

AGENDA FOR BOARD OF EDUCATION REGULAR MEETING

Bartlesville Public Schools

Education Service Center - Board of Education Meeting Room, 1100 South Jennings Ave, Bartlesville, OK 74003

Monday, November 14, 2022 at 5:30 PM

- I. Call Meeting to Order
- II. Flag Salute
- III. Spotlight
- IV. Public Comment

The Board of Education invites public comment at this point in the regular meeting ONLY for items on tonight's agenda. Please sign up on the form provided prior to the meeting. Please Keep Comments to Five Minutes. Board members and administrative staff will not respond to questions from the public at the Board meeting. The Board will not be able to vote on matters brought forward by the public during participation time if such matters are not specific agenda items (Board Policy BDC).

- Bartlesville Education Association Representative
- Bartlesville Education Classified Personnel Organization Representative

V. Superintendent's Report

V.A. Board Policy GD Advertising on School Property and at School Events

V.B. Teaching & Learning Update

V.C. Construction Update

V.D. 2023 Board Meeting Calendar

V.E. Financial Report

V.F. Upcoming Board of Education Meetings

- Regular Meeting - Monday, December 12, 2022; 5:30 p.m.

VI. Consent Agenda

All the following items which concern reports and items of a routine nature normally approved at Board meetings will be approved by one vote unless

any Board member desires to have a separate vote on any or all items. The Consent Agenda consists of discussion, consideration, and vote.

VI.A. Approval of Minutes as set out on Attachment "A"

- October 17, 2022 (Regular Meeting)
- October 19, 2022 (Special Meeting)
- October 26, 2022 (Special Meeting)

VI.B. Approval of Purchase Orders and Change Orders to date as set out on Attachment "B"

VI.C. Acceptance of Financial Reports for October 2022 as set out on Attachment "C"

VI.D. Approval of Personnel - Appointments, Resignations, Changes of Status - as set out on Attachment "D"

VI.E. Acceptance of Donations as set out on Attachment "E"

VI.F. Acceptance of Treasurer's Report as set out on Attachments "F"

VI.G. Acceptance of Activity Fund Report as set out on Attachment "G"

VI.H. Approval of Lease Purchase Items as set out on Attachment "H"

VI.I. Consideration and vote on the 2023 Annual School Election Resolution to elect a school board member for Board Office Number 3 as set out on Attachment "I"

VI.J. Approval of revised Policy EI - Title I Parent and Family Engagement as set out on Attachment "J".

VII. Action Topics

VII.A. Consideration and vote to accept the 2021-2022 District Audit Report as presented by Jeff Jenkins, District Auditor, as set out on Attachment "A"

VIII. Discussion Topics

VIII.A. 2023 Bond Issue Election

IX. Public Comment

The Board of Education invites public comment at this point in the regular meeting for items NOT on tonight's agenda. Please sign up on the form

provided prior to the meeting. Please Keep Comments to Five Minutes. Board members and administrative staff will not respond to questions from the public at the Board meeting. The Board will not be able to vote on matters brought forward by the public during participation time if such matters are not specific agenda items (Board Policy BDC).

X. New Business

Under this item, the Board can consider and vote on any business that could not have been foreseen or known about at the time the agenda was posted.

XI. Adjournment

Posted at the front door of the Education Service Center, 1100 South Jennings Avenue, Bartlesville, Oklahoma, at 5:30 p.m., November 10, 2022, by Laci Harris, Minutes Clerk of the Board.

**ADVERTISING ON SCHOOL PROPERTY
AND AT SCHOOL EVENTS**

Advertisements for profit-making purposes that provide direct benefit to the school district or a student or sanctioned group fund-raiser may be permitted at the discretion of the superintendent.

Nothing herein shall be construed to prevent advertising in student publications that are published as part of the district curriculum or as a project by recognized student organizations. The school principal and publication sponsor will approve student publication advertisements.

Proprietors or agents of public exhibitions, or any other exercises or entertainment desiring the attendance of students, are prohibited from publishing or causing such exhibitions, exercises, or entertainment to be published in the schools, or on the school grounds, or at school activities without the consent of the superintendent.

REFERENCE: 74 O.S. §257: 10-1-3

OSSBA POLICY SERVICES LEGAL NOTES:

Once advertising is allowed to be posted, the district cannot pick and choose which groups will be allowed to advertise.



Textbook Adoption

- Content Areas for School Year 2022/23
 - Secondary English Language Arts
 - World Languages
- State-Level Evaluation
 - Content expert review with set criteria
- District Adoption
 - Fall - initial committee meetings/determine needs/instructional vision/begin review of materials.
 - Spring - Determine strengths & gaps for each program being evaluated/gather & analyze stakeholder feedback/committee recommend final selection.



PLTW Summit

- Professional conference to learn new tools and tips to improve the learning experience for Bartlesville students.
- 10 teachers, 3 district staff attended.
- Results
 - Change summer PD offerings.
 - Curriculum study summer 2023.
 - Pilot team rotations of PLTW Launch.
 - Best practice sharing with grade level team.









A construction worker wearing a yellow safety vest and dark clothing, standing on a metal frame within the window wall structure.

Stacks of construction materials, including bags of 'EASY SAND 90' and 'EASY SAND 45', and several boxes of 'PREMIUM' drywall. One box is labeled '250' x 2 1/2\"

A pallet of construction materials wrapped in clear plastic, with a red fire extinguisher standing next to it.

A red scissor lift platform, partially visible on the left side of the image.

A large window wall under construction, featuring a grid of metal frames. A worker is visible on a platform within the structure. The wall is partially covered with clear plastic sheeting.

Large purple rectangular panels mounted on the white wall, likely for insulation or decorative purposes.

Large purple rectangular panels mounted on the white wall, likely for insulation or decorative purposes.

Large purple rectangular panels mounted on the white wall, likely for insulation or decorative purposes.

Large purple rectangular panels mounted on the white wall, likely for insulation or decorative purposes.







BARTLESVILLE PUBLIC SCHOOLS

INDEPENDENT SCHOOL DISTRICT #30

1100 SW Jennings Ave., Bartlesville, OK 74003
 918.336.8600 | www.bps-ok.org

Calendar Year 2023

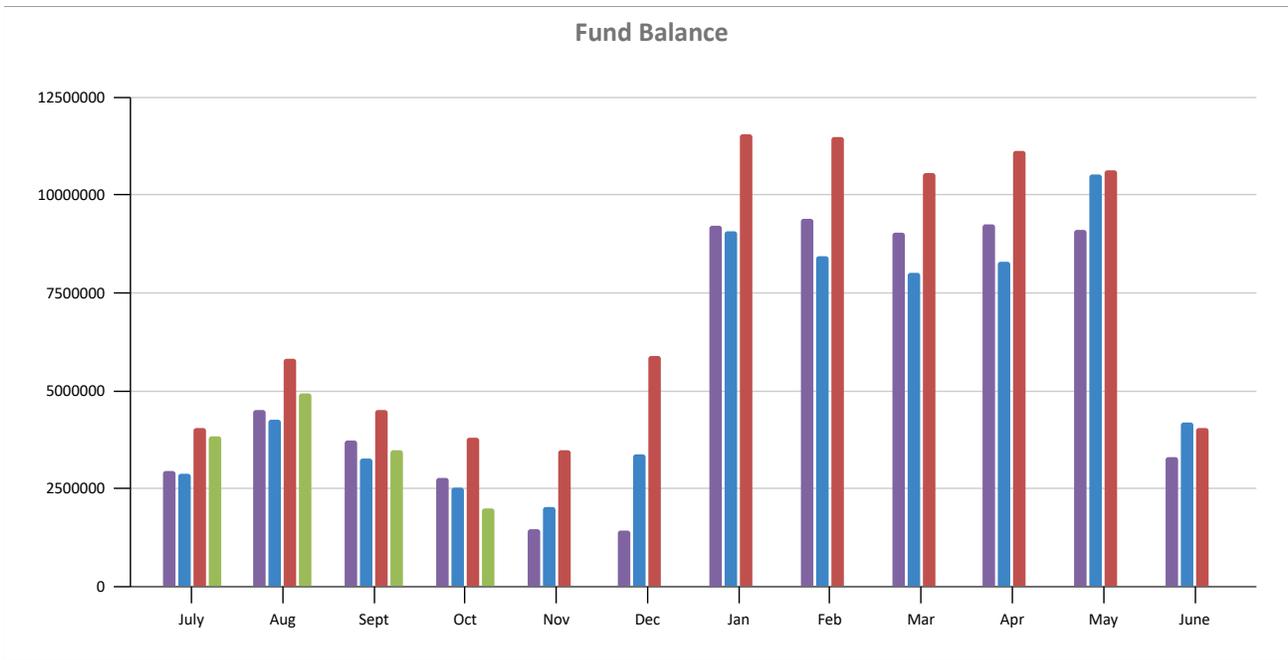
Board Meeting Schedule for the Bartlesville Board of Education of Independent School District #30, Bartlesville, Oklahoma.

All meetings will be held in the board room at the Education Service Center at 1100 SW Jennings Avenue, Bartlesville, Oklahoma.

Special Meeting	Time	Regular Meeting	Time
		January 16, 2023	5:30 P.M.
		February 20, 2023	5:30 P.M.
		March 20, 2023	5:30 P.M.
		April 17, 2023	5:30 P.M.
		May 15, 2023	5:30 P.M.
		June 19, 2023	5:30 P.M.
June 29, 2023	12:00 P.M.		
		July 17, 2023	5:30 P.M.
		August 21, 2023	5:30 P.M.
		September 18, 2023	5:30 P.M.
		October 16, 2023	5:30 P.M.
		November 13, 2023	5:30 P.M.
		December 11, 2023	5:30 P.M.

Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2020-2023

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 20	2,958,917	4,501,529	3,739,634	2,767,640	1,461,034	1,436,214	9,216,612	9,408,239	9,028,227	9,249,665	9,125,141	3,297,997
FY 21	2,866,022	4,253,890	3,280,533	2,531,505	2,047,304	3,375,303	9,092,868	8,455,975	8,009,283	8,310,849	10,538,119	4,200,803
FY 22	4,038,487	5,820,698	4,514,519	3,791,124	3,473,996	5,890,844	11,543,174	11,482,445	10,580,756	11,130,934	10,639,955	4,065,794
FY 23	3,849,461	4,937,743	3,495,740	2,009,542								
FY23-FY22	(189,026)	(882,955)	(1,018,779)	(1,781,582)								



Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis

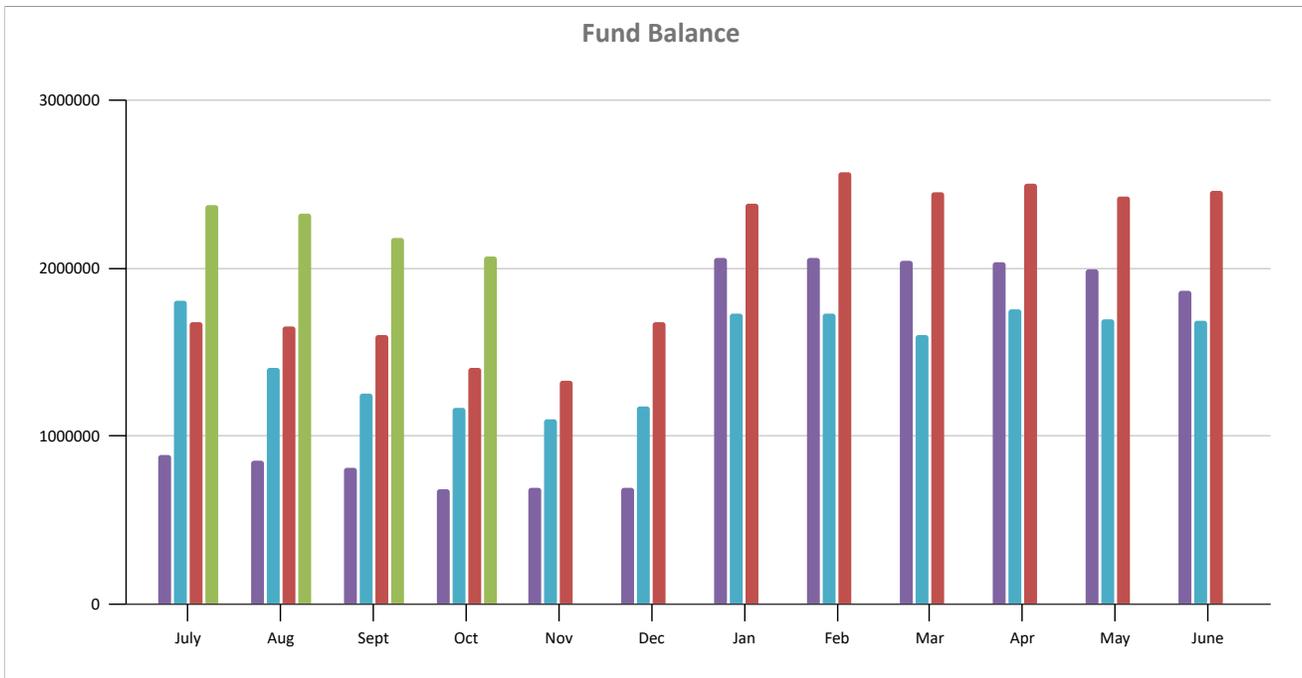
	October	2022-23 Year to Date Total	2021-22 Year to Date Total	2020-21 Year to Date Total
Beginning balance	\$ 3,495,740	\$ 4,065,794	\$ 4,200,803	\$3,297,997
Local	55,343	231,719	233,715	309,380
County	31,048	119,039	201,558	182,869
State	2,522,444	7,706,568	7,972,621	7,264,382
Federal	131,466	1,606,325	2,117,227	1,352,681
Other sources	281	4,675	16,487	3,100
	<u>2,740,582</u>	<u>9,668,326</u>	<u>10,541,608</u>	<u>9,112,412</u>
Total cash available	6,236,322	13,734,120	14,742,411	12,410,409
<u>Requirements:</u>				
Salaries	2,645,953	6,282,937	5,758,767	5,365,544
Benefits	904,686	2,177,398	2,023,100	1,894,082
Professional services	40,681	121,997	177,316	95,329
Property services	293,770	1,173,546	883,289	847,649
Other purchased services	49,216	787,838	673,200	533,684
Supplies & materials	226,799	848,599	689,710	1,011,190
Property	57,249	274,937	651,214	106,171
Other uses	8,426	57,326	94,691	25,255
	<u>4,226,780</u>	<u>11,724,578</u>	<u>10,951,287</u>	<u>9,878,904</u>
Ending balance	<u>2,009,542</u>	<u>2,009,542</u>	<u>3,791,124</u>	<u>2,531,505</u>

**Bartlesville Public Schools
General Fund Revenue Detail**

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	2022-23 Total
1110 Ad valorem tax - current													-
1121-1122 Ad valorem tax - prior	39,025.45	13,020.22	61,081.71	41,068.27									154,195.65
1130 In lieu of tax	0.07												0.07
1190 Other taxes													-
1213-1214 Testing fees	645.00	415.00	331.25	834.63									2,225.88
1230-1290 Tuition													-
1310 Interest on investments	2,134.81	3,877.18	4,949.74	6,903.89									17,865.62
1352 Interest on unapport. Tax	223.54	145.54	159.34	135.44									663.86
1410 Rent													-
1440 Sale of equipment		12,000.00	1,250.00										13,250.00
1510 Insurance loss recoveries													-
1530 Damage recovery													-
1580 Activity trip reimb		6,713.25	657.92	3,465.17									10,836.34
1590 Miscellaneous reimb	380.72	2,034.04	2,250.40	712.39									5,377.55
1610 Donations	351.99	12,962.86	7,615.03	2,000.00									22,929.88
1680 Refunds	3,178.40	138.26	769.56										4,086.22
1690 Miscellaneous			65.00	223.60									288.60
2100 County-wide 4-mill	5,937.13	1,844.36	8,758.52	4,017.42									20,557.43
2200 Mortgage tax	19,934.01	19,019.16	32,497.86	27,030.89									98,481.92
2300 Resale Property													-
3110 Gross producton tax	5,294.82	5,268.65	6,369.40	4,458.32									21,391.19
3120 Motor vehicle tax	50,889.95	233,073.82	248,002.30	235,386.14									767,352.21
3130 Rural electric tax	4,196.48	5,045.78	5,671.48	5,197.53									20,111.27
3140 State school land earnings	79,341.16	47,890.09	65,251.32	75,762.69									268,245.26
3150 Vehicle tax stamps	1,366.07	796.05	1,381.17	1,130.04									4,673.33
3160 Farm implement tax stamps		94.98	673.99	27.40									796.37
3210 Foundation aid		1,808,868.72	1,808,868.72	1,808,868.72									5,426,606.16
3250 FBA		347,361.59	347,361.59	347,361.59									1,042,084.77
3310 Alternative education													-
3412 NBCT Stipend													-
3415 Reading Sufficiency													-
3420 State textbooks		35,053.03	35,053.02	35,053.03									105,159.08
3430 Education matching													-
3440 Drivers education				5,700.00									5,700.00
3690 Other state				3,498.00									3,498.00
3811 Vocational programs			3,660.00										3,660.00
3812 Vocational programs			22,295.00										22,295.00
3892 Lottery Fund			14,995.00										14,995.00
4140 Title VII	229,830.00												229,830.00
4162 Flood Control				127.91									127.91
4210 Title I - Part A	337,789.69			14,628.11									352,417.80
4271 Title II	20,175.04												20,175.04
4281 Title III													-
4310 IDEA B - Special Education	245,707.42			110,743.66									356,451.08
4340 Preschool				5,966.53									5,966.53
4442 Title IV reimb													-
4470 Title VI	86,358.57												86,358.57
4550 Johnson-O'Malley	33,859.22		2,737.42										36,596.64
4611 Title II - Adult Education	21,507.53												21,507.53
4689 Other federal	442,564.68												442,564.68
4740			40,396.61										
4821 Carl Perkins	13,932.72												13,932.72
5150-5160 Activity trip reimb		1,039.16	3,147.42	265.69									4,452.27
5600 Correcting entries	30.00	33.00	144.00	15.00									222.00
	<u>1,644,654.47</u>	<u>2,556,694.74</u>	<u>2,726,394.77</u>	<u>2,740,582.06</u>	-	-	-	-	-	-	-	-	<u>9,627,929.43</u>

Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2020-2023

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 20	885,140	853,862	808,023	680,579	691,925	694,312	2,060,540	2,058,167	2,040,158	2,033,537	1,994,515	1,865,430
FY 21	1,807,129	1,408,354	1,248,623	1,167,400	1,098,130	1,178,096	1,729,731	1,724,323	1,599,899	1,757,509	1,698,321	1,684,445
FY 22	1,679,068	1,650,738	1,603,511	1,409,125	1,330,742	1,679,650	2,379,737	2,573,301	2,450,148	2,501,582	2,427,095	2,457,578
FY 23	2,373,307	2,325,652	2,179,139	2,067,799								
FY23-FY22	694,239	674,914	575,628	658,674								



Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis

	<u>October</u>	<u>2022-23 Year to Date Total</u>	<u>Prior Year Year to Date Total</u>
Beginning balance	\$ 2,179,139	\$ 2,457,578	\$ 1,684,445
 <u>Revenue:</u>			
Local	5,864	22,016	24,219
County		-	
State	4	114	136
Federal		-	
Other sources		-	
	<u>5,868</u>	<u>22,130</u>	<u>24,355</u>
 Total cash available	 2,185,007	 2,479,708	 1,708,800
 <u>Requirements:</u>			
Salaries			
Benefits			
Professional services	11,800	49,000	47,200
Property services	90,388	306,342	208,890
Other purchased services		-	
Supplies & materials	5,021	25,436	9,268
Property	9,999	31,131	34,317
Other uses		-	
	<u>117,208</u>	<u>411,909</u>	<u>299,675</u>
 Ending balance	 <u>2,067,799</u>	 <u>2,067,799</u>	 <u>1,409,125</u>

MINUTES OF THE BOARD OF EDUCATION SPECIAL MEETING - October 19, 2022

The Board of Education of Independent School District No. 30 of Washington County, Bartlesville, Oklahoma met at the Education Service Center - Board of Education Meeting Room, 1100 South Jennings Ave., Bartlesville, OK 74003 on Wednesday, October 19, 2022 at 4:04 PM.

Absent: Scott Bilger, Rick Boswell, Andrea Nightingale. **Present:** Randy Herren, Suzy Keirse, Kevin Sitton, Kinder Shamhart. Present: 4, Absent: 3.

I. Call Meeting to Order

II. Discussion of campus updates

- [Central Middle School - Principal Keri Gardner](#)
Ms. Gardner shared the school's enrollment of 674 students, test scores, Site Improvement Plan/Leadership Team, student clubs, new staff, Professional Learning Communities, Academic Achievement/Graduation Rate, events, and celebrations.
- [Wayside Elementary - Principal Ken Copeland](#)
Mr. Copeland shared the school's enrollment of 694 students, test scores, achievements, events, and programs.
- [Wilson Elementary - Principal Staci Bankston](#)
Ms. Bankston shared the school's enrollment of 560 students, test scores, Title I program, community connections, and school culture.
- [Ranch Heights Elementary - Principal Chanda Myers](#)
Ms. Myers shared the school's enrollment of 617 students, the site's interventions through PLCs, Data Teams, and Rtl, PTO, ATLAS, Watch D.O.G.S, and test scores.
- [Bartlesville High School - Principal Michael Harp](#)
Mr. Harp reported an unofficial graduation rate of 81% for the class of 2020. Data from the Oklahoma State Department of Education's online reporting site was used to determine the unofficial graduation rate he reported. Mr. Harp noted there were several errors in the data. Graduation rate data has been updated by the SDE and though an official graduation rate has not been posted after reviewing the updated data in the state's online reporting site it appears the graduation rate will be 82% class of 2020. An 82% graduation rate is consistent with the 2018 and 2019 graduation rates of 82%.

III. Adjournment

There being no further business, the meeting adjourned at 5:18 p.m.

REGULAR MEETING)
STATE OF OKLAHOMA) SS
COUNTY OF WASHINGTON)

I, the undersigned Minutes Clerk of the Board of Education of Independent School District No. 30 of Washington County, Oklahoma, certify that notice of the time, date, and place of this regular meeting was given to the County Clerk of Washington prior to December 15, 2021, and was mailed or delivered to all of those who have made written requests and paid the request fee for notice of regular meetings.

I also certify that at least 24 hours prior to this regular meeting, excluding Saturdays, Sundays, and holidays,

notice of the date, time, and place, and agenda of this meeting was posted in prominent public view at the location of this meeting.

MINUTES OF THE BOARD OF EDUCATION SPECIAL MEETING - October 26, 2022

The Board of Education of Independent School District No. 30 of Washington County, Bartlesville, Oklahoma met at the Education Service Center - Board of Education Meeting Room, 1100 South Jennings Ave., Bartlesville, OK 74003 on Wednesday, October 26, 2022 at 4:00 PM.

Absent: Scott Bilger, Kevin Sitton, **Present:** Rick Boswell, Randy Herren, Suzy Keirse, Andrea Nightingale, Kinder Shamhart. Present: 5, Absent: 2.

I. Call Meeting to Order

II. Discussion of campus updates

- [Madison Middle School - Principal Joey Eidson](#)
Mr. Eidson shared the school's enrollment of 733 students, test scores, celebrations, areas of improvement, remediation plans, student clubs, and events.
- [Richard Kane Elementary - Principal Tammie Krause](#)
Ms. Krause shared the school's enrollment of 522 students, new staff, student clubs, test scores, Title I program, PTO support, updates for the Bruin Virtual program, and academic growth and focus.
- [Hoover Elementary - Principal Tiffany Holmes](#)
Ms. Holmes shared the school's enrollment of 467 students, test scores, tutoring, Response to Intervention (RTI), Title pull out, STAR test conversations and goals, increased parent communication, and areas of focus beyond academics.
- [Jane Phillips Elementary - Principal Kevin Brown](#)
Mr. Brown shared the school's enrollment of 293 students, morning assemblies, Houses and earning points, All-school field trip, Attend-Dance, test scores, tutoring, student clubs, and community outreach.

III. Adjournment

There being no further business, the meeting adjourned at 5:28 p.m.

REGULAR MEETING)
STATE OF OKLAHOMA) SS
COUNTY OF WASHINGTON)

I, the undersigned Minutes Clerk of the Board of Education of Independent School District No. 30 of Washington County, Oklahoma, certify that notice of the time, date, and place of this regular meeting was given to the County Clerk of Washington prior to December 15, 2021, and was mailed or delivered to all of those who have made written requests and paid the request fee for notice of regular meetings.

I also certify that at least 24 hours prior to this regular meeting, excluding Saturdays, Sundays, and holidays, notice of the date, time, and place, and agenda of this meeting was posted in prominent public view at the location of this meeting.

MINUTES OF THE BOARD OF EDUCATION REGULAR MEETING - October 17, 2022

The Board of Education of Independent School District No. 30 of Washington County, Bartlesville, Oklahoma met at the Education Service Center - Board of Education Meeting Room, 1100 South Jennings Ave., Bartlesville, OK 74003 on Monday, October 17, 2022 at 5:30 PM.

Absent: Rick Boswell, Andrea Nightingale, **Present:** Scott Bilger, Randy Herren, Suzy Keirse, Kinder Shamhart, Kevin Sitton. Present: 5, Absent: 2.

I. Call Meeting to Order

II. Flag Salute

III. Spotlight

III.A. Bartlesville Public School Foundation

Bartlesville Public Schools Foundation Executive Director Blair Ellis explained the new Oklahoma Education Tax Credit.

IV. Public Comment

There were no public comments.

V. Superintendent's Report

V.A. Teaching and Learning Update

Executive Director of Teaching and Learning LaDonna Chancellor reviewed the slides.

V.B. Construction Update

Keleher Architect Dan Keleher updated the board on the Wilson and Richard Kane Elementary construction projects.

V.C. 2023 Bond Issue

Superintendent McCauley addressed the projected timeline for the next bond issue.

V.D. Financial Report Mr. Preston Birk

Chief Financial Officer Preston Birk gave the financial update.

V.E. Upcoming Board of Education Meetings Mr. Chuck McCauley

- Special Meeting - Wednesday, October 19, 2022; 4:00 p.m.
- Special Meeting - Wednesday, October 26, 2022; 4:00 p.m.
- Regular Meeting - Monday, November 14, 2022; 5:30 p.m.

VI. Consent Agenda

VI.A. Approval of Minutes as set out on Attachment "A"

- September 19, 2022 (Regular Meeting)

VI.B. Approval of Purchase Orders and Change Orders to date as set out on Attachment "B" Mr. Preston Birk

VI.C. Acceptance of Financial Reports for September 2022 as set out on Attachment "C" Mr. Preston Birk

VI.D. Approval of Personnel - Appointments, Resignations, Changes of Status - as set out on Attachment "D" Dr. Stephanie Curtis

VI.E. Acceptance of Donations as set out on Attachment "E" Mr. Preston Birk

VI.F. Acceptance of Treasurer's Report as set out on Attachments "F" Mr. Preston Birk

- VI.G. Acceptance of Activity Fund Report as set out on Attachment "G" Mr. Preston Birk
- VI.H. Declaration of Items as Surplus as set out on Attachment "H" Mr. Preston Birk
- VI.I. Approval of Lease Purchase Items as set out on Attachment "I" Mr. Preston Birk
- VI.J. Authorize Chuck McCauley as signer for the District on closing documents for Loris Lane properties
- VI.K. Approval of Activity Fund Fundraising Expenditures as set out on Attachment "K"
- VI.L. Approve real estate purchase and sales contract for 3001 Loris Lane as set out on Attachment "L"
Order #1.2022 – Motion Passed approve Consent Agenda items A through L. This motion, made by Kevin Sitton and seconded by Randy Herren, Passed. Kinder Shamhart: Yea, Suzy Keirse: Yea, Kevin Sitton: Yea, Randy Herren: Yea, Scott Bilger: Yea. Yea: 5, Nay: 0

VII. Action Topics

- VII.A. Consideration and vote to approve the budget for Fiscal Year 2023 as set out on Attachment "A"
Order #2.2022 – Motion Passed approve Action Topic A. This motion, made by Suzy Keirse and seconded by Kevin Sitton, Passed. Kinder Shamhart: Yea, Suzy Keirse: Yea, Kevin Sitton: Yea, Randy Herren: Yea, Scott Bilger: Yea. Yea: 5, Nay: 0
- VII.B. Discussion and possible board action on the Revised 2022-23 Academic Calendar as set out on Attachment "B"
Order #3.2022 – Motion Passed approve Action Topic B. This motion, made by Kevin Sitton and seconded by Suzy Keirse, Passed. Kinder Shamhart: Yea, Suzy Keirse: Yea, Kevin Sitton: Yea, Randy Herren: Yea, Scott Bilger: Yea. Yea: 5, Nay: 0
- VII.C. Discussion and possible board action on the Resolution for School Board Redistricting as set out on Attachment "C"
Order #4.2022 – Motion Passed approve Action Topic C. This motion, made by Kinder Shamhart and seconded by Kevin Sitton, Passed. Kinder Shamhart: Yea, Suzy Keirse: Yea, Kevin Sitton: Yea, Randy Herren: Yea, Scott Bilger: Yea. Yea: 5, Nay: 0

VIII. Public Comment

Bill Peyton shared his opinion on posters of public events displayed in BPS schools.
 Arlene Wheeler shared her opinion on posters of public events displayed in BPS schools.
 Thomas Lowry shared his opinion on posters of public events displayed in BPS schools.

IX. New Business

There was no new business.

X. Adjournment

There being no further business, the meeting adjourned at 6:30 p.m.

REGULAR MEETING)
 STATE OF OKLAHOMA) SS
 COUNTY OF WASHINGTON)

I, the undersigned Minutes Clerk of the Board of Education of Independent School District No. 30 of Washington County, Oklahoma, certify that notice of the time, date, and place of this regular meeting was given to the County Clerk of Washington prior to December 15, 2021, and was mailed or delivered to all of those who have made written requests and paid the request fee for notice of regular meetings.

I also certify that at least 24 hours prior to this regular meeting, excluding Saturdays, Sundays, and holidays, notice of the date, time, and place, and agenda of this meeting was posted in prominent public view at the location of this meeting.

Change Order Listing

Options: Fund: 11-General Fund (For Operation), Year: 2022-2023, ReferenceDate: Prior To Begin Date, Date Range: 10/13/2022 - 11/9/2022, PO Range: 1 - 896, Minimum Percentage Change: 25.01%, Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
742	09/09/2022	84133	LADONNA M CHANCELLOR	TRAVEL-541/SS/ESC	220.45
Non-Payroll Total:					\$220.45
Payroll Total:					\$0.00
Report Total:					\$220.45

2022-2023 Fiscal Year
Encumbrance Orders for Approval
November 14, 2022

The following list of Encumbrance Orders (Purchase Orders), totaling \$226,132.64 is submitted for consideration by the Bartlesville Board of Education for the date of October 13, 2022 through November 09, 2022 from the 2022-2023 Fiscal Year funds.

I, Preston Birk, hereby certify the amount of each encumbrance order has been entered against the designated appropriation accounts and all these encumbrance orders are within the authorized available balance of said appropriations for the 2022-2023 Fiscal Year.



Preston Birk

RECOMMENDATION: That the Board of Education adopts a motion to approve Purchase Orders (as listed in the attached reports) in the amount of \$226,132.64.

Submitted to the Board of Education
November 14, 2022

2022-2023 Fiscal Year

	FUND	P.O. #'s	AMOUNT
11	General	897 - 987	\$ 136,490.32
12	Coop		
21	Building	15	\$ 2,000.00
22	Child Nutrition Fund		
31	2019 Bond - Projects	117 - 123	\$ 73,273.28
37	Combined Purpose Series 2013A	16 -18	\$ 14,369.04
81	Gifts Fund		
	TOTAL		\$ 226,132.64

GRAND TOTAL: \$ 226,132.64

Bartlesville Public Schools

Encumbrance Register

Year 2022-2023 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
897	10/17/2022	TEACHER SYNERGY, LLC	TECH-RLDT-SPLYS-511/SS/ESC INTRO TO READING HMH KINDERGARTEN MEGA BUNDLE MODULES 1-9 INCLUDES PROCESSING FEE \$2.99 PER QUOTE 338832	164.99
898	10/17/2022	TEACHER SYNERGY, LLC	TECH-RLDT-SPLYS-511/SS/ESC INTO READING HMH 5TH GRADE WHOLE YEAR BUNDLE MODULE 1-10 SUPPLEMENTS GOOGLE INCLUDES PROCESSING FEE \$2.99 PER QUOTE 338972	112.99
899	10/17/2022	TEACHER SYNERGY, LLC	TECH-RLDT-SPLYS-511/SS/ESC INTRO TO READING HMH 3RD GRADE WHOLE YEAR BUNDLE; MODULES 1-10 SUPPLEMENTS GOOGLE INCLUDES PROCESSING FEE \$2.99 PER QUOTE 341532	112.99
900	10/17/2022	ASSOC FOR SUPERVISION & CURRICULUM	DUES & FEES-006/CURR/ESC RENEWAL OF INSTITUTIONAL MEMBERSHIP FOR SY 23-24 FOR PROFESSIONAL DEVELOPMENT	3,090.00
901	10/17/2022	REALLY GREAT READING COMPANY, LLC	TECH-RLDT-SPLYS-015/JANE PHILLIPS (1) CDOL, COUNTDOWN ONLINE SCHOOL YEAR SUBSCRIPTION (1) BLAST ONLINE SCHOOL YEAR SUBSCRIPTION PER QUOTE # 26593	190.00
902	10/17/2022	SPEARS WORLD TRAVEL SERVICE, INC	TRAVEL-795/SS/ESC Airline tickets for Lori Patterson and Jason Eaton from Tulsa to New Orleans to attend Future of Education Technology Conference, January 23-26, 2023.	1,200.00
903	10/17/2022	ZOLL MEDICAL CORPORATION	SECURITY EQUIP-000/SAFETY/DISTRICT Blanket for replacement AED pads, batteries, and carrying case per quote dated 10/13/22	2,520.90
904	10/18/2022	AMAZON CAPTIAL SERVICES INC	AUDIOVISUAL-628/SS/ESC 2 - Logitech H390 Wired Headset Stereo Headphones @ 21.99 each for virtual speech therapy services	50.00
905	10/17/2022	SUPER DUPER PUBLICATIONS	GENL-SPLYS-628/SS/ESC Toothettes (250-pack) for speech therapy services	79.50
906	10/18/2022	ELIOT DANIEL SMITH	TRAVEL-541/SS/ESC Travel expenses to Orlando, FL to attend PLTW Summit 2022, Oct. 27-30, 2022.	500.00
907	10/18/2022	SPEARS WORLD TRAVEL SERVICE, INC	TRAVEL-541/SS/ESC Airline tickets for Eliot Smith to Orlando, FL to attend PLTW Summit, Oct. 27-30, 2022.	1,200.00
908	10/18/2022	SOLUTION TREE, LLC	REGISTRATION-541/SS/ESC 19 registrations to attend RTI Institute in Tulsa, February 8-10, 2023 @ \$749 each. See attached list.	14,231.00
909	10/18/2022	KIDSHINE INTERNATIONAL, LLC	INSTRUCTIONAL-SRVCS-511/SS/ESC STUDENTS & PARENTS WILL HAVE THE OPPORTUNITY TO ATTEND ONE OF THE THE THREE ASSEMBLIES - ON-SITE, HANDS ON, AND INTERACTIVE. THIS EVENT WILL BE THE CULMINATING EVENT TO OUR SCHOOLWIDE BOOK CLUB. SEE EMAIL DATED 09/28/2022 WITH STANDARDS, ESTIMATE # 1004 & W-9 FOR MAD SCIENCE	1,275.00
910	10/19/2022	ARVEST BANK CORPORATE VISA	TRAVEL-054/SS/ESC	105.00

Bartlesville Public Schools

Encumbrance Register

Year 2022-2023 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
			One night stay for one double room for Shawn Shea and Dawn Schaper for trip to Ok School for the Deaf for student assessment. November 1, 2022, Sulphur, OK	
911	10/19/2022	DAWN L SCHAPER	TRAVEL-054/SS/ESC Travel expenses to Ok School for the Deaf, Sulphur, OK, Nov. 1-2, 2022, for student assessment.	82.50
912	10/19/2022	SHAWN E SHEA	TRAVEL-054/SS/ESC Travel expenses to Sulphur, OK to OK School for the Deaf student assessment. Nov. 1-2, 2022.	82.50
913	10/19/2022	ARVEST BANK CORPORATE VISA	TRAVEL- 054/SS/ESC Hotel expenses for Tiffany Fitzsimmons and Amanda Washington while attending OSPA Conference in OKC, Dec 8-9, 2022. (2 rooms x 1 night)	300.00
914	10/19/2022	BARNES & NOBLE BOOKSELLERS	BOOKS-015/MADISON MISC. BOOK TITLES FOR MADISON MIDDLE SCHOOL LIBRARY TINA EWING WILL GO TO PURCHASE THESE IN THE STORE. SHE NEEDS TO SEE THE BOOKS BEFORE SHE PURCHASES.	500.00
915	10/19/2022	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/MADISON MISC. BATTERIES FOR SCINECE CLASSES AS FOLLOWS: (1) "C" BATTERIES, 24 PACK (1) "AA" BATTERIES, 48 COUNT (1) "D" BATTERIES, 12 PACK (1) "D" BATTERIES, 6 COUNT (1) "9 VOLT" BATTERIES, 24 COUNT	81.85
916	10/19/2022	FOLLETT SCHOOL SOLUTIONS, INC.	BOOKS-015/MADISON MISC. BOOK TITLES FOR MADISON MIDDLE SCHOOL LIBRARY PER QUOTE 11027811	567.74
917	10/19/2022	SCHOLASTIC, INC.	BOOKS-511/SS/ESC BOOKS FOR PARENT INVOLVEMENT (50) ELEPHANT & PIGGIE: WAITING IS NOT... ITEMS # 0100634 SHIPPING	330.00
918	10/19/2022	CUNNINGHAM GRAPHICS	GENL-SPLYS-511/SS/ESC MISC. GENERAL SUPPLIES FOR PARENT INVOLVEMENT AS FOLLOWS: NON-WOVEN PROMOTIONAL TOTE BAG - ROYAL #3030 (MIN QTY 150 @ \$1.19 EACH PLUS \$50.00 SET UP FEE, ONE COLOR, ONE SIDE & ESTIMATED SHIPPING \$57.22) 250 BUSINESS CARD SIZE MAGNET (PRICE INCLUDES SHIPPING & HANDLING) PER EMAIL PRICE QUOTE DATED 08/04/2022	447.97
919	10/19/2022	SCHOOL SPECIALTY, LLC	GENL-SPLYS-511/SS/ESC MISC. GENERAL SUPPLIES TO INCORPORATE LITERACY IN ART AS FOLLOWS: (5) CRAYOLA MODEL MAGIC NON-TOXIC MODELING DOUGH ITEM # 437543	73.80
920	10/19/2022	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-FURN/FIX-015/HOOVER 24/PK LODDIE DOTTIE LIQUID CHALK MARKERS BLUE HOME OFFICE CHAIR MESH	75.00
921	10/19/2022	AMAZON CAPTIAL SERVICES INC	VOID -UNAVAILABLE WILL NOT BE USING	0.00
922	10/19/2022	LEVERICK INDUSTRIES	COPY-SPLYS-511/SS/ESC	1,479.37

Bartlesville Public Schools

Encumbrance Register

Year 2022-2023 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
			MISC COPY SUPPLIES FOR LEVERICK POSTER PRINTER AS FOLLOWS: (3) FULL SETS OF 110 ML INK CARTRIDGES (4) EPSON MAINTENANCE TANK (2) POSTER PAPER PER QUOTE RHE119945-4 SHIPPING	
923	10/19/2022	WALKER COMPANIES	DUES/FEES-GENL-SPLYS-015/JANE PHILLIPS STATE AGENCY NOTARY RENEWAL FOR MELISSA BEYEN (ATTENDANCE SECRETARY) SMALL ROUND SELD-INKING STAMP	89.50
924	10/19/2022	SCHOOL SPECIALTY, LLC	GENL-SPLYS-015/CENTRAL MISC. GENERAL SUPPLIES AS FOLLOWS: (6) SCHOOL SMART 2 POCKET FOLDERS, GREEN, PK OF 25 (2) XACTO SCHOOL PRO ELECTRIC SHARPENER	120.80
925	10/19/2022	CDW LLC	TECH-RLDT-SPLYS-015/RANCH HEIGHTS (3) HP LASER JET PRO 3001DW WIRELESS BLACK & WHITE PRINTERS FOR RANCH HEIGHTS LIBRARY, INSTRUCTIONAL COACH & PRINCIPAL PER QUOTE NBGB808	825.24
926	10/20/2022	STAPLES CONTRACT & COMMERCIAL INC	GENL-SPLYS-015/WAYSIDE BLANKET PO FOR MISC. SUPPLIES TO INCLUDE: CLASSROOM AND OFFICE SUPPLIES, CONSUMABLE TECHNOLOGY, COPY SUPPLIES AND FURNITURE, ETC.	2,000.00
927	10/20/2022	STAPLES CONTRACT & COMMERCIAL INC	GENL-SPLYS-015/WAYSIDE BLANKET PO FOR MISC. SUPPLIES TO INCLUDE: CLASSROOM AND OFFICE SUPPLIES, CONSUMABLE TECHNOLOGY, COPY SUPPLIES, FURNITURE, ETC.	600.00
928	10/20/2022	OK TECHNOLOGY STUDENTS ASSOCIATION	REGISTRATION-412/CENTRAL (2) TSA LEADERSHIP CONFERENCE ADVISOR REGISTRATIONS NOVEMBER 14 & 15, 2022 STILLWATER, OK FOR DARIN MESSERLI & LAURA WILLIAMS	50.00
929	10/20/2022	ISD#30/TRANSPORTATION	TRAVEL-412/CENTRAL BUS TRANSPORTATION FOR TSA LEADERSHIP CONFERENCE NOVEMBER 14 & 15, 2022 STILLWATER, OK PER ESTIMATE FROM THE BUS BARN RECEIVED 10/19/2022	859.97
930	10/20/2022	GUINN INVESTMENTS LLC DBA	GENL-SPLYS-511/SS/ESC (5) JRL320 50 COUNTER ACTIVITIES TITLE 1 PARENT INVOLVEMENT	639.50
931	10/25/2022	APACHE INDUSTRIES INC	OTHER-EQUIP-SRVCS-412/AG/BHS Blanket PO - parts for CNC machine and hourly labor expenses for annual maintenance.	500.00
932	10/25/2022	AMAZON CAPTIAL SERVICES INC	FURN/FIX-088/WAYSIDE (1) HEAVY DUTY FILE SHUTTLE PER CART RECEIVED 10/24/2022	55.95
933	10/25/2022	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-051/CENTRAL MISC, GENERAL SUPPLIES TO INCLUDE: (4) MR. PEN SPIKY SENSORY RINGS, 10 PK (2) HALLOWEEN INFINITY CUBE (1) FIDGET SPINNERS, 12 PC. (1) SQUISHY TOYS, 40 PC. PER CART DATED 10/19/2022	75.92

Bartlesville Public Schools

Encumbrance Register

Year 2022-2023 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
934	10/25/2022	DEMCO, INC.	BINDING/REPAIRS-COPY-GENL-SPLYS-015/MADISON MISC. SUPPLIES FOR MADISON LIBRARY PER CART ID 333592 LESS PROMOTION DISCOUNTS -\$25.05 PLUS SHIPPING \$13.78	114.01
935	10/25/2022	SIGNWAREHOUSE, INC	VOID - REPLACED BY ANOTHER PO \$300 MIN ORDER	0.00
936	10/25/2022	JAMES MARTIN JONES	TRAVEL-412/AG/BHS Travel expenses with students to Norman, OK Dec. 10-11, 2022 for leadership conference. (meals, parking, etc.)	100.00
937	10/25/2022	CAMERON K DALE	TRAVEL-412/AG/BHS Travel expenses with students to Norman, OK Dec. 10-11, 2022 for leadership conference. (meals, parking, etc.)	100.00
938	10/25/2022	CAMERON K DALE	TRAVEL-412/AG/BHS Travel expenses to Hot Springs, Arkansas, June 18-22, 2022, for per diem, parking, etc. while attending NAAE Region II Conference.	300.00
939	10/25/2022	JAMES MARTIN JONES	TRAVEL-412/AG/BHS Travel expenses to Hot Springs, Arkansas, June 18-22, 2022, for per diem, parking, etc. while attending NAAE Region II Conference.	300.00
940	10/25/2022	WAL-MART COMMUNITY	GENL-SPLYS-AWRDS/GIFTS-511/SS/ESC Blanket PO for misc. supplies and clothes, etc. for Homeless students for SY 2022-23.	1,000.00
941	10/25/2022	TIFFANY R FITZSIMMONS	TRAVEL-628/SS/ESC Travel expenses to OKC, OK to attend OSPA Annual Conference, Dec. 8-9, 2022.	500.00
942	10/25/2022	AMANDA R WASHINGTON	TRAVEL-628/SS/ESC Travel expenses to OKC, OK to attend OSPA Annual Conference, Dec. 8-9, 2022.	500.00
943	10/25/2022	CHARACTERSTRONG LLC	TECH-RLTD-SPLYS-722/SS/ESC CharacterStrong Curriculum for one year for elementary. See attached quote estimate #6828.	32,082.00
944	10/25/2022	PENDER'S MUSIC COMPANY	COCURR-SPLYS-027/VM/CMS Misc. Sheet music for Vocal class at Central Middle School	1,096.55
945	10/25/2022	SOLUTION TREE, LLC	BOOKS-010/CURR/ESC 9781936763054 IT'S ABOUT TIME \$8.79 SHIPPING	52.74
946	10/25/2022	WAL-MART COMMUNITY	VOID - WILL NOT BE USING	0.00
947	10/25/2022	FOLLETT SCHOOL SOLUTIONS, INC.	GENL-SPLYS-015/HOOVER BARCODE SHEETS FOR BOOKS FOR THE LIBRARY POLYTHERMAL BLACK & WHITE PER BARCODE ORDER FORM CUSTOMER # 350411 SHIPPING	118.45
948	10/25/2022	LAKESHORE EQUIPMENT COMPANY DBA	GENL-SPLYS-015/HOOVER 681 / 3 - ITEM # 3GG519 MAGNETIC MONSTERS, 2 - ITEM # LA214 MAGNETIC BUILDING TILES 5% DISCOUNT INCLUDED IN PRICE - NO SHIPPING	995.58
949	10/26/2022	READ TO THEM INC	BOOKS-511/SS/ESC	4,208.40

Bartlesville Public Schools

Encumbrance Register

Year 2022-2023 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
			MISC. BOOKS AS FOLLOWS: (562) ONE SCHOOL, ONE BOOK - ONE READING PROGRAM, (BOOKS & RESOURCES) ITEM NO. OSOB1 (562) GOOSEBERRY PARK (INCLUDED STUDENT COPIES), ITEM # R110, NO CHARGE (29) GOOSEBERRY PARK (COMPLIMENTARY STAFF COPIES), ITEM # R110, NO CHARGE (55) GOOSEBERRY PARK (REMAINING STAFF/ADDITIONAL REQUESTED COPIES) ITEM NO R110	
950	10/26/2022	USI INC.	GENL-SPLYS-015/RANCH HEIGHTS (8) ROLLS OF LAMINATING FILM, ITEM # 1701 PER QUOTE FORM DATED 10/24/2022 SHIPPING	487.19
951	10/26/2022	STAPLES CONTRACT & COMMERCIAL INC	GENL-COPY-FURN/FIX-015/RANCH HEIGHTS BLANKET PO FOR MISC. GENERAL OFFICE/CLASSROOM SUPPLIES, COPY, CO-CURRICULAR SUPPLIES TO INCLUDE FURNITURE AND CONSUMABLE TECHNOLOGY, ETC.	2,000.00
952	10/26/2022	WAL-MART COMMUNITY	CO-CURRICULAR SUPPLIES/015/HS BLANKET PO FOR CO-CURRICULAR SUPPLIES AND CLASSROOM SUPPLIES FOR SCIENCE DEPARTMENT AT HS	500.00
953	10/26/2022	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/BHS Blanket PO for misc. office supplies to include staplers, pens, markers, toner paper, consumable technology & durable supplies, etc.	250.00
954	10/26/2022	FOLLETT SCHOOL SOLUTIONS, INC.	BOOKS-015/CENTRAL MISC. LIBRARY BOOLS PER QUOTE ID 11041762 INCLUDES PROCESSING FEE \$99.60	1,864.99
955	10/26/2022	AMAZON CAPTIAL SERVICES INC	VOID - WILL NOT BE USING	0.00
956	10/27/2022	VILLAGE CHARTERS INC	STUDENT-TRANS-SRVCS-027/VM/BHS CHARTER BUS RENTAL TO MEMPHIS/NASHVILLE NOTE: BOOSTER IS PAYING FOR PART OF THE RENTAL	1,504.00
957	10/27/2022	AMAZON CAPTIAL SERVICES INC	FURN/FIX-015/RANCH HEIGHTS (1) COASTER COMPUTER DESK WITH 2 DRAWERS AND CABINET WHITE PER CART	356.10
958	10/27/2022	ASSOC OF CHRISTIAN SCHOOLS INT'L	TECH-RLTD-SPLYS-541/SS/ESC 25 ConNexus Premium subscriptions for Wesleyan Christian School for professional development. Per Quote dated 26, 2022	2,975.00
959	10/27/2022	CUSTOM EXCEL SPREADSHEETS, LLC	COMMUNICATION-SRVCS-011/TRANSPORTATION CUSTOMIZE EXCEL SPREADSHEET FORMATS FOR KPI DATA RELATED TO TRANSPORTATION BUSES	650.00
960	10/27/2022	DEMCO, INC.	GENL-SPLYS-015/WILSON MISC. BOOK SUPPLIES FOR THE LIBRARY INCLUDES SHIPPING/PROCESSING FEE \$19.50 PER REFERENCE # W2299040	196.75
961	10/27/2022	FINDAWAY WORLD, LLC	BOOKS-015/WILSON MISC. PLAYAWAYS AUDIO/PRINT BOOKS FOR THE LIBRARY PER PROPOSAL DATED 10/11/22 GSA# GS-02F-0036W	499.00
962	10/27/2022	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/MADISON (6) LP-E10 BATTERY RECHARGEABLE FOR CANON EOS (1) PRINTABLE ENVELOPES, XXCXPARK, 120 QTY	96.93

Bartlesville Public Schools

Encumbrance Register

Year 2022-2023 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
963	10/27/2022	GROTH MUSIC COMPANY	INSTURMENTS-008/WAYSIDE (130) MPI 2-PC - SAPPHIRE SOPRANO RECORDER W/FLAP BAG 211220 SHIPPING	387.98
964	10/27/2022	AMAZON CAPTIAL SERVICES INC	FURN/FIX-015/WAYSIDE ROAD HERO (4 PACK) TRAFFIC SAFETY CONES 18 INCH PER CART	59.90
965	10/27/2022	BRIDGESTONE RETAIL OPERATIONS LLC	AUTO/BUS-SPLY-OTHER EQUIP-SRVCS-011/TRANSP BLANKET PO FOR MISC. AUTO AND BUS SUPPLIES, TIRES AND LABOR, ETC.	3,500.00
966	10/28/2022	ISD#30/TRANSPORTATION	TRANSPORTATION-010/CURR/ESC BLANKET PO FOR SUBURBAN, ETC FOR CURRICULUM DEPARTMENT	500.00
967	10/28/2022	CATAPULT LEARNING WEST, LLC	INSTR-PROG-IMPROVE-SRVCS-541/SS/ESC 1 onsite coaching and 5 virtual coaching sessions for St. John Catholic School.	3,075.00
968	10/28/2022	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-511/SS/ESC MISC. GENERAL SUPPLIES FOR LITERACY FAIR MODELING AS FOLLOWS: (2) PACON 80ECYCLED SINGLE-WALLED, TIR-FOLD PRESENTATION BOARDS 48" X 16", WHITE, CARTON OF 24 PER STANDARDS	153.12
969	10/28/2022	GREENWOOD PUBLISHING GROUP LLC DBA	BOOKS-511/SS/ESC LLI MY WRITING BOOK PACKAGE (18-PACK) BUNDLE SKU: E02110 SHIPPING	341.00
970	10/31/2022	IXL LEARNING	TECH-RLDT-SPLYS-511/St. John/ESC IXL site license for St. John Catholic School in the areas of math and ELA. Quote#2632166-2022-002-2.A	2,188.00
971	10/31/2022	TTF SOLUTIONS LLC	INSTRUCTIONAL-SRVCS-041/SS/ESC Blanket PO - Telepractice sign language interpreter for SY 22-23 with student at Ranch Heights Elementary School.	13,000.00
972	10/31/2022	REALLY GREAT READING COMPANY, LLC	COCURR-TECH-RLTD-SPLYS-511/SS/ESC MISC. CO-CURRICLULAR BOOKS & TECHNOLOGY RELATED SUPPLIES PER QUOTE 26838 RATIONAL & STANDARDS ATTACHED INCLUDES SHIPPING \$125.90	2,583.90
973	10/31/2022	SIGNWAREHOUSE, INC	COPY-SPLYS-015/MADISON MISC. ROLLS OF ADHESIVE VINYL AS FOLLOWS: (2) VOR651-2410-010M MATTE WHITE 24IN X 10YDS (2) VOR651-2410-518 STEEL BLUE 24IN X 10YDS (3) VOR651-2410-070M MATTE BLACK 24IN X 10YDS (2) VOR651-2410-084 SKY BLUE 24IN X 10YDS (2) VOR651-2410-053 LIGHT BLUE 24IN X 10YDS	326.66
974	10/31/2022	ISD#30/PRINTING	COPY-SPLYS-511/SS/ESC TITLE 1 PARENT & FAMILY ENGAGEMENT ITEMS MATH FLASH CARDS TO WORK ON AT HOME WITH PARENT (176) SETS OF ADDITION FLASH CARDS - 3500 PAGES/7/REAMS OF CARD STOCK (170) SETS OF SUNTRACTION FLASH CARDS - 2000 PAGES/4 REAMS OF CARDSTOCK (200) SETS OF MULTIPLCATION FLASH CARDS - 2500 PAGES/5 REAMS OF CARD STOCK PAPER	281.60

Bartlesville Public Schools

Encumbrance Register

Year 2022-2023 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
975	11/01/2022	COLLEGE BOARD	REGISTRATION-015/BHS REGISTRATION FOR AP STATISTICS PD LESLIE KRAMER VIRTUAL 11/08/2022	150.00
976	11/02/2022	OKACTE	REGISTRATION-412/BHS REGISTRATION FOR SUMMER CONFERENCE IN TULSA, OK JULY 31 - AUG 2, 2022 FOR (3) ATTENDEES	330.00
977	11/02/2022	ETTINGERS OFFICE SUPPLY	GENL-SPLYS-015/WAYSIDE SELF INKING SIGNATURE STAMP	45.00
978	11/02/2022	SCHOOL SPECIALTY, LLC	COPY-GENL-SPLYS-015/WAYSIDE MISC ART SUPPLIES AND PAPER PER CART 1027193711	950.04
979	11/02/2022	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/WAYSIDE (3) FISKARS STUDENT SCISSORS, 7 INCH, 3 PACK (2) LEE PRODUCTS CO. REMOVABLE HIGHLIGHTER TAPE, 6 COLORS, 1 ROLL OF EACH	68.36
980	11/03/2022	AMAZON CAPTIAL SERVICES INC	BOOKS-GENL-SPLYS-015/RANCH HEIGHTS MISC. BOOKS & GENERAL SUPPLIES AS FOLLOWS: (1) TRAIN YOUR DRAGON TO LOVE HIMSELF - BOOK (1) DRAGON AND HIS FRIEND: A BOOK ABOUT AUTISM (1) BREATHING IN MY SUPERPOWER: BOOK (1) KINGTLE MONTESSORI TOY FOR TODDLERS 19 THEMES BUSY BOOK (1) BUSY BOOK FOR TODDLERS PRESCHOOL LEARNING (1) ZNNCO 3 PCS SILCONE TIE-DYE PUSH POP FIDGET PER CART	77.59
981	11/07/2022	CAROLINA BIOLOGICAL SUPPLY	COCURR-SPLYS-412/AG/HS 1 - Epidemic Simulation Classroom Refill Kit	37.64
982	11/07/2022	ARVEST BANK CORPORATE VISA	810 - DUES AND FEES BLANKET PO FOR DUES AND FEES RELATED TO CERTIFICATION	2,400.00
983	11/07/2022	AMAZON CAPTIAL SERVICES INC	TECH-RLTD-SPLYS-015/JANE PHILLIPS (3) SPARIN 2 PACK SCREEN PROTECTOR (IPADS)	32.94
984	11/07/2022	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-511/SS/ESC MISC. BOOKS, GAMES & PUZZLES FOR TITLE 1 FAMILY ENGAGEMENT PER CART DATED 11/1/2022	1,983.92
985	11/08/2022	FIRST THOUGHT, INC.	FURN/FIX-015/BHS BLANKET PO FOR MISC. SUPPLIES TO INCLUDE SIGNS, WALL PLAQUES, ENGRAVING, ETC.	1,000.00
986	11/09/2022	SANDRA WOLFE DOSSETT	INSTRUCT-TRAIN-010/CURR/ESC SIGHT WORDS: MAKING WORDS STICK WORKSHOP ON DECEMBER 2, 2022.	500.00
987	11/09/2022	CLAMPITT PAPER CO	COPY-SPLYS-012/PRINT/ESC BLANKET PO MISC. FOR PARTS, SUPPLIES AND EQUIPMENT, ETC.	15,000.00

Report Total: \$136,490.32

Bartlesville Public Schools Encumbrance Register

Year 2022-2023 Fund 21

21-Building Fund

PO No	Date	Vendor	Description	Amount
15	10/31/2022	CHAD CLIFTON	DISPOSAL-SRVCS-018/MAINTENANCE/DISTRICT Blanket for pickup and disposal of medical waste at sites	2,000.00

Report Total: \$2,000.00

Bartlesville Public Schools

Encumbrance Register

Year 2022-2023 Fund 31

31-2019 BOND - 2022 PROJECTS

PO No	Date	Vendor	Description	Amount
117	10/19/2022	VARSITY BRANDS HOLDING CO., INC.	UNIFORMS-001/ATHLETICS/BHS JH BASEBALL UNIFORMS PER CART6 # 203418 DATED 10/18/2022 SHIPPING	1,811.25
118	10/21/2022	CDW LLC	TECH-RLTD-SPLYS-019/TECH/ESC BLANKET PO FOR EQUIPMENT	15,000.00
119	10/29/2022	GLENN SECURITY SYSTEMS, INC.	OTHER-BLDGS-018/MAINTENCE/JP ADDING ACCESS CONTROL TO THREE DOORS AT JANE PHILLIPS	6,280.00
120	11/03/2022	RAPTOR TECHNOLOGIES LLC	TECH-RLDT-SPLYS-019/TECH/ESC BLANKET PO FOR MISC. EQUIPMENT, SUPPLIES, ETC.	1,000.00
121	11/07/2022	COOP'S DRIVES, MOTORS, AND CONTROLS	HEAT ING & COOLING -SYS-018/MAINT/BHS ABB ACH580, 30hp, 240v, 88 amp for second floor High School HVAC	7,200.00
122	11/08/2022	J.D. YOUNG COMPANY, INC.	TECH-RLTD-HARDWARE-012/COPIERS/DISTRICT Purchase and installation of two Epson WF-M21000's to be placed in the HS Mail/Work room and Ranch Heights Library	28,714.20
123	11/08/2022	R. K. BLACK	TECH-RLTD-HARDWARE-012/COPIER//WILSON Canon imageRUNNER ADVANCE DX 6870i	13,267.83

Report Total: \$73,273.28

Bartlesville Public Schools

Encumbrance Register

Year 2022-2023 Fund 37

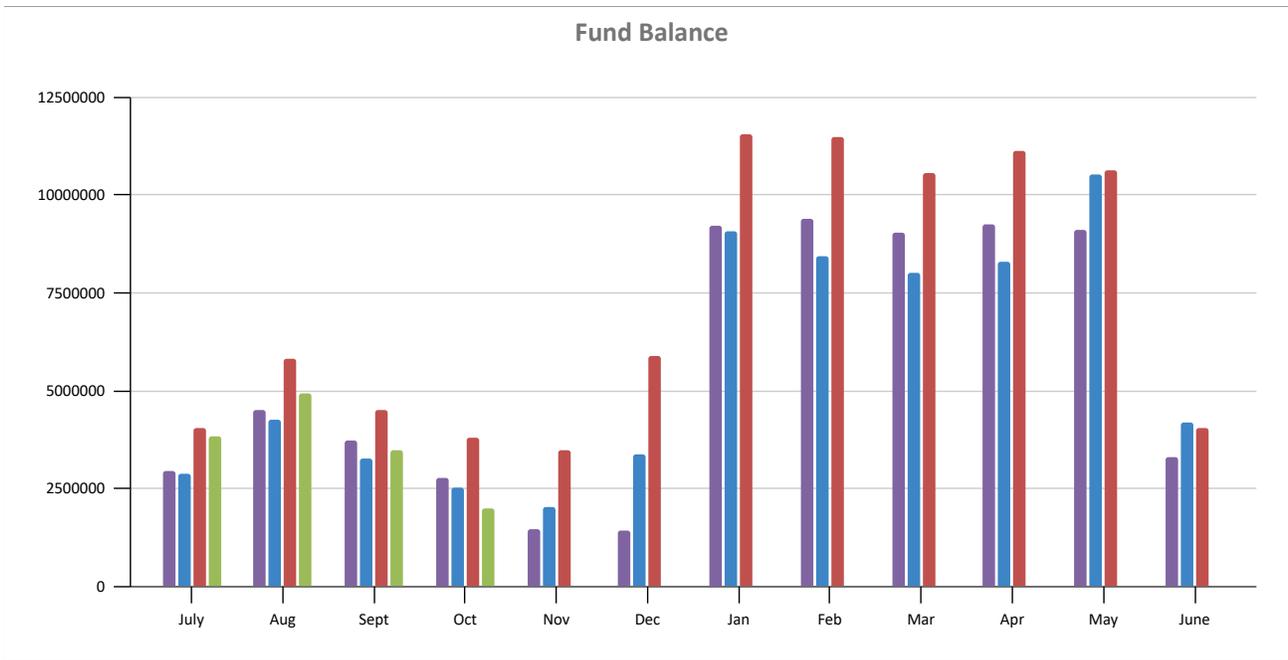
37-Combined Purpose

PO No	Date	Vendor	Description	Amount
16	10/19/2022	VARSITY BRANDS HOLDING CO., INC.	COCURR-SPLYS-010/CURR/ESC (15) POWER STYSTEMS LIGHT STRENGTH BAND, (15) POWER SYSTEMS MEDIUM STRENGTH BAND, (15) POWER SYSTEMS HEAVY STRENGTH BAND, (3) DYNAMAX MEDICINE BALL 6LB, (3) DYNAMAX MEDICINE BALL 8LB, (3) DYNAMAX MEDICINE BALL 10LB SHIPPING \$96.38	2,023.88
17	11/07/2022	HOME MEDICAL SUPPLY CENTER INC	ADAPTIVE-SPLYS-000/SS/MADISON/BHS MISC. ADAPTIVE SUPPLIES AS FOLLOWS: (2) INVACARE RELIANT PLUS 450 POWER PATIENT LIFT WITH LOW BASE (2) INVACARE COMPATIBLE FULL BODY MESH SLING PER QUOTATION # q15.000001283	5,500.00
18	11/07/2022	DEERE & COMPANY	OTHER-VEHICLE-001/TRANS/510 PURCHASE GATOR TO REPLACE THE STOLEN ONE PER QUOTE 26510857 AT MADISON REPLACES PO 372023-10	6,845.16

Report Total: \$14,369.04

Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2020-2023

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 20	2,958,917	4,501,529	3,739,634	2,767,640	1,461,034	1,436,214	9,216,612	9,408,239	9,028,227	9,249,665	9,125,141	3,297,997
FY 21	2,866,022	4,253,890	3,280,533	2,531,505	2,047,304	3,375,303	9,092,868	8,455,975	8,009,283	8,310,849	10,538,119	4,200,803
FY 22	4,038,487	5,820,698	4,514,519	3,791,124	3,473,996	5,890,844	11,543,174	11,482,445	10,580,756	11,130,934	10,639,955	4,065,794
FY 23	3,849,461	4,937,743	3,495,740	2,009,542								
FY23-FY22	(189,026)	(882,955)	(1,018,779)	(1,781,582)								



Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis

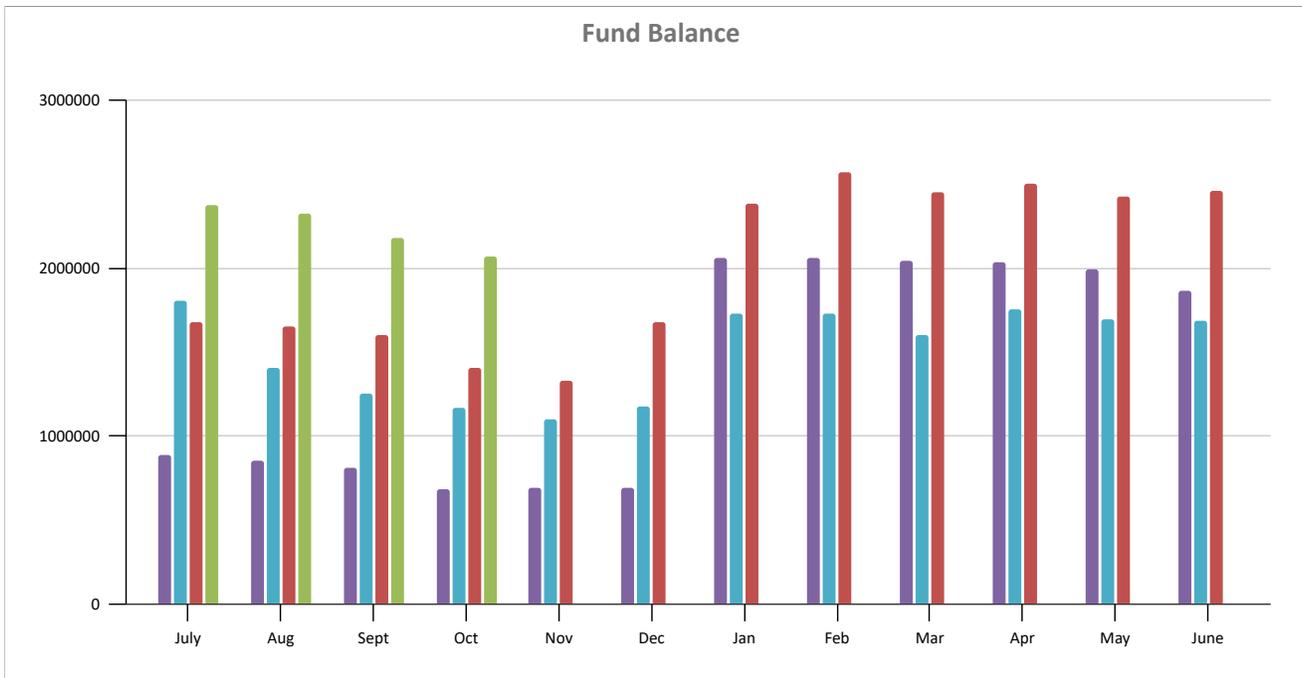
	<u>October</u>	<u>2022-23 Year to Date Total</u>	<u>2021-22 Year to Date Total</u>	<u>2020-21 Year to Date Total</u>
Beginning balance	\$ 3,495,740	\$ 4,065,794	\$ 4,200,803	\$3,297,997
Local	55,343	231,719	233,715	309,380
County	31,048	119,039	201,558	182,869
State	2,522,444	7,706,568	7,972,621	7,264,382
Federal	131,466	1,606,325	2,117,227	1,352,681
Other sources	281	4,675	16,487	3,100
	<u>2,740,582</u>	<u>9,668,326</u>	<u>10,541,608</u>	<u>9,112,412</u>
Total cash available	6,236,322	13,734,120	14,742,411	12,410,409
<u>Requirements:</u>				
Salaries	2,645,953	6,282,937	5,758,767	5,365,544
Benefits	904,686	2,177,398	2,023,100	1,894,082
Professional services	40,681	121,997	177,316	95,329
Property services	293,770	1,173,546	883,289	847,649
Other purchased services	49,216	787,838	673,200	533,684
Supplies & materials	226,799	848,599	689,710	1,011,190
Property	57,249	274,937	651,214	106,171
Other uses	8,426	57,326	94,691	25,255
	<u>4,226,780</u>	<u>11,724,578</u>	<u>10,951,287</u>	<u>9,878,904</u>
Ending balance	<u><u>2,009,542</u></u>	<u><u>2,009,542</u></u>	<u><u>3,791,124</u></u>	<u><u>2,531,505</u></u>

Bartlesville Public Schools
General Fund Revenue Detail

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	2022-23 Total
1110 Ad valorem tax - current													-
1121-1122 Ad valorem tax - prior	39,025.45	13,020.22	61,081.71	41,068.27									154,195.65
1130 In lieu of tax	0.07												0.07
1190 Other taxes													-
1213-1214 Testing fees	645.00	415.00	331.25	834.63									2,225.88
1230-1290 Tuition													-
1310 Interest on investments	2,134.81	3,877.18	4,949.74	6,903.89									17,865.62
1352 Interest on unapport. Tax	223.54	145.54	159.34	135.44									663.86
1410 Rent													-
1440 Sale of equipment		12,000.00	1,250.00										13,250.00
1510 Insurance loss recoveries													-
1530 Damage recovery													-
1580 Activity trip reimb		6,713.25	657.92	3,465.17									10,836.34
1590 Miscellaneous reimb	380.72	2,034.04	2,250.40	712.39									5,377.55
1610 Donations	351.99	12,962.86	7,615.03	2,000.00									22,929.88
1680 Refunds	3,178.40	138.26	769.56										4,086.22
1690 Miscellaneous			65.00	223.60									288.60
2100 County-wide 4-mill	5,937.13	1,844.36	8,758.52	4,017.42									20,557.43
2200 Mortgage tax	19,934.01	19,019.16	32,497.86	27,030.89									98,481.92
2300 Resale Property													-
3110 Gross producton tax	5,294.82	5,268.65	6,369.40	4,458.32									21,391.19
3120 Motor vehicle tax	50,889.95	233,073.82	248,002.30	235,386.14									767,352.21
3130 Rural electric tax	4,196.48	5,045.78	5,671.48	5,197.53									20,111.27
3140 State school land earnings	79,341.16	47,890.09	65,251.32	75,762.69									268,245.26
3150 Vehicle tax stamps	1,366.07	796.05	1,381.17	1,130.04									4,673.33
3160 Farm implement tax stamps		94.98	673.99	27.40									796.37
3210 Foundation aid		1,808,868.72	1,808,868.72	1,808,868.72									5,426,606.16
3250 FBA		347,361.59	347,361.59	347,361.59									1,042,084.77
3310 Alternative education													-
3412 NBCT Stipend													-
3415 Reading Sufficiency													-
3420 State textbooks		35,053.03	35,053.02	35,053.03									105,159.08
3430 Education matching													-
3440 Drivers education				5,700.00									5,700.00
3690 Other state				3,498.00									3,498.00
3811 Vocational programs			3,660.00										3,660.00
3812 Vocational programs			22,295.00										22,295.00
3892 Lottery Fund			14,995.00										14,995.00
4140 Title VII	229,830.00												229,830.00
4162 Flood Control				127.91									127.91
4210 Title I - Part A	337,789.69			14,628.11									352,417.80
4271 Title II	20,175.04												20,175.04
4281 Title III													-
4310 IDEA B - Special Education	245,707.42			110,743.66									356,451.08
4340 Preschool				5,966.53									5,966.53
4442 Title IV reimb													-
4470 Title VI	86,358.57												86,358.57
4550 Johnson-O'Malley	33,859.22		2,737.42										36,596.64
4611 Title II - Adult Education	21,507.53												21,507.53
4689 Other federal	442,564.68												442,564.68
4740			40,396.61										
4821 Carl Perkins	13,932.72												13,932.72
5150-5160 Activity trip reimb		1,039.16	3,147.42	265.69									4,452.27
5600 Correcting entries	30.00	33.00	144.00	15.00									222.00
	<u>1,644,654.47</u>	<u>2,556,694.74</u>	<u>2,726,394.77</u>	<u>2,740,582.06</u>	-	-	-	-	-	-	-	-	<u>9,627,929.43</u>

Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2020-2023

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 20	885,140	853,862	808,023	680,579	691,925	694,312	2,060,540	2,058,167	2,040,158	2,033,537	1,994,515	1,865,430
FY 21	1,807,129	1,408,354	1,248,623	1,167,400	1,098,130	1,178,096	1,729,731	1,724,323	1,599,899	1,757,509	1,698,321	1,684,445
FY 22	1,679,068	1,650,738	1,603,511	1,409,125	1,330,742	1,679,650	2,379,737	2,573,301	2,450,148	2,501,582	2,427,095	2,457,578
FY 23	2,373,307	2,325,652	2,179,139	2,067,799								
FY23-FY22	694,239	674,914	575,628	658,674								



Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis

	<u>October</u>	<u>2022-23 Year to Date Total</u>	<u>Prior Year Year to Date Total</u>
Beginning balance	\$ 2,179,139	\$ 2,457,578	\$ 1,684,445
 <u>Revenue:</u>			
Local	5,864	22,016	24,219
County		-	
State	4	114	136
Federal		-	
Other sources		-	
	<u>5,868</u>	<u>22,130</u>	<u>24,355</u>
 Total cash available	 2,185,007	 2,479,708	 1,708,800
 <u>Requirements:</u>			
Salaries			
Benefits			
Professional services	11,800	49,000	47,200
Property services	90,388	306,342	208,890
Other purchased services		-	
Supplies & materials	5,021	25,436	9,268
Property	9,999	31,131	34,317
Other uses		-	
	<u>117,208</u>	<u>411,909</u>	<u>299,675</u>
 Ending balance	 <u>2,067,799</u>	 <u>2,067,799</u>	 <u>1,409,125</u>

November 14, 2022 Personnel Report

APPOINTMENTS:						
Name	Site	Position	FTE	Hire Date	Temporary Contract	
Anumula, Radhika	High School	Special Education Teacher Assistant Level 2	0.875	10/03/2022	Yes	
Cabler, Phillip	Madison	Special Education Teacher Assistant Level 3	0.875	11/07/2022	Yes	
Liesman, Shannon	Central	PASS/Back on Track	1.000	10/03/2022	Yes	
McNeall, Kayla	Ranch Heights	Special Education Teacher Assistant Level 3	0.875	11/07/2022	Yes	
Miller, Jennifer	Madison	Special Education Teacher Assistant Level 3	0.875	10/03/2022	Yes	
Sanders, Donald	High School	Special Education Teacher Assistant Level 3	0.875	10/03/2022	Yes	
Vannoster, Rhonda	High School	Special Education Teacher Assistant Level 2	0.875	10/03/2022	Yes	
Wilson, Renee	Hoover	Special Education Teacher Assistant Level 2	0.875	10/03/2022	Yes	
CHANGE OF STATUS:						
Name	CHANGE FROM Site	Position	FTE	CHANGE TO Site	Position	FTE
						Date
Bevard, Sophia	Wilson/HS/Kane/JP/Wayside	Speech Pathologist	1.000	Wilson	Speech Pathologist	1.000
Fields, Bobbi	Transportation	Bus Monitor	1.000	Transportation	Bus Dispatcher	0.750
Pitzer, Whitney	Wilson	English as a Second Language Teacher	1.000	Wilson	FMLA	1.000
Tyner, Lilly	Madison	Indian Education Coordinator	1.000	Madison	FMLA	1.000
Wallace, Vanessa	Richard Kane	FMLA	1.000	Richard Kane	Intermittent FMLA	1.000
NON-RENEWAL OF TEMPORARY CONTRACT:						
Name	Site	Position	FTE	Date		
Feierabend, Lorraine	High School	Special Education Teacher Assistant Level 3	0.875	10/6/2022		
Frye, Harley	Wayside	Special Education Teacher Assistant Level 3	0.875	10/6/2022		
Vick, Crystal	Central	Cheer Middle School Assistant Coach	N/A	12/5/2022		
RESIGNATION:						
Name	Site	Position	FTE	Date		
Bowerman, Briant	High School	Mathematics Teacher	1.000	12/16/2022		
Denton, Brianna	Ranch Heights	Special Education Teacher Assistant Level 3	0.875	10/12/2022		
Peters, Roosevelt	High School	Soccer Head Varsity Coach - Girls	N/A	10/21/2022		
Reese, Logan	Wilson	Fifth Grade Teacher	1.000	10/21/2022		
Teepel, Ruth	Hoover	PreKindergarten Teacher	1.000	12/16/2022		
Woods, Kymberly	Ranch Heights	Special Education Teacher Assistant Level 3	0.875	10/31/2022		
RETIREMENT:						
Name	Site	Position	FTE	Date		
Copeland, Kenneth	Wayside	Elementary Principal	1.000	6/30/2023		
Douglas, Jonell	High School	Physical Therapist	1.000	5/19/2023		

MEMORANDUM

TO: BOARD OF EDUCATION
FROM: PRESTON BIRK
SUBJECT: DONATIONS
DATE: 11/1/2022

Please accept the following donations our school district has received during the month of October.

1. Conoco Phillips – Volunteer Grant	
Richard Kane Elementary School	\$ 1,000.00
2. Conoco Phillips – Volunteer Grant	
Hoover Elementary School	<u>\$ 1,000.00</u>
Receipt Total	\$ 2,000.00

Bartlesville Public Schools

Investment Ledger

Options: Funds: 11-59,81, Account Nos: , Investment Nos: , Date Range: 10/1/2022 - 10/31/2022, Exclude Investments Matured in Date Range: False, Exclude Investments Liquidated in Date Range: False

Fund: 11

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/31/2022	11/30/2022		\$950,136.13	1.250	\$950,136.13
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	9/30/2022	10/31/2022	10/31/2022	\$943,417.06	1.250	\$943,417.06
Total ICS ACCOUNT							\$943,417.06
Total AI 0111 REGENT BANK - ICS							\$1,893,553.19
Total Fund 11							\$1,893,553.19

Fund: 21

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/31/2022	11/30/2022		\$1,800,000.00	1.250	\$1,800,000.00
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	9/30/2022	10/31/2022	10/31/2022	\$1,950,000.00	1.250	\$1,950,000.00
Total ICS ACCOUNT							\$1,950,000.00
Total AI 0111 REGENT BANK - ICS							\$3,750,000.00
Total Fund 21							\$3,750,000.00

Fund: 22

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/31/2022	11/30/2022		\$1,064,843.21	1.250	\$1,064,843.21
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	9/30/2022	10/31/2022	10/31/2022	\$913,872.54	1.250	\$913,872.54
Total ICS ACCOUNT							\$913,872.54
Total AI 0111 REGENT BANK - ICS							\$1,978,715.75
Total Fund 22							\$1,978,715.75

Fund: 31

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/31/2022	11/30/2022		\$2,837,000.00	1.250	\$2,837,000.00
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	9/30/2022	10/31/2022	10/31/2022	\$2,837,000.00	1.250	\$2,837,000.00
Total ICS ACCOUNT							\$2,837,000.00
Total AI 0111 REGENT BANK - ICS							\$5,674,000.00
Total Fund 31							\$5,674,000.00

Fund: 37

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/31/2022	11/30/2022		\$100,000.00	1.250	\$100,000.00
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	9/30/2022	10/31/2022	10/31/2022	\$100,000.00	1.250	\$100,000.00
Total ICS ACCOUNT							\$100,000.00
Total AI 0111 REGENT BANK - ICS							\$200,000.00
Total Fund 37							\$200,000.00

Fund: 39

Bartlesville Public Schools

Investment Ledger

Options: Funds: 11-59,81, Account Nos: , Investment Nos: , Date Range: 10/1/2022 - 10/31/2022, Exclude Investments Matured in Date Range: False, Exclude Investments Liquidated in Date Range: False

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/31/2022	11/30/2022		\$42,364.63	1.250	\$42,364.63
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	9/30/2022	10/31/2022	10/31/2022	\$39,203.46	1.250	\$39,203.46
Total ICS ACCOUNT							\$39,203.46
Total AI 0111 REGENT BANK - ICS							\$81,568.09
Total Fund 39							\$81,568.09

Fund: 41

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/31/2022	11/30/2022		\$3,432,507.76	1.250	\$3,432,507.76
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	9/30/2022	10/31/2022	10/31/2022	\$3,432,507.76	1.250	\$3,432,507.76
Total ICS ACCOUNT							\$3,432,507.76
Total AI 0111 REGENT BANK - ICS							\$6,865,015.52

Account: AI 0113 COMMERCE BANK

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
290016678	COMMERCE BANK - TREASURY BILL	1/27/2022	11/3/2022		\$3,985,626.67	0.470	\$3,985,626.67
Total 290016678							\$3,985,626.67
Total AI 0113 COMMERCE BANK							\$3,985,626.67
Total Fund 41							\$10,850,642.19

Fund: 81

Account: AI 0111 REGENT BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	10/31/2022	11/30/2022		\$265,323.98	1.250	\$265,323.98
ICS ACCOUNT	REGENT BANK - ICS TRANSACTION	9/30/2022	10/31/2022	10/31/2022	\$265,042.46	1.250	\$265,042.46
Total ICS ACCOUNT							\$265,042.46
Total AI 0111 REGENT BANK - ICS							\$530,366.44
Total Fund 81							\$530,366.44
Total All Funds							\$24,958,845.66

OCTOBER 2022

	GENERAL FUND	COOPERATIVE FUND	BUILDING FUND	CHILD NUTRITION	BOND FUND 31	BOND FUND 37	BOND INT FUND 39	SINKING FUND	GIFTS & ENDOW.	TOTALS
BEGINNING BALANCE	2,617,190.92	(25,793.02)	246,670.13	524,127.12	622,062.62	61,815.91	765.25	174.76	5,788.41	4,052,802.10
LOCAL SOURCES OF REVENUE	55,343.39	-	5,863.68	43,622.83	-	-	3,239.04	32,982.57	282.27	141,333.78
INTERMEDIATE SOURCES OF REVENUE	31,048.31	-	-	-	-	-	-	-	-	31,048.31
STATE SOURCES OF REVENUE	2,522,443.46	687.41	3.91	892.12	-	-	-	20.99	-	2,524,047.89
FEDERAL SOURCES OF REVENUE	131,466.21	29,229.04	-	443,892.55	-	-	-	-	-	604,587.80
TOTAL NEW RECEIPTS	2,740,301.37	29,916.45	5,867.59	488,407.50	-	-	3,239.04	33,003.56	282.27	3,301,017.78
INTER-FUND TRANSFERS	15.00	-	-	-	-	-	-	-	-	15.00
NON-REVENUE RECEIPTS	265.69	-	-	-	-	-	-	-	-	265.69
AR-6140	-	-	-	-	-	-	-	-	-	-
TOTAL COMBINED RECEIPTS	2,740,582.06	29,916.45	5,867.59	488,407.50	-	-	3,239.04	33,003.56	282.27	3,301,298.47
WARRANT PURCHASES (-)	(4,248,062.34)	(7,855.97)	(127,577.08)	(486,097.58)	(91,750.78)	-	-	-	-	(4,961,343.75)
INVESTMENTS MATURED (+)	943,417.06	-	1,950,000.00	913,872.54	2,837,000.00	100,000.00	39,203.46	7,418,134.43	265,042.46	14,466,669.95
C.D./AGENCY INVESTMENTS (-)	(950,136.13)	-	(1,800,000.00)	(1,064,843.21)	(2,837,000.00)	(100,000.00)	(42,364.63)	(7,418,134.43)	(265,323.98)	(14,477,802.38)
INTEREST INVESTMENTS (-)	-	-	-	-	-	-	-	-	-	-
MONEY MARKET INVESTMENT (-)	-	-	-	-	-	-	-	-	-	-
CORRECTIONS	-	-	-	-	-	-	-	-	-	-
ENDING BANK BALANCE	1,102,991.57	(3,732.54)	274,960.64	375,466.37	530,311.84	61,815.91	843.12	33,178.32	5,789.16	2,381,624.39
OUTSTANDING WARRANTS (-)	(43,586.12)	(3,293.00)	(7,162.66)	(4,148.11)	(80,706.57)	(3,734.20)	-	-	-	(142,630.66)
FUND EQUITY	1,059,405.45	(7,025.54)	267,797.98	371,318.26	449,605.27	58,081.71	843.12	33,178.32	5,789.16	2,238,993.73

Total collateral pledged

22,794,162.00

	BPS LEASE PURCHASE FUND 1	BPS LEASE PURCH/TRANS FUND 2	BEA LEASE PURCHASE FUND 3	BEA LEASE PURCHASE FUND 4
BEGINNING BALANCE	362,788.15	19,011.90	8,589,769.57	3,588.96
REBATES/CONTRIBUTIONS	-	-	-	-
DIVIDENDS/INTEREST	774.31	-	15,042.56	-
TOTAL NEW RECEIPTS	774.31	-	15,042.56	-
WARRANT PURCHASES (-)	(31,434.50)	-	(573,949.58)	-
ENDING BANK BALANCE	332,127.96	19,011.90	8,030,862.55	3,588.96
Credit in Transit/PD to 2022A GO Bond	-	-	-	-
FUND EQUITY	332,127.96	19,011.90	8,030,862.55	3,588.96

Sara Vermeire 11/1/22

Bartlesville Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 10/1/2022 - 10/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 General Administrative	\$253,894.04	\$7,294.12	\$0.00	\$39,605.87	\$221,582.29	\$52,861.87	\$168,720.42
802 General Administrative Athletics	\$254,249.57	\$36,692.42	\$0.00	\$34,604.33	\$256,337.66	\$47,834.28	\$208,503.38
803 General Refund Account	\$608.44	\$483.77	\$0.00	\$0.00	\$1,092.21	\$0.00	\$1,092.21
804 AP Exams	\$18,901.62	\$509.00	\$0.00	\$115.00	\$19,295.62	\$5,400.00	\$13,895.62
805 Alternative High School	\$4,368.26	\$0.00	\$0.00	\$17.98	\$4,350.28	\$3,887.29	\$462.99
806 Tuition Clearing Acct	\$4,750.00	\$0.00	\$0.00	\$0.00	\$4,750.00	\$0.00	\$4,750.00
807 Art Club	\$1,443.78	\$0.00	\$0.00	\$1,021.70	\$422.08	\$0.00	\$422.08
808 Adult Fees Clearing Acct	\$694.00	\$219.00	\$0.00	\$694.00	\$219.00	\$0.00	\$219.00
809 Broadcasting	\$1,613.58	\$1,215.00	\$0.00	\$320.00	\$2,508.58	\$1,283.92	\$1,224.66
811 Baseball Fund	\$2,145.01	\$0.00	\$0.00	\$0.00	\$2,145.01	\$0.00	\$2,145.01
813 Basketball Fund	\$1,750.23	\$0.00	\$0.00	\$0.00	\$1,750.23	\$0.00	\$1,750.23
821 Choral Club	\$3,423.24	\$0.00	\$0.00	\$1,045.50	\$2,377.74	\$0.00	\$2,377.74
824 Concessions	\$5,810.17	\$0.00	\$0.00	\$0.00	\$5,810.17	\$0.00	\$5,810.17
831 S.A.D.F.	\$3,095.40	\$0.00	\$0.00	\$0.00	\$3,095.40	\$0.00	\$3,095.40
832 Community of Caring	\$1,185.19	\$0.00	\$0.00	\$0.00	\$1,185.19	\$500.00	\$685.19
833 Drama	\$18,512.61	\$2,725.00	\$0.00	\$0.00	\$21,237.61	\$3,629.00	\$17,608.61
834 VisionQuest	\$37.59	\$54.00	\$0.00	\$0.00	\$91.59	\$33.09	\$58.50
835 BPS-FOUNDATION GRANTS	\$11,580.76	\$0.00	\$0.00	\$7,600.00	\$3,980.76	\$433.06	\$3,547.70
836 AGRICULTURAL EDUCATION	\$40,680.33	\$24,293.00	\$0.00	\$49,961.49	\$15,011.84	\$7,447.72	\$7,564.12
837 ENVIRONMENTAL CLUB	\$282.43	\$0.00	\$0.00	\$0.00	\$282.43	\$0.00	\$282.43
839 BHS SPED	\$959.14	\$0.00	\$0.00	\$0.00	\$959.14	\$0.00	\$959.14
840 Exceptional Education Services	\$8,441.72	\$1,625.00	\$0.00	\$0.00	\$10,066.72	\$2,375.00	\$7,691.72
841 Business Prof of America	\$447.58	\$0.00	\$0.00	\$0.00	\$447.58	\$0.00	\$447.58
843 ATLAS	\$98.26	\$0.00	\$0.00	\$0.00	\$98.26	\$0.00	\$98.26
844 STEAM PROGRAM	\$1,125.90	\$0.00	\$0.00	\$0.00	\$1,125.90	\$500.00	\$625.90
867 Lady Bruins	\$333.75	\$0.00	\$0.00	\$0.00	\$333.75	\$0.00	\$333.75
868 Football	\$67.03	\$0.00	\$0.00	\$0.00	\$67.03	\$0.00	\$67.03
878 Music	\$4,164.22	\$0.00	\$0.00	\$0.00	\$4,164.22	\$0.00	\$4,164.22
880 Musical Production	\$12,044.48	\$10,370.80	\$0.00	\$0.00	\$22,415.28	\$0.00	\$22,415.28
881 National Honor Society	\$7,513.88	\$0.00	\$0.00	\$0.00	\$7,513.88	\$850.00	\$6,663.88
882 Newspaper	\$223.98	\$0.00	\$0.00	\$0.00	\$223.98	\$0.00	\$223.98
885 National Junior Honor Society	\$891.24	\$0.00	\$0.00	\$0.00	\$891.24	\$0.00	\$891.24
887 Orchestra	\$2,461.02	\$0.00	\$0.00	\$0.00	\$2,461.02	\$0.00	\$2,461.02
889 BHS BAND	\$4,688.34	\$0.00	\$0.00	\$0.00	\$4,688.34	\$0.00	\$4,688.34
895 Pictures	\$1,317.66	\$0.00	\$0.00	\$0.00	\$1,317.66	\$0.00	\$1,317.66
915 Service Club	\$728.77	\$0.00	\$0.00	\$0.00	\$728.77	\$0.00	\$728.77
917 World Language Club	\$522.89	\$0.00	\$0.00	\$0.00	\$522.89	\$0.00	\$522.89
919 Speech Program	\$1,472.50	\$0.00	\$0.00	\$0.00	\$1,472.50	\$510.00	\$962.50
922 Staff Development-In-Service	\$1,505.87	\$0.00	\$0.00	\$0.00	\$1,505.87	\$0.00	\$1,505.87
926 Student Council	\$24,639.93	\$12,843.53	\$0.00	\$2,806.65	\$34,676.81	\$8,682.47	\$25,994.34
939 Science Olympiad	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
960 Technology Student Assoc (TSA)	\$7,304.29	\$100.00	\$0.00	\$396.19	\$7,008.10	\$2,981.81	\$4,026.29
962 Science Trek Club	\$8,817.31	\$0.00	\$0.00	\$0.00	\$8,817.31	\$0.00	\$8,817.31
966 Wrestling	\$385.48	\$0.00	\$0.00	\$0.00	\$385.48	\$0.00	\$385.48
970 TECHNOLOGY SUPPORT TEAM	\$112,761.05	\$1,060.00	\$0.00	\$366.21	\$113,454.84	\$57,376.00	\$56,078.84
971 Golf	\$1,709.92	\$0.00	\$0.00	\$100.98	\$1,608.94	\$0.00	\$1,608.94
973 Cross Country	\$123.13	\$0.00	\$0.00	\$0.00	\$123.13	\$0.00	\$123.13
977 Soccer	\$50.66	\$0.00	\$0.00	\$0.00	\$50.66	\$0.00	\$50.66
986 Counselors' Special Fund	\$306.68	\$0.00	\$0.00	\$0.00	\$306.68	\$0.00	\$306.68
990 Yearbook	\$18,399.97	\$970.00	\$0.00	\$0.00	\$19,369.97	\$0.00	\$19,369.97
992 Leadership	\$2,016.66	\$0.00	\$0.00	\$0.00	\$2,016.66	\$0.00	\$2,016.66
993 Academic Team	\$140.00	\$0.00	\$0.00	\$0.00	\$140.00	\$0.00	\$140.00
994 Archery Club	\$349.32	\$0.00	\$0.00	\$0.00	\$349.32	\$0.00	\$349.32
995 Homeless Student Assistance	\$1,074.58	\$0.00	\$0.00	\$0.00	\$1,074.58	\$100.00	\$974.58
996 Bruin Logo	\$29,034.23	\$0.00	\$0.00	\$0.00	\$29,034.23	\$2,475.00	\$26,559.23
997 Back To School Rally	\$600.87	\$0.00	\$0.00	\$0.00	\$600.87	\$0.00	\$600.87
Total	\$886,248.56	\$100,454.64	\$0.00	\$138,655.90	\$848,047.30	\$199,160.51	\$648,886.79

Bartlesville Public Schools Encumbrance Register

Year 2022-2023 Fund 02

02-2019 BOND-TRANSPORTATION - BEA LEASE PURCHASE

PO No	Date	Vendor	Description	Amount
3	11/07/2022	DEERE & COMPANY	OTHER VEHICLES-011/TRANS/BHS GATOR TO REPLACE THE ONE THAT NEEDS A TRANSMISSION REPLACED PER EMAIL QUOTE DATED 09/13/2022 FOR BHS REPLACES PO 022023-2	7,811.16

Report Total: \$7,811.16

Bartlesville Public Schools

Encumbrance Register

Year 2022-2023 Fund 03

03-2021 BOND - PROJECTS - BEA LEASE PURCHASE

PO No	Date	Vendor	Description	Amount
3	10/20/2022	STEPHEN W CARLETON	TECH-RLTD-HARDWARE-258/VO-AG/BHS (2) 65" LG 4K LED SMART TV (2) MOUNTS & INSTALLATION OF BOTH TV'S@ 4 HOURS PER ESTIMATE # 144	2,159.80

Report Total: \$2,159.80

BOARD OF EDUCATION ELECTION RESOLUTION

TO: Washington County Election Board

FROM: The Bartlesville Public School District, Independent School District No. 30 of
Washington, County, Oklahoma

The Board of Education of the Bartlesville School District has approved the following resolution calling for an election to be submitted to the voters of the district:

Date of the Election:

A Board of Education Primary Election shall be held on February 14, 2023, only if three or more candidates file for the Board of Education position scheduled to be on the ballot or for a Board of Education position appearing on the ballot as an unexpired term. A Board of Education General Election shall be held on April 4, 2023, under the following circumstances: if only two candidates file for a position scheduled to be on the ballot or for a position on the ballot for an unexpired term or if no candidate in the Board of Education Primary Election receives more than 50% of the votes cast. The polling places shall be open from 7:00 a.m. to 7:00 p.m.

Board Member Position on Ballot:

The voters shall elect a board member for board position No. 3, which has a 4-year term of office.

Qualifications of Candidates for Office:

To be eligible to be a candidate for member of the board of education of a school district, a person must have resided in the district for at least six months preceding the first day of the filing period, and have been a registered voter registered with the county election board at an address located within the geographical boundaries of the district for six months preceding the first day of the filing period. In school districts that have been divided into election districts, a candidate must have resided in the district for six months preceding the first day of the filing period and have been a registered voter registered with the county election board at an address located within the geographical boundaries of the election district for six months preceding the first day of the filing period.

No person shall be eligible to be a candidate for or elected to be a member of the board of education of a school district unless the person has been awarded a high school diploma or certificate of high school equivalency.

A person who has been convicted of a misdemeanor involving embezzlement or a felony under the laws of this state or of the United States or who has entered a plea of guilty or nolo contendere to such misdemeanor involving embezzlement or felony or who has been convicted of a crime in another state which would have been a misdemeanor involving embezzlement or a

felony under the laws of this state or has entered a plea of guilty or nolo contendere to such crime shall not be eligible to be a candidate for or be elected to any school board office for a period of fifteen years following completion of his sentence or during the pendency of an appeal of such conviction or plea.

No person shall be eligible to be a candidate for or serve on a board of education if he or she is currently employed by the school district governed by the board of education or is related within the second degree by affinity or consanguinity to any other member of the board of education or to any employee of the school district. The following are relatives within the second degree: A candidate's spouse, child, parent, grandchild, grandparent, brother, sister, spouse's child, spouse's grandchild, spouse's brother, spouse's sister, spouse's grandparent, grandchild's spouse, parent's spouse, and child's spouse. The prohibitions in this paragraph shall not apply if the board member candidate is related within the second degree of affinity or consanguinity to an individual employed as a substitute teacher by the school district or as a temporary substitute support employee if the school district has an Average Daily Membership of less than five thousand (5,000).

Candidates must affirm that upon being elected as a new member of the Board of Education, within fifteen (15) months of election, they will complete at least twelve (12) hours of instruction on education issues, including school finance, Oklahoma education laws, and ethics, duties and responsibilities of district board of education members. Three (3) of these twelve (12) credits must be earned as follows: one (1) credit in ethics, one (1) credit in open meeting act and open records act, and one (1) credit in school finance. Incumbents must affirm that they will complete six (6) hours of instruction within fifteen (15) months of election emphasizing changes in school law. Three (3) of these six (6) credits must be earned as follows: one (1) credit in ethics, one (1) credit in open meeting act and open records act, and one (1) credit in school finance.

Voters Eligible to Vote:

To be eligible to vote, a voter must be registered with the county election board at an address within the geographical boundaries of the district.

Ballot Titles:

The ballot to be submitted to the voters shall call for the voters to:

1. Select one candidate for Bartlesville School Board Position No. 3:

Approved by the Bartlesville Board of Education this 14th day of November 2022.

President of the Board of Education

Clerk of the Board of Education

	BARTLESVILLE BOARD OF EDUCATION	Title I Parent and Family Engagement	EI
	Adopted: April 5, 2007 Revision Date(s): 4/11/2007, 2/21/ 2011, 11/14/2022		Page 1 of 2

Title I Parent and Family Engagement

The Bartlesville Board of Education endorses the parent and family engagement goals of Title I and encourages the regular participation by parents of Title I eligible children in all aspects of the program. The education of children is viewed as a cooperative effort among the parents, school, and community. In this policy, the word "parent" also includes guardians and other family members involved in supervising the child's education. Pursuant to federal law, the district will develop jointly with, agree on with, and distribute to parents of children participating in the Title I program a written parent and family engagement policy.

Title I Parent and Family Engagement Policy

Bartlesville Public Schools agrees to implement the following Title I Parent and Family Engagement Policy:

1. A meeting of the parents of participating Title I students will be held annually to explain the goals and purposes of the Title I program. Parents will be given the opportunity to participate in the design, development, operation, and evaluation of the program for the next school year and to participate in planning activities, to offer suggestions, and to ask questions regarding policies and programs. Parents will be encouraged to attend the meeting and to become involved.
2. In addition to the required annual meeting, additional parent meetings will be held, at various times of the day and/or evenings, for parents of children participating in the Title I program. Notices will be sent to the parents advising parents and interested persons of the meetings. These meetings shall be used to provide parents with:
 - a. Information about programs provided under Title I;
 - b. A description and explanation of the curriculum in use, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet; and
 - c. Opportunities to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children.
3. Opportunities will be provided for the parents to meet with the classroom and Title I teachers to discuss their children's progress. Parents will be advised of their children's progress on a regular basis and receive individual student assessment reports regarding their child's mastery of student achievement mandates.
4. Parents will receive information and training that will assist them in helping their children at home and at school.
5. Parents will be encouraged to serve on applicable site and district committees.
6. Family Support Coordinators will be available at the district and site level to assist families with educational, health and physical needs. Family support Coordinators will connect families to community resources and conduct home visits.
7. The district will build an effective communication partnership with the parent regarding their child's school and teacher. This will include an understanding of the school climate, qualifications of each teacher, academic initiatives, available programs, and federal mandates.

	BARTLESVILLE BOARD OF EDUCATION	Title I Parent and Family Engagement	EI
	Adopted: April 5, 2007 Revision Date(s): 4/11/2007, 2/21/ 2011, 11/14/2022		Page 2 of 2

8. Each school in the district receiving Title I funds shall jointly develop with parents of children served in the program a "School-Parent Compact" outlining the manner in which parents, school staff and students share the responsibility for improved student academic achievement in meeting state standards. The compact shall:
 - a. Describe the school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment enabling children in the Title I Program to meet the state's academic achievement standards;
 - b. Indicate the ways in which each parent will be responsible for supporting their children's learning, such as monitoring attendance, homework completion, monitoring television watching, volunteering in the classroom, and participating, as appropriate, in decisions related to their child's education and positive use of extracurricular time; and
 - c. Address the importance of parent-teacher communication on an on-going basis, with at a minimum parent-teacher conferences, frequent report to parents, and reasonable access to staff.
9. The district and its Title I program school will provide information and required school reports in an understandable format and language that parents understand.
10. The district will involve the parents of children served in the Title I program schools in decisions about how the one percent of Title I funds reserved for parental involvement is expended.
11. The district will conduct an annual evaluation of the content and effectiveness of this parental involvement policy in improving the quality of its Title I program schools. The evaluation will include:
 - a. Identifying barriers to greater participation by parents in parental involvement activities;
 - b. The needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers; and
 - c. Strategies to support successful school and family interactions.

REFERENCE: P. L. 103-382, Improving America's Schools Act
 P. L. 107-110, No Child Left Behind Act of 2001
 P. L. 114-95, Every Student Succeeds Act 2016
 20 U.S.C. § 6318

CROSS REFERENCE: GC, GCA

THIS POLICY REQUIRED BY THE NO CHILD LEFT BEHIND ACT.

**AUDITED FINANCIAL STATEMENTS - REGULATORY BASIS
AND REPORTS OF INDEPENDENT AUDITOR**

**BARTLESVILLE SCHOOL DISTRICT NO. I-30,
WASHINGTON COUNTY, OKLAHOMA**

JUNE 30, 2022



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

**INDEPENDENT SCHOOL DISTRICT NO. I-30
WASHINGTON COUNTY, OKLAHOMA
JUNE 30, 2022**

TABLE OF CONTENTS

	<u>Page No.</u>
Table of Contents	1-2
School District Officials	3
Independent Auditor’s Report	4-6
<u>COMBINED FINANCIAL STATEMENTS:</u>	
Combined Statement of Assets, Liabilities and Fund Balances – Regulatory Basis - All Fund Types and Account Groups	7
Combined Statement of Revenues, Expenditures, and Changes in Cash Fund Balances – Regulatory Basis - All Governmental Fund Types	8
Combined Statement of Revenues, Expenditures and Changes in Cash Fund Balance - Budget and Actual – Regulatory Basis - Budgeted Governmental Fund Types	9-11
Notes to Combined Financial Statements	12-29
<u>OTHER SUPPLEMENTARY INFORMATION:</u>	
<u>COMBINING FINANCIAL STATEMENTS:</u>	
Combining Statement of Assets, Liabilities and Fund Balances – - Regulatory Basis - All Special Revenue Funds	30
Combining Statement of Revenues, Expenditures, and Changes in Cash Fund Balances – Regulatory Basis - All Special Revenue Funds	31
Combining Statement of Revenues, Expenditures and Changes in Cash Fund Balance - Budget and Actual – Regulatory Basis - Budgeted Special Revenue Fund Types	32

**INDEPENDENT SCHOOL DISTRICT NO. I-30
WASHINGTON COUNTY, OKLAHOMA
JUNE 30, 2022**

TABLE OF CONTENTS

	<u>Page No.</u>
<u>OTHER SUPPLEMENTARY INFORMATION:</u> – contd.	
Combining Statement of Assets, Liabilities and Fund Balances – - Regulatory Basis - All Capital Projects Funds	33
Combining Statement of Revenues, Expenditures, and Changes in Cash Fund Balances – Regulatory Basis - All Capital Projects Funds	34
Combining Statement of Assets and Liabilities – Regulatory Basis - All Fiduciary Fund Types	35
Combining Statement of Changes in Assets and Liabilities - Regulatory Basis - All Agency Funds	36-37
Schedule of Expenditures of Federal Awards	38-39
Schedule of Surety Bonds	40
 Internal Control and Compliance Reports	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	41-42
Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance	43-44
Schedule of Findings and Questioned Costs	45
Disposition of Prior Year’s Schedule of Findings	46
Schedule of Accountant’s Professional Liability Insurance Affidavit	47

**INDEPENDENT SCHOOL DISTRICT NO. I-30
WASHINGTON COUNTY, OKLAHOMA
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2022**

BOARD OF EDUCATION

President	Scott Bilger
Vice-President	Rick Boswell
Clerk	Andrea Nightingale
Member	Suzy Keirse
Member	Randy Herren
Member	Kinder Shamhart
Member	Kevin Sitton

SUPERINTENDENT OF SCHOOLS

Chuck McCauley

DIRECTOR OF FINANCIAL SERVICES

Preston Birk

SCHOOL DISTRICT TREASURER

Sara Vermeire



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education
Bartlesville School District No. I-030
Bartlesville, Oklahoma 74005

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of Bartlesville School District No. I-030, Bartlesville, Oklahoma (the "School District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the following paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of the District as of June 30, 2022, and the revenues collected and expenditures paid and encumbered, of each fund type, for the year then ended, on the regulatory basis of accounting described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because the significance of the matter discussed in the previous paragraph, the basic financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Bartlesville School District No. I-030, Washington County, Oklahoma as of June 30, 2022, or the revenues, expenses, and changes in net position and, where applicable, its cash flows for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Bartlesville School District No. I-030, Bartlesville, Oklahoma and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The financial statements referred to above do not include the general fixed assets account group, which is a departure from the regulatory basis of accounting prescribed by the Oklahoma State Department of Education. The amount that should be recorded in the general fixed asset account group is not known.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1, the financial statements are prepared by the Bartlesville School District No. I-030, on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Oklahoma State Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with financial reporting provisions of the Oklahoma State Department of Education as described in Note 1, to meet the financial reporting requirements of the State of Oklahoma. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The combining fund statements, regulatory basis, listed in the accompanying table of contents are presented for purpose of additional analysis, and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining statements-regulatory basis and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements-regulatory basis and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole on the regulatory basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 9, 2022, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

November 9, 2022

COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
 REGULATORY BASIS - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2022**

<u>ASSETS</u>	<u>GOVERNMENTAL FUND TYPES</u>				<u>FIDUCIARY FUND TYPES</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMO ONLY)</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>EXPENDABLE TRUST AND AGENCY FUND</u>	<u>GENERAL LONG-TERM DEBT</u>	
Cash	\$ 2,492,424	1,175,581	252	3,366,910	845,145		7,880,312
Investments	2,491,909	2,892,612	7,329,135	1,473,681	264,672		14,452,009
Amounts available in debt service						405,936	405,936
Amounts to be provided for retirement of general long-term debt						48,659,064	48,659,064
Total Assets	<u>4,984,333</u>	<u>4,068,193</u>	<u>7,329,387</u>	<u>4,840,591</u>	<u>1,109,817</u>	<u>49,065,000</u>	<u>71,397,321</u>
 <u>LIABILITIES AND FUND BALANCES</u> 							
Liabilities							
Warrants payable	918,539	241,592		52,690	1,800		1,214,621
Encumbrances	395,987	236,050		279,720			911,757
Funds held for school organizations					835,058		835,058
Unmatured obligations			6,923,451				6,923,451
Long-term debt:							
Bonds payable						36,125,000	36,125,000
Capital leases						12,940,000	12,940,000
Total liabilities	<u>1,314,526</u>	<u>477,642</u>	<u>6,923,451</u>	<u>332,410</u>	<u>836,858</u>	<u>49,065,000</u>	<u>58,949,887</u>
Fund balances							
Restricted for:							
Expendable trust					272,959		272,959
Capital projects				4,508,181			4,508,181
Debt service			405,936				405,936
Child nutrition		1,182,254					1,182,254
Building		2,408,297					2,408,297
Unassigned	3,669,807						3,669,807
Total fund balances	<u>3,669,807</u>	<u>3,590,551</u>	<u>405,936</u>	<u>4,508,181</u>	<u>272,959</u>		<u>12,447,434</u>
Total liabilities and fund balances	<u>\$ 4,984,333</u>	<u>4,068,193</u>	<u>7,329,387</u>	<u>4,840,591</u>	<u>1,109,817</u>	<u>49,065,000</u>	<u>71,397,321</u>

The notes to the combined financial statements are an integral part of this statement

INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH
FUND BALANCES REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES
JUNE 30, 2022

	<u>GENERAL</u>	<u>GOVERNMENTAL FUND TYPES</u>		<u>CAPITAL PROJECTS</u>	<u>FIDUCIARY FUND TYPES EXPENDABLE TRUST</u>	<u>TOTALS (MEMO ONLY)</u>
		<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>			
Revenues						
Local sources	\$ 11,566,465	1,591,122	8,485,841	2,313	24,824	21,670,565
Intermediate sources	1,544,274					1,544,274
State sources	27,644,509	302,762	1,969			27,949,240
Federal sources	8,218,734	3,830,594				12,049,328
Non-revenue receipts	107,266	3,660	9,195			120,121
Total revenues	<u>49,081,248</u>	<u>5,728,138</u>	<u>8,497,005</u>	<u>2,313</u>	<u>24,824</u>	<u>63,333,528</u>
Expenditures						
Instruction	29,812,844			175,872		29,988,716
Support services	19,713,347	1,080,347		515,057	23,466	21,332,217
Operation of non-instructional services		3,301,143				3,301,143
Facilities, acquisition and const. services				184,700		184,700
Other outlays	16,285	79,853				96,138
Debt service			8,675,957			8,675,957
Total expenditures	<u>49,542,476</u>	<u>4,461,343</u>	<u>8,675,957</u>	<u>875,629</u>	<u>23,466</u>	<u>63,578,871</u>
Revenues over (under) expenditures	(461,228)	1,266,795	(178,952)	(873,316)	1,358	(245,343)
Other financing sources (uses)						
Lapsed appropriations	49,623	156,852		18,005		224,480
Estopped warrants	114				200	314
Bond proceeds				3,438,093		3,438,093
Total other financing sources (uses)	<u>49,737</u>	<u>156,852</u>		<u>3,456,098</u>	<u>200</u>	<u>3,662,887</u>
Revenue and other sources over (under) expenditures and other uses	(411,491)	1,423,647	(178,952)	2,582,782	1,558	3,417,544
Cash fund balance, beginning of year	<u>4,081,298</u>	<u>2,166,904</u>	<u>584,888</u>	<u>1,925,399</u>	<u>271,401</u>	<u>9,029,890</u>
Cash fund balance, end of year	<u>\$ 3,669,807</u>	<u>3,590,551</u>	<u>405,936</u>	<u>4,508,181</u>	<u>272,959</u>	<u>12,447,434</u>

The notes to the combined financial statements are an integral part of this statement

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - BUDGETED GENERAL FUND
 JUNE 30, 2022**

	GENERAL FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 10,622,408	10,622,408	11,566,465
Intermediate sources	1,246,854	1,246,854	1,544,274
State sources	25,752,320	25,752,320	27,644,509
Federal sources	13,085,147	13,085,147	8,218,734
Non-revenue receipts			107,266
Total revenues	<u>50,706,729</u>	<u>50,706,729</u>	<u>49,081,248</u>
Expenditures			
Instruction			29,812,844
Support services			19,713,347
Other outlays			16,285
Non-categorical	<u>54,788,027</u>	<u>54,788,027</u>	
Total expenditures	<u>54,788,027</u>	<u>54,788,027</u>	<u>49,542,476</u>
Revenues over (under) expenditures	(4,081,298)	(4,081,298)	(461,228)
Other financing sources (uses)			
Lapsed appropriations			49,623
Estopped warrants			114
Total other financing sources (uses)			<u>49,737</u>
Revenue and other sources over (under) expenditures and other uses	(4,081,298)	(4,081,298)	(411,491)
Cash fund balance, beginning of year	<u>4,081,298</u>	<u>4,081,298</u>	<u>4,081,298</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>3,669,807</u>

The notes to the combined financial statements are an integral part of this statement

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - ALL BUDGETED SPECIAL REVENUE FUNDS
 JUNE 30, 2022**

	SPECIAL REVENUE FUNDS		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 1,587,609	1,587,609	1,591,122
State sources	40,045	40,045	302,762
Federal sources	3,130,698	3,430,698	3,830,594
Non-revenue receipts			3,660
Total revenues	<u>4,758,352</u>	<u>5,058,352</u>	<u>5,728,138</u>
Expenditures			
Support services			1,080,347
Operation of non-instructional services			3,301,143
Other outlays			79,853
Non-categorical	6,925,256	7,225,256	
Total expenditures	<u>6,925,256</u>	<u>7,225,256</u>	<u>4,461,343</u>
Revenues over (under) expenditures	(2,166,904)	(2,166,904)	1,266,795
Other financing sources (uses)			
Lapsed appropriations			<u>156,852</u>
Revenue and other sources over (under) expenditures and other uses	(2,166,904)	(2,166,904)	1,423,647
Cash fund balance, beginning of year	<u>2,166,904</u>	<u>2,166,904</u>	<u>2,166,904</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>3,590,551</u>

The notes to the combined financial statements are an integral part of this statement

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - DEBT SERVICE FUNDS
 JUNE 30, 2022**

	DEBT SERVICE FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 8,091,069	8,091,069	8,485,841
State sources			1,969
Non-revenue receipts			9,195
Total revenues	<u>8,091,069</u>	<u>8,091,069</u>	<u>8,497,005</u>
Expenditures			
Other outlays			
Debt service	<u>8,675,957</u>	<u>8,675,957</u>	<u>8,675,957</u>
Revenues over (under) expenditures	(584,888)	(584,888)	(178,952)
Cash fund balance, beginning of year	<u>584,888</u>	<u>584,888</u>	<u>584,888</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>405,936</u>

The notes to the combined financial statements are an integral part of this statement

**NOTES TO COMBINED FINANCIAL STATEMENTS -
REGULATORY BASIS**

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

1. Summary of Significant Accounting Policies

The basic financial statements of the Bartlesville Public Schools Independent District No. I-30 (the "District") have been prepared in conformity with another comprehensive basis of accounting as prescribed by the Oklahoma State Department of Education. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The District is a corporate body for public purposes created under Title 70 of the Oklahoma Statutes and accordingly is a separate entity for operating and financial reporting purposes.

The District is part of the public-school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on state of Oklahoma support. The general operating authority for the public-school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes.

The governing body of the District is the Board of Education composed of elected members. The appointed superintendent is the executive officer of the District.

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the District and/or its citizens, or whether the activity is conducted within the geographic boundaries of the District and is generally available to its patrons. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the District's reporting entity. The Parent Teacher Association (PTA) is not included in the reporting entity. The District does not appoint any of the board members or exercise any oversight authority over the PTA.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

1. **Summary of Significant Accounting Policies-** contd.

B. Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain district functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental Fund Types

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds).

General Fund - The general fund is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include state and local property taxes and state funding under the Foundation and Incentive Aid Program. Expenditures include all costs associated with the daily operations of the schools except for programs funded for building repairs and maintenance, school construction and debt service on bonds and other long-term debt. The general fund includes federal and state restricted monies that must be expended for specific programs.

Special Revenue Fund - The special revenue funds are the District's building, co-op and child nutrition funds.

Building Fund - The building fund consists of monies derived property taxes levied for the purpose of erecting, remodeling, repairing, or maintaining school buildings and for purchasing furniture, equipment and computer software to be used on or for the school district property, for paying energy and utility costs, for purchasing telecommunications services, for paying fire and casualty insurance premiums for school facilities, for purchasing security systems, and for paying salaries of security personnel.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

1. **Summary of Significant Accounting Policies-** contd.

B. Fund Accounting - contd.

Co-op Fund - The co-op fund is established when the boards of education of two or more school districts enter into cooperative agreements and maintain joint programs. The revenues necessary to operate a cooperative program can come from federal, state, or local sources, including the individual contributions of participating school districts. The expenditures for this fund would consist of those necessary to operate and maintain the joint programs.

Child Nutrition Fund - The child nutrition fund consists of monies derived from federal and state financial assistance and food sales. This fund is used to account for the various nutrition programs provided to students.

Debt Service Fund - The debt service fund is the District's sinking fund and is used to account for the accumulation of financial resources for the payment of general long-term (including judgments) debt principal, interest and related costs. The primary revenue sources are local property taxes levied specifically for debt service and interest earnings from temporary investments.

Capital Projects Funds - The capital projects fund is the District's bond fund and is used to account for the proceeds of bond sales to be used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities, and acquiring transportation equipment.

Proprietary Fund Types

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the District (internal service funds). The District has no proprietary fund types.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District. When these assets are held under a trust agreement, either a nonexpendable trust fund or an expendable trust fund is used depending on whether there is an obligation to maintain trust principal. Agency

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

1. **Summary of Significant Accounting Policies-** contd.

B. Fund Accounting - contd.

funds are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operations.

Expendable Trust Funds - Expendable trust funds include the gifts fund, medical insurance fund, workers compensation fund and the insurance recovery fund.

Gifts Fund - The gifts fund receives its assets by way of philanthropic foundations, individuals, or private organizations for which no repayment or special service to the contributor is expected. This fund is used to promote the general welfare of the District.

Medical Insurance Fund - The medical insurance fund accounts for revenues and expenditures for all types of self-funded medical insurance coverage.

Workers Compensation Fund - The workers compensation fund accounts for revenues and expenditures for workers compensation claims.

Insurance Recovery Fund - The insurance recovery fund accounts for all types of insurance recoveries, major reimbursements and reserves for property repairs and replacements.

Agency Fund - The agency fund is the school activities fund which is used to account for monies collected principally through fundraising efforts of the student and District-sponsored groups. The administration is responsible, under the authority of the Board, in collecting, disbursing and accounting for these activity funds.

Account Group

Account groups are not funds and consist of a self-balancing set of accounts used only to establish accounting control over long-term debt and fixed assets.

General Long-Term Debt Account Group - This account group was established to account for all long-term debt of the District, which is offset by the amount available in the debt service fund and the amount to be provided in future years to complete retirement of the debt principal. It is also used to account for other liabilities (judgments and lease purchases), which are to be paid from funds provided in future years.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

1. **Summary of Significant Accounting Policies-** contd.

B. *Fund Accounting* - contd.

General Fixed Assets Account Group - This account group is used by governments to account for the property, plant and equipment of the school district. The District does not have the information necessary to include this group in its financial statements.

Memorandum Only - Total Column

The total column on the combined financial statements - regulatory basis is captioned "memorandum only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

C. *Basis of Accounting and Presentation*

The District prepares its financial statements in a presentation format that is prescribed by the Oklahoma State Department of Education. This format is essentially the generally accepted form of presentation used by state and local governments prior to the effective date of GASB Statement No. 34, *Basic Financial Statements-Management's Discussion and Analysis-for State and Local Governments*. This format significantly differs from that required by GASB 34.

The basic financial statements are essentially prepared on a basis of cash receipts and disbursements modified as required by the regulations of the Oklahoma State Department of Education (OSDE) as follows:

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies and are recorded as expenditures when approved.
- Investments and inventories are recorded as assets when purchased.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded when incurred.
- Accrued compensated absences are recorded as an expenditure and liability when the obligation is incurred.

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which requires revenues to be recognized when they become

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

1. **Summary of Significant Accounting Policies-** contd.

C. Basis of Accounting and Presentation – contd.

available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred for governmental fund types; and, when revenues are earned and liabilities are incurred for proprietary fund types and trust funds.

D. Budgets and Budgetary Accounting

The District is required by state law to prepare an annual budget. A preliminary budget must be submitted to the Board of Education by December 31 for the fiscal year beginning the following July 1. If the preliminary budget requires an additional levy, the District must hold an election on the first Tuesday in February to approve the levy. If the preliminary budget does not require an additional levy, it becomes the legal budget. If an election is held and the taxes are approved, then the preliminary budget becomes the legal budget. If voters reject the additional taxes, the District must adopt a budget within the approved tax rate.

The District may upon approval by a majority of the electors of the District voting on the question make the ad valorem levy for emergency levy and local support levy permanent.

Under current Oklahoma Statutes, a formal budget is required for all funds except for trust and agency funds. Budgets are presented for all funds that include the originally approved budgeted appropriations for expenditures and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories.

E. Assets, Liabilities and Fund Balances

Cash - Cash consists of cash on hand, demand deposit accounts, and interest-bearing checking accounts.

Investments - Investments consist of direct obligations of the United States Government and agencies; certificates of deposit of savings and loan associations, bank and trust companies; savings accounts or savings certificates of savings and loan associations, and trust companies; and warrants, bonds or judgments of the district. All investments are recorded at cost, which approximates market value.

Inventories - The value of consumable inventories at June 30, 2022 is not material to the combined financial statements-regulatory basis.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

1. **Summary of Significant Accounting Policies-** contd.

E. Assets, Liabilities and Fund Balances – contd.

Fixed Assets and Property, Plant and Equipment - The General Fixed Asset Account Group is not presented.

Warrants Payable - Warrants are issued to meet the obligations for goods and services provided to the District. The District recognizes a liability for the amount of outstanding warrants that have yet to be redeemed by the District's treasurer.

Encumbrances - Encumbrances represent commitments related to purchase orders, contracts, other commitments for expenditures or resources, and goods or services received by the District for which a warrant has not been issued. An expenditure is recorded and a liability is recognized for outstanding encumbrances at year end in accordance with the regulatory basis of accounting.

Unmatured Obligations - The unmatured obligations represent the total of all annual accruals for both principal and interest, based on the lengths of the bonds and/or judgments, less all principal and interest payments through the balance sheet date in accordance with the regulatory basis of accounting.

Funds Held for School Organizations - Funds held for school organizations represent the funds received or collected from students or other co-curricular and extracurricular activities conducted in the district, control over which is exercised by the board of education. These funds are credited to the account maintained for the benefit of each particular activity within the school activity fund.

Long-Term Debt - Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

Fund Balance – Cash fund balance represents the funds not encumbered by purchase order, legal contracts, outstanding warrants and unmatured obligations.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

1. **Summary of Significant Accounting Policies-** contd.

In the fund financial statements, governmental funds report the hierarchy of fund balances. The hierarchy is based primarily on the degree of spending constraints placed upon use of resources for special purposes versus availability of appropriations. An important distinction that is made in reporting fund balance is between amounts that are considered *nonspendable* (i.e., fund balance associated with assets that are not in *spendable form*, such as inventories or prepaid items, long-term portions of loans and notes receivable, or items that are legally required to be maintained intact) and those that are *spendable* (such as fund balance associated with cash, investments or receivables).

Amounts in the spendable fund balance category are further classified as *restricted*, *committed*, *assigned* or *unassigned*, as appropriate.

- **Restricted** fund balance represents amounts that are constrained either externally by creditors, grantors, contributors or laws or regulations of other governments; or by law, through constitutional provisions or enabling legislation.
- **Committed** fund balance represents amounts that are useable only for specific purposes by formal action of the government's highest level of decision-making authority. Such amounts are not subject to legal enforceability but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment. The School Board is the highest level of decision-making authority of the School District.
- **Assigned** fund balance represents amounts that are *intended* to be used for specific purposes but are neither restricted nor committed. Intent is expressed by the governing body itself, or a subordinated high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balances includes all remaining spendable amounts (except negative balances) that are reported in governmental funds *other than the general fund* that are neither restricted nor committed, and amounts in the general fund that are intended to be used for specific purpose in accordance with the provisions of the standard.
- **Unassigned** fund balance is the residual classification for the general fund. It represents the amounts that have not been assigned to other funds, and that have not been restricted, committed, or assigned to specific purposes within the general fund.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

1. Summary of Significant Accounting Policies- contd.

F. Revenue and Expenditures

Local Revenues - Revenue from local sources is the money generated from within the boundaries of the District and available to the District for its use. The District is authorized by state law to levy property taxes, which consist of ad valorem taxes on real and personal property within the District. These property taxes are distributed to the District's general, building and sinking funds based on the levies approved for each fund. The County Assessor, upon receipt of the certification of tax levies from the county excise board, extends the tax levies on the tax roll for submission to the county treasurer prior to October 1. The county treasurer must commence tax collection within fifteen days of receipt of the tax rolls. The first half of taxes are due prior to January 1. The second half is due prior to April 1.

If the first payment is not made timely, the entire tax becomes due and payable on January 2. Second half taxes become delinquent on April 1 of the year following the year of assessment. If not paid by the following October 1, the property is offered for sale for the amount of taxes due. The owner has two years to redeem the property by paying the taxes and penalty owed. If at the end of two years the owner has not done so, the purchaser is issued a deed to the property.

Other local sources of revenues include interest earnings, tuition, fees, rentals, disposals, commissions and reimbursements.

Intermediate Revenues - Revenue from intermediate sources is the amount of money from funds collected by an intermediate administrative unit, or a political subdivision between the district and the state and distributed to districts in amounts that differ in proportion to those which were collected within such systems.

State Revenues - Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of state aid funds to school districts based on information accumulated from the Districts.

After review and verification of reports and supporting documentation, the State Department of Education may adjust subsequent fiscal period allocations of money for prior year errors disclosed by review. Normally such adjustments are treated as reductions or additions of revenue of the year when the adjustment is made.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

1. **Summary of Significant Accounting Policies-** contd.

F. Revenue and Expenditures- contd.

The District receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The State Department of Education requires categorical educational program revenues be accounted for in the general fund.

The aforementioned state revenues are apportioned to the District's general fund.

Federal Revenues - Federal revenues consist of revenues from the federal government in the form of operating grants or entitlements. An operating grant is a contribution to be used for a specific purpose, activity or facility. A grant may be received either directly from the federal government or indirectly as a pass-through from another government, such as the state.

An entitlement is the amount of payment to which the District is entitled pursuant to an allocation formula contained in applicable statutes.

The majority of the federal revenues received by the District are apportioned to the general fund. The District maintains a separate child nutrition fund and the federal revenues received for the child nutrition programs are apportioned there.

Non-Revenue Receipts - Non-revenue receipts represent receipts deposited into a fund that are not new revenues to the District, but the return of assets.

Instruction Expenditures - Instruction expenditures include the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location, such as a home or hospital, and in other learning situations, such as those involving co-curricular activities. It may also be provided through some other approved medium, such as television, radio, telephone and correspondence.

Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.), which assist in the instructional process. The activities of tutors, translators and interpreters would be recorded here. Department chairpersons who teach for any portion of time are included here. Tuition/transfer fees paid to other LEAs would be included here.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

1. **Summary of Significant Accounting Policies-** contd.

F. Revenue and Expenditures - contd.

Support Services Expenditures - Support services expenditures provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

Operation of Non-Instructional Services Expenditures - Activities concerned with providing non-instructional services to students, staff or the community.

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

Other Outlays/Uses Expenditures - A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Outlays. These include debt service payments (principal and interest) when applicable. Other uses include scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditure for self-funded employee benefit programs administered either by the District or a third-party administrator.

Repayment Expenditures - Repayment expenditures represent checks/warrants issued to outside agencies for refund or restricted revenue previously received for overpayment, non-qualified expenditures and other refunds to be repaid from District funds.

Inter-fund Transactions - Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditure/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other inter-fund transfers are reported as operating transfers. There were no operating transfers between funds during the 2021-22 fiscal year.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

2. Deposits and Investments

Custodial Credit Risk

At June 30, 2022, the District held deposits of approximately \$22,332,321 at financial institutions. The District's cash deposits, including interest-bearing certificates of deposit, are entirely covered by Federal Depository Insurance (FDIC) or direct obligation of the U.S. government insured or collateralized with securities held by the District or by its agent in the District's name.

Investment Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Investment Credit Risk

The District has no policy that limits its investment choices other than the limitation of state law as follows:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposits or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers' acceptances, prime commercial paper and repurchase agreements with certain limitations.
- d. County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipations notes of public trusts whose beneficiary is a county, municipality or school district.
- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs (a.-d.).

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

2. Deposits and Investments – contd.

The investments held at June 30, 2022 are as follows:

Type	Weighted Average Maturity (Months)	Market Value	Cost
Investments			
Money Market		\$ 0	\$ 0
Municipal tax-supported money judgments		0	0
Certificate of Deposit	6	<u>14,452,009</u>	<u>14,452,009</u>
Total investments		<u>\$ 14,452,009</u>	<u>\$ 14,452,009</u>

Concentration of Investment Credit Risk

The District places no limit on the amount it may invest in any one issuer. The District has the following of credit risk: 0% in Money Market funds, 0% in Municipal tax-supported money judgments and 100% in CDs (\$14,452,009).

3. General Long-term Debt

State statutes prohibit the District from becoming indebted in an amount exceeding the revenue to be received for any fiscal year without approval by the District’s voters. Bond issues can be approved by the voters and issued by the District for various capital improvements. These bonds are required to be fully paid serially within 25 years of the date of issue.

General long-term debt of the District consists of bonds payable and two (2) capital leases. Debt service requirements for bonds are payable solely from the fund balance and the future revenues of the debt service fund.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

3. **General Long-term Debt – contd.**

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2022:

	Bonds Payable	Capital Leases	Totals
Balance, July 1, 2021	\$ 32,970,000	26,190,000	59,160,000
Additions	6,675,000	-	6,675,000
Retirements	3,520,000	13,250,000	16,770,000
Balance, June 30, 2022	<u>\$ 36,125,000</u>	<u>12,940,000</u>	<u>49,065,000</u>

A brief description of the outstanding long-term debt at June 30, 2022 is set forth below:

	<u>Amount outstanding</u>
<u>General Obligation Bonds</u>	
Building Bonds, Series 2015, original issue \$6,525,000, average interest rate of 2.00-3.00%, due in annual installments of \$465,000 beginning 6-1-17, final payment of \$480,000 due 6-1-30	\$ 3,735,000
Building Bonds, Series 2018, original issue \$15,500,000, interest rate of 2.25-3.00%, due in annual installments of \$2,210,000 beginning 6-1-20, final payment due 6-1-26;	8,870,000
Comb. Purpose Bonds, Series 2020A, original issue \$550,000, interest rate of 1.1-1.5%, due in annual installments of \$180,000 beginning 6-1-22, final payment due 6-1-24;	370,000
Comb. Purpose Bonds, Series 2020B, original issue \$2,660,000, interest rate of 1.0-1.2%, due in annual installments of \$665,000 beginning 6-1-22, final payment due 6-1-25;	1,995,000
Comb. Purpose Bonds, Series 2021A, original issue \$13,380,000, interest rate of 1.00%, due in annual installments of \$6,690,000 beginning 6-1-23, final payment due 6-1-24;	13,380,000
Building Bonds, Series 2021B, original issue \$1,100,000, interest rate of 1.00%, due in one annual installment of \$1,100,000 due 6-1-23;	\$ 1,100,000

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

3. **General Long-term Debt** – contd.

	<u>Amount outstanding</u>
Building Bonds, Series 2022A, original issue \$6,470,000, interest rate of 3.00-3.20%, due in annual installments of \$805,000 beginning 6-1-24, final payment of \$835,000 due 6-1-31	\$ 6,470,000
Building Bonds, Series 2022B, original issue \$205,000, interest rate of 4.00%, due in one installment of \$205,000 on 6-1-24;	205,000
<u>Capital Leases</u>	
Lease agreement for equipment and buildings, dated 6-24-21 totaling \$4,240,000, interest rate of 0.62%, due in one acquisition payment on 7-1-24;	4,240,000
Lease agreement for equipment and buildings, dated 8-9-19 totaling \$8,700,000, interest rate of 1.57%, due in various acquisition payments beginning 7-1-22 final payment on 7-1-24;	<u>8,700,000</u>
Totals	\$ <u>49,065,000</u>

The annual debt service requirements for the retirement of bond principal, and payment of interest are as follows:

Year ending <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 11,310,000	738,185	12,048,185
2024	11,230,000	574,670	11,804,670
2025	4,145,000	391,080	4,536,080
2026	3,510,000	281,025	3,791,025
2027	1,270,000	178,050	1,448,050
2028-2032	4,660,000	339,245	4,999,245
Totals	<u>\$ 36,125,000</u>	<u>2,502,255</u>	<u>38,627,255</u>

There was \$619,025 in interest paid on long-term debt incurred during the current year.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

3. General Long-term Debt – contd.

The annual debt service requirements for capital lease principal, and interest are as follows:

Year ending June 30	Principal	Interest	Total
2023	\$ 3,045,000	-	3,045,000
2024	95,000	-	95,000
2025	9,800,000	-	9,800,000
Totals	\$ 12,940,000	-	12,940,000

4. Employee Retirement System

Plan Description

The District participates in the state-administered Oklahoma Teachers’ Retirement Plan, a cost-sharing, multiple-employer defined benefit public employee retirement system (PERS), which is administered by the board of trustees of the Oklahoma Teachers’ Retirement System (the “System”). The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 70 Section 17 of the Oklahoma Statutes establishes benefit provisions and may be amended only through legislative action. The Oklahoma Teachers’ Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Teachers’ Retirement System of Oklahoma, P.O. Box 53524, Oklahoma City, OK 73152 or by calling (405) 521-2387.

Basis of Accounting

The System’s financial statements are prepared using the cash basis of accounting, except for accruals of interest income. Plan member contributions are recognized in the period in which the contributions are made. Benefits and refunds are recognized when paid. The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases. There are no actuarial valuations performed on individual school districts. The System has an under-funded pension benefit obligation as determined as part of the latest actuarial valuation.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

4. Employee Retirement System – contd.

GASB Statement 68 became effective for fiscal years beginning after June 15, 2014, and significantly changes pension accounting and financial reporting for governmental employees who participate in a pension plan, such as the System, and who prepare published financial statements on an accrual basis using Generally Accepted Accounting Principles. Since the District does not prepare and present their financial statements on an accrual basis, the net pension liability amount is not required to be presented on the financial statements.

Funding Policy

The District, the State of Oklahoma, and the participating employee make contributions. The contribution rates for the District and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.0% of compensation. Beginning, July 1, 2010, the District and State were required to contribute 14.5% of applicable compensation. Contributions received by the System are from a percentage of its revenues from sales taxes, use taxes, corporate income taxes and individual income taxes. The District contributed 9.5% beginning January 1, 2010 and the State of Oklahoma contributed the remaining 5.0% during the year. The District is allowed by the Oklahoma Teacher's Retirement System to make the required contributions on behalf of the participating members. In addition, the District is required to match the retirement paid on salaries that are funded with federal funds.

Annual Pension Cost

The District's portion of the total contributions for 2022, 2021 and 2019 were \$2,859,426, \$2,628,917, and \$2,602,422 respectively.

5. Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

6. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District continues to carry commercial insurance for these risks, including general and auto liability, property damage, and public officials' liability. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

7. Subsequent Events

Management has evaluated subsequent events through the date of the audit report, which is the date the financial statements were available to be issued and have determined that no additional information needs to be added to the financial statements.

**OTHER SUPPLEMENTARY INFORMATION – REGULATORY
BASIS - COMBINING FINANCIAL STATEMENTS**

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
 BALANCES - REGULATORY BASIS - ALL SPECIAL REVENUE FUNDS
 JUNE 30, 2022**

<u>ASSETS</u>	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTALS (MEMO ONLY)</u>
Cash	\$ 410,518	765,063	1,175,581
Investments	2,050,000	842,612	2,892,612
Total assets	2,460,518	1,607,675	4,068,193
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Warrants payable	2,941	238,651	241,592
Encumbrances	49,280	186,770	236,050
Total liabilities	52,221	425,421	477,642
Fund balances			
Restricted	2,408,297	1,182,254	3,590,551
Total liabilities and fund balances	2,460,518	1,607,675	4,068,193

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 CASH FUND BALANCES - REGULATORY BASIS - ALL SPECIAL REVENUE FUNDS
 JUNE 30, 2022**

	CO-OP FUND	BUILDING FUND	CHILD NUTRITION FUND	TOTALS (MEMO ONLY)
Revenues				
Local sources	\$ 70	1,575,888	15,164	1,591,122
State sources		258,139	44,623	302,762
Federal sources	22,446		3,808,148	3,830,594
Non-revenue receipts		3,160	500	3,660
Total revenues	<u>22,516</u>	<u>1,837,187</u>	<u>3,868,435</u>	<u>5,728,138</u>
Expenditures				
Support services		1,080,347		1,080,347
Operation of non-instructional services			3,301,143	3,301,143
Other outlays			79,853	79,853
Total expenditures		<u>1,080,347</u>	<u>3,380,996</u>	<u>4,461,343</u>
Revenues over (under) expenditures	22,516	756,840	487,439	1,266,795
Other financing sources (uses)				
Lapsed appropriations		7,053	149,799	156,852
Revenue and other sources over (under) expenditures and other uses	22,516	763,893	637,238	1,423,647
Cash fund balance, beginning of year	<u>(22,516)</u>	<u>1,644,404</u>	<u>545,016</u>	<u>2,166,904</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>2,408,297</u>	<u>1,182,254</u>	<u>3,590,551</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 - REGULATORY BASIS - ALL BUDGETED SPECIAL REVENUE FUNDS
 JUNE 30, 2022**

	CO-OP FUND			BUILDING FUND			CHILD NUTRITION FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues									
Local sources	\$ 22,516	22,516	70	1,507,511	1,507,511	1,575,888	57,582	57,582	15,164
State sources						258,139	40,045	40,045	44,623
Federal sources			22,446				3,130,698	3,430,698	3,808,148
Non-revenue receipts						3,160			500
Total revenues	<u>22,516</u>	<u>22,516</u>	<u>22,516</u>	<u>1,507,511</u>	<u>1,507,511</u>	<u>1,837,187</u>	<u>3,228,325</u>	<u>3,528,325</u>	<u>3,868,435</u>
Expenditures									
Support services						1,080,347			
Operation of non-instructional services									3,301,143
Other outlays									79,853
Non-categorical				3,151,915	3,151,915		3,773,341	4,073,341	
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,151,915</u>	<u>3,151,915</u>	<u>1,080,347</u>	<u>3,773,341</u>	<u>4,073,341</u>	<u>3,380,996</u>
Revenues over (under) expenditures	22,516	22,516	22,516	(1,644,404)	(1,644,404)	756,840	(545,016)	(545,016)	487,439
Other financing sources (uses)									
Lapsed appropriations						7,053			149,799
Revenue and other sources over (under) expenditures and other uses	22,516	22,516	22,516	(1,644,404)	(1,644,404)	763,893	(545,016)	(545,016)	637,238
Cash fund balance, beginning of year	<u>(22,516)</u>	<u>(22,516)</u>	<u>(22,516)</u>	<u>1,644,404</u>	<u>1,644,404</u>	<u>1,644,404</u>	<u>545,016</u>	<u>545,016</u>	<u>545,016</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,408,297</u>	<u>-</u>	<u>-</u>	<u>1,182,254</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
 BALANCES - REGULATORY BASIS - ALL CAPITAL PROJECTS FUNDS
 JUNE 30, 2022**

	<u>31</u>	<u>37</u>	<u>39</u>	<u>TOTALS</u>
	<u>COMB. PURP.</u>	<u>COMB. PURP.</u>	<u>BUILDING</u>	<u>(MEMO ONLY)</u>
<u>ASSETS</u>	<u>BOND FUND</u>	<u>BOND FUND</u>	<u>BOND FUND</u>	
Cash	2,973,448	\$ 392,948	514	3,366,910
Investment	<u>1,337,000</u>	<u>100,000</u>	<u>36,681</u>	<u>1,473,681</u>
Total assets	<u><u>4,310,448</u></u>	<u><u>492,948</u></u>	<u><u>37,195</u></u>	<u><u>4,840,591</u></u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities				
Warrants payable	37,490	15,200		52,690
Encumbrances	<u>101,220</u>	<u>178,500</u>		<u>279,720</u>
Total liabilities	<u><u>138,710</u></u>	<u><u>193,700</u></u>		<u><u>332,410</u></u>
Fund balances				
Restricted	<u>4,171,738</u>	<u>299,248</u>	<u>37,195</u>	<u>4,508,181</u>
Total liabilities and fund balances	<u><u>4,310,448</u></u>	<u><u>\$ 492,948</u></u>	<u><u>37,195</u></u>	<u><u>4,840,591</u></u>

INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN CASH FUND BALANCES - REGULATORY BASIS - ALL CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	31 COMB. PURP. BOND FUND	37 COMB. PURP. BOND FUND	39 BUILDING BOND FUND	TOTALS (MEMO ONLY)
Revenues				
Local sources	\$ -	-	2,313	2,313
Expenditures				
Instruction		175,872		175,872
Support services	138,710	376,347		515,057
Facilities, acquisition and const. services	184,700			184,700
Total expenditures	323,410	552,219	-	875,629
Revenues over (under) expenditures	(323,410)	(552,219)	2,313	(873,316)
Other financing sources (uses)				
Lapsed appropriations		18,005		18,005
Bond sales proceeds	3,438,093			3,438,093
Total other financing sources (uses)	3,438,093	18,005	-	3,456,098
Revenue and other sources over (under) expenditures and other uses	3,114,683	(534,214)	2,313	2,582,782
Cash fund balance, beginning of year	1,057,055	833,462	34,882	1,925,399
Cash fund balance, end of year	<u>\$ 4,171,738</u>	<u>\$ 299,248</u>	<u>37,195</u>	<u>4,508,181</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
 EQUITY - REGULATORY BASIS - ALL FIDUCIARY FUND TYPES
 JUNE 30, 2022**

	EXPENDABLE TRUST FUND	AGENCY FUNDS		TOTAL (MEMO ONLY)
<u>ASSETS</u>	GIFTS FUND	ACTIVITY FUNDS		
Cash	\$ 10,087	835,058		845,145
Investments	264,672			264,672
Total assets	274,759	835,058		1,109,817
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities				
Warrants payable	1,800			1,800
Funds held for school organizations		835,058		835,058
Total liabilities	1,800	835,058		836,858
Fund Balances				
Cash fund balances	272,959	-		272,959
Total Liabilities and Fund Balances	\$ 274,759	835,058		1,109,817

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
REGULATORY BASIS - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022**

	Balance <u>July 1, 2021</u>	<u>Additions</u>	Net <u>Transfers</u>	<u>Deletions</u>	Balance <u>June 30, 2022</u>
Assets					
Cash	\$ 740,074	740,594	-	645,610	835,058
Liabilities					
Funds held for student organizations					
General Administrative	\$ 201,447	141,426	348	92,756	250,465
General Administrative Athletics	225,860	246,844	45	227,578	245,171
General Refund Account	-	2,994		2,994	-
AP Exams	16,228	673		-	16,901
Alternative High School	5,914	353		1,674	4,593
Tuition Clearing Acct	-	17,175		17,175	-
Art Club	1,452	800		808	1,444
Adult Fees Clearing Acct	-	2,850		2,850	-
Sports Broadcasting	553	10,673		10,303	923
Baseball Fund	145	2,000		-	2,145
Basketball Fund	1,692	58		-	1,750
Choral Club	3,730	1,000		2,307	2,423
Concessions	6,097	-		287	5,810
S.A.D.F.	3,095	-		-	3,095
Community of Caring	1,203	-		18	1,185
Drama	18,647	9,030		6,144	21,533
VisionQuest	105	-		-	105
BPS-Foundation Grants	2,041	40,091		37,888	4,244
Agricultural Education	45,264	66,609		99,078	12,795
Environmental Club	282	-		-	282
BHS SPED	959	-		-	959
Exceptional Education Service	9,741	4,400		5,699	8,442
Business Prof of America	448	-		-	448
ATLAS	98	-		-	98
STEAM Program	22,864	6,280		24,678	4,466
French Club	228	-	(228)	-	-
Lady Bruins	276	58		-	334
Football	67	-		-	67
Music	3,945	699		480	4,164
Musical Production	18,605	5,066		11,627	12,044
National Honor Society	6,702	2,820		1,573	7,949
Newspaper	624	-		400	224
National Junior Honor Society	1,032	320		461	891
Orchestra	2,410	51		-	2,461
BHS Band	1,188	-		-	1,188
Pictures	717	601		-	1,318
Service Club	729	-		-	729
World Language Club	367	580	228	652	523
Speech Program	2,660	472		1,587	1,545
Staff Development-In-Service	\$ 1,506	-		-	1,506

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 REGULATORY BASIS - ALL AGENCY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022**

	Balance		Net		Balance
	<u>July 1, 2021</u>	<u>Additions</u>	<u>Transfers</u>	<u>Deletions</u>	<u>June 30, 2022</u>
Student Council	\$ 17,170	33,471	(45)	25,578	25,018
Science Olympiad	500	-		-	500
Dance Club	348	-	(348)	-	-
Technology Student Assoc (TSA)	2,338	12,879		8,713	6,504
Science Trek Club	7,317	1,500		-	8,817
Wrestling	385	-		-	385
Technology Support Team	67,692	90,145		41,064	116,773
Golf	1,710	-		-	1,710
Cross Country	123	-		-	123
Soccer	51	-		-	51
Counselors' Special Fund	307	-		-	307
Yearbook	11,101	24,658		19,913	15,846
Leadership	1,831	186		-	2,017
Academic Team	140	-		-	140
Archery Club	349	-		-	349
Homeless Student Assistance	1,075	-		-	1,075
Bruin Logo	18,115	13,832		1,325	30,622
Back to School Rally	601	-		-	601
	<u>601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>601</u>
Total Liabilities	<u>\$ 740,074</u>	<u>740,594</u>	<u>-</u>	<u>645,610</u>	<u>835,058</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Grantor's Project Number	Program or Award Amount	Beginning Balance 7/1/2021	Revenue Collected	Total Expenditures	Ending Balance 6/30/2022
<u>U.S. Department of Education</u>							
<u>Direct Programs:</u>							
Title VI-Part A, Indian Education	84.060	561	\$ 229,830			229,830	(229,830)
Title VI-Part A, Indian Education 2020-21	84.060	799		(116,373)	116,373		
Subtotal - Direct Programs			<u>229,830</u>	<u>(116,373)</u>	<u>116,373</u>	<u>229,830</u>	<u>(229,830)</u>
<u>Passed Through State Department of Education:</u>							
<i>* Title I-Part A Cluster:</i>							
Title I-Part A, Improving Basic Programs	84.010	511	1,409,794		1,015,073	1,290,568	(275,495)
Title I-Part A, Improving Basic Programs 2020-21	84.010	799		(277,773)	277,773		
Title I-School Improvement	84.010	515	235,121		172,827	235,121	(62,294)
Title I-School Improvement 2020-21	84.010	799		(153,554)	153,554		
Subtotal - Title I-Part A Program (Cluster)			<u>1,644,915</u>	<u>(431,327)</u>	<u>1,619,227</u>	<u>1,525,689</u>	<u>(337,789)</u>
<i>Title II Cluster:</i>							
Title II-Part A, Teacher & Principal Training	84.367	541	419,178		223,225	242,847	(19,622)
Title II-Part A 2020-21	84.367	799		(34,798)	34,798		
Consolidated Admin. Funds Title II-Part A	84.367	786/541	3,000			553	(553)
Consolidated Admin. Funds Title II-Part A 2020-21	84.367	799		(432)	432		
Subtotal - Title II-Part A Program (Cluster)			<u>422,178</u>	<u>(35,230)</u>	<u>258,455</u>	<u>243,400</u>	<u>(20,175)</u>
Title III-Part A English Lang. Acq.	84.365	572	37,381		16,216	16,216	
Adult Education and Literacy	84.002	731	139,132		66,542	88,050	(21,508)
Adult Education and Literacy 2020-21	84.002	799		(25,001)	25,001		
Title IV-Part A SSAE Grant	84.424A	552	105,296		79,750	79,750	
Title V-Part B, Subpart 2 Rural and Low Income Schools	84.358B	587	124,769		26,055	112,414	(86,359)
Title IX-Part C 2020-21	84.196	799		(16,704)	16,704		
<i>* Education Stabilization Funding (Covid19) Cluster:</i>							
ESSERF (Covid19) 2020-21	84.425D	799		(173,674)	173,674		
GEER (Covid19) 2020-21	84.425D	799		(5,800)	5,800		
ESSER II (Covid19)	84.425D	793	311,546		311,546	311,546	
ESSER II (Covid19) 2020-21	84.425D	799		(566,777)	566,777		
ARP/ESSER School Counselor Grant (Covid19)	84.425U	722	96,000		71,991	96,000	(24,009)
ARP/ESSER III (Covid19)	84.425U	795	9,163,431		3,390,366	3,808,921	(418,555)
Subtotal - Education Stabilization Funds (Covid19) Cluster			<u>9,570,977</u>	<u>(746,251)</u>	<u>4,520,154</u>	<u>4,216,467</u>	<u>(442,564)</u>
<i>* Special Education Cluster:</i>							
IDEA-B Flowthrough	84.027	621	1,229,745		910,726	1,156,433	(245,707)
IDEA-B Flowthrough 2020-21	84.027	799		(249,559)	249,559		
ARP IDEA-B Flowthrough	84.027X	628	304,835		169,159	169,159	
IDEA-B Preschool	84.173	641	23,151		23,151	23,151	
ARP IDEA-B Preschool	84.027X	643	1,968		1,968	1,968	
Subtotal - Special Education Program (Cluster)			<u>1,557,731</u>	<u>(249,559)</u>	<u>1,354,563</u>	<u>1,350,711</u>	<u>(245,707)</u>
Subtotal - Passed Through State Dept of Education			<u>\$ 13,602,379</u>	<u>(1,504,072)</u>	<u>7,982,667</u>	<u>7,632,697</u>	<u>(1,154,102)</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1-30, WASHINGTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Grantor's Project Number	Program or Award Amount	Beginning Balance 7/1/2021	Revenue Collected	Total Expenditures	Ending Balance 6/30/2022
<u>Passed Through State Department of Career and Technology Education:</u>							
Carl Perkins Grant	84.048	423	\$ 127,626		89,579	103,512	(13,933)
Carl Perkins Grant 2020-21	84.048	799		(22,446)	22,446		
Subtotal - Passed Through State Department of Career Tech Ed			<u>127,626</u>	<u>(22,446)</u>	<u>112,025</u>	<u>103,512</u>	<u>(13,933)</u>
<u>U.S. Department of Agriculture:</u>							
<u>Passed Through State Department of Education:</u>							
P-EBT Program	10.649	760			3,063		3,063
<i>Child Nutrition Cluster:</i>							
<i>Cash Assistance:</i>							
Commodity Credit Corporation	10.555	759			124,049	90,483	33,566
National School Lunch Program	10.555	763			2,546,353	2,018,895	527,458
School Breakfast Program	10.553	764			904,609	904,609	
Summer Food Program	10.559	766		369,383	230,073	116,212	483,244
<i>Cash Assistance Subtotal</i>				<u>369,383</u>	<u>3,805,084</u>	<u>3,130,199</u>	<u>1,044,268</u>
<u>Passed Through State Department of Human Services:</u>							
Non-cash Assistance (Commodities)	10.555	N/A			241,564	241,564	
<i>Subtotal - Child Nutrition Program (Cluster)</i>				<u>369,383</u>	<u>4,046,648</u>	<u>3,371,763</u>	<u>1,044,268</u>
Subtotal - U.S. Department of Agriculture				<u>369,383</u>	<u>4,049,711</u>	<u>3,371,763</u>	<u>1,047,331</u>
<u>Other Federal Assistance:</u>							
Johnson O'Malley	15.130	563	34,650			33,859	(33,859)
Johnson O'Malley 3-month	15.130	564	2,727			2,727	(2,727)
Johnson O'Malley 2020-21	15.130	799		(29,989)	29,989		
Flood Control	12.112	770	127	353	127		480
Subtotal - Other Federal Assistance			<u>37,504</u>	<u>(29,636)</u>	<u>30,116</u>	<u>36,586</u>	<u>(36,106)</u>
Total Federal Assistance			<u>\$ 13,997,339</u>	<u>(1,303,144)</u>	<u>12,290,892</u>	<u>11,374,388</u>	<u>(389,703)</u>

* Major federal programs

Note 1 - Commodities received by the District in the amount of \$241,564 were of a non-monetary nature and therefore the total revenue does not agree with the financial statements by this amount. These commodities are reported at fair market value.

Note 2 - There were no amounts passed to subrecipients.

Note 3 - Grantor provides adequate insurance coverage against loss on assets purchased with Federal Awards.

Note 4 - The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Expenditures are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements. These expenditures are recognized following the cost principles contained in the Uniform Guidance. The District has also elected to not use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 SCHEDULE OF SURETY BONDS
 FOR THE YEAR ENDED JUNE 30, 2022**

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>BOND NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
Old Republic Surety Group	Superintendent	LPO2114248	\$100,000	8/1/21-8/1/22
	Treasurer	LPO2114248	\$100,000	8/1/21-8/1/22
	Encumbrance Clerk	LPO2114248	\$10,000	8/1/21-8/1/22
	Activity Fund Custodian	LPO2114248	\$100,000	8/1/21-8/1/22
	Minutes Clerk	LPO2114248	\$1,000	8/1/21-8/1/22
	Payroll Clerk	LPO2114248	\$100,000	8/1/21-8/1/22
	Director of Finance Services	LPO2114248	\$100,000	8/1/21-8/1/22



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Board of Education
Bartlesville School District No. I-030
Bartlesville, Oklahoma 74005

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis as listed in the Table of Contents, of Bartlesville School District No. I-030, Bartlesville, Oklahoma, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 9, 2022. This report was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was qualified for the omission of the general fixed asset account group with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

November 9, 2022



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Board of Education
Bartlesville School District No. I-030
Bartlesville, Oklahoma 74005

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Bartlesville School District No. I-030, Bartlesville, Oklahoma's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Bartlesville School District No. I-030, Bartlesville, Oklahoma complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (The Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Bartlesville School District No. I-030, Bartlesville, Oklahoma and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment

made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

November 9, 2022

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JULY 1, 2021 TO JUNE 30, 2022**

Summary of Auditor’s Results

1. The auditor’s report expresses an adverse opinion on the combined financial statements in conformity with generally accepted accounting principles and a qualified opinion for the omission of the general fixed asset account group on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
3. No instances of noncompliance material to the financial statements of the District were reported during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the “Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Uniform Guidance”
5. An unqualified opinion report was issued on the compliance of major federal award programs.
6. The audit disclosed no audit findings and questioned costs, which are required to be reported under OMB Uniform Guidance.
7. Identification of Major Programs: Education Stabilization Fund (84.425D,84.425U), Title I (84.010), and Special Education (84.027,84.027X,84.173) programs, which were clustered in the determination.
8. The dollar threshold used to determine between Type A and Type B programs was \$750,000.
9. The District did not qualify to be a low-risk auditee.

Findings – Financial Statement Audit

None

Findings and Questioned Costs – Major Federal Award Programs Audit

None

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
DISPOSITION OF PRIOR YEAR'S SCHEDULE OF FINDINGS
JULY 1, 2021 TO JUNE 30, 2022**

There were no prior year findings.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL
LIABILITY INSURANCE AFFIDAVIT
JULY 1, 2021 TO JUNE 30, 2022**

State of Oklahoma)
County of Tulsa)

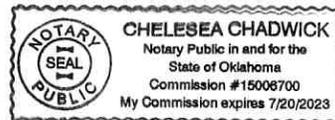
The undersigned auditing firm representative of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Bartlesville School District for the audit year 2021-22.

Jenkins & Kemper, CPAs, P.C.
AUDITING FIRM

BY 
AUTHORIZED AGENT

Subscribed and sworn to before me on this
9th day of November, 2022


NOTARY PUBLIC



2023 Bond Election

- Passage would NOT INCREASE THE TAX RATE
- Bond issues tracked at BruinBond.com
- Operational Funding
 - Curriculum/STEM/Vo-Ag
 - Technology
 - Maintenance and Facilities
 - Safety
 - Athletics and Fine Arts
- Elementary Improvements
 - Jane Phillips, Ranch Heights, and Wayside
- February 14 election date requires board action in December