

Newcastle Board of Education Regular Meeting  
February 7, 2023 6:00 PM  
Administrative Office Board Room  
101 North Main  
Newcastle, OK 73065

Attendance Taken at 6:00 PM. Mr. Darrin Abel: Absent, Ms. Valory Dalton: Present, Mr. Jeff Dingee: Absent, Ms. Tiffany Elczyn: Present, Mr. John Maker: Present.

1. Flag Salute

Intern students lead the flag salute.

2. Call to Order and Roll Call of Members

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

Motion to approve consent agenda passed with a motion by Ms. Valory Dalton and a second by Ms. Tiffany Elczyn.

Mr. Darrin Abel: Absent, Mr. Jeff Dingee: Absent, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. John Maker: Yea

Yea: 3, Nay: 0, Absent: 2

A. Agenda of Regular Meeting of February 7, 2023

B. Minutes of Regular Meeting of January 10, 2023

C. The Wrestling Coaches, Mr. Kevin Sheets and Mr. Zach Hale requests permission to stay overnight with the students that qualify to attend the Wrestling Regionals in Pryor, OK on February 16-18.

D. The Wrestling Coaches, Mr. Kevin Sheets and Mr. Zach Hale requests permission to stay overnight with the students that qualify to attend the State Wrestling Meet in Oklahoma City, OK on February 23-25.

E. The High School Boys' Soccer Coach, Mr. Nick McMillian requests permission to attend a Tulsa Soccer Tournament held March 30 and April 1 with an overnight stay for the Boys' Soccer Team.

F. 2023-2024 Newcastle Public School Calendar

G. Technology and Peripherals Surplus

4. Presentation and possible action on the FY22 Audit Report by Steve Blasingame of Angel, Johnston, and Blasingame

Mr. Steve Blasingame of Angel, Johnston, and Blasingame, PC, presented and explained the Newcastle Public Schools FY22 Financial Audit. No Action Taken.

5. Public Input

No Public Input.

6. **Superintendent and Staff Updates:**

- A. Nikki Gayler, Career Pathway Instructor, Interns Report

Ms. Gayler reported on the Internship Program and brought students who are participating in the program. Mr. Jeff Lamb and Ms. Keirstyn Anshutz spoke about their experiences and appreciation for the program.

- B. Jonathan Atchley, Executive Director of Academics, and Tammy Bolles, District Curriculum & Technology Integration Specialist, CSI Learning, Teaching and Assessing Report

Mr. Atchley and Ms. Bolles reported on the changes and updates regarding the CSI Learning Teaching and Assessing Goals as well as the updates on the programs to achieve those goals.

- C. Kristi Ferguson, Assistant Superintendent, Bus Camera Report

Ms. Ferguson reported the bus cameras are completed on 14 buses with multiple cameras in various locations.

- D. Melonie Hau, Superintendent, Roofing Project Update, and Update on Bond Projects

Dr. Hau reported that the roofing project started yesterday, and was put on hold due to rain today. The Bond projects are up and running and the architect and construction companies are finalizing information to get packages out for bid.

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

Motion to approve the Financial Consent Agenda as presented passed with a motion by Ms. Tiffany Elczyn and a second by Ms. Valory Dalton.

Mr. Darrin Abel: Absent, Mr. Jeff Dingee: Absent, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. John Maker: Yea

Yea: 3, Nay: 0, Absent: 2

- 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
8. New Business
- No new business
9. 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. Jonathan Atchley, Executive Director of Academics, pursuant to 25 O.S. Section 307 (B)(1)
10. Vote to convene or not to convene in executive session
- Motion to not convene in Executive Session passed with a motion by Ms. Valory Dalton and a second by Ms. Tiffany Elczyn.
- Mr. Darrin Abel: Absent, Mr. Jeff Dingee: Absent, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. John Maker: Yea
- Yea: 3, Nay: 0, Absent: 2
11. Return to Open Session
- No Executive Session
12. Discussion and possible action regarding 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, Mr. Jeff Dingee: Absent, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. John Maker: Yea

Yea: 3, Nay: 0, Absent: 2

13. Discussion and possible action regarding the contract renewal of Assistant Superintendent, Kristi Ferguson, and Executive Director of Academics, Jonathan Atchley

Motion to approve the contract renewal of Ms. Kristi Ferguson and Mr. Jonathan Atchley. passed with a motion by Ms. Valory Dalton and a second by Ms. Tiffany Elczyn.

Mr. Darrin Abel: Absent, Mr. Jeff Dingee: Absent, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. John Maker: Yea

Yea: 3, Nay: 0, Absent: 2

14. Adjournment

Meeting adjourned at 7:02pm by Mr. John Maker

---

President

---

Vice President

---

Clerk

---

Deputy Clerk

---

Member

Newcastle Board of Education Regular Meeting  
January 10, 2023 6:00 PM  
Administrative Office Board Room  
101 North Main  
Newcastle, OK 73065

Attendance Taken at 6:00 PM. Mr. Darrin Abel: Present, Ms. Valory Dalton: Present, Mr. Jeff Dingee: Present, Ms. Tiffany Elczyn: Present, Mr. John Maker: Present. Attendance Update Taken at 6:25 PM. Mr. Darrin Abel: Absent. Mr. Darrin Abel left the meeting at 6:25pm

1. Flag Salute
2. Call to Order and Roll Call of Members
3. Outstanding Service or Achievement Awards

Mr. Adam Hull recognized Cassidy Grubbs, Shelby Edwards, and Alayna Aytes

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

Motion to approve consent agenda passed with a motion by Ms. Tiffany Elczyn and a second by Ms. Valory Dalton.

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

- A. Agenda of Regular Meeting of January 10, 2023
- B. Minutes of Regular Meeting of December 13, 2022
- C. Newcastle Middle School Surplus Books

5. Public Input

No Public Input

6. Discussion and possible action regarding the Newcastle High School 2023-2024 Course Description

Motion approve Newcastle High School 2023-2024 Course Description as attached passed with a motion by Mr. Darrin Abel and a second by Mr. Jeff Dingee.

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

## **7. Superintendent and Staff Updates:**

A. Adam Hull, High School Principal - NHS Update

Mr. Adam Hull, HS Principal reported on the High School CSI plan and how they are meeting their goals.

B. Kristi Ferguson, Assistant Superintendent - Transportation & Technology Update

Ms. Kristi Ferguson reported on the Transportation and Technology Departments progress and how they are meeting the needs of the district.

C. Dr. Melonie Hau, Superintendent - 2022 Bond Update

Dr. Melonie Hau reported on the 2022 Bond

## **8. Discussion and possible action regarding Financial Consent Agenda**

Motion to approve the Financial Consent Agenda passed with a motion by Ms. Tiffany Elczyn and a second by Ms. Valory Dalton.

Mr. Darrin Abel: Absent, Mr. Jeff Dingee: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: 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. Transfer of excess funds from KidZone FY22 in the amount of \$150,503.78 to the General Fund.

K. FY23 Booster Club Sanctioning

I. POM Booster Club Sanctioning

9. New Business

No New Business

10. 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)

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

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

Mr. Darrin Abel: Absent, Mr. Jeff Dingee: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. John Maker: Yea  
Yea: 4, Nay: 0, Absent: 1

12. Return to Open Session

No Executive Session

13. Discussion and possible action regarding 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, Mr. Jeff Dingee: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. John Maker: Yea  
Yea: 4, Nay: 0, Absent: 1

14. Adjournment

Meeting adjourned at 6:49pm by John Maker

\_\_\_\_\_  
President

\_\_\_\_\_  
Vice President

\_\_\_\_\_  
Clerk

\_\_\_\_\_

Deputy Clerk

---

Member



Newcastle Public Schools

101 N. Main  
Newcastle, OK 73065  
<http://www.newcastle.k12.ok.us>  
(405) 387-2890

### Board of Education Trip Request Form

Name: Zach Hale / Kevin Sheets  
Site: High School  
Grade/Class/Organization: 9-12  
No. of Students: TBD (boys & girls wrestling)  
No. of Adults: 3  
No. of Buses or Transportation: 1

Date(s) of Trip: Feb 16-18

Destination: Pryor, OK

Purpose of Trip: Regionals

  
Signature

Principal or Supervisor Signature

Superintendent

1/23/23  
Date

1/23/23  
Date

Date

Trip Request must be submitted prior to 12:00 pm the Thursday before Board Meeting  
Submit to Darla Allen



Newcastle Public Schools

101 N. Main  
Newcastle, OK 73065  
<http://www.newcastle.k12.ok.us>  
(405) 387-2890

### Board of Education Trip Request Form

Name: Zach Hale / Kevin Sheets  
Site: High School  
Grade/Class/Organization: 9-12 wrestling  
No. of Students: TBD  
No. of Adults: 3  
No. of Buses or Transportation: 1

Date(s) of Trip: Feb 23-25, 2023

Destination: OKlahoma Fair grounds

Purpose of Trip: Wrestlers who qualify will  
be attending this state event

  
\_\_\_\_\_  
Signature  
\_\_\_\_\_  
Principal or Supervisor Signature

\_\_\_\_\_  
Date  
1/30/23  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

Trip Request must be submitted prior to 12:00 pm the Thursday before Board Meeting  
Submit to Darla Allen



Newcastle Public Schools

101 N. Main  
Newcastle, OK 73065  
<http://www.newcastle.k12.ok.us>  
(405) 387-2890

### Board of Education Trip Request Form

Name: Nick Mcmillian

Site: High School

Grade/Class/Organization: 9-12 Boys Soccer

No. of Students: Boys Soccer team

No. of Adults: 2

No. of Buses or Transportation: none - parent will transport  
students on pay for their hotel

Date(s) of Trip: march 30 - April 1

Destination: Tulsa

Purpose of Trip: Soccer Tournament

[Signature]  
Signature

1/24/23  
Date

[Signature]  
Principal or Supervisor Signature

1/23/23  
Date

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

Trip Request must be submitted prior to 12:00 pm the Thursday before Board Meeting  
Submit to Darla Allen



# NEWCASTLE PUBLIC SCHOOLS 2023-2024

## July 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					

## January 2024

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 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 2024

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		

### IMPORTANT DATES



TBD	Open House, PK-8th grade
TBD	Open House, 6th-12th grade
Aug 8	FIRST DAY OF CLASS
Oct 19	Parent Teacher Conference/ Virtual Day
Feb 8	Parent Teacher Conference/ Virtual Day
May 23	LAST DAY OF CLASS

### FRIDAYS OUT OF SCHOOL



### PROFESSIONAL DEVELOPMENT DAYS



Aug 1,2,3,7	(No students)
Jan 3	(No students)

### BREAKS



July 4	Fourth of July
Sept 4	Labor Day
Oct 12 & 13	Fall Break
Nov 20-24	Thanksgiving
Dec 21-31	Christmas
Jan 1,2	New Years
Jan 15	Martin Luther King, Jr.
Mar 18-22	Spring Break
May 27	Memorial Day

### VIRTUAL INSTRUCTION DAYS



Oct 19	Feb 8
--------	-------

### STUDENT DAYS:

1st Nine Weeks:	Aug 8—Oct 11	40 Days (A=16, S=16, O=8)
2nd Nine Weeks:	Oct 16- Dec 20	38 Days (O=10+1, N=15, D=12)
3rd Nine Weeks:	Jan 4- Mar 14	44 Days (J=16, F=18+1, M=9)
4th Nine Weeks:	Mar 25 - May 23	38 Days (M=4 A=19, M=15)
Total Student Days =	160	
Professional Days =	5	
Teacher Contract Days =	165	

VERSION A

## September 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

## March 2024

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						

## October 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 2024

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				

## November 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		

## May 2024

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	

## December 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 2024

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						

# MEMO

**To:** Newcastle Schools Board of Education

**From:** Marshall Bingham, IT Director

**Date:** January 23, 2023

**Re:** Surplus of outdated technology and peripherals

---

I am requesting the following items be declared as surplus. The items listed are unusable due to either defect or age. The equipment will be collected and recycled by ECO Electronics per industry standard and at no cost to the district.

Device Type	Count
Laptops	48
Desktops	74
Monitors	19
Printers	1
Projectors	1
Other	241
Network	1
Chromebook Parts	271
Total Devices	656

Laptops:

Make	Laptop Model #	SN#	NPS Tag#
HP ProBook 4530s	XU018UT#ABA	CNU1241LZP	924
HP ProBook 4530s	B2D26UT#ABA	2CE23307RB	5363
Lenovo ThinkPad X140e	20BLS00400	PB032299L	1463
Lenovo ThinkPad X140e	20BLS00400	PB0322A4	1452
Lenovo ThinkPad T420	4180	PBCBBV5	1610
HP ProBook 4530s	A7K07UT#ABA	CNU2131MR5	4455
HP ProBook 4530s	A7K07UT#ABA	CNU1241K6G	4413
ASUS SonicMaster	X200MUSO1TBL	E3N0CX86571613B	N/A
HP ProBook 4530s	XU018UT#ABA	CNU1241LHF	1098
Lenovo ThinkPad X140e	20BLS00400	PB03229D	1459
Lenovo ThinkPad X140e	20BLS00400	PB03229J	5398
Lenovo ThinkPad X140e	20BLS00400	PB03229K	5399
Lenovo ThinkPad X140e	20BLS00400	PB0322BN	5401
Lenovo ThinkPad X140e	20BLS00400	PB030LY2	5402

Dell Latitude E6330	0KXGVD	5WHCXV1	3477
HP EliteBook 8470p	D8E80UT#ABA	CNU3389G4M	2289
HP EliteBook 8470p	D8E80UT#ABA	CNU333BH79	2290
HP ProBook 4530s	XU018UT#ABA	CNU1241NNT	1018
MSI GF75 Thin 95C	9S7-17F212-422	K1910N0004310	4230
HP ProBook 4530s	A7K07UT#ABA	CNU2110CGH	4852
HP ProBook 4530s	XU018UT#ABA	CNU1241LM9	6415
HP ProBook 4530s	XU018UT#ABA	CNU1241ND2	4130
HP ProBook 4530s	XU018UT#ABA	CNU1241KJ7	1085
HP ProBook 4540s	C9K69UT#ABA	2CE2461GVD	1064
HP ProBook 4540s	C9K69UT#ABA	2CE2461GSS	1065
HP ProBook 4540s	C9K69UT#ABA	2CE2461GTN	1062
HP 255 G6	3168NGW	CND8505PMD	3884
HP 255 G6	3168NGW	CND8505PB9	3885
HP 255 G6	3168NGW	CND8505PK1	3886
HP 255 G6	3168NGW	CND7501X84	6063
HP 255 G6	3168NGW	CND7483BZJ	5358
HP 255 G6	3168NGW	CND75028JB	2326
HP 255 G6	3168NGW	CND75028K8	6014
HP 255 G6	3168NGW	CND82669YZ	3175
HP 255 G6	3168NGW	CND8222FW5	6411
HP 255 G6	3168NGW	CND75028HC	N/A
HP 255 G6	3168NGW	CND7501XB9	2324
HP 255 G6	3168NGW	CND75028J3	2322
HP 255 G6	3168NGW	CND7501XBT	2328
HP 255 G6	3168NGW	CND75028N7	2323
HP 255 G6	3168NGW	CND75028KL	2318
HP 255 G6	3168NGW	CND82669ZQ	6401
HP 255 G6	3168NGW	CND82669XZ	3179
HP 255 G6	3168NGW	CND8505P7X	3637
HP 255 G6	3168NGW	CND8284K7P	3167
HP 255 G6	3168NGW	CND7483BZM	5359
HP 255 G6	3168NGW	CND75028NC	2329
HP 255 G6	3168NGW	CND7501X9M	6003

Desktops:

Make	Desktop Model #	SN#	NPS Tag#
Dell OptiPlex 755	DCCY	D93B0F1	4606
Dell OptiPlex 755	DCCY	DG92QH1	N/A
Dell OptiPlex 755	DCCY	H5K7RH1	4522

Dell OptiPlex 755	DCCY	GF012F1	4521
Dell OptiPlex 755	DCCY	9F012F1	1197
Dell OptiPlex 755	DCCY	HBYL3F1	4523
Dell OptiPlex 755	DCCY	1NRL3F1	4524
Dell OptiPlex 755	DCCY	9M012F1	4525
Dell OptiPlex 755	DCCY	F93M5F1	4536
Dell OptiPlex 755	DCCY	F8DCXH1	4537
Dell OptiPlex 755	DCCY	2ZWH3F1	4493
Dell OptiPlex 755	DCCY	HG012F1	4825
Dell OptiPlex 755	DCCY	5F63SF1	4857
Dell OptiPlex 755	DCCY	5MRL3F1	4602
Dell OptiPlex 755	DCCY	H7YL3F1	4518
Dell OptiPlex 755	DCCY	7WZBXH1	1406
Dell OptiPlex 755	DCCY	BTZBXH1	998
Dell OptiPlex 755	DCCY	J8LGJH1	1202
Dell OptiPlex 755	DCCY	HR3B0F1	4832
Dell OptiPlex 755	DCCY	7TPHJH1	N/A
Dell OptiPlex 755	DCCY	CFLGTF1	4833
Dell OptiPlex 755	DCCY	D73XFG1	N/A
Dell OptiPlex 755	DCCY	GJLMZD1	4488
Dell OptiPlex 755	DCCY	JHYFBG1	1192
Dell OptiPlex 755	DCCY	HFJMF3L	4744
Dell OptiPlex 755	DCCY	363M5F1	4456
Dell OptiPlex 755	DCCY	11DMS3J	4487
Dell OptiPlex 755	DCCY	DSQPNH1	4483
Dell OptiPlex 755	DCCY	95YL3F1	4472
Dell OptiPlex 755	DCCY	1JDXBG1	4462
Dell OptiPlex 755	DCCY	21BCXH1	4468
Dell OptiPlex 755	DCCY	41FJWH1	4486
Dell OptiPlex 755	DCCY	8PMM3F1	4473
Dell OptiPlex 755	DCCY	4QMM3F1	4459
Dell OptiPlex 755	DCCY	963M5F1	4480
Dell OptiPlex 755	DCCY	CQMM3F1	4474
Dell OptiPlex 755	DCCY	1Q012F1	4461
Dell OptiPlex 755	DCCY	653M5F1	4463
Dell OptiPlex 755	DCCY	C93M5F1	4457
Dell OptiPlex 755	DCCY	7G012F1	4475
Dell OptiPlex 755	DCCY	C63M5F1	4481
Dell OptiPlex 755	DCCY	343M5F1	4478
Dell OptiPlex 755	DCCY	JK012F1	4470
Dell OptiPlex 755	DCCY	2F012F1	4479

Dell OptiPlex 755	DCCY	9S3B0F1	4469
Dell OptiPlex 755	DCCY	9CYL3F1	4467
Dell OptiPlex 755	DCCY	DPMM3F1	4471
Dell OptiPlex 755	DCCY	3HC90F1	4477
Dell OptiPlex 755	DCCY	J43M5F1	4465
Dell OptiPlex 755	DCCY	283M5F1	4464
Dell OptiPlex 755	DCCY	7QMM3F1	4466
Dell OptiPlex 755	DCCY	6HC90F1	4460
Dell OptiPlex 755	DCCY	GQ7M5F1	4563
Dell OptiPlex 755	DCCY	GBN9S3J	4501
Dell OptiPlex 755	DCCY	3ZLTF3J	4766
Dell OptiPlex 755	DCCY	DW1BH3J	4747
Dell OptiPlex 755	DCCY	H30B0G1	4977
Dell OptiPlex 755	DCCY	4BN9S3J	4514
Dell OptiPlex 755	DCCY	762QJH1	4515
Dell OptiPlex 755	DCCY	G73M5F1	4507
Dell OptiPlex 755	DCCY	3WQVKF1	1008
Dell OptiPlex 755	DCCY	BM76Z3J	4770
Dell OptiPlex 780	DCNE1F	2V0FWL1	1405
Dell OptiPlex 755	DCCY	1WLJCH1	1201
Dell OptiPlex 755	DCCY	CKGB0G1	1170
Dell OptiPlex 755	DCCY	N/A	N/A
Dell OptiPlex 755	DCCY	G65WKF1	5372
Dell OptiPlex 755	DCCY	H12QJH1	1038
Dell OptiPlex 9020	D07S	1THLC42	3442
Dell OptiPlex 755	DCCY	BMGB0G1	4746
Dell OptiPlex 755	DCCY	3W7CXH1	4840
Dell OptiPlex 755	DCCY	6J012F1	4489
Dell OptiPlex 755	DCCY	8VB80F1	4508
Dell OptiPlex 755	DCCY	FN3B0F1	1042

Monitors:

<b>Make</b>	<b>Monitor Model #</b>	<b>SN#</b>	<b>NPS Tag #</b>
Dell 17"	E176F9f	CNOCC6397287261I2DFS	N/A
Dell 17"	E176F9f	N/A	4532
Dell 17"	E176F9f	N/A	4526
Dell 17"	E176F9f	N/A	4527
Dell 17"	E176F9f	N/A	4528
Dell 17"	E176F9f	N/A	4533
Dell 17"	E176F9f	N/A	4534

Dell 17"	E176F9f	N/A	4530
Dell 17"	E176F9f	N/A	4529
Dell 17"	E176F9f	N/A	4500
Dell 18.5"	IN1910Nf	N/A	N/A
Dell 17"	1908FPt	CN0FP18271618757GBW8	N/A
Dell 18.5"	IN1910Nf	N/A	4531
Dell 17"	E176F9f	CN0CC6397287261I45HS	N/A
Dell 18.5"	IN1910Nf	N/A	
Dell 17"	IN1910Nf	N/A	
Dell 17"	P1911B	N/A	4506
Dell 17"	P1911B	N/A	4619
Dell 17"	P1911B	N/A	4498

Printers:

Make	Printer Model #	SN#	NPS Tag#
LaserJet Pro M102w	SHNGC150001	VNB3R01488	2312

Projectors:

Make	Projector Model #	SN#	NPS Tag #
NEC P350W	NPP350W	2800165UK	N/A

Network:

Make	Model #	SN#	NPS Tag#
Ruckus Wireless	ZD1100	141223000763	N/A

Parts:

Part	Model #	# of Parts
Screen	NT116WHM-N21	190
Screen	NV116WHM	1
Keyboard/Palmrest	BA98-01976A	46
USB Board /Power	BA92-19896A	
Power Brick	BA44-00336A	

Motherboard	BA44-00336A	12
LCD Top Cover	BA98-01974A	3
Bottom Cover	BA98-01977A	13
LCD Bezel	BA98-01975A	2
Touchpad	BA98-01979A	2
2-Cell Battery	GH43-04691A	48
Audio Board	BA92-19897A	
USB Board	BA92-19896A	
Camera	BA96-07256	
Samsung Fast Charger	EP-TA845	5

Phones:

Make	#
4025	4
5330e	44
4015	3
5212	11
5320	3

Misc:

Make	Model #	SN#	NPS Tag#	# of Devices
SMART Technologies	030009820A	N/A	N/A	63
Apex Digital	DT250A	14096059396608	N/A	1
Logitech Wireless Keyboard	YR0012	1934DJA04868	N/A	1
MSI Charger	ADP-150VB	E0HW998035F	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG520WZWL	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG518W6GB	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG519WGH1	N/A	1
HP UltraSlim Dock	D9Y32AA#UUF	5CG711XTLL	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG524XRWT	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG520Y04T	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG519WGH0	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG520ZT4S	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG519WPS1	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG520Y01G	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG519WPS3	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG518W6F7	N/A	1
HP UltraSlim Dock	D9Y32AA#ABA	5CG520ZSXW	N/A	1
Logitech Keyboard K120	YU0009	N/A	N/A	31

Dell Mouse	M0S6U0A	N/A	N/A	8
Logitech Mouse	MU0026	N/A	N/A	21
HoverCam	UT8151200358BC29	857548004287	4421	1
Xerox Scanner	DocuMate 3125	049U6A0487	4870	1
Dell Speaker	AS501	N/A	N/A	12
Headphones	N/A	N/A	N/A	13
ITE Power Supply	D12-1A-950	N/A	N/A	4
TDC Power	DA-12-12	N/A	N/A	1
Hon-Kwang Plug In Class 2 Transformer	D12-50	N/A	N/A	2
HMDX Audio	HMDX-GO	N/A	N/A	1
Logitech Keyboard K200	Y-U0011	N/A	N/A	1
Dell Keyboard	KB212-B	N/A	N/A	3
HP Mouse	MOFYUO	N/A	N/A	1
Logitech Keyboard K520	N/A	N/A	N/A	1
Dell Keyboard	RT7D50	N/A	N/A	1
Acer AC Power Adapter	N/A	F258341808034753	N/A	1
Cisco AC Power Adapter	AD10048P3	AZS13080GVC	N/A	1
HP AC Power Adapter	CT: WFTKU0EVK3KC	H053E800JT01L	N/A	1
Bimawen AC Power Adapter	PA-1600-07	N/A	N/A	1
HP AC Power Adapter	CT: WDWRR0CNJ9F7FS	N/A	N/A	1
Dell AC Power Adapter	PA-1650-05D2	N/A	N/A	2
I.T.E Power Supply	N/A	N/A	N/A	1
DVE Switching Power Supply	DSA-36W-12	zerozero6	N/A	1
Dell AC/DC Adapter	LA45NM140	N/A	N/A	3
Epson AC Adapter	A411B	N/A	N/A	1
Dell AC/DC Adapter	DA65NS4-00	N/A	N/A	1
Dell AC Power Adapter	ADP-70EB	N/A	N/A	1
Dell AC Power Adapter	AA20031	N/A	N/A	2
Toshiba AC/DC Power Adapter	PA3714U-1ACA	N/A	N/A	1
Sony AC Power Adapter	N/A	N/A	N/A	2
HP AC Power Adapter	Series: PPP014S	N/A	N/A	1
HP AC Power Adapter	CT: 57BC30AU4AOND	N/A	N/A	1
HP AC Power Adapter	N/A	F220891248027358	N/A	1
Replacement AC Adapter	N/A	N/A	N/A	1
APD Power Adapter	DA-30E12	DG26714821006269800	N/A	1
Delta Electronics AC/DC Power Adapter	SADP-135EB	Z8W705051238	N/A	1
ADP AC Power Adapter	N/A	Y448209430019806300	N/A	1
KOSS Headphones	N/A	N/A	N/A	1
Labsonic Headphones	LS-400	N/A	N/A	4
Maxell Headphones	N/A	N/A	N/A	1

Emerson Headphones	DH50	N/A	N/A	1
Power Cord	N/A	N/A	N/A	6
VGA Cord	N/A	N/A	N/A	2
Ethernet Cord	N/A	N/A	N/A	2

**NEWCASTLE SCHOOL DISTRICT NO. I-001**  
**MCCLAIN COUNTY, OKLAHOMA**  
**JUNE 30, 2022**

**TABLE OF CONTENTS**

	<b>Page</b>
<u>SCHOOL DISTRICT OFFICIALS</u>	
<u>INDEPENDENT AUDITOR'S REPORT</u>	1
<u>COMBINED FINANCIAL STATEMENTS</u>	
Combined Statement of Assets, Liabilities and Fund Balances - Regulatory Basis - All Fund Types and Account Groups	4
Combined Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances - Regulatory Basis - All Governmental Fund Types	5
Combined Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances - Budget and Actual - Regulatory Basis - Budgeted Governmental Fund Types	6
Notes to Combined Financial Statements	7
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
<u>Combining Financial Statements</u>	
Combining Statement of Assets, Liabilities and Fund Balances - Regulatory Basis - All Special Revenue Funds	Exhibit A-1
Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances-Regulatory Basis-Special Revenue Funds	Exhibit A-2
Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances-Budget and Actual-Regulatory Basis-Special Revenue Funds	Exhibit A-3
Combining Statement of Assets, Liabilities and Fund Equity - Regulatory Basis - Activity Fund	Exhibit A-4
Combining Statement of Changes in Assets and Liabilities - Regulatory Basis - Activity Fund	Exhibit A-5
<u>Supporting Schedule(s)</u>	
Schedule of Expenditures of Federal Awards	Exhibit B-1
Notes to the Schedule of Expenditures of Federal Awards	Exhibit B-2
<u>GOVERNMENT AUDITING STANDARDS SECTION</u>	
* Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance With Government Auditing Standards	Exhibit C-1
<u>SINGLE AUDIT SECTION</u>	
* Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	Exhibit D-1
<u>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</u>	
Summary of Auditor's Results	Exhibit E-1
Findings Related to Financial Reporting	Exhibit E-2
Summary Schedule of Prior Year Audit Findings	Exhibit F-1

**NEWCASTLE SCHOOL DISTRICT NO. I-001**  
MCCLAIN COUNTY, OKLAHOMA  
JUNE 30, 2022

**TABLE OF CONTENTS**

<u>OTHER OKLAHOMA DEPARTMENT OF EDUCATION REQUIRED INFORMATION</u>	<b>Page</b>
Statement of Statutory, Fidelity and Honesty Bonds	Exhibit G-1
Schedule of Accountants' Professional Liability Insurance Affidavit	Exhibit H-1
School's Corrective Action Plan	Exhibit I-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, 2022**

**BOARD OF EDUCATION**

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

**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 the Audit of the Financial Statements**

**Opinions**

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Qualified Opinion on Regulatory Basis of Accounting**

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" paragraph, the financial statements referred to above 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, 2022, 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.

**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 above 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, 2022, or the changes in its financial position, or, where applicable, its cash flows for the year then ended.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Newcastle School District No. I-001, McClain County, Oklahoma and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Basis for Qualified Opinion on Regulatory Basis of Accounting**

The financial statements referred to above do not include the general fixed 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.

### **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 and pervasive.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting 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.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

### **Other Supplementary 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 and the schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 Matters**

#### *Other Information*

Management is responsible for the other information included in the annual report. The other information comprises the statement of statutory fidelity and honesty bonds and schedule of accountant's professional liability insurance affidavit but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2023, 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.

*Angel, Johnston + Blessingame, P.C.*

Chickasha, Oklahoma  
January 30, 2023

COMBINED FINANCIAL STATEMENTS

**Newcastle School District No. I-1, McClain County, Oklahoma**  
**Combined Statement of Assets, Liabilities and Fund Balances**  
**Regulatory Basis - All Fund Types and Account Groups**  
**June 30, 2022**

	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, 2022
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 4,830,162	\$ 3,782,432	\$ 394,304	\$ 473,439	\$ 822,786	\$ 0	\$ 10,303,122
Investments	0	0	0	0	0	0	0
Amounts Available in Debt Service Fund	0	0	0	0	0	394,304	394,304
Amounts to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	5,255,696	5,255,696
Amounts to be Provided For Capitalized Lease Obligations	0	0	0	0	0	6,071,292	6,071,292
Amounts to be provided For Compensated Absences	0	0	0	0	0	132,978	132,978
<b>Total Assets</b>	<b>\$ 4,830,162</b>	<b>\$ 3,782,432</b>	<b>\$ 394,304</b>	<b>\$ 473,439</b>	<b>\$ 822,786</b>	<b>\$ 11,854,270</b>	<b>\$ 22,157,392</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Warrants Payable	\$ 230,108	\$ 36,662	\$ 0	\$ 0	\$ 0	\$ 0	\$ 266,770
Reserve for Encumbrances	1,869,681	131,592	0	46,232	0	0	2,047,506
Due to Activity Groups	0	0	0	0	822,786	0	822,786
General Obligation Bonds Payable	0	0	0	0	0	5,650,000	5,650,000
Capitalized Lease Obligations Payable	0	0	0	0	0	6,071,292	6,071,292
Compensated Absences Payable	0	0	0	0	0	132,978	132,978
<b>Total Liabilities</b>	<b>\$ 2,099,789</b>	<b>\$ 168,255</b>	<b>\$ 0</b>	<b>\$ 46,232</b>	<b>\$ 822,786</b>	<b>\$ 11,854,270</b>	<b>\$ 14,991,332</b>
Fund Balances:							
Restricted For:							
Debt Service	\$ 0	\$ 0	\$ 394,304	\$ 0	\$ 0	\$ 0	\$ 394,304
Capital Projects	0	0	0	427,207	0	0	427,207
Building Programs	0	3,614,177	0	0	0	0	3,614,177
Child Nutrition Programs	0	0	0	0	0	0	0
Cooperative Programs	0	0	0	0	0	0	0
Unassigned	2,730,372	0	0	0	0	0	2,730,372
<b>Total Fund Balances</b>	<b>\$ 2,730,372</b>	<b>\$ 3,614,177</b>	<b>\$ 394,304</b>	<b>\$ 427,207</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,166,060</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,830,162</b>	<b>\$ 3,782,432</b>	<b>\$ 394,304</b>	<b>\$ 473,439</b>	<b>\$ 822,786</b>	<b>\$ 11,854,270</b>	<b>\$ 22,157,392</b>

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, 2022**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	June 30, 2022
<b>Revenue Collected:</b>					
Local Sources	\$ 5,578,393	\$ 4,614,463	\$ 5,860,300	\$ 636	\$ 16,053,791
Intermediate Sources	625,906	0	0	0	625,906
State Sources	11,280,468	61,720	13	0	11,342,201
Federal Sources	3,175,094	0	0	0	3,175,094
Non-Revenue Receipts	89,586	275	16,668	0	106,528
<i>Total Revenue Collected</i>	<u>\$ 20,749,446</u>	<u>\$ 4,676,458</u>	<u>\$ 5,876,981</u>	<u>\$ 636</u>	<u>\$ 31,303,520</u>
<b>Expenditures Paid:</b>					
Instruction	\$ 10,983,796	\$ 0	\$ 0	\$ 59,832	\$ 11,043,629
Support Services	7,509,397	1,356,672	0	268,921	9,134,990
Operation of Non-Instructional Services	1,407,659	0	0	0	1,407,659
Facilities Acquisition and Construction	0	34,757	0	5,225,000	5,259,757
Other Outlays	7,083	275	0	0	7,358
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	5,570,000	0	5,570,000
Interest and Fiscal Agent Fees	0	0	139,250	0	139,250
<i>Total Expenditures Paid</i>	<u>\$ 19,907,936</u>	<u>\$ 1,391,704</u>	<u>\$ 5,709,250</u>	<u>\$ 5,553,754</u>	<u>\$ 32,562,643</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ 841,510</u>	<u>\$ 3,284,754</u>	<u>\$ 167,731</u>	<u>\$ (5,553,118)</u>	<u>\$ (1,259,123)</u>
<b>Adjustments to Prior Year Encumbrances</b>	<u>\$ 68,412</u>	<u>\$ 16,624</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Other Financing Sources (Uses):</b>					
Estopped Warrants	\$ 3,444	\$ 0	\$ 0	\$ 0	\$ 3,444
Bond Proceeds	0	0	0	5,656,600	5,656,600
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 3,444</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,656,600</u>	<u>\$ 5,660,044</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ 913,366</u>	<u>\$ 3,301,378</u>	<u>\$ 167,731</u>	<u>\$ 103,482</u>	<u>\$ 4,485,957</u>
<i>Fund Balance - Beginning 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>
<i>Fund Balance - End of Year</i>	<u>\$ 2,730,372</u>	<u>\$ 3,614,177</u>	<u>\$ 394,304</u>	<u>\$ 427,207</u>	<u>\$ 7,166,060</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, 2022**

	General Fund			Special Revenue Funds			Debt Service Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
<b>Revenue Collected:</b>									
Local Sources	\$ 4,520,614	\$ 4,520,614	\$ 5,578,393	\$ 646,019	\$ 4,529,066	\$ 4,614,463	\$ 5,482,677	\$ 5,482,677	\$ 5,860,300
Intermediate Sources	529,700	529,700	625,906	0	0	0	0	0	0
State Sources	8,923,220	10,140,917	11,280,468	0	0	61,720	0	0	13
Federal Sources	4,103,758	4,103,758	3,175,094	0	0	0	0	0	0
Non-Revenue Receipts	0	0	89,586	0	0	275	0	0	16,668
<i>Total Revenue Collected</i>	<u>\$ 18,077,292</u>	<u>\$ 19,294,989</u>	<u>\$ 20,749,446</u>	<u>\$ 646,019</u>	<u>\$ 4,529,066</u>	<u>\$ 4,676,458</u>	<u>\$ 5,482,677</u>	<u>\$ 5,482,677</u>	<u>\$ 5,876,981</u>
<b>Expenditures Paid:</b>									
Instruction	\$ 10,882,000	\$ 12,099,697	\$ 10,983,796	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Support Services	7,663,486	7,663,486	7,509,397	958,818	4,841,865	1,356,672	0	0	0
Operation of Non-Instructional Services	0	0	1,407,659	0	0	0	0	0	0
Facilities Acquisition and Construction	0	0	0	0	0	34,757	0	0	0
Other Outlays	0	0	7,083	0	0	275	5,709,250	5,709,250	5,709,250
Other Uses	1,348,813	1,348,813	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
<i>Total Expenditures Paid</i>	<u>\$ 19,894,299</u>	<u>\$ 21,111,996</u>	<u>\$ 19,907,936</u>	<u>\$ 958,818</u>	<u>\$ 4,841,865</u>	<u>\$ 1,391,704</u>	<u>\$ 5,709,250</u>	<u>\$ 5,709,250</u>	<u>\$ 5,709,250</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ (1,817,007)</u>	<u>\$ (1,817,007)</u>	<u>\$ 841,510</u>	<u>\$ (312,799)</u>	<u>\$ (312,799)</u>	<u>\$ 3,284,754</u>	<u>\$ (226,573)</u>	<u>\$ (226,573)</u>	<u>\$ 167,731</u>
<b>Adjustments to Prior Year Encumbrances</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 68,412</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,624</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Other Financing Sources (Uses):</b>									
Estopped Warrants	\$ 0	\$ 0	\$ 3,444	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,444</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ (1,817,007)</u>	<u>\$ (1,817,007)</u>	<u>\$ 913,366</u>	<u>\$ (312,799)</u>	<u>\$ (312,799)</u>	<u>\$ 3,301,378</u>	<u>\$ (226,573)</u>	<u>\$ (226,573)</u>	<u>\$ 167,731</u>
<i>Fund Balance - Beginning of Year</i>	<u>1,817,007</u>	<u>1,817,007</u>	<u>1,817,007</u>	<u>312,799</u>	<u>312,799</u>	<u>312,799</u>	<u>226,573</u>	<u>226,573</u>	<u>226,573</u>
<i>Fund Balance - End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,730,372</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,614,177</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 394,304</u>

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, 2022**

**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, 2022**

**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, 2022**

**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, 2022**

**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, 2022, 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, 2022**

**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, 2022**

**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, 2022**

**Note 2 – Deposit and Investment Risk**

The District held the following deposits and investments at June 30, 2022:

			Carrying Value
<b>Deposits</b>			
Demand Deposits	\$	10,313,281	
Time Deposits		0	
Total Deposits	\$	10,313,281	
<b>Investments</b>			
	Credit Rating	Maturity	Fair Value
			\$ 0
Total Investments			\$ 0
<b>Reconciliation to the Combined Statement of Assets, Liabilities and Equity</b>			
Cash and Cash Equivalents	\$	10,303,122	
Activity Fund Outstanding Checks		10,159	
Total Deposits and Investments	\$	10,313,281	

**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, 2022, 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, 2022**

**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, 2022, 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, 2022, 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, 2022**

**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, 2022:

	<b>Bonds Payable</b>	<b>Capital Lease Obligations</b>	<b>Compensated Absences</b>	<b>Total</b>
Balance July 1, 2021	\$ 5,570,000	\$ 10,865,354	\$ 127,192	\$ 16,562,546
Additions	5,650,000	477,250	5,786	6,133,036
Retirements	(5,570,000)	(5,271,312)	0	(10,841,312)
Balance, June 30, 2022	<u>\$ 5,650,000</u>	<u>\$ 6,071,292</u>	<u>\$ 132,978</u>	<u>\$ 11,854,270</u>

A brief description of the outstanding general obligation bond issues at June 30, 2022 is set forth below:

	<b>Interest Rate</b>	<b>Maturity Date</b>	<b>Amount Issued</b>	<b>Amount Outstanding</b>
2021 GO Building Bonds	0.63%	1-Jul-23	\$ 5,650,000	\$ 5,650,000
<b>Totals</b>			<u>\$ 5,650,000</u>	<u>\$ 5,650,000</u>

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

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2021 GO Building Bonds</b>			
2022-2023	\$ 5,650,000	\$ 70,625	\$ 5,720,625
<b>Total Bonds</b>	<u>\$ 5,650,000</u>	<u>\$ 70,625</u>	<u>\$ 5,720,625</u>

Interest paid on general debt during the 2021-22 year was \$139,250.

The District has entered into various lease agreements as lessee for financing the acquisition of land, and construction of new schools and improvement, copier, and equipment. 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, 2022**

**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	Newcastle Government Capital Corporation 2021 Lease Purchase	Total
2023	\$ 44,496	\$ 545,658	\$ 5,005,292	\$ 58,074	\$ 5,653,520
2024	0	0	0	58,075	58,075
2025	0	0	0	58,074	58,074
2026	0	0	0	58,075	58,075
2027	0	0	0	58,074	58,074
2028	0	0	0	58,075	58,075
2029	0	0	0	58,074	58,074
2030	0	0	0	58,074	58,074
2031	0	0	0	58,075	58,075
2032	0	0	0	58,075	58,075
Total	\$ 44,496	\$ 545,658	\$ 5,005,292	\$ 580,745	\$ 6,176,191
Less: Amount representing Interest	(1,404)	0	0	(103,495)	(104,899)
Present Value of Future Minimum Lease Payments	\$ 43,092	\$ 545,658	\$ 5,005,292	\$ 477,250	\$ 6,071,292

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, 2022 is as follows:

Unused Sick Leave Liability – Certified	\$ 115,587
Unused Sick Leave Liability – Support	<u>17,391</u>
Total Compensated Absences	<u>\$ 132,978</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, 2022. 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, 2022**

**Note 4 - Employee Retirement System, (continued)**

The District's contributions to the System for the years ending June 30, 2022, 2021, and 2020 were \$1,096,205, \$950,674, and, \$937,487, respectively.

The compensation for employees covered by the System for the year ended June 30, 2022 was \$11,360,338; the District's total compensation was \$14,171,611. In addition to the District's 9.50% contributions, the District was required to pay into the System 7.90% of compensation arising from federal grants \$84,335. There were \$672,014 contributions made by employees during the year ended June 30, 2022.

**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 - \$88,458,330; 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'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 – Budget Amendments**

The Building 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 January 21, 2022, in the amount of \$3,883,046.84. This increased the original Building Fund Budget from \$958,817.74 to \$4,841,864.58.

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 February 8, 2022 in the amount of \$1,217,697.17. This increased the original General Fund Budget from \$19,894,298.86 to \$21,111,996.03.

**Newcastle School District No. I-001, McClain County, Oklahoma**  
**Notes To Combined Financial Statements**  
**For The Year Ended June 30, 2022**

**Note 9 – Subsequent Events**

On August 23, 2022, the voters approved a \$77,025,000 sale of bonds to provide funds for the purpose of improving or acquiring school sites, constructing, repairing, remodeling and equipping school buildings, and acquiring school furniture, fixtures and equipment; or in the alternative to acquire all or a distinct portion of such property pursuant to a lease purchase arrangement (Proposition #1)

OTHER SUPPLEMENTAL 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, 2022**

<b><u>ASSETS</u></b>	<b><u>Building Fund</u></b>	<b><u>Total June 30, 2022</u></b>
Cash and Cash Equivalents	\$ 3,782,432	\$ 3,782,432
Investments	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$ 3,782,432</u>	<u>\$ 3,782,432</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>		
Liabilities:		
Warrants Payable	\$ 36,662	\$ 36,662
Reserve for Encumbrances	<u>131,592</u>	<u>131,592</u>
<i>Total Liabilities</i>	<u>\$ 168,255</u>	<u>\$ 168,255</u>
Fund Balances:		
Restricted	<u>\$ 3,614,177</u>	<u>\$ 3,614,177</u>
<i>Total Fund Balances</i>	<u>\$ 3,614,177</u>	<u>\$ 3,614,177</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 3,782,432</u>	<u>\$ 3,782,432</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, 2022**

	<b>Building Fund</b>	<b>Total June 30, 2022</b>
<b>Revenue Collected:</b>		
Local Sources	\$ 4,614,463	\$ 4,614,463
Intermediate Sources	0	0
State Sources	61,720	61,720
Federal Sources	0	0
Non-Revenue Receipts	275	275
<i>Total Revenue Collected</i>	\$ 4,676,458	\$ 4,676,458
 <b>Expenditures Paid:</b>		
Instruction	\$ 0	\$ 0
Support Services	1,356,672	1,356,672
Operation of Non-Instructional Services	0	0
Facilities Acquisition and Construction	34,757	34,757
Other Outlays	275	275
Other Uses	0	0
Repayments	0	0
Interest Paid and Bank Charges	0	0
<i>Total Expenditures Paid</i>	\$ 1,391,704	\$ 1,391,704
 <i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	 \$ 3,284,754	 \$ 3,284,754
 <b>Adjustments to Prior Year Encumbrances</b>	 \$ 16,624	 \$ 16,624
 <b>Other Financing Sources (Uses):</b>		
Estopped Warrants	\$ 0	\$ 0
Transfers In	0	0
Transfers Out	0	0
<i>Total Other Financing Sources (Uses)</i>	\$ 0	\$ 0
 <i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	 \$ 3,301,378	 \$ 3,301,378
<i>Fund Balance - Beginning of Year</i>	312,799	312,799
<i>Fund Balance - End of Year</i>	\$ 3,614,177	\$ 3,614,177

**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, 2022**

Building Fund			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>Revenue Collected:</b>			
Local Sources	\$ 646,019	\$ 4,529,066	\$ 4,614,463
Intermediate Sources	0	0	0
State Sources	0	0	61,720
Federal Sources	0	0	0
Non-Revenue Receipts	0	0	275
<i>Total Revenue Collected</i>	\$ 646,019	\$ 4,529,066	\$ 4,676,458
<b>Expenditures Paid:</b>			
Instruction	\$ 0	\$ 0	\$ 0
Support Services	958,818	4,841,865	1,356,672
Operation of Non-Instructional Services	0	0	0
Facilities Acquisition and Construction	0	0	34,757
Other Outlays	0	0	275
Other Uses	0	0	0
Repayments	0	0	0
Interest Paid	0	0	0
<i>Total Expenditures Paid</i>	\$ 958,818	\$ 4,841,865	\$ 1,391,704
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	\$ (312,799)	\$ (312,799)	\$ 3,284,754
<b>Adjustments to Prior Year Encumbrances</b>	\$ 0	\$ 0	\$ 16,624
<b>Other Financing Sources (Uses):</b>			
Estopped Warrants	\$ 0	\$ 0	\$ 0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	\$ 0	\$ 0	\$ 0
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	\$ (312,799)	\$ (312,799)	\$ 3,301,378
<i>Fund Balance - Beginning of Year</i>	312,799	312,799	312,799
<i>Fund Balance - End of Year</i>	\$ 0	\$ 0	\$ 3,614,177

**Newcastle School District No. 1-1, McClain County, Oklahoma**  
**Combining Statement of Assets, Liabilities and Fund Equity**  
**Regulatory Basis - Activity Fund**  
**June 30, 2022**

<b><u>ASSETS</u></b>	<b>School Activity Fund</b>
Cash	\$ 822,786
Investments	<u>0</u>
<i>Total Assets</i>	<u>\$ 822,786</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>	
Liabilities:	
Due To Activity Groups	\$ <u>822,786</u>
<i>Total Liabilities</i>	<u>\$ 822,786</u>
Fund Equity:	
Unassigned	\$ <u>0</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 822,786</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, 2022**

<u>ACTIVITIES</u>	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2022</u>
Non Categorical	\$ 0	\$ 100	\$ 0	\$ 100
Cafeteria	58	77,606	77,664	0
Athletics General	53,351	17,187	52,664	17,874
Athletic Gate	36,585	100,047	76,980	59,651
Baseball	1,653	1,800	1,130	2,323
Basketball Boys	4,079	0	3,574	505
Basketball Girls	676	13,540	2,152	12,064
Cheer	44,129	77,503	76,785	44,847
Cross Country	1,813	9,395	8,257	2,951
Fast Pitch	288	200	0	488
Football	16,502	27,062	14,920	28,644
Golf Boys	169	0	50	119
Golf Girls	455	200	330	325
Slow Pitch	143	0	0	143
Soccer Boys	198	1,438	140	1,496
Soccer Girls	776	1,713	140	2,348
Track	3,045	2,682	831	4,895
Volleyball	4,368	250	632	3,986
Wrestling	881	3,270	696	3,455
Activity Fees	0	29,979	25	29,954
Administration	102,334	20,436	8,098	114,672
Gfund Collections	0	2,355	100	2,255
Damage Deposit	800	0	0	800
Racer Kid Zone	10,229	155,949	5,674	160,504
Art	4,207	200	1,365	3,043
Band	64	0	0	64
Box Tops	535	0	535	0
Club BPA	338	1,819	1,909	248
Club FCCLA	3,273	5,819	6,000	3,092
Club FFA	17,162	61,722	70,323	8,561
Club Science	1,005	50	174	881
Club Spanish	1,655	470	679	1,447
Drama	1,287	2,483	1,677	2,093
ES Academ Outreach	2,497	0	140	2,358
ES Beautification	4,804	0	0	4,804
ES Camp Goddard	14,980	6,940	2,546	19,374
ES Fundraiser	31,125	0	926	30,199
Literacy	656	0	0	656
ES Special Olympics	2,519	0	270	2,249
Gifted Talented	195	0	0	195
Honor Society	3,796	2,345	1,294	4,847
Hospitality	783	0	489	295
HS Testing	1,684	1,645	1,231	2,098
HS Take the Lead	1,186	0	0	1,186
Library	13,893	30,517	29,400	15,010
MS-Boat Races	701	0	701	0
<b>Sub Total Activities:</b>	<b>\$ 390,878</b>	<b>\$ 656,717</b>	<b>\$ 450,498</b>	<b>\$ 597,098</b>

**Newcastle School District No. I-1, McClain County, Oklahoma**  
**Combining Statement of Changes in Assets and Liabilities**  
**Regulatory Basis - Activity Fund**  
*The notes to the financial statements are an integral part of this statement.*

<b><u>ACTIVITIES</u></b>	<b>Balance July 1, 2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2022</b>
MS Finishline Store	\$ 910	\$ 0	\$ 910	\$ 0
MS Student Store	11,961	1,126	1,868	11,219
Native Ed Enrichment	1,501	0	101	1,400
PE	7,243	0	837	6,406
Pit Crew	603	0	603	0
Principals	67,802	31,311	37,474	61,639
STUCCO	21,162	15,760	4,488	32,434
Technology	4,324	285	569	4,040
Vocal Music	8,212	10,077	6,882	11,407
Yearbook	46,740	9,074	4,861	50,952
Robotics	15,240	5,261	7,885	12,615
Club SOAAR (Multicultural Club)	0	605	0	605
Class of 2020	0	6,000	0	6,000
Class of 2021	1,193	0	0	1,193
Class of 2022	6,650	0	1,052	5,598
Class of 2023	3,081	17,748	14,144	6,685
Prom	940	0	0	940
Class of 2025	172	0	0	172
Class of 2027	491	0	0	491
Class of 2028	118	0	0	118
Class of 2029	1,134	0	0	1,134
Class of 2030	1,120	1,291	1,046	1,365
Class of 2031	2,662	0	0	2,662
Class of 2032	977	950	950	977
Class of 2033	124	3,664	3,674	114
Class of 2034	1,177	6,790	5,502	2,466
Class of 2035	0	4,752	2,477	2,275
Class of 2036	0	780	0	780
<b>Sub Total Activities</b>	<b>\$ 205,536</b>	<b>\$ 115,474</b>	<b>\$ 95,322</b>	<b>\$ 225,688</b>
<b>Total Activities</b>	<b>\$ 596,414</b>	<b>\$ 772,192</b>	<b>\$ 545,820</b>	<b>\$ 822,786</b>

**Newcastle School District No. 001, McClain County, Oklahoma**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2022**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	Federal Assistance Listing #	Through Grantor's Project Number	Deferred Revenue (Accounts Receivable) July 1, 2021	Federal Grant Receipts	Federal Grant Expenditures	Deferred Revenue (Accounts Receivable) June 30, 2022	Indirect Cost included in Grant Expenditures
<b>U.S. Department of Education</b>							
<u>Direct Programs:</u>							
Indian Education Title VII (Note 4)	84.060A	561	(19,551)	75,601	66,579	(10,529)	1,411
<u>Passed Through Oklahoma State Department of Education:</u>							
Title I, Basic	84.010	511/786	(46,767)	247,949	245,208	(44,026)	6,115
Title 1, Neglected	84.010	518/786	(1,399)	4,080	4,769	(2,088)	114
<b>Title I</b>			<b>(48,166)</b>	<b>252,029</b>	<b>249,977</b>	<b>(46,114)</b>	<b>6,229</b>
IDEA-B Flowthrough	84.027	621	0	406,789	406,789	0	8,205
IDEA-B Prof. Development	84.027	615	(3,444)	4,475	5,166	(4,135)	0
American Rescue Plan (ARP) IDEA-B Flowthrough	84.027X	628	0	19,875	36,794	(16,919)	939
IDEA-B Preschool	84.173	641	0	9,111	9,111	0	0
<b>Special Education Cluster</b>			<b>(3,444)</b>	<b>440,250</b>	<b>457,860</b>	<b>(21,054)</b>	<b>9,144</b>
Title II, Part A,	84.367	541/786	(2,583)	36,076	36,322	(2,829)	886
Title VI, Part B Rural and Low Income	84.358	587	(6,899)	51,784	44,885	0	1,146
Title IV, Part A	84.424A	552	(303)	10,184	9,881	0	252
COVID-19 ESSERF/CARES Act	84.425D	788	(488)	539	51	0	1
COVID-19 ESSER II Formula Fund	84.425D	793	(107,639)	312,056	358,250	(153,833)	5,219
COVID-19 ESSER II SDE	84.425D	794	(190,356)	190,356	0	0	0
ARP ESSER III	84.425U	795	0	495,848	610,951	(115,103)	15,470
COVID-19 GEER	84.425D	721	(10,936)	28,839	17,903	0	413
American Rescue Plan (ARP ESSER)	84.425U	722	0	55,000	55,000	0	0
<b>COVID-19 ESSER FUNDS</b>			<b>(309,419)</b>	<b>1,082,638</b>	<b>1,042,155</b>	<b>(268,936)</b>	<b>21,103</b>
<u>Passed Through Oklahoma Department of Vocational Education</u>							
Carl Perkins	84.048	421	(10,696)	19,834	11,003	(1,865)	0
<b>Total U.S. Department of Education</b>			<b>(401,061)</b>	<b>1,968,396</b>	<b>1,918,662</b>	<b>(351,327)</b>	<b>40,171</b>
<u>Passed Through Department of Community Services</u>							
Chickasaw Nation COVID-19	21.019	772	395,826	0	0	395,826	0
<b>Total Chickasaw Nation COVID-19 Subaward</b>			<b>395,826</b>	<b>0</b>	<b>0</b>	<b>395,826</b>	<b>0</b>
<b>U.S. Department of Agriculture</b>							
<u>Passed Through State Department of Education:</u>							
Commodity Credit Corporation Supply Chain Asst.	10.555	759	0	54,300	51,039	3,261	0
Emergency Operational Costs Reimb. Child & Adult Care	10.555	762	0	1,789	1,789	0	0
Breakfast Program	10.553	764	0	225,716	0	225,716	0
Lunch Program	10.555	763	0	838,474	376,941	461,533	0
Summer Food Program	10.559	766	0	78,676	828	77,848	0
Commodities Distributed-Lunch (Note 3)	10.555	N/A	0	69,455	69,455	0	0
<b>Child Nutrition Cluster</b>			<b>0</b>	<b>1,268,410</b>	<b>500,052</b>	<b>768,358</b>	<b>0</b>
P-EBT Program	10.649	760	0	614	0	614	0
<b>Total U.S. Department of Agriculture</b>			<b>0</b>	<b>1,269,024</b>	<b>500,052</b>	<b>768,972</b>	<b>0</b>
<b>U.S. Department of Interior</b>							
<u>Passed through Bureau of Indian Affairs:</u>							
Johnson O'Malley	15.130	563	(8,540)	10,392	11,462	(9,610)	0
<b>Total U.S. Department of Interior</b>			<b>(8,540)</b>	<b>10,392</b>	<b>11,462</b>	<b>(9,610)</b>	<b>0</b>
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>(13,775)</b>	<b>3,247,812</b>	<b>2,430,176</b>	<b>803,861</b>	<b>40,171</b>

**Newcastle School District No. I-001, McClain County, Oklahoma**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2022**

**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, 2022. 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 – Indian Education** – The school only claimed \$65,167.22 of the total \$65,888.62 coded to OCAS. The difference of \$721.46 is in an open purchase order. We reported the amount claimed rather than the OCAS amount.

**Note 5 – Donated PPE** – The school reported they did not receive any federally funded personal protective equipment (PPE).

**Note 6** – The school had \$700 posted to federal revenues in error. It should have been a non-federal reimbursement. We have adjusted federal revenue down by \$700.

CERTIFIED PUBLIC ACCOUNTANTS

**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, 2022, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated January 30, 2023. 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.

**Report on 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 identified certain deficiencies in internal

control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies (2022-001) and (2022-002).

### **Report on Compliance and Other Matters**

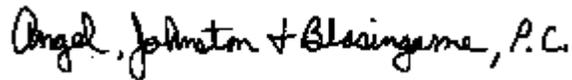
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

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

### **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  
January 30, 2023



CERTIFIED PUBLIC ACCOUNTANTS

**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**

**Opinion on Each Major Federal Program**

We have audited Newcastle School District No. I-001, McClain County, Oklahoma's, compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, 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, 2022.

**Basis for Opinion on Each Major Federal Program**

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

We are required to be independent of Newcastle School District No. I-001, McClain County, Oklahoma and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

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

## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Newcastle School District No. I-001, McClain County, Oklahoma compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

## **Report on Internal Control Over Compliance**

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

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

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

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

*Angel, Johnston + Blessingame, P.C.*

Chickasha, Oklahoma  
January 30, 2023

**Newcastle School District No. I-001, McClain County, Oklahoma  
Schedule of Findings and Questioned Cost  
For the Year Ended June 30, 2022**

**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:**

**FAL#**

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
84.425U	American Rescue Plan (ARP ESSER)

**Newcastle School District No. I-001, McClain County, Oklahoma**  
**Schedule of Findings and Questioned Cost**  
**For the Year Ended June 30, 2022**  
**(Continued)**

**Findings-Financial Statement Audit**

**2022-001 – Statement of Condition** – During our testing of the Activity Fund, we noted that 11 of the 42 tested purchase orders were dated after the invoice or receipt date.

**Criteria** – Oklahoma School Law requires that a purchase order initiate the purchase, therefore, no purchase should be made prior to obtaining an approved purchase order.

**Cause/Effect of Condition** – The District was not following proper purchasing procedures and policies. This could lead to the District making a purchase which was not a board approved purchase.

**Recommendation** – We recommend that no purchase is initiated without first obtaining an approved purchase order.

**2022-002 – Statement of Condition** – During our testing of the end of year reserves, we noted the General Fund reserves were overstated by \$642,763.21, the Building Fund by \$9,632.90 and the Bond Fund #39 by \$12,061.88. It appears the District did not have a legal liability obligating the District as of June 30, 2022.

**Criteria** – According to OAC 210:25 5-2 (b), “at the close of the fiscal year, appropriations will be reserved for any contracts pending for outstanding encumbrances (contracted for but not completed and/or paid for) by providing to the treasurer, the auditor, and the local school board...”

**Cause/Effect of Condition** – The District failed to review the reserves at year-end. The District was in the process of transitioning financial personnel and the new personnel thought the old personnel had adjusted the reserves. The school District’s expenditures for the General Fund are overstated by \$642,763.21, the Building Fund by \$9,632.90, and the Bond Fund #39 by \$12,061.88. Therefore, we have adjusted the General Fund, Building Fund and Bond Fund #39 financials by removing the year-end reserves of \$642,763.21, \$9,632.90, and \$12,061.88, respectively. This increases the General Funds fund balance at June 30, 2022 to \$2,730,372.50, Building Funds June 30, 2022 fund balance to \$3,614,176.88 and the Building Bond Fund #39 fund balance as of June 30, 2022 to \$339,492.85.

**Recommendation** – The District should only reserve contracts pending for outstanding encumbrances (contracted for but not completed and/or paid).

**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, 2022**

**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.

**Current Status** – This was not noted for the 2021-2022 audit.

OTHER OKLAHOMA DEPARTMENT OF EDUCATION REQUIRED INFORMATION

**Newcastle School District No. I-001, McClain County, Oklahoma**  
**Statement of Statutory, Fidelity and Honesty Bonds**  
**For the Year Ended June 30, 2022**

<u>Bonding Company</u>	<u>Person Covered</u>	<u>Bond Number</u>	<u>Coverage Amount</u>	<u>Effective Dates</u>
RLI Insurance	Treasurer	LSM0479448	250,000	02/28/22 to 02/28/23
RLI Insurance	Superintendent	LSM278324	250,000	07/01/21 to 07/01/22
RLI Insurance	Encumbrance Clerk/Payroll Clerk	LSM1518517	25,000	05/04/22 to 05/04/23
RLI Insurance	Minutes Clerk	LSM0479452	25,000	02/28/22 to 02/28/23
RLI Insurance	Activity Custodian	LSM079456	25,000	02/28/22 to 02/28/23

**Newcastle School District No. I-001, McClain County, Oklahoma  
Schedule of Accountant's Professional Liability Insurance Affidavit  
For the Year Ended June 30, 2022**

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 2021-22.

ANGEL, JOHNSTON, & BLASINGAME, P.C.



by \_\_\_\_\_

Subscribed and sworn to before me this 2 day of February, 2023.

Brenda Rice  
Notary Public

My Commission Expires 07-01-2026



SCHOOL'S CORRECTIVE ACTION PLAN



## Newcastle Public Schools

---

Dr. Melonie Hau, Superintendent  
101 North Main  
Newcastle, OK 73065  
(405) 387-2890

January 30, 2023

Please see our corrective action plan for each finding below.

### NEWCASTLE PUBLIC SCHOOL DISTRICT

### MCCLAIN COUNTY

### AUDIT FINDINGS CORRECTIVE ACTION PLAN

### AUDIT YEAR 2021-2022

**AUDIT FINDING REFERENCE NUMBER:** 2022-001

**DESCRIPTION OF FINDING:** During our testing of the Activity Fund, we noted that 11 of the 42 tested purchase orders were dated after the invoice or receipt date.

**CONTACT PERSON:** Melonie Hau, Superintendent and Lynda Chmil, Finance Director

**STEPS IMPLEMENTED:** We have revised our employee disciplinary/write up protocol to address the outstanding requisitions. We have also added additional approval levels to our electronic requisition system to better track requisitions.

**COMPLETION DATE:** December 15, 2023

**NEWCASTLE PUBLIC SCHOOL DISTRICT**

**MCCLAIN COUNTY**

**AUDIT FINDINGS  
CORRECTIVE ACTION PLAN**

**AUDIT YEAR 2021-2022**

**AUDIT FINDING REFERENCE NUMBER:** 2022-002

**DESCRIPTION OF FINDING:** During our testing of the end of year reserves, we noted the General Fund reserves were overstated by \$642,763.21, the Building Fund by \$9,632.90 and the Bond Fund #39 by \$12,061.88. It appears the District did not have a legal liability obligating the District as of June 30, 2022.

**CONTACT PERSON:** Melonie Hau, Superintendent and Lynda Chmil, Finance Director

**STEPS IMPLEMENTED:** This situation occurred due to the transition of our CFO out of the district. It was corrected as soon as it was discovered and we verified the proper steps for correction. The safeguard in place to prevent this miscommunication from happening in the future is having both the finance director and the superintendent review budget items on a quarterly basis each year.

**COMPLETION DATE:** December 15, 2023



By: Melonie Hau  
Title: Superintendent

Date: January 30, 2023

## Encumbrance Register

Options: Year: 2022-2023, Date Range: 1/6/2023 - 2/3/2023, PO Range: 382 - 9999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	382	01/09/2023	10029	PROSPERITY BANK (LOWES)	Diamond Crystal water softener salt pellets	500.00
			Diamond-Crystal-40-lb-Salt-Pellets	018-3140-617-700-0000-000-705	01/09/2023	500.00
11	383	01/09/2023	33328	NCS Pearson Inc	student response booklets	69.40
			Quote ID - 10000075915421KTEA-3 Form A Response Booklets Qty. 25	000-2240-614-239-0000-000-705	01/09/2023	59.40
			Shipping	000-0000-000-000-0000-000-705	01/09/2023	10.00
11	384	01/09/2023	4875	SOLUTION TREE	(541) PLC Institute in Oklahoma City	12,733.00
			(541) PLC Institute for Administrators, Instructional Coaches, and Teachers	541-2213-860-000-0000-000-505	01/09/2023	2,247.00
				541-2213-860-000-0000-000-705	01/09/2023	3,745.00
				541-2573-860-000-0000-000-050	01/09/2023	749.00
				541-2573-860-000-0000-000-050	01/09/2023	2,247.00
				541-2573-860-000-0000-000-505	01/09/2023	1,498.00
				541-2573-860-000-0000-000-705	01/09/2023	2,247.00
11	385	01/09/2023	4875	SOLUTION TREE	(511) Solution Tree PLC Conference	10,486.00
			(541) PLC Institute in Oklahoma City	511-2213-860-429-0000-000-105	01/09/2023	4,494.00
				511-2213-860-429-0000-000-110	01/09/2023	2,247.00
				511-2573-860-429-0000-000-105	01/09/2023	2,247.00
				511-2573-860-429-0000-000-110	01/09/2023	1,498.00
11	386	01/09/2023	47944	Amazon	Curriculum and play materials for Kid Zone	380.38
			Curriculum and play materials for Kid Zone	080-2199-619-000-0000-000-110	01/09/2023	380.38
11	387	01/09/2023	51642	Holt Truck Centers of Oklahoma LLC AC Condenser		4,300.00
			AC Condensor N21 - Handicap 2019 BLUEBIRD BUS	009-2740-439-000-0000-000-050	01/09/2023	4,300.00
			1BAKCCEH4LF362781			
11	388	01/09/2023	344	CCOSA	Women's In School Leadership Forum	900.00
			Registration for Kristi Ferguson, Melonie Hau and Kaisha Mathis for the CCOSSA Women's in Leadership Forum April 5-6, 2023 in Tulsa, Oklahoma	000-2575-810-000-0000-000-050	01/09/2023	900.00
11	389	01/09/2023	51398	Rhonda Blankenship DBA R-R Recovery	N13 TOWED FROM ELK CITY	1,000.00
			N13 TOWED FROM ELK CITY	009-2740-439-000-0000-000-050	01/09/2023	1,000.00
11	390	01/09/2023	2858	Capital One/Walmart	TCLA Consortium Group Meeting Snacks and Water	50.00
			Water and snacks for TCLA Consortium meeting 1/11/2023	035-2575-682-000-0000-000-050	01/09/2023	50.00
11	391	01/09/2023	8485	N2Y LLC	Curriculum Subscriptions for S&P and ID Classrooms	618.46
			N2Y (News to You) curriculum for severe and profound and intellectually disabled classrooms.	000-1000-619-239-0000-000-705	01/09/2023	618.46
11	392	01/11/2023	10028	Prosperity Bank	Luncheon for Principal's Meeting	100.00
			Luncheon for Principal's Meeting	000-2575-682-000-0000-000-050	01/11/2023	100.00

## Encumbrance Register

Options: Year: 2022-2023, Date Range: 1/6/2023 - 2/3/2023, PO Range: 382 - 9999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	393	01/11/2023	10028	Prosperity Bank	3 Hotel Rooms for Women's Leadership Conference	600.00
				Rooms for Melonie, Kristi and Kaisha for the Women's Leadership Conf	000-2575-580-000-0000-000-050 01/11/2023	600.00
11	394	01/11/2023	51643	Dept of Health & Human Svcs	(723) CLIA Waiver Fee	180.00
				CLIA Waiver Fee	723-2574-810-000-0000-000-050 01/11/2023	180.00
11	395	01/11/2023	198	Riverside Insights	GT Testing	3,964.75
				Cogat Level 7 booklets packages of 25 EARLY CHILDHOOD CENTERScoring and shipping included	000-2199-614-251-0000-000-110 01/11/2023	1,876.00
				Cogat level 9 answer documents ELEMENTARY SCHOOLShipping and scoring included	000-2199-614-251-0000-000-105 01/11/2023	1,016.80
				cogat answer documents level 10-17/18 MIDDLE SCHOOL shipping	000-2199-614-251-0000-000-505 01/11/2023	571.95
					000-2199-614-251-0000-000-105 01/11/2023	500.00
11	396	01/11/2023	47944	Amazon	Office Supplies	250.00
				Items for workroom and office	024-2410-619-000-0000-000-110 01/11/2023	250.00
11	397	01/11/2023	4577	APPLE, INC.	I mac for Middle School with Final Cut Pro	2,700.00
				I mac and Final Cut Pro for Newcastle Middle School Broadcasting	552-1000-653-498-0000-000-505 01/11/2023	2,700.00
11	398	01/12/2023	47944	Amazon	Broadcasting Equipment	2,700.00
				Broadcasting Equipment Amazon Order List Approved by Kristi Ferguson and Marshall	552-1000-619-498-0000-000-505 01/12/2023	2,700.00
11	399	01/12/2023	337	HOUSE OF CLAY	Clay	400.00
				Clay - \$380 for 500 ibs. (.76 per pound)	021-1000-619-100-1170-000-705 01/12/2023	400.00
11	401	01/12/2023	47944	Amazon	SUPPLIES AND TOOL	180.00
				Supplies and Tool	009-2740-612-000-0000-000-050 01/12/2023	180.00
11	402	01/17/2023	47944	Amazon	Poster printer supplies and monitor updates	764.89
				Shipping cost for PO 402	412-1000-653-316-8100-000-705 01/23/2023	5.99
				Lenovo 24 inch monitor	412-1000-653-316-8100-000-705 01/17/2023	399.98
				WALI Quad Monitor Stand	412-1000-653-316-8100-000-705 01/17/2023	58.98
				Paper rolls for Poster printer	412-1000-653-316-8100-000-705 01/17/2023	69.99
				Printer cartridges for poster printer (pack of 5)	412-1000-653-316-8100-000-705 01/17/2023	229.95
11	403	01/17/2023	47944	Amazon	Intervention Manuals	355.51
				Behavior Intervention Manual Goals, Objectives, and Strategies 2nd Edition	000-2140-619-239-0000-000-050 01/17/2023	119.88
				Behavior Intervention Manual Goals, Objectives, and Strategies		
				Learning Intervention Manual	000-2140-619-239-0000-000-050 01/17/2023	116.88
				Learning Intervention Manual		
				Pre-Referral Intervention Manual	000-2140-619-239-0000-000-050 01/17/2023	118.75

## Encumbrance Register

Options: Year: 2022-2023, Date Range: 1/6/2023 - 2/3/2023, PO Range: 382 - 9999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	405	01/19/2023	978	Office Depot	Address labels, 3 ring binders and binder clips	105.97
				Avery Weatherproof Laser Address Labels	01/19/2023	69.75
				Office Depot Brand Durable View 3-Ring Binder , 1 "	01/19/2023	26.99
				Heavy-Duty Binder Clips, Large, 2" Wide, 1" Capacity, Black, Box Of 48	01/19/2023	9.23
11	406	01/19/2023	47944	Amazon	Utility Cart and box opener for mailroom	130.00
				Utility Cart and box opener for mailroom	01/19/2023	130.00
11	407	01/19/2023	10028	Prosperity Bank	Tools for transportation	100.00
				Tools for transportation	01/19/2023	100.00
11	408	01/19/2023	2230	School Nurse Supply	(723) Medical/nursing supplies	15,000.00
				(723) Medical/nursing supplies-Tympanic thermometers, probe covers, band-aids, adhesive tape, bandages, cold packs, gauze, eyewash solution, etc.	01/19/2023	5,000.00
					01/19/2023	2,500.00
					01/19/2023	2,500.00
					01/19/2023	5,000.00
11	409	01/19/2023	80665	DEBRA ROBINSON	Refund From OMES	666.24
				Debra sent a separate check to OMES. OMES cannot send a refund directly.	01/19/2023	666.24
11	410	01/23/2023	5073	WARREN CAT	Water pump assembly and gaskets for N10	500.00
				Water pump assembly and gaskets for N10	01/23/2023	500.00
11	411	01/23/2023	10028	Prosperity Bank	Fee for Kid Zone Background check	10.00
				Fee for Kid Zone background check-Texas Dept. of Safety	01/23/2023	10.00
11	412	01/24/2023	5144	CHAD CARGILL CONSULTING	(563) ACT Prep Registration Fee JOM students	600.00
				(563) ACT prep course registration fee for JOM students	01/24/2023	600.00
11	413	01/24/2023	1215	ABC Furniture	(723)Desk, chair, storage shelf unit	3,500.00
				(723) Desk, chair, storage shelf unit. Shipping/set up included	01/24/2023	3,500.00
11	414	01/26/2023	51644	Shasta Smith	Mileage Reimbursement	100.00
				Mileage Reimbursement	01/26/2023	100.00
11	415	01/26/2023	51644	Shasta Smith	Reimbursement for 1099-MISC	23.89
				Reimbursement for 1099-MISC	01/26/2023	23.89
11	416	01/26/2023	47944	Amazon	(080) Kid Zone door bell purchase	124.99
				(080) Kid Zone door bell purchase	01/26/2023	124.99
11	417	01/30/2023	51645	Sarah Dodson	Refund from OMES	605.00
				Jan 2018 Premium Refund from OMES	01/30/2023	605.00

Encumbrance Register

Options: Year: 2022-2023, Date Range: 1/6/2023 - 2/3/2023, PO Range: 382 - 9999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
					<b>Non-Payroll Total:</b>	<b>\$64,698.48</b>
					<b>Payroll Total:</b>	<b>\$0.00</b>
					<b>Balance Forward:</b>	<b>\$8,083.37</b>
					<b>Report Total:</b>	<b>\$72,781.85</b>

## Change Order Listing

**Options:** Fund: General Fund, Year: 2022-2023, ReferenceDate: PO Date, Date Range: 1/6/2023 - 2/3/2023, PO Range: 1 - 381, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
28	07/01/2022	51258	PB/IdentoGo	OSDE Background Checks	1,500.00
	Increase PO# 11-28		000-2670-337-000-0000-000-050	01/30/2023	1,500.00
32	07/01/2022	5124	April Nikki Keck	Contracted Vision Therapy Services	1,430.00
	Increase in PO 11-32		000-2180-336-239-0000-000-105	01/11/2023	1,430.00
183	08/18/2022	191	Okla State School Boards Assoc Inc	Title IX Athletics and Sexual Harassment Sessions	100.00
	Increase PO #11-183		000-2319-810-000-0000-000-050	01/11/2023	100.00
360	12/13/2022	5204	WPS PUBLISH	Testing Protocols	17.20
	Increase in PO number 11-360		000-2140-614-239-0000-000-110	01/17/2023	17.20
376	01/04/2023	47944	Amazon	BENCHMARK PRETZEL MACHINE	-0.51
	BENCHMARK PRETZEL MACHINE		019-2199-739-000-0000-000-705	01/04/2023	-0.51
				01/11/2023	-0.51

**Non-Payroll Total:** **\$3,046.69**

**Payroll Total:** **\$0.00**

**Report Total:** **\$3,046.69**

#### Project Totals

000	NON-CATEGORICAL	3,047.20
019	Athletics GF Expenses	-0.51

#### Unit Totals

050	DISTRICTWIDE	1,600.00
105	ELEMENTARY SCHOOL	1,430.00
110	EARLY CHILDHOOD	17.20
705	HIGH SCHOOL	-0.51

## Encumbrance Register

Options: Year: 2022-2023, Date Range: 1/9/2023 - 2/3/2023, PO Range: 146 - 9999, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	146	01/12/2023	2613	BSN Sports LLC	Weight Lifting Rubber Mats	948.00
				4'x6'x1/2" Rubber Mats for Weight Room	019-2199-651-000-0000-000-705	948.00
21	147	01/17/2023	5730	eei Group LLC	HS Auditorium, RTU - Simplicity Controller	2,153.22
				JCI SIMPLICITY controller for BACNET communication on High School Auditorium RTU from EEI Group, LLC.	010-2620-435-000-0000-000-705	2,103.22
				Shipping & surcharges for parts from EEI Group, LLC	010-2620-435-000-0000-000-705	50.00
21	148	01/23/2023	82172	SCOTT JONES	Reimbursement For Compressor Dolly	125.00
				Paid \$125 cash for used compressor dolly to transport compressors across roofs of district facilities. Closed by mistake on 1/24/23...reopened on 1/24/23 for same amount.	000-2620-930-000-0000-000-050	125.00
21	149	01/26/2023	82231	JOSEPH SALAZAR	Reimbursement	304.76
				Reimbursement for Lowes Purchase	011-2620-930-000-0000-000-705	304.76
21	150	01/26/2023	889	Voss Lighting	6 Light fixtures	2,200.00
				6 lighting fixtures	011-2620-651-000-0000-000-050	2,200.00
21	151	01/30/2023	5730	eei Group LLC	District HVAC Filters	3,217.15
				District HVAC filters for filter replacements on all facility units throughout the district from Engineered Equipment Inc. company.	010-2620-435-000-0000-000-050	3,217.15
21	152	01/30/2023	2169	STREETS LLC	ECC RTU 1 - Compressor Replacement	3,403.00
				Service to replace digital scroll compressor, filter dryer, & contactor; and re-charge with R-410a on RTU1 at ECC	010-2620-435-000-0000-000-110	3,403.00
21	153	01/30/2023	5730	eei Group LLC	ECC RTU1 - Compressor Parts For Repair	2,501.18
				Parts for repair of RTU1 at ECC to include: (1)AAON digital compressor & plug, (1) filter drier, & (1) contactor	010-2620-435-000-0000-000-705	2,401.18
				Shipping & surcharges	010-2620-435-000-0000-000-705	100.00
<b>Non-Payroll Total:</b>						<b>\$14,852.31</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$14,852.31</b>

## Change Order Listing

**Options:** Fund: Building Fund, Year: 2022-2023, ReferenceDate: PO Date, Date Range: 1/9/2023 - 2/3/2023, PO Range: 1 - 145, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
10	07/01/2022	47944	Amazon	Blanket PO for HVAC Parts	500.00
	Increase PO# 2023-21-10 an additional \$500	010-2620-619-000-0000-000-050		01/30/2023	500.00
13	07/01/2022	461	Johnstone Supply	Blanket PO for HVAC Parts	2,000.00
	Increase PO# 2023-21-13 an additional \$2,000	010-2620-619-000-0000-000-050		01/30/2023	2,000.00
14	07/01/2022	4809	Locke Supply	Blanket PO for HVAC Parts	1,000.00
	Increase PO# 2023-21-14 an additional \$1,000	010-2620-619-000-0000-000-050		01/30/2023	1,000.00
33	07/12/2022	1010	Hagar Restaurant Service, Inc.	Cafeteria Kitchen Equipment Repairs	3,500.00
	Repair costs and parts	010-2640-438-000-0000-000-050		01/12/2023	2,000.00
	Parts and Services	011-2640-438-000-0000-000-050		01/26/2023	1,500.00
34	07/12/2022	340	Hunzicker Brothers, Inc.	Lighting Supplies	1,000.00
	Parts	011-2620-619-000-0000-000-050		01/26/2023	1,000.00
36	07/12/2022	4809	Locke Supply	Plumbing and Electrical Supplies	1,000.00
	District supplies	011-2620-619-000-0000-000-050		01/26/2023	1,000.00
39	07/12/2022	48109	Ace of Newcastle LLC	Supplies for Maintenance Department	1,800.00
	Replenish funds from spending on Ice melt.	011-2620-618-000-0000-000-705		02/03/2023	800.00
	District parts purchases	011-2620-439-000-0000-000-705		01/26/2023	1,000.00
50	07/12/2022	603	Treat's Janitorial Supply	Custodial Equipment Repairs / Parts	2,000.00
	Replace a motor, fix leak and labor	011-2620-439-000-0000-000-110		01/12/2023	2,000.00
77	08/03/2022	51279	IDN-Global, Inc.	Security Hardware	800.00
	District parts	012-2670-651-000-0000-000-705		01/26/2023	800.00
79	08/09/2022	51358	Tractor Bobs LLC	Bad Boy Repair Parts	550.00
	Tires and rims	011-2640-439-000-0000-000-705		01/12/2023	550.00
98	09/26/2022	2563	WINSUPPLY OF OKLAHOMA CITY CO	For District Plumbing Parts	1,500.00
	Plumbing parts	011-2620-619-000-0000-000-705		01/26/2023	1,500.00
110	10/25/2022	943	HINTON REFRIDGERATION CO.	District HVAC Service Work	3,000.00
	Increase PO#2023-21-110 an additional \$3,000 to cover district HVACR repairs	010-2620-435-000-0000-000-050		01/09/2023	3,000.00

<b>Non-Payroll Total:</b>	<b>\$18,650.00</b>
<b>Payroll Total:</b>	<b>\$0.00</b>
<b>Report Total:</b>	<b>\$18,650.00</b>

## Project Totals

010	HVAC - Scott	8,500.00
011	Maintenance - General	9,350.00
012	Fire/ Safety/ Security - Joe	800.00

## Unit Totals

050	DISTRICTWIDE	12,000.00
110	EARLY CHILDHOOD	2,000.00
705	HIGH SCHOOL	4,650.00

## Encumbrance Register

Options: Year: 2022-2023, Date Range: 1/6/2023 - 2/3/2023, PO Range: 54 - 9999, Fund Codes: 39

Fund	PO No	Date	Vendor No	Vendor	Description	Amount	
39	54	01/11/2023	47920	BLX GROUP LLC	Final Arbitrage Rebate Report	2,000.00	
				Final Arbitrage Rebate Report	000-4620-337-000-0000-000-050	01/11/2023	2,000.00
<b>Non-Payroll Total:</b>						<b>\$2,000.00</b>	
<b>Payroll Total:</b>						<b>\$0.00</b>	
<b>Balance Forward:</b>						<b>\$0.00</b>	
<b>Report Total:</b>						<b>\$2,000.00</b>	

**Newcastle Public Schools  
Payroll Summary  
February 7th, 2023**

Monthly Payroll (1/26/2023)	\$1,390,005.19
Extra Duty Payroll (2/09/2023)	\$33,007.73
New Hire Stipends (2/09/2023)	\$1,076.50



# NEWCASTLE PUBLIC SCHOOLS

## Purpose of Activity Fund Account

Original  
 Amended

Account Name: Internships Account #: \_\_\_\_\_ Site #: 705

### Scheduled Fundraising Events:

<i>Description</i>	<i>Month Planned</i>
_____	_____
_____	_____
_____	_____

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

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

Selling class tshirts, selling internship tshirts, selling snow cones at school events

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

gifts for mentors/companies, fees for certain internships, food, snacks for celebrations.

Nikki Gayler  
Sponsor Name

*Nikki Gayler*  
Sponsor Signature

\_\_\_\_\_  
Supervisor Signature if Applicable  
(Principal or Athletic Director)

2-3-23 22-23  
Date Submitted School Year

*Shasta Smith*  
Activity Fund Custodian Signature

*[Signature]*  
Chief Financial Officer Signature

\_\_\_\_\_  
Date Approved by Board of Education



# NEWCASTLE PUBLIC SCHOOLS

## Purpose of Activity Fund Account

Original  
 Amended

Account Name: MS STUCO Account #: 942 Site #: 505

### Scheduled Fundraising Events:

<i>Description</i>	<i>Month Planned</i>
<u>School Dances</u>	<u>Aug-May</u>
<u>Concession Stand Proceeds at Dances</u>	<u>Aug-May</u>
<u>Earth Day Tournaments</u>	<u>Aug-May</u>

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

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

School Dances  
 Earth Day Tournaments  
 Concession Stand Proceeds at Dances and Earth Day Tournaments

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

Classroom Supplies, prizes, STUCO T-Shirts, student supplies, STUCO Sponsored Lunches, STUCO Field Trips, Office Supplies, DJ for School Dances, Teacher appreciation, Tri-City Hope Center donations

Kristal Williams

Sponsor Name

2/3/22

Date Submitted

2022-23

School Year

Sponsor Signature

Activity Fund Custodian Signature

Supervisor Signature if Applicable  
(Principal or Athletic Director)

Chief Financial Officer Signature

\_\_\_\_\_  
Date Approved by Board of Education

## Newcastle Public Schools

## Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 12/31/2022

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Fund - 11 General Fund						
Series - 1000						
Source - 1110 Ad Valorem (Current)	\$0.00	\$1,200,069.43	\$0.00	\$1,200,069.43	N/A	\$1,200,069.43
Source - 1120 Ad Valorem (Prior Years)	\$0.00	\$65,821.80	\$0.00	\$65,821.80	N/A	\$12,420.27
Source - 1130 Revenue in Lieu of Taxes	\$0.00	\$360.11	\$0.00	\$360.11	N/A	\$0.00
Source - 1310 Interest Earnings	\$0.00	\$80,384.87	\$0.00	\$80,384.87	N/A	\$21,805.68
Source - 1352 Interest on Unapportioned Tax	\$0.00	\$37.14	\$0.00	\$37.14	N/A	\$1.84
Source - 1390 OTHER EARNINGS ON INVESTMENTS	\$0.00	\$19,557.14	\$0.00	\$19,557.14	N/A	\$0.00
Source - 1410 Rental - School Facilities	\$0.00	\$200.00	\$0.00	\$200.00	N/A	\$0.00
Source - 1590 MISCELLANEOUS REIMBURSEMENTS	\$0.00	\$49,309.56	\$0.00	\$49,309.56	N/A	\$38,640.34
Source - 1591 Reimbursements - TCLA	\$0.00	\$168,420.26	\$0.00	\$168,420.26	N/A	\$17,728.45
Source - 1660 Mineral Royalties / Lease Revenue	\$0.00	\$57.05	\$0.00	\$57.05	N/A	\$0.00
Source - 1680 Refund Prior Year Expenses	\$0.00	\$2,479.52	\$0.00	\$2,479.52	N/A	\$0.00
Source - 1690 Misc Revenue District Sources	\$0.00	\$4,511.98	\$0.00	\$4,511.98	N/A	\$4,511.98
Source - 1692 MISC REVENUE	\$0.00	\$1,537.93	\$0.00	\$1,537.93	N/A	\$481.64
Source - 1710 CNP / Student Meals	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1730 CNP / Adult Meals	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
<b>Series - 1000 Total</b>	<b>\$0.00</b>	<b>\$1,592,746.79</b>	<b>\$0.00</b>	<b>\$1,592,746.79</b>	<b>N/A</b>	<b>\$1,295,659.63</b>
Series - 2000						
Source - 2100 County 4 Mil	\$0.00	\$142,251.93	\$0.00	\$142,251.93	N/A	\$132,746.39
Source - 2200 County Mortgage	\$0.00	\$93,457.96	\$0.00	\$93,457.96	N/A	\$18,995.15
<b>Series - 2000 Total</b>	<b>\$0.00</b>	<b>\$235,709.89</b>	<b>\$0.00</b>	<b>\$235,709.89</b>	<b>N/A</b>	<b>\$151,741.54</b>
Series - 3000						
Source - 3110 Gross Production	\$0.00	\$787,630.28	\$0.00	\$787,630.28	N/A	\$89,054.64
Source - 3120 Motor Vehicle	\$0.00	\$501,955.55	\$0.00	\$501,955.55	N/A	\$89,051.42
Source - 3130 Rural Electric	\$0.00	\$165,418.93	\$0.00	\$165,418.93	N/A	\$28,365.74
Source - 3140 School Land	\$0.00	\$164,306.82	\$0.00	\$164,306.82	N/A	\$25,369.60
Source - 3150 Vehicle Tax	\$0.00	\$1,850.30	\$0.00	\$1,850.30	N/A	\$439.41
Source - 3210 State Aid	\$0.00	\$2,803,375.49	\$0.00	\$2,803,375.49	N/A	\$560,675.09
Source - 3250 Flex Benefit Allowance	\$0.00	\$810,615.92	\$0.00	\$810,615.92	N/A	\$162,123.20
Source - 3310 Alternative Education	\$0.00	\$15,849.17	\$0.00	\$15,849.17	N/A	\$0.00
Source - 3415 READING SUFFICIENCY	\$0.00	\$38,691.32	\$0.00	\$38,691.32	N/A	\$38,691.32
Source - 3420 State Textbook	\$0.00	\$74,001.96	\$0.00	\$74,001.96	N/A	\$14,800.39
Source - 3811 Career Tech Salary	\$0.00	\$13,037.00	\$0.00	\$13,037.00	N/A	\$11,207.00
Source - 3812 Career Tech Program	\$0.00	\$17,637.00	\$0.00	\$17,637.00	N/A	\$6,430.00
<b>Series - 3000 Total</b>	<b>\$0.00</b>	<b>\$5,394,369.74</b>	<b>\$0.00</b>	<b>\$5,394,369.74</b>	<b>N/A</b>	<b>\$1,026,207.81</b>
Series - 4000						
Source - 4140 Title V - Indian Ed	\$0.00	\$31,456.94	\$0.00	\$31,456.94	N/A	\$0.00
Source - 4210 Title I - Part A	\$0.00	\$120,261.63	\$0.00	\$120,261.63	N/A	\$0.00
Source - 4271 Title II - Part A	\$0.00	\$11,081.11	\$0.00	\$11,081.11	N/A	\$0.00
Source - 4310 IDEA - Part B Flowthrough	\$0.00	\$122,078.59	\$0.00	\$122,078.59	N/A	\$0.00
Source - 4340 IDEA - Part B Pre-K	\$0.00	\$9,248.02	\$0.00	\$9,248.02	N/A	\$0.00
Source - 4442 Title IV - Part A - SSAE	\$0.00	\$6,604.70	\$0.00	\$6,604.70	N/A	\$0.00
Source - 4470 Title V - RLIS	\$0.00	\$4,907.57	\$0.00	\$4,907.57	N/A	\$0.00
Source - 4550 Johnson O'Malley	\$0.00	\$9,609.07	\$0.00	\$9,609.07	N/A	\$0.00
Source - 4689 OTHER FEDERAL GRANTS	\$0.00	\$1,050,274.53	\$0.00	\$1,050,274.53	N/A	\$38,837.27
Source - 4705 CNP Emergency Operational Costs	\$0.00	\$50,244.32	\$0.00	\$50,244.32	N/A	\$0.00
Source - 4706 P-EBT Program	\$0.00	\$628.00	\$0.00	\$628.00	N/A	\$0.00
Source - 4710 CNP Federal Lunch	\$0.00	\$179,461.20	\$0.00	\$179,461.20	N/A	\$42,958.82
Source - 4720 CNP Federal Breakfast	\$0.00	\$53,153.30	\$0.00	\$53,153.30	N/A	\$12,674.70

## Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 12/31/2022

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Source - 4821 Carl Perkins Grant	\$0.00	\$21,596.05	\$0.00	\$21,596.05	N/A	\$0.00
<b>Series - 4000 Total</b>	<b>\$0.00</b>	<b>\$1,670,605.03</b>	<b>\$0.00</b>	<b>\$1,670,605.03</b>	<b>N/A</b>	<b>\$94,470.79</b>
Series - 5000						
Source - 5160 Activity Fund Collections	\$0.00	\$2,251.37	\$0.00	\$2,251.37	N/A	\$0.00
Source - 5600 Correcting Entries	\$0.00	\$29,410.77	\$0.00	\$29,410.77	N/A	\$1,093.16
<b>Series - 5000 Total</b>	<b>\$0.00</b>	<b>\$31,662.14</b>	<b>\$0.00</b>	<b>\$31,662.14</b>	<b>N/A</b>	<b>\$1,093.16</b>
Series - 6000						
Source - 6110 Fund Balance	\$0.00	\$2,087,609.29	\$0.00	\$2,087,609.29	N/A	\$0.00
<b>Series - 6000 Total</b>	<b>\$0.00</b>	<b>\$2,087,609.29</b>	<b>\$0.00</b>	<b>\$2,087,609.29</b>	<b>N/A</b>	<b>\$0.00</b>
<b>Fund - 11 General Fund Total</b>	<b>\$0.00</b>	<b>\$11,012,702.88</b>	<b>\$0.00</b>	<b>\$11,012,702.88</b>	<b>N/A</b>	<b>\$2,569,172.93</b>
<b>Report Total</b>	<b>\$0.00</b>	<b>\$11,012,702.88</b>	<b>\$0.00</b>	<b>\$11,012,702.88</b>	<b>N/A</b>	<b>\$2,569,172.93</b>

## Newcastle Public Schools Revenue/Expenditure Summary

## Activity Fund Athletics

Options: Fund: 60, Date Range: 12/1/2022 - 12/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 801 ATHLETICS-GENERAL							
Program - 801 ATHLETIC-GENERAL							
505 MIDDLE SCHOOL	(\$139.95)	\$0.00	\$0.00	\$0.00	(\$139.95)	\$0.00	(\$139.95)
705 HIGH SCHOOL	\$34,989.76	\$0.00	\$0.00	\$1,299.86	\$33,689.90	\$2,760.00	\$30,929.90
<b>Total Program - 801 ATHLETIC-GENERAL</b>	<b>\$34,849.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,299.86</b>	<b>\$33,549.95</b>	<b>\$2,760.00</b>	<b>\$30,789.95</b>
Program - 813 CHEER							
705 HIGH SCHOOL	(\$2,500.00)	\$0.00	\$0.00	\$0.00	(\$2,500.00)	\$0.00	(\$2,500.00)
<b>Total Program - 813 CHEER</b>	<b>(\$2,500.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,500.00)</b>	<b>\$0.00</b>	<b>(\$2,500.00)</b>
Program - 816 FOOTBALL							
705 HIGH SCHOOL	(\$3,299.00)	\$1,000.00	\$0.00	\$0.00	(\$2,299.00)	\$0.00	(\$2,299.00)
<b>Total Program - 816 FOOTBALL</b>	<b>(\$3,299.00)</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,299.00)</b>	<b>\$0.00</b>	<b>(\$2,299.00)</b>
Program - 820 SOCCER-BOYS							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,130.00	(\$4,130.00)
<b>Total Program - 820 SOCCER-BOYS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,130.00</b>	<b>(\$4,130.00)</b>
Program - 821 SOCCER-GIRLS							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$540.00	(\$540.00)
<b>Total Program - 821 SOCCER-GIRLS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$540.00</b>	<b>(\$540.00)</b>
Program - 824 VOLLEYBALL							
505 MIDDLE SCHOOL	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00
705 HIGH SCHOOL	(\$800.00)	\$0.00	\$0.00	\$0.00	(\$800.00)	\$0.00	(\$800.00)
<b>Total Program - 824 VOLLEYBALL</b>	<b>(\$200.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$200.00)</b>	<b>\$0.00</b>	<b>(\$200.00)</b>
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	(\$315.48)	\$1,250.00	\$0.00	\$280.00	\$654.52	\$0.00	\$654.52
705 HIGH SCHOOL	(\$414.48)	\$0.00	\$0.00	\$315.00	(\$729.48)	\$400.00	(\$1,129.48)
<b>Total Program - 825 WRESTLING</b>	<b>(\$729.96)</b>	<b>\$1,250.00</b>	<b>\$0.00</b>	<b>\$595.00</b>	<b>(\$74.96)</b>	<b>\$400.00</b>	<b>(\$474.96)</b>
<b>Total Project - 801 ATHLETICS-GENERAL</b>	<b>\$28,120.85</b>	<b>\$2,250.00</b>	<b>\$0.00</b>	<b>\$1,894.86</b>	<b>\$28,475.99</b>	<b>\$7,830.00</b>	<b>\$20,645.99</b>
Project - 802 ATHLETIC-GATE							
Program - 802 ATHLETIC-GATE							
705 HIGH SCHOOL	\$47,360.60	\$0.00	\$0.00	\$153.00	\$47,207.60	\$2,157.00	\$45,050.60
<b>Total Program - 802 ATHLETIC-GATE</b>	<b>\$47,360.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$153.00</b>	<b>\$47,207.60</b>	<b>\$2,157.00</b>	<b>\$45,050.60</b>
Program - 810 BASEBALL							
705 HIGH SCHOOL	(\$75.00)	\$0.00	\$0.00	\$0.00	(\$75.00)	\$0.00	(\$75.00)
<b>Total Program - 810 BASEBALL</b>	<b>(\$75.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$75.00)</b>	<b>\$0.00</b>	<b>(\$75.00)</b>
Program - 811 BASKETBALL-BOYS							
505 MIDDLE SCHOOL	(\$300.00)	\$1,775.00	\$0.00	\$0.00	\$1,475.00	\$125.00	\$1,350.00
705 HIGH SCHOOL	(\$1,770.87)	\$0.00	\$0.00	\$610.00	(\$2,380.87)	\$17,140.10	(\$19,520.97)
<b>Total Program - 811 BASKETBALL-BOYS</b>	<b>(\$2,070.87)</b>	<b>\$1,775.00</b>	<b>\$0.00</b>	<b>\$610.00</b>	<b>(\$905.87)</b>	<b>\$17,265.10</b>	<b>(\$18,170.97)</b>
Program - 812 BASKETBALL-GIRLS							
505 MIDDLE SCHOOL	\$645.00	\$453.50	\$0.00	\$320.00	\$778.50	\$125.00	\$653.50
705 HIGH SCHOOL	(\$474.00)	\$453.50	\$0.00	\$360.00	(\$380.50)	\$3,585.00	(\$3,965.50)
<b>Total Program - 812 BASKETBALL-GIRLS</b>	<b>\$171.00</b>	<b>\$907.00</b>	<b>\$0.00</b>	<b>\$680.00</b>	<b>\$398.00</b>	<b>\$3,710.00</b>	<b>(\$3,312.00)</b>
Program - 813 CHEER							
705 HIGH SCHOOL	(\$456.00)	\$0.00	\$0.00	\$0.00	(\$456.00)	\$0.00	(\$456.00)
<b>Total Program - 813 CHEER</b>	<b>(\$456.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$456.00)</b>	<b>\$0.00</b>	<b>(\$456.00)</b>
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	(\$2,300.00)	\$0.00	\$0.00	\$0.00	(\$2,300.00)	\$0.00	(\$2,300.00)
<b>Total Program - 814 CROSS COUNTRY</b>	<b>(\$2,300.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,300.00)</b>	<b>\$0.00</b>	<b>(\$2,300.00)</b>
Program - 815 FAST PITCH							
505 MIDDLE SCHOOL	\$1,310.00	\$0.00	\$0.00	\$0.00	\$1,310.00	\$0.00	\$1,310.00
705 HIGH SCHOOL	(\$3,233.89)	\$0.00	\$0.00	\$0.00	(\$3,233.89)	\$0.00	(\$3,233.89)
<b>Total Program - 815 FAST PITCH</b>	<b>(\$1,923.89)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,923.89)</b>	<b>\$0.00</b>	<b>(\$1,923.89)</b>
Program - 816 FOOTBALL							
505 MIDDLE SCHOOL	\$10,862.10	\$0.00	\$0.00	\$0.00	\$10,862.10	\$0.00	\$10,862.10
705 HIGH SCHOOL	\$22,398.81	\$0.00	\$0.00	\$2,765.00	\$19,633.81	\$300.00	\$19,333.81
<b>Total Program - 816 FOOTBALL</b>	<b>\$33,260.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,765.00</b>	<b>\$30,495.91</b>	<b>\$300.00</b>	<b>\$30,195.91</b>
Program - 819 SLOW PITCH							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	(\$400.00)

# Newcastle Public Schools

## Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2022 - 12/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 802 ATHLETIC-GATE							
Program - 819 SLOW PITCH							
<b>Total Program - 819 SLOW PITCH</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>(\$400.00)</b>
Program - 821 SOCCER-GIRLS							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,590.00	(\$3,590.00)
<b>Total Program - 821 SOCCER-GIRLS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,590.00</b>	<b>(\$3,590.00)</b>
Program - 824 VOLLEYBALL							
505 MIDDLE SCHOOL	\$4,285.00	\$0.00	\$0.00	\$0.00	\$4,285.00	\$150.00	\$4,135.00
705 HIGH SCHOOL	(\$1,979.00)	\$0.00	\$0.00	\$125.00	(\$2,104.00)	\$0.00	(\$2,104.00)
<b>Total Program - 824 VOLLEYBALL</b>	<b>\$2,306.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$125.00</b>	<b>\$2,181.00</b>	<b>\$150.00</b>	<b>\$2,031.00</b>
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	(\$200.00)	\$1,786.00	\$0.00	\$1,410.00	\$176.00	\$165.00	\$11.00
705 HIGH SCHOOL	(\$200.00)	\$395.00	\$0.00	\$100.00	\$95.00	\$325.00	(\$230.00)
<b>Total Program - 825 WRESTLING</b>	<b>(\$400.00)</b>	<b>\$2,181.00</b>	<b>\$0.00</b>	<b>\$1,510.00</b>	<b>\$271.00</b>	<b>\$490.00</b>	<b>(\$219.00)</b>
<b>Total Project - 802 ATHLETIC-GATE</b>	<b>\$75,872.75</b>	<b>\$4,863.00</b>	<b>\$0.00</b>	<b>\$5,843.00</b>	<b>\$74,892.75</b>	<b>\$28,062.10</b>	<b>\$46,830.65</b>
Project - 810 BASEBALL							
Program - 810 BASEBALL							
705 HIGH SCHOOL	\$2,323.19	\$0.00	\$0.00	\$0.00	\$2,323.19	\$1,900.00	\$423.19
<b>Total Program - 810 BASEBALL</b>	<b>\$2,323.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,323.19</b>	<b>\$1,900.00</b>	<b>\$423.19</b>
<b>Total Project - 810 BASEBALL</b>	<b>\$2,323.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,323.19</b>	<b>\$1,900.00</b>	<b>\$423.19</b>
Project - 811 BASKETBALL-BOYS							
Program - 811 BASKETBALL-BOYS							
705 HIGH SCHOOL	\$505.12	\$0.00	\$0.00	\$0.00	\$505.12	\$0.00	\$505.12
<b>Total Program - 811 BASKETBALL-BOYS</b>	<b>\$505.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$505.12</b>	<b>\$0.00</b>	<b>\$505.12</b>
<b>Total Project - 811 BASKETBALL-BOYS</b>	<b>\$505.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$505.12</b>	<b>\$0.00</b>	<b>\$505.12</b>
Project - 812 BASKETBALL-GIRLS							
Program - 000 NON-PROGRAM							
705 HIGH SCHOOL	(\$2,899.00)	\$0.00	\$0.00	\$0.00	(\$2,899.00)	\$0.00	(\$2,899.00)
<b>Total Program - 000 NON-PROGRAM</b>	<b>(\$2,899.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,899.00)</b>	<b>\$0.00</b>	<b>(\$2,899.00)</b>
Program - 812 BASKETBALL-GIRLS							
705 HIGH SCHOOL	\$11,514.43	\$0.00	\$0.00	\$0.00	\$11,514.43	\$2,058.00	\$9,456.43
<b>Total Program - 812 BASKETBALL-GIRLS</b>	<b>\$11,514.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,514.43</b>	<b>\$2,058.00</b>	<b>\$9,456.43</b>
<b>Total Project - 812 BASKETBALL-GIRLS</b>	<b>\$8,615.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,615.43</b>	<b>\$2,058.00</b>	<b>\$6,557.43</b>
Project - 813 CHEER							
Program - 100 REGULAR PROGRAMS							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	(\$800.00)
<b>Total Program - 100 REGULAR PROGRAMS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$800.00</b>	<b>(\$800.00)</b>
Program - 813 CHEER							
505 MIDDLE SCHOOL	\$10,850.29	\$0.00	\$0.00	\$0.00	\$10,850.29	\$600.00	\$10,250.29
705 HIGH SCHOOL	\$19,299.31	\$280.00	\$0.00	\$1,565.40	\$18,013.91	\$2,941.65	\$15,072.26
<b>Total Program - 813 CHEER</b>	<b>\$30,149.60</b>	<b>\$280.00</b>	<b>\$0.00</b>	<b>\$1,565.40</b>	<b>\$28,864.20</b>	<b>\$3,541.65</b>	<b>\$25,322.55</b>
Program - 900 NON ATHLETIC PROG							
705 HIGH SCHOOL	(\$885.00)	\$0.00	\$0.00	\$0.00	(\$885.00)	\$0.00	(\$885.00)
<b>Total Program - 900 NON ATHLETIC PROG</b>	<b>(\$885.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$885.00)</b>	<b>\$0.00</b>	<b>(\$885.00)</b>
<b>Total Project - 813 CHEER</b>	<b>\$29,264.60</b>	<b>\$280.00</b>	<b>\$0.00</b>	<b>\$1,565.40</b>	<b>\$27,979.20</b>	<b>\$4,341.65</b>	<b>\$23,637.55</b>
Project - 814 CROSS COUNTRY							
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	\$4,866.47	\$0.00	\$0.00	\$0.00	\$4,866.47	\$348.94	\$4,517.53
<b>Total Program - 814 CROSS COUNTRY</b>	<b>\$4,866.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,866.47</b>	<b>\$348.94</b>	<b>\$4,517.53</b>
<b>Total Project - 814 CROSS COUNTRY</b>	<b>\$4,866.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,866.47</b>	<b>\$348.94</b>	<b>\$4,517.53</b>
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
<b>Total Program - 815 FAST PITCH</b>	<b>\$488.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$488.13</b>	<b>\$0.00</b>	<b>\$488.13</b>
<b>Total Project - 815 FAST PITCH</b>	<b>\$488.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$488.13</b>	<b>\$0.00</b>	<b>\$488.13</b>
Project - 816 FOOTBALL							
Program - 816 FOOTBALL							

# Newcastle Public Schools

## Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2022 - 12/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 816 FOOTBALL							
Program - 816 FOOTBALL							
505 MIDDLE SCHOOL	\$300.32	\$0.00	\$0.00	\$0.00	\$300.32	\$0.00	\$300.32
705 HIGH SCHOOL	\$225.32	\$0.00	\$0.00	\$0.00	\$225.32	\$0.00	\$225.32
<b>Total Program - 816 FOOTBALL</b>	<b>\$525.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$525.64</b>	<b>\$0.00</b>	<b>\$525.64</b>
<b>Total Project - 816 FOOTBALL</b>	<b>\$525.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$525.64</b>	<b>\$0.00</b>	<b>\$525.64</b>
Project - 817 GOLF-BOYS							
Program - 817 GOLF-BOYS							
705 HIGH SCHOOL	\$118.71	\$0.00	\$0.00	\$0.00	\$118.71	\$0.00	\$118.71
<b>Total Program - 817 GOLF-BOYS</b>	<b>\$118.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$118.71</b>	<b>\$0.00</b>	<b>\$118.71</b>
<b>Total Project - 817 GOLF-BOYS</b>	<b>\$118.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$118.71</b>	<b>\$0.00</b>	<b>\$118.71</b>
Project - 818 GOLF-GIRLS							
Program - 818 GIRLS-GOLF							
705 HIGH SCHOOL	\$364.88	\$0.00	\$0.00	\$0.00	\$364.88	\$0.00	\$364.88
<b>Total Program - 818 GIRLS-GOLF</b>	<b>\$364.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$364.88</b>	<b>\$0.00</b>	<b>\$364.88</b>
<b>Total Project - 818 GOLF-GIRLS</b>	<b>\$364.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$364.88</b>	<b>\$0.00</b>	<b>\$364.88</b>
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
<b>Total Program - 819 SLOW PITCH</b>	<b>\$143.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$143.43</b>	<b>\$0.00</b>	<b>\$143.43</b>
<b>Total Project - 819 SLOW PITCH</b>	<b>\$143.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$143.43</b>	<b>\$0.00</b>	<b>\$143.43</b>
Project - 820 SOCCER-BOYS							
Program - 000 NON-PROGRAM							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$520.00	(\$520.00)
<b>Total Program - 000 NON-PROGRAM</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$520.00</b>	<b>(\$520.00)</b>
Program - 820 SOCCER-BOYS							
505 MIDDLE SCHOOL	\$47.50	\$0.00	\$0.00	\$0.00	\$47.50	\$0.00	\$47.50
705 HIGH SCHOOL	\$1,448.06	\$0.00	\$0.00	\$0.00	\$1,448.06	\$0.00	\$1,448.06
<b>Total Program - 820 SOCCER-BOYS</b>	<b>\$1,495.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,495.56</b>	<b>\$0.00</b>	<b>\$1,495.56</b>
<b>Total Project - 820 SOCCER-BOYS</b>	<b>\$1,495.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,495.56</b>	<b>\$520.00</b>	<b>\$975.56</b>
Project - 821 SOCCER-GIRLS							
Program - 821 SOCCER-GIRLS							
505 MIDDLE SCHOOL	\$47.50	\$0.00	\$0.00	\$0.00	\$47.50	\$0.00	\$47.50
705 HIGH SCHOOL	\$2,300.96	\$0.00	\$0.00	\$0.00	\$2,300.96	\$520.00	\$1,780.96
<b>Total Program - 821 SOCCER-GIRLS</b>	<b>\$2,348.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,348.46</b>	<b>\$520.00</b>	<b>\$1,828.46</b>
<b>Total Project - 821 SOCCER-GIRLS</b>	<b>\$2,348.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,348.46</b>	<b>\$520.00</b>	<b>\$1,828.46</b>
Project - 823 TRACK							
Program - 823 TRACK							
505 MIDDLE SCHOOL	\$145.50	\$0.00	\$0.00	\$0.00	\$145.50	\$0.00	\$145.50
705 HIGH SCHOOL	\$4,749.98	\$0.00	\$0.00	\$0.00	\$4,749.98	\$0.00	\$4,749.98
<b>Total Program - 823 TRACK</b>	<b>\$4,895.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,895.48</b>	<b>\$0.00</b>	<b>\$4,895.48</b>
<b>Total Project - 823 TRACK</b>	<b>\$4,895.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,895.48</b>	<b>\$0.00</b>	<b>\$4,895.48</b>
Project - 824 VOLLEYBALL							
Program - 800 ATHLETIC PROGRAMS							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$275.00	(\$275.00)
<b>Total Program - 800 ATHLETIC PROGRAMS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$275.00</b>	<b>(\$275.00)</b>
Program - 824 VOLLEYBALL							
505 MIDDLE SCHOOL	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00	\$0.00	\$175.00
705 HIGH SCHOOL	\$3,160.90	\$0.00	\$0.00	\$0.00	\$3,160.90	\$0.00	\$3,160.90
<b>Total Program - 824 VOLLEYBALL</b>	<b>\$3,335.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,335.90</b>	<b>\$0.00</b>	<b>\$3,335.90</b>
Program - 900 NON ATHLETIC PROG							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$325.00	(\$325.00)	\$0.00	(\$325.00)
<b>Total Program - 900 NON ATHLETIC PROG</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$325.00</b>	<b>(\$325.00)</b>	<b>\$0.00</b>	<b>(\$325.00)</b>
<b>Total Project - 824 VOLLEYBALL</b>	<b>\$3,335.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$325.00</b>	<b>\$3,010.90</b>	<b>\$275.00</b>	<b>\$2,735.90</b>
Project - 825 WRESTLING							
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	\$2,198.00	\$0.00	\$0.00	\$0.00	\$2,198.00	\$650.00	\$1,548.00

# Newcastle Public Schools

## Revenue/Expenditure Summary

**Options:** Fund: 60, Date Range: 12/1/2022 - 12/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 825 WRESTLING							
Program - 825 WRESTLING							
705 HIGH SCHOOL	\$533.23	\$0.00	\$0.00	\$0.00	\$533.23	\$400.00	\$133.23
<b>Total Program - 825 WRESTLING</b>	<b>\$2,731.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,731.23</b>	<b>\$1,050.00</b>	<b>\$1,681.23</b>
<b>Total Project - 825 WRESTLING</b>	<b>\$2,731.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,731.23</b>	<b>\$1,050.00</b>	<b>\$1,681.23</b>
<b>Total</b>	<b>\$166,015.83</b>	<b>\$7,393.00</b>	<b>\$0.00</b>	<b>\$9,628.26</b>	<b>\$163,780.57</b>	<b>\$46,905.69</b>	<b>\$116,874.88</b>

## Newcastle Public Schools Revenue/Expenditure Summary

## Activity Fund Non-Athletics

Options: Fund: 60, Date Range: 12/1/2022 - 12/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 100 CAFETERIA							
700 CHILD NUTRITION PROGRAM	\$205,692.05	\$38,623.45	\$0.00	\$0.00	\$244,315.50	\$0.00	\$244,315.50
<b>Total Project - 100 CAFETERIA</b>	<b>\$205,692.05</b>	<b>\$38,623.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$244,315.50</b>	<b>\$0.00</b>	<b>\$244,315.50</b>
Project - 901 ACTIVITY FEES							
000 NON-PROGRAM	(\$50.00)	\$0.00	\$0.00	\$0.00	(\$50.00)	\$0.00	(\$50.00)
900 NON ATHLETIC PROG	\$54,849.50	\$353.80	\$0.00	\$0.00	\$55,203.30	\$559.00	\$54,644.30
<b>Total Project - 901 ACTIVITY FEES</b>	<b>\$54,799.50</b>	<b>\$353.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$55,153.30</b>	<b>\$559.00</b>	<b>\$54,594.30</b>
Project - 902 ADMINISTRATION							
000 NON-PROGRAM	(\$3,767.68)	\$0.00	\$0.00	\$0.00	(\$3,767.68)	\$389.20	(\$4,156.88)
900 NON ATHLETIC PROG	\$9,889.15	\$3,530.79	\$0.00	\$0.00	\$13,419.94	\$3,587.55	\$9,832.39
902 N/A	\$114,671.62	\$0.00	\$0.00	\$0.00	\$114,671.62	\$0.00	\$114,671.62
<b>Total Project - 902 ADMINISTRATION</b>	<b>\$120,793.09</b>	<b>\$3,530.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$124,323.88</b>	<b>\$3,976.75</b>	<b>\$120,347.13</b>
Project - 903 GFUND COLLECTIONS							
900 NON ATHLETIC PROG	\$630.00	\$60.00	\$0.00	\$0.00	\$690.00	\$0.00	\$690.00
903 N/A	\$2,254.75	\$0.00	\$0.00	\$0.00	\$2,254.75	\$0.00	\$2,254.75
<b>Total Project - 903 GFUND COLLECTIONS</b>	<b>\$2,884.75</b>	<b>\$60.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,944.75</b>	<b>\$0.00</b>	<b>\$2,944.75</b>
Project - 904 DAMAGE DEPOSIT							
900 NON ATHLETIC PROG	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
<b>Total Project - 904 DAMAGE DEPOSIT</b>	<b>\$800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$800.00</b>	<b>\$0.00</b>	<b>\$800.00</b>
Project - 905 RACER KID ZONE							
900 NON ATHLETIC PROG	\$224,903.56	\$10,042.09	\$0.00	\$0.00	\$234,945.65	\$154,207.06	\$80,738.59
<b>Total Project - 905 RACER KID ZONE</b>	<b>\$224,903.56</b>	<b>\$10,042.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$234,945.65</b>	<b>\$154,207.06</b>	<b>\$80,738.59</b>
Project - 910 ART							
900 NON ATHLETIC PROG	\$2,870.50	\$0.00	\$0.00	\$0.00	\$2,870.50	\$327.99	\$2,542.51
<b>Total Project - 910 ART</b>	<b>\$2,870.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,870.50</b>	<b>\$327.99</b>	<b>\$2,542.51</b>
Project - 911 BAND							
900 NON ATHLETIC PROG	\$63.70	\$0.00	\$0.00	\$0.00	\$63.70	\$0.00	\$63.70
<b>Total Project - 911 BAND</b>	<b>\$63.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$63.70</b>	<b>\$0.00</b>	<b>\$63.70</b>
Project - 913 CLUB-BPA							
900 NON ATHLETIC PROG	\$248.49	\$0.00	\$0.00	\$0.00	\$248.49	\$0.00	\$248.49
<b>Total Project - 913 CLUB-BPA</b>	<b>\$248.49</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$248.49</b>	<b>\$0.00</b>	<b>\$248.49</b>
Project - 915 CLUB-FCCLA							
900 NON ATHLETIC PROG	\$2,899.06	\$108.00	\$0.00	\$106.93	\$2,900.13	\$1,251.00	\$1,649.13
<b>Total Project - 915 CLUB-FCCLA</b>	<b>\$2,899.06</b>	<b>\$108.00</b>	<b>\$0.00</b>	<b>\$106.93</b>	<b>\$2,900.13</b>	<b>\$1,251.00</b>	<b>\$1,649.13</b>
Project - 916 CLUB-FFA							
100 REGULAR PROGRAMS	(\$3,381.44)	\$0.00	\$0.00	\$0.00	(\$3,381.44)	\$0.00	(\$3,381.44)
900 NON ATHLETIC PROG	\$17,722.03	\$0.00	\$0.00	\$0.00	\$17,722.03	\$4,240.00	\$13,482.03
<b>Total Project - 916 CLUB-FFA</b>	<b>\$14,340.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,340.59</b>	<b>\$4,240.00</b>	<b>\$10,100.59</b>
Project - 917 CLUB-SCIENCE							
900 NON ATHLETIC PROG	\$881.15	\$0.00	\$0.00	\$0.00	\$881.15	\$0.00	\$881.15
<b>Total Project - 917 CLUB-SCIENCE</b>	<b>\$881.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$881.15</b>	<b>\$0.00</b>	<b>\$881.15</b>
Project - 918 CLUB-SPANISH							
900 NON ATHLETIC PROG	\$1,446.70	\$0.00	\$0.00	\$0.00	\$1,446.70	\$0.00	\$1,446.70
<b>Total Project - 918 CLUB-SPANISH</b>	<b>\$1,446.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,446.70</b>	<b>\$0.00</b>	<b>\$1,446.70</b>
Project - 919 DRAMA							
900 NON ATHLETIC PROG	\$2,278.00	\$0.00	\$0.00	\$0.00	\$2,278.00	\$0.00	\$2,278.00
<b>Total Project - 919 DRAMA</b>	<b>\$2,278.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,278.00</b>	<b>\$0.00</b>	<b>\$2,278.00</b>
Project - 920 ES-ACADEM OUTREACH							
900 NON ATHLETIC PROG	\$2,357.50	\$0.00	\$0.00	\$0.00	\$2,357.50	\$0.00	\$2,357.50
<b>Total Project - 920 ES-ACADEM OUTREACH</b>	<b>\$2,357.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,357.50</b>	<b>\$0.00</b>	<b>\$2,357.50</b>
Project - 921 ES-BEAUTIFICATION							
900 NON ATHLETIC PROG	\$4,804.22	\$0.00	\$0.00	\$0.00	\$4,804.22	\$0.00	\$4,804.22
<b>Total Project - 921 ES-BEAUTIFICATION</b>	<b>\$4,804.22</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,804.22</b>	<b>\$0.00</b>	<b>\$4,804.22</b>
Project - 922 ES-CAMP GODDARD							
900 NON ATHLETIC PROG	\$16,409.18	\$0.00	\$0.00	\$0.00	\$16,409.18	\$0.00	\$16,409.18
<b>Total Project - 922 ES-CAMP GODDARD</b>	<b>\$16,409.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,409.18</b>	<b>\$0.00</b>	<b>\$16,409.18</b>
Project - 923 ES-FUNDRAISER							

# Newcastle Public Schools

## Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2022 - 12/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 923 ES-FUNDRAISER							
900 NON ATHLETIC PROG	\$29,127.56	\$0.00	\$0.00	\$0.00	\$29,127.56	\$0.00	\$29,127.56
<b>Total Project - 923 ES-FUNDRAISER</b>	<b>\$29,127.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,127.56</b>	<b>\$0.00</b>	<b>\$29,127.56</b>
Project - 924 ES-LITERACY							
900 NON ATHLETIC PROG	\$655.76	\$0.00	\$0.00	\$0.00	\$655.76	\$0.00	\$655.76
<b>Total Project - 924 ES-LITERACY</b>	<b>\$655.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$655.76</b>	<b>\$0.00</b>	<b>\$655.76</b>
Project - 925 DISTRICT SPECIAL OLYMPICS							
900 NON ATHLETIC PROG	\$2,248.74	\$0.00	\$0.00	\$0.00	\$2,248.74	\$0.00	\$2,248.74
<b>Total Project - 925 DISTRICT SPECIAL OLYMPICS</b>	<b>\$2,248.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,248.74</b>	<b>\$0.00</b>	<b>\$2,248.74</b>
Project - 926 GIFTED TALENTED							
900 NON ATHLETIC PROG	\$195.36	\$0.00	\$0.00	\$0.00	\$195.36	\$0.00	\$195.36
<b>Total Project - 926 GIFTED TALENTED</b>	<b>\$195.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$195.36</b>	<b>\$0.00</b>	<b>\$195.36</b>
Project - 927 HONOR SOCIETY							
900 NON ATHLETIC PROG	\$5,423.43	\$50.00	\$0.00	\$74.68	\$5,398.75	\$200.00	\$5,198.75
<b>Total Project - 927 HONOR SOCIETY</b>	<b>\$5,423.43</b>	<b>\$50.00</b>	<b>\$0.00</b>	<b>\$74.68</b>	<b>\$5,398.75</b>	<b>\$200.00</b>	<b>\$5,198.75</b>
Project - 928 HOSPITALITY							
900 NON ATHLETIC PROG	\$38.77	\$0.00	\$0.00	\$0.00	\$38.77	\$38.77	\$0.00
<b>Total Project - 928 HOSPITALITY</b>	<b>\$38.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$38.77</b>	<b>\$38.77</b>	<b>\$0.00</b>
Project - 929 HS-TESTING							
900 NON ATHLETIC PROG	\$2,098.30	\$724.00	\$0.00	\$0.00	\$2,822.30	\$0.00	\$2,822.30
<b>Total Project - 929 HS-TESTING</b>	<b>\$2,098.30</b>	<b>\$724.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,822.30</b>	<b>\$0.00</b>	<b>\$2,822.30</b>
Project - 930 HS-TAKE THE LEAD							
900 NON ATHLETIC PROG	\$1,185.87	\$0.00	\$0.00	\$0.00	\$1,185.87	\$0.00	\$1,185.87
<b>Total Project - 930 HS-TAKE THE LEAD</b>	<b>\$1,185.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,185.87</b>	<b>\$0.00</b>	<b>\$1,185.87</b>
Project - 931 LIBRARY							
000 NON-PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.55	(\$218.55)
900 NON ATHLETIC PROG	\$17,647.57	\$0.00	\$0.00	\$179.86	\$17,467.71	\$5,415.51	\$12,052.20
<b>Total Project - 931 LIBRARY</b>	<b>\$17,647.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$179.86</b>	<b>\$17,467.71</b>	<b>\$5,634.06</b>	<b>\$11,833.65</b>
Project - 934 MS-STUDENT STORE							
900 NON ATHLETIC PROG	\$11,218.92	\$0.00	\$0.00	\$0.00	\$11,218.92	\$2,712.84	\$8,506.08
<b>Total Project - 934 MS-STUDENT STORE</b>	<b>\$11,218.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,218.92</b>	<b>\$2,712.84</b>	<b>\$8,506.08</b>
Project - 935 NATIVE ED ENRICHMENT							
900 NON ATHLETIC PROG	\$1,399.64	\$0.00	\$0.00	\$0.00	\$1,399.64	\$0.00	\$1,399.64
<b>Total Project - 935 NATIVE ED ENRICHMENT</b>	<b>\$1,399.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,399.64</b>	<b>\$0.00</b>	<b>\$1,399.64</b>
Project - 936 PE							
900 NON ATHLETIC PROG	\$6,405.91	\$0.00	\$0.00	\$0.00	\$6,405.91	\$0.00	\$6,405.91
<b>Total Project - 936 PE</b>	<b>\$6,405.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,405.91</b>	<b>\$0.00</b>	<b>\$6,405.91</b>
Project - 939 PRINCIPALS							
000 NON-PROGRAM	(\$2,932.38)	\$0.00	\$0.00	\$480.23	(\$3,412.61)	\$244.57	(\$3,657.18)
900 NON ATHLETIC PROG	\$54,474.00	\$5,948.75	\$0.00	\$6,557.60	\$53,865.15	\$4,892.80	\$48,972.35
<b>Total Project - 939 PRINCIPALS</b>	<b>\$51,541.62</b>	<b>\$5,948.75</b>	<b>\$0.00</b>	<b>\$7,037.83</b>	<b>\$50,452.54</b>	<b>\$5,137.37</b>	<b>\$45,315.17</b>
Project - 942 STUCO							
900 NON ATHLETIC PROG	\$32,549.17	\$0.00	\$0.00	\$0.00	\$32,549.17	\$12,871.41	\$19,677.76
<b>Total Project - 942 STUCO</b>	<b>\$32,549.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32,549.17</b>	<b>\$12,871.41</b>	<b>\$19,677.76</b>
Project - 943 TECHNOLOGY							
900 NON ATHLETIC PROG	\$4,039.78	\$0.00	\$0.00	\$0.00	\$4,039.78	\$45.00	\$3,994.78
<b>Total Project - 943 TECHNOLOGY</b>	<b>\$4,039.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,039.78</b>	<b>\$45.00</b>	<b>\$3,994.78</b>
Project - 944 VOCAL MUSIC							
900 NON ATHLETIC PROG	\$11,511.19	\$783.70	\$0.00	\$235.97	\$12,058.92	\$1,228.99	\$10,829.93
<b>Total Project - 944 VOCAL MUSIC</b>	<b>\$11,511.19</b>	<b>\$783.70</b>	<b>\$0.00</b>	<b>\$235.97</b>	<b>\$12,058.92</b>	<b>\$1,228.99</b>	<b>\$10,829.93</b>
Project - 945 YEARBOOK							
900 NON ATHLETIC PROG	\$39,171.22	\$105.00	\$0.00	\$0.00	\$39,276.22	\$550.00	\$38,726.22
<b>Total Project - 945 YEARBOOK</b>	<b>\$39,171.22</b>	<b>\$105.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$39,276.22</b>	<b>\$550.00</b>	<b>\$38,726.22</b>
Project - 946 ROBOTICS							
900 NON ATHLETIC PROG	\$12,615.36	\$2,500.00	\$0.00	\$0.00	\$15,115.36	\$0.00	\$15,115.36
<b>Total Project - 946 ROBOTICS</b>	<b>\$12,615.36</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,115.36</b>	<b>\$0.00</b>	<b>\$15,115.36</b>
Project - 947 Club-SOAR (Multicultural Club)							

## Newcastle Public Schools Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2022 - 12/31/2022

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 947 Club-SOAR (Multicultural Club)							
900 NON ATHLETIC PROG	\$534.81	\$0.00	\$0.00	\$0.00	\$534.81	\$74.35	\$460.46
<b>Total Project - 947 Club-SOAR (Multicultural Club)</b>	<b>\$534.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$534.81</b>	<b>\$74.35</b>	<b>\$460.46</b>
Project - 948 MS Broadcasting							
900 NON ATHLETIC PROG	\$774.12	\$0.00	\$0.00	\$0.00	\$774.12	\$25.00	\$749.12
<b>Total Project - 948 MS Broadcasting</b>	<b>\$774.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$774.12</b>	<b>\$25.00</b>	<b>\$749.12</b>
Project - 970 CLASS 2020							
900 NON ATHLETIC PROG	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00
<b>Total Project - 970 CLASS 2020</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>
Project - 971 CLASS 2021							
900 NON ATHLETIC PROG	\$1,193.49	\$0.00	\$0.00	\$0.00	\$1,193.49	\$1,193.00	\$0.49
<b>Total Project - 971 CLASS 2021</b>	<b>\$1,193.49</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,193.49</b>	<b>\$1,193.00</b>	<b>\$0.49</b>
Project - 972 CLASS 2022							
900 NON ATHLETIC PROG	\$5,598.21	\$0.00	\$0.00	\$0.00	\$5,598.21	\$3,450.00	\$2,148.21
<b>Total Project - 972 CLASS 2022</b>	<b>\$5,598.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,598.21</b>	<b>\$3,450.00</b>	<b>\$2,148.21</b>
Project - 973 CLASS 2023							
900 NON ATHLETIC PROG	\$6,684.59	\$0.00	\$0.00	\$0.00	\$6,684.59	\$0.00	\$6,684.59
<b>Total Project - 973 CLASS 2023</b>	<b>\$6,684.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,684.59</b>	<b>\$0.00</b>	<b>\$6,684.59</b>
Project - 974 Prom							
900 NON ATHLETIC PROG	\$1,748.15	\$0.00	\$0.00	\$1,000.00	\$748.15	\$0.00	\$748.15
<b>Total Project - 974 Prom</b>	<b>\$1,748.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$748.15</b>	<b>\$0.00</b>	<b>\$748.15</b>
Project - 975 CLASS 2025							
900 NON ATHLETIC PROG	\$172.34	\$0.00	\$0.00	\$0.00	\$172.34	\$0.00	\$172.34
<b>Total Project - 975 CLASS 2025</b>	<b>\$172.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$172.34</b>	<b>\$0.00</b>	<b>\$172.34</b>
Project - 977 CLASS 2027							
900 NON ATHLETIC PROG	\$491.19	\$0.00	\$0.00	\$0.00	\$491.19	\$0.00	\$491.19
<b>Total Project - 977 CLASS 2027</b>	<b>\$491.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$491.19</b>	<b>\$0.00</b>	<b>\$491.19</b>
Project - 978 CLASS 2028							
900 NON ATHLETIC PROG	\$117.88	\$0.00	\$0.00	\$0.00	\$117.88	\$0.00	\$117.88
<b>Total Project - 978 CLASS 2028</b>	<b>\$117.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$117.88</b>	<b>\$0.00</b>	<b>\$117.88</b>
Project - 979 CLASS 2029							
900 NON ATHLETIC PROG	\$1,133.73	\$0.00	\$0.00	\$0.00	\$1,133.73	\$0.00	\$1,133.73
<b>Total Project - 979 CLASS 2029</b>	<b>\$1,133.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,133.73</b>	<b>\$0.00</b>	<b>\$1,133.73</b>
Project - 980 CLASS 2030							
900 NON ATHLETIC PROG	\$1,365.10	\$0.00	\$0.00	\$0.00	\$1,365.10	\$0.00	\$1,365.10
<b>Total Project - 980 CLASS 2030</b>	<b>\$1,365.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,365.10</b>	<b>\$0.00</b>	<b>\$1,365.10</b>
Project - 981 CLASS 2031							
900 NON ATHLETIC PROG	\$2,661.80	\$0.00	\$0.00	\$1,550.00	\$1,111.80	\$0.00	\$1,111.80
<b>Total Project - 981 CLASS 2031</b>	<b>\$2,661.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,550.00</b>	<b>\$1,111.80</b>	<b>\$0.00</b>	<b>\$1,111.80</b>
Project - 982 CLASS 2032							
900 NON ATHLETIC PROG	\$80.05	\$0.00	\$0.00	\$0.00	\$80.05	\$0.00	\$80.05
<b>Total Project - 982 CLASS 2032</b>	<b>\$80.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80.05</b>	<b>\$0.00</b>	<b>\$80.05</b>
Project - 983 CLASS 2033							
900 NON ATHLETIC PROG	\$113.92	\$0.00	\$0.00	\$0.00	\$113.92	\$0.00	\$113.92
<b>Total Project - 983 CLASS 2033</b>	<b>\$113.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$113.92</b>	<b>\$0.00</b>	<b>\$113.92</b>
Project - 984 CLASS 2034							
100 REGULAR PROGRAMS	(\$1,901.18)	\$0.00	\$0.00	\$0.00	(\$1,901.18)	\$2,172.57	(\$4,073.75)
900 NON ATHLETIC PROG	\$4,883.03	\$0.00	\$0.00	\$0.00	\$4,883.03	\$0.00	\$4,883.03
<b>Total Project - 984 CLASS 2034</b>	<b>\$2,981.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,981.85</b>	<b>\$2,172.57</b>	<b>\$809.28</b>
Project - 985 CLASS 2035							
000 NON-PROGRAM	(\$861.00)	\$0.00	\$0.00	\$0.00	(\$861.00)	\$184.50	(\$1,045.50)
900 NON ATHLETIC PROG	\$3,675.76	\$15.00	\$0.00	\$285.17	\$3,405.59	\$1,431.63	\$1,973.96
<b>Total Project - 985 CLASS 2035</b>	<b>\$2,814.76</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$285.17</b>	<b>\$2,544.59</b>	<b>\$1,616.13</b>	<b>\$928.46</b>
Project - 986 CLASS 2036							
900 NON ATHLETIC PROG	\$2,812.32	\$0.00	\$0.00	\$512.87	\$2,299.45	\$450.00	\$1,849.45
<b>Total Project - 986 CLASS 2036</b>	<b>\$2,812.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$512.87</b>	<b>\$2,299.45</b>	<b>\$450.00</b>	<b>\$1,849.45</b>

**Newcastle Public Schools**  
**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 12/1/2022 - 12/31/2022

	<b>Begin Balance</b>	<b>Receipts</b>	<b>Adjusting Entries</b>	<b>Payments</b>	<b>Cash End Balance</b>	<b>Unpaid POs</b>	<b>End Balance</b>
<b>Total</b>	<b>\$924,824.52</b>	<b>\$62,844.58</b>	<b>\$0.00</b>	<b>\$10,983.31</b>	<b>\$976,685.79</b>	<b>\$207,961.29</b>	<b>\$768,724.50</b>

**NEWCASTLE SCHOOLS - TREASURER'S REPORT**  
**As Of December 31, 2022**

<b>GOVERNMENTAL FUNDS</b>		
<b>Bank Statements</b>		
	Checking Account 6633	\$10.00
	SuperNow Account 9996	\$8,021,646.75
	Federated Sweep 0001	\$487,309.31
<b>Total - Bank Statements</b>		<b>\$8,508,966.06</b>
<b>Accounting Program</b>		
	Cash Balance	\$8,508,964.06
	Adjustments: Wire Transfer Fee	\$2.00
<b>Adjusted Cash Balance</b>		<b>\$8,508,966.06</b>
<b>Difference Between Bank and Computer:</b>		-
Outstanding Wajrrants:		\$189,921.61
Available Cash:		\$8,319,044.45
<b>Cash Balance by Fund:</b>		
11	General Fund	\$2,000,263.52
21	Building Fund	\$3,546,271.21
32	Bond Fund 2022	\$453,989.67
33	Transportaion Fund 2022	\$345,000.00
38	Transportation Fund	\$87,714.00
39	Technology Fund	\$391,492.65
41	Sinking Fund	\$1,684,533.01
	<b>Total:</b>	<b>\$8,509,264.06</b>
<b>ACTIVITY FUNDS</b>		
<b>Bank Statements</b>		
	Checking Account 6082	\$10.00
	Federated Sweep 0002	\$115,044.08
<b>Total - Bank Statements</b>		<b>\$115,054.08</b>
<b>Accounting Program</b>		
	Cash Balance	\$1,140,466.36
	Adjustments:	
	Outstanding Warrants	\$10,038.86
	Stop Payment Fee	-\$31.00
	Amazon	-\$20.14
<b>Adjusted Cash Balance</b>		<b>\$1,150,454.08</b>
<b>Difference Between Bank and Computer:</b>		-
<b>ELECTRONIC FUND TRANSFER ACCOUNTS</b>		
	EFT Payments 5844	\$979.84
	Payrix Deposits 6093	\$100.00
	MySchoolBucks Deposit 6907	\$0.00
<b>INVESTMENT ACCOUNTS</b>		
	Horizon Finacial Services (401A)	\$2,437.63



# EMPLOYMENT SCHEDULE "A"

February 7th, 2023

EMPLOYMENT				
Last Name	First Name	New / Replacement	Site / Assignment	Effective
		Replacement	MS / Secretary	1/17/2023
		Replacement	ES / Teacher Grade 5	1/19/2023
		Replacement	ECC / Grade 1	1/2/2023
		Replacement	ECC / Nurse	1/18/2023
HOURLY EMPLOYEES LAY COACHES				
Last Name	First Name		Site	Effective
		Bus Monitor	District	2/6/2023
REASSIGNMENTS				
Last Name	First Name	Prior Assignment	New Assignment	Effective
RESIGNATIONS				
Last Name	First Name	Assignment	Site	Effective
Crossley	Mike	Teacher	HS	5/25/2023
EXTRA DUTY / STIPENDS / LAY COACHES				
Last Name	First Name	Assignment	Site	Effective
RESCINDED EMPLOYMENT / TERMINATIONS				
Last Name	First Name	Assignment	Site	Effective