



AGENDA
Mustang Board of Education Regular Meeting
Monday, January 8, 2024 at 6:00 PM
Mustang Educational Resource Center, 909 South Mustang Rd., Mustang, OK 73064

As required by Section 311, Title 25 of the Oklahoma Statutes, notice is hereby given that the Board of Education of Independent School District Number I-069 of Canadian County, Oklahoma will hold Mustang Board of Education Regular Meeting on Monday, January 8, 2024 at 6:00 PM. The place and street of the meeting will be Mustang Educational Resource Center, 909 South Mustang Rd., Mustang, OK 73064.

The Board of Education may discuss, make motions, and vote upon all matters appearing on this agenda. Such votes may be to approve, reject, table, reaffirm, rescind, or take no action on any agenda matter.

{{Name: Agenda Item Name}}

A. **Invocation and Flag Salute**

B. **Call to Order and Roll Call (maybe silent)**

C. **Superintendent's Report**

1. Bronco Leadership Code - Student of the Month
2. Mustang High School Fine Arts All State Honors

D. **Assistant Superintendent's Report**

1. Academic Update
Stacy Edwards, Assistant Superintendent of Elementary Education
Ryan McKinney, Assistant Superintendent of Secondary Education
2. Bond Update
Dr. Jason Pittenger, Assistant Superintendent of Operations

E. **Business**

1. Discussion and possible board action to approve the Option to Purchase Real Estate Agreement between Mustang Public Schools and Teresa Williams to purchase Lots 15, 16, and 17, Block 7 of Mustang, OK.
2. Discussion and possible board action to approve the Financial Statements and Reports as of June 30, 2023 by Bledsoe, Hewett & Gullekson, Certified Public Accountants, PLLLP.

F. Finance Report

G. Board Reports

H. Public Participation

I. Consent Agenda

1. Board of Education Minutes
 - a. December 11, 2023 Regular Board Meeting Minutes
2. Out of State or Overnight Travel
 - a. Approval for the Mustang High School Robotics team and sponsors to attend the FIRST Oklahoma State Contest on February 16-17, 2024 at Oklahoma State University in Stillwater, OK.
 - b. Approval for Gary Knowles to attend NASA's Space Exploration Educators Conference on February 6-11, 2024 at NASA Johnson Space Center in Houston, TX.

J. Financial Consent Agenda

1. Encumbrance Registers
2. Change Orders Registers
3. Treasurer's Report
4. General Fund Revenue Analysis
5. Transfer of Funds

K. New Business

L. Executive Session: The Board of Education will consider and may vote to convene in Executive Session.

1. Proposed executive session to discuss the employment, hiring, appointment, promotion, demotion, disciplining, or resignation of an employee. 25 O.S. Section

307 (B)(1). As listed on Schedule A, B & C.

- M. **Acknowledge Return to Open Session**
- N. **Statement of Executive Session minutes by Board Clerk**
- O. **Vote to approve or not approve the Superintendent's recommendation concerning employment as listed on Schedule "A".**
- P. **Vote to approve or not approve the Superintendent's recommendation concerning employment as listed on Schedule "C".**

- Q. **Adjournment**



MUSTANG
PUBLIC
SCHOOLS

Academics MPS Board Presentation

Stacy Edwards, Assistant Superintendent of Elementary
Ryan McKinney, Assistant Superintendent of Secondary
January 8, 2024

MPS Curriculum Team

Curriculum Team = The Resource Team

Shanda Cummings | Director of High School Curriculum and Instruction

Robbyn Glinsmann | Director of IS & MS Curriculum and Instruction

Misty Eidson | Director of Elementary Curriculum and Instruction

Lesa Rohrer | Coordinator of Assessments

Stacy Edwards | Assistant Superintendent of Elementary Schools

Ryan McKinney | Assistant Superintendent of Secondary Schools



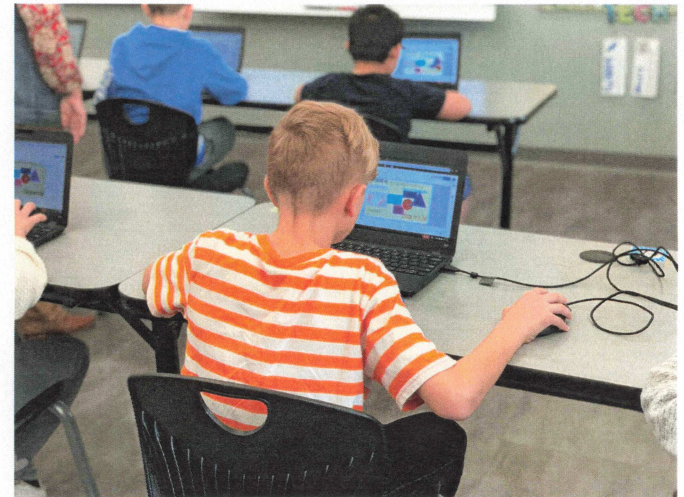
Successes

- Expansion of Mastery Connect (2nd-4th) and Implementation of ESGI (PreK-1st Grade)
- Implementation of New Math Academic Standards
- Implementation of Updated Grading Policy (5th-12th)
- Implementation of Common Summative Assessments in (Grades 2-12)
- Instructional Coach Implementation
- Strategic Professional Development
 - RTI at Work, PLC at Work
 - Elementary Science of Reading Training - 284 teachers this year
 - LETRS Training for Cohort of Teachers (PreK-8th) - 32% of MPS
 - High Yield Instructional Strategies

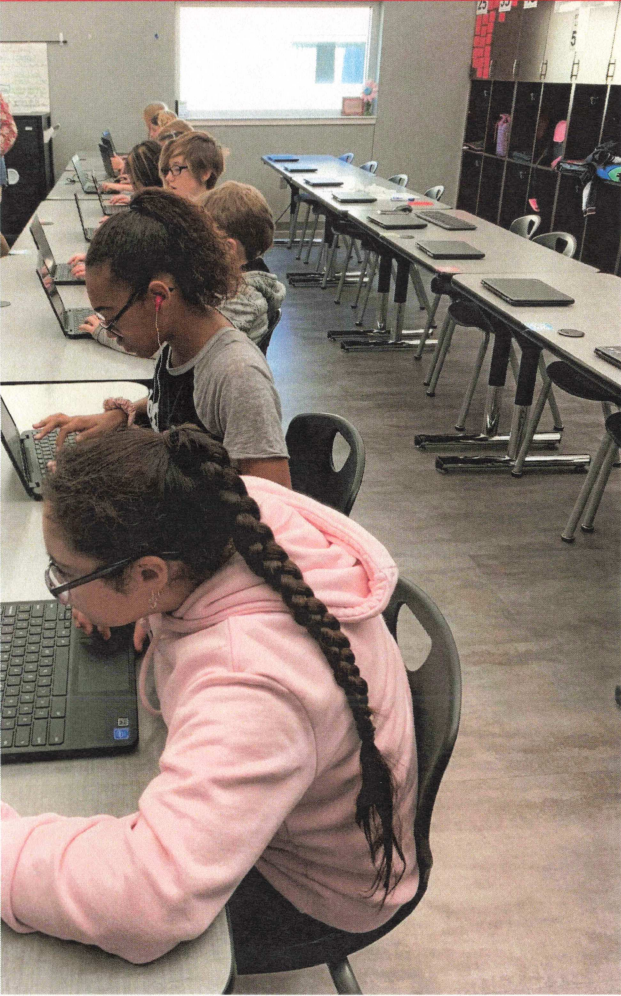


Challenges

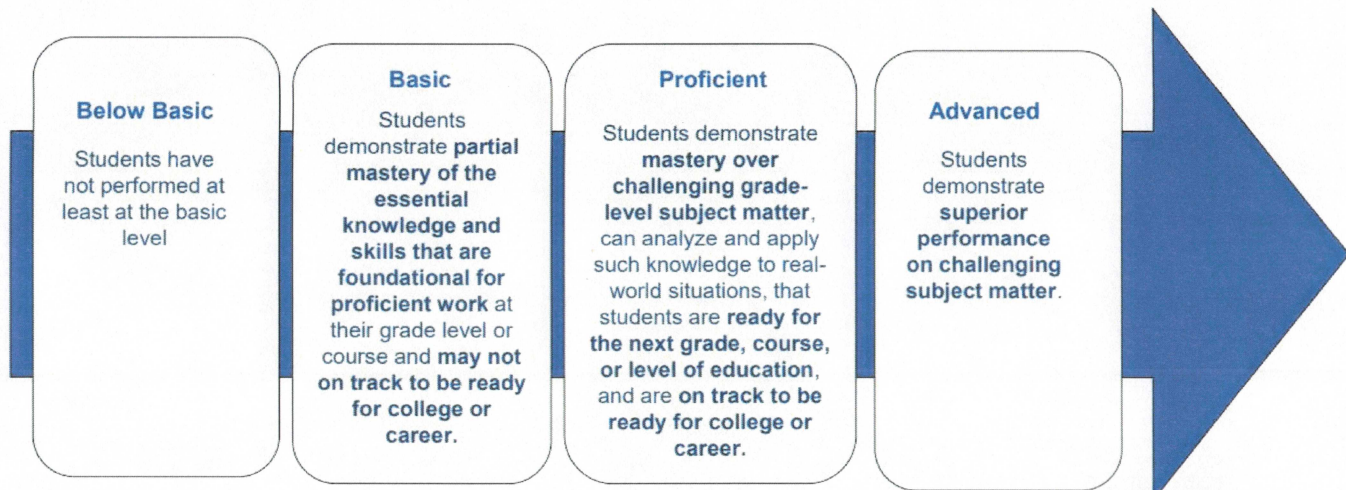
- Substitute Shortage/Class Coverage
- Student Behaviors - Social Emotional Concerns
- Implementation of New ELA Curriculum
- Overall Wellness of Staff
- Certified Teacher Shortage and Teacher Turnover
- Increased Chronic Absenteeism
- Out-of-District Student Growth



State Testing Structure



State summative tests delivered through the Oklahoma School Testing Program (OSTP) sample from across the breadth and depth of the Oklahoma Academic Standards (OAS) to determine levels of proficiency on grade-level knowledge and skills for all students.



Source- [Senate Bill 1197](#)



How Do We Monitor Student Growth and Progress?

MPS teachers and Administrators use a data from a variety of assessments throughout the year to monitor student learning:

- Common Formative Assessments
- Curriculum-Based Assessments (weekly tests, unit tests, benchmark tests, etc.)
- Progress Monitoring
- Informal Assessments
- STAR Screening Assessment



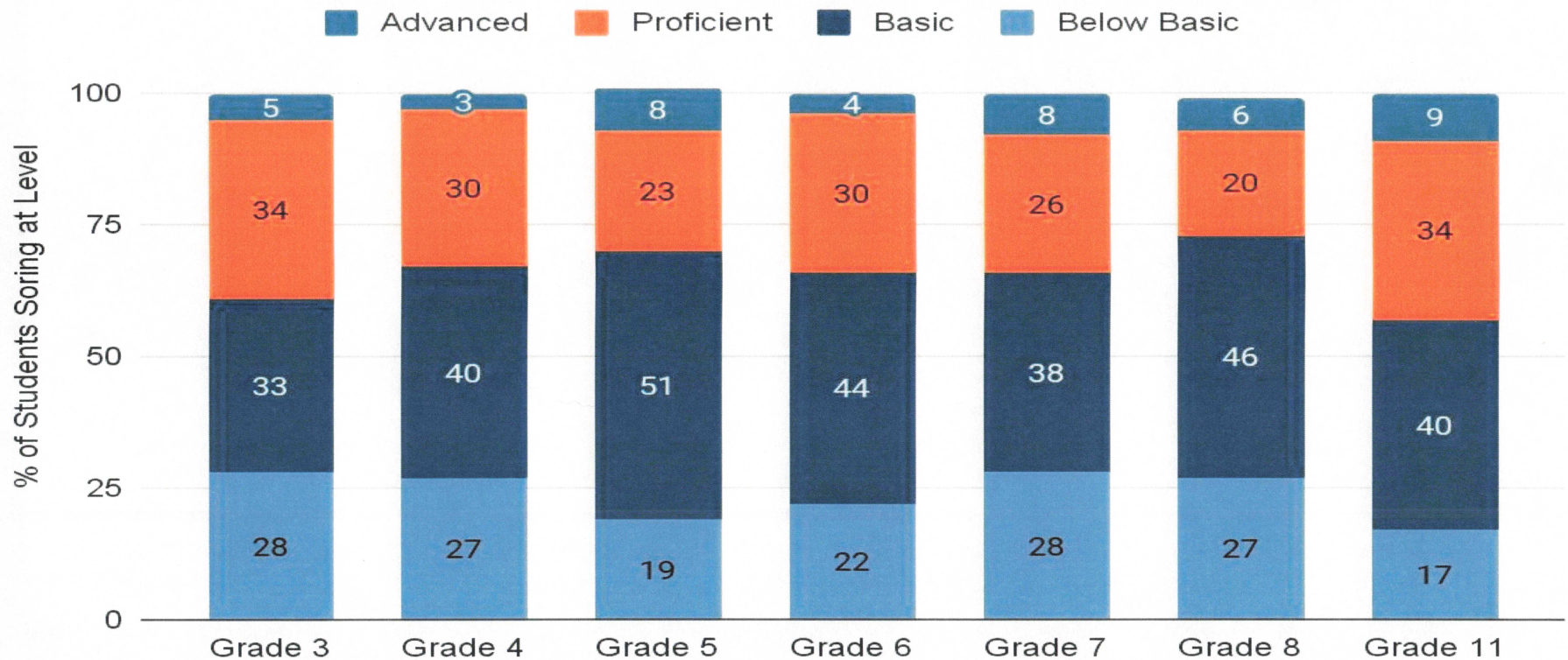
State Testing Overview

	MATH	ELA	SCIENCE
Grade 3	✓	✓	
Grade 4	✓	✓	
Grade 5	✓	✓	✓
Grade 6	✓	✓	
Grade 7	✓	✓	
Grade 8	✓	✓	✓
COLLEGE & CAREER READY ASSESSMENT			
	ACT OR SAT	SCIENCE CONTENT	U.S. HISTORY
Grade 11	✓	✓	✓



State Testing Performance Across Grade Levels: ELA

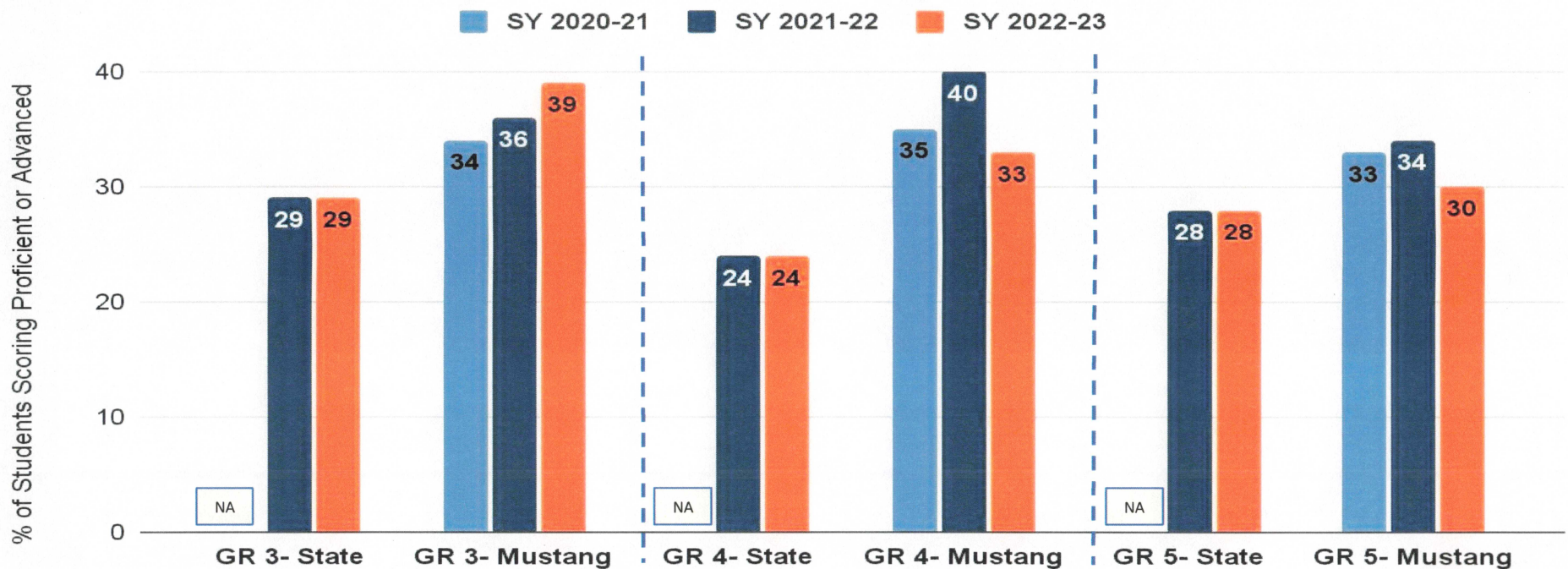
ELA Performance Across Grades Levels (SY 2022-23)



Data source: Accountability Reporting- Student Data- Assessment

ELA Assessment Performance: Grades 3-5

ELA Performance Grades 3-5- State vs. Mustang

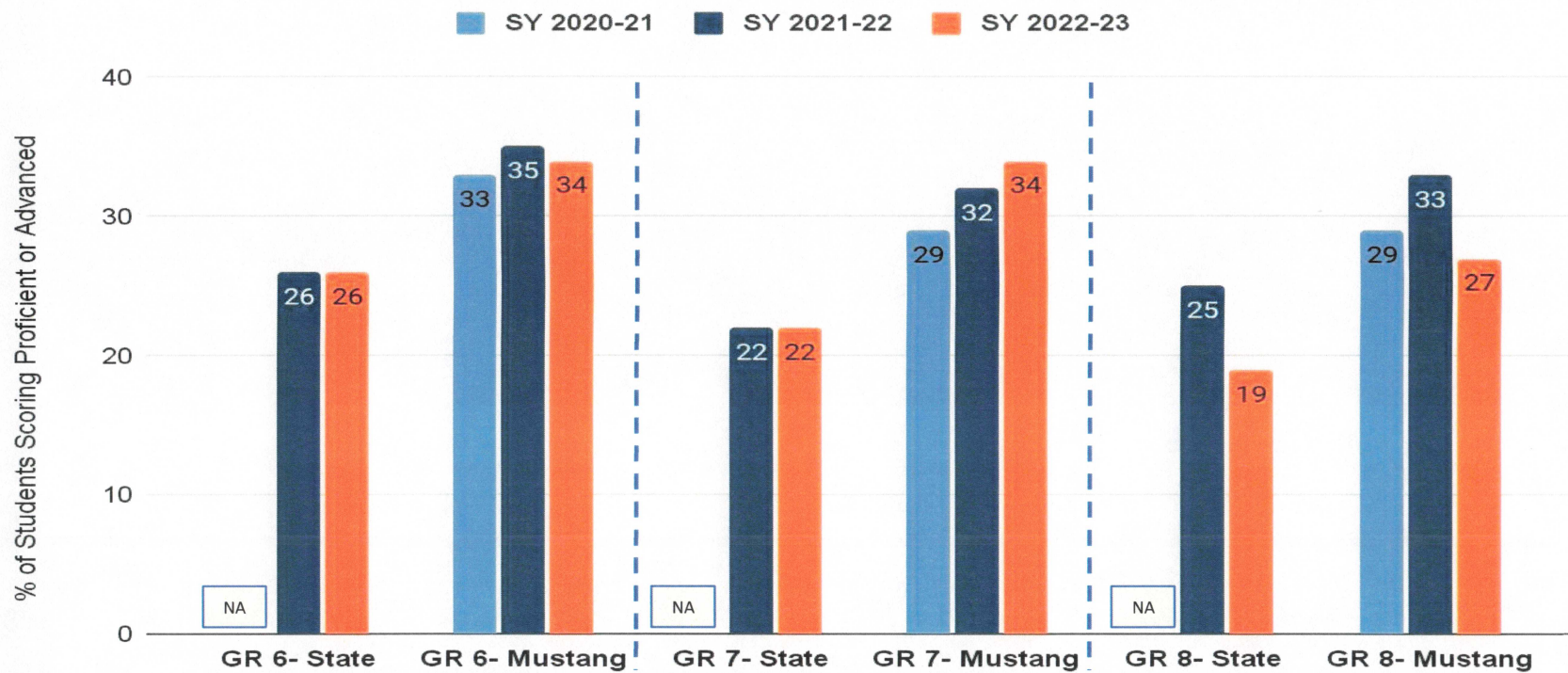


Data source: <https://oklaschools.com/state/contextual/assessments>



ELA Assessment Performance: Grades 6-8

ELA Performance by Grade and Year- State vs. Mustang



Data source: <https://oklaschools.com/state/contextual/assessments>



OSTP Results: ELA

CELEBRATIONS

- All grades are trending above the state average in ELA and the majority of students in grades 3-8 and 11 earned credit under the Academic Achievement indicator by scoring Basic, Proficient or Advanced.
- **3rd and 7th Grade ELA-** 6/8 elementaries and all 3 middle schools increased the rates of students scoring proficient or advanced between SY 2020-21 and SY 2022-23.
- **Grades 4-8 ELA:** 95.7% of students earned credit under the Academic Growth indicator for making progress in maintaining or meeting grade-level expectations in ELA as they moved from one grade to the next.

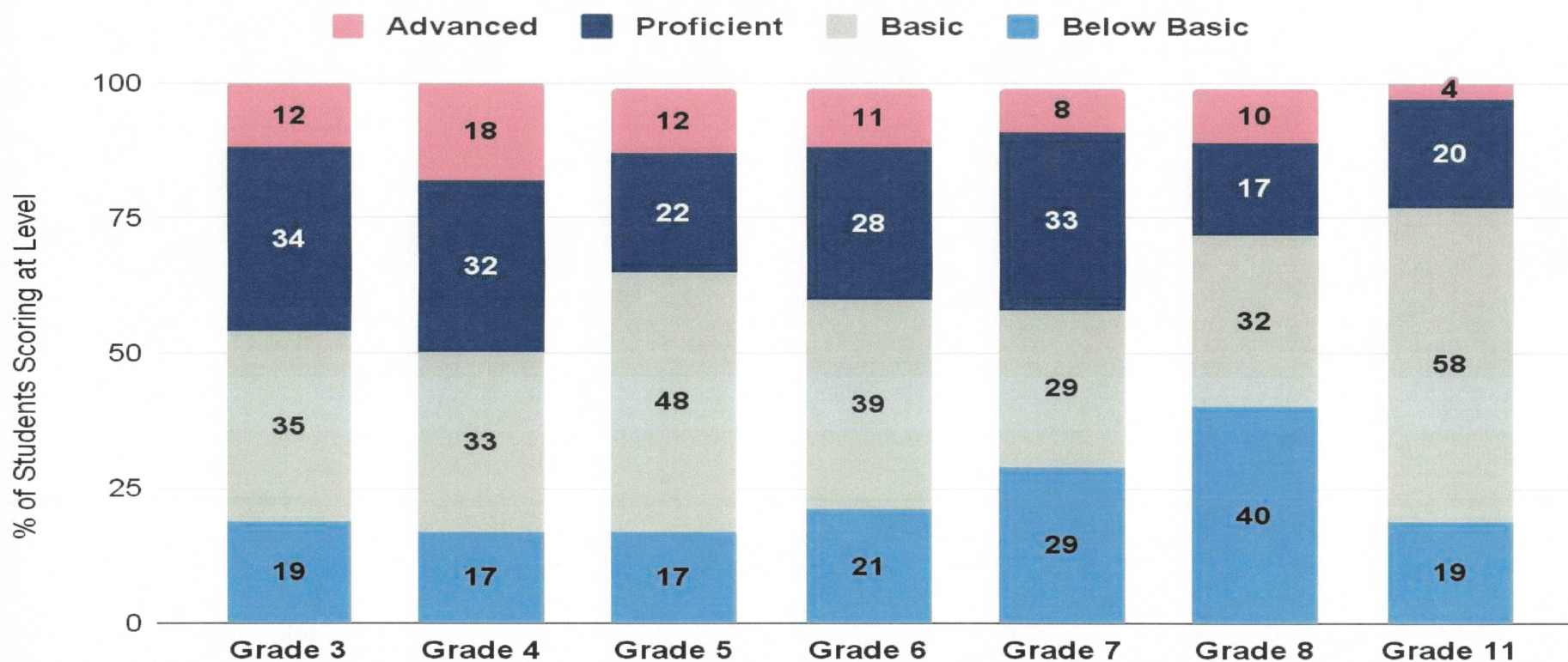
AREAS OF FOCUS

- Implement Critical Reading & Writing and Vocabulary instructional strategies across all content areas.
- **Grades 3, 5 & 6:** targeted instruction for grade-level grammar



State Testing Performance Across Grade Levels: Math

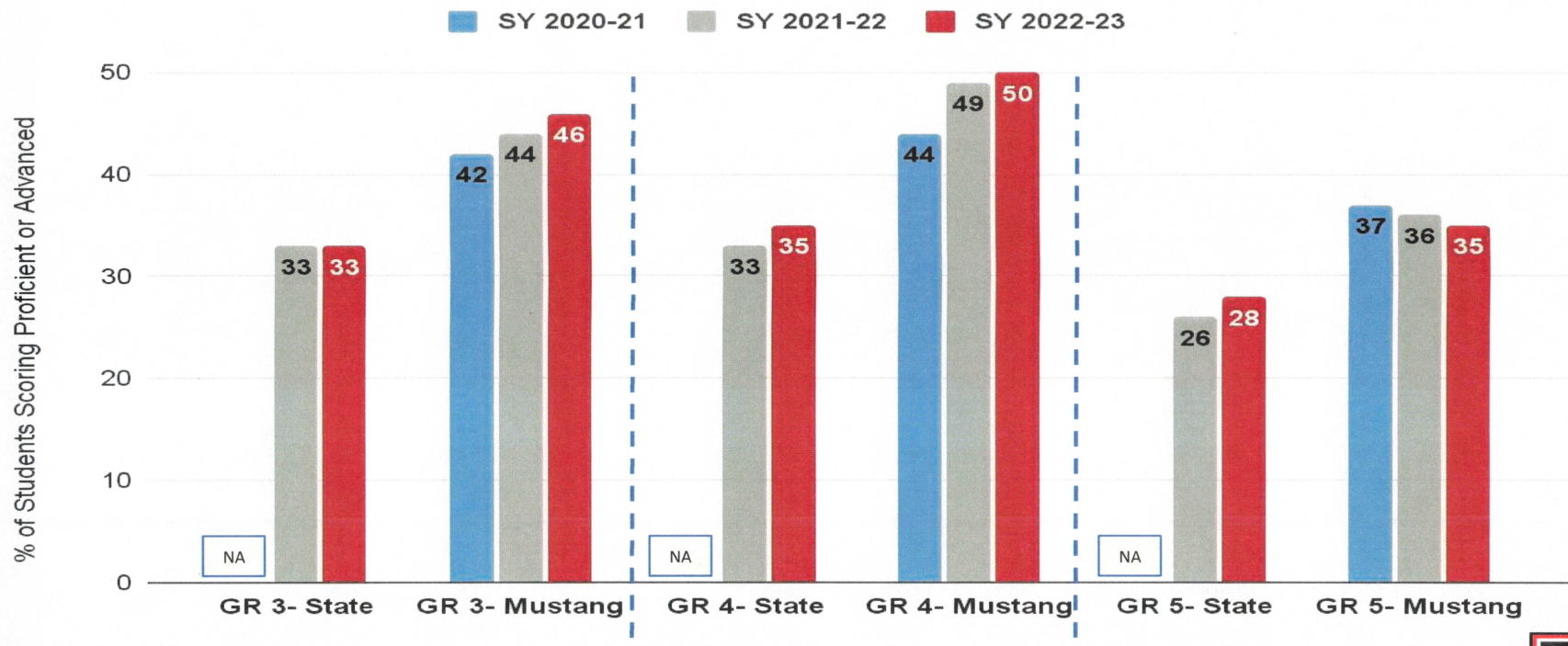
Math Performance Across Grades (SY 2022-23)



Data Source: Accountability Reporting: Student Assessment

Math Assessment Performance: Grades 3-5

Math Performance Grades 3-5- State vs. Mustang

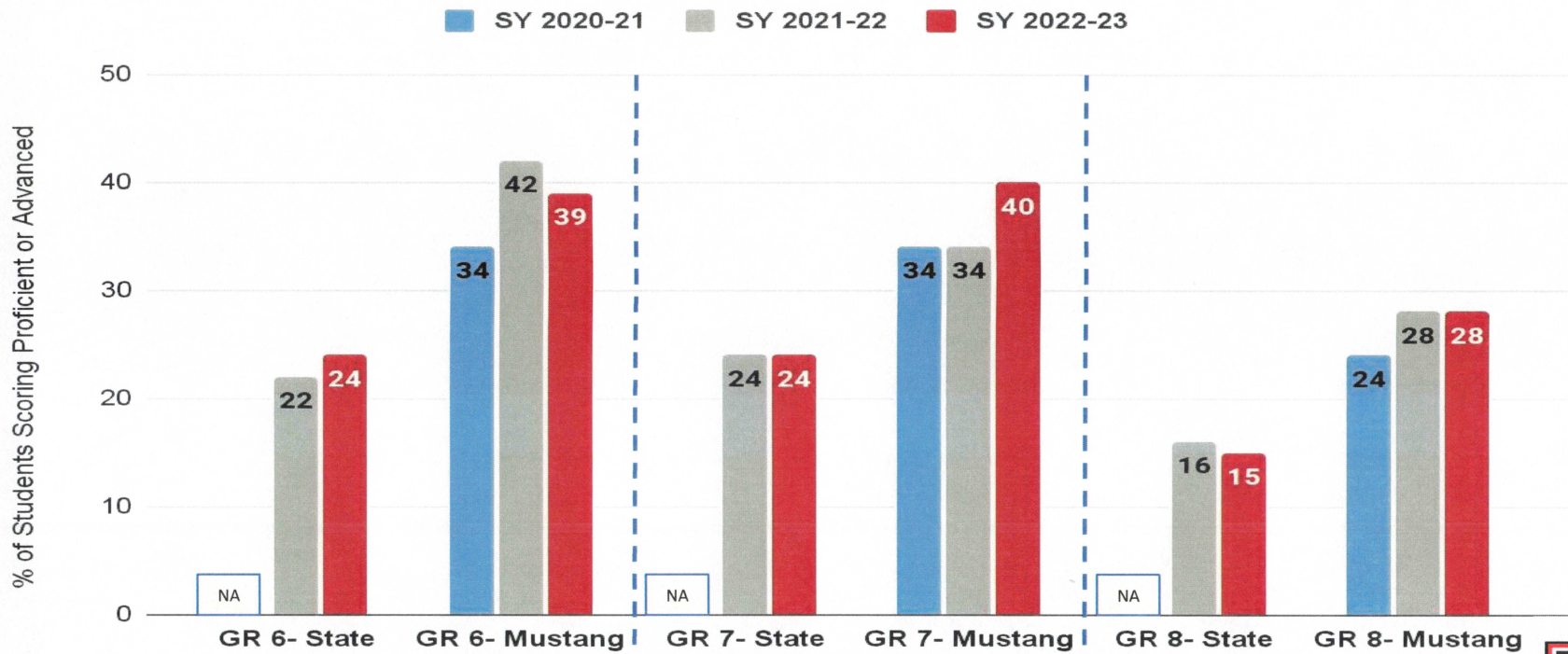


Data source: <https://oklaschools.com/state/contextual/assessments>



Math Assessment Performance: Grades 6-8

Math Performance Grades 6-8- State vs. Mustang



Data source: <https://oklaschools.com/state/contextual/assessments>



OSTP Results: Math

CELEBRATIONS

- All grades are trending above the state average and the percentage of students scoring Basic, Proficient, or Advanced increased in grades 3,4 and 7 between SY 2020-21 and SY 2022-23.
- **3rd, 5th, 6th, and 8th Math**- 4/8 elementary and 2/3 intermediate and middle schools increased the rates of students scoring proficient or advanced in math between SY 2020-21 and SY 2022-23.
- **Grades 4-8 Math**: 94.5% of students earned credit under the Academic Growth indicator for making progress in maintaining or meeting grade-level expectations in math as they moved from one grade to the next.

AREAS OF FOCUS

- More intentional integration of math and science
- **Grades 5, 6, and 8**: Targeted instruction for grade-level Number and Operations



Oklahoma School Report Card Overview



OVERVIEW INDICATORS ▾ ABOUT OUR STATE ▾ YOUR STUDENT DATA MATRIX



Oklahoma School Report Card Overview

Data shown represents the State's performance in SY 2022-23

ACADEMIC ACHIEVEMENT

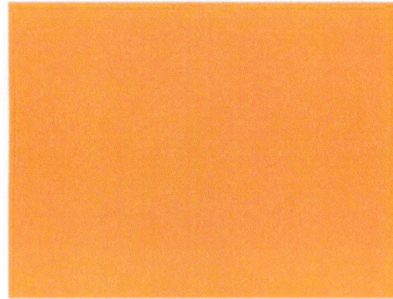
C

How prepared are students for the next grade, course or level?

Points Possible: 45



47%



STATE

[MORE DETAILS >](#)

ACADEMIC GROWTH

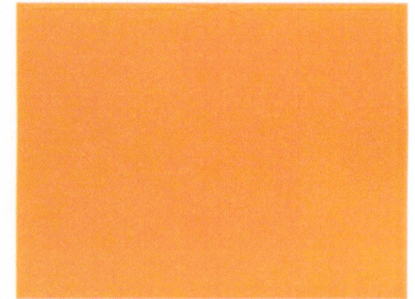
C

How are students growing compared to their performance the previous year?

Points Possible: 30



57%



STATE

[MORE DETAILS >](#)

Data Source: <https://oklaschools.com/>



Oklahoma School Report Card Overview

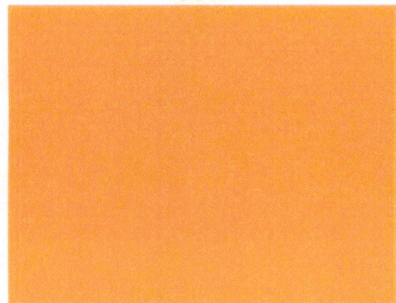
Data shown represents the State's performance in SY 2022-23

ENGLISH LANGUAGE PROFICIENCY PROGRESS

B

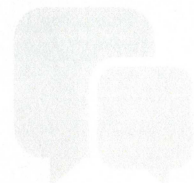
How well are English learners meeting their language-acquisition targets?

33%



STATE

Points Possible: 10

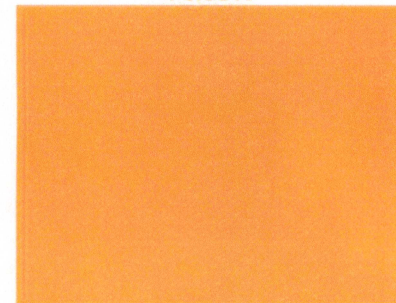


CHRONIC ABSENTEEISM

F

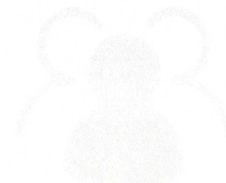
What percentage of students is in good attendance?

79.96%



STATE

Points Possible: 10



Data Source: <https://oklaschools.com/>



Oklahoma School Report Card Overview

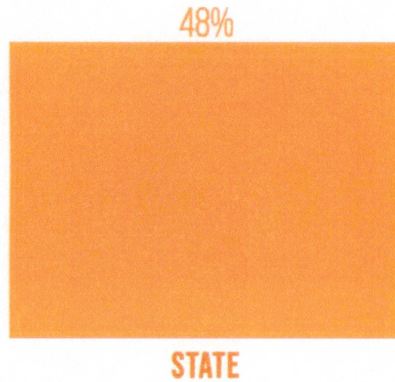
Data shown represents the State's performance in SY 2022-23

POSTSECONDARY OPPORTUNITIES

C

How well are schools helping students gain early college and career exposure?

Points Possible: 10

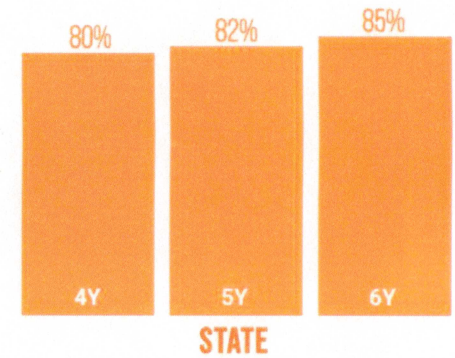


GRADUATION

D

Compared to other schools, how well is the school supporting students at graduating in four, five or six years?

Points Possible: 10



Data Source: <https://oklaschools.com/>



Mustang's Performance on the School Report Card

OKLAHOMA
SCHOOL REPORT CARDS

Home / MUSTANG

2022 - 2023

MUSTANG

16 SCHOOLS

STATE REPORT CARD

Translate

OVERVIEW INDICATORS ▾ ABOUT OUR DISTRICT ▾ YOUR STUDENT DATA MATRIX

SUPERINTENDENT
CHARLES BRADLEY

ENROLLMENT
13,494 (2023)

PHONE
(405) 376-2461

WEBSITE
WWW.MUSTANGPS.ORG

* Enrollment as of October 1st for the 2022 - 2023 school year.

12 ELEMENTARY SCHOOLS

CANYON RIDGE IES	05 - 06 Grades
MEADOW BROOK INTERMEDIATE ES	05 - 06 Grades
MUSTANG CENTENNIAL ES	PK - 04 Grades
MUSTANG CREEK ES	PK - 04 Grades
MUSTANG EDUCATION CTR	PK - PK Grades

3 MIDDLE SCHOOLS

1 HIGH SCHOOLS

Academic Achievement Indicator - Composite

ACADEMIC ACHIEVEMENT

The composite represents the **percentage of points earned** by students meeting the criteria for this indicator. This is accomplished when students meet or exceed their priority student group target and/or score basic, proficient or advanced on state tests in ELA, math, and science.

Points Earned: 23 of 35

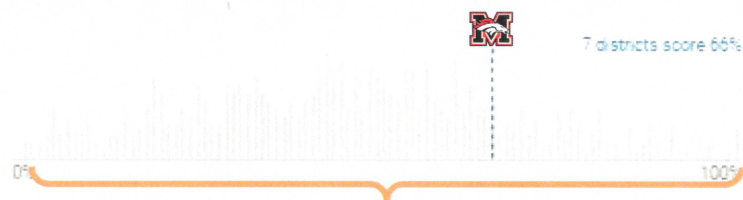
View the bottom graph to see how the district performance compares to other Oklahoma schools.

Composite English Math Science

Academic Achievement COMPOSITE

District 65.8%

State 46.7%



Mustang's composite score is above the State average.

Mustang is outperforming 82% of the 526 districts that had scores for the Academic Achievement indicator

Data Source: <https://oklaschools.com/district/091069/academic-achievement>



Academic Achievement Comparisons with Other Districts

District	AA Composite	AA Avg ELA Score	AA Avg Math Score	AA Avg Science Score
A	85.0%	60.9	63.3	67
B	77.3%	58.7	58	59.9
C	77.3%	56.4	60	60.2
D	71.2%	55.9	53.6	61.2
E	66.6%	51.3	54.5	54.9
Mustang	65.8%	51.2	54.9	49.1
F	65.0%	50	53	57.1
G	64.9%	53.1	51.2	53.7
H	63.3%	51.3	51.1	53
I	57.5%	48.5	46.5	55
State	47.0%	41.6	40.5	44.9
K	43.5%	43.4	41	36
L	34.3%	36.1	36.9	38.1
M	33.4%	38.2	34.1	38.5
N	32.3%	36.8	34.2	38
O	28.0%	33.1	32.5	39
P	18.5%	31.9	25.1	32
Q	18.5%	31.2	25.2	34.5

Data Source: <https://oklaschools.com/>



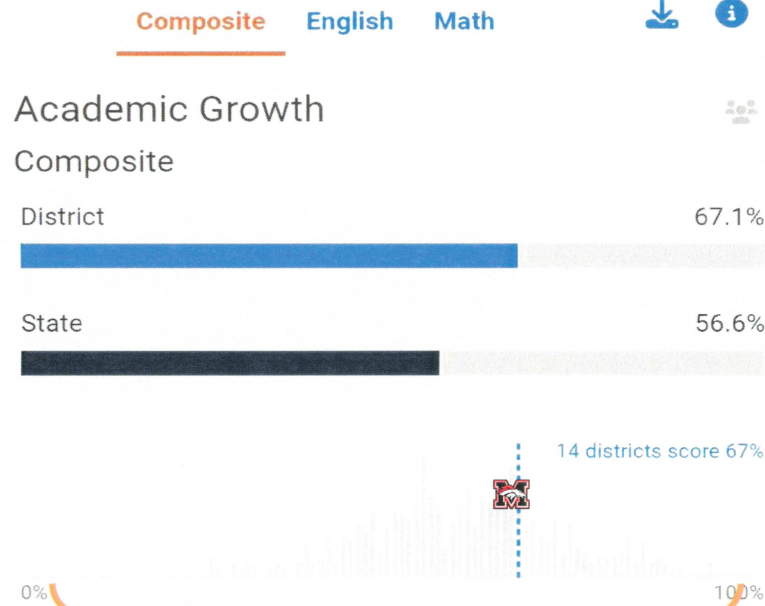
Academic Growth Indicator - Composite

ACADEMIC GROWTH

The composite score represents the percentage of points earned by students showing progress in ELA and math between consecutive years

Points Earned: 20.13 of 30

View the bottom graph to see how the district performance compares to other Oklahoma schools.



Mustang's composite score is above the State average.

Mustang is outperforming 72% of the 514 districts that had scores for the AG indicator.



Data Source: <https://oklaschools.com/district/091069/academic-growth>

Academic Growth Comparisons with Other Districts

District	AG Composite	Avg ELA Growth	Avg Math Growth
A	80.70%	99.4	99.3
B	73.70%	96.7	92.2
C	72.10%	93	95.8
Mustang	67.10%	91.4	93
D	66.20%	91.8	91.5
E	61.70%	91.7	87.1
F	60.90%	89	90.2
G	60.10%	89.5	88.7
H	59.20%	88.6	89.1
I	59.00%	88.7	88.7
J	58.60%	86.1	92
State	56.60%	88.4	86.7
K	55.10%	88.4	85.2
L	53.70%	86.1	87
M	53.50%	88.2	83.9
N	48.10%	83.1	85.7
O	47.20%	85	82
P	46.90%	85.9	80.6

Data Source: <https://oklaschools.com/>



English Language Proficiency (ELPA) Indicator

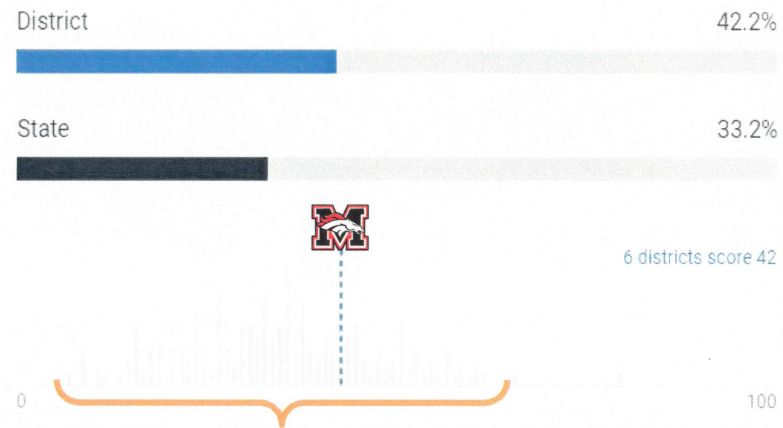
ENGLISH LANGUAGE PROFICIENCY PROGRESS

This indicator shows the percentage of English learners (ELs) that met or exceeded their annual WIDA Access or ALT Access growth targets, exited via the ELP Band Committee, and were 1st-4th year proficient.

Points Earned: 10 of 10

View the bottom graph to see how the district performance compares to other Oklahoma schools.

English Language Proficiency Progress



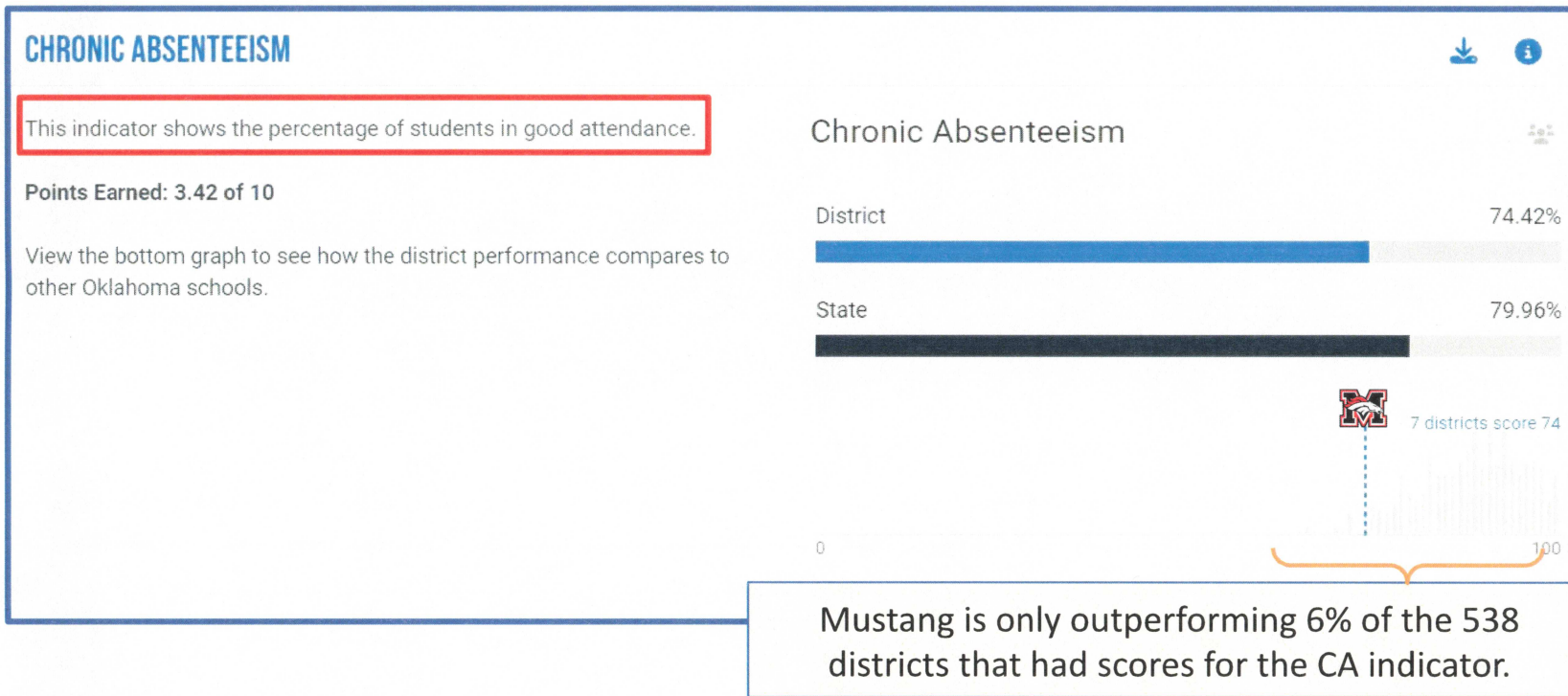
Mustang's rate of supporting EL's to become proficient in the English language is above the State average.

Mustang is outperforming 72% of the 165 districts that had scores for the ELP indicator.

Data Source: <https://oklaschools.com/district/091069/english-language-proficiency-progress>



Chronic Absenteeism Indicator



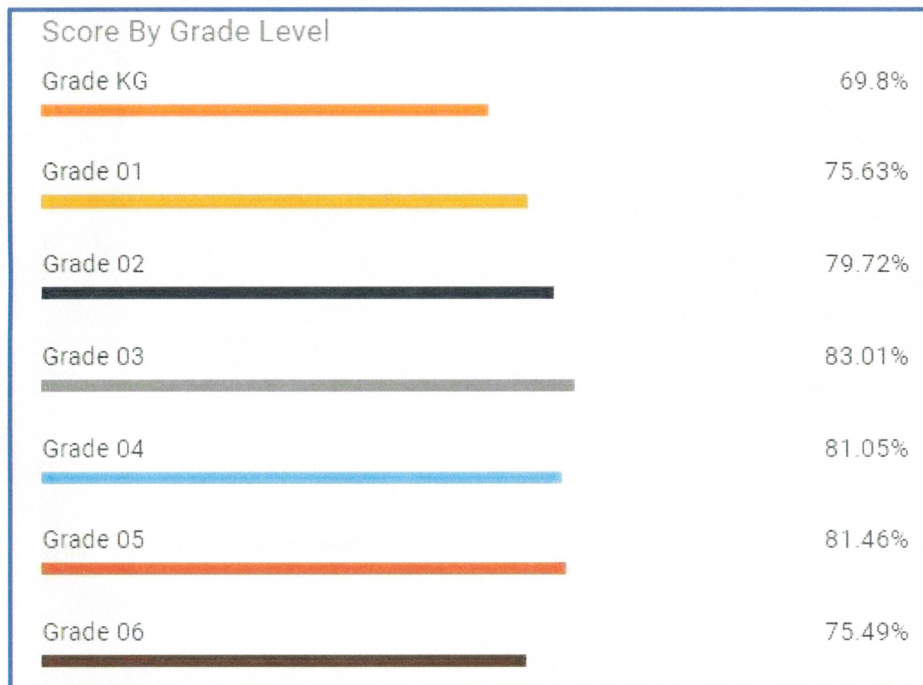
Mustang's rate of student's in good attendance is below the State average.

Data Source: <https://oklaschools.com/district/091069/chronic-absenteeism>



Chronic Absenteeism Indicator by Grade

Scores reflect the percentage of students in good attendance.



Data Source: <https://oklaschools.com/district/091069/chronic-absenteeism>



Graduation Indicator - Composite

GRADUATION

Composite indicator value shows the percentage of points earned for supporting students at graduating in four, five or six years when compared to other schools.

The 4Y, 5Y and 6Y indicator components show the four, five and six year graduation rates for the school respectively.

Points Earned: 7.98 of 10

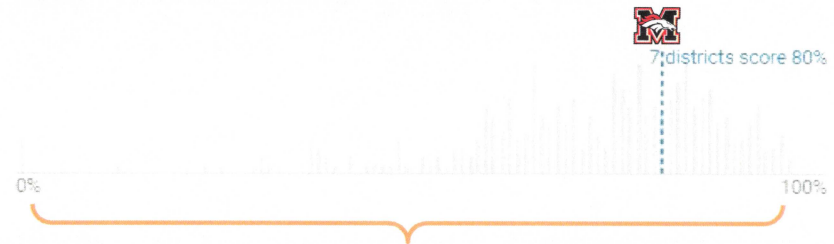
View the bottom graph to see how the district performance compares to other Oklahoma schools.

Composite 4Y 5Y 6Y

Composite COMPOSITE SCORE

District 79.8%

State 55%



Mustang's composite score is well above the State average.

Mustang is outperforming 65% of the 329 districts that had composite scores for the Graduation indicator.

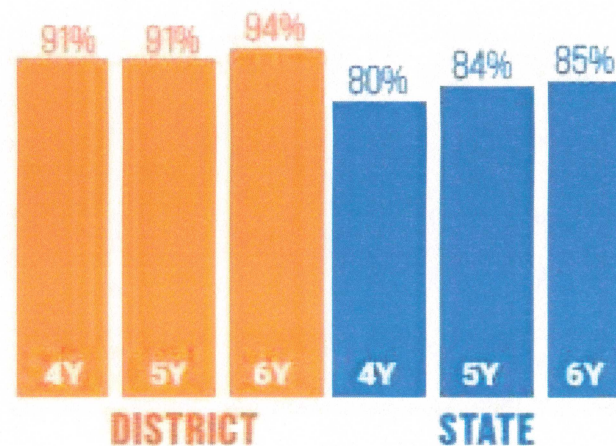
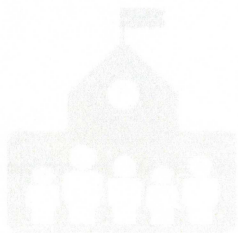
Data Source: <https://oklaschools.com/district/091069/graduation>



Graduation Indicator - Cohort Rates

GRADUATION AND BEYOND

What percentage of students graduated in four, five, or six years?



[MORE DETAILS >](#)

Mustang's 4,5, and 6Y adjusted cohort graduation rates are all above the State average.

Data Source: <https://oklaschools.com/district/091069/contextual/>



Oklahoma School Report Card Overall Grade Distribution

SY 2021-22

1,577 schools received an overall letter grade- of those:

- 137 or 8.7 % received an A;
- 429 or 27.2% received a B;
- 577 or 36.6% received a C;
- 361 or 22.9% received a D; and
- 73 or 4.6% received an F.

SY 2022-23

1,619 schools received an overall letter grade- of those:

- 45 or 2.8 % received an A;
- 362 or 22.4% received a B;
- 680 or 42% received a C;
- 455 or 28% received a D; and
- 77 or 4.8% received an F.

Data Source: <https://oklaschools.com/>



Overall Report Card Letter Grade- by Site

Site	2021-22	2022-23	Site	2021-22	2022-23
Centennial ES	A (80%)	B (66%)	Canyon Ridge IS	B (64%)	C (62%)
Creek ES	C (54%)	C (49%)	Meadow Brook IS	B (69%)	C (58%)
Lakehoma ES	B (72%)	C (59%)	Mustang Horizon IS	B (58%)	C (45%)
Mustang ES	B (61%)	C (58%)	Central MS	C (50%)	C (57%)
Prairie View ES	C (55%)	D (42%)	Mustang MS	B (68%)	B (61%)
Riverwood ES	B (63%)	C (62%)	North MS	B (66%)	C (59%)
Trails ES	C (51%)	C (53%)	Mustang HS	C (61%)	C (55%)
Valley ES	A (92%)	B (76%)			



Data Source: <https://oklaschools.com/>

School Report Card

To compare performance between SY 2021-22 and SY 2022-2023, the percentage of students meeting criteria for each indicator was used to account for increases in our student population.

CELEBRATIONS

- **Academic Achievement-** schools that increased the percentage of students meeting their targets and scoring Basic, Proficient or Advanced varied by subject
 - **Math-** 7 schools (4 elementary, 2 middle, and High School)
 - **ELA-** 4 schools (3 elementary and 1 middle)
 - **Science-** all 3 middle schools, all 3 intermediate saw increases in the PLS component (i.e, percent of students scoring Basic, Proficient, or Advanced)
- **ELPA Progress-** 8 schools showed increased performance.
- **Academic Growth- (Grades 4-8)** 95.7% of students showed growth in ELA and 94.5% of students showed growth in math.



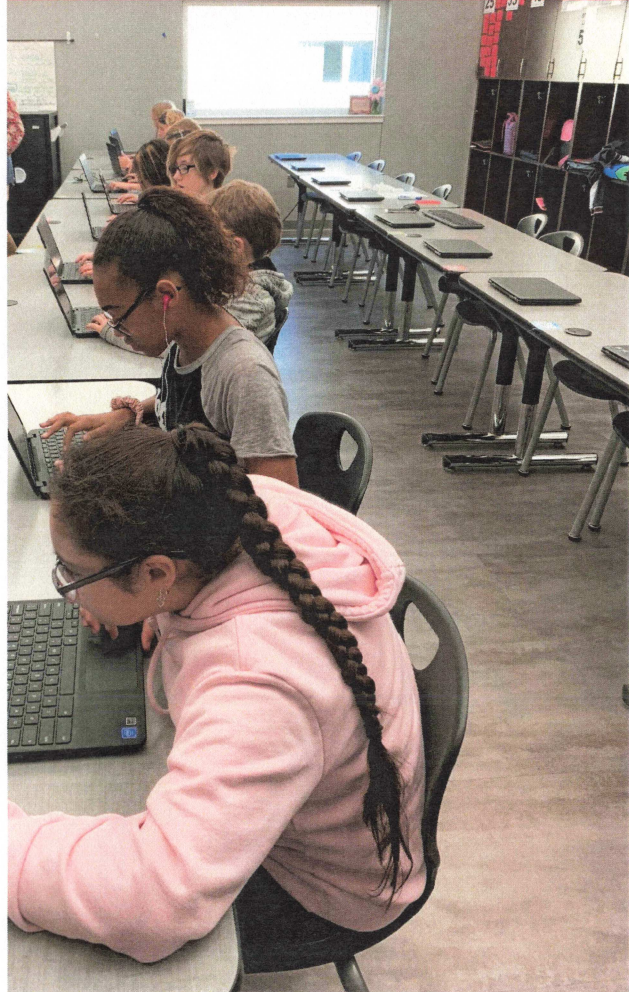
School Report Card

AREAS of FOCUS

- **Chronic Absenteeism-**
 - Supporting sites in monitoring real-time attendance data to identify students at risk and then working with those students and their families.
 - District team is reviewing and evaluating our current policies and practices
- **Academic Achievement and Growth-**
 - Continue to support sites in using data from multiple assessments to monitor student mastery, intervene with targeted support, and make curricular adjustments.
- **ELPA Progress-**
 - Continue to establish viable supplemental curriculum options that support the language acquisition needs of our students.
 - Continue to develop collaborative relationships with site personnel to establish and provide best practices for our EL students.



Curriculum Team Focus and Vision



- Continue to use multiple data points to monitor student performance and growth
- Target the precise skills students are ready to learn
- Provide resources and training to support best instruction and practice
- Targeted essential standards by content area to strengthen focus
- Better meet the individual needs of all students including English Learners
- Continue to provide quality professional development experiences for our teachers





MUSTANG

PUBLIC SCHOOLS

THANK YOU

CONTRACT APPROVAL MEMO



To: Mustang Board of Education
CC: Charles Bradley, Superintendent
Jeff Landes, Chief Financial Officer *JL*

From: Jeff Landes, Chief Financial Officer *JL*

Date: December 18, 2023

Contract Vendor: Teresa Williams **Time Frame:** January 18, 2024

Amount: \$ 5,000.00 **Fund:** 21 **Project:** 318

Discussion, motion and possible action to approve entry into an agreement with the above-referenced vendor for the following items or services:

This is a Right of First Refusal for the Mustang Public School District to purchase Lots 15, 16 and 17 of Block 7, Mustang OK (adjacent to Lots 13 and 14 purchased in December, 2023).

OPTION TO PURCHASE REAL ESTATE

THIS AGREEMENT made and entered into this the 8th day of January, 2024 (the "Time Reference Date") by and between TERESA C. WILLIAMS, a single person (hereinafter referred to as "Seller") and INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY, OKLAHOMA (MUSTANG PUBLIC SCHOOLS), (hereinafter referred to as "Buyer"), WITNESSETH:

WHEREAS,

WHEREAS, Seller is the owner of the following described property situate in Canadian County, Oklahoma, to-wit:

Lots 15, 16, and 17, Block 7, Original Town of Mustang, an addition to Mustang, Oklahoma (having the mailing address of 1106 S. Snyder Dr.)

, together with the improvements located thereon (the "Property").

NOW, THEREFORE, for and in consideration of Five Thousand Dollars (\$5,000.00), to be paid in the manner herein set forth, and the mutual covenants and considerations exchanged between the Buyer and Seller, Seller agrees to grant an option to Buyer to purchase the Property and all improvements located thereon, and Buyer agrees to accept the option, subject to the conditions herein set forth.

IT IS FURTHER AGREED:

1. **OPTION TO PURCHASE.** Buyer shall have thirty (30) days from and after the date that Seller's mother vacates the property, or receipt of written notice from Seller of the same, whichever is later, to provide written notice to Seller that Buyer elects to exercise its right to purchase the Property.
2. **PURCHASE PRICE.** The purchase price of the Property shall be equal to the fair market value of the Property less the cost to remove any liens, mortgages, deeds of trust or other monetary encumbrances affecting any part of the Property or title to the Property (the "Purchase Price"). The Purchase Price shall be the midpoint of two appraisals prepared by licensed appraisers, one such appraiser selected and paid for by Buyer and one by Seller, within thirty (30) days of Buyer delivering the written notice of Buyer's intent to exercise the option to purchase granted in this Section. Provided, however, that should said two appraisals differ in their determination of fair market value by ten (10%) or more, then the two appraisers shall select a third licensed appraiser, and said third appraiser's determination of fair market value shall establish the Purchase Price. In the event a third appraisal is necessary, the Buyer shall pay for the third appraisal.
3. **OTHER TERMS OF PURCHASE.** All other material terms of the Buyer's purchase of the Property, including but not limited to title, inspections, time periods, and

prorations, shall be the same as those terms in the contract between Buyer and Seller for the purchase of Lots 13 and 14, Block 7, Original Town of Mustang, an addition to Mustang, Oklahoma (the "Lots 13 and 14 Purchase Agreement").

4. **CONTINGENCY**. Payment of the Purchase Price and continuation of the Buyer's Option is contingent on closing of the Lots 13 and 14 Purchase Agreement. In the event the Lots 13 and 14 Purchase Agreement is terminated, this Option Agreement will also terminate.

5. **STATUS QUO**. Seller shall not, without the prior written approval of Buyer: (i) make or permit to be made any material changes or alterations to any part of the Property; (ii) enter into any agreement affecting any part of the Property; or (iii) permit any liens, mortgages, deeds of trust or other encumbrances not currently of record to be placed against, or to affect any part of the Property or title to the Property.

6. **BINDING EFFECT**: This Option agreement shall be binding upon the Buyer and Seller, their heirs, personal representatives, devisees, successors, trustees, and assigns. This Agreement may be executed in counterparts and facsimile or email signatures shall be binding as originals.

7. **NOTICES**: All notices, requests, instructions, and other communications to be given under this Option agreement must be given by hand delivery in return for a receipt, certified or registered mail (return receipt requested), or by overnight express service, address to the respective party at the following addresses:

IF TO SELLER:

Teresa C. Williams
11409 SW 109th St.
Mustang, Oklahoma 73064

IF TO BUYER:

MUSTANG PUBLIC SCHOOLS
12400 SW 15th St
Yukon, Oklahoma 73099
Attention: Superintendent

or to such other address as one party may hereafter advise the other of by giving notice as set forth above. Any notice is deemed to have been given and received on the date of hand delivery in return for a receipt or, if mailed, on the date upon which the return receipt is signed or delivery is refused or the notice is designated by the express service or postal authorities as non-deliverable, as the case may be.

8. **ASSIGNMENT BY BUYER:** Buyer may freely assign its rights and obligations pursuant to this Option agreement and may designate a nominee to receive title and conveyance of the Property.

9. **DEADLINES:** If the last day of any time period falls on a Saturday, Sunday or legal holiday (meaning any day other than a Saturday, Sunday or a legal holiday on which business is not conducted by national banking institutions), then the duration of such time period shall be extended so that it ends on the next succeeding day that is not a Saturday, Sunday or legal holiday.

10. **FURTHER AGREEMENTS:** The Buyer and Seller shall execute such further agreements and instruments, and perform such acts, as are reasonably necessary or convenient to effectuate the purposes of this Option agreement, including but not limited to a Memorandum of this Option agreement to be filed of record.

11. **ENTIRE AGREEMENT:** This writing constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and it supersedes all prior oral and written understandings, letters of intent, agreements, representations and negotiations related to the subject matter hereof. Any amendments to this Agreement must be in writing signed by both parties.

12. **REPRESENTATION AND DRAFTING CONVENIENCE:** This Agreement has been prepared by BASS LAW for INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY, OKLAHOMA (MUSTANG PUBLIC SCHOOLS) for convenience purposes only and will not be construed for or against said party on such basis. Teresa C. Williams acknowledges the right to have this Agreement examined by the attorney of their choosing. By execution hereof, Teresa C. Williams acknowledge either having the Agreement so examined or having waived their right to do so.

IN WITNESS WHEREOF, Buyer and Seller have hereunto set their hands as of the day and year first above written.

SELLER:

Teresa C. Williams

BUYER:

INDEPENDENT SCHOOL DISTRICT NO.
69, CANADIAN COUNTY, OKLAHOMA
(MUSTANG PUBLIC SCHOOLS)

By: Todd Lovelace
Its: School Board President

**FINANCIAL STATEMENTS – REGULATORY BASIS
AND REPORTS OF INDEPENDENT AUDITOR**

**MUSTANG INDEPENDENT SCHOOL DISTRICT NO. I-69,
CANADIAN COUNTY, OKLAHOMA**

JUNE 30, 2023



Audited by

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

BROKEN ARROW, OK

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2023

BOARD OF EDUCATION

President

Todd Lovelace

Vice-President

Chad Schroeder

Clerk

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Dr. Robert Rader

Member

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SUPERINTENDENT OF SCHOOLS

Charles Bradley

CHIEF FINANCIAL OFFICER

Jeff Landes

www.mustangps.org

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
JUNE 30, 2023

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MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Education
Mustang Independent School District No. 69
Mustang, Canadian County, Oklahoma

Report on the Audit of the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Mustang Independent School District No. 69, Mustang, Canadian County, Oklahoma (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter discussed in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" section of our report, the combined financial statements referred to above 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, 2023, and the revenues it received and expenditures it paid and encumbered for the year then ended, in accordance with the financial reporting provisions of the Oklahoma State Department of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the 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 District, as of June 30, 2023, or the revenues, expenses, and changes in net position and, where applicable, cash flows thereof 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 the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and qualified audit opinions.

Basis for Qualified Opinion on Regulatory Basis of Accounting

As discussed in Note 1, the financial statements referred to above do not include the General Fixed Asset Account Group, which is a departure from the regulatory basis of accounting prescribed or permitted 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 described in Note 1 to the financial statements, to meet the financial reporting requirements of the Oklahoma State Department of Education, the financial statements are prepared by the District, on the basis of the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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 the financial reporting regulations prescribed or permitted by 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 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the fund type and account group financial statements-regulatory basis that collectively comprise the District's basic financial statements. The accompanying combining financial statements-regulatory basis and other supplementary information and schedule of expenditures of federal awards, 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*, are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements-regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the fund type and account group financial statements within the combined financial statements-regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the financial statements being prepared in compliance with the regulatory basis as prescribed by the Oklahoma State Department of Education as discussed in Note 1, the combining financial statements-regulatory basis and other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the combined financial statements-regulatory basis as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

December 11, 2023



BLEDSON, HEWETT & GULLEKSON
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**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
Mustang Independent School District No. 69
Mustang, Canadian County, Oklahoma

We have audited 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, the fund type and account group financial statements – regulatory basis of the Mustang Independent School District No. 69, Mustang, Canadian County, Oklahoma (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 11, 2023, which 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 as provided by the Oklahoma State Department of Education. However, our report was qualified because the omission of the general fixed asset account group results in an incomplete presentation with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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, non-compliance 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 District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

December 11, 2023



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

To the Honorable Board of Education
Mustang Independent School District No. 69
Mustang, Canadian County, Oklahoma

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Mustang Independent School District No. 69, Mustang, Canadian County, Oklahoma's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. 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, the District 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, 2023.

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* (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 the District 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 non-compliance 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.

Bledsoe, Hewett & Gullekson

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP

December 11, 2023

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
DISPOSITION OF PRIOR YEAR'S SIGNIFICANT DEFICIENCIES AND
MATERIAL INSTANCES OF NONCOMPLIANCE
JUNE 30, 2023

Finding 2022-1 Payroll

Criteria: School Districts are required, per Oklahoma Statutes Title 70 § 5-135, to implement internal controls and procedures over initiating, recording and paying for all purchases, salaries, wages and contractual obligations.

Condition: We observed that there was insufficient oversight of the payroll function at the payroll administer level. Pursuant to an agreed upon procedures engagement that was performed for the District in April 2022, it was determined that the Director of Payroll committed a payroll scheme that misappropriated approximately \$415,000, over the past five years, which appears to have benefited only two employees. This scheme involved the payment of additional direct deposits during the payroll process through a series of adjusting entries to the District's payroll software. The additional direct deposits were in excess of their approved employment contracts.

Condition: This finding was corrected during the 2022-23 fiscal year. The payroll reports are reviewed by an individual separate from the individual processing payroll each pay period.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
SCHEDULE OF AUDIT RESULTS, FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023

Section 1 - Summary of Auditor's Results:

1. An adverse opinion was issued on the combined financial statements in conformity with generally accepted accounting principles, and a qualified opinion was issued 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. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over financial reporting.
3. The audit disclosed no instances of noncompliance which were material to the financial statements.
4. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over major programs.
5. An unmodified opinion report was issued on the compliance for major programs in conformity with the regulatory basis of accounting.
6. The audit disclosed no audit findings which are required to be reported under Uniform Guidance, 2 CFR 200.51(a).
7. Programs determined to be major are the COVID-19 Education Stabilization Fund-CARES/ESSER/ARP Programs (84.425C, 84.425D, 84.425U), which were not clustered in determination, and the IDEA-B Special Education Programs (84.027, 84.173), which were clustered.
8. The dollar threshold used to determine between Type A and Type B programs was \$750,000.
9. The auditee was determined not to be a low-risk auditee.

Section 2 – Findings relating to the financial statements required to be reported in accordance with GAGAS:

None

Section 3 – Findings and questioned costs for federal awards:

None

COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
 ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS
 JUNE 30, 2023

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	PRIOR YEAR (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST & AGENCY FUNDS	GENERAL LONG-TERM DEBT ACCOUNT		
ASSETS								
Cash and investments	\$ 25,318,404	2,248,635	11,018,639	20,344,112	6,484,669		65,414,459	55,586,615
Amounts available in debt service						11,018,639	11,018,639	9,536,036
Amount to be provided for retirement of long-term debt						214,746,361	214,746,361	229,823,964
Total Assets	\$ 25,318,404	2,248,635	11,018,639	20,344,112	6,484,669	225,765,000	291,179,459	294,946,615
LIABILITIES AND FUND BALANCE								
Liabilities:								
Warrants/checks payable	\$ 2,428,757	246,092		1,061,914	350,722		4,087,485	3,809,187
Encumbrances	13,120,421	276,944		2,308,773	1,602,854		17,308,992	8,878,103
Funds held for school organizations					3,526,488		3,526,488	2,604,282
Long-term debt:								
Capital leases						160,745,000	160,745,000	177,860,000
Bonds payable						65,020,000	65,020,000	61,500,000
Total Liabilities	15,549,178	523,036	0	3,370,687	5,480,064	225,765,000	250,687,965	254,651,572
Fund Balance:								
Restricted		1,725,599	11,018,639	16,973,425	1,004,605		30,722,268	35,432,974
Unassigned	9,769,226						9,769,226	4,862,069
Cash fund balances	9,769,226	1,725,599	11,018,639	16,973,425	1,004,605	0	40,491,494	40,295,043
Total Liabilities and Fund Balance	\$ 25,318,404	2,248,635	11,018,639	20,344,112	6,484,669	225,765,000	291,179,459	294,946,615

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

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES IN CASH FUND BALANCES
 - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	TOTALS (MEMORANDUM ONLY)	PRIOR YEAR (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST		
Revenues collected:							
Local sources	\$ 28,648,894	4,023,425	18,143,369	196,825	3,097,424	54,109,937	47,278,082
Intermediate sources	4,144,917					4,144,917	4,021,695
State sources	68,701,327	833,728				69,535,055	61,869,699
Federal sources	11,702,542	2,600,231				14,302,773	15,764,800
Interest earnings	1,018,745		456,670			1,475,415	77,951
Nonrevenue receipts	1,552,182		545,662			2,097,844	3,087,147
Total revenues collected	<u>115,768,607</u>	<u>7,457,384</u>	<u>19,145,701</u>	<u>196,825</u>	<u>3,097,424</u>	<u>145,665,941</u>	<u>132,099,374</u>
Expenditures:							
Instruction	64,120,822			1,942,105		66,062,927	63,614,244
Support services	41,801,565	4,919,179		3,436,890	4,625,925	54,783,559	45,273,575
Operation of noninstructional services	5,928,206					5,928,206	6,257,384
Facilities acquisition & construction services		3,034,419		17,245,600	53,900	20,333,919	14,863,253
Other outlays :							
Debt service			17,663,098			17,663,098	17,083,107
Reimbursements	5,469					5,469	7,832
Correcting entry	369,112					369,112	
Total expenditures	<u>112,225,174</u>	<u>7,953,598</u>	<u>17,663,098</u>	<u>22,624,595</u>	<u>4,679,825</u>	<u>165,146,290</u>	<u>147,099,395</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	3,543,433	(496,214)	1,482,603	(22,427,770)	(1,582,401)	(19,480,349)	(15,000,021)
Other financing sources (uses):							
Proceeds from sale of bonds				19,665,000		19,665,000	19,340,000
Transfers in (out)	1,354,632	(1,354,632)				0	0
Adjustments to prior year encumbrances	9,092	2,669			39	11,800	6,084
Total other financing sources (uses)	<u>1,363,724</u>	<u>(1,351,963)</u>	<u>0</u>	<u>19,665,000</u>	<u>39</u>	<u>19,676,800</u>	<u>19,346,084</u>
Excess of revenues collected over (under) expenditures	4,907,157	(1,848,177)	1,482,603	(2,762,770)	(1,582,362)	196,451	4,346,063
Cash fund balances, beginning of year	<u>4,862,069</u>	<u>3,573,776</u>	<u>9,536,036</u>	<u>19,736,195</u>	<u>2,586,967</u>	<u>40,295,043</u>	<u>35,948,980</u>
Cash fund balances, end of year	<u>\$ 9,769,226</u>	<u>1,725,599</u>	<u>11,018,639</u>	<u>16,973,425</u>	<u>1,004,605</u>	<u>40,491,494</u>	<u>40,295,043</u>

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

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	GENERAL FUND			
	Original Budget	Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:				
Local sources	\$ 26,002,675	26,002,675	28,648,894	24,067,149
Intermediate sources	3,721,512	3,721,512	4,144,917	4,021,695
State sources	60,101,692	65,653,631	68,701,327	60,837,421
Federal sources	14,336,907	11,261,969	11,702,542	9,465,471
Interest earnings	150,000	150,000	1,018,745	76,998
Nonrevenue receipts	1,466,418	1,466,418	1,552,182	2,579,092
Total revenues collected	105,779,204	108,256,205	115,768,607	101,047,826
Expenditures:				
Instruction	62,876,921	65,353,922	64,120,822	62,991,832
Support services	41,801,565	41,801,565	41,801,565	39,271,616
Operation of noninstruction services	5,928,206	5,928,206	5,928,206	11,707
Facilities acquisition & construction services				819,221
Other outlays:				
Reimbursement	5,469	5,469	5,469	
Correcting entry	29,112	29,112	369,112	
Total expenditures	110,641,273	113,118,274	112,225,174	103,094,376
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(4,862,069)	(4,862,069)	3,543,433	(2,046,550)
Other financing sources (uses):				
Transfers in (out)			1,354,632	
Adjustments to prior year encumbrances			9,092	4,940
Total other financing sources (uses)	0	0	1,363,724	4,940
Excess of revenues collected over (under) expenditures	(4,862,069)	(4,862,069)	4,907,157	(2,041,610)
Cash fund balance, beginning of year	4,862,069	4,862,069	4,862,069	6,903,679
Cash fund balance, end of year	\$ 0	0	9,769,226	4,862,069

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

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	SPECIAL REVENUE FUNDS			Prior Year (Memorandum Only)
	Original Budget	Final Budget	Actual	
Revenues Collected:				
Local sources	\$ 3,330,632	3,330,632	4,023,425	3,727,528
State sources			833,728	1,032,278
Federal sources		3,150,000	2,600,231	6,299,329
Interest earnings				953
Nonrevenue receipts				7,832
Total revenues collected	<u>3,330,632</u>	<u>6,480,632</u>	<u>7,457,384</u>	<u>11,067,920</u>
Expenditures:				
Support services	2,518,026	5,668,026	4,919,179	2,840,561
Operation of noninstructional services				6,245,677
Facilities acquisition & construction services	3,034,419	3,034,419	3,034,419	59,750
Other outlays:				
Reimbursement				7,832
Total expenditures	<u>5,552,445</u>	<u>8,702,445</u>	<u>7,953,598</u>	<u>9,153,820</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(2,221,813)	(2,221,813)	(496,214)	1,914,100
Other financing sources (uses):				
Transfers in (out)	(1,351,963)	(1,351,963)	(1,354,632)	
Adjustments to prior year encumbrances			2,669	1,144
Total other financing sources (uses)	<u>(1,351,963)</u>	<u>(1,351,963)</u>	<u>(1,351,963)</u>	<u>1,144</u>
Excess of revenues collected over (under) expenditures	(3,573,776)	(3,573,776)	(1,848,177)	1,915,244
Cash fund balances, beginning of year	<u>3,573,776</u>	<u>3,573,776</u>	<u>3,573,776</u>	<u>1,658,532</u>
Cash fund balances, end of year	<u>\$ 0</u>	<u>0</u>	<u>1,725,599</u>	<u>3,573,776</u>

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

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND
 CHANGES IN CASH FUND BALANCES - BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	DEBT SERVICE FUND		
	Original/Final Budget	Actual	Prior Year (Memorandum Only)
Revenues Collected:			
Local sources	\$ 17,306,650	18,143,369	16,516,203
Interest earnings		456,670	
Nonrevenue receipts		545,662	500,223
Total revenues collected	17,306,650	19,145,701	17,016,426
Requirements:			
Bonds	16,145,000	16,145,000	15,925,000
Coupons	1,518,098	1,518,098	1,158,107
Total requirements	17,663,098	17,663,098	17,083,107
Excess of revenue collected over (under) expenditures	(356,448)	1,482,603	(66,681)
Cash fund balance, beginning of year	9,536,036	9,536,036	9,602,717
Cash fund balance, end of year	\$ 9,179,588	11,018,639	9,536,036

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

NOTES TO COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Mustang Public Schools Independent District, No. 1-69 (the “District”), have been prepared in conformity with another comprehensive basis of accounting prescribed by the Oklahoma State Department of Education as authorized by Oklahoma Statutes. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with the accounting principles generally accepted in the United States of America. The District’s accounting policies are described in the following notes that are an integral part of the District’s financial statements.

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 five elected members. The appointed superintendent is the executive officer of the District. The Board, constituting an on-going entity, is the level of government, which has governance responsibilities over all activities, related to public elementary and secondary school education within the jurisdiction of the local independent school district. The District receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental “reporting entity” as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards, since Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

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

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

A. Reporting Entity – cont'd

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.

B. Measurement Focus

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.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus - cont'd

Special Revenue Funds – Special revenue funds account for revenue sources that are restricted to expenditures for specific purposes. The special revenue funds typically include the building fund, co-op fund and child nutrition fund.

Building Fund – The building fund consists mainly of monies derived from 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 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.

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. The District did not use the co-op fund in 2022-23.

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 Fund – 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.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus – cont'd

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. The terms “non-expendable” and “expendable” refer to whether or not the District is under an obligation to maintain the trust principal. Agency funds generally 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 operation.

Expendable Trust Funds – Expendable trust funds can include the gifts and endowments fund, medical insurance fund, workers compensation fund and the insurance recovery fund. The District only maintained an insurance recovery fund during the 2022-23 fiscal year.

Gifts and Endowments Fund – The gifts and endowments 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.

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 the fundraising efforts of students and District-sponsored groups. The administration is responsible, under the authority of the Board, for collecting, disbursing and accounting for these activity funds.

Account Groups

An account group is not a fund and consists 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 is established to account for all the 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.

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.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Measurement Focus – cont'd

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 or results of operations in conformity with accounting principles generally accepted in the United States. Neither is such data comparable to a consolidation. Interfund 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* with certain modifications. This format differs significantly from that required by GASB 34.

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

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- Inventories of school supplies are recorded as expenditures and not as inventory assets.
- Warrants/checks payable are recorded as liabilities when issued.
- Long-term debt is recorded in the General Long-Term Debt Account Group and not in the basic financial statements.
- Compensated absences are recorded as expenditures when paid and not recorded as a liability.
- Fixed assets are recorded in the General Fixed Asset Account Group and not in the basic financial statements. Fixed assets are not depreciated.

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

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

C. Basis of Accounting and Presentation – cont'd

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the regulatory basis of accounting. Revenues are recognized when they are received rather than earned and expenditures are generally recognized when encumbered/reserved rather than at the time the related fund liability is incurred. These practices differ from accounting principles generally accepted in the United States.

D. Budgets and Budgetary Accounting

The District is required by state law to prepare an annual budget. The Board of Education request an initial temporary appropriations budget from their County Excise Board before June 30. The District uses the temporary appropriation amounts as their legal expenditure limit until annual Estimate of Needs is completed.

A budget is legally adopted by the Board of Education for all funds (with the exception of the trust and agency funds) that includes revenues and expenditures. No later than October 1, each Board of Education shall prepare a financial statement and Estimate of Needs to be filed with the applicable County Clerk and the State Department of Education.

The 2022-23 Estimate of Needs was amended by the following supplemental appropriations during the fiscal year:

<u>Fund</u>	<u>Amount</u>
General	\$ 2,477,001
Building	3,150,000

These amendments were approved by the County Clerk's Office.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund – is utilized in all governmental funds of the District. Unencumbered appropriations lapse at the end of each fiscal year. While the Debt Service Fund is a governmental fund, a comparison of budget to actual schedule is presented in the financial statements, although the board can exercise no control of the revenue sources for this fund (except interest earnings), and no control over its expenditures.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Equity

Cash and Cash Equivalents – The District considers all cash on hand, demand deposit accounts, and highly liquid investments, with an original maturity of three months or less when purchased, to be cash and cash equivalents.

Investments – The District considers investments of direct obligations of the United States government and agencies, certificates of deposits, savings accounts or savings certificates with maturities of greater than three months. All investments are recorded at cost, which approximates market value.

Inventories – The value of consumable inventories at June 30, 2023 is not material to the combined financial statements.

Fixed Assets and Property, Plant and Equipment – The District has not maintained a record of general fixed assets, and, accordingly, a General Fixed Assets Account Group required by the regulatory basis of accounting prescribed by the Oklahoma State Department of Education is not included in the financial statements. General fixed assets purchased are recorded as expenditures in the various funds at the time of purchase.

Warrants/Checks Payable – Warrants/checks 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/checks that have yet to be redeemed by the District's bank.

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. While the regulatory basis that is used for the Debt Service Fund approximates full accrual accounting, the accruals recorded are reported to meet regulatory requirements, as opposed to the requirements of generally accepted accounting principles.

Compensated Absences – The District provides vacation and sick leave benefits in accordance with Title 70 of the Oklahoma Statutes, Article 6-104, which provides for annual sick leave and personal business days. District policy allows certified employees to accumulate sick days to a maximum number of 100 days, at \$25 to \$50.00 per day, depending on years of employment. Also, unused vacation leave will be compensated to support employees who retire or terminate employment at the employee's daily rate of pay up to a maximum of 30 days. The financial statements do not include any liability for any rights to receive vacation, sick leave, or other employee benefits.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Equity – cont'd

Funds Held for School Organizations – Funds held for school organizations represent the funds received or collected from students or other cocurricular 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.

Fund Balance – 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 specific purposes versus availability of appropriation. 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 (such as the corpus of a permanent fund)) 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 (such as debt covenants), 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 (like restricted amounts) 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.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities and Fund Equity – cont'd

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 include 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 purposes 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.

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 rolls 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 is due prior to January 1. The second half is due prior to April 1. If the first payment is not made in a timely manner, 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 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 are collected within such systems.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** – cont'd

F. Revenue and Expenditures – cont'd

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 from or additions to the revenue of the year when the adjustment is made.

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 that categorical educational program revenues be accounted for in the 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 passthrough from another government, such as the state. 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-Monetary Transactions – The District receives commodities from the U.S. Department of Agriculture. The value of these commodities has been included in the Schedule of Expenditures of Federal Awards; however, they have not been included in the financial statements as either revenue or expense since they are not reported under the regulatory basis of accounting.

Interest Earnings – Represent compensation for the use of financial sources over a period of time.

Nonrevenue Receipts – Nonrevenue receipts represent receipts deposited into a fund that are not new revenues to the District, but the return of assets.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

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 cocurricular 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.

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 Noninstructional Services Expenditures – Activities concerned with providing noninstructional 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 improvements to sites.

Other Outlays 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).

Other Uses Expenditures – This includes scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditures 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.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

F. Revenue and Expenditures – cont'd

Interfund Transactions – Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditures/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 interfund 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. During the 2022-23 fiscal year, the District transferred \$1,354,632 from the child nutrition fund to the general fund. The District will now operate their child nutrition programs within the general fund.

2. CASH AND INVESTMENTS

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to the District. The District's cash deposits and investments at June 30, 2023 were \$65,471,797, at financial institutions, and were completely insured or collateralized by federal depository insurance, direct obligations of the U.S. Government, or securities held by the District or by its agent in the District's name.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of an investment. Due to the required liquidity for those investments, these funds have no defined maturity dates. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Investment Credit Risk – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The District does not have a formal policy limiting its investment choices, other than the limitation of state law as follows:

- Direct obligations of the U.S. Government, its agencies and instrument 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.
- 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 deposit or savings accounts in out-of-state financial institutions.
- With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

2. CASH AND INVESTMENTS – cont'd

- County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- 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.
- Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous bullet items.

Concentration of Investment Credit Risk – The District places no limit on the amount it may invest in any one issuer.

3. INTERFUND RECEIVABLES AND PAYABLES

There were no interfund receivables or payables at June 30, 2023.

4. 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 have been 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 building bonds payable and capital leases. Debt service requirements for bonds and judgments are paid solely from the fund balance and the future revenues of the debt service fund, and capital leases are paid from other funds.

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2023:

	Bonds Payable	Capital Leases	Totals
Balance, July 1, 2022	\$ 61,500,000	177,860,000	239,360,000
Additions	19,665,000	0	19,665,000
Retirements	(16,145,000)	(17,115,000)	(33,260,000)
Balance, June 30, 2023	\$ 65,020,000	160,745,000	225,765,000

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

4. GENERAL LONG-TERM DEBT – cont'd

A brief description of the outstanding long-term debt at June 30, 2023 is set forth below:

	<u>Amount Outstanding</u>
<u>General Obligation Bonds:</u>	
Combined Purpose Bonds, Series 2019, original issue \$17,000,000, interest rate of 2.00%, due in annual installments of \$4,250,000, and final payment due on 06-01-24	\$ 4,250,000
Building Bonds, Series 2019, original issue \$820,000, interest rate of 2.25% to 2.85%, due in annual installments of \$205,000, and a final payment due on 06-01-24	205,000
Building Bonds, Series 2020, original issue \$5,675,000, interest rate of 1.25%, due in annual installments of \$1,415,000, final payment of \$1,430,000 due on 06-1-25	2,845,000
Combined Purpose Bonds, Series 2020, original issue \$13,040,000, interest rate of 2.00%, due in annual installments of \$3,260,000, final payment of \$3,260,000 due on 06-1-25	6,520,000
Combined Purpose Bonds, Series 2021, original issue \$9,705,000, interest rate of 1.50 to 2.00%, due in annual installments of \$2,425,000, final payment due on 06-1-26	7,280,000
Building Bonds, Series 2021, original issue \$6,550,000, interest rate of 1.50% due in annual installments of \$1,635,000, final payment due on 06-1-26	4,915,000
Combined Purpose Bonds, Series 2022, original issue \$13,260,000, interest rate of 4.00%, due in annual installments of \$3,315,000, final payment due on 06-1-27	13,260,000
Building Bonds, Series 2022, original issue \$6,080,000, interest rate of 3.25 to 3.5%, due in annual installments of \$1,520,000, final payment of \$1,645,000 due on 06-1-27	6,080,000

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

4. GENERAL LONG-TERM DEBT – cont'd

	<u>Amount Outstanding</u>
Combined Purpose Bonds, Series 2023, original issue \$14,125,000, interest rate of 3.00 to 4.00%, due in annual installments of \$3,530,000, final payment of \$3,535,000 due on 06-1-28	\$ 14,125,000
Building Bonds, Series 2023, original issue \$5,540,000, interest rate of 4.30 to 5.0%, due in annual installments of \$1,385,000, final payment due on 06-1-28	5,540,000
<u>Capital Leases:</u>	
Lease purchase for 2012 Mustang Public Schools Project, dated 7-1-12, for \$77,760,000, due in annual principal and rental installments of varying amounts, final payment 9/1/23 (see below)	9,435,000
Lease purchase for 2017 Mustang Public Schools Project, dated 5-1-17, for \$177,580,000, due in annual principal and rental installments of varying amounts, final payment 9/1/29 (see below)	<u>151,310,000</u>
Total	<u>\$ 225,765,000</u>

Mustang Public Schools Project 2012

Pursuant to the issuance of series bonds in the amount of \$97,300,000, passed by electors on April 3, 2012, on July 1, 2012, the Canadian County Educational Facilities Authority issued \$64,195,000 of Educational Facilities Lease Revenue Bonds (Mustang Public Schools Project) Series 2012, to provide funds for the constructing, equipping, repairing and remodeling of school buildings, acquiring furniture, fixtures and equipment and acquiring and improving school sites for the benefit of Mustang School District. Also on July 1, 2012, the District, as lessor, entered into a ground lease agreement, for certain district property, with the Canadian County Educational Facilities Authority. In addition, the District entered into a sublease, as lessee, with the Canadian County Educational Facilities Authority. The sublease calls for eleven (11) annual payments starting September 1, 2013, in addition to semiannual rental payments of \$1,500. These payments will be made out of bond funds. Mustang Public Schools will gain ownership to the capital improvements incrementally as each payment is made.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

4. GENERAL LONG-TERM DEBT – cont'd

Mustang Public Schools Project 2017

Pursuant to the issuance of series bonds in the amount of \$180,800,000, passed by electors on February 14, 2017, in May 2017, the Canadian County Educational Facilities Authority issued \$138,300,000 of Educational Facilities Lease Revenue Bonds (Mustang Public Schools Project) Series 2017, to provide funds for the constructing, equipping, repairing and remodeling of school buildings, acquiring furniture, fixtures and equipment and acquiring and improving school sites for the benefit of Mustang School District. Also on February 14, 2017, the District, as lessor, entered into a ground lease agreement, for certain district property, with the Canadian County Educational Facilities Authority. In addition, the District entered into a sublease, as lessee, with the Canadian County Educational Facilities Authority. The sublease calls for twelve (12) annual payments starting September 1, 2018, in addition to semiannual rental payments of \$1,500. These payments will be made out of bond funds. Mustang Public Schools will gain ownership to the capital improvements incrementally as each payment is made.

Future Debt Requirements

The annual debt service requirements for the retirement of the bonds and capital leases, including the payment of principal and interest are as follows:

Year Ending June 30	Principal	Interest	Total
2024	\$ 32,900,000	1,982,372	34,882,372
2025	40,810,000	1,561,942	42,371,942
2026	37,155,000	1,016,415	38,171,415
2027	32,090,000	583,710	32,673,710
2028	30,090,000	200,955	30,290,955
Thereafter	<u>52,720,000</u>	<u>-</u>	<u>52,720,000</u>
Total	<u>\$ 225,765,000</u>	<u>5,345,394</u>	<u>231,110,394</u>

Interest paid on general long-term debt during the 2022-23 fiscal year totaled \$1,518,098.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

5. EMPLOYEE RETIREMENT SYSTEM

Description of Plan

The District participates in the state-administered Oklahoma Teachers' Retirement System, which is 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 the Oklahoma Teachers' Retirement System, P.O. Box 53624, 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.

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. Contributions received by the System from the State of Oklahoma are used to offset required employer contributions by the local school district. For the 2022-23 fiscal year, the District contributed 9.5% and the State of Oklahoma contributed the remaining amount during the year. The District is allowed by Oklahoma Teachers' Retirement System to make the required contributions on behalf of the participating members. In addition, if a member's salary is paid in part by federal or private funds, the contribution on that portion of the salary paid by those funds must be matched by the District at 8.00%.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

5. EMPLOYEE RETIREMENT SYSTEM – cont'd

Annual Pension Cost

The District's total contributions for 2023, 2022 and 2021 were \$11,753,364, \$11,516,314 and \$10,291,353 respectively. Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2023. This information is useful in assessing the pension plan's accumulation of sufficient assets to pay pension benefits as they become due. Please visit www.ok.gov/TRS for all plan information.

GASB Statement 68 became effective for fiscal years beginning after June 15, 2014, and significantly changes pension accounting and financial reporting for governmental employers 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 amount is not required to be presented on the audited financial statements.

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; or acts of God. The District purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public officials' liability. Settled claims resulting from risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

The District participates in a risk pool for Workers' Compensation coverage in which there is a transfer or pooling of risks among the participants of that pool. In accordance with GASB No. 10, the District reports the required contribution to the pool, net of refunds, as insurance expense. The risk pool is the Oklahoma School Assurance Group (OSAG), an organization formed for the purpose of providing workers' compensation coverage to participating schools in the State of Oklahoma. In that capacity, OSAG is responsible for providing loss control services and certain fiscal activities, including obtaining contract arrangements for the underwriting, excess insurance agreements, claims processing, and legal defense for any and all claims submitted to it during the plan year. As a member of OSAG, the District is required to pay fees set by OSAG according to an established payment schedule. A portion of the fees paid by the District goes into a loss fund for the District. The fee for the loss fund is calculated by projecting losses based on the school's losses for the last five years. OSAG provides coverage in excess of the Loss Fund so the District's liability for claim loss is limited to the balance of the loss fund. If the District does not use its loss fund in three years, it is returned to the District with no interest.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
NOTES TO THE COMBINED FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

6. RISK MANAGEMENT – cont'd

The District is also a member of the Oklahoma State School Boards Association (OSSBA) Employment Services program, which helps to cover the cost of unemployment claims. Depending on the level of membership the District elects, the District makes a deposit into an account administered by OSSBA or will make payments periodically as needed. The money contributed by each District earns interest and is fully insured. If the District has claims in excess of the amount in its account, it will be liable for the excess.

7. CONTINGENCIES

Federal Grants

Amounts received or receivable from grant 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 amounts, 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.

Schedule of Expenditure of Federal Awards

The schedule shows the federal awards received and expended by the District during the 2021-23 fiscal year. The revised Uniform Guidance Audits of States, Local Governments and Non-Profit Organizations, established uniform audit requirements for nonfederal entities which expended more than \$750,000 in federal awards.

Litigation

School officials are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments against the District.

SUPPLEMENTARY INFORMATION

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
 ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS
 JUNE 30, 2023

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 2,248,635	0	2,248,635
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Warrants/checks payable	\$ 246,092		246,092
Encumbrances	276,944		276,944
Total liabilities	<u>523,036</u>	<u>0</u>	<u>523,036</u>
Fund Balance:			
Restricted	<u>1,725,599</u>	<u>0</u>	<u>1,725,599</u>
 Total Liabilities and Fund Balance	 <u>\$ 2,248,635</u>	 <u>0</u>	 <u>2,248,635</u>

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	BUILDING FUND	CHILD NUTRITION FUND	TOTAL
Revenues Collected:			
Local sources	\$ 4,023,425		4,023,425
State sources	833,728		833,728
Federal sources	2,600,231		2,600,231
Total revenues collected	<u>7,457,384</u>	<u>0</u>	<u>7,457,384</u>
Expenditures:			
Support services	4,919,179		4,919,179
Facilities acquisition & construction services	3,034,419		3,034,419
Total expenditures	<u>7,953,598</u>	<u>0</u>	<u>7,953,598</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(496,214)	0	(496,214)
Other financing sources (uses):			
Transfers in (out)		(1,354,632)	(1,354,632)
Adjustments to prior year encumbrances		2,669	2,669
Total other financing sources (uses)	<u>0</u>	<u>(1,351,963)</u>	<u>(1,351,963)</u>
Excess of revenues collected over (under) expenditures	(496,214)	(1,351,963)	(1,848,177)
Cash fund balances, beginning of year	<u>2,221,813</u>	<u>1,351,963</u>	<u>3,573,776</u>
Cash fund balances, end of year	<u>\$ 1,725,599</u>	<u>0</u>	<u>1,725,599</u>

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - BUDGET AND ACTUAL COMPARISON
 ALL SPECIAL REVENUE FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	BUILDING FUND			CHILD NUTRITION FUND		
	ORIGINAL BUDGET	FINAL BUDGET	Actual	ORIGINAL BUDGET	FINAL BUDGET	Actual
Revenues Collected:						
Local sources	\$ 3,330,632	3,330,632	4,023,425	\$		
State sources			833,728			
Federal sources		3,150,000	2,600,231			
Total revenues collected	<u>3,330,632</u>	<u>6,480,632</u>	<u>7,457,384</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:						
Support services	2,518,026	5,668,026	4,919,179			
Facilities acquisition & construction svcs	3,034,419	3,034,419	3,034,419			
Total expenditures	<u>5,552,445</u>	<u>8,702,445</u>	<u>7,953,598</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues collected over (under) expenditures before other financing sources (uses)	(2,221,813)	(2,221,813)	(496,214)	0	0	0
Other financing sources (uses):						
Transfers in (out)				(1,351,963)	(1,351,963)	(1,354,632)
Adjustment to prior year encumbrances						2,669
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,351,963)</u>	<u>(1,351,963)</u>	<u>(1,351,963)</u>
Excess of revenues collected over (under) expenditures	(2,221,813)	(2,221,813)	(496,214)	(1,351,963)	(1,351,963)	(1,351,963)
Cash fund balances, beginning of year	<u>2,221,813</u>	<u>2,221,813</u>	<u>2,221,813</u>	<u>1,351,963</u>	<u>1,351,963</u>	<u>1,351,963</u>
Cash fund balances, end of year	<u>\$ 0</u>	<u>0</u>	<u>1,725,599</u>	<u>\$ 0</u>	<u>0</u>	<u>0</u>

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
 ALL CAPITAL PROJECTS FUNDS - REGULATORY BASIS
 JUNE 30, 2023

<u>ASSETS</u>	<u>BOND (33) FUND</u>	<u>BOND (34) FUND</u>	<u>BOND (38) FUND</u>	<u>TOTAL</u>
Cash	\$ 2,540,000	16,813,988	990,124	20,344,112
 <u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Warrants/checks payable	\$	71,790	990,124	1,061,914
Encumbrances		2,308,773		2,308,773
Total Liabilities	<u>0</u>	<u>2,380,563</u>	<u>990,124</u>	<u>3,370,687</u>
Fund Balance:				
Restricted	<u>2,540,000</u>	<u>14,433,425</u>	<u>0</u>	<u>16,973,425</u>
Total Liabilities and Fund Balance	<u>\$ 2,540,000</u>	<u>16,813,988</u>	<u>990,124</u>	<u>20,344,112</u>

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - ALL CAPITAL PROJECTS FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	BOND (31) FUND	BOND (33) FUND	BOND (34) FUND	BOND (35) FUND	BOND (38) FUND	BOND (39) FUND	TOTAL
Revenues Collected:							
Local sources	\$ 0	0	196,825	0	0	0	196,825
Expenditures:							
Instruction			1,942,105				1,942,105
Support services			2,446,766		990,124		3,436,890
Facilities acquisition & construction services			17,245,600				17,245,600
Total expenditures	0	0	21,634,471	0	990,124	0	22,624,595
Excess of revenues collected over (under) expenditures before other financing sources (uses)	0	0	(21,437,646)	0	(990,124)	0	(22,427,770)
Other financing sources (uses):							
Transfers in (out)	(62)		(674,762)	(30,763)	705,592	(5)	0
Bond proceeds		2,540,000	16,870,000		255,000		19,665,000
Total other financing sources (uses)	(62)	2,540,000	16,195,238	(30,763)	960,592	(5)	19,665,000
Excess of revenues collected over (under) expenditures	(62)	2,540,000	(5,242,408)	(30,763)	(29,532)	(5)	(2,762,770)
Cash fund balances, beginning of year	62	0	19,675,833	30,763	29,532	5	19,736,195
Cash fund balances, end of year	\$ 0	2,540,000	14,433,425	0	0	0	16,973,425

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE -
 ALL FIDUCIARY FUND TYPES - REGULATORY BASIS
 JUNE 30, 2023

	<u>EXPENDABLE TRUST</u> <u>INSURANCE</u> <u>RECOVERY</u> <u>FUND</u>	<u>AGENCY FUNDS</u> <u>SCHOOL</u> <u>ACTIVITY</u> <u>FUNDS</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 2,958,181	3,526,488	6,484,669
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Warrants/checks payable	\$ 350,722		350,722
Encumbrances	1,602,854		1,602,854
Funds held for school organizations		3,526,488	3,526,488
Total Liabilities	<u>1,953,576</u>	<u>3,526,488</u>	<u>5,480,064</u>
Fund Balance:			
Restricted	<u>1,004,605</u>	<u>0</u>	<u>1,004,605</u>
Total Liabilities and Fund Balance	<u>\$ 2,958,181</u>	<u>3,526,488</u>	<u>6,484,669</u>

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - ALL EXPENDABLE TRUST FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	INSURANCE RECOVERY FUND
Revenues Collected:	
Local sources/reimbursement	\$ 3,097,424
Expenditures:	
Support services	4,625,925
Facilities acquisition & construction services	53,900
Total expenditures	4,679,825
Excess of revenues collected over (under) expenditures before adjustments to prior year encumbrances	(1,582,401)
Adjustments to prior year encumbrances	39
Excess of revenues collected over (under) expenditures	(1,582,362)
Cash fund balances, beginning of year	2,586,967
Cash fund balances, end of year	\$ 1,004,605

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	BALANCE 7-01-22	ADDITIONS	TRANSFERS	DEDUCTIONS	BALANCE 6-30-23
<u>ASSETS</u>					
Cash and Investments	2,604,282	7,972,373	0	7,050,167	3,526,488
<u>LIABILITIES</u>					
Funds held for school organizations:					
801 INDUSTRIAL ARTS	\$ 14,365	14,434		12,304	16,495
802 MHS YEARBOOK (ANNUAL)	93,051	42,891		39,142	96,800
803 MHS ATHLETICS	282,221	429,278		444,785	266,714
804 DISTRICT BAND	134,186	448,025		448,970	133,241
805 JROTC BOOSTER CLUB	33,703	19,105		19,855	32,953
806 MHS SOFTBALL BOOSTER CLUB	12,270	18,945		15,584	15,631
807 CENTENNIAL COUNSELING	5,812	392		1,434	4,770
808 CENTENNIAL MEDIA	7,682	13,261		12,056	8,887
809 PERFORMING ARTS CENTER	7,576	5,714	(3,283)	4,145	5,862
810 MUSTANG ELEMENTARY	56,685	52,303		48,210	60,778
812 VALLEY ART	8,621	0		3,800	4,821
813 CENTENNIAL MUSIC	198	684		651	231
814 MHS FFA	28,160	84,660		88,235	24,585
815 MHS F.C.C.L.A.	3,480	2,781		4,501	1,760
816 MHS FRENCH CLUB	97	0		54	43
817 STUDENT NUTRITION ASSIST.	1,665	1,021		0	2,686
818 HIGH SCHOOL GENERAL	107,131	174,206	7,472	213,549	75,260
819 RIVERWOOD MAIN ACTIVITY	50,284	110,322		87,056	73,550
820 LEADERSHIP	2,555	0		1,632	923
821 RIVERWOOD MEDIA	4,927	1,714		2,479	4,162
822 RIVERWOOD ART	2,260	1,726		2,177	1,809
823 LAKEHOMA ACTIVITY	39,714	39,626		32,346	46,994
824 CENTENNIAL ART	2,362	3,707		1,879	4,190
825 MHS MEDIA	543	236		50	729
826 MMS MEDIA	5,974	23,532		14,375	15,131
827 MNMS MEDIA	6,684	18,098		16,545	8,237
828 MHS KEY CLUB	2,183	13,765		14,243	1,705
829 MMS ATHLETICS	45,944	44,070	(500)	45,632	43,882
830 VIRTUAL SCHOOL OPERATIONS	6,712	0		2,548	4,164
831 TECHNOLOGY	279	9,429	3,283	6,587	6,404
832 MMS FCA	2,230	0		202	2,028
833 MMS ACTIVITY	43,333	21,567	2,150	12,729	54,321
834 MMS SKILLS FOR LIVING	2,480	0		477	2,003

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	BALANCE 7-01-22	ADDITIONS	TRANSFERS	DEDUCTIONS	BALANCE 6-30-23
835 MMS STRIVE	\$ 135	4,413	289	2,974	1,863
838 MMS STUDENT COUNCIL	3,010	6,644	(3,544)	3,106	3,004
839 MMS VOCAL MUSIC	14,518	10,280		12,864	11,934
840 MMS YEARBOOK	13,940	10,100		9,246	14,794
841 VALLEY ACTIVITY	30,223	40,270		39,067	31,426
842 MHS NAT'L HONOR SOCIETY	1,795	7,090		6,965	1,920
843 CREEK MEDIA	2,416	20,463		18,065	4,814
844 MNMS ATHLETICS	33,346	51,205	(500)	38,564	45,487
845 CHILD NUTRITION	0	2,437,136		2,437,136	0
846 MISC REVENUE	18,253	179,783	(1,500)	25,134	171,402
847 MNMS ACTIVITY	40,521	19,565		19,227	40,859
848 RIVERWOOD MUSIC	2,489	4,338		4,265	2,562
849 MNMS PEP CLUB	116	5,150		0	5,266
850 MNMS SCIENCE CLUB	4,513	913		2,325	3,101
851 MNMS SPEECH CLUB	3,113	1,900		1,298	3,715
852 MNMS STUDENT COUNCIL	574	407		706	275
853 MNMS VOCAL MUSIC	7,367	7,242		7,604	7,005
854 MNMS YEARBOOK	13,218	0		3,384	9,834
855 MHS JR CLASS	21,152	76,370		61,294	36,228
856 MHS SCIENCE/MATH CLUB	8,715	15,706		7,489	16,932
857 MHS SR CLASS	47,533	60,745	(7,472)	61,565	39,241
858 SPECIAL OLYMPICS	2,665	0		2,493	172
859 MHS DRAMA	24,304	23,095		17,967	29,432
860 MHS STUDENT COUNCIL	34,125	118,501	6,230	116,631	42,225
862 MHS VOCAL MUSIC	16,725	139,352		138,708	17,369
863 SCHOLARSHIP FUND	1,252	1,000		0	2,252
864 MHS D.E.C.A.	69,456	106,086		107,310	68,232
865 RIVERWOOD P.E.	363	10,159		7,028	3,494
866 CANYON RIDGE SIXTH GRADE	4,691	0		1,002	3,689
867 MBI MAIN ACTIVITY	34,683	35,574		36,279	33,978
868 VALLEY MEDIA	4,493	1,736		2,929	3,300
869 VALLEY COUNSELING	4,132	1,056		2,138	3,050
870 TRAILS ACTIVITY	24,946	41,634		39,006	27,574
871 MBI MEDIA	2,150	10,478		9,147	3,481
872 MHS MULTICULTURAL CLUB	686	0		0	686
873 TRAILS MEDIA	12,141	1,487		3,280	10,348
874 MUSTANG ELEMENTARY M.E.A.D.	1,067	284		747	604
875 TRAILS DRUG FREE CLUB	1,976	349		530	1,795
876 MBI ART	2,148	1,530		935	2,743
877 GIFTED AND TALENTED	760	0		0	760

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	BALANCE 7-01-22	ADDITIONS	TRANSFERS	DEDUCTIONS	BALANCE 6-30-23
878 TRANSPORTATION	\$ 8,798	612		649	8,761
879 CREEK CHOIR	808	723		666	865
880 MBI MUSIC	616	13,241		9,050	4,807
881 LAKEHOMA DRUG FREE LEADERS	5,663	318		664	5,317
882 MBI P.E.	1,883	3,023		2,675	2,231
883 MCM ACTIVITY	16,475	34,645		31,641	19,479
884 CHISHOLM TRAILS FOOD SERV	1,495	0		0	1,495
885 PAC RENTALS	0	69,929		0	69,929
886 MNMS BUILDER'S CLUB	443	2,685	(510)	640	1,978
887 MHS DEBATE CLUB	926	0		39	887
888 CREEK ACTIVITY	21,811	20,587		18,446	23,952
889 LAKEHOMA MEDIA	9,584	7,840		8,744	8,680
890 MMS RENAISSANCE	412	0		0	412
891 MMS SCHOLASTIC ACADEMIC TEAM	0	3,123	(2,150)	398	575
892 MNMS RENAISSANCE	57	0		0	57
893 MHS RENAISSANCE	1,719	0		280	1,439
894 MMS SPECIAL LIFE SKILLS	41	0		0	41
895 MUSTANG ELEMENTARY PE	4,932	3,206		3,613	4,525
896 MUSTANG ELEMENTARY MUSIC	329	950		64	1,215
897 MHS ART CLUB	17,817	24,565		23,685	18,697
898 MHS ATHLETIC TRAINING	36,635	26,488		26,224	36,899
899 MNMS TECHNOLOGY STUDENTS	34	0		0	34
900 ADMIN USE OF FACILITY	68,571	85,644	(1,410)	44,135	108,670
901 MEC P.A.S.S.	11,223	41		4,810	6,454
902 CANYON RIDGE ACTIVITY	59,498	54,477	(5,000)	82,958	26,017
903 MHS ADVANCED PLACEMENT	18,362	34,789		34,630	18,521
904 MHS GROUNDS IMPROVEMENT	2,509	3,464		0	5,973
905 CANYON RIDGE STAFF	2,442	4,226		4,366	2,302
907 VALLEY OUTDOOR CLASSROOM	4,071	8,041		143	11,969
906 WORK ADJUSTMENT TRAINING	0	1,080		428	652
909 CANYON RIDGE COUNSELING	5,788	2,743		2,916	5,615
910 CANYON RIDGE MEDIA	4,121	5,876		7,116	2,881
911 MHS CRAFTS II	50	8,000		50	8,000
912 CANYON RIDGE VOCAL	10,647	13,671		16,485	7,833
913 CANYON RIDGE ART	4,199	268	2,000	3,813	2,654
914 CANYON RIDGE PE	10,834	4,922		6,955	8,801
916 CREEK/MNMS OUTDOOR	323	0		0	323
919 PRAIRIE VIEW ACTIVITY	23,383	76,582		76,963	23,002
920 MEC PRE-K	8,543	5,264		5,634	8,173
921 PRAIRIE VIEW STAFF	4,120	7,530		9,572	2,078

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	BALANCE 7-01-22	ADDITIONS	TRANSFERS	DEDUCTIONS	BALANCE 6-30-23
922 MHS SPECIAL EDUCATION	\$ 1,100	3,185		2,314	1,971
923 LAKEHOMA ART	1,249	3,840		1,064	4,025
924 MHS MUSICAL	53,943	0		10,724	43,219
925 MCM MEDIA	2,833	4,918		4,236	3,515
926 MHS JROTC	3,246	1,529	2,000	2,654	4,121
927 MHS ATHLETIC STAFF	131,211	197,680		186,273	142,618
928 CANYON RIDGE READING	8,364	912		596	8,680
929 MUSTANG ELEMENTARY STAFF	1,011	1,385		1,162	1,234
930 VALLEY STAFF	58,222	37,907		16,040	80,089
931 LAKEHOMA STAFF	9,310	780		2,000	8,090
932 TRAILS STAFF	9,314	0		1,414	7,900
933 CREEK STAFF	5,990	4,021		4,185	5,826
934 MMS STAFF	4,187	555		0	4,742
935 MNMS STAFF	1,933	2,887		3,267	1,553
937 MHS STAFF	512	0		0	512
938 MEC STAFF	6,223	1,000		4,346	2,877
939 ADMINISTRATION	695	0		0	695
940 MHS TECHNOLOGY EDUCATION	172	10,385		8,626	1,931
942 MHS BUSINESS PROF. OF AMER.	7,581	2,424	910	3,601	7,314
943 CREEK COUNSELING	3,407	0		741	2,666
944 MPS SPECIAL NEEDS	44	0		0	44
945 CREEK ART	1,820	868		891	1,797
946 MHS E.C.O.	206	330		0	536
947 LAKEHOMA MUSIC	2,373	501		272	2,602
948 TRAILS ART	650	1,962		1,621	991
949 TRAILS HONOR CHOIR	3,963	208		0	4,171
950 CENT GENERAL ACTIVITY	79,561	70,278		68,741	81,098
951 TRAILS SPECIAL ED.	2,803	0		0	2,803
952 CENTENNIAL STAFF	1,638	1,642		2,069	1,211
953 MUSTANG ELEMENTARY ART	2,234	1,688		1,550	2,372
954 MUSTANG ELEMENTARY MEDIA	5,262	11,365		8,460	8,167
955 TRAILS READING CARNIVAL	151	0		0	151
956 TRAILS STUDENT COUNCIL	1,734	658		400	1,992
957 TRAILS P.E.	89	0		0	89
958 PRAIRIE VIEW ART	2,366	2,451		3,372	1,445
959 MHS SPANISH NAT'L HONOR SOC	674	35		65	644
961 MHS VIDEO CLUB	1,228	40		1,192	76
962 HORIZON P.E.	1,993	1,901		2,105	1,789
963 DISTRICT OPERATIONS	2,276	4,118		4,684	1,710
964 MMS ARCHERY	1,669	3,948		1,741	3,876

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2023

	BALANCE 7-01-22	ADDITIONS	TRANSFERS	DEDUCTIONS	BALANCE 6-30-23
965 VALLEY STUDENT COUNCIL	\$ 2,959	275		275	2,959
966 CENTENNIAL ROBOTICS	1,689	960		1,322	1,327
967 STUDENTS IN NEED	16,298	10,662		1,236	25,724
968 MCM MUSIC	6,604	11,033		11,387	6,250
969 CRI OUTDOOR CLASSROOM	3,937	0		3,937	0
970 CRI STUDENT COUNCIL	669	0		223	446
971 CRI YEARBOOK	5,407	7,398		3,940	8,865
972 CRI COMMUNICATIONS	530	0		379	151
973 CRI TECHNOLOGY	3,668	470	3,000	4,899	2,239
974 CRI SPANISH	1,000	0		0	1,000
975 CRI STEM	2,743	618		710	2,651
976 MCM ATHLETICS	27,900	38,452	(500)	18,691	47,161
977 MBI SPEC EDUCATION	1,065	220		444	841
978 HORIZON ACTIVITY	36,464	36,441	(2,465)	32,267	38,173
979 HORIZON STAFF ACCT	929	810		996	743
980 HORIZON COUNSELING	321	439		0	760
981 HORIZON MEDIA	7,454	11,035		8,576	9,913
982 PRAIRIE VIEW MEDIA	1,670	11,239		8,708	4,201
983 HORIZON VOCAL/MUSIC	5,153	6,741		6,893	5,001
984 HORIZON ART	123	90		116	97
985 HS SECURITY	3,829	0		3,829	0
986 STUDENT SERVICES	0	0	1,500	1,036	464
987 TRANSPORTATION SERVICES	0	73,030		72,916	114
988 COMMUNITY ED	145,373	1,794,603		1,231,697	708,279
989 TEACHER OF THE YEAR	928	30		58	900
990 CENTENNIAL PE	1,514	5,246		5,275	1,485
991 MHS AVIATION	856	4,605		110	5,351
993 CENTINNIAL ARCHERY	195	928		347	776
994 PRAIRIE VIEW MUSIC	2,442	2,689		1,543	3,588
995 PRAIRIE VIEW PE	332	875		332	875
996 NATIVE AMERICAN CLUB	104	497		90	511
997 MHS ARCHERY & FISHING	2,899	1,500		2,437	1,962
998 VALLEY P.E.	1,746	0		0	1,746
Total Liabilities	\$ 2,604,282	7,972,373	0	7,050,167	3,526,488

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REGULATORY BASIS**

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass Through Grantor / Program Title	Federal Assistance Listing Number	Control Project No.	Total Expenditures
U.S. DEPARTMENT OF EDUCATION:			
Direct Programs:			
Indian Education	84.060	561	\$ 294,640
Passed Through State Department of Education:			
Title I, Basic	84.010	511	876,609
Title I, Delinquent	84.010	532	16,627
Total Title I (84.010)			<u>893,236</u>
Title II Part A	84.367	541	168,792
Title III Part A	84.365	572	68,344
Title IV Part A	84.424	552	39,193
School Nurse Support Grant	93.323	724	270,468
* IDEA-B Special Education Cluster:			
ARP IDEA-B Flow Through	84.027X	628	390,420
ARP IDEA-B Preschool	84.027X	643	24,813
IDEA-B Flow Through	84.027	621	2,048,631
IDEA-B Professional Development	84.027	613	3,656
IDEA-B Professional Development	84.027	615	15,568
IDEA-B Preschool	84.173	641	70,588
Total IDEA-B Special Education Cluster			<u>2,553,676</u>
* COVID-19 Education Stabilization Funds:			
CARES GEER 1 State Level	84.425C	721	68,000
CRRSA - ESSER II	84.425D	793	271,858
CRRSA - ESSER II Set Aside	84.425D	794	973,233
ARP - ESSER III	84.425U	795	4,012,677
ARP - ESSER Homeless II	84.425U	797	250
ARP - Student Teacher	84.425U	725	20,988
ARP - Science of Reading	84.425U	726	12,274
ARP - ESSER Counselor Corps	84.425U	722	178,000
Total COVID-19 - ESF			<u>5,537,280</u>
Passed Through State Department of Career and Technology Education:			
Carl Perkins	84.048	421	69,460
U.S. DEPARTMENT OF AGRICULTURE -			
Passed Through State Department of Education:			
Child Nutrition Program Cluster:			
School Breakfast Program	10.553	764	1,756,862
National School Lunch Program	10.555	763	1,586,397
Summer Food Program	10.559	766	1,102,224
Supply Chain Assistance	10.555	759	343,705
Non-cash assistance - Commodities	10.555	N/A	351,817
Total Child Nutrition Program Cluster			<u>5,141,005</u>
Other Child Nutrition Programs:			
P-EBT	10.649	760	5,950
Other Federal Assistance:			
J.R.O.T.C.	12.357	779	70,442
Total Federal Assistance			\$ 15,112,486

* Major programs = 53.53%

Note 1 - Basis of Presentation - The accompanying schedule of expenditures of federal awards includes the federal activity of the District for the year ended June 30, 2023. This information 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). Because the schedule presents only a selected portion of the operations of the District, it is not intended and does not present the financial position, changes in net assets, or cash flows of the District.

Note 2 - Summary of Significant Accounting Policies - Expenditures reported on this schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements except as noted in Note 3. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance. None of the federal programs include any loan programs, loan guarantee programs, and has no sub-recipients.

Note 3 - Non-Monetary Assistance - Commodities received by the District were of a non-monetary nature and therefore the total revenue does not agree with the financial statements.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
PREPARED FOR THE OKLAHOMA STATE DEPARTMENT OF EDUCATION
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor / Pass Through Grantor / Program Title	Federal Assistance Listing Number	OCAS Project Number	Program or Award Amount	Balance at 7/1/22	Revenue Collected	Total Expenditures	Balance at 6/30/23
U.S. DEPARTMENT OF EDUCATION:							
Direct Programs:							
Indian Education	84.060	561	\$ 294,640		267,772	294,640	26,868
Indian Education 2021-22	84.060	799		2,357	2,357		
Sub Total			294,640	2,357	270,129	294,640	26,868
Passed Through State Department of Education:							
Title I, Basic	84.010	511	996,745		667,018	876,609	209,591
Title I, Basic 2021-22	84.010	799		3,364	3,364		
Title I, Part A Neglected	84.010	518	10,962				
Title I, Delinquent	84.010	532	18,440		16,627	16,627	
Title II, Part A	84.367	541	243,561		136,004	168,792	32,788
Title II, Part A 2021-22	84.367	799		18,036	18,036		
Title III, Part A	84.365	572	79,975		68,344	68,344	
Title IV, Part A	84.424	552	49,930		32,754	39,193	6,439
ARP - IDEA-B Flow Through	84.027X	628	392,207		382,070	390,420	8,350
ARP - IDEA-B Flow Through 2021-22	84.027X	799		94,564	94,564		
ARP - IDEA-B Preschool	84.027X	643	28,084		24,813	24,813	
IDEA-B Flow Through	84.027	621	2,488,365		2,002,482	2,048,631	46,149
IDEA-B Flow Through 2021-22	84.027	799		7,534	7,534		
IDEA-B Prof Development	84.027	613	4,687		3,656	3,656	
IDEA-B Prof Development	84.027	615	15,568		15,568	15,568	
IDEA-B Prof Development Transition Development	84.027	618	16,510				
IDEA-B Preschool	84.173	641	70,655		70,588	70,588	
School Nurse Support Grant	93.323	724	270,468		270,468	270,468	
COVID-19 Education Stabilization Funds (ESF):							
CARES GEER 1 State Level	84.425C	721	68,000		68,000	68,000	
ESSER II / CRRSA	84.425D	793	271,858		271,858	271,858	
ESSER II / CRRSA 2021-22	84.425D	799		6,825	6,825		
ESSER II Set Aside	84.425D	794	1,005,252		973,233	973,233	
ESSER II Set Aside 2021-22	84.425D	799		547,744	547,744		
ARP ESSER III	84.425U	795	5,167,555		3,571,569	4,012,677	441,108
ARP ESSER Homeless II	84.425U	797	17,258		250	250	
ARP Student Teacher	84.425U	725	25,510		25,510	20,988	
ARP ESSER Science of Reading	84.425U	726	12,274		7,752	12,274	
ARP - ESSER Counselor Corps	84.425U	722	178,000		177,386	178,000	614
Total Covid-19 (ESF)			6,745,707	554,589	5,850,127	5,537,280	441,722
Sub Total			11,431,864	678,067	9,464,017	9,530,989	745,039
Passed Through State Department of Career and Technology Education:							
Carl Perkins	84.048	421	70,193	0	66,626	69,460	2,834
U.S. DEPARTMENT OF AGRICULTURE:							
Passed Through State Department of Education:							
Child Nutrition Programs:							
School Breakfast Program	10.553	764			783,098	1,756,862	
National School Lunch Program	10.555	763			3,298,807	1,586,397	
Summer Food Program	10.559	766				1,102,224	
P-EBT	10.649	760			5,950	5,950	
Supply Chain Assistance	10.555	759			343,705	343,705	
Sub Total					4,431,560	4,795,138	
Passed Through Dept of Human Services							
Non-cash assistance - commodities	10.555	n/a			351,817	351,817	
Other Federal Assistance:							
JROTC	12.357	779	70,442	0	70,442	70,442	0
Total Federal Assistance			\$ 11,867,139	680,424	14,654,591	15,112,486	774,741

Note 1 - This schedule was prepared on a regulatory basis of accounting consistent with the preparation of the combined financial statements, except for the non-cash assistance noted in Note 2

Note 2 - Food Distribution - Non-cash assistance is reported in this schedule at the fair market value of the commodities received and disbursed

Note 3 - None of the federal programs include any loan programs, loan guarantee programs, has no sub-recipients and does not use the 10% de minimis indirect cost rate.

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
 STATEMENT OF STATUTORY, FIDELITY AND HONESTY BONDS
 FOR THE YEAR ENDED JUNE 30, 2023

BONDING COMPANY	POSITION COVERED	BOND NUMBER	COVERAGE AMOUNT	EFFECTIVE DATES
Advantage Insurance Group - Liberty Mutual Surety	Treasurer	601096232	\$ 1,000,000	7/1/22 - 7/1/23
	Asst. Treasurer	601096232	1,000,000	7/1/22 - 7/1/23
	Superintendent	601096232	100,000	7/1/22 - 7/1/23
	Activity Fund Custodian	601096232	10,000	7/1/22 - 7/1/23
	Encumbrance Clerk	601096232	10,000	7/1/22 - 7/1/23
	Minutes Clerk	601096232	10,000	7/1/22 - 7/1/23

MUSTANG INDEPENDENT SCHOOL DISTRICT NO. 69, CANADIAN COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE
AFFIDAVIT
JULY 1, 2022 TO JUNE 30, 2023

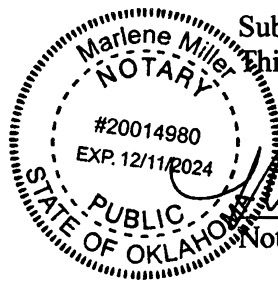
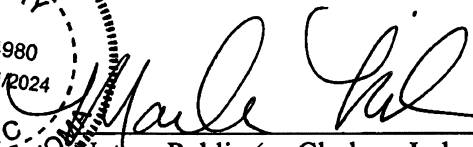
State of Oklahoma)
) ss
County of Tulsa)

The undersigned auditing firm of lawful ages, 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 Mustang Public Schools for the audit year 2022-23.

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP
Auditing Firm

By 
Authorized Agent

Subscribed and sworn to before me
This 11^h day of December, 2023

 
Notary Public (or Clerk or Judge)

My Commission Expires: 12-11-2024
Commission No. 20014980



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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

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

December 11, 2023

Mr. Charles Bradley, Supt.
Mustang Public Schools
12400 SW 15th St.
Yukon, Oklahoma 73099

Dear Mr. Charles Bradley,

Listed below are the audit exceptions and recommendations from the final audit work we performed for you and are referred to in your audit report. Please review them very carefully, along with the review copy of your audit report. If you have questions or desire additional information, please call us so that any discrepancies may be resolved.

No Audit Exceptions

We take this opportunity to thank you and your professional staff for the outstanding cooperation and invaluable assistance you gave us during our recent onsite audit work.

Sincerely,

Christopher P. Gullekson

For

Bledsoe, Hewett & Gullekson
Certified Public Accountants, PLLLP



MEETING OF THE
MUSTANG BOARD OF EDUCATION
January 8, 2024
DATE

PUBLIC PARTICIPATION FORM
FOR ONLY THOSE WHO WISH TO ADDRESS THE BOARD

(Policy #1035)

Presentations under "Public Participation" are limited to five (5) minutes and where several people wish to address the same subject, a spokesperson must be selected. Those residents wishing to address the Board of Education must complete a Request for Public Participation form prior to the scheduled starting time of the regular Board meeting. A response may not be provided at this time. Questions or concerns related to employees of the district will not be permitted at this time. Those are to be referred to the Superintendent at another time.

***PUBLIC COMMENTS REGARDING PERSONNEL ARE PROHIBITED**

	NAME (Please Print)	SUBJECT (Limit - 5 minutes)	SIGNATURE
1.	Mark Webb	SBAM	Mark Webb
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			



Mustang Board of Education Regular Meeting
Minutes

Monday, December 11, 2023 6:00 PM
Mustang Educational Resource Center, 909 South Mustang Rd., Mustang, OK 73064

AUTHORITY OF THE BOARD OF EDUCATION

As required by Section 311, Title 25 of the Oklahoma Statutes, notice is hereby given that the Board of Education of Independent School District Number I-069 of Canadian County, Oklahoma held Mustang Board of Education Regular Meeting on Monday, December 11, 2023 at 6:00 PM. The place and street of the meeting was Mustang Educational Resource Center, 909 South Mustang Rd., Mustang, OK 73064.

Notice of this meeting was given to the County Clerk of Canadian County, Oklahoma at least forty-eight (48) hours prior to such meeting, and public notice of this meeting, with an agenda posted in prominent view at the Mustang Educational Resource Center 909 South Mustang Rd., Mustang, OK at least twenty-four (24) hours prior to this meeting, excluding Saturdays, Sundays and legal holidays, all in compliance with the Oklahoma Open Meeting Act.

A. Invocation and Flag Salute

Invocation - Toby Thompson
Flag Salute - Chad Schroeder

B. Call to Order and Roll Call (may be silent)

Chad Schroeder called the meeting to order at 6:00 PM. Those present were Chad Schroeder, Travis Helling, Dr. Robert Rader and Toby Thompson. Todd Lovelace was absent.

C. Superintendent's Report

1. Bronco Leadership Code - Student of the Month

Centennial Elementary	Carter Burwell	Canyon Ridge Intermediate	Indra Sapkota
Creek Elementary	Everleigh Reel	Horizon Intermediate	Alana Abbott
Lakehoma Elementary	Chloe Kalmykova	Meadow Brook Intermediate	Lizzie Barrick
Mustang Elementary	Caylee Pollard	Mustang Central Middle School	Katlyn Nguyen
Prairie View Elementary	Nolan Bolt	Mustang North Middle School	Makaylah Nero
Riverwood Elementary	Anthony Chapel	Mustang South Middle School	Ginger O' Day
Trails Elementary	Kahmya Fleeton	Mustang Education Center	Ayden Feely
Valley Elementary	Joe Jette	Mustang High School	Diego Rojas Jimenez

2. Certificate of Appreciation - Jennifer White - Presented by Emily Farnham

D. Assistant Superintendent's Report

1. Transportation - Dr. Jason Pittenger

E. Board Reports

No Board Reports

F. Public Participation

The floor shall be open to the public, and any regular meeting shall include an opportunity for the public to address the Board other than personnel matters. Presentations under Public Participation are limited to five (5) minutes and where several people wish to address the same subject, a spokesperson must be selected. Those residents wishing to address the Board of Education must complete a Request for Public Participation form prior to the scheduled starting time of the regular Board meeting. A response may not be provided at this time. Questions or concerns related to employees of the district will not be permitted at this time. Those are to be referred to the Superintendent at another time.

No Public Participation

G. 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 of these items. The consent agenda consists of discussion, consideration and action on the following items that the Superintendent recommends be approved.

Motion to approve consent agenda. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

1. Board of Education Minutes

a. November 13, 2023 Regular Board Meeting Minutes

2. Out of State or Overnight Travel

a. Approval of the choir students and sponsors from the following sites to participate in the Oklahoma Choral Directors Association (OkCDA) All State Chorus Festival at the Oklahoma City Convention Center in Oklahoma City on January 11-13, 2024.

Mustang Middle School	Mustang Central Middle School
Mustang North Middle School	Mustang High School

b. Approval of the choir students and sponsors from the following sites to participate in the Oklahoma Music Association (OkMEA) All State Chorus Festival in Tulsa, OK on January 17-19, 2024.

Horizon Intermediate	Canyon Ridge Intermediate	Mustang North Middle School
Meadow Brook Intermediate	Mustang Middle School	Mustang Central Middle School

- c. Approval for Mustang High School choir students and sponsors to participate in the Oklahoma Music Educators Association (OkMEA) All State Chorus Festival at the Cox Convention Center in Tulsa, OK on January 17-20, 2024.
 - d. Approval for Mustang High School band students and sponsors to participate in the Oklahoma Music Educators Association (OkMEA) State Convention at the Cox Business Center in Tulsa, OK on January 17-20, 2024.
 - e. Approval for Sarah Green and Brett Coffman to attend the WEB Basic Training Conference in Colorado Springs, CO on January 21 - 24, 2024.
 - f. Approval for Deana Baxter, Heather Brakebill and Cherish Buel to attend the National Conference of Science Education in Denver, CO on March 20-23, 2024.
 - g. Approval for Jared Homer to attend the United Soccer Coaches National Convention in Anaheim, CA on January 10-14, 2024.
 - h. Approval for Mustang High School Varsity Football Staff to attend the AFCA Convention in Nashville, TN on January 6-9, 2024.
 - i. Approval for Jennifer Newell, Andrea Guziec, Greg Oliver, Samantha Waldron, Chad Harper and William Bennyhoff to attend the 2024 Violence Prevention Symposium in Katy, TX on January 22-24, 2024.
 - j. Approval for the Mustang High School POM to attend the OSDTDA State competition in Tulsa, OK on December 8-10, 2023.
 - k. Approval for Tara Hardeman to attend the WEB Basic Training Conference in Colorado Springs, CO on January 21 - 24, 2024.
 - l. Approval for Mustang High School Women's Wrestling team to participate in the Super Girl 64 Wrestling Tournament at Tulsa Union High School in Tulsa, OK on January 5-6, 2024.
 - m. Approval for Mustang High School Track and Field to attend the Razorback Invitational on January 12-14, 2024 at the University of Arkansas in Fayetteville, AR.
3. Renewal and Ratification of Agreements/Contracts
- a. CorAspire - Counseling Services
 - b. Southwest Cleaning - Custodial Services
 - c. Mustang High School 2024 Competitive Marching Band Show
 - 1. Colton Hines - Music Arranger and Music Clinician
 - 2. Jordan Lalama - Choreographer and Visual Clinician
 - 3. Wes Cartright - Program Designer and Design Team Coordinator
 - 4. Leon May - Visual Consultant
4. Surplus
- a. Athletic Lockers

5. Approval for the following as a Board Hearing Officer:

Adam Heavin Mark Rains Bo Rainey Eric Wade Adam Breipohl

6. Approval of the Mustang Public Schools 2024-2025 school calendar.

H. Financial Consent Agenda

Motion to approve the Financial Consent Agenda. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

1. Encumbrance Registers
2. Change Orders Registers
3. Treasurer's Report
4. General Fund Revenue Analysis
5. Activity Fund Revenue and Expenditure Summary
6. Activity Fund Purpose of Accounts
7. Transfer of Funds

I. Business

1. Discussion and possible board action to approve the contract with ZFX, Inc.

Motion to approve the contract with ZFX, Inc. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

2. Discussion and possible board action to approve the contract with CNS Productions.

Motion to approve the contract with CNS Productions. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

3. Discussion and possible board action to approve the contract with ShowLive SFX.

Motion to approve the contract with ShowLive SFX. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

4. Discussion and possible board action to approve the contract with PowerSchool Group LLC.

Motion to approve the contract with PowerSchool Group LLC. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

5. Discussion and possible board action to approve the following two (2) contracts with Frontline Education:

1. Comparative Analytics Subscription from January 17, 2024 to June 30, 2024
2. Comparative Analytics Subscription from July 1, 2024 to June 30, 2025.

Motion to approve the two contracts with Frontline Education. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

6. Discussion and possible action to approve the contract with Cowboy Driving Academy.

Motion to approve the contract with Cowboy Driving Academy. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

7. Discussion and possible board action to approve the Earthwork bid on the new Elementary #9.

Motion to approve the Earthwork bid on the new Elementary #9. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

8. Discussion and possible board action to approve the new courses listed below:

- Advanced Photography
- Hospitality and Tourism
- Native American Studies
- Sport and Exercise Nutrition
- Sports Statistics and Probability

Motion to approve the new courses. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

J. New Business This business, in accordance with Oklahoma Statutes, title 25- 311 (A)(9), is limited to any matter not known about or which could not have been reasonably foreseen prior to the time of posting this agenda.

No New Business

K. Executive Session: The Board of Education will consider and may vote to convene in Executive Session.

Did not convene into Executive Session.

1. Proposed executive session to conduct on-going evaluation of the superintendent. 25 O.S. Section 307(B)(1).

2. Proposed executive session to discuss the employment, hiring, appointment, promotion, demotion, disciplining, or resignation of an employee. 25 O.S. Section 307 (B)(1). As listed on Schedule A, B & C.

3. Proposed executive session to discuss the purchase or appraisal of real property. 25 O.S. Section 307(B)(3).

L. Acknowledge Return to Open Session

M. Statement of Executive Session minutes by Board Clerk

N. Discussion and possible board action to approve to amend item M on the November 13, 2023 agenda to Superintendent or designee to sign closing documents required to finalize the transaction for the purchase of Lots 13 and 14 of Block 7 in Mustang, OK.

Motion to approve to amend item M on the November 13, 2023 agenda to Superintendent or designee to sign closing documents required to finalize the transaction for the purchase of Lots 13 and 14 of Block 7 in Mustang, OK. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

O. Vote to approve or not approve the Superintendent's recommendation concerning employment as listed on Schedule "A".

Motion to approve Schedule A. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

P. Vote to approve or not approve the Superintendent's recommendation concerning employment as listed on Schedule "B".

Motion to approve Schedule B. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

Q. Vote to approve or not approve the Superintendent's recommendation concerning employment as listed on Schedule "C".

Motion to approve Schedule C. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

R. Adjournment

Time 6:37 PM

Motion to adjourn. This motion, made by Chad Schroeder and seconded by Travis Helling, Passed.

Travis Helling: Aye, Dr. Robert Rader: Aye, Chad Schroeder: Aye, Toby Thompson: Aye

Minutes Clerk

Board President



Schedule "A"
December 11th, 2023

Resignations				
Last Name	First Name		Site/Assignment	Effective
Berg	Maria		TE/Sped Paraprofessional	12/19/2023
Biroschak	Emily		District/Custodian	12/01/2023
Goulden	Shelbie		MBI/Sped Teacher	05/17/2024
Harris	Silver		MHI/CN	12/01/2023
Hepner	Johnathan		MHS/Teacher	12/19/2023
Hodges	Rori		MCE/Teacher	11/27/2023
Jameson	Stephanie		Admin/Executive Assistant	01/02/2024
Keefer	Melissa		ME/Media Assistant	12/19/2023
Lucas	Doris		MCMS/Paraprofessional	12/05/2023
McMinn	Kaylee		LE/Sped Paraprofessional	11/17/2023
McNeely	Calais		ME/Sped Paraprofessional	11/16/2023
Murphey	Evan		MCMS/Paraprofessional F/S	12/19/2023
Najera	Myra		CE/Sped Paraprofessional	12/01/2023
Nye	Marianna		MMS/Paraprofessional	12/05/2023
Ojeda	Ezequiel		PVE/Noon Supervisor	12/19/2023
Patten	Casey		MHS/Teacher	12/19/2023
Paz Gomez	Adriana		MMS/Custodian	12/31/2023
Rogers	David		District/General Maintance	12/01/2023
Velasco De Ruiz	Maricela		MMS/Custodian	12/31/2023
Webster	Dawn		MCE/Teacher	12/19/2023
Retirement				
Last Name	First Name		Site/Assignment	Effective
Johnson	Sandra		Admin/Exec Admin Asst	05/31/2024
Employment				
Last Name	First Name	Replacing/New Position	Site/Assignment	Effective
Barnett	Shira	Stacey Parsons	District/Speech Language Pathologist Asst	01/03/2024
Bullock	Billie	David East	MCE/Sped Teacher	12/04/2023
Cederquist	Baylee	Dawn Webster	MCE/Teacher	01/03/2024
Cornell	Amberlyn	Catherine Williamson	ME/Noon Supervisor	11/27/2023
Dehne	Kennedy	Lindsey Phillips	District/Licensed Mental Health Counselor	12/01/2023
Falkner	Aubrey	Shea Sweeney	MHS/Teacher	11/29/2023
Frank	Kristin	Guadalupe Mejia	RE/Paraprofessional	12/18/2023
Gentry	Hannah	Rori Hodges	MCE/Teacher	12/12/2023
Godoy	LLiana	Jennifer Linson	TE/CN	11/27/2023
Hixson	Michael	Bethany Broach	MNMS/Teacher	01/03/2024
Jones	Brandi	Jessica Sapkota	PVE/CN	12/08/2023
O'Connor	Marissa	Janae Berg	TE/Sped Paraprofessional	12/11/2023
Ogden	Jamie	Whitney Welch	CE/Sped Paraprofessional	11/27/2023
Pinon	Haley	Kaylee McMinn	LE/Elem Behavior Support Paraprofessional	11/13/2023
Purcell	Jennifer	Melissa Kiefer	ME/Media Assistant	01/04/2024

Ralls	MeKayla	Myra Najera	CE/Sped Paraprofessional	12/15/2023
Roper	Charles	Stephanie Miller	Transportation/Bus Driver	11/27/2023
Wyatt	Stacie	Calais McNeely	ME/Sped Paraprofessional	11/27/2023
Reassignments				
Last Name	First Name	From: Site/Assignment	To: Site/Assignment	Effective
Dixon	Carrie	MBI/CN 6 HR	MBI/CN 6.5HR	11/13/2023
Hargis	Ashleigh	TE/Paraprofessional	TE/Sped Paraprofessional	11/29/2023
Linson	Jennifer	TE/CN 6.5HR	TE/CN 7HR	11/13/2023
Najera	Heather	MHS/Sped Paraprofessional 7HR	MHS/Sped Paraprofessional 7.5HR	2023/2024
Reeves	Virginia	District/School Psychologist 10 HR	District/School Psychologist 20 HR	11/01/2023
Richards	Christopher	MHS/Counselor	MHS/LMH Counselor	11/27/2023
Sapkota	Jessica	PVE/CN	RE/CN	11/27/2023
Additional Duty/Supplemental/Stipend				
Last Name	First Name	Assignment	Site	Effective
Tobiason	Erin	Sped Department Chair/Grade level depart	LE	11/13/2023
Carr	Bridget	Sped Team Leader	CE	2023/2024
Chen	Jacob	Special Team Leader	CRI	2023/2024
Echalk	Jill	Student Awards Chair	CRI	2023/2024
Owen	Krista	Academic Team Coach	CRI	2023/2024
Tobler	Michelle	Site Web Master	CRI	2023/2024
Dickerson	Cabe	Assistant Middle School Wrestling Coach	MMS/MNMS/MCMS	2023/2024
Gelso	Christin	Team Leader	TE	2023/2024
Hardemen	Tara	Stipend for MCMS Student Council	MCMS	01/2024
Thomas	Karissa	Homebased	CMS	2023/2024
Grauberger	Heather	Homebased	HI	2023/2024
BRAIN/BOOST/AUTISM Stipend \$3000				
Arellano	Teresa	BRAIN/BOOST/AUTISM	MMS	2023/2024
Brothers	Rebecca	BRAIN/BOOST/AUTISM	MNMS	2023/2024
Manuel	Aaron	BRAIN/BOOST/AUTISM	HI	2023/2024
O'Brien	Kristi	BRAIN/BOOST/AUTISM	MVE	2023/2024
Tobiason	Erin	BRAIN/BOOST/AUTISM	LE	2023/2024
Wittum	Caitlin	BRAIN/BOOST/AUTISM	LE	2023/2024
Related Service License Holder Stipend \$1,000				
Shay	Elizabeth	Related Service License Holder	CRI	2023/2024
Reddish	Rebecca	Related Service License Holder	MVE	2023/2024
Hood	Desirae	Related Service License Holder	CE	2023/2024
George	Sybil	Related Service License Holder	PVE	2023/2024
George	Rachel	Related Service License Holder	RE	2023/2024
Kuykendall	Jamie	Related Service License Holder	MEC	2023/2024
Rudek	Betty	Related Service License Holder	TE	2023/2024
Mentor Teacher Stipend \$500				
Wyss	Allyson	Mentor Teacher	CMS	2023/2024
Kissling	Amanda	Mentor Teacher	TE	2023/2024
Rick	Amanda	Mentor Teacher	RE	2023/2024
Blackwell	Amber	Mentor Teacher	MEC	2023/2024
Cozens	Amy	Mentor Teacher	MNMS	2023/2024
Hargrove	Amy	Mentor Teacher	CE	2023/2024
Penney	Amy	Mentor Teacher	MMS	2023/2024

Burns	Angela	Mentor Teacher	MMS	2023/2024
Henderson	Ashley	Mentor Teacher	MCE	2023/2024
Mathes	Brandon	Mentor Teacher	MHS	2023/2024
Coffman	Brett	Mentor Teacher	MMS	2023/2024
Walker	Caitlin	Mentor Teacher	MHS	2023/2024
Danker	Carmen	Mentor Teacher	MCE	2023/2024
Stalsworth	Caroline	Mentor Teacher	RE	2023/2024
Buel	Cherish	Mentor Teacher	MHI	2023/2024
Tonay	Christina	Mentor Teacher	MHI	2023/2024
McDaniel	Cody	Mentor Teacher	MHS	2023/2024
Barnes	Cyndi	Mentor Teacher	MCE	2023/2024
Ervin	Dana	Mentor Teacher	MEC	2023/2024
Weeks	Danielle	Mentor Teacher	MHS	2023/2024
Dowell	Deanna	Mentor Teacher	MMS	2023/2024
McElroy	Diana	Mentor Teacher	MHI	2023/2024
Jaggie	Erika	Mentor Teacher	VE	2023/2024
Wakefield	Erin	Mentor Teacher	MHS	2023/2024
Osborne	Greg	Mentor Teacher	MHS	2023/2024
Limke	Jason	Mentor Teacher	MHS	2023/2024
Baret	Jennifer	Mentor Teacher	RE	2023/2024
Harris	Jeremy	Mentor Teacher	MHS	2023/2024
Muse	Julie	Mentor Teacher	VE	2023/2024
Dunbar	Kaitlyn	Mentor Teacher	MHS	2023/2024
Burns	Kari	Mentor Teacher	CRI	2023/2024
Knight	Katherine	Mentor Teacher	MHS	2023/2024
Smith	Katie	Mentor Teacher	MHS	2023/2024
Hale	Kelsey	Mentor Teacher	MBI	2023/2024
Pumford	Kristin	Mentor Teacher	MHS	2023/2024
Swink	Kristin	Mentor Teacher	MHS	2023/2024
Wycoff	Kristin	Mentor Teacher	MNMS	2023/2024
Chaisson	Leiha	Mentor Teacher	MHS	2023/2024
Turner	Lynette	Mentor Teacher	MBI	2023/2024
Brosh	Madge	Mentor Teacher	MBI	2023/2024
Glyckherr	Maria	Mentor Teacher	MHS	2023/2024
Moon	Mary Beth	Mentor Teacher	MHI	2023/2024
Crews	Megan	Mentor Teacher	CE	2023/2024
DeWitt	Melissa	Mentor Teacher	MEC	2023/2024
Kuper	Michelle	Mentor Teacher	RE	2023/2024
Carr	Miranda	Mentor Teacher	LE	2023/2024
Long	Molly	Mentor Teacher	VE	2023/2024
O'Bannon	Nicole	Mentor Teacher	MCE	2023/2024
Kenedy	Patrick	Mentor Teacher	MHS	2023/2024
Singer	Patrick	Mentor Teacher	MMS	2023/2024
Jones	Ryan	Mentor Teacher	CRI	2023/2024
Waggoner	Ryan	Mentor Teacher	PVE	2023/2024
Clayton	Sara	Mentor Teacher	MHI	2023/2024
Votta	Shauna	Mentor Teacher	MCE	2023/2024

Elmore	Shawn	Mentor Teacher	MMS	2023/2024
Ransom	Sheila	Mentor Teacher	PVE	2023/2024
Whitehead	Sheryl	Mentor Teacher	MEC	2023/2024
Harmon	Stephanie	Mentor Teacher	CMS	2023/2024
Kluge	Steve	Mentor Teacher	MHS	2023/2024
Doran	Tami	Mentor Teacher	LE	2023/2024
Damasiewicz	Tammy	Mentor Teacher	MHS	2023/2024
Fruit	Tina	Mentor Teacher	CE	2023/2024
Morris	Trisha	Mentor Teacher	MCE	2023/2024
Bennett	William	Mentor Teacher	MHS	2023/2024



Schedule "B"

December 11th, 2023

Bronco Club 2023/2024 SY				
Last Name	First Name	Assignment	Site	Effective
Galvan	Amanda	Paraprofessional	PVE	2023/2024
Winn	Lydia	Paraprofessional	RE	2023/2024
Fields	Rachel	Teacher	TE	2023/2024
Coker	Patricia	Paraprofessional	TE	2023/2024
Smith	Emma	Student Assistant	TE	2023/2024
Evans	Mary	Teacher	MHI	2023/2024
Davis	Tyler	Teacher	MBI	2023/2024



Schedule "C"

December 11th, 2023

Guest Teachers (Substitutes)			
Last Name	First Name	Site/Assignment	Effective
Baugh	Isabella	District	2023/2024
Bell	Lamont	District	2023/2024
Blalock	Victoria	District	2023/2024
Booth	Madelyn	District	2023/2024
Bryant	Brittany	District	2023/2024
Carrington	Deborah	District	2023/2024
Cliburn	Chad	District	2023/2024
Engledow	Adam	District	2023/2024
Gray	Christina	District	2023/2024
Hawthorne	Emilee	District	2023/2024
Kadhim	Samar	District	2023/2024
Kissner	Michael	District	2023/2024
Mendonca	Samantha	District	2023/2024
Moreno	Ximena	District	2023/2024
Najera	Myra	District	2023/2024
Page	Terah	District	2023/2024
Parrish	Stefani	District	2023/2024
Purcell	Kinley	District	2023/2024
Rodriguez	Ashley	District	2023/2024
Sipes	Sara	District	2023/2024
Six	Camie	District	2023/2024
Sperry	Michelle	District	2023/2024
Taylor	Michael	District	2023/2024
Walker	Avery	District	2023/2024
Waller	Alexandria	District	2023/2024

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1087 - 4999, Fund(s): 11-General

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	1087	12/05/2023	68518	JOSHUA AND HOPE FINN	412 - Knowles Classroom Supplies	1,000.00
			412-1000-681-315-8700-000-705		12/05/2023	1,000.00
				Knowles Supplies such as motors, cutters, glue, sanding blocks, scissors, etc.		
11	1088	12/05/2023	14689	STAPLES BUSINESS ADVANTAGE 1561215	931 MNMS OFFICE SUPPLIES	363.99
			002-1000-611-900-0000-000-510		12/05/2023	15.99
				Staples Pastel 30% Recycled Color Copy Paper, 20 lbs., 8.5" x 11", Lilac, 500/Ream		
			002-1000-611-900-0000-000-510		12/05/2023	11.89
				Lettermark Colors 30% Recycled Colored Paper, 20 lbs., 8.5" x 11", Canary, 500 Sheets/Ream		
			002-1000-611-900-0000-000-510		12/05/2023	11.89
				Lettermark Colors 30% Recycled Colored Paper, 20 lbs., 8.5" x 11", Green, 500 Sheets/Ream		
			002-1000-611-900-0000-000-510		12/05/2023	14.49
				Exact Brights Colored Paper, 20 lbs., 8.5" x 11", Bright Red, 500 Sheets/Ream.		
			002-1000-611-900-0000-000-510		12/05/2023	14.29
				Xerox Vitality Multipurpose Paper, 20 lbs., 8.5" x 11", Blue, 500 Sheets/Ream		
			002-1000-617-900-0000-000-510		12/05/2023	101.37
				Staples EasyClose Security Tinted #10 Business Envelopes, 4 1/8" x 9 1/2", White, 500/Box		
			002-1000-619-900-0000-000-510		12/05/2023	86.85
				Expo Block Eraser		
			002-1000-611-900-0000-000-510		12/05/2023	16.29
				Neenah Exact Vellum Bristol Cardstock, 8.5" x 11", 67 lb., White, 250 Sheets/Ream		
			002-1000-619-900-0000-000-510		12/05/2023	55.98
				Sharpie Permanent Markers, Fine Tip, Black, 36/Pack		
			002-1000-619-900-0000-000-510		12/05/2023	34.95
				Pentel EnerGel RTX Retractable Gel Pens, Medium Point, Purple Ink, 3/Pack		
11	1089	12/05/2023	13963	CAPITAL ONE TRADE CREDIT	412 - Kain Classroom Supplies	800.00
			412-1000-681-314-8400-000-705		12/05/2023	209.40
				Kain Classroom Supplies		
			412-1000-681-314-8400-000-705		12/05/2023	590.60

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1087 - 4999, Fund(s): 11-General

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	1090	12/06/2023	14462	Amazon Capital Services Inc.	066 MBI Art Classroom Items	292.81
			066-1000-619-100-0000-000-160		12/06/2023	7.99
					Large Christmas Snowflake Stencil Template, Konsait 6Pack Reusable Plastic Craft Drawing Painting Template, Xmas Stencils for Greeting Cards, Wall, Wood, Face, Cookie, Cake,Biscuit,Coffee Decor	
			066-1000-619-100-0000-000-160		12/06/2023	24.99
					Iconikal Aerosol Textured Snow Spray, 13-Ounce Bottles, Bulk 4-PackVisit the Iconikal Store	
			066-1000-619-100-0000-000-160		12/06/2023	14.43
					Amazon Basics Purple Washable School Glue Sticks, Dries Clear, 0.24-oz Stick,60-Pack	
			066-1000-619-100-0000-000-160		12/06/2023	5.59
					LiqInkol Dry Erase Markers Bulk, 144 Pack Black Whiteboard Markers, Chisel Point Low Odor Dry Erase Markers for School Office Home	
			066-1000-619-100-0000-000-160		12/06/2023	23.98
					LANA & LUCA Liquid Chalk Markers - Wet Erase Marker Pens - for Chalkboards Signs, Windows, Blackboard, Glass - 6mm Reversible Tip (8 Pack) - Vintage Colors Multicolor	
			066-1000-619-100-0000-000-160		12/06/2023	21.28
					ARTISTRO Paint Pens for Rock Painting, Stone, Ceramic, Glass, Wood, Canvas. Set of 12 Acrylic Paint Markers Extra-fine Tip	
			066-1000-619-100-0000-000-160		12/06/2023	29.69
					[500 Pack] Disposable White Uncoated Paper Plates - 9 Inch Large Decorative Craft Paper Plates	
			066-1000-619-100-0000-000-160		12/06/2023	14.89
					200 Sets - 2 oz] Disposable Plastic Portion Cups with Lids, Small Plastic Condiment Containers for Sauce, 2 oz Jelly Shot Cups Shot Cups, Souffle Cups	
			066-1000-619-100-0000-000-160		12/06/2023	59.98
					Shuttle Art Acrylic Paint, 15 Colors Acrylic Paint Large Bottle Set, 473ml/16oz Each, Rich Pigments, High Viscosity, Bulk Paint for Artists, Beginners and Kids on Rocks Crafts Canvas Wood Ceramic	
			066-1000-619-100-0000-000-160		12/06/2023	89.99
					Crayola Colored Pencil Classpack (462ct), Bulk Colored Pencils, 14 Assorted Colors, School Supplies for Teachers, Ages 4+	
11	1091	12/06/2023	14462	Amazon Capital Services Inc.	066 MBI Art Classroom Items	141.11
			066-1000-619-100-0000-000-160		12/06/2023	141.11
					WEN 500-Pound Capacity 46 By 25.5-Inch Extra Wide Service Utility Cart	
11	1092	12/06/2023	15117	Pearson Education Inc	621 OT Protocols	1,500.00
			621-2135-614-239-0000-000-110		12/06/2023	1,500.00
					Testing Protocols for OT's	
11	1093	12/08/2023	61446	OKLAHOMA SCHOOLS INSURANCE GROUP	016-Deductible	1,000.00
			016-2720-521-000-0000-000-050		12/08/2023	1,000.00
					016-Deductible payment amount of \$1000.00 for Bus accident, DOL 12.6.23	
11	1094	12/08/2023	61446	OKLAHOMA SCHOOLS INSURANCE GROUP	016-Deductible	1,000.00
			016-2720-521-000-0000-000-050		12/08/2023	1,000.00
					016-Deductible payment amount of \$1000.00 for Bus accident, DOL 12.5.23	

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1087 - 4999, Fund(s): 11-General

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	1095	12/08/2023	68538	Bencorp	023 - MEDIUM AND LARGE VINYL GLOVES	895.00
					MEDIUM VINYL GLOVES	447.50
					LARGE VINYL GLOVES	447.50
11	1096	12/08/2023	99999	MUSTANG SCHOOL GENERAL	003 Sub Repay Amanda Thomas Jan 18-19, 2024	220.00
					Sub Repay OKMEA Conference - Amanda ThomasSub Cheryl Bauer Jan 18 2024Sub Alisha Wadsworth Jan 19 2024	220.00
11	1097	12/08/2023	87264	Kennedy Dehne	048-District Mileage Reimbursement	400.00
					048-District Mileage Reimbursement	400.00
11	1098	12/08/2023	14462	Amazon Capital Services Inc.	066 Valley Art Items	139.90
					Betem 24 Colors Dual Tip Acrylic Paint Pens Markers, Premium Acrylic Paint Pens for Wood, Canvas, Stone, Rock Painting, Glass, Ceramic Surfaces, DIY Crafts Making Art Supplies	139.90
11	1099	12/08/2023	15147	LOWES CREDIT SERVICES	066 Valley Art Items	279.60
					Beach Pebble Company Caribbean Beach Pebble 1-2-in 30lbs, Item #1359978, 20 @ 12.98 = \$259.60	279.60
11	1100	12/08/2023	11059	Blick Art Materials, LLC	066 Creek Art Supplies	388.83
					Blick Square Charcoal Sticks - Set of 12	5.51
					Blick Masking Tape - Natural, 1/2" x 60 yds	2.37
					Blick Student Grade Tempera - 6-Color Pump Kit, for Half Gallons	68.41
					Leaf Print Set - Set of 10	69.26
					Kum Wedge Sharpener - Double-Hole	3.29
					Blick Sulphite Drawing Papers - 9" x 12", White, 500 Sheets, 50 lb	11.99
					Neenah Astrobrights Paper - Bright Colors, Pkg of 100 Sheets	10.36
					Pacon Tru-Ray Construction Paper - 12" x 18", Yellow, 50 Sheets	11.04
					Pacon Tru-Ray Construction Paper - 9" x 12", Warm Brown, 50 Sheets	5.86
					Pacon Tru-Ray Construction Paper - 9" x 12", Black, 50 Sheets	8.79
					Canson Watercolor Papers - 9" x 12", 500 Sheets	102.81
					Blick Sulphite 80 lb Drawing Papers - 12" x 18", White, 500 Sheets, 80 lb	89.14
11	1101	12/08/2023	11059	Blick Art Materials, LLC	066 Horizon Art Class	79.46
					Maped Hand-Held Sharpener	24.80
					Paycon truray construction paper 9x12 smart stack 240 sheets	54.66
11	1102	12/08/2023	68539	ShowLive, Inc	066 MHS Musical Pyro Items	5,000.00
					066 Musical Pyro effects for The Wizard of Oz	5,000.00

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1087 - 4999, Fund(s): 11-General

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	1103	12/08/2023	14462	Amazon Capital Services Inc.	004 HS Fine Arts Items	59.57
			004-1000-653-100-0000-000-705		12/08/2023	9.59
				SD Card Reader, uni High-Speed USB C to Micro SD Card Adapter USB 3.0 Dual Slots, Memory Card Reader for SD/Micro SD/SDHC/SDXC/MMC, Compatible with MacBook Pro/Air, Chromebook, Android Galaxy		
			004-1000-653-100-0000-000-705		12/08/2023	49.98
				SAMSUNG EVO Select Micro SD-Memory-Card + Adapter, 512GB microSDXC 130MB/s Full HD & 4K UHD, UHS-I, U3, A2, V30, Expanded Storage for Android Smartphones, Tablets, Nintendo-Switch (MB-ME512KA/AM		
11	1104	12/08/2023	15228	MUSTANG CHAMBER OF COMMERCE	011 Membership Dues	630.00
			011-2321-810-000-0000-000-050		12/08/2023	630.00
				Annual Membership Dues		
11	1105	12/08/2023	10007	Randall Five Inc	Blanket-026-Welding gas and supplies	350.00
			026-2740-612-000-0000-000-050		12/08/2023	132.00
			026-2740-612-000-0000-000-050		12/08/2023	218.00
				Blanket-026-Welding gas/bottle rental and misc. welding supplies		
11	1106	12/08/2023	14462	Amazon Capital Services Inc.	412 - Pumford Instructional Classroom Supplies	150.00
			412-1000-681-314-8400-000-705		12/08/2023	150.00
				Pumford Classroom Supplies such as graph paper and beads		
11	1107	12/08/2023	14462	Amazon Capital Services Inc.	412 - Cox Classroom Supplies	250.00
			412-1000-681-314-8400-000-705		12/08/2023	250.00
				314/Cox Classroom Supplies such as popsicle sticks and protective gloves		
11	1108	12/08/2023	86045	GARY WAYNE KNOWLES	412 - Blanket Gary Knowles Mileage	650.00
			412-2213-580-315-8700-000-705		12/08/2023	650.00
				Gary Knowles Blanket Mileage Travel Expenses		
11	1109	12/08/2023	68348	Laura Oathout	552 - License for Character Dev. Curriculum	2,000.00
			552-1000-653-497-1050-000-105		12/08/2023	250.00
			552-1000-653-497-1050-000-110		12/08/2023	250.00
			552-1000-653-497-1050-000-115		12/08/2023	250.00
			552-1000-653-497-1050-000-120		12/08/2023	250.00
			552-1000-653-497-1050-000-125		12/08/2023	250.00
			552-1000-653-497-1050-000-135		12/08/2023	250.00
			552-1000-653-497-1050-000-150		12/08/2023	250.00
			552-1000-653-497-1050-000-155		12/08/2023	250.00
				Elementary Site Licenses for Character Development Curriculum		

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1087 - 4999, Fund(s): 11-General

Fund	PO No	Date	Vendor No	Vendor	Description	Amount	
11	1110	12/11/2023	14462	Amazon Capital Services Inc.	004 MHS Art Items	147.18	
				Carykon Paint Scrapers for Art DIY, Pack of 4	004-1000-619-100-0000-000-705	12/11/2023	33.64
				Nicpro 18 Colors Large Acrylic Paint Set, 8.45 fl oz./ 250 ml Artist Painting Supplies Bulk Non-Toxic For Multi Surface Canvas, Wood, Fabric, Leather, Cardboard, Paper, Crafts, Hobby with Color Wheel	004-1000-619-100-0000-000-705	12/11/2023	38.99
				Creativity Street 5170 Foam Pattern Paint Roller, 6", 4 Count, Yellow, 4 per Set	004-1000-619-100-0000-000-705	12/11/2023	46.56
				24 Pack Canvases for Painting 9 x 12 inch, Canvas Boards for Painting-Gesso Primed Acid-Free 100% Cotton Canvas Panels for Acrylics Oil Watercolor Tempera Paints	004-1000-619-100-0000-000-705	12/11/2023	27.99
11	1111	12/11/2023	14462	Amazon Capital Services Inc.	572 - Wyatt Classroom Supplies	200.00	
				Wyatt Classroom Supplies (headphones with microphone)	572-1000-653-410-1310-000-510	12/11/2023	200.00
11	1112	12/11/2023	14462	Amazon Capital Services Inc.	412 - Holman Classroom Supplies	150.00	
				Classroom supplies such as chargers, zip ties and microphones	412-1000-681-315-8700-000-705	12/11/2023	150.00
11	1113	12/11/2023	62855	TRAVEL SOURCE, INC	412-Pumford/Harrison Airfare (6/12-15: NYC, NY)	1,500.00	
				WindowsWear Conference Airfare (6/12 - 6/15; NYC, NY) for Krissy Pumford and Jacqueline Harrison	412-2213-580-314-8400-000-705	12/11/2023	1,259.58
					412-2213-580-314-8400-000-705	12/11/2023	240.42
11	1114	12/12/2023	23066	AndyMark Inc.	412 - MMoore Classroom Materials	430.54	
				Matt Moore Classroom Materials such as wheels and controllers	412-1000-681-315-8700-000-705	12/12/2023	430.54
11	1115	12/12/2023	10220	Automatic Fire Control, Inc	FIRE SUPPRESSION SYSTEM INSPECTION & MAINTENANCE	3,500.00	
				FIRE SUPPRESSION SYSTEMS INSPECTION AND MAINTENANCE	023-3140-439-700-0000-000-050	12/12/2023	3,500.00
11	1116	12/12/2023	68528	Kelly Leiter	003-Staff training Love and Logic	600.00	
				Staff training Teaching Love and Logic 4 sessions	003-2410-810-900-0000-000-135	12/12/2023	600.00
11	1117	12/12/2023	86066	WILLIAM D BENNYHOFF	541/Per Diem Safety Forum (1/22-1/24/24), Katy, TX	200.00	
				William Bennyhoff - Per Diem for Safety & Security Forum (1/22-1/24/2024) Katy, TX	541-2573-580-429-0000-000-050	12/12/2023	200.00
11	1118	12/12/2023	80437	CHAD A HARPER	541/Per Diem Safety Forum (1/22-1/24/24), Katy, TX	200.00	
				Chad Harper - Per Diem for Safety & Security Forum (1/22-1/24/2024) Katy, TX	541-2573-580-429-0000-000-050	12/12/2023	200.00
11	1119	12/12/2023	62702	SAMANTHA WILSON	541/Per Diem- Safety Forum (1/22-1/24/24) Katy, TX	200.00	
				Samantha Wilson - Per Diem for Safety & Security Forum (1/22-1/24/2024) Katy, TX	541-2573-580-429-0000-000-050	12/12/2023	200.00

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1087 - 4999, Fund(s): 11-General

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	1120	12/12/2023	86463	GREGORY KEITH OLIVER	541/Per Diem Safety Forum (1/22-1/24/24), Katy, TX	200.00
			541-2573-580-429-0000-000-050	Greg Oliver - Per Diem for Safety & Security Forum (1/22-1/24/2024) Katy, TX	12/12/2023	200.00
11	1121	12/12/2023	85043	ANDREA CHRISTINE GUZIEC	541/Per Diem Safety Forum (1/22-1/24/24), Katy, TX	200.00
			541-2573-580-429-0000-000-050	Andrea Guziec - Per Diem for Safety & Security Forum (1/22-1/24/2024) Katy, TX	12/12/2023	200.00
11	1122	12/12/2023	67399	JENNIFER NEWELL	541/Per Diem -Safety Forum (1/22-1/24/24) Katy, TX	200.00
			541-2573-580-429-0000-000-050	Jennifer Newell - Per Diem -Safety & Security Forum (1/22-1/24/2024) Katy, TX	12/12/2023	200.00
11	1123	12/12/2023	68542	The Univ of Southern Mississippi	541 - Security Forum (1/22-1/24/2023) Katy, TX.	1,950.00
			541-2573-860-429-0000-000-050	Safety & Security Forum (1/22 - 1/24/2024) Katy, TX. Registration For: Jennifer Newell, Andrea Guziec, Greg Oliver, Samantha Wilson, Chad Harper, William Bennyhoff	12/12/2023	1,950.00
11	1124	12/12/2023	14462	Amazon Capital Services Inc.	412 - BCoffman Classroom Materials	200.00
			412-1000-681-315-8700-000-705	Moore Classroom Materials such as glue sticks, rubber bands, super glue etc.	12/12/2023	200.00
11	1125	12/13/2023	12710	Okla. Assoc.of School Bus.Officials	014/050 OKASBO Level classes	250.00
			014-2573-860-000-0000-000-050	Registration for Randi Spencer to attend OKASBO level program workshops January 9-10, 2024 and April 10-11, 2024	12/13/2023	250.00
11	1126	12/13/2023	87073	Angela Marie Ediger	014- Mileage Sylogist training, Shawnee 12/13	100.00
			014-2573-860-000-0000-000-050	Mileage for Sylogist training - Angie-Shawnee 12/13/23	12/13/2023	70.48
			014-2573-860-000-0000-000-050		12/13/2023	29.52
11	1127	12/13/2023	12710	Okla. Assoc.of School Bus.Officials	014- ASBO Training 1/9-1/10 Level 1	250.00
			014-2575-860-000-0000-000-050	OKASBO- Level 1 training Jan. 9-10, 2024	12/13/2023	250.00
11	1128	12/13/2023	14462	Amazon Capital Services Inc.	002 150 Smart Board Bulb	60.00
			002-1000-653-900-0000-000-150	Mrs. Carrillo Smart Board Bulb	12/13/2023	60.00
11	1129	12/13/2023	16234	SOUTHPAW ENTERPRISES, INC	621 Adaptive Material - OT	200.00
			621-2135-658-239-0000-000-145	Weighted Belt for adaptive needs	12/13/2023	200.00
11	1130	12/14/2023	67046	COMMERCE BANK	561-PD Courses for Indian Ed Program Staff	119.97
			561-2213-860-272-0000-000-050	561- PD Courses for Indian Ed Staff	12/14/2023	119.97

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1087 - 4999, Fund(s): 11-General

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	1131	12/15/2023	99999	MUSTANG SCHOOL GENERAL	613 Speech Conference Mileage 2/16	600.00
				Speech Conference Mileage Reimbursement John Standefer, Ashlyn Lambert, Natalie Williams, Kristin Evans, Kelsey Oliver, Makenna Stewart, Kayla Wilkinson, Allison Williams, Desirae Hood, Dennis Mathew, Lindsey Crone, Shira Barnett, Elizabeth Shay, Rebecca Reddish	613-2213-580-239-0000-000-050 12/15/2023	600.00
11	1132	12/15/2023	12994	PITSCO EDUCATION, LLC	412 - Coffman Classroom Materials	243.71
				Coffman Classroom Materials such as rocket parachutes, fin holders, shroud lines.	412-1000-681-315-8700-000-505 12/15/2023	243.71
11	1133	12/15/2023	67046	COMMERCE BANK	541-Hilton Garden Inn Houston Katy West 1/22/24	2,000.00
				Lodging for Safety & Security Forum (1/22-1/24/24 in Katy, TX) Jennifer Newell, Andrea Guziec, Greg Oliver, Samantha Wilson, Chad Harper, William Bennyhoff	541-2573-580-429-0000-000-050 12/15/2023	2,000.00
11	1134	12/15/2023	86035	MICHAEL LYNN BARRICK	621 Conference Mileage Reimbursement 2/28	550.00
				Conference Mileage Reimbursement- 2/28- 3/2- Kansas City, MO	621-2213-580-239-0000-000-050 12/15/2023	550.00
11	1135	12/15/2023	86035	MICHAEL LYNN BARRICK	621 Staff Registration Reimbursement 2/28	300.00
				Conference Registration Reimbursement- 2/28- 3/2- Kansas City, MO	621-2573-860-239-0000-000-050 621-2573-860-239-0000-000-050 12/15/2023 12/15/2023	220.00 80.00
11	1136	12/15/2023	68540	WindowsWear, Inc	412 - WindowsWear Conf. (6/12-6/15/24), NYC, NY	3,900.00
				Registration for WindowsWear Summer Bash (6/12-6/15/24 New York City, NY) Kristin Pumford, Jacqueline Harrison	412-2213-860-314-8400-000-705 12/15/2023	3,900.00
11	1137	12/15/2023	62855	TRAVEL SOURCE, INC	621 Hotel Fee Mike Barrick Training 2/28	1,000.00
				Conference Hotel- 2/28- 3/2- Kansas City, MO	621-2573-580-239-0000-000-050 12/15/2023	1,000.00
11	1138	12/15/2023	83729	KRISTIN JEAN PUMFORD	412-Per Diem for WindowsWear Conf. (6/12-6/15/24)	400.00
				Kristin Pumford Per Diem for Windows Wear Summer Bash (6/12-6/15/24, New York City, NY)	412-2213-580-314-8400-000-705 12/15/2023	400.00
11	1139	12/15/2023	14188	STATE OF OKLAHOMA	Elementary Literacy PD training	1,050.00
				Elementary Literacy PD training January 3 Presenter Heather Pogue	003-2213-320-900-0000-000-135 12/15/2023	1,050.00
11	1140	12/15/2023	99999	MUSTANG SCHOOL GENERAL	002 - sub reimbursement	330.00
				002 - sub reimbursement WEB Basic Training Colorado Springs, CO Jan 21-24	002-5600-930-900-0000-000-525 12/15/2023	330.00

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1087 - 4999, Fund(s): 11-General

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	1141	12/15/2023	67046	COMMERCE BANK	621 NASP Convention 12/15/2023	2,000.00 2,000.00
				NASP Convention2/13-18 RegistrationStacy McKinneyCecile Farrell, Nikki Shay Curtis, Kendra Kim- New Orleans	621-2573-860-239-0000-000-050	
11	1142	12/15/2023	62855	TRAVEL SOURCE, INC	NASP Convention -2/13-17 New Orleans, LA 12/15/2023	4,200.00 4,200.00
				NASP Convention 2/13-17 New Orleans, LA Flight and HotelStacy McKinneyKendra KimCecile FarrellNikki Shay Bruce	621-2573-580-239-0000-000-050	
11	1143	12/15/2023	99999	MUSTANG SCHOOL GENERAL	621 Per Diem Reimbursement 12/15/2023	1,600.00 1,600.00
				NASP Convention2/13-18 Per Diem Stacy McKinney Cecile Farrell, Nikki Shay Curtis, Kendra Kim- New Orleans	621-2573-580-239-0000-000-050	
11	1144	12/15/2023	10307	BETHANY PUBLIC SCHOOLS	613 OKC Speech Conference 2/16/24 12/15/2023	1,050.00 1,050.00
				OKC SLP Conference-Deep dive into speech sound disorders interventionsJohn StandeferAshlyn LambertNatalie WilliamsKristin EvansKelsey OliverMakenna StewartKayla WilkinsonAllison WilliamsDesirae HoodDennis MathewLindsey CroneShira BarnettElizabeth ShayRebecca Reddish	613-2573-860-239-0000-000-050	
11	1145	12/15/2023	63672	SCHOOL SAFE ID, LLC	025 - MEADOW BROOK KIOSK 12/15/2023	319.95 319.95
				Surface Pro 6, windows 10 proand SSID image (Refurbished)	025-2580-653-000-0000-000-160	
11	1146	12/15/2023	83802	JACQUELINE ADELE HARRISON	412-Per Diem for WindowsWear Conf. (6/12-6/15/24) 12/15/2023	400.00 400.00
				Jaqueline Harrison Per Diem for WindowsWear Summer Bash (6/12- 6/15/24, New York City, NY)	412-2213-580-314-8400-000-705	
11	1147	12/15/2023	14462	Amazon Capital Services Inc.	412 - Atha Classroom Equipment 12/15/2023	600.00 600.00
				Atha - Classroom Equipment such as a Flashforge Adventurer 4 3D Printer	412-1000-653-315-8700-000-505	
11	1148	12/15/2023	67139	RIVERSIDE COMMUNITY CARE, INC.	003 MNMS COUNSELOR SUICIDE PREVENTION VIRTUAL PD 12/15/2023	144.00 144.00
				Registration for online PD sessions for both counselors - Jessica Parker & Jeff RennerMarch 6, 2024 - Beyond SOS: Tangible Suicide Prevention Best Practices and Policy Recommendations for School LeadersApril 11, 2024 - Managing Sudden Loss in Schools, Communities, and Workplaces	003-2213-860-900-0000-000-510	
11	1149	12/18/2023	14446	WEST MUSIC	066 Fine Arts Prof Dev Items 12/18/2023	224.60 224.60
				066 Hot Marimbal by Walt Hampton	066-2213-320-100-0000-000-705	
11	1150	12/18/2023	68548	Minga Solutions Inc.	002-Hall Pass Subscription 12/18/2023	4,800.00 4,800.00
				002-MHSMinga Base Platform up to 5000 studentsHall Pass Module	002-2199-530-900-0000-000-705	
11	1151	12/18/2023	10582	CCOSA	615 CCOSA Conference 3/27-28 OKC 12/18/2023	1,750.00 1,750.00
				CCOSA Conference 3/27-28 OKCKaren Wilson, Stephanie Matthews, Lori Naeher, Meg Corn	615-2573-860-239-0000-000-050	

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1087 - 4999, Fund(s): 11-General

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	1152	01/02/2024	86691	Ashlyn Faith Lambert	041 District Mileage Reimbursement	500.00
				District Mileage 23-24 SY	041-2340-580-239-0000-000-105	500.00
					01/02/2024	500.00
11	1153	01/02/2024	14462	Amazon Capital Services Inc.	412 - Moore Classroom Materials	50.00
				Moore Classroom Materials such as rivets and side shields	412-1000-681-315-8700-000-705	50.00
					01/02/2024	50.00
11	1154	01/02/2024	13963	CAPITAL ONE TRADE CREDIT	412 - Matlock Blanket Walmart	1,500.00
				Matlock Blanket Walmart for Classroom Supplies	412-1000-681-314-8400-000-705	1,500.00
					01/02/2024	1,500.00
11	1155	01/02/2024	67319	OK SCIENCE TECHNOLOGY	412 - STEM Mid Winter Conference (1/26/24)	300.00
				Registration to STEM Mid-Winter Conference for OSTEMA (1/26/24)	412-2213-860-315-0000-000-050	50.00
				Gary Knowles, Amy Hill, Erin Holder, Shadai LaPlace, Gina Sewell-Delaney, Jeremy Ford (\$50 per person)	412-2213-860-315-0000-000-140	50.00
					412-2213-860-315-0000-000-145	50.00
					412-2213-860-315-0000-000-160	50.00
					412-2213-860-315-0000-000-525	50.00
					412-2213-860-315-0000-000-705	50.00
11	1156	01/02/2024	99998	MUSTANG SCHOOL ACTIVITY	541 - Transportation Safety Forum (1/22-1/24/24)	3,000.00
				Transportation for Safety & Security Forum (1/22-1/24/24), Katy, TX	541-5200-930-429-0000-000-050	3,000.00
					01/02/2024	3,000.00

Non-Payroll Total:	\$61,260.22
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$61,260.22

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 183 - 500, Fund(s): 21-Building

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	183	12/12/2023	68546	Bass Law	Legal services	2,000.00
			099-2317-357-000-0000-000-050		12/12/2023	2,000.00
					Legal Services for purchase of two lots across from the MERC	
21	184	12/18/2023	62873	Classic Paper Supply, Inc.	034-ECO Chemical's for Winter 2023	7,913.18
			034-2620-618-000-0000-000-050		12/18/2023	7,913.18
					See attached Quote #2636 E11 E12 E15 E23 E14 Spray Bottles	
21	185	12/18/2023	14569	Staples, Inc.	031-Printer for Maintenance	533.98
			031-2620-619-000-0000-000-000		12/18/2023	300.00
					031-Printer for the maintenance department	
			031-2620-611-000-0000-000-000		12/18/2023	233.98
					031-Ink cartridges for new printer	
21	186	12/18/2023	68552	Williams, Teresa	318-Right of First Refusal-3 Lots	5,000.00
			318-4200-710-000-0000-000-000		12/18/2023	5,000.00
					Right of First Refusal on 3 Lots on Dowden	

Non-Payroll Total:	\$15,447.16
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$15,447.16

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 170 - 500, Fund(s): 34-2012 Recurring

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
34	170	12/08/2023	12971	HERTZBERQ-NEW METHOD, INC.	006 MNMS LIBRARY BOOKS	927.76
					LIBRARY BOOKS	927.76
			006-2220-641-900-0000-000-510		12/08/2023	927.76
34	172	12/11/2023	68535	Oklahoma Container Corp	087-Storage at MB	4,000.00
					087-Storage container for Meadow Brook Intermediate	4,000.00
			087-2620-651-000-0000-000-160		12/11/2023	4,000.00
34	173	12/15/2023	16264	ALL AMERICAN SPORTS CORP/RIDDELL	021 705 MS & HS FB HELMETS	25,242.45
					SPEEDFLEX ACCESSORY KIT VARSITY BLK	395.00
			021-1000-681-809-0000-000-705		12/15/2023	395.00
					PURSUIT 2024 SHOULDER PADS. 3-S, 12-M, 12-L, 6-XL	1,650.00
			021-1000-657-809-0000-000-705		12/15/2023	1,650.00
					POWER PMX SK SHOULDER PADS. 2-S, 3-M, 1-L	1,710.00
			021-1000-657-809-0000-000-705		12/15/2023	1,710.00
					POWER PMX AP SHOULDER PADS. 3-M, 3-L	1,710.00
			021-1000-657-809-0000-000-705		12/15/2023	1,710.00
					POWER PMXLN SHOULDER PADS. 3-XL, 3-2XL	1,710.00
			021-1000-657-809-0000-000-705		12/15/2023	1,710.00
					SPEED FLEX HELMETS. BLACK. 5-S, 10-M, 5-XL	8,100.00
			021-1000-657-809-0000-000-705		12/15/2023	8,100.00
					SPEED CLASSIC ICON HELMETS. BLACK. 5-M, 5-L	3,112.50
			021-1000-657-809-0000-000-705		12/15/2023	3,112.50
					SPEED CLASSIC YOUTH HELMETS. SCARLET. 6-S, 12-M, 12-L, 6-XL	6,854.95
			021-1000-657-809-0000-000-705		12/15/2023	6,854.95

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/4/2023 - 1/2/2024, PO Range: 170 - 500, Fund(s): 34-2012 Recurring

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
34	174	12/18/2023	16144	Chickasaw Telecom Inc	025 - NORTH - SOUTH - RWE - DISTRICT	169,252.20
				Catalyst 9200 48-port PoE+ only, K12	12/18/2023	20,871.04
				Cisco Catalyst 9200 Stack Module	12/18/2023	4,233.28
				3M Type 1 Stacking Cable	12/18/2023	1,081.60
				C9200 Cisco DNA Essentials, 48-port - 3 Year Term License	12/18/2023	3,613.28
				Catalyst 9200 4 x 10G Network Module	12/18/2023	806.52
				10GBASE-LR SFP Module, Enterprise-Class	12/18/2023	1,475.28
				Cisco Catalyst 9130AX Series - EDU	12/18/2023	24,461.00
				Wireless Cisco DNA On-Prem Essential, 3Y Term Lic	12/18/2023	2,435.73
				Catalyst 9200 48-port PoE+ only, K12	12/18/2023	20,871.04
				Cisco Catalyst 9200 Stack Module	12/18/2023	4,233.28
				3M Type 1 Stacking Cable	12/18/2023	1,081.60
				C9200 Cisco DNA Essentials, 48-port - 3 Year Term License	12/18/2023	3,613.28
				Catalyst 9200 4 x 10G Network Module	12/18/2023	1,209.78
				10GBASE-LR SFP Module, Enterprise-Class	12/18/2023	2,212.92
				Cisco Catalyst 9130AX Series - EDU	12/18/2023	24,862.00
				Wireless Cisco DNA On-Prem Essential, 3Y Term Lic	12/18/2023	2,475.66
				Catalyst 9200 48-port PoE+ only, K12	12/18/2023	1,304.44
				Cisco Catalyst 9200 Stack Module	12/18/2023	264.58
				3M Type 1 Stacking Cable	12/18/2023	67.60
				C9200 Cisco DNA Essentials, 48-port - 3 Year Term License	12/18/2023	225.82
				Catalyst 9200 4 x 10G Network Module	12/18/2023	403.26
				Cisco Catalyst 9130AX Series - EDU	12/18/2023	2,406.00
				Wireless Cisco DNA On-Prem Essential, 3Y Term Lic	12/18/2023	239.58
				Cisco Catalyst 9800-40 Wireless Controller	12/18/2023	15,259.22
				SNTC-8X5XNBD Cisco Catalyst 9800-40 Wireless Controll	12/18/2023	4,403.96
				Wireless Cisco DNA On-Prem Essential, 3Y Term Lic for existing AP's	12/18/2023	22,560.45
				Installation/Config of Controller	12/18/2023	2,580.00
34	175	12/18/2023	67296	Follett Content Solutions, LLC	006-Library books, quote 11374478	899.21
				006-Library BooksQuote # 11374478DNE \$899.21Ship to: Mustang Valley Elementary School, 12400 SW 15th Street, Yukon, OK 73099	12/18/2023	899.21

Non-Payroll Total:	\$200,321.62
Payroll Total:	\$0.00
Balance Forward:	180.00
Report Total:	\$200,321.62

Change Order Listing

Options: Fund(s): 11-General, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1 - 1086, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
71	07/01/2023	18288	April Neichole Keck	043 ESY Vision	-1,000.00
			ESY Vision Therapy	043-1000-322-239-0000-000-135	
				07/01/2023	12/15/2023
					-1,000.00
73	07/01/2023	20291	ERICA LIZETH HERRERA	043 ESY Parent Mileage	-150.00
			ESY Parent Mileage	043-2720-513-239-0000-000-135	
				07/01/2023	12/15/2023
					-150.00
74	07/01/2023	61029	SPEECH PATHWAY, LLC	043 ESY Speech Services	-3,808.75
			ESY Speech Services	043-2152-323-239-0000-000-135	
				07/01/2023	12/15/2023
					-3,808.75
75	07/01/2023	61469	Westmoreland Therapies Services,LLC	043 ESY Speech Therapy	-395.00
			ESY Speech Services	043-2152-323-239-0000-000-135	
				07/01/2023	12/15/2023
					-395.00
79	07/01/2023	66783	RACHEL RICHARDSON	043 ESY Parent Mileage	-150.00
			ESY Parent Mileage	043-2720-513-239-0000-000-135	
				07/01/2023	12/15/2023
					-150.00
85	07/01/2023	83561	KIMBERLY DIANE NUNNERY	041 District Mileage 23-24 SY	150.00
			District Mileage 23-24 SY	041-2340-580-239-0000-000-155	
				07/01/2023	12/15/2023
					-298.91
				041-2340-580-239-0000-000-155	
				12/15/2023	41.53
				12/15/2023	407.38
91	07/01/2023	84501	BETTY RUTH RUDEK	041 District Mileage 23-24 SY	150.00
			District Mileage 23-24 SY	041-2340-580-239-0000-000-120	
				07/01/2023	12/15/2023
					-263.87
				041-2340-580-239-0000-000-120	
				12/15/2023	41.46
				12/15/2023	372.41
259	07/10/2023	61644	BILINGUAL COMMUNICATION POTENTIAL	047 Contract Translation Services	-500.00
			District traslation services for bilingual meetings	047-2152-323-239-0000-000-125	
				07/10/2023	12/15/2023
					-500.00
283	07/17/2023	66642	OKLAHOMA KENWORTH INC	026-Blanket - Parts/repairs for buses	7,500.00
			026-Blanket - Parts and repairs for transportation fleet	026-2740-612-000-0000-000-050	
				07/17/2023	12/04/2023
					-498.01
				026-2740-612-000-0000-000-050	
				12/04/2023	7,998.01
287	07/17/2023	21909	Cummins Southern Plains, LLC	026-Blanket Engine diagnostics, parts, and repair	6,500.00
			026 - Blanket PO for diagnostics, parts, and repairs to Cummins engines	026-2740-612-000-0000-000-050	
				07/17/2023	12/08/2023
					-6,190.85
				026-2740-612-000-0000-000-050	
				12/04/2023	12,690.85
295	07/19/2023	86438	WILLIAM JACOB STAATS	412 W Staats Per Diem Summer Summit	-138.42
			Per Diem for Will Staats to attend Career Tech Summer Summit in Tulsa, OK 8/1-8/2	412-2213-580-316-8100-000-705	
				10/17/2023	12/07/2023
					-138.42
299	07/19/2023	10170	Apple, Inc.	561- iPads and keyboards	-96.00
			561-iPads and keyboards for Coordinator and Academic Advisor Use	561-2575-653-000-0000-000-050	
				07/19/2023	12/11/2023
					-96.00
300	07/19/2023	66397	MNJ TECHNOLOGIES DIRECT, INC.	561- Ink/Toner	-95.02
			561-Ink/Toner	561-2340-611-000-0000-000-050	
				07/19/2023	12/11/2023
					-95.02
301	07/19/2023	12278	LRP Publications, Inc.	621 Renewal Subscription Publication	-246.00
			Renewal Subscription Publication- The Special Educator, Psychologist, and 504 monthly email newsletter	621-2330-642-239-0000-000-105	
				07/19/2023	12/15/2023
					-246.00
306	07/19/2023	67046	COMMERCE BANK	014-Printing of Guest Teacher Handbook	400.00
			Printing of Guest Teacher Handbook, up to 300 copies	014-2213-550-000-0000-000-050	
				12/05/2023	400.00

Change Order Listing

Options: Fund(s): 11-General, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1 - 1086, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
434	08/02/2023	61029	SPEECH PATHWAY, LLC	621/047 District Speech Contract Services	10,000.00
		PO Increase 11-434 Speech Contract Services	621-2152-323-239-0000-000-105	12/19/2023	10,000.00
436	08/02/2023	61945	SCHOOL HEALTH CORPORATION	621 Classroom Privacy Curtain	-20.37
		Classroom Privacy Curtain changing area	621-2132-651-239-0000-000-120	08/02/2023 12/15/2023	-20.37
532	08/15/2023	85450	KATY DAWN PATTERSON	561-NJOMA Per Diem	-360.50
		561-NJOMA Per Diem for Katy Patterson	561-2573-580-000-0000-000-050	08/15/2023 12/11/2023	-360.50
533	08/15/2023	86391	BAILEY NICOLE MURRAH	561-NJOMA Per Diem	-301.33
		561-NJOMA Per Diem for Bailey Murrah	561-2573-580-000-0000-000-705	08/15/2023 12/11/2023	-301.33
544	08/16/2023	64879	VERONICA ANDERSON	561-Indian Ed Program Shirts	-35.42
		561-Indian Ed Program Shirts	561-2575-682-000-0000-000-050	08/16/2023 12/11/2023	-35.42
550	08/18/2023	11059	Blick Art Materials, LLC	066-Classroom Art Supplies	-0.84
		066 Classroom Art Supplies for SY 23-24	066-1000-619-100-2800-000-705	08/18/2023 12/07/2023	-0.84
552	08/18/2023	68356	Hotel Parq Central	561- Hotel for NIEA Conference Albuquerque, NM	-1,366.24
		561- Hotel for NIEA Conference Albuquerque, NM10/17-10/21 for Katy Patterson and Bailey Murrah	561-2573-580-000-0000-000-050	08/18/2023 12/11/2023	-1,066.24
		561-Increase to PO 552 for hotel for NIEA Conf. Additional fees and taxes not originally included; Conference attended by Katy Patterson and Bailey Murrah.	561-2573-580-000-0000-000-050	08/18/2023 12/11/2023	-300.00
553	08/18/2023	62855	TRAVEL SOURCE, INC	561- Travel and Hotel for NJOMA Conference	-2,620.45
		561: Travel and Hotel for NJOMA Conference: 9/10-9/14 Chicago for Katy Patterson and Bailey Murrah	561-2573-580-000-0000-000-050	08/18/2023 12/11/2023	-2,620.45
554	08/18/2023	62855	TRAVEL SOURCE, INC	561- Airfare for NIEA Conference	-122.08
		561: Airfare for NIEA Conference 10/17-10/21 Albuquerque, NM for Katy Patterson and Bailey Murrah	561-2573-580-000-0000-000-050	08/18/2023 12/11/2023	-122.08
591	08/24/2023	61506	NAGC	541 - NAGC Registration: Orlando, FL (Nov. 9-12)	-300.00
		Registration Fee for Crystal Rumbaugh, Sarah Blair, and Lea Johnson	541-1000-580-251-0000-000-105	08/24/2023 12/06/2023	-100.00
			541-1000-580-251-0000-000-110	08/24/2023 12/06/2023	-100.00
			541-1000-580-251-0000-000-155	08/24/2023 12/06/2023	-100.00
656	09/01/2023	14092	WPS PUBLISHERS DISTRIBUTERS	041 Psychologist Virtual Training 9/6	-120.00
		Developing & Implementing Behavior Intervention Plans for School Setting-9/6-Kasey Buchanan	041-2573-860-239-0000-000-050	09/01/2023 12/15/2023	-120.00
658	09/01/2023	14745	MACGILL & CO.	045 Nurse Supplies	-21.81
		Ring Cutters	045-2132-616-239-0000-000-050	09/01/2023 12/15/2023	-21.81
678	09/07/2023	62999	ADAPTIVEMALL.COM, LLC	621 Gait Trainer Set Cushion	-75.00
		Gait Trainer Set Cushion	621-2135-658-239-0000-000-120	10/06/2023 12/15/2023	-75.00
685	09/11/2023	63273	WILSON LANGUAGE TRAINING CORP	621 Teacher Digital Workbook	-190.00
		Fun Hub Digital Workbook	621-1000-645-239-0000-000-115	09/11/2023 12/15/2023	-190.00
698	09/12/2023	66586	CONTINUED.COM, LLC	615 OT/Speech Membership	-198.00

Change Order Listing

Options: Fund(s): 11-General, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1 - 1086, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
				OT/Speech Yearly Membership- Stephanie Taylor, Sybil George, Amy Farris, Kim Nunnery, Rachel George, Jaimie Kuykendall, Kristin Evans, Courtney Van Etten, Kayla Wilkinson, Desirae Hood, Allison Williams, Natalie Williams, Lindsey Crone, John Standefer, Ashlyn Lambert, Elizabeth Shay	-198.00
713	09/13/2023	85493	STEPHANIE RENEE JAMESON	041 District Mileage Reimbursement	-204.08
			District Mileage Reimbursement	041-2340-580-239-0000-000-050	-204.08
714	09/13/2023	10582	CCOSA	615 CCOSA ODSS Conference 10/25-26	-606.00
			CCOSA ODSS Conference 10/25-26	615-2573-860-239-0000-000-050	-785.00
			Karen WilsonMike BarrickMeg CornStephanie MatthewsLori NaeherPam Shade	615-2573-860-239-0000-000-050	179.00
739	09/19/2023	13963	CAPITAL ONE TRADE CREDIT	041 SSC Dispenser Water and Filters	-186.42
			Office Water and Filters	041-2575-682-239-0000-000-050	-186.42
761	09/21/2023	62855	TRAVEL SOURCE, INC	541 - Flights for NAGC '23	-930.15
			Flights for Crystal Rumbaugh, Sarah Blair, and Lea Johnson to attend the NAGC '23 Conference (11/8-11/12, 2023 - Orlando, FL)	541-1000-580-251-0000-000-110	-310.05
				541-1000-580-251-0000-000-135	-310.05
				541-1000-580-251-0000-000-155	-310.05
771	09/22/2023	66397	MNJ TECHNOLOGIES DIRECT, INC.	002 - Projector	-20.62
			Ramae Collins/SouthNEC Display NP-ME423W LCD Projector 16:10#MNJ15263791	002-1000-652-900-0000-000-505	-20.62
773	09/25/2023	17396	Sonova USA Inc.	621 Hearing Devices for Students	-53.57
			QTY-BATTERY 312 POWERONE (60EA/PKG) 6 BLIQTY-2 OPEN SMOKEY DOME SQTY-2 OPEN SMOKEY DOME MQTY-1 CLOSED SMOKEY DOME LQTY-3 BLISTER PACK SLIME TUBE HE 0-RQTY-3 BLISTER PACK SLIMTUBE HE 1-LQTY 3- BLISTER PACK SLIM tuBE HE 1-RQTY-2 SLIM TUBE 4.0 00-L SETQTY 2 -SLIM TUBE 4.0 00-RQTY20 SLIMTUBE 4.0 0-LQTY2- SLUM TUBE 4.0 0-R QTY 2- SLUM TUBE 4.0 1-LQTY 2-SLIM TUBE 4.0 1-RQTY3- ILAPEL MICROPHONEQTY6- ROGER X 02 CHAMPAGNEQTY6- ROGER TOUCHSCREEN MIC	621-2153-658-239-0000-000-155	-53.57
784	09/28/2023	14462	Amazon Capital Services Inc.	621 Handrail for FS Classroom	-45.01
			Mounted Handrail for classroom	621-2170-658-239-0000-000-110	-45.01
792	09/28/2023	14462	Amazon Capital Services Inc.	041 Office Privacy Tint	-16.01
			Office Privacy Tint-C223	041-2199-651-239-0000-000-705	-16.01
793	09/28/2023	14462	Amazon Capital Services Inc.	621 New FS Class Supplies	-36.73
			New FS Class Supplies-Centennial	621-1000-658-239-0000-000-135	-36.73
794	09/28/2023	12097	Lakeshore Equipment Company	621 FS New Classroom Adaptive Supplies	-99.13
			FS New Classroom Adaptive Supplies-Centennial	621-1000-658-239-0000-000-135	1299.13
796	09/28/2023	14462	Amazon Capital Services Inc.	041 Monitor Stand	-16.01

Change Order Listing

Options: Fund(s): 11-General, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1 - 1086, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
				Monitor Stand-Paula	-16.01
		041-2199-653-239-0000-000-050		09/28/2023 12/15/2023	
808	09/28/2023	66770	THE E GROUP INC	412 - Holman Competition Shirts	-28.00
		412-1000-657-315-8700-000-705		412 - TSA Competition ShirtsWrong vendor- payment is to be made to Centricity	-28.00
				09/28/2023 12/04/2023	
817	09/29/2023	61462	SLRS, INC.	065 Sign Language Services	1,000.00
		065-2199-530-900-0000-000-050		065 Sign Language Service for non Special Ed	-208.63
		065-2199-530-900-0000-000-050			1,208.63
				09/29/2023 12/08/2023	
824	10/02/2023	14462	Amazon Capital Services Inc.	002 - Book	-18.52
		002-1000-641-900-1050-000-505		Scott Helton/SouthInstructional Book (High-Impact Instruction: A Framework for Great Teaching 1st Edition)	-18.52
				10/02/2023 12/07/2023	
835	10/03/2023	61945	SCHOOL HEALTH CORPORATION	621 Curtain Track for FS Room	-45.63
		621-2132-651-239-0000-000-120		Classroom Curtain Track for FS Room 208	-45.63
				10/03/2023 12/15/2023	
842	10/03/2023	65241	LEA JOHNSON	541 -L.J. Per Diem NAGC'23 (11/8-12, Orlando, FL)	-89.50
		541-1000-580-251-0000-000-135		Per Diem for NAGC '23	-89.50
				10/03/2023 12/14/2023	
854	10/05/2023	62734	Professional Basketball Club, LLC	561-Native American Student Day Tickets	-290.00
		561-1000-810-100-0000-000-705		561- Native American Student Day Tickets for Native American Club Students	-290.00
				10/05/2023 12/11/2023	
868	10/09/2023	62855	TRAVEL SOURCE, INC	002 - Flights for Conference	-222.08
		002-2213-580-900-0000-000-505		Ramae Collins/SouthFlights for STRIVE TrainingColorado Springs, CO - Cheyenne Mountain ResortJan 21, 2024 -- Jan 24, 2024Sarah Green & Brett Coffman	-222.08
				10/09/2023 12/07/2023	
886	10/16/2023	85450	KATY DAWN PATTERSON	561-NIEA Per Diem and Travel Reimbursement	-294.67
		561-2573-580-000-0000-000-050		561- NIEA Conference Per Diem and Travel Reimbursement: Albuquerque, NM Oct 17-21	-294.67
				10/16/2023 12/11/2023	
887	10/16/2023	86391	BAILEY NICOLE MURRAH	561- NIEA Per Diem and Travel Reimbursement	-382.55
		561-2573-580-000-0000-000-705		561 NIEA Per Diem and Travel Reimbursement: Albuquerque, NM Oct 17-21	-382.55
				10/16/2023 12/11/2023	
905	10/19/2023	64184	LEXIA LEARNING SYSTEMS LLC	621 LETRS Material Bundle	-5.00
		621-1000-530-239-0000-000-705		LETRS Participant Materil Bundle Print/LicenseQty-4Product Code 354061 Version 3E Volume 1 Term 1yr	-5.00
				10/19/2023 12/15/2023	
906	10/19/2023	14462	Amazon Capital Services Inc.	621 Core Classroom Supplies	-6.29
		621-1000-658-239-0000-000-155		Core Classroom Supplies- Assorted Adaptive Resource Supplies-New Program-Riverwood	-6.29
				10/19/2023 12/15/2023	
911	10/19/2023	14462	Amazon Capital Services Inc.	621 Core Classroom Supplies	-7.97
		621-1000-658-239-0000-000-150		Core Classroom Supplies- Assorted Adaptive Resource Supplies-New Program-Prairie View	-7.97
				10/19/2023 12/15/2023	
913	10/19/2023	64839	AMERICAN SPEECH-LANGUAGE HEARING	Speech Conference 11/15-11/19 Boston, MA	110.00
		615-2573-860-239-0000-000-050		2023 ASHA Speech Convention	-117.00
				10/19/2023 12/15/2023	

Change Order Listing

Options: Fund(s): 11-General, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1 - 1086, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
				Registration-Rebecca Reddish, Elizabeth Shay, Natalie Williams	
916	10/19/2023	84621	NATALIE MICHELLE WILLIAMS	615 Per Diem 11-15-11/19-ASHA	-144.50
				Perdiem ASHA Conference 11-15/11-19-Boston, MA	-144.50
				615-2573-580-239-0000-000-050	
				10/19/2023 12/15/2023	
917	10/19/2023	62855	TRAVEL SOURCE, INC	615 Flight and Hotel 11/15-11/19	-137.33
				Flight and Hotel-Rebecca Reddish, Natalie Williams, Elizabeth Shay- 11/15-11/19-Boston, MA	-137.33
				615-2573-580-239-0000-000-050	
				10/19/2023 12/15/2023	
919	10/20/2023	66397	MNJ TECHNOLOGIES DIRECT, INC.	002 - Projector	-20.62
				Shiella VardemanProjector for Alicia Lane/ E103VENDOR: MNJ TechnologyNEC Display NP-ME423W LCD Projector 16:10	-20.62
				002-1000-652-900-0000-000-505	
				10/20/2023 12/07/2023	
930	10/24/2023	10104	CANADIAN COUNTY TREASURER	23-24 Revaluation Fees	-14,571.92
				23-24 Revaluation Fees	-285,428.08
				014-2518-870-000-0000-000-050	
				10/24/2023 12/13/2023	
				014-2518-870-000-0000-000-050	
				10/24/2023 12/13/2023	
				014-2518-870-000-0000-000-050	
				12/13/2023	285,428.08
942	10/25/2023	12598	Nasco Education LLC	066 CRI Art Class	-2.66
				Nasco White Mixed Media Paper 80 lb	-2.66
				066-1000-611-100-1170-000-145	
				10/25/2023 12/19/2023	
969	10/27/2023	68024	Cardio Partners Inc	045 AED Batteries	1,500.00
				Battery and Electrode FRx Smart Pads II- district replacementsM5070A-Qty- 4989803139261-Qty-1	-236.01
				045-2132-616-239-0000-000-050	
				10/27/2023 12/14/2023	
				045-2132-616-239-0000-000-050	
				12/14/2023	1,736.01
995	11/02/2023	16705	Multi-Health Systems, Inc.	621 Psych Testing Protocols	750.00
				Increase for Bilingual services	750.00
				621-2152-323-239-0000-000-505	
				12/20/2023	
1007	11/03/2023	63521	Varitronic LLC	412 - Varitronics Carey	-0.13
				Carey Varitronics Printing Supplies such as ink cartridges	-0.13
				412-1000-611-316-8100-000-705	
				11/03/2023 12/18/2023	
1057	11/27/2023	14462	Amazon Capital Services Inc.	412 - Pumford Instructional Classroom Supplies	-43.83
				Pumford Instructional Classroom Supplies such as fiber fill, patterns, ribbing etc.	-43.83
				412-1000-681-314-8400-000-705	
				11/27/2023 12/06/2023	
1058	11/27/2023	18323	TECHNOLOGY STUDENT ASSOCIATION	412 - TSA Atha	-180.00
				Atha TSA Affiliation	-180.00
				412-1000-810-315-8700-000-510	
				11/27/2023 12/18/2023	
1059	11/27/2023	15206	EDUCATIONAL INNOVATIONS	070 - HomoMotor Kit	-7.66
				Shiella Vardeman/SouthHomoMotor Class Kit	-7.66
				070-1000-681-034-2250-000-505	
				11/27/2023 12/15/2023	
1060	11/27/2023	11059	Blick Art Materials, LLC	066 LE Classroom Art Supplies	0.50
				066 Lakehoma Increase in PO 2024- 11-1060 as teacher did not order the quantity of items that the PO was put in for	0.50
				066-1000-619-100-1170-000-115	
				12/11/2023	
1062	11/28/2023	14462	Amazon Capital Services Inc.	002- Tablet for Gray Team Principals	-202.00
				002- MHSTablets and cases for Gray Team Principals	-202.00
				002-2410-653-900-0000-000-705	
				11/28/2023 12/13/2023	
1064	11/28/2023	22410	Cengage Learning Inc.	002- Research subscrip. for Media Center.Students	-32.24
				002- MHS MediaYearly subscription requested by Media Center GaleImprint Gale Research for students and site access	-32.24
				002-2220-653-100-0000-000-705	
				11/28/2023 12/14/2023	

Change Order Listing

Options: Fund(s): 11-General, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1 - 1086, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
1065	11/29/2023	12679	Norcostco, Inc.	066 MHS Musical Supplies	-60.35
		066-2199-619-900-4000-000-705		066 MusicalHeavy Duty Wagon Breaks	-60.35
1066	11/29/2023	10064	All Season Building Supply Co Inc	066 MHS Musical Stage Craft Items	-349.85
		066-2199-619-900-4000-000-705		066 Musical3/4" Plywood	-316.05
		066-2199-619-900-4000-000-705		Luan	-33.80
1069	11/29/2023	14462	Amazon Capital Services Inc.	412 - M Moore Classroom Instructional Supplies	-42.31
		412-1000-681-315-8700-000-705		Moore - Classroom Instructional Supplies such as toolbox bundle	-42.31
1070	11/29/2023	14462	Amazon Capital Services Inc.	572 - Mills Classroom Instructional Supplies	-21.24
		572-1000-619-410-1310-000-150		Mills Instructional Classroom Supplies such as World Map, Crayons, Glue Sticks	-21.24
1072	11/29/2023	13963	CAPITAL ONE TRADE CREDIT	002 - skills for living cooking	-40.35
		002-1000-617-900-0000-000-525		002 - skills for living - paper supplies	-32.41
		002-1000-618-900-0000-000-525		002 - skills for living - cleaning supplies	-7.94
1073	11/29/2023	14462	Amazon Capital Services Inc.	002 - skills for living - baking supplies	-9.37
		002-1000-681-900-0000-000-525		002 - bake wear	-9.37
1081	12/01/2023	14462	Amazon Capital Services Inc.	412 - Wakefield Classroom Supplies	-54.79
		412-1000-619-312-8600-000-705		Wakefield Classroom Supplies such as crayons, glue sticks, crayons, permanent markers etc.	-54.79

Non-Payroll Total:	(\$4,002.82)
Payroll Total:	\$0.00
Report Total:	(\$4,002.82)

Project Totals

002	Site General Budget	-565.80
014	Business Office	-14,171.92
026	Transportation	14,000.00
041	Special Ed (Budget/Salaries)	-242.52
043	ESY	-5,503.75
045	Nursing (Budget)	1,478.19
047	Specialists (SLP, OT, PT, RT, Deaf)	-500.00
065	Educational Services	1,000.00
066	Fine Arts	-413.20
070	Grants	-7.66
412	VOCATIONAL PRGMS INCENTIVE	-487.48
541	TITLE II, PART A, TCHR/PRINC.	-1,319.65
561	INDIAN EDUCATION	-5,964.26
572	PART A, ENGLISH LANGUAGE...	-21.24
615	SPECIAL ED P.D. DISTRICT	-1,202.83
621	FLOW THROUGH PL 108-446	9,919.30

Change Order Listing

Options: Fund(s): 11-General, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1 - 1086, Include Negative Changes: True

Unit Totals		
050	District Wide	-4,413.45
105	Mustang Elem	9,654.00
110	Valley Elem	-455.06
115	Lakehoma Elem	-189.50
120	Trails Elem	9.00
125	Creek Elem	-500.00
135	Centennial Elem	-6,039.16
145	Canyon Ridge Int	-2.66
150	Prairie View Elem	-29.21
155	Riverwood Elem	-319.91
505	Mustang Middle	460.50
510	North Middle	-180.00
525	Central Middle	-49.72
705	Mustang High	-1,947.65

Change Order Listing

Options: Fund(s): 21-Building, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1 - 182, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
49	07/11/2023	90715	LANCE J LAMKIN	036-Journeyman License Renewal	59.00
		036-2620-810-000-000-000-000		12/15/2023	59.00
				036-Increase PO 2024-21-49 for the electrical code update. Did not know that Lance was due for the update to renew his license. This is an every three year extra charge.	
55	07/19/2023	11321	FEDERAL CORPORATION	036-Blanket PO for Parts/Supplies	-1,000.00
		036-2620-656-000-0000-000-050		07/19/2023 12/04/2023	-1,809.65
		036-2620-656-000-0000-000-050		12/04/2023	809.65
83	07/26/2023	21595	MA & Architecture LLC	795 MA+ RW Expansion	-10,160.84
		795-4720-720-437-0000-000-155		07/26/2023 12/04/2023	-10,160.84
				Finish architect fees on Six Classroom Expansion of Riverwood Elementary approved by the Board of Education on October 10, 2022	
86	07/26/2023	13894	UNITED REFRIGERATION, INC.	036-Blanket for parts and supplies	-1,000.00
		036-2620-655-000-0000-000-000		07/26/2023 12/04/2023	-1,480.04
		036-2620-655-000-0000-000-000		12/04/2023	480.04
				036-Blanket PO for parts and supplies for district wide HVAC issues	
91	07/31/2023	12242	LOCKE SUPPLY	036-Blanket for misc parts/supplies	2,500.00
		036-2620-655-000-0000-000-050		10/20/2023 12/14/2023	-753.86
		036-2620-655-000-0000-000-050		12/14/2023	10.94
		036-2620-655-000-0000-000-050		12/14/2023	3,242.92
				036-Blanket PO for misc parts and supplies	
102	08/03/2023	63606	MEARES MECHANICAL LLC	036-Blanket PO for Service/Repairs DW	-10,000.00
		036-2620-438-000-0000-000-050		10/24/2023 12/04/2023	-18,205.00
		036-2620-438-000-0000-000-050		12/04/2023	8,205.00
				036-Blanket PO for service and repairs district wide	
115	08/29/2023	13854	Trane U.S. Inc	036-Blanket for consumable items	-1,000.00
		036-2620-618-000-0000-000-050		08/29/2023 12/04/2023	-1,932.82
		036-2620-618-000-0000-000-050		12/04/2023	932.82
				036-Blanket for non bond eligible items for the HVAC items	
127	09/05/2023	18378	NOVALCO INC	036-Handicap Door parts/supplies	-438.85
		036-2620-438-000-0000-000-000		09/05/2023 12/04/2023	-438.85
				Handicap door repairs/parts/and supplies	
132	09/11/2023	10007	Randall Five Inc	032-Welding supplies	500.00
		032-2620-618-000-0000-000-000		09/11/2023 12/11/2023	-90.76
		032-2620-618-000-0000-000-000		12/11/2023	195.51
		032-2620-618-000-0000-000-000		12/11/2023	395.25
				032-Blanket for welding supplies	
135	09/13/2023	61483	SYNERGISTIC POWER SYSTEMS CORP.	036-Blanket PO for repair/service	-3,000.00
		036-2620-438-000-0000-000-000		09/13/2023 12/04/2023	-3,000.00
				036-Blanket PO for repairs/service on battery backup and other electrical issues district wide	
137	09/18/2023	14221	VOSS ELECTRIC CO	036-Blanket for misc bulbs district wide	2,000.00
		036-2620-651-000-0000-000-000		09/18/2023 12/12/2023	-439.50
		036-2620-651-000-0000-000-000		12/12/2023	323.00
		036-2620-651-000-0000-000-000		12/12/2023	2,116.50
				036-Blanket po for misc bulbs district wide	
150	10/10/2023	18862	ATWOOD DISTRIBUTING, LP	034-Open PO for Blowers and Dewalt batteries	1,000.00
		034-2620-618-000-0000-000-000		10/10/2023 12/04/2023	-20.08
		034-2620-618-000-0000-000-000		12/04/2023	509.97
		034-2620-618-000-0000-000-000		12/04/2023	510.11
				Dewalt days promo-free batteries with bare tool purchase. Phasing out Kobalt-batteries too expensive-not long life	
162	10/30/2023	20112	Fastenal Company	036-Blanket PO for Filters	-9,000.00
		036-2620-655-000-0000-000-000		10/30/2023 12/04/2023	-10,000.00
				036-Blanket PO for filters district wide	

Change Order Listing

Options: Fund(s): 21-Building, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1 - 182, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
		036-2620-655-000-0000-000-000		12/04/2023	309.13
		036-2620-655-000-0000-000-000		12/04/2023	690.87
169	11/08/2023	18296	First American Title Insurance Co	Purchase of Two Lots	-2,659.18
		318-4200-713-000-0000-000-050		11/08/2023 12/18/2023	-2,659.18
		Purchase of Lots 13 & 14, Block 7, Mustang OK - South of MERC. \$60,000 Purchase, \$5,000 estimated closing costs			
176	11/17/2023	67681	William A. Harrison, Inc.	036-Blower motor/oval capacitor	-35.17
		036-2620-656-000-0000-000-000		11/17/2023 12/04/2023	-35.17
		036-purchase 2 blower motors, 2 oval capacitors, and shipping and handling			
177	11/30/2023	15147	LOWES CREDIT SERVICES	033 - Tools -050	-2.55
		033-2620-618-000-0000-000-050		11/30/2023 12/05/2023	-2.55
		033 - 20-v 2 pack 2 amp Lithium battery adapter, charger included - 050			

Non-Payroll Total:	(\$32,237.59)
Payroll Total:	\$0.00
Report Total:	(\$32,237.59)

Project Totals

032	Building & Grounds	500.00
033	Construction	-2.55
034	Custodial	1,000.00
036	Licensed Trades	-20,915.02
318	REDBUD SCHOOL FUNDING ACT	-2,659.18
795	AMERICAN RESCUE PLAN ESSER	-10,160.84

Unit Totals

000	PAYROLL ALLOCATED	-9,915.02
050	District Wide	-12,161.73
155	Riverwood Elem	-10,160.84

Change Order Listing

Options: Fund(s): 34-2012 Recurring, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/4/2023 - 1/2/2024, PO Range: 1 - 169, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
31	07/11/2023	13073	RB AKINS	084-Service/Repair Mitsubishi Units at HS	-1,526.15
		084-2620-438-000-0000-000-705		07/11/2023 12/04/2023	-1,526.15
35	07/11/2023	12242	LOCKE SUPPLY	084-Blanket for the LT parts/supplies	-91.44
		084-2620-655-000-0000-000-055		07/11/2023 12/04/2023	-91.44
38	07/11/2023	13854	Trane U.S. Inc	084-Blanket for misc parts and supplies	-3,000.00
		084-2620-655-000-0000-000-055		07/11/2023 12/04/2023	-3,000.00
40	07/11/2023	63750	NATIONAL WHOLESALE SUPPLY INC	084-Blanket for plumbing supplies and materials	-3,000.00
		084-2620-655-000-0000-000-055		07/11/2023 12/04/2023	-4,318.57
		084-2620-655-000-0000-000-050		12/04/2023	1,318.57
152	11/02/2023	12971	HERTZBERQ-NEW METHOD, INC.	34-Media Books	17.00
		006-2220-641-900-1050-000-125		11/02/2023 12/11/2023	-1,000.00
		006-2220-641-900-1050-000-125		12/11/2023	1,017.00
157	11/13/2023	63161	Stryker Integrated Solutions LLC	083-Replace fire sprinklers on the awning at MEC	-150.00
		083-2620-438-000-0000-000-130		11/13/2023 12/13/2023	-150.00
166	11/27/2023	67883	L & L Construction Solutions LLC	085-Concrete work at the HS Football Facility	5,000.00
		085-2620-455-000-0000-000-705		11/27/2023 12/11/2023	-6,700.00
		085-2620-455-000-0000-000-705		12/11/2023	11,700.00

Non-Payroll Total:	(\$2,750.59)
Payroll Total:	\$0.00
Report Total:	(\$2,750.59)

Project Totals

006	Site Media Budget	17.00
083	Roof Repair/Replacement	-150.00
084	HVAC/Mechanical/Electrical	-7,617.59
085	Paving & Repairs	5,000.00

Unit Totals

050	District Wide	1,318.57
055	Open	-7,410.01
125	Creek Elem	17.00
130	MEC-PreK	-150.00
705	Mustang High	3,473.85

MUSTANG SCHOOLS - TREASURER'S REPORT
As of December 31, 2023

GOVERNMENTAL FUNDS		
Bank Statements		
Bank of Oklahoma Revenue Account	\$	0.00
Bank of Oklahoma Expenditure Account	\$	0.00
BOK Cavanal Hill General Fund Sweep Account	\$	699,618.95
4.43 % 7-Day Current Yield as of 12/31/2023		
Goldman Sachs General Fund Investment Account	\$	4,166,397.40
5.15 % 7-Day Current Yield as of 12/31/2023		
Goldman Sachs Sinking Fund Investment Account	\$	11,458,914.33
5.15 % 7-Day Current Yield as of 12/31/2023		
Subtotal	\$	16,324,930.68
Computer Cash Balance	\$	16,324,532.28
*** Exception: Payroll Return	\$	240.11
*** Exception: HSA Payment	\$	158.29
Reconciliation - Should equal \$0.00	\$	0.00
Total - Governmental Funds	\$	16,324,930.68

ACTIVITY FUNDS		
Bank Statements		
Bank of Oklahoma Account	\$	0.00
BOK Cavanal Hill Activity Sweep Account	\$	359,561.80
4.43 % 7-Day Current Yield as of 12/31/2023		
Goldman Sachs Activity Fund Investment Account	\$	4,835,154.54
5.15 % 7-Day Current Yield as of 12/31/2023		
All America Bank Certificates of Deposit	\$	250,000.00
4.25%, Matures 3/23/2024		
Subtotal	\$	5,444,716.34
Computer Cash Balance	\$	5,423,150.59
Plus Outstanding Warrants	\$	21,565.75
Adjusted Computer Cash Balance	\$	5,444,716.34
*** Exceptions: None	\$	0.00
Reconciliation - Should equal \$0.00	\$	0.00
Total - Activity Fund	\$	5,444,716.34

OTHER FUNDS		
Commerce Bank - Governmental Revenue Share	\$	105,017.82
Commerce Bank - Activity Revenue Share	\$	26,591.72

TOTAL CASH ASSETS	\$	21,901,256.56
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GOVERNMENTAL FUND CASH BALANCES		
Fund 11 - General Fund	\$	(1,997,181.60)
Fund 21 - Building Fund	\$	(507,998.68)
Fund 33 - 2023 Recurring Bond Funds	\$	829,634.26
Fund 34 - 2012 Recurring Bond Funds	\$	4,054,446.07
Fund 38 - Transportation Bond	\$	0.00
Fund 41 - Sinking Fund	\$	11,458,532.88
Fund 86 - Insurance Recoveries	\$	2,487,099.35

MONTHLY PAYROLL		
Total Payroll	\$	8,860,798.55

Jeff Landes, Treasurer:  Date: 1-3-24 137

Mustang Public Schools

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 12/31/2023

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Fund - 11 11-General						
Series - 1000						
Source - 1110 Ad Valorem Current Year	\$25,918,160.95	\$507,327.33	\$25,410,833.62	\$0.00	1.96%	\$507,327.33
Source - 1120 Ad Valorem Prior Years	\$0.00	\$635,207.37	\$0.00	\$635,207.37	N/A	\$29,961.23
Source - 1310 Interest Earnings	\$0.00	\$12,345.19	\$0.00	\$12,345.19	N/A	\$321.17
Source - 1312 Goldman Sachs Interest	\$500,000.00	\$499,081.78	\$918.22	\$0.00	99.82%	\$74,393.91
Source - 1352 Unapportioned Interest	\$0.00	\$2,792.48	\$0.00	\$2,792.48	N/A	\$278.53
Source - 1440 Sales of Equip, Service and Mat	\$0.00	\$197,234.75	\$0.00	\$197,234.75	N/A	\$197,234.75
Source - 1550 Workers' Compensation	\$0.00	\$2,244.64	\$0.00	\$2,244.64	N/A	\$0.00
Source - 1590 Misc Reimbursements	\$0.00	\$161,100.01	\$0.00	\$161,100.01	N/A	\$50.00
Source - 1620 Community Service	\$0.00	\$3,910.00	\$0.00	\$3,910.00	N/A	\$0.00
Source - 1680 Refund of PY Expense	\$0.00	\$122,847.96	\$0.00	\$122,847.96	N/A	\$567.67
Source - 1710 Lunch/Breakfast	\$2,335,029.11	\$0.00	\$2,335,029.11	\$0.00	0.00%	\$0.00
Source - 1794 Commodity Rebate	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1795 Promotional Rebate	\$0.00	\$10,883.25	\$0.00	\$10,883.25	N/A	\$9,252.75
Series - 1000 Total	\$28,753,190.06	\$2,154,974.76	\$27,746,780.95	\$1,148,565.65	7.49%	\$819,387.34
Series - 2000						
Source - 2100 County 4 Mill Tax	\$2,997,566.98	\$112,902.96	\$2,884,664.02	\$0.00	3.77%	\$49,127.71
Source - 2200 County Mortgage Tax	\$719,600.15	\$318,881.60	\$400,718.55	\$0.00	44.31%	\$48,647.91
Series - 2000 Total	\$3,717,167.13	\$431,784.56	\$3,285,382.57	\$0.00	11.62%	\$97,775.62
Series - 3000						
Source - 3110 Gross Production	\$6,560,359.35	\$2,472,393.05	\$4,087,966.30	\$0.00	37.69%	\$474,146.50
Source - 3120 Motor Vehicle	\$5,561,561.43	\$2,514,845.80	\$3,046,715.63	\$0.00	45.22%	\$432,550.48
Source - 3130 Rural Electric	\$208,712.08	\$105,769.41	\$102,942.67	\$0.00	50.68%	\$17,661.41
Source - 3140 State School Land	\$1,963,827.98	\$945,446.83	\$1,018,381.15	\$0.00	48.14%	\$159,684.04
Source - 3150 Vehicle Tax Stamp	\$7,856.21	\$4,305.74	\$3,550.47	\$0.00	54.81%	\$1,061.65
Source - 3210 State Aid	\$48,204,530.17	\$21,692,038.58	\$26,512,491.59	\$0.00	45.00%	\$4,338,407.72
Source - 3250 Flex Benefit Allowance	\$9,428,838.96	\$4,242,977.54	\$5,185,861.42	\$0.00	45.00%	\$848,595.51
Source - 3310 Alt/High Challenge Ed	\$100,000.00	\$57,737.17	\$42,262.83	\$0.00	57.74%	\$57,737.17
Source - 3415 Reading Sufficiency Act	\$0.00	\$285,964.80	\$0.00	\$285,964.80	N/A	\$285,964.80
Source - 3420 State Textbook	\$859,446.13	\$859,446.13	\$0.00	\$0.00	100.00%	\$0.00
Source - 3436 School Resource Officer Program	\$92,000.00	\$71,980.00	\$20,020.00	\$0.00	78.24%	\$71,980.00
Source - 3811 Career Tech Salary	\$305,957.51	\$5,940.00	\$300,017.51	\$0.00	1.94%	\$0.00
Source - 3812 Career Tech Program	\$0.00	\$146,514.00	\$0.00	\$146,514.00	N/A	\$72,952.00
Series - 3000 Total	\$73,293,089.82	\$33,405,359.05	\$40,320,209.57	\$432,478.80	45.58%	\$6,760,741.28
Series - 4000						
Source - 4140 Title VI Indian Education	\$299,818.00	\$26,868.02	\$272,949.98	\$0.00	8.96%	\$0.00
Source - 4210 Title I/Part A	\$1,107,196.00	\$209,590.78	\$897,605.22	\$0.00	18.93%	\$0.00
Source - 4271 Title II Part A	\$279,231.00	\$32,788.27	\$246,442.73	\$0.00	11.74%	\$0.00
Source - 4281 Title III Part A ELL	\$97,924.00	\$0.00	\$97,924.00	\$0.00	0.00%	\$0.00
Source - 4310 IDEA Part B	\$2,912,038.00	\$682,657.47	\$2,229,380.53	\$0.00	23.44%	\$0.00
Source - 4340 IDEA PART B Preschool	\$45,386.00	\$13,314.33	\$32,071.67	\$0.00	29.34%	\$0.00
Source - 4442 Title IV Student Supp	\$75,097.00	\$6,438.59	\$68,658.41	\$0.00	8.57%	\$0.00
Source - 4689 Other Misc Fed Rev	\$1,364,896.74	\$216,512.36	\$1,148,384.38	\$0.00	15.86%	\$180,911.32
Source - 4705 Supply Chain Assist	\$0.00	\$318,440.27	\$0.00	\$318,440.27	N/A	\$0.00
Source - 4710 Federal Lunch	\$3,230,606.70	\$1,272,856.17	\$1,957,750.53	\$0.00	39.40%	\$321,990.52
Source - 4720 Federal Breakfast	\$757,796.63	\$323,325.98	\$434,470.65	\$0.00	42.67%	\$87,552.44
Source - 4821 Carl Perkins	\$97,551.00	\$2,833.64	\$94,717.36	\$0.00	2.90%	\$0.00
Series - 4000 Total	\$10,267,541.07	\$3,105,625.88	\$7,480,355.46	\$318,440.27	30.25%	\$590,454.28
Series - 5000						
Source - 5160 Activity Fund Reimb	\$1,000,000.00	\$362,427.74	\$637,572.26	\$0.00	36.24%	\$385.00
Source - 5600 Correcting Entry	\$0.00	\$8,660.77	\$0.00	\$8,660.77	N/A	\$5,879.77
Series - 5000 Total	\$1,000,000.00	\$371,088.51	\$637,572.26	\$8,660.77	37.11%	\$6,264.77
Fund - 11 11-General Total	\$117,030,988.08	\$39,468,832.76	\$79,470,300.81	\$1,908,145.49	33.73%	\$8,274,623.29
Report Total	\$117,030,988.08	\$39,468,832.76	\$79,470,300.81	\$1,908,145.49	33.73%	\$8,274,623.29



Schedule "A"
January 8th, 2024

Resignations				
Last Name	First Name		Site/Assignment	Effective
Alvidrez	Georgina		MHS/Custodian	12/20/2023
Cantrell	Taylor		PVE/Sped Paraprofessional	12/19/2023
Cook	Lizbet		MMS/CN	12/08/0202
Cuervo-Barboza	Cira		MHS/Custodian	12/20/2023
Determann	Julianna		MCE/Paraprofessional	12/19/2023
Elder	Nikki		MHS/Sped Paraprofessional	12/19/2023
Hamlin	Karri		ME/Teacher	12/19/2023
Humphrey	Cari		VE/Teacher	12/19/2023
Johnson	Gina		MCE/Health Aide	12/19/2023
Kelley	Karsen		MBI/Sped Paraprofessional	12/15/2023
Lange	Jamie		MHS/Custodian	12/20/2023
Larsen	Joseph		MHS/Custodian	12/20/2023
Lopez-Garcia	Adelaida		MHS/Custodian	12/20/2023
Matson	Misty		LE/Teacher	12/19/2023
McCathern	Leslie		TE/Teacher	02/16/2024
Morgan	James		MHS/Custodian	12/20/2023
Smith	Joseph		MHS/Custodian	12/20/2023
Smittle	Patrick		MHS/Teacher	12/19/2023
Taylor	Kristen		MHS/CN	12/12/2023
Trail	Randell		MHI/Sped Teacher	12/19/2023
Rescinded Employment				
Last Name	First Name		Site/Assignment	Effective
Jones	Brandi		PVE/CN	2023/2024
O'Connor	Marissa		TE/Sped Paraprofessional	2023/2024
Rescinded Resignation				
Last Name	First Name		Site/Assignment	Effective
Berg	Maria		TE/Sped Paraprofessional	12/15/2023
Employment				
Last Name	First Name	Replacing/New Position	Site/Assignment	Effective
Hunt	Staci	Kevin Richards	MHS/Counselor	01/03/2024
Jin	Xiaomei	Carrie Dixon	MBI/CN	01/04/2024
Patten	Casey	Charles Toombs	Transporation/ Bus Driver	01/04/2024
Scott	Payton	Patrick Smittle	MHS/Teacher	01/03/2023
Wells	Megan	Karri Hamlin	ME/Teacher	01/03/2024
Long Term Sub				
Last Name	First Name		Site/Assignment	Effective
Cerny	Emily	Robert Clark	District/Teacher	01/16/2024
Reassignments				
Last Name	First Name	From: Site/Assignment	To: Site/Assignment	Effective
Baugh	Isabella	District/Guest Teacher	VE/Teacher	01/03/2024
Berg	Maria	TE/Sped Paraprofessional	TE/Elementary PreK Para	01/05/2024
Cady	Debra	MEC/Campus Admin	SSC/Executive Director Admin Asst	01/02/2024
Frings	Tralanea	MHI/Health Aide	MCE/Health Aide	01/05/2024
Gilman	Esmeralda	TE/PreK Assistant	TE/Elementary Para	12/08/2023
Gomez	Kobi	District/Lay Coach for Wrestling	MHS/Teacher	01/03/2024
Griffin	Emma	CRI/Long Term Sub w/Benefits	CRI/Teacher	01/03/2024
Griggs	Cassandra	District/Sub	MCMS/Sped Paraprofessional	01/04/2024
Higgins	Michael	District/GM	District/Service Tech Carpenter	12/18/2023
Mulford	Jeremy	Transporation/Bus Driver	Transportation/Special Needs Bus Driver	01/04/2024
Pinon	Haley	LE/Sped Paraprofessional	LE/Teacher	01/05/2024
Witt	Monica	MCMS/Paraprofessional	MHS/Teacher	01/03/2024
Additional Duty/Supplemental/Stipend				
Last Name	First Name	Assignment	Site	Effective
Staats	Will	Assistant Middle School Wrestling Coach	Middle School	2023/2024
Elliott	Malinda	Team Lead for Sped	TE	2023/2024
Moss	Carrie	Team Lead	CE	2023/2024



Schedule "C"

January 8th, 2024

Guest Teachers (Substitutes)			
Last Name	First Name	Site/Assignment	Effective
Aderman	Samantha	District	2023/2024
Capps	Isabelle	District	2023/2024
Champion	Scarlet	District	2023/2024
Clark	Zandra	District	2023/2024
Jackson	Amberly	District	2023/2024
Jacob	Alexis	District	2023/2024
Moore	Kerry	District	2023/2024
Snowden	Michael	District	2023/2024
Woods	Edgar	District	2023/2024