

Newcastle Board of Education Regular Meeting  
January 9, 2024 6:00 PM  
Administrative Office Board Room  
101 North Main  
Newcastle, OK 73065

Attendance Taken at 6:01 PM. Mr. Darrin Abel: Present, Ms. Valory Dalton: Present, Mr. Jeff Dingee: Present, Ms. Tiffany Elczyn: Present.

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

Dr. Walker recognized the Board of Education and Mr. John Maker for their years of service on the Newcastle School Board.

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

Motion to approve consent agenda passed with a motion by Mr. Jeff Dingee and a second by Mr. Darrin Abel.

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

Yea: 4, Nay: 0

A. Agenda of Regular Meeting of January 9, 2024

B. Minutes of Regular Meeting of December 12, 2023

5. Public Input

Ms. Jennifer Schmidt addressed the board on retention of teachers

6. Discussion and possible action to approve the 2022-2023 Newcastle Public School audit presented by Angel, Johnston, and Blasingame, P.C

Mr. Steve Blasingame reported on the 2022-2023 Audit

Motion to approve the 2022-2023 Newcastle Public School audit presented by Angel, Johnston, and Blasingame, P.C. passed with a motion by Mr. Darrin Abel and a second by Ms. Valory Dalton.

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

Yea: 4, Nay: 0

7. Discussion and possible action regarding timeline of Board Appointment

Motion to receive applications till close of business on February 6, 2024 passed with a motion by Mr. Jeff Dingee and a second by Mr. Darrin Abel.

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

Yea: 4, Nay: 0

8. Discussion and possible action to Designate a Vice President

Motion to designate Mr. Darrin Abel as Vice President passed with a motion by Ms. Valory Dalton and a second by Mr. Jeff Dingee.

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

Yea: 4, Nay: 0

9. **Superintendent and Staff Updates:**

A. Jonathan Atchley, Executive Director of Academics and Tammy Bolles, District Curriculum and Technology Integration Specialist

Ms. Tammy Bolles and Mr. Jonathan Atchley reported on the CSI status regarding development and training for teachers to aid in the education of students.

B. **Dr. Cathy Walker**

I. Bond Update

Dr. Walker reported that the construction at the Middle School began.

II. Activity Highlights

Dr. Walker reported on the success the Newcastle Basketball and Wrestling Teams are having.

10. Discussion and possible action regarding the FY24 Varsity Tutors for Schools, LLC Contract

Motion to approve the Varsity Tutors Contract for the FY24 passed with a motion by Mr. Darrin Abel and a second by Ms. Valory Dalton.

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

Yea: 4, Nay: 0

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

Motion to approve the Financial Consent Agenda items A through J as presented passed with a motion by Mr. Darrin Abel and a second by Ms. Valory Dalton.

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

- A. General Fund 11 Encumbrances and Change Orders
- B. Building Fund 21 Encumbrances and Change Orders
- C. Bond Fund 32 Encumbrances and Change Orders
- D. Bond Fund 39 Encumbrances and Change Orders
- E. Monthly payroll and extra duty disbursement
- F. Purpose of Activity Fund Accounts
- G. Revenue Analysis-General Fund
- H. Revenue Expenditure Summary-Athletic
- I. Revenue-Expenditure Summary-Non Athletic
- J. Treasurer's Report

12. New Business

No new business

13. 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, and Superintendent Evaluation pursuant to 25 O.S. Section 307 (B)(1)

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

Motion to convene in Executive Session at 7:17pm passed with a motion by Ms. Valory Dalton and a second by Mr. Jeff Dingee.

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

15. Return to Open Session

Returned to Open Session at 8:29pm. Dr. Cathy Walker, Valory Dalton, Jeff Dingee, Darrin Abel and Tiffany Elczyn were in executive session and no votes were taken

16. 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 Mr. Jeff Dingee and a second by Ms. Valory Dalton.

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

Yea: 4, Nay: 0

17. Discussion and possible action regarding Superintendent Evaluation

Motion to approve Superintendent Cathy Walker's evaluation as discussed in Executive Session 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

Yea: 4, Nay: 0

18. Adjournment

The meeting was adjourned at 8:30pm by Tiffany Elczyn.

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President

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Vice President

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Clerk

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Deputy Clerk

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Member

Newcastle Board of Education Regular Meeting  
December 12, 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: Absent, Ms. Tiffany Elczyn: Present, Mr. John Maker: Present.

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

Ms. Rosenbloom presented Jill Mayes and Rachael Manuel with the Service Award for all that they do for the Early Childhood Center. Mr. Jonathon Atchley presented the Healthy School Award to the Early Childhood Center, Upper Elementary and High School. He also presented Ryan McLaughlin and Adam Hull with their National Institute of School Leadership certificates.

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

Motion to approve consent agenda passed with a motion by Mr. Darrin Abel and a second by Ms. Valory Dalton.

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

A. Agenda of Regular Meeting of December 12, 2023

B. Minutes of Regular Meeting of November 14, 2023

C. Newcastle High School Music Teacher, Sarah Stancil requests permission to take a student to the All-State Mixed Chorus rehearsals and performance in Tulsa, OK from Thursday, January 18, 2024, through Saturday, January 20th, 2024, the night of the final performance.

D. Newcastle Middle School Music Teacher, Sarah Stancil, requests permission to take a student to the Children's All-State Chorus rehearsals and performance from Wednesday, January 17, 2024, through Friday, January 19, 2024, final performance.

5. Public Input

Sarah Bercht addressed the board.

**6. Superintendent and Staff Updates:**

A. Ms. Jennifer Rosenbloom, Early Childhood Center Principal

Ms. Rosenbloom spoke on the impact of their instructional coach, progress of their behavior program, as well as the various events held this semester.

**B. Dr. Cathy Walker, Superintendent**

I. Bond Update

Dr. Walker reported on the Middle School ground breaking next week and the delivery of the portable bathrooms. Fences will start going up in December and construction will start in January.

7. Discussion and possible action regarding the Ideal Impact Services Contract

Garrett Jones presented the ideal impact information to help save energy costs.

Motion to table passed with a motion by Ms. Tiffany Elczyn and a second by Ms. Valory Dalton.

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

8. Discussion and possible action to approve a resolution authorizing the Ideal Impact Lease Purchase Agreement and the Agreement

Motion to table passed with a motion by Ms. Tiffany Elczyn and a second by Mr. Darrin Abel.  
Mr. Jeff Dingee: Absent, Mr. Darrin Abel: Yea, Ms. Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. John Maker: Yea  
Yea: 4, Nay: 0, Absent: 1

9. Discussion and possible action regarding Oklahoma Electric Cooperative Utility Easement

Motion to approve an easement for Oklahoma Electric Cooperative Utility Easement. passed with a motion by Mr. Darrin Abel and a second by Ms. Valory Dalton.

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

**10. Discussion and possible action on the Contract Consent Agenda:**

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

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

A. CNG Lease Agreement

B. FY24 Stacey Gray, Education Consultant Contracted Services Agreement

C. FY24 Health Corps, Inc

## **11. Discussion and possible action regarding the Newcastle School District Policy Consent Agenda**

Motion to approve the Newcastle School District Policy Consent Agenda items A through F with the Edit of the word revolve being resolve on item B and item F being to discontinue use for the public at the wellness center passed with a motion by Mr. Darrin Abel and a second by Ms. Tiffany Elczyn.

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

Yea: 4, Nay: 0, Absent: 1

A. FB - Sexual Harassment of Students

B. FB-E2 - Written Notice to Known Parties Regarding Allegations of Sexual Harassment

C. FNC - Student Conduct

D. FNCGA - Weapons Free Schools

E. FOD - Suspension of Students

F. GK - Use of School Property

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

Motion to approve the Financial Consent Agenda items A through I as presented passed with a motion by Ms. Tiffany Elczyn and a second by Mr. Darrin Abel.

Mr. Jeff Dingee: Absent, Mr. Darrin Abel: 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

#### 13. New Business

Mr. John Maker announced he will be stepping down as a board member as he is selling his home and moving prior to January.

14. 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, the adjunct of personnel and Superintendent Evaluation pursuant to 25 O.S. Section 307 (B)(1)

#### 15. Vote to convene or not to convene in executive session

Motion to convene in Executive Session at 8:05pm passed with a motion by Ms. Tiffany Elczyn and a second by Mr. Darrin Abel.

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

#### 16. Return to Open Session

Returned to Open Session at 9:31pm.

17. 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 presented passed with a motion by Ms. Tiffany Elczyn and a second by Mr. Darrin Abel.

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

#### 18. Discussion and possible action to adjunct Morgan Bratcher for Elementary Education

Motion to adjunct Morgan Bratcher for Elementary Education passed with a motion by Ms. Tiffany Elczyn and a second by Ms. Valory Dalton.

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

#### 19. Discussion and possible action regarding Superintendent Evaluation

No action taken.

20. Adjournment

Meeting adjourned at 9:33pm by John Maker.

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President

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Vice President

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Clerk

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Deputy Clerk

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Member

**NEWCASTLE SCHOOL DISTRICT NO. I-001**  
**MCCLAIN COUNTY, OKLAHOMA**  
**JUNE 30, 2023**

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**NEWCASTLE SCHOOL DISTRICT NO. I-001**  
MCCLAIN COUNTY, OKLAHOMA  
JUNE 30, 2023

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

**Newcastle School District No. I-001, McClain County, Oklahoma  
School District Officials  
June 30, 2023**

**BOARD OF EDUCATION**

President	John Makers
Vice President	Tiffany Elczyn
Clerk	Darrin Abel
Deputy Clerk	Jeff Dingee
Member	Vlaory Dalton

**SUPERINTENDENT OF SCHOOLS**

Melonie Hau

**ENCUMBRANCE CLERK**

Shasta Smith

**SCHOOL DISTRICT TREASURER/CHIEF FINANCIAL OFFICER**

Lynda Chmill

## INDEPENDENT AUDITOR'S REPORT

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

### 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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the "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, 2023, and the revenues collected, expenditures paid and encumbered, and budgetary results, for the year then ended, on the regulatory basis of accounting described in Note 1.

#### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because 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, 2023, or the changes in its financial position and, where applicable, 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

As discussed in Note 1, the financial statements referred to above do not include the general fixed asset account group, which is a departure from the regulatory basis of accounting prescribed 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 financial 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 financial 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**

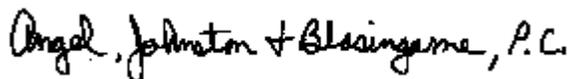
#### *Other Information*

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 4, 2024, on our consideration of the Newcastle School District No. I-001, McClain County, Oklahoma’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Newcastle School District No. I-001, McClain County, Oklahoma’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standard* in considering Newcastle School District No. I-001, McClain County, Oklahoma’s internal control over financial reporting and compliance.



Chickasha, Oklahoma  
January 4, 2024

COMBINED FINANCIAL STATEMENTS

**Newcastle School District No. I-001, McClain County, Oklahoma**  
**Combined Statement of Assets, Liabilities and Fund Balances**  
**Regulatory Basis - All Fund Types and Account Groups**  
**June 30, 2023**

	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, 2023
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 5,597,359	\$ 853,430	\$ 234,155	\$ 978,800	\$ 713,649	\$ 0	\$ 8,377,393
Investments	0	0	0	0	0	0	0
Amounts Available in Debt Service Fund	0	0	0	0	0	234,155	234,155
Amounts to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	6,555,845	6,555,845
Amounts to be Provided For Capitalized Leases Payments	0	0	0	0	0	436,862	436,862
Amounts to be Provided For Compensated Absences	0	0	0	0	0	154,486	154,486
<b>Total Assets</b>	<b>\$ 5,597,359</b>	<b>\$ 853,430</b>	<b>\$ 234,155</b>	<b>\$ 978,800</b>	<b>\$ 713,649</b>	<b>\$ 7,381,348</b>	<b>\$ 15,758,741</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Warrants Payable	\$ 227,277	\$ 2,304	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229,581
Reserve for Encumbrances	1,468,987	340,400	0	24,139	0	0	1,833,526
Due to Activity Groups	0	0	0	0	713,649	0	713,649
General Obligation Bonds Payable	0	0	0	0	0	6,790,000	6,790,000
Capitalized Lease Obligations Payable	0	0	0	0	0	436,862	436,862
Compensated Absences Payable	0	0	0	0	0	154,486	154,486
<b>Total Liabilities</b>	<b>\$ 1,696,264</b>	<b>\$ 342,704</b>	<b>\$ 0</b>	<b>\$ 24,139</b>	<b>\$ 713,649</b>	<b>\$ 7,381,348</b>	<b>\$ 10,158,104</b>
Fund Balances:							
Restricted For:							
Debt Service	\$ 0	\$ 0	\$ 234,155	\$ 0	\$ 0	\$ 0	\$ 234,155
Capital Projects	0	0	0	954,661	0	0	954,661
Building Programs	0	510,726	0	0	0	0	510,726
Child Nutrition Programs	0	0	0	0	0	0	0
Cooperative Programs	0	0	0	0	0	0	0
Unassigned	3,901,095	0	0	0	0	0	3,901,095
<b>Total Fund Balances</b>	<b>\$ 3,901,095</b>	<b>\$ 510,726</b>	<b>\$ 234,155</b>	<b>\$ 954,661</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,600,638</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,597,359</b>	<b>\$ 853,430</b>	<b>\$ 234,155</b>	<b>\$ 978,800</b>	<b>\$ 713,649</b>	<b>\$ 7,381,348</b>	<b>\$ 15,758,741</b>

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

**Newcastle School District No. I-001, 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, 2023**

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	June 30, 2023
<b>Revenue Collected:</b>					
Local Sources	\$ 6,906,109	\$ 893,525	\$ 5,554,610	\$ 0	\$ 13,354,244
Intermediate Sources	655,265	0	0	0	655,265
State Sources	11,451,227	93,534	0	0	11,544,762
Federal Sources	2,934,237	0	0	0	2,934,237
Non-Revenue Receipts	827,386	0	5,866	0	833,252
<b>Total Revenue Collected</b>	<b>\$ 22,774,225</b>	<b>\$ 987,059</b>	<b>\$ 5,560,476</b>	<b>\$ 0</b>	<b>\$ 29,321,760</b>
<b>Expenditures Paid:</b>					
Instruction	\$ 12,223,906	\$ 2,419	\$ 0	\$ 46,607	\$ 12,272,932
Support Services	8,379,365	1,239,638	0	694,556	10,313,558
Operation of Non-Instructional Services	1,164,492	0	0	0	1,164,492
Facilities Acquisition and Construction	285,054	2,932,478	0	5,555,700	8,773,232
Other Outlays	4,245	1,193	0	0	5,438
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	5,650,000	0	5,650,000
Interest and Fiscal Agent Fees	0	0	70,625	0	70,625
<b>Total Expenditures Paid</b>	<b>\$ 22,057,061</b>	<b>\$ 4,175,727</b>	<b>\$ 5,720,625</b>	<b>\$ 6,296,863</b>	<b>\$ 38,250,276</b>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<i>\$ 717,164</i>	<i>\$ (3,188,668)</i>	<i>\$ (160,149)</i>	<i>\$ (6,296,863)</i>	<i>\$ (8,928,516)</i>
<b>Adjustments to Prior Year Encumbrances</b>	<b>\$ 452,767</b>	<b>\$ 85,217</b>	<b>\$ 0</b>	<b>\$ 12,051</b>	<b>\$ 550,035</b>
<b>Other Financing Sources (Uses):</b>					
Estopped Warrants	\$ 792	\$ 0	\$ 0	\$ 0	\$ 792
Bond Proceeds	0	0	0	6,812,267	6,812,267
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 792</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,812,267</b>	<b>\$ 6,813,059</b>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<i>\$ 1,170,723</i>	<i>\$ (3,103,451)</i>	<i>\$ (160,149)</i>	<i>\$ 527,455</i>	<i>\$ (1,565,422)</i>
<b>Fund Balance - Beginning of Year</b>	<b>2,730,373</b>	<b>3,614,177</b>	<b>394,304</b>	<b>427,207</b>	<b>7,166,060</b>
<b>Fund Balance - End of Year</b>	<b>\$ 3,901,096</b>	<b>\$ 510,726</b>	<b>\$ 234,155</b>	<b>\$ 954,662</b>	<b>\$ 5,600,638</b>

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

**Newcastle School District No. I-001, 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, 2023**

	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	\$ 5,084,986	\$ 5,084,986	\$ 6,906,109	\$ 725,002	\$ 725,002	\$ 893,525	\$ 5,326,321	\$ 5,326,321	\$ 5,554,610
Intermediate Sources	563,315	563,315	655,265	0	0	0	0	0	0
State Sources	10,619,703	11,011,903	11,451,227	0	0	93,534	0	0	0
Federal Sources	3,482,786	3,482,786	2,934,237	0	0	0	0	0	0
Non-Revenue Receipts	0	0	827,386	0	0	0	0	0	5,866
<i>Total Revenue Collected</i>	<u>\$ 19,750,791</u>	<u>\$ 20,142,991</u>	<u>\$ 22,774,225</u>	<u>\$ 725,002</u>	<u>\$ 725,002</u>	<u>\$ 987,059</u>	<u>\$ 5,326,321</u>	<u>\$ 5,326,321</u>	<u>\$ 5,560,476</u>
<b>Expenditures Paid:</b>									
Instruction	\$ 12,403,522	\$ 12,795,722	\$ 12,223,906	\$ 0	\$ 0	\$ 2,419	\$ 0	\$ 0	\$ 0
Support Services	8,480,035	8,480,035	8,379,365	4,229,953	4,229,953	1,239,638	0	0	0
Operation of Non-Instructional Services	1,589,608	1,589,608	1,164,492	0	0	0	0	0	0
Facilities Acquisition and Construction	0	0	285,054	108,369	108,369	2,932,478	0	0	0
Other Outlays	6,982	6,982	4,245	857	857	1,193	5,720,625	5,720,625	5,720,625
Other Uses	(642,763)	(642,763)	0	(9,633)	(9,633)	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>\$ 21,837,384</u>	<u>\$ 22,229,583</u>	<u>\$ 22,057,061</u>	<u>\$ 4,329,546</u>	<u>\$ 4,329,546</u>	<u>\$ 4,175,727</u>	<u>\$ 5,720,625</u>	<u>\$ 5,720,625</u>	<u>\$ 5,720,625</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ (2,086,593)</u>	<u>\$ (2,086,593)</u>	<u>\$ 717,164</u>	<u>\$ (3,604,544)</u>	<u>\$ (3,604,544)</u>	<u>\$ (3,188,668)</u>	<u>\$ (394,304)</u>	<u>\$ (394,304)</u>	<u>\$ (160,149)</u>
<b>Adjustments to Prior Year Encumbrances</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 452,767</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 85,217</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Other Financing Sources (Uses):</b>									
Estopped Warrants	\$ 0	\$ 0	\$ 792	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(1,016)	(1,016)	0	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ (1,016)</u>	<u>\$ (1,016)</u>	<u>\$ 792</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>\$ (2,087,609)</u>	<u>\$ (2,087,609)</u>	<u>\$ 1,170,723</u>	<u>\$ (3,604,544)</u>	<u>\$ (3,604,544)</u>	<u>\$ (3,103,451)</u>	<u>\$ (394,304)</u>	<u>\$ (394,304)</u>	<u>\$ (160,149)</u>
<i>Fund Balance - Beginning of Year</i>	<u>2,087,609</u>	<u>2,087,609</u>	<u>2,730,373</u>	<u>3,604,544</u>	<u>3,604,544</u>	<u>3,614,177</u>	<u>394,304</u>	<u>394,304</u>	<u>394,304</u>
<i>Fund Balance - End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,901,096</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 510,726</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 234,155</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, 2023**

**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, 2023**

**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, 2023**

**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, 2023**

**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, 2023, 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, 2023**

**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, 2023**

**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, 2023**

**Note 2 – Deposit and Investment Risk**

The District held the following deposits and investments at June 30, 2023:

			<u>Carrying Value</u>
<b>Deposits</b>			
Demand Deposits	\$	8,385,840	
Time Deposits		0	
Total Deposits	\$	8,385,840	
<b>Investments</b>			
	<u>Credit Rating</u>	<u>Maturity</u>	<u>Fair Value</u>
			\$ 0
Total Investments			\$ 0
<b>Reconciliation to the Combined Statement of Assets, Liabilities and Equity</b>			
Cash and Cash Equivalents	\$	8,377,393	
Activity Fund Outstanding Checks		8,447	
Total Deposits and Investments	\$	8,385,840	

**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, 2023, 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, 2023**

**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, 2023, 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, 2023, 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, 2023**

**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, 2023:

	<u>Bonds Payable</u>	<u>Capital Lease Obligations</u>	<u>Compensated Absences</u>	<u>Total</u>
Balance July 1, 2022	\$ 5,650,000	\$ 6,071,292	\$ 132,978	\$ 11,854,270
Additions	6,790,000	0	21,508	6,811,508
Retirements	<u>(5,650,000)</u>	<u>(5,634,430)</u>	<u>0</u>	<u>(11,284,430)</u>
Balance, June 30, 2023	<u>\$ 6,790,000</u>	<u>\$ 436,862</u>	<u>\$ 154,486</u>	<u>\$ 7,381,348</u>

A brief description of the outstanding general obligation bond issues at June 30, 2023 is set forth below:

	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>
2022 Combined Purpose Bonds	3.85%	1-Jul-24	\$ 810,000	\$ 810,000
2022 GO Building Bonds	3.30%	1-Jul-25	<u>5,980,000</u>	<u>5,980,000</u>
<b>Totals</b>			<b><u>\$ 6,790,000</u></b>	<b><u>\$ 6,790,000</u></b>

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>2022 Combined Purpose Bonds</b>			
2023-2024	\$ 0	\$ 57,173	\$ 57,173
2024-2025	<u>810,000</u>	<u>36,383</u>	<u>846,383</u>
<b>Total 2022 Combined Purpose Bonds</b>	<b><u>\$ 810,000</u></b>	<b><u>\$ 93,556</u></b>	<b><u>\$ 903,556</u></b>
<b>2022 GO Building Bonds</b>			
2024-2025	<u>\$ 5,980,000</u>	<u>\$ 394,680</u>	<u>\$ 6,374,680</u>
<b>Total 2022 GO Building Bonds</b>	<b><u>\$ 5,980,000</u></b>	<b><u>\$ 394,680</u></b>	<b><u>\$ 6,374,680</u></b>
<b>Total all Bonds</b>	<b><u>\$ 6,790,000</u></b>	<b><u>\$ 488,236</u></b>	<b><u>\$ 7,278,236</u></b>

Interest paid on general debt during the 2022-23 year was \$70,625.

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, 2023**

**Note 3 - General Long-Term Debt (continued)**

Year Ending June 30	Newcastle Government Capital Corporation 2021 Lease Purchase	Total
2024	\$ 58,075	\$ 58,075
2025	58,074	58,074
2026	58,075	58,075
2027	58,074	58,074
2028	58,075	58,075
2029	58,074	58,074
2030	58,074	58,074
2031	58,075	58,075
2032	58,075	58,075
Total	\$ 522,671	\$ 522,671
Less: Amount representing Interest	(85,809)	(85,809)
Present Value of Future Minimum Lease Payments	\$ 436,862	\$ 436,862

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, 2023 is as follows:

Unused Sick Leave Liability – Certified	\$ 118,288
Unused Sick Leave Liability – Support	<u>36,198</u>
Total Compensated Absences	<u>\$ 154,486</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.

**Newcastle School District No. I-001, McClain County, Oklahoma**  
**Notes To Combined Financial Statements**  
**For The Year Ended June 30, 2023**

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

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, 2023. 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%.

The District's contributions to the System for the years ending June 30, 2023, 2022, and 2021 were \$1,145,377, \$1,096,205, and \$950,674, respectively.

The compensation for employees covered by the System for the year ended June 30, 2023 was \$12,262,461; the District's total compensation was \$15,178,266. In addition to the District's 9.50% contributions, the District was required to pay into the System 8.00% of compensation arising from federal grants 73,216. There were \$730,584 contributions made by employees during the year ended June 30, 2023.

**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 - \$155,343,054; 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 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 May 2, 2023 in the amount of \$392,200. This increased the original General Fund Budget from \$21,838,400 to \$22,230,600.

**Newcastle School District No. I-001, McClain County, Oklahoma**  
**Notes To Combined Financial Statements**  
**For The Year Ended June 30, 2023**

**Note 9 – Subsequent Events**

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

**Note 10 - Difference between Estimate of Needs (EON) and Audit of Financial Statements**

The District overstated reserves for the FY 2022 and an adjustment was made for the FY 2022 Audit report. However, the school's OCAS information could not be changed due to their data being locked by the State Department of Education. The prior year Estimate of Needs was prepared using the overstated reserves.

The schedules below reflect the difference and current year adjustment.

	<u>General Fund</u>	<u>Building Fund</u>	<u>Capital Projects Fund</u>
Fund 'Balance July 1, 2022 per EON	\$ 2,087,609	\$ 3,604,544	\$ 415,145
Prior Year Reserves Adjustment	<u>642,763</u>	<u>9,633</u>	<u>12,062</u>
Fund 'Balance July 1, 2022 per Audit	<u>\$ 2,730,373</u>	<u>\$ 3,614,177</u>	<u>\$ 427,207</u>
Total Expenditures Paid per EON	\$ 21,414,298	\$ 4,166,094	\$ 6,284,801
Prior Year Reserves Adjustment	<u>642,763</u>	<u>9,633</u>	<u>12,062</u>
Total Expenditures Paid per Audit	<u>\$ 22,057,061</u>	<u>\$ 4,175,727</u>	<u>\$ 6,296,863</u>

OTHER SUPPLEMENTAL INFORMATION

**Newcastle School District No. I-001, McClain County, Oklahoma**  
**Combining Statement of Assets, Liabilities and Fund Balances**  
**Regulatory Basis - All Special Revenue Funds**  
**June 30, 2023**

<b><u>ASSETS</u></b>	<b><u>Building Fund</u></b>	<b><u>Total June 30, 2023</u></b>
Cash and Cash Equivalents	\$ 853,430	\$ 853,430
Investments	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$ 853,430</u>	<u>\$ 853,430</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>		
Liabilities:		
Warrants Payable	\$ 2,304	\$ 2,304
Reserve for Encumbrances	<u>340,400</u>	<u>340,400</u>
<i>Total Liabilities</i>	<u>\$ 342,704</u>	<u>\$ 342,704</u>
Fund Balances:		
Restricted	<u>\$ 510,726</u>	<u>\$ 510,726</u>
<i>Total Fund Balances</i>	<u>\$ 510,726</u>	<u>\$ 510,726</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 853,430</u>	<u>\$ 853,430</u>

**Newcastle School District No. I-001, 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, 2023**

	<b>Building Fund</b>	<b>Total June 30, 2023</b>
<b>Revenue Collected:</b>		
Local Sources	\$ 893,525	\$ 893,525
Intermediate Sources	0	0
State Sources	93,534	93,534
Federal Sources	0	0
Non-Revenue Receipts	0	0
<i>Total Revenue Collected</i>	\$ 987,059	\$ 987,059
 <b>Expenditures Paid:</b>		
Instruction	\$ 2,419	\$ 2,419
Support Services	1,239,638	1,239,638
Operation of Non-Instructional Services	0	0
Facilities Acquisition and Construction	2,932,478	2,932,478
Other Outlays	1,193	1,193
Other Uses	0	0
Repayments	0	0
Interest Paid and Bank Charges	0	0
<i>Total Expenditures Paid</i>	\$ 4,175,727	\$ 4,175,727
 <i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	 \$ (3,188,668)	 \$ (3,188,668)
 <b>Adjustments to Prior Year Encumbrances</b>	 \$ 85,217	 \$ 85,217
 <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>	 \$ (3,103,451)	 \$ (3,103,451)
<i>Fund Balance - Beginning of Year</i>	3,614,177	3,614,177
<i>Fund Balance - End of Year</i>	\$ 510,726	\$ 510,726

**Newcastle School District No. I-001, 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, 2023**

	Building Fund			Total		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
<b>Revenue Collected:</b>						
Local Sources	\$ 725,002	\$ 725,002	\$ 893,525	\$ 725,002	\$ 725,002	\$ 893,525
Intermediate Sources	0	0	0	0	0	0
State Sources	0	0	93,534	0	0	93,534
Federal Sources	0	0	0	0	0	0
Non-Revenue Receipts	0	0	0	0	0	0
<i>Total Revenue Collected</i>	<u>\$ 725,002</u>	<u>\$ 725,002</u>	<u>\$ 987,059</u>	<u>\$ 725,002</u>	<u>\$ 725,002</u>	<u>\$ 987,059</u>
<b>Expenditures Paid:</b>						
Instruction	\$ 0	\$ 0	\$ 2,419	\$ 0	\$ 0	\$ 2,419
Support Services	4,229,953	4,229,953	1,239,638	4,229,953	4,229,953	1,239,638
Operation of Non-Instructional Services	0	0	0	0	0	0
Facilities Acquisition and Construction	108,369	108,369	2,932,478	108,369	108,369	2,932,478
Other Outlays	857	857	1,193	857	857	1,193
Other Uses	(9,633)	(9,633)	0	(9,633)	(9,633)	0
Repayments	0	0	0	0	0	0
Interest Paid	0	0	0	0	0	0
<i>Total Expenditures Paid</i>	<u>\$ 4,329,546</u>	<u>\$ 4,329,546</u>	<u>\$ 4,175,727</u>	<u>\$ 4,329,546</u>	<u>\$ 4,329,546</u>	<u>\$ 4,175,727</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ (3,604,544)</u>	<u>\$ (3,604,544)</u>	<u>\$ (3,188,668)</u>	<u>\$ (3,604,544)</u>	<u>\$ (3,604,544)</u>	<u>\$ (3,188,668)</u>
<b>Adjustments to Prior Year Encumbrances</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 85,217</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 85,217</u>
<b>Other Financing Sources (Uses):</b>						
Estopped Warrants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ (3,604,544)</u>	<u>\$ (3,604,544)</u>	<u>\$ (3,103,451)</u>	<u>\$ (3,604,544)</u>	<u>\$ (3,604,544)</u>	<u>\$ (3,103,451)</u>
<i>Fund Balance - Beginning of Year</i>	<u>3,604,544</u>	<u>3,604,544</u>	<u>3,614,177</u>	<u>3,604,544</u>	<u>3,604,544</u>	<u>3,614,177</u>
<i>Fund Balance - End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 510,726</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 510,726</u></u>

**Newcastle School District No. 1-001, McClain County, Oklahoma**  
**Combining Statement of Assets, Liabilities and Fund Equity**  
**Regulatory Basis - Activity Fund**  
**June 30, 2023**

<b><u>ASSETS</u></b>	<b><u>School Activity Fund</u></b>
Cash	\$ 713,649
Investments	<u>0</u>
<i>Total Assets</i>	<u>\$ 713,649</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>	
Liabilities:	
Due To Activity Groups	\$ <u>713,649</u>
<i>Total Liabilities</i>	<u>\$ 713,649</u>
Fund Equity:	
Unassigned	\$ <u>0</u>
 <i>Total Liabilities and Fund Equity</i>	 <u>\$ 713,649</u>

**Newcastle School District No. I-001, McClain County, Oklahoma**  
**Combining Statement of Changes in Assets and Liabilities**  
**Regulatory Basis - Activity Fund**  
**For the Year Ended June 30, 2023**

<u>ACTIVITIES</u>	<u>Balance</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2023</u>
Cafeteria	100	\$ 489,449	\$ 489,549	\$ 0
Athletics - General	17,874	56,580	26,810	47,645
Athletic -Gate	59,651	136,805	134,745	61,711
Baseball	2,323	960	2,644	639
Basketball-Boys	505	1,056	0	1,561
Basketball-Girls	12,064	3,855	5,507	10,412
Cheer	44,847	64,529	77,437	31,938
Cross Country	2,951	11,685	9,570	5,066
Fast Pitch	488	0	116	372
Football	28,644	21,159	30,293	19,509
Golf-Boys	119	0	0	119
Golf-Girls	325	2,652	665	2,312
Slow Pitch	143	0	143	0
Soccer-Boys	1,496	0	604	892
Soccer-Girls	2,348	0	520	1,828
Track	4,895	8,857	5,560	8,192
Volleyball	3,986	0	1,975	2,011
Wrestling	3,455	1,050	2,240	2,265
Activity Fees	29,954	28,761	38,885	19,831
Administration	114,672	42,052	10,537	146,187
Gfund Collections	2,255	1,329	3,584	0
Damage Deposit	800	0	0	800
Racer Kid Zone	160,504	140,349	274,168	26,685
Tri-City Learning Academy	0	19,400	1,401	17,999
Art	3,043	838	907	2,974
Band	64	0	0	64
Club-BPA	248	0	210	38
Club-FCCLA	3,092	7,150	6,743	3,498
Club-FFA	8,561	81,038	79,892	9,707
Club-Science	881	0	0	881
Club-Spanish	1,447	140	365	1,222
Drama	2,093	2,524	1,462	3,155
ES-Academ Outreach	2,358	0	0	2,358
ES Beautification	4,804	0	0	4,804
ES-Camp Goddard	19,374	31,530	33,745	17,159
ES-Fundraiser	30,199	0	1,071	29,128
ES-Literacy	656	0	149	506
District Special Olympics	2,249	0	0	2,249
Gifted Talented	195	1,031	1,050	176
Honor Society	4,847	2,316	3,284	3,879
Hospitality	295	0	283	12
HS-Testing	2,098	2,190	2,402	1,886
HS-Take the Lead	1,186	0	1,186	0
Library	15,010	16,787	18,820	12,976
MS-Student Store	11,219	0	2,659	8,560
Native Ed Enrichment	1,400	0	0	1,400
Sub-Total Activities	\$ 609,717	\$ 1,176,072	\$ 1,271,181	\$ 514,607

**Newcastle School District No I-001, McClain County, Oklahoma**  
**Combining Statement of Changes in Assets and Liabilities**  
**Regulatory Basis - Activity Fund**  
**For the Year Ended June 30, 2023**

<b><u>ACTIVITIES</u></b>	<b><u>Balance</u></b> <b><u>July 1, 2022</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Balance</u></b> <b><u>June 30, 2023</u></b>
PE	\$ 6,406	\$ 4,117	\$ 2,304	\$ 8,220
Principals	61,639	63,423	68,793	56,269
STUCO	32,434	10,976	11,215	32,196
Technology	4,040	0	2,825	1,215
Vocal Music	11,407	9,557	5,234	15,730
Yearbook	50,952	11,412	19,850	42,514
Robotics	12,615	3,500	0	16,115
Club-SOAR (Multicultural Club)	605	0	70	535
MS Broadcasting	0	1,308	733	574
STRUT Week	0	22,452	22,452	0
District SPED Activity Fund	0	73	0	73
Internships	0	100	100	0
Class 2020	6,000	0	6,000	0
Class 2021	1,193	0	1,193	0
Class 2022	5,598	0	5,598	0
Class 2023	6,685	0	6,685	0
Prom	940	23,733	9,988	14,685
Class 2025	172	917	0	1,089
Class 2027	491	0	0	491
Class 2028	118	0	0	118
Class 2029	1,134	0	0	1,134
Class 2030	1,365	0	0	1,365
Class 2031	2,662	2,860	3,100	2,422
Class 2032	977	925	1,822	80
Class 2033	114	1,924	1,605	433
Class 2034	2,466	4,757	6,104	1,119
Class 2035	2,275	4,656	5,726	1,205
Class 2036	780	4,127	4,252	655
Class 2037	0	805	0	805
Sub Total Activities	\$ <u>213,069</u>	\$ <u>171,621</u>	\$ <u>185,648</u>	\$ <u>199,042</u>
Total Activities	\$ <u>822,786</u>	\$ <u>1,347,693</u>	\$ <u>1,456,830</u>	\$ <u>713,649</u>

Newcastle School District No. I-001, McClain County, Oklahoma  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2023

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing #	Through Grantor's Project Number	Deferred Revenue (Accounts Receivable) July 1, 2022	Federal Grant Receipts	Federal Grant Expenditures	Deferred Revenue (Accounts Receivable) June 30, 2023	Indirect Cost included in Grant Expenditures
<b>U.S. Department of Education</b>							
<u>Direct Programs:</u>							
Indian Education Title VII	84.060A	561	(10,529)	68,776	78,225	(19,979)	1,790
<u>Passed Through Oklahoma State Department of Education:</u>							
Title I, Basic	84.010	511/786	(44,026)	268,087	261,858	(37,798)	5,986
Title 1, Neglected	84	518	(2,088)	4,197	4,124	(2,015)	88
<b>Title I</b>			<b>(46,114)</b>	<b>272,284</b>	<b>265,982</b>	<b>(39,813)</b>	<b>6,074</b>
IDEA-B Flowthrough	84	621	0	379,853	443,106	(63,254)	9,167
IDEA-B Prof. Development	84	615	(4,135)	4,135	0	0	0
American Rescue Plan (ARP) IDEA-B Flowthrough	84.027X	628	(16,919)	78,122	72,318	(11,115)	1,407
IDEA-B Preschool	84	641	0	9,473	9,473	0	0
<b>Special Education Cluster</b>			<b>(21,054)</b>	<b>471,583</b>	<b>524,897</b>	<b>(74,368)</b>	<b>10,574</b>
Title II, Part A,	84	541	(2,829)	52,232	50,783	(1,380)	1,125
Title VI, Part B Rural and Low Income	84.358	587	0	36,264	44,880	(8,616)	1,026
Title IV, Part A	84.424A	552	0	19,569	19,569	0	443
OK SCHOOLS COVID-19 PREVENTION	93	723	0	163,445	182,528	(19,083)	3,851
ARP ESSER III OKLAHOMA PAID STUDENT	84.425U	725	0	5,248	5,248	0	0
COVID-19 ESSER II Formula Fund	84.425D	793	(153,833)	153,833	0	(0)	0
ARP ESSER III (Note 4)	84.425U	795	(115,103)	849,188	497,838	236,247	0
American Rescue Plan (ARP ESSER)	84.425U	722	0	147,784	164,957	(17,173)	0
<b>COVID-19 ESSER FUNDS</b>			<b>(268,936)</b>	<b>1,156,053</b>	<b>668,043</b>	<b>219,074</b>	<b>0</b>
<u>Passed Through Oklahoma Department of Vocational Education</u>							
Carl Perkins	84	421/424	(1,865)	41,334	48,201	(8,732)	0
<b>Total U.S. Department of Education</b>			<b>(351,327)</b>	<b>2,281,540</b>	<b>1,883,110</b>	<b>47,103</b>	<b>24,881</b>
<u>Passed Through Department of Community Services</u>							
Chickasaw Nation COVID-19	21	772	395,826	513,009	0	908,835	0
<b>Total Chickasaw Nation COVID-19 Subaward</b>			<b>395,826</b>	<b>513,009</b>	<b>0</b>	<b>908,835</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.	11	759	3,261	74,605	75,499	2,367	0
Breakfast Program	11	764	225,716	127,409	0	353,125	0
Lunch Program	11	763	461,533	435,829	575,995	321,368	0
Summer Food Program	11	766	77,848	0	0	77,848	0
Commodities Distributed-Lunch (Note 3)	11	N/A	0	68,502	68,502	0	0
<b>Child Nutrition Cluster</b>			<b>768,358</b>	<b>706,346</b>	<b>719,996</b>	<b>754,708</b>	<b>0</b>
P-EBT Program	11	760	614	628	0	1,242	0
<b>Total U.S. Department of Agriculture</b>			<b>768,972</b>	<b>706,974</b>	<b>719,996</b>	<b>755,950</b>	<b>0</b>
<b>U.S. Department of Interior</b>							
<u>Passed through Bureau of Indian Affairs:</u>							
Johnson O'Malley (Note 5)	15	563	(9,610)	4,618	16,675	(21,666)	0
<b>Total U.S. Department of Interior</b>			<b>(9,610)</b>	<b>4,618</b>	<b>16,675</b>	<b>(21,666)</b>	<b>0</b>
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>803,861</b>	<b>3,506,141</b>	<b>2,619,780</b>	<b>1,690,222</b>	<b>24,881</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, 2023**

**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, 2023. 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 –ARP ESSER III** – The school had incorrectly coded \$270,185 of Project 795 expenditures and were reimbursed by the State Department of Education (SDE) in 2022-2023. The school reimbursed the SDE for this amount: however, the reimbursement was not made back to the SDE until the 2023-2024 year. The school had an actual receivable of \$33,939 and a payable back of the SDE of \$270,185.

**Note 5 – Johnson O’Malley** – The true receivable for this program is \$12,808.

**Note 6 –Donated PPE**– The school reported they did not receive any federally funded personal protective equipment (PPE).

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

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, 2023, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated January 4, 2024. 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 (2023-001 through 2023-005).

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

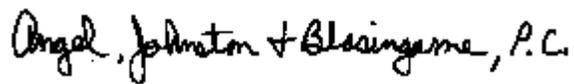
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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 4, 2024

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

**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, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, 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, 2023.

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

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

We are required to be independent of 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 the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the 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's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

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

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

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

Our audit was not designed for the purpose of expressing an opinion on the 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 4, 2024

**Newcastle School District No. I-001, McClain County, Oklahoma  
Schedule of Findings and Questioned Cost  
For the Year Ended June 30, 2023**

**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#**

84.425U	ARP ESSER III Oklahoma Paid Student
84.425D	Covid-19 ESSER II SDE
84.425U	ARP ESSER III
84.425U	American Rescue Plan (ARP ESSER)
84.027	IDEA-B Flowthrough
84.027	IDEA-B Professional Development
84.027X	American Rescue Plan (ARP) IDEA-B Flowthrough
84.173	IDEA-B Preschool

**Newcastle School District No. I-001, McClain County, Oklahoma**  
**Schedule of Findings and Questioned Cost**  
**For the Year Ended June 30, 2023**  
**(Continued)**

**Findings-Financial Statement Audit**

**2023-001 – Statement of Condition** – During our testing of the Activity Fund, we noted the Cafeteria subaccount was not closed out at the end of the year to the General Fund. The District wrote a check to clear out the account; however, it wasn't deposited until the subsequent school year.

**Criteria** – Per Oklahoma State Statute §70-5-129, any remaining balance in cafeteria collections shall be transferred to the General Fund on or before June 30, each year.

**Cause/Effect of Condition** – The Activity Fund Custodian delegates the closeout procedures for the cafeteria revenue. There was revenue left in Activity Fund Cafeteria subaccount at year end. The General Fund was understated by \$850.79 at year end.

**Recommendation** – We recommend the Activity Fund Custodian verify that all cafeteria revenue has been transferred to the General fund at year end.

**2023-002 – Statement of Condition** – During our testing of the FFA Blue & Gold meat sales fundraiser, the District could not provide the receipt book for this fundraiser. This made it impossible to trace the receipts to the total collected revenue for the fundraiser

**Criteria** – Per the Oklahoma Cost Accounting System, pre-numbered receipts should be issued whenever possible. An alternative procedure may be used to substantiate monies collected. Also, proper storage of receipt books should be implemented.

**Cause/Effect of Condition** – The sponsor was unable to locate the receipt book associated with the fundraiser. Not having or using receipts could lead to monies collected not being deposited.

**Recommendation** – We recommend that pre-numbered receipts be issued whenever possible. Also, receipt books should be kept for all activities.

**2023-003 – Statement of Condition** – During our testing of Gate reconciliations, we noted 10 of 12 tested games did not have two signatures verifying the amount sold and received.

**Criteria** – Good internal controls call for two or more people to collect and count gate money to verify the accuracy of deposits.

**Cause/Effect of Condition** – The District was not following adequate internal control procedures. This could lead to money being stolen or lost prior to being turned into the administrative staff.

**Recommendation** – We recommend the District have two people sign the gate reconciliation form to verify the accuracy of the money collected to tickets sold

**Newcastle School District No. I-001, McClain County, Oklahoma**  
**Schedule of Findings and Questioned Cost**  
**For the Year Ended June 30, 2023**  
**(Continued)**

**2023-004 – Statement of Condition** – During our review of the Activity Fund Cash reconciliation, we noted the cash balance per the bank and the balance of the subaccounts per the Custodian’s Summary of Revenues and Expenditures did not agree.

**Criteria** – The Activity Fund Custodian, as part of their job duties, is required to reconcile, on a monthly basis, the cash balance per the bank and the balance of the Activity Fund subaccounts per the Custodian’s Summary of Revenues and Expenditures.

**Cause/Effect of Condition** – The District has one hundred dollars (\$100.00) left in an Activity Fund bank account that is not accounted for in the accounting system. Inaccurate financial statements could result if the reconciliation is not balanced each month.

**Recommendation** – The Activity Fund Custodian should reconcile, on a monthly basis, the cash balance per the bank and the balance of the Activity Fund subaccounts per the Custodian’s Summary of Revenues and Expenditures.

**2023-005 – Statement of Condition** – Expenditures are understated in the General Fund by \$642,763.21, the Building Fund by \$9,632.90 and the Bond Fund #39 by \$12,061.88. The June 30, 2022 audited financial statements were adjusted to reflect those changes, but the school District’s Oklahoma Cost Accounting System (OAS), reporting was not. The District’s OCAS information could not be changed due to their data being locked by the State Department of Education.

**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 overstated reserves in the prior year. The school District’s expenditures are understated in the General Fund by \$642,763.21, the Building Fund by \$9,632.90, and the Capital Projects Fund (Bond Fund #39) by \$12,061.88.

**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, 2023**

**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.

**Current Status** – This was not noted during the 2022-2023 audit.

**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).

**Current Status** - This was noted again during the 2022-2023 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, 2023**

<u>Bonding Company</u>	<u>Person Covered</u>	<u>Bond Number</u>	<u>Coverage Amount</u>	<u>Effective Dates</u>
RLI Insurance	Treasurer	LSM1705117	250,000	07/01/22 to 07/01/23
RLI Insurance	Superintendent	LSM1278324	250,000	07/01/22 to 07/01/23
RLI Insurance	Encumbrance Clerk/Payroll Clerk	LSM1518517	25,000	07/01/22 to 07/01/23
RLI Insurance	Minutes Clerk	LSM0479452	25,000	07/01/22 to 07/01/23
RLI Insurance	Activity Custodian	LSM1518517	25,000	07/01/22 to 07/01/23

**Newcastle School District No. I-001, McClain County, Oklahoma  
Schedule of Accountant's Professional Liability Insurance Affidavit  
For the Year Ended June 30, 2023**

STATE OF OKLAHOMA    )  
                                          )ss  
COUNTY OF GRADY     )

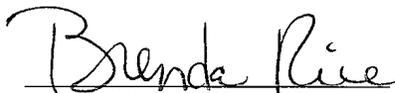
The undersigned auditing firm of lawful age, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with *Newcastle School District No. I-001, McClain County, Oklahoma*, for the audit year 2022-23.

ANGEL, JOHNSTON, & BLASINGAME, P.C.



by \_\_\_\_\_

Subscribed and sworn to before me this 5 day of January 2024.

  
Notary Public

My Commission Expires 07-01-2026



SCHOOL'S CORRECTIVE ACTION PLAN



**Newcastle Public Schools**

Dr. Cathy Walker, Superintendent  
Newcastle Public Schools  
101 N. Main, Newcastle, OK 73065  
405-387-2890

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**NEWCASTLE PUBLIC SCHOOL DISTRICT**

**MCCLAIN COUNTY**

**AUDIT FINDINGS  
CORRECTIVE ACTION PLAN**

**AUDIT YEAR 2022-2023**

**AUDIT FINDING REFERENCE NUMBER: 2023-001**

**DESCRIPTION OF FINDING:** During our testing of the Activity Fund, we noted the Cafeteria subaccount was not closed out at the end of the year to the General Fund. The District wrote a check to clear out the account; however, it wasn't deposited until the subsequent school year.

**CONTACT PERSON:** Dr. Cathy Walker, Superintendent and Lynda Chmil, Finance Director

**STEPS IMPLEMENTED:** Year-end procedures have been updated to include transferring the account to the General Fund.

**COMPLETION DATE:** January 4, 2024

BY: Dr. Cathy Walker  
Title: Superintendent  
Date: January 4, 2024



**Newcastle Public Schools**

Dr. Cathy Walker, Superintendent  
Newcastle Public Schools  
101 N. Main, Newcastle, OK 73065  
405-387-2890

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**NEWCASTLE PUBLIC SCHOOL DISTRICT**

**MCCLAIN COUNTY**

**AUDIT FINDINGS  
CORRECTIVE ACTION PLAN**

**AUDIT YEAR 2022-2023**

**AUDIT FINDING REFERENCE NUMBER: 2023-002**

**DESCRIPTION OF FINDING:** – During our testing of the FFA Blue & Gold meat sales fundraiser, the District could not provide the receipt book for this fundraiser. This made it impossible to trace the receipts to the total collected revenue for the fundraiser

**CONTACT PERSON:** Dr. Cathy Walker, Superintendent and Lynda Chmil, Finance Director

**STEPS IMPLEMENTED:** New procedure has been created for receipt books. Each employee needing a receipt book will need to sign one out and signed the used book back in before issuing another book. Professional Development will be required for all administrators, club sponsors, and anyone who will be responsible for a receipt book.

**COMPLETION DATE:** January 4, 2024

*Dr. Cathy Walker*

BY: Dr. Cathy Walker  
Title: Superintendent  
Date: January 4, 2024



**Newcastle Public Schools**

Dr. Cathy Walker, Superintendent  
Newcastle Public Schools  
101 N. Main, Newcastle, OK 73065  
405-387-2890

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**NEWCASTLE PUBLIC SCHOOL DISTRICT**

**MCCLAIN COUNTY**

**AUDIT FINDINGS  
CORRECTIVE ACTION PLAN**

**AUDIT YEAR 2022-2023**

**AUDIT FINDING REFERENCE NUMBER: 2023-003**

**DESCRIPTION OF FINDING:** During our testing of Gate reconciliations, we noted 10 of 12 tested games did not have two signatures verifying the amount sold and received.

**CONTACT PERSON:** Dr. Cathy Walker, Superintendent and Lynda Chmil, Finance Director

**STEPS IMPLEMENTED:** New procedure has been created for signature verification. A third person will check and confirm two signatures.

**COMPLETION DATE:** January 4, 2024

BY: Dr. Cathy Walker  
Title: Superintendent  
Date: January 4, 2024



**Newcastle Public Schools**

Dr. Cathy Walker, Superintendent  
Newcastle Public Schools  
101 N. Main, Newcastle, OK 73065  
405-387-2890

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**NEWCASTLE PUBLIC SCHOOL DISTRICT**

**MCCLAIN COUNTY**

**AUDIT FINDINGS  
CORRECTIVE ACTION PLAN**

**AUDIT YEAR 2022-2023**

**AUDIT FINDING REFERENCE NUMBER: 2023-004**

**DESCRIPTION OF FINDING:** During our review of the Activity Fund Cash reconciliation, we noted the cash balance per the bank and the balance of the subaccounts per the Custodian's Summary of Revenues and Expenditures did not agree.

**CONTACT PERSON:** Dr. Cathy Walker, Superintendent and Lynda Chmil, Finance Director

**STEPS IMPLEMENTED:** Year-end procedures have been updated to include transferring the amount to the General Fund.

**COMPLETION DATE:** January 4, 2024

BY: Dr. Cathy Walker  
Title: Superintendent  
Date: January 4, 2024



**Newcastle Public Schools**

Dr. Cathy Walker, Superintendent  
Newcastle Public Schools  
101 N. Main, Newcastle, OK 73065  
405-387-2890

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**NEWCASTLE PUBLIC SCHOOL DISTRICT**

**MCCLAIN COUNTY**

**AUDIT FINDINGS  
CORRECTIVE ACTION PLAN**

**AUDIT YEAR 2022-2023**

**AUDIT FINDING REFERENCE NUMBER: 2023-005**

**DESCRIPTION OF FINDING:** Expenditures are understated in the General Fund by \$642,763.21, the Building Fund by \$9,632.90 and the Bond Fund #39 by \$12,061.88. The June 30, 2022 audited financial statements were adjusted to reflect those changes, but the school District's Oklahoma Cost Accounting System (OAS), reporting was not. The District's OCAS information could not be changed due to their data being locked by the State Department of Education.

**CONTACT PERSON:** Dr. Cathy Walker, Superintendent and Lynda Chmil, Finance Director

**STEPS IMPLEMENTED:** This is a continuation of finding 2022-002 from FY2022. The safeguards were implemented December 15, 2022.

**COMPLETION DATE:** January 4, 2024

*Dr. Cathy Walker*

BY: Dr. Cathy Walker  
Title: Superintendent  
Date: January 4, 2024



**APPLICATION FOR NEWCASTLE VACANT BOARD POSITION**

Must be received by the close of business on \_\_\_\_\_

Newcastle Public Schools, Administration Building

101 N. Main, Newcastle, OK. 73065

**Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_

**Please check to affirm each requirement and sign below:**

\_\_\_\_\_ I have resided in the Newcastle Independent School District for at least six (6) months preceding the first day of the filing period.

\_\_\_\_\_ I have been a registered voter, registered with the McClain County Election Board at an address located within the geographical boundaries of the district, for six (6) months preceding the first day of the filing period.

\_\_\_\_\_ I have been awarded a high school diploma or certificate of high school equivalency.

\_\_\_\_\_ I am not currently employed by the Newcastle Independent School District or related within the second degree by affinity or consanguinity to any other member of the Board of Education or to any employee of the Newcastle Independent School District. The following are relatives within the second degree: A candidate's spouse, child, parent, grandchild, grandparent, brother, sister, spouse's child, spouse's grandchild, spouse's brother, spouse's sister, spouse's, spouse's grandparent, grandchild's spouse, parent's spouse and child's spouse.

\_\_\_\_\_ I agree to and am willing to pledge in writing that within fifteen (15) months of appointment as a member of the Newcastle Board of Education, I will complete at least twelve (12) hours of instruction on education issues, including school finance, Oklahoma education laws, and ethics, duties and responsibilities of district board of education members. Three (3) of these twelve (12) credits must be earned as follows: one (1) credit in school finance.

\_\_\_\_\_ I have not been convicted of a misdemeanor involving embezzlement or a felony under the laws of the State of Oklahoma or of the United States nor have I entered a plea of guilty or nolo

contendere to such misdemeanor involving embezzlement or felony nor have I been convicted of a crime in another state which would have been a misdemeanor involving embezzlement or a felony under the laws of this state or entered a plea of guilty or nolo contendere to such crime for a period of fifteen (15) years following completion of a sentence or during the pendency of an appeal of such conviction or plea.

I, \_\_\_\_\_, attest that I meet all requirements to serve on the  
(signature)  
Newcastle Board of Education this \_\_\_\_\_, day of \_\_\_\_\_, 2024.

**PLEASE RETURN THIS APPLICATION TO:**

Tiffany Elczyn, President, Newcastle Board of Education  
c/o Darla Allen, Minutes Clerk, Newcastle Board of Education  
101 N. Main, Newcastle, OK 73064  
Phone: 405-387-6262

Attachment: Newcastle Boundary Map for School Board Seats  
(Seat #5)



**Varsity Tutors for Schools LLC**  
101 S. Hanley Rd, Suite 300  
St. Louis, MO 63105

**Prepared by:** Mallory Dubus  
**Effective Date:** 12/1/2023

## Amended and Restated Order Form

### CUSTOMER INFORMATION

**Customer Name:** Newcastle School District 1  
**Address:** 101 N Main St  
Newcastle OK 73065

**Customer Contact:** Kristi Ferguson-Harris  
**Title:** Director of Federal and State Programs  
**Email:** kferguson@newcastle.k12.ok.us  
**Phone:** (405)387-2890

### BILLING INFORMATION

**Billing Account:** Newcastle School District 1  
**Billing Address:** 101 N Main St  
Newcastle OK 73065

**Billing Contact:**  
**Billing Contact Title:**  
**Billing Email:**  
**Phone:**

### Existing Agreement Conversion Summary

<b>Original Contract Value</b>	<b>\$14,040</b>
Estimated Remaining Contract Value (inclusive of additional value provided)	\$13,848
Amount Converted to District Assigned	(\$13,848)
<b>Net Change in Remaining Contract Value</b>	<b>\$0</b>

Offering	Start Date	End Date	Quantity
<b>Parent Assigned Learning Memberships</b> (1 Sessions per Week per Membership) 1-on-1 tutoring, live online classes, interactive learning tools, and adaptive assessments.	12/1/2023	5/31/2024	24 Learning Memberships
<b>Varsity Tutors for Schools Platform Access</b> 24/7 On Demand Tutoring, On Demand Essay Editing and Coaching, College Prep and Admissions Resources, Self Study and Practice resources, Celebrity-Led StarCourses, and more.	11/15/2023	6/30/2025	2,500 Students

### Payment Terms

In the event that Customer owes any payments under the Prior Order Form (defined below), Customer shall make payments in accordance with the Prior Order Form. If no payment is due under the Prior Order Form, Customer shall owe no payment hereunder.

### Additional Terms

This Order Form is entered into by and between the Customer, identified above, and Varsity Tutors for Schools LLC, a Missouri limited liability company ("Varsity") as of the Effective Date. This Order Form will only be valid



and binding upon execution by both parties. The Terms for Education Offerings available at <https://www.varsitytutors.com/school-solutions/terms> (the “Terms”) constitute a part of this Order Form and are incorporated herein.

The parties previously entered into an Order Form with an effective date of 8/28/2023 (the “Prior Order Form”). This Order Form amends and restates, in its entirety, and replaces, the Prior Order Form.

**Additional Terms for Parent Assigned Learning Memberships:** Parent Assigned Learning Memberships will allow parents/guardians and Learners to schedule tutoring sessions for Learners through the Platform (as defined in the Terms). Each Parent Assigned Learning Membership is entitled to the number of sessions per week (Monday through Sunday) as specified in the table above. The sessions do not carry over week-to-week. Each Parent Assigned Learning Membership shall expire at the end of the term specified in the table above. Customer understands that, in order to comply with applicable laws, Learners will not be able begin scheduling sessions hereunder until the Learner and/or (as applicable) their parent/guardian has completed the customer registration process with Varsity.

**Additional Terms for Varsity Tutors for Schools Platform Access:** Varsity Tutors for Schools Platform Access includes: 24/7 chat-based tutoring, asynchronous on-demand essay review, select drop-in live enrichment and test prep classes, and self-directed learning support that will be available to Customer through the Platform, commencing on the applicable Start Date specified in the table above through the applicable End Date.

**ACCEPTED AND AGREED**

**Customer**

**Varsity Tutors for Schools LLC**

**Signature:**

**Signature:**

**Name:**

Kristi Ferguson-Harris

**Name:**

**Title:**

Assistant Superintendent

**Title:**

**Date:**

**Date:**

## Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/7/2023 - 1/4/2024, PO Range: 385 - 9999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	385	12/07/2023	50352	Business Professionals of America	Membership Fees and National Virtual Fees	600.00
			412-1000-810-316-8100-000-705		12/07/2023	600.00
			BPA Invoices: #19328-\$420 (State and National Membership Fees)#21282-\$130 (National Virtual Event Fees) #21283-\$20 (National Virtual Event Fee)#21285-\$10 (National Virtual Event Fee)#21697-\$20 (National Virtual Event Fee)This PO needs to be split between Jeffrey Duncan and Chance Scott			
11	386	12/07/2023	1955	Oklahoma Music Educators Assoc	(082) Registration Ok Music Educ. Assoc. State	360.00
			082-2213-860-000-0000-000-705		12/07/2023	120.00
			RegistrationOklahoma Music Educator Assoc. State Conf.Whitney Callen			
			082-2213-860-000-0000-000-705		12/07/2023	120.00
			RegistrationOklahoma Music Educators Assoc. State Conf.Sarah Stancil			
			082-2213-860-000-0000-000-705		12/07/2023	120.00
			RegistrationOklahoma Music Educators Assoc. State Conf.Ryan Siebert			
11	387	12/07/2023	10028	Prosperity Bank	(082) Expenses for Attend. OkMEA Winter Conf.	1,100.00
			082-2213-580-000-0000-000-705		12/07/2023	550.00
			Expenses for Attending OkMEA Winter Conferenceto Include Hotel and ParkingRyan Siebert			
			082-2213-580-000-0000-000-705		12/07/2023	550.00
			Expenses for Attending OkMEA Winter Conf.to Include Hotel and ParkingWhitney Callen & Sarah Stancil			
11	388	12/07/2023	47944	Amazon	Library books	500.00
			074-2199-641-000-0000-000-705		12/07/2023	500.00
			Library books			
11	389	12/13/2023	47944	Amazon	Desk leg covers for NMS Portable Classrooms	400.00
			022-2620-619-000-0000-000-505		12/13/2023	400.00
			Desk leg covers for NMS portable classrooms			
11	390	12/13/2023	47944	Amazon	Office Supplies for MS	200.00
			022-2410-619-000-0000-000-505		12/13/2023	200.00
			Office Supplies for MS			
11	391	12/13/2023	80957	STACEY GRAY	Contracted Services SPED	20,000.00
			000-2120-337-239-0000-000-050		12/13/2023	20,000.00
			Contracted Services SPED			
11	392	12/18/2023	435	Cummins Southern Plains LLC	Part for Bus	600.00
			009-2740-612-000-0000-000-050		12/19/2023	500.00
			Increase PO# 392 Bus Parts			
			009-2740-612-000-0000-000-050		12/18/2023	100.00
			Part for Bus#N13			
11	393	12/18/2023	191	Okla State School Boards Assoc Inc	student search training	100.00
			082-2573-860-000-0000-000-050		12/18/2023	100.00
			Training on legal and proper student searches by OSSBA staff			
11	394	12/18/2023	2444	All American Sports Corp.	Reconditioning of Helmets HS	4,200.00
			019-2199-619-000-0000-000-705		12/18/2023	4,200.00
			Reconditioning of Helmets HS			
11	395	12/18/2023	2444	All American Sports Corp.	Reconditioning of Helmets MS	4,700.00
			019-2199-619-000-0000-000-705		12/18/2023	4,700.00
			Reconditioning of Helmets MS			

## Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/7/2023 - 1/4/2024, PO Range: 385 - 9999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	396	12/18/2023	8385	SCHOOL NUTRITION ASSOC OF OKLAHOMA	SNA Leadership Conference	105.00
			082-3180-860-700-0000-000-050	School Nutrition Association of Oklahoma Leadership Conference. Theme Navigating Difficult Conversations and Communication.	12/18/2023	105.00
11	397	12/18/2023	50953	Allied 100 LLC	3 expiring AED pads 2/3, cafeteria, 4/5	186.00
			000-2132-616-000-0000-000-050	FRx Smart Pads II	12/18/2023	186.00
11	398	12/18/2023	47944	Amazon	Classroom Allowance	106.91
			031-1000-619-100-0000-000-105	RAINBOW TOYFROG Star Flex STEM Building Toys	12/18/2023	19.99
			031-2199-619-100-0000-000-105	Coogam Wooden Pattern Blocks - Tangram Shape Puzzle Set	12/18/2023	15.99
			031-1000-619-100-0000-000-105	Hieoby Stacking Educational Toys STEM Sensory Toys	12/18/2023	25.99
			031-1000-619-100-0000-000-105	Battat- Bristle Blocks- STEM Interlocking Building Blocks- 112 pc	12/18/2023	14.95
			031-1000-619-100-0000-000-105	LEGO Classic Creative Transparent Bricks Building Set 11013 for Girls and Boys, STEM Toy	12/18/2023	29.99
11	399	12/18/2023	51807	Patrick Runnels	AI training for PD day	1,500.00
			082-2213-359-000-0000-000-505	AI training for middle school and high school teachers on 1/3 PD day.	12/18/2023	750.00
			082-2213-359-000-0000-000-705		12/18/2023	750.00
11	400	12/19/2023	47944	Amazon	Special Education Supplies	272.55
			000-1000-619-239-0000-000-105	Chair Bands for Kids with Fidgety Feet,15 Pack Stretch Foot Bands,Natural Latex Stretch Chair Fidget Bands Student with Fidget Feet for Kids with ADHD ADD SPD (Blue)	12/19/2023	18.69
			000-1000-619-239-0000-000-105	Reizen 12-Digit Jumbo Talking Calculator	12/19/2023	54.90
			000-1000-619-239-0000-000-105	Recordable Buttons 8 Color, Buttons for Communication, Training	12/19/2023	34.97
			000-1000-619-239-0000-000-105	KEWLTAX Kids Trampoline Portable & Foldable 36 Inch Round Jumping Mat for Toddler Durable Steel Metal Construction Frame with Padded Frame Cover and Handle Bar	12/19/2023	71.49
			000-1000-619-239-0000-000-105	Staples 116657 Manila File Folders Letter 3 Tab Assorted Position 100/Box	12/19/2023	14.88
			000-1000-619-239-0000-000-105	Staples 419200 Hanging File Folders 5 Tab Letter Size Purple 25/Box (419200)	12/19/2023	13.07
			000-1000-619-239-0000-000-105	Amazon Basics 48-Pack AA Alkaline High-Performance Batteries, 1.5 Volt, 10-Year Shelf Life	12/19/2023	14.37
			000-1000-619-239-0000-000-105	Backyard Lawn Bowling Game – Indoor and Outdoor Family Fun for Kids and Adults – 10 Wooden Pins, 2 Balls, and Mesh Carrying Bag by Hey! Play! (8-Inch), Blue & White	12/19/2023	31.49
			000-1000-619-239-0000-000-105	29" Large Dart Board for Kids, Kids Double-Sided Dart Board with Sticky Balls and Darts, Indoor/Outdoor Sport Fun Party Play Game Toys, Gifts for 3 4 5 6 7 8 9 10 11 12 Year Old Boys Girls	12/19/2023	18.69

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/7/2023 - 1/4/2024, PO Range: 385 - 9999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	401	12/19/2023	51490	Miguel Santillan	Mailbox rebuilt	1,350.00
				Mailbox rebuilt 2210 Richland Park	12/19/2023	1,350.00
			009-2740-439-000-0000-000-050			
11	402	01/04/2024	47944	Amazon	Aviation Supplies 2nd Semester	415.00
				Poster board (200)Clear plastic sheets (50)Wax paper (4 pack)Rubber stoppers (25)Digital MultimeterRubber bands Copper wire (423 ft)5mm LED lights (100)DC Motor accessories set DC MotorsTest leads (20)Clipboards (6)Thunder tube (4)Hot glue gun (5)Hot glue sticks (550)Graph paper (450)	01/04/2024	415.00
			409-1000-619-100-5010-000-705			

<b>Non-Payroll Total:</b>	<u>\$36,695.46</u>
<b>Payroll Total:</b>	<b>\$0.00</b>
<b>Balance Forward:</b>	<u>\$518.69</u>
<b>Report Total:</b>	<u><u>\$37,214.15</u></u>

Change Order Listing

Options: Fund: General Fund, Year: 2023-2024, ReferenceDate: PO Date, Date Range: 12/7/2023 - 1/4/2024, PO Range: 1 - 384, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount	
58	07/01/2023	2858	Capital One/Walmart	(412) FACS Food (England)	1,000.00	
			Increase the open foods PO #11-58For groceries	412-1000-619-314-8400-000-705	12/11/2023	213.85
				412-1000-619-314-8400-000-705	12/11/2023	260.54
				412-1000-619-314-8400-000-705	12/11/2023	525.61
67	07/01/2023	4797	OK DHS FINANCE	Child Nutrition Commodity Fee	790.23	
			Annual Commodity Distribution	000-3150-630-700-0000-000-705	01/04/2024	790.23
			Assessment Fee - Increase to PO # 11-67			
238	08/29/2023	51259	Rush Truck Centers of OK	Insurance Repairs N08 Bus	950.95	
			Increase PO#238Quote was for \$14,950.95	009-2740-439-000-0000-000-050	12/20/2023	950.95
352	11/08/2023	82173	JENNIFER ROSENBLOOM	Travel Expenses for DADD Confrence	500.00	
			Increase to original to help in the coverage of parking and getting a rental car.	621-2573-580-239-0000-000-110	01/04/2024	500.00
357	11/14/2023	10028	Prosperity Bank	Window Glass For Tammie	-62.88	
			Driver side glass	011-2650-612-000-0000-000-050	11/15/2023 12/13/2023	-62.88
374	11/29/2023	47944	Amazon	Flexible Seating Stools for MS Classrooms	-57.10	
			Flexible Seating Stools for NMS Classrooms	022-2199-651-000-0000-000-505	11/29/2023 12/13/2023	-57.10
375	11/30/2023	47944	Amazon	Calculators/Headphones for MS Testing	-5.21	
			Calculators/Headphones for MS Testing	022-1000-619-100-0000-000-505	11/30/2023 12/13/2023	-5.21
379	12/01/2023	47944	Amazon	Hole Punch X2 for MS	-100.04	
			Hole Punch X2 MS	022-2410-619-000-0000-000-505	12/04/2023 12/13/2023	-100.04

<b>Non-Payroll Total:</b>	<b>\$3,015.95</b>
<b>Payroll Total:</b>	<b>\$0.00</b>
<b>Report Total:</b>	<b>\$3,015.95</b>

Project Totals

000	NON-CATEGORICAL	790.23
009	Transportation - Yolanda	950.95
011	Maintenance - General	-62.88
022	MS BUDGET	-162.35
412	VOCATIONAL ASSISTANCE GRANT	1,000.00
621	FLOW THRU CURRENT YR	500.00

Unit Totals

050	DISTRICTWIDE	888.07
110	EARLY CHILDHOOD	500.00
505	MIDDLE SCHOOL	-162.35
705	HIGH SCHOOL	1,790.23

## Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/7/2023 - 1/4/2024, PO Range: 115 - 9999, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	115	12/12/2023	10028	Prosperity Bank	Office Chairs for the Middle School	3,600.00
					Office Chairs for the Middle School Conference Room	
			000-2620-651-000-0000-000-505		12/18/2023	3,600.00
21	116	12/19/2023	51808	319 Company LLC	Clean and remove trees behind pig barn	8,250.00
					Clean/remove trash and trees	
			011-2630-420-000-0000-000-050		12/19/2023	8,250.00
<b>Non-Payroll Total:</b>						<b>\$11,850.00</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$11,850.00</b>

## Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/7/2023 - 1/4/2024, PO Range: 1 - 9999, Fund Codes: 32

Fund	PO No	Date	Vendor No	Vendor	Description	Amount	
32	1	12/19/2023	8765	Integrated Security Resources, Inc.	(012) Middle School - Cameras and NVR (Recorder)	9,357.69	
				(012) Middle School - Cameras and NVR (recorder)	012-2670-651-000-0000-000-505	12/19/2023	9,357.69
32	2	01/03/2024	889	Voss Lighting	Spare Gym Lights	3,776.72	
				Spare Gym Lights	011-2620-618-000-0000-000-050	01/03/2024	3,776.72
32	3	01/04/2024	9297	Edward W. Prosser, Jr	Middle School Parking Lot Lights Labor	2,761.00	
				Middle School Parking Light Repair Labor	011-2620-434-000-0000-000-505	01/04/2024	2,761.00
32	4	01/04/2024	51750	City Electric Supply Company	Lights Fixtures Middle School Parking Lot	1,757.60	
				Middle School Parking Lot Light Fixtures	011-2620-618-000-0000-000-505	01/04/2024	1,757.60
32	5	01/04/2024	889	Voss Lighting	Emergency Ballist Lights For New Gym	4,361.16	
				Emergency Ballist Lights For New Gym	011-2620-618-000-0000-000-705	01/04/2024	4,361.16
<b>Non-Payroll Total:</b>						<b>\$22,014.17</b>	
<b>Payroll Total:</b>						<b>\$0.00</b>	
<b>Balance Forward:</b>						<b>\$0.00</b>	
<b>Report Total:</b>						<b>\$22,014.17</b>	

Encumbrance Register

Options: Year: 2023-2024, Date Range: 12/7/2023 - 1/4/2024, PO Range: 48 - 9999, Fund Codes: 39

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
39	48	12/07/2023	2766	CDW LLC	Replacement Surface Pro's	6,370.00
			000-2230-653-000-0000-000-105		12/07/2023	1,592.50
			000-2230-653-000-0000-000-110		12/07/2023	1,592.50
			000-2230-653-000-0000-000-505		12/07/2023	1,592.50
			000-2230-653-000-0000-000-705		12/07/2023	1,592.50
<b>Non-Payroll Total:</b>						<b>\$6,370.00</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$6,370.00</b>

**Newcastle Public Schools  
Payroll Summary  
January 9th, 2024**

Monthly Payroll (12/28/2023)	\$1,516,450.18
Extra Duty Payroll (01/11/2024)	\$30,360.72

## Newcastle Public Schools

## Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 11/30/2023

	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	\$33,215.31	\$0.00	\$33,215.31	N/A	\$0.00
Source - 1120 Ad Valorem (Prior Years)	\$0.00	\$80,639.50	\$0.00	\$80,639.50	N/A	\$3,606.07
Source - 1130 Revenue in Lieu of Taxes	\$0.00	\$2,761.82	\$0.00	\$2,761.82	N/A	\$0.00
Source - 1310 Interest Earnings	\$0.00	\$48,467.82	\$0.00	\$48,467.82	N/A	\$16,552.39
Source - 1352 Interest on Unapportioned Tax	\$0.00	\$36.01	\$0.00	\$36.01	N/A	\$5.16
Source - 1390 OTHER EARNINGS ON INVESTMENTS	\$0.00	\$98,521.74	\$0.00	\$98,521.74	N/A	\$0.00
Source - 1410 Rental - School Facilities	\$0.00	\$580.75	\$0.00	\$580.75	N/A	\$0.00
Source - 1420 RENTAL NOT SCHOOL FACILITIES	\$0.00	\$11,865.00	\$0.00	\$11,865.00	N/A	\$10,100.00
Source - 1440 SALES OF EQUIP,SERV,& MATERIAL	\$0.00	\$2,990.00	\$0.00	\$2,990.00	N/A	\$0.00
Source - 1510 INSURANCE LOSS RECOVERIES	\$0.00	\$19,033.96	\$0.00	\$19,033.96	N/A	\$0.00
Source - 1550 WORKER'S COMPENSATION	\$0.00	\$915.50	\$0.00	\$915.50	N/A	\$915.50
Source - 1590 MISCELLANEOUS REIMBURSEMENTS	\$0.00	\$9,399.06	\$0.00	\$9,399.06	N/A	\$500.00
Source - 1660 Mineral Royalties / Lease Revenue	\$0.00	\$654.10	\$0.00	\$654.10	N/A	\$0.00
Source - 1692 MISC REVENUE	\$0.00	\$1,312.02	\$0.00	\$1,312.02	N/A	\$0.00
Source - 1710 CNP / Student Meals	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1720 CNP / A La Carte or Catering	\$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>\$310,392.59</b>	<b>\$0.00</b>	<b>\$310,392.59</b>	<b>N/A</b>	<b>\$31,679.12</b>
Series - 2000						
Source - 2100 County 4 Mil	\$0.00	\$13,048.56	\$0.00	\$13,048.56	N/A	\$974.80
Source - 2200 County Mortgage	\$0.00	\$56,308.25	\$0.00	\$56,308.25	N/A	\$9,527.31
<b>Series - 2000 Total</b>	<b>\$0.00</b>	<b>\$69,356.81</b>	<b>\$0.00</b>	<b>\$69,356.81</b>	<b>N/A</b>	<b>\$10,502.11</b>
Series - 3000						
Source - 3110 Gross Production	\$0.00	\$380,243.86	\$0.00	\$380,243.86	N/A	\$81,168.23
Source - 3120 Motor Vehicle	\$0.00	\$410,371.11	\$0.00	\$410,371.11	N/A	\$95,429.85
Source - 3130 Rural Electric	\$0.00	\$125,983.17	\$0.00	\$125,983.17	N/A	\$28,431.48
Source - 3140 School Land	\$0.00	\$154,732.14	\$0.00	\$154,732.14	N/A	\$29,961.79
Source - 3150 Vehicle Tax	\$0.00	\$2,310.28	\$0.00	\$2,310.28	N/A	\$662.96
Source - 3210 State Aid	\$0.00	\$2,619,190.64	\$0.00	\$2,619,190.64	N/A	\$654,797.66
Source - 3250 Flex Benefit Allowance	\$0.00	\$665,867.78	\$0.00	\$665,867.78	N/A	\$166,466.94
Source - 3420 State Textbook	\$0.00	\$169,403.16	\$0.00	\$169,403.16	N/A	\$0.00
Source - 3436 School Resource Officer Program	\$0.00	\$4,530.00	\$0.00	\$4,530.00	N/A	\$4,530.00
Source - 3811 Career Tech Salary	\$0.00	\$1,980.00	\$0.00	\$1,980.00	N/A	\$0.00
Source - 3812 Career Tech Program	\$0.00	\$19,125.00	\$0.00	\$19,125.00	N/A	\$0.00
Source - 3892 Lottery Grants	\$0.00	\$12,192.00	\$0.00	\$12,192.00	N/A	\$12,192.00
<b>Series - 3000 Total</b>	<b>\$0.00</b>	<b>\$4,565,929.14</b>	<b>\$0.00</b>	<b>\$4,565,929.14</b>	<b>N/A</b>	<b>\$1,073,640.91</b>
Series - 4000						
Source - 4140 Title V - Indian Ed	\$0.00	\$53,912.95	\$0.00	\$53,912.95	N/A	\$33,934.26
Source - 4210 Title I - Part A	\$0.00	\$109,885.30	\$0.00	\$109,885.30	N/A	\$70,072.02
Source - 4271 Title II - Part A	\$0.00	\$7,154.72	\$0.00	\$7,154.72	N/A	\$5,774.85
Source - 4310 IDEA - Part B Flowthrough	\$0.00	\$201,122.55	\$0.00	\$201,122.55	N/A	\$126,754.23
Source - 4442 Title IV - Part A - SSAE	\$0.00	\$3,380.83	\$0.00	\$3,380.83	N/A	\$3,380.83
Source - 4470 Title V - RLIS	\$0.00	\$19,797.44	\$0.00	\$19,797.44	N/A	\$11,181.00
Source - 4550 Johnson O'Malley	\$0.00	\$12,806.27	\$0.00	\$12,806.27	N/A	\$0.00
Source - 4689 OTHER FEDERAL GRANTS	\$0.00	\$523,940.71	\$0.00	\$523,940.71	N/A	\$448,498.73

## Newcastle Public Schools

## Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 11/30/2023

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Source - 4705 CNP Emergency Operational Costs	\$0.00	\$64,882.10	\$0.00	\$64,882.10	N/A	\$0.00
Source - 4710 CNP Federal Lunch	\$0.00	\$139,086.92	\$0.00	\$139,086.92	N/A	\$48,788.89
Source - 4720 CNP Federal Breakfast	\$0.00	\$44,979.72	\$0.00	\$44,979.72	N/A	\$16,688.75
Source - 4821 Carl Perkins Grant	\$0.00	\$8,731.86	\$0.00	\$8,731.86	N/A	\$0.00
<b>Series - 4000 Total</b>	<b>\$0.00</b>	<b>\$1,189,681.37</b>	<b>\$0.00</b>	<b>\$1,189,681.37</b>	<b>N/A</b>	<b>\$765,073.56</b>
Series - 5000						
Source - 5160 Activity Fund Collections	\$0.00	\$3,582.85	\$0.00	\$3,582.85	N/A	\$1,536.71
Source - 5190 MISC.REVENUE TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 5600 Correcting Entries	\$0.00	\$405.89	\$0.00	\$405.89	N/A	\$0.00
<b>Series - 5000 Total</b>	<b>\$0.00</b>	<b>\$3,988.74</b>	<b>\$0.00</b>	<b>\$3,988.74</b>	<b>N/A</b>	<b>\$1,536.71</b>
Series - 6000						
Source - 6110 Fund Balance	\$0.00	\$3,901,095.46	\$0.00	\$3,901,095.46	N/A	\$0.00
<b>Series - 6000 Total</b>	<b>\$0.00</b>	<b>\$3,901,095.46</b>	<b>\$0.00</b>	<b>\$3,901,095.46</b>	<b>N/A</b>	<b>\$0.00</b>
<b>Fund - 11 General Fund Total</b>	<b>\$0.00</b>	<b>\$10,040,444.11</b>	<b>\$0.00</b>	<b>\$10,040,444.11</b>	<b>N/A</b>	<b>\$1,882,432.41</b>
<b>Report Total</b>	<b>\$0.00</b>	<b>\$10,040,444.11</b>	<b>\$0.00</b>	<b>\$10,040,444.11</b>	<b>N/A</b>	<b>\$1,882,432.41</b>

## Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 801 ATHLETICS-GENERAL							
Program - 801 ATHLETIC-GENERAL							
050 DISTRICTWIDE	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00
705 HIGH SCHOOL	\$51,325.08	\$2,848.88	\$0.00	\$11,070.04	\$43,103.92	\$5,204.68	\$37,899.24
<b>Total Program - 801 ATHLETIC-GENERAL</b>	<b>\$59,325.08</b>	<b>\$2,848.88</b>	<b>\$0.00</b>	<b>\$11,070.04</b>	<b>\$51,103.92</b>	<b>\$5,204.68</b>	<b>\$45,899.24</b>
Program - 802 ATHLETIC-GATE							
705 HIGH SCHOOL	(\$527.19)	\$0.00	\$0.00	\$74.84	(\$602.03)	\$1,695.16	(\$2,297.19)
<b>Total Program - 802 ATHLETIC-GATE</b>	<b>(\$527.19)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$74.84</b>	<b>(\$602.03)</b>	<b>\$1,695.16</b>	<b>(\$2,297.19)</b>
Program - 811 BASKETBALL-BOYS							
705 HIGH SCHOOL	(\$3,659.00)	\$400.00	\$0.00	\$0.00	(\$3,259.00)	\$2,219.80	(\$5,478.80)
<b>Total Program - 811 BASKETBALL-BOYS</b>	<b>(\$3,659.00)</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,259.00)</b>	<b>\$2,219.80</b>	<b>(\$5,478.80)</b>
Program - 812 BASKETBALL-GIRLS							
705 HIGH SCHOOL	(\$3,471.00)	\$0.00	\$0.00	\$0.00	(\$3,471.00)	\$2,407.80	(\$5,878.80)
<b>Total Program - 812 BASKETBALL-GIRLS</b>	<b>(\$3,471.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,471.00)</b>	<b>\$2,407.80</b>	<b>(\$5,878.80)</b>
Program - 813 CHEER							
505 MIDDLE SCHOOL	(\$560.00)	\$0.00	\$0.00	\$0.00	(\$560.00)	\$0.00	(\$560.00)
705 HIGH SCHOOL	(\$1,830.49)	\$0.00	\$0.00	\$187.50	(\$2,017.99)	\$2,500.00	(\$4,517.99)
<b>Total Program - 813 CHEER</b>	<b>(\$2,390.49)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$187.50</b>	<b>(\$2,577.99)</b>	<b>\$2,500.00</b>	<b>(\$5,077.99)</b>
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	(\$40.57)	\$0.00	\$0.00	\$0.00	(\$40.57)	\$0.00	(\$40.57)
<b>Total Program - 814 CROSS COUNTRY</b>	<b>(\$40.57)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$40.57)</b>	<b>\$0.00</b>	<b>(\$40.57)</b>
Program - 815 FAST PITCH							
705 HIGH SCHOOL	(\$844.48)	\$400.00	\$0.00	\$0.00	(\$444.48)	\$0.00	(\$444.48)
<b>Total Program - 815 FAST PITCH</b>	<b>(\$844.48)</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$444.48)</b>	<b>\$0.00</b>	<b>(\$444.48)</b>
Program - 816 FOOTBALL							
505 MIDDLE SCHOOL	(\$1,115.95)	\$0.00	\$0.00	\$0.00	(\$1,115.95)	\$0.00	(\$1,115.95)
705 HIGH SCHOOL	(\$5,815.80)	\$0.00	\$0.00	\$0.00	(\$5,815.80)	\$2,500.86	(\$8,316.66)
<b>Total Program - 816 FOOTBALL</b>	<b>(\$6,931.75)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$6,931.75)</b>	<b>\$2,500.86</b>	<b>(\$9,432.61)</b>
Program - 819 SLOW PITCH							
705 HIGH SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$298.70	(\$298.70)
<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>\$298.70</b>	<b>(\$298.70)</b>
Program - 820 SOCCER-BOYS							
705 HIGH SCHOOL	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00
<b>Total Program - 820 SOCCER-BOYS</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$400.00</b>
Program - 824 VOLLEYBALL							
505 MIDDLE SCHOOL	\$450.00	\$0.00	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00
705 HIGH SCHOOL	(\$275.00)	\$0.00	\$0.00	\$0.00	(\$275.00)	\$0.00	(\$275.00)
<b>Total Program - 824 VOLLEYBALL</b>	<b>\$175.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$175.00</b>	<b>\$0.00</b>	<b>\$175.00</b>
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	(\$300.00)	\$0.00	\$0.00	\$0.00	(\$300.00)	\$0.00	(\$300.00)
705 HIGH SCHOOL	(\$558.00)	\$400.00	\$0.00	\$0.00	(\$158.00)	\$0.00	(\$158.00)
<b>Total Program - 825 WRESTLING</b>	<b>(\$858.00)</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$458.00)</b>	<b>\$0.00</b>	<b>(\$458.00)</b>
<b>Total Project - 801 ATHLETICS-GENERAL</b>	<b>\$40,777.60</b>	<b>\$4,448.88</b>	<b>\$0.00</b>	<b>\$11,332.38</b>	<b>\$33,894.10</b>	<b>\$16,827.00</b>	<b>\$17,067.10</b>
Project - 802 ATHLETIC-GATE							
Program - 000 NON-PROGRAM							
000 Non Specified Site	\$0.00	\$0.00	\$0.00	\$1,200.00	(\$1,200.00)	\$0.00	(\$1,200.00)
<b>Total Program - 000 NON-PROGRAM</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,200.00</b>	<b>(\$1,200.00)</b>	<b>\$0.00</b>	<b>(\$1,200.00)</b>
Program - 802 ATHLETIC-GATE							
705 HIGH SCHOOL	\$53,228.11	\$0.00	\$0.00	\$3,240.60	\$49,987.51	\$12,668.50	\$37,319.01
<b>Total Program - 802 ATHLETIC-GATE</b>	<b>\$53,228.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,240.60</b>	<b>\$49,987.51</b>	<b>\$12,668.50</b>	<b>\$37,319.01</b>
Program - 811 BASKETBALL-BOYS							
000 Non Specified Site	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,377.50	(\$3,377.50)
505 MIDDLE SCHOOL	\$0.00	\$1,068.00	\$0.00	\$122.50	\$945.50	\$2,800.00	(\$1,854.50)
705 HIGH SCHOOL	\$1,545.00	\$240.00	\$0.00	\$0.00	\$1,785.00	\$10,615.00	(\$8,830.00)
<b>Total Program - 811 BASKETBALL-BOYS</b>	<b>\$1,545.00</b>	<b>\$1,308.00</b>	<b>\$0.00</b>	<b>\$122.50</b>	<b>\$2,730.50</b>	<b>\$16,792.50</b>	<b>(\$14,062.00)</b>
Program - 812 BASKETBALL-GIRLS							
505 MIDDLE SCHOOL	\$0.00	\$898.00	\$0.00	\$160.00	\$738.00	\$2,800.00	(\$2,062.00)

# Newcastle Public Schools

## Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 802 ATHLETIC-GATE							
Program - 812 BASKETBALL-GIRLS							
705 HIGH SCHOOL	\$1,545.00	\$240.00	\$0.00	\$0.00	\$1,785.00	\$350.00	\$1,435.00
<b>Total Program - 812 BASKETBALL-GIRLS</b>	<b>\$1,545.00</b>	<b>\$1,138.00</b>	<b>\$0.00</b>	<b>\$160.00</b>	<b>\$2,523.00</b>	<b>\$3,150.00</b>	<b>(\$627.00)</b>
Program - 814 CROSS COUNTRY							
505 MIDDLE SCHOOL	(\$745.00)	\$0.00	\$0.00	\$0.00	(\$745.00)	\$0.00	(\$745.00)
705 HIGH SCHOOL	(\$1,615.00)	\$0.00	\$0.00	\$420.67	(\$2,035.67)	\$0.00	(\$2,035.67)
<b>Total Program - 814 CROSS COUNTRY</b>	<b>(\$2,360.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$420.67</b>	<b>(\$2,780.67)</b>	<b>\$0.00</b>	<b>(\$2,780.67)</b>
Program - 815 FAST PITCH							
505 MIDDLE SCHOOL	\$1,007.00	\$0.00	\$0.00	\$0.00	\$1,007.00	\$100.00	\$907.00
705 HIGH SCHOOL	(\$3,766.05)	\$1,832.23	\$0.00	\$572.12	(\$2,505.94)	\$3,768.14	(\$6,274.08)
<b>Total Program - 815 FAST PITCH</b>	<b>(\$2,759.05)</b>	<b>\$1,832.23</b>	<b>\$0.00</b>	<b>\$572.12</b>	<b>(\$1,498.94)</b>	<b>\$3,868.14</b>	<b>(\$5,367.08)</b>
Program - 816 FOOTBALL							
505 MIDDLE SCHOOL	\$10,444.00	\$800.00	\$0.00	\$0.00	\$11,244.00	\$500.00	\$10,744.00
705 HIGH SCHOOL	\$1,990.91	\$11,790.00	\$0.00	\$2,993.25	\$10,787.66	\$4,980.33	\$5,807.33
<b>Total Program - 816 FOOTBALL</b>	<b>\$12,434.91</b>	<b>\$12,590.00</b>	<b>\$0.00</b>	<b>\$2,993.25</b>	<b>\$22,031.66</b>	<b>\$5,480.33</b>	<b>\$16,551.33</b>
Program - 819 SLOW PITCH							
705 HIGH SCHOOL	(\$100.00)	\$0.00	\$0.00	\$0.00	(\$100.00)	\$0.00	(\$100.00)
<b>Total Program - 819 SLOW PITCH</b>	<b>(\$100.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$100.00)</b>	<b>\$0.00</b>	<b>(\$100.00)</b>
Program - 824 VOLLEYBALL							
505 MIDDLE SCHOOL	\$4,334.00	\$0.00	\$0.00	\$0.00	\$4,334.00	\$0.00	\$4,334.00
705 HIGH SCHOOL	\$605.55	\$0.00	\$0.00	\$407.21	\$198.34	\$1,129.01	(\$930.67)
<b>Total Program - 824 VOLLEYBALL</b>	<b>\$4,939.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$407.21</b>	<b>\$4,532.34</b>	<b>\$1,129.01</b>	<b>\$3,403.33</b>
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	(\$300.00)	\$0.00	\$0.00	\$0.00	(\$300.00)	\$100.00	(\$400.00)
705 HIGH SCHOOL	(\$473.00)	\$0.00	\$0.00	\$400.00	(\$873.00)	\$2,450.00	(\$3,323.00)
<b>Total Program - 825 WRESTLING</b>	<b>(\$773.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>(\$1,173.00)</b>	<b>\$2,550.00</b>	<b>(\$3,723.00)</b>
<b>Total Project - 802 ATHLETIC-GATE</b>	<b>\$67,700.52</b>	<b>\$16,868.23</b>	<b>\$0.00</b>	<b>\$9,516.35</b>	<b>\$75,052.40</b>	<b>\$45,638.48</b>	<b>\$29,413.92</b>
Project - 810 BASEBALL							
Program - 810 BASEBALL							
705 HIGH SCHOOL	\$639.36	\$0.00	\$0.00	\$0.00	\$639.36	\$0.00	\$639.36
<b>Total Program - 810 BASEBALL</b>	<b>\$639.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$639.36</b>	<b>\$0.00</b>	<b>\$639.36</b>
<b>Total Project - 810 BASEBALL</b>	<b>\$639.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$639.36</b>	<b>\$0.00</b>	<b>\$639.36</b>
Project - 811 BASKETBALL-BOYS							
Program - 811 BASKETBALL-BOYS							
705 HIGH SCHOOL	\$261.45	\$0.00	\$0.00	\$0.00	\$261.45	\$0.00	\$261.45
<b>Total Program - 811 BASKETBALL-BOYS</b>	<b>\$261.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$261.45</b>	<b>\$0.00</b>	<b>\$261.45</b>
<b>Total Project - 811 BASKETBALL-BOYS</b>	<b>\$261.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$261.45</b>	<b>\$0.00</b>	<b>\$261.45</b>
Project - 812 BASKETBALL-GIRLS							
Program - 812 BASKETBALL-GIRLS							
505 MIDDLE SCHOOL	\$4,711.05	\$0.00	\$0.00	\$0.00	\$4,711.05	\$2,400.00	\$2,311.05
705 HIGH SCHOOL	\$8,713.13	\$0.00	\$0.00	\$0.00	\$8,713.13	\$4,281.00	\$4,432.13
<b>Total Program - 812 BASKETBALL-GIRLS</b>	<b>\$13,424.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,424.18</b>	<b>\$6,681.00</b>	<b>\$6,743.18</b>
<b>Total Project - 812 BASKETBALL-GIRLS</b>	<b>\$13,424.18</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,424.18</b>	<b>\$6,681.00</b>	<b>\$6,743.18</b>
Project - 813 CHEER							
Program - 813 CHEER							
505 MIDDLE SCHOOL	\$11,133.32	\$0.00	\$0.00	\$0.00	\$11,133.32	\$907.00	\$10,226.32
705 HIGH SCHOOL	\$12,276.88	\$2,005.00	\$0.00	\$3,628.50	\$10,653.38	\$4,695.64	\$5,957.74
<b>Total Program - 813 CHEER</b>	<b>\$23,410.20</b>	<b>\$2,005.00</b>	<b>\$0.00</b>	<b>\$3,628.50</b>	<b>\$21,786.70</b>	<b>\$5,602.64</b>	<b>\$16,184.06</b>
<b>Total Project - 813 CHEER</b>	<b>\$23,410.20</b>	<b>\$2,005.00</b>	<b>\$0.00</b>	<b>\$3,628.50</b>	<b>\$21,786.70</b>	<b>\$5,602.64</b>	<b>\$16,184.06</b>
Project - 814 CROSS COUNTRY							
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	\$6,498.47	\$1,570.00	\$0.00	\$1,334.32	\$6,734.15	\$283.59	\$6,450.56
<b>Total Program - 814 CROSS COUNTRY</b>	<b>\$6,498.47</b>	<b>\$1,570.00</b>	<b>\$0.00</b>	<b>\$1,334.32</b>	<b>\$6,734.15</b>	<b>\$283.59</b>	<b>\$6,450.56</b>
<b>Total Project - 814 CROSS COUNTRY</b>	<b>\$6,498.47</b>	<b>\$1,570.00</b>	<b>\$0.00</b>	<b>\$1,334.32</b>	<b>\$6,734.15</b>	<b>\$283.59</b>	<b>\$6,450.56</b>
Project - 815 FAST PITCH							
Program - 815 FAST PITCH							

# Newcastle Public Schools

## Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 11/1/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 815 FAST PITCH							
Program - 815 FAST PITCH							
705 HIGH SCHOOL	\$372.13	\$3,629.93	\$0.00	\$0.00	\$4,002.06	\$3,640.00	\$362.06
<b>Total Program - 815 FAST PITCH</b>	<b>\$372.13</b>	<b>\$3,629.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,002.06</b>	<b>\$3,640.00</b>	<b>\$362.06</b>
<b>Total Project - 815 FAST PITCH</b>	<b>\$372.13</b>	<b>\$3,629.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,002.06</b>	<b>\$3,640.00</b>	<b>\$362.06</b>
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	\$7,922.40	\$0.00	\$0.00	\$0.00	\$7,922.40	\$2,173.00	\$5,749.40
<b>Total Program - 816 FOOTBALL</b>	<b>\$8,222.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,222.72</b>	<b>\$2,173.00</b>	<b>\$6,049.72</b>
<b>Total Project - 816 FOOTBALL</b>	<b>\$8,222.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,222.72</b>	<b>\$2,173.00</b>	<b>\$6,049.72</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	\$2,312.08	\$0.00	\$0.00	\$0.00	\$2,312.08	\$0.00	\$2,312.08
<b>Total Program - 818 GIRLS-GOLF</b>	<b>\$2,312.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,312.08</b>	<b>\$0.00</b>	<b>\$2,312.08</b>
<b>Total Project - 818 GOLF-GIRLS</b>	<b>\$2,312.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,312.08</b>	<b>\$0.00</b>	<b>\$2,312.08</b>
Project - 820 SOCCER-BOYS							
Program - 820 SOCCER-BOYS							
505 MIDDLE SCHOOL	\$47.50	\$0.00	\$0.00	\$0.00	\$47.50	\$0.00	\$47.50
705 HIGH SCHOOL	\$844.06	\$0.00	\$0.00	\$0.00	\$844.06	\$0.00	\$844.06
<b>Total Program - 820 SOCCER-BOYS</b>	<b>\$891.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$891.56</b>	<b>\$0.00</b>	<b>\$891.56</b>
<b>Total Project - 820 SOCCER-BOYS</b>	<b>\$891.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$891.56</b>	<b>\$0.00</b>	<b>\$891.56</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	\$1,780.96	\$0.00	\$0.00	\$0.00	\$1,780.96	\$0.00	\$1,780.96
<b>Total Program - 821 SOCCER-GIRLS</b>	<b>\$1,828.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,828.46</b>	<b>\$0.00</b>	<b>\$1,828.46</b>
<b>Total Project - 821 SOCCER-GIRLS</b>	<b>\$1,828.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,828.46</b>	<b>\$0.00</b>	<b>\$1,828.46</b>
Project - 823 TRACK							
Program - 823 TRACK							
505 MIDDLE SCHOOL	\$84.75	\$0.00	\$0.00	\$0.00	\$84.75	\$0.00	\$84.75
705 HIGH SCHOOL	\$7,659.52	\$0.00	\$0.00	\$0.00	\$7,659.52	\$0.00	\$7,659.52
<b>Total Program - 823 TRACK</b>	<b>\$7,744.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,744.27</b>	<b>\$0.00</b>	<b>\$7,744.27</b>
<b>Total Project - 823 TRACK</b>	<b>\$7,744.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,744.27</b>	<b>\$0.00</b>	<b>\$7,744.27</b>
Project - 824 VOLLEYBALL							
Program - 000 NON-PROGRAM							
705 HIGH SCHOOL	\$614.00	\$0.00	\$0.00	\$0.00	\$614.00	\$0.00	\$614.00
<b>Total Program - 000 NON-PROGRAM</b>	<b>\$614.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$614.00</b>	<b>\$0.00</b>	<b>\$614.00</b>
Program - 824 VOLLEYBALL							
505 MIDDLE SCHOOL	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00	\$0.00	\$175.00
705 HIGH SCHOOL	\$783.90	\$0.00	\$0.00	\$0.00	\$783.90	\$1,160.00	(\$376.10)
<b>Total Program - 824 VOLLEYBALL</b>	<b>\$958.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$958.90</b>	<b>\$1,160.00</b>	<b>(\$201.10)</b>
<b>Total Project - 824 VOLLEYBALL</b>	<b>\$1,572.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,572.90</b>	<b>\$1,160.00</b>	<b>\$412.90</b>
Project - 825 WRESTLING							
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	\$1,036.00	\$0.00	\$0.00	\$0.00	\$1,036.00	\$600.00	\$436.00
705 HIGH SCHOOL	\$1,230.23	\$0.00	\$0.00	\$0.00	\$1,230.23	\$700.00	\$530.23
<b>Total Program - 825 WRESTLING</b>	<b>\$2,266.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,266.23</b>	<b>\$1,300.00</b>	<b>\$966.23</b>
<b>Total Project - 825 WRESTLING</b>	<b>\$2,266.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,266.23</b>	<b>\$1,300.00</b>	<b>\$966.23</b>
<b>Total</b>	<b>\$178,040.84</b>	<b>\$28,522.04</b>	<b>\$0.00</b>	<b>\$25,811.55</b>	<b>\$180,751.33</b>	<b>\$83,305.71</b>	<b>\$97,445.62</b>

# Newcastle Public Schools Activity Fund - Non-Athletic

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## Revenue/Expenditure Summary

**Options:** Fund: 60, Date Range: 11/1/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 100 CAFETERIA							
700 CHILD NUTRITION PROGRAM	\$170,103.23	\$48,803.80	\$0.00	\$0.00	\$218,907.03	\$0.00	\$218,907.03
<b>Total Project - 100 CAFETERIA</b>	<b>\$170,103.23</b>	<b>\$48,803.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$218,907.03</b>	<b>\$0.00</b>	<b>\$218,907.03</b>
Project - 901 ACTIVITY FEES							
900 NON ATHLETIC PROG	\$45,359.96	\$419.95	\$0.00	\$1,380.98	\$44,398.93	\$4,745.90	\$39,653.03
<b>Total Project - 901 ACTIVITY FEES</b>	<b>\$45,359.96</b>	<b>\$419.95</b>	<b>\$0.00</b>	<b>\$1,380.98</b>	<b>\$44,398.93</b>	<b>\$4,745.90</b>	<b>\$39,653.03</b>
Project - 902 ADMINISTRATION							
900 NON ATHLETIC PROG	\$156,217.62	\$4,152.15	\$0.00	\$117.51	\$160,252.26	\$6,322.89	\$153,929.37
<b>Total Project - 902 ADMINISTRATION</b>	<b>\$156,217.62</b>	<b>\$4,152.15</b>	<b>\$0.00</b>	<b>\$117.51</b>	<b>\$160,252.26</b>	<b>\$6,322.89</b>	<b>\$153,929.37</b>
Project - 903 GFUND COLLECTIONS							
900 NON ATHLETIC PROG	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00
<b>Total Project - 903 GFUND COLLECTIONS</b>	<b>\$50.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$50.00</b>	<b>\$0.00</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	\$79,850.28	\$11,746.06	\$0.00	\$331.03	\$91,265.31	\$4,268.78	\$86,996.53
<b>Total Project - 905 RACER KID ZONE</b>	<b>\$79,850.28</b>	<b>\$11,746.06</b>	<b>\$0.00</b>	<b>\$331.03</b>	<b>\$91,265.31</b>	<b>\$4,268.78</b>	<b>\$86,996.53</b>
Project - 906 Tri-City Learning Academy							
900 NON ATHLETIC PROG	\$17,665.73	\$0.00	\$0.00	\$3,500.00	\$14,165.73	\$299.00	\$13,866.73
<b>Total Project - 906 Tri-City Learning Academy</b>	<b>\$17,665.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,500.00</b>	<b>\$14,165.73</b>	<b>\$299.00</b>	<b>\$13,866.73</b>
Project - 910 ART							
900 NON ATHLETIC PROG	\$2,853.57	\$0.00	\$0.00	\$188.00	\$2,665.57	\$369.83	\$2,295.74
<b>Total Project - 910 ART</b>	<b>\$2,853.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$188.00</b>	<b>\$2,665.57</b>	<b>\$369.83</b>	<b>\$2,295.74</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	\$38.49	\$0.00	\$0.00	\$0.00	\$38.49	\$0.00	\$38.49
<b>Total Project - 913 CLUB-BPA</b>	<b>\$38.49</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$38.49</b>	<b>\$0.00</b>	<b>\$38.49</b>
Project - 915 CLUB-FCCLA							
900 NON ATHLETIC PROG	\$3,198.70	\$0.00	\$0.00	\$129.81	\$3,068.89	\$208.93	\$2,859.96
<b>Total Project - 915 CLUB-FCCLA</b>	<b>\$3,198.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$129.81</b>	<b>\$3,068.89</b>	<b>\$208.93</b>	<b>\$2,859.96</b>
Project - 916 CLUB-FFA							
900 NON ATHLETIC PROG	\$34,692.79	\$3,006.00	\$0.00	\$4,100.16	\$33,598.63	\$27,860.46	\$5,738.17
<b>Total Project - 916 CLUB-FFA</b>	<b>\$34,692.79</b>	<b>\$3,006.00</b>	<b>\$0.00</b>	<b>\$4,100.16</b>	<b>\$33,598.63</b>	<b>\$27,860.46</b>	<b>\$5,738.17</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	\$1,221.70	\$0.00	\$0.00	\$0.00	\$1,221.70	\$0.00	\$1,221.70
<b>Total Project - 918 CLUB-SPANISH</b>	<b>\$1,221.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,221.70</b>	<b>\$0.00</b>	<b>\$1,221.70</b>
Project - 919 DRAMA							
900 NON ATHLETIC PROG	\$3,154.61	\$0.00	\$0.00	\$22.46	\$3,132.15	\$2,177.54	\$954.61
<b>Total Project - 919 DRAMA</b>	<b>\$3,154.61</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22.46</b>	<b>\$3,132.15</b>	<b>\$2,177.54</b>	<b>\$954.61</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	\$3,712.79	\$0.00	\$0.00	\$490.00	\$3,222.79	\$170.00	\$3,052.79
<b>Total Project - 922 ES-CAMP GODDARD</b>	<b>\$3,712.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$490.00</b>	<b>\$3,222.79</b>	<b>\$170.00</b>	<b>\$3,052.79</b>
Project - 923 ES-FUNDRAISER							
900 NON ATHLETIC PROG	\$29,127.56	\$0.00	\$0.00	\$1,002.00	\$28,125.56	\$0.00	\$28,125.56
<b>Total Project - 923 ES-FUNDRAISER</b>	<b>\$29,127.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,002.00</b>	<b>\$28,125.56</b>	<b>\$0.00</b>	<b>\$28,125.56</b>

# Newcastle Public Schools

## Revenue/Expenditure Summary

**Options:** Fund: 60, Date Range: 11/1/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 924 ES-LITERACY							
900 NON ATHLETIC PROG	\$506.36	\$0.00	\$0.00	\$0.00	\$506.36	\$0.00	\$506.36
<b>Total Project - 924 ES-LITERACY</b>	<b>\$506.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$506.36</b>	<b>\$0.00</b>	<b>\$506.36</b>
Project - 925 DISTRICT SPECIAL OLYMPICS							
900 NON ATHLETIC PROG	\$2,600.74	\$70.00	\$0.00	\$0.00	\$2,670.74	\$487.00	\$2,183.74
<b>Total Project - 925 DISTRICT SPECIAL OLYMPICS</b>	<b>\$2,600.74</b>	<b>\$70.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,670.74</b>	<b>\$487.00</b>	<b>\$2,183.74</b>
Project - 926 GIFTED TALENTED							
900 NON ATHLETIC PROG	\$176.36	\$0.00	\$0.00	\$0.00	\$176.36	\$0.00	\$176.36
<b>Total Project - 926 GIFTED TALENTED</b>	<b>\$176.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$176.36</b>	<b>\$0.00</b>	<b>\$176.36</b>
Project - 927 HONOR SOCIETY							
900 NON ATHLETIC PROG	\$5,062.12	\$100.00	\$0.00	\$105.38	\$5,056.74	\$114.62	\$4,942.12
<b>Total Project - 927 HONOR SOCIETY</b>	<b>\$5,062.12</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$105.38</b>	<b>\$5,056.74</b>	<b>\$114.62</b>	<b>\$4,942.12</b>
Project - 928 HOSPITALITY							
900 NON ATHLETIC PROG	\$354.88	\$0.00	\$0.00	\$0.00	\$354.88	\$94.06	\$260.82
<b>Total Project - 928 HOSPITALITY</b>	<b>\$354.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$354.88</b>	<b>\$94.06</b>	<b>\$260.82</b>
Project - 929 HS-TESTING							
900 NON ATHLETIC PROG	\$2,116.15	\$1,000.00	\$0.00	\$0.00	\$3,116.15	\$1,500.00	\$1,616.15
<b>Total Project - 929 HS-TESTING</b>	<b>\$2,116.15</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,116.15</b>	<b>\$1,500.00</b>	<b>\$1,616.15</b>
Project - 931 LIBRARY							
900 NON ATHLETIC PROG	\$13,401.16	\$11,058.06	\$0.00	\$6,503.73	\$17,955.49	\$6,488.43	\$11,467.06
<b>Total Project - 931 LIBRARY</b>	<b>\$13,401.16</b>	<b>\$11,058.06</b>	<b>\$0.00</b>	<b>\$6,503.73</b>	<b>\$17,955.49</b>	<b>\$6,488.43</b>	<b>\$11,467.06</b>
Project - 934 MS-STUDENT STORE							
900 NON ATHLETIC PROG	\$7,918.37	\$215.00	\$0.00	\$0.00	\$8,133.37	\$0.00	\$8,133.37
<b>Total Project - 934 MS-STUDENT STORE</b>	<b>\$7,918.37</b>	<b>\$215.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,133.37</b>	<b>\$0.00</b>	<b>\$8,133.37</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	\$8,219.58	\$375.00	\$0.00	\$0.00	\$8,594.58	\$1,000.00	\$7,594.58
<b>Total Project - 936 PE</b>	<b>\$8,219.58</b>	<b>\$375.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,594.58</b>	<b>\$1,000.00</b>	<b>\$7,594.58</b>
Project - 939 PRINCIPALS							
900 NON ATHLETIC PROG	\$53,671.95	\$260.18	\$0.00	\$5,482.65	\$48,449.48	\$12,489.40	\$35,960.08
<b>Total Project - 939 PRINCIPALS</b>	<b>\$53,671.95</b>	<b>\$260.18</b>	<b>\$0.00</b>	<b>\$5,482.65</b>	<b>\$48,449.48</b>	<b>\$12,489.40</b>	<b>\$35,960.08</b>
Project - 942 STUCO							
900 NON ATHLETIC PROG	\$32,196.13	\$0.00	\$0.00	\$0.00	\$32,196.13	\$820.00	\$31,376.13
<b>Total Project - 942 STUCO</b>	<b>\$32,196.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$32,196.13</b>	<b>\$820.00</b>	<b>\$31,376.13</b>
Project - 943 TECHNOLOGY							
900 NON ATHLETIC PROG	\$1,214.54	\$0.00	\$0.00	\$0.00	\$1,214.54	\$0.00	\$1,214.54
<b>Total Project - 943 TECHNOLOGY</b>	<b>\$1,214.54</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,214.54</b>	<b>\$0.00</b>	<b>\$1,214.54</b>
Project - 944 VOCAL MUSIC							
900 NON ATHLETIC PROG	\$14,536.32	\$20.00	\$0.00	\$1,340.80	\$13,215.52	\$2,631.05	\$10,584.47
<b>Total Project - 944 VOCAL MUSIC</b>	<b>\$14,536.32</b>	<b>\$20.00</b>	<b>\$0.00</b>	<b>\$1,340.80</b>	<b>\$13,215.52</b>	<b>\$2,631.05</b>	<b>\$10,584.47</b>
Project - 945 YEARBOOK							
900 NON ATHLETIC PROG	\$37,237.28	\$105.00	\$0.00	\$70.14	\$37,272.14	\$240.00	\$37,032.14
<b>Total Project - 945 YEARBOOK</b>	<b>\$37,237.28</b>	<b>\$105.00</b>	<b>\$0.00</b>	<b>\$70.14</b>	<b>\$37,272.14</b>	<b>\$240.00</b>	<b>\$37,032.14</b>
Project - 946 ROBOTICS							
900 NON ATHLETIC PROG	\$16,115.36	\$0.00	\$0.00	\$0.00	\$16,115.36	\$0.00	\$16,115.36
<b>Total Project - 946 ROBOTICS</b>	<b>\$16,115.36</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,115.36</b>	<b>\$0.00</b>	<b>\$16,115.36</b>
Project - 947 Club-SOAAR (Multicultural Club)							
900 NON ATHLETIC PROG	\$534.81	\$0.00	\$0.00	\$0.00	\$534.81	\$0.00	\$534.81
<b>Total Project - 947 Club-SOAAR (Multicultural Club)</b>	<b>\$534.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$534.81</b>	<b>\$0.00</b>	<b>\$534.81</b>
Project - 948 MS Broadcasting							
900 NON ATHLETIC PROG	\$916.82	\$0.00	\$0.00	\$0.00	\$916.82	\$240.00	\$676.82
<b>Total Project - 948 MS Broadcasting</b>	<b>\$916.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$916.82</b>	<b>\$240.00</b>	<b>\$676.82</b>
Project - 949 STRUT Week							
900 NON ATHLETIC PROG	\$18.68	\$0.00	\$0.00	\$0.00	\$18.68	\$0.00	\$18.68

## Newcastle Public Schools Revenue/Expenditure Summary

**Options:** Fund: 60, Date Range: 11/1/2023 - 11/30/2023

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 949 STRUT Week							
<b>Total Project - 949 STRUT Week</b>	<b>\$18.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18.68</b>	<b>\$0.00</b>	<b>\$18.68</b>
Project - 950 District SPED Activity Fund							
900 NON ATHLETIC PROG	\$73.00	\$0.00	\$0.00	\$0.00	\$73.00	\$0.00	\$73.00
<b>Total Project - 950 District SPED Activity Fund</b>	<b>\$73.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$73.00</b>	<b>\$0.00</b>	<b>\$73.00</b>
Project - 951 Internships							
900 NON ATHLETIC PROG	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
<b>Total Project - 951 Internships</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>
Project - 974 Class 2024-PROM							
900 NON ATHLETIC PROG	\$14,685.23	\$0.00	\$0.00	\$0.00	\$14,685.23	\$1,000.00	\$13,685.23
<b>Total Project - 974 Class 2024-PROM</b>	<b>\$14,685.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,685.23</b>	<b>\$1,000.00</b>	<b>\$13,685.23</b>
Project - 975 CLASS 2025							
900 NON ATHLETIC PROG	\$1,089.29	\$0.00	\$0.00	\$0.00	\$1,089.29	\$0.00	\$1,089.29
<b>Total Project - 975 CLASS 2025</b>	<b>\$1,089.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,089.29</b>	<b>\$0.00</b>	<b>\$1,089.29</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	\$2,421.80	\$0.00	\$0.00	\$0.00	\$2,421.80	\$0.00	\$2,421.80
<b>Total Project - 981 CLASS 2031</b>	<b>\$2,421.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,421.80</b>	<b>\$0.00</b>	<b>\$2,421.80</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	\$433.10	\$0.00	\$0.00	\$0.00	\$433.10	\$0.00	\$433.10
<b>Total Project - 983 CLASS 2033</b>	<b>\$433.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$433.10</b>	<b>\$0.00</b>	<b>\$433.10</b>
Project - 984 CLASS 2034							
900 NON ATHLETIC PROG	\$1,119.00	\$0.00	\$0.00	\$0.00	\$1,119.00	\$0.00	\$1,119.00
<b>Total Project - 984 CLASS 2034</b>	<b>\$1,119.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,119.00</b>	<b>\$0.00</b>	<b>\$1,119.00</b>
Project - 985 CLASS 2035							
900 NON ATHLETIC PROG	\$4,009.31	\$0.00	\$0.00	\$0.00	\$4,009.31	\$1,429.14	\$2,580.17
<b>Total Project - 985 CLASS 2035</b>	<b>\$4,009.31</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,009.31</b>	<b>\$1,429.14</b>	<b>\$2,580.17</b>
Project - 986 CLASS 2036							
900 NON ATHLETIC PROG	\$5,397.18	\$42.00	\$0.00	\$852.00	\$4,587.18	\$2,267.34	\$2,319.84
<b>Total Project - 986 CLASS 2036</b>	<b>\$5,397.18</b>	<b>\$42.00</b>	<b>\$0.00</b>	<b>\$852.00</b>	<b>\$4,587.18</b>	<b>\$2,267.34</b>	<b>\$2,319.84</b>
Project - 987 CLASS 2037							
900 NON ATHLETIC PROG	\$2,917.97	\$35.00	\$0.00	\$0.00	\$2,952.97	\$1,049.57	\$1,903.40
<b>Total Project - 987 CLASS 2037</b>	<b>\$2,917.97</b>	<b>\$35.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,952.97</b>	<b>\$1,049.57</b>	<b>\$1,903.40</b>
<b>Total</b>	<b>\$789,684.68</b>	<b>\$81,508.20</b>	<b>\$0.00</b>	<b>\$25,616.65</b>	<b>\$845,576.23</b>	<b>\$78,323.94</b>	<b>\$767,252.29</b>

# NEWCASTLE SCHOOLS - TREASURER'S REPORT

## As Of November 30, 2023

<b>GOVERNMENTAL FUNDS</b>		
<b>Bank Statements</b>		
	Checking Account 6633	\$10.00
	SuperNow Account 9996	\$3,719,627.57
	Federated Sweep 0001	\$0.00
<b>Total - Bank Statements</b>		<b>\$3,719,637.57</b>
<b>Accounting Program</b>		
	Cash Balance	\$3,719,685.57
	Wire Fee	-\$48.00
<b>Adjusted Cash Balance</b>		<b>\$3,719,637.57</b>
<b>Difference Between Bank and Computer:</b>		\$0.00
Outstanding Warrants:		\$426,800.00
Available Cash:		\$3,292,837.57
<b>Cash Balance by Fund:</b>		
11	General Fund	\$1,632,283.30
21	Building Fund	\$50,327.97
32	Bond Fund 2022	\$777,689.67
33	Transportaion Fund 2022	\$106,548.00
38	Transportation Fund	\$87,714.00
39	Technology Fund	\$610,391.78
41	Sinking Fund	\$454,730.85
<b>Total:</b>		<b>\$3,719,685.57</b>
<b>ACTIVITY FUNDS</b>		
<b>Bank Statements</b>		
	Checking Account 6082	\$10.00
	Federated Sweep 0002	\$1,050,579.60
<b>Total - Bank Statements</b>		<b>\$1,050,589.60</b>
<b>Accounting Program</b>		
	Cash Balance	\$1,026,327.56
Adjustments:		
	Outstanding Warrants	\$24,282.18
	Amazon	-\$20.14
<b>Adjusted Cash Balance</b>		<b>\$1,050,589.60</b>
<b>Difference Between Bank and Computer:</b>		\$0.00
<b>ELECTRONIC FUND TRANSFER ACCOUNTS</b>		
	EFT Payments 5844	\$226,764.33
	Payrix Deposits 6093	\$100.00
	MySchoolBucks Deposit 6907	\$0.00
<b>INVESTMENT ACCOUNTS</b>		
	Horizon Finacial Services (401A)	\$4,367.87



## EMPLOYMENT SCHEDULE "A"

January 9th, 2024

EMPLOYMENT				
Last Name	First Name	New / Replacement	Site / Assignment	Effective
		New	HS / Teacher Assistant	1/4/2024
		Replacement	MS / Cafeteria	12/13/2023
		Replacement	TBD / Custodian	1/3/2024
		Replacement	MS / History Teacher	1/3/2024
		New	District / Bus Driver	1/4/2024
LAY COACHES / HOURLY				
Last Name	First Name	Assignment	Site	Effective
REASSIGNMENTS				
Last Name	First Name	Prior Assignment	New Assignment	Effective
RESIGNATIONS				
Last Name	First Name	Assignment	Site	Effective
Cole	Rylea	Pom Coach	HS	12/20/2023
Goolsby	Maggie	Pom Assistant Coach	HS	1/3/2024
Kelly	Keenan	Teacher	ES	1/16/2024
Larson	Hannah	Payroll / Personnel	District	1/18/2024
Mayes	Jill	Behavior Interventionist	ECC	1/5/2024
Mayo	Anne	Lunch Monitor	ES	12/20/2023
McCully	Janel	Cafe Server	ES	12/20/2023
Pitt	Cassie	TA	ECC	1/18/2024
Zeka	Zac	Teacher	MS	1/19/2024
EXTRA DUTY / STIPENDS / LAY COACHES				
Last Name	First Name	Assignment	Site	Effective
RESCINDED EMPLOYMENT / TERMINATIONS				
Last Name	First Name	Assignment	Site	Effective