

MINUTES OF THE BOARD OF EDUCATION REGULAR MEETING -

The Board of Education of Independent School District No. 30 of Washington County, Bartlesville, Oklahoma met at the Education Service Center - Board of Education Meeting Room 1100 South Jennings Ave Bartlesville, OK 74003 on Monday, October 16, 2023 at 5:30 PM.

Present: Scott Bilger, Rick Boswell, Randy Herren, Suzy Keirse, Andrea Nightingale, Jason Sauer, Kinder Shamhart. Present: 7.

- I. Call Meeting to Order
- II. Flag Salute
- III. Spotlight
 - III.A. Bartlesville Public Schools Foundation
- IV. Public Comment
- V. Superintendent's Report
 - V.A. Teaching & Learning Update
 - V.B. Construction Update
 - V.C. Financial Update
 - V.D. Upcoming Board of Education Meetings
- VI. Consent Agenda
 - VI.A. Approval of Minutes as set out on Attachment "A"
 - VI.B. Approval of Purchase Orders and Change Orders to date as set out on Attachment "B"
 - VI.C. Acceptance of Financial Reports for September 2023 as set out on Attachment "C"
 - VI.D. Approval of Personnel - Appointments, Resignations, Changes of Status - as set out on Attachment "D"
 - VI.E. Acceptance of Donations & Interest Earnings as set out on Attachment "E"
 - VI.F. Acceptance of Treasurer's Report as set out on Attachments "F"
 - VI.G. Acceptance of Activity Fund Report as set out on Attachment "G"
 - VI.H. Declaration of Items as Surplus as set out on Attachment "H"
 - VI.I. Approval of Lease Purchase Items as set out on Attachment "I"
 - VI.J. Approval of Licensing Agreement with JAB Lazer as set out on Attachment "J"
 - VI.K. Approval of a Licensing Agreement with Green Country Laser Design as set out on Attachment "K"
 - VI.L. Approval of a Licensing Agreement with Stuck On You Davis Designs LLC as set out on Attachment "L"
 - VI.M. Approval of the Tri County Tech Academic Credit Joint Program Agreement as set out on Attachment "M"
 - VI.N. Approval of Sanctioning Applications as set out on Attachment "N"
- VII. Action Topics
 - VII.A. Consideration and vote to accept the 2022-2023 District Audit Report as presented by Jeff Jenkins, District Auditor, as set out on Attachment "A"

- VIII. Public Comment
- IX. New Business
- X. Adjournment

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

I, the undersigned Minutes Clerk of the Board of Education of Independent School District No. 30 of Washington County, Oklahoma, certify that notice of the time, date, and place of this regular meeting was given to the County Clerk of Washington prior to December 15, 2023, and was mailed or delivered to all of those who have made written requests and paid the request fee for notice of regular meetings.

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

Witness my hand this ___th day of _____ 20____.

BPS Foundation Fall Update

Program Highlights

Teacher Grants

- Professional Growth Grants: 7 grants, \$17,000
- Classroom, Science, Performing Arts grants: October deadlines
- Experts in Residence - Taylor Doe

Bruins on the Run

- 118 students
- 59 teacher mentors
- Woolaroc 8K this Saturday



BPS Foundation Fall Update

Program Highlights

Imagination Library

- 15,000 books
- Throughout Washington County

Bruin Vision

- 1,500 vision screenings last year
- 17 students' eyecare covered



BPS Foundation Fall Update

Other Programs

- Bartlesville Alumni Association
- District Initiatives
- Kindness in the Classroom
- Teacher Appreciation
- Community Engagement Events: HOF, SoS, Bruins of the Year

Big Picture Impact

- Programs impact **100%** of students, teachers, and staff
- **Empower** our teachers
- **Engage** our students
- **Enrich** learning within our schools



BPS Foundation Fall Update

Upcoming Event

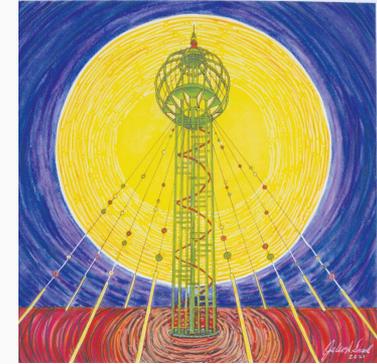
Join the Bartlesville Public Schools Foundation at an

Art Auction

auctioning select original
artwork from

Goodnight Bartlesville

Monday, October 23
4-6pm
Cooper and Mill Brewing Company

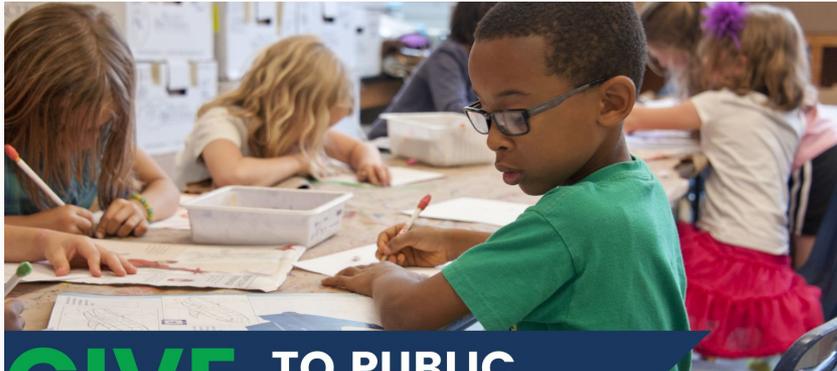


Tickets \$60: bpsfoundation.org/gnbart

BPS Foundation Fall Update

Tax Law Changes - Oklahoma Education Tax Credit

Direct a portion of your state income taxes to benefit Bartlesville Public Schools



**GIVE TO PUBLIC
SAVE ON TAXES**



- ✓ Support for local students, teachers, and schools
- ✓ Valuable tax savings for businesses and individuals
- ✓ 100% of your donation stays in Bartlesville
- ✓ You can recoup up to 75% of your donation through a tax credit

Individual Cap: \$1,000
Married, Filing Jointly Cap: \$2,000
Business Entity Cap: \$100,000

Tax Credit Caps

Statewide Public School Cap: \$25 million
BPS Cap: \$200,000

Carryovers

If private side exceeds their cap and public side does not, the private schools can use public school credits, and vice versa

Tax Deductions	Tax Credits
REDUCE TAXABLE INCOME	REDUCE INCOME TAX
A \$1,000 Tax Deduction in a 35% tax bracket saves you \$350 in taxes	A \$1,000 Tax Credit in ANY tax bracket saves you \$1,000 in taxes

BPS Foundation Fall Update

EXAMPLE

Filing Status	1 yr gift (50% credit) (contribution amt / net cost)	2 yr gift commitment (75% credit) (contribution amount / net cost to taxpayer)
Individual	\$1,000 / \$500	\$1,000 per year / \$250 per year (\$750 credit)
Joint	\$2,000 / \$1,000	\$2,000 per year / \$500 per year (\$1,500 credit)
Business	\$100,000 / \$50,000	\$100,000 per year / \$25,000 per year (\$75,000 credit)

2 yr gift commitment (75% credit) - maxing out credit (contribution amount / net cost to donor)

Individual: \$1,334 per year / \$334 per year (\$1,000 credit)

Joint: \$2,667 per year / \$667 per year (\$2,000 credit)

Business: \$133,000 per year / \$33,000 per year (\$100,000 credit)

If taxpayers itemize their deductions, there is also an opportunity to take advantage of state and federal tax deductions.

Please consult your tax advisor and/or financial planner. Financial circumstances of individual taxpayers vary. Contact the BPS Foundation with any questions regarding our role in processing these tax-credit eligible contributions.

Managing Challenging Student Behavior Training

- October 11 - Elementary Certified Staff
- December 1 - Secondary Certified Staff

Redefining Ready Cohort

- BPS has a team participating today in the annual summit hosted by Mansfield Ind. School District (Texas)

October 9 Interim Study

- House Education Committee
- Graduation Requirements



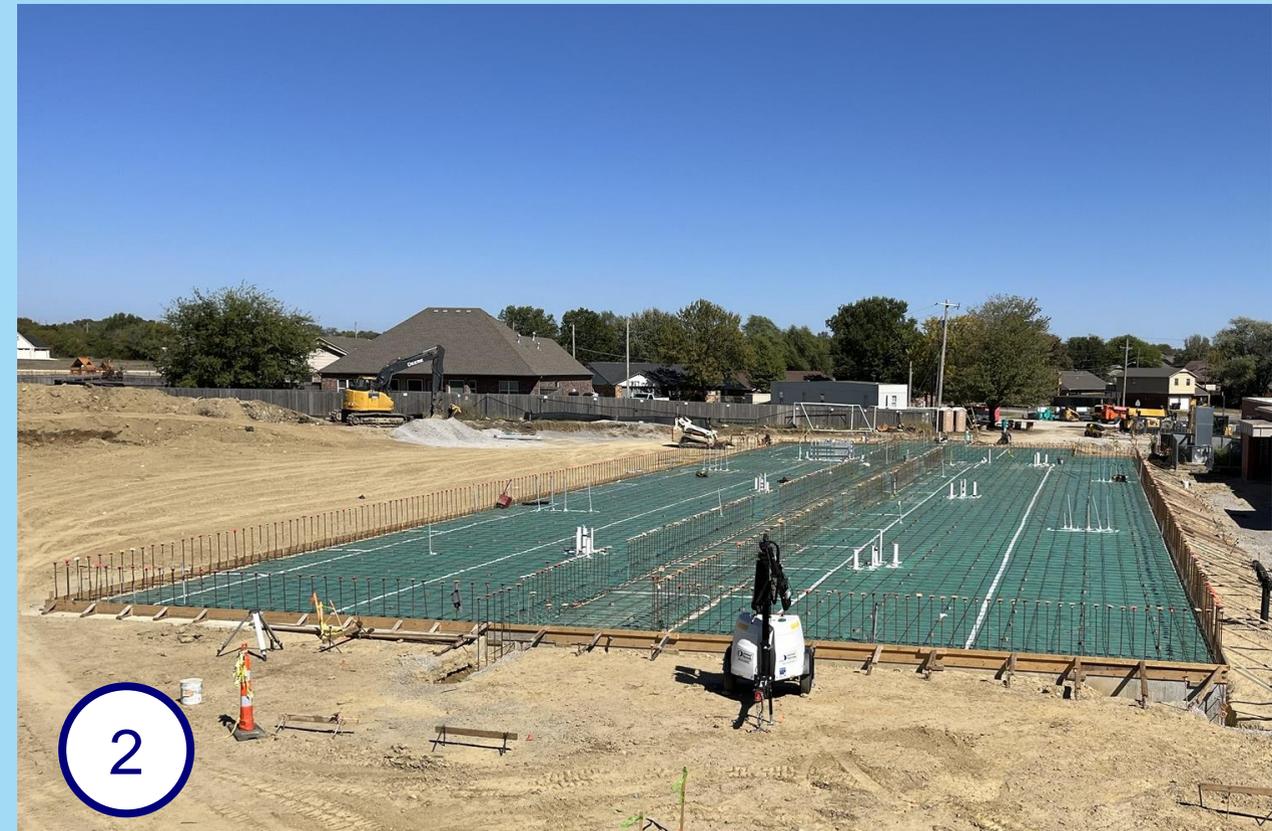
WEEKLY UPDATE – 10/09/2023

Bartlesville Wayside Elementary

Project Team:
Adam Stogner – Project Director
Mike Ford - Superintendent
Joel VanDeWeert - PM
Tatiana Oje-Humel – Asst. PM

- 1: South view of new Addition Hallway 200 .
- 2: Termite control and vapor barrier for slab on grade pour.

Upcoming: Pour slab on grade and begin CMU wall installation.



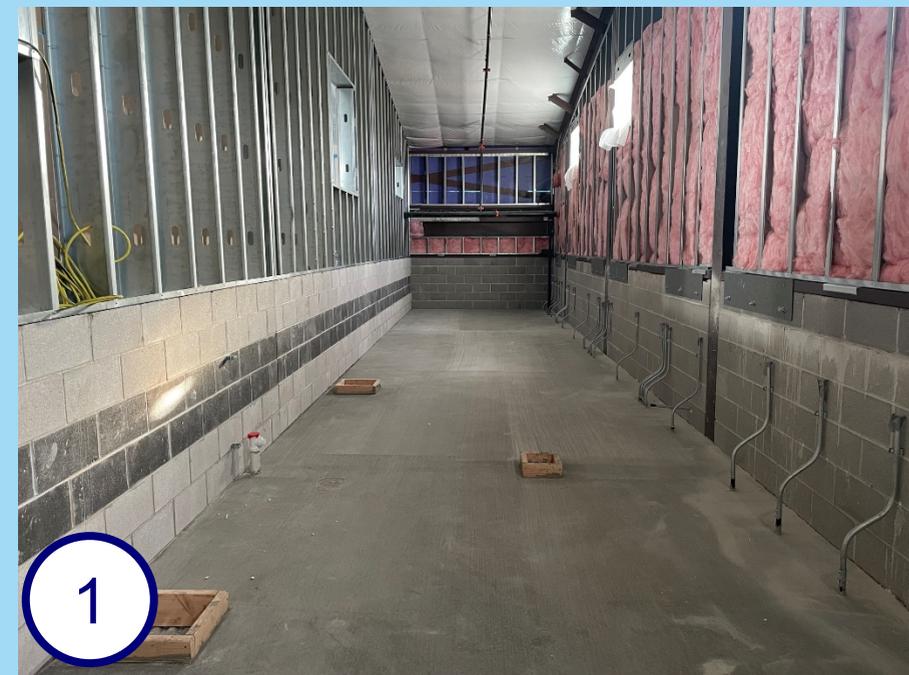
WEEKLY UPDATE – 10/13/2023

Bartlesville Agricultural Center

Project Team:
Adam Stogner – Project Director
Joel VanDeWeert – Project Manager
Park Davis - Superintendent
Ben Cain - Senior Project Engineer

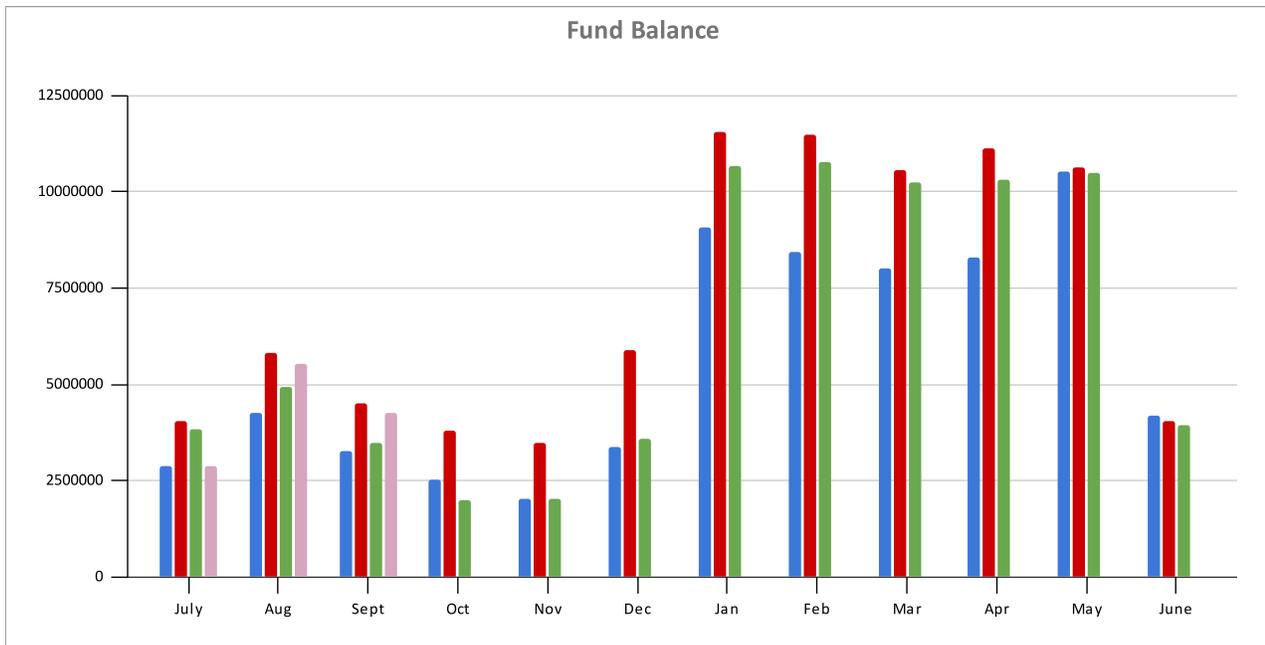
- 1: Concrete at Mezzanine
- 2: Installation of Exterior Doors
- 3: Mud & Tape Sheetrock at Show Arena

Upcoming: Complete Brick Veneer, Begin EIFS, Continue MEP Rough-In, Pour Light Pole Bases, & Install Window Frames



Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2021-2024

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 21	2,866,022	4,253,890	3,280,533	2,531,505	2,047,304	3,375,303	9,092,868	8,455,975	8,009,283	8,310,849	10,538,119	4,200,803
FY 22	4,038,487	5,820,698	4,514,519	3,791,124	3,473,996	5,890,844	11,543,174	11,482,445	10,580,756	11,130,934	10,639,955	4,065,794
FY 23	3,849,461	4,937,743	3,495,740	2,009,542	2,034,853	3,581,279	10,680,690	10,779,483	10,262,132	10,302,023	10,511,033	3,931,988
FY 24	2,870,004	5,541,192	4,276,609									
FY24-FY23	(979,457)	603,449	780,869									



Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis

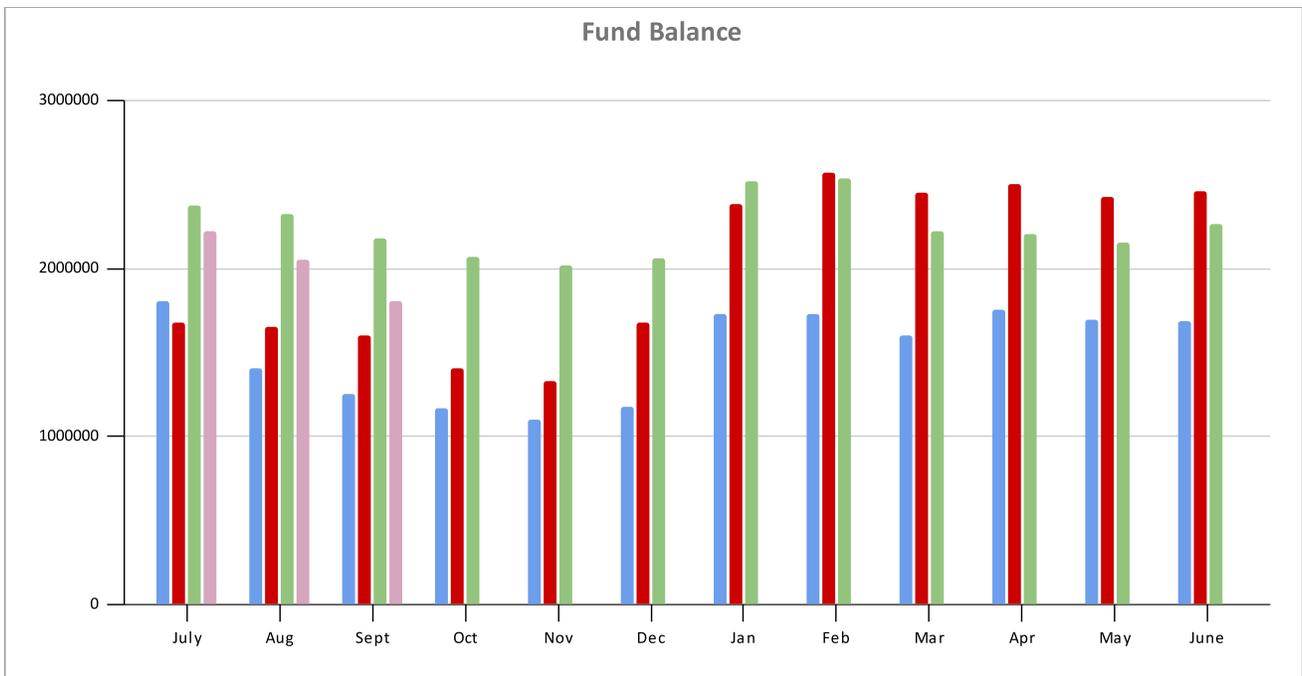
	September	2023-24 Year to Date Total	2022-23 Year to Date Total	2021-22 Year to Date Total
Beginning balance	\$ 5,541,192	\$ 3,931,988	\$ 4,065,794	\$ 4,200,803
Local	153,711	558,463	176,376	211,362
County	107,682	148,861	87,991	93,275
State	3,099,376	6,660,768	5,184,124	5,654,617
Federal	1,749	1,338,644	1,474,859	1,650,435
Other sources	1,448	4,964	4,394	16,082
	<u>3,363,966</u>	<u>8,711,700</u>	<u>6,927,744</u>	<u>7,625,771</u>
Total cash available	8,905,158	12,643,688	10,993,538	11,826,574
<u>Requirements:</u>				
Salaries	3,030,861	4,185,683	3,636,984	3,372,455
Benefits	1,015,215	1,425,800	1,272,712	1,191,857
Professional services	48,475	74,542	81,316	136,661
Property services	191,889	856,084	879,776	759,135
Other purchased services	19,241	869,381	738,622	652,080
Supplies & materials	292,616	839,749	621,800	524,698
Property		52,903	217,688	584,635
Other uses	30,252	62,937	48,900	90,534
	<u>4,628,549</u>	<u>8,367,079</u>	<u>7,497,798</u>	<u>7,312,055</u>
Ending balance	<u>4,276,609</u>	<u>4,276,609</u>	<u>3,495,740</u>	<u>4,514,519</u>

**Bartlesville Public Schools
General Fund Revenue Detail**

		July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	2023-24 Total
1110	Ad valorem tax - current													-
1121-1122	Ad valorem tax - prior	95,532.69	19,903.88	82,205.01										197,641.58
1130	In lieu of tax	0.07												0.07
1190	Other taxes													-
1213-1214	Testing fees	493.13	431.25	196.25										1,120.63
1230-1290	Tuition													-
1310	Interest on investments	19,986.87	19,257.24	21,713.45										60,957.56
1352	Interest on unapport. Tax	157.09	263.00	41.15										461.24
1410	Rent		4,942.00											4,942.00
1440	Sale of equipment		4,500.00											4,500.00
1510	Insurance loss recoveries													-
1530	Damage recovery													-
1580	Activity trip reimb	2,340.29	1,411.15	4,863.79										8,615.23
1590	Miscellaneous reimb	1,359.00	18,573.67	40,000.00										59,932.67
1610	Donations		213,228.75	4,000.00										217,228.75
1680	Refunds	2,249.00	97.99											2,346.99
1690	Miscellaneous		25.00	691.00										716.00
2100	County-wide 4-mill	11,521.78	3,517.47	9,767.07										24,806.32
2200	Mortgage tax	16,227.08	9,912.73	13,294.27										39,434.08
2300	Resale Property			84,621.00										84,621.00
3110	Gross production tax	2,804.04	3,394.17	2,119.11										8,317.32
3120	Motor vehicle tax	40,923.02	227,201.49	237,810.51										505,935.02
3130	Rural electric tax	4,588.38	5,337.68	5,733.15										15,659.21
3140	State school land earnings	93,412.60	57,862.82	52,676.69										203,952.11
3150	Vehicle tax stamps	1,024.57	2,100.29	779.75										3,904.61
3160	Farm implement tax stamps	365.39		521.22										886.61
3210	Foundation aid		2,340,979.22	2,340,979.21										4,681,958.43
3250	FBA		382,113.47	410,466.58										792,580.05
3310	Alternative education													-
3412	NBCT Stipend													-
3415	Reading Sufficiency													-
3420	State textbooks		393,839.52											393,839.52
3430	Education matching	1,823.13	3,622.48											5,445.61
3440	Drivers education			3,600.00										3,600.00
3620														-
3690	Other state													-
3811	Vocational programs			5,940.00										5,940.00
3812	Vocational programs			38,750.00										38,750.00
3892	Lottery Fund													-
4140	Title VII		75,665.09											75,665.09
4162	Flood Control													-
4210	Title I - Part A	366,247.22												366,247.22
4271	Title II	38,987.61												38,987.61
4281	Title III													-
4310	IDEA B - Special Education	373,821.55												373,821.55
4340	Preschool													-
4442	Title IV reimb	7,387.48												7,387.48
4470	Title VI	4,496.95												4,496.95
4550	Johnson-O'Malley	34,715.38												34,715.38
4611	Title II - Adult Education	9,010.66	20,040.09											29,050.75
4689	Other federal	9,537.08	396,986.01	1,749.00										408,272.09
4740														-
4821	Carl Perkins													-
5150-5160	Activity trip reimb	517.61	2,997.92	1,447.43										4,962.96
5600	Correcting entries													-
		<u>1,139,529.67</u>	<u>4,208,204.38</u>	<u>3,363,965.64</u>	-	-	-	-	-	-	-	-	-	<u>8,711,699.69</u>

Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2021-2024

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 21	1,807,129	1,408,354	1,248,623	1,167,400	1,098,130	1,178,096	1,729,731	1,724,323	1,599,899	1,757,509	1,698,321	1,684,445
FY 22	1,679,068	1,650,738	1,603,511	1,409,125	1,330,742	1,679,650	2,379,737	2,573,301	2,450,148	2,501,582	2,427,095	2,457,578
FY 23	2,373,307	2,325,652	2,179,139	2,067,799	2,013,071	2,061,346	2,515,458	2,539,550	2,224,587	2,205,420	2,153,904	2,265,535
FY 24	2,224,183	2,052,836	1,807,955									
FY23-FY22	(149,124)	(272,816)	(371,184)									



Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis

	<u>September</u>	<u>2023-24 Year to Date Total</u>	<u>Prior Year Year to Date Total</u>
Beginning balance	\$ 2,052,836	\$ 2,265,535	\$ 2,457,578
 <u>Revenue:</u>			
Local	15,904	52,386	16,152
State	74	126	110
Other sources	-	-	-
	<u>15,978</u>	<u>52,512</u>	<u>16,262</u>
 Total cash available	 2,068,814	 2,318,047	 2,473,840
 <u>Requirements:</u>			
Professional services	11,800	43,478	37,200
Property services	179,719	231,903	215,954
Other purchased services	-	-	-
Supplies & materials	11,452	35,882	20,415
Property	57,888	198,829	21,132
Other uses	-	-	-
	<u>260,859</u>	<u>510,092</u>	<u>294,701</u>
 Ending balance	 <u><u>1,807,955</u></u>	 <u><u>1,807,955</u></u>	 <u><u>2,179,139</u></u>

MINUTES OF THE BOARD OF EDUCATION REGULAR MEETING - September 18, 2023

The Board of Education of Independent School District No. 30 of Washington County, Bartlesville, Oklahoma met at the Education Service Center - Board of Education Meeting Room, 1100 South Jennings Ave., Bartlesville, OK 74003 on Monday, September 18, 2023 at 5:37 PM.

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

I. Call Meeting to Order

II. Flag Salute

III. Spotlight

III.A. Recognize Lauren Lee as National Merit Semifinalist

III.B. Recognition of College Board Designated Scholars

- College Board National Indigenous Award
 - Cade Winter
- College Board National Rural & Small Town Award
 - Annabelle Droege
 - Josephine McIver
 - Jyoshikha Vundela
 - Lauren Lee
 - Luke Huck
- College Board National African American Recognition Award
 - Faith Foote
- College Board National Hispanic Recognition Award
 - Jacob Robledo
 - John Ortiz

Bartlesville High School Principal Michael Harp introduced the students and outlined their accomplishments.

IV. Public Comment

There were no public comments.

V. Superintendent's Report

V.A. Teaching & Learning Update

Executive Director of Teaching & Learning LaDonna Chancellor reported to the board regarding the New Teacher Academy and grade level test scores.

V.B. Construction Update

Superintendent McCauley summarized the construction progress at Wayside, BHS videoboard, and the Ag Center.

V.C. Financial Update

Chief Financial Officer Preston Birk gave the update.

V.D. Upcoming Board of Education Meetings

- Regular Meeting - Monday, October 16, 2023; 5:30 p.m.
- Special Meeting - Wednesday, October 18, 2023; 4:00 p.m.

- Special Meeting - Tuesday, October 24, 2023; 4:00 p.m.

VI. Consent Agenda

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

- August 21, 2023 (Regular Meeting)

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

VI.C. Acceptance of Financial Reports for August 2023 as set out on Attachment "C"

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

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

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

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

VI.H. Approval of Activity Fund Fundraising Expenditures as set out on Attachment "H"

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

VI.J. Approval of Activity Fund Transfers as listed on Attachment "J"

VI.K. Approval of Revised Policy EC: School Library Media Center and Materials Selection as set out on Attachment "K"

VI.L. Approval of New Policy EL: Graduation Ceremony (Tribal Regalia) as set out on Attachment "L"

VI.M. Approval of Revised Policy GG: Misuse of School Bathrooms and Changing Facilities as set out on Attachment "M"

VI.N. Approval of Revised Policy DECA: Family and Medical Leave (Maternity Leave) as set out on Attachment "N"

VI.O. Approval of New Policy FECC: Hypoglycemic Emergency Procedures as set out on Attachment "O"

VI.P. Approval of New Policy FECD: Administration of Emergency Opioid Antagonists as set out on Attachment "P"

VI.Q. Approval of Sanctioning Applications as set out on Attachment "Q"

Order #1.2023 – Motion Passed to approve Consent Agenda items A through Q. This motion, made by Randy Herren and seconded by Jason Sauer, Passed. Jason Sauer: Yea, Kinder Shamhart: Yea, Suzy Keirse: Yea, Randy Herren: Yea, Andrea Nightingale: Yea. Yea: 5, Nay: 0

VII. Action Topics

VII.A. Consideration and vote to approve the budget for Fiscal Year 2024 as set out on Attachment "A"
Chief Financial Officer Preston Birk reviewed the budget for FY 2024.

Order #2.2023 – Motion Passed to approve the budget for Fiscal Year 2024. This motion, made by Suzy Keirse and seconded by Kinder Shamhart, Passed. Jason Sauer: Yea, Kinder Shamhart: Yea, Suzy Keirse: Yea, Randy Herren: Yea, Andrea Nightingale: Yea. Yea: 5, Nay: 0

VIII. Public Comment

There were no public comments.

IX. New Business

There was no new business.

X. Adjournment

There being no further business, the meeting adjourned at 6:04 p.m.

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

I, the undersigned Minutes Clerk of the Board of Education of Independent School District No. 30 of Washington County, Oklahoma, certify that notice of the time, date, and place of this regular meeting was given to the County Clerk of Washington prior to December 15, 2022, and was mailed or delivered to all of those who have made written requests and paid the request fee for notice of regular meetings.

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

2023-2024 Fiscal Year
Encumbrance Orders for Approval
October 16, 2023

The following list of Encumbrance Orders (Purchase Orders), totaling \$700,039.66 is submitted for consideration by the Bartlesville Board of Education for the date of September 15, 2023 through October 10, 2023 from the 2023-2024 Fiscal Year funds.

I, Preston Birk, hereby certify the amount of each encumbrance order has been entered against the designated appropriation accounts and all these encumbrance orders are within the authorized available balance of said appropriations for the 2023-2024 Fiscal Year.



Preston Birk

RECOMMENDATION: That the Board of Education adopts a motion to approve Purchase Orders (as listed in the attached reports) in the amount of \$700,039.66.

Submitted to the Board of Education
October 16, 2023

2023-2024 Fiscal Year

	FUND	P.O. #'s	AMOUNT
11	General	746 - 894	\$ 227,893.68
12	Coop		
21	Building		
22	Child Nutrition Fund	43 - 49	\$ 21,525.13
31	2019 Bond - Projects	29	\$ 2,314.40
32	2021 Bond - 2023 Projects	197 - 204	\$ 349,230.52
37	Combined Purpose Series 2013A	1	\$ 16,894.58
39	Bond Interest	1	\$ 82,181.35
81	Gifts Fund		
	TOTAL		\$ 700,039.66

GRAND TOTAL: \$ 700,039.66

Bartlesville Public Schools

Encumbrance Register

Year 2023-2024 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
746	09/15/2023	MHS BAND BOOSTERS INC	DUES & FEES-026/IM/BHS Moore Outdoor Music Festival Entry September 16, 2023 Moore, OK	200.00
747	09/15/2023	OK MUSIC EDUCATORS ASSOC	DUES & FEES-026/IM/BHS OKMEA Entry Fee October 23-28 Virtual Audition	160.00
748	09/15/2023	PERMA-BOUND BOOKS	BOOKS/015/RANCH HEIGHTS MISC. LIBRARY BOOKS PER QUOTE Q17555297	3,313.18
749	09/18/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/WAYSIDE SUPPLIES FOR SPECIAL ED. CLASSROOM	119.84
750	09/18/2023	DHARMA TRADING CO	COCURR-SPLYS-015/BHS MISC COLORS OF DHARMA FIBER REACTIVE PROCION DYES PER QUOTE	203.02
751	09/19/2023	CINTAS CORP #2	HEALTH-FIRST AID-SPLYS-412/AG/HS Blanket PO for misc. medical and first aid supplies for AG lab, etc.	200.00
752	09/19/2023	LINDA CHRISTINE WELLS	COMMUNICATION-SRVCS-731/ABE/BHS Blanket PO for postage reimbursement to mail ABE paperwork.	100.00
753	09/19/2023	ACCUTRAIN CORPORATION	REGISTRATION-541/SS/ESC Registration for Paths to Independence private school teachers, Jessica Rumery and Haley Swan to attend Innovative Schools Summit in San Antonio, TX, Nov. 30 through December 1, 2023.	1,190.00
754	09/19/2023	ETTINGERS OFFICE SUPPLY	COPY-GENL-SPLYS-054/SS/ESC Blanket - PO for office supplies, etc.	500.00
755	09/19/2023	AIRCRAFT OWNERS AND PILOTS ASSOC	REGISTRATION-587/Fed Prog/ESC Registration for Michael Harp and Ashlee Hightower to attend AOPA High School Aviation STEM Symposium, Nov. 12-14, 2023 in Orlando, FL.	800.00
756	09/19/2023	SPEARS WORLD TRAVEL SERVICE, INC	TRAVEL-541/Fed Prog/ESC Airline tickets for Paths to Independence private school teachers, Jessica Rumery and Haley Swan, to attend Innovative Schools Summit in San Antonio, TX Nov. 30 - Dec. 3, 2023.	750.00
757	09/19/2023	JOSEPH E EIDSON	TRAVEL-541/Fed Prog/ESC Travel expenses to Fort Worth, TX to attend Redefining Ready! Cohort meetings Oct. 15-18, 2023.	1,000.00
758	09/19/2023	MICHAEL D HARP	TRAVEL-541/Fed Prog/ESC Travel expenses to Fort Worth, TX to attend Redefining Ready! Cohort meetings Oct. 15-18, 2023.	1,000.00
759	09/19/2023	MORGAN B AXSOM	VOID - REPLACED BY ANOTHER PO	0.00
760	09/19/2023	MATTHEW J HANCOCK	TRAVEL-541/Fed Prog/ESC Travel expenses to Fort Worth, TX to attend Redefining Ready! Cohort meetings Oct. 15-18, 2023.	500.00
761	09/19/2023	TIFFANY D HOLMES	TRAVEL-541/Fed Prog/ESC Travel expenses to Fort Worth, TX to attend Redefining Ready! Cohort meetings Oct. 15-18, 2023.	500.00
762	09/19/2023	FOLLETT SCHOOL SOLUTIONS, INC.	BOOKS-015/MADISON BOOKS-510/MADISON Quote 11321731	1,094.11
763	09/19/2023	AMAZON CAPTIAL SERVICES INC	COCURR-SPLYS-412/STEM/HS	351.52

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PO No	Date	Vendor	Description	Amount
			PO TO PURCHASE MISC CO-CURRICULAR SUPPLIES INCLUDING SCISSORS, CARDBOARD, CUTTING MATS, RULERS, AND CHIPBOARD SHEETS, ETC. PER CART	
764	09/19/2023	ARVEST BANK CORPORATE VISA	TRAVEL-587/Fed Prog/ESC 2 rooms for 3 nights for Ashlee Hightower and Michael Harp in Orlando, FL while attending AOPA Symposium, Nov. 11-14, 2023.	3,500.00
765	09/19/2023	SPEARS WORLD TRAVEL SERVICE, INC	TRAVEL-587/Fed Prog/ESC Airline tickets for Ashlee Hightower and Michael Harp to Orlando, FL to attend AOPA Symposium, Nov. 11-14, 2023.	800.00
766	09/20/2023	AMAZON CAPTIAL SERVICES INC	GENL SPLYS/510/MADISON GNLS SPLYS/510/MADISON Memory Cards GNRL/SPLY/510/MADISON	197.98
767	09/20/2023	STAPLES CONTRACT & COMMERCIAL INC	GENL-SPLYS-015/RH (1) HP TONER CARTRIDGE/4 PACK	382.41
768	09/20/2023	MARGARET HICKS	INSTRUCT-SRVCS-563/OEJOM/MMS PRESENTER FOR JOHNSON O'MALLEY-DANCING/SPEAKER	1,200.00
769	09/20/2023	ARVEST BANK CORPORATE VISA	REGISTRATION-561/OEJOM/MMS REGISTRATION FOR LESLIE DONNELL TO ATTEND NIEA CONFERENCE IN ALBUQUERQUE, NM OCT.17-22, 2023	750.00
770	09/20/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-628/SS/HS See attached for behavior reinforcers for special education students.	1,300.00
771	09/20/2023	AMAZON CAPTIAL SERVICES INC	ADAPTIVE-SPLYS-628/SS/Jane Phillips Hammock for adaptive seating in special education classroom. - See attached.	100.00
772	09/20/2023	AMAZON CAPTIAL SERVICES INC	ADAPTIVE-SPLYS-628/SS/Ranch Heights see attached list for OT supplies for special education students.	850.00
773	09/20/2023	AMAZON CAPTIAL SERVICES INC	ADAPTIVE-SPLYS-628/SS/Hoover See attached for OT adaptive supplies.	850.00
774	09/20/2023	AMAZON CAPTIAL SERVICES INC	ADAPTIVE-SPLYS-643/SS/Kane See attached for early childhood special education adaptive supplies.	1,800.00
775	09/20/2023	OKLAHOMA BANDMASTERS ASSOC	DUES & FEES-026/IM/BHS Oklahoma Bandmasters Association Membership Fees	300.00
776	09/20/2023	CARRIE A KOURI	ADAPTIVE-SPLYS-643/SS/KANE See attached for adaptive PT supplies for special education students.	3,349.80
777	09/20/2023	PEARSON	TESTING-SPLYS-628/SS/ESC See attached for test kits for special education students. KTEA - 3	5,940.00
778	09/20/2023	TRESONA MULTIMEDIA, LLC	OTHER RENTAL SRVCS-026/IM/BHS Custom arrangement rights for Running Up That Hill for marching band show Custom arrangement rights for Aurora Awakes for marching band show Custom arrangement rights for Climb Every Mountain for marching band show Custom arrangement rights for Unstoppable for marching band show	1,800.00
779	09/20/2023	NATIONAL ASSOC FOR MUSIC EDUCATION	DUES & FEES-027/VM/BHS	414.00

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11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
			Blanket PO for NAFME MEMBERSHIP RENEWAL FOR CHOIR INSTRUCTORS TAMARA WALKER, SARAH LONG, CHELSEA ARNOLD	
			NAFME MEMBERSHIP RENEWAL FOR CHOIR INSTRUCTORS TAMARA WALKER, SARAH LONG, CHELSEA ARNOLD	
780	09/20/2023	STAPLES CONTRACT & COMMERCIAL INC	COPY-SPLYS-015/BHS 4 HP 30X BLACK HIGH YIELD TONERS AND 1 HP 32A DRUM UNIT PER CART	464.69
781	09/20/2023	THE E GROUP INC	UNIFORMS-412/BHS PO TO PURCHASE MISC TSA UNIFORMS PER CART	1,362.50
782	09/20/2023	ASHLEE R HIGHTOWER	TRAVEL-587/Fed Prog/ESC Travel reimbursement while attending AOPA Symposium, Nov. 11-14, 2023 in Orlando, FL.	600.00
783	09/20/2023	MICHAEL D HARP	TRAVEL-587/Fed Prog/ESC Travel reimbursement while attending AOPA Symposium, Nov. 11-14, 2023 in Orlando, FL.	600.00
784	09/20/2023	AMAZON CAPTIAL SERVICES INC	FURN/FIX-000/Fed Prog/HS Office chair for new Family Support Coordinator at the High School.	75.00
785	09/20/2023	LEXIE ANN RADEBAUGH	INSTRUCT-SRVCS-511/Fed Prog/ESC Blanket PO for Contracted services with Lexi Radebaugh for St. John Catholic School for instructional intervention services provided through Title I grant for students who are in need of academic intervention services for SY 23-24.	7,500.00
786	09/20/2023	ISD#30/TRANSPORTATION	TRAVEL-552/Fed Prog/ESC Blanket - travel expenses for bus trips for AG program.	800.00
787	09/20/2023	MYBINDING, LLC	GENL-SPLYS-015/WAYSIDE STANDARD ROLL LAMINATION FILM 25" X 250' 2 ROLLS	136.98
788	09/21/2023	SCHOOL SPECIALTY, LLC	COCURR-SPLYS-643/SS/Kane Childcraft LED Mini Light Table	468.71
789	09/21/2023	COLLEGE BOARD	DUES & FEES-015/BHS 2023-24 COLLEGE BOARD MEMBERSHIP FEE	400.00
790	09/21/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/HOOVER Laminating pouches, Room diving curtain /619 Manila Drawing paper/611	125.00
791	09/21/2023	WEST MUSIC COMPANY INC	INSTRUMENTS-008/HOOVER Basic Beat/655	214.50
792	09/21/2023	CAROLINA BIOLOGICAL SUPPLY	GENL-SPLYS-412/MADISON GNRL-SPLYS/412/MADISON Forensic Essentials Bundle	510.48
793	09/21/2023	VEX ROBOTICS, INC	GENL-SPLYS-412/MADISON GNRL-SPLYS/412/MADISON QUOTE 111030766 GNLS-SPLYS 2x2x2 Steel Angle GNLS-SPLYS 90 Degree Gusset Pack GNLS-SPLYS/412/MADISON Shipping and Handling	224.83
794	09/21/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-412/MADISON GNL/SPLYS/412/MADISON GNL-SPLYS/412/MADISON	117.96

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11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
795	09/22/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPYLS-015/ JANE PHILLIPS Misc classroom supplies see attached quote	85.26
796	09/22/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-643/SS/Kane See attached list for special education early childhood supplies to includes, storage box, games, puzzles for fine motor skills, etc.	250.00
797	09/22/2023	STAPLES CONTRACT & COMMERCIAL INC	GENL-SPLYS-412/AG/HS Blanket - Supplies for AG classroom use.	1,000.00
798	09/22/2023	GRAPHIC SOLUTIONS GROUP, INC.	GENL-SPLYS-412/AG/HS See attached quote # 3478628-00 for banner supplies.	257.76
799	09/22/2023	AMAZON CAPTIAL SERVICES INC	FURN/FIX-054/SS/HS Desk chair for special education behavior therapist, Olive Foust, at the High School.	75.00
800	09/22/2023	AMAZON CAPTIAL SERVICES INC	ADAPTIVE-SPLYS-643/SS/Kane 2 car seats to be used with special education early childhood students.	500.00
801	09/22/2023	LAKESHORE EQUIPMENT COMPANY DBA	ADAPTIVE-SPLYS-628/SS/ESC See attached quote # 16212 for special education flexible seating, tables, pillows, etc. for Ranch Heights, Wilson, Central, and Madison.	32,745.35
802	09/23/2023	AMAZON CAPTIAL SERVICES INC	BOOKS-GENL-SPYLS-511/Fed Prog/Kane See attached list for supplies for Title I Parent and Family Engagement.	400.00
803	09/25/2023	LAKESHORE EQUIPMENT COMPANY DBA	GENL-SPLYS-511/Fed Prog/Kane See attached quote 19616 for Write and Wipe boards.	131.97
804	09/25/2023	MIDWEST BUS SALES, INC.	OTHER-EQUIP-VEHICLE-SRVCS-011/TRANSPORTATION SINGLE PAY PO FOR INSURANCE REIMBURSEMENT VIN # 1T7Y84E22J1124346, 2018 THOMAS, HDX	6,031.22
805	09/25/2023	PALEN MUSIC CENTER INC	COCURR-SPLYS-NON-TECH-SRVCS-026/IM/BHS BAGS FOR STRING BASS AND CELLOS MISC INSTRUMENT REPAIRS	1,008.00
806	09/25/2023	BJOREM SPEECH PUBLICATIONS, LLC	GENL-SPLYS-015/WAYSIDE/SPED BOX OF W/H AND L BUNDLE BOX OF S, R. L CLUSTERS BUNDLE BOX OF S AND Z BUNDLE SHIPPING	146.00
807	09/26/2023	LAKESHORE EQUIPMENT COMPANY DBA	GENL-SPLYS-511/Fed Prog/Kane TITLE 1 PARENT & FAMILY ENGAGEMENT MISC. ITEMS	607.84
808	09/26/2023	CLAMPITT PAPER CO	COPY-SPLYS-012/DIST Blanket PO for equipment, parts, supplies and service for district	15,000.00
809	09/26/2023	VEX ROBOTICS, INC	COCURR-SPLYS-412/CENTRAL MISC. COCURRICULAR SUPPLIES PER QUOTE #111030359 DATED 9/19/23	300.76
810	09/26/2023	CTBOOK HOLDINGS LLC	BOOKS-511/Fed Programs/Kane TITLE 1 PARENT & FAMILY ENGAGEMENT MISC BOOKS	298.80
811	09/26/2023	J.W. PEPPER & SONS, INC.	BOOKS-GENL-SPLYS-008/KANE MISC MUSIC CLASSROOM ITEMS TO INCLUDE BOOK, KIT, PDF, ETC. SEE QUOTE# 47651680	97.98
812	09/26/2023	VOYAGER SOPRIS LEARNING, INC	BOOKS-511/Fed Programs/Central TITLE 1 BOOKS PER QUOTE#138190	734.80

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PO No	Date	Vendor	Description	Amount
813	09/26/2023	AMAZON CAPTIAL SERVICES INC	BOOKS-511/Fed Programs/Central TITLE 1 - BOOKS FOR COUNSELORS USE PER CART DATED 9/26/23	129.54
814	09/26/2023	JARED SCOTT SALAS	STUDENT-SRVCS-511/Fed Progs/CENTRAL Parent Involvement - PRESENTATION, OCTOBER 5, 2023, for students and parents to improve student efficacy, behavior, and overall mental health and well-being.	3,500.00
815	09/26/2023	FOLLETT CONTENT SOLUTIONS, LLC	BOOKS-511/Fed Programs/Central TITLE 1 BOOKS FOR ELA CLASSROOM USE PER QUOTE#11293929 DATED 8/8/23	1,000.20
816	09/26/2023	COUGHLAN COMPANIES, INC.	TECH-RLTD-SPLYS-015/WAYSIDE PEBBLEGO - SEE QUOTE NO: Q-31725	1,399.00
817	09/27/2023	ROBERTS DOCUMENT SOLUTIONS	UNIFORMS BAND-026/IM/BHHS POLOS FOR BAND	822.00
818	09/27/2023	ROBERTS DOCUMENT SOLUTIONS	INIFORMS-026/IM/BHS SHOW T-SHIRTS	3,190.80
819	09/27/2023	NAT'L COUNCIL FOR SOCIAL STUDIES	registration-795/Fed Prog/ESC Registration for those listed below to attend 103rd NCSS Annual Conference in Nashville, TN Dec. 1-3, 2023. Bryan Reese, Landelle Steanson, Adam Hollon, Cathy Hollenbeck, and Eric Harp Jason Welchel - free	1,500.00
820	09/27/2023	WAL-MART COMMUNITY	GENL-SPLYS-015/MADISON GNLS-SPLYS/510/MADISON Science Lab Toothpicks & Playdough	220.00
821	09/27/2023	OK TECHNOLOGY STUDENTS ASSOCIATION	REGISTRATION-412/MADISON REGISTRATION-412/MADISON Fall Leadership Conference TSA, Oct 17-18, 2023 Advisor Registration	50.00
822	09/27/2023	PALEN MUSIC CENTER INC	NON-TECH-SERVCS-026/IM/BHS BLANKET POFOR Instrument Repairs	2,164.00
823	09/27/2023	EMBASSY SUITES NORMAN	TRAVEL-412/MADISON TRAVEL-412/MADISON Hotel Reservations for TSA Fall Conference Bethany Shaw and Lane Ullrich	238.00
824	09/27/2023	TAMMIE J KRAUSE	TRAVEL-541/Fed Prog/ESC Travel expenses to Fort Worth, TX to attend Redefining Ready! Oct 15-18, 2023.	500.00
825	09/27/2023	ARVEST BANK CORPORATE VISA	TRAVEL-795/Fed Prog/ESC 6 hotel rooms for staff listed below while attending 103rd NCSS Annual Conference in Nashville, TN, check in Nov. 30 and checking out on Dec. 3, 2023. Eric Harp, Bryan Reese, Landelle Steanson, Adam Hollon, Cathy Hollenbeck, and Jason Welchel	7,000.00
826	09/28/2023	EMBASSY SUITES NORMAN	TRAVEL-412/CENTRAL Hotel expenses for Laura Williams and Renate Salerno for Fall TSA Conference in Norman, OK from 10/17/23-10/18/23. 1 night - 2 rooms	238.00
827	09/28/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-643/SS/Kane See attached list for EC special education supplies to include balls for ball pit, transparent letters, buttons, blocks, batteries, etc.	150.00
828	09/28/2023	AMAZON CAPTIAL SERVICES INC	COCURR-SPLYS-511/Fed Prog/ESC Double-sided Magnetic Mobile Whiteboard for St. John Catholic School purchased with Title I funds.	130.00

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PO No	Date	Vendor	Description	Amount
829	09/28/2023	BRYAN J REESE	TRAVEL-795/Fed Prog/ESC Travel expenses to Nashville, TN to attend National Council for the Social Studies, November 30 through December 3, 2023.	500.00
830	09/28/2023	LANDELLE L STEANSON	TRAVEL-795/Fed Prog/ESC Travel expenses to Nashville, TN to attend National Council for the Social Studies, November 30 through December 3, 2023.	500.00
831	09/28/2023	JASON T WELCHEL	TRAVEL-795/Fed Prog/ESC Travel expenses to Nashville, TN to attend National Council for the Social Studies, November 30 through December 3, 2023.	500.00
832	09/28/2023	ADAM C HOLLON	TRAVEL-795/Fed Prog/ESC Travel expenses to Nashville, TN to attend National Council for the Social Studies, November 30 through December 3, 2023.	500.00
833	09/28/2023	ERIC L HARP	TRAVEL-795/Fed Prog/ESC Travel expenses to Nashville, TN to attend National Council for the Social Studies, November 30 through December 3, 2023.	500.00
834	09/28/2023	WELDON PARTS, INC.	AUTO/BUS-SPLY-OTHER EQUIP-SRVCS-011/TRANSPORTATION BLANKET PO FOR MISC. AUTO AND BUS SUPPLIES, ETC.	417.10
835	09/28/2023	CATHY S HOLLENBECK	TRAVEL-795/Fed Prog/ESC Travel expenses to Nashville, TN to attend National Council for the Social Studies, November 30 through December 3, 2023.	500.00
836	09/28/2023	PITSCO EDUCATION, LLC	COCURR-SPLYS-412/CENTRAL COCURRICULAR SUPPLIES PER CART DATED 9/28/23	1,113.14
837	09/28/2023	SPEARS WORLD TRAVEL SERVICE, INC	TRAVEL-795/Fed Prog/ESC Airline tickets for the following staff to attend National Council for the Social Studies in Nashville, TN Nov. 3- Dec. 3, 2023. Eric Harp, Cathy Hollenbeck, Adam Hollon, Jason Welchel, Landelle Steanson, and Bryan Reese.	3,500.00
838	09/29/2023	JANICE M WATT	TRAVEL-027/VM/BHS OUT OF DISTRICT TRAVEL TO TAKE/MONITOR STUDENTS AUDITIONING FOR OKCDA JAZZ CHOIR ALL STATE AUDITIONS OCTOBER 4TH 2023 NORMAN OK	44.25
839	09/29/2023	ISD#30/TRANSPORTATION	TRAVEL-412/MADISON Blanket PO TRAVEL-412/MADISON 2 suburban's to TSA Fall Conference - Norman, OK Oct 17 & 18, 2023 Blanket PO TRAVEL-412/MADISON Student Travel to Fall Leadership Conference in Norman	440.36
840	09/29/2023	MUNICIPAL FINANCE SERVICES INC	DUES & FEES-000/FS/ESC Fee for MFS to assist with bond reporting requirements	3,500.00
841	10/02/2023	MINDWORKS INNOVATIONS, INC	BOOKS-006/CURR/ESC (25 COPIES) 02-94-237 TEACHING W/L&L BK (REV ED) 10% BULK DISCOUNT APPLIED SEE ATTACHED QUOTE/ORDER NUMBER: 0145366	611.48
842	10/02/2023	OK STATE UNIVERSITY	REGISTRATION-587/Fed Prog/ESC Registration for Cameron Dale and James (Marty) Jones to attend the BriefCASE Institute in Stillwater, OK Nov. 10-11, 2023.	700.00
843	10/03/2023	AMAZON CAPTIAL SERVICES INC	COCURR-SPLYS-015/BHS PO TO PURCHASE MISC PE EQUIPMENT INCLUDING DODGE BALLS, VOLLEYBALLS, SOCCER BALLS, JUMPROPES, ETC PER CART	185.82
844	10/03/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/HOOVER	125.00

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PO No	Date	Vendor	Description	Amount
			paper cups - 617 3-Ring binder, weighted blanket, rulers - 619 wireless doorbell - 653	
845	10/03/2023	ARVEST BANK CORPORATE VISA	REGISTRATION-552/Fed Prog/ESC Registrations to National FFA Convention in Indianapolis, IN Oct. 31-Nov. 4, 2023. 3 teachers - James Jones, Cameron Dale, and Ashley Darsow and 5 student tickets.	640.00
846	10/03/2023	JAMES MARTIN JONES	TRAVEL-552/Fed Prog/ESC Travel expenses to National FFA Convention in Indianapolis, IN 10/30-11/4/23.	265.50
847	10/03/2023	CAMERON K DALE	TRAVEL-552/Fed Prog/ESC Travel expenses to National FFA Convention in Indianapolis, IN 10/30-11/4/23.	265.50
848	10/03/2023	ASHLEY L DARSOW	TRAVEL-552/Fed Prog/ESC Travel expenses to National FFA Convention in Indianapolis, IN 10/30-11/4/23.	265.50
849	10/03/2023	OK TECHNOLOGY STUDENTS ASSOCIATION	DUES & FEES-412/BHS REGISTRATION FOR TSA FALL LEADERSHIP CONFERENCE ON 10-18 -23 IN NORMAN, OK. REGISTRATION IS FOR 2 ADVISORS	50.00
850	10/03/2023	SHAR PRODUCTS COMPANY	COCURR-SPLYS-026/IM/BHS Bass Violin Bow - 3/4 size, Presto Audition model, carbon fiber bow Evah Pirazzi BASS violin slap strings 3/4 size A Pop Christmas Collection String Quartet arranged by Rosenhaus, published by Alfred Music Company	696.95
851	10/03/2023	ARVEST BANK CORPORATE VISA	TRAVEL-552/Fed Prog/ESC Hotel reservations for AG teachers, James Jones, Cameron Dale, Ashley Darsow, and five students - Travel to Indianapolis, IN to attend FFA National Convention, Oct. 30-Nov. 4. Rooms at Bowling Green, KY on the way to Indianapolis on Oct. 30 and rooms in Indianapolis, IN Oct. 31- Nov. 4, 2023.	7,500.00
852	10/03/2023	CERAMIC COTTAGE	GENL-SPLYS-510/MADISON GNLS-SPLY/510/MADISON CERAMIC COTTAGE CLAY	380.00
853	10/03/2023	BETHANY NOEL SHAW	TRAVEL-412/MADISON TRAVEL-412/MADISON TSA Fall Leadership Conference	88.50
854	10/04/2023	SCHOLASTIC EDUCATION	MAGAZINES-511/Fed programs/Central MISC. MAGAZINES PER QUOTE#216817 DATED 10-3-23	1,599.04
855	10/04/2023	AMAZON CAPTIAL SERVICES INC	GENL SPLYS-051/CENTRAL MOVING SAND ART DESK LAMP PER ATTACHED CART	21.99
856	10/04/2023	R. K. BLACK	STEM/058/CENTRAL Canon ImagePROGRAF TM-200 per quote dated 10/3/23, Central Large Format_001	4,917.50
857	10/04/2023	STAPLES CONTRACT & COMMERCIAL INC	GENL-SPLYS-FURN-054/SS/ESC Blanket PO for Special Services office supplies, office chair, etc.	500.00
858	10/05/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/JANE PHILLIPS Timber Ridge portable Hammock camping chair	61.77
859	10/05/2023	SCHOOL SPECIALTY, LLC	GENL-SPLYS-015/RANCH HEIGHTS (7) ROLLS RAINBOW KRAFT DUO-FINISH KRAFT PAPER 40LBS/36 INCHESX1000 FET	535.55

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PO No	Date	Vendor	Description	Amount
860	10/05/2023	NAT'L ASSOC. OF SCHOOL RESOURCE	REGISTRATION-552/Fed Prog/ESC Registration for Kerry Ickleberry to attend NASRO 2024 Annual Conference in Phoenix, AZ July 13- July 19, 2024.	500.00
861	10/05/2023	SCHOOL SPECIALTY, LLC	GENL-SPLYS-015/WAYSIDE CLASSROOM SUPPLIES CART #1034593612	281.09
862	10/05/2023	MARY LORRAINE ROBINSON	EXTRACURR-SPLYS-BOOKS-563/OEJOM/MMS SUPPLIES FOR JOHNSON O'MALLEY CLASSES & EVENTS	1,200.00
863	10/05/2023	SHIPWRECK BEADS, INC	EXTRACURR-SPLYS-563/OEJOM/MMS SUPPLIES FOR JOHNSON O'MALLEY CLASSES	1,000.00
864	10/05/2023	SPENCER DONNELL	INSTRUCT-SRVCS-563/OEJOM/MMS PRESENTER FOR JOHNSON O'MALLEY-SINGING	1,000.00
865	10/05/2023	GERAMEY K CABLE	INSTRUCT-SRVCS-563/OEJOM/MMS PRESENTER FOR JOHNSON O'MALLEY-SINGING	1,000.00
866	10/05/2023	AMAZON CAPTIAL SERVICES INC	EXTRACURR-SPLYS-BOOKS-563/OEJOM/MMS SUPPLIES FOR JOHNSON O'MALLEY CLASSES	1,500.00
867	10/05/2023	QUANNAH LITTLEAXE	INSTRUCT-SRVCS-563/OEJOM/MMS PRESENTER FOR JOHNSON O'MALLEY-DANCE INSTRUCTION	1,000.00
868	10/05/2023	DENNIS LITTLEAXE	INSTRUCT-SRVCS-563/OEJOM/MMS PRESENTER FOR JOHNSON O'MALLEY-SINGING	800.00
869	10/05/2023	LESLIE J DONNELL	TRAVEL-561/OEJOM/MMS OUT-OF-DISTRICT TRAVEL TO NIEA IN ALBUQUERQUE, NM 10/17-10/23. PO WILL COVER MEALS, MILEAGE AND PARKING	1,296.26
870	10/05/2023	LAKESHORE EQUIPMENT COMPANY DBA	GENL-SPLYS-015/WAYSIDE MISC. CLASSROOM SUPPLIES LESS 5% -11.05	209.87
871	10/06/2023	STAPLES CONTRACT & COMMERCIAL INC	COPY-SPLYS-015/BHS TO PURCHASE HP BLACK TONER 212X	263.89
872	10/06/2023	CCOSA, INC	REGISTRATION-541/Fed Prog/ESC registration for 40 staff members to attend Creating Uplifting Classrooms in Bartlesville, OK Jan 16-17, and February 28, 2024. See attached list.	18,000.00
873	10/06/2023	LANE F ULLRICH	TRAVEL-412/MADISON TRAVEL-412/MADISON LANE ULLRICH TSA REIMBURSEMENT	88.50
874	10/06/2023	AMAZON CAPTIAL SERVICES INC	REGALIA/AMERICAN-STATE FLAGS-294/KANE REGALIA/AMERICAN & STATE FLAGS FOR KANE'S OUTSIDE FLAG POLE AND POLE SETS TO DISPLAY IN THE GYM SEE ATTACHED LIST	306.98
875	10/07/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/WAYSIDE PE SUPPLIES	57.84
876	10/09/2023	CDW LLC	TECH-RLDT-SPLYS-015/BHS TO PURCHASE 2 DELL P2222H FLAT SCREEN LED MONITORS PER QUOTE NPHC213	370.48
877	10/09/2023	AMAZON CAPTIAL SERVICES INC	TECH-RLTD-SPLYS-015/BHS TO PURCHASE 6 TECKNET WIRELESS MICE, 2.4G ERGONOMIC PER AMAZON CART FOR SPED DEPT	65.94
878	10/09/2023	ASI ASSOCIATES, INC	COCURR-SPLYS-366/Fed Prog/HS See attached quote #19285-001 for AP Science supplies to include refraction cup, holographic diffraction grating 500 lines, demo diffraction grating, etc.	52.95

Bartlesville Public Schools Encumbrance Register

Year 2023-2024 Fund 11

11-General Fund (For Operation)

PO No	Date	Vendor	Description	Amount
879	10/09/2023	MORGAN B AXSOM	TRAVEL-541/Fed Prog/ESC Travel expenses to Fort Worth, TX to attend Redefining Ready! Cohort meetings, Oct. 15-18, 2023.	1,000.00
880	10/09/2023	EXPLORELEARNING LLC	TECH-RLTD-SPLYS-035/GATE/JP 1 year subscription to Gizmos for GATE program.	920.00
881	10/09/2023	PROJECT LEAD THE WAY, INC.	REGISTRATION-541/Fed Prog/ESC Registration for Kelli Bryant to attend PLTW Sparking Curiosity Launch Conference, Jan. 28-Jan 31, 2024 in St. Louis, MO	495.00
882	10/09/2023	KELLI M BRYANT	TRAVEL-541/Fed Prog/ESC Travel expenses while attending Sparking Curiosity: A PLTW Launch Conference, Jan. 28-31, 2024 in St. Louis, MO.	1,000.00
883	10/09/2023	ARVEST BANK CORPORATE VISA	TRAVEL-541/Fed Prog/ESC Hotel expenses for Kelli Bryant while attending PLTW Sparking Curiosity: A PLTW Launch Conference, Jan. 28-31, 2024.	750.00
884	10/09/2023	KELLI M BRYANT	TRAVEL-010/CURR/ESC BLANKET PO FOR MILEAGE FOR IN DISTRICT TRAVEL REIMBURSEMENT FOR SY 23-24	500.00
885	10/09/2023	AMAZON CAPTIAL SERVICES INC	COPY-SPLYS-412/CENTRAL PALMTREE COMPATIBLE TONER REPLACEMENT FOR HP 206X, 4 PK, HIGH YIELD SEE ATTACHED CART	229.99
886	10/09/2023	SOLUTION TREE, LLC	REGISTRATION-541/Fed Prog/ESC Registration for Cristel Miller to attend Solution Tree PLC at Work in Kansas City, MO Nov. 29-Dec. 1, 2023.	779.00
887	10/09/2023	CRISTEL M L MILLER	TRAVEL-541/Fed Prog/ESC Travel expenses for Cristel Miller while attending Solution Tree PLC at Work in Kansas City, MO Nov. 29-Dec. 1, 2023. (Private school principal to include hotel, mileage, parking, meals, etc.)	1,300.00
888	10/09/2023	OK TECHNOLOGY STUDENTS ASSOCIATION	REGISTRATION-412/CENTRAL TSA FALL LEADERSHIP CONFERENCE REGISTRATION FOR ADVISORS LAURA WILLIAMS AND RENATE SALERNO	50.00
889	10/10/2023	CONNECTED KIDS INC	REGISTRATION-006/CURR/ESC PROGRAM FEES FOR 3 PARTICIPANTS TO ATTEND THE 2023 FELLOWSHIP AT UNION HIGH SCHOOL IN TULSA OK ON JUNE 14-19 & 19-20.	500.00
890	10/10/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-572/Fed Prog/Wilson See attached for ELL student supplies to include dry erase boards, sentence strips, dry erase pocket sleeves, bookmarks, folders, etc.	225.00
891	10/10/2023	AMAZON CAPTIAL SERVICES INC	GENL-SPLYS-015/CENTRAL GENERAL SUPPLIES PER ATTACHED CART	57.91
892	10/10/2023	ISD#30/TRANSPORTATION	TRANSPORTATION-006/CURR/ESC BLANKET PO FOR TRANSPORTATION COSTS FOR STAFF AND STUDENTS	2,000.00
893	10/10/2023	CONTINENTAL PRESS	BOOKS-572/Fed Prog/Wilson See attached for books and Newcomer kits for ELL students.	5,322.24
894	10/10/2023	EARNEST HEAT & AIR INC	HVAC/795/HOOVER Blanket po for RTU #3 replacement at Hoover Elementary	21,327.00

Report Total: \$227,893.68

Bartlesville Public Schools

Encumbrance Register

Year 2023-2024 Fund 22

22-Child Nutrition Programs Fund

PO No	Date	Vendor	Description	Amount
43	09/15/2023	HEATWAVE SUPPLY COMPANY	CLEAN-MAINT-GRNDSKEEP-SPLYS-385/CND HOSE REEL AND SUPPLIES SEE QUOTE #Q018847	1,209.13
44	09/18/2023	KA THAO	REIMBURSEMENT-385/CND SCHOOL MEAL ACCOUNT REFUND ACCOUNT # 30762 MADISON YANG \$37.20 ACCOUNT # 30685 NATALIE YANG \$75.30	112.50
45	09/22/2023	TAMMY THOMPSON	REIMBURSEMENT-385/CND SCHOOL MEAL ACCOUNT REFUND ACCOUNT # 32715 JOHN THOMPSON	110.60
46	09/23/2023	C & S AIR INC	OTHER-EQUIP-SRVCS-385/CND BLANKET PO FOR MISC EQUIPMENT, PARTS, REPAIRS ETC	20,000.00
47	10/03/2023	MARGARET LABOUE	REIMBURSEMENT-385/CND SCHOOL MEAL ACCOUNT REFUND ACCOUNT # 14606 EMMA LABOUE	60.35
48	10/03/2023	SARAH MCELYEA	REIMBURSEMENT-385/CND SCHOOL MEAL ACCOUNT REFUND ACCOUNT # 22860 RILEY EVAN KEYES	12.95
49	10/10/2023	LAURIE LOPEZ	REIMBURSEMENT-385/CND SCHOOL MEAL ACCOUNT REFUND ACCOUNT # 31833 JACEON PATTERSON	19.60

Report Total: \$21,525.13

Bartlesville Public Schools Encumbrance Register

Year 2023-2024 Fund 31

31-2019 BOND - 2022 PROJECTS

PO No	Date	Vendor	Description	Amount
29	09/26/2023	FLINN SCIENTIFIC INC	COCURR-SPLYS-056/SCIENCE/BHS MISC. EQUOPMENT FOR SCIENCE CLASSROOM. SEE ATTACHED QUOTE #288744	2,314.40

Report Total: \$2,314.40

Bartlesville Public Schools Encumbrance Register

Year 2023-2024 Fund 32

32-2021 BOND - 2023 PROJECTS

PO No	Date	Vendor	Description	Amount
197	09/21/2023	INTEGRATED IT TRAINING CORP	TECH-RLTD-SPLYS-019/TECH/ESC BLANKET PO - INTEGRATED TRAINING	6,390.00
198	09/22/2023	TEL-STAR TECHNOLOGIES, INC	TECH-RLTD-SPLYS-019/TECH/ESC BLANKET PO FOR TECHNOLOGY SUPPLIES AND LABOR	25,000.00
199	09/26/2023	NETWORK SOLUTIONS, LLC	TECH-RLTD-SPLYS-019/TECH/ESC BPS-OK.ORG (9) YR DOMAIN RENEWAL	314.91
200	09/29/2023	SFP HOLDING INC	SAFETY-018/DIST Blanket po for fire extinguisher and suppression services & inspections for district	12,082.00
201	10/10/2023	DAN J KELEHER JR PLLC	ARCH/ENG FEES/262/RH Blanket po for architectural and engineering fees for construction	246,652.22
202	10/10/2023	TEL-STAR TECHNOLOGIES, INC	Clocks/Speakers/Intercoms/261/WAYSIDE Blanket po for intercoms, clocks and speakers to be provided and installed at Wayside	43,966.39
203	10/10/2023	SLIGAR MECHANICAL	HVAC/018/BHS Blanket po to remove and replace VAV in the Choir room at the High School	7,025.00
204	10/10/2023	CDW LLC	TECH-RLTD-SPLYS-019/ESC/TECH (2) 75" PROMETHEAN BOARDS FOR NEW AG BUILDING & INSTALLATION	7,800.00

Report Total: \$349,230.52

Bartlesville Public Schools Encumbrance Register

Year 2023-2024 Fund 37

37-Combined Purpose

PO No	Date	Vendor	Description	Amount
1	10/10/2023	DAN J KELEHER JR PLLC	ARCH/ENG FEES/262/RH Blanket po for architectural and engineering fees for construction	16,894.58

Report Total: \$16,894.58

Bartlesville Public Schools Encumbrance Register

Year 2023-2024 Fund 39

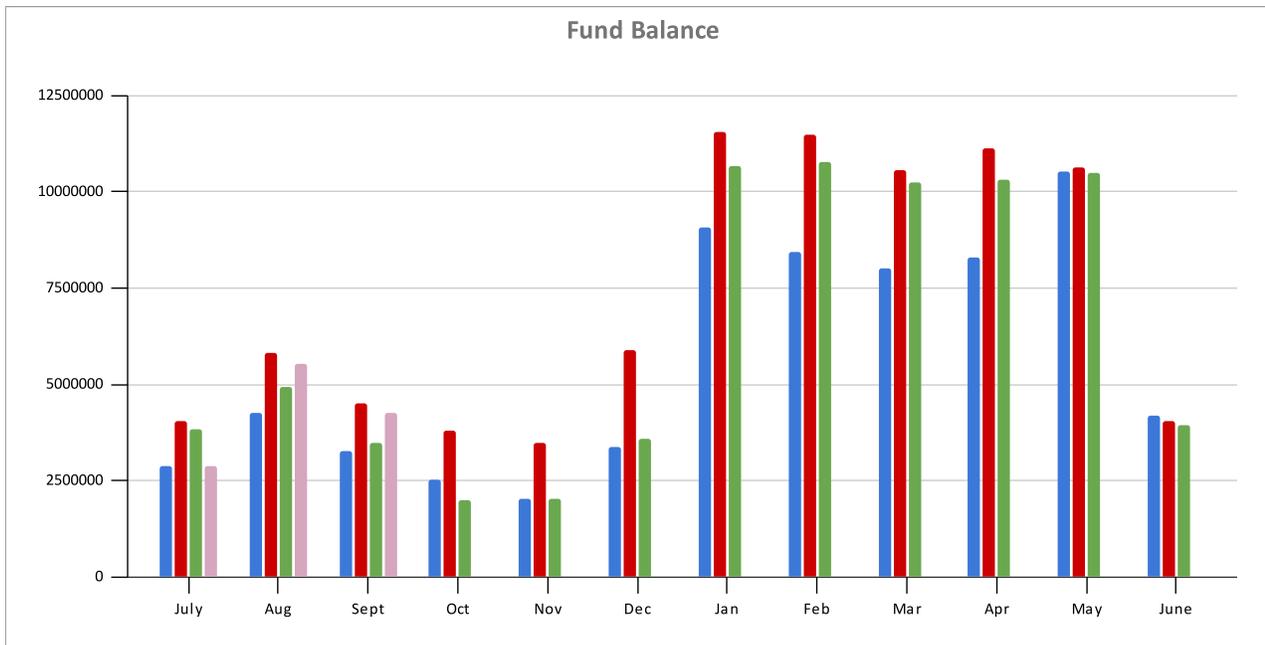
39-Bond Interest

PO No	Date	Vendor	Description	Amount
1	10/10/2023	DAN J KELEHER JR PLLC	ARCH/ENG FEES/262/RH Blanket PO for architectural and engineering fees for construction	82,181.35

Report Total: \$82,181.35

Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2021-2024

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 21	2,866,022	4,253,890	3,280,533	2,531,505	2,047,304	3,375,303	9,092,868	8,455,975	8,009,283	8,310,849	10,538,119	4,200,803
FY 22	4,038,487	5,820,698	4,514,519	3,791,124	3,473,996	5,890,844	11,543,174	11,482,445	10,580,756	11,130,934	10,639,955	4,065,794
FY 23	3,849,461	4,937,743	3,495,740	2,009,542	2,034,853	3,581,279	10,680,690	10,779,483	10,262,132	10,302,023	10,511,033	3,931,988
FY 24	2,870,004	5,541,192	4,276,609									
FY24-FY23	(979,457)	603,449	780,869									



Bartlesville Public Schools
General Fund Cash Flow/Fund Balance Analysis

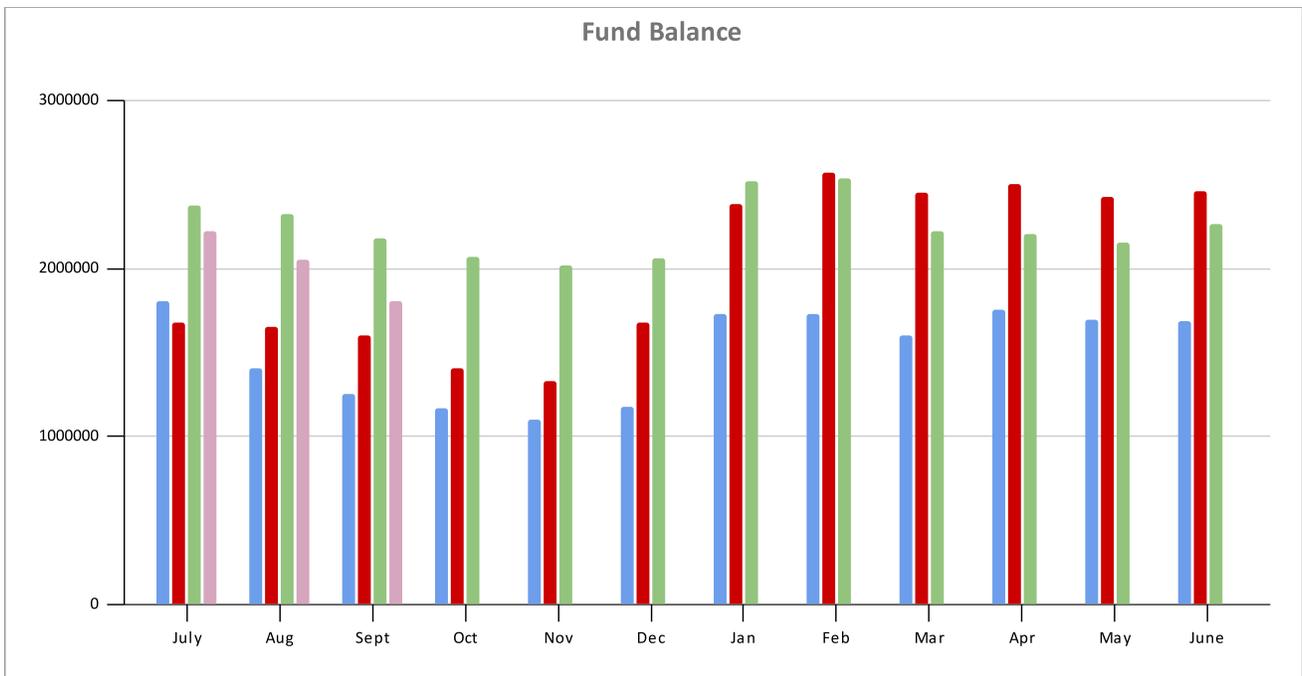
	September	2023-24 Year to Date Total	2022-23 Year to Date Total	2021-22 Year to Date Total
Beginning balance	\$ 5,541,192	\$ 3,931,988	\$ 4,065,794	\$ 4,200,803
Local	153,711	558,463	176,376	211,362
County	107,682	148,861	87,991	93,275
State	3,099,376	6,660,768	5,184,124	5,654,617
Federal	1,749	1,338,644	1,474,859	1,650,435
Other sources	1,448	4,964	4,394	16,082
	<u>3,363,966</u>	<u>8,711,700</u>	<u>6,927,744</u>	<u>7,625,771</u>
Total cash available	8,905,158	12,643,688	10,993,538	11,826,574
<u>Requirements:</u>				
Salaries	3,030,861	4,185,683	3,636,984	3,372,455
Benefits	1,015,215	1,425,800	1,272,712	1,191,857
Professional services	48,475	74,542	81,316	136,661
Property services	191,889	856,084	879,776	759,135
Other purchased services	19,241	869,381	738,622	652,080
Supplies & materials	292,616	839,749	621,800	524,698
Property		52,903	217,688	584,635
Other uses	30,252	62,937	48,900	90,534
	<u>4,628,549</u>	<u>8,367,079</u>	<u>7,497,798</u>	<u>7,312,055</u>
Ending balance	<u>4,276,609</u>	<u>4,276,609</u>	<u>3,495,740</u>	<u>4,514,519</u>

**Bartlesville Public Schools
General Fund Revenue Detail**

		July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	2023-24 Total
1110	Ad valorem tax - current													-
1121-1122	Ad valorem tax - prior	95,532.69	19,903.88	82,205.01										197,641.58
1130	In lieu of tax	0.07												0.07
1190	Other taxes													-
1213-1214	Testing fees	493.13	431.25	196.25										1,120.63
1230-1290	Tuition													-
1310	Interest on investments	19,986.87	19,257.24	21,713.45										60,957.56
1352	Interest on unapport. Tax	157.09	263.00	41.15										461.24
1410	Rent		4,942.00											4,942.00
1440	Sale of equipment		4,500.00											4,500.00
1510	Insurance loss recoveries													-
1530	Damage recovery													-
1580	Activity trip reimb	2,340.29	1,411.15	4,863.79										8,615.23
1590	Miscellaneous reimb	1,359.00	18,573.67	40,000.00										59,932.67
1610	Donations		213,228.75	4,000.00										217,228.75
1680	Refunds	2,249.00	97.99											2,346.99
1690	Miscellaneous		25.00	691.00										716.00
2100	County-wide 4-mill	11,521.78	3,517.47	9,767.07										24,806.32
2200	Mortgage tax	16,227.08	9,912.73	13,294.27										39,434.08
2300	Resale Property			84,621.00										84,621.00
3110	Gross production tax	2,804.04	3,394.17	2,119.11										8,317.32
3120	Motor vehicle tax	40,923.02	227,201.49	237,810.51										505,935.02
3130	Rural electric tax	4,588.38	5,337.68	5,733.15										15,659.21
3140	State school land earnings	93,412.60	57,862.82	52,676.69										203,952.11
3150	Vehicle tax stamps	1,024.57	2,100.29	779.75										3,904.61
3160	Farm implement tax stamps	365.39		521.22										886.61
3210	Foundation aid		2,340,979.22	2,340,979.21										4,681,958.43
3250	FBA		382,113.47	410,466.58										792,580.05
3310	Alternative education													-
3412	NBCT Stipend													-
3415	Reading Sufficiency													-
3420	State textbooks		393,839.52											393,839.52
3430	Education matching	1,823.13	3,622.48											5,445.61
3440	Drivers education			3,600.00										3,600.00
3620														-
3690	Other state													-
3811	Vocational programs			5,940.00										5,940.00
3812	Vocational programs			38,750.00										38,750.00
3892	Lottery Fund													-
4140	Title VII		75,665.09											75,665.09
4162	Flood Control													-
4210	Title I - Part A	366,247.22												366,247.22
4271	Title II	38,987.61												38,987.61
4281	Title III													-
4310	IDEA B - Special Education	373,821.55												373,821.55
4340	Preschool													-
4442	Title IV reimb	7,387.48												7,387.48
4470	Title VI	4,496.95												4,496.95
4550	Johnson-O'Malley	34,715.38												34,715.38
4611	Title II - Adult Education	9,010.66	20,040.09											29,050.75
4689	Other federal	9,537.08	396,986.01	1,749.00										408,272.09
4740														-
4821	Carl Perkins													-
5150-5160	Activity trip reimb	517.61	2,997.92	1,447.43										4,962.96
5600	Correcting entries													-
		<u>1,139,529.67</u>	<u>4,208,204.38</u>	<u>3,363,965.64</u>	-	-	-	-	-	-	-	-	-	<u>8,711,699.69</u>

Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis
Fiscal Years 2021-2024

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
FY 21	1,807,129	1,408,354	1,248,623	1,167,400	1,098,130	1,178,096	1,729,731	1,724,323	1,599,899	1,757,509	1,698,321	1,684,445
FY 22	1,679,068	1,650,738	1,603,511	1,409,125	1,330,742	1,679,650	2,379,737	2,573,301	2,450,148	2,501,582	2,427,095	2,457,578
FY 23	2,373,307	2,325,652	2,179,139	2,067,799	2,013,071	2,061,346	2,515,458	2,539,550	2,224,587	2,205,420	2,153,904	2,265,535
FY 24	2,224,183	2,052,836	1,807,955									
FY23-FY22	(149,124)	(272,816)	(371,184)									



Bartlesville Public Schools
Building Fund Cash Flow/Fund Balance Analysis

	<u>September</u>	<u>2023-24 Year to Date Total</u>	<u>Prior Year Year to Date Total</u>
Beginning balance	\$ 2,052,836	\$ 2,265,535	\$ 2,457,578
 <u>Revenue:</u>			
Local	15,904	52,386	16,152
State	74	126	110
Other sources	-	-	-
	<u>15,978</u>	<u>52,512</u>	<u>16,262</u>
 Total cash available	 2,068,814	 2,318,047	 2,473,840
 <u>Requirements:</u>			
Professional services	11,800	43,478	37,200
Property services	179,719	231,903	215,954
Other purchased services	-	-	-
Supplies & materials	11,452	35,882	20,415
Property	57,888	198,829	21,132
Other uses	-	-	-
	<u>260,859</u>	<u>510,092</u>	<u>294,701</u>
 Ending balance	 <u><u>1,807,955</u></u>	 <u><u>1,807,955</u></u>	 <u><u>2,179,139</u></u>

October 16, 2023 Personnel Report

APPOINTMENTS:						
Name	Site	Position	FTE	Hire Date	Temporary Contract	
Ali, Daniel	High School	Business Teacher	1.000	09/19/2023		
Cunningham, Jason	Transportation	Bus Driver	0.750	10/02/2023		
Foote, Stella	Ranch Heights	Special Ed Teacher Assistant	0.875	10/02/2023		
Harbour-Secondine, Hannah	Transportation	Bus Driver	0.750	11/06/2023		
Paul, Austin	High School	Pass/Back on Track	1.000	10/02/2023		
ADDITIONAL COMPENSATION:						
Name	Site	Position	Amount	Date		
Pitzer, Whitney	District-Wide	ELL Coordinator Stipend	\$3,000.00	8/7/2023		
CHANGE OF STATUS:						
Name	CHANGE FROM Site	Position	FTE	CHANGE TO Site	Position	FTE Date
Beck, Taylor	Jane Phillips	Third Grade Teacher	1.000	Jane Phillips	Wayside	1.000 9/28/2023
Beck, Zackery	Jane Phillips	Fifth Grade Teacher	1.000	Jane Phillips	FMLA	1.000 10/2/2023
Bird, Natalie	High School	Graduation Coach	1.000	High School	Secondary Counselor	1.000 8/7/2023
Bird, Natalie	High School	Secondary Counselor	1.000	High School	FMLA	1.000 11/13/2023
Callahan, Jessica	Richard Kane	FMLA	1.000	Richard Kane	Library Media Specialist	1.000 10/16/2023
Haskell, Aubrie	High School	FMLA	1.000	High School	Mathematics Teacher	1.000 9/13/2023
Kelley, Kristin	Richard Kane	Special Education Teacher Assistant Level 2	0.875	Richard Kane	Special Education Teacher Assistant Level 3	0.875 10/4/2023
Littleaxe, Denessa	High School	Indian Education Specialist	1.000	High School	FMLA	1.000 10/3/2023
Long, Sarah	Central	Music Teacher	1.000	Central/Madison	Music Teacher	1.000 8/7/2023
Morgan, Kaitlyn	Ranch Heights	Special Education Teacher Assistant Level 3	0.875	Ranch Heights	Teacher Assistant	0.875 10/2/2023
Shaw, Marissa	Madison	Music Teacher	1.000	Madison/Central	Music Teacher	1.000 8/7/2023
Vincent, Susan	High School	Intermittent FMLA	1.000	High School	Principal Secretary - Secondary	1.000 9/18/2023
Winston, Mark	High School	Mathematics Teacher	1.000	High School	Science Teacher	1.000 10/9/2023
RESIGNATION:						
Name	Site	Position	FTE	Date		
Anumula, Radhika	High School	Special Education Teacher Assistant Level 2	0.875	10/10/2023		
Hinkel, Jami	Transportation	Bus Driver	0.750	9/27/2023		
Renfrow, Kyle	High School	Science Teacher	1.000	9/22/2023		
Walls, Quincie	High School	Teacher Assistant	0.875	9/22/2023		

MEMORANDUM

TO: BOARD OF EDUCATION
FROM: PRESTON BIRK
SUBJECT: DONATIONS & INTEREST EARNED
DATE: 10/2/2023

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

1. BDA – Walmart Distribution Center Donation

Education Service Center	<u>\$ 4,000.00</u>
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Receipt Total	\$ 4,000.00
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Please accept the following Interest earned on Lease Purchase received from July – September.

1. BOK – Fund 1

July	\$ 561.40
August	\$ 586.47
September	<u>\$ 534.93</u>

Fund 1 Total	\$ 1,682.80
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2. BOK – Fund 3

July	\$ 18,697.28
August	\$ 16,989.72
September	<u>\$ 15,103.42</u>

Fund 3 Total	\$ 50,790.42
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3. BOK – Fund 5

July	\$ 34,239.43
August	\$ 34,032.96
September	<u>\$ 32,736.70</u>

Fund 5 Total	\$ 101,009.09
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SEPT 2023

	GENERAL FUND	COOPERATIVE FUND	BUILDING FUND	CHILD NUTRITION	BOND FUND 31	BOND FUND 32	BOND FUND 37	BOND INT FUND 39	SINKING FUND	GIFTS & ENDOW.	TOTALS
BEGINNING BALANCE	3,701,416.03	76.05	397,587.89	365,785.73	477,991.59	3,562,337.61	16,894.58	40,644.90	16,546.78	12,540.86	8,591,822.02
LOCAL SOURCES OF REVENUE	153,710.65	-	15,903.81	50,662.77	-	-	-	6,119.04	68,125.77	841.86	295,363.90
INTERMEDIATE SOURCES OF REVENUE	107,682.34	-	-	-	-	-	-	-	-	-	107,682.34
STATE SOURCES OF REVENUE	3,099,376.22	76.05	74.42	963.62	-	-	-	-	433.80	-	3,100,924.11
FEDERAL SOURCES OF REVENUE	1,749.00	-	-	149,819.24	-	-	-	-	-	-	151,568.24
TOTAL NEW RECEIPTS	3,362,518.21	76.05	15,978.23	201,445.63	-	-	-	6,119.04	68,559.57	841.86	3,655,538.59
INTER-FUND TRANSFERS	-	-	-	-	-	-	-	-	-	-	-
NON-REVENUE RECEIPTS	1,447.43	-	-	-	-	-	-	-	-	-	1,447.43
AR-6140	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMBINED RECEIPTS	3,363,965.64	76.05	15,978.23	201,445.63	-	-	-	6,119.04	68,559.57	841.86	3,656,986.02
WARRANT PURCHASES (-)	(4,660,331.94)	(64,035.76)	(376,558.64)	(64,992.33)	(39,377.02)	(428,684.74)	-	-	-	(2,500.00)	(5,636,480.43)
INVESTMENTS MATURED (+)	1,975,545.15	-	1,800,000.00	1,104,160.02	167,000.00	2,997,780.00	-	35,417.41	5,092,543.25	260,008.68	13,432,454.51
C.D./AGENCY INVESTMENTS (-)	(1,991,177.40)	-	(800,000.00)	(1,307,657.97)	(167,000.00)	(3,697,780.00)	-	(56,272.50)	(5,172,543.25)	(260,832.38)	(13,453,263.50)
INTEREST INVESTMENTS (-)	-	-	-	-	-	-	-	-	-	-	-
MONEY MARKET INVESTMENT (-)	-	-	-	-	-	-	-	-	-	-	-
CORRECTIONS	-	-	-	-	-	-	-	-	-	-	-
ENDING BANK BALANCE	2,389,417.48	(63,883.66)	1,037,007.48	298,741.08	438,614.57	2,433,652.87	16,894.58	25,908.85	5,106.35	10,059.02	6,591,518.62
OUTSTANDING WARRANTS (-)	(103,986.08)	-	(29,052.88)	(5,574.43)	(13,588.75)	(89,061.05)	-	-	-	(525.00)	(241,788.19)
FUND EQUITY	2,285,431.40	(63,883.66)	1,007,954.60	293,166.65	425,025.82	2,344,591.82	16,894.58	25,908.85	5,106.35	9,534.02	6,349,730.43

Total collateral pledged 20,156,219.69

	BPS LEASE PURCHASE FUND 1	BPS LEASE PURCH/TRANS FUND 2	BEA LEASE PURCHASE FUND 3	BEA LEASE PURCHASE FUND 4	BEA LEASE PURCHASE FUND 5
BEGINNING BALANCE	79,774.35	1,300.32	2,924,143.10	3,513.96	7,671,241.11
REBATES/CONTRIBUTIONS	-	-	-	-	-
DIVIDENDS/INTEREST	534.93	-	15,103.42	-	32,736.70
TOTAL NEW RECEIPTS	534.93	-	15,103.42	-	32,736.70
WARRANT PURCHASES (-)	-	-	(18,500.00)	(3,385.72)	(679,054.31)
ENDING BANK BALANCE	80,309.28	1,300.32	2,920,746.52	128.24	7,024,923.50
Credit in Transit/PD to 2022A GO Bond	-	-	-	-	-
FUND EQUITY	80,309.28	1,300.32	2,920,746.52	128.24	7,024,923.50

Sara Vermeire 10/2/2023

Bartlesville Public Schools

Investment Ledger

Options: Funds: 11-59,81, Account Nos: , Investment Nos: , Date Range: 9/1/2023 - 9/30/2023, Exclude Investments Matured in Date Range: True, Exclude Investments Liquidated in Date Range: True

Fund: 11

Account: AI 0112 GATEWAY BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	GATEWAY BANK - ICS TRANSACTION	9/29/2023	10/31/2023		\$1,991,177.40	3.500	\$1,991,177.40
Total ICS ACCOUNT							\$1,991,177.40
Total AI 0112 GATEWAY BANK - ICS							\$1,991,177.40
Total Fund 11							\$1,991,177.40

Fund: 21

Account: AI 0112 GATEWAY BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	GATEWAY BANK - ICS TRANSACTION	9/29/2023	10/31/2023		\$800,000.00	3.500	\$800,000.00
Total ICS ACCOUNT							\$800,000.00
Total AI 0112 GATEWAY BANK - ICS							\$800,000.00
Total Fund 21							\$800,000.00

Fund: 22

Account: AI 0112 GATEWAY BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	GATEWAY BANK - ICS TRANSACTION	9/29/2023	10/31/2023		\$1,307,657.97	3.500	\$1,307,657.97
Total ICS ACCOUNT							\$1,307,657.97
Total AI 0112 GATEWAY BANK - ICS							\$1,307,657.97
Total Fund 22							\$1,307,657.97

Fund: 31

Account: AI 0112 GATEWAY BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	GATEWAY BANK - ICS TRANSACTION	9/29/2023	10/31/2023		\$167,000.00	3.500	\$167,000.00
Total ICS ACCOUNT							\$167,000.00
Total AI 0112 GATEWAY BANK - ICS							\$167,000.00
Total Fund 31							\$167,000.00

Fund: 32

Account: AI 0112 GATEWAY BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	GATEWAY BANK - ICS TRANSACTION	9/29/2023	10/31/2023		\$767,500.00	3.500	\$767,500.00
Total ICS ACCOUNT							\$767,500.00
Total AI 0112 GATEWAY BANK - ICS							\$767,500.00

Account: AI 0113 COMMERCE BANK

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
369016158	COMMERCE BANK - TREASURY BILL	6/22/2023	12/7/2023		\$2,930,280.00	5.183	\$2,930,280.00
Total 369016158							\$2,930,280.00
Total AI 0113 COMMERCE BANK							\$2,930,280.00
Total Fund 32							\$3,697,780.00

Fund: 39

Account: AI 0112 GATEWAY BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	GATEWAY BANK - ICS TRANSACTION	9/29/2023	10/31/2023		\$56,272.50	3.500	\$56,272.50

Bartlesville Public Schools

Investment Ledger

Options: Funds: 11-59,81, Account Nos: , Investment Nos: , Date Range: 9/1/2023 - 9/30/2023, Exclude Investments Matured in Date Range: True, Exclude Investments Liquidated in Date Range: True

Total ICS ACCOUNT	\$56,272.50
Total AI 0112 GATEWAY BANK - ICS	\$56,272.50
Total Fund 39	\$56,272.50

Fund: 41

Account: AI 0112 GATEWAY BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	GATEWAY BANK - ICS TRANSACTION	9/29/2023	10/31/2023		\$1,238,925.42	3.500	\$1,238,925.42
Total ICS ACCOUNT							\$1,238,925.42
Total AI 0112 GATEWAY BANK - ICS							\$1,238,925.42

Account: AI 0113 COMMERCE BANK

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
369016173	COMMERCE BANK - TREASURY BILL	6/27/2023	10/24/2023		\$3,933,617.83	5.190	\$3,933,617.83
Total 369016173							\$3,933,617.83
Total AI 0113 COMMERCE BANK							\$3,933,617.83
Total Fund 41							\$5,172,543.25

Fund: 81

Account: AI 0112 GATEWAY BANK - ICS

Inv No	Description	Purchased	Maturity	Liquidated	Purchase Amount	Rate	Balance
ICS ACCOUNT	GATEWAY BANK - ICS TRANSACTION	9/29/2023	10/31/2023		\$260,832.38	3.500	\$260,832.38
Total ICS ACCOUNT							\$260,832.38
Total AI 0112 GATEWAY BANK - ICS							\$260,832.38
Total Fund 81							\$260,832.38
Total All Funds							\$13,453,263.50

Bartlesville Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 9/1/2023 - 9/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 General Administrative	\$209,980.06	\$4,432.72	\$0.00	\$13,432.92	\$200,979.86	\$35,540.93	\$165,438.93
802 General Administrative Athletics	\$240,048.77	\$66,468.78	\$300.00	\$23,883.83	\$282,933.72	\$70,967.79	\$211,965.93
803 General Refund Account	\$583.64	\$80.06	\$0.00	\$0.00	\$663.70	\$0.00	\$663.70
804 AP Exams	\$17,927.62	\$1,483.00	\$0.00	\$0.00	\$19,410.62	\$2,250.00	\$17,160.62
805 Alternative High School	\$2,746.42	\$558.00	\$0.00	\$241.44	\$3,062.98	\$1,583.39	\$1,479.59
806 Tuition Clearing Acct	\$6,460.00	\$0.00	\$0.00	\$0.00	\$6,460.00	\$0.00	\$6,460.00
807 Art Club	\$422.08	\$0.00	\$0.00	\$0.00	\$422.08	\$0.00	\$422.08
808 Adult Fees Clearing Acct	\$122.00	\$100.00	\$0.00	\$0.00	\$222.00	\$0.00	\$222.00
809 Broadcasting	\$2,037.04	\$60.00	\$0.00	\$0.00	\$2,097.04	\$0.00	\$2,097.04
810 AVIATION	\$348.09	\$0.00	\$0.00	\$0.00	\$348.09	\$0.00	\$348.09
811 Baseball Fund	\$1,200.01	\$0.00	\$0.00	\$0.00	\$1,200.01	\$0.00	\$1,200.01
813 Basketball Fund	\$1,750.23	\$0.00	\$0.00	\$0.00	\$1,750.23	\$0.00	\$1,750.23
821 Choral Club	\$3,408.94	\$1,000.00	\$0.00	\$0.00	\$4,408.94	\$1,600.00	\$2,808.94
824 Concessions	\$5,810.17	\$0.00	\$0.00	\$0.00	\$5,810.17	\$0.00	\$5,810.17
830 BVILLE WOMEN'S NETWORK LIBRARY DONATIONS	\$1,105.80	\$0.00	\$0.00	\$0.00	\$1,105.80	\$0.00	\$1,105.80
831 S.A.D.F.	\$3,095.40	\$0.00	\$0.00	\$0.00	\$3,095.40	\$571.00	\$2,524.40
832 Community of Caring	\$1,167.21	\$0.00	\$0.00	\$0.00	\$1,167.21	\$100.00	\$1,067.21
833 Drama	\$21,061.19	\$0.00	\$0.00	\$2,152.13	\$18,909.06	\$2,941.17	\$15,967.89
834 VisionQuest	\$141.59	\$0.00	\$0.00	\$0.00	\$141.59	\$0.00	\$141.59
835 BPS-FOUNDATION GRANTS	\$11,174.08	\$4,176.00	\$0.00	\$8,759.99	\$6,590.09	\$4,176.00	\$2,414.09
836 AGRICULTURAL EDUCATION	\$4,497.16	\$34,942.00	\$0.00	\$455.50	\$38,983.66	\$7,494.60	\$31,489.06
837 ENVIRONMENTAL CLUB	\$282.43	\$0.00	\$0.00	\$0.00	\$282.43	\$0.00	\$282.43
839 BHS SPED	\$2,484.12	\$0.00	\$0.00	\$94.13	\$2,389.99	\$7.21	\$2,382.78
840 Exceptional Education Services	\$16,745.42	\$0.00	\$0.00	\$0.00	\$16,745.42	\$2,800.00	\$13,945.42
841 Business Prof of America	\$447.58	\$0.00	\$0.00	\$0.00	\$447.58	\$0.00	\$447.58
843 ATLAS	\$98.26	\$0.00	\$0.00	\$0.00	\$98.26	\$0.00	\$98.26
844 STEAM PROGRAM	\$19,527.32	\$0.00	\$0.00	\$44.20	\$19,483.12	\$15,551.53	\$3,931.59
867 Lady Bruins	\$333.75	\$0.00	\$0.00	\$0.00	\$333.75	\$0.00	\$333.75
868 Football	\$67.03	\$0.00	\$0.00	\$0.00	\$67.03	\$0.00	\$67.03
878 Music	\$3,273.93	\$0.00	\$0.00	\$0.00	\$3,273.93	\$0.00	\$3,273.93
880 Musical Production	\$6,611.19	\$0.00	\$0.00	\$0.00	\$6,611.19	\$0.00	\$6,611.19
881 National Honor Society	\$7,553.88	\$0.00	\$0.00	\$635.00	\$6,918.88	\$0.00	\$6,918.88
882 Newspaper	\$223.98	\$0.00	\$0.00	\$0.00	\$223.98	\$0.00	\$223.98
885 National Junior Honor Society	\$1,048.24	\$0.00	\$0.00	\$0.00	\$1,048.24	\$0.00	\$1,048.24
887 Orchestra	\$24,311.40	\$1,000.00	\$0.00	\$0.00	\$25,311.40	\$0.00	\$25,311.40
889 BHS BAND	\$46,016.15	\$71,689.25	\$0.00	\$103,344.74	\$14,360.66	\$5,236.70	\$9,123.96
895 Pictures	\$1,674.53	\$0.00	\$0.00	\$0.00	\$1,674.53	\$0.00	\$1,674.53
915 Service Club	\$429.77	\$0.00	\$0.00	\$0.00	\$429.77	\$0.00	\$429.77
917 World Language Club	\$465.16	\$0.00	\$0.00	\$0.00	\$465.16	\$0.00	\$465.16
919 Speech Program	\$2,554.55	\$0.00	\$0.00	\$57.95	\$2,496.60	\$519.57	\$1,977.03
922 Staff Development-In-Service	\$1,491.94	\$0.00	\$0.00	\$0.00	\$1,491.94	\$0.00	\$1,491.94
923 BVILLE EDUCATION PROMISE	\$19,212.99	\$0.00	(\$300.00)	\$1,752.45	\$17,160.54	\$2,430.56	\$14,729.98
926 Student Council	\$29,731.99	\$50.00	\$0.00	\$3,281.29	\$26,500.70	\$5,814.50	\$20,686.20
939 Science Olympiad	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
960 Technology Student Assoc (TSA)	\$4,185.44	\$680.00	\$0.00	\$0.00	\$4,865.44	\$1,520.00	\$3,345.44
962 Science Trek Club	\$10,317.31	\$0.00	\$0.00	\$5,050.00	\$5,267.31	\$3,665.02	\$1,602.29
966 Wrestling	\$385.48	\$0.00	\$0.00	\$0.00	\$385.48	\$0.00	\$385.48
970 TECHNOLOGY SUPPORT TEAM	\$142,266.75	\$1,375.00	\$0.00	\$5,671.49	\$137,970.26	\$9,340.13	\$128,630.13
971 Golf	\$0.54	\$0.00	\$0.00	\$0.00	\$0.54	\$0.00	\$0.54
973 Cross Country	\$123.13	\$0.00	\$0.00	\$0.00	\$123.13	\$0.00	\$123.13
977 Soccer	\$50.66	\$0.00	\$0.00	\$0.00	\$50.66	\$0.00	\$50.66
986 Counselors' Special Fund	\$139.88	\$0.00	\$0.00	\$0.00	\$139.88	\$0.00	\$139.88
990 Yearbook	\$24,988.59	\$817.50	\$0.00	\$0.00	\$25,806.09	\$0.00	\$25,806.09
992 Leadership	\$2,016.66	\$0.00	\$0.00	\$0.00	\$2,016.66	\$0.00	\$2,016.66
993 Academic Team	\$140.00	\$0.00	\$0.00	\$0.00	\$140.00	\$0.00	\$140.00
994 Archery Club	\$349.32	\$0.00	\$0.00	\$0.00	\$349.32	\$0.00	\$349.32
995 Homeless Student Assistance	\$1,074.58	\$0.00	\$0.00	\$0.00	\$1,074.58	\$0.00	\$1,074.58

Bartlesville Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 9/1/2023 - 9/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
996 Bruin Logo	\$24,399.81	\$0.00	\$0.00	\$0.00	\$24,399.81	\$1,497.22	\$22,902.59
997 Back To School Rally	\$600.87	\$0.00	\$0.00	\$0.00	\$600.87	\$0.00	\$600.87
Total	\$931,212.13	\$188,912.31	\$0.00	\$168,857.06	\$951,267.38	\$175,607.32	\$775,660.06

Surplus List

Risograph EZ 221U
Serial 76690863
Repair ID 40045

Risograph EZ 221U
Serial 76690734
Repair ID 40046

4' x 25' Custer Stadium scoreboard (and associated components unable to be repurposed)

13'7" x 7'6" digital video board (formerly attached to Custer scoreboard)

Bartlesville Public Schools Encumbrance Register

Year 2023-2024 Fund 01

01-2019 BOND-GENERAL PROJ - BEA LEASE PURCHASE

PO No	Date	Vendor	Description	Amount
3	10/10/2023	DAN J KELEHER JR PLLC	ARCH/ENG FEES/262/RH Blanket PO for Architectural and Engineering fees for construction	20,872.34

Report Total: \$20,872.34

Bartlesville Public Schools Encumbrance Register

Year 2023-2024 Fund 03

03-2021 BOND - PROJECTS - BEA LEASE PURCHASE

PO No	Date	Vendor	Description	Amount
3	10/10/2023	DAN J KELEHER JR PLLC	ARCH/ENG FEES/262/RH Blanket po for architectural and engineering services for construction	50,790.42

Report Total: \$50,790.42

Bartlesville Public Schools Encumbrance Register

Year 2023-2024 Fund 05

05-2023 BOND - BEA LEASE PURCHASE

PO No	Date	Vendor	Description	Amount
3	10/10/2023	DAN J KELEHER JR PLLC	ARCH/ENG FEES/262/RH Blanket po for architectural and engineering services for construction	101,009.09

Report Total: \$101,009.09

NON-EXCLUSIVE LICENSING AGREEMENT

THIS LICENSING AGREEMENT (the "Agreement") made and entered as of the 6th day of October, 2023, and between INDEPENDENT SCHOOL DISTRICT NO. 30 OF WASHINGTON COUNTY, OKLAHOMA, a/k/a BARTLESVILLE PUBLIC SCHOOLS, an Oklahoma political subdivision ("Licensor"), and JAB Lazer, LLC ("Licensee").

RECITALS:

WHEREAS, Licensor has adopted and is using the school names, designs, trademarks and logos ("Licensor's Marks") attached hereto as Exhibit "A"; and

WHEREAS, Licensor's Marks are registered with the Oklahoma Secretary of State and are entitled to trademark protection under Oklahoma and federal law; and

WHEREAS, Licensee desires to use Licensor's Marks on merchandise produced, manufactured, or sold by Licensee.

NOW, THEREFORE, in consideration of the mutual promises herein contained, it is agreed that:

1. Grant of License. The Licensor hereby grants to the Licensee a non-exclusive, non-transferable, right and license to use Licensor's Marks on or in connection with the manufacture, distribution or sale of the following merchandise: T-shirts, sweatshirts, mugs, keychains, and other agreed upon sports apparel or merchandise ("Merchandise"). All rights not specifically granted and licensed to Licensee hereunder are reserved by Licensor.

2. Royalty. The Licensee shall pay the Licensor a royalty of ten percent (10%) of the revenue received from wholesale sales by the Licensee of Merchandise bearing the Licensor's Marks. Royalties shall be paid to the Licensor thirty (30) days after each quarter end on the following dates: March 31, June 30, September 30, and December 31. All royalty payments shall be accompanied by an accounting that sets forth in reasonable detail all sales by the Licensee employing the Licensor's Marks during the period. Licensor shall have the right, at reasonable times, to inspect Licensee's records of sales of Merchandise bearing the Licensor's Marks, to determine if correct and accurate royalty payments are being made.

3. Ownership and Title. Licensee hereby acknowledges the validity of the Licensor's title and ownership of the Licensor's Marks and agrees not to contest or in any way dispute said title and ownership. Licensee acknowledges the existence and value of Licensor's goodwill in the Licensor's Marks and that the goodwill generated by Licensee shall inure to the benefit of Licensor and shall be the exclusive property of Licensor, regardless of the duration of this license, or the extent of use of Licensor's Marks by Licensee.

4. Quality Control. The Licensee shall only use the Licensor's Marks in connection with products meeting the standards, specifications and qualities established by, or reasonably

acceptable to, the Licensor. The Licensor shall have the right, at reasonable times, to inspect the Licensee's goods employing the Licensor's Marks to determine that they are of proper and acceptable quality. Before initial printing of Licensor's Marks on any garment or product, Licensee shall be required to deliver a sample copy or prototype of the Licensed Merchandise to Licensee's Superintendent or designee at the Notice Address for Licensor's prior approval. No use of Licensor's Marks or sale of Licensed Merchandise shall be made prior to receipt of such approval.

5. Trademark Designation. Depictions of the Licensor's Marks which are based on trademarks or servicemarks of Bartlesville Public Schools shall be exhibited with a notification of trademark. Such notification shall consist of ®.

6. No Agency or Endorsement. Licensee agrees that it will not state or imply that Licensee's products are endorsed, supported by, or sponsored by Licensor. Nothing contained herein shall be deemed to create an agency, joint venture, franchise or partnership relationship between the parties and neither party shall hold itself out as such.

7. Indemnification and Hold Harmless Provision. Licensee shall defend, indemnify, and hold harmless Licensor, its officers, employees and agents from and against any losses and expenses (including attorneys' fees, expert witness fees, and other costs and expenses), claims, suits, or other liability, including claims based on product liability, resulting from injury to or death of any person or damage to property arising out of or in any way connected with the use of the license granted by this Agreement, provided such injuries to persons or damage to property are due to the acts or omissions of Licensee, its officers, employees, or agents, or the products manufactured or sold by Licensee.

8. Termination. Licensor may terminate the agreement immediately upon the occurrence of any of the following, including (i) non-payment of any royalties, fees, or costs required to be paid by Licensee under this Agreement; (ii) the insolvency (however expressed or indicated), or bankruptcy of the Licensee; (iii) any assignments or receivership of, whether in or out of court, or any proceedings in bankruptcy or for the relief of debtors or readjustment of debts filed by or against Licensee; (iv) any use of the Licensor's Marks in a manner which does not meet the standards of the Licensor or which are unacceptable to Licensor; or (v) upon failure of the Licensee to keep and perform any covenant herein contained. In addition, Licensor and Licensee shall have the right to terminate this Agreement at any time, with or without cause, by providing ninety (90) days' prior written notice to the other party. Upon termination, Licensee shall cease all use of the Licensor's Marks and all further sale of Licensed Merchandise.

9. Term of Agreement. The initial term of this Agreement shall be for one (1) year. Thereafter, this Agreement will automatically renew for consecutive one (1) year periods, unless either party notifies the other not less than thirty (30) days prior to the end of the initial or any subsequent renewal term of that party's intention not to renew the Agreement for an additional year.

10. Infringement. Licensee agrees to inform Licensor of any known use of Licensor's Marks by any third party which is not using the Licensor's Marks under a license with the Licensor.

11. Miscellaneous.

(a) Notice. Any notice permitted or required to be given under the terms of this Agreement shall be deemed to have been received when delivered in person or when mailed by registered first class mail, return receipt requested to the address given below, or to such other address as may be designated from time to time during the term of this Agreement (the "Notice Address").

If to Licensor: Bartlesville Public Schools Athletic Office
 1700 SE Hillcrest Drive
 Bartlesville, OK 74003
 Attn: Athletic Director

If to Licensee: JAB Lazer, LLC
 2731 Evergreen Drive
 Bartlesville, OK 74006

(b) Claims. In any action to enforce the terms and conditions of this Agreement or to recover damages for its breach, the prevailing party shall be entitled to recover its attorneys' fees expended, expert witness fees, mediation fees and all other costs and expenses associated with the claim or cause of action from the non-prevailing party. Furthermore, this Agreement shall be construed, interpreted and enforced in accordance with the laws of the State of Oklahoma, and any claim or cause of action, of any nature, relating to this Agreement, shall be brought in any court of competent jurisdiction having Bartlesville, Oklahoma, within its judicial circuit or district.

(c) Non-Assignment. This Agreement may not be assigned by Licensee to any person, firm, corporation, trustee, receiver or any other person capable of receiving an assignment, without the prior written consent of the Licensor.

(d) Authority to Enter Into Agreement. Licensor and Licensee represent that the representative signing this Agreement on its behalf is duly authorized and has full authority to execute and deliver this Agreement on their behalf.

(e) Entire Agreement. This Agreement constitutes the entire agreement of the parties with regard to the subject matters addressed herein. The Agreement supersedes all prior or contemporaneous agreements, discussions or representations, whether oral or written. This Agreement cannot be amended, except by a writing signed by all parties.

(f) Enforceability. If any provision of this Agreement should be held unenforceable or invalid for any reason by a court of competent jurisdiction, such provision shall be modified or deleted

in such a manner as to render this Agreement, as modified, legal and enforceable to the maximum extent permitted by law.

LICENSOR:

INDEPENDENT SCHOOL DISTRICT NO. 30 OF
WASHINGTON COUNTY, OKLAHOMA, a/k/a
BARTLESVILLE PUBLIC SCHOOLS

By: _____
President, Board of Education

Date: _____

LICENSEE:

JAB Lazer, LLC

By: _____ Jesse Snelson _____
Licensee Representative

Date: _____ 10/6/2023 _____

Royalty payments shall be made to:

Attn: Athletics Department
Bartlesville Public Schools
1700 SE Hillcrest Drive
Bartlesville, OK 74003
Phone: 918.337-0153
Fax: 918-337-0606

NON-EXCLUSIVE LICENSING AGREEMENT

THIS LICENSING AGREEMENT (the "Agreement") made and entered as of the 21st day of September, 2023, and between INDEPENDENT SCHOOL DISTRICT NO. 30 OF WASHINGTON COUNTY, OKLAHOMA, a/k/a BARTLESVILLE PUBLIC SCHOOLS, an Oklahoma political subdivision ("Licensor"), and Green Country Laser Design ("Licensee").

RECITALS:

WHEREAS, Licensor has adopted and is using the school names, designs, trademarks and logos ("Licensor's Marks") attached hereto as Exhibit "A"; and

WHEREAS, Licensor's Marks are registered with the Oklahoma Secretary of State and are entitled to trademark protection under Oklahoma and federal law; and

WHEREAS, Licensee desires to use Licensor's Marks on merchandise produced, manufactured, or sold by Licensee.

NOW, THEREFORE, in consideration of the mutual promises herein contained, it is agreed that:

1. Grant of License. The Licensor hereby grants to the Licensee a non-exclusive, non-transferable, right and license to use Licensor's Marks on or in connection with the manufacture, distribution or sale of the following merchandise: T-shirts, sweatshirts, mugs, keychains, and other agreed upon sports apparel or merchandise ("Merchandise"). All rights not specifically granted and licensed to Licensee hereunder are reserved by Licensor.

2. Royalty. The Licensee shall pay the Licensor a royalty of ten percent (10%) of the revenue received from wholesale sales by the Licensee of Merchandise bearing the Licensor's Marks. Royalties shall be paid to the Licensor thirty (30) days after each quarter end on the following dates: March 31, June 30, September 30, and December 31. All royalty payments shall be accompanied by an accounting that sets forth in reasonable detail all sales by the Licensee employing the Licensor's Marks during the period. Licensor shall have the right, at reasonable times, to inspect Licensee's records of sales of Merchandise bearing the Licensor's Marks, to determine if correct and accurate royalty payments are being made.

3. Ownership and Title. Licensee hereby acknowledges the validity of the Licensor's title and ownership of the Licensor's Marks and agrees not to contest or in any way dispute said title and ownership. Licensee acknowledges the existence and value of Licensor's goodwill in the Licensor's Marks and that the goodwill generated by Licensee shall inure to the benefit of Licensor and shall be the exclusive property of Licensor, regardless of the duration of this license, or the extent of use of Licensor's Marks by Licensee.

4. Quality Control. The Licensee shall only use the Licensor's Marks in connection with products meeting the standards, specifications and qualities established by, or reasonably

acceptable to, the Licensor. The Licensor shall have the right, at reasonable times, to inspect the Licensee's goods employing the Licensor's Marks to determine that they are of proper and acceptable quality. Before initial printing of Licensor's Marks on any garment or product, Licensee shall be required to deliver a sample copy or prototype of the Licensed Merchandise to Licensee's Superintendent or designee at the Notice Address for Licensor's prior approval. No use of Licensor's Marks or sale of Licensed Merchandise shall be made prior to receipt of such approval.

5. Trademark Designation. Depictions of the Licensor's Marks which are based on trademarks or servicemarks of Bartlesville Public Schools shall be exhibited with a notification of trademark. Such notification shall consist of ®.

6. No Agency or Endorsement. Licensee agrees that it will not state or imply that Licensee's products are endorsed, supported by, or sponsored by Licensor. Nothing contained herein shall be deemed to create an agency, joint venture, franchise or partnership relationship between the parties and neither party shall hold itself out as such.

7. Indemnification and Hold Harmless Provision. Licensee shall defend, indemnify, and hold harmless Licensor, its officers, employees and agents from and against any losses and expenses (including attorneys' fees, expert witness fees, and other costs and expenses), claims, suits, or other liability, including claims based on product liability, resulting from injury to or death of any person or damage to property arising out of or in any way connected with the use of the license granted by this Agreement, provided such injuries to persons or damage to property are due to the acts or omissions of Licensee, its officers, employees, or agents, or the products manufactured or sold by Licensee.

8. Termination. Licensor may terminate the agreement immediately upon the occurrence of any of the following, including (i) non-payment of any royalties, fees, or costs required to be paid by Licensee under this Agreement; (ii) the insolvency (however expressed or indicated), or bankruptcy of the Licensee; (iii) any assignments or receivership of, whether in or out of court, or any proceedings in bankruptcy or for the relief of debtors or readjustment of debts filed by or against Licensee; (iv) any use of the Licensor's Marks in a manner which does not meet the standards of the Licensor or which are unacceptable to Licensor; or (v) upon failure of the Licensee to keep and perform any covenant herein contained. In addition, Licensor and Licensee shall have the right to terminate this Agreement at any time, with or without cause, by providing ninety (90) days' prior written notice to the other party. Upon termination, Licensee shall cease all use of the Licensor's Marks and all further sale of Licensed Merchandise.

9. Term of Agreement. The initial term of this Agreement shall be for one (1) year. Thereafter, this Agreement will automatically renew for consecutive one (1) year periods, unless either party notifies the other not less than thirty (30) days prior to the end of the initial or any subsequent renewal term of that party's intention not to renew the Agreement for an additional year.

10. Infringement. Licensee agrees to inform Licensor of any known use of Licensor's Marks by

any third party which is not using the Licensor's Marks under a license with the Licensor.

11. Miscellaneous.

(a) Notice. Any notice permitted or required to be given under the terms of this Agreement shall be deemed to have been received when delivered in person or when mailed by registered first class mail, return receipt requested to the address given below, or to such other address as may be designated from time to time during the term of this Agreement (the "Notice Address").

If to Licensor: Bartlesville Public Schools Athletic Office
 1700 SE Hillcrest Drive
 Bartlesville, OK 74003
 Attn: Athletic Director

If to Licensee: Green Country Laser Design
 1720 East Dr Bartlesville Ok 74006

(b) Claims. In any action to enforce the terms and conditions of this Agreement or to recover damages for its breach, the prevailing party shall be entitled to recover its attorneys' fees expended, expert witness fees, mediation fees and all other costs and expenses associated with the claim or cause of action from the non-prevailing party. Furthermore, this Agreement shall be construed, interpreted and enforced in accordance with the laws of the State of Oklahoma, and any claim or cause of action, of any nature, relating to this Agreement, shall be brought in any court of competent jurisdiction having Bartlesville, Oklahoma, within its judicial circuit or district.

(c) Non-Assignment. This Agreement may not be assigned by Licensee to any person, firm, corporation, trustee, receiver or any other person capable of receiving an assignment, without the prior written consent of the Licensor.

(d) Authority to Enter Into Agreement. Licensor and Licensee represent that the representative signing this Agreement on its behalf is duly authorized and has full authority to execute and deliver this Agreement on their behalf.

(e) Entire Agreement. This Agreement constitutes the entire agreement of the parties with regard to the subject matters addressed herein. The Agreement supersedes all prior or contemporaneous agreements, discussions or representations, whether oral or written. This Agreement cannot be amended, except by a writing signed by all parties.

(f) Enforceability. If any provision of this Agreement should be held unenforceable or invalid for any reason by a court of competent jurisdiction, such provision shall be modified or deleted in such a manner as to render this Agreement, as modified, legal and enforceable to the maximum extent permitted by law.

LICENSOR:

INDEPENDENT SCHOOL DISTRICT NO. 30 OF
WASHINGTON COUNTY, OKLAHOMA, a/k/a
BARTLESVILLE PUBLIC SCHOOLS

By: _____
President, Board of Education

Date: _____

LICENSEE:

~~Green Country Laser Design~~

By: *Randy Landius*
Licensee Representative

Date: 9-21-2023

Royalty payments shall be made to:

Attn: Athletics Department
Bartlesville Public Schools
1700 SE Hillcrest Drive
Bartlesville, OK 74003
Phone: 918.337-0153
Fax: 918-337-0606

NON-EXCLUSIVE LICENSING AGREEMENT

THIS LICENSING AGREEMENT (the "Agreement") made and entered as of the 18th day of April, 2023 and between INDEPENDENT SCHOOL DISTRICT NO. 30 OF WASHINGTON COUNTY, OKLAHOMA, a/k/a BARTLESVILLE PUBLIC SCHOOLS an Oklahoma political subdivision ("Licensor"), and Stuck on you Davis Design ("Licensee").

RECITALS:

WHEREAS, Licensor has adopted and is using the school names, designs, trademarks and logos ("Licensor's Marks") attached hereto as Exhibit "A"; and

WHEREAS, Licensor's Marks are registered with the Oklahoma Secretary of State and are entitled to trademark protection under Oklahoma and federal law; and

WHEREAS, Licensee desires to use Licensor's Marks on merchandise produced, manufactured, or sold by Licensee.

NOW, THEREFORE, in consideration of the mutual promises herein contained, it is agreed that:

- 1. Grant of License.** The Licensor hereby grants to the Licensee a non-exclusive, non-transferable, right and license to use Licensor's Marks on or in connection with the manufacture, distribution or sale of the following merchandise: T-shirts, sweatshirts, mugs, keychains, and other agreed upon sports apparel or merchandise ("Merchandise"). All rights not specifically granted and licensed to Licensee hereunder are reserved by Licensor.
- 2. Royalty.** The Licensee shall pay the Licensor a royalty of ten percent (10%) of the revenue received from wholesale sales by the Licensee of Merchandise bearing the Licensor's Marks. Royalties shall be paid to the Licensor thirty (30) days after each quarter end on the following dates: March 31, June 30, September 30, and December 31. All royalty payments shall be accompanied by an accounting that sets forth in reasonable detail all sales by the Licensee employing the Licensor's Marks during the period. Licensor shall have the right, at reasonable times, to inspect Licensee's records of sales of Merchandise bearing the Licensor's Marks, to determine if correct and accurate royalty payments are being made.
- 3. Ownership and Title.** Licensee hereby acknowledges the validity of the Licensor's title and ownership of the Licensor's Marks and agrees not to contest or in any way dispute said title and ownership. Licensee acknowledges the existence and value of Licensor's goodwill in the Licensor's Marks and that the goodwill generated by Licensee shall inure to the benefit of Licensor and shall be the exclusive property of Licensor, regardless of the duration of this license, or the extent of use of Licensor's Marks by Licensee.
- 4. Quality Control.** The Licensee shall only use the Licensor's Marks in connection with products meeting the standards, specifications and qualities established by, or reasonably

10. Infringement. Licensee agrees to inform Licensor of any known use of Licensor's Marks by any third party which is not using the Licensor's Marks under a license with the Licensor.

11. Miscellaneous.

(a) Notice. Any notice permitted or required to be given under the terms of this Agreement shall be deemed to have been received when delivered in person or when mailed by registered first class mail, return receipt requested to the address given below, or to such other address as may be designated from time to time during the term of this Agreement (the "Notice Address").

If to Licensor: Bartlesville Public Schools Athletic Office
 1700 SE Hillcrest Drive
 Bartlesville, OK 74003
 Attn: Athletic Director

If to Licensee: Name of Vendor *Stuck on you Davis Designs LLC*
 Address of Vendor *550 SE Washington Blv Bartlesville OK 74006*

(b) Claims. In any action to enforce the terms and conditions of this Agreement or to recover damages for its breach, the prevailing party shall be entitled to recover its attorneys' fees expended, expert witness fees, mediation fees and all other costs and expenses associated with the claim or cause of action from the non-prevailing party. Furthermore, this Agreement shall be construed, interpreted and enforced in accordance with the laws of the State of Oklahoma, and any claim or cause of action, of any nature, relating to this Agreement, shall be brought in any court of competent jurisdiction having Bartlesville, Oklahoma, within its judicial circuit or district.

(c) Non-Assignment. This Agreement may not be assigned by Licensee to any person, firm, corporation, trustee, receiver or any other person capable of receiving an assignment, without the prior written consent of the Licensor.

(d) Authority to Enter Into Agreement. Licensor and Licensee represent that the representative signing this Agreement on its behalf is duly authorized and has full authority to execute and deliver this Agreement on their behalf.

(e) Entire Agreement. This Agreement constitutes the entire agreement of the parties with regard to the subject matters addressed herein. The Agreement supersedes all prior or contemporaneous agreements, discussions or representations, whether oral or written. This Agreement cannot be amended, except by a writing signed by all parties.

(f) Enforceability. If any provision of this Agreement should be held unenforceable or invalid for any reason by a court of competent jurisdiction, such provision shall be modified or deleted in such a manner as to render this Agreement, as modified, legal and enforceable to the maximum extent permitted by law.

LICENSOR:

INDEPENDENT SCHOOL DISTRICT NO. 30 OF
WASHINGTON COUNTY, OKLAHOMA, a/k/a
BARTLESVILLE PUBLIC SCHOOLS

By: _____
President, Board of Education

Date: _____

LICENSEE:

Name of Vendor

By: Marilyn Davis
Licensee Representative

Date: 4/18/23

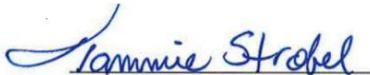
Royalty payments shall be made to:

Attn: Athletics Department
Bartlesville Public Schools
1700 SE Hillcrest Drive
Bartlesville, OK 74003
Phone: 918.337-0153
Fax: 918-337-0606

**ACADEMIC CREDIT
JOINT PROGRAM AGREEMENT**

This Joint Program Agreement (Agreement) is entered by and between Tri County Tech District No. 1 (Tri County) and Independent School District OK-74-I030 of Washington County a/k/a Bartlesville Public Schools .

1. Purpose: Tri County and Bartlesville Public Schools desire to enter into a joint program, pursuant to 70 O.S. §5-117(C), in order to provide academic credit for courses to students Bartlesville and Tri County share.
2. Term: This Agreement shall become effective when approved by the Boards of Education of Tri County and Bartlesville. A party may determine to terminate the Agreement at the end of the fiscal year and shall provide written notification of such termination to the other party.
3. Program: It is the parties' intention to participate in programs which will provide an opportunity for sophomores, juniors, and seniors to attend Tri County Tech for the purpose of taking earning science and computer science credit in the following programs: pre-nursing, creative communications, drones & aviation and computer networking & repair. Attachment 1 shall designate the courses that may be taught.
4. Students: Students shall be enrolled in Bartlesville and Tri County jointly. Students will be selected to attend the program according to selection criteria as outlined in Attachment 2 to this Agreement. Students who are admitted to the Program will be required to follow Tri County's behavior and conduct policies.
5. Location: The Program shall be located at Tri County Tech, 6101 SE Nowata Rd, Bartlesville, Oklahoma. Tri County shall provide the necessary classroom space and classroom equipment for the Program.
6. Miscellaneous: This Agreement, including Attachments 1 and 2, shall constitute the entire Agreement of the parties. This Agreement may only be modified or amended in writing signed by both parties. This Agreement shall be subject to and interpreted according to Oklahoma law.



Dr. Tammie Strobel, Superintendent and CEO
Tri County Technology Center
6101 SE Nowata Rd
Bartlesville, OK 74006

Approved by the Bartlesville Public Schools Board of Education on _____ Date

Superintendent

Attachment 1 - ACADEMIC COURSE DESCRIPTIONS

Math Credits:

Digital Electronics (Pre-Engineering) - This course provides a foundation for students who are interested in electrical engineering, electronics, or circuit design. Students study topics such as combinational and sequential logic and are exposed to circuit design tools used in industry, including logic gates, integrated circuits, and programmable logic devices.

Science credits:

Human Anatomy/Physiology - This course is a complete overview of the human body. The goal is to examine the structures of all twelve body systems. Students start at the cellular level and build their knowledge base to understand the individual structures that make up entire organisms.

Principles of Biomedical Science - In this introductory course to the PLTW Biomedical Science program, students explore concepts of biology and medicine to determine the factors that led to the death of a fictional person. While investigating the case, students examine autopsy reports, investigate medical history, and explore medical treatments that might have prolonged the person's life. The activities and projects introduce students to human physiology, basic biology, medicine, and research processes while allowing them to design their own experiments to solve problems.

Human Body Systems - In this PLTW Biomedical Science course, students examine the interactions of human body systems as they explore identity, power, movement, protection, and homeostasis in the body. Exploring science in action, students build organs and tissues on a skeletal Maniken®; use data acquisition software to monitor body functions such as muscle movement, reflex and voluntary action, and respiration; and take on the roles of biomedical professionals to solve real-world medical cases.

Medical Interventions - PLTW Biomedical Science students follow the life of a fictitious family as they investigate how to prevent, diagnose, and treat disease. Students explore how to detect and fight infection; screen and evaluate the code in human DNA; evaluate cancer treatment options; and prevail when the organs of the body begin to fail. Through real-world cases, students are exposed to a range of interventions related to immunology, surgery, genetics, pharmacology, medical devices, and diagnostics.

Computer Science:

Computer Science - This credit will be awarded to students completing coursework within a Career Tech program which has been approved by the Oklahoma Department of Education to meet the standards for computer science credit. (Programs offering this credit include: Computer Repair and Networking, Creative Communications, Drones & Aviation, and Pre-Engineering).

Additional math and science academic courses not listed above may be added to the course offerings if they are curriculum approved by the Oklahoma Department of Education and the Oklahoma Department of CareerTech as a part of the Plan of Study.

Attachment 2 - APPLICATION AND ENROLLMENT INFORMATION

School Day Structure

Students attend one-half of the school day (either morning or afternoon) at their high school and the other one-half of the day at Tri County Technology Center. Transportation is provided between Tri County and the student's high school.

Extracurricular Activities

In addition to activities at the home high school, students are given the opportunity to join a national student organization which provides opportunities for students to participate in leadership activities, competitions, and additional learning activities. Participation is encouraged, but is not required.

Enrollment Procedures

1. Candidates complete an application for enrollment and submit the application by the specified deadline.
2. Eligibility is verified and pertinent school records including transcripts and any standardized test scores are attached to the application.
3. Applications are reviewed and scored.
4. Applicants are informed if they are selected for enrollment.
5. Selected candidates begin courses in their program.

BARTLESVILLE PUBLIC SCHOOLS 2022-2023

APPLICATIONS FOR SANCTIONING

School Board Meeting October 16, 2023

1. Bruin Cheer Booster Club

Page 2

BARTLESVILLE PUBLIC SCHOOLS
ORGANIZATION/ASSOCIATION FINANCIAL STATEMENT
UNAUDITED

Name of Organization/Association: Bruin Cheer Booster Club

FINANCIAL ACTIVITY FOR SCHOOL YEAR 2022-2023

Beginning Cash Balance, July 1, 2022 \$ 38,939.07

Collections:

Fundraiser, Merchandise Sales, Etc.	\$ 11,680.86
Donations	\$ _____
Contributions	\$ _____
Other (list)	\$ _____
<u>Cheerleaders payments</u>	\$ <u>24,500.36</u>
	\$ _____
	\$ _____

Total Collections

\$ 48,430.86

Expenditures:

Fund Raising Expenses	\$ 2,076.15
Supplies/Materials	\$ 5,896.25
Advertising	\$ 3,114.17
Postage, Mailings, Etc.	\$ _____
Equipment	\$ 3,809.69
Donations/Contributions	\$ _____
Other (list)	\$ _____
<u>Cheer Camp</u>	\$ <u>22,116</u>
<u>Squad expenses</u>	\$ <u>4,152.19</u>
<u>Squad gifts</u>	\$ <u>2,400</u>

Total Expenditures

\$ 43,614.45

Ending Cash Balance, June 30, 2023

\$ 4,755.48

I, the undersigned officer of the above-named organization/association, do hereby certify that this is a true and complete representation of the organization's financial activity for the 2022-2023 school year, to the best of my knowledge and belief. I further certify that, in accordance with policy of the Bartlesville Board of Education, I/we may be required to submit further financial information on the organization/association at the request of the Board of Education, and the failure to do so may result in revocation of the Board's sanctioning approval.

[Signature]
 Officer/Director

10/10/23
 Date

Treasurer

 Title

Received and reviewed by Bartlesville Public Schools:

[Signature]
 Preston Birk (Oct 10, 2023 15:41 CDT)

Oct 10, 2023
 Date

Preston Birk,
 Chief Financial Officer, Financial Services

[Signature]

10/10/2023
 Date

Sara Vermeire,
 Activity Fund Custodian

BARTLESVILLE PUBLIC SCHOOLS

APPLICATION FOR SANCTIONING

UNDER OKLAHOMA STAT. TITLE 5-129.1 (HB 2107)

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

Name of Applicant: Brain Cheer Booster Club

Applicant's Address: P.O. Box 3683
Bartlesville, OK 74006

Applicant's Taxpayer I.D. Number: 20-1761789

Applicant's Representative from whom additional information may be obtained: Roberta Ramee Gray

Applicant's Telephone Number: 918 703 6288

Applicant's Purpose, Goals, and Organizational Structure: To provide encouragement and support for the Bartlesville cheer programs. Offering a good foundation academically and athletically for all brain cheer leaders on their road to success.

Describe how the school district and its students will benefit if the applicant is sanctioned: It will allow us to continue to develop, encourage + maintain the interest of not only the student, but the parents and community.

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

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

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

INSTRUCTIONS FOR COMPLETING APPLICATION:

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

**Sara Vermeire
Bartlesville Public Schools
1100 S. Jennings
P.O. Box 1357
Bartlesville, OK 74005-1357**

Bruin Cheer Booster Club
Applicant (Organization Name)

By: Roberta Renee Gray Date: 10/10/03

BARTLESVILLE PUBLIC SCHOOLS
Organization/Association Insurance Coverage Information



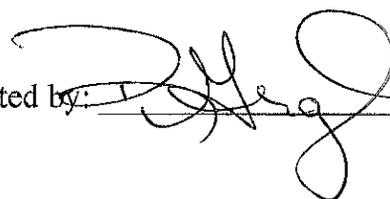
Check here if your Organization/Association currently **doesn't** hold any insurance policies

❖ If applicable please provide the following information on the various insurance policies taken out by your organization.

Organization/Association Name: _____

Type of Insurance	Insurer	Broker/ Agent	Coverage Limits	Deductibles/ Coinsurance

Completed by: _____



Date: _____

10/10/23

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

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

JUNE 30, 2023



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

**INDEPENDENT SCHOOL DISTRICT NO. I-30
WASHINGTON COUNTY, OKLAHOMA
JUNE 30, 2023**

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**INDEPENDENT SCHOOL DISTRICT NO. I-30
WASHINGTON COUNTY, OKLAHOMA
JUNE 30, 2023**

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**INDEPENDENT SCHOOL DISTRICT NO. I-30
WASHINGTON COUNTY, OKLAHOMA
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2023**

BOARD OF EDUCATION

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

SUPERINTENDENT OF SCHOOLS

Chuck McCauley

DIRECTOR OF FINANCIAL SERVICES

Preston Birk

SCHOOL DISTRICT TREASURER

Sara Vermeire



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of Bartlesville School District No. I-030, Bartlesville, Oklahoma (the "School District") as of and for the year ended June 30, 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 described in the following paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of the District as of June 30, 2023, and the revenues collected and expenditures paid and encumbered, of each fund type, for the year then ended, on the regulatory basis of accounting described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because the significance of the matter discussed in the previous paragraph, the basic financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Bartlesville School District No. I-030, Washington County, Oklahoma as of June 30, 2023, or the revenues, expenses, and changes in net position and, where applicable, its cash flows for the year then ended.

Basis for Opinions

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

Basis for Qualified Opinion on Regulatory Basis of Accounting

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated October 12, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

October 12, 2023

COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
REGULATORY BASIS - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2023**

<u>ASSETS</u>	<u>GOVERNMENTAL FUND TYPES</u>				<u>FIDUCIARY FUND TYPES</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMO ONLY)</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>EXPENDABLE TRUST AND AGENCY FUND</u>	<u>GENERAL LONG-TERM DEBT</u>	
Cash	\$ 2,398,121	987,755	5,014,157	1,537,590	953,791		10,891,414
Investments	2,444,858	2,897,293		7,751,013	258,392		13,351,556
Amounts available in debt service						523,879	523,879
Amounts to be provided for retirement of general long-term debt						52,486,121	52,486,121
Total Assets	<u>4,842,979</u>	<u>3,885,048</u>	<u>5,014,157</u>	<u>9,288,603</u>	<u>1,212,183</u>	<u>53,010,000</u>	<u>77,252,970</u>
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities							
Warrants payable	910,991	237,480		4,242	3,525		1,156,238
Encumbrances	64,263	342,049		71,891			478,203
Funds held for school organizations					938,289		938,289
Unmatured obligations			4,490,278				4,490,278
Long-term debt:							
Bonds payable						33,515,000	33,515,000
Capital leases						19,495,000	19,495,000
Total liabilities	<u>975,254</u>	<u>579,529</u>	<u>4,490,278</u>	<u>76,133</u>	<u>941,814</u>	<u>53,010,000</u>	<u>60,073,008</u>
Fund balances							
Restricted for:							
Expendable trust					270,369		270,369
Capital projects				9,212,470			9,212,470
Debt service			523,879				523,879
Co-op		(14,593)					(14,593)
Child nutrition		1,145,356					1,145,356
Building		2,174,756					2,174,756
Unassigned	3,867,725						3,867,725
Total fund balances	<u>3,867,725</u>	<u>3,305,519</u>	<u>523,879</u>	<u>9,212,470</u>	<u>270,369</u>		<u>17,179,962</u>
Total liabilities and fund balances	<u>\$ 4,842,979</u>	<u>3,885,048</u>	<u>5,014,157</u>	<u>9,288,603</u>	<u>1,212,183</u>	<u>53,010,000</u>	<u>77,252,970</u>

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

INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH
FUND BALANCES REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES
JUNE 30, 2023

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	TOTALS (MEMO ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
Revenues						
Local sources	\$ 12,740,620	2,171,801	9,577,433	49,347	20,060	24,559,261
Intermediate sources	1,497,495					1,497,495
State sources	31,021,835	426,158	1,641			31,449,634
Federal sources	6,080,368	2,730,812				8,811,180
Non-revenue receipts	111,427	4,928	153,881			270,236
Total revenues	<u>51,451,745</u>	<u>5,333,699</u>	<u>9,732,955</u>	<u>49,347</u>	<u>20,060</u>	<u>66,587,806</u>
Expenditures						
Instruction	31,421,951	55,442		688,911		32,166,304
Support services	19,950,185	1,457,499		1,605,963	22,650	23,036,297
Operation of non-instructional services	1,975	3,116,503				3,118,478
Facilities, acquisition and const. services		894,508		1,627,130		2,521,638
Other outlays	36,670	95,325				131,995
Debt service			9,615,012			9,615,012
Total expenditures	<u>51,410,781</u>	<u>5,619,277</u>	<u>9,615,012</u>	<u>3,922,004</u>	<u>22,650</u>	<u>70,589,724</u>
Revenues over (under) expenditures	40,964	(285,578)	117,943	(3,872,657)	(2,590)	(4,001,918)
Other financing sources (uses)						
Lapsed appropriations	152,473	546		4,515		157,534
Estopped warrants	4,481					4,481
Bond proceeds				8,572,431		8,572,431
Total other financing sources (uses)	<u>156,954</u>	<u>546</u>		<u>8,576,946</u>		<u>8,734,446</u>
Revenue and other sources over (under) expenditures and other uses	197,918	(285,032)	117,943	4,704,289	(2,590)	4,732,528
Cash fund balance, beginning of year	<u>3,669,807</u>	<u>3,590,551</u>	<u>405,936</u>	<u>4,508,181</u>	<u>272,959</u>	<u>12,447,434</u>
Cash fund balance, end of year	<u>\$ 3,867,725</u>	<u>3,305,519</u>	<u>523,879</u>	<u>9,212,470</u>	<u>270,369</u>	<u>17,179,962</u>

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - BUDGETED GENERAL FUND
 JUNE 30, 2023**

	GENERAL FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 11,085,936	11,085,936	12,740,620
Intermediate sources	1,459,390	1,459,390	1,497,495
State sources	28,331,880	28,331,880	31,021,835
Federal sources	9,383,367	9,383,367	6,080,368
Non-revenue receipts			111,427
Total revenues	<u>50,260,573</u>	<u>50,260,573</u>	<u>51,451,745</u>
Expenditures			
Instruction	33,975,185	33,975,185	31,421,951
Support services	19,831,463	19,831,463	19,950,185
Operation of non-instructional services	1,975	1,975	1,975
Other outlays	121,757	121,757	36,670
Total expenditures	<u>53,930,380</u>	<u>53,930,380</u>	<u>51,410,781</u>
Revenues over (under) expenditures	(3,669,807)	(3,669,807)	40,964
Other financing sources (uses)			
Lapsed appropriations			152,473
Estopped warrants			4,481
Total other financing sources (uses)			<u>156,954</u>
Revenue and other sources over (under) expenditures and other uses	(3,669,807)	(3,669,807)	197,918
Cash fund balance, beginning of year	<u>3,669,807</u>	<u>3,669,807</u>	<u>3,669,807</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>3,867,725</u>

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - ALL BUDGETED SPECIAL REVENUE FUNDS
 JUNE 30, 2023**

	SPECIAL REVENUE FUNDS		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 2,094,974	2,094,974	2,171,801
State sources	42,875	50,436	426,157
Federal sources	2,760,777	2,901,863	2,730,813
Non-revenue receipts			4,928
Total revenues	4,898,626	5,047,273	5,333,699
Expenditures			
Instruction		55,442	55,442
Support services	1,960,546	2,053,751	1,457,499
Operation of non-instructional services	4,500,906	4,500,906	3,116,503
Facilities, acquisition and const. services	2,027,725	2,027,725	894,508
Other outlays			95,325
Total expenditures	8,489,177	8,637,824	5,619,277
Revenues over (under) expenditures	(3,590,551)	(3,590,551)	(285,578)
Other financing sources (uses)			
Lapsed appropriations			546
Revenue and other sources over (under) expenditures and other uses	(3,590,551)	(3,590,551)	(285,032)
Cash fund balance, beginning of year	3,590,551	3,590,551	3,590,551
Cash fund balance, end of year	\$ -	-	3,305,519

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - DEBT SERVICE FUNDS
 JUNE 30, 2023**

	DEBT SERVICE FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 9,209,076	9,209,076	9,577,433
State sources			1,641
Non-revenue receipts			153,881
Total revenues	9,209,076	9,209,076	9,732,955
Expenditures			
Other outlays			
Debt service	9,615,012	9,615,012	9,615,012
Revenues over (under) expenditures	(405,936)	(405,936)	117,943
Cash fund balance, beginning of year	405,936	405,936	405,936
Cash fund balance, end of year	\$ -	-	523,879

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

B. Fund Accounting

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

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

Governmental Fund Types

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

B. Fund Accounting - contd.

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

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

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

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

Proprietary Fund Types

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

Fiduciary Fund Types

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

B. Fund Accounting - contd.

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

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

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

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

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

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

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

Account Group

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

B. *Fund Accounting* - contd.

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

Memorandum Only - Total Column

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

C. *Basis of Accounting and Presentation*

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

C. Basis of Accounting and Presentation – contd.

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

D. Budgets and Budgetary Accounting

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

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

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

E. Assets, Liabilities and Fund Balances

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

1. Summary of Significant Accounting Policies- contd.

E. Assets, Liabilities and Fund Balances – contd.

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

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

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

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

1. Summary of Significant Accounting Policies- contd.

F. Revenue and Expenditures

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

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

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

F. Revenue and Expenditures- contd.

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

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

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

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

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

F. Revenue and Expenditures - contd.

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

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

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

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

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

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

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other inter-fund transfers are reported as operating transfers. There were no operating transfers between funds during the 2022-23 fiscal year.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

2. Deposits and Investments

Custodial Credit Risk

At June 30, 2023, the District held deposits of approximately \$24,242,970 at financial institutions. The District's cash deposits, including interest-bearing certificates of deposit, are entirely covered by Federal Depository Insurance (FDIC) or direct obligation of the U.S. government insured or collateralized with securities held by the District or by its agent in the District's name.

Investment Interest Rate Risk

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

Investment Credit Risk

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

2. Deposits and Investments – contd.

The investments held at June 30, 2023 are as follows:

Type	Weighted Average Maturity (Months)	Market Value	Cost
Investments			
Money Market		\$ 0	\$ 0
Municipal tax-supported money judgments		0	0
Certificate of Deposit	6	<u>13,351,556</u>	<u>13,351,556</u>
Total investments		<u>\$ 13,351,556</u>	<u>\$ 13,351,556</u>

Concentration of Investment Credit Risk

The District places no limit on the amount it may invest in any one issuer. The District has the following of credit risk: 0% in Money Market funds, 0% in Municipal tax-supported money judgments and 100% in CDs (\$13,351,556).

3. General Long-term Debt

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

General long-term debt of the District consists of bonds payable and three (3) capital leases. Debt service requirements for bonds are payable solely from the fund balance and the future revenues of the debt service fund.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

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

	Bonds <u>Payable</u>	Capital <u>Leases</u>	<u>Totals</u>
Balance, July 1, 2022	\$ 36,125,000	12,940,000	49,065,000
Additions	8,700,000	9,600,000	18,300,000
Retirements	<u>11,310,000</u>	<u>3,045,000</u>	<u>14,355,000</u>
Balance, June 30, 2023	<u>\$ 33,515,000</u>	<u>19,495,000</u>	<u>53,010,000</u>

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>	
Building Bonds, Series 2015, original issue \$6,525,000, average interest rate of 2.00-3.00%, due in annual installments of \$465,000 beginning 6-1-17, final payment of \$480,000 due 6-1-30	\$ 3,270,000
Building Bonds, Series 2018, original issue \$15,500,000, interest rate of 2.25-3.00%, due in annual installments of \$2,210,000 beginning 6-1-20, final payment due 6-1-26;	6,660,000
Comb. Purpose Bonds, Series 2020A, original issue \$550,000, interest rate of 1.1-1.5%, due in annual installments of \$180,000 beginning 6-1-22, final payment due 6-1-24;	190,000
Comb. Purpose Bonds, Series 2020B, original issue \$2,660,000, interest rate of 1.0-1.2%, due in annual installments of \$665,000 beginning 6-1-22, final payment due 6-1-25;	1,330,000
Comb. Purpose Bonds, Series 2021A, original issue \$13,380,000, interest rate of 1.00%, due in annual installments of \$6,690,000 beginning 6-1-23, final payment due 6-1-24;	6,690,000
Building Bonds, Series 2022A, original issue \$6,470,000, interest rate of 3.00-3.20%, due in annual installments of \$805,000 beginning 6-1-24, final payment of \$835,000 due 6-1-31	\$ 6,470,000

**INDEPENDENT SCHOOL DISTRICT NO. 1-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

	<u>Amount outstanding</u>
Building Bonds, Series 2022B, original issue \$205,000, interest rate of 4.00%, due in one installment of \$205,000 on 6-1-24;	\$ 205,000
Building Bonds, Series 2023, original issue \$8,700,000, interest rate of 0.50-4.0%, due in annual installments of \$965,000 beginning 6-1-25, final payment of \$980,000 due 6-1-33	8,700,000
<u>Capital Leases</u>	
Lease agreement for equipment and buildings, dated 3-23-23 totaling \$9,600,000, interest rate of 3.43%, due in various acquisition payments beginning 7-1-25 final payment on 7-1-28;	9,600,000
Lease agreement for equipment and buildings, dated 6-24-21 totaling \$4,240,000, interest rate of 0.62%, due in one acquisition payment on 7-1-24;	4,240,000
Lease agreement for equipment and buildings, dated 8-9-19 totaling \$8,700,000, interest rate of 1.57%, due in various acquisition payments beginning 7-1-22 final payment on 7-1-24;	<u>5,655,000</u>
Totals	<u>\$ 53,010,000</u>

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

Year ending	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30</u>			
2024	\$ 11,230,000	836,785	12,066,785
2025	5,110,000	653,195	5,763,195
2026	4,475,000	542,657	5,017,657
2027	2,235,000	439,200	2,674,200
2028	2,235,000	374,475	2,609,475
2029-2033	<u>8,230,000</u>	<u>778,970</u>	<u>9,008,970</u>
Totals	<u>\$ 33,515,000</u>	<u>3,625,282</u>	<u>37,140,282</u>

There was \$738,185 in interest paid on long-term debt incurred during the current year.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

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

Year ending June 30	Principal	Interest	Total
2024	\$ 95,000	-	95,000
2025	9,800,000	-	9,800,000
2026	30,000	-	30,000
2027	30,000	-	30,000
2028	4,000,000	-	4,000,000
2029-2033	5,540,000	-	5,540,000
Totals	<u>\$ 19,495,000</u>	<u>-</u>	<u>19,495,000</u>

4. **Employee Retirement System**

Plan Description

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

Basis of Accounting

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

4. Employee Retirement System – contd.

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

Funding Policy

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

Annual Pension Cost

The District's portion of the total contributions for 2023, 2022 and 2021 were \$3,118,661, \$2,859,426, and \$2,628,917 respectively.

5. Contingencies

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

6. Risk Management

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

7. Subsequent Events

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 1-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
 BALANCES - REGULATORY BASIS - ALL SPECIAL REVENUE FUNDS
 JUNE 30, 2023**

<u>ASSETS</u>	<u>CO-OP FUND</u>	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTALS (MEMO ONLY)</u>
Cash	\$ (13,547)	469,329	531,973	987,755
Investments		1,800,000	1,097,293	2,897,293
Total assets	<u>(13,547)</u>	<u>2,269,329</u>	<u>1,629,266</u>	<u>3,885,048</u>
 <u>LIABILITIES AND FUND BALANCES</u> 				
Liabilities				
Warrants payable	1,046	3,794	232,640	237,480
Encumbrances		90,779	251,270	342,049
Total liabilities	<u>1,046</u>	<u>94,573</u>	<u>483,910</u>	<u>579,529</u>
Fund balances				
Restricted	<u>(14,593)</u>	<u>2,174,756</u>	<u>1,145,356</u>	<u>3,305,519</u>
Total liabilities and fund balances	<u>\$ (13,547)</u>	<u>2,269,329</u>	<u>1,629,266</u>	<u>3,885,048</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
CASH FUND BALANCES - REGULATORY BASIS - ALL SPECIAL REVENUE FUNDS
JUNE 30, 2023**

	CO-OP FUND	BUILDING FUND	CHILD NUTRITION FUND	TOTALS (MEMO ONLY)
Revenues				
Local sources	\$ -	1,642,591	529,210	2,171,801
State sources	7,562	378,942	39,654	426,158
Federal sources	126,492		2,604,320	2,730,812
Non-revenue receipts		3,728	1,200	4,928
Total revenues	<u>134,054</u>	<u>2,025,261</u>	<u>3,174,384</u>	<u>5,333,699</u>
Expenditures				
Instruction	55,442			55,442
Support services	93,205	1,364,294		1,457,499
Operation of non-instructional services			3,116,503	3,116,503
Facilities, acquisition and const. services		894,508		894,508
Other outlays			95,325	95,325
Total expenditures	<u>148,647</u>	<u>2,258,802</u>	<u>3,211,828</u>	<u>5,619,277</u>
Revenues over (under) expenditures	(14,593)	(233,541)	(37,444)	(285,578)
Other financing sources (uses)				
Lapsed appropriations			546	546
Revenue and other sources over (under) expenditures and other uses	(14,593)	(233,541)	(36,898)	(285,032)
Cash fund balance, beginning of year	<u>-</u>	<u>2,408,297</u>	<u>1,182,254</u>	<u>3,590,551</u>
Cash fund balance, end of year	<u>\$ (14,593)</u>	<u>2,174,756</u>	<u>1,145,356</u>	<u>3,305,519</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 - REGULATORY BASIS - ALL BUDGETED SPECIAL REVENUE FUNDS
 JUNE 30, 2023**

	CO-OP FUND			BUILDING FUND			CHILD NUTRITION FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues									
Local sources	\$ -			1,579,974	1,579,974	1,642,591	515,000	515,000	529,210
State sources		7,561	7,562			378,942	42,875	42,875	39,654
Federal sources		141,086	126,492				2,760,777	2,760,777	2,604,320
Non-revenue receipts						3,728			1,200
Total revenues	<u>-</u>	<u>148,647</u>	<u>134,054</u>	<u>1,579,974</u>	<u>1,579,974</u>	<u>2,025,261</u>	<u>3,318,652</u>	<u>3,318,652</u>	<u>3,174,384</u>
Expenditures									
Instruction		55,442	55,442						
Support services		93,205	93,205	1,960,546	1,960,546	1,364,294			
Operation of non-instructional services							4,500,906	4,500,906	3,116,503
Facilities, acquisition and const. services				2,027,725	2,027,725	894,508			
Other outlays									95,325
Total expenditures	<u>-</u>	<u>148,647</u>	<u>148,647</u>	<u>3,988,271</u>	<u>3,988,271</u>	<u>2,258,802</u>	<u>4,500,906</u>	<u>4,500,906</u>	<u>3,211,828</u>
Revenues over (under) expenditures	-	-	(14,593)	(2,408,297)	(2,408,297)	(233,541)	(1,182,254)	(1,182,254)	(37,444)
Other financing sources (uses)									
Lapsed appropriations									546
Revenue and other sources over (under) expenditures and other uses	-	-	(14,593)	(2,408,297)	(2,408,297)	(233,541)	(1,182,254)	(1,182,254)	(36,898)
Cash fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,408,297</u>	<u>2,408,297</u>	<u>2,408,297</u>	<u>1,182,254</u>	<u>1,182,254</u>	<u>1,182,254</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>(14,593)</u>	<u>-</u>	<u>-</u>	<u>2,174,756</u>	<u>-</u>	<u>-</u>	<u>1,145,356</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
 BALANCES - REGULATORY BASIS - ALL CAPITAL PROJECTS FUNDS
 JUNE 30, 2023**

	31 COMB. PURP. BOND FUND	32 BUILDING BOND FUND	37 COMB. PURP. BOND FUND	39 BUILDING BOND FUND	TOTALS (MEMO ONLY)
<u>ASSETS</u>					
Cash	494,126	1,022,157	\$ 16,895	4,412	1,537,590
Investment	167,000	7,550,274		33,739	7,751,013
Total assets	661,126	8,572,431	16,895	38,151	9,288,603
 <u>LIABILITIES AND FUND BALANCES</u>					
Liabilities					
Warrants payable	4,242				4,242
Encumbrances	71,891				71,891
Total liabilities	76,133				76,133
Fund balances					
Restricted	584,993	8,572,431	16,895	38,151	9,212,470
Total liabilities and fund balances	661,126	8,572,431	\$ 16,895	38,151	9,288,603

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN CASH FUND BALANCES - REGULATORY BASIS - ALL CAPITAL PROJECTS FUNDS
 JUNE 30, 2023**

	31 BUILDING BOND FUND	32 BUILDING BOND FUND	37 BUILDING BOND FUND	39 BUILDING BOND FUND	TOTALS (MEMO ONLY)
Revenues					
Local sources	\$ -	-	-	49,347	49,347
Expenditures					
Instruction	667,267		21,644		688,911
Support services	1,449,344		156,619		1,605,963
Facilities, acquisition and const. services	1,470,134		108,605	48,391	1,627,130
Total expenditures	<u>3,586,745</u>	-	<u>286,868</u>	<u>48,391</u>	<u>3,922,004</u>
Revenues over (under) expenditures	(3,586,745)	-	(286,868)	956	(3,872,657)
Other financing sources (uses)					
Lapsed appropriations			4,515		4,515
Bond sales proceeds		8,572,431			8,572,431
Total other financing sources (uses)	<u>-</u>	<u>8,572,431</u>	<u>4,515</u>	<u>-</u>	<u>8,576,946</u>
Revenue and other sources over (under) expenditures and other uses	(3,586,745)	8,572,431	(282,353)	956	4,704,289
Cash fund balance, beginning of year	<u>4,171,738</u>	-	<u>299,248</u>	<u>37,195</u>	<u>4,508,181</u>
Cash fund balance, end of year	<u>\$ 584,993</u>	<u>\$ 8,572,431</u>	<u>16,895</u>	<u>38,151</u>	<u>9,212,470</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
 EQUITY - REGULATORY BASIS - ALL FIDUCIARY FUND TYPES
 JUNE 30, 2023**

	EXPENDABLE TRUST FUND	AGENCY FUNDS	TOTAL
	GIFTS FUND	ACTIVITY FUNDS	(MEMO ONLY)
<u>ASSETS</u>			
Cash	\$ 15,502	938,289	953,791
Investments	258,392		258,392
Total assets	273,894	938,289	1,212,183
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Warrants payable	3,525		3,525
Funds held for school organizations		938,289	938,289
Total liabilities	3,525	938,289	941,814
Fund Balances			
Cash fund balances	270,369	-	270,369
Total Liabilities and Fund Balances	\$ 273,894	938,289	1,212,183

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
REGULATORY BASIS - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	Balance <u>July 1, 2022</u>	<u>Additions</u>	Net <u>Transfers</u>	<u>Deletions</u>	Balance <u>June 30, 2023</u>
Assets					
Cash	\$ 835,058	972,067	-	868,836	938,289
Liabilities					
Funds held for student organizations					
General Administrative	250,465	122,465	(1,400)	151,266	220,264
General Administrative Athletics	245,171	281,511	-	268,774	257,908
General Refund Account	-	3,717	-	3,717	-
AP Exams	16,901	2,859	-	2,030	17,730
Alternative High School	4,593	2,161	-	3,607	3,147
Tuition Clearing Acct	-	10,240	-	10,240	-
Art Club	1,444	-	-	1,022	422
Adult Fees Clearing Acct	-	1,171	-	1,171	-
Sports Broadcasting	923	2,290	1,400	2,377	2,236
Aviation	-	956	-	608	348
Baseball Fund	2,145	-	-	945	1,200
Basketball Fund	1,750	-	-	-	1,750
Choral Club	2,423	4,825	-	3,839	3,409
Concessions	5,810	-	-	-	5,810
Bville Women's Network Library Dor	-	3,000	-	922	2,078
S.A.D.F.	3,095	-	-	-	3,095
Community of Caring	1,185	-	-	18	1,167
Drama	21,533	9,674	-	9,452	21,755
VisionQuest	105	104	-	67	142
BPS-Foundation Grants	4,244	35,568	-	37,398	2,414
Agricultural Education	12,795	69,283	-	80,004	2,074
Environmental Club	282	-	-	-	282
BHS SPED	959	2,000	-	475	2,484
Exceptional Education Service	8,442	16,085	-	7,341	17,186
Business Prof of America	448	-	-	-	448
ATLAS	98	-	-	-	98
STEAM Program	4,466	24,000	-	3,834	24,632
Lady Bruins	334	-	-	-	334
Football	67	-	-	-	67
Music	4,164	-	-	890	3,274
Musical Production	12,044	10,771	-	16,204	6,611
National Honor Society	7,949	2,440	-	2,835	7,554
Newspaper	224	-	-	-	224
National Junior Honor Society	891	430	-	273	1,048
Orchestra	2,461	50,498	-	28,648	24,311
BHS Band	1,188	125,666	-	89,617	37,237
Pictures	1,318	898	-	542	1,674
Service Club	729	-	-	299	430
World Language Club	523	380	-	438	465
Speech Program	1,545	4,544	-	3,386	2,703
Staff Development-In-Service	1,506	-	(14)	-	1,492
Bville Education Promise	-	15,500	14	-	15,514
Student Council	\$ 25,018	39,323	-	34,609	29,732

**INDEPENDENT SCHOOL DISTRICT NO. 1-30, WASHINGTON COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 REGULATORY BASIS - ALL AGENCY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023**

	Balance <u>July 1, 2022</u>	<u>Additions</u>	Net <u>Transfers</u>	<u>Deletions</u>	Balance <u>June 30, 2023</u>
Science Olympiad	\$ 500	-	-	-	500
Technology Student Assoc (TSA)	6,504	7,126	-	9,970	3,660
Science Trek Club	8,817	1,500	-	-	10,317
Wrestling	385	-	-	-	385
Technology Support Team	116,773	91,550	-	58,930	149,393
Golf	1,710	-	-	1,709	1
Cross Country	123	-	-	-	123
Soccer	51	-	-	-	51
Counselors' Special Fund	307	-	-	167	140
Yearbook	15,846	20,782	-	16,040	20,588
Leadership	2,017	-	-	-	2,017
Academic Team	140	-	-	-	140
Archery Club	349	-	-	-	349
Homeless Student Assistance	1,075	-	-	-	1,075
Bruin Logo	30,622	8,750	-	15,172	24,200
Back to School Rally	601	-	-	-	601
	<u>601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>601</u>
Total Liabilities	<u>\$ 835,058</u>	<u>972,067</u>	<u>-</u>	<u>868,836</u>	<u>938,289</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal Award Listing Number</u>	<u>Pass-through Grantor's Project Number</u>	<u>Program or Award Amount</u>	<u>Beginning Balance 7/1/2022</u>	<u>Revenue Collected</u>	<u>Total Expenditures</u>	<u>Ending Balance 6/30/2023</u>
<u>U.S. Department of Education</u>							
<u>Direct Programs:</u>							
Title VI-Part A, Indian Education	84.060	561	\$ 268,244		193,098	268,763	(75,665)
Title VI-Part A, Indian Education 2021-22	84.060	799		(229,830)	229,830		
Subtotal - Direct Programs			<u>268,244</u>	<u>(229,830)</u>	<u>422,928</u>	<u>268,763</u>	<u>(75,665)</u>
<u>Passed Through State Department of Education:</u>							
<u>Title I Cluster:</u>							
Title I-Part A, Improving Basic Programs	84.010	511	1,547,125		1,125,576	1,433,584	(308,008)
Title I-Part A, Improving Basic Programs 2021-22	84.010	799		(275,495)	275,495		
Title I-School Improvement	84.010	515	150,000		91,381	149,619	(58,238)
Title I-School Improvement 2021-22	84.010	799		(62,294)	62,294		
Subtotal - Title I Cluster			<u>1,697,125</u>	<u>(337,789)</u>	<u>1,554,746</u>	<u>1,583,203</u>	<u>(366,246)</u>
Title II-Part A, Teacher & Principal Training	84.367	541	423,058		238,128	277,115	(38,987)
Title II-Part A 2021-22	84.367	799		(20,175)	20,175		
Title III-Part A English Lang. Acq.	84.365	572	43,830		20,685	20,685	
Adult Education and Literacy	84.002	731	133,882		49,763	78,814	(29,051)
Adult Education and Literacy 2021-22	84.002	799		(21,508)	21,508		
Title IV-SSAE Grant	84.424A	552	112,081		36,442	43,829	(7,387)
Title V-Part B, Subpart 2 RLIS	84.358B	587	129,390		51,271	55,768	(4,497)
Title V-Part B, Subpart 2 RLIS 2021-22	84.358B	799		(86,359)	86,359		
* <u>Education Stabilization Funds (Covid19)</u>							
ARP/ESSER School Counselor Grant (Covid19)	84.425U	722	132,000		98,847	130,827	(31,980)
ARP/ESSER School Counselor Grant (Covid19) 2021-22	84.425U	799		(24,009)	24,009		
ARP/ESSER III Student Teacher Stipends (Covid19)	84.425U	725	8,751		8,745	8,751	(6)
ARP/ESSER Science of Reading (Covid19)	84.425U	726	646		646		646
ARP/ESSER III (Covid19)	84.425U	795	5,354,510		1,758,957	2,131,438	(372,481)
ARP/ESSER III (Covid19) 2021-22	84.425U	799		(418,555)	418,555		
ARP/ESSER III Homeless II (Covid19)	84.425U	797	58,714		16,046	16,359	(313)
Subtotal - Education Stabilization Funds (Covid19)			<u>5,554,621</u>	<u>(442,564)</u>	<u>2,325,805</u>	<u>2,287,375</u>	<u>(404,134)</u>
<u>Special Education Cluster:</u>							
IDEA-B Professional Development	84.027	613	2,000			800	(800)
IDEA-B Flowthrough	84.027	621	1,305,578		867,083	1,237,856	(370,773)
IDEA-B Flowthrough 2021-22	84.027	799		(245,707)	245,707		
ARP/IDEA-B Flowthrough	84.027X	628	135,676		64,625	66,874	(2,249)
IDEA-B Preschool	84.173	641	23,807		23,807	23,807	
ARP/IDEA-B Preschool	84.027X	643	15,326		678	678	
Subtotal - Special Education Program (Cluster)			<u>1,482,387</u>	<u>(245,707)</u>	<u>1,201,900</u>	<u>1,330,015</u>	<u>(373,822)</u>
Subtotal - Passed Through State Dept of Education			<u>\$ 9,576,374</u>	<u>(1,154,102)</u>	<u>5,606,782</u>	<u>5,676,804</u>	<u>(1,224,124)</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1-30, WASHINGTON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal Award Listing Number</u>	<u>Pass-through Grantor's Project Number</u>	<u>Program or Award Amount</u>	<u>Beginning Balance 7/1/2022</u>	<u>Revenue Collected</u>	<u>Total Expenditures</u>	<u>Ending Balance 6/30/2023</u>
<u>Passed Through State Department of Career and Technology Education:</u>							
Carl Perkins Grant	84.048	421	\$ 157,066		126,492	141,085	(14,593)
Carl Perkins Grant 2021-22	84.048	799		(13,933)	13,933		
Subtotal - Passed Through State Dept of Career Tech Ed			<u>157,066</u>	<u>(13,933)</u>	<u>140,425</u>	<u>141,085</u>	<u>(14,593)</u>
<u>U.S. Department of Agriculture: Passed Through State Department of Education:</u>							
P-EBT Program	10.649	760		3,063	3,135	3,135	3,063
* <u>Child Nutrition Cluster:</u>							
Cash Assistance:							
Supply Chain Assistance	10.555	759		33,566	166,008	166,008	33,566
National School Lunch Program	10.555	763		527,458	1,779,508	1,779,508	527,458
School Breakfast Program	10.553	764			614,207	614,207	
Summer Food Program	10.559	766		483,244	41,463	41,463	483,244
<i>Cash Assistance Subtotal</i>				<u>1,044,268</u>	<u>2,601,186</u>	<u>2,601,186</u>	<u>1,044,268</u>
<u>Passed Through State Department of Human Services:</u>							
Non-cash Assistance (Commodities)	10.555	N/A			244,413	244,413	
Subtotal - Child Nutrition Program (Cluster)				<u>1,044,268</u>	<u>2,845,599</u>	<u>2,845,599</u>	<u>1,044,268</u>
<u>Other Federal Assistance:</u>							
Johnson O'Malley	15.130	563	34,715			34,715	(34,715)
Johnson O'Malley 2021-22	15.130	799		(33,859)	33,859		
Johnson O'Malley 3 month 2021-22	15.130	799		(2,737)	2,737		
Flood Control	12.112	770	128	480	128		608
Subtotal - Other Federal Assistance			<u>34,843</u>	<u>(36,116)</u>	<u>36,724</u>	<u>34,715</u>	<u>(34,107)</u>
Total Federal Assistance			<u>\$ 10,036,527</u>	<u>(386,650)</u>	<u>9,055,593</u>	<u>8,970,101</u>	<u>(301,158)</u>

* Major federal programs

Note 1 - Commodities received by the District in the amount of \$244,413 were of a non-monetary nature and therefore the total revenue does not agree with the financial statements by this amount. These commodities are reported at fair market value.

Note 2 - There were no amounts passed to subrecipients.

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
 SCHEDULE OF SURETY BONDS
 FOR THE YEAR ENDED JUNE 30, 2023**

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>BOND NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
Western Surety Company	Superintendent	LPO2114248	\$100,000	8/1/22-8/1/23
	Treasurer	LPO2114248	\$100,000	8/1/22-8/1/23
	Encumbrance Clerk	LPO2114248	\$10,000	8/1/22-8/1/23
	Activity Fund Custodian	LPO2114248	\$100,000	8/1/22-8/1/23
	Minutes Clerk	LPO2114248	\$1,000	8/1/22-8/1/23
	Payroll Clerk	LPO2114248	\$100,000	8/1/22-8/1/23
	Director of Finance Services	LPO2114248	\$100,000	8/1/22-8/1/23



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis as listed in the Table of Contents, of Bartlesville School District No. I-030, Bartlesville, Oklahoma, as of and for the year ended June 30, 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 October 12, 2023. This report was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was qualified for the omission of the general fixed asset account group with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, there was one (1) immaterial observation included in a separate letter to management.

Purpose of This Report

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

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

October 12, 2023



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Bartlesville School District No. I-030, Bartlesville, Oklahoma's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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, Bartlesville School District No. I-030, Bartlesville, Oklahoma complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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* (The Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

October 12, 2023

INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JULY 1, 2022 TO JUNE 30, 2023

Summary of Auditor's Results

1. The auditor's report expresses an adverse opinion on the combined financial statements in conformity with generally accepted accounting principles and a qualified opinion for the omission of the general fixed asset account group on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
3. No instances of noncompliance material to the financial statements of the District were reported during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Uniform Guidance"
5. An unqualified opinion report was issued on the compliance of major federal award programs.
6. The audit disclosed no audit findings and questioned costs, which are required to be reported under OMB Uniform Guidance.
7. Identification of Major Programs: Education Stabilization Fund (84.425D,84.425U) and Child Nutrition (10.553,10.555) programs, which were each clustered in the determination.
8. The dollar threshold used to determine between Type A and Type B programs was \$750,000.
9. The District did not qualify to be a low-risk auditee.

Findings – Financial Statement Audit

None

Findings and Questioned Costs – Major Federal Award Programs Audit

None

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
DISPOSITION OF PRIOR YEAR'S SCHEDULE OF FINDINGS
JULY 1, 2022 TO JUNE 30, 2023**

There were no prior year findings.

**INDEPENDENT SCHOOL DISTRICT NO. I-30, WASHINGTON COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL
LIABILITY INSURANCE AFFIDAVIT
JULY 1, 2022 TO JUNE 30, 2023**

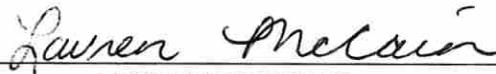
State of Oklahoma)
County of Tulsa)

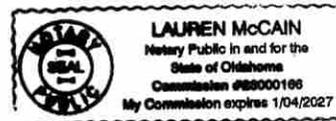
The undersigned auditing firm representative of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Bartlesville School District for the audit year 2022-23.

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

BY 
AUTHORIZED AGENT

Subscribed and sworn to before me on this
12th day of, October, 2023


NOTARY PUBLIC





JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

October 12, 2023

Bartlesville Public Schools
Attn: Mr. Preston Birk
PO Box 1357
Bartlesville, OK 74005

Dear Mr. Birk:

Listed below are management recommendations from the final audit work we performed for you. Please review them carefully along with the copy of your audit report. We will email a copy of the audit report to the State Department of Education, Oklahoma State Auditor and Inspector's Office and the Federal Clearinghouse within 30 days after the presentation of your audit. If you have questions or desire additional information, please call us so that any discrepancies may be resolved.

The following section contains recommendations relayed to management that are immaterial observations which are not included in the audit report. These comments require a written response from your office to be included in the copy of the audit report that we send to the State Department of Education.

During the audit, we observed four deposits tested in December 2022 that included sponsor receipts that were not turned in and deposited at the bank in a timely manner. Cash received at the school sites should be deposited within one day if over \$100 and at least once a week for amounts less than \$100. We recommend the District reinforce this to sponsors at the school sites to prevent this from becoming more prevalent in the future.

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,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

October 12, 2023

To the Board of Education
Bartlesville Public Schools

We have audited the combined financial statements of Bartlesville Public Schools for the year ended June 30, 2023 and have issued our report thereon dated October 12, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and *OMB's Uniform Guidance (2 CFR part 200, subpart E)*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated February 10, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no significant estimates affecting the financial statements. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements of the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 12, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on supplementary information, including combining statements and the schedule of expenditures of federal awards, which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting and financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Additional Services Provided

During the 2022-23 fiscal year, the only additional services that we provided were assisting in the preparation of the financial statements, the notes to the financial statements, and the schedule of expenditures of federal awards.

Restriction on Use

This information is intended solely for the use of the board of education and administrative employees of the District and is not intended to be and should not be used by anyone other than these specific parties.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.



OKLAHOMA Education

Audit
Acknowledgement Audit
Year: 2022-2023

District Name BARTLESVILLE PUBLIC SCHOOLS

District Number I-30

County Name WASHINGTON

County Code 74

The annual independent audit was presented to the Board of Education in a meeting conducted in accordance with the Open Meeting Act 25 O.S. Section 301-314 on _____ .
Date of Meeting

The audit was presented by Jenkins & Kemper, CPAs, P.C. _____
(Independent Auditor) (Independent Auditor's Signature)

The School Board acknowledges that as the governing body of the district, responsible for the district's financial and compliance operations, the audit findings and exceptions have been presented to them.

A copy of the audit, including this acknowledgement form, will be sent to the State Board of Education and the State Auditor and Inspector within 30 days from its presentation, as stated in 70 O.S. § 22-108:

"The district board of education shall forward a copy of the auditor's opinions and related financial statements to the State Board of Education and the State Auditor and Inspector within thirty (30) days after receipt of the audit."

Signature of the Board of Education:

Superintendent

Board of Education Vice President

Board of Education President

Board of Education Member

Subscribed and sworn before me on _____

My Commission expires _____

(Notary Public)