

Newcastle Board of Education Regular Meeting

February 8, 2022 6:00 PM

Administrative Office Board Room
101 North Main
Newcastle, OK 73065

Attendance Taken at 6:02 PM. Mr. Darrin Abel: Present, Ms. Valory Dalton: Present, Ms. Tiffany Elczyn: Present, Mr. Gary Knowles: Present, Mr. John Maker: Present. Attendance Update Taken at 6:27 PM. Mr. Darrin Abel: Absent. Mr. Darrin Abel left meeting

1. Flag Salute- Amy Cannon's First Grade Class, Early Childhood Center
2. Call to Order and Roll Call of Members
3. Outstanding Service or Achievement Awards

Dad Squad- Mr. Grant Bivens, Mr. Jeremy Freeman, and Mr. Matt Majors were recognized for participating in the Dad Squad and helping the Early Childhood Center students by volunteering in their child's grade level.

4. **Discussion and possible action on the Consent Agenda:**

Motion to approve consent agenda passed with a motion by Mr. Gary Knowles and a second by Ms. Tiffany Elczyn.

Mr. Darrin Abel: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea

Yea: 5, Nay: 0

- A. Agenda of Regular Meeting of February 8, 2022
- B. Minutes of Regular Meeting of January 11, 2022
- C. Mr. Zach Hale, NHS Wrestling Coach requests permission to stay overnight for the Regional Tournament in Cushing, OK (Staying in Stillwater, OK). They will be leaving after school on Thursday, February 17th and wrestle on the 18th and 19th, returning on the 19th. Hotel and food expenses will be covered by their Booster Club.

- D. Mr. Zach Hale, NHS Wrestling Coach requests permission to stay overnight for the State Tournament in Oklahoma City, OK. They will be leaving after school on Thursday, February 24th and wrestle on the 25th and 26th, returning on the 26th. Hotel and food expenses will be covered by their Booster Club.
- E. Christina Treu, NHS BPA Instructor, requests permission to stay overnight for the Oklahoma BPA Convention in Tulsa, OK, March 7-8, 2022
- F. Ms. Genevieve Craig, NHS Band Director, requests permission for an overnight trip to Altus Oklahoma for the rescheduled Oklahoma Band Director's Associations' All-Region Honor Band Clinic on February 14 and 15th
- G. Surplus Middle School Textbooks

5. Public Input

Ms. Stacey Cook spoke on her support of a Pom Squad and also regarding the 22-23 calendar with concerns about first Fridays and students and parents forgetting which days were school days.

- 6. Presentation of the 2020-2021 Financial Audit by Steve Blasingame, CPA, of Angel Johnston and Blasingame
- 7. Discussion and possible action to approve and accept the 2020-2021 Financial Audit of Angel Johnston and Blasingame as presented.

Motion to accept the 20-21 audit as presented passed with a motion by Ms. Tiffany Elcyzyn and a second by Ms. Valory Dalton.

Mr. Darrin Abel: Yea, Ms. Tiffany Elcyzyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea

Yea: 5, Nay: 0

8. **Superintendent and Staff Updates:**

- A. Ms. Jennifer Rosenbloom, Early Childhood Center

Ms. Rosenbloom reported on The Early Childhood Center progress of CSI plan.

- B. **Dr. Melonie Hau, Superintendent**

- I. Covid Update

Number of covid cases are way down.

- II. Master Planning Update

Mr. Landes and other staff as well as citizens are working together for plans and project lists for bond proposal.

III. Policy EJ Update

Dr. Hau reported on the EJ Policy

9. Discussion and possible action regarding 2022-2023 Newcastle Public School District Calendar

Dr. Hau reported on the process of the decision for the 22-23 school calendar, with multiple points of input.

Motion to approve the Calendar recommended by the Administration passed with a motion by Mr. Gary Knowles and a second by Ms. Tiffany Elczyn.

Mr. Darrin Abel: Absent, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea

Yea: 4, Nay: 0, Absent: 1

10. **Discussion and possible action regarding Financial Consent Agenda**

Motion to approve the Financial Consent Agenda items A through L passed with a motion by Ms. Tiffany Elczyn and a second by Mr. Gary Knowles.

Mr. Darrin Abel: Absent, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea

Yea: 4, Nay: 0, Absent: 1

A. General Fund 11 Encumbrances and Change Orders

B. Building Fund 21 Encumbrances and Change Orders

C. Bond Fund 39 Encumbrances and Change Orders

D. Monthly payroll and extra duty disbursement

E. Purpose of Activity Fund Accounts

F. Revenue Analysis-General Fund

G. Revenue Expenditure Summary-Athletic

H. Revenue-Expenditure Summary-Non Athletic

I. Treasurer's Report

- J. Supplemental Appropriation - General Fund
- K. Supplemental Appropriation - Building Fund
- L. Approval of Invoice to NorthPointe Claims

11. New Business

No new business

12. Proposed executive session to discuss employment of personnel, retirements, resignations, terminations, hiring of employees, employment, rehiring and changes to employment contracts of current and prospective district employees as outlined on attached Schedule A, pursuant to 25 O.S. Section 307 (B)(1)
Proposed executive session to discuss the renewal contracts of Ms. Kristi Ferguson, Assistant Superintendent and Mr. Jeff Landes, CFO/COO, as pursuant to 25 O.S. Section 307 (B)(1)

13. Vote to convene or not to convene in executive session

Motion to not convene in Executive Session passed with a motion by Mr. Gary Knowles and a second by Ms. Tiffany Elczyn.

Mr. Darrin Abel: Absent, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea

Yea: 4, Nay: 0, Absent: 1

14. Return to Open Session

No Executive Session

15. Discussion and possible action to approve employment of personnel, retirements, resignations, terminations, hiring of employees, employment, rehiring and changes to employment contracts of current and prospective district employees as outlined on attached Schedule A

Motion to approve Schedule A as attached passed with a motion by Ms. Tiffany Elczyn and a second by Ms. Valory Dalton.

Mr. Darrin Abel: Absent, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea

Yea: 4, Nay: 0, Absent: 1

16. Discussion and possible action on Assistant Superintendent, Kristi Ferguson and CFO/COO, Jeff Landes contract renewals

Motion to approve Assistant Superintendent and CFO/COO Contract for the 2022-2023 school year passed with a motion by Ms. Valory Dalton and a second by Mr. Gary Knowles.

Mr. Darrin Abel: Absent, Ms. Tiffany Elcyzyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea

Yea: 4, Nay: 0, Absent: 1

17. Adjournment

Meeting adjourned at 7:15pm by Mr. John Maker

President

Vice President

Clerk

Deputy Clerk

Member

Newcastle Board of Education Regular Meeting
January 11, 2022 6:00 PM
Administrative Office Board Room
101 North Main
Newcastle, OK 73065

Attendance Taken at 6:05 PM. Mr. Darrin Abel: Present, Ms. Valory Dalton: Present, Ms. Tiffany Elczyn: Present, Mr. Gary Knowles: Present, Mr. John Maker: Present.

1. Flag Salute-Caden Mayberry, Newcastle Middle School

Caden lead the pledge of allegiance and was awarded an achievement award for his team roping accomplishments.

2. Call to Order and Roll Call of Members

3. Outstanding Service or Achievement Awards - Board Recognition Month

The Board was recognized with a video from the Middle School, a Charcuterie board from the High School, gift baskets from the Early Childhood and posters from the Elementary School.

4. Discussion and possible action on the Consent Agenda:

Motion to approve consent agenda omitting item E passed with a motion by Ms. Tiffany Elczyn and a second by Mr. Darrin Abel.

Mr. Darrin Abel: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea
Yea: 5, Nay: 0

A. Agenda of Regular Meeting of January 11, 2022

B. Minutes of Regular Meeting of December 14, 2021

C. Ms. Lacey England, FCCLA sponsor, is requesting permission for an overnight trip to Stillwater, OK for the FCCLA State Officer interviews on January 18th and 19th

D. Mr. Zach Hale, Wrestling Coach, is requesting permission for an overnight trip to Firelake Arena in Shawnee, OK for the Midwestern Wrestling Conference on January 28 and 29th

E. Mr. Zach Hale, Wrestling Coach, is requesting permission for an overnight trip to Noble High School for the Girls Regional Wrestling Tournament held on February 14th, and 15th

F. Dr. Genevieve Craig, Newcastle High School Band Director, requested permission for an overnight trip to Elk City for the Shortgrass Honor Band Clinic on January 7th and 8th. The clinic has been postponed due to COVID and the band would like to attend on March 7th and 8th

G. Newcastle High School 2022-2023 Course Description Guide

H. Surplus of Old Textbooks

I. Surplus of Lighting Fixtures

5. Presentation by Mr. Daniel Jardine, OSSBA Facilities Consultant

Presented enrollment forecasts and facilities master plan he put together after touring the facilities.

6. Public Input

Mr. Legion Brumley spoke regarding his appreciation of the staff and admin trying to keep our students in class. He also spoke regarding the 2022-2023 calendar.

7. Superintendent and Staff Updates:

A. Mr. John Harris, Newcastle Middle School Principal, CSI Update

Mr. John Harris reported on the progress the Middle School is making regarding the CSI plan.

B. Dr. Melonie Hau, Superintendent

I. COVID Update

Dr. Hau discussed decision to close school on Wednesday and Thursday.

II. Calendar Survey Update

79% of the district families completing the survey chose 4-day week school. OK State Department will be deciding on the number of days for next year, so Dr. Hau will bring a 2022-2023 calendar recommendation to February board meeting.

8. Discussion and possible action on Newcastle Public Schools District Policy EJ Student Searches

Hand-held metal detectors can be used to find vaping cartridges as well as search for other items of concern.

Motion to approve District Policy EJ with further review in February passed with a motion by Ms. Valory Dalton and a second by Ms. Tiffany Elczyn.

Mr. Darrin Abel: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea
Yea: 5, Nay: 0

9. Discussion and possible action on the Contract Consent Agenda

Motion to approve the Contract Consent Agenda passed with a motion by Mr. Darrin Abel and a second by Ms. Tiffany Elczyn.

Mr. Darrin Abel: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea
Yea: 5, Nay: 0

A. Lease Agreement for CNG Conversion of Buses

10. Discussion and possible action regarding Financial Consent Agenda

Motion to approve the Financial Consent Agenda A through E passed with a motion by Mr. Gary Knowles and a second by Ms. Tiffany Elczyn.

Mr. Darrin Abel: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea
Yea: 5, Nay: 0

A. General Fund 11 Encumbrances and Change Orders

B. Building Fund 21 Encumbrances and Change Orders

C. Bond Fund 39 Encumbrances and Change Orders

D. Monthly payroll and extra duty disbursement

E. Revenue Analysis-General Fund

F. Revenue Expenditure Summary-Athletic

G. Revenue-Expenditure Summary-Non Athletic

H. Treasurer's Report

I. Budget by Function Code

11. New Business

No new business.

12. Proposed executive session to discuss employment of personnel, retirements, resignations, terminations, hiring of employees, employment, rehiring and changes to employment contracts of current and prospective district employees as outlined on attached Schedule A, pursuant to 25 O.S. Section 307 (B)(1)

Proposed executive session to discuss the renewal of Dr. Melonie Hau, Superintendent Contract, as pursuant to 25 O.S. Section 307 (B)(1)

13. Vote to convene or not to convene in executive session

Motion to convene in Executive Session at 8:01 passed with a motion by Ms. Tiffany Elczyn and a second by Ms. Valory Dalton.

Mr. Darrin Abel: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea
Yea: 5, Nay: 0

14. Return to Open Session

Returned to Open Session at 9:21pm. Dr. Melonie Hau, Mr. Darrin Abel, Ms. Tiffany Elczyn, Ms. Valory Dalton, Mr. Gary Knowles and Mr. John Maker were in Executive Session and no votes were taken.

15. Discussion and possible action to approve employment of personnel, retirements, resignations, terminations, hiring of employees, employment, rehiring and changes to employment contracts of current and prospective district employees as outlined on attached Schedule A

Motion to approve Schedule A as attached passed with a motion by Ms. Valory Dalton and a second by Ms. Tiffany Elczyn.

Mr. Darrin Abel: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea
Yea: 5, Nay: 0

16. Discussion and possible action on the renewal of Dr. Melonie Hau, Superintendent Contract

Motion to approve renewal of Dr. Melonie Hau, Superintendent Contract with 1 year extension passed with a motion by Mr. Darrin Abel and a second by Mr. Gary Knowles.

Mr. Darrin Abel: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea, Mr. John Maker: Yea
Yea: 5, Nay: 0

17. Adjournment

Meeting adjourned at 9:31pm by Mr. John Maker.

President

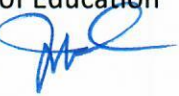
Vice President

Clerk

Deputy Clerk

Member

MEMO

To: Newcastle Board of Education
From: Jeff Landes, CFO 
Date: January 26, 2022
Re: Middle School Textbook Surplus

I am requesting the Board of Education to declare as surplus for sale, recycling or disposal the following out-of-date textbooks from the Middle School:

Title of book	ISBN #	Number of books on hand
Write Source -2005	0-669-50705-9	98
Great Source-Readers Handbook-2002	0-669-48858-5	28
Great Source – Teacher Edition	0699-49085-7	1
Eastern Hemisphere Pearson 2014	978-0-13-324192-1	59
Western Hemisphere	978-13-324191-4	1

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NEWCASTLE SCHOOL DISTRICT NO. I-001
MCCLAIN COUNTY, OKLAHOMA
JUNE 30, 2021

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NEWCASTLE SCHOOL DISTRICT NO. I-001
MCCLAIN COUNTY, OKLAHOMA
JUNE 30, 2021

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* The required internal control, compliance, and schedule of findings and questioned costs are required by Government Auditing Standards and *Uniform Guidance* when a single audit is applicable

Newcastle School District No. I-001, McClain County, Oklahoma
School District Officials
June 30, 2021

BOARD OF EDUCATION

President	John Makers
Vice President	Gary Knowles
Clerk	Valory Dalton
Deputy Clerk	Tiffany Elczyn
Member	Darrin Abel

SUPERINTENDENT OF SCHOOLS

Melonie Hau

ENCUMBRANCE CLERK

Shasta Feuerborn

SCHOOL DISTRICT TREASURER/CHIEF FINANCIAL OFFICER

Jeff Landes

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education
Newcastle School District No. I-001
McClain County, Oklahoma

Board Members:

Report on Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Newcastle School District No. I-001, McClain County, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Oklahoma State Department of Education to meet 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and qualified audit opinions.

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

As described in Note 1, the financial statements are prepared by Newcastle School District No. I-001 McClain County, Oklahoma, 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 meet 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the above paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Newcastle School District No. I-001, McClain County, Oklahoma, as of June 30, 2021, or the changes in its financial position, or, where applicable, its cash flows for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

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

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Regulatory Basis of Accounting” paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balance arising from regulatory basis transactions of each fund type and account group of Newcastle School District No. I-001, McClain County, Oklahoma as of June 30, 2021, and the revenues collected, expenditures paid and encumbered, and budgetary results, for the year ended on the regulatory basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Newcastle School District No. I-001, McClain County, Oklahoma’s basic financial statements. The combining statements—regulatory basis, are presented for purposes 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 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 our report dated _____, on our consideration of the Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standard* in considering Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting and compliance.

Chickasha, Oklahoma
Date-----

COMBINED FINANCIAL STATEMENTS

Newcastle School District No. 1-1, McClain County, Oklahoma
Combined Statement of Assets, Liabilities and Fund Balances
Regulatory Basis - All Fund Types and Account Groups
June 30, 2021

	Governmental Fund Types				Fiduciary Fund Types	Account Group	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long- Term Debt	June 30, 2021
ASSETS							
Cash and Cash Equivalents	\$ 3,767,005	\$ 529,089	\$ 226,573	\$ 334,169	\$ 596,414	\$ 0	\$ 5,453,251
Investments	0	0	0	0	0	0	0
Amounts Available in Debt Service Fund	0	0	0	0	0	226,573	226,573
Amounts to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	5,343,427	5,343,427
Amounts to be Provided For Capitalized Lease Agreements	0	0	0	0	0	10,865,354	10,865,354
Amounts to be Provided For Compensated Absences	0	0	0	0	0	127,192	127,192
Total Assets	\$ 3,767,005	\$ 529,089	\$ 226,573	\$ 334,169	\$ 596,414	\$ 16,562,546	\$ 22,015,797
LIABILITIES AND FUND BALANCES							
Liabilities:							
Warrants Payable	\$ 322,651	\$ 30,589	\$ 0	\$ 817	\$ 0	\$ 0	\$ 354,057
Reserve for Encumbrances	1,627,348	185,701	0	9,628	0	0	1,822,676
Due to Activity Groups	0	0	0	0	596,414	0	596,414
General Obligation Bonds Payable	0	0	0	0	0	5,570,000	5,570,000
Capitalized Lease Obligations Payable	0	0	0	0	0	10,865,354	10,865,354
Compensated Absences Payable	0	0	0	0	0	127,192	127,192
Total Liabilities	\$ 1,949,999	\$ 216,290	\$ 0	\$ 10,445	\$ 596,414	\$ 16,562,546	\$ 19,335,694
Fund Balances:							
Restricted For:							
Debt Service	\$ 0	\$ 0	\$ 226,573	\$ 0	\$ 0	\$ 0	\$ 226,573
Capital Projects	0	0	0	323,724	0	0	323,724
Building Programs	0	312,799	0	0	0	0	312,799
Child Nutrition Programs	0	0	0	0	0	0	0
Cooperative Programs	0	0	0	0	0	0	0
Unassigned	1,817,007	0	0	0	0	0	1,817,007
Total Fund Balances	\$ 1,817,007	\$ 312,799	\$ 226,573	\$ 323,724	\$ 0	\$ 0	\$ 2,680,103
Total Liabilities and Fund Balances	\$ 3,767,005	\$ 529,089	\$ 226,573	\$ 334,169	\$ 596,414	\$ 16,562,546	\$ 22,015,797

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

Newcastle School District No. I-1, McClain County, Oklahoma
Combined Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
Regulatory Basis - All Governmental Fund Types
For the Year Ended June 30, 2021

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	June 30, 2021
Revenue Collected:					
Local Sources	\$ 4,851,234	\$ 737,955	\$ 5,567,032	\$ 6,887	\$ 11,163,107
Intermediate Sources	589,357	0	0	0	589,357
State Sources	8,840,209	0	0	0	8,840,209
Federal Sources	2,942,227	0	0	0	2,942,227
Non-Revenue Receipts	352,113	0	3,002	0	355,115
<i>Total Revenue Collected</i>	<u>\$ 17,575,139</u>	<u>\$ 737,955</u>	<u>\$ 5,570,034</u>	<u>\$ 6,887</u>	<u>\$ 23,890,015</u>
Expenditures Paid:					
Instruction	\$ 10,359,061	\$ 1,979	\$ 0	\$ 41,327	\$ 10,402,368
Support Services	5,991,180	786,423	0	385,873	7,163,476
Operation of Non-Instructional Services	872,792	643	0	0	873,435
Facilities Acquisition and Construction	0	7,844	0	5,156,173	5,164,017
Other Outlays	153,317	0	0	0	153,317
Other Uses	0	0	0	0	0
Repayments	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	5,255,000	0	5,255,000
Interest and Fiscal Agent Fees	0	0	278,515	0	278,515
<i>Total Expenditures Paid</i>	<u>\$ 17,376,350</u>	<u>\$ 796,889</u>	<u>\$ 5,533,515</u>	<u>\$ 5,583,373</u>	<u>\$ 29,290,127</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ 198,789</u>	<u>\$ (58,934)</u>	<u>\$ 36,519</u>	<u>\$ (5,576,486)</u>	<u>\$ (5,400,112)</u>
Adjustments to Prior Year Encumbrances	<u>\$ 11,235</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other Financing Sources (Uses):					
Estopped Warrants	\$ 533	\$ 0	\$ 0	\$ 0	\$ 533
Bond Proceeds	0	0	0	5,571,600	5,571,600
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 533</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,571,600</u>	<u>\$ 5,572,133</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ 210,556</u>	<u>\$ (48,934)</u>	<u>\$ 36,519</u>	<u>\$ (4,886)</u>	<u>\$ 193,255</u>
<i>Fund Balance - Beginning of Year</i>	<u>1,606,450</u>	<u>361,734</u>	<u>190,054</u>	<u>328,610</u>	<u>2,486,848</u>
<i>Fund Balance - End of Year</i>	<u>\$ 1,817,007</u>	<u>\$ 312,799</u>	<u>\$ 226,573</u>	<u>\$ 323,724</u>	<u>\$ 2,680,103</u>

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

Newcastle School District No. I-1, McClain County, Oklahoma
Combined Statement of Revenues Collected, Expenditures Paid, and Changes in Fund Balances
Budget and Actual - Regulatory Basis - Budgeted Governmental Fund Types
For the Year Ended June 30, 2021

	General Fund			Special Revenue Funds			Debt Service Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Revenue Collected:									
Local Sources	\$ 4,418,215	\$ 4,418,215	\$ 4,851,234	\$ 623,225	\$ 623,225	\$ 737,955	\$ 5,343,461	\$ 5,343,461	\$ 5,567,032
Intermediate Sources	457,000	457,000	589,357	0	0	0	0	0	0
State Sources	8,826,249	8,826,249	8,840,209	0	0	0	0	0	0
Federal Sources	1,463,649	1,914,615	2,942,227	0	0	0	0	0	0
Non-Revenue Receipts	0	0	352,113	0	0	0	0	0	3,002
Total Revenue Collected	\$ 15,165,113	\$ 15,616,079	\$ 17,575,139	\$ 623,225	\$ 623,225	\$ 737,955	\$ 5,343,461	\$ 5,343,461	\$ 5,570,034
Expenditures Paid:									
Instruction	\$ 9,700,000	\$ 10,150,966	\$ 10,359,061	\$ 0	\$ 0	\$ 1,979	\$ 0	\$ 0	\$ 0
Support Services	5,747,000	5,747,000	5,991,180	984,959	984,959	786,423	0	0	0
Operation of Non-Instructional Services	702,000	702,000	872,792	0	0	643	0	0	0
Facilities Acquisition and Construction	0	0	0	0	0	7,844	0	0	0
Other Outlays	207,000	207,000	153,317	0	0	0	5,533,515	5,533,515	5,533,515
Other Uses	743,763	743,763	0	0	0	0	0	0	0
Repayments	0	0	0	0	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0	0	0	0	0
Total Expenditures Paid	\$ 17,099,763	\$ 17,550,729	\$ 17,376,350	\$ 984,959	\$ 984,959	\$ 796,889	\$ 5,533,515	\$ 5,533,515	\$ 5,533,515
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<i>\$ (1,934,650)</i>	<i>\$ (1,934,650)</i>	<i>\$ 198,789</i>	<i>\$ (361,734)</i>	<i>\$ (361,734)</i>	<i>\$ (58,934)</i>	<i>\$ (190,054)</i>	<i>\$ (190,054)</i>	<i>\$ 36,519</i>
Adjustments to Prior Year Encumbrances	\$ 0	\$ 0	\$ 11,235	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 0
Other Financing Sources (Uses):									
Estopped Warrants	\$ 0	\$ 0	\$ 533	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	328,200	328,200	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 328,200	\$ 328,200	\$ 533	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<i>\$ (1,606,450)</i>	<i>\$ (1,606,450)</i>	<i>\$ 210,556</i>	<i>\$ (361,734)</i>	<i>\$ (361,734)</i>	<i>\$ (48,934)</i>	<i>\$ (190,054)</i>	<i>\$ (190,054)</i>	<i>\$ 36,519</i>
Fund Balance - Beginning of Year	1,606,450	1,606,450	1,606,450	361,734	361,734	361,734	190,054	190,054	190,054
Fund Balance - End of Year	\$ 0	\$ 0	\$ 1,817,007	\$ 0	\$ 0	\$ 312,799	\$ (0)	\$ (0)	\$ 226,573

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies

The basic financial statements of the Newcastle School District No. I-001, McClain County, Oklahoma (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.

1.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 the 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 District has various supporting groups. However, the District does not appoint any of the board members or exercise any oversight authority over these groups and the dollar amounts are not material to the District.

1.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 two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.B. Fund Accounting, (continued)

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).

1. General Fund - The General Fund is used to account for all financial transactions except those required to be accounted for in another fund. Major revenues 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.

2. Special Revenue Funds - The Special Revenue Fund of the District consist of the Building Fund.

Building Fund - The Building Fund consists of monies derived from property taxes levied for the purpose of erecting, remodeling, or repairing buildings and for purchasing furniture and equipment.

3. 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 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.

4. Capital Projects Fund - The Capital Projects Fund consists of the District's Combined Purpose Bond issues. These funds are used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities, acquiring and upgrading technology equipment and acquiring transportation equipment.

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 the terms of a formal trust agreement, trust funds are used for their accounting and reporting. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operations.

1. Agency Funds - The Agency Fund is the School Activities fund, which is used to account for monies, collected principally through fundraising efforts of the students and District-sponsored groups. The administration is responsible, under the authority of the Board, of collecting, disbursing and accounting for these activity funds.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.B. Fund Accounting, (continued)

Account Groups

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 general fixed assets not accounted for in proprietary funds.

1. General Long-Term Debt Account Group - This account group is used 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 liabilities for compensated absences and early retirement incentives, which are to be paid from funds provided in future years.

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

Memorandum Only - Total Column

The total column on the general-purpose financial statements 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. Interfund eliminations have not been made in the aggregation of this data.

1.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 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 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 require revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.C. Basis of Accounting and Presentation, (continued)

liabilities are incurred for governmental fund types; and, when revenues are earned and liabilities are incurred for trust funds.

1.D. Budgets and Budgetary Accounting

The District is required by state law to prepare an annual budget. The board of education requests an initial temporary appropriations budget from the county excise board before June 30. Then no later than October 1, the board of education prepares financial statement and estimate of needs and files it with the applicable county clerk and the State Department of Education. The final budget may be revised upon approval of the board of education and the county excise board.

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.

1.E. Assets, Liabilities and Fund Equity

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

Investments - Investments consist of direct obligations of the United States government and agencies with maturities greater than three months when purchased. All investments are recorded at cost, which approximates market value.

Property Tax Revenues – 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. 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.

Inventories – The value of consumable inventories at June 30, 2021, is not material to the basic financial statements.

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.E. Assets, Liabilities and Fund Equity, (continued)

Compensated Absences - Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. There are no amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources.

No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. Vested accumulated rights to receive sick pay benefits have not been reported in the general long-term debt account group since the amount is not material to the financial statements.

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

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

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

Restricted fund balance represents amounts that are constrained either externally by creditors (such as debt covenants), grantors, contributors or laws or regulations of other governments; or by law, through constitutional provisions or enabling legislation.

Committed fund balance represents amounts that are useable only for specific purposes by formal action of the government's highest level of decision-making authority. Such amounts are not subject to legal enforceability (like restricted amounts), but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment.

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.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.E. Assets, Liabilities and Fund Equity, (continued)

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.

Resource Use Policy

It is the District's policy for all funds that when an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources, including fund balances, are available, the District considers restricted amounts to be spent first before any unrestricted amounts are used. Furthermore, it is the District's policy that when an expenditure/expense is incurred for purposes for which committed, assigned, or unassigned resources, including fund balances, are available, the School considers committed amounts to be spent first, followed by assigned amounts and lastly unassigned amounts

1.F. Revenue, Expenses, and Expenditures

State Sources - Revenues from state sources for current operations are primarily governed by the state aid formula under provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of the 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.

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

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Transfers in/transfers out may not agree because activity fund transactions are not included.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 2 – Deposit and Investment Risk

The District held the following deposits and investments at June 30, 2021:

			Carrying Value
Deposits			
Demand Deposits		\$	5,465,544
Time Deposits			0
Total Deposits		\$	<u>5,465,544</u>
Investments			
	<u>Credit Rating</u>	<u>Maturity</u>	<u>Fair Value</u>
			\$ 0
Total Investments			<u>\$ 0</u>
Reconciliation to the Combined Statement of Assets, Liabilities and Equity			
Cash and Cash Equivalents		\$	5,453,251
Activity Fund Outstanding Checks			<u>12,293</u>
Total Deposits and Investments		\$	<u>5,465,544</u>

Custodial Credit Risk – Exposure to custodial credit related to deposits exists when the District holds deposits that are uninsured and uncollateralized; collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the District's name; or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the District holds investments that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the District's name.

The District's policy as it relates to custodial credit risk is to secure its uninsured deposits with collateral, valued at no more than market value, at least at a level of 100 percent of the uninsured deposits and accrued interest thereon. The investment policy and state law also limit acceptable collateral to U.S. Treasury and agency securities and direct debt obligations of the state, municipalities, counties, and school districts in the state of Oklahoma, surety bonds, and letters of credit. As required by Federal 12 U.S.C.A., Section 1823(e), all financial institutions pledging collateral to the District must have a written collateral agreement approved by the board of directors or loan committee.

The District did not have any custodian credit risk as of June 30, 2021, as defined above.

Investment Credit Risk – The District has no investment policy that limits its investment choices other than the limitations of state law that generally authorize investment in:

1. 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.
2. Certificates of deposit of banks when such certificates of deposits are secured by acceptable collateral for the deposit of public monies.
3. Savings accounts or saving certificates to the extent that such accounts or certificates are fully insured by the United States Government.
4. Repurchase agreements that have underlying collateral including obligations of the United States government, its agencies and instrumentalities, or the State of Oklahoma.
5. County, municipal or school district debt obligations for which an ad valorem tax may be levied.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 2 – Deposit and Investment Risk, (continued)

6. Money market funds regulated by the SEC and in which investments consist of obligations of the United States, its agencies and instrumentalities.
7. Warrants, bonds or judgments of the school district.
8. Qualified pooled investment programs through an interlocal cooperative agreement formed pursuant to applicable law and to which the board of education has voted to be a member, the investments of which consist of those items specified in paragraphs 1 through 7 above, as well as obligations of the United States agencies and instrumentalities.
9. Any other investment that is authorized by law.

Investment credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The District has no formal policy limiting investments based on credit rating, but discloses any such credit risk associated with their investment by reporting the credit quality ratings of investment in debt securities as determined by nationally recognized statistical rating organizations-rating agencies-as of the year end. Unless there is information to the contrary, obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

The District did not have any investment credit risk as of June 30, 2021, as defined above.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. 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. The District discloses its exposure to interest rate risk by disclosing the maturity dates of its various investments. The District had no investment interest rate risk as defined above.

Concentration of Investment Credit Risk – Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the District (any over 5 percent are disclosed). Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this consideration. The District places no limit on the amount it may invest in any one issuer.

At June 30, 2021, the District had no concentration of credit risk as defined above.

Note 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 have been approved by the voters and issued by the District for various capital improvements and transportation purposes. These bonds are required to be fully paid serially within 25 years from the date of issue.

General long-term debt of the District consists of bonds payable and lease purchases. Debt service requirements for bonds are payable solely from the fund balance and future revenues of the debt service fund.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 3 - General Long-Term Debt (continued)

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2021:

	Bonds Payable	Capital Lease Obligations	Compensated Absences	Total
Balance July 1, 2020	\$ 5,255,000	\$ 16,055,980	\$ 132,085	\$ 21,443,065
Additions	5,570,000	0	0	5,570,000
Retirements	(5,255,000)	(5,190,626)	(4,893)	(10,450,519)
Balance, June 30, 2021	<u>\$ 5,570,000</u>	<u>\$ 10,865,354</u>	<u>\$ 127,192</u>	<u>\$ 16,562,546</u>

A brief description of the outstanding general obligation bond issues at June 30, 2021 is set forth below:

	Interest Rate	Maturity Date	Amount Issued	Amount Outstanding
2020 Combined Purpose Bonds	1.25%	1-Jul-23	\$ 5,570,000	\$ 5,570,000
Totals			<u>\$ 5,570,000</u>	<u>\$ 5,570,000</u>

Presented below is a summary of debt service requirements to maturity by years and by each bond issue:

	Principal	Interest	Total
2020 Combined Purpose Bonds			
2021-2022	\$ 0	\$ 69,625	\$ 69,625
2022-2023	5,570,000	69,625	5,639,625
Sub Total	<u>\$ 5,570,000</u>	<u>\$ 139,250</u>	<u>\$ 5,709,250</u>
Total Bonds	<u>\$ 5,570,000</u>	<u>\$ 139,250</u>	<u>\$ 5,709,250</u>

Interest paid on general debt during the 2020-21 year was \$278,515.

The District has entered into various lease agreements as lessee for financing the acquisition of land, and construction of new schools and improvement, and copier. The lease agreements qualify as capital leases for accounting purposes since title transfers at the end of the lease terms and they have been recorded at the present value of the future minimum lease payments. The leases contain a clause which gives the District the ability to terminate the lease agreements at the end of each fiscal year.

As noted in Note 1 to the financial statements, the District does not record fixed assets in the financial statements. Consistent with this, the District has not recorded the above assets as assets in the General fixed assets account group. The District has recorded the liability for future lease payments in the general long-term debt account group for the above leases. The schedule of future minimum lease payments under the capital lease and the present value of the net minimum lease payments at June 30, is as follows:

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 3 - General Long-Term Debt (continued)

Year Ending June 30	Copier Lease	Newcastle Educational Facilities Auth 2010 A & B Lease Purchase	Newcastle Educational Facilities Auth 2010 C & D Lease Purchase	Total
2022	\$ 50,000	\$ 513,544	\$ 4,710,706	\$ 5,274,250
2023	44,496	545,658	5,005,292	5,595,446
Total	\$ 94,496	\$ 1,059,202	\$ 9,715,998	\$ 10,869,696
Less: Amount representing Interest	(4,342)	0	0	(4,342)
Present Value of Future Minimum Lease Payments	\$ 90,154	\$ 1,059,202	\$ 9,715,998	\$ 10,865,354

Also, the District accrues for unused sick leave for eligible employees. Unused sick leave for certified salaries is calculated at various rates up to 120 days depending upon years of service. Any amount in excess of 120 days is paid at \$15 per day upon retirement by the district. Unused sick leave is paid to noncertified employees at various rates up to 120 days depending upon years of service. However, no amounts are paid for days in excess of 120 days upon retirement. The liability for compensated absences at June 30, 2021 is as follows:

Unused Sick Leave Liability – Certified	\$ 113,261
Unused Sick Leave Liability – Support	13,931
Total Compensated Absences	<u>\$ 127,192</u>

Note 4 - Employee Retirement System

Plan Description - The District participates in the state-administered Oklahoma Teachers' Retirement System (the "System") which is a cost-sharing multiple-employer defined benefit Public Employee Retirement System (PERS). The administration, benefits, and funding of the System are governed by Article XVII, Section 70 of the Oklahoma Statutes. The System is administered by a board of trustees which acts as a fiduciary for investing the funds and governing the administration of the System. PERS provides retirement, disability and death benefits to plan members and beneficiaries. The District has no responsibility or authority for the operation and administration of the System nor has it any liability, except for the current contribution requirements.

The System issues a publicly available financial report that includes financial statements and required supplementary information that can be obtained in writing at the Teachers' Retirement System of Oklahoma, P.O. Box 53524, Oklahoma City, Ok 73152 or by calling (405) 521-2387.

Funding Policy - Under the System, contributions are made by the District, the State of Oklahoma, and the participating employees. Participation is required for all teachers and other certified employees and is optional for all other regular employees of public education institutions who work at least 20 hours per week.

The contribution rates for the District and its employees, which are not actuarially determined, are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. The District is required by statute to contribute 9.50% applicable compensation for the year ended June 30, 2021. The District is allowed by the Oklahoma Teacher's Retirement System to make the required contributions on behalf of the participating members. The required contribution for participating members is 7%.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 4 - Employee Retirement System, (continued)

The District's contributions to the System for the years ending June 30, 2021, 2020, and 2019 were \$950,674, \$937,487 and \$865,665, respectively.

The compensation for employees covered by the System for the year ended June 30, 2021 was \$9,802,905; the District's total compensation was \$12,552,271. In addition to the District's 9.50% contributions, the District was required to pay into the System 7.70% of compensation arising from federal grants \$68,490. There were \$566,526 contributions made by employees during the year ended June 30, 2021.

Note 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.

Note 6 – Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; or acts of God. The District purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public official's liability. The District had the following insurance coverage during the year: Commercial property - \$86,706,773; general liability - \$1,000,000; and educator's liability \$1,000,000. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

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

Note 7 - Use of Estimates

The preparation of financial statements in conformity with the regulatory basis of accounting requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 8 – Surety Bonds

The Treasurer is bonded by RLI Insurance Company, bond number LSM0479448 for the penal sum of \$250,000 for the term February 28, 2021 to February 28, 2022.

The Superintendent is bonded by RLI Insurance Company, bond number LSM278324 for the penal sum of \$250,000 for the term July 1, 2020 to July 1, 2021.

The Encumbrance Clerk/Payroll Clerk is bonded by RLI Insurance Company, bond number LSM1518517 for the penal sum of \$25,000 for the term May 4, 2021 to April 4, 2022.

The Minutes Clerk is bonded by RLI Insurance Company, bond number LSM0479452 for the penal sum of \$25,000 for the period February 28, 2021 to February 28, 2022.

The Activity Fund Custodian is bonded by RLI Insurance Company, bond number LSM079456 for penal sum of \$25,000 for the period February 28, 2021 to February 28, 2022.

Note 9 – Budget Amendments

The General Fund Budget was amended once during the year by filing a supplemental appropriation form with the county clerk's office. The supplemental appropriation was filed on April 13, 2021, in the amount of \$450,966.23. This increased the original General Fund Budget from \$17,099,763.04 to \$17,550,729.27.

Note10 – 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 has determined that no additional information needs to be added to the financial statements.

OTHER INFORMATION

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Assets, Liabilities and Fund Balances
Regulatory Basis - All Special Revenue Funds
June 30, 2021

	Building Fund	Total June 30, 2021
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 529,089	\$ 529,089
Investments	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$ 529,089</u></u>	<u><u>\$ 529,089</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Warrants Payable	\$ 30,589	\$ 30,589
Reserve for Encumbrances	<u>185,701</u>	<u>185,701</u>
<i>Total Liabilities</i>	<u><u>\$ 216,290</u></u>	<u><u>\$ 216,290</u></u>
 Fund Balances:		
Restricted	<u>\$ 312,799</u>	<u>\$ 312,799</u>
<i>Total Fund Balances</i>	<u><u>\$ 312,799</u></u>	<u><u>\$ 312,799</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$ 529,089</u></u>	<u><u>\$ 529,089</u></u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
Regulatory Basis - Special Revenue Funds
For the Year Ended June 30, 2021

	Building Fund	Total June 30, 2021
Revenue Collected:		
Local Sources	\$ 737,955	\$ 737,955
Intermediate Sources	0	0
State Sources	0	0
Federal Sources	0	0
Non-Revenue Receipts	0	0
	<u>0</u>	<u>0</u>
<i>Total Revenue Collected</i>	<i>\$ 737,955</i>	<i>\$ 737,955</i>
Expenditures Paid:		
Instruction	\$ 1,979	\$ 1,979
Support Services	786,423	786,423
Operation of Non-Instructional Services	643	643
Facilities Acquisition and Construction	7,844	7,844
Other Outlays	0	0
Other Uses	0	0
Repayments	0	0
Interest Paid and Bank Charges	0	0
	<u>0</u>	<u>0</u>
<i>Total Expenditures Paid</i>	<i>\$ 796,889</i>	<i>\$ 796,889</i>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<i>\$ (58,934)</i>	<i>\$ (58,934)</i>
Adjustments to Prior Year Encumbrances	\$ 10,000	\$ 10,000
Other Financing Sources (Uses):		
Estopped Warrants	\$ 0	\$ 0
Transfers In	0	0
Transfers Out	0	0
	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<i>\$ 0</i>	<i>\$ 0</i>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<i>\$ (48,934)</i>	<i>\$ (48,934)</i>
<i>Fund Balance - Beginning of Year</i>	<i>361,734</i>	<i>361,734</i>
<i>Fund Balance - End of Year</i>	<i>\$ 312,799</i>	<i>\$ 312,799</i>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
Budget and Actual - Regulatory Basis - Special Revenue Funds
For the Year Ended June 30, 2021

	Building Fund			Total		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Revenue Collected:						
Local Sources	\$ 623,225	\$ 623,225	\$ 737,955	\$ 623,225	\$ 623,225	\$ 737,955
Intermediate Sources	0	0	0	0	0	0
State Sources	0	0	0	0	0	0
Federal Sources	0	0	0	0	0	0
Non-Revenue Receipts	0	0	0	0	0	0
<i>Total Revenue Collected</i>	<u>\$ 623,225</u>	<u>\$ 623,225</u>	<u>\$ 737,955</u>	<u>\$ 623,225</u>	<u>\$ 623,225</u>	<u>\$ 737,955</u>
Expenditures Paid:						
Instruction	\$ 0	\$ 0	\$ 1,979	\$ 0	\$ 0	\$ 1,979
Support Services	984,959	984,959	786,423	984,959	984,959	786,423
Operation of Non-Instructional Services	0	0	643	0	0	643
Facilities Acquisition and Construction	0	0	7,844	0	0	7,844
Other Outlays	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Repayments	0	0	0	0	0	0
Interest Paid	0	0	0	0	0	0
<i>Total Expenditures Paid</i>	<u>\$ 984,959</u>	<u>\$ 984,959</u>	<u>\$ 796,889</u>	<u>\$ 984,959</u>	<u>\$ 984,959</u>	<u>\$ 796,889</u>
<i>Excess of Revenues Collected Over (Under)</i>						
<i>Expenditures Paid Before Adjustments to</i>						
<i>Prior Year Encumbrances</i>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (58,934)</u>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (58,934)</u>
Adjustments to Prior Year Encumbrances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,000</u>
Other Financing Sources (Uses):						
Estopped Warrants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Excess (Deficiency) of Revenue Collected</i>						
<i>Over Expenditures Paid and Other Financing</i>						
<i>Sources (Uses)</i>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (48,934)</u>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (48,934)</u>
<i>Fund Balance - Beginning of Year</i>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>
<i>Fund Balance - End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 312,799</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 312,799</u></u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Assets, Liabilities and Fund Equity
Regulatory Basis - Activity Fund
June 30, 2021

<u>ASSETS</u>	School Activity Fund
Cash	\$ 596,414
Investments	<u>0</u>
<i>Total Assets</i>	<u>\$ 596,414</u>
 <u>LIABILITIES AND FUND EQUITY</u>	
Liabilities:	
Due To Activity Groups	\$ <u>596,414</u>
<i>Total Liabilities</i>	<u>\$ 596,414</u>
Fund Equity:	
Unassigned	\$ <u>0</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 596,414</u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Changes in Assets and Liabilities
Regulatory Basis - Activity Fund
For the Year Ended June 30, 2021

ACTIVITIES	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Cafeteria	\$ 0	\$ 70,247	\$ 70,247	\$ 0
Athletics-General	67,296	24,986	38,931	53,351
Athletic Gate	41,555	96,461	101,431	36,585
Baseball	153	2,952	1,452	1,653
Basketball Boys	9,416	0	5,336	4,079
Basketball Girls	0	882	206	676
Cheer	27,178	72,075	55,124	44,129
Cross Country	337	5,468	3,991	1,813
Fast Pitch	8	280	0	288
Football	1,200	15,861	560	16,502
Golf Boys	169	0	0	169
Golf Girls	455	0	0	455
Slow Pitch	143	0	0	143
Soccer-Boys	776	648	1,226	198
Soccer Girls	776	648	648	776
Track	3,045	0	0	3,045
Volleyball	1,489	2,879	0	4,368
Wrestling	1,862	135	1,115	881
Activity Fees	650	144	794	0
Administration	105,811	9,914	13,333	102,392
Gfund Collections	0	1,115	1,115	0
Damage Deposit	800	0	0	800
Racer Kid Zone	0	130,897	120,668	10,229
Archery	3,024	0	3,024	0
Art	4,744	548	1,085	4,207
Band	84	0	20	64
Box Tops	529	6	0	535
Club-BPA	503	0	165	338
Club FCCLA	5,362	2,348	4,437	3,273
Club FFA	14,514	52,700	50,052	17,162
Club Science	1,005	0	0	1,005
Club Spanish	1,622	34	0	1,655
Drama	1,287	0	0	1,287
Academic Outreach	2,497	0	0	2,497
ES Beautification	4,804	0	0	4,804
ES Camp Goddard	10,365	6,684	2,069	14,980
ES Fundraiser	31,165	0	40	31,125
ES Literacy	2,508	0	1,852	656
ES Special Olympics	2,604	0	85	2,519
Gifted Talented	195	0	0	195
Honor Society	3,520	3,351	3,075	3,796
Hospitality	777	280	274	783
HS Testing	1,572	2,352	2,240	1,684
HS Take the Lead	1,186	0	0	1,186
Library	16,113	685	2,905	13,893
MS Boat Races	701	0	0	701
Sub Total Activities	\$ 373,802	\$ 504,580	\$ 487,503	\$ 390,878

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Changes in Assets and Liabilities
Regulatory Basis - Activity Fund
For the Year Ended June 30, 2021

ACTIVITIES	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
MS-Finishline Store	\$ 1,530	\$ 0	\$ 620	\$ 910
MS Student Store	10,008	4,674	2,721	11,961
Native Ed Enrichment	1,501	0	0	1,501
PE	1,594	5,925	277	7,243
Pit Crew	603	0	0	603
Principals	70,864	27,549	30,612	67,802
Show Choir	485	0	485	0
Stuco	24,880	145	3,862	21,162
Technology	1,647	3,534	857	4,324
Vocal Music	5,882	2,957	627	8,212
Yearbook	41,406	17,916	12,582	46,740
Robotics	9,888	11,925	6,574	15,240
Class 2020	13,021	4,479	17,500	0
Class of 2021	4,062	2,342	5,211	1,193
Class of 2022	2,926	17,754	14,030	6,650
Class of 2023	1,770	1,617	306	3,081
Class of 2024	931	10	0	940
Class of 2025	163	9	0	172
Class of 2027	976	0	485	491
Class of 2028	118	0	0	118
Class of 2029	1,134	0	0	1,134
Class of 2030	385	4,301	3,566	1,120
Class of 2031	2,355	4,173	3,866	2,662
Class of 2032	1,267	4,016	4,305	977
Class of 2033	709	3,855	4,440	124
Class of 2034	0	2,826	1,649	1,177
Sub Total Activities	\$ 200,105	\$ 120,007	\$ 114,576	\$ 205,536
Total Activities	\$ 573,907	\$ 624,586	\$ 602,079	\$ 596,414

Newcastle School District No. 001, McClain County, Oklahoma
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA#	Through Grantor's Project Number	Deferred Revenue (Accounts Receivable) July 1, 2020	Federal Grant Receipts	Federal Grant Expenditures	Deferred Revenue (Accounts Receivable) June 30, 2021	Indirect Cost included in Grant Expenditures
U.S. Department of Education							
<u>Direct Programs:</u>							
Indian Education Title VII	84.060A	561	(16,244)	76,933	80,240	(19,551)	2,922
<u>Passed Through Oklahoma State Department of Education:</u>							
Title I, Basic	84.010	511/786	(68,418)	267,898	246,247	(46,767)	8,855
Title I, Neglected	84.010	518/786	(3,685)	9,809	7,523	(1,399)	253
Title I			(72,103)	277,707	253,770	(48,166)	9,108
IDEA-B Flowthrough	84.027	621	(8,141)	406,235	398,094	0	13,353
IDEA-B Prof. Development	84.027	615	0	3,585	7,029	(3,444)	117
IDEA-B COVID Assistance	84.027	617	0	24,064	24,064	0	0
IDEA-B Preschool	84.173	641	0	8,462	8,462	0	0
Special Education Cluster			(8,141)	442,346	437,649	(3,444)	13,470
Title II, Part A,	84.367	541/786	(28,553)	44,207	18,237	(2,583)	606
Title VI, Part B Rural and Low Income	84.358	587/786	(31,352)	82,648	58,195	(6,899)	2,038
Title IV, Part A	84.424A	552/786	(216)	12,684	12,771	(303)	457
COVID-19 ESSERF/CARES Act	84.425D	788	0	171,513	172,001	(488)	0
COVID-19 ESSER II Formula Fund	84.425D	793	0	352,734	460,373	(107,639)	16,066
COVID-19 ESSER II SDE	84.425D	794	0	275,896	466,252	(190,356)	0
COVID-19 GEER	84.425D	721	0	0	10,936	(10,936)	400
COVID-19 ESSER FUNDS			0	800,143	1,109,562	(309,419)	16,466
<u>Passed Through Oklahoma Department of Vocational Education</u>							
Carl Perkins (Note 4)	84.048	421	(12,137)	12,137	10,696	(10,696)	0
Statewide Programs (Note 5)	84.048	461	0	0	57	0	0
Total U.S. Department of Education			(168,746)	1,748,805	1,981,177	(401,061)	45,067
<u>Passed Through Department of Community Services</u>							
Chickasaw Nation COVID-19 (Note 6)	21.019	772	0	458,400	62,574	395,826	0
Total Chickasaw Nation COVID-19 Subaward			0	458,400	62,574	395,826	0
U.S. Department of Agriculture							
<u>Passed Through State Department of Education:</u>							
Breakfast Program	10.553	764	0	17,234	17,234	0	0
Lunch Program	10.555	763	0	63,538	63,538	0	0
Summer Food Program	10.559	766	0	644,733	644,733	0	0
Commodities Distributed-Lunch (Note 3)	10.555	N/A	0	37,066	37,066	0	0
Child Nutrition Cluster			0	762,571	762,571	0	0
Total U.S. Department of Agriculture			0	762,571	762,571	0	0
U.S. Department of Interior							
<u>Passed through Bureau of Indian Affairs:</u>							
Johnson O'Malley	15.130	563	(382)	9,515	17,673	(8,540)	0
Total U.S. Department of Interior			(382)	9,515	17,673	(8,540)	0
TOTAL FEDERAL ASSISTANCE			(169,128)	2,979,291	2,823,995	(13,775)	45,067

Newcastle School District No. I-001, McClain County, Oklahoma
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Note 1 – Basis of Presentation – The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2021. 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). Because the Schedule presents only a selected portion of the operations of the School, it is not intended and does not present the financial position, changes in net position or cash flows of the School.

Note 2 – Summary of Significant Accounting Policies – Expenditures reported on the Schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements except for nonmonetary assistance noted in Note 3. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The School has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note 3 – Food Distribution – Non-monetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

Note 4 – Carl Perkins – The actual receivable for Project 421 was \$12,137. We have adjusted the beginning receivable to match actual amount received.

Note 5 – Statewide Programs – The school will not be receiving any additional funds for this project. Therefore, we are zeroing out this receivable.

Note 6 – Chickasaw Nation Covid-19 Subaward – The school will not be expending any additional funds for this grant. The school actually expended adequate funds to offset the grant revenues received; however, they failed to code these expenditures to the specific grant project code.



**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
Newcastle School District No. I-001
McClain County, Oklahoma

Board Members:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis, within the combined financial statements of Newcastle School District No. I-001, McClain County, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's financial statements and have issued our report thereon dated ----- . The report on these financial statements was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Newcastle School District No. I-001, McClain County, Oklahoma's, internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in

internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. (2021-001).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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*.

Newcastle School District No. I-001, McClain County, Oklahoma's, Response to Findings

Newcastle School District No. I-001, McClain County, Oklahoma's response to the findings identified in our audit are described in the attached corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Chickasha, Oklahoma

Date _____

**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
Newcastle School District No. I-001
McClain County, Oklahoma

Board Members:

Report on Compliance for Each Major Federal Program

We have audited Newcastle School District No. I-001, McClain County, 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 the District's major federal programs for the year ended June 30, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Newcastle School District No. I-001, McClain County, Oklahoma's, major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, Newcastle School District No. I-001, McClain County, 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, 2021.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Chickasha, Oklahoma
Date

**Newcastle School District No. I-001, McClain County, Oklahoma
Schedule of Findings and Questioned Cost
For the Year Ended June 30, 2021**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of Auditor's Report Issued: Adverse opinion on the combined financial statements-regulatory basis 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.

Internal Control Over Financial Reporting:

Material Weakness(es) identified? ☐ Yes ☒ No

Significant Deficiencies identified not considered to be material weaknesses? ☒ Yes ☐ No

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards:

Type of auditor's report issued on compliance for major programs: Unmodified in conformity with regulatory basis of accounting.

Internal Control Over Major Programs:

Material Weakness(es) identified? ☐ Yes ☒ No

Significant Deficiencies identified not considered to be material weaknesses? ☐ Yes ☒ No

Audit Findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516(a)? ☐ Yes ☒ No

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee Qualified as low-risk auditee under Uniform Guidance? ☐ Yes ☒ No

Identification of Major Programs:

CFDA#

10.553, 10.555, 10.559	Child Nutrition Cluster
84.425D	Covid-19 ESSERF/CARES Act
84.425D	Covid-19 ESSER II Formula Fund
84.425D	Covid-19 ESSER II SDE
84.425D	Covid-19 GEER

Newcastle School District No. I-001, McClain County, Oklahoma
Schedule of Findings and Questioned Cost
For the Year Ended June 30, 2021
(Continued)

Findings-Financial Statement Audit

2021-001 – Statement of Condition – During our testing of the Chickasaw Nation COVID-19 grant, we noted that the school had not coded enough expenditures to document how the grant proceeds were expended. Total grant revenues received was \$458,400 and total expenditures coded to the grant was \$62,574.35. The school had under coded expenditures by \$395,825.65. The school was able to supply documentation that the grant funds were expended in accordance with the grant guidelines; however, they failed to code these expenditures to the program specific project code

Criteria – According to the grant agreement, the school was to expend the grant funds in accordance with allowed COVID expenses. The school should track how the grant funds were expended in order to satisfy the grant requirements. The school should code all allowable expenditures to a program specific project code. This allows the school to document how the grant proceeds were spent.

Cause/Effect of Condition - The school overlooked classifying the additional grant expenditures to the specific project code for this grant. By the time this error was noted, the time period for the school changing the coding and submitting it to the State Department of Education had already expired. By not using the specific project codes to track the grant expenditures, the school could be questioned as to whether they expended the grant proceeds in accordance with the grant agreement.

Recommendation – The school should use the specific project codes as outlined by the Oklahoma Cost Accounting System to track any and all grant programs. Since the school is unable to change the coding for the Chickasaw grant to show that the proceeds were spent in accordance with the grant agreement, we would suggest the school keep all supporting documentation of expenditures that were coded and could have been coded to support how the grant proceeds were expended.

Findings and Questioned Costs – Major Federal Award Programs Audit

(none)

Newcastle School District No. I-001, McClain County, Oklahoma
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2021

2020-001 – Statement of Condition – The District paid the life insurance premium for the Superintendent which was not a listed fringe benefit in the Superintendent’s contract.

Criteria – Per Oklahoma State Statute §70-5-141, “. Each school district shall file within fifteen (15) days of signing the contract, the employment contract of the superintendent of the school district with the State Department of Education. The Department shall keep all contracts available for inspection by the public. The school district shall not be authorized to pay any salary, benefits or other compensation to a superintendent which are not specified in the contract on file and shall not pay administrators any amounts for accumulated sick leave that are not calculated on the same formula used for determining payment for accumulated sick leave benefits for other full-time employees of that school district and shall not pay administrators any amounts for accumulated vacation leave benefits that are not calculated on the same formula used for determining payment for accumulated vacation leave benefits for other twelve-month full-time employees of that school district.”

Cause/Effect of Condition - Oversight by District. The superintendent could be paid more than the amount on the contract filed with the State Department of Education.

Recommendation – We recommend all wages and benefits paid to the superintendent be included on her contract.

Current Status – This was not noted for the 2020-2021 audit.

OTHER OKLAHOMA DEPARTMENT OF EDUCATION REQUIRED INFORMATION

**Newcastle School District No. I-001, McClain County, Oklahoma
Schedule of Accountant's Professional Liability Insurance Affidavit
For the Year Ended June 30, 2021**

STATE OF OKLAHOMA)
)ss
COUNTY OF GRADY)

The undersigned auditing firm 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 *Newcastle School District No. I-001, McClain County, Oklahoma*, for the audit year 2020-21.

ANGEL, JOHNSTON, & BLASINGAME, P.C.



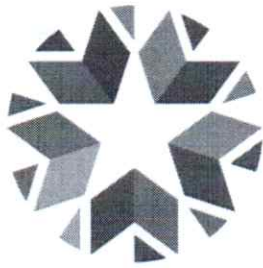
by _____

Subscribed and sworn to before me this _____ day of _____, 2022.

Notary Public

My Commission Expires 07-01-2022

SCHOOL'S CORRECTIVE ACTION PLAN



OKLAHOMA Education

Audit Acknowledgement

Audit Year: 2020-2021

District Name Newcastle

District Number 1

County Name McClain

County Code 44

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 Feb 8th, 2022.

The audit was presented by Angel, Johnston & Blasingame, P.C. Steve Blasingame CPA
(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:

[Signature]
Superintendent

[Signature]
Board of Education President

[Signature]
Board of Education Vice President

[Signature]
Board of Education Member

[Signature]
Board of Education Member

Board of Education Member

Board of Education Member

Subscribed and sworn before me on February 8, 2022

My Commission expires July 17, 2022

Shasta Feuerborn
(Notary Public)



NEWCASTLE SCHOOL DISTRICT NO. I-001
MCCLAIN COUNTY, OKLAHOMA
JUNE 30, 2021

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NEWCASTLE SCHOOL DISTRICT NO. I-001
MCCLAIN COUNTY, OKLAHOMA
JUNE 30, 2021

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* The required internal control, compliance, and schedule of findings and questioned costs are required by Government Auditing Standards and *Uniform Guidance* when a single audit is applicable

**Newcastle School District No. I-001, McClain County, Oklahoma
School District Officials
June 30, 2021**

BOARD OF EDUCATION

President	John Makers
Vice President	Gary Knowles
Clerk	Valory Dalton
Deputy Clerk	Tiffany Elczyn
Member	Darrin Abel

SUPERINTENDENT OF SCHOOLS

Melonie Hau

ENCUMBRANCE CLERK

Shasta Feuerborn

SCHOOL DISTRICT TREASURER/CHIEF FINANCIAL OFFICER

Jeff Landes

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education
Newcastle School District No. I-001
McClain County, Oklahoma

Board Members:

Report on Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Newcastle School District No. I-001, McClain County, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Oklahoma State Department of Education to meet 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and qualified audit opinions.

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

As described in Note 1, the financial statements are prepared by Newcastle School District No. I-001 McClain County, Oklahoma, 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 meet 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the above paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Newcastle School District No. I-001, McClain County, Oklahoma, as of June 30, 2021, or the changes in its financial position, or, where applicable, its cash flows for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

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

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Regulatory Basis of Accounting” paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balance arising from regulatory basis transactions of each fund type and account group of Newcastle School District No. I-001, McClain County, Oklahoma as of June 30, 2021, and the revenues collected, expenditures paid and encumbered, and budgetary results, for the year ended on the regulatory basis of accounting described in Note 1.

Other Matters

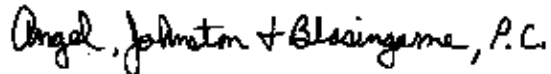
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Newcastle School District No. I-001, McClain County, Oklahoma’s basic financial statements. The combining statements—regulatory basis, are presented for purposes 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 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 our report dated February 7, 2022, on our consideration of the Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standard* in considering Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting and compliance.



Chickasha, Oklahoma
February 7, 2022

COMBINED FINANCIAL STATEMENTS

Newcastle School District No. 1-1, McClain County, Oklahoma
Combined Statement of Assets, Liabilities and Fund Balances
Regulatory Basis - All Fund Types and Account Groups
June 30, 2021

	Governmental Fund Types				Fiduciary Fund Types	Account Group	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long- Term Debt	June 30, 2021
ASSETS							
Cash and Cash Equivalents	\$ 3,767,005	\$ 529,089	\$ 226,573	\$ 334,169	\$ 596,414	\$ 0	\$ 5,453,251
Investments	0	0	0	0	0	0	0
Amounts Available in Debt Service Fund	0	0	0	0	0	226,573	226,573
Amounts to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	5,343,427	5,343,427
Amounts to be Provided For Capitalized Lease Agreements	0	0	0	0	0	10,865,354	10,865,354
Amounts to be Provided For Compensated Absences	0	0	0	0	0	127,192	127,192
Total Assets	\$ 3,767,005	\$ 529,089	\$ 226,573	\$ 334,169	\$ 596,414	\$ 16,562,546	\$ 22,015,797
LIABILITIES AND FUND BALANCES							
Liabilities:							
Warrants Payable	\$ 322,651	\$ 30,589	\$ 0	\$ 817	\$ 0	\$ 0	\$ 354,057
Reserve for Encumbrances	1,627,348	185,701	0	9,628	0	0	1,822,676
Due to Activity Groups	0	0	0	0	596,414	0	596,414
General Obligation Bonds Payable	0	0	0	0	0	5,570,000	5,570,000
Capitalized Lease Obligations Payable	0	0	0	0	0	10,865,354	10,865,354
Compensated Absences Payable	0	0	0	0	0	127,192	127,192
Total Liabilities	\$ 1,949,999	\$ 216,290	\$ 0	\$ 10,445	\$ 596,414	\$ 16,562,546	\$ 19,335,694
Fund Balances:							
Restricted For:							
Debt Service	\$ 0	\$ 0	\$ 226,573	\$ 0	\$ 0	\$ 0	\$ 226,573
Capital Projects	0	0	0	323,724	0	0	323,724
Building Programs	0	312,799	0	0	0	0	312,799
Child Nutrition Programs	0	0	0	0	0	0	0
Cooperative Programs	0	0	0	0	0	0	0
Unassigned	1,817,007	0	0	0	0	0	1,817,007
Total Fund Balances	\$ 1,817,007	\$ 312,799	\$ 226,573	\$ 323,724	\$ 0	\$ 0	\$ 2,680,103
Total Liabilities and Fund Balances	\$ 3,767,005	\$ 529,089	\$ 226,573	\$ 334,169	\$ 596,414	\$ 16,562,546	\$ 22,015,797

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

Newcastle School District No. I-1, McClain County, Oklahoma
Combined Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
Regulatory Basis - All Governmental Fund Types
For the Year Ended June 30, 2021

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	June 30, 2021
Revenue Collected:					
Local Sources	\$ 4,851,234	\$ 737,955	\$ 5,567,032	\$ 6,887	\$ 11,163,107
Intermediate Sources	589,357	0	0	0	589,357
State Sources	8,840,209	0	0	0	8,840,209
Federal Sources	2,942,227	0	0	0	2,942,227
Non-Revenue Receipts	352,113	0	3,002	0	355,115
<i>Total Revenue Collected</i>	<u>\$ 17,575,139</u>	<u>\$ 737,955</u>	<u>\$ 5,570,034</u>	<u>\$ 6,887</u>	<u>\$ 23,890,015</u>
Expenditures Paid:					
Instruction	\$ 10,359,061	\$ 1,979	\$ 0	\$ 41,327	\$ 10,402,368
Support Services	5,991,180	786,423	0	385,873	7,163,476
Operation of Non-Instructional Services	872,792	643	0	0	873,435
Facilities Acquisition and Construction	0	7,844	0	5,156,173	5,164,017
Other Outlays	153,317	0	0	0	153,317
Other Uses	0	0	0	0	0
Repayments	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	5,255,000	0	5,255,000
Interest and Fiscal Agent Fees	0	0	278,515	0	278,515
<i>Total Expenditures Paid</i>	<u>\$ 17,376,350</u>	<u>\$ 796,889</u>	<u>\$ 5,533,515</u>	<u>\$ 5,583,373</u>	<u>\$ 29,290,127</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ 198,789</u>	<u>\$ (58,934)</u>	<u>\$ 36,519</u>	<u>\$ (5,576,486)</u>	<u>\$ (5,400,112)</u>
Adjustments to Prior Year Encumbrances	<u>\$ 11,235</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other Financing Sources (Uses):					
Estopped Warrants	\$ 533	\$ 0	\$ 0	\$ 0	\$ 533
Bond Proceeds	0	0	0	5,571,600	5,571,600
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 533</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,571,600</u>	<u>\$ 5,572,133</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ 210,556</u>	<u>\$ (48,934)</u>	<u>\$ 36,519</u>	<u>\$ (4,886)</u>	<u>\$ 193,255</u>
<i>Fund Balance - Beginning of Year</i>	<u>1,606,450</u>	<u>361,734</u>	<u>190,054</u>	<u>328,610</u>	<u>2,486,848</u>
<i>Fund Balance - End of Year</i>	<u>\$ 1,817,007</u>	<u>\$ 312,799</u>	<u>\$ 226,573</u>	<u>\$ 323,724</u>	<u>\$ 2,680,103</u>

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

Newcastle School District No. I-1, McClain County, Oklahoma
Combined Statement of Revenues Collected, Expenditures Paid, and Changes in Fund Balances
Budget and Actual - Regulatory Basis - Budgeted Governmental Fund Types
For the Year Ended June 30, 2021

	General Fund			Special Revenue Funds			Debt Service Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Revenue Collected:									
Local Sources	\$ 4,418,215	\$ 4,418,215	\$ 4,851,234	\$ 623,225	\$ 623,225	\$ 737,955	\$ 5,343,461	\$ 5,343,461	\$ 5,567,032
Intermediate Sources	457,000	457,000	589,357	0	0	0	0	0	0
State Sources	8,826,249	8,826,249	8,840,209	0	0	0	0	0	0
Federal Sources	1,463,649	1,914,615	2,942,227	0	0	0	0	0	0
Non-Revenue Receipts	0	0	352,113	0	0	0	0	0	3,002
Total Revenue Collected	\$ 15,165,113	\$ 15,616,079	\$ 17,575,139	\$ 623,225	\$ 623,225	\$ 737,955	\$ 5,343,461	\$ 5,343,461	\$ 5,570,034
Expenditures Paid:									
Instruction	\$ 9,700,000	\$ 10,150,966	\$ 10,359,061	\$ 0	\$ 0	\$ 1,979	\$ 0	\$ 0	\$ 0
Support Services	5,747,000	5,747,000	5,991,180	984,959	984,959	786,423	0	0	0
Operation of Non-Instructional Services	702,000	702,000	872,792	0	0	643	0	0	0
Facilities Acquisition and Construction	0	0	0	0	0	7,844	0	0	0
Other Outlays	207,000	207,000	153,317	0	0	0	5,533,515	5,533,515	5,533,515
Other Uses	743,763	743,763	0	0	0	0	0	0	0
Repayments	0	0	0	0	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0	0	0	0	0
Total Expenditures Paid	\$ 17,099,763	\$ 17,550,729	\$ 17,376,350	\$ 984,959	\$ 984,959	\$ 796,889	\$ 5,533,515	\$ 5,533,515	\$ 5,533,515
Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances	\$ (1,934,650)	\$ (1,934,650)	\$ 198,789	\$ (361,734)	\$ (361,734)	\$ (58,934)	\$ (190,054)	\$ (190,054)	\$ 36,519
Adjustments to Prior Year Encumbrances	\$ 0	\$ 0	\$ 11,235	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 0
Other Financing Sources (Uses):									
Estopped Warrants	\$ 0	\$ 0	\$ 533	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	328,200	328,200	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 328,200	\$ 328,200	\$ 533	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)	\$ (1,606,450)	\$ (1,606,450)	\$ 210,556	\$ (361,734)	\$ (361,734)	\$ (48,934)	\$ (190,054)	\$ (190,054)	\$ 36,519
Fund Balance - Beginning of Year	1,606,450	1,606,450	1,606,450	361,734	361,734	361,734	190,054	190,054	190,054
Fund Balance - End of Year	\$ 0	\$ 0	\$ 1,817,007	\$ 0	\$ 0	\$ 312,799	\$ (0)	\$ (0)	\$ 226,573

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies

The basic financial statements of the Newcastle School District No. I-001, McClain County, Oklahoma (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.

1.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 the 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 District has various supporting groups. However, the District does not appoint any of the board members or exercise any oversight authority over these groups and the dollar amounts are not material to the District.

1.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 two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.B. Fund Accounting, (continued)

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).

1. General Fund - The General Fund is used to account for all financial transactions except those required to be accounted for in another fund. Major revenues 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.

2. Special Revenue Funds - The Special Revenue Fund of the District consist of the Building Fund.

Building Fund - The Building Fund consists of monies derived from property taxes levied for the purpose of erecting, remodeling, or repairing buildings and for purchasing furniture and equipment.

3. 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 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.

4. Capital Projects Fund - The Capital Projects Fund consists of the District's Combined Purpose Bond issues. These funds are used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities, acquiring and upgrading technology equipment and acquiring transportation equipment.

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 the terms of a formal trust agreement, trust funds are used for their accounting and reporting. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operations.

1. Agency Funds - The Agency Fund is the School Activities fund, which is used to account for monies, collected principally through fundraising efforts of the students and District-sponsored groups. The administration is responsible, under the authority of the Board, of collecting, disbursing and accounting for these activity funds.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.B. Fund Accounting, (continued)

Account Groups

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 general fixed assets not accounted for in proprietary funds.

1. General Long-Term Debt Account Group - This account group is used 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 liabilities for compensated absences and early retirement incentives, which are to be paid from funds provided in future years.

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

Memorandum Only - Total Column

The total column on the general-purpose financial statements 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. Interfund eliminations have not been made in the aggregation of this data.

1.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 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 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 require revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.C. Basis of Accounting and Presentation, (continued)

liabilities are incurred for governmental fund types; and, when revenues are earned and liabilities are incurred for trust funds.

1.D. Budgets and Budgetary Accounting

The District is required by state law to prepare an annual budget. The board of education requests an initial temporary appropriations budget from the county excise board before June 30. Then no later than October 1, the board of education prepares financial statement and estimate of needs and files it with the applicable county clerk and the State Department of Education. The final budget may be revised upon approval of the board of education and the county excise board.

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.

1.E. Assets, Liabilities and Fund Equity

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

Investments - Investments consist of direct obligations of the United States government and agencies with maturities greater than three months when purchased. All investments are recorded at cost, which approximates market value.

Property Tax Revenues – 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. 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.

Inventories – The value of consumable inventories at June 30, 2021, is not material to the basic financial statements.

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.E. Assets, Liabilities and Fund Equity, (continued)

Compensated Absences - Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. There are no amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources.

No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. Vested accumulated rights to receive sick pay benefits have not been reported in the general long-term debt account group since the amount is not material to the financial statements.

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

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

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

Restricted fund balance represents amounts that are constrained either externally by creditors (such as debt covenants), grantors, contributors or laws or regulations of other governments; or by law, through constitutional provisions or enabling legislation.

Committed fund balance represents amounts that are useable only for specific purposes by formal action of the government's highest level of decision-making authority. Such amounts are not subject to legal enforceability (like restricted amounts), but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment.

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.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.E. Assets, Liabilities and Fund Equity, (continued)

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.

Resource Use Policy

It is the District's policy for all funds that when an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources, including fund balances, are available, the District considers restricted amounts to be spent first before any unrestricted amounts are used. Furthermore, it is the District's policy that when an expenditure/expense is incurred for purposes for which committed, assigned, or unassigned resources, including fund balances, are available, the School considers committed amounts to be spent first, followed by assigned amounts and lastly unassigned amounts

1.F. Revenue, Expenses, and Expenditures

State Sources - Revenues from state sources for current operations are primarily governed by the state aid formula under provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of the 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.

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

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Transfers in/transfers out may not agree because activity fund transactions are not included.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 2 – Deposit and Investment Risk

The District held the following deposits and investments at June 30, 2021:

			Carrying Value
Deposits			
Demand Deposits		\$	5,465,544
Time Deposits			0
Total Deposits		\$	<u>5,465,544</u>
Investments			
	<u>Credit Rating</u>	<u>Maturity</u>	<u>Fair Value</u>
			\$ 0
Total Investments			<u>\$ 0</u>
Reconciliation to the Combined Statement of Assets, Liabilities and Equity			
Cash and Cash Equivalents		\$	5,453,251
Activity Fund Outstanding Checks			<u>12,293</u>
Total Deposits and Investments		\$	<u>5,465,544</u>

Custodial Credit Risk – Exposure to custodial credit related to deposits exists when the District holds deposits that are uninsured and uncollateralized; collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the District's name; or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the District holds investments that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the District's name.

The District's policy as it relates to custodial credit risk is to secure its uninsured deposits with collateral, valued at no more than market value, at least at a level of 100 percent of the uninsured deposits and accrued interest thereon. The investment policy and state law also limit acceptable collateral to U.S. Treasury and agency securities and direct debt obligations of the state, municipalities, counties, and school districts in the state of Oklahoma, surety bonds, and letters of credit. As required by Federal 12 U.S.C.A., Section 1823(e), all financial institutions pledging collateral to the District must have a written collateral agreement approved by the board of directors or loan committee.

The District did not have any custodian credit risk as of June 30, 2021, as defined above.

Investment Credit Risk – The District has no investment policy that limits its investment choices other than the limitations of state law that generally authorize investment in:

1. 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.
2. Certificates of deposit of banks when such certificates of deposits are secured by acceptable collateral for the deposit of public monies.
3. Savings accounts or saving certificates to the extent that such accounts or certificates are fully insured by the United States Government.
4. Repurchase agreements that have underlying collateral including obligations of the United States government, its agencies and instrumentalities, or the State of Oklahoma.
5. County, municipal or school district debt obligations for which an ad valorem tax may be levied.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 2 – Deposit and Investment Risk, (continued)

6. Money market funds regulated by the SEC and in which investments consist of obligations of the United States, its agencies and instrumentalities.
7. Warrants, bonds or judgments of the school district.
8. Qualified pooled investment programs through an interlocal cooperative agreement formed pursuant to applicable law and to which the board of education has voted to be a member, the investments of which consist of those items specified in paragraphs 1 through 7 above, as well as obligations of the United States agencies and instrumentalities.
9. Any other investment that is authorized by law.

Investment credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The District has no formal policy limiting investments based on credit rating, but discloses any such credit risk associated with their investment by reporting the credit quality ratings of investment in debt securities as determined by nationally recognized statistical rating organizations-rating agencies-as of the year end. Unless there is information to the contrary, obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

The District did not have any investment credit risk as of June 30, 2021, as defined above.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. 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. The District discloses its exposure to interest rate risk by disclosing the maturity dates of its various investments. The District had no investment interest rate risk as defined above.

Concentration of Investment Credit Risk – Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the District (any over 5 percent are disclosed). Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this consideration. The District places no limit on the amount it may invest in any one issuer.

At June 30, 2021, the District had no concentration of credit risk as defined above.

Note 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 have been approved by the voters and issued by the District for various capital improvements and transportation purposes. These bonds are required to be fully paid serially within 25 years from the date of issue.

General long-term debt of the District consists of bonds payable and lease purchases. Debt service requirements for bonds are payable solely from the fund balance and future revenues of the debt service fund.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 3 - General Long-Term Debt (continued)

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2021:

	Bonds Payable	Capital Lease Obligations	Compensated Absences	Total
Balance July 1, 2020	\$ 5,255,000	\$ 16,055,980	\$ 132,085	\$ 21,443,065
Additions	5,570,000	0	0	5,570,000
Retirements	(5,255,000)	(5,190,626)	(4,893)	(10,450,519)
Balance, June 30, 2021	<u>\$ 5,570,000</u>	<u>\$ 10,865,354</u>	<u>\$ 127,192</u>	<u>\$ 16,562,546</u>

A brief description of the outstanding general obligation bond issues at June 30, 2021 is set forth below:

	Interest Rate	Maturity Date	Amount Issued	Amount Outstanding
2020 Combined Purpose Bonds	1.25%	1-Jul-23	\$ 5,570,000	\$ 5,570,000
Totals			<u>\$ 5,570,000</u>	<u>\$ 5,570,000</u>

Presented below is a summary of debt service requirements to maturity by years and by each bond issue:

	Principal	Interest	Total
2020 Combined Purpose Bonds			
2021-2022	\$ 0	\$ 69,625	\$ 69,625
2022-2023	5,570,000	69,625	5,639,625
Sub Total	<u>\$ 5,570,000</u>	<u>\$ 139,250</u>	<u>\$ 5,709,250</u>
Total Bonds	<u>\$ 5,570,000</u>	<u>\$ 139,250</u>	<u>\$ 5,709,250</u>

Interest paid on general debt during the 2020-21 year was \$278,515.

The District has entered into various lease agreements as lessee for financing the acquisition of land, and construction of new schools and improvement, and copier. The lease agreements qualify as capital leases for accounting purposes since title transfers at the end of the lease terms and they have been recorded at the present value of the future minimum lease payments. The leases contain a clause which gives the District the ability to terminate the lease agreements at the end of each fiscal year.

As noted in Note 1 to the financial statements, the District does not record fixed assets in the financial statements. Consistent with this, the District has not recorded the above assets as assets in the General fixed assets account group. The District has recorded the liability for future lease payments in the general long-term debt account group for the above leases. The schedule of future minimum lease payments under the capital lease and the present value of the net minimum lease payments at June 30, is as follows:

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 3 - General Long-Term Debt (continued)

Year Ending June 30	Copier Lease	Newcastle Educational Facilities Auth 2010 A & B Lease Purchase	Newcastle Educational Facilities Auth 2010 C & D Lease Purchase	Total
2022	\$ 50,000	\$ 513,544	\$ 4,710,706	\$ 5,274,250
2023	44,496	545,658	5,005,292	5,595,446
Total	\$ 94,496	\$ 1,059,202	\$ 9,715,998	\$ 10,869,696
Less: Amount representing Interest	(4,342)	0	0	(4,342)
Present Value of Future Minimum Lease Payments	\$ 90,154	\$ 1,059,202	\$ 9,715,998	\$ 10,865,354

Also, the District accrues for unused sick leave for eligible employees. Unused sick leave for certified salaries is calculated at various rates up to 120 days depending upon years of service. Any amount in excess of 120 days is paid at \$15 per day upon retirement by the district. Unused sick leave is paid to noncertified employees at various rates up to 120 days depending upon years of service. However, no amounts are paid for days in excess of 120 days upon retirement. The liability for compensated absences at June 30, 2021 is as follows:

Unused Sick Leave Liability – Certified	\$ 113,261
Unused Sick Leave Liability – Support	13,931
Total Compensated Absences	<u>\$ 127,192</u>

Note 4 - Employee Retirement System

Plan Description - The District participates in the state-administered Oklahoma Teachers' Retirement System (the "System") which is a cost-sharing multiple-employer defined benefit Public Employee Retirement System (PERS). The administration, benefits, and funding of the System are governed by Article XVII, Section 70 of the Oklahoma Statutes. The System is administered by a board of trustees which acts as a fiduciary for investing the funds and governing the administration of the System. PERS provides retirement, disability and death benefits to plan members and beneficiaries. The District has no responsibility or authority for the operation and administration of the System nor has it any liability, except for the current contribution requirements.

The System issues a publicly available financial report that includes financial statements and required supplementary information that can be obtained in writing at the Teachers' Retirement System of Oklahoma, P.O. Box 53524, Oklahoma City, Ok 73152 or by calling (405) 521-2387.

Funding Policy - Under the System, contributions are made by the District, the State of Oklahoma, and the participating employees. Participation is required for all teachers and other certified employees and is optional for all other regular employees of public education institutions who work at least 20 hours per week.

The contribution rates for the District and its employees, which are not actuarially determined, are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. The District is required by statute to contribute 9.50% applicable compensation for the year ended June 30, 2021. The District is allowed by the Oklahoma Teacher's Retirement System to make the required contributions on behalf of the participating members. The required contribution for participating members is 7%.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 4 - Employee Retirement System, (continued)

The District's contributions to the System for the years ending June 30, 2021, 2020, and 2019 were \$950,674, \$937,487 and \$865,665, respectively.

The compensation for employees covered by the System for the year ended June 30, 2021 was \$9,802,905; the District's total compensation was \$12,552,271. In addition to the District's 9.50% contributions, the District was required to pay into the System 7.70% of compensation arising from federal grants \$68,490. There were \$566,526 contributions made by employees during the year ended June 30, 2021.

Note 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.

Note 6 – Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; or acts of God. The District purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public official's liability. The District had the following insurance coverage during the year: Commercial property - \$86,706,773; general liability - \$5,000,000; and educator's liability \$1,000,000. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

The School's worker's compensation carrier is Zenith Insurance Company.

Note 7 - Use of Estimates

The preparation of financial statements in conformity with the regulatory basis of accounting requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 8 – Surety Bonds

The Treasurer is bonded by RLI Insurance Company, bond number LSM0479448 for the penal sum of \$250,000 for the term February 28, 2021 to February 28, 2022.

The Superintendent is bonded by RLI Insurance Company, bond number LSM278324 for the penal sum of \$250,000 for the term July 1, 2020 to July 1, 2021.

The Encumbrance Clerk/Payroll Clerk is bonded by RLI Insurance Company, bond number LSM1518517 for the penal sum of \$25,000 for the term May 4, 2021 to April 4, 2022.

The Minutes Clerk is bonded by RLI Insurance Company, bond number LSM0479452 for the penal sum of \$25,000 for the period February 28, 2021 to February 28, 2022.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 8 – Surety Bonds, (continued)

The Activity Fund Custodian is bonded by RLI Insurance Company, bond number LSM079456 for penal sum of \$25,000 for the period February 28, 2021 to February 28, 2022.

Note 9 – Budget Amendments

The General Fund Budget was amended once during the year by filing a supplemental appropriation form with the county clerk's office. The supplemental appropriation was filed on April 13, 2021, in the amount of \$450,966.23. This increased the original General Fund Budget from \$17,099,763.04 to \$17,550,729.27.

Note10 – 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 has determined that no additional information needs to be added to the financial statements.

OTHER INFORMATION

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Assets, Liabilities and Fund Balances
Regulatory Basis - All Special Revenue Funds
June 30, 2021

	Building Fund	Total June 30, 2021
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 529,089	\$ 529,089
Investments	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$ 529,089</u>	<u>\$ 529,089</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Warrants Payable	\$ 30,589	\$ 30,589
Reserve for Encumbrances	<u>185,701</u>	<u>185,701</u>
<i>Total Liabilities</i>	<u>\$ 216,290</u>	<u>\$ 216,290</u>
 Fund Balances:		
Restricted	<u>\$ 312,799</u>	<u>\$ 312,799</u>
<i>Total Fund Balances</i>	<u>\$ 312,799</u>	<u>\$ 312,799</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 529,089</u>	<u>\$ 529,089</u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
Regulatory Basis - Special Revenue Funds
For the Year Ended June 30, 2021

	Building Fund	Total June 30, 2021
Revenue Collected:		
Local Sources	\$ 737,955	\$ 737,955
Intermediate Sources	0	0
State Sources	0	0
Federal Sources	0	0
Non-Revenue Receipts	0	0
	<u>0</u>	<u>0</u>
<i>Total Revenue Collected</i>	<i>\$ 737,955</i>	<i>\$ 737,955</i>
Expenditures Paid:		
Instruction	\$ 1,979	\$ 1,979
Support Services	786,423	786,423
Operation of Non-Instructional Services	643	643
Facilities Acquisition and Construction	7,844	7,844
Other Outlays	0	0
Other Uses	0	0
Repayments	0	0
Interest Paid and Bank Charges	0	0
	<u>0</u>	<u>0</u>
<i>Total Expenditures Paid</i>	<i>\$ 796,889</i>	<i>\$ 796,889</i>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<i>\$ (58,934)</i>	<i>\$ (58,934)</i>
Adjustments to Prior Year Encumbrances	\$ 10,000	\$ 10,000
Other Financing Sources (Uses):		
Estopped Warrants	\$ 0	\$ 0
Transfers In	0	0
Transfers Out	0	0
	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<i>\$ 0</i>	<i>\$ 0</i>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<i>\$ (48,934)</i>	<i>\$ (48,934)</i>
<i>Fund Balance - Beginning of Year</i>	<i>361,734</i>	<i>361,734</i>
<i>Fund Balance - End of Year</i>	<i>\$ 312,799</i>	<i>\$ 312,799</i>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
Budget and Actual - Regulatory Basis - Special Revenue Funds
For the Year Ended June 30, 2021

	Building Fund			Total		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Revenue Collected:						
Local Sources	\$ 623,225	\$ 623,225	\$ 737,955	\$ 623,225	\$ 623,225	\$ 737,955
Intermediate Sources	0	0	0	0	0	0
State Sources	0	0	0	0	0	0
Federal Sources	0	0	0	0	0	0
Non-Revenue Receipts	0	0	0	0	0	0
<i>Total Revenue Collected</i>	<u>\$ 623,225</u>	<u>\$ 623,225</u>	<u>\$ 737,955</u>	<u>\$ 623,225</u>	<u>\$ 623,225</u>	<u>\$ 737,955</u>
Expenditures Paid:						
Instruction	\$ 0	\$ 0	\$ 1,979	\$ 0	\$ 0	\$ 1,979
Support Services	984,959	984,959	786,423	984,959	984,959	786,423
Operation of Non-Instructional Services	0	0	643	0	0	643
Facilities Acquisition and Construction	0	0	7,844	0	0	7,844
Other Outlays	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Repayments	0	0	0	0	0	0
Interest Paid	0	0	0	0	0	0
<i>Total Expenditures Paid</i>	<u>\$ 984,959</u>	<u>\$ 984,959</u>	<u>\$ 796,889</u>	<u>\$ 984,959</u>	<u>\$ 984,959</u>	<u>\$ 796,889</u>
<i>Excess of Revenues Collected Over (Under)</i>						
<i>Expenditures Paid Before Adjustments to</i>						
<i>Prior Year Encumbrances</i>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (58,934)</u>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (58,934)</u>
Adjustments to Prior Year Encumbrances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,000</u>
Other Financing Sources (Uses):						
Estopped Warrants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Excess (Deficiency) of Revenue Collected</i>						
<i>Over Expenditures Paid and Other Financing</i>						
<i>Sources (Uses)</i>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (48,934)</u>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (48,934)</u>
<i>Fund Balance - Beginning of Year</i>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>
<i>Fund Balance - End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 312,799</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 312,799</u></u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Assets, Liabilities and Fund Equity
Regulatory Basis - Activity Fund
June 30, 2021

<u>ASSETS</u>	School Activity Fund
Cash	\$ 596,414
Investments	<u>0</u>
<i>Total Assets</i>	<u>\$ 596,414</u>
 <u>LIABILITIES AND FUND EQUITY</u>	
Liabilities:	
Due To Activity Groups	\$ <u>596,414</u>
<i>Total Liabilities</i>	<u>\$ 596,414</u>
Fund Equity:	
Unassigned	\$ <u>0</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 596,414</u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Changes in Assets and Liabilities
Regulatory Basis - Activity Fund
For the Year Ended June 30, 2021

ACTIVITIES	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Cafeteria	\$ 0	\$ 70,247	\$ 70,247	\$ 0
Athletics-General	67,296	24,986	38,931	53,351
Athletic Gate	41,555	96,461	101,431	36,585
Baseball	153	2,952	1,452	1,653
Basketball Boys	9,416	0	5,336	4,079
Basketball Girls	0	882	206	676
Cheer	27,178	72,075	55,124	44,129
Cross Country	337	5,468	3,991	1,813
Fast Pitch	8	280	0	288
Football	1,200	15,861	560	16,502
Golf Boys	169	0	0	169
Golf Girls	455	0	0	455
Slow Pitch	143	0	0	143
Soccer-Boys	776	648	1,226	198
Soccer Girls	776	648	648	776
Track	3,045	0	0	3,045
Volleyball	1,489	2,879	0	4,368
Wrestling	1,862	135	1,115	881
Activity Fees	650	144	794	0
Administration	105,811	9,914	13,333	102,392
Gfund Collections	0	1,115	1,115	0
Damage Deposit	800	0	0	800
Racer Kid Zone	0	130,897	120,668	10,229
Archery	3,024	0	3,024	0
Art	4,744	548	1,085	4,207
Band	84	0	20	64
Box Tops	529	6	0	535
Club-BPA	503	0	165	338
Club FCCLA	5,362	2,348	4,437	3,273
Club FFA	14,514	52,700	50,052	17,162
Club Science	1,005	0	0	1,005
Club Spanish	1,622	34	0	1,655
Drama	1,287	0	0	1,287
Academic Outreach	2,497	0	0	2,497
ES Beautification	4,804	0	0	4,804
ES Camp Goddard	10,365	6,684	2,069	14,980
ES Fundraiser	31,165	0	40	31,125
ES Literacy	2,508	0	1,852	656
ES Special Olympics	2,604	0	85	2,519
Gifted Talented	195	0	0	195
Honor Society	3,520	3,351	3,075	3,796
Hospitality	777	280	274	783
HS Testing	1,572	2,352	2,240	1,684
HS Take the Lead	1,186	0	0	1,186
Library	16,113	685	2,905	13,893
MS Boat Races	701	0	0	701
Sub Total Activities	\$ 373,802	\$ 504,580	\$ 487,503	\$ 390,878

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Changes in Assets and Liabilities
Regulatory Basis - Activity Fund
For the Year Ended June 30, 2021

ACTIVITIES	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
MS-Finishline Store	\$ 1,530	\$ 0	\$ 620	\$ 910
MS Student Store	10,008	4,674	2,721	11,961
Native Ed Enrichment	1,501	0	0	1,501
PE	1,594	5,925	277	7,243
Pit Crew	603	0	0	603
Principals	70,864	27,549	30,612	67,802
Show Choir	485	0	485	0
Stuco	24,880	145	3,862	21,162
Technology	1,647	3,534	857	4,324
Vocal Music	5,882	2,957	627	8,212
Yearbook	41,406	17,916	12,582	46,740
Robotics	9,888	11,925	6,574	15,240
Class 2020	13,021	4,479	17,500	0
Class of 2021	4,062	2,342	5,211	1,193
Class of 2022	2,926	17,754	14,030	6,650
Class of 2023	1,770	1,617	306	3,081
Class of 2024	931	10	0	940
Class of 2025	163	9	0	172
Class of 2027	976	0	485	491
Class of 2028	118	0	0	118
Class of 2029	1,134	0	0	1,134
Class of 2030	385	4,301	3,566	1,120
Class of 2031	2,355	4,173	3,866	2,662
Class of 2032	1,267	4,016	4,305	977
Class of 2033	709	3,855	4,440	124
Class of 2034	0	2,826	1,649	1,177
Sub Total Activities	\$ 200,105	\$ 120,007	\$ 114,576	\$ 205,536
Total Activities	\$ 573,907	\$ 624,586	\$ 602,079	\$ 596,414

Newcastle School District No. 001, McClain County, Oklahoma
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA#	Through Grantor's Project Number	Deferred Revenue (Accounts Receivable) July 1, 2020	Federal Grant Receipts	Federal Grant Expenditures	Deferred Revenue (Accounts Receivable) June 30, 2021	Indirect Cost included in Grant Expenditures
U.S. Department of Education							
<u>Direct Programs:</u>							
Indian Education Title VII	84.060A	561	(16,244)	76,933	80,240	(19,551)	2,922
<u>Passed Through Oklahoma State Department of Education:</u>							
Title I, Basic	84.010	511/786	(68,418)	267,898	246,247	(46,767)	8,855
Title I, Neglected	84.010	518/786	(3,685)	9,809	7,523	(1,399)	253
Title I			(72,103)	277,707	253,770	(48,166)	9,108
IDEA-B Flowthrough	84.027	621	(8,141)	406,235	398,094	0	13,353
IDEA-B Prof. Development	84.027	615	0	3,585	7,029	(3,444)	117
IDEA-B COVID Assistance	84.027	617	0	24,064	24,064	0	0
IDEA-B Preschool	84.173	641	0	8,462	8,462	0	0
Special Education Cluster			(8,141)	442,346	437,649	(3,444)	13,470
Title II, Part A,	84.367	541/786	(28,553)	44,207	18,237	(2,583)	606
Title VI, Part B Rural and Low Income	84.358	587/786	(31,352)	82,648	58,195	(6,899)	2,038
Title IV, Part A	84.424A	552/786	(216)	12,684	12,771	(303)	457
COVID-19 ESSERF/CARES Act	84.425D	788	0	171,513	172,001	(488)	0
COVID-19 ESSER II Formula Fund	84.425D	793	0	352,734	460,373	(107,639)	16,066
COVID-19 ESSER II SDE	84.425D	794	0	275,896	466,252	(190,356)	0
COVID-19 GEER	84.425D	721	0	0	10,936	(10,936)	400
COVID-19 ESSER FUNDS			0	800,143	1,109,562	(309,419)	16,466
<u>Passed Through Oklahoma Department of Vocational Education</u>							
Carl Perkins (Note 4)	84.048	421	(12,137)	12,137	10,696	(10,696)	0
Statewide Programs (Note 5)	84.048	461	0	0	57	0	0
Total U.S. Department of Education			(168,746)	1,748,805	1,981,177	(401,061)	45,067
<u>Passed Through Department of Community Services</u>							
Chickasaw Nation COVID-19 (Note 6)	21.019	772	0	458,400	62,574	395,826	0
Total Chickasaw Nation COVID-19 Subaward			0	458,400	62,574	395,826	0
U.S. Department of Agriculture							
<u>Passed Through State Department of Education:</u>							
Breakfast Program	10.553	764	0	17,234	17,234	0	0
Lunch Program	10.555	763	0	63,538	63,538	0	0
Summer Food Program	10.559	766	0	644,733	644,733	0	0
Commodities Distributed-Lunch (Note 3)	10.555	N/A	0	37,066	37,066	0	0
Child Nutrition Cluster			0	762,571	762,571	0	0
Total U.S. Department of Agriculture			0	762,571	762,571	0	0
U.S. Department of Interior							
<u>Passed through Bureau of Indian Affairs:</u>							
Johnson O'Malley	15.130	563	(382)	9,515	17,673	(8,540)	0
Total U.S. Department of Interior			(382)	9,515	17,673	(8,540)	0
TOTAL FEDERAL ASSISTANCE			(169,128)	2,979,291	2,823,995	(13,775)	45,067

Newcastle School District No. I-001, McClain County, Oklahoma
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Note 1 – Basis of Presentation – The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2021. 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). Because the Schedule presents only a selected portion of the operations of the School, it is not intended and does not present the financial position, changes in net position or cash flows of the School.

Note 2 – Summary of Significant Accounting Policies – Expenditures reported on the Schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements except for nonmonetary assistance noted in Note 3. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The School has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note 3 – Food Distribution – Non-monetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

Note 4 – Carl Perkins – The actual receivable for Project 421 was \$12,137. We have adjusted the beginning receivable to match actual amount received.

Note 5 – Statewide Programs – The school will not be receiving any additional funds for this project. Therefore, we are zeroing out this receivable.

Note 6 – Chickasaw Nation Covid-19 Subaward – The school will not be expending any additional funds for this grant. The school actually expended adequate funds to offset the grant revenues received; however, they failed to code these expenditures to the specific grant project code.



**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
Newcastle School District No. I-001
McClain County, Oklahoma

Board Members:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis, within the combined financial statements of Newcastle School District No. I-001, McClain County, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's financial statements and have issued our report thereon dated February 7, 2022. The report on these financial statements was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Newcastle School District No. I-001, McClain County, Oklahoma's, internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in

internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. (2021-001).

Compliance and Other Matters

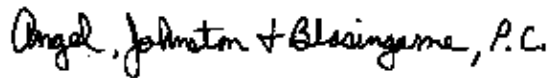
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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*.

Newcastle School District No. I-001, McClain County, Oklahoma's, Response to Findings

Newcastle School District No. I-001, McClain County, Oklahoma's response to the findings identified in our audit are described in the attached corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



Chickasha, Oklahoma
February 27, 2022

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

The Honorable Board of Education
Newcastle School District No. I-001
McClain County, Oklahoma

Board Members:

Report on Compliance for Each Major Federal Program

We have audited Newcastle School District No. I-001, McClain County, 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 the District's major federal programs for the year ended June 30, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Newcastle School District No. I-001, McClain County, Oklahoma's, major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, Newcastle School District No. I-001, McClain County, 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, 2021.

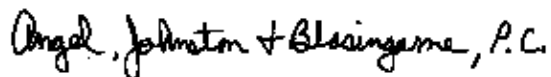
Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



Chickasha, Oklahoma
February 7, 2022

Newcastle School District No. I-001, McClain County, Oklahoma
Schedule of Findings and Questioned Cost
For the Year Ended June 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of Auditor's Report Issued: Adverse opinion on the combined financial statements-regulatory basis 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.

Internal Control Over Financial Reporting:

Material Weakness(es) identified? ☐ Yes ☒ No

Significant Deficiencies identified not considered to be material weaknesses? ☒ Yes ☐ No

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards:

Type of auditor's report issued on compliance for major programs: Unmodified in conformity with regulatory basis of accounting.

Internal Control Over Major Programs:

Material Weakness(es) identified? ☐ Yes ☒ No

Significant Deficiencies identified not considered to be material weaknesses? ☐ Yes ☒ No

Audit Findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516(a)? ☐ Yes ☒ No

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee Qualified as low-risk auditee under Uniform Guidance? ☐ Yes ☒ No

Identification of Major Programs:

CFDA#

10.553, 10.555, 10.559	Child Nutrition Cluster
84.425D	Covid-19 ESSERF/CARES Act
84.425D	Covid-19 ESSER II Formula Fund
84.425D	Covid-19 ESSER II SDE
84.425D	Covid-19 GEER

Newcastle School District No. I-001, McClain County, Oklahoma
Schedule of Findings and Questioned Cost
For the Year Ended June 30, 2021
(Continued)

Findings-Financial Statement Audit

2021-001 – Statement of Condition – During our testing of the Chickasaw Nation COVID-19 grant, we noted that the school had not coded enough expenditures to document how the grant proceeds were expended. Total grant revenues received was \$458,400 and total expenditures coded to the grant was \$62,574.35. The school had under coded expenditures by \$395,825.65. The school was able to supply documentation that the grant funds were expended in accordance with the grant guidelines; however, they failed to code these expenditures to the program specific project code

Criteria – According to the grant agreement, the school was to expend the grant funds in accordance with allowed COVID expenses. The school should track how the grant funds were expended in order to satisfy the grant requirements. The school should code all allowable expenditures to a program specific project code. This allows the school to document how the grant proceeds were spent.

Cause/Effect of Condition - The school overlooked classifying the additional grant expenditures to the specific project code for this grant. By the time this error was noted, the time period for the school changing the coding and submitting it to the State Department of Education had already expired. By not using the specific project codes to track the grant expenditures, the school could be questioned as to whether they expended the grant proceeds in accordance with the grant agreement.

Recommendation – The school should use the specific project codes as outlined by the Oklahoma Cost Accounting System to track any and all grant programs. Since the school is unable to change the coding for the Chickasaw grant to show that the proceeds were spent in accordance with the grant agreement, we would suggest the school keep all supporting documentation of expenditures that were coded and could have been coded to support how the grant proceeds were expended.

Findings and Questioned Costs – Major Federal Award Programs Audit

(none)

Newcastle School District No. I-001, McClain County, Oklahoma
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2021

2020-001 – Statement of Condition – The District paid the life insurance premium for the Superintendent which was not a listed fringe benefit in the Superintendent’s contract.

Criteria – Per Oklahoma State Statute §70-5-141, “. Each school district shall file within fifteen (15) days of signing the contract, the employment contract of the superintendent of the school district with the State Department of Education. The Department shall keep all contracts available for inspection by the public. The school district shall not be authorized to pay any salary, benefits or other compensation to a superintendent which are not specified in the contract on file and shall not pay administrators any amounts for accumulated sick leave that are not calculated on the same formula used for determining payment for accumulated sick leave benefits for other full-time employees of that school district and shall not pay administrators any amounts for accumulated vacation leave benefits that are not calculated on the same formula used for determining payment for accumulated vacation leave benefits for other twelve-month full-time employees of that school district.”

Cause/Effect of Condition - Oversight by District. The superintendent could be paid more than the amount on the contract filed with the State Department of Education.

Recommendation – We recommend all wages and benefits paid to the superintendent be included on her contract.

Current Status – This was not noted for the 2020-2021 audit.

OTHER OKLAHOMA DEPARTMENT OF EDUCATION REQUIRED INFORMATION

SCHOOL'S CORRECTIVE ACTION PLAN



Newcastle Public Schools

Jeff M. Landes

Chief Financial Officer / Chief Operating Officer

101 North Main
Newcastle, OK 73065
(405) 387-6425 office
jlandes@newcastle.k12.ok.us

Newcastle Public School District
McClain County

Audit Findings Corrective Action Plan

Audit Year: 2020-2021

Audit Finding Reference Number: 2021-001

Description of Finding:

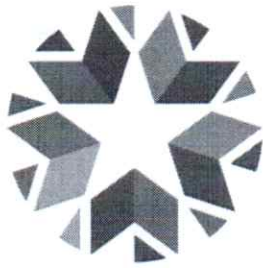
The District received a COVID-19 grant from the Chickasaw Nation in the amount of \$458,400. The District failed to properly code all COVID-19 expenses to the assigned Project code for the grant.

Contact Person: Jeff Landes

Steps Implemented: The District was unaware that the grant from the Chickasaw Nation required the same coding protocols as other sources of revenue received from the State Department of Education or the Federal Government. Expenses relevant to the intent of the grant were incurred by the District during the time frame of the Grant. However, the District was not made aware of the coding requirements until after the State deadline for changing coding had passed (December 1st). A detailed spreadsheet of expenses was prepared and presented to the Auditor to verify the appropriate expenses.

Completion Date: January 11, 2022

Jeff M. Landes, Chief Financial Officer



OKLAHOMA Education

Audit Acknowledgement

Audit Year: 2020-2021

District Name Newcastle

District Number 1

County Name McClain

County Code 44

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 Feb 8th, 2022.

The audit was presented by Angel, Johnston & Blasingame, P.C.

(Independent Auditor)

Date of Meeting

Steve Blasingame CPA
(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:

[Signature]
Superintendent

[Signature]
Board of Education President

[Signature]
Board of Education Vice President

[Signature]
Board of Education Member

[Signature]
Board of Education Member

[Signature]
Board of Education Member

[Signature]
Board of Education Member

Subscribed and sworn before me on February 8, 2022

Shasta Feuerborn
(Notary Public)

My Commission expires July 17, 2022



NEWCASTLE SCHOOL DISTRICT NO. I-001
MCCLAIN COUNTY, OKLAHOMA
JUNE 30, 2021

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NEWCASTLE SCHOOL DISTRICT NO. I-001
MCCLAIN COUNTY, OKLAHOMA
JUNE 30, 2021

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School's Corrective Action Plan	Exhibit H-1

* The required internal control, compliance, and schedule of findings and questioned costs are required by Government Auditing Standards and *Uniform Guidance* when a single audit is applicable

**Newcastle School District No. I-001, McClain County, Oklahoma
School District Officials
June 30, 2021**

BOARD OF EDUCATION

President	John Makers
Vice President	Gary Knowles
Clerk	Valory Dalton
Deputy Clerk	Tiffany Elczyn
Member	Darrin Abel

SUPERINTENDENT OF SCHOOLS

Melonie Hau

ENCUMBRANCE CLERK

Shasta Feuerborn

SCHOOL DISTRICT TREASURER/CHIEF FINANCIAL OFFICER

Jeff Landes

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education
Newcastle School District No. I-001
McClain County, Oklahoma

Board Members:

Report on Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Newcastle School District No. I-001, McClain County, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Oklahoma State Department of Education to meet 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and qualified audit opinions.

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

As described in Note 1, the financial statements are prepared by Newcastle School District No. I-001 McClain County, Oklahoma, 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 meet 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the above paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Newcastle School District No. I-001, McClain County, Oklahoma, as of June 30, 2021, or the changes in its financial position, or, where applicable, its cash flows for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

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

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Regulatory Basis of Accounting” paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balance arising from regulatory basis transactions of each fund type and account group of Newcastle School District No. I-001, McClain County, Oklahoma as of June 30, 2021, and the revenues collected, expenditures paid and encumbered, and budgetary results, for the year ended on the regulatory basis of accounting described in Note 1.

Other Matters

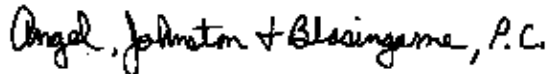
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Newcastle School District No. I-001, McClain County, Oklahoma’s basic financial statements. The combining statements—regulatory basis, are presented for purposes 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 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 our report dated February 7, 2022, on our consideration of the Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standard* in considering Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting and compliance.



Chickasha, Oklahoma
February 7, 2022

COMBINED FINANCIAL STATEMENTS

Newcastle School District No. 1-1, McClain County, Oklahoma
Combined Statement of Assets, Liabilities and Fund Balances
Regulatory Basis - All Fund Types and Account Groups
June 30, 2021

	Governmental Fund Types				Fiduciary Fund Types	Account Group	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long- Term Debt	June 30, 2021
ASSETS							
Cash and Cash Equivalents	\$ 3,767,005	\$ 529,089	\$ 226,573	\$ 334,169	\$ 596,414	\$ 0	\$ 5,453,251
Investments	0	0	0	0	0	0	0
Amounts Available in Debt Service Fund	0	0	0	0	0	226,573	226,573
Amounts to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	5,343,427	5,343,427
Amounts to be Provided For Capitalized Lease Agreements	0	0	0	0	0	10,865,354	10,865,354
Amounts to be Provided For Compensated Absences	0	0	0	0	0	127,192	127,192
Total Assets	\$ 3,767,005	\$ 529,089	\$ 226,573	\$ 334,169	\$ 596,414	\$ 16,562,546	\$ 22,015,797
LIABILITIES AND FUND BALANCES							
Liabilities:							
Warrants Payable	\$ 322,651	\$ 30,589	\$ 0	\$ 817	\$ 0	\$ 0	\$ 354,057
Reserve for Encumbrances	1,627,348	185,701	0	9,628	0	0	1,822,676
Due to Activity Groups	0	0	0	0	596,414	0	596,414
General Obligation Bonds Payable	0	0	0	0	0	5,570,000	5,570,000
Capitalized Lease Obligations Payable	0	0	0	0	0	10,865,354	10,865,354
Compensated Absences Payable	0	0	0	0	0	127,192	127,192
Total Liabilities	\$ 1,949,999	\$ 216,290	\$ 0	\$ 10,445	\$ 596,414	\$ 16,562,546	\$ 19,335,694
Fund Balances:							
Restricted For:							
Debt Service	\$ 0	\$ 0	\$ 226,573	\$ 0	\$ 0	\$ 0	\$ 226,573
Capital Projects	0	0	0	323,724	0	0	323,724
Building Programs	0	312,799	0	0	0	0	312,799
Child Nutrition Programs	0	0	0	0	0	0	0
Cooperative Programs	0	0	0	0	0	0	0
Unassigned	1,817,007	0	0	0	0	0	1,817,007
Total Fund Balances	\$ 1,817,007	\$ 312,799	\$ 226,573	\$ 323,724	\$ 0	\$ 0	\$ 2,680,103
Total Liabilities and Fund Balances	\$ 3,767,005	\$ 529,089	\$ 226,573	\$ 334,169	\$ 596,414	\$ 16,562,546	\$ 22,015,797

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

Newcastle School District No. I-1, McClain County, Oklahoma
Combined Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
Regulatory Basis - All Governmental Fund Types
For the Year Ended June 30, 2021

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	June 30, 2021
Revenue Collected:					
Local Sources	\$ 4,851,234	\$ 737,955	\$ 5,567,032	\$ 6,887	\$ 11,163,107
Intermediate Sources	589,357	0	0	0	589,357
State Sources	8,840,209	0	0	0	8,840,209
Federal Sources	2,942,227	0	0	0	2,942,227
Non-Revenue Receipts	352,113	0	3,002	0	355,115
<i>Total Revenue Collected</i>	<u>\$ 17,575,139</u>	<u>\$ 737,955</u>	<u>\$ 5,570,034</u>	<u>\$ 6,887</u>	<u>\$ 23,890,015</u>
Expenditures Paid:					
Instruction	\$ 10,359,061	\$ 1,979	\$ 0	\$ 41,327	\$ 10,402,368
Support Services	5,991,180	786,423	0	385,873	7,163,476
Operation of Non-Instructional Services	872,792	643	0	0	873,435
Facilities Acquisition and Construction	0	7,844	0	5,156,173	5,164,017
Other Outlays	153,317	0	0	0	153,317
Other Uses	0	0	0	0	0
Repayments	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	5,255,000	0	5,255,000
Interest and Fiscal Agent Fees	0	0	278,515	0	278,515
<i>Total Expenditures Paid</i>	<u>\$ 17,376,350</u>	<u>\$ 796,889</u>	<u>\$ 5,533,515</u>	<u>\$ 5,583,373</u>	<u>\$ 29,290,127</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ 198,789</u>	<u>\$ (58,934)</u>	<u>\$ 36,519</u>	<u>\$ (5,576,486)</u>	<u>\$ (5,400,112)</u>
Adjustments to Prior Year Encumbrances	<u>\$ 11,235</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other Financing Sources (Uses):					
Estopped Warrants	\$ 533	\$ 0	\$ 0	\$ 0	\$ 533
Bond Proceeds	0	0	0	5,571,600	5,571,600
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 533</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,571,600</u>	<u>\$ 5,572,133</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ 210,556</u>	<u>\$ (48,934)</u>	<u>\$ 36,519</u>	<u>\$ (4,886)</u>	<u>\$ 193,255</u>
<i>Fund Balance - Beginning of Year</i>	<u>1,606,450</u>	<u>361,734</u>	<u>190,054</u>	<u>328,610</u>	<u>2,486,848</u>
<i>Fund Balance - End of Year</i>	<u>\$ 1,817,007</u>	<u>\$ 312,799</u>	<u>\$ 226,573</u>	<u>\$ 323,724</u>	<u>\$ 2,680,103</u>

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

Newcastle School District No. I-1, McClain County, Oklahoma
Combined Statement of Revenues Collected, Expenditures Paid, and Changes in Fund Balances
Budget and Actual - Regulatory Basis - Budgeted Governmental Fund Types
For the Year Ended June 30, 2021

	General Fund			Special Revenue Funds			Debt Service Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Revenue Collected:									
Local Sources	\$ 4,418,215	\$ 4,418,215	\$ 4,851,234	\$ 623,225	\$ 623,225	\$ 737,955	\$ 5,343,461	\$ 5,343,461	\$ 5,567,032
Intermediate Sources	457,000	457,000	589,357	0	0	0	0	0	0
State Sources	8,826,249	8,826,249	8,840,209	0	0	0	0	0	0
Federal Sources	1,463,649	1,914,615	2,942,227	0	0	0	0	0	0
Non-Revenue Receipts	0	0	352,113	0	0	0	0	0	3,002
Total Revenue Collected	\$ 15,165,113	\$ 15,616,079	\$ 17,575,139	\$ 623,225	\$ 623,225	\$ 737,955	\$ 5,343,461	\$ 5,343,461	\$ 5,570,034
Expenditures Paid:									
Instruction	\$ 9,700,000	\$ 10,150,966	\$ 10,359,061	\$ 0	\$ 0	\$ 1,979	\$ 0	\$ 0	\$ 0
Support Services	5,747,000	5,747,000	5,991,180	984,959	984,959	786,423	0	0	0
Operation of Non-Instructional Services	702,000	702,000	872,792	0	0	643	0	0	0
Facilities Acquisition and Construction	0	0	0	0	0	7,844	0	0	0
Other Outlays	207,000	207,000	153,317	0	0	0	5,533,515	5,533,515	5,533,515
Other Uses	743,763	743,763	0	0	0	0	0	0	0
Repayments	0	0	0	0	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0	0	0	0	0
Total Expenditures Paid	\$ 17,099,763	\$ 17,550,729	\$ 17,376,350	\$ 984,959	\$ 984,959	\$ 796,889	\$ 5,533,515	\$ 5,533,515	\$ 5,533,515
Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances	\$ (1,934,650)	\$ (1,934,650)	\$ 198,789	\$ (361,734)	\$ (361,734)	\$ (58,934)	\$ (190,054)	\$ (190,054)	\$ 36,519
Adjustments to Prior Year Encumbrances	\$ 0	\$ 0	\$ 11,235	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 0
Other Financing Sources (Uses):									
Estopped Warrants	\$ 0	\$ 0	\$ 533	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	328,200	328,200	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 328,200	\$ 328,200	\$ 533	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)	\$ (1,606,450)	\$ (1,606,450)	\$ 210,556	\$ (361,734)	\$ (361,734)	\$ (48,934)	\$ (190,054)	\$ (190,054)	\$ 36,519
Fund Balance - Beginning of Year	1,606,450	1,606,450	1,606,450	361,734	361,734	361,734	190,054	190,054	190,054
Fund Balance - End of Year	\$ 0	\$ 0	\$ 1,817,007	\$ 0	\$ 0	\$ 312,799	\$ (0)	\$ (0)	\$ 226,573

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies

The basic financial statements of the Newcastle School District No. I-001, McClain County, Oklahoma (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.

1.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 the 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 District has various supporting groups. However, the District does not appoint any of the board members or exercise any oversight authority over these groups and the dollar amounts are not material to the District.

1.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 two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.B. Fund Accounting, (continued)

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).

1. General Fund - The General Fund is used to account for all financial transactions except those required to be accounted for in another fund. Major revenues 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.

2. Special Revenue Funds - The Special Revenue Fund of the District consist of the Building Fund.

Building Fund - The Building Fund consists of monies derived from property taxes levied for the purpose of erecting, remodeling, or repairing buildings and for purchasing furniture and equipment.

3. 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 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.

4. Capital Projects Fund - The Capital Projects Fund consists of the District's Combined Purpose Bond issues. These funds are used exclusively for acquiring school sites, constructing and equipping new school facilities, renovating existing facilities, acquiring and upgrading technology equipment and acquiring transportation equipment.

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 the terms of a formal trust agreement, trust funds are used for their accounting and reporting. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operations.

1. Agency Funds - The Agency Fund is the School Activities fund, which is used to account for monies, collected principally through fundraising efforts of the students and District-sponsored groups. The administration is responsible, under the authority of the Board, of collecting, disbursing and accounting for these activity funds.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.B. Fund Accounting, (continued)

Account Groups

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 general fixed assets not accounted for in proprietary funds.

1. General Long-Term Debt Account Group - This account group is used 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 liabilities for compensated absences and early retirement incentives, which are to be paid from funds provided in future years.

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

Memorandum Only - Total Column

The total column on the general-purpose financial statements 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. Interfund eliminations have not been made in the aggregation of this data.

1.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 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 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 require revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.C. Basis of Accounting and Presentation, (continued)

liabilities are incurred for governmental fund types; and, when revenues are earned and liabilities are incurred for trust funds.

1.D. Budgets and Budgetary Accounting

The District is required by state law to prepare an annual budget. The board of education requests an initial temporary appropriations budget from the county excise board before June 30. Then no later than October 1, the board of education prepares financial statement and estimate of needs and files it with the applicable county clerk and the State Department of Education. The final budget may be revised upon approval of the board of education and the county excise board.

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.

1.E. Assets, Liabilities and Fund Equity

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

Investments - Investments consist of direct obligations of the United States government and agencies with maturities greater than three months when purchased. All investments are recorded at cost, which approximates market value.

Property Tax Revenues – 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. 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.

Inventories – The value of consumable inventories at June 30, 2021, is not material to the basic financial statements.

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.E. Assets, Liabilities and Fund Equity, (continued)

Compensated Absences - Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. There are no amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources.

No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. Vested accumulated rights to receive sick pay benefits have not been reported in the general long-term debt account group since the amount is not material to the financial statements.

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

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

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

Restricted fund balance represents amounts that are constrained either externally by creditors (such as debt covenants), grantors, contributors or laws or regulations of other governments; or by law, through constitutional provisions or enabling legislation.

Committed fund balance represents amounts that are useable only for specific purposes by formal action of the government's highest level of decision-making authority. Such amounts are not subject to legal enforceability (like restricted amounts), but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment.

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.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 1 - Summary of Significant Accounting Policies, (continued)

1.E. Assets, Liabilities and Fund Equity, (continued)

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.

Resource Use Policy

It is the District's policy for all funds that when an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources, including fund balances, are available, the District considers restricted amounts to be spent first before any unrestricted amounts are used. Furthermore, it is the District's policy that when an expenditure/expense is incurred for purposes for which committed, assigned, or unassigned resources, including fund balances, are available, the School considers committed amounts to be spent first, followed by assigned amounts and lastly unassigned amounts

1.F. Revenue, Expenses, and Expenditures

State Sources - Revenues from state sources for current operations are primarily governed by the state aid formula under provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of the 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.

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

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Transfers in/transfers out may not agree because activity fund transactions are not included.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 2 – Deposit and Investment Risk

The District held the following deposits and investments at June 30, 2021:

		Carrying Value
Deposits		
Demand Deposits	\$	5,465,544
Time Deposits		0
Total Deposits	\$	<u>5,465,544</u>
Investments		
	<u>Credit Rating</u>	<u>Maturity</u>
		Fair Value
		\$
		0
Total Investments		<u>\$</u>
		0
Reconciliation to the Combined Statement of Assets, Liabilities and Equity		
Cash and Cash Equivalents	\$	5,453,251
Activity Fund Outstanding Checks		12,293
Total Deposits and Investments	\$	<u>5,465,544</u>

Custodial Credit Risk – Exposure to custodial credit related to deposits exists when the District holds deposits that are uninsured and uncollateralized; collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the District's name; or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the District holds investments that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the District's name.

The District's policy as it relates to custodial credit risk is to secure its uninsured deposits with collateral, valued at no more than market value, at least at a level of 100 percent of the uninsured deposits and accrued interest thereon. The investment policy and state law also limit acceptable collateral to U.S. Treasury and agency securities and direct debt obligations of the state, municipalities, counties, and school districts in the state of Oklahoma, surety bonds, and letters of credit. As required by Federal 12 U.S.C.A., Section 1823(e), all financial institutions pledging collateral to the District must have a written collateral agreement approved by the board of directors or loan committee.

The District did not have any custodian credit risk as of June 30, 2021, as defined above.

Investment Credit Risk – The District has no investment policy that limits its investment choices other than the limitations of state law that generally authorize investment in:

1. 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.
2. Certificates of deposit of banks when such certificates of deposits are secured by acceptable collateral for the deposit of public monies.
3. Savings accounts or saving certificates to the extent that such accounts or certificates are fully insured by the United States Government.
4. Repurchase agreements that have underlying collateral including obligations of the United States government, its agencies and instrumentalities, or the State of Oklahoma.
5. County, municipal or school district debt obligations for which an ad valorem tax may be levied.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 2 – Deposit and Investment Risk, (continued)

6. Money market funds regulated by the SEC and in which investments consist of obligations of the United States, its agencies and instrumentalities.
7. Warrants, bonds or judgments of the school district.
8. Qualified pooled investment programs through an interlocal cooperative agreement formed pursuant to applicable law and to which the board of education has voted to be a member, the investments of which consist of those items specified in paragraphs 1 through 7 above, as well as obligations of the United States agencies and instrumentalities.
9. Any other investment that is authorized by law.

Investment credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The District has no formal policy limiting investments based on credit rating, but discloses any such credit risk associated with their investment by reporting the credit quality ratings of investment in debt securities as determined by nationally recognized statistical rating organizations-rating agencies-as of the year end. Unless there is information to the contrary, obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

The District did not have any investment credit risk as of June 30, 2021, as defined above.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. 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. The District discloses its exposure to interest rate risk by disclosing the maturity dates of its various investments. The District had no investment interest rate risk as defined above.

Concentration of Investment Credit Risk – Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the District (any over 5 percent are disclosed). Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this consideration. The District places no limit on the amount it may invest in any one issuer.

At June 30, 2021, the District had no concentration of credit risk as defined above.

Note 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 have been approved by the voters and issued by the District for various capital improvements and transportation purposes. These bonds are required to be fully paid serially within 25 years from the date of issue.

General long-term debt of the District consists of bonds payable and lease purchases. Debt service requirements for bonds are payable solely from the fund balance and future revenues of the debt service fund.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 3 - General Long-Term Debt (continued)

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2021:

	Bonds Payable	Capital Lease Obligations	Compensated Absences	Total
Balance July 1, 2020	\$ 5,255,000	\$ 16,055,980	\$ 132,085	\$ 21,443,065
Additions	5,570,000	0	0	5,570,000
Retirements	(5,255,000)	(5,190,626)	(4,893)	(10,450,519)
Balance, June 30, 2021	<u>\$ 5,570,000</u>	<u>\$ 10,865,354</u>	<u>\$ 127,192</u>	<u>\$ 16,562,546</u>

A brief description of the outstanding general obligation bond issues at June 30, 2021 is set forth below:

	Interest Rate	Maturity Date	Amount Issued	Amount Outstanding
2020 Combined Purpose Bonds	1.25%	1-Jul-23	\$ 5,570,000	\$ 5,570,000
Totals			<u>\$ 5,570,000</u>	<u>\$ 5,570,000</u>

Presented below is a summary of debt service requirements to maturity by years and by each bond issue:

	Principal	Interest	Total
2020 Combined Purpose Bonds			
2021-2022	\$ 0	\$ 69,625	\$ 69,625
2022-2023	5,570,000	69,625	5,639,625
Sub Total	<u>\$ 5,570,000</u>	<u>\$ 139,250</u>	<u>\$ 5,709,250</u>
Total Bonds	<u>\$ 5,570,000</u>	<u>\$ 139,250</u>	<u>\$ 5,709,250</u>

Interest paid on general debt during the 2020-21 year was \$278,515.

The District has entered into various lease agreements as lessee for financing the acquisition of land, and construction of new schools and improvement, and copier. The lease agreements qualify as capital leases for accounting purposes since title transfers at the end of the lease terms and they have been recorded at the present value of the future minimum lease payments. The leases contain a clause which gives the District the ability to terminate the lease agreements at the end of each fiscal year.

As noted in Note 1 to the financial statements, the District does not record fixed assets in the financial statements. Consistent with this, the District has not recorded the above assets as assets in the General fixed assets account group. The District has recorded the liability for future lease payments in the general long-term debt account group for the above leases. The schedule of future minimum lease payments under the capital lease and the present value of the net minimum lease payments at June 30, is as follows:

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 3 - General Long-Term Debt (continued)

Year Ending June 30	Copier Lease	Newcastle Educational Facilities Auth 2010 A & B Lease Purchase	Newcastle Educational Facilities Auth 2010 C & D Lease Purchase	Total
2022	\$ 50,000	\$ 513,544	\$ 4,710,706	\$ 5,274,250
2023	44,496	545,658	5,005,292	5,595,446
Total	\$ 94,496	\$ 1,059,202	\$ 9,715,998	\$ 10,869,696
Less: Amount representing Interest	(4,342)	0	0	(4,342)
Present Value of Future Minimum Lease Payments	\$ 90,154	\$ 1,059,202	\$ 9,715,998	\$ 10,865,354

Also, the District accrues for unused sick leave for eligible employees. Unused sick leave for certified salaries is calculated at various rates up to 120 days depending upon years of service. Any amount in excess of 120 days is paid at \$15 per day upon retirement by the district. Unused sick leave is paid to noncertified employees at various rates up to 120 days depending upon years of service. However, no amounts are paid for days in excess of 120 days upon retirement. The liability for compensated absences at June 30, 2021 is as follows:

Unused Sick Leave Liability – Certified	\$ 113,261
Unused Sick Leave Liability – Support	13,931
Total Compensated Absences	<u>\$ 127,192</u>

Note 4 - Employee Retirement System

Plan Description - The District participates in the state-administered Oklahoma Teachers' Retirement System (the "System") which is a cost-sharing multiple-employer defined benefit Public Employee Retirement System (PERS). The administration, benefits, and funding of the System are governed by Article XVII, Section 70 of the Oklahoma Statutes. The System is administered by a board of trustees which acts as a fiduciary for investing the funds and governing the administration of the System. PERS provides retirement, disability and death benefits to plan members and beneficiaries. The District has no responsibility or authority for the operation and administration of the System nor has it any liability, except for the current contribution requirements.

The System issues a publicly available financial report that includes financial statements and required supplementary information that can be obtained in writing at the Teachers' Retirement System of Oklahoma, P.O. Box 53524, Oklahoma City, Ok 73152 or by calling (405) 521-2387.

Funding Policy - Under the System, contributions are made by the District, the State of Oklahoma, and the participating employees. Participation is required for all teachers and other certified employees and is optional for all other regular employees of public education institutions who work at least 20 hours per week.

The contribution rates for the District and its employees, which are not actuarially determined, are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. The District is required by statute to contribute 9.50% applicable compensation for the year ended June 30, 2021. The District is allowed by the Oklahoma Teacher's Retirement System to make the required contributions on behalf of the participating members. The required contribution for participating members is 7%.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 4 - Employee Retirement System, (continued)

The District's contributions to the System for the years ending June 30, 2021, 2020, and 2019 were \$950,674, \$937,487 and \$865,665, respectively.

The compensation for employees covered by the System for the year ended June 30, 2021 was \$9,802,905; the District's total compensation was \$12,552,271. In addition to the District's 9.50% contributions, the District was required to pay into the System 7.70% of compensation arising from federal grants \$68,490. There were \$566,526 contributions made by employees during the year ended June 30, 2021.

Note 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.

Note 6 – Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; or acts of God. The District purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public official's liability. The District had the following insurance coverage during the year: Commercial property - \$86,706,773; general liability - \$5,000,000; and educator's liability \$1,000,000. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

The School's worker's compensation carrier is Zenith Insurance Company.

Note 7 - Use of Estimates

The preparation of financial statements in conformity with the regulatory basis of accounting requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 8 – Surety Bonds

The Treasurer is bonded by RLI Insurance Company, bond number LSM0479448 for the penal sum of \$250,000 for the term February 28, 2021 to February 28, 2022.

The Superintendent is bonded by RLI Insurance Company, bond number LSM278324 for the penal sum of \$250,000 for the term July 1, 2020 to July 1, 2021.

The Encumbrance Clerk/Payroll Clerk is bonded by RLI Insurance Company, bond number LSM1518517 for the penal sum of \$25,000 for the term May 4, 2021 to April 4, 2022.

The Minutes Clerk is bonded by RLI Insurance Company, bond number LSM0479452 for the penal sum of \$25,000 for the period February 28, 2021 to February 28, 2022.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2021

Note 8 – Surety Bonds, (continued)

The Activity Fund Custodian is bonded by RLI Insurance Company, bond number LSM079456 for penal sum of \$25,000 for the period February 28, 2021 to February 28, 2022.

Note 9 – Budget Amendments

The General Fund Budget was amended once during the year by filing a supplemental appropriation form with the county clerk's office. The supplemental appropriation was filed on April 13, 2021, in the amount of \$450,966.23. This increased the original General Fund Budget from \$17,099,763.04 to \$17,550,729.27.

Note10 – 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 has determined that no additional information needs to be added to the financial statements.

OTHER INFORMATION

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Assets, Liabilities and Fund Balances
Regulatory Basis - All Special Revenue Funds
June 30, 2021

	Building Fund	Total June 30, 2021
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 529,089	\$ 529,089
Investments	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$ 529,089</u></u>	<u><u>\$ 529,089</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Warrants Payable	\$ 30,589	\$ 30,589
Reserve for Encumbrances	<u>185,701</u>	<u>185,701</u>
<i>Total Liabilities</i>	<u><u>\$ 216,290</u></u>	<u><u>\$ 216,290</u></u>
 Fund Balances:		
Restricted	<u>\$ 312,799</u>	<u>\$ 312,799</u>
<i>Total Fund Balances</i>	<u><u>\$ 312,799</u></u>	<u><u>\$ 312,799</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$ 529,089</u></u>	<u><u>\$ 529,089</u></u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
Regulatory Basis - Special Revenue Funds
For the Year Ended June 30, 2021

	Building Fund	Total June 30, 2021
Revenue Collected:		
Local Sources	\$ 737,955	\$ 737,955
Intermediate Sources	0	0
State Sources	0	0
Federal Sources	0	0
Non-Revenue Receipts	0	0
	<u>0</u>	<u>0</u>
<i>Total Revenue Collected</i>	<i>\$ 737,955</i>	<i>\$ 737,955</i>
Expenditures Paid:		
Instruction	\$ 1,979	\$ 1,979
Support Services	786,423	786,423
Operation of Non-Instructional Services	643	643
Facilities Acquisition and Construction	7,844	7,844
Other Outlays	0	0
Other Uses	0	0
Repayments	0	0
Interest Paid and Bank Charges	0	0
	<u>0</u>	<u>0</u>
<i>Total Expenditures Paid</i>	<i>\$ 796,889</i>	<i>\$ 796,889</i>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<i>\$ (58,934)</i>	<i>\$ (58,934)</i>
Adjustments to Prior Year Encumbrances	\$ 10,000	\$ 10,000
Other Financing Sources (Uses):		
Estopped Warrants	\$ 0	\$ 0
Transfers In	0	0
Transfers Out	0	0
	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<i>\$ 0</i>	<i>\$ 0</i>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<i>\$ (48,934)</i>	<i>\$ (48,934)</i>
<i>Fund Balance - Beginning of Year</i>	<i>361,734</i>	<i>361,734</i>
<i>Fund Balance - End of Year</i>	<i>\$ 312,799</i>	<i>\$ 312,799</i>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
Budget and Actual - Regulatory Basis - Special Revenue Funds
For the Year Ended June 30, 2021

	Building Fund			Total		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Revenue Collected:						
Local Sources	\$ 623,225	\$ 623,225	\$ 737,955	\$ 623,225	\$ 623,225	\$ 737,955
Intermediate Sources	0	0	0	0	0	0
State Sources	0	0	0	0	0	0
Federal Sources	0	0	0	0	0	0
Non-Revenue Receipts	0	0	0	0	0	0
<i>Total Revenue Collected</i>	<u>\$ 623,225</u>	<u>\$ 623,225</u>	<u>\$ 737,955</u>	<u>\$ 623,225</u>	<u>\$ 623,225</u>	<u>\$ 737,955</u>
Expenditures Paid:						
Instruction	\$ 0	\$ 0	\$ 1,979	\$ 0	\$ 0	\$ 1,979
Support Services	984,959	984,959	786,423	984,959	984,959	786,423
Operation of Non-Instructional Services	0	0	643	0	0	643
Facilities Acquisition and Construction	0	0	7,844	0	0	7,844
Other Outlays	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Repayments	0	0	0	0	0	0
Interest Paid	0	0	0	0	0	0
<i>Total Expenditures Paid</i>	<u>\$ 984,959</u>	<u>\$ 984,959</u>	<u>\$ 796,889</u>	<u>\$ 984,959</u>	<u>\$ 984,959</u>	<u>\$ 796,889</u>
<i>Excess of Revenues Collected Over (Under)</i>						
<i>Expenditures Paid Before Adjustments to</i>						
<i>Prior Year Encumbrances</i>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (58,934)</u>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (58,934)</u>
Adjustments to Prior Year Encumbrances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,000</u>
Other Financing Sources (Uses):						
Estopped Warrants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Excess (Deficiency) of Revenue Collected</i>						
<i>Over Expenditures Paid and Other Financing</i>						
<i>Sources (Uses)</i>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (48,934)</u>	<u>\$ (361,734)</u>	<u>\$ (361,734)</u>	<u>\$ (48,934)</u>
<i>Fund Balance - Beginning of Year</i>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>	<u>361,734</u>
<i>Fund Balance - End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 312,799</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 312,799</u></u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Assets, Liabilities and Fund Equity
Regulatory Basis - Activity Fund
June 30, 2021

	School Activity Fund
<u>ASSETS</u>	
Cash	\$ 596,414
Investments	<u>0</u>
<i>Total Assets</i>	<u>\$ 596,414</u>
 <u>LIABILITIES AND FUND EQUITY</u>	
Liabilities:	
Due To Activity Groups	\$ <u>596,414</u>
<i>Total Liabilities</i>	<u>\$ 596,414</u>
Fund Equity:	
Unassigned	\$ <u>0</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 596,414</u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Changes in Assets and Liabilities
Regulatory Basis - Activity Fund
For the Year Ended June 30, 2021

ACTIVITIES	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Cafeteria	\$ 0	\$ 70,247	\$ 70,247	\$ 0
Athletics-General	67,296	24,986	38,931	53,351
Athletic Gate	41,555	96,461	101,431	36,585
Baseball	153	2,952	1,452	1,653
Basketball Boys	9,416	0	5,336	4,079
Basketball Girls	0	882	206	676
Cheer	27,178	72,075	55,124	44,129
Cross Country	337	5,468	3,991	1,813
Fast Pitch	8	280	0	288
Football	1,200	15,861	560	16,502
Golf Boys	169	0	0	169
Golf Girls	455	0	0	455
Slow Pitch	143	0	0	143
Soccer-Boys	776	648	1,226	198
Soccer Girls	776	648	648	776
Track	3,045	0	0	3,045
Volleyball	1,489	2,879	0	4,368
Wrestling	1,862	135	1,115	881
Activity Fees	650	144	794	0
Administration	105,811	9,914	13,333	102,392
Gfund Collections	0	1,115	1,115	0
Damage Deposit	800	0	0	800
Racer Kid Zone	0	130,897	120,668	10,229
Archery	3,024	0	3,024	0
Art	4,744	548	1,085	4,207
Band	84	0	20	64
Box Tops	529	6	0	535
Club-BPA	503	0	165	338
Club FCCLA	5,362	2,348	4,437	3,273
Club FFA	14,514	52,700	50,052	17,162
Club Science	1,005	0	0	1,005
Club Spanish	1,622	34	0	1,655
Drama	1,287	0	0	1,287
Academic Outreach	2,497	0	0	2,497
ES Beautification	4,804	0	0	4,804
ES Camp Goddard	10,365	6,684	2,069	14,980
ES Fundraiser	31,165	0	40	31,125
ES Literacy	2,508	0	1,852	656
ES Special Olympics	2,604	0	85	2,519
Gifted Talented	195	0	0	195
Honor Society	3,520	3,351	3,075	3,796
Hospitality	777	280	274	783
HS Testing	1,572	2,352	2,240	1,684
HS Take the Lead	1,186	0	0	1,186
Library	16,113	685	2,905	13,893
MS Boat Races	701	0	0	701
Sub Total Activities	\$ 373,802	\$ 504,580	\$ 487,503	\$ 390,878

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Changes in Assets and Liabilities
Regulatory Basis - Activity Fund
For the Year Ended June 30, 2021

ACTIVITIES	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
MS-Finishline Store	\$ 1,530	\$ 0	\$ 620	\$ 910
MS Student Store	10,008	4,674	2,721	11,961
Native Ed Enrichment	1,501	0	0	1,501
PE	1,594	5,925	277	7,243
Pit Crew	603	0	0	603
Principals	70,864	27,549	30,612	67,802
Show Choir	485	0	485	0
Stuco	24,880	145	3,862	21,162
Technology	1,647	3,534	857	4,324
Vocal Music	5,882	2,957	627	8,212
Yearbook	41,406	17,916	12,582	46,740
Robotics	9,888	11,925	6,574	15,240
Class 2020	13,021	4,479	17,500	0
Class of 2021	4,062	2,342	5,211	1,193
Class of 2022	2,926	17,754	14,030	6,650
Class of 2023	1,770	1,617	306	3,081
Class of 2024	931	10	0	940
Class of 2025	163	9	0	172
Class of 2027	976	0	485	491
Class of 2028	118	0	0	118
Class of 2029	1,134	0	0	1,134
Class of 2030	385	4,301	3,566	1,120
Class of 2031	2,355	4,173	3,866	2,662
Class of 2032	1,267	4,016	4,305	977
Class of 2033	709	3,855	4,440	124
Class of 2034	0	2,826	1,649	1,177
Sub Total Activities	\$ 200,105	\$ 120,007	\$ 114,576	\$ 205,536
Total Activities	\$ 573,907	\$ 624,586	\$ 602,079	\$ 596,414

Newcastle School District No. 001, McClain County, Oklahoma
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA#	Through Grantor's Project Number	Deferred Revenue (Accounts Receivable) July 1, 2020	Federal Grant Receipts	Federal Grant Expenditures	Deferred Revenue (Accounts Receivable) June 30, 2021	Indirect Cost Included in Grant Expenditures
U.S. Department of Education							
<u>Direct Programs:</u>							
Indian Education Title VII	84.060A	561	(16,244)	76,933	80,240	(19,551)	2,922
<u>Passed Through Oklahoma State Department of Education:</u>							
Title I, Basic	84.010	511/786	(68,418)	267,898	246,247	(46,767)	8,855
Title I, Neglected	84.010	518/786	(3,685)	9,809	7,523	(1,399)	253
Title I			(72,103)	277,707	253,770	(48,166)	9,108
IDEA-B Flowthrough	84.027	621	(8,141)	406,235	398,094	0	13,353
IDEA-B Prof. Development	84.027	615	0	3,585	7,029	(3,444)	117
IDEA-B COVID Assistance	84.027	617	0	24,064	24,064	0	0
IDEA-B Preschool	84.173	641	0	8,462	8,462	0	0
Special Education Cluster			(8,141)	442,346	437,649	(3,444)	13,470
Title II, Part A,	84.367	541/786	(28,553)	44,207	18,237	(2,583)	606
Title VI, Part B Rural and Low Income	84.358	587/786	(31,352)	82,648	58,195	(6,899)	2,038
Title IV, Part A	84.424A	552/786	(216)	12,684	12,771	(303)	457
COVID-19 ESSERF/CARES Act	84.425D	788	0	171,513	172,001	(488)	0
COVID-19 ESSER II Formula Fund	84.425D	793	0	352,734	460,373	(107,639)	16,066
COVID-19 ESSER II SDE	84.425D	794	0	275,896	466,252	(190,356)	0
COVID-19 GEER	84.425D	721	0	0	10,936	(10,936)	400
COVID-19 ESSER FUNDS			0	800,143	1,109,562	(309,419)	16,466
<u>Passed Through Oklahoma Department of Vocational Education</u>							
Carl Perkins (Note 4)	84.048	421	(12,137)	12,137	10,696	(10,696)	0
Statewide Programs (Note 5)	84.048	461	0	0	57	0	0
Total U.S. Department of Education			(168,746)	1,748,805	1,981,177	(401,061)	45,067
<u>Passed Through Department of Community Services</u>							
Chickasaw Nation COVID-19 (Note 6)	21.019	772	0	458,400	62,574	395,826	0
Total Chickasaw Nation COVID-19 Subaward			0	458,400	62,574	395,826	0
U.S. Department of Agriculture							
<u>Passed Through State Department of Education:</u>							
Breakfast Program	10.553	764	0	17,234	17,234	0	0
Lunch Program	10.555	763	0	63,538	63,538	0	0
Summer Food Program	10.559	766	0	644,733	644,733	0	0
Commodities Distributed-Lunch (Note 3)	10.555	N/A	0	37,066	37,066	0	0
Child Nutrition Cluster			0	762,571	762,571	0	0
Total U.S. Department of Agriculture			0	762,571	762,571	0	0
U.S. Department of Interior							
<u>Passed through Bureau of Indian Affairs:</u>							
Johnson O'Malley	15.130	563	(382)	9,515	17,673	(8,540)	0
Total U.S. Department of Interior			(382)	9,515	17,673	(8,540)	0
TOTAL FEDERAL ASSISTANCE			(169,128)	2,979,291	2,823,995	(13,775)	45,067

Newcastle School District No. I-001, McClain County, Oklahoma
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Note 1 – Basis of Presentation – The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2021. 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). Because the Schedule presents only a selected portion of the operations of the School, it is not intended and does not present the financial position, changes in net position or cash flows of the School.

Note 2 – Summary of Significant Accounting Policies – Expenditures reported on the Schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements except for nonmonetary assistance noted in Note 3. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The School has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note 3 – Food Distribution – Non-monetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

Note 4 – Carl Perkins – The actual receivable for Project 421 was \$12,137. We have adjusted the beginning receivable to match actual amount received.

Note 5 – Statewide Programs – The school will not be receiving any additional funds for this project. Therefore, we are zeroing out this receivable.

Note 6 – Chickasaw Nation Covid-19 Subaward – The school will not be expending any additional funds for this grant. The school actually expended adequate funds to offset the grant revenues received; however, they failed to code these expenditures to the specific grant project code.



**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
Newcastle School District No. I-001
McClain County, Oklahoma

Board Members:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis, within the combined financial statements of Newcastle School District No. I-001, McClain County, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's financial statements and have issued our report thereon dated February 7, 2022. The report on these financial statements was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Newcastle School District No. I-001, McClain County, Oklahoma's, internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in

internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. (2021-001).

Compliance and Other Matters

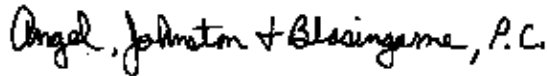
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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*.

Newcastle School District No. I-001, McClain County, Oklahoma's, Response to Findings

Newcastle School District No. I-001, McClain County, Oklahoma's response to the findings identified in our audit are described in the attached corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

A handwritten signature in black ink that reads "Angel, Johnston + Blessingame, P.C." The signature is written in a cursive, flowing style.

Chickasha, Oklahoma
February 27, 2022

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

The Honorable Board of Education
Newcastle School District No. I-001
McClain County, Oklahoma

Board Members:

Report on Compliance for Each Major Federal Program

We have audited Newcastle School District No. I-001, McClain County, 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 the District's major federal programs for the year ended June 30, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Newcastle School District No. I-001, McClain County, Oklahoma's, major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, Newcastle School District No. I-001, McClain County, 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, 2021.

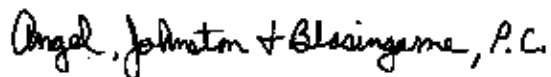
Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



Chickasha, Oklahoma
February 7, 2022

Newcastle School District No. I-001, McClain County, Oklahoma
Schedule of Findings and Questioned Cost
For the Year Ended June 30, 2021

SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of Auditor's Report Issued: Adverse opinion on the combined financial statements-regulatory basis 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.

Internal Control Over Financial Reporting:

Material Weakness(es) identified? ☐ Yes ☒ No

Significant Deficiencies identified not considered to be material weaknesses? ☒ Yes ☐ No

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards:

Type of auditor's report issued on compliance for major programs: Unmodified in conformity with regulatory basis of accounting.

Internal Control Over Major Programs:

Material Weakness(es) identified? ☐ Yes ☒ No

Significant Deficiencies identified not considered to be material weaknesses? ☐ Yes ☒ No

Audit Findings disclosed that are required to be reported in accordance with the Uniform Guidance, Section 200.516(a)? ☐ Yes ☒ No

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee Qualified as low-risk auditee under Uniform Guidance? ☐ Yes ☒ No

Identification of Major Programs:

CFDA#

10.553, 10.555, 10.559	Child Nutrition Cluster
84.425D	Covid-19 ESSERF/CARES Act
84.425D	Covid-19 ESSER II Formula Fund
84.425D	Covid-19 ESSER II SDE
84.425D	Covid-19 GEER

Newcastle School District No. I-001, McClain County, Oklahoma
Schedule of Findings and Questioned Cost
For the Year Ended June 30, 2021
(Continued)

Findings-Financial Statement Audit

2021-001 – Statement of Condition – During our testing of the Chickasaw Nation COVID-19 grant, we noted that the school had not coded enough expenditures to document how the grant proceeds were expended. Total grant revenues received was \$458,400 and total expenditures coded to the grant was \$62,574.35. The school had under coded expenditures by \$395,825.65. The school was able to supply documentation that the grant funds were expended in accordance with the grant guidelines; however, they failed to code these expenditures to the program specific project code

Criteria – According to the grant agreement, the school was to expend the grant funds in accordance with allowed COVID expenses. The school should track how the grant funds were expended in order to satisfy the grant requirements. The school should code all allowable expenditures to a program specific project code. This allows the school to document how the grant proceeds were spent.

Cause/Effect of Condition - The school overlooked classifying the additional grant expenditures to the specific project code for this grant. By the time this error was noted, the time period for the school changing the coding and submitting it to the State Department of Education had already expired. By not using the specific project codes to track the grant expenditures, the school could be questioned as to whether they expended the grant proceeds in accordance with the grant agreement.

Recommendation – The school should use the specific project codes as outlined by the Oklahoma Cost Accounting System to track any and all grant programs. Since the school is unable to change the coding for the Chickasaw grant to show that the proceeds were spent in accordance with the grant agreement, we would suggest the school keep all supporting documentation of expenditures that were coded and could have been coded to support how the grant proceeds were expended.

Findings and Questioned Costs – Major Federal Award Programs Audit

(none)

Newcastle School District No. I-001, McClain County, Oklahoma
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2021

2020-001 – Statement of Condition – The District paid the life insurance premium for the Superintendent which was not a listed fringe benefit in the Superintendent’s contract.

Criteria – Per Oklahoma State Statute §70-5-141, “. Each school district shall file within fifteen (15) days of signing the contract, the employment contract of the superintendent of the school district with the State Department of Education. The Department shall keep all contracts available for inspection by the public. The school district shall not be authorized to pay any salary, benefits or other compensation to a superintendent which are not specified in the contract on file and shall not pay administrators any amounts for accumulated sick leave that are not calculated on the same formula used for determining payment for accumulated sick leave benefits for other full-time employees of that school district and shall not pay administrators any amounts for accumulated vacation leave benefits that are not calculated on the same formula used for determining payment for accumulated vacation leave benefits for other twelve-month full-time employees of that school district.”

Cause/Effect of Condition - Oversight by District. The superintendent could be paid more than the amount on the contract filed with the State Department of Education.

Recommendation – We recommend all wages and benefits paid to the superintendent be included on her contract.

Current Status – This was not noted for the 2020-2021 audit.

OTHER OKLAHOMA DEPARTMENT OF EDUCATION REQUIRED INFORMATION

SCHOOL'S CORRECTIVE ACTION PLAN



Newcastle Public Schools

Jeff M. Landes

Chief Financial Officer / Chief Operating Officer

101 North Main
Newcastle, OK 73065
(405) 387-6425 office
jlandes@newcastle.k12.ok.us

Newcastle Public School District
McClain County

Audit Findings Corrective Action Plan

Audit Year: 2020-2021

Audit Finding Reference Number: 2021-001

Description of Finding:

The District received a COVID-19 grant from the Chickasaw Nation in the amount of \$458,400. The District failed to properly code all COVID-19 expenses to the assigned Project code for the grant.

Contact Person: Jeff Landes

Steps Implemented: The District was unaware that the grant from the Chickasaw Nation required the same coding protocols as other sources of revenue received from the State Department of Education or the Federal Government. Expenses relevant to the intent of the grant were incurred by the District during the time frame of the Grant. However, the District was not made aware of the coding requirements until after the State deadline for changing coding had passed (December 1st). A detailed spreadsheet of expenses was prepared and presented to the Auditor to verify the appropriate expenses.

Completion Date: January 11, 2022

Jeff M. Landes, Chief Financial Officer



NEWCASTLE PUBLIC SCHOOLS 2022-2023

IMPORTANT DATES



TBD	Open House, PK-8th grade
TBD	Open House, 6th-12th grade
Aug 10	FIRST DAY OF CLASS
Oct 12	Parent Teacher Conference/ Virtual Day
Feb 2	Parent Teacher Conference/ Virtual Day
May 25	LAST DAY OF CLASS

PROFESSIONAL DEVELOPMENT DAYS



Aug 3,4,8,9	(No students)
Jan 2	(No students)
April 10	(No students)

FRIDAYS OUT OF SCHOOL



BREAKS



July 4	Fourth of July
Sept 5	Labor Day
Oct 13 & 14	Fall Break
Nov 21-25	Thanksgiving
Dec 19-30	Christmas
Jan 16	Martin Luther King, Jr.
Feb 20	President's Day
Mar 13-16	Spring Break
May 29	Memorial Day

VIRTUAL INSTRUCTION DAYS



October 12	(Students at home learning)
February 2	(Students at home learning)

STUDENT DAYS:

1st Nine Weeks:	Aug 10- Oct 12
	46 Days (A=16, S=21 O=8+1)
2nd Nine Weeks:	Oct 17 - Dec 16
	37 Days (O=11, N=17, D=9)
3rd Nine Weeks:	Jan 3- Mar 9
	38 Days (J=16, F=15+1, M=6)
4th Nine Weeks:	Mar 20 - May 24
	39 Days (M=8 A=15, M=16)

Total Student Days =	160
Professional Days =	6
Teacher Contract Days =	166

VERSION G

July 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023

Sun	Mo	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	



NEWCASTLE PUBLIC SCHOOLS 2022-2023

July 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023

Sun	Mo	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

IMPORTANT DATES

TBD	Open House, PK-8th grade
TBD	Open House, 6th-12th grade
Aug 10	FIRST DAY OF CLASS
Oct 13	Parent Teacher Conference/ Virtual Day
Feb 9	Parent Teacher Conference/ Virtual Day
May 25	LAST DAY OF CLASS

FRIDAYS OUT OF SCHOOL

PROFESSIONAL DEVELOPMENT DAYS

Aug 4,8,9	(No students)
Jan 3	(No students)
May 26	(No students)

BREAKS

July 4	Fourth of July
Sept 5	Labor Day
Oct 14	Fall Break
Nov 21-25	Thanksgiving
Dec 22-30	Christmas
Jan 2	New Year's Day
Jan 16	Martin Luther King, Jr.
Feb 20	President's Day
Mar 13-17	Spring Break
May 29	Memorial Day

VIRTUAL INSTRUCTION DAYS

Oct 13	Feb 9
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STUDENT DAYS:

1st Nine Weeks:	Aug 10-Oct 13
	41 Days (A=14, S=17 O=9+1)
2nd Nine Weeks:	Oct 17-Dec 15
	37 Days (O=9, N=15, D=13)
3rd Nine Weeks:	Jan 2-Mar 9
	40 Days (J=16, F=16+1, M=7)
4th Nine Weeks:	Mar 20-May 24
	42 Days (M=8 A=17, M=17)

Total Student Days =	160
Professional Days =	5
Teacher Contract Days =	165

VERSION F



NEWCASTLE PUBLIC SCHOOLS 2022-2023

IMPORTANT DATES



TBD	Open House, PK-8th grade
TBD	Open House, 6th-12th grade
Aug 9	FIRST DAY OF CLASS
Oct 13	Parent Teacher Conference/ Virtual Day
Feb 9	Parent Teacher Conference/ Virtual Day
May 25	LAST DAY OF CLASS

FRIDAYS OUT OF SCHOOL



PROFESSIONAL DEVELOPMENT DAYS



Aug 2,3,4, 8	(No students)
Jan 2	(No students)

BREAKS



July 4	Fourth of July
Sept 5	Labor Day
Oct 14	Fall Break
Nov 21-25	Thanksgiving
Dec 19-30	Christmas
Jan 16	Martin Luther King, Jr.
Mar 13-17	Spring Break
May 29	Memorial Day

VIRTUAL INSTRUCTION DAYS



Oct 13	Feb 9
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STUDENT DAYS:

1st Nine Weeks:	Aug 9 Oct 13
	42 Days (A=15, S=17 O=9+1)
2nd Nine Weeks:	Oct 17 - Dec 15
	34 Days (O=9, N=15, D=10)
3rd Nine Weeks:	Jan 2 - Mar 9
	42 Days (J=17, F=17+1, M=7)
4th Nine Weeks:	Mar 20 - May 24
	42 Days (M=8 A=17, M=17)

Total Student Days =	160
Professional Days =	5
Teacher Contract Days =	165

VERSION E3

July 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023

Sun	Mo	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Encumbrance Register

Options: Year: 2021-2022, Date Range: 1/10/2022 - 2/4/2022, PO Range: 451 - 999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	451	01/13/2022	51440	Winningham & Stein	Retainer for services	4,500.00
				Immigration law firm to assist district with obtaining work permit and visa for school employee	000-2317-300-000-000-050 01/13/2022	4,500.00
11	452	01/18/2022	47944	Amazon	Assorted books for the library	200.00
				Assorted books for the library	074-2220-641-000-0000-000-705 01/18/2022	200.00
11	453	01/18/2022	5004	Edmentum, Inc.	ExactPath Licenses	500.00
				20 Site Licenses for ExactPath	021-1000-619-100-0000-000-705 01/18/2022	500.00
11	454	01/18/2022	5735	PeopleFacts LLC	Background checks for interim substitutes	1,000.00
				Increase PO#454 for preliminary background checks for substitutes	000-2571-337-000-0000-000-050 01/27/2022	500.00
				Substitute background for interim	000-2571-337-000-0000-000-050 01/18/2022	500.00
11	455	01/18/2022	47944	Amazon	Classroom Allowance Reading and Math supplies	105.59
				hand2mind VersaTiles Math Practice Take Along Set for Third Grade, Self-Checking Workbook System, 64 pages with Case Included, Early Math, 3rd Grade Math Workbook	031-1000-681-100-1054-000-105 01/18/2022	25.74
				Decoding Flashcards - CVC (consonant vowel consonant), vowel and blend patters. All words are phonologically regular and sound buttons support decoding. 3 flash card decks, 162 cards	000-1000-681-100-1054-000-105 01/18/2022	10.99
				Super Duper Publications Phonemic Awareness Fun Deck Flash Cards Educational Learning Resource for Children	000-1000-681-100-1054-000-105 01/18/2022	18.00
				Really Good Stuff Tap and Write CVC Words. 3 Color-coded, double-sided card sets on rings, 124 cards total, including answer keys and instruction card, Write again wipe-off laminate.	000-1000-681-100-1054-000-105 01/18/2022	35.87
				Learning Resources Pop for Blends Game, Phonics Game, 2-4 Players, 92 Cards	000-1000-681-100-1054-000-105 01/18/2022	14.99
11	456	01/18/2022	47944	Amazon	Teacher Edition, 9th Grade Literature Book	75.00
				Teacher Edition, 9th Grade Literature Book	021-1000-641-100-4000-000-705 01/18/2022	75.00
11	457	01/20/2022	47944	Amazon	1000 Black Clips for Badges	950.00
				1000 Black Clips for district bus rider badges.	793-2740-653-000-0000-000-050 01/20/2022	950.00
11	458	01/24/2022	33379	VOICE OF YOUTH ADVOCATES	Library Magazine	62.00
				VOYA Magazine 1 year subscription	074-2220-641-000-0000-000-705 01/24/2022	62.00
11	459	01/24/2022	33326	FRIENDS OF THE METRO LIBRARY	Assorted books for the library	500.00
				Assorted books for the library	074-2220-641-000-0000-000-705 01/24/2022	500.00
11	460	01/24/2022	8636	FROG STREET PRESS, LLC	(541) Frog Street Training	5,000.00
				ECC PreK Train-the-Trainer Curriculum Implementation Professional DevelopmentFrog Street Onsite 6 hrs. Quote #00018265	541-2213-337-000-0000-000-110 01/24/2022	5,000.00

Encumbrance Register

Options: Year: 2021-2022, Date Range: 1/10/2022 - 2/4/2022, PO Range: 451 - 999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	461	01/24/2022	8814	KENNY PRODUCTS, INC.	(793) Lanyards for ID badges	1,900.00
				1000 Lanyards for badges worn by ECC / Elementary students for Chromebook access and touchless contact for cafeteria and library	01/24/2022	950.00
				Increase P.O. #461 by \$950 for another 1000 lanyards.	01/27/2022	950.00
11	462	01/24/2022	8339	Allied Universal Tech Services	(793)RFID Student Badges	5,000.00
				1200 RFID access cards for student tracking on bus routes	01/24/2022	5,000.00
11	463	01/24/2022	47944	Amazon	(518) Headphones	79.00
				Headphones for Bison Creek	01/24/2022	79.00
11	464	01/24/2022	82500	MELONIE R HAU	AASA NCE 2022 Conference and Pre-Conference	3,000.00
				AASA NCE 2022 Pre-Conferenc, Conference, Travel, Hotel & Expenses	01/24/2022	3,000.00
11	465	01/25/2022	51451	JFW Consulting LLC	(TCLA) Distance Learning Association Conference	269.00
				Distance Learning Association Conference - DLACVirtual conference Feb. 1, 7-9	01/25/2022	269.00
11	466	01/25/2022	47944	Amazon	Charging stations	35.00
				Charging stations	01/25/2022	35.00
11	467	01/25/2022	51445	Skyline Electric LLC	(412-Morgan) Electrical work on shop ventilation	2,000.00
				Finalize and wire the ventilation system for the new plasma cam.	01/25/2022	2,000.00
11	468	01/27/2022	47944	Amazon	Office supplies	409.07
				Office supplies	01/27/2022	409.07
11	469	01/27/2022	51441	Stone Road Ventures LLC	Shoulder Pad Cleaning	1,700.00
				Cleaning 80 HS Shoulder Pads for Football.	01/27/2022	1,700.00
11	470	01/27/2022	2613	BSN Sports LLC	Replacement Jerseys	1,098.00
				Game Jersey and Practice Jersey Replacements	01/27/2022	1,098.00
11	471	01/27/2022	2444	All American Sports Corp.	Refurbished Helmets	4,066.45
				HS Helmet Reconditioning	01/27/2022	4,066.45
11	472	01/27/2022	2444	All American Sports Corp.	Add'l Helmets	4,286.00
				12 New HS Helmets	01/27/2022	4,286.00
11	473	01/27/2022	8857	GUARDIAN INNOVATIONS,LLC	Guardian Caps (Royal Blue)	700.00
				Royal Blue HS Guardian Caps	01/27/2022	700.00
11	474	01/27/2022	2444	All American Sports Corp.	New Game Helmets	12,850.00
				New MS Helmets	01/27/2022	12,850.00
11	475	01/27/2022	8857	GUARDIAN INNOVATIONS,LLC	Guardian Caps (Black)	2,600.00
				MS Guardian Caps (Black)	01/27/2022	2,600.00
11	476	01/27/2022	8640	BIG GAME SPORTS, INC.	HS Footballs	1,799.80
				20 HS Footballs	01/27/2022	1,799.80
11	477	01/27/2022	8640	BIG GAME SPORTS, INC.	MS Footballs	1,139.00
				16 MS Footballs	01/27/2022	1,139.00
11	478	01/27/2022	51453	Mullins, Larry L.	Special Ed Assessment	3,000.00
				Assessment services for a special ed student	01/27/2022	3,000.00

Encumbrance Register

Options: Year: 2021-2022, Date Range: 1/10/2022 - 2/4/2022, PO Range: 451 - 999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	479	01/27/2022	51197	AssetGenie Inc.	Chromebook Parts	1,375.10
				Samsung XE310 Palmrest wiith KB/Touchpad	026-2230-653-000-0000-000-705 01/27/2022	349.75
				Samsung XE310 LCD Panels	026-2230-653-000-0000-000-705 01/27/2022	799.00
				Samsung XE310 Screwset	026-2230-653-000-0000-000-705 01/27/2022	26.85
				ASUS AC Brick USB Type C	026-2230-653-000-0000-000-705 01/27/2022	199.50
11	480	01/27/2022	10028	Prosperity Bank	Travel Expenses for a Livestock Show, 1/27-30/22	500.00
				Meals and lodging for Central Area Livestock Show and McClain County Livestock Show.	412-1000-580-311-8000-000-705 01/27/2022	500.00
11	481	01/31/2022	50351	OKLAHOMA BPA	(412- Treu) State Leadership Conference	65.00
				Conference fee	412-1000-653-316-8100-000-705 01/31/2022	65.00
11	482	01/31/2022	198	Riverside Insights	Elementary GT Testing	5,000.00
				ITBS form G level 8 booklets	000-2120-614-251-0000-000-105 01/31/2022	700.00
				Iowa form g level 5/6-8 scoring keys	000-2120-614-251-0000-000-105 01/31/2022	150.00
				Iowa form e/f/g level 5-14 norm and score conversions	000-2120-614-251-0000-000-105 01/31/2022	150.00
				COGAT answer documents form 7	000-2120-614-251-0000-000-105 01/31/2022	1,200.00
				scoring cogat for 3rd and 5th grade	000-2120-614-251-0000-000-105 01/31/2022	2,800.00
11	483	01/31/2022	50351	OKLAHOMA BPA	(412-Scott) State Leadership Conference	65.00
				BPA State Leadership Conference Dues	412-1000-653-316-8100-000-705 01/31/2022	65.00
11	484	01/31/2022	47944	Amazon	Privacy curtain system	159.99
				Privacy curtain system for A Jetton's room	000-2620-651-239-0000-000-105 01/31/2022	159.99
11	485	02/02/2022	1010	Hagar Restaurant Service, Inc.	Kitchen equipment repairs	3,000.00
				Blanket PO for kitchen equipment repairs	010-2640-731-000-0000-000-705 02/02/2022	3,000.00
11	486	02/02/2022	2747	HOBART/ITW FOOD EQUIPMENT	Kitchen equipment repairs	2,000.00
				Blanket PO for kitchen equipment repairs	010-2640-438-000-0000-000-105 02/02/2022	2,000.00
11	487	02/04/2022	33892	Oklahoma Schools Insurance Group	Deductible - Semi Truck incident	1,000.00
				Deductible on Semi-truck incident and damaged front grille. Claim# P625-21-97547	000-2650-810-000-0000-000-050 02/04/2022	1,000.00

Non-Payroll Total:	\$71,989.00
Payroll Total:	\$0.00
Balance Forward:	\$500.00
Report Total:	\$72,489.00

Change Order Listing

Options: Fund: General Fund, Year: 2021-2022, ReferenceDate: PO Date, Date Range: 1/10/2022 - 2/4/2022, PO Range: 1 - 450, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
27	07/01/2021	280	GRADY COUNTY TREASURER	Ad Valorem Assessment Fee	2,328.29
	Increase PO# 11-27 to cover the additional cost of ad valorem visual inspection fees	000-2518-870-000-0000-000-050		02/01/2022	2,328.29
83	07/01/2021	4960	REALITY WORKS, INC	(469-FACS Lottery Grant) Classroom Supplies	-15,000.00
	(469-FACS Lottery Grant) Classroom Supplies	469-1000-681-314-8400-000-705		07/01/2021 01/27/2022	-15,000.00
84	07/01/2021	4960	REALITY WORKS, INC	(412-Duncan) Bal. due for Lottery Grant purchase	-299.99
	(412-Duncan) Bal. due for Lottery Grant purchase	412-1000-681-314-8400-000-705		07/01/2021 01/27/2022	-299.99
177	08/02/2021	51338	McClain-Garvin Co Yth & Fam Ctr	LPC Counselors	12,600.00
	Increase PO# 11-177 to add one additional counselor to our contract through June 30, 2022	000-2113-336-000-0000-000-105		01/10/2022	12,600.00
322	10/06/2021	1010	Hagar Restaurant Service, Inc.	ES Oven Repair	405.49
	Increase P.O. #11-322 by \$405.49	010-3140-439-700-0000-000-105		02/04/2022	405.49
339	10/20/2021	8677	Butler Brothers Sand & Gravel	Bus # 21 TAG 27550	7,000.00
	Increase Blanket PO 11-339	009-2740-439-000-0000-000-050		01/20/2022	7,000.00
366	10/27/2021	51019	Teachers Pay Teachers	Additional resources to support curriculum	-110.00
	Additional resources to support ELA and Social Studies curriculum. Printable and digital resources needed.	031-1000-681-100-1050-000-105		10/27/2021 01/27/2022	-110.00
406	11/16/2021	47944	Amazon	Paint, Headphones, Highlighters, Crayons	-1.32
	Paint, Headphones, Crayons, Highlighters	031-1000-619-100-1050-000-110		11/16/2021 01/24/2022	-1.32

Non-Payroll Total:	\$6,922.47
Payroll Total:	\$0.00
Report Total:	\$6,922.47

Project Totals

000	NON-CATEGORICAL	14,928.29
009	Transportation - Yolanda	7,000.00
010	Maintenance - Scott	405.49
031	CLASSROOM ALLOWANCE	-111.32
412	VOCATIONAL ASSISTANCE GRANT	-299.99
469	LOTTERY GRANTS	-15,000.00

Unit Totals

050	DISTRICTWIDE	9,328.29
105	ELEMENTARY SCHOOL	12,895.49
110	EARLY CHILDHOOD	-1.32
705	HIGH SCHOOL	-15,299.99

Encumbrance Register

Options: Year: 2021-2022, Date Range: 1/10/2022 - 2/4/2022, PO Range: 178 - 999, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	179	01/18/2022	8339	Allied Universal Tech Services	Fobs for district student use.	508.00
				100 Fobs for district including delivery costs.	012-2670-651-000-0000-000-705 01/18/2022	508.00
21	180	01/18/2022	47918	Tri City Glass and Door LLC	Admin office & 5th grade classroom window.	746.76
				1 office window in Admin \$366.76. 1 window in 5th grade class \$380.00.	010-2620-618-000-0000-000-105 01/18/2022	366.76
					010-2620-618-000-0000-000-705 01/18/2022	380.00
21	181	01/24/2022	47944	Amazon	Door closers	1,800.00
				Replacment door closures for HS Main Gym	012-2620-651-000-0000-000-705 01/24/2022	1,800.00
21	182	01/24/2022	769	MR. ROOTER	New Gym Floor Drain Clog.	500.00
				Increase P.O. # 12 Mr. Rooter for New Gym Floor Drain Clog Service.	010-2620-437-000-0000-000-705 01/24/2022	500.00
21	183	01/25/2022	51305	PROSPERITY BANK (EBAY)	Lighting Relays for HS Gym	120.00
				Replacement lighting relays for HS gym	000-2620-651-000-3300-000-705 01/25/2022	120.00
21	184	01/25/2022	9297	Edward W. Prosser, Jr	Repair Pole Wiring	500.00
				Repair wiring to pole lights at HS Stadium	010-2620-434-000-0000-000-705 01/25/2022	500.00
21	185	01/25/2022	9297	Edward W. Prosser, Jr	Repair circuit in HS Gym	150.00
				Rewire lighting circuit in HS Gym due to relay failure	000-2620-434-000-0000-000-705 01/25/2022	150.00
21	186	01/25/2022	47944	Amazon	Admin Conference Room Chairs	3,500.00
				(11) chairs for Admin Conference room	000-2620-651-000-0000-000-705 01/25/2022	3,500.00
21	187	01/31/2022	51454	RL Williams & Company Inc	Heater Parts for Bus Barn Tube Heater System	832.00
				DETROIT RADIANT PARTS: One TP-1516 Baldor 3/4HP Motor for PB-9 Vacuum Pump; Two V-23 16" Isolation Boots; One V-56A 5" Adapter for Bus Barn Tube Heater System from RL WILLIAMS & COMPANY, INC.	010-2620-435-000-0000-000-050 01/31/2022	732.00
				Shipping cost for heater parts for Bus Barn from RL WILLIAMS & CO, INC.	010-2620-435-000-0000-000-050 01/31/2022	100.00
21	188	01/31/2022	47944	Amazon	Batteries for equipment	74.24
				Mighty Max Battery ML18-12 - 12V 18AH Battery Replacement 2 Pack (C3 Machines)	014-2640-439-000-0000-000-050 01/31/2022	74.24
21	189	02/04/2022	889	Voss Lighting	LED Wall Packs	650.55
				Three LED wall packs for HS Gym exterior	000-2620-734-000-0000-000-705 02/04/2022	650.55

Non-Payroll Total:	\$9,381.55
Payroll Total:	\$0.00
Balance Forward:	\$189.81
Report Total:	\$9,571.36

Change Order Listing

Options: Fund: Building Fund, Year: 2021-2022, ReferenceDate: PO Date, Date Range: 1/10/2022 - 2/4/2022, PO Range: 1 - 177, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount	
5	07/01/2021	5091	FER Waste Services LLC	District trash service	4,000.00	
	Increase PO# 21-5 to cover additional Roll-Off pickups plus price increase	000-2620-420-000-0000-000-705		01/18/2022	4,000.00	
18	07/01/2021	1010	Hagar Restaurant Service, Inc.	Cafeteria Kitchen Equipment Repairs	1,000.00	
	Cafeteria Kitchen Equipment Repairs	010-2640-430-000-0000-000-050		07/01/2021	01/24/2022	-79.05
		010-2640-430-000-0000-000-050		07/01/2021	01/24/2022	-67.81
		010-2640-430-000-0000-000-050		07/01/2021	01/24/2022	-260.60
		010-2640-430-000-0000-000-050		07/01/2021	01/24/2022	-92.54
		010-2640-438-000-0000-000-050		01/24/2022		79.05
		010-2640-438-000-0000-000-050		01/24/2022		67.81
		010-2640-438-000-0000-000-050		01/24/2022		155.63
		010-2640-438-000-0000-000-050		01/24/2022		104.97
		010-2640-438-000-0000-000-050		01/24/2022		92.54
	Increase P.O #18 \$1,000 for parts purchases.	010-2640-438-000-0000-000-705		01/24/2022		1,000.00
19	07/01/2021	340	Hunzicker Brothers, Inc.	Lighting Supplies	3,000.00	
	Lighting Supplies	010-2620-619-000-0000-000-050		07/01/2021	01/21/2022	-2,173.70
		010-2620-619-000-0000-000-050		07/01/2021	01/21/2022	-1.69
		010-2620-619-000-0000-000-050		07/01/2021	01/21/2022	-547.27
		010-2620-619-000-0000-000-050		07/01/2021	01/21/2022	-1,043.38
		010-2620-619-000-0000-000-050		11/03/2021	01/21/2022	-1,209.28
		010-2620-619-000-0000-000-050		11/03/2021	01/21/2022	-24.68
		011-2620-619-000-0000-000-050		01/21/2022		24.68
		011-2620-619-000-0000-000-050		01/21/2022		1,209.28
		011-2620-619-000-0000-000-050		01/21/2022		1.69
		011-2620-619-000-0000-000-050		01/21/2022		547.27
		011-2620-619-000-0000-000-050		01/21/2022		1,043.38
		011-2620-619-000-0000-000-050		01/21/2022		2,173.70
	Increase P.O. # 19 by \$3,000 for parts purchases.	011-2620-619-000-0000-000-050		02/04/2022		3,000.00
21	07/01/2021	4809	Locke Supply	Plumbing and Electrical Supplies	2,000.00	
	Increase blanket PO #21-21 for general repair needs	010-2620-619-000-0000-000-505		01/17/2022		2,000.00
24	07/01/2021	48109	Rock Hollow Garden & Hardware	Supplies for Maintenance Department	1,000.00	
	Increase P.O. #24 by \$1,000 for purchases.	011-2620-439-000-0000-000-050		02/02/2022		1,000.00
26	07/01/2021	2563	WINSUPPLY OF OKLAHOMA CITY CO	Plumbing and Electrical Supplies	4,000.00	
	Increase P.O. # 26 by \$4,000 for district parts inventory restock.	010-2620-619-000-0000-000-050		02/02/2022		4,000.00
30	07/01/2021	1619	AUTOMATIC FIRE CONTROL, INC.	Ansul inspections	-2,000.00	
	Ansul inspections	012-2670-430-000-0000-000-050		07/01/2021	01/24/2022	-2,000.00
168	01/05/2022	2716	W W GRAINGER , INC	Basketball Lift Actuator	-158.28	
	24in Stroke Linear Actuator for MS basketball goal.	012-2670-651-000-0000-000-505		01/05/2022	01/24/2022	-158.28

Non-Payroll Total: **\$12,841.72**

Payroll Total: **\$0.00**

Report Total: **\$12,841.72**

Project Totals

000 NON-CATEGORICAL 4,000.00

Change Order Listing

Options: Fund: Building Fund, Year: 2021-2022, ReferenceDate: PO Date, Date Range: 1/10/2022 - 2/4/2022, PO Range: 1 - 177, Include Negative Changes: True

010	Maintenance - Scott	2,000.00
011	Maintenance - General	9,000.00
012	Fire/ Safety/ Security - Joe	-2,158.28

Unit Totals

050	DISTRICTWIDE	6,000.00
505	MIDDLE SCHOOL	1,841.72
705	HIGH SCHOOL	5,000.00

Encumbrance Register

Options: Year: 2021-2022, Date Range: 1/3/2022 - 2/4/2022, PO Range: 55 - 999, Fund Codes: 39

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
39	55	12/15/2021	2766	CDW LLC	Adobe Creative Cloud Licensing	-232.00
				Adobe Creative Cloud for Teams, Education - 100 licenses	000-2580-653-000-0000-000-705	
					12/15/2021 01/24/2022	-232.00
39	56	01/18/2022	2766	CDW LLC	Projector bulbs	610.20
				Epson ELPLP71 Projector Bulb	013-2230-653-000-0000-000-705	
					01/18/2022	244.71
				Epson ELPLP78 Projector Bulb	013-2230-653-000-0000-000-705	
					01/18/2022	365.49
39	57	01/24/2022	9308	XAP Corporation	SSO Setup Fee	500.00
				Implementation fee for SSO / SAML Authentication (XAP Career Pathway planning)	000-2199-653-000-0000-000-705	
					01/24/2022	500.00
39	58	01/24/2022	5746	SHI	Annual Microsoft Licensing	14,813.54
				M365-EDU-A3 License, per EQU	000-2230-653-000-0000-000-105	
					01/24/2022	3,700.00
					000-2230-653-000-0000-000-110	
					01/24/2022	3,700.00
					000-2230-653-000-0000-000-505	
					01/24/2022	3,700.00
					000-2230-653-000-0000-000-705	
					01/24/2022	3,713.54
39	59	02/04/2022	2766	CDW LLC	4U - Vertical Wallmount Rack	322.40
				Startech 4U 19" Vertical Wallmount Rack	013-2580-653-000-0000-000-705	
					02/04/2022	322.40

Non-Payroll Total:	\$16,014.14
Payroll Total:	\$0.00
Balance Forward:	\$2,500.00
Report Total:	\$18,514.14

Change Order Listing

Options: Fund: Technology Bond Fund 39, Year: 2021-2022, ReferenceDate: PO Date, Date Range: 1/3/2022 - 2/4/2022, PO Range: 1 - 55, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
34	07/01/2021	2797	Synergy Datacom	Networking supplies	1,000.00
	Increase Blanket PO #39-34 for general networking and cabling supplies	000-2580-653-000-0000-000-705		01/19/2022	1,000.00
55	12/15/2021	2766	CDW LLC	Adobe Creative Cloud Licensing	-232.00
	Adobe Creative Cloud for Teams, Education - 100 licenses	000-2580-653-000-0000-000-705		12/15/2021 01/24/2022	-232.00

Non-Payroll Total: \$768.00

Payroll Total: \$0.00

Report Total: \$768.00

Project Totals

000	NON-CATEGORICAL	768.00
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Unit Totals

705	HIGH SCHOOL	768.00
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**Newcastle Public Schools
Payroll Summary
February 8th, 2022**

Monthly Payroll (1/27/2022)	\$1,294,789.80
Extra Duty Payroll (02/10/2022)	\$26,167.02



NEWCASTLE PUBLIC SCHOOLS

Purpose of Activity Fund Account

☒ Original
☐ Amended

Account Name: MS Track Account #: 845 Site #: 505

Scheduled Fundraising Events:

Description

Month Planned

Summer camps/clinics

Summer

General Revenue: (Indicate Amended Items with an "**")

Donations are automatically approved. List other methods of generating revenue:

Clothing sales, raffles, silent auctions, Giving Guru, Sonic fundraisers/similar, camps/clinics

Expenditures: (How the revenue will be spent) (Indicate Amended items with a "**")

Equipment, uniforms, necessities for meets

Ashley Gibson/Jennifer Sanders

Sponsor Name



Sponsor Signature



Supervisor Signature if Applicable
(Principal or Athletic Director)

1/24/2022

Date Submitted

'21-'22

School Year



Activity Fund Custodian Signature



Chief Financial Officer Signature

Date Approved by Board of Education



NEWCASTLE PUBLIC SCHOOLS

Purpose of Activity Fund Account



Original



Amended

Account Name: Middle School Volleyball Account #: 824 Site #: 505

Scheduled Fundraising Events:

Description

Month Planned

Summer camp for JH

June

Summer camp for ECC/Elem

June

Sand tournament

TBD

General Revenue: (Indicate Amended Items with an "**")

Donations are automatically approved. List other methods of generating revenue:

Clothing sales
Camps/clinics
Raffles
Silent auctions
Tournaments
Ad sales/gym signs during games

Expenditures: (How the revenue will be spent) (Indicate Amended items with a "**")

Uniforms, tournaments, equipment, clothing, necessary items to play.

Ashley Gibson

Sponsor Name

Sponsor Signature

Supervisor Signature if Applicable
(Principal or Athletic Director)

1/24/22

Date Submitted

21-22

School Year

Activity Fund Custodian Signature

Chief Financial Officer Signature

Date Approved by Board of Education



NEWCASTLE PUBLIC SCHOOLS

Purpose of Activity Fund Account

☐ Original
☒ Amended

Account Name: FCCLA Account #: 915 Site #: HS

Scheduled Fundraising Events:

<i>Description</i>	<i>Month Planned</i>
<u>Winter Formal</u>	<u>December</u>
<u>Kids Korral, The Toby Keith Foundation</u>	<u>February</u>
<u>Valentine Candy Grams</u>	<u>February</u>

General Revenue: (Indicate Amended Items with an "**")

Donations are automatically approved. List other methods of generating revenue:

Food sales- bake sale, beef jerky, casseroles, pies/cakes, and candy
Catering services & in class beverage/snack sales
Tshirts, hats, embroidery service and sales

Expenditures: (How the revenue will be spent) (Indicate Amended items with a "**")

Supplies for: Meetings, graduation, parties, dances, banquets, workshops, conferences, STAR events, advisory meetings, FCCLA supplies, registration fees, Transportation, camps, meals, project expenses, competitive events, official dress, teacher appreciation, t-shirts, homecoming, disaster/benevolence Scholarships for students, Kids Korral donation

Lacey England

Sponsor Name

Lacey England

Sponsor Signature

Jenny Beer

Supervisor Signature if Applicable
(Principal or Athletic Director)

1/25/2021

Date Submitted

2021-2022

School Year

Activity Fund Custodian Signature

Miller

Chief Financial Officer Signature

Date Approved by Board of Education

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 11/30/2021

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Fund - 11 General Fund						
Series - 1000 District Sources of Revenue						
Source - 1000 District Sources of Revenue	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1110 Ad Valorem (Current)	\$4,518,642.59	\$38,561.89	\$4,480,080.70	\$0.00	0.85%	\$0.00
Source - 1120 Ad Valorem (Prior Years)	\$0.00	\$57,371.61	\$0.00	\$57,371.61	N/A	\$15,421.80
Source - 1130 Revenue in Lieu of Taxes	\$0.00	\$374.69	\$0.00	\$374.69	N/A	\$0.00
Source - 1190 OTHER TAXES	\$0.00	\$2,395.39	\$0.00	\$2,395.39	N/A	\$0.00
Source - 1260 EXTENDED SCHOOL CARE	\$0.00	\$22,000.00	\$0.00	\$22,000.00	N/A	\$22,000.00
Source - 1300 Earnings on Investments	\$1,971.77	\$423.29	\$1,971.77	\$423.29	21.47%	\$50.00
Source - 1410 Rental - School Facilities	\$0.00	\$100.00	\$0.00	\$100.00	N/A	\$0.00
Source - 1420 RENTAL NOT SCHOOL FACILITIES	\$0.00	\$3,460.00	\$0.00	\$3,460.00	N/A	\$0.00
Source - 1460 COMMISSIONS	\$0.00	\$13.72	\$0.00	\$13.72	N/A	\$0.00
Source - 1500 Reimbursements	\$0.00	\$14,368.50	\$0.00	\$14,368.50	N/A	\$0.00
Source - 1600 Misc Local Revenue	\$0.00	\$46,081.54	\$0.00	\$46,081.54	N/A	\$39,495.33
Series - 1000 District Sources of Revenue Total	\$4,520,614.36	\$185,150.63	\$4,482,052.47	\$146,588.74	4.10%	\$76,967.13
Series - 2000						
Source - 2100 County 4 Mil	\$380,700.00	\$10,386.06	\$370,313.94	\$0.00	2.73%	\$1,989.91
Source - 2200 County Mortgage	\$149,000.00	\$75,434.91	\$73,565.09	\$0.00	50.63%	\$15,020.08
Series - 2000 Total	\$529,700.00	\$85,820.97	\$443,879.03	\$0.00	16.20%	\$17,009.99
Series - 3000						
Source - 3110 Gross Production	\$427,000.00	\$400,867.01	\$26,132.99	\$0.00	93.88%	\$84,914.18
Source - 3120 Motor Vehicle	\$839,000.00	\$485,825.24	\$353,174.76	\$0.00	57.91%	\$90,374.75
Source - 3130 Rural Electric	\$196,000.00	\$108,623.48	\$87,376.52	\$0.00	55.42%	\$25,681.76
Source - 3140 School Land	\$292,900.00	\$122,464.67	\$170,435.33	\$0.00	41.81%	\$22,918.08
Source - 3150 Vehicle Tax	\$0.00	\$2,221.01	\$0.00	\$2,221.01	N/A	\$965.14
Source - 3210 State Aid	\$5,381,324.71	\$1,991,090.14	\$3,390,234.57	\$0.00	37.00%	\$484,319.22
Source - 3250 Flex Benefit Allowance	\$1,522,208.00	\$547,995.06	\$974,212.94	\$0.00	36.00%	\$136,998.76
Source - 3420 State Textbook	\$203,432.60	\$203,432.60	\$0.00	\$0.00	100.00%	\$0.00
Source - 3811 Career Tech Salary	\$61,355.00	\$1,830.00	\$59,525.00	\$0.00	2.98%	\$0.00
Source - 3812 Career Tech Program	\$0.00	\$11,207.00	\$0.00	\$11,207.00	N/A	\$0.00
Series - 3000 Total	\$8,923,220.31	\$3,875,556.21	\$5,061,092.11	\$13,428.01	43.43%	\$846,171.89
Series - 4000						
Source - 4140 Title V - Indian Ed	\$66,077.00	\$36,812.18	\$29,264.82	\$0.00	55.71%	\$17,260.91
Source - 4210 Title I - Part A	\$285,203.28	\$112,907.30	\$172,295.98	\$0.00	39.59%	\$64,741.46
Source - 4271 Title II - Part A	\$70,563.30	\$2,584.12	\$67,979.18	\$0.00	3.66%	\$0.00
Source - 4310 IDEA - Part B Flowthrough	\$107,697.19	\$3,443.76	\$104,253.43	\$0.00	3.20%	\$0.00
Source - 4340 IDEA - Part B Pre-K	\$9,111.48	\$0.00	\$9,111.48	\$0.00	0.00%	\$0.00
Source - 4442 Title IV - Part A - SSAE	\$418,402.47	\$4,096.80	\$414,305.67	\$0.00	0.98%	\$3,793.78
Source - 4470 Title V - RLIS	\$44,692.04	\$6,898.02	\$37,794.02	\$0.00	15.43%	\$0.00
Source - 4550 Johnson O'Malley	\$11,468.00	\$9,320.93	\$2,147.07	\$0.00	81.28%	\$631.92
Source - 4689 OTHER FEDERAL GRANTS	\$2,378,138.87	\$309,418.48	\$2,068,720.39	\$0.00	13.01%	\$0.00
Source - 4705 CNP Emergency	\$0.00	\$1,788.94	\$0.00	\$1,788.94	N/A	\$0.00
Operational Costs						
Source - 4706 P-EBT Program	\$0.00	\$614.00	\$0.00	\$614.00	N/A	\$0.00
Source - 4710 CNP Federal Lunch	\$700,000.00	\$247,228.64	\$452,771.36	\$0.00	35.32%	\$83,781.07
Source - 4720 CNP Federal Breakfast	\$0.00	\$67,162.17	\$0.00	\$67,162.17	N/A	\$24,149.72
Source - 4740 CNP Summer Food	\$0.00	\$78,675.66	\$0.00	\$78,675.66	N/A	\$0.00
Service Program						
Source - 4821 Carl Perkins Grant	\$12,404.00	\$10,696.00	\$1,708.00	\$0.00	86.23%	\$0.00
Series - 4000 Total	\$4,103,757.63	\$891,647.00	\$3,360,351.40	\$148,240.77	21.73%	\$194,358.86
Series - 5000						
Source - 5600 Correcting Entries	\$0.00	\$2,835.51	\$0.00	\$2,835.51	N/A	\$245.00
Series - 5000 Total	\$0.00	\$2,835.51	\$0.00	\$2,835.51	N/A	\$245.00

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 11/30/2021

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Series - 6000						
Source - 6110 Fund Balance	\$1,817,006.56	\$0.00	\$1,817,006.56	\$0.00	0.00%	\$0.00
Series - 6000 Total	\$1,817,006.56	\$0.00	\$1,817,006.56	\$0.00	0.00%	\$0.00
Fund - 11 General Fund Total	\$19,894,298.86	\$5,041,010.32	\$15,164,381.57	\$311,093.03	25.34%	\$1,134,752.87
Report Total	\$19,894,298.86	\$5,041,010.32	\$15,164,381.57	\$311,093.03	25.34%	\$1,134,752.87

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 12/31/2021

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Fund - 11 General Fund						
Series - 1000 District Sources of Revenue						
Source - 1000 District Sources of Revenue	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1110 Ad Valorem (Current)	\$4,518,642.59	\$1,148,733.91	\$3,369,908.68	\$0.00	25.42%	\$1,110,172.02
Source - 1120 Ad Valorem (Prior Years)	\$0.00	\$70,548.33	\$0.00	\$70,548.33	N/A	\$13,176.72
Source - 1130 Revenue in Lieu of Taxes	\$0.00	\$374.69	\$0.00	\$374.69	N/A	\$0.00
Source - 1190 OTHER TAXES	\$0.00	\$2,395.39	\$0.00	\$2,395.39	N/A	\$0.00
Source - 1260 EXTENDED SCHOOL CARE	\$0.00	\$22,000.00	\$0.00	\$22,000.00	N/A	\$0.00
Source - 1300 Earnings on Investments	\$1,971.77	\$450.56	\$1,971.77	\$450.56	22.85%	\$27.27
Source - 1410 Rental - School Facilities	\$0.00	\$100.00	\$0.00	\$100.00	N/A	\$0.00
Source - 1420 RENTAL NOT SCHOOL FACILITIES	\$0.00	\$3,460.00	\$0.00	\$3,460.00	N/A	\$0.00
Source - 1460 COMMISSIONS	\$0.00	\$13.72	\$0.00	\$13.72	N/A	\$0.00
Source - 1500 Reimbursements	\$0.00	\$17,927.35	\$0.00	\$17,927.35	N/A	\$3,558.85
Source - 1600 Misc Local Revenue	\$0.00	\$180,393.79	\$0.00	\$180,393.79	N/A	\$134,312.25
Series - 1000 District Sources of Revenue Total	\$4,520,614.36	\$1,446,397.74	\$3,371,880.45	\$297,663.83	32.00%	\$1,261,247.11
Series - 2000						
Source - 2100 County 4 Mil	\$380,700.00	\$139,577.22	\$241,122.78	\$0.00	36.66%	\$129,191.16
Source - 2200 County Mortgage	\$149,000.00	\$99,255.95	\$49,744.05	\$0.00	66.61%	\$23,821.04
Series - 2000 Total	\$529,700.00	\$238,833.17	\$290,866.83	\$0.00	45.09%	\$153,012.20
Series - 3000						
Source - 3110 Gross Production	\$427,000.00	\$489,009.69	\$0.00	\$62,009.69	114.52%	\$88,142.68
Source - 3120 Motor Vehicle	\$839,000.00	\$574,279.72	\$264,720.28	\$0.00	68.45%	\$88,454.48
Source - 3130 Rural Electric	\$196,000.00	\$132,931.85	\$63,068.15	\$0.00	67.82%	\$24,308.37
Source - 3140 School Land	\$292,900.00	\$149,904.76	\$142,995.24	\$0.00	51.18%	\$27,440.09
Source - 3150 Vehicle Tax	\$0.00	\$2,774.75	\$0.00	\$2,774.75	N/A	\$553.74
Source - 3210 State Aid	\$5,381,324.71	\$2,475,409.37	\$2,905,915.34	\$0.00	46.00%	\$484,319.23
Source - 3250 Flex Benefit Allowance	\$1,522,208.00	\$750,943.77	\$771,264.23	\$0.00	49.33%	\$202,948.71
Source - 3415 READING SUFFICIENCY	\$0.00	\$40,236.90	\$0.00	\$40,236.90	N/A	\$40,236.90
Source - 3420 State Textbook	\$203,432.60	\$203,432.60	\$0.00	\$0.00	100.00%	\$0.00
Source - 3650 TSET Grants	\$0.00	\$5,000.00	\$0.00	\$5,000.00	N/A	\$5,000.00
Source - 3811 Career Tech Salary	\$61,355.00	\$8,260.00	\$53,095.00	\$0.00	13.46%	\$6,430.00
Source - 3812 Career Tech Program	\$0.00	\$22,414.00	\$0.00	\$22,414.00	N/A	\$11,207.00
Series - 3000 Total	\$8,923,220.31	\$4,854,597.41	\$4,201,058.24	\$132,435.34	54.40%	\$979,041.20
Series - 4000						
Source - 4140 Title V - Indian Ed	\$66,077.00	\$36,812.18	\$29,264.82	\$0.00	55.71%	\$0.00
Source - 4210 Title I - Part A	\$285,203.28	\$114,105.90	\$171,097.38	\$0.00	40.01%	\$1,198.60
Source - 4271 Title II - Part A	\$70,563.30	\$22,226.73	\$48,336.57	\$0.00	31.50%	\$19,642.61
Source - 4310 IDEA - Part B Flowthrough	\$107,697.19	\$221,582.18	\$0.00	\$113,884.99	205.75%	\$218,138.42
Source - 4340 IDEA - Part B Pre-K	\$9,111.48	\$9,111.48	\$0.00	\$0.00	100.00%	\$9,111.48
Source - 4442 Title IV - Part A - SSAE	\$418,402.47	\$4,393.80	\$414,008.67	\$0.00	1.05%	\$297.00
Source - 4470 Title V - RLIS	\$44,692.04	\$28,152.96	\$16,539.08	\$0.00	62.99%	\$21,254.94
Source - 4550 Johnson O'Malley	\$11,468.00	\$9,320.93	\$2,147.07	\$0.00	81.28%	\$0.00
Source - 4689 OTHER FEDERAL GRANTS	\$2,378,138.87	\$325,698.30	\$2,052,440.57	\$0.00	13.70%	\$16,279.82
Source - 4705 CNP Emergency	\$0.00	\$1,788.94	\$0.00	\$1,788.94	N/A	\$0.00
Operational Costs						
Source - 4706 P-EBT Program	\$0.00	\$614.00	\$0.00	\$614.00	N/A	\$0.00
Source - 4710 CNP Federal Lunch	\$700,000.00	\$331,618.48	\$368,381.52	\$0.00	47.37%	\$84,389.84
Source - 4720 CNP Federal Breakfast	\$0.00	\$90,472.19	\$0.00	\$90,472.19	N/A	\$23,310.02
Source - 4740 CNP Summer Food	\$0.00	\$78,675.66	\$0.00	\$78,675.66	N/A	\$0.00
Service Program						
Source - 4821 Carl Perkins Grant	\$12,404.00	\$10,696.00	\$1,708.00	\$0.00	86.23%	\$0.00
Series - 4000 Total	\$4,103,757.63	\$1,285,269.73	\$3,103,923.68	\$285,435.78	31.32%	\$393,622.73
Series - 5000						

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 12/31/2021

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Source - 5600 Correcting Entries	\$0.00	\$3,723.62	\$0.00	\$3,723.62	N/A	\$888.11
Series - 5000 Total	\$0.00	\$3,723.62	\$0.00	\$3,723.62	N/A	\$888.11
Series - 6000						
Source - 6110 Fund Balance	\$1,817,006.56	\$0.00	\$1,817,006.56	\$0.00	0.00%	\$0.00
Series - 6000 Total	\$1,817,006.56	\$0.00	\$1,817,006.56	\$0.00	0.00%	\$0.00
Fund - 11 General Fund Total	\$19,894,298.86	\$7,828,821.67	\$12,784,735.76	\$719,258.57	39.35%	\$2,787,811.35
Report Total	\$19,894,298.86	\$7,828,821.67	\$12,784,735.76	\$719,258.57	39.35%	\$2,787,811.35

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2021 - 11/30/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 801 ATHLETICS-GENERAL							
Program - 801 ATHLETIC-GENERAL							
705 HIGH SCHOOL	\$50,505.66	\$60.75	\$0.00	\$0.00	\$50,566.41	\$5,811.83	\$44,754.58
Total Program - 801 ATHLETIC-GENERAL	\$50,505.66	\$60.75	\$0.00	\$0.00	\$50,566.41	\$5,811.83	\$44,754.58
Program - 810 BASEBALL							
705 HIGH SCHOOL	(\$34.50)	\$0.00	\$0.00	\$0.00	(\$34.50)	\$395.50	(\$430.00)
Total Program - 810 BASEBALL	(\$34.50)	\$0.00	\$0.00	\$0.00	(\$34.50)	\$395.50	(\$430.00)
Program - 811 BASKETBALL-BOYS							
705 HIGH SCHOOL	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$73.50	(\$113.50)
Total Program - 811 BASKETBALL-BOYS	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$73.50	(\$113.50)
Program - 812 BASKETBALL-GIRLS							
705 HIGH SCHOOL	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$73.50	(\$113.50)
Total Program - 812 BASKETBALL-GIRLS	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$73.50	(\$113.50)
Program - 813 CHEER							
505 MIDDLE SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)
705 HIGH SCHOOL	(\$150.00)	\$0.00	\$0.00	\$2,500.00	(\$2,650.00)	\$0.00	(\$2,650.00)
Total Program - 813 CHEER	(\$150.00)	\$0.00	\$0.00	\$2,500.00	(\$2,650.00)	\$1,500.00	(\$4,150.00)
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	(\$169.18)	\$0.00	\$0.00	\$412.21	(\$581.39)	\$603.93	(\$1,185.32)
Total Program - 814 CROSS COUNTRY	(\$169.18)	\$0.00	\$0.00	\$412.21	(\$581.39)	\$603.93	(\$1,185.32)
Program - 815 FAST PITCH							
705 HIGH SCHOOL	(\$1,999.55)	\$0.00	\$0.00	\$0.00	(\$1,999.55)	\$0.00	(\$1,999.55)
Total Program - 815 FAST PITCH	(\$1,999.55)	\$0.00	\$0.00	\$0.00	(\$1,999.55)	\$0.00	(\$1,999.55)
Program - 816 FOOTBALL							
505 MIDDLE SCHOOL	(\$2,540.00)	\$0.00	\$0.00	\$424.30	(\$2,964.30)	\$835.70	(\$3,800.00)
705 HIGH SCHOOL	(\$8,997.70)	\$0.00	\$0.00	\$658.00	(\$9,655.70)	\$2,183.62	(\$11,839.32)
Total Program - 816 FOOTBALL	(\$11,537.70)	\$0.00	\$0.00	\$1,082.30	(\$12,620.00)	\$3,019.32	(\$15,639.32)
Program - 817 GOLF-BOYS							
705 HIGH SCHOOL	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Total Program - 817 GOLF-BOYS	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Program - 818 GIRLS-GOLF							
705 HIGH SCHOOL	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Total Program - 818 GIRLS-GOLF	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Program - 819 SLOW PITCH							
705 HIGH SCHOOL	(\$34.50)	\$0.00	\$0.00	\$0.00	(\$34.50)	\$395.50	(\$430.00)
Total Program - 819 SLOW PITCH	(\$34.50)	\$0.00	\$0.00	\$0.00	(\$34.50)	\$395.50	(\$430.00)
Program - 820 SOCCER-BOYS							
705 HIGH SCHOOL	(\$640.00)	\$0.00	\$0.00	\$0.00	(\$640.00)	\$0.00	(\$640.00)
Total Program - 820 SOCCER-BOYS	(\$640.00)	\$0.00	\$0.00	\$0.00	(\$640.00)	\$0.00	(\$640.00)
Program - 821 SOCCER-GIRLS							
705 HIGH SCHOOL	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$0.00	(\$40.00)
Total Program - 821 SOCCER-GIRLS	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$0.00	(\$40.00)
Program - 822 SWIMMING							
705 HIGH SCHOOL	(\$80.00)	\$0.00	\$0.00	\$0.00	(\$80.00)	\$0.00	(\$80.00)
Total Program - 822 SWIMMING	(\$80.00)	\$0.00	\$0.00	\$0.00	(\$80.00)	\$0.00	(\$80.00)
Program - 823 TRACK							
705 HIGH SCHOOL	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Total Program - 823 TRACK	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Program - 824 VOLLEYBALL							
705 HIGH SCHOOL	(\$640.00)	\$0.00	\$0.00	\$0.00	(\$640.00)	\$0.00	(\$640.00)
Total Program - 824 VOLLEYBALL	(\$640.00)	\$0.00	\$0.00	\$0.00	(\$640.00)	\$0.00	(\$640.00)
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	(\$250.00)	\$0.00	\$0.00	\$0.00	(\$250.00)	\$925.00	(\$1,175.00)
705 HIGH SCHOOL	(\$489.00)	\$0.00	\$0.00	\$0.00	(\$489.00)	\$1,075.00	(\$1,564.00)
Total Program - 825 WRESTLING	(\$739.00)	\$0.00	\$0.00	\$0.00	(\$739.00)	\$2,000.00	(\$2,739.00)
Program - 900 NON ATHLETIC PROG							

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2021 - 11/30/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 801 ATHLETICS-GENERAL							
Program - 900 NON ATHLETIC PROG							
705 HIGH SCHOOL	(\$5,015.00)	\$0.00	\$0.00	\$0.00	(\$5,015.00)	\$0.00	(\$5,015.00)
Total Program - 900 NON ATHLETIC PROG	(\$5,015.00)	\$0.00	\$0.00	\$0.00	(\$5,015.00)	\$0.00	(\$5,015.00)
Total Project - 801 ATHLETICS-GENERAL	\$28,896.23	\$60.75	\$0.00	\$3,994.51	\$24,962.47	\$13,873.08	\$11,089.39
Project - 802 ATHLETIC-GATE							
Program - 801 ATHLETIC-GENERAL							
705 HIGH SCHOOL	(\$1,311.00)	\$0.00	\$0.00	\$0.00	(\$1,311.00)	\$89.00	(\$1,400.00)
Total Program - 801 ATHLETIC-GENERAL	(\$1,311.00)	\$0.00	\$0.00	\$0.00	(\$1,311.00)	\$89.00	(\$1,400.00)
Program - 802 ATHLETIC-GATE							
705 HIGH SCHOOL	\$29,181.73	\$0.00	\$0.00	\$0.00	\$29,181.73	\$755.00	\$28,426.73
Total Program - 802 ATHLETIC-GATE	\$29,181.73	\$0.00	\$0.00	\$0.00	\$29,181.73	\$755.00	\$28,426.73
Program - 810 BASEBALL							
705 HIGH SCHOOL	(\$75.00)	\$0.00	\$0.00	\$0.00	(\$75.00)	\$6,665.70	(\$6,740.70)
Total Program - 810 BASEBALL	(\$75.00)	\$0.00	\$0.00	\$0.00	(\$75.00)	\$6,665.70	(\$6,740.70)
Program - 811 BASKETBALL-BOYS							
505 MIDDLE SCHOOL	\$0.00	\$350.00	\$0.00	\$300.00	\$50.00	\$0.00	\$50.00
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$150.00	(\$150.00)	\$3,450.00	(\$3,600.00)
Total Program - 811 BASKETBALL-BOYS	\$0.00	\$350.00	\$0.00	\$450.00	(\$100.00)	\$3,450.00	(\$3,550.00)
Program - 812 BASKETBALL-GIRLS							
505 MIDDLE SCHOOL	\$0.00	\$680.00	\$0.00	\$300.00	\$380.00	\$1,600.00	(\$1,220.00)
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$75.00	(\$75.00)	\$5,125.00	(\$5,200.00)
Total Program - 812 BASKETBALL-GIRLS	\$0.00	\$680.00	\$0.00	\$375.00	\$305.00	\$6,725.00	(\$6,420.00)
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	(\$2,230.00)	\$0.00	\$0.00	\$0.00	(\$2,230.00)	\$130.00	(\$2,360.00)
Total Program - 814 CROSS COUNTRY	(\$2,230.00)	\$0.00	\$0.00	\$0.00	(\$2,230.00)	\$130.00	(\$2,360.00)
Program - 815 FAST PITCH							
505 MIDDLE SCHOOL	\$830.00	\$0.00	\$0.00	\$0.00	\$830.00	\$260.00	\$570.00
705 HIGH SCHOOL	(\$801.50)	\$0.00	\$0.00	\$0.00	(\$801.50)	\$2,905.16	(\$3,706.66)
Total Program - 815 FAST PITCH	\$28.50	\$0.00	\$0.00	\$0.00	\$28.50	\$3,165.16	(\$3,136.66)
Program - 816 FOOTBALL							
505 MIDDLE SCHOOL	\$6,197.00	\$800.00	\$0.00	\$0.00	\$6,997.00	\$0.00	\$6,997.00
705 HIGH SCHOOL	\$20,293.69	\$6,359.00	\$0.00	\$0.00	\$26,652.69	\$2,361.67	\$24,291.02
Total Program - 816 FOOTBALL	\$26,490.69	\$7,159.00	\$0.00	\$0.00	\$33,649.69	\$2,361.67	\$31,288.02
Program - 820 SOCCER-BOYS							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)
Total Program - 820 SOCCER-BOYS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)
Program - 824 VOLLEYBALL							
505 MIDDLE SCHOOL	\$2,411.00	\$0.00	\$0.00	\$0.00	\$2,411.00	\$20.00	\$2,391.00
705 HIGH SCHOOL	\$2,846.00	\$0.00	\$0.00	\$0.00	\$2,846.00	\$2,861.67	(\$15.67)
Total Program - 824 VOLLEYBALL	\$5,257.00	\$0.00	\$0.00	\$0.00	\$5,257.00	\$2,881.67	\$2,375.33
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	(\$200.00)
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,600.00	(\$1,600.00)
Total Program - 825 WRESTLING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	(\$1,800.00)
Program - 900 NON ATHLETIC PROG							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00	(\$65.00)
Total Program - 900 NON ATHLETIC PROG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00	(\$65.00)
Total Project - 802 ATHLETIC-GATE	\$57,341.92	\$8,189.00	\$0.00	\$825.00	\$64,705.92	\$31,088.20	\$33,617.72
Project - 810 BASEBALL							
Program - 810 BASEBALL							
705 HIGH SCHOOL	\$1,652.94	\$0.00	\$0.00	\$0.00	\$1,652.94	\$1,100.00	\$552.94
Total Program - 810 BASEBALL	\$1,652.94	\$0.00	\$0.00	\$0.00	\$1,652.94	\$1,100.00	\$552.94
Total Project - 810 BASEBALL	\$1,652.94	\$0.00	\$0.00	\$0.00	\$1,652.94	\$1,100.00	\$552.94

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2021 - 11/30/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 811 BASKETBALL-BOYS							
Program - 811 BASKETBALL-BOYS							
705 HIGH SCHOOL	\$4,079.49	\$0.00	\$0.00	\$0.00	\$4,079.49	\$2,000.00	\$2,079.49
Total Program - 811 BASKETBALL-BOYS	\$4,079.49	\$0.00	\$0.00	\$0.00	\$4,079.49	\$2,000.00	\$2,079.49
Total Project - 811 BASKETBALL-BOYS	\$4,079.49	\$0.00	\$0.00	\$0.00	\$4,079.49	\$2,000.00	\$2,079.49
Project - 812 BASKETBALL-GIRLS							
Program - 812 BASKETBALL-GIRLS							
705 HIGH SCHOOL	\$1,876.05	\$1,260.00	\$0.00	\$0.00	\$3,136.05	\$636.62	\$2,499.43
Total Program - 812 BASKETBALL-GIRLS	\$1,876.05	\$1,260.00	\$0.00	\$0.00	\$3,136.05	\$636.62	\$2,499.43
Total Project - 812 BASKETBALL-GIRLS	\$1,876.05	\$1,260.00	\$0.00	\$0.00	\$3,136.05	\$636.62	\$2,499.43
Project - 813 CHEER							
Program - 813 CHEER							
505 MIDDLE SCHOOL	\$10,085.17	\$0.00	\$0.00	\$655.00	\$9,430.17	\$4,008.00	\$5,422.17
705 HIGH SCHOOL	\$29,036.32	\$0.00	\$0.00	\$2,329.73	\$26,706.59	\$19,511.13	\$7,195.46
Total Program - 813 CHEER	\$39,121.49	\$0.00	\$0.00	\$2,984.73	\$36,136.76	\$23,519.13	\$12,617.63
Total Project - 813 CHEER	\$39,121.49	\$0.00	\$0.00	\$2,984.73	\$36,136.76	\$23,519.13	\$12,617.63
Project - 814 CROSS COUNTRY							
Program - 000 NON-PROGRAM							
705 HIGH SCHOOL	(\$13.18)	\$0.00	\$0.00	\$0.00	(\$13.18)	\$36.82	(\$50.00)
Total Program - 000 NON-PROGRAM	(\$13.18)	\$0.00	\$0.00	\$0.00	(\$13.18)	\$36.82	(\$50.00)
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	\$5,429.23	\$570.00	\$0.00	\$863.81	\$5,135.42	\$213.70	\$4,921.72
Total Program - 814 CROSS COUNTRY	\$5,429.23	\$570.00	\$0.00	\$863.81	\$5,135.42	\$213.70	\$4,921.72
Total Project - 814 CROSS COUNTRY	\$5,416.05	\$570.00	\$0.00	\$863.81	\$5,122.24	\$250.52	\$4,871.72
Project - 815 FAST PITCH							
Program - 815 FAST PITCH							
705 HIGH SCHOOL	\$488.13	\$0.00	\$0.00	\$0.00	\$488.13	\$0.00	\$488.13
Total Program - 815 FAST PITCH	\$488.13	\$0.00	\$0.00	\$0.00	\$488.13	\$0.00	\$488.13
Program - 900 NON ATHLETIC PROG							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	(\$200.00)
Total Program - 900 NON ATHLETIC PROG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	(\$200.00)
Total Project - 815 FAST PITCH	\$488.13	\$0.00	\$0.00	\$0.00	\$488.13	\$200.00	\$288.13
Project - 816 FOOTBALL							
Program - 816 FOOTBALL							
505 MIDDLE SCHOOL	\$2,470.00	\$0.00	\$0.00	\$0.00	\$2,470.00	\$2,470.00	\$0.00
705 HIGH SCHOOL	\$6,381.61	\$0.00	\$0.00	\$0.00	\$6,381.61	\$6,293.57	\$88.04
Total Program - 816 FOOTBALL	\$8,851.61	\$0.00	\$0.00	\$0.00	\$8,851.61	\$8,763.57	\$88.04
Total Project - 816 FOOTBALL	\$8,851.61	\$0.00	\$0.00	\$0.00	\$8,851.61	\$8,763.57	\$88.04
Project - 817 GOLF-BOYS							
Program - 817 GOLF-BOYS							
705 HIGH SCHOOL	\$168.71	\$0.00	\$0.00	\$0.00	\$168.71	\$0.00	\$168.71
Total Program - 817 GOLF-BOYS	\$168.71	\$0.00	\$0.00	\$0.00	\$168.71	\$0.00	\$168.71
Total Project - 817 GOLF-BOYS	\$168.71	\$0.00	\$0.00	\$0.00	\$168.71	\$0.00	\$168.71
Project - 818 GOLF-GIRLS							
Program - 818 GIRLS-GOLF							
705 HIGH SCHOOL	\$454.86	\$0.00	\$0.00	\$0.00	\$454.86	\$0.00	\$454.86
Total Program - 818 GIRLS-GOLF	\$454.86	\$0.00	\$0.00	\$0.00	\$454.86	\$0.00	\$454.86
Total Project - 818 GOLF-GIRLS	\$454.86	\$0.00	\$0.00	\$0.00	\$454.86	\$0.00	\$454.86

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2021 - 11/30/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 819 SLOW PITCH							
Program - 819 SLOW PITCH							
705 HIGH SCHOOL	\$143.43	\$0.00	\$0.00	\$0.00	\$143.43	\$0.00	\$143.43
Total Program - 819 SLOW PITCH	\$143.43	\$0.00	\$0.00	\$0.00	\$143.43	\$0.00	\$143.43
Total Project - 819 SLOW PITCH	\$143.43	\$0.00	\$0.00	\$0.00	\$143.43	\$0.00	\$143.43
Project - 820 SOCCER-BOYS							
Program - 820 SOCCER-BOYS							
705 HIGH SCHOOL	\$198.06	\$0.00	\$0.00	\$0.00	\$198.06	\$0.00	\$198.06
Total Program - 820 SOCCER-BOYS	\$198.06	\$0.00	\$0.00	\$0.00	\$198.06	\$0.00	\$198.06
Total Project - 820 SOCCER-BOYS	\$198.06	\$0.00	\$0.00	\$0.00	\$198.06	\$0.00	\$198.06
Project - 821 SOCCER-GIRLS							
Program - 821 SOCCER-GIRLS							
705 HIGH SCHOOL	\$775.96	\$0.00	\$0.00	\$0.00	\$775.96	\$0.00	\$775.96
Total Program - 821 SOCCER-GIRLS	\$775.96	\$0.00	\$0.00	\$0.00	\$775.96	\$0.00	\$775.96
Total Project - 821 SOCCER-GIRLS	\$775.96	\$0.00	\$0.00	\$0.00	\$775.96	\$0.00	\$775.96
Project - 823 TRACK							
Program - 823 TRACK							
705 HIGH SCHOOL	\$3,045.20	\$0.00	\$0.00	\$0.00	\$3,045.20	\$0.00	\$3,045.20
Total Program - 823 TRACK	\$3,045.20	\$0.00	\$0.00	\$0.00	\$3,045.20	\$0.00	\$3,045.20
Total Project - 823 TRACK	\$3,045.20	\$0.00	\$0.00	\$0.00	\$3,045.20	\$0.00	\$3,045.20
Project - 824 VOLLEYBALL							
Program - 824 VOLLEYBALL							
505 MIDDLE SCHOOL	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00	\$0.00	\$175.00
705 HIGH SCHOOL	\$3,710.90	\$100.00	\$0.00	\$0.00	\$3,810.90	\$0.00	\$3,810.90
Total Program - 824 VOLLEYBALL	\$3,885.90	\$100.00	\$0.00	\$0.00	\$3,985.90	\$0.00	\$3,985.90
Total Project - 824 VOLLEYBALL	\$3,885.90	\$100.00	\$0.00	\$0.00	\$3,985.90	\$0.00	\$3,985.90
Project - 825 WRESTLING							
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	\$630.00	\$0.00	\$0.00	\$0.00	\$630.00	\$75.00	\$555.00
705 HIGH SCHOOL	\$251.23	\$0.00	\$0.00	\$0.00	\$251.23	\$125.00	\$126.23
Total Program - 825 WRESTLING	\$881.23	\$0.00	\$0.00	\$0.00	\$881.23	\$200.00	\$681.23
Total Project - 825 WRESTLING	\$881.23	\$0.00	\$0.00	\$0.00	\$881.23	\$200.00	\$681.23
Total	\$157,277.26	\$10,179.75	\$0.00	\$8,668.05	\$158,788.96	\$81,631.12	\$77,157.84

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 801 ATHLETICS-GENERAL							
Program - 801 ATHLETIC-GENERAL							
705 HIGH SCHOOL	\$50,566.41	\$0.00	\$0.00	\$379.40	\$50,187.01	\$5,482.43	\$44,704.58
Total Program - 801 ATHLETIC-GENERAL	\$50,566.41	\$0.00	\$0.00	\$379.40	\$50,187.01	\$5,482.43	\$44,704.58
Program - 810 BASEBALL							
705 HIGH SCHOOL	(\$34.50)	\$0.00	\$0.00	\$0.00	(\$34.50)	\$895.50	(\$930.00)
Total Program - 810 BASEBALL	(\$34.50)	\$0.00	\$0.00	\$0.00	(\$34.50)	\$895.50	(\$930.00)
Program - 811 BASKETBALL-BOYS							
705 HIGH SCHOOL	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$73.50	(\$113.50)
Total Program - 811 BASKETBALL-BOYS	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$73.50	(\$113.50)
Program - 812 BASKETBALL-GIRLS							
705 HIGH SCHOOL	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$73.50	(\$113.50)
Total Program - 812 BASKETBALL-GIRLS	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$73.50	(\$113.50)
Program - 813 CHEER							
505 MIDDLE SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)
705 HIGH SCHOOL	(\$2,650.00)	\$0.00	\$0.00	\$0.00	(\$2,650.00)	\$0.00	(\$2,650.00)
Total Program - 813 CHEER	(\$2,650.00)	\$0.00	\$0.00	\$0.00	(\$2,650.00)	\$1,500.00	(\$4,150.00)
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	(\$581.39)	\$0.00	\$0.00	\$566.72	(\$1,148.11)	\$92.21	(\$1,240.32)
Total Program - 814 CROSS COUNTRY	(\$581.39)	\$0.00	\$0.00	\$566.72	(\$1,148.11)	\$92.21	(\$1,240.32)
Program - 815 FAST PITCH							
705 HIGH SCHOOL	(\$1,999.55)	\$0.00	\$0.00	\$0.00	(\$1,999.55)	\$0.00	(\$1,999.55)
Total Program - 815 FAST PITCH	(\$1,999.55)	\$0.00	\$0.00	\$0.00	(\$1,999.55)	\$0.00	(\$1,999.55)
Program - 816 FOOTBALL							
505 MIDDLE SCHOOL	(\$2,964.30)	\$0.00	\$0.00	\$0.00	(\$2,964.30)	\$835.70	(\$3,800.00)
705 HIGH SCHOOL	(\$9,655.70)	\$0.00	\$0.00	\$1,359.45	(\$11,015.15)	\$1,884.17	(\$12,899.32)
Total Program - 816 FOOTBALL	(\$12,620.00)	\$0.00	\$0.00	\$1,359.45	(\$13,979.45)	\$2,719.87	(\$16,699.32)
Program - 817 GOLF-BOYS							
705 HIGH SCHOOL	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Total Program - 817 GOLF-BOYS	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Program - 818 GIRLS-GOLF							
705 HIGH SCHOOL	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Total Program - 818 GIRLS-GOLF	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Program - 819 SLOW PITCH							
705 HIGH SCHOOL	(\$34.50)	\$0.00	\$0.00	\$0.00	(\$34.50)	\$895.50	(\$930.00)
Total Program - 819 SLOW PITCH	(\$34.50)	\$0.00	\$0.00	\$0.00	(\$34.50)	\$895.50	(\$930.00)
Program - 820 SOCCER-BOYS							
705 HIGH SCHOOL	(\$640.00)	\$0.00	\$0.00	\$0.00	(\$640.00)	\$0.00	(\$640.00)
Total Program - 820 SOCCER-BOYS	(\$640.00)	\$0.00	\$0.00	\$0.00	(\$640.00)	\$0.00	(\$640.00)
Program - 821 SOCCER-GIRLS							
705 HIGH SCHOOL	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$500.00	(\$540.00)
Total Program - 821 SOCCER-GIRLS	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$500.00	(\$540.00)
Program - 822 SWIMMING							
705 HIGH SCHOOL	(\$80.00)	\$0.00	\$0.00	\$0.00	(\$80.00)	\$0.00	(\$80.00)
Total Program - 822 SWIMMING	(\$80.00)	\$0.00	\$0.00	\$0.00	(\$80.00)	\$0.00	(\$80.00)
Program - 823 TRACK							
705 HIGH SCHOOL	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Total Program - 823 TRACK	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Program - 824 VOLLEYBALL							
705 HIGH SCHOOL	(\$640.00)	\$0.00	\$0.00	\$0.00	(\$640.00)	\$0.00	(\$640.00)
Total Program - 824 VOLLEYBALL	(\$640.00)	\$0.00	\$0.00	\$0.00	(\$640.00)	\$0.00	(\$640.00)
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	(\$250.00)	\$0.00	\$0.00	\$1,095.28	(\$1,345.28)	\$229.72	(\$1,575.00)
705 HIGH SCHOOL	(\$489.00)	\$0.00	\$0.00	\$1,018.57	(\$1,507.57)	\$56.43	(\$1,564.00)
Total Program - 825 WRESTLING	(\$739.00)	\$0.00	\$0.00	\$2,113.85	(\$2,852.85)	\$286.15	(\$3,139.00)
Program - 900 NON ATHLETIC PROG							

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 801 ATHLETICS-GENERAL							
Program - 900 NON ATHLETIC PROG							
705 HIGH SCHOOL	(\$5,015.00)	\$0.00	\$0.00	\$0.00	(\$5,015.00)	\$0.00	(\$5,015.00)
Total Program - 900 NON ATHLETIC PROG	(\$5,015.00)	\$0.00	\$0.00	\$0.00	(\$5,015.00)	\$0.00	(\$5,015.00)
Total Project - 801 ATHLETICS-GENERAL	\$24,962.47	\$0.00	\$0.00	\$4,419.42	\$20,543.05	\$12,518.66	\$8,024.39
Project - 802 ATHLETIC-GATE							
Program - 801 ATHLETIC-GENERAL							
705 HIGH SCHOOL	(\$1,311.00)	\$0.00	\$0.00	\$0.00	(\$1,311.00)	\$89.00	(\$1,400.00)
Total Program - 801 ATHLETIC-GENERAL	(\$1,311.00)	\$0.00	\$0.00	\$0.00	(\$1,311.00)	\$89.00	(\$1,400.00)
Program - 802 ATHLETIC-GATE							
705 HIGH SCHOOL	\$29,181.73	\$0.00	\$0.00	\$0.00	\$29,181.73	\$755.00	\$28,426.73
Total Program - 802 ATHLETIC-GATE	\$29,181.73	\$0.00	\$0.00	\$0.00	\$29,181.73	\$755.00	\$28,426.73
Program - 810 BASEBALL							
705 HIGH SCHOOL	(\$75.00)	\$0.00	\$0.00	\$0.00	(\$75.00)	\$11,665.70	(\$11,740.70)
Total Program - 810 BASEBALL	(\$75.00)	\$0.00	\$0.00	\$0.00	(\$75.00)	\$11,665.70	(\$11,740.70)
Program - 811 BASKETBALL-BOYS							
505 MIDDLE SCHOOL	\$50.00	\$2,665.00	\$0.00	\$0.00	\$2,715.00	\$0.00	\$2,715.00
705 HIGH SCHOOL	(\$150.00)	\$1,115.00	\$0.00	\$2,380.00	(\$1,415.00)	\$1,070.00	(\$2,485.00)
Total Program - 811 BASKETBALL-BOYS	(\$100.00)	\$3,780.00	\$0.00	\$2,380.00	\$1,300.00	\$1,070.00	\$230.00
Program - 812 BASKETBALL-GIRLS							
505 MIDDLE SCHOOL	\$380.00	\$0.00	\$0.00	\$0.00	\$380.00	\$1,600.00	(\$1,220.00)
705 HIGH SCHOOL	(\$75.00)	\$1,115.00	\$0.00	\$550.00	\$490.00	\$4,575.00	(\$4,085.00)
Total Program - 812 BASKETBALL-GIRLS	\$305.00	\$1,115.00	\$0.00	\$550.00	\$870.00	\$6,175.00	(\$5,305.00)
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	(\$2,230.00)	\$0.00	\$0.00	\$0.00	(\$2,230.00)	\$130.00	(\$2,360.00)
Total Program - 814 CROSS COUNTRY	(\$2,230.00)	\$0.00	\$0.00	\$0.00	(\$2,230.00)	\$130.00	(\$2,360.00)
Program - 815 FAST PITCH							
505 MIDDLE SCHOOL	\$830.00	\$0.00	\$0.00	\$0.00	\$830.00	\$260.00	\$570.00
705 HIGH SCHOOL	(\$801.50)	\$0.00	\$0.00	\$0.00	(\$801.50)	\$2,905.16	(\$3,706.66)
Total Program - 815 FAST PITCH	\$28.50	\$0.00	\$0.00	\$0.00	\$28.50	\$3,165.16	(\$3,136.66)
Program - 816 FOOTBALL							
505 MIDDLE SCHOOL	\$6,997.00	\$0.00	\$0.00	\$0.00	\$6,997.00	\$0.00	\$6,997.00
705 HIGH SCHOOL	\$26,652.69	\$0.00	\$0.00	\$0.00	\$26,652.69	\$2,361.67	\$24,291.02
Total Program - 816 FOOTBALL	\$33,649.69	\$0.00	\$0.00	\$0.00	\$33,649.69	\$2,361.67	\$31,288.02
Program - 819 SLOW PITCH							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)
Total Program - 819 SLOW PITCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)
Program - 820 SOCCER-BOYS							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)
Total Program - 820 SOCCER-BOYS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	(\$3,000.00)
Program - 824 VOLLEYBALL							
505 MIDDLE SCHOOL	\$2,411.00	\$0.00	\$0.00	\$0.00	\$2,411.00	\$20.00	\$2,391.00
705 HIGH SCHOOL	\$2,846.00	\$0.00	\$0.00	\$0.00	\$2,846.00	\$2,861.67	(\$15.67)
Total Program - 824 VOLLEYBALL	\$5,257.00	\$0.00	\$0.00	\$0.00	\$5,257.00	\$2,881.67	\$2,375.33
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	\$0.00	\$1,905.00	\$0.00	\$400.00	\$1,505.00	\$0.00	\$1,505.00
705 HIGH SCHOOL	\$0.00	\$310.00	\$0.00	\$2,045.00	(\$1,735.00)	\$805.00	(\$2,540.00)
Total Program - 825 WRESTLING	\$0.00	\$2,215.00	\$0.00	\$2,445.00	(\$230.00)	\$805.00	(\$1,035.00)
Program - 900 NON ATHLETIC PROG							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00	(\$65.00)
Total Program - 900 NON ATHLETIC PROG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00	(\$65.00)
Total Project - 802 ATHLETIC-GATE	\$64,705.92	\$7,110.00	\$0.00	\$5,375.00	\$66,440.92	\$33,163.20	\$33,277.72

Project - 810 BASEBALL

Program - 810 BASEBALL

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 810 BASEBALL							
Program - 810 BASEBALL							
705 HIGH SCHOOL	\$1,652.94	\$0.00	\$0.00	\$0.00	\$1,652.94	\$1,100.00	\$552.94
Total Program - 810 BASEBALL	\$1,652.94	\$0.00	\$0.00	\$0.00	\$1,652.94	\$1,100.00	\$552.94
Total Project - 810 BASEBALL	\$1,652.94	\$0.00	\$0.00	\$0.00	\$1,652.94	\$1,100.00	\$552.94
Project - 811 BASKETBALL-BOYS							
Program - 811 BASKETBALL-BOYS							
705 HIGH SCHOOL	\$4,079.49	\$0.00	\$0.00	\$876.00	\$3,203.49	\$1,124.00	\$2,079.49
Total Program - 811 BASKETBALL-BOYS	\$4,079.49	\$0.00	\$0.00	\$876.00	\$3,203.49	\$1,124.00	\$2,079.49
Total Project - 811 BASKETBALL-BOYS	\$4,079.49	\$0.00	\$0.00	\$876.00	\$3,203.49	\$1,124.00	\$2,079.49
Project - 812 BASKETBALL-GIRLS							
Program - 000 NON-PROGRAM							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00	(\$65.00)
Total Program - 000 NON-PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00	(\$65.00)
Program - 812 BASKETBALL-GIRLS							
705 HIGH SCHOOL	\$3,136.05	\$5,930.00	\$0.00	\$0.00	\$9,066.05	\$1,406.62	\$7,659.43
Total Program - 812 BASKETBALL-GIRLS	\$3,136.05	\$5,930.00	\$0.00	\$0.00	\$9,066.05	\$1,406.62	\$7,659.43
Total Project - 812 BASKETBALL-GIRLS	\$3,136.05	\$5,930.00	\$0.00	\$0.00	\$9,066.05	\$1,471.62	\$7,594.43
Project - 813 CHEER							
Program - 813 CHEER							
505 MIDDLE SCHOOL	\$9,430.17	\$0.00	\$0.00	\$906.93	\$8,523.24	\$3,451.07	\$5,072.17
705 HIGH SCHOOL	\$26,706.59	\$0.00	\$0.00	\$11,382.69	\$15,323.90	\$8,328.44	\$6,995.46
Total Program - 813 CHEER	\$36,136.76	\$0.00	\$0.00	\$12,289.62	\$23,847.14	\$11,779.51	\$12,067.63
Total Project - 813 CHEER	\$36,136.76	\$0.00	\$0.00	\$12,289.62	\$23,847.14	\$11,779.51	\$12,067.63
Project - 814 CROSS COUNTRY							
Program - 000 NON-PROGRAM							
705 HIGH SCHOOL	(\$13.18)	\$0.00	\$0.00	\$0.00	(\$13.18)	\$36.82	(\$50.00)
Total Program - 000 NON-PROGRAM	(\$13.18)	\$0.00	\$0.00	\$0.00	(\$13.18)	\$36.82	(\$50.00)
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	\$5,135.42	\$467.00	\$0.00	\$680.00	\$4,922.42	\$213.70	\$4,708.72
Total Program - 814 CROSS COUNTRY	\$5,135.42	\$467.00	\$0.00	\$680.00	\$4,922.42	\$213.70	\$4,708.72
Total Project - 814 CROSS COUNTRY	\$5,122.24	\$467.00	\$0.00	\$680.00	\$4,909.24	\$250.52	\$4,658.72
Project - 815 FAST PITCH							
Program - 815 FAST PITCH							
705 HIGH SCHOOL	\$488.13	\$0.00	\$0.00	\$0.00	\$488.13	\$0.00	\$488.13
Total Program - 815 FAST PITCH	\$488.13	\$0.00	\$0.00	\$0.00	\$488.13	\$0.00	\$488.13
Program - 900 NON ATHLETIC PROG							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	(\$200.00)
Total Program - 900 NON ATHLETIC PROG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	(\$200.00)
Total Project - 815 FAST PITCH	\$488.13	\$0.00	\$0.00	\$0.00	\$488.13	\$200.00	\$288.13
Project - 816 FOOTBALL							
Program - 816 FOOTBALL							
505 MIDDLE SCHOOL	\$2,470.00	\$525.00	\$0.00	\$0.00	\$2,995.00	\$2,470.00	\$525.00
705 HIGH SCHOOL	\$6,381.61	\$0.00	\$0.00	\$0.00	\$6,381.61	\$6,293.57	\$88.04
Total Program - 816 FOOTBALL	\$8,851.61	\$525.00	\$0.00	\$0.00	\$9,376.61	\$8,763.57	\$613.04
Total Project - 816 FOOTBALL	\$8,851.61	\$525.00	\$0.00	\$0.00	\$9,376.61	\$8,763.57	\$613.04
Project - 817 GOLF-BOYS							
Program - 817 GOLF-BOYS							
705 HIGH SCHOOL	\$168.71	\$0.00	\$0.00	\$0.00	\$168.71	\$0.00	\$168.71

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 817 GOLF-BOYS							
Program - 817 GOLF-BOYS							
Total Program - 817 GOLF-BOYS	\$168.71	\$0.00	\$0.00	\$0.00	\$168.71	\$0.00	\$168.71
Total Project - 817 GOLF-BOYS	\$168.71	\$0.00	\$0.00	\$0.00	\$168.71	\$0.00	\$168.71
Project - 818 GOLF-GIRLS							
Program - 818 GIRLS-GOLF							
705 HIGH SCHOOL	\$454.86	\$0.00	\$0.00	\$0.00	\$454.86	\$0.00	\$454.86
Total Program - 818 GIRLS-GOLF	\$454.86	\$0.00	\$0.00	\$0.00	\$454.86	\$0.00	\$454.86
Total Project - 818 GOLF-GIRLS	\$454.86	\$0.00	\$0.00	\$0.00	\$454.86	\$0.00	\$454.86
Project - 819 SLOW PITCH							
Program - 819 SLOW PITCH							
705 HIGH SCHOOL	\$143.43	\$0.00	\$0.00	\$0.00	\$143.43	\$0.00	\$143.43
Total Program - 819 SLOW PITCH	\$143.43	\$0.00	\$0.00	\$0.00	\$143.43	\$0.00	\$143.43
Total Project - 819 SLOW PITCH	\$143.43	\$0.00	\$0.00	\$0.00	\$143.43	\$0.00	\$143.43
Project - 820 SOCCER-BOYS							
Program - 820 SOCCER-BOYS							
705 HIGH SCHOOL	\$198.06	\$1,250.00	\$0.00	\$0.00	\$1,448.06	\$0.00	\$1,448.06
Total Program - 820 SOCCER-BOYS	\$198.06	\$1,250.00	\$0.00	\$0.00	\$1,448.06	\$0.00	\$1,448.06
Total Project - 820 SOCCER-BOYS	\$198.06	\$1,250.00	\$0.00	\$0.00	\$1,448.06	\$0.00	\$1,448.06
Project - 821 SOCCER-GIRLS							
Program - 821 SOCCER-GIRLS							
705 HIGH SCHOOL	\$775.96	\$1,250.00	\$0.00	\$0.00	\$2,025.96	\$0.00	\$2,025.96
Total Program - 821 SOCCER-GIRLS	\$775.96	\$1,250.00	\$0.00	\$0.00	\$2,025.96	\$0.00	\$2,025.96
Total Project - 821 SOCCER-GIRLS	\$775.96	\$1,250.00	\$0.00	\$0.00	\$2,025.96	\$0.00	\$2,025.96
Project - 823 TRACK							
Program - 823 TRACK							
705 HIGH SCHOOL	\$3,045.20	\$0.00	\$0.00	\$0.00	\$3,045.20	\$0.00	\$3,045.20
Total Program - 823 TRACK	\$3,045.20	\$0.00	\$0.00	\$0.00	\$3,045.20	\$0.00	\$3,045.20
Total Project - 823 TRACK	\$3,045.20	\$0.00	\$0.00	\$0.00	\$3,045.20	\$0.00	\$3,045.20
Project - 824 VOLLEYBALL							
Program - 824 VOLLEYBALL							
505 MIDDLE SCHOOL	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00	\$0.00	\$175.00
705 HIGH SCHOOL	\$3,810.90	\$0.00	\$0.00	\$0.00	\$3,810.90	\$0.00	\$3,810.90
Total Program - 824 VOLLEYBALL	\$3,985.90	\$0.00	\$0.00	\$0.00	\$3,985.90	\$0.00	\$3,985.90
Total Project - 824 VOLLEYBALL	\$3,985.90	\$0.00	\$0.00	\$0.00	\$3,985.90	\$0.00	\$3,985.90
Project - 825 WRESTLING							
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	\$630.00	\$800.00	\$0.00	\$43.00	\$1,387.00	\$32.00	\$1,355.00
705 HIGH SCHOOL	\$251.23	\$200.00	\$0.00	\$125.00	\$326.23	\$0.00	\$326.23
Total Program - 825 WRESTLING	\$881.23	\$1,000.00	\$0.00	\$168.00	\$1,713.23	\$32.00	\$1,681.23
Total Project - 825 WRESTLING	\$881.23	\$1,000.00	\$0.00	\$168.00	\$1,713.23	\$32.00	\$1,681.23
Total	\$158,788.96	\$17,532.00	\$0.00	\$23,808.04	\$152,512.92	\$70,403.08	\$82,109.84

Newcastle Public School

Revenue/Expenditure Summary

Activity Fund -
Non Athletics**Options:** Fund: 60, Date Range: 11/1/2021 - 11/30/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 100 CAFETERIA							
050 DISTRICTWIDE	\$16,437.77	\$5,229.29	\$0.00	\$0.00	\$21,667.06	\$240.42	\$21,426.64
105 ELEMENTARY SCHOOL	\$1,508.67	\$363.44	\$0.00	\$0.00	\$1,872.11	\$0.00	\$1,872.11
110 EARLY CHILDHOOD	\$317.10	\$105.50	\$0.00	\$0.00	\$422.60	\$0.00	\$422.60
505 MIDDLE SCHOOL	\$3,632.27	\$1,385.90	\$0.00	\$0.00	\$5,018.17	\$0.00	\$5,018.17
705 HIGH SCHOOL	\$2,692.76	\$684.26	\$0.00	\$0.00	\$3,377.02	\$0.00	\$3,377.02
Total Project - 100 CAFETERIA	\$24,588.57	\$7,768.39	\$0.00	\$0.00	\$32,356.96	\$240.42	\$32,116.54
Project - 901 ACTIVITY FEES							
105 ELEMENTARY SCHOOL	\$1,025.00	\$0.00	\$0.00	\$0.00	\$1,025.00	\$0.00	\$1,025.00
505 MIDDLE SCHOOL	\$10,517.45	\$345.05	\$0.00	\$0.00	\$10,862.50	\$0.00	\$10,862.50
705 HIGH SCHOOL	\$13,674.36	\$150.00	\$0.00	\$0.00	\$13,824.36	\$25.00	\$13,799.36
Total Project - 901 ACTIVITY FEES	\$25,216.81	\$495.05	\$0.00	\$0.00	\$25,711.86	\$25.00	\$25,686.86
Project - 902 ADMINISTRATION							
050 DISTRICTWIDE	\$110,653.96	\$167.38	\$0.00	\$101.00	\$110,720.34	\$1,768.69	\$108,951.65
Total Project - 902 ADMINISTRATION	\$110,653.96	\$167.38	\$0.00	\$101.00	\$110,720.34	\$1,768.69	\$108,951.65
Project - 903 GFUND COLLECTIONS							
050 DISTRICTWIDE	\$305.00	\$0.00	\$0.00	\$0.00	\$305.00	\$0.00	\$305.00
705 HIGH SCHOOL	\$497.00	\$0.00	\$0.00	\$0.00	\$497.00	\$0.00	\$497.00
Total Project - 903 GFUND COLLECTIONS	\$802.00	\$0.00	\$0.00	\$0.00	\$802.00	\$0.00	\$802.00
Project - 904 DAMAGE DEPOSIT							
050 DISTRICTWIDE	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
Total Project - 904 DAMAGE DEPOSIT	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
Project - 905 RACER KID ZONE							
110 EARLY CHILDHOOD	\$55,315.23	\$11,339.98	\$0.00	\$142.51	\$66,512.70	\$1,776.38	\$64,736.32
Total Project - 905 RACER KID ZONE	\$55,315.23	\$11,339.98	\$0.00	\$142.51	\$66,512.70	\$1,776.38	\$64,736.32
Project - 910 ART							
505 MIDDLE SCHOOL	\$2,527.01	\$0.00	\$0.00	\$1,110.96	\$1,416.05	\$489.04	\$927.01
705 HIGH SCHOOL	\$1,880.33	\$0.00	\$0.00	\$0.00	\$1,880.33	\$0.00	\$1,880.33
Total Project - 910 ART	\$4,407.34	\$0.00	\$0.00	\$1,110.96	\$3,296.38	\$489.04	\$2,807.34
Project - 911 BAND							
705 HIGH SCHOOL	\$63.70	\$0.00	\$0.00	\$0.00	\$63.70	\$0.00	\$63.70
Total Project - 911 BAND	\$63.70	\$0.00	\$0.00	\$0.00	\$63.70	\$0.00	\$63.70
Project - 912 BOX TOPS							
505 MIDDLE SCHOOL	\$534.88	\$0.00	\$0.00	\$534.88	\$0.00	\$0.00	\$0.00
Total Project - 912 BOX TOPS	\$534.88	\$0.00	\$0.00	\$534.88	\$0.00	\$0.00	\$0.00
Project - 913 CLUB-BPA							
705 HIGH SCHOOL	\$358.16	\$0.00	\$0.00	\$245.00	\$113.16	\$0.00	\$113.16
Total Project - 913 CLUB-BPA	\$358.16	\$0.00	\$0.00	\$245.00	\$113.16	\$0.00	\$113.16
Project - 915 CLUB-FCCLA							
705 HIGH SCHOOL	\$2,074.54	\$725.00	\$0.00	\$161.00	\$2,638.54	\$344.00	\$2,294.54
Total Project - 915 CLUB-FCCLA	\$2,074.54	\$725.00	\$0.00	\$161.00	\$2,638.54	\$344.00	\$2,294.54
Project - 916 CLUB-FFA							
705 HIGH SCHOOL	\$41,108.67	\$686.00	\$0.00	\$5,927.21	\$35,867.46	\$4,595.73	\$31,271.73
Total Project - 916 CLUB-FFA	\$41,108.67	\$686.00	\$0.00	\$5,927.21	\$35,867.46	\$4,595.73	\$31,271.73

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2021 - 11/30/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 917 CLUB-SCIENCE							
705 HIGH SCHOOL	\$1,025.15	\$30.00	\$0.00	\$0.00	\$1,055.15	\$0.00	\$1,055.15
Total Project - 917 CLUB-SCIENCE	\$1,025.15	\$30.00	\$0.00	\$0.00	\$1,055.15	\$0.00	\$1,055.15
Project - 918 CLUB-SPANISH							
705 HIGH SCHOOL	\$1,655.35	\$0.00	\$0.00	\$0.00	\$1,655.35	\$0.00	\$1,655.35
Total Project - 918 CLUB-SPANISH	\$1,655.35	\$0.00	\$0.00	\$0.00	\$1,655.35	\$0.00	\$1,655.35
Project - 919 DRAMA							
505 MIDDLE SCHOOL	\$1,287.39	\$0.00	\$0.00	\$1,287.39	\$0.00	\$0.00	\$0.00
Total Project - 919 DRAMA	\$1,287.39	\$0.00	\$0.00	\$1,287.39	\$0.00	\$0.00	\$0.00
Project - 920 ES-ACADEM OUTREACH							
105 ELEMENTARY SCHOOL	\$2,497.05	\$0.00	\$0.00	\$0.00	\$2,497.05	\$0.00	\$2,497.05
Total Project - 920 ES-ACADEM OUTREACH	\$2,497.05	\$0.00	\$0.00	\$0.00	\$2,497.05	\$0.00	\$2,497.05
Project - 921 ES-BEAUTIFICATION							
105 ELEMENTARY SCHOOL	\$4,804.22	\$0.00	\$0.00	\$0.00	\$4,804.22	\$0.00	\$4,804.22
Total Project - 921 ES-BEAUTIFICATION	\$4,804.22	\$0.00	\$0.00	\$0.00	\$4,804.22	\$0.00	\$4,804.22
Project - 922 ES-CAMP GODDARD							
105 ELEMENTARY SCHOOL	\$17,368.10	\$2,005.92	\$0.00	\$0.00	\$19,374.02	\$5,978.68	\$13,395.34
Total Project - 922 ES-CAMP GODDARD	\$17,368.10	\$2,005.92	\$0.00	\$0.00	\$19,374.02	\$5,978.68	\$13,395.34
Project - 923 ES-FUNDRAISER							
105 ELEMENTARY SCHOOL	\$30,198.56	\$0.00	\$0.00	\$0.00	\$30,198.56	\$0.00	\$30,198.56
Total Project - 923 ES-FUNDRAISER	\$30,198.56	\$0.00	\$0.00	\$0.00	\$30,198.56	\$0.00	\$30,198.56
Project - 924 ES-LITERACY							
105 ELEMENTARY SCHOOL	\$655.76	\$0.00	\$0.00	\$0.00	\$655.76	\$0.00	\$655.76
Total Project - 924 ES-LITERACY	\$655.76	\$0.00	\$0.00	\$0.00	\$655.76	\$0.00	\$655.76
Project - 925 ES-SPECIAL OLYMPICS							
105 ELEMENTARY SCHOOL	\$2,518.74	\$0.00	\$0.00	\$0.00	\$2,518.74	\$0.00	\$2,518.74
Total Project - 925 ES-SPECIAL OLYMPICS	\$2,518.74	\$0.00	\$0.00	\$0.00	\$2,518.74	\$0.00	\$2,518.74
Project - 926 GIFTED TALENTED							
105 ELEMENTARY SCHOOL	\$3.54	\$0.00	\$0.00	\$0.00	\$3.54	\$0.00	\$3.54
505 MIDDLE SCHOOL	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00
705 HIGH SCHOOL	\$66.82	\$0.00	\$0.00	\$0.00	\$66.82	\$0.00	\$66.82
Total Project - 926 GIFTED TALENTED	\$195.36	\$0.00	\$0.00	\$0.00	\$195.36	\$0.00	\$195.36
Project - 927 HONOR SOCIETY							
505 MIDDLE SCHOOL	\$3,339.70	\$0.00	\$0.00	\$0.00	\$3,339.70	\$812.00	\$2,527.70
705 HIGH SCHOOL	\$1,566.29	\$170.00	\$0.00	\$0.00	\$1,736.29	\$35.00	\$1,701.29
Total Project - 927 HONOR SOCIETY	\$4,905.99	\$170.00	\$0.00	\$0.00	\$5,075.99	\$847.00	\$4,228.99
Project - 928 HOSPITALITY							
110 EARLY CHILDHOOD	\$637.73	\$0.00	\$0.00	\$110.10	\$527.63	\$489.90	\$37.73
705 HIGH SCHOOL	\$145.66	\$0.00	\$0.00	\$145.66	\$0.00	\$0.00	\$0.00
Total Project - 928 HOSPITALITY	\$783.39	\$0.00	\$0.00	\$255.76	\$527.63	\$489.90	\$37.73
Project - 929 HS-TESTING							
705 HIGH SCHOOL	\$1,684.30	\$1,559.00	\$0.00	\$0.00	\$3,243.30	\$0.00	\$3,243.30
Total Project - 929 HS-TESTING	\$1,684.30	\$1,559.00	\$0.00	\$0.00	\$3,243.30	\$0.00	\$3,243.30

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2021 - 11/30/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 930 HS-TAKE THE LEAD							
705 HIGH SCHOOL	\$1,185.87	\$0.00	\$0.00	\$0.00	\$1,185.87	\$0.00	\$1,185.87
Total Project - 930 HS-TAKE THE LEAD	\$1,185.87	\$0.00	\$0.00	\$0.00	\$1,185.87	\$0.00	\$1,185.87
Project - 931 LIBRARY							
105 ELEMENTARY SCHOOL	\$4,572.16	\$10,843.17	\$0.00	\$150.00	\$15,265.33	\$12,121.18	\$3,144.15
110 EARLY CHILDHOOD	\$6,232.05	\$0.00	\$0.00	\$383.05	\$5,849.00	\$2,898.34	\$2,950.66
505 MIDDLE SCHOOL	\$4,186.46	\$35.00	\$0.00	\$3,542.60	\$678.86	\$457.40	\$221.46
705 HIGH SCHOOL	\$1,734.00	\$15.25	\$0.00	\$0.00	\$1,749.25	\$200.00	\$1,549.25
Total Project - 931 LIBRARY	\$16,724.67	\$10,893.42	\$0.00	\$4,075.65	\$23,542.44	\$15,676.92	\$7,865.52
Project - 932 MS-BOAT RACES							
505 MIDDLE SCHOOL	\$700.59	\$0.00	\$0.00	\$700.59	\$0.00	\$0.00	\$0.00
Total Project - 932 MS-BOAT RACES	\$700.59	\$0.00	\$0.00	\$700.59	\$0.00	\$0.00	\$0.00
Project - 933 MS-FINISHLINE STORE							
505 MIDDLE SCHOOL	\$910.00	\$0.00	\$0.00	\$910.00	\$0.00	\$0.00	\$0.00
Total Project - 933 MS-FINISHLINE STORE	\$910.00	\$0.00	\$0.00	\$910.00	\$0.00	\$0.00	\$0.00
Project - 934 MS-STUDENT STORE							
505 MIDDLE SCHOOL	\$11,960.79	\$129.00	\$0.00	\$0.00	\$12,089.79	\$0.00	\$12,089.79
Total Project - 934 MS-STUDENT STORE	\$11,960.79	\$129.00	\$0.00	\$0.00	\$12,089.79	\$0.00	\$12,089.79
Project - 935 NATIVE ED ENRICHMENT							
105 ELEMENTARY SCHOOL	\$1,500.74	\$0.00	\$0.00	\$0.00	\$1,500.74	\$0.00	\$1,500.74
Total Project - 935 NATIVE ED ENRICHMENT	\$1,500.74	\$0.00	\$0.00	\$0.00	\$1,500.74	\$0.00	\$1,500.74
Project - 936 PE							
105 ELEMENTARY SCHOOL	\$5,733.52	\$0.00	\$0.00	\$0.00	\$5,733.52	\$0.00	\$5,733.52
110 EARLY CHILDHOOD	\$672.39	\$0.00	\$0.00	\$0.00	\$672.39	\$0.00	\$672.39
Total Project - 936 PE	\$6,405.91	\$0.00	\$0.00	\$0.00	\$6,405.91	\$0.00	\$6,405.91
Project - 938 PIT CREW							
505 MIDDLE SCHOOL	\$602.52	\$0.00	\$0.00	\$602.52	\$0.00	\$0.00	\$0.00
Total Project - 938 PIT CREW	\$602.52	\$0.00	\$0.00	\$602.52	\$0.00	\$0.00	\$0.00
Project - 939 PRINCIPALS							
105 ELEMENTARY SCHOOL	\$4,670.15	\$366.82	\$0.00	\$0.00	\$5,036.97	\$3,291.41	\$1,745.56
110 EARLY CHILDHOOD	\$26,755.09	\$16.50	\$0.00	\$284.07	\$26,487.52	\$4,324.24	\$22,163.28
505 MIDDLE SCHOOL	\$23,728.56	\$4,035.38	\$0.00	\$423.13	\$27,340.81	\$630.48	\$26,710.33
705 HIGH SCHOOL	\$6,582.24	\$579.87	\$0.00	\$301.88	\$6,860.23	\$1,587.77	\$5,272.46
Total Project - 939 PRINCIPALS	\$61,736.04	\$4,998.57	\$0.00	\$1,009.08	\$65,725.53	\$9,833.90	\$55,891.63
Project - 942 STUCO							
505 MIDDLE SCHOOL	\$9,774.23	\$0.00	\$0.00	\$183.24	\$9,590.99	\$16.76	\$9,574.23
705 HIGH SCHOOL	\$10,947.15	\$0.00	\$0.00	\$0.00	\$10,947.15	\$0.00	\$10,947.15
Total Project - 942 STUCO	\$20,721.38	\$0.00	\$0.00	\$183.24	\$20,538.14	\$16.76	\$20,521.38
Project - 943 TECHNOLOGY							
105 ELEMENTARY SCHOOL	\$4,039.78	\$0.00	\$0.00	\$0.00	\$4,039.78	\$45.83	\$3,993.95
Total Project - 943 TECHNOLOGY	\$4,039.78	\$0.00	\$0.00	\$0.00	\$4,039.78	\$45.83	\$3,993.95
Project - 944 VOCAL MUSIC							
105 ELEMENTARY SCHOOL	\$3,022.04	\$0.00	\$0.00	\$0.00	\$3,022.04	\$201.96	\$2,820.08
705 HIGH SCHOOL	\$4,776.44	\$1,644.45	\$0.00	\$0.00	\$6,420.89	\$1,036.50	\$5,384.39
Total Project - 944 VOCAL MUSIC	\$7,798.48	\$1,644.45	\$0.00	\$0.00	\$9,442.93	\$1,238.46	\$8,204.47

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2021 - 11/30/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 945 YEARBOOK							
105 ELEMENTARY SCHOOL	\$15,186.37	\$0.00	\$0.00	\$0.00	\$15,186.37	\$0.00	\$15,186.37
110 EARLY CHILDHOOD	\$1,376.92	\$0.00	\$0.00	\$0.00	\$1,376.92	\$0.00	\$1,376.92
505 MIDDLE SCHOOL	\$3,024.83	\$0.00	\$0.00	\$0.00	\$3,024.83	\$79.50	\$2,945.33
705 HIGH SCHOOL	\$26,741.79	\$475.00	\$0.00	\$0.00	\$27,216.79	\$20,000.00	\$7,216.79
Total Project - 945 YEARBOOK	\$46,329.91	\$475.00	\$0.00	\$0.00	\$46,804.91	\$20,079.50	\$26,725.41
Project - 946 ROBOTICS							
705 HIGH SCHOOL	\$14,607.70	\$1,214.09	\$0.00	\$2,406.65	\$13,415.14	\$5,045.44	\$8,369.70
Total Project - 946 ROBOTICS	\$14,607.70	\$1,214.09	\$0.00	\$2,406.65	\$13,415.14	\$5,045.44	\$8,369.70
Project - 947 Club-SOAAR (Multicultural Club)							
705 HIGH SCHOOL	\$0.00	\$555.00	\$0.00	\$0.00	\$555.00	\$0.00	\$555.00
Total Project - 947 Club-SOAAR (Multicultural Club)	\$0.00	\$555.00	\$0.00	\$0.00	\$555.00	\$0.00	\$555.00
Project - 971 CLASS 2021							
705 HIGH SCHOOL	\$1,193.49	\$0.00	\$0.00	\$0.00	\$1,193.49	\$0.00	\$1,193.49
Total Project - 971 CLASS 2021	\$1,193.49	\$0.00	\$0.00	\$0.00	\$1,193.49	\$0.00	\$1,193.49
Project - 972 CLASS 2022							
705 HIGH SCHOOL	\$6,650.07	\$0.00	\$0.00	\$0.00	\$6,650.07	\$0.00	\$6,650.07
Total Project - 972 CLASS 2022	\$6,650.07	\$0.00	\$0.00	\$0.00	\$6,650.07	\$0.00	\$6,650.07
Project - 973 CLASS 2023							
705 HIGH SCHOOL	\$3,265.85	\$0.00	\$0.00	\$0.00	\$3,265.85	\$500.00	\$2,765.85
Total Project - 973 CLASS 2023	\$3,265.85	\$0.00	\$0.00	\$0.00	\$3,265.85	\$500.00	\$2,765.85
Project - 974 CLASS 2024							
705 HIGH SCHOOL	\$940.15	\$0.00	\$0.00	\$0.00	\$940.15	\$0.00	\$940.15
Total Project - 974 CLASS 2024	\$940.15	\$0.00	\$0.00	\$0.00	\$940.15	\$0.00	\$940.15
Project - 975 CLASS 2025							
505 MIDDLE SCHOOL	\$172.34	\$0.00	\$0.00	\$0.00	\$172.34	\$0.00	\$172.34
Total Project - 975 CLASS 2025	\$172.34	\$0.00	\$0.00	\$0.00	\$172.34	\$0.00	\$172.34
Project - 977 CLASS 2027							
505 MIDDLE SCHOOL	\$491.19	\$0.00	\$0.00	\$0.00	\$491.19	\$0.00	\$491.19
Total Project - 977 CLASS 2027	\$491.19	\$0.00	\$0.00	\$0.00	\$491.19	\$0.00	\$491.19
Project - 978 CLASS 2028							
105 ELEMENTARY SCHOOL	\$117.88	\$0.00	\$0.00	\$0.00	\$117.88	\$0.00	\$117.88
Total Project - 978 CLASS 2028	\$117.88	\$0.00	\$0.00	\$0.00	\$117.88	\$0.00	\$117.88
Project - 979 CLASS 2029							
105 ELEMENTARY SCHOOL	\$1,133.73	\$0.00	\$0.00	\$0.00	\$1,133.73	\$0.00	\$1,133.73
Total Project - 979 CLASS 2029	\$1,133.73	\$0.00	\$0.00	\$0.00	\$1,133.73	\$0.00	\$1,133.73
Project - 980 CLASS 2030							
105 ELEMENTARY SCHOOL	\$1,119.60	\$0.00	\$0.00	\$0.00	\$1,119.60	\$0.00	\$1,119.60
Total Project - 980 CLASS 2030	\$1,119.60	\$0.00	\$0.00	\$0.00	\$1,119.60	\$0.00	\$1,119.60
Project - 981 CLASS 2031							
105 ELEMENTARY SCHOOL	\$2,661.80	\$0.00	\$0.00	\$0.00	\$2,661.80	\$0.00	\$2,661.80
Total Project - 981 CLASS 2031	\$2,661.80	\$0.00	\$0.00	\$0.00	\$2,661.80	\$0.00	\$2,661.80
Project - 982 CLASS 2032							

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2021 - 11/30/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 982 CLASS 2032							
105 ELEMENTARY SCHOOL	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
110 EARLY CHILDHOOD	\$917.25	\$0.00	\$0.00	\$0.00	\$917.25	\$0.00	\$917.25
Total Project - 982 CLASS 2032	\$977.25	\$0.00	\$0.00	\$0.00	\$977.25	\$0.00	\$977.25
Project - 983 CLASS 2033							
105 ELEMENTARY SCHOOL	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
110 EARLY CHILDHOOD	\$2,010.78	\$28.82	\$0.00	\$0.00	\$2,039.60	\$1,702.54	\$337.06
Total Project - 983 CLASS 2033	\$2,070.78	\$28.82	\$0.00	\$0.00	\$2,099.60	\$1,702.54	\$397.06
Project - 984 CLASS 2034							
110 EARLY CHILDHOOD	\$4,379.77	\$108.82	\$0.00	\$303.98	\$4,184.61	\$850.16	\$3,334.45
Total Project - 984 CLASS 2034	\$4,379.77	\$108.82	\$0.00	\$303.98	\$4,184.61	\$850.16	\$3,334.45
Project - 985 CLASS 2035							
110 EARLY CHILDHOOD	\$2,941.49	\$35.00	\$0.00	\$325.03	\$2,651.46	\$386.95	\$2,264.51
Total Project - 985 CLASS 2035	\$2,941.49	\$35.00	\$0.00	\$325.03	\$2,651.46	\$386.95	\$2,264.51
Total	\$558,842.99	\$45,028.89	\$0.00	\$20,282.45	\$583,589.43	\$71,931.30	\$511,658.13

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 100 CAFETERIA							
050 DISTRICTWIDE	\$21,667.06	\$3,699.67	\$0.00	\$0.00	\$25,366.73	\$240.42	\$25,126.31
105 ELEMENTARY SCHOOL	\$1,872.11	\$322.05	\$0.00	\$0.00	\$2,194.16	\$0.00	\$2,194.16
110 EARLY CHILDHOOD	\$422.60	\$45.70	\$0.00	\$0.00	\$468.30	\$0.00	\$468.30
505 MIDDLE SCHOOL	\$5,018.17	\$758.49	\$0.00	\$0.00	\$5,776.66	\$0.00	\$5,776.66
705 HIGH SCHOOL	\$3,377.02	\$305.50	\$0.00	\$0.00	\$3,682.52	\$0.00	\$3,682.52
Total Project - 100 CAFETERIA	\$32,356.96	\$5,131.41	\$0.00	\$0.00	\$37,488.37	\$240.42	\$37,247.95
Project - 901 ACTIVITY FEES							
105 ELEMENTARY SCHOOL	\$1,025.00	\$0.00	\$0.00	\$0.00	\$1,025.00	\$0.00	\$1,025.00
505 MIDDLE SCHOOL	\$10,862.50	\$149.01	\$0.00	\$0.00	\$11,011.51	\$0.00	\$11,011.51
705 HIGH SCHOOL	\$13,824.36	\$170.05	\$0.00	\$25.00	\$13,969.41	\$0.00	\$13,969.41
Total Project - 901 ACTIVITY FEES	\$25,711.86	\$319.06	\$0.00	\$25.00	\$26,005.92	\$0.00	\$26,005.92
Project - 902 ADMINISTRATION							
050 DISTRICTWIDE	\$110,720.34	\$3.53	\$0.00	\$162.83	\$110,561.04	\$2,377.36	\$108,183.68
Total Project - 902 ADMINISTRATION	\$110,720.34	\$3.53	\$0.00	\$162.83	\$110,561.04	\$2,377.36	\$108,183.68
Project - 903 GFUND COLLECTIONS							
050 DISTRICTWIDE	\$305.00	\$0.00	\$0.00	\$0.00	\$305.00	\$0.00	\$305.00
705 HIGH SCHOOL	\$497.00	\$0.00	\$0.00	\$0.00	\$497.00	\$0.00	\$497.00
Total Project - 903 GFUND COLLECTIONS	\$802.00	\$0.00	\$0.00	\$0.00	\$802.00	\$0.00	\$802.00
Project - 904 DAMAGE DEPOSIT							
050 DISTRICTWIDE	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
Total Project - 904 DAMAGE DEPOSIT	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
Project - 905 RACER KID ZONE							
110 EARLY CHILDHOOD	\$66,512.70	\$12,290.86	\$0.00	\$96.52	\$78,707.04	\$1,729.86	\$76,977.18
Total Project - 905 RACER KID ZONE	\$66,512.70	\$12,290.86	\$0.00	\$96.52	\$78,707.04	\$1,729.86	\$76,977.18
Project - 910 ART							
505 MIDDLE SCHOOL	\$1,416.05	\$0.00	\$0.00	\$0.00	\$1,416.05	\$489.04	\$927.01
705 HIGH SCHOOL	\$1,880.33	\$0.00	\$0.00	\$0.00	\$1,880.33	\$0.00	\$1,880.33
Total Project - 910 ART	\$3,296.38	\$0.00	\$0.00	\$0.00	\$3,296.38	\$489.04	\$2,807.34
Project - 911 BAND							
705 HIGH SCHOOL	\$63.70	\$0.00	\$0.00	\$0.00	\$63.70	\$0.00	\$63.70
Total Project - 911 BAND	\$63.70	\$0.00	\$0.00	\$0.00	\$63.70	\$0.00	\$63.70
Project - 913 CLUB-BPA							
705 HIGH SCHOOL	\$113.16	\$0.00	\$0.00	\$0.00	\$113.16	\$0.00	\$113.16
Total Project - 913 CLUB-BPA	\$113.16	\$0.00	\$0.00	\$0.00	\$113.16	\$0.00	\$113.16
Project - 915 CLUB-FCCLA							
705 HIGH SCHOOL	\$2,638.54	\$2,783.50	\$0.00	\$973.58	\$4,448.46	\$418.00	\$4,030.46
Total Project - 915 CLUB-FCCLA	\$2,638.54	\$2,783.50	\$0.00	\$973.58	\$4,448.46	\$418.00	\$4,030.46
Project - 916 CLUB-FFA							
705 HIGH SCHOOL	\$35,867.46	\$100.00	\$0.00	\$22,475.19	\$13,492.27	\$5,457.04	\$8,035.23
Total Project - 916 CLUB-FFA	\$35,867.46	\$100.00	\$0.00	\$22,475.19	\$13,492.27	\$5,457.04	\$8,035.23
Project - 917 CLUB-SCIENCE							
705 HIGH SCHOOL	\$1,055.15	\$0.00	\$0.00	\$0.00	\$1,055.15	\$0.00	\$1,055.15
Total Project - 917 CLUB-SCIENCE	\$1,055.15	\$0.00	\$0.00	\$0.00	\$1,055.15	\$0.00	\$1,055.15

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 918 CLUB-SPANISH							
705 HIGH SCHOOL	\$1,655.35	\$270.00	\$0.00	\$0.00	\$1,925.35	\$0.00	\$1,925.35
Total Project - 918 CLUB-SPANISH	\$1,655.35	\$270.00	\$0.00	\$0.00	\$1,925.35	\$0.00	\$1,925.35
Project - 919 DRAMA							
705 HIGH SCHOOL	\$0.00	\$131.00	\$0.00	\$0.00	\$131.00	\$0.00	\$131.00
Total Project - 919 DRAMA	\$0.00	\$131.00	\$0.00	\$0.00	\$131.00	\$0.00	\$131.00
Project - 920 ES-ACADEM OUTREACH							
105 ELEMENTARY SCHOOL	\$2,497.05	\$0.00	\$0.00	\$0.00	\$2,497.05	\$0.00	\$2,497.05
Total Project - 920 ES-ACADEM OUTREACH	\$2,497.05	\$0.00	\$0.00	\$0.00	\$2,497.05	\$0.00	\$2,497.05
Project - 921 ES-BEAUTIFICATION							
105 ELEMENTARY SCHOOL	\$4,804.22	\$0.00	\$0.00	\$0.00	\$4,804.22	\$0.00	\$4,804.22
Total Project - 921 ES-BEAUTIFICATION	\$4,804.22	\$0.00	\$0.00	\$0.00	\$4,804.22	\$0.00	\$4,804.22
Project - 922 ES-CAMP GODDARD							
105 ELEMENTARY SCHOOL	\$19,374.02	\$0.00	\$0.00	\$0.00	\$19,374.02	\$5,978.68	\$13,395.34
Total Project - 922 ES-CAMP GODDARD	\$19,374.02	\$0.00	\$0.00	\$0.00	\$19,374.02	\$5,978.68	\$13,395.34
Project - 923 ES-FUNDRAISER							
105 ELEMENTARY SCHOOL	\$30,198.56	\$0.00	\$0.00	\$0.00	\$30,198.56	\$0.00	\$30,198.56
Total Project - 923 ES-FUNDRAISER	\$30,198.56	\$0.00	\$0.00	\$0.00	\$30,198.56	\$0.00	\$30,198.56
Project - 924 ES-LITERACY							
105 ELEMENTARY SCHOOL	\$655.76	\$0.00	\$0.00	\$0.00	\$655.76	\$0.00	\$655.76
Total Project - 924 ES-LITERACY	\$655.76	\$0.00	\$0.00	\$0.00	\$655.76	\$0.00	\$655.76
Project - 925 ES-SPECIAL OLYMPICS							
105 ELEMENTARY SCHOOL	\$2,518.74	\$0.00	\$0.00	\$0.00	\$2,518.74	\$0.00	\$2,518.74
Total Project - 925 ES-SPECIAL OLYMPICS	\$2,518.74	\$0.00	\$0.00	\$0.00	\$2,518.74	\$0.00	\$2,518.74
Project - 926 GIFTED TALENTED							
105 ELEMENTARY SCHOOL	\$3.54	\$0.00	\$0.00	\$0.00	\$3.54	\$0.00	\$3.54
505 MIDDLE SCHOOL	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00
705 HIGH SCHOOL	\$66.82	\$0.00	\$0.00	\$0.00	\$66.82	\$0.00	\$66.82
Total Project - 926 GIFTED TALENTED	\$195.36	\$0.00	\$0.00	\$0.00	\$195.36	\$0.00	\$195.36
Project - 927 HONOR SOCIETY							
505 MIDDLE SCHOOL	\$3,339.70	\$10.00	\$0.00	\$155.27	\$3,194.43	\$656.73	\$2,537.70
705 HIGH SCHOOL	\$1,736.29	\$120.00	\$0.00	\$0.00	\$1,856.29	\$35.00	\$1,821.29
Total Project - 927 HONOR SOCIETY	\$5,075.99	\$130.00	\$0.00	\$155.27	\$5,050.72	\$691.73	\$4,358.99
Project - 928 HOSPITALITY							
110 EARLY CHILDHOOD	\$527.63	\$0.00	\$0.00	\$96.30	\$431.33	\$393.60	\$37.73
Total Project - 928 HOSPITALITY	\$527.63	\$0.00	\$0.00	\$96.30	\$431.33	\$393.60	\$37.73
Project - 929 HS-TESTING							
705 HIGH SCHOOL	\$3,243.30	\$86.00	\$0.00	\$0.00	\$3,329.30	\$0.00	\$3,329.30
Total Project - 929 HS-TESTING	\$3,243.30	\$86.00	\$0.00	\$0.00	\$3,329.30	\$0.00	\$3,329.30
Project - 930 HS-TAKE THE LEAD							
705 HIGH SCHOOL	\$1,185.87	\$0.00	\$0.00	\$0.00	\$1,185.87	\$0.00	\$1,185.87
Total Project - 930 HS-TAKE THE LEAD	\$1,185.87	\$0.00	\$0.00	\$0.00	\$1,185.87	\$0.00	\$1,185.87
Project - 931 LIBRARY							

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 931 LIBRARY							
105 ELEMENTARY SCHOOL	\$15,265.33	\$0.00	\$0.00	\$10,598.10	\$4,667.23	\$1,523.08	\$3,144.15
110 EARLY CHILDHOOD	\$5,849.00	\$0.00	\$0.00	\$1,329.20	\$4,519.80	\$1,569.14	\$2,950.66
505 MIDDLE SCHOOL	\$678.86	\$0.00	\$0.00	\$0.00	\$678.86	\$457.40	\$221.46
705 HIGH SCHOOL	\$1,749.25	\$0.00	\$0.00	\$0.00	\$1,749.25	\$200.00	\$1,549.25
Total Project - 931 LIBRARY	\$23,542.44	\$0.00	\$0.00	\$11,927.30	\$11,615.14	\$3,749.62	\$7,865.52
Project - 934 MS-STUDENT STORE							
505 MIDDLE SCHOOL	\$12,089.79	\$120.00	\$0.00	\$0.00	\$12,209.79	\$0.00	\$12,209.79
Total Project - 934 MS-STUDENT STORE	\$12,089.79	\$120.00	\$0.00	\$0.00	\$12,209.79	\$0.00	\$12,209.79
Project - 935 NATIVE ED ENRICHMENT							
105 ELEMENTARY SCHOOL	\$1,500.74	\$0.00	\$0.00	\$0.00	\$1,500.74	\$18.48	\$1,482.26
Total Project - 935 NATIVE ED ENRICHMENT	\$1,500.74	\$0.00	\$0.00	\$0.00	\$1,500.74	\$18.48	\$1,482.26
Project - 936 PE							
105 ELEMENTARY SCHOOL	\$5,733.52	\$0.00	\$0.00	\$0.00	\$5,733.52	\$0.00	\$5,733.52
110 EARLY CHILDHOOD	\$672.39	\$0.00	\$0.00	\$0.00	\$672.39	\$0.00	\$672.39
Total Project - 936 PE	\$6,405.91	\$0.00	\$0.00	\$0.00	\$6,405.91	\$0.00	\$6,405.91
Project - 939 PRINCIPALS							
105 ELEMENTARY SCHOOL	\$5,036.97	\$376.63	\$0.00	\$2,326.67	\$3,086.93	\$964.74	\$2,122.19
110 EARLY CHILDHOOD	\$26,487.52	\$77.01	\$0.00	\$620.95	\$25,943.58	\$4,903.29	\$21,040.29
505 MIDDLE SCHOOL	\$27,340.81	\$0.00	\$0.00	\$0.00	\$27,340.81	\$1,225.47	\$26,115.34
705 HIGH SCHOOL	\$6,860.23	\$220.00	\$0.00	\$572.85	\$6,507.38	\$1,814.92	\$4,692.46
Total Project - 939 PRINCIPALS	\$65,725.53	\$673.64	\$0.00	\$3,520.47	\$62,878.70	\$8,908.42	\$53,970.28
Project - 942 STUCO							
505 MIDDLE SCHOOL	\$9,590.99	\$0.00	\$0.00	\$0.00	\$9,590.99	\$16.76	\$9,574.23
705 HIGH SCHOOL	\$10,947.15	\$0.00	\$0.00	\$0.00	\$10,947.15	\$0.00	\$10,947.15
Total Project - 942 STUCO	\$20,538.14	\$0.00	\$0.00	\$0.00	\$20,538.14	\$16.76	\$20,521.38
Project - 943 TECHNOLOGY							
105 ELEMENTARY SCHOOL	\$4,039.78	\$0.00	\$0.00	\$0.00	\$4,039.78	\$45.83	\$3,993.95
Total Project - 943 TECHNOLOGY	\$4,039.78	\$0.00	\$0.00	\$0.00	\$4,039.78	\$45.83	\$3,993.95
Project - 944 VOCAL MUSIC							
105 ELEMENTARY SCHOOL	\$3,022.04	\$0.00	\$0.00	\$383.67	\$2,638.37	\$3.27	\$2,635.10
705 HIGH SCHOOL	\$6,420.89	\$0.00	\$0.00	\$545.89	\$5,875.00	\$490.61	\$5,384.39
Total Project - 944 VOCAL MUSIC	\$9,442.93	\$0.00	\$0.00	\$929.56	\$8,513.37	\$493.88	\$8,019.49
Project - 945 YEARBOOK							
105 ELEMENTARY SCHOOL	\$15,186.37	\$0.00	\$0.00	\$0.00	\$15,186.37	\$0.00	\$15,186.37
110 EARLY CHILDHOOD	\$1,376.92	\$0.00	\$0.00	\$0.00	\$1,376.92	\$0.00	\$1,376.92
505 MIDDLE SCHOOL	\$3,024.83	\$390.00	\$0.00	\$0.00	\$3,414.83	\$79.50	\$3,335.33
705 HIGH SCHOOL	\$27,216.79	\$420.00	\$0.00	\$0.00	\$27,636.79	\$20,000.00	\$7,636.79
Total Project - 945 YEARBOOK	\$46,804.91	\$810.00	\$0.00	\$0.00	\$47,614.91	\$20,079.50	\$27,535.41
Project - 946 ROBOTICS							
705 HIGH SCHOOL	\$13,415.14	\$0.00	\$0.00	\$1,410.32	\$12,004.82	\$4,635.12	\$7,369.70
Total Project - 946 ROBOTICS	\$13,415.14	\$0.00	\$0.00	\$1,410.32	\$12,004.82	\$4,635.12	\$7,369.70
Project - 947 Club-SOAAR (Multicultural Club)							
705 HIGH SCHOOL	\$555.00	\$50.00	\$0.00	\$0.00	\$605.00	\$0.00	\$605.00
Total Project - 947 Club-SOAAR (Multicultural Club)	\$555.00	\$50.00	\$0.00	\$0.00	\$605.00	\$0.00	\$605.00

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 971 CLASS 2021							
705 HIGH SCHOOL	\$1,193.49	\$0.00	\$0.00	\$0.00	\$1,193.49	\$0.00	\$1,193.49
Total Project - 971 CLASS 2021	\$1,193.49	\$0.00	\$0.00	\$0.00	\$1,193.49	\$0.00	\$1,193.49
Project - 972 CLASS 2022							
705 HIGH SCHOOL	\$6,650.07	\$0.00	\$0.00	\$0.00	\$6,650.07	\$0.00	\$6,650.07
Total Project - 972 CLASS 2022	\$6,650.07	\$0.00	\$0.00	\$0.00	\$6,650.07	\$0.00	\$6,650.07
Project - 973 CLASS 2023							
705 HIGH SCHOOL	\$3,265.85	\$0.00	\$0.00	\$0.00	\$3,265.85	\$500.00	\$2,765.85
Total Project - 973 CLASS 2023	\$3,265.85	\$0.00	\$0.00	\$0.00	\$3,265.85	\$500.00	\$2,765.85
Project - 974 CLASS 2024							
705 HIGH SCHOOL	\$940.15	\$0.00	\$0.00	\$0.00	\$940.15	\$0.00	\$940.15
Total Project - 974 CLASS 2024	\$940.15	\$0.00	\$0.00	\$0.00	\$940.15	\$0.00	\$940.15
Project - 975 CLASS 2025							
505 MIDDLE SCHOOL	\$172.34	\$0.00	\$0.00	\$0.00	\$172.34	\$0.00	\$172.34
Total Project - 975 CLASS 2025	\$172.34	\$0.00	\$0.00	\$0.00	\$172.34	\$0.00	\$172.34
Project - 977 CLASS 2027							
505 MIDDLE SCHOOL	\$491.19	\$0.00	\$0.00	\$0.00	\$491.19	\$0.00	\$491.19
Total Project - 977 CLASS 2027	\$491.19	\$0.00	\$0.00	\$0.00	\$491.19	\$0.00	\$491.19
Project - 978 CLASS 2028							
105 ELEMENTARY SCHOOL	\$117.88	\$0.00	\$0.00	\$0.00	\$117.88	\$0.00	\$117.88
Total Project - 978 CLASS 2028	\$117.88	\$0.00	\$0.00	\$0.00	\$117.88	\$0.00	\$117.88
Project - 979 CLASS 2029							
105 ELEMENTARY SCHOOL	\$1,133.73	\$0.00	\$0.00	\$0.00	\$1,133.73	\$0.00	\$1,133.73
Total Project - 979 CLASS 2029	\$1,133.73	\$0.00	\$0.00	\$0.00	\$1,133.73	\$0.00	\$1,133.73
Project - 980 CLASS 2030							
105 ELEMENTARY SCHOOL	\$1,119.60	\$0.00	\$0.00	\$0.00	\$1,119.60	\$0.00	\$1,119.60
Total Project - 980 CLASS 2030	\$1,119.60	\$0.00	\$0.00	\$0.00	\$1,119.60	\$0.00	\$1,119.60
Project - 981 CLASS 2031							
105 ELEMENTARY SCHOOL	\$2,661.80	\$0.00	\$0.00	\$0.00	\$2,661.80	\$0.00	\$2,661.80
Total Project - 981 CLASS 2031	\$2,661.80	\$0.00	\$0.00	\$0.00	\$2,661.80	\$0.00	\$2,661.80
Project - 982 CLASS 2032							
105 ELEMENTARY SCHOOL	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
110 EARLY CHILDHOOD	\$917.25	\$0.00	\$0.00	\$0.00	\$917.25	\$0.00	\$917.25
Total Project - 982 CLASS 2032	\$977.25	\$0.00	\$0.00	\$0.00	\$977.25	\$0.00	\$977.25
Project - 983 CLASS 2033							
105 ELEMENTARY SCHOOL	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
110 EARLY CHILDHOOD	\$2,039.60	\$0.00	\$0.00	\$344.28	\$1,695.32	\$1,358.26	\$337.06
Total Project - 983 CLASS 2033	\$2,099.60	\$0.00	\$0.00	\$344.28	\$1,755.32	\$1,358.26	\$397.06
Project - 984 CLASS 2034							
110 EARLY CHILDHOOD	\$4,184.61	\$120.00	\$0.00	\$213.95	\$4,090.66	\$636.21	\$3,454.45
Total Project - 984 CLASS 2034	\$4,184.61	\$120.00	\$0.00	\$213.95	\$4,090.66	\$636.21	\$3,454.45
Project - 985 CLASS 2035							
110 EARLY CHILDHOOD	\$2,651.46	\$0.00	\$0.00	\$384.93	\$2,266.53	\$2.02	\$2,264.51

Newcastle Public School

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2021 - 12/31/2021

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 985 CLASS 2035							
Total Project - 985 CLASS 2035	\$2,651.46	\$0.00	\$0.00	\$384.93	\$2,266.53	\$2.02	\$2,264.51
Total	\$583,589.43	\$23,019.00	\$0.00	\$42,715.50	\$563,892.93	\$58,219.83	\$505,673.10

NEWCASTLE SCHOOLS - TREASURER'S REPORT

As Of November 30, 2021

GOVERNMENTAL FUNDS		
Bank Statements		
	Checking Account 6633	\$ 10.00
	SuperNow Account 9996	\$ 250,020.55
	Federated Sweep 0001	\$ 1,000,765.54
Total - Bank Statements		\$ 1,250,796.09
Accounting Program		
	Cash Balance	\$ 1,251,868.18
	Adjustments: Walmart payment	\$ (1,072.09)
Adjusted Cash Balance		\$ 1,250,796.09
Difference Between Bank and Computer:		\$ -
Outstanding Warrants:		\$ 253,465.66
Available Cash:		\$ 997,330.43

Cash Balance by Fund:		
11	General Fund	\$ 487,107.62
21	Building Fund	\$ (129.62)
38	Transportation Fund	\$ 87,714.00
39	Technology Fund	\$ 321,857.99
41	Sinking Fund	\$ 355,318.19
	Total:	\$ 1,251,868.18

ACTIVITY FUNDS		
Bank Statements		
	Checking Account 6082	\$ 10.00
	Federated Sweep 0002	\$ 749,007.30
Total - Bank Statements		\$ 749,017.30
Accounting Program		
	Cash Balance	\$ 742,468.39
	Adjustments: Bank Deposit Books	\$ 161.60
	Outstanding Warrants	\$ 6,710.51
Adjusted Cash Balance		\$ 749,017.30
Difference Between Bank and Computer:		\$ -

ELECTRONIC FUND TRANSFER ACCOUNTS		
	EFT Payments 5844	\$ 28.34
	Payrix Deposits 6093	\$ 100.00
	MySchoolBucks Deposits 6907	\$ -

INVESTMENT ACCOUNTS		
	Horizon Financial Services (401a)	\$ 4,046.03

NEWCASTLE SCHOOLS - TREASURER'S REPORT

As Of December 31, 2021

GOVERNMENTAL FUNDS		
Bank Statements		
	Checking Account 6633	\$ 10.00
	SuperNow Account 9996	\$ 250,021.23
	Federated Sweep 0001	\$ 3,506,355.16
Total - Bank Statements		\$ 3,756,386.39
Accounting Program		
	Cash Balance	\$ 3,757,458.48
	Adjustments: Walmart payment	\$ (1,072.09)
Adjusted Cash Balance		\$ 3,756,386.39
Difference Between Bank and Computer:		\$ -
Outstanding Warrants:		\$ 253,465.66
Available Cash:		\$ 3,502,920.73

Cash Balance by Fund:		
11	General Fund	\$ 1,581,455.52
21	Building Fund	\$ 103,914.22
38	Transportation Fund	\$ 87,714.00
39	Technology Fund	\$ 313,789.71
41	Sinking Fund	\$ 1,670,585.03
	Total:	\$ 3,757,458.48

ACTIVITY FUNDS		
Bank Statements		
	Checking Account 6082	\$ 10.00
	Federated Sweep 0002	\$ 743,530.62
Total - Bank Statements		\$ 743,540.62
Accounting Program		
	Cash Balance	\$ 716,495.85
	Adjustments: Bank Deposit Books, Stop Pymt Fee	\$ 191.60
	Outstanding Warrants	\$ 27,236.37
Adjusted Cash Balance		\$ 743,540.62
Difference Between Bank and Computer:		\$ -

ELECTRONIC FUND TRANSFER ACCOUNTS		
	EFT Payments 5844	\$ 219.17
	Payrix Deposits 6093	\$ 100.00
	MySchoolBucks Deposits 6907	\$ -

INVESTMENT ACCOUNTS		
	Horizon Financial Services (401a)	\$ 4,055.14

REQUEST FOR APPROVAL OF STATE AID AND/OR FEDERAL FUNDS FOR SCHOOLS

_____ FUND

Newcastle Public Schools

S.A. & I. 307 (2006)

School District I-001

To the County Clerk of McClain County, State of Oklahoma:

We, the undersigned, duly qualified and acting officers of the Governing Board of aforementioned school district of said County and State hereby certify that the notice of approval of the following State and/or Federal Funds has been received and is currently on file in the school's business office:

1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
	TOTAL	

We, further certify that these funds are in addition to and in excess of the State and/or Federal Funds previously appropriated for the school district. We, therefore, request that the school's appropriations be increased by the following amounts:

Purpose of Item of Appropriations	Prior Approved Appropriations	Requested Application of Funds	Current Approved Appropriations	Added by County Clerk
1. Current Expense				
2. Interest Reserve				
3. Grand Total				

Submitted, by order of the Board, this _____ day of _____, 20_____.

Board President

Board Clerk

CERTIFICATE OF COUNTY CLERK

STATE OF OKLAHOMA, COUNTY OF MCCLAIN, SS:

I, the duly qualified and acting County Clerk in and for the said County and State, do hereby certify that I have added the requested amounts to the appropriations of the school district in the manner requested by the School's Board of Education.

Done at _____ Oklahoma, this _____ day of _____, 20_____.

_____, County Clerk

(SEAL)

By _____, Deputy

SUPPLEMENTAL ESTIMATE

NEWCASTLE PUBLIC SCHOOLS

ISD #1

County

City

Town

or

Board of Education

of

McCLAIN

COUNTY, OKLAHOMA

With Exhibits showing the Financial Condition of the
JANUARY 31, 2022

BUILDING

FUND at the close of the month ending

And a Statement of Additional Needs for the remainder of the

Fiscal Year Ending June **2022**

To the County Excise Board

County of **McCLAIN**, State of Oklahoma

Gentlemen:

Pursuant to the requirements 68 O.S. 1981 Par. 24101, we herewith submit for your consideration the within Statment of the Fiscal Condition of the **BUILDING** Fund of the **ISD #1**, County of **McCLAIN**, State of Oklahoma, for that prtion of the current fiscal year beginning July 1, **2021**, and ending with the close of business on the last day of the month of **JANUARY 31, 2022**, together with an itemized statment of balances in appropriations now considered unnecessary or dispensable in view of greater needs, and an itemized statment of additional needs considered essential in the proper conduct of said municipality for the remainder of the current fiscal year ending June 30, **2022**. As to the Counties and Cities, find attached hereto certificate of publication as required by said Sec. 24101. We further certify that the estimate of income from sources other than Ad Valorem Tax fo rthe remainder of the current fiscal year is reasonably probable of collection before June 30th next, and that such estimate is based on the estimated income other than ad valorem tax as fixed by the excise board for the current fiscal year, after excluding any estimate of such income to be received from prior or back ad valorem tax as to which the date of sale for delinquency has elapsed.

We further certify that the aggregate amount of said proposed additional and supplemental appropriations, when added to the original appropriations for the fiscal year, is not in excess of the income and revenue provided and accumulated for this current fiscal year, that Officers in charge of Departments affected by proposed cancellations have been notified of such proposals, and that no part of the revenue of this or a previous year against which there are any outstanding claims, contracts or warrants has been included in this Supplemental Estimate.

Dated at _____, Oklahoma, this _____ day of _____, 20_____.

Attest:	Member	Chairman, President or Mayor
	Clerk	Member

CERTIFICATE OF TRUE STATEMENT OF FINANCIAL CONDITION AND CASH ON HAND

We, the undersigned, do hereby solemnly swear or affirm that the within exhibits "D", "F", "M", AND "Y" reflect a true and correct statement of the condition of the **BUILDING** FUND for each of the stated Fiscal Accounts of the **ISD #1** (municipality, of **McCLAIN** County, Oklahoma, as at the close of business on **JANUARY 31, 2022**; that we have no knowledge or record of any claims or contracts pending against the Balances of Appropriations proposed for cancellation; and that all of said statemments are in accordance with and as shown by the records of our respective officers, each, so help me God.

Treasurer's Signature: _____
 Treasurer

Clerk's Signature: _____
 Clerk

Subscribed and sworn to before me this the _____ day of _____, 20_____

 County Clerk or Notary Public

Subscribed and sworn to before me this the _____ day of _____, 20_____

 County Clerk or Notary Public

(UNLESS BOTH CLERK AND TREASURER SWEAR TO THIS CERTIFICATE, IT SHALL NOT BE APPROVED)

Filed this the _____ Day of _____, 20_____, _____, County Clerk

NOTE: - the same officers shall sign this application as by law required to sign the Financial Statement and Estimate of Needs for a county or any subdivision thereof when the same is filed in July with the County Excise Board.

SA&I #150

Schedule 1			Cancellation of Appropriations			Publish This Schedule		
Acct.	Department	Purpose	1 Balance Available	2 Proposed Cancellations	3 Cancelled By Excise Board			
		Total						

Schedule 2			Supplemental and Additional Estimated Needs			Publish This Schedule		
Acct.	Department	Purpose	1 Amount Requested	2 Published By Gov. Board	3 Approved By Excise Board			
	General	Current Expense	\$3,883,046.84	\$3,883,046.84	\$3,883,046.84			
	Gen. Government	Additional Provision for Interest on Warrants						

Exhibit "F"				
Miscellaneous Revenue Other than Current Tax				
Acct.	SOURCE OF INCOME Include estimate of revenue from ALL sources except current ad valorem tax.	1 (Note 1) Estimates Approved by Excise Board	2 Actually Collected to Date in Caption	3 (Note 2) Balance Collectible Approved by Gov Bd
1	Surplus of Prior Year after providing for all obligations thereof	0.00	0.00	None after Nov. 1
2	Prior Ad Valorem	0.00	11,004.14	0.00
3	Interest Earnings	0.00	0.00	0.00
4	Misc Reimbursements - Insurance Reimbursement	0.00	3,871,997.77	0.00
5	Miscellaneous Local Collections (Not originally budgeted)	0.00	44.93	0.00
6	County 4-Mill			0.00
7	County Apportionment			0.00
8	Gross Production Tax			0.00
9	Motor Vehicle Tax			0.00
10	Rural Electric Cooperative Tax			0.00
11	State School Land Earnings			0.00
12	Foundation & Salary Incentive Aid			0.00
13	Flexible Benefit Allowance			0.00
14	Alternative Education			0.00
15	National Board Certified Teacher Bonus			0.00
16	State Textbooks			0.00
17	State Vocational Programs			0.00
18	See Attached Schedule	0.00		0.00
19	Total Estimated (Col.1) and Collected (Col.2) and Uncollected (Col.3)	\$0.00	\$3,883,046.84	\$0.00
20	Deduct Item 1, Column 1 (Surplus from Delinquent Tax)	0.00		
21	Estimate of Miscellaneous Revenue Exclusive of Back Tax	\$0.00		
22	Transfer Column 2 Total Into Column 3			3,883,046.84
23	Current Tax Receipts into Delinquency Reserve (D-3 minus D-10)			0.00
24	Total Collected and Probable for the year			\$3,883,046.84
25	Deduct: 1. Original Estimate of Miscellaneous Revenue (F-19,Column 1)		\$0.00	
26	and (Y-11) 2. Surplus Applied in Supplemental dated _____ 0.00		0.00	
27	and (Y-12) 3. Surplus Applied in Supplemental dated _____, 20____		0.00	
28	and 4. Deficiency in "Plan of Financing" Appropriations (Y-14)		0.00	
29				
30	Total Already Applied			0.00
31	Surplus Available (Not to Exceed Surplus on D-24)			\$3,883,046.84

NOTE: 1. Include all lawful estimates such as original and state aid estimate by Excise Board for Schools.

2. No authority to use for remainder of year more than the balance of lawfully approved miscellaneous estimate.

ISD #1

OF

McCLAIN

COUNTY, OKLAHOMA

Exhibit "M" Appropriation Summary				
		1 For Warrants	2 For Interest	3 Total
1	Original Estimate "Made and Approved" as filed with State Auditor	\$958,817.74	\$0.00	\$958,817.74
2	Increase due to Supplemental Appropriation Dated October 25, 2021 0.00	0.00	0.00	0.00
3	Increase due to Supplemental Appropriation Dated _____, 20 _____	0.00	0.00	0.00
4	Total Appropriations Approved	\$958,817.74	\$0.00	\$958,817.74
	Cancellations and Reserves			
5	Reserved for Pending Approp'n Protest on Items not included in 68:24112, O.S. 1981			0.00
6	Cancelled by Court Order			0.00
7	Cancelled by Excise Board under authority of 68:24103, O.S. 1981			0.00
8	Total Cancellation and Reserves	0.00	0.00	0.00
9	Net Approved Appropriations	\$958,817.74	\$0.00	\$958,817.74
Exhibit "Y" Method of Financing Appropriations				
	Equalized Certified and Extended Assessed Valuation \$ _____ 5.00 Mills Levy Certified 137,853,585	1 Detail	2 Total	3 Extension
1	Gross Proceeds of Levy Certified to State Auditor		\$710,620.39	
2	Deduct: 1. Gross Proceeds Mills can. by Ex. Bd. under 68:24103, O.S. 1981			
3	and 2. Gross Proceeds of _____ Mills Cancelled by Court Order			
4	and 3. Gross Proceeds of _____ Mills for Levy Protests still pending		0.00	
5	Balance Gross Proceeds of Levy free of Protests		\$710,620.39	
6	Deduct: Reserve at 10% for Delinquencies (1/11 if at 10%)		64,601.85	
7	Net Tax Available to Finance Appropriations		\$646,018.54	
8	Surplus Cash of Prior Year on hand July 1 (Examine Tax Ct. J.E. for adjustments)		312,799.20	
9	Protest Tax Refund Uncl'd, fully released July 1, (Ex. Tax Ct. J.E. for adjustments)			
10	Estimate of all Misc. Incomes other than Cur. Tax (Exhibit "F", Col. 1, Line 19)		0.00	\$958,817.74
11	Surplus Collections added by Supplement dated _____ 0.00		0.00	
12	Surplus Collections added by Supplement dated _____, 20 _____		0.00	0.00
13	Total Finance free of Protests to Cover Exhibit "M" Line 11, Col. 3			\$958,817.74
14	Note any Deficiency in Plan of Finance (Any Ex. of M-9 over Y-13) (See F-28)			
Exhibit "D" Current Cash Account				
Receipts, Disbursements and Balance Sheet Condition		1 Detail	2 Total	3 Extension
1	Cash Surplus of Prior Year actually on Hand July 1 (Y-8)	\$312,799.20		
2	Released Unclaimed Protest Tax Refund on Hand July 1, (Note 2)(Y-9)	0.00		
3	Current Tax Apportioned	553,666.65		
4	Miscellaneous Income other than Current Tax Apportioned (F-19, Col. 2)	3,883,046.84		
5	Total Balance and Receipts		\$4,749,512.69	
6	Current Warrants Paid	\$500,929.17		
7	Interest Paid thereon	0.00		
8	Total Disbursements		500,929.17	
	(Publish) BALANCE SHEET Current Assets			
9	Balance Cash on Hand on date shown in caption above			\$4,248,583.52
10	Net Current Tax available free of all protests and reserves (Y-7)	\$646,018.54		
11	Deduct Current Tax Apportioned (D-3)	553,666.65		
12	Net Balance Current Tax in Process of Collection (To Column 3)			92,351.89
13	Balance of Original Estimate of Misc. Income (F-19, Col. 3)			0.00
14	Total Assets			\$4,340,935.41
	Current Liabilities and Reserves			
15	Appropriations Available for Warrant Issues (M-9, Col. 1)	\$958,817.74		
16	Deduct Warrants Issued to date in Caption	531,436.88		
17	Balance Appropriations Available (To Column 3)			\$427,380.86
18	Current Warrants Outstanding on date in caption (D-16 Less D-6)			30,507.71
19	Provision Made for Interest on Current Warrants (M-9, Col. 2)	\$0.00		
20	Deduct Interest Provision used to date (D-7)	0.00		
21	Residue to Interest Provision (if more is needed, enter in Schedule 2)			0.00
22	Total Liabilities and Reserves			\$457,888.57
23	Deficit			
24	Surplus - (If Correctly prepared will agree with F-31)			\$3,883,046.84

NOTE: 1. Publish all Items below Line 8 of Exhibit "D".

2. Include no unclaimed Protest Tax Refunds on which the 6-months expired after July 1st.

**PROOF OF PUBLICATION
AFFIDAVIT**

STATE OF OKLAHOMA, COUNTY OF McCLAIN, ss:

Personally appeared before me, the undersigned Notary Public, _____, Clerk of NEWCASTLE PUBLIC SCHOOLS of the County and State aforesaid, who being first duly sworn according to law, deposes and says that he complied with the law by having Exhibits "D" Balance Sheet, and Schedules 1 and 2, of the within Financial Statement and Estimate published as required by law in at least one issue of the _____, a weekly-daily newspaper published in the City-Town of _____, a copy of which published statement and estimate, together with proof of publication thereof, is hereto attached marked Exhibit "A" and made a part hereof. In evidence whereof the Affiant has Subscribed hereto under oath. _____ Clerk
Subscribed and sworn to before me this _____ day of _____, 20____.
My commission expires _____, 20____. _____, Notary Public

CERTIFICATE OF EXCISE BOARD

STATE OF OKLAHOMA, COUNTY OF McCLAIN, ss:

We, the undersigned, Members of the Excise Board of said County and State, do hereby certify that we have examined and carefully considered the application and proposal of the Governing Board of NEWCASTLE PUBLIC SCHOOLS

of the same County and State aforesaid, for additional and supplemental appropriations for certain current expense purposes for the remainder of the fiscal year ending June 30, 2022, the financial statement submitted therewith as of the month ended JANUARY 31, 2022

and the list of appropriations and parts thereof proposed for cancellation, after hearing any protest against such proposed cancellations.

We rely on the sworn statements of the Clerk and of the Treasurer and of the Governing Board of the within-named municipality that the revenues already received have been properly credited to the several Fiscal Year Accounts, that all warrant issues have been properly charged thereto or paid therefrom, and that no unpaid claims or contracts are pending against the balances of appropriation submitted for cancellations.

We find, on analysis of the within Financial Statements, that the available surplus revenue already accrued and which is subject to supplementary appropriations under title 68 O.S. 1981 Sec. 24101, is as follows:

Cancelled Current Appropriation Balances, as per Schedule 1, column 3	\$ <u>0.00</u>
Current Revenues Actually Collected in excess of previous Appropriated Estimates, Exhibit "D", line 24	\$ <u>3,883,046.84</u>
Total Surplus Approved and Appropriated to Current <u>BUILDING</u> Fund use, Schedule 2	\$ <u>3,883,046.84</u>

Wherefore, we have and do order cancellation of Appropriation Items as shown in last column of Schedule 1, and we hereby appropriate to Current Revenues released thereby, together with Current Surplus Assets disclosed to Current Purposes, and we have and do hereby approve and make additional and supplemental Appropriations as listed in column 3 of Schedule 2 in the total sum of 3,883,046.84

which is within the total amount of surplus Revenue accrued as scheduled. The Secretary of the County Excise Board is hereby ordered to certify the same to the Clerk of the within-named municipality or subdivision of the State of Oklahoma, who is hereby authorized to enter the same upon his records, to notify his Treasurer of this action, and to make said funds available to his Governing Board.

Dated at _____, Oklahoma, this _____ day of _____, 20____

Attest: _____

Signed _____

Secretary of Excise Board

Chairman of County Excise Board

Member of County Excise Board

Member of County Excise Board

ASOF: JANUARY 31, 2022

	BALANCE SHEET Current Assets			
9	Balance Cash on Hand on date shown in caption above			\$4,248,583.52
10	Net Current Tax available free of all protests and reserves (Y-7)	\$646,018.54		
11	Deduct Current Tax Apportioned (D-3)	553,666.65		
12	Net Balance Current Tax in Process of Collection (To Column 3)			92,351.89
13	Balance of Original Estimate of Miscl. Income (F-19, Col. 3)			0.00
14	Total Assets			\$4,340,935.41
	Current Liabilities and Reserves			
15	Appropriations Available for Warrant Issues (M-9, Col. 1)	\$958,817.74		
16	Deduct Warrants Issued to date in Caption	531,436.88		
17	Balance Appropriations Available (To Column 3)			\$427,380.86
18	Current Warrants Outstanding on date in caption (D-16 Less D-6)			30,507.71
19	Provision Made for Interest on Current Warrants (M-9, Col. 2)	\$0.00		
20	Deduct Interest Provision used to date (D-7)	0.00		
21	Residue to Interest Provision (if more is needed, enter in Schedule 2)			0.00
22	Total Liabilities and Reserves			\$457,888.57
23	Deficit			
24	Surplus - (If Correctly prepared will agree with F-31)			\$3,883,046.84

Schedule 2 Supplemental and Additional Estimated Needs					
Acct.	Department	Purpose	1 Amount Requested	2 Published By Gov. Board	3 Approved By Excise Board
	General	Current Expense	\$3,883,046.84	\$3,883,046.84	\$3,883,046.84
	Gen. Government	Provision for Interest on Warrants			

MEMO

To: Newcastle Board of Education
From: Jeff Landes, CFO 
Date: January 28, 2022
Re: Payment of Invoice from NorthPoint Claim Services, LLC

I am requesting the Board of Education to approve payment of the attached invoice from NorthPoint Claim Services, LLC in lieu of an actual purchase order, contingent upon the Board's approval of the Building Fund Supplemental Appropriation which is also on tonight's agenda. A purchase order cannot be created until the Board approves the appropriation. I did not want to ask NorthPoint to wait another 30 days for payment or ask for a special board meeting to approve a subsequent purchase order to NorthPoint.

Approving an invoice for payment is a legal alternative to approving a purchase order. This has been approved by our auditor, Steve Blasingame.



NORTHPOINT

INVOICE

100452

NorthPoint Claim Services, LLC
4760 Preston Road, Ste 244-142
Frisco, Texas 75034

Date: Feb 9, 2022

Payment Terms: Due Upon Receipt

Balance Due: \$387,199.77

Bill To:

Newcastle Public Schools
Attn: Jeff Landes
101 North Main Street
Newcastle, Ok 73065

Item	Quantity	Rate	Amount
PA Services - Hail Claim 10% of ACV Payment \$3,871,997.77	1	\$387,199.77	\$387,199.77

Subtotal: \$387,199.77

Tax (0%): \$0.00

Total: ✓ \$387,199.77

OK to pay
Jeff Landes

Notes:

Thank you for allowing NorthPoint to be of service to you. If there is anything we can assist you with in the future, please don't hesitate to contact us.



EMPLOYMENT SCHEDULE "A"

February 8th, 2022

EMPLOYMENT				
Last Name	First Name	New / Replacement	Site / Assignment	Effective
		New	District / Electrician	2/16/2022
		New	District / Psychometrist	2/1/2022
		Replacement	ECC / Teacher Assistant Title 1	2/7/2022
		Replacement	ECC / Full Time Substitute	2/1/2022
HOURLY EMPLOYEES				
Last Name	First Name		Site	Effective
REASSIGNMENTS				
Last Name	First Name	Prior Assignment	New Assignment	Effective
RESIGNATIONS				
Last Name	First Name	Assignment	Site	Effective
Estrada	Maria	Full Time Substitute	HS	2/15/2022
Lay	Denise	Cafeteria	MS	2/2/2022
Treu	Christina	Teacher Technology	HS	5/26/2022
EXTRA DUTY / STIPENDS / LAY COACHES				
Last Name	First Name	Assignment	Site	Effective
RESCINDED EMPLOYMENT / TERMINATIONS				
Last Name	First Name	Assignment	Site	Effective