0.00	500.00
146	07/10/2023			198	HILLTOP HARDWARE AND LUMBER, LLC		0.00	385.72
146	07/10/2023	164	08/16/2023	198	HILLTOP HARDWARE AND LUMBER, LLC		114.28	114.28
147	07/10/2023	147	08/16/2023	39	ALERT SERVICES		1,569.51	1,569.51
148	07/10/2023			2586	BSN SPORTS		0.00	6,006.57
148	07/10/2023	153	08/16/2023	2586	BSN SPORTS		10,301.00	10,301.00
149	07/10/2023			2081	RIDDELL ALL AMERICAN SPORTS CORP		0.00	2,639.70
150	07/10/2023			2516	AGILE SPORTS TECHNOLOGIES		0.00	1,800.00
151	07/10/2023	203	08/16/2023	8312	SOUTHERN NAZARENE UNIVERSITY		600.00	600.00
152	07/10/2023	199	08/16/2023	1463	RENAISSANCE HOTEL - TULSA		355.35	355.35
153	07/10/2023	183	08/16/2023	293	OBA		40.00	40.00
154	07/10/2023			3740	MORNING TIDE MUSIC		0.00	3,100.00
155	07/10/2023			294	SAIED MUSIC COMPANY		0.00	466.00
155	07/10/2023	201	08/16/2023	294	SAIED MUSIC COMPANY		1,534.00	1,534.00
156	07/10/2023			1874	ADA MUSIC CENTER		0.00	1,518.41
156	07/10/2023	145	08/16/2023	1874	ADA MUSIC CENTER		481.59	481.59
157	07/10/2023			3078	JW PEPPER		0.00	500.00
158	07/10/2023			34	PENDER'S MUSIC COMPANY		0.00	500.00
159	07/10/2023			440	OSSAA		0.00	700.00
160	07/10/2023			546	OBA - CONTEST		0.00	250.00
161	07/10/2023			3596	SCOOTER PRODUCTIONS		0.00	700.00
162	07/10/2023			151	VISA		0.00	980.00
163	07/10/2023			151	VISA		0.00	650.00
164	07/10/2023			151	VISA		0.00	2,176.69
164	07/10/2023	209	08/16/2023	151	VISA		8,248.88	8,248.88
165	07/05/2023			3908	JACKSON, JAKE		0.00	500.00
166	07/05/2023	34	07/25/2023	1802	BRUNER, JOHNNITA		220.64	220.64
167	07/05/2023	184	08/16/2023	2672	OK - ACTE		315.00	315.00
168	07/05/2023	173	08/16/2023	3079	MATLOCK, MALLERY		54.06	54.06

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PO/JE	Date	Pay No	Date	Ven No	Vendor	CC Vendor Reference	Paid	Amount
169	07/07/2023			151	VISA		0.00	750.00
170	07/05/2023			8314	OKLAHOMA ASSOC OF CAREER & TECH ED		0.00	700.00
171	07/05/2023			3459	B-5 ENTERPRISES		0.00	1,000.00
172	07/05/2023			139	MATHESON TRI - GAS		0.00	1,000.00
173	07/05/2023			198	HILLTOP HARDWARE AND LUMBER, LLC		0.00	819.39
173	07/05/2023	164	08/16/2023	198	HILLTOP HARDWARE AND LUMBER, LLC		180.61	180.61
174	07/05/2023	154	08/16/2023	1484	CLARDY, DUSTIN		109.92	109.92
175	07/05/2023	174	08/16/2023	8199	MCCLURE, BRANDON		73.61	73.61
176	07/05/2023			2876	ALFORD METALS		0.00	1,000.00
177	07/05/2023	165	08/16/2023	8262	HILTON GARDEN INN		203.84	203.84
178	07/05/2023	195	08/16/2023	3583	PRATT, SCOTT		94.08	94.08
179	07/05/2023	159	08/16/2023	3575	EMBASSY SUITES-TULSA		440.84	440.84
180	07/05/2023			3586	KATEDRIA MOSLEY		0.00	500.00
181	07/05/2023			3630	MARLIN COFFMAN		0.00	500.00
182	07/05/2023			8310	FIREHOSE DIRECT		0.00	1,500.00
183	07/05/2023			3703	AMAZON CAPITAL SERVICES		0.00	700.00
184	07/05/2023			2075	BUSSELL FENCE		0.00	1,500.00
185	07/05/2023	139	08/08/2023	8258	OWENS,TINA MARIE		400.00	400.00
185	07/05/2023	140	08/08/2023	8258	OWENS,TINA MARIE		100.00	100.00
186	07/05/2023	162	08/16/2023	8307	HANKINS, CORDAVIOUS		780.00	780.00
187	07/05/2023			8140	LOPEZ, SAMMY JR.		0.00	2,000.00
188	07/05/2023			8137	LOPEZ, MATRAIL		0.00	2,000.00
189	07/05/2023			1436	OSWELL CONSTRUCTION CO., INC		0.00	3,500.00
190	07/05/2023	190	08/16/2023	1436	OSWELL CONSTRUCTION CO., INC		3,379.00	3,379.00
191	07/05/2023			1766	PROTECH LOCKSMITH		0.00	3,500.00
192	07/05/2023			8278	THE STATION		0.00	2,500.00
193	07/05/2023			8165	TEXARKANA GLASS COMPANY		0.00	1,500.00
194	07/05/2023			219	TREATS SOLUTIONS, INC		0.00	2,411.47
194	07/05/2023	208	08/16/2023	219	TREATS SOLUTIONS, INC		7,588.53	7,588.53
195	07/05/2023			8244	UNION VALLEY SERVICES, LLC		0.00	5,000.00
196	07/05/2023			151	VISA		0.00	254.99
196	07/05/2023	209	08/16/2023	151	VISA		245.01	245.01
197	07/05/2023			3376	D & P CONTRACTORS		0.00	1,693.51
197	07/05/2023	155	08/16/2023	3376	D & P CONTRACTORS		806.49	806.49
198	07/05/2023			8156	GRAINGER		0.00	5,000.00
199	07/05/2023			3872	HERITAGE-CRYSTAL CLEAN, LLC		0.00	2,000.00
200	07/06/2023			177	OSSBA		0.00	20,000.00
201	07/10/2023	38	07/25/2023	3627	STERRETTE COFFMAN		544.35	544.35
202	07/10/2023	35	07/25/2023	8316	COLINDA LANDERS		54.71	54.71
204	07/10/2023	204	08/16/2023	1013	SURRATT, RACHEL		92.97	92.97
205	07/10/2023			519	MORRIS FEED AND VET SUPPLY		0.00	500.00
206	07/20/2023			3470	OK CAREER TECH CIMC		0.00	215.90
207	07/24/2023			233	ARCHWAY DEPOSITORY		0.00	35,251.48
208	07/24/2023	182	08/16/2023	228	MUNICIPAL ACCOUNTING SYSTEMS, INC		29,532.52	29,532.52

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Classification		Appropriation		Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget
PO/JE	Date	Pay No	Date	Ven No	Vendor	CC Vendor Reference	Paid	Amount
209	07/24/2023			8315	AMPLIFY EDUCATION, INC.		0.00	29,947.50
210	07/24/2023			151	VISA		0.00	642.58
210	07/24/2023	209	08/16/2023	151	VISA		1,357.42	1,357.42
211	07/24/2023	177	08/16/2023	383	MCCURTAIN CO. ELECTION		329.65	329.65
212	07/25/2023			198	HILLTOP HARDWARE AND LUMBER, LLC		0.00	1,000.00
213	07/25/2023			205	MCCURTAIN AUTO SUPPLY		0.00	2,000.00
214	08/03/2023	160	08/16/2023	8215	ENTEGRITY ENERGY PARTNERS, LLC		229,973.00	229,973.00
215	08/03/2023	198	08/16/2023	32	QUILL		565.07	565.07
216	08/03/2023			1936	CANON FINANCIAL SERVICES, INC.		0.00	22,740.00
217	08/07/2023			75	WEEKS INSURANCE		0.00	234.00
217	08/07/2023	212	08/16/2023	75	WEEKS INSURANCE		1,266.00	1,266.00
218	08/08/2023			296	SCHOLASTIC		0.00	750.00
219	08/08/2023			851	CCOSA		0.00	7,650.00
220	08/08/2023			3418	NORTHEAST RURAL SERVICES, INC.		0.00	19,224.67
221	08/08/2023	210	08/16/2023	8326	WARREN, COURTLAND		3,500.00	3,500.00
222	08/08/2023			2586	BSN SPORTS		0.00	1,765.43
223	08/08/2023			2586	BSN SPORTS		0.00	1,400.00
225	08/08/2023			3703	AMAZON CAPITAL SERVICES		0.00	260.00
226	08/08/2023			151	VISA		0.00	149.00
227	08/08/2023			3342	NEW VIEW WINDSHIELD		0.00	1,500.00
228	08/08/2023			211	ROSS TRANSPORTATION		0.00	20,000.00
229	08/08/2023			793	HARJO, JOHN		0.00	500.00
230	08/08/2023	163	08/16/2023	8139	HICKMAN, BRAXTON		660.00	660.00
231	08/08/2023			3396	N2Y		0.00	1,000.00
232	08/08/2023			3396	N2Y		0.00	500.00
233	08/08/2023			3703	AMAZON CAPITAL SERVICES		0.00	400.00
234	08/08/2023			954	KIAMICHI TECHNOLOGY CENTER- IDABEL		0.00	500.00
235	08/08/2023			151	VISA		0.00	240.00
236	08/08/2023			80590	CONNIE G. CODY		0.00	3,500.00
237	08/08/2023			32	QUILL		0.00	2,500.00
239	08/08/2023	194	08/16/2023	1154	POLLARD SURVEYING		550.00	550.00
240	08/08/2023			8320	ALL AMERICAN FLAGS AND BANNERS,LLC		0.00	750.00
241	08/08/2023	217	08/21/2023	8325	BREATHE FOR CHANGE, INC.		1,790.00	1,790.00
242	08/10/2023			325	MOYER EQUIPMENT		0.00	3,000.00
243	08/10/2023			100	DEBERRY, LINDA		0.00	500.00
244	08/10/2023			151	VISA		0.00	100.00
245	08/10/2023			1898	SHELTON, MELISSA		0.00	1,000.00
246	08/10/2023			307	LYNCH, CONNI		0.00	500.00
247	08/10/2023			151	VISA		0.00	75.00
248	08/10/2023			151	VISA		0.00	4,000.00
249	08/10/2023			3109	LINDSEY COMMUNICATION		0.00	4,825.00
249	08/10/2023	223	08/21/2023	3109	LINDSEY COMMUNICATION		175.00	175.00
250	08/10/2023			29	ARTEX TRUCK CENTER		0.00	10,000.00
251	08/10/2023			363	STONES PAINT AND BODY SHOP		0.00	2,500.00

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252	08/10/2023			3758	PEARSON		0.00	2,500.00
253	08/10/2023			151	VISA		0.00	2,250.00
254	08/10/2023			3598	RIVERSIDE INSIGHTS		0.00	1,100.00
255	08/10/2023			151	VISA		0.00	1,000.00
256	08/10/2023			151	VISA		0.00	750.00
257	08/10/2023	221	08/21/2023	8300	JAMES HODGE CHEVROLET		57,000.00	57,000.00
258	08/10/2023			32	QUILL		0.00	500.00
259	08/10/2023			151	VISA		0.00	130.00
260	08/10/2023			151	VISA		0.00	1,000.00
261	08/10/2023			32	QUILL		0.00	1,000.00
262	08/10/2023			2193	CEV Multimedia, Ltd.		0.00	1,750.00
263	08/10/2023			151	VISA		0.00	4,600.00
264	08/10/2023			139	MATHESON TRI - GAS		0.00	4,602.00
265	08/10/2023			114	DELL MARKETING L.P.		0.00	8,188.00
266	08/10/2023			151	VISA		0.00	3,400.00
267	08/10/2023			3263	JOURNE ED. COM INC		0.00	450.00
268	08/10/2023			151	VISA		0.00	3,000.00
269	08/10/2023			3703	AMAZON CAPITAL SERVICES		0.00	500.00
270	08/10/2023			3225	AMERICAN BAND		0.00	605.55
271	08/10/2023			60	BAND SHOPPE		0.00	209.70
272	08/10/2023			3877	TEACHERS PAY TEACHERS		0.00	300.00
273	08/10/2023			3703	AMAZON CAPITAL SERVICES		0.00	500.00
274	08/10/2023			151	VISA		0.00	700.00
275	08/10/2023			151	VISA		0.00	200.00
276	08/10/2023			151	VISA		0.00	2,000.00
277	08/10/2023			151	VISA		0.00	900.00
278	08/10/2023			32	QUILL		0.00	2,000.00
279	08/10/2023			2586	BSN SPORTS		0.00	3,000.00
280	08/11/2023			8152	HI-TECH CABLING SYSTEM,,LLC		0.00	7,500.00
281	08/11/2023			3621	LYNDSEY BROOKS		0.00	500.00
282	08/11/2023			1473	GAMMON, CHRIS		0.00	500.00
283	08/11/2023			8327	KBEL		0.00	250.00
284	08/11/2023			8275	SOUTHEAST TIMES		0.00	200.00
285	08/14/2023			3960	IDABEL DRUG TESTING CENTER		0.00	1,915.00
285	08/14/2023	167	08/16/2023	3960	IDABEL DRUG TESTING CENTER		85.00	85.00
286	08/18/2023			851	CCOSA		0.00	1,800.00
287	08/21/2023	228	08/28/2023	2661	OKLAHOMA TAX COMM - PAYROLL ONLY		9,033.22	9,033.22
288	08/21/2023			3963	SOUTHEASTERN OK STATE UNIVERSITY		0.00	302.74
289	08/24/2023			2672	OK - ACTE		0.00	25.00
289	08/24/2023	227	08/24/2023	2672	OK - ACTE		265.00	265.00
290	08/24/2023			2793	STARFALL EDUCATION		0.00	355.00
291	08/29/2023			1220	EDMENTUM		0.00	5,200.00
292	08/30/2023			277	OKLAHOMA ASBO		0.00	1,200.00
50000	07/07/2023	2	07/07/2023	81013	KACEY BEARD		653.80	653.80
50000	08/07/2023	6	08/07/2023	70035	IDABEL NATIONA BANK - FICA		418.42	418.42

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50000	08/07/2023	6	08/07/2023	70035	IDABEL NATIONA BANK - FICA		357.49	357.49
50000	08/07/2023	10	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		990.00	990.00
50000	08/07/2023	10	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		437.24	437.24
50000	08/07/2023	11	08/07/2023	80867	STERRETTE T COFFMAN		6,171.03	6,171.03
50000	08/07/2023	11	08/07/2023	80925	KODY C DONALDSON		5,242.78	5,242.78
50000	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		50.02	50.02
50001	07/07/2023	16	07/07/2023	80045	DESMOND WALLS		3,200.00	3,200.00
50001	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		244.80	244.80
50001	07/07/2023	91	08/07/2023	80045	DESMOND WALLS		3,200.00	3,200.00
50001	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		244.80	244.80
50002	07/07/2023	9	07/07/2023	81005	CHRISTOPHER MICHEAL GILL		1,684.27	1,684.27
50002	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		128.84	128.84
50002	07/07/2023	67	08/07/2023	81005	CHRISTOPHER MICHEAL GILL		2,193.02	2,193.02
50002	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		167.77	167.77
50003	07/07/2023	7	07/07/2023	81009	KELLIE LYNN BYASSEE		3,299.40	3,299.40
50003	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		195.07	195.07
50003	07/07/2023	31	07/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		252.62	252.62
50003	07/07/2023	59	08/07/2023	81009	KELLIE LYNN BYASSEE		3,199.40	3,199.40
50003	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		187.42	187.42
50003	07/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		243.12	243.12
50004	07/07/2023	11	07/07/2023	80776	KRISTIN GREEN		3,370.28	3,370.28
50004	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		204.81	204.81
50004	07/07/2023	31	07/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		259.35	259.35
50004	07/07/2023	69	08/07/2023	80776	KRISTIN GREEN		3,370.28	3,370.28
50004	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		204.81	204.81
50004	07/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		259.35	259.35
50005	07/07/2023	4	07/07/2023	80573	KIMBERLY DAWN BOURNE		5,063.62	5,063.62
50005	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		321.84	321.84
50005	07/07/2023	31	07/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		441.95	441.95
50005	07/07/2023	51	08/07/2023	80573	KIMBERLY DAWN BOURNE		5,063.62	5,063.62
50005	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		321.84	321.84
50005	07/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		441.95	441.95
50006	07/07/2023	14	07/07/2023	80030	VERNON R. MITCHELL		3,233.70	3,233.70
50006	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		247.38	247.38
50006	07/07/2023	81	08/07/2023	80030	VERNON R. MITCHELL		3,233.70	3,233.70
50006	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		247.38	247.38
50007	07/07/2023	1	07/07/2023	80002	CHERYL L. ATTAWAY		3,018.30	3,018.30
50007	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		194.84	194.84
50007	07/07/2023	45	08/07/2023	80002	CHERYL L. ATTAWAY		3,018.30	3,018.30
50007	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		194.84	194.84
50008	07/07/2023	12	07/07/2023	80824	KRISTI LYNN HALCOMB		2,435.24	2,435.24
50008	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		123.49	123.49
50008	07/07/2023	71	08/07/2023	80824	KRISTI LYNN HALCOMB		2,443.99	2,443.99
50008	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		124.15	124.15
50009	07/07/2023	8	07/07/2023	80773	STACIE L CLARK		2,445.66	2,445.66
50009	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		132.99	132.99

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Classification		Appropriation		Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget
PO/JE	Date	Pay No	Date	Ven No	Vendor	CC Vendor Reference	Paid	Amount
50009	07/07/2023	61	08/07/2023	80773	STACIE L CLARK		2,461.49	2,461.49
50009	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		134.20	134.20
50010	07/07/2023	5	07/07/2023	80100	ALAN C. BRYANT		10,559.16	10,559.16
50010	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		798.78	798.78
50010	07/07/2023	29	07/07/2023	70005	OKLA. STATE EMPLOYEE INSURANCE		640.28	640.28
50010	07/07/2023	30	07/07/2023	70028	TEACHER'S RETIRMENT SYSTEM OF OKLA.		702.79	702.79
50010	07/07/2023	31	07/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		1,069.89	1,069.89
50010	07/07/2023	52	08/07/2023	80100	ALAN C. BRYANT		9,918.86	9,918.86
50010	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		752.48	752.48
50010	07/07/2023	119	08/07/2023	70005	OKLA. STATE EMPLOYEE INSURANCE		675.26	675.26
50010	07/07/2023	121	08/07/2023	70028	TEACHER'S RETIRMENT SYSTEM OF OKLA.		705.44	705.44
50010	07/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		1,073.46	1,073.46
50011	07/07/2023	6	07/07/2023	80006	LAURA BULLOCK		8,416.67	8,416.67
50011	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		590.30	590.30
50011	07/07/2023	31	07/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		780.76	780.76
50011	07/07/2023	55	08/07/2023	80006	LAURA BULLOCK		8,416.67	8,416.67
50011	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		590.30	590.30
50011	07/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		780.76	780.76
50012	07/07/2023	10	07/07/2023	81010	JAMES EDWARD GREEN		840.00	840.00
50012	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		64.26	64.26
50012	07/07/2023	68	08/07/2023	81010	JAMES EDWARD GREEN		637.50	637.50
50012	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		48.77	48.77
50013	07/07/2023	15	07/07/2023	80858	SCOTTY P PRATT		3,705.00	3,705.00
50013	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		175.25	175.25
50013	07/07/2023	31	07/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		351.98	351.98
50013	07/07/2023	83	08/07/2023	80858	SCOTTY P PRATT		9,638.24	9,638.24
50013	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		737.32	737.32
50013	07/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		854.81	854.81
50014	07/07/2023	3	07/07/2023	80054	JEFFREY S. BELL		3,200.00	3,200.00
50014	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		207.03	207.03
50014	07/07/2023	31	07/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		304.00	304.00
50014	07/07/2023	49	08/07/2023	80054	JEFFREY S. BELL		3,560.00	3,560.00
50014	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		272.34	272.34
50014	07/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		338.20	338.20
50015	07/07/2023	13	07/07/2023	80138	JOHN H. HARJO		5,316.31	5,316.31
50015	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		368.83	368.83
50015	07/07/2023	31	07/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		514.22	514.22
50015	07/07/2023	72	08/07/2023	80138	JOHN H. HARJO		5,123.90	5,123.90
50015	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		354.11	354.11
50015	07/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		495.94	495.94
50016	07/07/2023	17	07/07/2023	80239	WILLIAM DAVID WHITE		5,897.36	5,897.36
50016	07/07/2023	25	07/07/2023	70035	IDABEL NATIONA BANK - FICA		397.87	397.87
50016	07/07/2023	31	07/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		499.42	499.42
50016	07/07/2023	95	08/07/2023	80239	WILLIAM DAVID WHITE		5,897.36	5,897.36

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Classification		Appropriation		Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget
PO/JE	Date	Pay No	Date	Ven No	Vendor	CC Vendor Reference	Paid	Amount
50016	07/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		397.87	397.87
50016	07/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		499.42	499.42
50017	07/20/2023	42	08/04/2023	70035	IDABEL NATIONA BANK - FICA		28.59	28.59
50017	07/20/2023	98	08/07/2023	81018	MERCEDEZ W YANEZ		1,681.27	1,681.27
50017	07/20/2023	99	07/20/2023	81018	MERCEDEZ W YANEZ		373.65	373.65
50017	07/20/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		128.62	128.62
50018	08/07/2023	76	08/07/2023	80495	JAMES E. LEDBETTER		100.00	100.00
50018	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		7.65	7.65
50019	08/07/2023	46	08/07/2023	80924	KARESS C AYERS		2,771.42	2,771.42
50019	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		161.76	161.76
50019	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		202.46	202.46
50020	08/07/2023	88	08/07/2023	80688	BEVERLY A. STUART		2,671.50	2,671.50
50020	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		145.47	145.47
50021	08/07/2023	43	08/07/2023	80051	LURA B. ALLEN		1,617.43	1,617.43
50021	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		123.73	123.73
50021	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		135.64	135.64
50022	08/07/2023	54	08/07/2023	80278	JUDITH MICHELE BRYANT		2,125.93	2,125.93
50022	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		162.64	162.64
50022	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		346.58	346.58
50023	08/07/2023	92	08/07/2023	80228	THELMA JEAN WARHOP		3,278.77	3,278.77
50023	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		201.85	201.85
50024	08/07/2023	57	08/07/2023	81015	CHRISTOPHER BURRELL		1,161.18	1,161.18
50024	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		88.83	88.83
50024	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		92.29	92.29
50025	08/07/2023	73	08/07/2023	80089	ASHLEY N. HARRIS		1,908.71	1,908.71
50025	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		146.02	146.02
50025	08/07/2023	123	08/07/2023	80089	ASHLEY N. HARRIS		189.69	189.69
50025	08/07/2023	124	08/07/2023	70035	IDABEL NATIONA BANK - FICA		14.51	14.51
50025	08/07/2023	141	08/08/2023	80089	ASHLEY N. HARRIS		189.69	189.69
50025	08/07/2023	143	08/08/2023	70035	IDABEL NATIONA BANK - FICA		14.51	14.51
50026	08/07/2023	100	08/07/2023	80723	KYLIE M. YOUNT		1,975.90	1,975.90
50026	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		151.16	151.16
50026	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		169.69	169.69
50027	08/07/2023	56	08/07/2023	80805	VETA IRENE BURDINE		2,443.99	2,443.99
50027	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		125.98	125.98
50027	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		171.35	171.35
50028	08/07/2023	44	08/07/2023	80001	WILMA L. ANDERSON		2,143.61	2,143.61
50028	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		119.36	119.36
50029	08/07/2023	74	08/07/2023	80903	CRYSTAL HOLT		2,408.99	2,408.99
50029	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		130.79	130.79
50029	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		168.03	168.03
50030	08/07/2023	90	08/07/2023	80965	MARTHA A VIELMAS		1,693.02	1,693.02
50030	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		129.52	129.52
50031	08/07/2023	89	08/07/2023	80767	VICTORIA L TAYLOR		2,152.36	2,152.36
50031	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		118.88	118.88
50031	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		143.65	143.65

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Classification		Appropriation		Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget
PO/JE	Date	Pay No	Date	Ven No	Vendor	CC Vendor Reference	Paid	Amount
50032	08/07/2023	64	08/07/2023	80974	CONNOR DANE DANIEL		2,315.70	2,315.70
50032	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		137.21	137.21
50032	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		159.16	159.16
50033	08/07/2023	60	08/07/2023	80466	DUSTIN A. CLARDY		6,478.73	6,478.73
50033	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		456.07	456.07
50033	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		521.78	521.78
50034	08/07/2023	63	08/07/2023	80867	STERRETTE T COFFMAN		1,706.14	1,706.14
50034	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		130.52	130.52
50034	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		249.40	249.40
50035	08/07/2023	62	08/07/2023	80864	MARLIN K COFFMAN		8,556.95	8,556.95
50035	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		573.36	573.36
50035	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		752.08	752.08
50036	08/07/2023	82	08/07/2023	80651	KATEDRIA MOSLEY		6,364.51	6,364.51
50036	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		441.12	441.12
50036	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		543.80	543.80
50037	08/07/2023	58	08/07/2023	80818	JAMES BURRELL		1,258.00	1,258.00
50037	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		96.24	96.24
50038	08/07/2023	77	08/07/2023	80922	SAMMY L LOPEZ		3,971.32	3,971.32
50038	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		269.27	269.27
50038	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		316.45	316.45
50039	08/07/2023	66	08/07/2023	80468	CHRISTOPHER L. GAMMON		7,378.18	7,378.18
50039	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		473.57	473.57
50039	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		1,199.14	1,199.14
50040	08/07/2023	93	08/07/2023	80927	LONNIE JAMES WATSON JR		2,100.00	2,100.00
50040	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		160.65	160.65
50040	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		199.50	199.50
50041	08/07/2023	53	08/07/2023	80557	CYNTHIA A. BRYANT		6,477.24	6,477.24
50041	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		441.05	441.05
50041	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		554.51	554.51
50042	08/07/2023	80	08/07/2023	80972	BRANDON C MCCLURE		7,807.41	7,807.41
50042	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		597.27	597.27
50042	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		526.49	526.49
50043	08/07/2023	47	08/07/2023	80859	JEREMY O BEAN		5,831.53	5,831.53
50043	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		445.32	445.32
50043	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		547.37	547.37
50044	08/07/2023	79	08/07/2023	80860	TREVOR MATLOCK		6,053.64	6,053.64
50044	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		409.43	409.43
50044	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		514.27	514.27
50045	08/07/2023	70	08/07/2023	80695	BURTCHAL B GRIFFIN		6,462.70	6,462.70
50045	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		430.78	430.78
50045	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		553.13	553.13
50046	08/07/2023	85	08/07/2023	80733	LORI D. REESING		4,692.80	4,692.80
50046	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		255.77	255.77
50046	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		445.82	445.82
50046	08/07/2023	134	08/07/2023	70035	IDABEL NATIONA BANK - FICA		48.98	48.98
50046	08/07/2023	137	08/07/2023	80733	LORI D. REESING		640.28	640.28

Budget Analysis

Options: Year: 2023-2024, Date Range: 7/1/2023 - 8/31/2023, Print Detail: True

Classification		Appropriation		Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget
PO/JE	Date	Pay No	Date	Ven No	Vendor	CC Vendor Reference	Paid	Amount
50047	08/07/2023	97	08/07/2023	80249	J LANCE WYRICK		1,515.00	1,515.00
50047	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		115.90	115.90
50047	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		143.93	143.93
50048	08/07/2023	87	08/07/2023	80222	BECKY L. SHAW		5,638.67	5,638.67
50048	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		334.32	334.32
50048	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		535.67	535.67
50048	08/07/2023	134	08/07/2023	70035	IDABEL NATIONA BANK - FICA		48.98	48.98
50048	08/07/2023	138	08/07/2023	80222	BECKY L. SHAW		640.28	640.28
50049	08/07/2023	96	08/07/2023	80049	LINDA A. WILLIAMS		5,580.03	5,580.03
50049	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		374.76	374.76
50049	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		469.28	469.28
50050	08/07/2023	50	08/07/2023	80053	TERESA BELL		6,563.69	6,563.69
50050	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		414.21	414.21
50050	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		562.72	562.72
50051	08/07/2023	48	08/07/2023	80052	DANNY BELL		6,229.52	6,229.52
50051	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		410.61	410.61
50051	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		530.98	530.98
50052	08/07/2023	75	08/07/2023	80870	JAKE E JACKSON		5,565.90	5,565.90
50052	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		382.61	382.61
50052	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		528.76	528.76
50052	08/07/2023	134	08/07/2023	70035	IDABEL NATIONA BANK - FICA		48.98	48.98
50052	08/07/2023	135	08/07/2023	80870	JAKE E JACKSON		640.28	640.28
50053	08/07/2023	94	08/07/2023	80321	MARCUS G. WHARRY		5,078.60	5,078.60
50053	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		331.60	331.60
50053	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		443.87	443.87
50054	08/07/2023	65	08/07/2023	80552	ANN MICHELLE FULLER		6,125.94	6,125.94
50054	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		411.56	411.56
50054	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		521.14	521.14
50055	08/07/2023	86	08/07/2023	80077	KRISTA J. SAIN		6,109.06	6,109.06
50055	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		414.29	414.29
50055	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		519.53	519.53
50056	08/07/2023	84	08/07/2023	80630	STEPHANIE LYNN RATCLIFF		5,783.03	5,783.03
50056	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		375.55	375.55
50056	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		549.39	549.39
50056	08/07/2023	134	08/07/2023	70035	IDABEL NATIONA BANK - FICA		48.98	48.98
50056	08/07/2023	136	08/07/2023	80630	STEPHANIE LYNN RATCLIFF		640.28	640.28
50057	08/07/2023	78	08/07/2023	80075	CONNI C. LYNCH		6,748.51	6,748.51
50057	08/07/2023	112	08/07/2023	70035	IDABEL NATIONA BANK - FICA		462.06	462.06
50057	08/07/2023	122	08/07/2023	70032	TEACHER'S RETIREMENT - ADM FEE		580.28	580.28
50058	08/07/2023	128	08/07/2023	70035	IDABEL NATIONA BANK - FICA		134.15	134.15
50058	08/07/2023	132	08/07/2023	80893	BILLY E MCATEE		2,399.03	2,399.03
50059	08/07/2023	128	08/07/2023	70035	IDABEL NATIONA BANK - FICA		124.19	124.19
50059	08/07/2023	131	08/07/2023	80985	GENEVA HISE		1,693.02	1,693.02
50060	08/08/2023	142	08/08/2023	80969	DEVON L SANDERS		640.28	640.28
50060	08/08/2023	143	08/08/2023	70035	IDABEL NATIONA BANK - FICA		48.98	48.98

Date Range: 7/1/2023 - 8/31/2023

Classification Bolding: N/A

Print Detail: Yes

Dimension	Group Order	Total	Bold	Filter
Fiscal Year	1	Yes	No	2024
Fund	N/A	N/A	N/A	11-41
Project	N/A	N/A	N/A	
Function	N/A	N/A	N/A	
Object	N/A	N/A	N/A	
Program	N/A	N/A	N/A	
Subject	N/A	N/A	N/A	
JobClass	N/A	N/A	N/A	
Unit	N/A	N/A	N/A	

2022-2023
COOPERATIVE CONTRACT
BETWEEN IDABEL PUBLIC SCHOOLS
AND
DENISON ELEMENTARY SCHOOLS

This contract between the Idabel Board of Education, McCurtain County, District # I-005, and the Denison School Board of Education, McCurtain County, District No. C-037, is for the employment of 1/7th of the school day for Idabel Schools Band Director, Teresa Bell.

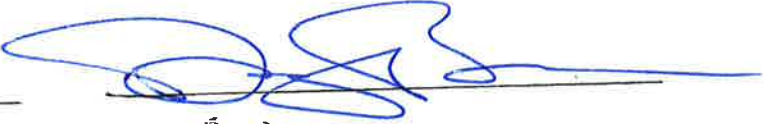
Contract salary as follows:

1/7 th of \$ 64,546.40	\$ 9,220.91
FICA/Medicare Matching @ 7.65%	705.40
Teacher's Retirement @ 9.5%	875.99
TOTAL DUE:	\$ 10,802.30

The Denison Board of Education agrees to reimburse the Idabel School District in the amount of \$10,802.30 payable in two (2) payments. Payment shall be received in full no later than May 31, 2022.

This contract is signed and agreed upon this 8 day of August, 2022.

Stacey Ebert
Superintendent, Denison Schools



Doug Brown
Superintendent, Idabel Schools

**2023-2024
COOPERATIVE CONTRACT
BETWEEN IDABEL PUBLIC SCHOOLS
AND
DENISON ELEMENTARY SCHOOLS**


This contract between the Idabel Board of Education, McCurtain County, District # I-005, and the Denison School Board of Education, McCurtain County, District No. C-037, is for the employment of 1/7th of the school day for Idabel Schools Band Director, Teresa Bell.

Contract salary as follows:

1/7 th of \$ 69,580.91	\$ 9940.13
FICA/Medicare Matching @ 7.65%	760.41
Teacher's Retirement @ 9.5%	944.31
TOTAL DUE:	\$ 11644.85

The Denison Board of Education agrees to reimburse the Idabel School District in the amount of \$11,644.85 payable in two (2) payments. Payment shall be received in full no later than May 31, 2024.

This contract is signed and agreed upon this 14th day of August, 2023.



Stacey Ebert
Superintendent, Denison Schools



Alan Bryant
Superintendent, Idabel Schools

MEAL PAYMENTS FOR STUDENTS AND ADULTS

Unpaid meal charges reduce revenue that affects the ability to pay food bills, employee salaries and many other expenses. Unpaid charges and the cost associated in collecting these charges result in higher meal prices for all students.

The nutrition services meal payment policy is intended to:

- Treats all students with dignity and respect;
- Maintain a positive experience for students during meal service;
- Establish practices that are age appropriate; and
- Promote parents; responsibility for meal payments and self-responsibility of the student.

The following guidelines shall apply regarding purchasing meal:

1. The ~~Valhant~~ ^{Idabel} Public School District utilizes a cash or prepayment system for purchasing meal. Students and adults may pay daily with cash or check.
2. Federal regulations do not mandate meals be furnished on credit. The ability to charge meals is a privilege for students and faculty who have forgotten money. Procedures are in place to ensure students do not go without lunch.
3. All families, regardless of income, are encouraged to apply for free or reduced price meals. Updated applications for free or reduced price meals are available by August 1 of each school year. Only applications for the current school year will be processed. Parents and students are responsible for the cost of meals until the family's free/reduced application is processed. Application will be process within 10 business days after receiving the application. All applicants will be notified ~~by mail~~ of the result of the application.

4. Payments can be made ~~at the point-of-sale or at any time the cafeteria cashier is available~~ ^{at the school office}. Checks should be made payable to the school, with the patron's name in the memo area to eliminate any confusion.

5. Charging privileges:

- ~~a. Students may not purchase ala-carte items if their account shows a negative balance.~~
- b. Students, ~~faculty and staff~~ are allowed to charge up to \$40.00

6. Notification Process

- a. When account balances are approaching the cost of two meals, the cashier will verbally ask the student to bring money. They will verbally remind the student each day, thereafter.
- b. ~~On Thursdays~~ ^{Every month} a notice will be emailed ^{or given} to the parent/guardian of students who have a negative balance.
- c. A notice and free/reduced application will be sent home with any student who has a balance of ~~\$10.00~~ ^{or more} ^{or continue}
- ~~d. Adults will be reminded verbally~~

Idabel

BOARD OF EDUCATION

COC

7. Requests for refunds must be in writing or by e-mail. Allow 6-8 weeks for a refund. Funds can also be transferred to any other student's account with a written request. All refunds must be requested within one year. Unclaimed funds will become the property of VPSD.
8. In cases of frequent charging abuse, VPSD may enlist the help of a principal, assistant principal, or district social worker and will contact an adult household member or the offending staff member to arrange a meeting to discuss the problem. In addition, the district reserves the right to pursue other remedies to include, but not limited to, loss of student privileges and legal action.
9. When a check is returned to the VPSD office for insufficient funds (NSF), staff will call the account holder to make payment or payment arrangements for the check. Payment or arrangements must be made at the VPSD office, rather than the cafeteria cashier. Payments to replace a NSF check must be made in cash. If a NSF check is written, no other payment by check can be made until arrangements have been made to cover the first check.

Idabel
~~Valiant~~ Public Schools will not deny meals as a disciplinary action against any student who is enrolled in school. However, disciplinary action which indirectly results in the loss of meals is allowable (i.e. student suspended from school). All students, including In-School Suspension (ISS) students, will have equal access to foodservices (all lines and meal types) if they are allowed to go to the cafeteria to receive meals during regular meal periods. If ISS students are allowed access to the cafeteria, either before or after regular serving times, they may be limited to only one line or meal type.

4- Staff meals during the regular school day will be automatically deducted from their monthly pay. Supper and summer meals must be paid in advance at the office and a receipt given at the meal line.

SAFETY PROGRAM

It is the policy of the ^{*IDabel*} Board of Education to develop rules and procedures which will promote safety in the workplace and which will establish and maintain conditions of work that are reasonably safe and healthful for district employees. Therefore, the superintendent is directed to develop such rules and procedures in accordance with Oklahoma law and the rules of the Oklahoma Department of Labor. The superintendent will designate himself/herself or other person as a district safety coordinator. The rules and procedures developed by the superintendent and approved by this board shall be incorporated into this policy and become a part hereof.

The superintendent will establish procedures in an effort to offer reasonable protection for the safety of students, employees, visitors, and others present on school property or at school-sponsored events. Written plans and procedures will be prepared for the protection of students, faculty, administrators, and visitors from both natural and man-made disasters and emergencies. The written plans and procedures will be reviewed and revised as needed at the ^{*Aug.*} meeting of the board of education. A copy of the district's disaster/emergency plan will be provided to appropriate local emergency management officials.

The practice of safety shall be taught in educational programs in traffic and pedestrian safety, driver education, fire prevention, emergency procedures, disaster preparedness, etc., appropriately geared to students in different grade levels. Areas of emphasis shall include, but not be limited to, in-service training, accident record keeping, plant inspection, driver and vehicle safety programs, fire prevention, and emergency procedures in traffic safety problems relevant to students, employees, and the community.

Not later than October 1 of each school year, each school district site shall select a Safe School Committee composed of at least seven members. The committee will include an equal number of teachers, parents of the children affected, and students. In addition, the committee shall include a school official who participates in the investigation of reports of harassment, intimidation, bullying, and threatening behavior. The committee will study and make recommendations to the principal concerning:

1. Unsafe conditions, possible strategies for students to avoid harm at school, student victimization, crime prevention, school violence, and other issues which prohibit the maintenance of a safe school;
2. Student harassment, intimidation, and bullying at school;
3. Professional development needs of faculty and staff to implement methods to decrease student harassment, intimidation, and bullying; and
4. Methods to encourage the involvement of the community and students, the development of individual relationships between students and school staff, and use of problem-solving teams that include counselors and/or school psychologists.
5. Policies and regulations to be revised in light of the Department of Homeland Security's threat assessment guidelines.

The committee shall meet *(annually)* ^{*(as needed)*} *(each semester)* *(by a specified date)*. The principal shall give consideration to recommendations of the committee.

SAFETY PROGRAM (Cont.)

REFERENCE: 63 O.S. §681
70 O.S. §1-107
70 O.S. §24-100

NOTE: Burning candles on school property may lead to a potentially dangerous situation. As a result, the State Fire Marshal and the State Department of Education are encouraging school districts to prohibit the burning of candles on school property.

DRAFT

Adoption Date:

Revision Date(s):

EMERGENCY PLANS

The ^{*Idabel*} Board of Education has appointed a committee composed of the superintendent, each building principal, the director of maintenance, and other designated personnel for the purpose of developing and maintaining the district emergency plans. A Crisis Plan will be developed by local officials and the Safe School Committee that will ensure an established set of directives to guide the actions of those involved and responsible for the safety of students and property. Special drill activities related to fire safety and other emergencies will be planned and implemented by each principal, in association with the superintendent, director of maintenance, the fire marshal, or other civil authorities, to ensure orderly movement and placement of students to the safest available space(s) should an emergency occur, including, but not limited to, the following:

1. Severe weather
2. Fire
3. Flood
4. Terrorism
5. Missing student(s)
6. Suicide
7. Threatening persons
8. Weapons/explosives found on school site
9. Any other situation the Safe Schools Committee deems appropriate

The crisis/emergency plan will be kept on file at each school site and a copy will be provided to local emergency management officials. Additionally, the superintendent will maintain communication with other community agencies in order to share information on preparedness and planned procedures. It shall also be the responsibility of the superintendent to ensure that the schools work in cooperation with these other agencies during such emergencies.

Emergency preparedness should be discussed with teachers and students at least once per semester or as deemed necessary by the building administration. Each classroom shall have posted a copy of rules, evacuation signals, evacuation routes, and procedures to be followed for fire and tornado emergencies, terrorist attacks, and emergency evacuations. All teachers and staff members shall make themselves familiar with these procedures.

The board of education shall receive yearly reports from the superintendent as to the status of all emergency plans, which reports shall identify any safety needs for the school district.

**REFERENCE: 63 O.S. §681
70 O.S. §24-100**

EMERGENCY PLANS (REGULATION)

The board recognizes it is a custodian of the next generation. Consequently, this imposes the responsibility to provide facilities, equipment, and training to minimize the effects of a disaster. It is the responsibility of the district to develop a school emergency plan that will provide as much protection as possible for children while at school and on their way to and from school, and to provide adequate instruction so that the school emergency plan may be carried out with the greatest possible speed and safety. Therefore, the following responsibilities are assigned:

Superintendent

1. Make annual recommendations for needed policy statements to the board.
2. Designate a staff member at each school site to act as school emergency coordinator.
3. Coordinate a school disaster plan with the local civil defense plan.
4. Act as liaison, or appoint a liaison, to coordinate with local civil defense and other officials.
5. Ensure a copy of the school disaster plan is filed at each site within the district.
6. Provide a copy of the district's plan to appropriate local emergency management officials.

Each Principal

1. Be informed concerning his or her responsibilities for organizing and implementing the emergency preparedness program in the school.
2. Select and assign faculty members to various positions of responsibility in accordance with the school plan.
3. Request needed emergency preparedness supplies and equipment and ensure the maintenance and replenishment of emergency supply kits.
4. Inform parents concerning the emergency plan program of the school through student/parent handbooks or other distributed information.

Each Teacher

1. Help students to develop confidence in their ability to take care of themselves and to be of help to others.
2. Be prepared to provide leadership and activities for students during a period of enforced confinement.
3. Be familiar with the psychological basis for working with students under the stress of emergency situations.
4. Be familiar with minimum first aid procedures.
5. Maintain good housekeeping practices to reduce hazards.
6. Help students to understand and interpret the emergency preparedness plan to parents.

EMERGENCY PLANS, REGULATION (Cont.)

Custodians and Maintenance Personnel

1. Inspect facilities for structural safety and report defects.
2. Chart shutoff valves and switches for gas, oil, water, and electricity, and post charts so that other personnel may use them in an emergency.
3. Be prepared to assist in establishing school building security.
4. Be prepared to assist with emergency evacuations.
5. Be prepared to inspect the building following a disaster and report damage to the appropriate administrator(s).
6. Be ready to make emergency repairs to building services.

Cafeteria Manager and Assistants

1. Maintain an adequate supply of food and water for emergency use.
2. Be prepared for feeding services under emergency conditions.

Transportation Personnel

1. Ensure all vehicles are properly maintained and have at least a half tank of gas in the event of an emergency evacuation.
2. Be familiar with alternate routes of transportation from the school to alternate places of safety (police department, community shelter, local hospital, etc.)

EMERGENCY PLANS HOMELAND SECURITY (REGULATIONS)

To deal with the district's obligations to students, staff, and the community with regard to emergency preparedness and homeland security, the board of education has adopted the following.

Homeland Security Advisory System

Our nation has created the Department of Homeland Security, which has three primary missions:

- Prevent terrorist attacks within the United States;
- Reduce America's vulnerability to terrorism; and
- Minimize the damage from potential attacks and natural disasters.

A critical function of homeland security is to ensure that our state and local governments, police, fire departments, paramedics, and concerned citizens are able to connect with local people representing the department. The Department of Homeland Security has established assessment guidelines for five levels of threat to the nation. From time to time, the Director of Homeland Security may issue or change a national threat level alert. The five levels of threat alert are:

1. **Low Condition (Green).** This condition is declared when there is a low risk of terrorist attack. Federal departments and agencies should consider the following general measures in addition to the agency-specific protective measures they develop and implement:
 - A. Refining and exercising as appropriate preplanned protective measures;
 - B. Ensuring personnel receive proper training on the Homeland Security Advisory System and specific preplanned department or agency protective measures; and
 - C. Institutionalizing a process to assure that all facilities and regulated sectors are regularly assessed for vulnerabilities to terrorist attacks, and all reasonable measures are taken to mitigate these vulnerabilities.
2. **Guarded Condition (Blue).** This condition is declared when there is a general risk of terrorist attack. In addition to the protective measures taken in the previous threat condition, federal departments and agencies should consider the following general measures in addition to the agency-specific protective measures that they will develop and implement:
 - A. Checking communications with designated emergency response or command locations;
 - B. Reviewing and updating emergency response procedures; and
 - C. Providing the public with any information that would strengthen its ability to act appropriately.
3. **Elevated Condition (Yellow).** An Elevated Condition is declared when there is a significant risk of terrorist attack. In addition to the protective measures taken in the previous threat conditions, federal departments and agencies should consider the following general measures in addition to the protective measures that they will develop and implement:

EMERGENCY PLANS, HOMELAND SECURITY, REGULATIONS (Cont.)

- A. Increasing surveillance of critical locations;
 - B. Coordinating emergency plans as appropriate with nearby jurisdictions;
 - C. Assessing whether the precise characteristics of the threat require the further refinement of preplanned protective measures; and
 - D. Implementing, as appropriate, contingency and emergency response plans.
4. **High Condition (Orange).** A High Condition is declared when there is a high risk of terrorist attack. In addition to the protective measures taken in the previous threat conditions, federal departments and agencies should consider the following general measures in addition to the agency-specific protective measures that they will develop and implement:
- A. Coordinating necessary security efforts with federal, state, and local law enforcement agencies or any National Guard or other appropriate armed forces organizations;
 - B. Taking additional precautions at public events and possibly considering alternative venues or even cancellation;
 - C. Preparing to execute contingency procedures, such as moving to an alternate site or dispersing their workforce; and
 - D. Restricting threatened facility access to essential personnel only.
5. **Severe Condition (Red).** A Severe Condition reflects a severe risk of terrorist attack. Under most circumstances, the protective measures for a Severe Condition are not intended to be sustained for substantial periods of time. In addition to the protective measures in the previous threat conditions, federal departments and agencies also should consider the following general measures in addition to the agency-specific protective measures that they will develop and implement:
- A. Increasing or redirecting personnel to address critical emergency needs;
 - B. Assigning emergency response personnel and pre-positioning and mobilizing specially trained teams or resources;
 - C. Monitoring, redirecting, or constraining transportation systems; and
 - D. Closing public and government facilities.

EMERGENCY PLANS, HOMELAND SECURITY, REGULATIONS (Cont.)Severe Condition (“Red Alert”) Plan

Depending upon the circumstances and the nature of the attack, the first most important decision school administrators need to make is whether to stay put or get away. School district personnel should understand and plan for both possibilities. Decisions should be made using common sense and available information to determine if there is immediate danger.

In any emergency, local authorities may or may not be able to provide information immediately on what is happening and what should be done. However, radio and television news reports should be monitored for information or official instructions as they become available. The superintendent shall prepare administrative procedures as to monitoring methods (e.g., use of a television, radio, or Internet access), responsibilities (staff assigned), and circumstances (High Condition and/or Severe Condition alerts).

When specifically advised by local authorities, the schools will be evacuated or medical treatment will be sought for all persons on school property.

In the event the Department of Homeland Security issues a Severe Condition alert, this school district will follow the directives of local civil defense authorities. If immediate evacuation and closure of school buildings is required, appropriate transportation will be provided to established “safe areas” and parents will be notified via radio and/or television announcements. The schools in this district will remain closed until considered safe to re-open.

Emergency evacuation plans have been developed and will be implemented when appropriate to do so or when required by local authorities. Such plans include several routes and destinations in different directions from the school campus in order to provide options in the event of an emergency.

If directives are received that the school will activate “lockdown” procedures, staff and students will not be allowed to leave the premises and no persons will be allowed to enter without proper identification. All staff and students will be moved to secure areas of the school buildings where appropriate safety procedures will be implemented. Emergency supply kits will be maintained in each designated secure area. The district will also maintain food and water provisions to supply all staff and students for at least three days. Communications will be maintained with local authorities so that parents can be made aware their children are being protected.

MEDICATION: ADMINISTERING TO STUDENTS

It is the policy of the Idabel Board of Education that if a student is required to take medication during school hours and the parent or guardian cannot be at school to administer the medication or if circumstances exist that indicate it is in the best interest of the student that a nonprescribed medication be dispensed to that student, the principal, or the principal's designee, may administer the medication only as follows:

1. Prescription medication must be in a container that indicates the following:
 - A. student's name,
 - B. name and strength of medication,
 - C. dosage and directions for administration,
 - D. name of physician or dentist,
 - E. date and name of pharmacy, and
 - F. whether the child has asthma or other disability which may require immediate dispensation of medication.

The medication must be delivered to the principal's office in person by the parent or guardian of the student unless the medication must be retained by the student for immediate self-administration. The medication will be accompanied by written authorization from the parent, guardian, or person having legal custody that indicates the following:

- A. purpose of the medication,
 - B. time to be administered,
 - C. whether the medication must be retained by student for self-administration,
 - D. termination date for administering the medication, and
 - E. other appropriate information requested by the principal or the principal's designee.
2. Self-administration of inhaled asthma medication by a student for treatment of asthma, ~~or~~ an anaphylaxis medication used to treat anaphylaxis, and the self-administration of replacement pancreatic enzymes by a student for treatment of cystic fibrosis is permitted with written parental authorization. The parent or guardian of the student must also provide a written statement from the physician treating the student that the student has asthma or anaphylaxis and is capable of, and has been instructed in the proper method of, self-administration of medication. Additionally:
 - A. The parent or guardian must provide the school with an emergency supply of the student's medication to be administered as authorized by state law.
 - B. The school district will inform the parent or guardian of the student, in writing, and the parent or guardian shall sign a statement acknowledging, that the school district and its employees and agents shall incur no liability as a result of any injury arising from the self-administration of medication by the student.
 - C. Permission for the self-administration of asthma, ~~or~~ anaphylaxis medication, or replacement cystic fibrosis enzymes is effective for the school year for which it is granted and shall be renewed each subsequent school year upon fulfillment of the above requirements.

MEDICATION: ADMINISTERING TO STUDENTS (Cont.)

D. A student who is permitted to self-administer asthma medication or anaphylaxis medication shall be permitted to possess and use a prescribed inhaler, ~~or anaphylaxis medication,~~ or replacement pancreatic enzyme medication at all times.

E. Definitions:

1. **Medication** means a metered dose inhaler or a dry powder inhaler to alleviate asthmatic symptoms, prescribed by a physician and having an individual label, or an anaphylaxis medication used to treat anaphylaxis, including but not limited to Epinephrine injectors, prescribed by a physician and having an individual label, or replacement pancreatic enzymes prescribed by a physician and having an individual label.
2. **Self-administration** means a student's use of medication pursuant to prescription or written direction from a physician.
3. Students shall be permitted to possess and self-apply sunscreen that is regulated by the Food and Drug Administration without the written authorization of a parent, legal guardian, or physician. Students applying sunscreen are prohibited from applying sunscreen during instructional time. Aerosol spray must be applied outside of school buildings and away from other students. Students shall not be allowed to apply sunscreen to other students. Students who do not conform to these rules will be disciplined by the administration in accordance with school discipline policies.
4. Nonprescription medication may be administered only with the written request and permission of a parent, guardian, or person having legal custody when other alternatives, such as resting or changing activities, are inappropriate or ineffective. The medication will be administered in accordance with label directions or written instructions from the student's physician.

District personnel may assist a student in applying sunscreen with the written permission of a parent, guardian, or person having legal custody. (This is optional as the law provides "may." If a school board does not want to have this paragraph, this language should be removed).

Optional language: Would require the district to obtain a prescription for Epinephrine injectors from a licensed physician who has prescriptive authority to the school district in the name of the district as a body corporate specified in Title 70, Section 5-105 which shall be maintained at each school site. This language should not be adopted or included in the policy if a prescription is not obtained.

5. *School District Prescribed Epinephrine Injectors. The school district will inform the parent or guardian of each student, in writing, that a school nurse or school employee trained by a health care professional or trained in correlation with the State Department of Health's Diabetes Management Annual School Training Program may administer, with parent or guardian permission but without a health care provider order, an Epinephrine injection to a student whom the school nurse or trained school employee in good faith believes is having an anaphylactic reaction. Only those students who have a waiver of liability executed by a parent or guardian on file with the school district may be administered an Epinephrine injection. A school employee will contact 911 as soon as possible if it is believed that a student is having an anaphylactic reaction.*

MEDICATION: ADMINISTERING TO STUDENTS (Cont.)

6. *School District Prescribed Inhalers. The school district will inform the parent or guardian of each student, in writing, that a school nurse or school employee trained by a health care professional may administer an inhaler to a student whom the school nurse or trained employee in good faith believes is having respiratory distress. A school employee designated by the superintendent will notify the parent or guardian of a student after the administration of an inhaler.*

The administrator, or administrator's designee, will:

- A. Inform appropriate school personnel of the medication being administered
- B. Keep an accurate record of the administration of the medication
- C. Keep all medication in a locked cabinet except medication retained by a student per physician's order
- D. Return unused prescription medication to the parent or guardian only

The parent, guardian, or person having legal custody of the student is responsible for informing the designated official of any change in the student's health or change in medication.

This policy statement will be provided to a parent or guardian upon receipt of a request for long-term administration of medication.

REFERENCE: 10 O.S. §170.1
59 O.S. §353.1
70 O.S. §1-116, et seq.

**MEDICATION:
ADMINISTERING TO STUDENTS
AUTHORIZATION**

Name _____ Grade _____

Teacher _____ School _____

Time to be administered _____ a.m. _____ p.m.

Date from _____ to _____

TO PARENT/GUARDIAN/INDIVIDUAL ASSUMING PERMANENT CARE AND CUSTODY: Is the medication that you wish administered to your child prescription medicine? _____. If so, please provide the name of the medical doctor who prescribed the medication: _____

Is the child's disability or illness such that the medication must be self-administered by the child (asthma, etc.)? _____. If so, the student's medical doctor should include a statement to that effect in the child's prescription. The parent or guardian must provide a written statement from the physician treating the student that the student has asthma and is capable of, and has been instructed in the proper method of, self-administration of medication.

Prescription medication must be furnished by the parent or guardian with the original label prepared and attached by a pharmacist. The label must reflect the name, strength, and dosage of the medication and whether or not the medication may be self-administered by a minor. Non-prescription medication must be in the original container that must reflect the name and strength of the medication.

This form must be signed by the parent/guardian of the child named herein. The signature of the prescribing physician may be required at the discretion of the medication administrator.

Signature of Parent/Guardian/Individual Assuming
Permanent Care and Custody

Date

Physician's Signature
(required for self-administration of medication)

Date

PARENTAL AUTHORIZATION TO ADMINISTER MEDICINE

TO: _____
(Principal)

(School)

I am the parent with legal custody, the legal guardian, or individual assuming permanent care and custody of _____, a student attending this school. This student requires medication at intervals during the school day.

I hereby give my consent and authorize and request the school principal, or _____ (an employee of the school district designated by the principal, and me) to:

_____ Administer _____, a non-prescription medication that I am hereby supplying you, in accordance with the written instructions of the child's physician that is attached hereto.

_____ Administer _____, a filled prescription medication that I am hereby supplying you, in accordance with the directions for the administration of the medicine listed on the label of the vial.

_____ Administer _____, a filled prescription medication that I am hereby supplying you, in accordance with the written instructions of the physician prescribing the medicine, which is attached hereto.

_____ Permit the student to retain the medication on the student's person since the medication must be administered at unpredictable intervals throughout the day. A physician's statement that the student is capable of, and has been instructed in the proper method of, self-administration of medication is attached.

I understand that under state law, the board of education, the school district, or the employees of the district shall not be liable to the student or the student's parent or guardian for civil damages for any personal injuries to the student which result from acts or omissions of school employees in administering the medicine I have hereby authorized or from the self-administration of medication by the student.

Dated this _____ day of _____, _____.

(Parent with Legal Custody, Guardian, or Individual Assuming Permanent Care and Custody)

(Address)

WITNESS:

REPORTING SUSPECTED CHILD ABUSE AND/OR NEGLECT

In accordance with Oklahoma law, any person is required to immediately report suspected cases of physical abuse or neglect involving students under the age of eighteen (18) to the statewide toll free hotline of the Department of Human Services and local law enforcement.. The statewide DHS hotline number is 1-800-522-3511. Any person having reason to believe that a student age eighteen (18) or older is a victim of abuse or neglect shall immediately report the matter to local law enforcement. The board of education fully supports that requirement and has established this policy to facilitate such reporting.

Every teacher, support person, or other employee of this school district shall immediately report any suspected physical, mental, or sexual abuse or neglect of any school student to the Department of Human Services by telephone. The employee shall also inform the building principal who will advise the superintendent that the report was made using Form FFG-E.

“Child Abuse and Neglect” shall include, but is not limited to:

1. Child abuse as defined in Section 843.5 of Title 21 of the Oklahoma Statutes;
2. Sexual abuse or sexual exploitation as defined in Section 1-1-105 of Title 10A of the Oklahoma Statutes;
3. Contributing to the delinquency of a minor as defined in Section 856 of Title 21 of the Oklahoma Statutes;
4. Trafficking in children, as defined in Section 866 of Title 21 of the Oklahoma Statutes;
5. Incest as described in Section 885 of Title 21 of the Oklahoma Statutes;
6. Forcible sodomy, as described in Section 888 of Title 21 of the Oklahoma Statutes;
7. Maliciously, forcibly or fraudulently taking or enticing a child away, as described in Section 891 of Title 21 of the Oklahoma Statutes;
8. Soliciting or aiding a minor child to perform or showing, exhibiting, loaning or distributing obscene material or child pornography, as described in Section 1021 of Title 21 of the Oklahoma Statutes;
9. Procuring or causing the participation of any minor child in any child pornography or knowingly possessing, procuring or manufacturing child pornography, as described in Section 1021.2 of Title 21 of the Oklahoma Statutes;
10. Permitting or consenting the participation of a minor child in any child pornography, as described in Section 1021.3 of Title 21 of the Oklahoma Statutes;
11. Facilitating, encouraging, offering or soliciting sexual conduct with a minor, as described in Section 1040.13a of Title 21 of the Oklahoma Statutes;
12. Offering or offering to secure a minor child for the purposes of prostitution or any other lewd or indecent act, as described in Section 1087 of Title 21 of the Oklahoma Statutes;

REPORTING SUSPECTED CHILD ABUSE (Cont.)

13. Causing, inducing, persuading or encouraging a minor child to engage or continue to engage in prostitution, as described in Section 1088 of Title 21 of the Oklahoma Statutes;
14. Rape or rape by instrumentation, as described in Sections 1111.1 and 1114 of Title 21 of the Oklahoma Statutes; and
15. Making any oral, written or electronically or computer-generated lewd or indecent proposals to a minor child under the age of sixteen (16) as described in Section 1123 of Title 21 of the Oklahoma Statutes.

The reporting obligations under this section are individual, and no employer, supervisor or administrator of a person required to provide information pursuant to this section shall discharge, or in any manner discriminate or retaliate against, any such person who in good faith provides such child abuse reports or information, testifies, or is about to testify in any proceeding involving child abuse or neglect; provided, that such person did not perpetrate or inflict such abuse or neglect. Any such employer, supervisor, or administrator who discharges, discriminates, or retaliates against such person shall be liable for damages, costs, and attorney fees. Any person who knowingly and willfully fails to promptly report any incident of child abuse may be reported to local law enforcement for criminal investigation and, upon conviction thereof, shall be guilty of a misdemeanor. Any person who knowingly and willfully makes a false report, or makes a report that the person knows lacks factual foundation may be reported by the Department of Human Services to local law enforcement for criminal investigation and, upon conviction thereof, shall be guilty of a misdemeanor.

Any person participating in good faith and exercising due care in the making of a report or any person who, in good faith and exercising due care, allows access to a child by persons authorized to investigate a report concerning the child shall have immunity from any liability, civil or criminal, that might otherwise be incurred or imposed. Any such participant shall have the same immunity from any liability with respect to participation in any judicial proceeding resulting from such report.

A school employee with knowledge that a report has been made shall not disclose information identifying the reporting employee unless otherwise ordered by the court or as part of an investigation by local law enforcement or the Department.

The school district shall post, in a clearly visible location in a public area of the school that is readily accessible to all students, a sign in English and Spanish that contains the toll-free number operated by the Department of Human Services.

**REFERENCE: 10A O.S. § 1-2-101
10A O.S. § 1-2-104
63 O.S. §1-120 (G)
70 O.S. §1210.162
Atty. Gen. Op. No. 78-202 (Dec. 28, 1978)**

SUSPECTED CHILD ABUSE REPORT FORM

CHILD'S NAME: _____ DATE OF BIRTH: _____

ADDRESS: _____ SCHOOL: _____

PARENT(S)/LEGAL GUARDIAN: _____

ADDRESS: _____

I hereby acknowledge that I have a statutory duty to report any suspected abuse to DHS. I further understand that merely filing this report does not absolve me of my statutory duty to report this directly to DHS.

A copy of this suspected child abuse or neglect report may be filed with the Department of Human Services, the supervising administrator and the Superintendent of Schools. ~~The supervising administrator will also need to contact the DHS.~~

Describe the nature and extent of the suspected child abuse or neglect: _____

Describe any evidence of previous suspected child abuse or neglect: _____

Names of persons present during the interview with the child: _____

Name of investigating social worker with the Department of Human Services (if known): _____

Signature of Person Filing Report: _____

Signature of Supervising Administrator: _____

**GUIDELINES FOR OUTSIDE AGENCY REPRESENTATIVES
INTERVIEWING CHILDREN AT THE SCHOOL**

The Jordan Board of Education recognizes that the primary function of the Jordan Public Schools is to educate the students in a secure, non-threatening environment. For this purpose, the Board requests that interviewing of students by any outside agency at the school be kept to a minimum. The purpose of this policy is to assist the school representatives in fostering a trusting relationship with the parents of the students. Promoting trust and open communication with the parents is essential to the student's education. The following criteria are established to minimize the disruption to the student, while still protecting the student from any abusive situations arising outside the school setting:

1. The principal/designee will inquire of the agency representative whether it is necessary to interview the student during the school day and on school grounds, and request that the interviewing be done outside of the school day if possible.
2. All outside agency representatives (DHS, Child Welfare, Law Enforcement, etc.) seeking authority to interview a student at school must receive authorization to do so from the building principal, or designee.
3. If a child abuse report is received while the student is in school, the principal/designee will allow agency representatives access to the student. Identification should be requested from the person seeking to interview the student at school from any person unknown to the principal/designee. If the principal/designee is uncomfortable with the person seeking to interview the student, or that person's credentials, or if the principal/designee perceives that conditions or circumstances are not in the student's best interest, access to the student should be denied until further information or clarification can be obtained.
4. It is not required that the parents be notified prior to allowing the agency representative access to the student, however the principal/designee may determine that it is in the best interest of the child to do so. If an agency representative produces a court order to interview the student, the principal/designee must comply without notifying the parent. The court order relieves the school district, its officials and employees, from any legal responsibility.
5. An agency representative may not physically remove a student from the school without a court order or prior notification of the parents.

REFERENCE: 10 O.S. §7102-7106

NOTE: 10 O.S. §7105 states that "[a]ny person who, in good faith and exercising due care, allows access to a child by persons authorized to investigate a report concerning the child shall have immunity from any liability, civil or criminal, that might otherwise be incurred or imposed."

MOMENT OF SILENCE

It shall be the policy of this Jordan Board of Education that no sectarian or religious doctrine shall be taught or inculcated into the curriculum or activities of the school. However, those students who wish to do so may participate in voluntary prayer so long as it is during noninstructional time and does not interfere with the rights of other students.

Each school site within the district shall observe one minute of silence each day for the purpose of allowing each student to meditate, pray, or engage in any other silent activity that does not interfere with, distract, or impede other students in the exercise of their choice. All school personnel are to afford these options to all students, who will individually make the selection as to which of these behaviors they will engage in during the moment of silence. These options will also be included in the student handbooks.

The minute of silence will be held _____ (*at the start of the school day, at 10:00 a.m., etc.*). The minute of silence will be _____ (*announced over the intercom, begin with the ringing of the school bell, etc.*) at the appointed time.

If the district or a school employee is sued for providing a moment of silence to students, the district must notify the Attorney General within five (5) days. The Attorney General will provide legal representation to the district or employee named as a defendant in an action related to this statutory requirement.

REFERENCE: 70 O.S. §11-101.1
70 O.S. §11-101.2

GRADUATION POLICY

The _____ Board of Education recognizes that graduation ceremonies are important events for our students, patrons, guests, and community. Students who have not met state mandates or local school district graduation requirements may not be allowed to participate in the graduation ceremony. In order to participate in the graduation ceremony a student must be in good standing. Students who have not conformed with student discipline policies, those that have been charged, are under investigation, or have been convicted of a crime, and those that have unpaid fines or fees to the school district are not in good standing. To ensure that graduation ceremonies are enjoyable for all participants and spectators, the board enacts the following policies:

1. A student shall be a graduate of this school district and entitled to a High School Diploma whenever that student has successfully completed the minimum number of credits established by the district for graduation, demonstrates mastery of the state academic content standards as required by state law, and completes graduation exercises in accordance with this policy.
2. Students are considered as students of this district until graduation ceremonies have been completed.
3. Students participating in graduation ceremonies will be required to abide by the school's discipline code as outlined in the Student Handbook. In addition, students shall not engage in the following conduct during graduation exercises:
 - A. Throwing caps or other objects in the air; or,
 - B. Engaging in any disruptive activity that substantially interferes with the graduation process or the rights of other individuals.
 - C. Regalia. Students who can verify their enrollment in a tribe (CDIB card) will be allowed to wear an eagle feather and have beading around the edge of the mortar board. Students who do not qualify for a CDIB card, but do qualify under federal law will not be allowed to wear a feather, but will be allowed to have beading on the mortar board. The beading shall be attached to the mortar board and shall not exceed ½ inch over or ½ inch under the edge of the mortar board. There will be no alterations to the robe and only school issued cords and sashes may be utilized in the graduation ceremony.
4. The administration may impose discipline on any student who commits any act referred to in (3) above. It is recommended the administration take necessary steps to impose discipline as soon as is convenient after completion of graduation exercises. If a student violates (3) above prior to the ceremony, the student may not be allowed to participate in the graduation ceremony and will be asked to leave the premises.

SEXUAL HARASSMENT OF STUDENTS

The policy of this school district forbids discrimination against, or harassment of any student on the basis of sex. The ~~Board~~ Board of Education will not tolerate sexual harassment by any of its employees or students. This policy applies to all students and employees including non-employee volunteers whose work is subject to the control of school personnel. Policy DA applies to sexual harassment of employees.

1. Sexual Harassment is defined as conduct on the basis of sex that satisfies one or more of the following:
 - a. An employee of the school district conditioning the provision of an aid, benefit, or service of the school district on a student's participation in unwelcome sexual conduct. This is referred to as quid pro quo sexual harassment;
 - b. Unwelcome conduct determined by a reasonable person to be so severe, pervasive and objectively offensive that it effectively denies a student equal access to the school district's educational program or activity; or
 - c. Sexual assault, dating violence, domestic violence or stalking as defined by federal law.

For the purpose of this policy, examples of sexual harassment include, but are not limited to:

Verbal or physical sexual advances, including subtle pressure for sexual activity; touching, pinching, patting, or brushing against; comments regarding physical or personality characteristics of a sexual nature; and sexually-oriented "kidding" "teasing," double meanings, and jokes.

Demeaning comments about a girl's ability to excel in a class historically considered a "boy's" subject, privately talking to a student about sexual matters, hugging or touching a student inappropriately may constitute sexual harassment.

Writing graffiti that names a student or otherwise identifies a student is potentially slanderous and constitutes sexual harassment. Graffiti of any kind will not be tolerated on school property. The superintendent is directed to cause any graffiti or unauthorized writings to be removed immediately. Use of e-mail, the internet, or technology may constitute sexual harassment as much as use of in-person, postal mail, handwritten or other communication.

Any of the aforementioned conduct that effectively deprives a student of equal access to educational opportunities or benefits provided by the school.

2. Specific Prohibitions

A. Administrators and Supervisors

1. It is sexual harassment for an administrator, supervisor, support employee, or teacher to use his or her authority to solicit sexual favors or attention from students.
2. Administrators, supervisors, support personnel, or teachers who either engage in sexual harassment of students or tolerate such conduct by other employees shall be subject to sanctions, as described below.

SEXUAL HARASSMENT OF STUDENTS (Cont.)

3. ~~The school district is not concerned with~~ The "off-duty" conduct of school personnel that unless the conduct has or will have a negative impact on the educational process of the school or constitutes an illegal or inappropriate relationship with a student may subject the employee to disciplinary action which could include termination of employment. Any romantic or sexual affiliation between school personnel and students, including students who have reached the age of majority (18), during school hours will have a negative impact on the educational process and shall constitute a violation of school policy. Such violations may result in suspension of the student and suspension or termination for the employee. Any sexual affiliation between teachers and students under the age of 20 constitutes a crime under Oklahoma law and will most likely result in the suspension of certification by the State of Oklahoma.
3. Notice of this policy and grievance procedure, including how to file or report sexual harassment and how the district will respond shall be provided to applicants for admission and employment, students, parents or legal guardians, and unions or professional organizations holding agreements with the school district.
4. Reporting Allegations of Sexual Harassment, Investigation, and Sanctions
- A. It is the express policy of the board of education to encourage student victims of sexual harassment to come forward with such claims. ~~This may be done through the Sexual Discrimination Grievance policy. The Office of Civil Rights relies on school administrators' judgment and common sense in meeting the requirements of the federal law.~~
1. Students who feel that administrators, supervisors, support personnel, teachers, or other students are subjecting them to sexual harassment are encouraged to report these conditions, or have their parents report these conditions, to the appropriate administrator or teacher. If the student's immediate administrator or teacher is the alleged offending person, the report will be made to the next higher level of administration or supervision or to any responsible adult person. The employee to whom the report was made will provide notice of the report to the Title IX coordinator. The Title IX coordinator may then sign the complaint and/or should then provide the appropriate paperwork to the student or parent/guardian so that the student (complainant) may file a formal complaint with the Title IX coordinator by mail, e-mail or as directed by the Title IX coordinator.
2. Every attempt will be made to maintain confidentiality; however, absolute confidentiality cannot be guaranteed because of due process concerns that arise in sexual harassment investigations. No reprisals or retaliation will be allowed to occur as a result of the good faith reporting of charges of sexual harassment.
- B. Upon notice from an employee that a student or parent/guardian has reported possible sexual harassment, the Title IX coordinator will promptly contact the student (alleged victim) to discuss the availability of supportive measures, consider the student's wishes with regard to supportive measures, and explain the process that will be involved with a formal complaint. In determining whether alleged conduct constitutes sexual harassment, the totality of the circumstances, the nature of the conduct, and the context in which the alleged conduct occurred will be investigated. The superintendent has the responsibility of investigating and resolving complaints of sexual harassment.

SEXUAL HARASSMENT OF STUDENTS (Cont.)5. Grievance Procedure.

- A. Equitable Treatment. Both the alleged victim (complainant) and the alleged respondent (respondent) will be treated equitably by the school district.
- B. Objective Evaluation of Evidence. All evidence both inculpatory and exculpatory will be evaluated objectively. Credibility determinations will not be made based upon the party's status as complainant, respondent, or witness.
- C. Conflict of Interest. Any person serving as the Title IX coordinator, investigator, decision-maker, or any person designated to facilitate the process shall not have a conflict of interest against complainants and respondents generally or against the particular complainant and respondent.
- D. Presumption. There will be a presumption that the respondent is not responsible for the alleged conduct until a determination is made at the conclusion of the grievance process.
- E. Timeliness. The grievance process will proceed in a timely manner. Any delay in the process for good cause such as law enforcement involvement, absence of a party, witness or advisor, translation, or accommodation needs will be documented, and written notice provided to both parties explaining the reason for the delay.
- F. Possible outcomes. A description or listing of possible disciplinary outcomes and remedies that may be implemented following a determination of responsibility must be provided to both parties.
- G. Standard of Review. The school district will utilize (a preponderance of the evidence standard) or (a clear and convincing evidence standard) to determine responsibility. *** The standard selected by the school district will need to be the same standard that is applied to all formal complaints including those against employees.
- H. Privileged Information. The school district will not require, allow or use evidence or questions that constitute or seek legally privileged information, unless the privilege is waived.

6. Written Notice. Upon receipt of a formal complaint, the school district will provide written notice to all known parties in sufficient time to give the respondent time to prepare a response before an initial interview. The written notice must include:

- A. Notice of the grievance process, including any informal resolution process;
- B. Notice of the allegations, including sufficient details to allow the respondent to prepare a response;
- C. A statement that the respondent is presumed not responsible for the conduct and that responsibility will be determined at the conclusion of the grievance process;
- D. Notice of the parties' right to have an advisor and to inspect and review evidence. The advisor may but is not required to be an attorney.

SEXUAL HARASSMENT OF STUDENTS (Cont.)

- E. Notice of any provision in the student discipline code that prohibits knowingly making false statements or providing false information in the grievance process.

If in the course of an investigation, the school district obtains additional information about the respondent or complainant that was not included in the original written notice, notice of the additional allegations must be provided in writing to both parties.

7. Investigation of the Allegations. The school district will designate an investigator to conduct a thorough investigation of allegations. Contact information for the investigator will be provided to both the complainant and the respondent.

- A. The burden of proof and of gathering evidence remains on the school district.
- B. An equal opportunity will be provided to both parties to present witnesses and evidence during the investigation.
- C. Neither the complainant or respondent will be prohibited from discussing the allegations or gathering and presenting evidence to the investigator.
- D. Both parties will have the opportunity to have others present during interviews or related proceedings. This may include an advisor who may but is not required to be an attorney.
- E. Written notice of the date, time, participants, purpose and location of any investigate interview, hearing, or other meeting shall be provided to the party who is invited or expected to attend.
- F. Both parties and their advisors, if any, will be provided an opportunity to review all evidence that is directly related to the allegations in the formal complaint. This would include any evidence on which the school district does not intend to rely and any exculpatory or inculpatory evidence from any source. Such evidence must be provided prior to the completion of the final investigation report and in time to give the parties at least ten (10) days to prepare a written response, which the investigator must consider prior to completing the investigation report.
- G. A written investigation report will be provided that summarizes the relevant evidence. This report will be provided to the parties and their advisors, if any, for their review and written response at least ten (10) days before a hearing or determination of responsibility.

8. Hearing. The Title IX coordinator will determine whether a live hearing is necessary on a case-by-case basis if both parties request or consent to such a hearing (the live hearing component is optional for K-12 schools). Regardless of whether a live hearing is held, or a written hearing is conducted, each party will have ten (10) days from the receipt of the investigation report to submit written, relevant questions that the party wants asked of another party or witness. Both parties will be provided with the answers and follow up questions. Federal law determines when questions regarding a complainant's prior sexual behavior or sexual predisposition are considered relevant in a hearing provided by a school district.

SEXUAL HARASSMENT OF STUDENTS (Cont.)

9. Determination of Responsibility. A decisionmaker, who is not the Title IX coordinator or the investigator, will apply (a preponderance of the evidence standard) or (a clear and convincing evidence standard) to determine responsibility, and will issue a written determination of responsibility that:

- A. Identifies the allegations that potentially constitute sexual harassment;
- B. Describes the school district's procedural steps taken from the receipt of the complaint to the determination;
- C. Includes findings of fact to support the determination;
- D. Includes conclusions regarding applicants of the discipline code to the facts;
- E. Includes a statement of, and rationale for, the result as to each allegation, including a determination of responsibility, any disciplinary sanctions, and whether remedies to restore or preserve equal access to the school's educational programs or activities will be provided to the complainant; and
- F. The procedures and permissible basis for appeals.

10. Appeals. Within ten (10) days of a determination of responsibility, dismissal of a complaint or any allegations therein either party may appeal for one of the following reasons:

- A. A procedural error affected the outcome.
- B. New evidence that was not reasonably available at the time of the determination and could affect the outcome;
- C. Conflicts of interest on the part of the Title IX coordinator, investigator or decision maker that affected the outcome.

If an appeal is made, the school district will provide written notice to both parties of the appeal. Both parties will be provided an equal opportunity to submit a written statement in support of or challenging the determination within ten (10) days of the written notice to both parties of the appeal being filed. The appeal will be heard by an appeal decision maker who is not the Title IX coordinator, the investigator or the original decisionmaker. The appeal decisionmaker cannot have a conflict of interest or bias against complainants and respondents generally or the particular complainant and respondent. The appeal decisionmaker will receive training as mandated by law. The decision of the appeal decisionmaker will be final and nonappealable. The written decision of the appeal decisionmaker will be provided within ten (10) days of the deadline for written statements supporting or challenging the initial determination. The written decision will be provided simultaneously to both parties.

11. Recordkeeping. The school district will keep records related to reports of alleged sexual harassment for a minimum of seven (7) years. Records maintained will include investigation records, disciplinary sanctions, remedies, appeals, and records of any action taken including supportive measures. Records will document in each instance that the school district's response was not indifferent and that measures were taken to restore or preserve equal access to educational programs or activities. If the school does not offer supportive measures in response to a report, the records should document why the response was not clearly unreasonable under the known circumstance.

SEXUAL HARASSMENT OF STUDENTS (Cont.)

The district will also post the training materials used to train Title IX coordinators, investigators, and decisionmakers on the district website at: _____ . These materials will also be available to the public.

12. Retaliation. The board of education prohibits retaliation by the school district or any employees of the school district against any person for the purpose of interfering with Title IX rights or because the person has participated or refused to participate in any manner in a proceeding under Title IX regulations. Complaints of retaliation will be addressed under the district's grievance process.

Charging a person with a discipline violation or code of conduct violation based on a person's knowingly making a materially false statement in bad faith in an investigation is not retaliation.

- ~~_____ C. Any employee found to have engaged in sexual harassment of students shall be subject to sanctions, including, but not limited to warning, suspension, or termination subject to applicable procedural and due process requirements.~~
- ~~_____ D. Any student found to have engaged in sexual harassment of other students shall be subject to sanctions, including, but not limited to warning, suspension or other appropriate punishment subject to applicable procedural and due process requirements.~~
- ~~_____ E. A copy of this Sexual Harassment policy will be provided to students and parents each year.~~
- ~~_____ F. Special effort will be made to apprise district administrators, teachers, and counselors of their obligation to receive student complaints of sexual harassment, document such complaints, and forward them to the grievance committee.~~

REFERENCE: Title VII of the Civil Rights Act of 1964
42 U.S.C. §2000e-2
29 C.F.R. §1604.1, et seq.
U.S. Department of Education of Education, OCR, Title IX Regulations Addressing Sexual Harassment.

SEXUAL HARASSMENT INCIDENT REPORT FORM

Date: _____ Time: _____ Room/Location: _____

Student(s) Initiating Alleged Sexual Harassment:

_____ Grade: _____ Class: _____

_____ Grade: _____ Class: _____

Student(s) Affected:

_____ Grade: _____ Class: _____

_____ Grade: _____ Class: _____

Check all spaces below that apply. Adult stated or identified inappropriate behaviors as:

- | | |
|--------------------------------------------------|-------------------------------------------------|
| <input type="checkbox"/> Name Calling | <input type="checkbox"/> Spitting |
| <input type="checkbox"/> Stalking | <input type="checkbox"/> Demeaning Comments |
| <input type="checkbox"/> Inappropriate Gesturing | <input type="checkbox"/> Stealing |
| <input type="checkbox"/> Staring/Leering | <input type="checkbox"/> Damaging Property |
| <input type="checkbox"/> Writing/Graffiti | <input type="checkbox"/> Shoving/Pushing |
| <input type="checkbox"/> Threatening | <input type="checkbox"/> Hitting/Kicking |
| <input type="checkbox"/> Taunting/Ridiculing | <input type="checkbox"/> Flashing a Weapon |
| <input type="checkbox"/> Inappropriate Touching | <input type="checkbox"/> Intimidation/Extortion |
| <input type="checkbox"/> Other _____ | |

Describe the incident:

Witnesses Present: _____

Physical evidence: Graffiti _____ Notes _____ E-mail _____ Web sites _____ Video/audio tape _____
Other _____

Staff signature _____

Parent(s) contacted: Date _____ Time _____

Administrative response taken:

**WRITTEN NOTICE TO KNOWN PARTIES
REGARDING ALLEGATIONS OF SEXUAL HARASSMENT**

On the ___ day of _____, 20___, the district received formal notification of an allegation of sexual harassment. The respondent is presumed not responsible for the conduct. Responsibility will be determined at the conclusion of the grievance process. Both parties are entitled to have an advisor and to review and inspect evidence. The district's student discipline policies prohibit making false statements or providing false information in the grievance process. Both parties will be treated equally during the investigation and process to resolve the allegations. The district's grievance procedure is located at policy FB, a copy of which is attached to this correspondence, and includes the following steps:

1. Informal resolution. If the parties' consent, informal resolution procedures may be utilized to resolve the allegation.
2. Notice and Summary of Allegations. (Sufficient details must be included here to allow the respondent to prepare a response).
3. Investigation of Allegations. The school district has designated _____ to act in the role of the investigator. Contact information is as follows: (insert contact information).
4. Interviews. Interviews may be scheduled in accordance with school district policy.
5. Evidence. Both parties will have the right to review all evidence that is directly related to the allegations in the complaint.
6. Report. A written investigation report will be provided to both parties at least ten days prior to a hearing or determination of responsibility.
7. Hearing. The Title IX coordinator will determine on a case by case basis as to whether the hearing will be a live hearing or whether it will be a written hearing.
8. Determination of Responsibility. A decisionmaker, who is not the Title IX coordinator or the investigator, will apply (a preponderance of the evidence or a clear and convincing evidence standard) to determine responsibility and will issue a written determination.
9. Appeals. An appeal may be filed by either party in accordance with district policy.

Records of this allegation will be maintained for a minimum of seven (7) years.

At this time, the respondent may prepare a written response before an initial interview. The interview is tentatively scheduled for _____, and will be held at _____. If you have any questions, please contact me at _____.

Sincerely,

Title IX Coordinator

WRITTEN REPORT

On the ___ day of ___, 20___ an allegation of sexual harassment was provided to the school district. The allegations were as follows (insert allegations in summary format). I conducted an investigation into the allegations as follows (summarize investigation and include evidence).

This document is formal notice to both parties of the evidence.

Sincerely,

Investigator

DRAFT

STUDENT COMPLAINTS AND GRIEVANCES

Any student of Idabel schools may file a complaint against any school employee or any school rule or regulation. The complaint must be in writing. A complaint against an employee must be filed within 20 days following the act or event about which the complaint arose. The complaint must be specific and in reasonable detail as to who, what, where, and when. Complaints or grievances not filed within 30 days shall be deemed to have been waived. Complaints or grievances concerning a board rule or regulation may be filed at any time and shall be filed on the board complaint form. Complaints or grievances concerning a principal's rule or regulation shall be filed with the principal.

DRAFT

GRADUATION POLICY

The Idabel Board of Education recognizes that graduation ceremonies are important events for our students, patrons, guests, and community. Students who have not met state mandates or local school district graduation requirements may not be allowed to participate in the graduation ceremony. In order to participate in the graduation ceremony a student must be in good standing. Students who have not conformed with student discipline policies, those that have been charged, are under investigation, or have been convicted of a crime, and those that have unpaid fines or fees to the school district are not in good standing. To ensure that graduation ceremonies are enjoyable for all participants and spectators, the board enacts the following policies:

1. A student shall be a graduate of this school district and entitled to a High School Diploma whenever that student has successfully completed the minimum number of credits established by the district for graduation, demonstrates mastery of the state academic content standards as required by state law, and completes graduation exercises in accordance with this policy.
2. Students are considered as students of this district until graduation ceremonies have been completed. The graduation process is "completed" when caps and gowns have been turned in to the responsible party after the last graduation program and the student has exited the premises.
3. Students participating in graduation ceremonies will be required to abide by the school's discipline code as outlined in the Student Handbook. In addition, students shall not engage in the following conduct during graduation exercises:
 - A. Throwing caps or other objects in the air; or,
 - B. Engaging in any disruptive activity that substantially interferes with the graduation process or the rights of other individuals.
 - C. Students shall be prohibited from decorating their graduation caps or gowns.
4. Students may wear tribal regalia during graduation ceremonies. Tribal regalia will include traditional garments, jewelry, other adornments such as an eagle feather, an eagle plume, a beaded cap, a stole or similar objects of culture and religious significance worn by members of a federally recognized Indian tribe or the tribe of another country. Tribal regalia does not include any firearm or other weapon. Tribal regalia does not include any object that is otherwise prohibited by federal law, except in compliance with an appropriate federal permit.
5. The administration may impose discipline on any student who commits any act referred to in (3) above. It is recommended the administration take necessary steps to impose discipline as soon as is convenient after completion of graduation exercises.

SCHOOL LIBRARY MEDIA CENTER

It is the policy of the Joplin Board of Education that efforts be made to staff and maintain a school library media center adequate for the needs of students and teachers.

The library media program shall be reflective of the community standards for the population the library media center serves when acquiring an age-appropriate collection of print materials, non-print materials, multimedia resources, equipment and supplies adequate in quality and quantity to meet the needs of students in all areas of the school library media program.

The superintendent is directed to develop regulations governing the selection of materials for and the use of the library media center.

LEGAL REFERENCE: 70 O.S. § 11-201

REQUEST FOR RECONSIDERATION OF LIBRARY MATERIAL

Name

Address

Telephone

Type of material

Title

Author

State specific objections. (Please cite pages or portions)

State any merits noted in the material

What do you believe might result from using this material?

What do you believe is the theme or purpose of this material?

Have you reviewed the entire material?

Have you reviewed other material by this person?

If yes, please list the material

What material dealing with same subject would you recommend as replacement?

_____ Date

Signature

REPORT OF RECONSIDERATION

Author: _____ Type of Resource:

Title:

This decision was made on the _____ day of _____,

Minority report is attached.

FINDINGS OF FACT:

DECISION:

The following committee members are in agreement with the above decision:

The following committee members are not in agreement with the above decision:

**PUBLIC COMPLAINTS ABOUT LIBRARY
CURRICULUM OR INSTRUCTIONAL MATERIALS
(PROCEDURE)**

Procedures to be followed concerning complaints or requests to review library or instructional material used by the _____ Public Schools:

Level One

1. All complaints to be considered shall be submitted in writing to the principal and the complaint or request properly signed and identified.
2. The librarian, teacher, and administration shall be informed of the nature and facts concerning the complaint.
3. The complaint or request to review the material shall be submitted by the principal to a faculty committee composed of persons teaching in the subject matter field of the materials challenged.
4. The materials are judged by the committee and a written recommendation shall be submitted to the principal and a copy of the complaint and recommendation shall be kept on file in the principal's office for future reference.
5. From this point on, appeal of the principal's decision will follow procedures as outlined in policy DGBA-R.

Level Two:

1. In the event the complainant is not satisfied with the principal's decision, the complainant may appeal the decision to the superintendent. The complaint should be put in writing.
2. The superintendent must hear the complaint within three school days after receiving a request for a hearing.
3. At Level Two, the complainant will present the complaint on his own behalf but may be accompanied by a friend of his own choosing.
4. Within three school days, the superintendent shall make his decision. The decision will be communicated in writing to the complainant.
5. If the decision is appealed to Level Three, the superintendent shall provide the board with a written record of the Level Two hearing including his decision in the matter with supporting reasons for his decision. A record of the Level One hearing shall also be made available to the board.

Level Three:

1. Within five days of receiving the decision of the superintendent, the complainant may appeal his decision to the board of education. The request for a hearing must be made through the superintendent or clerk of the board of education in writing.

2. The hearing will be held at the next regular school board meeting with all persons who participated at Levels One and Two.

**PUBLIC COMPLAINTS ABOUT LIBRARY CURRICULUM OR
INSTRUCTIONAL MATERIALS, PROCEDURE (Cont.)**

3. The complainant may be represented at Level Three by anyone of his choosing, but the complainant must be present at the hearing.

4. Within ten days, the board shall issue a decision to all parties involved. Such decision by the board shall be final except that proper redress may be sought through the courts, should the complainant choose to do so.

**SCHOOL LIBRARY MEDIA CENTER
SELECTION OF MATERIALS
(REGULATION)**

The responsibility for the selection of library media center materials rests with the Idabel Board of Education. Authority for the selection of proper materials shall be delegated to the library media center staff. Materials shall be selected in accordance with the principles established by the School Library Bill of Rights as approved by the American Association of School Librarians. Final selection will be made by the media specialist subject to approval by the board. Suggestions from the administration, the faculty, and from the students are encouraged.

~~The superintendent shall prepare regulations that support this policy.~~

The board of education and the media staff of the Idabel Public Schools subscribe in principle to the following statement of policy expressed by the American Association of School Librarians:

BILL OF RIGHTS FOR LIBRARY MEDIA CENTER PROGRAMS

The professional staff of school media centers is concerned with the development of informed and responsible citizens. To this end, the American Association of School Librarians reaffirms the Library Bill of Rights of the American Library Association and asserts that the responsibility of the school media center is:

To provide materials that will enrich the student as an individual and support the curriculum, taking into consideration individual needs, and the varied interests, abilities, socioeconomic backgrounds, and maturity levels of the student served.

To provide materials that will stimulate growth in knowledge and develop literary, cultural, and aesthetic appreciations and ethical standards.

To provide materials on all sides of issues, beliefs, and ideas so that young citizens may develop the habit of critical thinking, reading, listening, and viewing, thereby enabling them to develop an intellectual integrity in forming judgments.

To provide materials which accurately reflect all religious, social, political, and ethnic groups, and their contributions to our American heritage as well as knowledge and appreciation of world history and culture.

To provide a comprehensive collection of instructional materials which, when selected in compliance with basic selection principles, can be defended on the basis of their appropriateness for the users of the media center.

Responsibility for Selection

The board of education, the governing body of the school district, is legally responsible for the selection of instructional materials. This authority is delegated to the professional personnel of the district for the selection of these materials.

Materials for the library media center are selected primarily by the librarian with input from the Review Committee.

**SCHOOL LIBRARY MEDIA CENTER, SELECTION
OF MATERIALS, REGULATION (Cont.)**Review Committee

Library Media Specialist
Principal
Counselor
Classroom Teacher

This committee must be approved by the superintendent.

Types of Material for Purchase

1. Instructional materials are chosen because they are of interest and have learning value for the student in the community. Materials are not excluded because of race, nationality, religion, or political views of the writer.
2. Insofar as it is practical, materials are provided which present all points of view concerning the problems and issues of our time: international, national, and local. Books and materials of sound factual authority are not removed or banned from library media center shelves because of partisan or doctrinal disapproval.
3. Periodicals and newspapers that supplement the curriculum needs shall be chosen for accuracy, objectivity, accessibility, demand, and prices.
4. Multiple items of outstanding quality and much in demand media are purchased as needed.
5. Nonfiction subjects that are topics of criticism are carefully considered before selection. Among these are:
 - A. Religion -- Factual unbiased material that represents all major religions may be included in the library media center collection. Bibles and other sacred writings are acceptable. Publications from religious bodies may be selected if they have general value or appear in magazine indexes.
 - B. Ideologies -- The library media center should, without making any effort to sway the reader's judgment, make available basic factual information on the maturity level of its reading public of ideologies or philosophies that are of current or continuing interest.
 - C. Science -- Medical and scientific knowledge suitable to the development stage of the student should be made available without any biased selection of facts.

Criteria for Selection

1. Selections are made for, and in accordance with, the different maturity levels of the students.

2. Materials are selected which fill a need related to the curriculum and/or contribute to the development and enrichment of the student.

SCHOOL LIBRARY MEDIA CENTER, SELECTION OF MATERIALS, REGULATION (Cont.)

3. Interests, needs, abilities of the students, and correlation of materials with the curriculum are dominating factors in the selection of materials.

Criteria for Evaluation

1. The author or producer should be qualified as a subject specialist.
2. Concepts, content, and vocabulary should be appropriate for the potential user.
3. Facts presented should be accurate and up-to-date.
4. Information should be logically arranged.
5. Subject matter should hold the attention of the student.
6. Format of the material should be attractive and durable.
7. Illustrations should be pertinent and well executed.
8. Each medium should meet a real or potential need.
9. Evaluation from standard selection aids should be given consideration.

Selection Tools

In selecting materials for purchase, the media specialist evaluates the existing collection and consults reputable, unbiased, professionally prepared selection aids, such as:

- Booklist
- Bulletin of the Center for Children's Books
- Children's Catalog
- The Elementary School Library Collection
- Hornbook
- Oklahoma Department of Libraries Book
- School Library Journal
- Junior High & Senior High School Catalog
- Fiction Catalog

When possible, audiovisual materials shall be previewed before purchase or ordered with return privilege guaranteed.

SCHOOL LIBRARY MEDIA CENTER, SELECTION OF MATERIALS, REGULATION (Cont.)

Gift Books and Materials

1. Gift books and materials are accepted with the understanding that they must meet the same selection criteria as materials purchased with board of education funds. The practice of a donor's purchasing new books or materials as library media center gifts is discouraged. It is preferable that donors make monetary gifts for the purchase of books and materials because the school receives a discount and can purchase more books for the same amount of money.
2. Gift books and other materials, once accepted by the Idabel Public Schools, become the property of the Idabel Public Schools.

Procedures for Reconsideration of Materials

It is recommended that a student or the student's parent should have this right to reject the use of library media center materials which seem incompatible with the student's values or beliefs. It is further recommended that classroom assignments involving library media center materials provide for alternative choices. This procedure is consistent with the National Council of Teachers of English Statement on Students' Right to Read, which is endorsed in its entirety. However, no parent has the right to determine the reading matter for students other than his/her own children. Books and other materials shall not be removed or banned solely because of partisan or doctrinal disapproval.

If an objection to a selection is made by the public, the procedures are as follows:

Be courteous and inform the patron of the process of media review. Make no commitments.

Invite the complainant to file his/her objections in writing on forms provided through the principal's office.

Completed forms are to be returned to the principal.

An informal conference with the principal will be held.

If unable to satisfy the complainant, refer the complaint to the Review Committee.

Material is not to be withdrawn without referring to the Review Committee, which determines whether the material should be withdrawn.

Material is reviewed and judged by this committee as to conformity with selection criteria and instructional goals.

The decision of the committee is submitted to the complainant and a file of the objection and decision is kept by the library media specialist and the principal.

SCHOOL LIBRARY MEDIA CENTER, SELECTION OF MATERIALS, REGULATION (Cont.)

In the event that the complainant does not accept the decision of the Review Committee, he/she may appeal to the board of education through the superintendent.

Final decision rests with the board of education.

Weeding and Discarding

Worn or missing standard items will be replaced periodically.

Out-of-date or no longer useful media are withdrawn from the collection.

Definition of Critical Terms

Selection -- the act or process of selecting materials.

Instructional Materials -- materials that fill a need related to the curriculum or contribute to the development and enrichment of the student.

Evaluation -- to examine and judge the quality of materials.

Inquiry -- an information request, usually informal, that seeks to determine the rationale behind the presence of a particular item in a collection.

Expression of Concern -- an inquiry that has judgmental overtones. The inquirer has already made a value judgment on the material in question.

Complaint -- an oral charge against the presence and/or appropriateness of the material in question.

Challenge -- a formal written complaint filed with the library media center questioning the presence and/or appropriateness of specific material.

Attack -- a publicly worded statement questioning the value of the material, presented to the media and/or others outside the library media center organization, in order to gain public support for further action.

Censorship -- the removal of material from open access by any governing authority or its representative (boards of education/trustees, principals/library media center directors, etc.).

USE OF SCHOOL LIBRARY MEDIA CENTER (REGULATION)

In accordance with the policy of the board of education, the following regulation shall govern the use of the school library media center and materials.

1. Borrowed books are due two weeks from the date they are checked out.
2. Students may check out a maximum of two books from the library media center at one time. Permission may be obtained from the librarian to borrow additional books if needed for reference or a special project.
3. Books may be borrowed for two additional weeks unless someone is on a "request list" for the book.
4. Students with overdue books will not be allowed to check out additional materials. Notice of overdue books shall be posted and passed to classroom teachers.
5. Borrowers will be charged replacement costs for all books or materials that are lost or destroyed.
6. Encyclopedias and other reference books or materials may not be removed from school premises. A photocopy of a specific article may be obtained from the librarian.
7. Magazines, newspapers, and other periodicals may not be removed from the library media center and must be returned to the proper rack, shelf, or table.
8. Students will not be admitted to the library media center while classes are in session without a hall pass signed by their teacher.
9. Quiet and orderly conduct in the library media center will be enforced by the library media center staff.
10. Audiovisual equipment and materials may be checked out by teachers only. Teachers may request equipment for student use.
11. The use of library media center equipment and materials shall be pre-arranged with the librarian including any after school hour uses.
12. Students and their parents/guardians shall be informed that it is a misdemeanor under Oklahoma law to remove or attempt to remove any library media center material from the premises of a library media center facility without authority; or to mutilate, destroy, alter or otherwise damage, in whole or in part, any library media center materials; or to fail to return any library media center materials which have been lent to said person by the library media center facility, within seven days after demand has been made for the return of the library media center materials.

USE OF SCHOOL LIBRARY MEDIA CENTER, REGULATION (Cont.)

13. The librarian or any person on the library media center staff will not disclose or permit the revealing of any records or materials which disclose which of its documents or other materials have been loaned to or is being used by any student or group except such information may be disclosed to (a) persons acting within the scope of their duties within the school district, (b) persons authorized to inspect such records, in writing, by the student or group, or (c) by order of court.

**REFERENCE: 21 O.S. §1739
65 O.S. §1-105**

BIDS AND QUOTATIONS

No expenditure involving an amount greater than \$500.00 shall be made except in accordance with the provisions of a written contract or purchase order, and no contract involving an expenditure of more than \$100,000 ~~50,000~~ for the purpose of erecting a building or making any improvements on school buildings or construction trade contracts or subcontracts exceeding \$50,000 shall be made except upon sealed proposals and to the lowest or best responsible bidder. This does not prohibit the district from erecting a building or making improvements on a force account basis.

Public construction contracts equal to \$50,000 but less than \$100,000 ~~50,000~~ shall be let and awarded to the lowest responsible bidder by receipt of written bids or awarded on the basis of competitive quotes to the lowest responsible qualified contractor. Public construction contracts for less than \$25,000 may be negotiated with a qualified contractor. Public construction contracts are any contract for the purpose of making any public improvements or constructing any public building or making repairs to or performing maintenance on any school-owned building.

~~For minor maintenance or minor repair work to public school district property, contracts between \$25,000 and \$50,000 shall be let and awarded to the lowest responsible bidder by receipt of written bids.~~ If a public construction contract for minor maintenance or minor repair work to district property is less than \$25,000, a contract may be negotiated with a qualified contractor. No work shall be commenced until a written contract is executed and proof of insurance has been provided by the contractor to the school district's business office.

The school board may provide for a local bid preference of not more than five percent of the bid price if the board determines that there is an economic benefit to the local area or economy. The determination as to whether there is an economic benefit to the local area or economy will be based upon whether the local bidder employs residents of the school district as employees or independent contractors and whether such employment will benefit the school district.

The local bidder must be the second lowest qualified bid on the contract and must agree to perform the contract for the same price and terms as the bid proposed by the nonlocal bidder or contractor. Within the bid specifications the district must clearly state that the bid is subject to a local bidder preference law.

"Local bidder" means the bidding person is authorized to transact business in Oklahoma and maintains a bone fide establishment for transacting business within the state.

The term "force account" means the purchase of necessary materials, and the employment of necessary workmen, by the school district itself, rather than entering into a contract with a building or other contractor to construct the building or other improvement. No contract involving sums in excess of ~~\$100,000~~ ~~50,000~~ shall be split into partial contracts involving sums below ~~\$100,000~~ ~~50,000~~ for the purpose of avoiding the requirements of the Public Competitive Bidding Act.

For the purposes of this policy, the term "improvements on school buildings" shall not include any of the following:

1. Portable, or otherwise moveable, buildings and structures;
2. Prefabricated metal buildings and structures, along with necessary utility services for such buildings or structures;
3. Roofs placed over existing roof structures; and
4. Other structures that can be disassembled after installation and removed without permanent damage to existing property.

For the purposes of the Public Competitive Bidding Act, where total payments of principal and interest are anticipated to exceed ~~\$50,000~~ 100,000 the lease purchase of items pursuant to paragraphs numbered 2 and 3 above must be competitively bid.

REFERENCE: 61 O.S. §102, §103, §107, §131
 62 O.S. §430.1
 70 O.S. §5-123

PHILOSOPHY OF IDABEL PUBLIC SCHOOLS

We believe that education is the foundation of our democratic society and should be designed to fit the needs of the students as assessed by the school, the family, and the community. We recognize that the educational necessities of individuals vary, and that guidance is a very important part of education. Regardless of any variable, each student should be given the opportunity to fully develop those abilities, qualities, knowledge, and skills which are essential to the student becoming a self-supporting citizen and a worthy contributor to his or her fellow man.

We believe that education must be flexible to keep pace with an ever-changing society. We recognize that an educational program of curriculum content, methods, and activities should aim toward the growth of intellectual, physical, moral, social, and aesthetic concepts; the development of desirable attitudes and appreciations; the motivation of intellectual competency; and the preparation for living in a competitive society.

We believe that the personal and professional goals of educators should be excellence in preparation and in example as well as high standards in performance in carrying out the philosophy of the school district.

MISSION STATEMENT

The Idabel Board of Education believes that each student has a right and responsibility to succeed, to achieve to the limit of his or her ability, and to take pride in his or her achievements.

It is believed that every student is entitled to respect and dignity as an individual.

The board recognizes that achievement of educational excellence is a joint effort of the school, the home, and the community.

It is also recognized that education is a life-long process in which individuals of all ages can and should acquire new skills.

The board believes that each student should graduate with marketable skills and a solid foundation upon which future skills can be built.

DRAFT

EDUCATIONAL GOALS

The Idabel Board of Education believes educational goals and objectives must be established at all grade levels in the school system, from pre-kindergarten through the senior high. These objectives must then receive constant and contiguous thought and attention. The following list of objectives shall serve as a guide in the development of the district's curriculum.

- Each child should gain a thorough and certain command of the English language and the three "R's" in order to assist in attaining a high standard of living and maintaining a position of respect in society.
- The board believes that the individual student should be the focal point of education.
- The board believes that the positive interaction between teacher and students is a significant factor in the daily educational progress.
- The board believes parents and other caregivers are an essential part of the learning environment.
- The board believes that the function of the school is to provide an environment in which the student is exposed to learning experiences that contribute to proper development of the student as an individual and as a member of society.

In addition, Idabel Public Schools will strive to:

- Provide a climate for the students which promotes reflective, constructive thinking and encourages problem solving and creativity.
- Stimulate students to recognize and develop their potential through a curriculum that is designed to meet their intellectual and occupational needs.
- Aid individual growth toward a positive self-concept, self-respect, self-reliance, self-discipline, and self-realization.
- Teach, using democratic procedures and principles, responsible citizenship with respect for law, authority, public and private property, concern for others, and for our country.
- Educate students, with the help of the family unit and the community, to become effective, knowledgeable consumers and responsible members of society.
- Encourage good hygiene and physical fitness through the optimal use of leisure and recreational time.
- Provide each student opportunities to understand and appreciate our American heritage and the various cultures contained within it.
- Provide each student with the opportunities to develop a greater capacity to appreciate the beauty in literature, art, music, and nature through joint efforts of school and community.
- Help students develop awareness of and responsibility toward the conservation of energy and natural resources.

EDUCATIONAL GOALS (Cont.)

- Provide a well-rounded staff which continues striving for professional growth.

If the Idabel School District is to be successful, it is essential that all members of the school board, faculty, staff, and administration commit themselves to certain basic philosophical positions. The following are of primary importance:

- The welfare of the students in Idabel Public Schools will be placed above all other considerations.
- Good communications will be established and maintained with the community and parents.
- Each person in the school community will receive fair, just, and equitable treatment.
- All parents will be treated with courtesy, justice, and fairness.
- We will strive to develop a sense of responsibility, a feeling of respect for the rights of others, and respect for authority among all members of the school community.

GENERAL OBJECTIVES

In determining goals or objectives for each level of the school system, primary, intermediate, junior high and senior high administrators and teachers have given attention to the growth characteristics and concerns of the children that each particular level seeks to serve. Although there may be some overlapping from level to level since education is a continuous process, there are distinct contributions that each level can and should make to the well-rounded development of each individual child.

Grades One, Two, and Three

1. To increase the child's general knowledge that he/she may have a better understanding of the world and be able to live more competently.
2. To lead the child into the realization of his/her responsibilities both intellectually and morally in his/her life and environment.
3. To provide experiences that will prepare the child to live successfully and responsibly in a rapidly changing world.
4. To develop in the child a deeper understanding and a greater appreciation of the privilege of living and working together.
5. To select and guide experiences so that provision is made for the individual differences in children.
6. To help the child understand the principles of a democratic government by learning that he/she is a part of the home, the school, the community, the state, the nation and the world.
7. To guide the child in gaining command of fundamental knowledge, habits, and skills--the functional information essential to effective learning.
8. To develop in each child appreciations, understanding and creative powers which increase awareness of response to the aesthetic aspects of experiences.
9. To assist each child in sensing problems, thinking effectively about them, and acting constructively toward their solution.
10. To provide experiences that will enable the child to attain good physical and mental health.

Grades Four, Five, and Six

1. To develop to the fullest extent the physical, intellectual, emotional, moral, and spiritual potentialities of the individual.
2. To help the child live and work happily, satisfyingly, effectively, and cooperatively in a democratic society.
3. To provide opportunities in the school program to follow the pace in learning that is best suited for each child and that he/she can undertake with reasonable success.

GENERAL OBJECTIVES (Cont.)

4. To provide many opportunities for the child to gain skills in human relationships.
5. To provide experiences for the child and youth that will help them to be effective, happy citizens today and tomorrow.
6. To develop within the child a social sensitivity and effective participation in the family, the school, the local community, the nation, and world.
7. To provide learning experiences that are meaningful to the child at his/her level of maturity.
8. To provide real, varied, and significant experiences that will develop moral and spiritual values acceptable as standards of conduct approved by our democratic way of life.
9. To develop the skills the child needs in daily life so he/she can become a useful, active, and contributing member of the community.
10. To provide the learner with experiences which will develop respect for the importance of each individual.
11. To provide experiences that result in understandings and generalizations that become the basis for action in new situations.
12. To develop in each child appreciations, understandings, and creative powers which increase awareness of and response to the aesthetic aspects of experiences.

Middle School
Junior High and Senior High

1. To provide conditions that promote good mental health and physical fitness.
2. To encourage the practice of courtesy and respect in every phase of living.
3. To increase understanding and to encourage the practice of principles of safety in and out of school.
4. To discover the needs, aptitudes, and capacities of each student through guidance as a basis for attaining personal adjustment and emotional stability.
5. To provide a school program that will encourage initiative and independence in thought and action and build a respect for learning.
6. To select curricula that will be valuable as preparation for employment, college, and everyday living.
7. To lead students to understand the rights and duties of a citizen in a democratic society, and to be diligent and competent in the performance of their obligations as members of the family, and as citizens of the community, of the state, of the nation, and of the world.

GENERAL OBJECTIVES (Cont.)

8. To provide methods of procedure which will give students not only knowledge and skill, but also the opportunity to work cooperatively with others in making plans, carrying out these plans, and evaluating the results.
9. To promote a leisure time program which will enrich the lives of students and establish in them social responsibility.
10. To develop in students appreciations, understanding, and creative powers which increase awareness of and response to the aesthetic aspects of experiences.
11. To develop in students an understanding of the importance of moral and spiritual values in living as a foundation upon which to build world peace.

**DEVELOPMENT OPPORTUNITIES:
BOARD MEMBERS**

The school board in modern America faces a difficult set of challenges. It must fashion a quality educational program to prepare children for an unpredictable tomorrow. It must decide complex issues of policy and principle. It must oversee the prudent management of our community's extensive school facility. It is right and proper for the public to expect its elected and/or appointed board members to demonstrate high qualities of leadership as they deal with affairs of the public schools. ~~It is also right and proper for a school board to expect public support for its efforts to enlarge the horizons and abilities of its members.~~

The board of education places a high priority on the importance of a planned and continuing program of in-service education for its members. The central purpose of the program is to enhance the quality and effectiveness of public school governance in our community. The board shall plan specific in-service activities designed to assist board members in their efforts to improve their skills as members of the policy-making body; to expand their knowledge about trends, issues, and new laws and ideas affecting the continued welfare of our local schools; and to deepen their insights into the nature of leadership in a modern democratic society.

Funds may be budgeted annually to support the program. Individual board members shall be reimbursed for out-of-pocket expenses incurred through participation in approved activities. The board, as a whole, shall retain the authority to approve or disapprove the participation of members in planned activities. ~~The public shall be kept informed through the news media about the board's continuing in-service education and about the programs anticipated for short- and long-range benefits to our schools.~~

The board regards the following as the kinds of activities and services appropriate for implementing this policy:

1. Participation in school board conferences, workshops, and conventions held by the state and national school boards associations.
2. District-sponsored training sessions for board members.
3. Subscriptions to publications addressed to the concerns of board members.

In order to control both the investment of time and funds necessary to implement this policy, the board establishes these principles and procedures for its guidelines:

1. A calendar of school board conferences, conventions, and workshops shall be maintained by the superintendent. The board will periodically decide which meetings appear to be most promising in terms of producing direct and indirect benefits to the school district.
2. Funds for participation at such meetings will be budgeted on an annual basis. When funds are limited, the board will designate which of its members would be the most appropriate to participate at a given meeting.
3. Reimbursement to board members for their travel expenses will be in accordance with the travel expense policy for staff members. (See policy DEE and DEE-R.)

DEVELOPMENT OPPORTUNITIES: BOARD MEMBERS (Cont.)

4. When a conference, convention, or workshop is not attended by the full board, those who do participate will be requested to share information, recommendations, and materials acquired at the meeting.

School board members are encouraged to attend virtual and in-person workshops presented by the county, state, and national school boards associations. Professional journals and books in the school libraries shall be made available to every board member. The Superintendent shall provide information to the full school board as to the status of school board member training credits under an appropriately worded agenda item. The report shall include the number of new or incumbent credits, as well as the number of continuing education credits each board member has earned. This report shall be provided to the members of the board of education at the August, November, February, and May regular meetings of the board of education.

By March 1, the Oklahoma State Department of Education will notify school board members who have not yet completed training requirements that they are required to do so. If the board member fails to earn training credits in the timeline set by statute, the Oklahoma State Department of Education will notify by certified mail the school boards and the superintendent that a board member has failed to earn the required training credits. The board of education will then have ~~thirty (30)~~ sixty (60) days from the final date that the member has to complete the requirements as indicated by receipt of the certified notice from the State Board of Education to declare the seat vacant.

REFERENCE: 70 O.S. §5-110
70 O.S. §5-110.1

FILLING BOARD VACANCIES (PROCEDURE)

The board may fill a vacancy on the board by appointment or by special election. The Attorney General has ruled that a school board may interview candidates for appointment in executive session (AG Op. No. 92-23). The following suggested agenda language does not represent approval or disapproval of any action that may be taken by the board of education:

Proposed executive session to interview candidates and to discuss appointment of a volunteer to the _____ Board of Education an individual to vacant board seat # _____. 25 O.S. §307(B)(1) and 70 O.S. § 5-118.

Vote to convene or not to convene in executive session.

Vote to return to open session.

Executive session minutes compliance announcement.

Vote to appoint or not to appoint a volunteer to the _____ Board of Education an individual to vacant board seat # _____.

If the filing period has closed for an open position on the school board and no candidate has filed resulting in a vacancy, the board may appoint to fill the vacancy. In this very limited circumstance, the board may determine that the person appointed does not have to reside in the board election ward. The person appointed would have to fulfill all other requirements as set forth in law for school board candidates. Any person appointed who does not reside in the board election ward may only serve the appointed term of office and would not be eligible to refile for that board seat.

If the board cannot reach a decision with regard to appointing an individual to fill the position within 60 days, the board is required to call a special election. (See BBB-E1 for a sample resolution calling for a special election.) The resolution calling for a special election must be delivered to the secretary of the county election board no fewer than 60 days preceding the election. However, the board is not required to wait until the next date the county is holding an election. It is at the discretion of the board as to when the election will be held, as long as the resolution is provided to the secretary of the county election board no fewer than 60 days prior to the date requested for the election. Individuals elected to fill a vacancy serve for the remainder of the unexpired term

If an individual is appointed to the seat, the appointee shall serve until the next regular election if the person is appointed to fill such vacancy in the first half of the term of office for the board position. If the person is appointed to fill such vacancy after the first half of the term of office for the board position, then the appointee shall serve for the balance of the unexpired term.

REFERENCE: 26 O.S. §13A-110

**SCHOOL BOARD MEMBER
CONTINUING EDUCATION**

It is the policy of this board of education that its members shall attend workshops and seminars designed to increase their knowledge and abilities of good boardsmanship.

Newly elected board members are required by law to attend a minimum of 12 hours of school law within 15 months following the board member's election. Each re-elected board member is required by law to attend a minimum of six (6) hours of school law workshops within 15 months following the board member's election. The board will declare vacant the position of any board member who fails to complete the six hours. Such vacancy will be filled as prescribed by law.

In addition to the above requirements, each board member elected to a full term of office will obtain additional hours of continuing education as required by law. Any board member who fails to complete the required hours of training will not be eligible to file for re-election to the school board upon completion of the current term.

- 3-year term of office ----- 9 continuing education hours required
- 4-year term of office ----- 12 continuing education hours required
- 5-year term of office ----- 15 continuing education hours required

Announcements of seminars and workshops by the Oklahoma State School Boards Association, the State Department of Education or the State Department of Career and Technology Education will be provided to each board member as received by the school administration.

Any board member of this school district who attends and completes a course which satisfies this policy shall be reimbursed by the school district for expenses incurred. The board may also reimburse expenses incurred in registering for and attending board member training programs approved by the board, which are in addition to the minimum training requirements established by law.

The superintendent or the superintendent's designee will maintain records of each board member's training accomplishments and will notify any board member of the need for the board member to accomplish any additional training. The superintendent will notify the State Department of Education of any changes in board membership.

**REFERENCE: 70 O.S. §5-110
70 O.S. §5-110.1**

**BOARD OF EDUCATION
OFFICER DUTIES - TREASURER
(REGULATION)**

The board of education has established the following duties for the office of the treasurer:

1. The treasurer shall execute a surety bond in an amount equal to the largest estimated account balance that will be on hand at any one time during the current year. However, the bond shall not, in any event, be required to be in an amount greater than that of the county treasurer of the county. The bond must be approved by the board of education.
2. The treasurer shall receive all state appropriations, district school taxes, and all other funds belonging to the school district, and report same to the clerk to be reported to the board of education.
3. The treasurer shall promptly pay, out of funds belonging to the school district and on proper orders approved by the board, all bills according to the provisions of the school code.
4. The treasurer shall deposit the funds belonging to the school district in the school accounts as provided by law and make available to the members of the board of education such information.
5. The treasurer shall perform such other acts and duties pertaining to the district as the board of education may direct or be required by law to perform.
6. The treasurer shall, at the end of his/her term in office, pay over to his/her successor the balance of any and all money remaining in the treasurer's hands and shall deliver to the successor all books, accounts, and other property of the district.
7. The treasurer shall submit his/her accounts for the audit of the finances of the school district.
8. The treasurer shall keep general accounts showing all of the receipts, appropriations and expenditures of the district, and have the same available for inspection by members of the board of education and the superintendent of schools.

REFERENCE: 70 O.S. §5-115

SAFE SCHOOL COMMITTEE

Not later than October 1 of each school year, each school district site shall select a Safe School Committee composed of at least seven members. The committee will include an equal number of teachers, parents of the children affected, and students. In addition, the committee shall include a school official who participates in the investigation of reports of harassment, intimidation, bullying, and threatening behavior. The committee will study and make recommendations to the principal concerning:

1. Unsafe conditions, possible strategies for students, faculty and staff to avoid physical and emotional harm at school, student victimization, crime prevention, school violence, and other issues which prohibit the maintenance of a safe school;
2. Student ~~harassment, intimidation, and~~ bullying at school;
3. Professional development needs of faculty and staff to implement methods to decrease student harassment, intimidation, and bullying; ~~and~~
4. Methods to encourage the involvement of the community and students, the development of individual relationships between students and school staff, and use of problem-solving teams and resources that include counselors and other behavior health and suicide prevention resources within or outside the school system;
5. Policies and regulations to be revised in light of the Department of Homeland Security's threat assessment guidelines; and
6. Professional development needs of faculty and staff to recognize and report suspected human trafficking.

The committee shall meet *(annually) (as needed) (each semester)*.

Responsibilities of the Safe Schools Committee include, but are not limited to, the following:

1. Study unsafe conditions in the schools, student victimization, school violence, and other issues concerning school safety.
2. Make recommendations to the principal regarding possible strategies for students to avoid harm at school, crime prevention, professional development needs of the faculty and staff concerning school safety, and methods to encourage the involvement of the community members and students.
3. Review traditional and accepted harassment, intimidation, and bullying prevention programs utilized by other states, state agencies, or school districts. The State Department of Education will provide a list of research-based programs appropriate for the prevention of harassment, intimidation, and bullying of students at school. If the district implements a commercial bullying prevention program, it shall use a program listed by the State Department of Education.
4. Review the district's current safety policies and regulations and make recommendations to the administration regarding any changes needed related to the Department of Homeland Security's threat assessment level and required or proposed actions.
5. ~~(Optional language)~~ Study and make recommendations to the school district board of education regarding the development of a rape or sexual assault response program that may be implemented at the school site.

The principal shall give consideration to recommendations of the committee.

REFERENCE: 70 O.S. §24-100.5

SCHOOL BOARD MEETINGS AGENDA PREPARATION AND DISSEMINATION

As executive officer of the _____ Board of Education, the superintendent of schools, in consultation with the president and other members of the board, is responsible for the preparation of the agenda for board meetings. Items for the agenda may be suggested by board members, staff members, students, or patrons of the district. The inclusion of items suggested by staff members, students, or patrons will be at the discretion of the _____.

If the item "new business" is on the regular meeting agenda, matters that qualify as "new business", because they were not known or could not have been reasonably known 24 business hours prior to the meeting, may be considered and may be acted upon.

Proposals for executive sessions will be included on the agenda, including a reference to the specific section of the Oklahoma Statutes which authorizes an executive session for the proposed item. The proposal must contain sufficient information to advise the public that an executive session will be proposed, what matters are proposed to be discussed, the names of school employees (if any) to be discussed, and what action, if any, is contemplated. Executive sessions must be authorized by a vote of the majority of members in attendance.

The agenda and any supporting material will be distributed to members of the board as far in advance of the meeting date as possible, but not less than _____ calendar days. Copies of the agenda will be made available to the media and the public upon request. The school district will offer and consistently maintain an email system for distribution of the agenda and a process for people to obtain a copy of the agenda at the school district during normal business hours at least twenty-four hours prior to the meeting. Those interested in receiving a copy of the agenda via email should contact the business office of the school district during normal business hours. In addition, a copy of the agenda will be posted on the school district's Internet web site located at _____.

**REFERENCE: 25 O.S. §311
74 O.S. §3106.2**

EXECUTIVE SESSIONS

The _____ Board of Education may, at its discretion, enter into executive session after the executive session is authorized by a vote in open session only if a proposed executive session is listed on the agenda and the specific section of law authorizing an executive session is also listed on the agenda. If new business arises within the statutory time limitations and otherwise qualifies for an executive session, it may be discussed in executive session.

The board may enter into executive session for any of the following reasons:

1. To discuss the employment, hiring, appointment, promotion, demotion, disciplining, or resignation of any or all of the employees or volunteers of the school district. 25 O.S. §307 (B) (1) [including the appointment of an individual to fill a board vacancy pursuant to 70 O.S. §5-118]
2. To discuss negotiations concerning employees and representatives of employee groups. 25 O.S. §307 (B) (2)
3. To discuss the purchase or appraisal of real property. 25 O.S. §307 (B) (3)
4. To have confidential communications with its attorney concerning a pending investigation, claim, or action if the school district, with the advice of its attorney, determines that disclosure will seriously impair the ability of the district to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest 25 O.S. §307 (B) (4)
5. To hear evidence and discuss the expulsion or suspension of a student when so requested by the student, the parent, an attorney, or the legal guardian. 25 O.S. §307 (B) (5)
6. To discuss matters involving a specific handicapped child. 25 O.S. §307 (B) (6)
7. To discuss any other matter where disclosure of information would violate confidentiality requirements of state or federal laws. 25 O.S. §307 (B) (7)
8. To engage in deliberations or to render a final or intermediate decision in an individual proceeding pursuant to Article II of the Administrative Procedures. 25 O.S. §307 (B) (8)
9. Discussing matters involving safety and security at state penal institutions or correctional facilities used to house state inmates. 25 O.S. §307 (B) (9)
10. Discussing contract negotiations involving contracts requiring approval of the Board of Corrections, which shall be limited to members of the public body, the attorney for the public body, and the immediate staff of the public body. No person who may profit directly or indirectly by a proposed transaction which is under consideration may be present or participate in the executive session. 25 O.S. §307 (B) (10)
11. To discuss the following, all of which should be cited 25 O.S. §307 (B) (11):
 - A. The investigation of a plan or scheme to commit an act of terrorism;
 - B. Assessments of the vulnerability of government facilities or public improvements to an act of terrorism;
 - C. Plans for deterrence or prevention of or protection from an act of terrorism;

EXECUTIVE SESSIONS (Cont.)

- D. Plans for response or remediation after an act of terrorism;
- E. Information technology of the public body but only if the discussion specifically identifies:
1. design or functional schematics that demonstrate the relationship or connections between devices or systems;
 2. system configuration information;
 3. security monitoring and response equipment placement and configuration;
 4. specific location or placement of systems, components, or devices;
 5. system identification numbers, names, or connecting circuits;
 6. business continuity and disaster planning, or response plans; or
 7. investigation information directly related to security penetrations or denial of services; or
- F. The investigation of an act of terrorism that has already been committed.

The term "terrorism" means an act of violence resulting in damage to property or personal injury perpetrated to coerce a civilian population or government into granting illegal political or economic demands; or conduct intended to incite violence in order to create apprehension of bodily injury or damage to property in order to coerce a civilian population or government into granting illegal political or economic demands. Peaceful picketing or boycotts and other nonviolent action shall not be considered terrorism (21 O.S. §1268. 1).

No action, decision, or vote shall be taken while the board is in executive session. The board shall reconvene the open meeting after an executive session prior to adjourning the meeting.

An executive session for the purpose of discussing the purchase or appraisal of real property shall be limited to members of the public body, the attorney for the public body, and the immediate staff of the public body. No landowner, real estate salesperson, broker, developer, or any other person who may profit directly or indirectly by a proposed transaction concerning real property which is under consideration may be present or participate in the executive session, unless they are operating under an existing agreement to represent the public body.

In the interest of maintaining confidentiality of the information discussed during executive sessions, under no circumstances will audio/video recording or camera photos of executive sessions be permitted. Board members and those persons requested to enter an executive session are required to turn off all cellular telephones prior to the start of the session, unless there is a legitimate reason of personal health or safety involved.

REFERENCE: 25 O.S. §307
70 O.S. §5-118
Atty. Gen. Op. 82-114 (April 12, 1982)

**BOARD OF EDUCATION MEETINGS
VIDEOCONFERENCE REGULATIONS**

In accordance with state law, the Isabel Board of Education may hold board meetings by videoconference. Whenever the (board president/superintendent) may determine that a meeting of the entire board could be best accomplished by videoconference, these guidelines must be followed:

1. Each board member must be visible to each other member and to the public via a video monitor.
2. No less than a quorum of board members must be present in person at the meeting site.
3. The agenda posted for the meeting must indicate that the meeting will include videoconferencing locations and shall state:
 - A. The location, address, and telephone number of each available videoconference site, and
 - B. The identity of each board member and the specific site from which each board member shall be physically present and participating in the meeting.
4. After the agenda is prepared and posted, no board member shall be allowed to participate in the meeting from any location other than the specific location posted on the agenda.
5. In order to allow the public the maximum opportunity to attend and observe each board member carrying out official duties, a board member or board members desiring to participate in a meeting by videoconference must do so from a site and room from within the district or political subdivision from which elected or appointed.
6. The site and room where a board member is present for the meeting must be open and accessible to the public and the public must be allowed into that site and room. The board of education may provide additional videoconference sites as a convenience to the public, but additional sites must not be used to exclude or discourage public attendance at any videoconference site.
7. The public must be allowed to participate and speak, as allowed by board policy, in the meeting at the videoconference site in the same manner and to the same extent the public is allowed to participate or speak in a meeting that is held on-site. (See also policy BED and BED-R.)
8. Any materials shared electronically between board members, before or during the videoconference, must also be immediately available to the public in the same form and manner as shared with the board members.
9. All votes occurring during any meeting conducted using videoconferencing must occur and be recorded by roll call vote.
10. Executive sessions cannot be conducted if a board meeting is being held via videoconference.

SCHOOL BOARD MEETINGS ORDER OF BUSINESS (REGULATIONS)

Regular and Special Meetings

The purpose of a meeting is to promote and carry on the business of the board effectively and efficiently. This may be done in many ways without violating the rules of good parliamentary procedure.

The president should consult with the secretary and the superintendent in preparing the order of business for the next meeting. There should be a regular meeting of the officers to prepare the order of business for the next meeting.

There is no rule that makes it necessary to follow any particular order of business. Experience has shown the following order to be efficient:

1. Call to order: The president says, "The meeting will come to order."
2. Announcement of Attendance: The clerk may check the roll as the members enter the meeting room and report the members and the number of guests present.
3. Special Program: A special program may consist of a speaker, music, initiation of new members, installation of officers, or any other activity of interest to the members. The time of appearance on the program must be convenient to the speaker or entertainers. A special program may appear at any point in the order of business that is agreeable with the participants and that meets the needs and practices of the board.
4. Officers' Reports:
 - A. Minutes Clerk's report (reading of the minutes): The president may say, "We will have the reading of the minutes of the last meeting." After the report is read, the president should ask, "Are there any corrections or additions to the minutes?" After a slight pause, the president should say, "If not, they stand approved as read." If the minutes are corrected at the suggestion of a member, the president should say, "The minutes are approved as corrected."
 - B. Treasurer's report: No motion is necessary to accept the report of the treasurer. The president should ask if there are any questions concerning the report. The report is subject to audit at a later date. When the auditing committee submits its report it should be accepted.
 - C. Other officers' reports (if any).
5. Committee Reports: Committee reports should be written and a copy provided for the clerk. It is not necessary to make a motion to accept routine committee reports.
6. New Business: The president may say, "The meeting is now open for the consideration of new business."
7. Adjournment
8. Recreation and refreshments

SCHOOL BOARD MEETINGS, ORDER OF BUSINESS, REGULATIONS (Cont.)Regular and Adjourned Policy Meetings

1. Convene
2. Approval of the minutes of the preceding meeting
3. Approval of warrants
4. Report of the superintendent of schools on policy matters requiring no immediate action
5. New policy matters
 - A. Amendments to existing policies
 - B. New policies
6. Questions
 - A. From board members
 - B. From the public
7. Adjournment

Annual Organization Meeting

Unless changed by a two-thirds vote of those present, the order of business for each annual organization meeting of the board of education shall be as follows:

1. Opening of meeting by the senior member
2. Oath of Office
3. Elections
 - A. Temporary chairman
 - B. President
 - C. Vice-president
4. Appointments and setting of salaries
 - A. District Clerk

SCHOOL BOARD MEETINGS, ORDER OF BUSINESS, REGULATIONS (Cont.)

- B. Treasurer
- C. Counsel
- D. School Physician
- E. Minutes/Encumbrance Clerk
- 5. Bonding
 - A. District Clerk
 - B. Treasurer
 - C. Minutes/Encumbrance Clerk
 - D. Other employees handling district funds
- 6. Designating signatories
- 7. Designating banks
 - A. Depository for district funds
 - B. Source of short-term loans
- 8. Designating district newspapers
- 9. Determining whether dates and times for regular monthly meetings should be changed
- 10. Scheduling board work for year ahead
- 11. Adjournment

**QUORUM
BOARD MEETING PROCEDURE**

At all meetings of the Board, a majority of the current members shall constitute a quorum to do business. A majority vote of these present shall suffice to pass any motion. 25 O.S. § 304 (2)1

These by-laws and rules may be altered or amended at any regular meeting of the Board of Education by a vote of two-thirds of all members of said Board, provided that one month's notice of the proposed alteration or amendment has been given in writing at some previous meeting of the Board when opportunity has been given for full discussion.

REFERENCE: 70 O.S. §5-118
25 O.S. §311

DRAFT

POLICY FORBIDDING THE SUPPLANTING OF FEDERAL FUNDS AND GRANT MONIES FOR LOCAL REVENUE

The Idabel Board of Education assures the federal government that payments received from the federal government in the nature of grant programs shall be used solely for such programs and in accordance with the applicable grant regulations. The district will restrict fund uses to the purposes provided in the federal legislation creating the grant. Federal funds received will be used to supplement and, to the extent practical, increase the level of funds that would, in the absence of such federal funds, be made available from non-federal sources for the education of students participating in programs and projects assisted by the federal grants. In no case shall federal grant funds be used to supplant funds received by the district from non-federal sources. State and local funds will be used to provide services in federal grant projects and such services, taken as a whole, will be at least comparable to services provided in district projects that are not receiving federal grant program funds. Comparability applies to schools with more than one building for each grade span.

The school district shall receive federal funding for any fiscal year only if the Oklahoma State Department of Education finds that the local educational agency has maintained the school district's fiscal effort in accordance with maintenance of effort requirements as outlined in section 8521 of ESSA.

The board delegates to the central administration the authority to sign federal grant "assurance statements" that are required for the receipt of federal funds.

LEGAL REFERENCE: Sections 1118 and 8521 of ESSA

GRANT POLICIES AND PROCEDURES

GRANT SUBMISSIONS

A grant offer and acceptance constitutes a contractual agreement between the grantor (funding source) and the grantee (teacher, school, department, or district). This agreement should not be entered into without appropriate approval.

Applicants must obtain approval from the Superintendent prior to submitting a grant proposal or application to **any** funding source. To ensure that each proposal from the school district represents the highest quality possible, the final draft of each grant application will be reviewed by the Superintendent or designee. Proposals requiring approval or signature of the Board of Education must be submitted a minimum of 7 days prior to a board meeting.

NOTICE OF GRANT AWARD OR REJECTION

Upon receipt of a **notice of grant award or rejection** from the funding agency, the applicant will send a copy to the Superintendent. Applicants are also encouraged to send a thank you letter to the funding source even if funding is not awarded during this grant cycle.

If the grant is awarded, the superintendent or designee will meet with the applicant to establish a grant budget. Grant funds cannot be expended until a budget has been established. Grant recipients will adhere to all fiscal and programmatic reporting requirements imposed by the funding source.

The superintendent will establish and maintain the official files for all grant awards. Files must be kept for five years after the conclusion of the grant.

After the Board of Education accepts grant funding from governmental agencies, private companies, organizations, and foundations for various educational programs or projects, the funds will be budgeted for each program or project according to the amount and regulations of the grant awarded.

This district will have internal control systems to provide reasonable assurance that it is managing federal financial assistance programs in compliance with applicable laws and regulations as directed by the State Department of Education. Methods and procedures will be in place to minimize the time elapsed between the transfer of funds from the State and the disbursement of these funds by the district.

Whenever possible the superintendent will provide a formal request for quotes or accept bids for goods or services that will be purchased with the grant funds. Goods and services received in consideration for grant funds will be monitored and careful consideration will be provided as to the quality of the goods received and/or the performance of services rendered prior to the district entering into future contracts for goods and services.

The district will maintain financial records of all expenditures made from the grant funds and such records will be available for inspection and will be deemed to be public records. These records, whenever practicable, shall be collected, transmitted and stored electronically.

LEGAL REFERENCE: 2 C.F.R. 200.302

INTERNAL CONTROLS

The Board of Education directs all school district personnel to maintain appropriate internal controls in accordance with this policy. Internal Controls are to be an integral part of the school district's financial and business policies and procedures. The objectives of internal controls are:

- Protecting resources against waste, fraud, and inefficiency;
- Ensuring accuracy and reliability in accounting and operating data;
- Securing compliance with the policies of the organization;
- Ensuring compliance with applicable laws and regulations;
- Evaluating the level of performance in all organizational units of the organization;
- Providing management with reasonable assurance that all leave and payroll transactions are authorized, valid, complete and accurate;
- Safeguarding leave and payroll documents from theft, loss and destruction; and
- Internal controls are simply good business practices.

Internal controls are the practices performed by employees to provide the board of education with reasonable assurance that assets are safeguarded and transactions are authorized, valid, complete and accurate.

Internal control systems operate at different levels of effectiveness. Determining whether a particular internal control system is effective is a judgment resulting from an assessment of whether the five components – Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring – are present and functioning. Effective controls provide reasonable assurance regarding the accomplishments of established objectives.

The Superintendent or designee shall evaluate and monitor compliance with statute, regulations and the terms and conditions of federal awards. When instances of noncompliance are identified, the Superintendent or designee shall take prompt action. All school personnel shall take reasonable measures to safeguard personally identifiable information that is protected by state or federal law.

Control Environment

The control environment, as established by the organization's administration, sets the tone of an institution and influences the control consciousness of its people. Leaders of each department, area or activity establish a local control environment.

Risk Assessment

Every entity faces a variety of risks from external and internal sources that must be assessed. A precondition to risk assessment is the establishment of objectives, linked at different levels and internally consistent. Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed. Because economic, regulatory and operating conditions will continue to change, mechanisms are needed to identify and deal with the special risks associated with change.

The process of identifying and analyzing risk is an ongoing process and is a critical component of an effective internal control system. Attention must be focused on risks at all levels and necessary actions must be taken to manage. Risks can pertain to internal and external factors. After risks have been identified, they must be evaluated.

Managing change requires a constant assessment of risk and the impact on internal controls. Economic, industry and regulatory environments change and entities' activities evolve. Mechanisms are needed to identify and react to changing conditions.

INTERNAL CONTROLS (Cont.)***Control Activities***

Control activities are the policies and procedures that help ensure management directives are carried out. They help ensure that necessary actions are taken to address risks to achievement of the entity's objectives. Control activities occur throughout the organization, at all levels, and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties.

Control activities usually involve two elements: a policy establishing what should be done and procedures to effect the policy. All policies must be implemented thoughtfully, conscientiously and consistently.

Information and Communication

Pertinent information must be identified, captured and communicated in a form and time frame that enables people to carry out their responsibilities. Effective communication must occur in a broad sense, flowing down, across and up the organization. All personnel must receive a clear message from top management that control responsibilities must be taken seriously. They must understand their own role in the internal control system, as well as how individual activities relate to the work of others. They must have a means of communicating significant information upstream.

Monitoring

Internal control systems need to be monitored – a process that assesses the quality of the system's performance over time. Ongoing monitoring occurs in the ordinary course of operations, and includes regular management and supervisory activities, and other actions personnel take in performing their duties that assess the quality of internal control system performance.

The scope and frequency of separate evaluations depend primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures. Internal control deficiencies should be reported upstream, with serious matters reported immediately to top administration and governing boards.

Internal control systems change over time. The way controls are applied may evolve. Once effective procedures can become less effective due to the arrival of new personnel, varying effectiveness of training and supervision, time and resources constraints, or additional pressures. Furthermore, circumstances for which the internal control system was originally designed also may change. Because of changing conditions, management needs to determine whether the internal control system continues to be relevant and able to address new risks.

Responsibility

It is the responsibility of the superintendent and board of education to work together to develop and implement a system of internal controls. However, everyone within the school district has some role in internal controls. The roles vary depending upon the level of responsibility and the nature of involvement by the individual. The Board of Education, Superintendent, and administrative staff establish the presence of integrity, ethics, competence and a positive control environment. The employees of the district have oversight responsibility for internal controls within their areas. Each employee is to be cognizant of proper internal control procedures associated with their specific job responsibilities and is responsible for complying with internal controls.

Components of the Control Activity

Internal controls rely on the principle of checks and balances in the workplace. The following components focus on the control activity:

INTERNAL CONTROLS (Cont.)

Personnel need to be competent and trustworthy, with clearly established lines of authority and responsibility documented in written job descriptions and procedure manuals. Organizational charts provide a visual presentation of lines of authority and periodic updates of job descriptions ensures that employees are aware of the duties they are expected to perform.

Authorization Procedures need to include a thorough review of supporting information to verify the propriety and validity of transactions. Approval authority is to be commensurate with the nature and significance of the transactions and in compliance with School District policy.

Transactions should be authorized and executed by persons acting within the range of their authority.

- Policies and procedures should clearly identify which individuals have authority to approve different types of transactions.
- Authority comes with accountability and responsibility.
- Individuals should understand what they are approving. Individuals should have firsthand knowledge of transactions being approved, or they should review supporting information to verify the propriety and validity of transactions.
- Authorization of adjustments should be timely.
- Authorization for leave, overtime and change of work schedule should be obtained in advance and in writing.
- Authorization should be from at least one level above.
- Employees should not authorize their own transactions.
- Adjustment documents should proceed directly for processing after approval by a supervisor and not return to the employee where it can be falsified. Many frauds occur after approval.
- Supervisors should not sign blank forms.
- The supervisor and employee should initial corrections or adjustments.
- Delegation of authority in writing is required for grants and recommended for other budgets.
- Leave and payroll documents should proceed directly for processing after approval by a supervisor and not returned to the employee where they can be falsified. Many frauds (i.e. unauthorized or excessive overtime hours charged) occur after approval.
- Supervisors should not sign blank timesheets or leave request forms.
- Corrections or adjustments should be initialed by the supervisor and employee.

Segregation of Duties reduce the likelihood of errors and irregularities. An individual is not to have responsibility for more than one of the three transaction components: authorization, custody, and record keeping. When the work of one employee is checked by another, and when the responsibility for custody for assets is separate from the responsibility for maintaining the records relating to those assets, there is appropriate segregation of duties. This helps detect errors in a timely manner and deter improper activities; and at the same time, it should be devised to prompt operational efficiency and allow for effective communications.

Physical Restrictions are the most important type of protective measures for safeguarding school district assets, processes and data.

Documentation and Record Retention is to provide reasonable assurance that all information and transactions of value are clearly, thoroughly, and accurately recorded and retained. Records are to be maintained and controlled in accordance with the established retention period and properly disposed of in accordance with established procedures.

INTERNAL CONTROLS (Cont.)

Monitoring Operations is essential to verify that controls are operating properly. Reconciliations, confirmations, and exception reports can provide this type of information.

Reconciliation is the process of comparing the entries in the general ledger to supporting documentation and resolving any discrepancies or differences. Accounts Payable, Accounts Receivable, and Cash, Property depreciation, Interest Income and other.

An independent person should perform a reconciliation of the district financial records at least annually and when an employee transfers, requests extended leave without pay, or separates employment from the school district.

Risk Assessment

The process of assessing risk is an opportunity for management and directors to look at their operations, determine the areas of significant risk, and evaluate what actions can be taken to minimize the risk and enhance the effectiveness and efficiency of the operation, while following applicable laws and regulations. The risk assessment and internal control evaluation can be integrated into the strategic planning process and program review.

All levels of the organization should participate in an annual risk assessment. The process of assessing risk is an opportunity for review of operations, determination of the areas of significant risk, and evaluation of what actions can be taken to minimize the risk and enhance internal controls.

Determination of an effective means of managing the risks, determining the likelihood of occurrence, minimizing the risks, and providing compensating controls is management's responsibility.

Managing an Audit

These are suggestions when interacting with auditors, to expedite the audit process while minimizing disruptions to day-to-day departmental operations. It is important to both the auditors and the departments to have accurate and objective audit results.

- Designate an audit liaison person (Department manager).
- Clarify the audit object and scope (areas to be tested and period covered by the audit).
- Determine auditor needs (records, workspace, and resources).
- Consider giving the auditor a general tour of your facilities.

Access to Records by Auditor

Ensure original documents do not leave department premises without prior approval. If a request is ambiguous, ask the auditor for the purpose of reviewing the document. Be prepared to recommend alternate documents that would achieve the auditor's purpose. Unless absolutely necessary, do not allow full access to your file drawers, storerooms, etc. Auditors are expected to obtain permission and state their objective for accessing these areas. Have documents available upon their arrival. Maintain a list of records provided to the auditor. Review records you are providing to anticipate questions. If records will hurt the School District's interest, notify department management of the issue.

Responding to Audit Findings

Keep informed of issues throughout the audit. Ensure an exit interview is held. Use it to verify facts and respond to the audit. Ask a representative from the Treasurer's Office to attend if there are questioned or disputed findings.

INTERNAL CONTROLS (Cont.)

Ask for time to review findings, and then re-verify calculations and source data. Concede valid findings, but do not speculate on whether they apply to other areas on campus. Discuss with the auditor the dispositions of audit issues, i.e. verbal comment, exit item, management summary or report item. If necessary, appeal the auditor's conclusion with their supervisors.

"Must Do" Management Actions**'Hard' Controls (Mandatory Internal Control and Checks and Balances)**

1. Use only original signatures to approve documents.
2. Provide departmental reports
 - a. Review and document the reconciliations of the monthly department financial statements to the appropriate supporting documents to assure all items are authorized School District purchases/charges.
 - b. Budget the best annual estimate of the department's earnings and expenditures.
 - c. Compare actual results to the budget and follow up significant variances.
3. Issue Payroll
 - a. Reconcile labor distribution reports to timesheets/exception reports (including reconciling leave accrual amounts to leave slips).
 - b. Collect from Staff & Administration a signed Attendance Calendar for each pay period.
 - c. Collect from nonexempt and exempt staff a signed Attendance Calendar for each pay period.
 - d. Collect from hourly classified and student employees a signed positive timesheet for each pay period.
 - e. Have supervisors with direct knowledge of the actual time worked sign Attendance Calendars and positive timesheets.
 - f. Review the monthly departmental labor distribution report and reconciliation.
 - g. Budget the best annual estimate of the department's labor expenses.
4. Separate incompatible duties (e.g. pro-card holder/approval authority, cash receipts handling/accounts receivable posting, payroll preparation/verification, etc.) among different department staff members.
5. Identify active/inactive research accounts used by departmental faculty, and assure/implement a process through which the activity (including personnel requisitions, expenditures, and document retention) is approved by the Principle Investigator (PI) and periodically reviewed by the department chair and that this process is in accordance with School District and funding source (grant, department program, etc.) requirements (capital equipment approval, contract approval, etc.). Ensure that inactive project grants are closed according to School District procedures.
6. Count and balance your petty cash/change fund as determined necessary, and reconcile (by another person) as appropriate.
7. Issue Cash Receipts
 - a. Deposit daily or periodically with the Cashier's Office any cash/checks received in your department as authorized in the policy and procedures manual.
 - b. Issue a pre-numbered receipt for all cash transactions.
 - c. Collect sales tax when taxable goods are sold.
 - d. Use a cash receipts form for all checks and cash and submit them to the central office for deposit.
 - e. Safeguard cash and checks against theft or loss.
8. Review purchases
 - a. Review in detail the supporting documentation for any action that you authorize, approve, review, or sign.
 - b. Use the School District account with American Heritage for as much of the departmental purchasing needs as possible.

INTERNAL CONTROLS (Cont.)

- c. Establish a mechanism for ensuring that all departmental purchases are appropriate.
- d. All contracts and credit applications require Treasurer's Office approval.
- e. **Always submit original receipts as proof of payment.**
9. List and account for each equipment asset and its location valued at less than \$25,000 (assets not included on the School District's inventory listing).
10. Reconcile external bank accounts and credit card transactions (if applicable) at least monthly.
 - a. Establish procedures to ensure that cardholders comply with the reimbursable business expense policy.

'Soft' Controls (Internal Controls to Strengthen Oversight and Encourage Compliance)

1. Complete an Annual Risk Assessment and/or Internal Control Review at least annually.
2. Be familiar with the Policies and Procedures of the School District.
3. Avoid circumventing any established internal controls over department operations.
4. Review operational processes on a continuous basis for duplication of effort.
5. Identify strengths/weaknesses within your employee pool and re-organize duties accordingly to develop a stronger team. Encourage employees to participate in professional development activities.
6. Be alert to fraud risks and 'red flags' for fraud occurring in your unit's operations.
7. On a regular basis budget/analyze the actual revenue and expenditures to the amount of budgeted revenue/expenditures (i.e. financial analysis).
8. Provide relevant financial reports/status updates to appropriate Dean/Director on a regular basis.
9. Document all reconciliation's, verifications, approvals, etc. to assure a defined audit trail of all transactions exit.

LEGAL REFERENCE: 2 C.F.R. § 200.303

MANAGEMENT AND INVESTMENT OF FUNDS

It is the policy of the ^{*Idabel*} Board of Education that all general fund receipts shall be transmitted to the treasurer of the board of education. A receipt shall be issued by the person receiving the funds to the person depositing the funds, and a copy of the receipt shall be forwarded to the treasurer. All disbursements shall be issued by the treasurer in the form of legal warrants, bonds, or interest coupons.

The board of education, at its regularly scheduled meeting, shall set aside funds to an operating account and to an investment account. The board may direct the treasurer to satisfactorily complete an investment education program approved by the State Board of Education and the State Board of Career and Technology Education. The treasurer shall invest the full amount of the investment account in:

1. Direct obligations of the United States government to the payment of which the full faith and credit of the Government of the United States is pledged; provided, a treasurer of a school district who has completed the appropriate training offered by the State Department of Education may invest funds in the investment account in other obligations of the United States Government, its agencies or instrumentalities;
2. Obligations to the payment of which the full faith and credit of this state is pledged;
3. Certificates of deposit of banks when such certificates of deposit are secured by acceptable collateral;
4. Savings accounts or savings certificates of savings and loan associations to the extent that such accounts or certificates are fully insured by the Federal Savings and Loan Insurance Corporation;
5. Repurchase agreements that have underlying collateral consisting of those items specified in paragraphs 1 and 2 including obligations of the United States, its agencies and instrumentalities, and where the collateral has been deposited with a trustee or custodian bank in an irrevocable trust or escrow account established for such purposes;
6. County, municipal, or school district direct debt obligations for which an ad valorem tax may be levied or bond and revenue anticipation notes, money judgments against such county, municipality or school district ordered by a court of record or bonds or bond and revenue anticipation notes issued by a public trust for which such county, municipality or school district is a beneficiary thereof;
7. Money market mutual funds regulated by the Securities and Exchange Commission and which investments consist of obligations of the United States, its agencies and instrumentalities, and investments in those items and those restrictions specified in paragraphs 1 through 6;
8. Warrants, bonds, or judgments of the school district; or
9. Qualified pooled investment programs, the investment of which consist of those items specified in paragraphs 1 through 8 as well as obligations of the United States agencies and instrumentalities, regardless of the size of the district's budget. To be qualified, a pooled investment program for school funds must be governed through an interlocal cooperative agreement formed pursuant to 70 O.S. § 5-117b and the program must competitively select its investment advisors and other professionals. Any pooled investment program must be approved by the board of education.

MANAGEMENT AND INVESTMENT OF FUNDS (Cont.)

Any interest received from investments shall be placed in the fund from which the investment was made as approved by the board of education at a lawfully convened board meeting.

The treasurer shall place primary emphasis on safety and liquidity in the investment of funds. Taking into account the need to use sound investment judgment, prior to purchasing direct obligations of the United States Government or other obligations of the United States Government, its agencies or instrumentalities, the school district shall utilize competitive bids, to the extent practicable. All investments shall be designed to maximize yield within the class of investment instrument, consistent with the safety of the funds invested.

To determine that school funds are properly secured, the treasurer shall, on a monthly basis, obtain from each bank where funds are deposited a listing of collateral pledged, setting forth the par value and market value of such collateral. The board shall utilize said documents in reviewing the investment performance of the treasurer.

The board of education shall review the investment performance of the treasurer each month at its regularly scheduled board meeting. Such review shall include, but is not limited to, a determination of whether the treasurer is making informed investment decisions regarding the safety, return, liquidity, costs, and benefits of various investment options in selecting investments for the school district.

**REFERENCE: 62 O.S. §471
70 O.S. §5-115**

THIS POLICY REQUIRED BY LAW.

EQUAL OPPORTUNITY EDUCATION SCHOLARSHIP TAX CREDIT

For purposes of the Oklahoma Equal Opportunity Education Scholarship Act (“Act”) _____ Public Schools establishes policy regarding donations made to the school district [or any school foundation authorized to accept tax credit donations as established below] which may be eligible for a tax credit.

Pursuant to the Act, contributions made [on or after January 1, 2022] by any taxpayer to _____ Public Schools [or eligible school foundation authorized to accept tax credit donations] may be eligible for a tax credit. For any eligible donation during a single year, taxpayers may receive up to a 50% credit of the total amount of contributions, not to exceed One Thousand Dollars (\$1,000.00) for single individuals, Two Thousand Dollars (\$2,000.00) for married individuals filing jointly, or One Hundred Thousand Dollars (\$100,000.00) for any taxpayer which is a legal business entity as provided under the Act.

Taxpayers who make an eligible contribution to _____ Public Schools [or eligible school foundation authorized to accept tax credit donations] and make a written commitment to contribute the same amount for an additional year may be eligible for a credit of up to 75%. Any taxpayer making a contribution under this provision is responsible for providing evidence of the written commitment to the Oklahoma Tax Commission at the time of filing the refund claim.

Limitation of Credit

The amount of credit has a state wide cap of Twenty-Five Million Dollars (\$25,000,000.00) and a district wide cap of Two Hundred Thousand Dollars (\$200,000.00) annually. If total credits claimed exceeds either cap, the credit to the taxpayer will be a proportionate share of the cap for the taxable year after allocation of any amount of credits not claimed by other eligible organizations and taxpayers under the Act.

Credits earned but not allowed due to the application of the statewide cap will be considered suspended and authorized to be used in the next immediate tax year and applied to the next year’s statewide cap. Any credits authorized by the Act allowed but not used in any tax year may be carried over, in order, to each of the three (3) years following the year of qualification.

Public School Foundations

To be eligible to accept qualifying donations, any public school foundation for _____ Public Schools must be approved by the _____ Public Schools Board of Education prior to accepting qualifying donations for the taxable year. All such approvals by the board of education are made on an annual basis, and approval must be sought for each taxable year that the school foundation wishes to accept qualifying donations. Only school foundations which are a nonprofit entity formed pursuant to the laws of this state and exempt from federal income taxation pursuant to either Section 501(c)(3) or Section 509(a) of the Internal Revenue Code of 1986, as amended, may be eligible for approval by the board of education.

For any year in which a public school foundation seeks approval from the _____ Public Schools Board of Education, the foundation must submit to the board evidence of its nonprofit status along with a plan outlining the innovative educational programs for which the foundation will seek donations which are eligible for a tax credit. After approval, the foundation shall make regular reports to the board of education concerning the status of the innovative educational programs including the amounts raised toward the credit.

All approved school foundations must also maintain eligibility under the Act by first receiving approval from the Oklahoma Tax Commission then annually, by September 1 of each year, reporting required information to the Commission and publishing on its website the same eligibility information submitted to the Commission.

Reporting and Annual Notifications

For those contributions toward an innovative educational program that are eligible for credit, _____ Public Schools [or any approved school foundation] shall collect identifying information from the taxpayer including their full legal name, their address and sufficient other information which will allow the Oklahoma Tax Commission to accurately determine the identity of each contributor.

By January 10 of the year immediately following each calendar year, _____ Public Schools [and any approved school foundation accepting contributions under the Act] shall provide the Oklahoma Tax Commission information on each contribution accepted during the taxable year including the date and amount of each contribution and whether the taxpayer provided a written commitment to contribute the same amount for an additional year.

At least once each taxable year, _____ Public Schools [and any approved school foundation] will notify each contributor that Oklahoma law provides for a total, statewide and district cap on the amount of income tax credits allowed annually. Additionally, at least once each taxable year, _____ Public Schools [and any approved school foundation] will notify contributors of the percentage of their contribution that may be claimed as a credit as published by the Oklahoma Tax Commission. The notification regarding the percentage of the contribution that may be claimed should be provided to contributors only after the Commission has published the allowed percentage for the applicable tax year but in no case later than _____.

On or before December 31, 2022, and once every four (4) years thereafter, _____ Public Schools [and any eligible school foundation authorized to accept tax credits contributions under the Act] will submit an audited financial statement along with information detailing the benefits, successes or failures of the innovative educational programs to the Oklahoma Tax Commission, Governor, President Pro Tempore of the Senate and the Speaker of the House of Representatives.

REFERENCE: 68 O.S. § 2357.206; Section 1, Chapter 288, O.S.L. 2017; OAC 710:50-15-115.1

ANNUAL BUDGET

The ^{*Idabel*} Board of Education shall prepare a budget that shall represent a complete plan for the school district and shall present information necessary and proper to disclose the financial position and condition of the school district. It shall contain a budget summary in tabular form for each fund:

1. Actual revenues and expenditures for the immediate prior fiscal year;
2. Revenues and expenditures for the current fiscal year as shown by the budget for the current year as adopted or amended;
3. Estimates of revenues and expenditures for the budget year.

(Optional Paragraph: The following paragraph is to be used if the school district passes a resolution to utilize the "School District Budget Act.")

The board will schedule a public hearing at least 45 days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summary, shall be published in a newspaper of general circulation in the school district not less than five (5) days before the date of the hearing. Any person present at the public hearing may present comments, recommendations, or information on the proposed budget to the board.

On or before October 1, each year, the board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30 after the financial activity has been recorded, the annual Foundation and Salary Incentive Aid Allocations have been released, and the property tax valuation has been certified. The amended budget shall contain all of the following information, if applicable:

1. Valuation of the school district by county and classification, excluding homestead exemptions;
2. Bonded debt and judgments outstanding, including interest rates by maturity;
3. Matured debt and judgments;
4. Sinking fund balance, including cash and investments;
5. Sinking fund levy calculations, including surplus/deficit, principal accrual, annual interest, judgment installment and interest, total net levy and delinquency;
6. Levies in millage for general fund, building fund and sinking fund;
7. Millage adjustment factor, if applicable;
8. Previous year sinking fund collections, including total proceeds as certified, additions or deductions, reserve for delinquent tax, reserve for protest pending, tax apportioned, net balance in process of collection, and excess collections; and
9. Surplus analysis, including itemized sources of excess and deductions.

The board will post a copy of the statement in the administrative office of the board in an area accessible to the public and in at least one public library within the district within five (5) days after the statement is prepared.

ANNUAL BUDGET (Cont.)

No later than September 1, each year, the district shall transmit a copy of the required income and expenditures data to the State Department of Education for posting on the Department's Internet web site in a form that is accessible to the public.

Prior to October 1, each year, the board shall submit the statement of income and expenditures to the county excise board and shall file the itemized expenditure budget and request for state appropriated funds for the ensuing fiscal year, and an estimate of revenues to be received by the district with the State Board of Education.

Not later than 45 days after the estimate of needs is approved by the county excise board, the board of education shall adopt a final budget for the current fiscal year.

The final budget may be revised by the board in open meeting.

REFERENCE: 68 O.S. §3002
70 O.S. §5-114, §5-129, §5-133, §5-134.1, §5-135, §5-154, §5-155
70 O.S. §5-128, §5-128.1

**ANNUAL BUDGET
DEADLINES AND SCHEDULES
(REGULATION)**

In accordance with the Annual Budget policy of the board of education, the administrative assistant for business affairs will prepare a schedule of budget deadlines for presentation to the superintendent each year. The schedule will include all actions necessary to prepare the budget for the following school year.

At a minimum, the following items will be included in the recommended budget schedule:

- Specific date for receipt of unit administrators' budgets;
- Date for initial meeting with staff on budget;
- Date for estimates on Maintenance and Operations, Capital Levy, and Capital Outlay budgets;
- Date for completion of salary schedules;
- Date for publication of proposed budget;
- Date(s) to submit reports or information to county and state school offices as required;
- Date for budget hearing on following year's budget.

REFERENCE: 70 O.S. §5-134

**BUDGET IMPLEMENTATION
(REGULATIONS)**

The board of education places the responsibility for administering the operating budget, once adopted, with the superintendent. In order to allow the superintendent to administer and control the budget in an effective and efficient manner, the following principles shall apply:

All actions of the superintendent or duly delegated employees of the district in executing the programs and/or activities as set forth in the adopted operation budget are authorized to implement the programs and/or activities. However, implementation is subject to continuous review by the board and is further limited to the following expressed provisions:

1. All expenditure of funds for the employment and assignment of personnel meet the legal requirements of the Education Code of the State of Oklahoma and adopted board policies.
2. All authorized expenditures are contained and are fully funded within the line item of the operating unit as adopted by the board.
3. Complete listing of expenditures and proposed expenditures for supplies, materials, and services are listed periodically for board approval and/or ratification.
4. All purchases are made in accordance with the requirements of the Education Code of the State of Oklahoma and adopted board policy.
5. All budget actions are consistent with other Oklahoma laws and with other policies of the Idabel school district.
6. Appropriate financial reports are given to the board monthly for board control purposes.

**SANCTIONING OF PARENT ORGANIZATIONS
AND BOOSTER CLUBS**

~~(OPTION 1)~~

~~The _____ Board of Education does not sanction parent organizations and/or booster clubs for operation in this district.~~

Idabel's option
(OPTION 2)

Booster clubs and parent organizations are encouraged to promote a positive relationship between the school and the community. The primary purpose of these organizations is to assist and support the school in recognizing and promoting students' activities. The principal is responsible for maintaining close communication with such organizations to ensure the organizations' goals are in compliance with district policies. After receiving the superintendent's recommendation, the following criteria will be used in determining if an organization will be recognized (sanctioned) by the _____ Board of Education as a viable booster club or parent organization.

1. The organization must be managed or operated by adults, rather than students, and will present its by-laws and/or constitution to the board of education. These will clearly identify the organization as a parent organization or booster club separate from school district student organizations and will provide details of the structure of the organization including:
 - A. Officers and their duties;
 - B. Election of officers and term limits;
 - C. Purpose and goals;
 - D. Dues structure, if any;
 - E. Intended use of funds generated by the organization.
2. The organization must include one representative from the school faculty as a sponsor.
3. No fund raising activities will be conducted within the school by the organization during school hours and students will not participate during regular class periods.
4. The organization may not use school materials in advertising its activities. Use of school property by the organization for its activities will meet all regulations established by the board. (See policy GK.)
5. All funds raised by the organization will be used to achieve the stated purposes and goals of the organization. No administrative fees or stipends to officers or others will be permitted.
6. The organization must maintain bank, financial, and tax exempt status separate from the school. The organization will provide to the board of education, annually or upon request, a complete set of financial records or detailed treasurer's report.

SANCTIONING OF PARENT ORGANIZATIONS AND BOOSTER CLUBS (Cont.)

7. Any plan, project, or movement instituted to expand, modernize, renovate, or render maintenance to school-controlled and/or owned properties, or provide academic achievement awards and other educational recognition to students or student bodies will be presented to the board of education in official session for its consideration, comment, evaluation, approval, and sponsorship. This must be done before any public announcement is made.
8. In no manner will board sanctioning of an organization preclude the organization from compliance with state and federal laws as they pertain to equal opportunity and treatment of all students. Gifts or services provided to the school should benefit both boys' and girls' activities.
9. The board of education reserves the right to revoke the sanctioning of any organization if it is found that the organization's operations and purpose are not consistent with the policies and procedures adopted by the board of education.

REFERENCE: 70 O.S. §5-129.1
Title IX, Education Amendment of 1972, 20 U.S.C. §1681, et seq.

THIS POLICY REQUIRED BY LAW.

**SANCTIONING OF ORGANIZATIONS AND ASSOCIATIONS
(PROCEDURES)**

In compliance with the provisions of state law, the Idabel Public Schools district has established procedures to provide for sanctioning of organizations and associations exempted or applying to be exempted from statutory controls and board policies and procedures pertaining to school activity funds.

Organizations have the following options regarding the management of their funds related to the Idabel Public Schools district:

1. Funds may be deposited and expended through a board-approved school activity account at the local school site. Organizations that choose to deposit funds in a board-approved school activity account must follow the district's policies and procedures for school activity funds.
2. Funds may be deposited and expended through an organization's local bank account and shall be exempt from regulations of the district's school activity fund upon being granted sanctioned status by the board of education under the requirements of these procedures.

Organizations that have previously obtained IRS designation as 501(c)(3) organizations are still required to apply for sanctioning by the board of education.

Procedures for Sanctioning by the Board of Education

1. All organizations and associations wishing to be sanctioned shall make application to the board of education on an annual basis.
2. Application for sanctioning must be completed by the organization or association prior to July 1 each year.
3. The completed application form must be submitted for review to the superintendent of schools.
4. The superintendent will make a recommendation to the board concerning the organization seeking to be sanctioned.
5. The board will review the organization's application and determine whether to approve or decline the sanctioning request.
6. Sanctioning shall be approved by the board on a one-year basis only (July 1 to June 30). The board shall consider all sanctioning applications at the beginning of the fiscal year (normally the July and August board meetings).
7. The board of education's decision is final and nonappealable.
8. Following the first year of sanctioning, each organization or association shall provide, with its applications for sanctioning, a set of its unaudited financial statements.

SANCTIONING OF ORGANIZATIONS AND ASSOCIATIONS, PROCEDURES (Cont.)

In reviewing the annual application for sanctioning, the board may require the organization to provide additional financial information in any of the following formats:

1. A compilation of its financial statements prepared by a Certified Public Accountant (CPA) or Public Accountant (PA) who is licensed to practice public accounting in the State of Oklahoma.
2. A review of its financial statements prepared by a CPA or PA who is licensed to practice public accounting in the State of Oklahoma.
3. An audit of its financial statements prepared by a CPA or PA who is licensed to practice public accounting in the State of Oklahoma.

It should be noted that sanctioning by the board of education in no way grants the organization or association "tax-exempt" status for its operations, nor does it grant "tax-deductible" status to its donors. The organization or association should consult a tax professional for advice on these matters.

APPLICATION FOR SANCTIONING

This is a request for sanctioning by the Applicant to the _____ Board of Education, pursuant to which the funds collected by the Applicant are exempt from the statutory controls over school activity funds. The Applicant is a student achievement program or a parent-teacher association or organization.

Name of Applicant: _____

Applicant's Address: _____

Applicant's Taxpayer I.D. Number: _____

Applicant's Representative from whom additional information may be obtained: _____

Applicant's Telephone Number: _____

Applicant's Purpose, Goals, and Organizational Structure: _____

Describe how the school district and its students will benefit if the Applicant is sanctioned: _____

Applicant certifies that it does not and will not discriminate with respect to its benefits, membership, programs, operation, or organization on the basis of race, gender, age, religion, national origin, or disability.

Applicant acknowledges that the board of education has the discretion to sanction or decline the Applicant, and the decision of the board of education is final and nonappealable. Applicant further acknowledges that (a) the board of education may, at any time, request the records maintained by the Applicant, which the Applicant will promptly make available, and (b) the board of education may, at any time it believes it is in the best interests of the school district to do so, withdraw sanctioning, and the decision of the board of education is final and nonappealable.

APPLICATION FOR SANCTIONING (Cont.)

Applicant also acknowledges that, in order for the school district to consider whether to maintain the sanctioning action of Applicant, Applicant shall provide to the board of education, upon request, on an annual basis, by July 1 of each year, the audit report, if any, for Applicant's recently ended fiscal year, prepared by an independent accounting firm.

Instructions for Completing Application:

1. Complete this application and the attached financial statement.
Please print or type. If necessary, use additional sheets of paper.
2. Sign and date this application.
3. Deliver the application to:

_____ (name)
_____ Public Schools
_____ address

Applicant

By: _____ Date: _____

APPLICATION FOR SANCTIONING (Cont.)

ORGANIZATION/ASSOCIATION FINANCIAL STATEMENT
UNAUDITED

Name of Organization/Association: _____

FINANCIAL ACTIVITY FOR SCHOOL YEAR _____

Beginning Cash Balance, July 1, _____ \$ _____

Collections:

Fund-raiser, Merchandise Sales, Etc.	\$ _____
Donations	\$ _____
Contributions	\$ _____
Other (list)	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total Collections \$ _____

Expenditures:

Fund Raising Expenses	\$ _____
Supplies/Materials	\$ _____
Advertising	\$ _____
Postage, Mailings, etc.	\$ _____
Equipment	\$ _____
Donations/Contributions	\$ _____
Other (list)	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total Expenditures \$ _____

Ending Cash Balance, June 30, _____ \$ _____

I, the undersigned officer of the above-named organization/association, do hereby certify that this is a true and complete representation of the organization's financial activity for the _____ school year, to the best of my knowledge and belief. I further certify that, in accordance with the policy of the _____ Board of Education, I/we may be required to submit further financial information on the organization/association at the request of the board of education, and the failure to do so may result in revocation of the board's sanctioning approval.

Officer/Director: _____ Date: _____

Title: _____

Received and reviewed by _____ Public Schools:

Name/Title: _____ Date: _____

DISPOSAL OF SURPLUS SCHOOL PROPERTY

Certain school-owned equipment, furniture, and other personal property may be declared surplus by the Idabel Board of Education and disposed of by public sale or discarded if determined to be of no value.

Computers declared as surplus property may contain such information as social security numbers, staff/student identification numbers, credit card numbers, bank account numbers, passwords, medical records, photographs, addresses, telephone numbers, student records, and other information that should not be released to the public. The district has an obligation to ensure that all school information has been deleted from surplus computers' files and hardware. Specialized software will be used to ensure the complete deletion of information from surplus computers prior to their sale or disposal.

? Surplus personal property that has a saleable value shall be sold by Superintendent. As the Oklahoma Constitution clearly prohibits gifts with public funds, the school district must receive reasonable compensation in exchange for any surplus personal property. School board members and relatives of school board members within the second degree are prohibited from purchasing property from the school.

**REFERENCE: 70 O.S. §5-117(A)(11)
Oklahoma Constitution, Article 10, Section 15**

DISPOSAL OF REAL PROPERTY

The disposal of real property will be made in accordance with Oklahoma law. When the Tobbel Board of Education decides that school-owned real property is no longer needed, the board of education shall declare the property surplus and the superintendent will cause the property to be appraised. The results of the appraisal will remain confidential until the property is sold. Following appraisal, the superintendent will cause a public announcement of the board's intention to dispose of the real property through a public sale or bid. Such announcement will include a description of the property, an invitation for bids, and a reservation of the board's right to reject all bids. Additional procedures, including bid deadlines, minimum bids, etc., will be decided by the board on a case-by-case basis.

REFERENCE: 70 O.S. §5-117

DRAFT

GIFTED EDUCATIONAL PLAN

IDABEL PUBLIC SCHOOL

INTRODUCTION

An important goal of the Idabel Public Schools is to identify and provide appropriate educational experiences for those students who excel in the areas of **creative thinking ability, leadership ability, visual and performing arts ability and/or specific academic ability**. In addition the school district shall identify and serve students who score at or above the 97th percentile on a nationally standardized test of intellectual ability. For first and second grade level children, the district may utilize other evaluation mechanisms such as, but not limited to, teacher referrals in lieu of standardized testing measures.

Initiatives to provide those appropriate educational experiences will include:

- Assessing the instructional level of identified students and considering the unique learning characteristics of each student.
- Expanding curriculum opportunities to allow gifted students to move through the core curriculum at the appropriate flexible pace
- Providing differentiated curriculum to meet unique needs
- Appropriately matching the programs and support services to the individuals
- Structuring the learning environment to address the unique needs of gifted students and to accommodate a variety of learning rates and styles

Assessment and identification of children for placement in gifted and talented programming

1. Procedures used in identification will be nondiscriminatory with respect to race, economic background, national origin or handicapping condition.
2. Nominations will be sought from a wide variety of sources including professional educators, parents, peers, and self assessments.
3. Data will be collected on nominated students to aid in making decisions for selection and placement. The following methods will be used:
 - Standardized ability tests
 - Creativity tests
 - Student achievement within the curriculum
 - Checklists
 - Student work portfolios, auditions
 - Others as appropriate
4. A committee chaired by an educator with training in gifted education including administrators, teachers and counselors will collect and analyze data, maintain appropriate records and make professional decisions on placement of students.

5. Identification procedures are clearly stated, uniformly implemented for PK through grade twelve, and communicated to the entire school staff.
 - A score in the top 3% on a nationally standardized test of intellectual ability according to the law of the State of Oklahoma results in automatic placement into appropriate gifted programming options with parental approval.
 - Procedures for identification of students are uniformly implemented using standard criteria for each student.
 - Entire school staff are aware of the identification procedures and data used for identification and make recommendations to the committee for placement of identified students.
6. Identification of gifted students is an ongoing process extending from school entry through grade twelve. Opportunities are given for students to be considered for placement in gifted programming throughout their school experience.
7. Students who were identified as gifted and talented in another school district will be considered for identification and placement by the site advisory team in a timely manner.
8. Students may be changed or exit from a programming option which is not meeting their educational needs following a conference with parents.
9. Identification of students based on a nationally standardized test of intellectual ability will be valid for a minimum of three years.
10. Strict confidentiality procedures, as elsewhere defined in local board policy, will be followed in regard to records of placement decisions and data on all nominated students.
11. Records of placement decisions and data on all nominated students will be kept on file for a minimum of five years or for as long as needed for educational decisions.
12. Evaluation of the appropriateness of student's' placement in gifted educational programming shall be ongoing.

PLACEMENT PROCEDURES

1. Placement in programming options will be made appropriate to the student's educational needs, interests and abilities.
2. Student placement decisions in the capability areas will be based on multiple criteria. No single criterion or cut-off score will be used to exclude a student from placement.
3. Identification and placement procedures will include parent involvement.
 - parents must grant written permission for individual testing
 - parents will be given written notice that their child has been identified for placement in gifted educational programming
 - parents will be provided a summary of the gifted educational programming to be offered for their child
 - parents may appeal a placement decision to the site eligibility team with which they disagree
 - An additional evaluation is available upon parent request.

4. Instructional useful information about individual students obtained during the identification process is communicated to the appropriate members of the instructional staff regardless of final placement.

DIFFERENTIATED EDUCATION

Differentiated education includes multiple programming options and curriculum which is modified in pace, breadth, and depth.

1. Programming options will be coordinated by the gifted education coordinator and committee to guide the development of gifted students from the time they are identified through graduation from high school.
2. Students will be placed in programming options based on their abilities, needs and interests.
3. Gifted child educational programming is ongoing and a part of the school schedule. Differentiated education will be implemented within three weeks of the beginning of the school term.
4. The curriculum for the gifted extends or replaces the regular curriculum and is differentiated in content, process, and/or product.
5. Content is differentiated in breadth, depth and pace and stresses creativity and higher level thinking skills.
6. The curriculum is planned to assure continuity.

GIFTED EDUCATION PROGRAMMING OPTIONS

Appropriate learning opportunities will be provided for identified gifted students at each site. The Gifted Education Plan is an integral part of the total school program.

ELEMENTARY PROGRAMMING OPTIONS

1. Appropriate Flexible Grouping
 - Proficiency Based Promotion-students advancing one or more levels in a curriculum area by demonstrating proficiency at the 90% level on designated assessments
 - Differentiated or Enriched Classes-include differentiated curriculum and accelerated content designed for able students. These classes need not be limited to identified gifted students.
2. Enrichment
 - Enrichment of content in the regular classroom. Experiences are provided in regular classrooms that are supplemental to the established curriculum and which are purposefully planned with the needs, interests and capabilities of particular students in mind. Appropriate enrichment experiences are not a

repetition of material. Examples may include learning centers, guest speakers, independent study, or leveled instructional groups.

- Visual art and/or music classes
- Participation in musical performance group—audition qualification
- Creative and academic competitions which are organized opportunities for students to enter local, regional, state, or national contests in a variety of areas. Examples include science fair, geography bee, lego league and others.

3. Guidance and counseling

- Planned activities, sessions or policies that assist gifted and talented students in planning their academic career
- Activities or sessions that address the specific emotional needs of the gifted including underachievement.

MIDDLE SCHOOL GIFTED PROGRAMMING OPTIONS

1. Appropriate Flexible Pacing

- Proficiency based promotion—students advancing one or more levels in a curriculum area by demonstrating proficiency at the 90% level on designated assessments.
- Differentiated classes include differentiated curriculum and accelerated content designed for able students. These classes need not be limited to identified gifted students.
- Honors or enriched classes such as pre-Advanced Placement classes which offer a structured curriculum at a different pace requiring higher order thinking skills.

2. Enrichment

- Enrichment of content in the regular classroom that provides experiences that are supplemental to the established curriculum and which are purposely planned with the needs, interests and capabilities of particular students in mind. Appropriate enrichment experiences are not a repetition of material. Examples may include learning centers, guest speakers, independent study or leveled instructional groups.
- Creative and academic competitions which are organized opportunities for students to enter local, regional, state or national contests in a variety of areas. Examples may include science fair, geography bee, spelling bee, Math Counts, National History Day, Academic Bowl, county curriculum contest, band or vocal contests and others as appropriate.
- Visual art or performing music groups with audition required
- Independent study

3. Guidance and counseling

- Planned activities, sessions or policies that assist gifted and talented students in planning their academic career in school and after high school

- Activities or sessions that address the specific emotional needs of the gifted including underachievement

HIGH SCHOOL GIFTED PROGRAMMING OPTIONS

1. Appropriate flexible pacing
 - Proficiency based promotion—students advancing one or more levels in a curriculum area by demonstrating proficiency at the 90% level on designated assessments.
 - Honors, differentiated or enriched classes which include curriculum and accelerated content designed for able students. These classes need not be limited to identified gifted students.
 - An instructional group which is a group of identified able learners organized to provide planned differentiated instruction in a curriculum area.
 - Cross grade groups which offer students an opportunity to work in an advanced grade level setting with one or more students who have similar readiness for learning tasks and performance expectations.
 - Correspondence courses which are high school courses taken by correspondence through an approved university.
 - Concurrent enrollment for students who qualify to take college courses concurrently while in high school
 - Advanced Placement courses and pre-Advanced Placement courses which are courses taught at the college level while in high school for which students may receive college credit by successfully scoring on the Advanced Placement testing program of the College Board.
 - Advanced music and/or art courses
2. Enrichment
 - Enrichment of content in the regular classroom that provides experiences that are supplemental to the established curriculum and which are purposely planned with the needs, interests and capabilities of particular students in mind. Appropriate enrichment experiences are not a repetition of material. Examples may include learning centers, guest speakers, independent study, interest groups, mentorships and others.

- Seminars which are short-term sessions where students focus on one area of study. Examples may include current economic trends, PSAT/SAT workshops, political trends, EPAS/ACT (including giving ACT ASPIRE Science and Math tests to students) workshops.
- Creative and academic competitions which are organized opportunities for students to enter local, regional, state or national contests in a wide variety of areas. Examples may include science fair, geography bee, engineering fair, National History Day, Academic Bowl, Robotics, band or vocal contests, and others.
- Visual and/or performing musical arts for which auditions are required.

GIFTED PROGRAM EVALUATION

1. A systematic plan of on-going evaluation is part of program planning and implementation. The evaluation process by the advisory committee assures that timely and relevant information gathered will guide decisions for improving the programming options offered to gifted students.
2. Students, teachers, parents and administrators will annually evaluate gifted educational programming at each site. Evaluation results will be compiled, analyzed and communicated in a timely and meaningful way to program decision makers at the district level, to students, parents and other appropriate audiences.
3. The evaluation process assesses each component of gifted educational programming including
 - Identification of students
 - Instructional program options
 - Professional development for staff
 - Staff selection and placement
 - Community involvement
 - Program management
 - Evaluation process
 - Curriculum
4. The evaluation process will focus upon the appropriateness of educational programming provided for gifted students.
5. A plan for evaluation will be developed at the time the programming option is planned, specifying data to be collected and personnel responsible for analysis of the data.
6. Data for evaluation will be obtained from a variety of instruments, procedures, information sources, and observations.
7. Student progress will be assessed with attention to mastery of content, higher level thinking skills and creativity.

8. Advanced content courses (i.e. Advanced Placement and Honors Courses) will be noted on student transcripts.

LOCAL ADVISORY COMMITTEE

1. The local advisory committee will be appointed by the Idabel Board of Education by September 15 of each year to serve a two year term and will meet by October 1 of each year in compliance with the State Board of Education regulations and state statutes.
2. The Idabel Board of Education expanded the duties of the curriculum advisory committee for the district to assist the district on gifted and talented programs. A minimum of one parent from each site is selected to serve on this committee.
3. The local advisory board is demographically representative of the community and consists of parents and community members.
4. The school district furnishes staff that has training in gifted education for the advisory committee.
5. The duties of the local advisory committee include
 - Assisting in the formulation of district goals for gifted education
 - Assisting in the development and evaluation of the district plan for gifted programming
 - Assisting in preparation of the district report on gifted programming
 - Performs other advisory duties as requested by the board of education

QUALIFICATIONS AND RESPONSIBILITIES OF GIFTED EDUCATIONAL PROGRAM STAFF

TEACHING STAFF

1. All teachers in the gifted program will hold a valid Oklahoma teaching certificate appropriate to the grade level/subjects included in their assignment in the program.
2. The gifted educational program coordinators will hold a valid Oklahoma teaching certificate and participate in inservice training designed to educate and assist in the area of gifted education. (Programs offered during Encyclomedia each year would be a source of inservice training.)
3. Teachers whose duties include direct involvement with gifted and talented students shall participate in professional development training or college training designed to educate and assist them in the area of gifted education.
4. Staff development topics may include training on:
 - Guidelines and implementation of Idabel District Gifted Program
 - Learning Styles
 - Higher level thinking skills
 - Problem finding and problem solving
 - Other training as appropriate

PROGRAM STAFF

1. The district coordinator for gifted education programming will be responsible for working with the local advisory committee, overseeing the site plans, and filing reports and information as required by the State Department of Education relative to gifted educational programming.
2. The district coordinator for gifted educational programming will chair the committee that analyzes data, maintains records and makes professional decisions on placement of students.
3. The site coordinator (counselor) will be responsible for working the site committee, coordinating gifted educational programming related to the site and completing such reports and information as required by the district gifted coordinator.
4. The site committee will work with the site coordinator to insure the gifted plan is used in a uniform manner.
5. The site coordinator(counselor) is responsible for coordinating gifted student identification, working with district committee, monitoring student progress and record maintenance of each site

GIFTED EDUCATIONAL PROGRAMMING BUDGET

1. The district coordinator will compile the site budgets and will prepare, in conjunction with the Superintendent and local advisory committee, a district budget for the gifted educational programming.
2. The district budget for gifted educational programming will be prepared on forms required by the State Department of Education and submitted as required.

EXPENDITURE REPORT – PROGRAM 251

An expenditure report for the previous school year will be submitted by the superintendent to the State Department of Education by August 1 of each year as required by 70 O.S. 1210.307 (d).

Revised ,updated and approved by the advisory committee June 13, 2023.

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

**Board of Education of Idabel Public Schools
District No. I-5
County of McCurtain
State of Oklahoma**

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

Pursuant to the requirements of 68 O. S. 2001 Section 3002, we submit herewith, for your consideration the within statement of the financial condition of the Board of Education of Idabel Public Schools, District No. I-5, County of McCurtain, 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: Jenkins & Kemper CPAs, P.C.

Submitted to the McCurtain County Excise Board

This _____ Day of _____, 2023

School Board Member's Signatures

Chairman: _____	Clerk: _____
Member: _____	Member: _____
Member: _____	Member: _____
Member: _____	Member: _____
Member: _____	Member: _____
Treasurer _____	

Affidavit of Publication

State of Oklahoma, County of McCurtain

I, _____, the undersigned duly qualified and acting Clerk of the Board of Education of Idabel Public Schools, School District No. I-5, 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.

Clerk, Board of Education

Subscribed and sworn to before me this ____ day of _____, 2023.

Notary Public

My Commission Expires

Secretary and Clerk of Excise Board
McCurtain County, Oklahoma



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

Independent Accountant's Compilation Report

September 7, 2023

Honorable Board of Education
Idabel Public Schools
District No. I-005, McCurtain County

We have compiled the 2022-23 prescribed financial statements as of and for the fiscal year ended June 30, 2023, and the 2023-24 Estimate of Needs (S.A.&I. Form 2661R06) and Publication Sheet (S.A.&I. Form 2662R06) for District No. I-005, McCurtain County, included in the accompanying prescribed form. We have not audited or reviewed the prescribed financial statements, estimate of needs and publication sheet forms referred to above and, accordingly, do not express an opinion or provide any assurance about whether the prescribed financial statements, estimate of needs and publication sheet forms are in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation and fair presentation of the prescribed financial statements, estimate of needs and publication sheet in accordance with the applicable prescribed financial framework and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the prescribed financial statements, estimate of needs and publication sheet.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supporting information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the prescribed financial statements, estimate of needs and publication sheet.

The prescribed financial statements, estimate of needs and publication sheet forms are presented in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B., as defined by rules promulgated by the Oklahoma State Department of Education per 70 OS § 5-134.1.D., which differ from generally accepted accounting principles. Accordingly, these prescribed forms are not designed for those who are not informed about such differences.

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

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper,
Certified Public Accountants, P.C.

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

EXHIBIT 'A'

Schedule 1: Current Balance Sheet for June 30, 2023	
	Amount
ASSETS:	
Cash Balances	\$2,475,068.39
Investments	\$0.00
TOTAL ASSETS	\$2,475,068.39
LIABILITIES AND RESERVES:	
Warrants Outstanding	\$1,562,543.74
Reserve for Interest on Warrants	\$0.00
Reserves From Schedule 8	\$0.00
TOTAL LIABILITIES AND RESERVES	\$1,562,543.74
CASH FUND BALANCE JUNE 30, 2023	\$912,524.65
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE	\$2,475,068.39

Schedule 2: Revenue and Requirements, 2022-2023		
REVENUE:	Estimated Budget	Actual Revenue & Expenditures
Revenues, Non-Revenue Receipts & Cash Balances (Schedule 6)	\$17,626,097.17	\$17,084,944.22
LESS: REQUIREMENTS:		
Expenditures (Schedule 8)	\$17,626,097.17	\$16,172,419.57
CASH FUND BALANCE JUNE 30, 2023	\$0.00	\$912,524.65

Schedule 3: General Fund Cash Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2022-23	2021-22	PRE-2021	Total
Cash Balance Reported to Excise Board 6-30-22	\$0.00	\$3,355,639.06	\$0.00	\$3,355,639.06
REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE				
Revenues/Non-Rev (Sch 6 Source Codes 1000 to 5999)	\$14,715,502.59	\$0.00	\$0.00	\$14,715,502.59
Cash Balances Transferred (Sch 6 Source Code 6110)	\$2,368,266.16	-\$2,368,266.16	\$0.00	\$0.00
Prior Year Lapsed Appropri (Sch 6 Source Code 6130)	\$0.00	\$0.00	\$0.00	\$0.00
Estopped Warrants (Sch 6 Source Code 6140)	\$1,175.47	-\$1,175.47	\$0.00	\$0.00
Interfund Transfers (Sch 6 Source Code 6200)	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE	\$17,084,944.22	-\$2,369,441.63	\$0.00	\$14,715,502.59
Warrants Paid of Year in Caption	\$14,609,875.83	\$986,197.43	\$0.00	\$15,596,073.26
TOTAL DISBURSEMENTS	\$14,609,875.83	\$986,197.43	\$0.00	\$15,596,073.26
CASH & INVESTMENTS BALANCE JUNE 30, 2023	\$2,475,068.39	\$0.00	\$0.00	\$2,475,068.39
Reserve for Warrants Outstanding (Schedule 4)	\$1,562,543.74	\$0.00	\$0.00	\$1,562,543.74
Reserve for Encumbrances (Schedule 8)	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL LIABILITIES AND RESERVE	\$1,562,543.74	\$0.00	\$0.00	\$1,562,543.74
DEFICIT:	\$0.00	\$0.00	\$0.00	\$0.00
CASH FUND BAL FORWARD TO SUCCEEDING YEAR	\$912,524.65	\$0.00	\$0.00	\$912,524.65

Schedule 4: General Fund Warrant Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2022-23	2021-22	PRE-2021	Total
Warrants Outstanding 6-30 of Year in Caption	\$0.00	\$987,372.90	\$0.00	\$987,372.90
Warrants Registered During Year	\$16,172,419.57	\$0.00	\$0.00	\$16,172,419.57
TOTAL	\$16,172,419.57	\$987,372.90	\$0.00	\$17,159,792.47
Warrants Paid During Year	\$14,609,875.83	\$986,197.43	\$0.00	\$15,596,073.26
Warrants Converted to Bonds or Judgments	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Estopped by Statute/Canceled	\$0.00	\$1,175.47	\$0.00	\$1,175.47
TOTAL WARRANTS RETIRED	\$14,609,875.83	\$987,372.90	\$0.00	\$15,597,248.73
BALANCE WARRANTS OUTSTANDING JUNE 30, 2023	\$1,562,543.74	\$0.00	\$0.00	\$1,562,543.74

Schedule 5: 2022 Ad Valorem Tax Account		
ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023	0.000 Mills	Amount
2022 Net Valuation Certified to County Excise Board		\$32,190,810.00
Total Proceeds of Levy as Certified		\$1,146,958.56
Additions:		\$0.00
Deductions:		\$0.00
Gross Balance Tax		\$1,146,958.56
Less Reserve for Delinquent Tax		\$104,268.96
Reserve for Protests Pending		\$0.00
Balance Available Tax		\$1,042,689.60
Deduct 2022 Tax Apportioned		\$1,085,201.20
Net Balance 2022 Tax in Process of Collection		\$0.00
Excess Collections		\$42,511.60

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

EXHIBIT 'A'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances		
SOURCE	2022-23 Account	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
1000 DISTRICT SOURCES OF REVENUE:		
1100 TAXES LEVIED/ASSESSED		
1110 Ad Valorem Tax Levy (Current Year)	\$1,042,689.60	\$1,085,201.20
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	\$73,895.02
1130 Revenue In Lieu Of Taxes	\$0.00	\$4,069.01
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	\$0.00
1190 Other Taxes	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$1,042,689.60	\$1,163,165.23
1200 Tuition & Fees	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	\$47,370.52
1400 Rental, Disposals and Commissions	\$0.00	\$450.00
1500 Reimbursements	\$0.00	\$278,529.31
1600 Other Local Sources of Revenue	\$0.00	\$29,103.54
1700 Child Nutrition Programs	\$0.00	\$0.00
1800 Athletics	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$1,042,689.60	\$1,518,618.60
2000 INTERMEDIATE SOURCES OF REVENUE:		
2100 County 4 Mill Ad Valorem Tax	\$246,619.46	\$254,580.19
2200 County Apportionment (Mortgage Tax)	\$151,153.86	\$115,704.66
2300 Resale of Property Fund Distribution	\$0.00	\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$397,773.32	\$370,284.85
3000 STATE SOURCES OF REVENUE:		
3100 STATE DEDICATED SOURCES OF REVENUE		
3110 Gross Production Tax	\$0.00	\$0.00
3120 Motor Vehicle Collections	\$577,550.91	\$516,298.10
3130 Rural Electric Cooperative Tax	\$63,762.07	\$69,275.59
3140 State School Land Earnings	\$180,794.18	\$183,480.46
3150 Vehicle Tax Stamps	\$755.36	\$458.78
3160 Farm Implement Tax Stamps	\$0.00	\$0.00
3170 Trailers and Mobile Homes	\$0.00	\$0.00
3190 Other Dedicated Revenue	\$0.00	\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$822,862.52	\$769,512.93
3200 STATE AID - NONCATEGORICAL		
3210 Foundation and Salary Incentive Aid	\$5,885,626.96	\$6,123,536.82
3220 Mid-Term Adjustment For Attendance	\$0.00	\$0.00
3230 Teacher Consultant Stipend	\$0.00	\$0.00
3240 Disaster Assistance	\$0.00	\$0.00
3250 Flexible Benefit Allowance	\$1,164,841.80	\$1,210,896.45
TOTAL STATE AID - NONCATEGORICAL	\$7,050,468.76	\$7,334,433.27
3300 State Aid - Competitive Grants - Categorical	\$18,000.00	\$31,761.72
3400 State - Categorical	\$94,567.52	\$335,877.03
3500 Special Programs	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$0.00	\$7,086.04
3700 Child Nutrition Program	\$0.00	\$0.00
3800 State Vocational Programs - Multi-Source	\$83,835.99	\$83,832.79
TOTAL STATE SOURCES OF REVENUE	\$8,069,734.79	\$8,562,503.78
4000 FEDERAL SOURCES OF REVENUE:		
4100 Grants-In-Aid Direct From The Federal Government	\$87,847.00	\$109,984.42
4200 Disadvantaged Students	\$875,597.32	\$567,304.80
4300 Individuals With Disabilities	\$292,970.15	\$245,874.64
4400 No Child Left Behind	\$198,502.90	\$142,170.71
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$20,410.00	\$23,580.64
4600 Other Federal Sources Passed Through State Dept Of Education	\$4,253,142.93	\$3,127,013.03
4700 Child Nutrition Programs	\$0.00	\$0.00
4800 Federal Vocational Education	\$19,163.00	\$18,844.43
TOTAL FEDERAL SOURCES OF REVENUE	\$5,747,633.30	\$4,234,772.67
5000 NON-REVENUE RECEIPTS:		
TOTAL NON-REVENUE RECEIPTS	\$0.00	\$29,322.69
6000 BALANCE SHEET ACCOUNTS:		
6100 CASH ACCOUNTS		
6110 Cash Forward	\$2,368,266.16	\$2,368,266.16
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$0.00	\$1,175.47
TOTAL CASH ACCOUNTS	\$2,368,266.16	\$2,369,441.63
6200 Interfund Transfers	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$2,368,266.16	\$2,369,441.63
GRAND TOTAL	\$17,626,097.17	\$17,084,944.22

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

EXHIBIT 'A'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances (Continued)				
SOURCE	2022-23 Account	BASIS AND LIMIT OF ENSUING	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
	OVER/UNDER			
1000 DISTRICT SOURCES OF REVENUE:				
1100 TAXES LEVIED/ASSESSED				
1110 Ad Valorem Tax Levy (Current Year)	\$42,511.60	99.19%	\$1,076,362.74	\$1,076,362.74
1120 Ad Valorem Tax Levy (Prior Years)	\$73,895.02	0.00%	\$0.00	\$0.00
1130 Revenue In Lieu Of Taxes	\$4,069.01	0.00%	\$0.00	\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	0.00%	\$0.00	\$0.00
1190 Other Taxes	\$0.00	0.00%	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$120,475.63		\$1,076,362.74	\$1,076,362.74
1200 Tuition & Fees	\$0.00	0.00%	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$47,370.52	0.00%	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$450.00	0.00%	\$0.00	\$0.00
1500 Reimbursements	\$278,529.31	0.00%	\$0.00	\$0.00
1600 Other Local Sources of Revenue	\$29,103.54	0.00%	\$0.00	\$0.00
1700 Child Nutrition Programs	\$0.00	0.00%	\$0.00	\$0.00
1800 Athletics	\$0.00	0.00%	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$475,929.00		\$1,076,362.74	\$1,076,362.74
2000 INTERMEDIATE SOURCES OF REVENUE:				
2100 County 4 Mill Ad Valorem Tax	\$7,960.73	100.00%	\$254,580.19	\$254,580.19
2200 County Apportionment (Mortgage Tax)	-\$35,449.20	100.00%	\$115,704.66	\$115,704.66
2300 Resale of Property Fund Distribution	\$0.00	0.00%	\$0.00	\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	-\$27,488.47		\$370,284.85	\$370,284.85
3000 STATE SOURCES OF REVENUE:				
3100 STATE DEDICATED SOURCES OF REVENUE:				
3110 Gross Production Tax	\$0.00	0.00%	\$0.00	\$0.00
3120 Motor Vehicle Collections	-\$61,252.81	100.00%	\$516,298.10	\$516,298.10
3130 Rural Electric Cooperative Tax	\$5,513.52	100.00%	\$69,275.59	\$69,275.59
3140 State School Land Earnings	\$2,686.28	100.00%	\$183,480.46	\$183,480.46
3150 Vehicle Tax Stamps	-\$296.58	100.00%	\$458.78	\$458.78
3160 Farm Implement Tax Stamps	\$0.00	0.00%	\$0.00	\$0.00
3170 Trailers and Mobile Homes	\$0.00	0.00%	\$0.00	\$0.00
3190 Other Dedicated Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	-\$53,349.59		\$769,512.93	\$769,512.93
3200 STATE AID - NONCATEGORICAL				
3210 Foundation and Salary Incentive Aid	\$237,909.86	115.46%	\$7,069,988.64	\$7,069,988.64
3220 Mid-Term Adjustment For Attendance	\$0.00	0.00%	\$0.00	\$0.00
3230 Teacher Consultant Stipend	\$0.00	0.00%	\$0.00	\$0.00
3240 Disaster Assistance	\$0.00	0.00%	\$0.00	\$0.00
3250 Flexible Benefit Allowance	\$46,054.65	105.60%	\$1,278,719.98	\$1,278,719.98
TOTAL STATE AID - NONCATEGORICAL	\$283,964.51		\$8,348,708.62	\$8,348,708.62
3300 State Aid - Competitive Grants - Categorical	\$13,761.72	143.55%	\$45,593.98	\$45,593.98
3400 State - Categorical	\$241,309.51	23.37%	\$78,489.87	\$78,489.87
3500 Special Programs	\$0.00	0.00%	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$7,086.04	0.00%	\$0.00	\$0.00
3700 Child Nutrition Program	\$0.00	0.00%	\$0.00	\$0.00
3800 State Vocational Programs - Multi-Source	-\$3.20	100.00%	\$83,832.79	\$83,832.79
TOTAL STATE SOURCES OF REVENUE	\$492,768.99		\$9,326,138.19	\$9,326,138.19
4000 FEDERAL SOURCES OF REVENUE:				
4100 Grants-In-Aid Direct From The Federal Government	\$22,137.42	78.61%	\$86,462.00	\$86,462.00
4200 Disadvantaged Students	-\$308,292.52	194.95%	\$1,105,950.22	\$1,105,950.22
4300 Individuals With Disabilities	-\$47,095.51	136.87%	\$336,522.21	\$336,522.21
4400 No Child Left Behind	-\$56,332.19	461.42%	\$655,997.91	\$655,997.91
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$3,170.64	50.89%	\$12,000.00	\$12,000.00
4600 Other Federal Sources Passed Through State Dept Of Education	-\$1,126,129.90	57.95%	\$1,812,235.41	\$1,812,235.41
4700 Child Nutrition Programs	\$0.00	0.00%	\$0.00	\$0.00
4800 Federal Vocational Education	-\$318.57	100.00%	\$18,844.43	\$18,844.43
TOTAL FEDERAL SOURCES OF REVENUE	-\$1,512,860.63		\$4,028,012.18	\$4,028,012.18
5000 NON-REVENUE RECEIPTS:				
TOTAL NON-REVENUE RECEIPTS	\$29,322.69	0.00%	\$0.00	\$0.00
6000 BALANCE SHEET ACCOUNTS:				
6100 CASH ACCOUNTS				
6110 Cash Forward	\$0.00	38.53%	\$912,524.65	\$912,524.65
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	0.00%	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$1,175.47	0.00%	\$0.00	\$0.00
TOTAL CASH ACCOUNTS	\$1,175.47		\$912,524.65	\$912,524.65
6200 Interfund Transfers	\$0.00	0.00%	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$1,175.47		\$912,524.65	\$912,524.65
GRAND TOTAL	-\$541,152.95		\$15,713,322.61	\$15,713,322.61

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

EXHIBIT 'A'

Schedule 7: Report of Prior Year Warrants Issued From Reserves			
FISCAL YEAR ENDING JUNE 30, 2022			
	RESERVES 06-30-2022	WARRANTS ISSUED SINCE	BALANCE LAPSED
TOTAL PRIOR YEAR RESERVES	\$0.00	\$0.00	\$0.00

Schedule 8: Report of Current Year Expenditures			
APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2023		
	APPROPRIATIONS		
	ORIGINAL	SUPPLEMENTAL ADJUSTMENTS	FINAL APPROPRIATIONS
1000 INSTRUCTION	\$0.00	\$0.00	\$0.00
2000 SUPPORT SERVICES:			
2100 Support Services - Students	\$0.00	\$0.00	\$0.00
2200 Support Services - Instructional Staff	\$0.00	\$0.00	\$0.00
2300 Support Services - General Administration	\$0.00	\$0.00	\$0.00
2400 Support Services - School Administration	\$0.00	\$0.00	\$0.00
2500 Support Services - Business	\$0.00	\$0.00	\$0.00
2600 Operations And Maintenance of Plant Services	\$0.00	\$0.00	\$0.00
2700 Student Transportation Services	\$0.00	\$0.00	\$0.00
TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00
3000 OPERATION OF NON-INSTRUCTION SERVICES:			
3100 Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$0.00	\$0.00	\$0.00
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES:			
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$0.00
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:			
5100 Debt Service	\$0.00	\$0.00	\$0.00
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$0.00	\$0.00	\$0.00
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$0.00	\$0.00	\$0.00
TOTAL OTHER OUTLAYS	\$0.00	\$0.00	\$0.00
7000 OTHER USES / UNBUDGETED ITEMS:	\$17,626,097.17	\$0.00	\$17,626,097.17
8000 REPAYMENTS:	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND 2022-23 FISCAL YEAR	\$17,626,097.17	\$0.00	\$17,626,097.17

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

EXHIBIT 'A'

Schedule 8: Report of Current Year Expenditures (Continued)				
FISCAL YEAR ENDING JUNE 30, 2023				
APPROPRIATED ACCOUNTS	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	2022-2023 EXPENDITURES FOR CURRENT EXPENSE PURPOSES
1000 INSTRUCTION:	\$8,421,096.92	\$0.00	-\$8,421,096.92	\$8,421,096.92
2000 SUPPORT SERVICES:				
2100 Support Services - Students	\$882,856.92	\$0.00	-\$882,856.92	\$882,856.92
2200 Support Services - Instructional Staff	\$807,128.11	\$0.00	-\$807,128.11	\$807,128.11
2300 Support Services - General Administration	\$475,753.63	\$0.00	-\$475,753.63	\$475,753.63
2400 Support Services - School Administration	\$716,912.19	\$0.00	-\$716,912.19	\$716,912.19
2500 Support Services - Business	\$534,522.60	\$0.00	-\$534,522.60	\$534,522.60
2600 Operations And Maintenance of Plant Services	\$3,815,111.14	\$0.00	-\$3,815,111.14	\$3,815,111.14
2700 Student Transportation Services	\$467,311.23	\$0.00	-\$467,311.23	\$467,311.23
TOTAL SUPPORT SERVICES	\$7,699,595.82	\$0.00	-\$7,699,595.82	\$7,699,595.82
3000 OPERATION OF NON-INSTRUCTION SERVICES:				
3100 Child Nutrition Programs Operations	\$46,597.99	\$0.00	-\$46,597.99	\$46,597.99
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$46,597.99	\$0.00	-\$46,597.99	\$46,597.99
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES:				
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$0.00	\$0.00
4700 Building Improvement Services	\$3,175.00	\$0.00	-\$3,175.00	\$3,175.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$3,175.00	\$0.00	-\$3,175.00	\$3,175.00
5000 OTHER OUTLAYS:				
5100 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$1,953.84	\$0.00	-\$1,953.84	\$1,953.84
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER OUTLAYS	\$1,953.84	\$0.00	-\$1,953.84	\$1,953.84
7000 OTHER USES / UNBUDGETED ITEMS:	\$0.00	\$0.00	\$17,626,097.17	\$0.00
8000 REPAYMENTS:	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL GENERAL FUND 2022-23 FISCAL YEAR	\$16,172,419.57	\$0.00	\$1,453,677.60	\$16,172,419.57

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2023-24		Estimate of Needs by Governing Board	Approved by County Excise Board
PURPOSE:			
Current Expense		\$15,713,322.61	\$15,713,322.61
Pro rata share of County Assessor's Budget as determined by County Excise Board		\$0.00	\$0.00
GRAND TOTAL - Home School		\$15,713,322.61	\$15,713,322.61

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

EXHIBIT 'C'

Schedule 1: Current Balance Sheet for June 30, 2023		Amount
ASSETS:		
Cash Balances		\$645,203.83
Investments		\$0.00
TOTAL ASSETS		\$645,203.83
LIABILITIES AND RESERVES:		
Warrants Outstanding		\$14,714.96
Reserve for Interest on Warrants		\$0.00
Reserves From Schedule 8		\$0.00
TOTAL LIABILITIES AND RESERVES		\$14,714.96
CASH FUND BALANCE JUNE 30, 2023		\$630,488.87
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE		\$645,203.83

Schedule 2: Revenue and Requirements, 2022-2023		
REVENUE:	Estimated Budget	Actual Revenue & Expenditures
Revenues, Non-Revenue Receipts & Cash Balances (Schedule 6)	\$783,353.42	\$834,113.91
LESS: REQUIREMENTS:		
Expenditures (Schedule 8)	\$783,353.42	\$203,625.04
CASH FUND BALANCE JUNE 30, 2023	\$0.00	\$630,488.87

Schedule 3: Building Fund Cash Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2022-23	2021-22	PRE-2021	Total
Cash Balance Reported to Excise Board 6-30-22	\$0.00	\$634,528.87	\$0.00	\$634,528.87
REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE				
Revenues/Non-Rev (Sch 6 Source Codes 1000 to 5999)	\$199,716.14	\$0.00	\$0.00	\$199,716.14
Cash Balances Transferred (Sch 6 Source Code 6110)	\$634,397.77	-\$634,397.77	\$0.00	\$0.00
Prior Year Lapsed Appropr (Sch 6 Source Code 6130)	\$0.00	\$0.00	\$0.00	\$0.00
Estopped Warrants (Sch 6 Source Code 6140)	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Transfers (Sch 6 Source Code 6200)	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE	\$834,113.91	-\$634,397.77	\$0.00	\$199,716.14
Warrants Paid of Year in Caption	\$188,910.08	\$131.10	\$0.00	\$189,041.18
TOTAL DISBURSEMENTS	\$188,910.08	\$131.10	\$0.00	\$189,041.18
CASH & INVESTMENTS BALANCE JUNE 30, 2023	\$645,203.83	\$0.00	\$0.00	\$645,203.83
Reserve for Warrants Outstanding (Schedule 4)	\$14,714.96	\$0.00	\$0.00	\$14,714.96
Reserve for Encumbrances (Schedule 8)	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL LIABILITIES AND RESERVE	\$14,714.96	\$0.00	\$0.00	\$14,714.96
DEFICIT:	\$0.00	\$0.00	\$0.00	\$0.00
CASH FUND BAL FORWARD TO SUCCEEDING YEAR	\$630,488.87	\$0.00	\$0.00	\$630,488.87

Schedule 4: Building Fund Warrant Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2022-23	2021-22	PRE-2021	Total
Warrants Outstanding 6-30 of Year in Caption	\$0.00	\$131.10	\$0.00	\$131.10
Warrants Registered During Year	\$203,625.04	\$0.00	\$0.00	\$203,625.04
TOTAL	\$203,625.04	\$131.10	\$0.00	\$203,756.14
Warrants Paid During Year	\$188,910.08	\$131.10	\$0.00	\$189,041.18
Warrants Covered to Bonds or Judgments	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Estopped by Statute/Canceled	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL WARRANTS RETIRED	\$188,910.08	\$131.10	\$0.00	\$189,041.18
BALANCE WARRANTS OUTSTANDING JUNE 30, 2023	\$14,714.96	\$0.00	\$0.00	\$14,714.96

Schedule 5: 2022 Ad Valorem Tax Account		
ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023	0.000 Mills	Amount
2022 Net Valuation Certified to County Excise Board		\$32,190,810.00
Total Proceeds of Levy as Certified		\$163,851.22
Additions:		\$0.00
Deductions:		\$0.00
Gross Balance Tax		\$163,851.22
Less Reserve for Delinquent Tax		\$14,895.57
Reserve for Protests Pending		\$0.00
Balance Available Tax		\$148,955.65
Deduct 2022 Tax Apportioned		\$155,028.76
Net Balance 2022 Tax in Process of Collection		\$0.00
Excess Collections		\$6,073.11

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

EXHIBIT 'C'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances		
SOURCE	2022-23 Account	
	AMOUNT ESTIMATED	ACTUALLY COLLECTED
1000 DISTRICT SOURCES OF REVENUE:		
1100 TAXES LEVIED/ASSESSED		
1110 Ad Valorem Tax Levy (Current Year)	\$148,955.65	\$155,028.76
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	\$10,556.44
1130 Revenue In Lieu Of Taxes	\$0.00	\$581.29
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	\$0.00
1190 Other Taxes	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$148,955.65	\$166,166.49
1200 Tuition & Fees	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$0.00	\$0.00
1500 Reimbursements	\$0.00	\$13,542.37
1600 Other Local Sources of Revenue	\$0.00	\$0.00
1700 Child Nutrition Programs	\$0.00	\$0.00
1800 Athletics	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$148,955.65	\$179,708.86
2000 INTERMEDIATE SOURCES OF REVENUE		
2100 County 4 Mill Ad Valorem Tax	\$0.00	\$0.00
2200 County Apportionment (Mortgage Tax)	\$0.00	\$0.00
2300 Resale of Property Fund Distribution	\$0.00	\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE:		
3100 STATE DEDICATED SOURCES OF REVENUE		
3110 Gross Production Tax	\$0.00	\$0.00
3120 Motor Vehicle Collections	\$0.00	\$0.00
3130 Rural Electric Cooperative Tax	\$0.00	\$0.00
3140 State School Land Earnings	\$0.00	\$0.00
3150 Vehicle Tax Stamps	\$0.00	\$0.00
3160 Farm Implement Tax Stamps	\$0.00	\$0.00
3170 Trailers and Mobile Homes	\$0.00	\$0.00
3190 Other Dedicated Revenue	\$0.00	\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$0.00	\$0.00
3200 STATE AID - NONCATEGORICAL		
3210 Foundation and Salary Incentive Aid	\$0.00	\$0.00
3220 Mid-Term Adjustment For Attendance	\$0.00	\$0.00
3230 Teacher Consultant Stipend	\$0.00	\$0.00
3240 Disaster Assistance	\$0.00	\$0.00
3250 Flexible Benefit Allowance	\$0.00	\$3,592.36
TOTAL STATE AID - NONCATEGORICAL	\$0.00	\$3,592.36
3300 State Aid - Competitive Grants - Categorical	\$0.00	\$0.00
3400 State - Categorical	\$0.00	\$16,349.04
3500 Special Programs	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$0.00	\$0.00
3700 Child Nutrition Program	\$0.00	\$0.00
3800 State Vocational Programs - Multi-Source	\$0.00	\$0.00
TOTAL STATE SOURCES OF REVENUE	\$0.00	\$19,941.40
4000 FEDERAL SOURCES OF REVENUE:		
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	\$65.88
4200 Disadvantaged Students	\$0.00	\$0.00
4300 Individuals With Disabilities	\$0.00	\$0.00
4400 No Child Left Behind	\$0.00	\$0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	\$0.00	\$0.00
4700 Child Nutrition Programs	\$0.00	\$0.00
4800 Federal Vocational Education	\$0.00	\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	\$0.00	\$65.88
5000 NON-REVENUE RECEIPTS:		
TOTAL NON-REVENUE RECEIPTS	\$0.00	\$0.00
6000 BALANCE SHEET ACCOUNTS		
6100 CASH ACCOUNTS		
6110 Cash Forward	\$634,397.77	\$634,397.77
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$0.00	\$0.00
TOTAL CASH ACCOUNTS	\$634,397.77	\$634,397.77
6200 Interfund Transfers	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$634,397.77	\$634,397.77
GRAND TOTAL	\$783,353.42	\$834,113.91

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

EXHIBIT 'C'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances (Continued)				
SOURCE	2022-23 Account	BASIS AND LIMIT OF ENSUING	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
	OVER/UNDER			
1000 DISTRICT SOURCES OF REVENUE:				
1100 TAXES LEVIED/ASSESSED				
1110 Ad Valorem Tax Levy (Current Year)	\$6,073.11	99.19%	\$153,766.11	\$153,766.11
1120 Ad Valorem Tax Levy (Prior Years)	\$10,556.44	0.00%	\$0.00	\$0.00
1130 Revenue In Lieu Of Taxes	\$581.29	0.00%	\$0.00	\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	0.00%	\$0.00	\$0.00
1190 Other Taxes	\$0.00	0.00%	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$17,210.84		\$153,766.11	\$153,766.11
1200 Tuition & Fees	\$0.00	0.00%	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	0.00%	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$0.00	0.00%	\$0.00	\$0.00
1500 Reimbursements	\$13,542.37	0.00%	\$0.00	\$0.00
1600 Other Local Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
1700 Child Nutrition Programs	\$0.00	0.00%	\$0.00	\$0.00
1800 Athletics	\$0.00	0.00%	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$30,753.21		\$153,766.11	\$153,766.11
2000 INTERMEDIATE SOURCES OF REVENUE				
2100 County 4 Mill Ad Valorem Tax	\$0.00	0.00%	\$0.00	\$0.00
2200 County Apportionment (Mortgage Tax)	\$0.00	0.00%	\$0.00	\$0.00
2300 Resale of Property Fund Distribution	\$0.00	0.00%	\$0.00	\$0.00
2900 Other Intermediate Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE:				
3100 STATE DEDICATED SOURCES OF REVENUE:				
3110 Gross Production Tax	\$0.00	0.00%	\$0.00	\$0.00
3120 Motor Vehicle Collections	\$0.00	0.00%	\$0.00	\$0.00
3130 Rural Electric Cooperative Tax	\$0.00	0.00%	\$0.00	\$0.00
3140 State School Land Earnings	\$0.00	0.00%	\$0.00	\$0.00
3150 Vehicle Tax Stamps	\$0.00	0.00%	\$0.00	\$0.00
3160 Farm Implement Tax Stamps	\$0.00	0.00%	\$0.00	\$0.00
3170 Trailers and Mobile Homes	\$0.00	0.00%	\$0.00	\$0.00
3190 Other Dedicated Revenue	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE DEDICATED SOURCES OF REVENUE	\$0.00		\$0.00	\$0.00
3200 STATE AID - NONCATEGORICAL				
3210 Foundation and Salary Incentive Aid	\$0.00	0.00%	\$0.00	\$0.00
3220 Mid-Term Adjustment For Attendance	\$0.00	0.00%	\$0.00	\$0.00
3230 Teacher Consultant Stipend	\$0.00	0.00%	\$0.00	\$0.00
3240 Disaster Assistance	\$0.00	0.00%	\$0.00	\$0.00
3250 Flexible Benefit Allowance	\$3,592.36	0.00%	\$0.00	\$0.00
TOTAL STATE AID - NONCATEGORICAL	\$3,592.36		\$0.00	\$0.00
3300 State Aid - Competitive Grants - Categorical				
3400 State - Categorical	\$16,349.04	0.00%	\$0.00	\$0.00
3500 Special Programs	\$0.00	0.00%	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
3700 Child Nutrition Program	\$0.00	0.00%	\$0.00	\$0.00
3800 State Vocational Programs - Multi-Source	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE SOURCES OF REVENUE	\$19,941.40		\$0.00	\$0.00
4000 FEDERAL SOURCES OF REVENUE:				
4100 Grants-In-Aid Direct From The Federal Government	\$65.88	0.00%	\$0.00	\$0.00
4200 Disadvantaged Students	\$0.00	0.00%	\$0.00	\$0.00
4300 Individuals With Disabilities	\$0.00	0.00%	\$0.00	\$0.00
4400 No Child Left Behind	\$0.00	0.00%	\$0.00	\$0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	0.00%	\$0.00	\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	\$0.00	0.00%	\$0.00	\$0.00
4700 Child Nutrition Programs	\$0.00	0.00%	\$0.00	\$0.00
4800 Federal Vocational Education	\$0.00	0.00%	\$0.00	\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	\$65.88		\$0.00	\$0.00
5000 NON-REVENUE RECEIPTS:				
TOTAL NON-REVENUE RECEIPTS	\$0.00	0.00%	\$0.00	\$0.00
6000 BALANCE SHEET ACCOUNTS				
6100 CASH ACCOUNTS				
6110 Cash Forward	\$0.00	99.38%	\$630,488.87	\$630,488.87
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	0.00%	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$0.00	0.00%	\$0.00	\$0.00
TOTAL CASH ACCOUNTS	\$0.00		\$630,488.87	\$630,488.87
6200 Interfund Transfers	\$0.00	0.00%	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$0.00		\$630,488.87	\$630,488.87
GRAND TOTAL	\$50,760.49		\$784,254.98	\$784,254.98

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

EXHIBIT 'C'

Schedule 7: Report of Prior Year Warrants Issued From Reserves			
FISCAL YEAR ENDING JUNE 30, 2022			
	RESERVES 06-30-2022	WARRANTS ISSUED SINCE	BALANCE LAPSED
TOTAL PRIOR YEAR RESERVES	\$0.00	\$0.00	\$0.00

Schedule 8: Report of Current Year Expenditures			
APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2023		
	APPROPRIATIONS		
	ORIGINAL	SUPPLEMENTAL ADJUSTMENTS	FINAL APPROPRIATIONS
1000 INSTRUCTION:	\$0.00	\$0.00	\$0.00
2000 SUPPORT SERVICES:			
2100 Support Services - Students	\$0.00	\$0.00	\$0.00
2200 Support Services - Instructional Staff	\$0.00	\$0.00	\$0.00
2300 Support Services - General Administration	\$0.00	\$0.00	\$0.00
2400 Support Services - School Administration	\$0.00	\$0.00	\$0.00
2500 Support Services - Business	\$0.00	\$0.00	\$0.00
2600 Operations And Maintenance of Plant Services	\$0.00	\$0.00	\$0.00
2700 Student Transportation Services	\$0.00	\$0.00	\$0.00
TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00
3000 OPERATION OF NON-INSTRUCTION SERVICES:			
3100 Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$0.00	\$0.00	\$0.00
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES:			
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$0.00
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:			
5100 Debt Service	\$0.00	\$0.00	\$0.00
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$0.00	\$0.00	\$0.00
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$0.00	\$0.00	\$0.00
TOTAL OTHER OUTLAYS	\$0.00	\$0.00	\$0.00
7000 OTHER USES / UNBUDGETED ITEMS:	\$783,353.42	\$0.00	\$783,353.42
8000 REPAYMENTS:	\$0.00	\$0.00	\$0.00
TOTAL BUILDING FUND 2022-23 FISCAL YEAR	\$783,353.42	\$0.00	\$783,353.42

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

EXHIBIT 'C'

Schedule 8: Report of Current Year Expenditures (Continued)				
FISCAL YEAR ENDING JUNE 30, 2023				
APPROPRIATED ACCOUNTS	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	2022-2023 EXPENDITURES FOR CURRENT EXPENSE PURPOSES
1000 INSTRUCTION:	\$0.00	\$0.00	\$0.00	\$0.00
2000 SUPPORT SERVICES:				
2100 Support Services - Students	\$0.00	\$0.00	\$0.00	\$0.00
2200 Support Services - Instructional Staff	\$0.00	\$0.00	\$0.00	\$0.00
2300 Support Services - General Administration	\$0.00	\$0.00	\$0.00	\$0.00
2400 Support Services - School Administration	\$0.00	\$0.00	\$0.00	\$0.00
2500 Support Services - Business	\$0.00	\$0.00	\$0.00	\$0.00
2600 Operations And Maintenance of Plant Services	\$158,480.16	\$0.00	-\$158,480.16	\$158,480.16
2700 Student Transportation Services	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SUPPORT SERVICES	\$158,480.16	\$0.00	-\$158,480.16	\$158,480.16
3000 OPERATION OF NON-INSTRUCTION SERVICES:				
3100 Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00	\$0.00
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
4000 FACILITIES ACQUISITION & CONSTRUCTION SERVICES:				
4200 Land Acquisition Services	\$0.00	\$0.00	\$0.00	\$0.00
4300 Land Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$0.00	\$0.00
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:				
5100 Debt Service	\$45,144.88	\$0.00	-\$45,144.88	\$45,144.88
5200 Fund Transfer/Reimbursement (Child Nutrition Fund)	\$0.00	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$0.00	\$0.00	\$0.00	\$0.00
5800 Charter School Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
5900 Arbitrage	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER OUTLAYS	\$45,144.88	\$0.00	-\$45,144.88	\$45,144.88
7000 OTHER USES / UNBUDGETED ITEMS:	\$0.00	\$0.00	\$783,353.42	\$0.00
8000 REPAYMENTS:	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BUILDING FUND 2022-23 FISCAL YEAR	\$203,625.04	\$0.00	\$579,728.38	\$203,625.04

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2023-24	Estimate of Needs by Governing Board	Approved by County Excise Board
PURPOSE:		
Current Expense	\$784,254.98	\$784,254.98
Pro rata share of County Assessor's Budget as determined by County Excise Board	\$0.00	\$0.00
GRAND TOTAL - Home School	\$784,254.98	\$784,254.98

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

EXHIBIT 'D'

Schedule 1: Current Balance Sheet for June 30, 2023		Amount
ASSETS:		
Cash Balances		\$283,469.45
Investments		\$0.00
TOTAL ASSETS		\$283,469.45
LIABILITIES AND RESERVES:		
Warrants Outstanding		\$92,710.03
Reserve for Interest on Warrants		\$0.00
Reserves From Schedule 8		\$0.00
TOTAL LIABILITIES AND RESERVES		\$92,710.03
CASH FUND BALANCE JUNE 30, 2023		\$190,759.42
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE		\$283,469.45

Schedule 2: Revenue and Requirements, 2022-2023		
REVENUE:	Estimated Budget	Actual Revenue & Expenditures
Revenues, Non-Revenue Receipts & Cash Balances (Schedule 6)	\$1,139,829.86	\$1,284,687.81
LESS: REQUIREMENTS:		
Expenditures (Schedule 8)	\$1,139,829.86	\$1,093,928.39
CASH FUND BALANCE JUNE 30, 2023	\$0.00	\$190,759.42

Schedule 3: Child Nutrition Fund Cash Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2022-23	2021-22	PRE-2021	Total
Cash Balance Reported to Excise Board 6-30-22	\$0.00	\$580,027.08	\$0.00	\$580,027.08
REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE				
Revenues/Non-Rev (Sch 6 Source Codes 1000 to 5999)	\$905,440.70	\$0.00	\$0.00	\$905,440.70
Cash Balances Transferred (Sch 6 Source Code 6110)	\$379,247.11	-\$379,247.11	\$0.00	\$0.00
Prior Year Lapsed Appropr (Sch 6 Source Code 6130)	\$0.00	\$0.00	\$0.00	\$0.00
Estopped Warrants (Sch 6 Source Code 6140)	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Transfers (Sch 6 Source Code 6200)	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES, NON-REVENUE RECEIPTS & CASH BALANCE	\$1,284,687.81	-\$379,247.11	\$0.00	\$905,440.70
Warrants Paid of Year in Caption	\$1,001,218.36	\$200,779.97	\$0.00	\$1,201,998.33
TOTAL DISBURSEMENTS	\$1,001,218.36	\$200,779.97	\$0.00	\$1,201,998.33
CASH & INVESTMENTS BALANCE JUNE 30, 2023	\$283,469.45	\$0.00	\$0.00	\$283,469.45
Reserve for Warrants Outstanding (Schedule 4)	\$92,710.03	\$0.00	\$0.00	\$92,710.03
Reserve for Encumbrances (Schedule 8)	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL LIABILITIES AND RESERVE	\$92,710.03	\$0.00	\$0.00	\$92,710.03
DEFICIT:	\$0.00	\$0.00	\$0.00	\$0.00
CASH FUND BAL FORWARD TO SUCCEEDING YEAR	\$190,759.42	\$0.00	\$0.00	\$190,759.42

Schedule 4: Child Nutrition Fund Warrant Accounts of Current and all Prior Years				
CURRENT AND ALL PRIOR YEARS	2022-23	2021-22	PRE-2021	Total
Warrants Outstanding 6-30 of Year in Caption	\$0.00	\$200,779.97	\$0.00	\$200,779.97
Warrants Registered During Year	\$1,093,928.39	\$0.00	\$0.00	\$1,093,928.39
TOTAL	\$1,093,928.39	\$200,779.97	\$0.00	\$1,294,708.36
Warrants Paid During Year	\$1,001,218.36	\$200,779.97	\$0.00	\$1,201,998.33
Warrants Covered to Bonds or Judgments	\$0.00	\$0.00	\$0.00	\$0.00
Warrants Estopped by Statute/Canceled	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL WARRANTS RETIRED	\$1,001,218.36	\$200,779.97	\$0.00	\$1,201,998.33
BALANCE WARRANTS OUTSTANDING JUNE 30, 2023	\$92,710.03	\$0.00	\$0.00	\$92,710.03

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

EXHIBIT 'D'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances			
SOURCE	2022-23 Account		
	AMOUNT ESTIMATED	ACTUALLY COLLECTED	
1000 DISTRICT SOURCES OF REVENUE:			
1100 TAXES LEVIED/ASSESSED			
1110 Ad Valorem Tax Levy (Current Year)	\$0.00	\$0.00	
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	\$0.00	
1130 Revenue In Lieu Of Taxes	\$0.00	\$0.00	
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	\$0.00	
1190 Other Taxes	\$0.00	\$0.00	
TOTAL TAXES LEVIED/ASSESSED	\$0.00	\$0.00	
1200 Tuition & Fees	\$0.00	\$0.00	
1300 Earnings on Investments and Bond Sales	\$0.00	\$0.00	
1400 Rental, Disposals and Commissions	\$0.00	\$0.00	
1500 Reimbursements	\$0.00	\$1,571.00	
1600 Other Local Sources of Revenue	\$0.00	\$0.00	
1700 CHILD NUTRITION PROGRAM			
1710 Students' Lunches	\$0.00	\$0.00	
1720 Students' Breakfasts	\$0.00	\$0.00	
1730 Adult Lunches/Breakfasts	\$0.00	\$0.00	
1740 Extra Food/A La Carte/Extra Milk	\$0.00	\$0.00	
1750 Special Milk Program	\$0.00	\$0.00	
1760 Contract Lunches, Breakfasts, Milk and Supplements	\$0.00	\$0.00	
1790 Other District Revenue (Child Nutrition Programs)	\$0.00	\$0.00	
TOTAL CHILD NUTRITION PROGRAM	\$0.00	\$0.00	
1800 Athletics	\$0.00	\$0.00	
TOTAL DISTRICT SOURCES OF REVENUE	\$0.00	\$1,571.00	
2000 INTERMEDIATE SOURCES OF REVENUE:			
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00	\$0.00	
3000 STATE SOURCES OF REVENUE:			
3100 Total Dedicated Revenue	\$0.00	\$0.00	
3200 Total State Aid - General Operations - Non-Categorical	\$0.00	\$5,268.72	
3300 State Aid - Competitive Grants - Categorical	\$0.00	\$0.00	
3400 State - Categorical	\$0.00	\$0.00	
3500 Special Programs	\$0.00	\$0.00	
3600 Other State Sources of Revenue	\$0.00	\$0.00	
3700 CHILD NUTRITION PROGRAM			
3710 State Reimbursement	\$0.00	\$0.00	
3720 State Matching	\$9,156.21	\$7,062.46	
TOTAL CHILD NUTRITION PROGRAM	\$9,156.21	\$7,062.46	
3800 State Vocational Programs - Multi-Source	\$0.00	\$0.00	
TOTAL STATE SOURCES OF REVENUE	\$9,156.21	\$12,331.18	
4000 FEDERAL SOURCES OF REVENUE:			
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	\$0.00	
4200 Disadvantaged Students	\$0.00	\$0.00	
4300 Individuals With Disabilities	\$0.00	\$0.00	
4400 No Child Left Behind	\$0.00	\$0.00	
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	\$0.00	
4600 Other Federal Sources Passed Through State Dept Of Education	\$0.00	\$0.00	
4700 CHILD NUTRITION PROGRAMS			
4705 Supply Chain Assistance	\$0.00	\$41,109.16	
4706 EBT Local Admin Funds	\$0.00	\$3,135.00	
4710 Lunches	\$547,247.75	\$536,784.35	
4720 Breakfasts	\$204,178.79	\$199,956.01	
4730 Special Milk	\$0.00	\$0.00	
4750 Child and Adult Food Program	\$0.00	\$32,171.90	
4780 Equipment Assistance Program	\$0.00	\$65,645.60	
TOTAL CHILD NUTRITION PROGRAMS	\$751,426.54	\$878,802.02	
4800 Federal Vocational Education	\$0.00	\$0.00	
TOTAL FEDERAL SOURCES OF REVENUE	\$751,426.54	\$878,802.02	
5000 NON-REVENUE RECEIPTS:			
TOTAL NON-REVENUE RECEIPTS	\$0.00	\$12,736.50	
6000 BALANCE SHEET ACCOUNTS			
6100 CASH ACCOUNTS			
6110 Cash Forward	\$379,247.11	\$379,247.11	
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	\$0.00	
6140 Estopped Warrants by Statute	\$0.00	\$0.00	
TOTAL CASH ACCOUNTS	\$379,247.11	\$379,247.11	
6200 Interfund Transfers	\$0.00	\$0.00	
TOTAL BALANCE SHEET ACCOUNTS	\$379,247.11	\$379,247.11	
GRAND TOTAL	\$1,139,829.86	\$1,284,687.81	

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

EXHIBIT 'D'

Schedule 6: Revenue, Non-Revenue Receipts & Cash Balances (Continued)				
SOURCE	2022-23 Account	BASIS AND LIMIT OF ENSUING	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
	OVER/UNDER			
1000 DISTRICT SOURCES OF REVENUE:				
1100 TAXES LEVIED/ASSESSED				
1110 Ad Valorem Tax Levy (Current Year)	\$0.00	0.00%	\$0.00	\$0.00
1120 Ad Valorem Tax Levy (Prior Years)	\$0.00	0.00%	\$0.00	\$0.00
1130 Revenue In Lieu Of Taxes	\$0.00	0.00%	\$0.00	\$0.00
1140 Revenue From Local Governmental Units Other Than Leas	\$0.00	0.00%	\$0.00	\$0.00
1190 Other Taxes	\$0.00	0.00%	\$0.00	\$0.00
TOTAL TAXES LEVIED/ASSESSED	\$0.00		\$0.00	\$0.00
1200 Tuition & Fees	\$0.00	0.00%	\$0.00	\$0.00
1300 Earnings on Investments and Bond Sales	\$0.00	0.00%	\$0.00	\$0.00
1400 Rental, Disposals and Commissions	\$0.00	0.00%	\$0.00	\$0.00
1500 Reimbursements	\$1,571.00	0.00%	\$0.00	\$0.00
1600 Other Local Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
1700 CHILD NUTRITION PROGRAM				
1710 Students' Lunches	\$0.00	0.00%	\$0.00	\$0.00
1720 Students' Breakfasts	\$0.00	0.00%	\$0.00	\$0.00
1730 Adult Lunches/Breakfasts	\$0.00	0.00%	\$0.00	\$0.00
1740 Extra Food/A La Carte/Extra Milk	\$0.00	0.00%	\$0.00	\$0.00
1750 Special Milk Program	\$0.00	0.00%	\$0.00	\$0.00
1760 Contract Lunches, Breakfasts, Milk and Supplements	\$0.00	0.00%	\$0.00	\$0.00
1790 Other District Revenue (Child Nutrition Programs)	\$0.00	0.00%	\$0.00	\$0.00
TOTAL CHILD NUTRITION PROGRAM	\$0.00		\$0.00	\$0.00
1800 Athletics	\$0.00	0.00%	\$0.00	\$0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$1,571.00		\$0.00	\$0.00
2000 INTERMEDIATE SOURCES OF REVENUE:				
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$0.00	0.00%	\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE:				
3100 Total Dedicated Revenue	\$0.00	0.00%	\$0.00	\$0.00
3200 Total State Aid - General Operations - Non-Categorical	\$5,268.72	0.00%	\$0.00	\$0.00
3300 State Aid - Competitive Grants - Categorical	\$0.00	0.00%	\$0.00	\$0.00
3400 State - Categorical	\$0.00	0.00%	\$0.00	\$0.00
3500 Special Programs	\$0.00	0.00%	\$0.00	\$0.00
3600 Other State Sources of Revenue	\$0.00	0.00%	\$0.00	\$0.00
3700 CHILD NUTRITION PROGRAM				
3710 State Reimbursement	\$0.00	0.00%	\$0.00	\$0.00
3720 State Matching	-\$2,093.75	95.00%	\$6,709.34	\$6,709.34
TOTAL CHILD NUTRITION PROGRAM	-\$2,093.75		\$6,709.34	\$6,709.34
3800 State Vocational Programs - Multi-Source	\$0.00	0.00%	\$0.00	\$0.00
TOTAL STATE SOURCES OF REVENUE	\$3,174.97		\$6,709.34	\$6,709.34
4000 FEDERAL SOURCES OF REVENUE:				
4100 Grants-In-Aid Direct From The Federal Government	\$0.00	0.00%	\$0.00	\$0.00
4200 Disadvantaged Students	\$0.00	0.00%	\$0.00	\$0.00
4300 Individuals With Disabilities	\$0.00	0.00%	\$0.00	\$0.00
4400 No Child Left Behind	\$0.00	0.00%	\$0.00	\$0.00
4500 Grants-In-Aid Passed Through Other State/Intermediate Sources	\$0.00	0.00%	\$0.00	\$0.00
4600 Other Federal Sources Passed Through State Dept Of Education	\$0.00	0.00%	\$0.00	\$0.00
4700 CHILD NUTRITION PROGRAMS				
4705 Supply Chain Assistance	\$41,109.16	0.00%	\$0.00	\$0.00
4706 EBT Local Admin Funds	\$3,135.00	0.00%	\$0.00	\$0.00
4710 Lunches	-\$10,463.40	94.47%	\$507,125.44	\$507,125.44
4720 Breakfasts	-\$4,222.78	94.30%	\$188,550.45	\$188,550.45
4730 Special Milk	\$0.00	0.00%	\$0.00	\$0.00
4740 Summer Food Service Program	\$32,171.90	0.00%	\$0.00	\$0.00
4750 Child and Adult Food Program	\$65,645.60	45.61%	\$29,938.05	\$29,938.05
TOTAL CHILD NUTRITION PROGRAMS	\$127,375.48		\$725,613.94	\$725,613.94
4800 Federal Vocational Education	\$0.00	0.00%	\$0.00	\$0.00
TOTAL FEDERAL SOURCES OF REVENUE	\$127,375.48		\$725,613.94	\$725,613.94
5000 NON-REVENUE RECEIPTS:				
TOTAL NON-REVENUE RECEIPTS	\$12,736.50	0.00%	\$0.00	\$0.00
6000 BALANCE SHEET ACCOUNTS				
6100 CASH ACCOUNTS				
6110 Cash Forward	\$0.00	50.30%	\$190,759.42	\$190,759.42
6130 Prior-Year Lapsed Appropriations (Schedule 6)	\$0.00	0.00%	\$0.00	\$0.00
6140 Estopped Warrants by Statute	\$0.00	0.00%	\$0.00	\$0.00
TOTAL CASH ACCOUNTS	\$0.00		\$190,759.42	\$190,759.42
6200 Interfund Transfers	\$0.00	0.00%	\$0.00	\$0.00
TOTAL BALANCE SHEET ACCOUNTS	\$0.00		\$190,759.42	\$190,759.42
GRAND TOTAL	\$144,857.95		\$923,082.70	\$923,082.70

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

EXHIBIT 'D'

Schedule 7: Report of Prior Year Warrants Issued From Reserves			
FISCAL YEAR ENDING JUNE 30, 2022			
	RESERVES 06-30-2022	WARRANTS ISSUED SINCE	BALANCE LAPSED
TOTAL PRIOR YEAR RESERVES	\$0.00	\$0.00	\$0.00

Schedule 8: Report of Current Year Expenditures			
APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2023		
	APPROPRIATIONS		
	ORIGINAL	SUPPLEMENTAL ADJUSTMENTS	FINAL APPROPRIATIONS
1000 INSTRUCTION:	\$0.00	\$0.00	\$0.00
TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00
2000 SUPPORT SERVICES:	\$0.00	\$0.00	\$0.00
TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00
3000 OPERATION OF NON-INSTRUCTION SERVICES:			
3100 CHILD NUTRITION PROGRAMS OPERATIONS			
3110 Supervision of Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00
3120 Food Preparation & Dispensing Services	\$0.00	\$0.00	\$0.00
3130 Food and Supplies Delivery Services	\$0.00	\$0.00	\$0.00
3140 Other Direct/Related Child Nutrition Programs Services	\$0.00	\$0.00	\$0.00
3150 Food Procurement Services	\$0.00	\$0.00	\$0.00
3160 Non-Reimbursable Services	\$0.00	\$0.00	\$0.00
3180 Nutrition Education & Staff Development	\$0.00	\$0.00	\$0.00
3190 Other Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00
TOTAL CHILD NUTRITION PROGRAMS OPERATIONS	\$0.00	\$0.00	\$0.00
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTION SERVICES	\$0.00	\$0.00	\$0.00
4000 FACILITIES ACQUISITION & CONSTRUCTION SERV:			
4100 Supv. of Facilities Acquisition and Construction	\$0.00	\$0.00	\$0.00
4200 Site Acquisition Services	\$0.00	\$0.00	\$0.00
4300 Site Improvement Services	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$0.00
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00
4900 Other Facilities Acquisition and Const. Services	\$0.00	\$0.00	\$0.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:			
5100 Debt Service	\$0.00	\$0.00	\$0.00
5200 Reimbursement(Child Nutrition Fund)	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$0.00	\$0.00	\$0.00
TOTAL OTHER OUTLAYS	\$0.00	\$0.00	\$0.00
7000 OTHER USES:	\$1,139,829.86	\$0.00	\$1,139,829.86
TOTAL OTHER USES	\$1,139,829.86	\$0.00	\$1,139,829.86
8000 REPAYMENTS:	\$0.00	\$0.00	\$0.00
TOTAL REPAYMENTS	\$0.00	\$0.00	\$0.00
TOTAL CHILD NUTRITION FUND 2022-23 FISCAL YEAR	\$1,139,829.86	\$0.00	\$1,139,829.86

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

EXHIBIT 'D'

Schedule 8: Report of Current Year Expenditures (Continued)				
FISCAL YEAR ENDING JUNE 30, 2023				
APPROPRIATED ACCOUNTS	WARRANTS ISSUED	RESERVES	LAPSED BALANCE KNOWN TO BE UNENCUMBERED	2022-2023 EXPENDITURES FOR CURRENT EXPENSE PURPOSES
1000 INSTRUCTION:	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00
2000 SUPPORT SERVICES:	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SUPPORT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
3000 OPERATION OF NON-INSTRUCTION SERVICES:				
3100 CHILD NUTRITION PROGRAMS OPERATIONS				
3110 Supervision of Child Nutrition Programs Operations	\$0.00	\$0.00	\$0.00	\$0.00
3120 Food Preparation & Dispensing Services	\$786,784.38	\$0.00	-\$786,784.38	\$786,784.38
3130 Food and Supplies Delivery Services	\$0.00	\$0.00	\$0.00	\$0.00
3140 Other Direct/Related Child Nutrition Programs Services	\$210,091.48	\$0.00	-\$210,091.48	\$210,091.48
3150 Food Procurement Services	\$12,657.00	\$0.00	-\$12,657.00	\$12,657.00
3160 Non-Reimbursable Services	\$0.00	\$0.00	\$0.00	\$0.00
3180 Nutrition Education & Staff Development	\$3,634.50	\$0.00	-\$3,634.50	\$3,634.50
3190 Other Child Nutrition Programs Operations	\$80,761.03	\$0.00	-\$80,761.03	\$80,761.03
TOTAL CHILD NUTRITION PROGRAMS OPERATIONS	\$1,093,928.39	\$0.00	-\$1,093,928.39	\$1,093,928.39
3200 Other Enterprise Service Operations	\$0.00	\$0.00	\$0.00	\$0.00
3300 Community Services Operations	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OPERATION OF NON-INSTRUCTION SERVICES	\$1,093,928.39	\$0.00	-\$1,093,928.39	\$1,093,928.39
4000 FACILITIES ACQUISITION & CONSTRUCTION SERV:				
4100 Supv. of Facilities Acquisition and Construction	\$0.00	\$0.00	\$0.00	\$0.00
4200 Site Acquisition Services	\$0.00	\$0.00	\$0.00	\$0.00
4300 Site Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
4400 Architecture and Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00
4500 Educational Specifications Development Services	\$0.00	\$0.00	\$0.00	\$0.00
4600 Building Acquisition and Construction Services	\$0.00	\$0.00	\$0.00	\$0.00
4700 Building Improvement Services	\$0.00	\$0.00	\$0.00	\$0.00
4900 Other Facilities Acquisition and Const. Services	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL FACILITIES ACQUISITION & CONST. SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
5000 OTHER OUTLAYS:				
5100 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
5200 Reimbursement(Child Nutrition Fund)	\$0.00	\$0.00	\$0.00	\$0.00
5300 Clearing Account	\$0.00	\$0.00	\$0.00	\$0.00
5400 Indirect Cost Entitlement	\$0.00	\$0.00	\$0.00	\$0.00
5500 Private Nonprofit Schools	\$0.00	\$0.00	\$0.00	\$0.00
5600 Correcting Entry	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER OUTLAYS	\$0.00	\$0.00	\$0.00	\$0.00
7000 OTHER USES:	\$0.00	\$0.00	\$1,139,829.86	\$0.00
TOTAL OTHER USES	\$0.00	\$0.00	\$1,139,829.86	\$0.00
8000 REPAYMENTS:	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REPAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL CHILD NUTRITION FUND 2022-23 FISCAL YE	\$1,093,928.39	\$0.00	\$45,901.47	\$1,093,928.39

ESTIMATE OF NEEDS FOR THE FISCAL YEAR 2023-24	Estimate of Needs by Governing Board	Approved by County Excise Board
PURPOSE:		
Current Expense	\$923,082.70	\$923,082.70
Pro rata share of County Assessor's Budget as determined by County Excise Board	\$0.00	\$0.00
GRAND TOTAL - Home School	\$923,082.70	\$923,082.70

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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:					2021 Bldg Bonds
Date Of Issue					1/1/2021
Date Of Sale By Delivery					1/1/2021
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					1/1/2023
Amount Of Each Uniform Maturity					\$ 25,000.00
Final Maturity Otherwise:					
Date of Final Maturity					1/1/2024
Amount of Final Maturity					\$ 455,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 480,000.00
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					\$ 480,000.00
Years To Run					2
Normal Annual Accrual					\$ 0.00
Tax Years Run					2
Accrual Liability To Date					\$ 480,000.00
Deductions From Total Accruals:					
Bonds Paid Prior To 6-30-2022					\$ 0.00
Bonds Paid During 2022-2023					\$ 25,000.00
Matured Bonds Unpaid					\$ 0.00
Balance Of Accrual Liability					\$ 455,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 455,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	1/1/2024	\$ 455,000.00	0.625%	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
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					\$ 1,421.88
Years To Run					2
Accrue Each Year					\$ 710.94
Tax Years Run					2
Total Accrual To Date					\$ 1,421.88
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					\$ 0.00
Interest Earnings 2022-2023					\$ 2,921.88
Coupons Paid Through 2022-2023					\$ 2,921.87
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 0.01

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:					2020 Bldg Bonds
Date Of Issue					2/1/2020
Date Of Sale By Delivery					2/1/2020
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					2/1/2024
Amount Of Each Uniform Maturity					\$ 200,000.00
Final Maturity Otherwise:					
Date of Final Maturity					2/1/2024
Amount of Final Maturity					\$ 200,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 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					\$ 200,000.00
Years To Run					1
Normal Annual Accrual					\$ 0.00
Tax Years Run					1
Accrual Liability To Date					\$ 200,000.00
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					\$ 200,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 200,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	2/1/2024	\$ 200,000.00	2.250%	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
Requirement for Interest Earnings After Last Tax-Levy Year:					
Terminal Interest To Accrue					\$ 2,625.00
Years To Run					3
Accrue Each Year					\$ 875.00
Tax Years Run					3
Total Accrual To Date					\$ 2,625.00
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					\$ 1,875.00
Interest Earnings 2022-2023					\$ 4,500.00
Coupons Paid Through 2022-2023					\$ 4,500.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 1,875.00

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 Bldg Bonds
Date Of Issue					3/1/2022
Date Of Sale By Delivery					3/1/2022
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					3/1/2024
Amount Of Each Uniform Maturity					\$ 40,000.00
Final Maturity Otherwise:					
Date of Final Maturity					3/1/2025
Amount of Final Maturity					\$ 640,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 680,000.00
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					\$ 680,000.00
Years To Run					2
Normal Annual Accrual					\$ 640,000.00
Tax Years Run					1
Accrual Liability To Date					\$ 40,000.00
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					\$ 40,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 680,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons	3/1/2024	\$ 40,000.00	1.500%	8 Mo.	\$ 400.00
Bonds and Coupons	3/1/2025	\$ 640,000.00	1.500%	12 Mo.	\$ 9,600.00
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					\$ 6,400.00
Years To Run					2
Accrue Each Year					\$ 3,200.00
Tax Years Run					1
Total Accrual To Date					\$ 3,200.00
Current Interest Earned Through 2023-2024					\$ 10,000.00
Total Interest To Levy For 2023-2024					\$ 13,200.00
INTEREST COUPON ACCOUNT:					
Interest Earned But Unpaid 6-30-2022:					
Matured					\$ 0.00
Unmatured					\$ 0.00
Interest Earnings 2022-2023					\$ 13,600.00
Coupons Paid Through 2022-2023					\$ 0.00
Interest Earned But Unpaid 6-30-2023:					
Matured					\$ 0.00
Unmatured					\$ 13,600.00

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:					2023 Bldg Bonds
Date Of Issue					1/1/2023
Date Of Sale By Delivery					1/1/2023
HOW AND WHEN BONDS MATURE:					
Uniform Maturities:					
Date Maturity Begins					1/1/2025
Amount Of Each Uniform Maturity					\$ 55,000.00
Final Maturity Otherwise:					
Date of Final Maturity					1/1/2026
Amount of Final Maturity					\$ 640,000.00
AMOUNT OF ORIGINAL ISSUE					\$ 695,000.00
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					\$ 695,000.00
Years To Run					2
Normal Annual Accrual					\$ 55,000.00
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					\$ 695,000.00
Coupon Computation:	Coupon Date	Unmatured Amount	% Int.	Months	Interest Amount
Bonds and Coupons				Mo.	\$ 0.00
Bonds and Coupons	1/1/2025	\$ 55,000.00	5.000%	18 Mo.	\$ 4,125.00
Bonds and Coupons	1/1/2026	\$ 640,000.00	5.125%	18 Mo.	\$ 49,200.00
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					\$ 16,400.00
Years To Run					2
Accrue Each Year					\$ 8,200.00
Tax Years Run					0
Total Accrual To Date					\$ 0.00
Current Interest Earned Through 2023-2024					\$ 53,325.00
Total Interest To Levy For 2023-2024					\$ 61,525.00
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

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)		Total All Bonds
PURPOSE OF BOND ISSUE:		
HOW AND WHEN BONDS MATURE:		
Uniform Maturities:		
Amount Of Each Uniform Maturity		\$ 320,000.00
Final Maturity Otherwise:		
Amount of Final Maturity		\$ 1,935,000.00
AMOUNT OF ORIGINAL ISSUE		\$ 2,055,000.00
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		\$ 2,055,000.00
Normal Annual Accrual		\$ 695,000.00
Accrual Liability To Date		\$ 720,000.00
Deductions From Total Accruals:		
Bonds Paid Prior To 6-30-2022		\$ 0.00
Bonds Paid During 2022-2023		\$ 25,000.00
Matured Bonds Unpaid		\$ 0.00
Balance Of Accrual Liability		\$ 695,000.00
TOTAL BONDS OUTSTANDING 6-30-2023:		
Matured		\$ 0.00
Unmatured		\$ 2,030,000.00
Requirement for Interest Earnings After Last Tax-Levy Year:		
Terminal Interest To Accrue		\$ 26,846.88
Accrue Each Year		\$ 12,985.94
Total Accrual To Date		\$ 7,246.88
Current Interest Earned Through 2023-2024		\$ 63,325.00
Total Interest To Levy For 2023-2024		\$ 74,725.00
INTEREST COUPON ACCOUNT:		
Interest Earned But Unpaid 6-30-2022:		
Matured		\$ 0.00
Unmatured		\$ 1,875.00
Interest Earnings 2022-2023		\$ 21,021.88
Coupons Paid Through 2022-2023		\$ 7,421.87
Interest Earned But Unpaid 6-30-2023:		
Matured		\$ 0.00
Unmatured		\$ 15,475.01

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					TOTAL ALL JUDGMENTS
BY WHOM OWNED					
PURPOSE OF JUDGMENT					
Case Number					
NAME OF COURT					
Date of Judgment					
Principal Amount of Judgment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest Rate Assigned by Court	0.00%	0.00%	0.00%	0.00%	
Tax Levies Made	0	0	0	0	
Principal Amount Provided for to June 30, 2022	\$ 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
PRINCIPAL AMOUNT NOT PROVIDED FOR	\$ 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
Interest	\$ 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
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE LEVIED FOR:					
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
JUDGMENT OBLIGATIONS SINCE PAID:					
Principal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest	\$ 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
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total	\$ 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					TOTAL ALL PREPAID JUDGMENTS
CASE NUMBER					
NAME OF COURT					
Principal Amount of Judgment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Tax Levies Made	0	0	0	0	
Unreimbursed Balance At June 30, 2022	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Reimbursement By 2022-2023 Tax Levy	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Annual Accrual On Prepaid Judgments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Stricken By Court Order	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Asset Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

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		\$ 64,937.37
Investments Since Liquidated	\$ 0.00	
COLLECTED AND APPORTIONED:		
Contributions From Other Districts	\$ 0.00	
2021 and Prior Ad Valorem Tax	\$ 49,041.07	
2022 Ad Valorem Tax	\$ 680,725.42	
Miscellaneous Receipts	\$ 1,737.55	
TOTAL RECEIPTS		\$ 731,504.04
TOTAL RECEIPTS AND BALANCE		\$ 796,441.41
DISBURSEMENTS:		
Coupons Paid	\$ 7,421.87	
Interest Paid on Past-Due Coupons	\$ 0.00	
Bonds Paid	\$ 25,000.00	
Interest Paid on Past-Due Bonds	\$ 0.00	
Commission Paid to Fiscal Agency	\$ 0.00	
Judgments Paid	\$ 0.00	
Interest Paid on Such Judgments	\$ 0.00	
Investments Purchased	\$ 0.00	
Judgments Paid Under 62 O.S. 1981, Sect 435	\$ 0.00	
TOTAL DISBURSEMENTS		\$ 32,421.87
CASH BALANCE ON HAND JUNE 30, 2023		\$ 764,019.54

Schedule 5: Sinking Fund Balance Sheet		
	SINKING FUND	
	Detail	Extension
Cash Balance on Hand June 30, 2023		\$ 764,019.54
Legal Investments Properly Maturing	\$ 0.00	
Judgments Paid to Recover by Tax Levy	\$ 0.00	
TOTAL LIQUID ASSETS		\$ 764,019.54
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. Judgements and Interest Levied for But Unpaid	\$ 0.00	
TOTAL Items a. Through f. (To Extension Column)		\$ 0.00
BALANCE OF ASSETS SUBJECT TO ACCRUALS		\$ 764,019.54
DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT:		
g. Earned Unmatured Interest	\$ 15,475.01	
h. Accrual on Final Coupons	\$ 7,246.88	
i. Accrued on Unmatured Bonds	\$ 695,000.00	
TOTAL Items g. Through i. (To Extension Column)		\$ 717,721.89
EXCESS OF ASSETS OVER ACCRUAL RESERVES		\$ 46,297.66

Schedule 6: Estimate of Sinking Fund Needs		
	SINKING FUND	
	Computed By Governing Board	Provided By Excise Board
Interest Earnings on Bonds	\$ 74,725.00	\$ 74,725.00
Accrual on Unmatured Bonds	\$ 695,000.00	\$ 695,000.00
Annual Accrual on "Prepaid" Judgments	\$ 0.00	\$ 0.00
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	\$ 769,725.00	\$ 769,725.00

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	\$	0.00	Net Value	\$	0.00	Amount
Total Proceeds of Levy as Certified						\$ 719,466.71
Additions:						\$ 0.00
Deductions:						\$ 0.00
Gross Balance Tax						\$ 719,466.71
Less Reserve for Delinquent Tax						\$ 34,260.32
Reserve for Protests Pending						\$ 0.00
Balance Available Tax						\$ 685,206.39
Deduct 2022 Tax Apportioned						\$ 680,725.42
Net Balance 2022 Tax in Process of Collection						\$ 4,480.97
Excess Collections						\$ 0.00

Schedule 8: Sinking Fund Contributions From Other Districts Due To Boundary Changes			
SCHOOL DISTRICT CONTRIBUTIONS		SINKING FUND	
		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

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

EXHIBIT "E"

Schedule 10: Miscellaneous Revenue	2022-23 ACCOUNT	
Source	Amount	
1000 DISTRICT SOURCES OF REVENUE:		
1200 Tuition & Fees	\$	0.00
1300 EARNINGS ON INVESTMENTS AND BOND SALES		
1310 Interest Earnings	\$	0.00
1320 Dividends on Insurance Policies	\$	0.00
1330 Premium on Bonds Sold	\$	0.00
1340 Accrued Interest on Bond Sales	\$	1,450.35
1350 Interest on Taxes	\$	0.00
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
TOTAL EARNINGS ON INVESTMENTS AND BOND SALES	\$	1,450.35
1400 RENTAL, DISPOSALS AND COMMISSIONS		
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 Bookstore Revenue	\$	0.00
1460 Commissions	\$	0.00
1470 Shop Revenue	\$	0.00
1490 Other Rental, Disposals and Commissions	\$	0.00
TOTAL RENTAL, DISPOSALS AND COMMISSIONS	\$	0.00
1500 Reimbursements	\$	0.00
1600 Other Local Sources of Revenue	\$	0.00
1700 Child Nutrition Programs	\$	0.00
1800 Athletics	\$	0.00
TOTAL DISTRICT SOURCES OF REVENUE	\$	1,450.35
2000 INTERMEDIATE SOURCES OF REVENUE:		
2100 County 4 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
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$	0.00
3000 STATE SOURCES OF REVENUE:		
3100 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
TOTAL STATE SOURCES OF REVENUE	\$	0.00
4000 FEDERAL SOURCES OF REVENUE:		
TOTAL FEDERAL SOURCES OF REVENUE	\$	287.20
5000 NON-REVENUE RECEIPTS:		
TOTAL NON-REVENUE RECEIPTS		0.00
GRAND TOTAL	\$	1,737.55

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TOTAL CAPITAL PROJECT FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "G"

Schedule 1: Current Balance Sheet - June 30, 2023		TOTAL OF ALL FUNDS
ASSETS:		Amount
Cash Balances		\$697,104.76
Investments		\$0.00
TOTAL ASSETS		\$697,104.76
LIABILITIES AND RESERVES:		
Warrants Outstanding		\$0.00
Reserve for Interest on Warrants		\$0.00
Reserves From Schedule 8		\$0.00
TOTAL LIABILITIES AND RESERVES		\$0.00
CASH FUND BALANCE JUNE 30, 2023		\$697,104.76
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE		\$697,104.76

Schedule 3: Capital Projects Fund Total Of All Funds Cash Accounts of Current and all Prior Years		
CURRENT AND ALL PRIOR YEARS	2022-23	2022 & Prior Years
Cash Balance Reported to Excise Board 6-30-22	\$0.00	\$686,393.10
REVENUES, NON-REVENUE RECEIPTS & CASH BALANCES		
1000 DISTRICT SOURCES OF REVENUE (Source 1000 to 1999)	\$0.00	
2000 INTERMEDIATE SOURCES OF REVENUE (Source 2000 to 2999)	\$0.00	
3000 STATE SOURCES OF REVENUE (Source 3000 to 3999)	\$0.00	
4000 FEDERAL SOURCES OF REVENUE (Source 4000 to 4999)	\$0.00	
5000 NON-REVENUE RECEIPTS (Source 5000 to 5999)	\$695,000.00	
6000 BALANCE SHEET ACCOUNTS		
6100 CASH ACCOUNTS		
6110 Cash Balances Transferred	\$686,393.10	
6130 Prior Year Lapsed Appropriations	\$0.00	
6140 Estopped Warrants	\$0.00	
TOTAL CASH ACCOUNTS		\$686,393.10
6200 Interfund Transfers	\$0.00	
TOTAL BALANCE SHEET ACCOUNTS		\$686,393.10
TOTAL REVENUES, NON-REV RECEIPTS & CASH BALANCES		\$1,381,393.10
Warrants Paid of Year in Caption	\$684,288.34	\$0.00
TOTAL DISBURSEMENTS		\$684,288.34
CASH & INVESTMENTS BALANCE JUNE 30, 2023		\$697,104.76
Reserve for Warrants Outstanding	\$0.00	\$0.00
Reserve for Interest on Warrants	\$0.00	\$0.00
Reserves From Schedule 8	\$0.00	\$0.00
TOTAL LIABILITIES AND RESERVE		\$0.00
DEFICIT		\$0.00
CASH FUND BAL FORWARD TO SUCCEEDING YEAR		\$697,104.76

Schedule 7: Report of Prior Year Warrants Issued From Reserves	FISCAL YEAR ENDING JUNE 30, 2022		
	RESERVES 6/30/22	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPRIATIONS
TOTAL PRIOR YEAR RESERVES	\$0.00	\$0.00	\$0.00

Schedule 8: Report of Current Year Expenditures	FISCAL YEAR ENDING JUNE 30, 2023		
	WARRANTS ISSUED	RESERVES	TOTAL EXPENDITURES
1000 Instruction	\$0.00	\$0.00	\$0.00
2000 Support Services	\$16,338.34	\$0.00	\$16,338.34
3000 Operation Of Non-Instruction Services	\$0.00	\$0.00	\$0.00
4000 Facilities Acquisition & Construction Services	\$667,950.00	\$0.00	\$667,950.00
5000 Other Outlays	\$0.00	\$0.00	\$0.00
7000 Other Uses	\$0.00	\$0.00	\$0.00
8000 Repayments	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES 2022-23 FISCAL YEAR		\$684,288.34	\$684,288.34

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CAPITAL PROJECT FUNDS BY ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "G"

Schedule 1: Current Balance Sheet - June 30, 2023	Building Bond Fund	Fund 38
ASSETS:		Amount
Cash Balances		\$14,304.76
Investments		\$0.00
TOTAL ASSETS		\$14,304.76
LIABILITIES AND RESERVES:		
Warrants Outstanding		\$0.00
Reserve for Interest on Warrants		\$0.00
Reserves From Schedule 8		\$0.00
TOTAL LIABILITIES AND RESERVES		\$0.00
CASH FUND BALANCE JUNE 30, 2023		\$14,304.76
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE		\$14,304.76

Schedule 3: Capital Projects Fund 38 Cash Accounts of Current and all Prior Years		
CURRENT AND ALL PRIOR YEARS	2022-23	2022 & Prior Years
Cash Balance Reported to Excise Board 6-30 of Year in Caption	\$0.00	\$18,443.10
REVENUES, NON-REVENUE RECEIPTS & CASH BALANCES		
1000 DISTRICT SOURCES OF REVENUE (Source 1000 to 1999)	\$0.00	\$0.00
2000 INTERMEDIATE SOURCES OF REVENUE (Source 2000 to 2999)	\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE (Source 3000 to 3999)	\$0.00	\$0.00
4000 FEDERAL SOURCES OF REVENUE (Source 4000 to 4999)	\$0.00	\$0.00
5000 NON-REVENUE RECEIPTS (Source 5000 to 5999)	\$0.00	\$0.00
6000 BALANCE SHEET ACCOUNTS		
6100 CASH ACCOUNTS		
6110 Cash Balances Transferred	\$18,443.10	-\$18,443.10
6130 Prior Year Lapsed Appropriations	\$0.00	
6140 Estopped Warrants	\$0.00	
TOTAL CASH ACCOUNTS	\$18,443.10	-\$18,443.10
6200 Interfund Transfers	\$0.00	
TOTAL BALANCE SHEET ACCOUNTS	\$18,443.10	-\$18,443.10
TOTAL REVENUES, NON-REV RECEIPTS & CASH BALANCES		
Warrants Paid of Year in Caption	\$4,138.34	\$0.00
TOTAL DISBURSEMENTS	\$4,138.34	\$0.00
CASH & INVESTMENTS BALANCE JUNE 30, 2023	\$14,304.76	\$0.00
Reserve for Warrants Outstanding	\$0.00	\$0.00
Reserve for Interest on Warrants	\$0.00	\$0.00
Reserves From Schedule 8	\$0.00	\$0.00
TOTAL LIABILITIES AND RESERVE	\$0.00	\$0.00
DEFICIT	\$0.00	\$0.00
CASH FUND BAL FORWARD TO SUCCEEDING YEAR	\$14,304.76	\$0.00

Schedule 7: Report of Prior Year Warrants Issued From Reserves	FISCAL YEAR ENDING JUNE 30, 2022		
	RESERVES 6/30/22	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPRIATIONS
TOTAL PRIOR YEAR RESERVES	\$0.00	\$0.00	\$0.00

Schedule 8: Report of Current Year Expenditures	FISCAL YEAR ENDING JUNE 30, 2023		
	WARRANTS ISSUED	RESERVES	TOTAL EXPENDITURES
1000 Instruction	\$0.00	\$0.00	\$0.00
2000 Support Services	\$4,138.34	\$0.00	\$4,138.34
3000 Operation Of Non-Instruction Services	\$0.00	\$0.00	\$0.00
4000 Facilities Acquisition & Construction Services	\$0.00	\$0.00	\$0.00
5000 Other Outlays	\$0.00	\$0.00	\$0.00
7000 Other Uses	\$0.00	\$0.00	\$0.00
8000 Repayments	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES 2022-23 FISCAL YEAR	\$4,138.34	\$0.00	\$4,138.34

CAPITAL PROJECT FUNDS BY ACCOUNTS COVERING THE PERIOD JULY 1, 2022 TO JUNE 30, 2023
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "G"

Schedule 1: Current Balance Sheet - June 30, 2023	Building Bond Fund	Fund 39
ASSETS:		Amount
Cash Balances		\$682,800.00
Investments		\$0.00
TOTAL ASSETS		\$682,800.00
LIABILITIES AND RESERVES:		
Warrants Outstanding		\$0.00
Reserve for Interest on Warrants		\$0.00
Reserves From Schedule 8		\$0.00
TOTAL LIABILITIES AND RESERVES		\$0.00
CASH FUND BALANCE JUNE 30, 2023		\$682,800.00
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE		\$682,800.00

Schedule 3: Capital Projects Fund 39 Cash Accounts of Current and all Prior Years	2022-23	2022 & Prior Years
CURRENT AND ALL PRIOR YEARS		
Cash Balance Reported to Excise Board 6-30 of Year in Caption	\$0.00	\$667,950.00
REVENUES, NON-REVENUE RECEIPTS & CASH BALANCES		
1000 DISTRICT SOURCES OF REVENUE (Source 1000 to 1999)	\$0.00	\$0.00
2000 INTERMEDIATE SOURCES OF REVENUE (Source 2000 to 2999)	\$0.00	\$0.00
3000 STATE SOURCES OF REVENUE (Source 3000 to 3999)	\$0.00	\$0.00
4000 FEDERAL SOURCES OF REVENUE (Source 4000 to 4999)	\$0.00	\$0.00
5000 NON-REVENUE RECEIPTS (Source 5000 to 5999)	\$695,000.00	\$0.00
6000 BALANCE SHEET ACCOUNTS		
6100 CASH ACCOUNTS		
6110 Cash Balances Transferred	\$667,950.00	-\$667,950.00
6130 Prior Year Lapsed Appropriations	\$0.00	
6140 Estopped Warrants	\$0.00	
TOTAL CASH ACCOUNTS	\$667,950.00	-\$667,950.00
6200 Interfund Transfers	\$0.00	
TOTAL BALANCE SHEET ACCOUNTS	\$667,950.00	-\$667,950.00
TOTAL REVENUES, NON-REV RECEIPTS & CASH BALANCES	\$1,362,950.00	\$0.00
Warrants Paid of Year in Caption	\$680,150.00	\$0.00
TOTAL DISBURSEMENTS	\$680,150.00	\$0.00
CASH & INVESTMENTS BALANCE JUNE 30, 2023	\$682,800.00	\$0.00
Reserve for Warrants Outstanding	\$0.00	\$0.00
Reserve for Interest on Warrants	\$0.00	\$0.00
Reserves From Schedule 8	\$0.00	\$0.00
TOTAL LIABILITIES AND RESERVE	\$0.00	\$0.00
DEFICIT	\$0.00	\$0.00
CASH FUND BAL FORWARD TO SUCCEEDING YEAR	\$682,800.00	\$0.00

Schedule 7: Report of Prior Year Warrants Issued From Reserves	FISCAL YEAR ENDING JUNE 30, 2022		
	RESERVES 6/30/22	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPRIATIONS
TOTAL PRIOR YEAR RESERVES	\$0.00	\$0.00	\$0.00

Schedule 8: Report of Current Year Expenditures	FISCAL YEAR ENDING JUNE 30, 2023		
	WARRANTS ISSUED	RESERVES	TOTAL EXPENDITURES
1000 Instruction	\$0.00	\$0.00	\$0.00
2000 Support Services	\$12,200.00	\$0.00	\$12,200.00
3000 Operation Of Non-Instruction Services	\$0.00	\$0.00	\$0.00
4000 Facilities Acquisition & Construction Services	\$667,950.00	\$0.00	\$667,950.00
5000 Other Outlays	\$0.00	\$0.00	\$0.00
7000 Other Uses	\$0.00	\$0.00	\$0.00
8000 Repayments	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES 2022-23 FISCAL YEAR	\$680,150.00	\$0.00	\$680,150.00

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of McCurtain

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 Idabel Public Schools, District Number I-5 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 10.0% 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 Idabel Public Schools, School District No. I-5 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 10.0% for delinquent taxes.

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2023-2024

EXHIBIT "Y"					
County Excise Board's Appropriation of Income and Revenue	General Fund	Building Fund	Co-op Fund	Child Nutrition Fund	New Sinking Fund (Exc. Homesteads)
Appropriation Approved and Provision Made	\$ 15,713,322.61	\$ 784,254.98	\$ 0.00	\$ 923,082.70	\$ 769,725.00
Appropriation of Revenues:					
Excess of Assets Over Liabilities	\$ 912,524.65	\$ 630,488.87	\$ 0.00	\$ 190,759.42	\$ 46,297.66
Unclaimed Protest Tax Refunds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Miscellaneous Estimated Revenues	\$ 13,724,435.22	\$ 0.00	\$ 0.00	\$ 732,323.28	None
Est. Value of Surplus Tax in Process	\$ 0.00	\$ 0.00	\$ 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	\$ 14,636,959.87	\$ 630,488.87	\$ 0.00	\$ 923,082.70	\$ 46,297.66
Balance Required	\$ 1,076,362.74	\$ 153,766.11	\$ 0.00	\$ 0.00	\$ 723,427.35
Add Allowance for Delinquency	\$ 107,636.27	\$ 15,376.61	\$ 0.00	\$ 0.00	\$ 36,171.37
Total Required for 2023 Tax	\$ 1,183,999.01	\$ 169,142.72	\$ 0.00	\$ 0.00	\$ 759,598.72
Rate of Levy Required and Certified	-----	-----	-----	-----	22.86 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 McCurtain	\$ 22,680,036	\$ 3,066,876	\$ 7,483,484	\$ 33,230,396
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
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	\$ 22,680,036	\$ 3,066,876	\$ 7,483,484	\$ 33,230,396

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, be raised by ad valorem taxation, we thereupon made the above levies therefor as provided by law as follows:

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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	\$ 15,699,979.50	\$ 1,093,928.39	\$ 158,480.16	\$ 0.00	\$ 0.00	\$ 0.00		
Current Exp. - Transportation	\$ 467,311.23	\$ 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	\$ 3,175.00	\$ 0.00	\$ 0.00	\$ 32,421.87	\$ 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	\$ 0.00	\$ 0.00	\$ 0.00		
TOTALS	\$ 16,170,465.73	\$ 1,093,928.39	\$ 158,480.16	\$ 32,421.87	\$ 0.00	\$ 0.00		
Enumeration		0.00	Average Daily Attendance		0.00	Average Daily Haul		0.00

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
TOTALS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Per Capita Cost for:		Education	\$ 0.00	Transportation	\$ 0.00

Expenditures and Reserves	TOTAL OF ALL APPLICABLE COSTS 2022-2023	OPERATION COSTS ONLY	TRANSPORTATION COSTS ONLY
Current Expenditures - Educational	\$ 16,952,388.05	\$ 16,952,388.05	\$ 0.00
Current Expenditures - Transportation	\$ 467,311.23	\$ 0.00	\$ 467,311.23
Current Reserves - Educational	\$ 0.00	\$ 0.00	\$ 0.00
Current Reserves - Transportation	\$ 0.00	\$ 0.00	\$ 0.00
Capital Expenditures - Educational	\$ 35,596.87	\$ 35,596.87	\$ 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	\$ 0.00	\$ 0.00	\$ 0.00
TOTALS	\$ 17,455,296.15	\$ 16,987,984.92	\$ 467,311.23

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Publication Sheet - Board of Education
 Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2023
 Estimate of Needs for Fiscal Year Ending June 30, 2024
 Idabel Public Schools, School District No. 1-5, McCurtain County, Oklahoma

STATEMENT OF FINANCIAL CONDITION

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2023	GENERAL FUND DETAIL	BUILDING FUND DETAIL	CO-OP FUND DETAIL	NUTRITION FUND DETAIL
ASSETS:				
Cash Balance June 30, 2023	\$ 2,475,068.39	\$ 645,203.83	\$ 0.00	\$ 283,469.45
Investments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL ASSETS	\$ 2,475,068.39	\$ 645,203.83	\$ 0.00	\$ 283,469.45
LIABILITIES AND RESERVES:				
Warrants Outstanding	\$ 1,562,543.74	\$ 14,714.96	\$ 0.00	\$ 92,710.03
Reserves From Schedule 7	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIABILITIES AND RESERVES	\$ 1,562,543.74	\$ 14,714.96	\$ 0.00	\$ 92,710.03
CASH FUND BALANCE (Deficit) JUNE 30, 2023	\$ 912,524.65	\$ 630,488.87	\$ 0.00	\$ 190,759.42

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2024

GENERAL FUND		SINKING FUND BALANCE SHEET	
Current Expense	\$ 15,713,322.61	1. Cash Balance on Hand June 30, 2023	\$ 764,019.54
Reserve for Int. on Warrants & Revaluation	\$ 0.00	2. Legal Investments Properly Maturing	\$ 0.00
Total Required	\$ 15,713,322.61	3. Judgments Paid To Recover By Tax Levy	\$ 0.00
FINANCED:		4. Total Liquid Assets	\$ 764,019.54
Cash Fund Balance	\$ 912,524.65	Deduct Matured Indebtedness:	
Estimated Miscellaneous Revenue	\$ 13,724,435.22	5. a. Past-Due Coupons	\$ 0.00
Total Deductions	\$ 14,636,959.87	6. b. Interest Accrued Thereon	\$ 0.00
Balance to Raise from Ad Valorem Tax	\$ 1,076,362.74	7. c. Past-Due Bonds	\$ 0.00
ESTIMATED MISCELLANEOUS REVENUE:		8. d. Interest Thereon after Last Coupon	\$ 0.00
1000 Other District Sources of Revenue	\$ 0.00	9. e. Fiscal Agency Commissions on Above	\$ 0.00
2100 County 4 Mill Ad Valorem Tax	\$ 254,580.19	10. f. Judgments and Int. Levied for/Unpaid	\$ 0.00
2200 County Apportionment (Mortgage Tax)	\$ 115,704.66	11. Total Items a. Through f	\$ 0.00
2300 Resale of Property Fund Distribution	\$ 0.00	12. Balance of Assets Subject to Accrual	\$ 764,019.54
2900 Other Intermediate Sources of Revenue	\$ 0.00	Deduct Accrual Reserve if Assets Sufficient:	
3110 Gross Production Tax	\$ 0.00	13. g. Earned Unmatured Interest	\$ 15,475.01
3120 Motor Vehicle Collections	\$ 516,298.10	14. h. Accrual on Final Coupons	\$ 7,246.88
3130 Rural Electric Cooperative Tax	\$ 69,275.59	15. i. Accrued on Unmatured Bonds	\$ 695,000.00
3140 State School Land Earnings	\$ 183,480.46	16. Total Items g Through i	\$ 717,721.89
3150 Vehicle Tax Stamps	\$ 458.78	17. Excess of Assets Over Accrual Reserves **(Page 2)	\$ 46,297.66
3160 Farm Implement Tax Stamps	\$ 0.00	SINKING FUND REQUIREMENTS FOR 2023-2024	
3170 Trailers and Mobile Homes	\$ 0.00	1. Interest Earnings on Bonds	\$ 74,725.00
3190 Other Dedicated Revenue	\$ 0.00	2. Accrual on Unmatured Bonds	\$ 695,000.00
3200 State Aid - General Operations	\$ 8,348,708.62	3. Annual Accrual on "Prepaid" Judgments	\$ 0.00
3300 State Aid - Competitive Grants	\$ 45,593.98	4. Annual Accrual on Unpaid Judgments	\$ 0.00
3400 State - Categorical	\$ 78,489.87	5. Interest on Unpaid Judgments	\$ 0.00
3500 Special Programs	\$ 0.00	6. PARTICIPATING CONTRIBUTIONS (Annexations):	\$ 0.00
3600 Other State Sources of Revenue	\$ 0.00	7. For Credit to School Dist. No.	\$ 0.00
3700 Child Nutrition Program	\$ 0.00	8. For Credit to School Dist. No.	\$ 0.00
3800 State Vocational Programs	\$ 83,832.79	9. For Credit to School Dist. No.	\$ 0.00
4100 Capital Outlay	\$ 86,462.00	10. For Credit to School Dist. No.	\$ 0.00
4200 Disadvantaged Students	\$ 1,105,950.22	11. Annual Accrual From Exhibit KK	\$ 0.00
4300 Individuals With Disabilities	\$ 336,522.21	Total Sinking Fund Requirements	\$ 769,725.00
4400 Minority	\$ 655,997.91	Deduct:	
4500 Operations	\$ 12,000.00	1. Excess of Assets over Liabilities (if not a deficit)	\$ 46,297.66
4600 Other Federal Sources of Revenue	\$ 1,812,235.41	2. Contributions From Other Districts	\$ 0.00
4700 Child Nutrition Programs	\$ 0.00	Balance To Raise	\$ 723,427.35
4800 Federal Vocational Education	\$ 18,844.43		
5000 Non-Revenue Receipts	\$ 0.00		
Total Estimated Revenue	\$ 13,724,435.22		

	SINKING FUND	BUILDING FUND	
13d. j. Unmatured Coupons Due Before 4-1-2024	\$ 0.00	Current Expense	\$ 784,254.98
14d. k. Unmatured Bonds So Due	\$ 0.00	Reserve for Int. on Warrants & Revaluation	\$ 0.00
15d. l. Whatever Remains is for Exhibit KK Line E.	\$ 0.00	Total Required	\$ 784,254.98
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$ 0.00	FINANCED:	
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand	\$ 0.00	Cash Fund Balance	\$ 630,488.87
18d. Remaining Deficit is for Exhibit KK Line F.	\$ 0.00	Estimated Miscellaneous Revenue	\$ 0.00
		Total Deductions	\$ 630,488.87
		Balance to Raise from Ad Valorem Tax	\$ 153,766.11

	CO-OP FUND	CHILD NUTRITION PROGRAMS FUND	
Current Expense	\$ 0.00	\$	923,082.70
Reserve for Int. on Warrants & Revaluation	\$ 0.00	\$	0.00
Total Required	\$ 0.00	\$	923,082.70
FINANCED:			
Cash Fund Balance	\$ 0.00	\$	190,759.42
Estimated Miscellaneous Revenue	\$ 0.00	\$	732,323.28
Total Deductions	\$ 0.00	\$	923,082.70
Balance	\$ 0.00	\$	0.00

Publication Sheet - Board of Education
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2023
Estimate of Needs for Fiscal Year Ending June 30, 2024
Public Schools, School District No. , County, Oklahoma

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF MCCURTAIN, ss:

We, the undersigned duly elected, qualified and acting officers of the Board of Education of Idabel Public Schools, School District No. I-5, of Said County and State, do hereby certify that at a meeting of the Governing Body of the said District begun at the time provided by law for districts of this class and pursuant to the provisions of 68 O. S. 2001 Section 3003, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2023 and ending June 30, 2024, as shown are reasonably necessary for the proper conduct of the affairs of the said District, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding year.

President of Board of Education

Subscribed and sworn to before me this _____, 2023

Notary Public

The Estimate of Needs shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.

September 8, 2023

Idabel School District
Attn: Dr. Alan Bryant
200 N.E. Ave. C
Idabel, OK 74745

Dear Dr. Bryant:

You will need to print four (4) copies of your 2023-24 Estimate of Needs (includes Treasurer's copy) and (1) copy of your publication sheet.

You will need to have your board members sign all copies of your budget and the publication sheet as soon as possible. Once signed, take three (3) copies of the budget to the county clerk. You will need to scan in a signed version of the Estimate of Needs cover page and upload it to the OSDE's Single Sign On website as a PDF file. I will email you the excel version that will also need to be uploaded. Under the "Oklahoma Cost Accounting System" section, click on "Your District Page" and go to the Estimate of Needs tab to upload these files.

The publication sheet, for the Estimate of Needs, will need to be published in a newspaper of countywide circulation. Have the newspaper forward three (3) proofs of publication to the county clerk. The county clerk will return one copy of the budget to you after the excise board has approved it. Please remember to replace the temporary appropriation amounts with the new appropriation amounts from the estimate of needs, which should match the Approved Appropriations worksheet we have enclosed for your convenience.

If you have any questions, feel free to call.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

Idabel Public Schools
Approved Appropriations - 2023-2024 Fiscal Year

<u>Revenue Source</u>	<u>Code</u>	<u>General Fund</u>	<u>Building Fund</u>	<u>Child Nutrition Fund</u>
LOCAL SOURCES				
Ad Valorem Tax Levy - Current	1110	1,076,362.74	153,766.11	
INTERMEDIATE SOURCES				
County 4-Mill Ad Valorem Tax	2100	254,580.19		
Mortgage Tax	2200	115,704.66		
STATE SOURCES				
Motor Vehicle Collections	3120	516,298.10		
Rural Electric Cooperative Tax	3130	69,275.59		
State School Land Earnings	3140	183,480.46		
Vehicle Tax Stamps	3150	458.78		
Foundation & Salary Incentive Aid	3210	7,069,988.64		
Health Insurance Allowance - Cert in Lieu	331 3250	9,201.72		
Health Insurance Allowance - Support in Lieu	332 3250	63,735.84		
Health Insurance Allowance - Cert Health Allow.	334 3250	798,785.16		
Health Insurance Allowance - Supp Health Allow.	335 3250	406,997.26		
Alternative Education	388 3310	45,593.98		
Purchase of Textbooks	333 3420	78,489.87		
State Lunch Matching	385 3720			6,709.34
Votech - Salary Reimb	411 3811	24,240.00		
Votech - Program Assistance Grant	412 3812	44,644.00		
Lottery Funds	469 3892	14,948.79		
FEDERAL SOURCES				
Title VII Indian Education	561 4140	86,462.00		
Title I, pt. A	511 4210	824,564.35		
Title I, pt. A - Prior Year	799 4210	133,590.25		
Title I, Neglected	518 4210	27,803.98		
Title I, Neglected - Prior Year	799 4210	1,072.61		
Title II, Part A	541 4271	93,896.09		
Title II, Part A - Prior Year	799 4271	10,305.41		
Title III, ELA	572 4280	14,717.53		
IDEA-B Discretionary	615 4310	1,530.00		
Flow Through	621 4310	279,885.96		
Flow Through - Prior Year	799 4310	39,668.43		
ARP Flowthrough - Prior Year	799 4310	3,088.49		
Preschool Ages 3-5 Idea-B	641 4340	10,763.66		
Preschool Ages 3-5 Idea-B - Prior Year	799 4340	1,585.67		
Title IV Part A	552 4442	47,310.64		
Title IV Part A - Prior Year	799 4442	14,040.96		
21st Century Grant	554 4443	167,510.00		
21st Century - Prior Year	799 4443	32,427.68		
21st Century, Safer Comm.	715 4445	106,841.23		
21st Century, Safer Comm. - Prior Year	799 4445	226,160.77		
ESSER Summer Learning	558 4689	50,405.00		
ESSER Summer Learning - Prior Year	799 4689	73,889.33		
ESSER Afterschool	559 4689	210,000.00		
ESSER Afterschool - Prior Year	799 4689	90,015.73		
Title V, RLIS	587 4470	56,162.09		
Title V, RLIS - Prior Year	799 4470	5,544.54		
Johnson O'Malley	563 4550	12,000.00		
Title II, Adult Education	4611	73,000.00		
Title II, Adult Education - Prior Year	799 4611	20,677.61		
SRO Grant	376 4689	92,000.00		
ARP/ESSER III	795 4689	1,035,518.34		
ARP/ESSER III - Prior Year	799 4689	157,971.20		
ARP/ESSER III Homeless II	797 4689	8,758.20		
Nat'l School Lunch Program	763 4710			507,125.44
School Breakfast Program	764 4720			188,550.45
Child & Adult Care Food Program	769 4750			29,938.05
Carl Perkins	421 4821	18,844.43		
Total Revenue		14,800,797.96	153,766.11	732,323.28
Fund Balance - Beginning	6110	912,524.65	630,488.87	190,759.42
Total Approved Appropriations		15,713,322.61	784,254.98	923,082.70

Publication Sheet - Board of Education
 Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2023
 Estimate of Needs for Fiscal Year Ending June 30, 2024
 Idabel Public Schools, School District No. I-5, McCurtain County, Oklahoma

STATEMENT OF FINANCIAL CONDITION

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2023	GENERAL FUND DETAIL	BUILDING FUND DETAIL	CO-OP FUND DETAIL	NUTRITION FUND DETAIL
ASSETS:				
Cash Balance June 30, 2023	\$ 2,475,068.39	\$ 645,203.83	\$ 0.00	\$ 283,469.45
Investments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL ASSETS	\$ 2,475,068.39	\$ 645,203.83	\$ 0.00	\$ 283,469.45
LIABILITIES AND RESERVES:				
Warrants Outstanding	\$ 1,562,543.74	\$ 14,714.96	\$ 0.00	\$ 92,710.03
Reserves From Schedule 7	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIABILITIES AND RESERVES	\$ 1,562,543.74	\$ 14,714.96	\$ 0.00	\$ 92,710.03
CASH FUND BALANCE (Deficit) JUNE 30, 2023	\$ 912,524.65	\$ 630,488.87	\$ 0.00	\$ 190,759.42

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2024

GENERAL FUND		SINKING FUND BALANCE SHEET	
Current Expense	\$ 15,713,322.61	1. Cash Balance on Hand June 30, 2023	\$ 764,019.54
Reserve for Int. on Warrants & Revaluation	\$ 0.00	2. Legal Investments Properly Maturing	\$ 0.00
Total Required	\$ 15,713,322.61	3. Judgments Paid To Recover By Tax Levy	\$ 0.00
FINANCED:		4. Total Liquid Assets	\$ 764,019.54
Cash Fund Balance	\$ 912,524.65	Deduct Matured Indebtedness:	
Estimated Miscellaneous Revenue	\$ 13,724,435.22	5. a. Past-Due Coupons	\$ 0.00
Total Deductions	\$ 14,636,959.87	6. b. Interest Accrued Thereon	\$ 0.00
Balance to Raise from Ad Valorem Tax	\$ 1,076,362.74	7. c. Past-Due Bonds	\$ 0.00
ESTIMATED MISCELLANEOUS REVENUE:		8. d. Interest Thereon after Last Coupon	\$ 0.00
1000 Other District Sources of Revenue	\$ 0.00	9. e. Fiscal Agency Commissions on Above	\$ 0.00
2100 County 4 Mill Ad Valorem Tax	\$ 254,580.19	10. f. Judgments and Int. Levied for/Unpaid	\$ 0.00
2200 County Apportionment (Mortgage Tax)	\$ 115,704.66	11. Total Items a. Through .f	\$ 0.00
2300 Resale of Property Fund Distribution	\$ 0.00	12. Balance of Assets Subject to Accrual	\$ 764,019.54
2900 Other Intermediate Sources of Revenue	\$ 0.00	Deduct Accrual Reserve if Assets Sufficient:	
3110 Gross Production Tax	\$ 0.00	13. g. Earned Unmatured Interest	\$ 15,475.01
3120 Motor Vehicle Collections	\$ 516,298.10	14. h. Accrual on Final Coupons	\$ 7,246.88
3130 Rural Electric Cooperative Tax	\$ 69,275.59	15. i. Accrued on Unmatured Bonds	\$ 695,000.00
3140 State School Land Earnings	\$ 183,480.46	16. Total Items g Through i	\$ 717,721.89
3150 Vehicle Tax Stamps	\$ 458.78	17. Excess of Assets Over Accrual Reserves **(Page 2)	\$ 46,297.66
3160 Farm Implement Tax Stamps	\$ 0.00	SINKING FUND REQUIREMENTS FOR 2023-2024	
3170 Trailers and Mobile Homes	\$ 0.00	1. Interest Earnings on Bonds	\$ 74,725.00
3190 Other Dedicated Revenue	\$ 0.00	2. Accrual on Unmatured Bonds	\$ 695,000.00
3200 State Aid - General Operations	\$ 8,348,708.62	3. Annual Accrual on "Prepaid" Judgments	\$ 0.00
3300 State Aid - Competitive Grants	\$ 45,593.98	4. Annual Accrual on Unpaid Judgments	\$ 0.00
3400 State - Categorical	\$ 78,489.87	5. Interest on Unpaid Judgments	\$ 0.00
3500 Special Programs	\$ 0.00	6. PARTICIPATING CONTRIBUTIONS (Annexations):	\$ 0.00
3600 Other State Sources of Revenue	\$ 0.00	7. For Credit to School Dist. No.	\$ 0.00
3700 Child Nutrition Program	\$ 0.00	8. For Credit to School Dist. No.	\$ 0.00
3800 State Vocational Programs	\$ 83,832.79	9. For Credit to School Dist. No.	\$ 0.00
4100 Capital Outlay	\$ 86,462.00	10. For Credit to School Dist. No.	\$ 0.00
4200 Disadvantaged Students	\$ 1,105,950.22	11. Annual Accrual From Exhibit KK	\$ 0.00
4300 Individuals With Disabilities	\$ 336,522.21	Total Sinking Fund Requirements	\$ 769,725.00
4400 Minority	\$ 655,997.91	Deduct:	
4500 Operations	\$ 12,000.00	1. Excess of Assets over Liabilities (if not a deficit)	\$ 46,297.66
4600 Other Federal Sources of Revenue	\$ 1,812,235.41	2. Contributions From Other Districts	\$ 0.00
4700 Child Nutrition Programs	\$ 0.00	Balance To Raise	\$ 723,427.35
4800 Federal Vocational Education	\$ 18,844.43		
5000 Non-Revenue Receipts	\$ 0.00		
Total Estimated Revenue	\$ 13,724,435.22		

		SINKING FUND	BUILDING FUND	
13d. j. Unmatured Coupons Due Before 4-1-2024	\$ 0.00	\$ 0.00	Current Expense	\$ 784,254.98
14d. k. Unmatured Bonds So Due	\$ 0.00	\$ 0.00	Reserve for Int. on Warrants & Revaluation	\$ 0.00
15d. l. Whatever Remains is for Exhibit KK Line E.	\$ 0.00	\$ 0.00	Total Required	\$ 784,254.98
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$ 0.00	\$ 0.00	FINANCED:	
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand	\$ 0.00	\$ 0.00	Cash Fund Balance	\$ 630,488.87
18d. Remaining Deficit is for Exhibit KK Line F.	\$ 0.00	\$ 0.00	Estimated Miscellaneous Revenue	\$ 0.00
			Total Deductions	\$ 630,488.87
			Balance to Raise from Ad Valorem Tax	\$ 153,766.11

		CO-OP FUND	CHILD NUTRITION PROGRAMS FUND	
Current Expense	\$ 0.00	\$ 0.00	\$ 923,082.70	
Reserve for Int. on Warrants & Revaluation	\$ 0.00	\$ 0.00	\$ 0.00	
Total Required	\$ 0.00	\$ 0.00	\$ 923,082.70	
FINANCED:				
Cash Fund Balance	\$ 0.00	\$ 0.00	\$ 190,759.42	
Estimated Miscellaneous Revenue	\$ 0.00	\$ 0.00	\$ 732,323.28	
Total Deductions	\$ 0.00	\$ 0.00	\$ 923,082.70	
Balance	\$ 0.00	\$ 0.00	\$ 0.00	

Publication Sheet - Board of Education
Financial Statement of the Various Funds for the Fiscal Year Ending June 30, 2023
Estimate of Needs for Fiscal Year Ending June 30, 2024
Public Schools, School District No. , County, Oklahoma

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, COUNTY OF MCCURTAIN, ss:

We, the undersigned duly elected, qualified and acting officers of the Board of Education of Idabel Public Schools, School District No. I-5, of Said County and State, do hereby certify that at a meeting of the Governing Body of the said District begun at the time provided by law for districts of this class and pursuant to the provisions of 68 O. S. 2001 Section 3003, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said District as reflected by the records of the District Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2023 and ending June 30, 2024, as shown are reasonably necessary for the proper conduct of the affairs of the said District, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding year.

President of Board of Education

Subscribed and sworn to before me this _____, 2023

Notary Public

The Estimate of Needs shall be published in one issue in some legally qualified newspaper published in such political subdivision. If there be no such newspaper published in such political subdivision, such statement and estimate shall be so published in some legally qualified newspaper of general circulation therein; and such publication shall be made, in each instance, by the board or authority making the estimate.