



NOTICE IS HEREBY GIVEN THAT A REGULAR MEETING OF THE BOARD OF EDUCATION OF THE IDABEL PUBLIC SCHOOLS DISTRICT I-005, MCCURTAIN COUNTY, OKLAHOMA WILL BE HELD IN THE CONFERENCE ROOM AT THE IDABEL HIGH SCHOOL LIBRARY, 901 LINCOLN ROAD, IDABEL, OK 74745 ON February 13, 2024 AT 5:30 PM WITH THE FOLLOWING ITEMS TO BE CONSIDERED:

AGENDA
REGULAR MEETING OF THE BOARD OF EDUCATION
February 13, 2024

1. **OPENING: CALL TO ORDER AND ROLL CALL OF MEMBERS.**

A.

- A. **PRESIDENT: DONNY BUTLER**
- B. **VICE PRESIDENT: JERRY ROBINSON**
- C. **CLERK: DARRELL COURTNEY**
- D. **MEMBER: BRENT BOLEN**
- E. **MEMBER: JAMES RALEY**

2. **CONSENT AGENDA: VOTE TO APPROVE OR DISAPPROVE THE FOLLOWING ITEMS:
MINUTES OF JANUARY 8 2024 REGULAR MEETING**

**TREASURER'S REPORT
ENCUMBRANCES**

FUND NUMBERS:
GENERAL FUND 11 - # 509-582
5 MIL BUILDING FUND 21- # 30-37
CHILD NUTRITION FUND 22- # 32-33
BUILDING BOND 36 - #
SINKING FUND 41- #

ACTIVITY FUND BALANCES

RESIGNATIONS AND RETIREMENTS:

JORDAN KNIGHTEN - PARAPROFESSIONAL PRIMARY SOUTH
EMILEE MARTIN- PARAPROFESSIONAL PRIMARY SOUTH
ADELA YANEZ - PARAPROFESSIONAL CENTRAL
SHELBY JOHNSON- PARAPROFESSIONAL CENTRAL
CHEYENNE SIMPSON - PARAPROFESSIONAL EVENSTART
CANDACE GATES - PARAPROFESSIONAL PRIMARY SOUTH

3. **DISCUSSION, PRESENTATION AND VOTE TO APPROVE OR DISAPPROVE THE ANNUAL AUDIT FYE 2022-2023. PRESENTED BY MICHAEL KEMPER FROM JENKINS & KEMPER CERTIFIED PUBLIC ACCOUNTANTS, P.C.**
4. **PRESENTATION BY SHELLEY EBERT FROM KIAMICHI TECH.**
5. **DISCUSSION OF GEORGE EARLY CHILDHOOD PROPERTY PROPOSAL.**
6. **PRINCIPALS/DIRECTORS REPORT
SUPERINTENDENTS REPORT**
7. **VOTE TO APPROVE OR DISAPPROVE TO DECLARE AS SURPLUS PROPERTY PART OF SW1/4 SW1/4 SE1/4 SW1/4 OF SECTION 32, TOWNSHIP 7 SOUTH, RANGE 24 EAST, INDIAN BASE & MERIDIAN, MCCURTAIN COUNTY OKLAHOMA:
COMMENCING AT THE SOUTHWEST CORNER OF THE SW1/4 SW1/4 SE1/4 SW1/4 OF SECTION 32;
THENCE N00°09'14"W, ALONG THE WEST LINE OF THE SW1/4 SW1/4 SE1/4 SW1/4, 208.30 FT, TO
THE POINT OF BEGINNING; THENCE CONTINUE N00°09'14"W ALONG THE WEST LINE OF
THE SW1/4 SW1/4 SE1/4 SW1/4, 27.00 FT; THENCE N00°09'14"E, 114.57 FT; THENCE, 25.57 FT;
THEME S89°17'11"W. 114.50 FEET, TO THE POINT OF BEGINNING, CONTAINING 0.7 ACRES, MORE
OR LESS, SUBJECT TO ALL RECORDED EASEMENTS, RESTRICTION, RESERVATIONS OR RIGHT-
OF-WAY AT MINIMUM VALUE AS SUBMITTED IN SEALED OFFER.**
8. **VOTE TO APPROVE OR DISAPPROVE THE SURPLUS OF BUS 30, BUS 04 AND BUS 12. BIDS WILL
BE ACCEPTED FOR 30 DAYS AND IF NO BIDS ARE OFFERED THEN BUSES WILL BE SENT TO
AUCTION TO BE SOLD.**
9. **VOTE TO APPROVE OR DISAPPROVE SURPLUS OF OLDER ITEMS FROM EVENSTART (TABLES,
CHAIR AND BOOKCASES THAT ARE 21-25 YEARS OLD) THESE ARE BEING REPLACED WITH
NEW PRESCHOOL FURNITURE WITH GRANT FUNDS.**
10. **VOTE TO APPROVE OR DISAPPROVE TO SURPLUS BUS 06 AND 07 FOR TRADE IN TO ROSS
TRANSPORTATION.**
11. **VOTE TO APPROVE OR DISAPPROVE BID FOR LAWN MOWER TRACTOR. PLEASE SEE
ATTACHMENT.**
12. **VOTE TO APPROVE OR DISAPPROVE OUT OF STATE FIELD TRIP FOR CENTRAL 3RD GRADE
STUDENTS TO PEROT THEATER IN TEXARKANA, TX TO ATTEND JANET'S PLANET ON MARCH 27
AT 9 AM.**

13. **VOTE TO APPROVE OR DISAPPROVE FUNDRAISER REQUEST FOR HIGH SCHOOL TO SELL POPCORN TO REPLENISH ACTIVITY ACCOUNT TO PREPARE FOR 2024-2025 SCHOOL YEAR.**
14. **VOTE TO APPROVE OR DISAPPROVE REQUEST FROM HIGH SCHOOL TO TRANSFER FUNDS IN ACTIVITY ACCOUNTS.**
 - A. **TO CHEER 818 FROM 870-WARRIOR CLUB REASON GAME DAY AMOUNT \$1250.00**
 - B. **TO SENIOR 854 FROM 810-800 ALL SPORTS REASON CONCESSION STAND AMOUNT 200.00**
 - C. **TO 830-FFA FROM 810-800 ALL SPORTS REASON CONCESSION STAND AMOUNT 400.00**
15. **VOTE TO APPROVE OR DISAPPROVE IDABEL ROTARY TO USE A SCHOOL VEHICLE TO TRANSPORT HIGH SCHOOL STUDENTS TO ATLAS, TX FOR A ROTARY YOUTH EVENT ON FEBRUARY 23-25, 2024. IDABEL ROTARY CLUB WILL PURCHASE THE FUEL FOR THIS TRIP.**
16. **VOTE TO APPROVE OR DISAPPROVE AGREEMENT WITH GLASS & TABOR AND SAIN LAW FIRM. PLEASE SEE ATTACHMENT.**
17. **VOTE TO APPROVE OR DISAPPROVE THE CONTRACT FOR BOLT INTERNET SERVICES BID THROUGH THE E-RATE PROCESS.**
18. **VOTE TO APPROVE FORM 307 TO ADD APPROPRIATIONS FOR STATE AND FEDERAL FUNDS**
19. **VOTE TO APPROVE OR DISAPPROVE FORM 307 FROM 12/11/23, ERROR MADE IN CALCULATION. SEE ATTACHMENT.**
20. **VOTE TO APPROVE OR DISAPPROVE USING OKTLE FOR THE STATE - REQUIRED TEACHER EVALUATION SYSTEM AND THE MCREL AS THE STATE - REQUIRED ADMINISTRATOR EVALUATION SYSTEM, AND FOR SEES (SUPPORT EVALUATIONS SYSTEM) FOR THE 2024-2025 YEAR.**
21. **VOTE TO APPROVE OR DISAPPROVE THE BYLAWS OF THE IDABEL PUBLIC SCHOOL JOM PARENT COMMITTEE ANNUAL APPROVAL PROCESS FOR THE TITLE VI INDIAN EDUCATION EASIE GRANT.**
22. **VOTE TO APPROVE OR DISAPPROVE AMENDING 2023-2024 SCHOOL CALENDAR FOR BAD WEATHER DAY 1/22/24.**
23. **VOTE TO APPROVE OR DISAPPROVE 2024-2025 SCHOOL CALENDAR.**
24. **VOTE TO GO INTO PROPOSED EXECUTIVE SESSION TO DISCUSS THE FOLLOWING ITEMS: AUTHORIZED BY: 25 O.S. SECTION 307 (B)(1).**

**A.
EMPLOYMENT OF:**

1. IDA FABIAN - ADULT ESL CLASSES AT \$30 HR TO BE HELD AT CATHOLIC CHURCH. (WILL BE PAID WITH ADULT EDUCATION GRANT FUNDS)
2. JESSICA SALAZAR ASSISTANT TO IDA FABIAN FOR ADULT ESL CLASSES TO BE HELD AT CATHOLIC CHURCH AT \$15.00 HOUR WILL BE PAID FROM ADULT EDUCATION FUNDS.
3. MCKAYLA ROZELL PRIMARY SOUTH AFTER SCHOOL TEACHER FOR \$25/HR
4. NANCY COPELAND AS REMEDIATION TEACHER FOR PRIMARY SOUTH AND CENTRAL. RATE OF PAY \$ 14,250.00 FOR THE REMAINDER OF 23-24 SCHOOL YEAR. SALARY WILL BE PAID OUT OF 795 ESSER FUNDS.
5. KAYLA SMITH (SUB FOR DORIS KING, AFTER SCHOOL PROGRAM) \$25/HR
6. CHRIS GILL (ASSISTANT, AFTER SCHOOL PROGRAM) \$12/HR
7. LAUREN ROBBINS PARAPROFESSIONAL MIDDLE SCHOOL

**B.
EMPLOYMENT OF THE FOLLOWING ADMINISTRATORS FOR THE 2024-2025 SCHOOL YEAR.**

MARLIN COFFMAN - HIGH SCHOOL PRINCIPAL
KATEDRIA MOSLEY - HIGH SCHOOL ASSISTANT PRINCIPAL
LAURA BULLUCK - MIDDLE SCHOOL PRINCIPAL
JAKE JACKSON - CENTRAL ELEMENTARY PRINCIPAL
STEPHANIE RATCLIFF - PRIMARY SOUTH PRINCIPAL
CHRIS GAMMON - DIRECTOR OF INSTRUCTION AND FINANCE
STERRETTE COFFMAN - DIRECTOR OF SPECIAL SERVICES AND ACCOUNTABILITY
SCOTT PRATT - ATHLETIC DIRECTOR
JOHN HARJO - ALTERNATIVE EDUCATION DIRECTOR
DAVID WHITE - TECHNOLOGY DIRECTOR
KODY DONALDSON - FACILITIES AND MAINTENANCE DIRECTOR
JEAN WARHOP - TRANSPORTATION DIRECTOR

- C. 1. DISCUSSION OF SUPERINTENDENT'S CONTRACT FOR THE 2023-2024 SCHOOL YEAR.
2. DISCUSSION OF SUPERINTENDENT'S CONTRACT FOR THE 2024-2025 SCHOOL YEAR.

25. ACKNOWLEDGE THAT THE BOARD HAS RETURNED TO OPEN SESSION.

26. EXECUTIVE SESSION MINUTES COMPLIANCE: STATEMENT BY BOARD PRESIDENT: THE IDABEL BOARD OF EDUCATION MET IN EXECUTIVE SESSION FOR THE PURPOSE OF HIRING AND DISCUSSION OF:

**A.
EMPLOYMENT OF:**

1. IDA FABIAN - ADULT ESL CLASSES AT \$30 HR TO BE HELD AT CATHOLIC CHURCH. (WILL BE PAID WITH ADULT EDUCATION GRANT FUNDS)
2. JESSICA SALAZAR ASSISTANT TO IDA FABIAN FOR ADULT ESL CLASSES TO BE HELD AT CATHOLIC CHURCH AT \$15.00 HOUR WILL BE PAID FROM ADULT EDUCATION FUNDS.
3. MCKAYLA ROZELL PRIMARY SOUTH AFTER SCHOOL TEACHER FOR \$25/HR
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**B.
EMPLOYMENT OF THE FOLLOWING ADMINISTRATORS FOR THE 2024-2025 SCHOOL YEAR.**

MARLIN COFFMAN - HIGH SCHOOL PRINCIPAL
KATEDRIA MOSLEY - HIGH SCHOOL ASSISTANT PRINCIPAL
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STERRETTE COFFMAN - DIRECTOR OF SPECIAL SERVICES AND ACCOUNTABILITY
SCOTT PRATT - ATHLETIC DIRECTOR
JOHN HARJO - ALTERNATIVE EDUCATION DIRECTOR
DAVID WHITE - TECHNOLOGY DIRECTOR
KODY DONALDSON - FACILITIES AND MAINTENANCE DIRECTOR
JEAN WARHOP - TRANSPORTATION DIRECTOR

- C. 1. DISCUSSION OF SUPERINTENDENT'S CONTRACT FOR THE 2023-2024 SCHOOL YEAR.
2. DISCUSSION OF SUPERINTENDENT'S CONTRACT FOR THE 2024-2025 SCHOOL YEAR.

27. VOTE TO APPROVE OR DISAPPROVE THE HIRING OF:

A.
EMPLOYMENT OF:

1. IDA FABIAN - ADULT ESL CLASSES AT \$30 HR TO BE HELD AT CATHOLIC CHURCH. (WILL BE PAID WITH ADULT EDUCATION GRANT FUNDS)
2. JESSICA SALAZAR ASSISTANT TO IDA FABIAN FOR ADULT ESL CLASSES TO BE HELD AT CATHOLIC CHURCH AT \$15.00 HOUR WILL BE PAID FROM ADULT EDUCATION FUNDS.
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5. KAYLA SMITH (SUB FOR DORIS KING, AFTER SCHOOL PROGRAM) \$25/HR
6. CHRIS GILL (ASSISTANT, AFTER SCHOOL PROGRAM) \$12/HR
7. LAUREN ROBBINS PARAPROFESSIONAL MIDDLE SCHOOL

28. VOTE TO APPROVE OR DISAPPROVE EMPLOYMENT OF THE FOLLOWING ADMINISTRATORS FOR THE 2024-2025 SCHOOL YEAR.

MARLIN COFFMAN - HIGH SCHOOL PRINCIPAL
KATEDRIA MOSLEY - HIGH SCHOOL ASSISTANT PRINCIPAL
LAURA BULLUCK - MIDDLE SCHOOL PRINCIPAL
JAKE JACKSON - CENTRAL ELEMENTARY PRINCIPAL
STEPHANIE RATCLIFF - PRIMARY SOUTH PRINCIPAL
CHRIS GAMMON - DIRECTOR OF INSTRUCTION AND FINANCE
STERRETTE COFFMAN - DIRECTOR OF SPECIAL SERVICES AND ACCOUNTABILITY
SCOTT PRATT - ATHLETIC DIRECTOR
JOHN HARJO - ALTERNATIVE EDUCATION DIRECTOR
DAVID WHITE - TECHNOLOGY DIRECTOR
KODY DONALDSON - FACILITIES AND MAINTENANCE DIRECTOR
JEAN WARHOP - TRANSPORTATION DIRECTOR

29.

- VOTE TO APPROVE OR DISAPPROVE THE SUPERINTENDENT'S CONTRACT FOR THE 2023-2024 SCHOOL YEAR.

30. **VOTE TO APPROVE OR DISAPPROVE THE SUPERINTENDENT'S CONTRACT FOR THE 2024-2025 SCHOOL YEAR.**

31. **CONSIDER AND POSSIBLE ACTION ON ANY MATTER NOT KNOWN ABOUT OR WHICH COULD NOT HAVE BEEN REASONABLY FORSEEN PRIOR TO THE TIME OF PREPARATION OF THE AGENDA FOR THE REGULARLY SCHEDULED MEETING.**

32. **VOTE TO ADJOURN**

NAME OF PERSON POSTING THIS NOTICE:

KELLIE BYASSEE, MINUTES CLERK

THIS AGENDA WAS POSTED ON THIS __ DAY OF ____, ____ at 11:00 A.M. IN THE FOYER OF THE ADMINISTRATION BUILDING 200 NE AVE C, AND AT IDABEL HIGH SCHOOL, 901 NE LINCOLN RD, IDABEL OKLAHOMA

"Continuing Notice of Nondiscrimination" Idabel Public Schools does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs or activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the non-discrimination policies:
Alan Bryant, Superintendent, Idabel Public Schools, 200 Northeast Avenue C, Idabel, Oklahoma, 74745, telephone (580)286-7639

Purchase Order Register

Options: Year: 2023-2024, Fund: GENERAL FUND FOR OP, Date Range: 7/1/2023 - 6/30/2024, PO Range: 509 - 700

PO No	Date	Vendor No	Vendor	Description	Amount
509	01/08/2024	249	SIGMA TECHNOLOGY FUND	DISTRICT-FEES	4,628.00
510	01/25/2024	2172	BYPASS CHURCH OF CHRIST	DISTRICT-MEETING	500.00
511	02/02/2024	263	4-WAY PEST CONTROL	DISTRICT-PEST CONTROL	5,000.00
512	02/02/2024	8353	VISA-ARVEST	PROF DEVELOPMENT	300.00
513	02/06/2024	3703	AMAZON CAPITAL SERVICES	DOCUMENT CAMERAS - TITLE V	400.00
514	02/06/2024	80868	CAMILLE E CRANE	REIMBURSEMENT FINGERPRINTS	51.25
515	02/06/2024	1050	HAMPTON INN-OKC	BAND-HS	600.00
516	02/06/2024	8197	MIGHTY M DESIGNS, LLC	000-technology	150.00
517	02/06/2024	8353	VISA-ARVEST	JOM-IMS	989.00
518	02/06/2024	3500	CHOCTAW NATION OF OKLAHOMA	JOM	107.00
519	02/06/2024	8353	VISA-ARVEST	JOM-HS	500.00
520	02/06/2024	1603	JERRY NEAL POLLARD	VEHICLE REPAIR	30,000.00
521	02/06/2024	2673	AED SUPERSTORE	GENERAL FUND FOR AED SUPPLIES	1,777.30
522	02/06/2024	2119	PROCELL, TRUDY	travel	200.00
523	02/06/2024	2772	FOLLETT SCHOOL SOLUTIONS, INC.	Library Books	3,627.00
524	02/06/2024	8353	VISA-ARVEST	559 - AFTER SCHOOL	250.00
525	02/06/2024	1155	ARMSTRONG, STEPHANIE	559 - ESSER AFTER SCHOOL	70.00
526	02/06/2024	3703	AMAZON CAPITAL SERVICES	GIRLS GOLF-HS	350.00
527	02/06/2024	3703	AMAZON CAPITAL SERVICES	BOYS GOLF UNIFORMS	400.00
528	02/06/2024	1133	SWAFFORD, MICHAEL	412	112.00
529	02/06/2024	3164	HAMPTON INN - SW	412	124.45
530	02/07/2024	8387	TALKPATH LIVE	TELESPEECH SERVICES	18,000.00
531	02/07/2024	32	QUILL	559 ESSER AFTER-SCHOOL	500.00
532	02/07/2024	8353	VISA-ARVEST	559 ESSER AFTER SCHOOL	500.00
533	02/07/2024	3703	AMAZON CAPITAL SERVICES	559 ESSER AFTER-SCHOOL	2,000.00
534	02/07/2024	3703	AMAZON CAPITAL SERVICES	GIRLS BASKETBALL-HS	1,500.00
535	02/07/2024	8353	VISA-ARVEST	GBB	648.00
536	02/07/2024	8353	VISA-ARVEST	GBB	1,620.00
537	02/07/2024	8353	VISA-ARVEST	GBB	4,025.46
538	02/07/2024	8383	DANNY GORDON ART	GENERAL-MS	2,679.00
539	02/07/2024	2093	BRYANT, CINDY	GENERAL-MS	157.00
540	02/07/2024	3703	AMAZON CAPITAL SERVICES	GENERAL-MS	500.00
541	02/07/2024	8353	VISA-ARVEST	GENERAL-MS	510.00
542	02/07/2024	1087	MARRIOTT-COURTYARD OKC DOWNTOWN	GENERAL-MS	550.00
543	02/07/2024	851	CCOSA	GENERAL-MS	700.00
544	02/07/2024	851	CCOSA	GENERAL-MS	998.00
545	02/07/2024	291	BULLOCK, LAURA	GENERAL-MS	260.00
546	02/07/2024	8266	OKLAHOMA TOURISM& RECREATION DEP	GENERAL-MS	428.00
547	02/07/2024	291	BULLOCK, LAURA	GENERAL-MS	157.00
548	02/07/2024	8353	VISA-ARVEST	715- Stronger Connections	1,100.00
549	02/07/2024	3908	JACKSON, JAKE	715-STRONGER CONNECTIONS	180.00
550	02/07/2024	2679	RATCLIFF, STEPHENIE	715-STRONGER CONNECTIONS	180.00
551	02/07/2024	8361	HANDLE WITH CARE BEH MGMT SER.	715-STRONGER CONNECTIONS	3,050.00

Purchase Order Register

Options: Year: 2023-2024, Fund: GENERAL FUND FOR OP, Date Range: 7/1/2023 - 6/30/2024, PO Range: 509 - 700

PO No	Date	Vendor No	Vendor	Description	Amount
552	02/07/2024	8353	VISA-ARVEST	000-General Fund	1,100.00
553	02/07/2024	3703	AMAZON CAPITAL SERVICES	000-GENERAL	480.00
554	02/07/2024	8353	VISA-ARVEST	000-Professional Development	190.00
555	02/07/2024	8353	VISA-ARVEST	000-Professional Development	270.00
556	02/07/2024	1482	SMITH, KRYSTIN	000-Professional Development	65.00
557	02/07/2024	1473	GAMMON, CHRIS	000-Professional Development	65.00
558	02/07/2024	8353	VISA-ARVEST	000-PROFESSIONAL DEVELOPMENT	3,016.00
559	02/07/2024	70014	CCOSA	000-PROFESSIONAL DEVELOPMENT	5,489.00
560	02/07/2024	1473	GAMMON, CHRIS	000-PROFESSIONAL DEVELOPMENT	260.00
561	02/07/2024	3732	GO GUARDIAN	795-ESSER	2,169.00
562	02/07/2024	3302	BWI COMPANIES	412-FFA-HS	2,000.00
563	02/07/2024	2876	ALFORD METALS	412-AG-HS	1,000.00
564	02/07/2024	8382	WESTEL GREENHOUSE LLC	412-AG-HS	2,000.00
565	02/07/2024	387	PRO TUFF DECALS	BASERBALL-HS	143.95
566	02/07/2024	1574	BEST WESTERN SADDLEBACK-OKC	BOYS BASKETBALL-HS	2,500.00
567	02/07/2024	8353	VISA-ARVEST	BOYS BASKETBALL-HS	2,376.00
568	02/07/2024	8353	VISA-ARVEST	SLOWPITCH SOFTBALL-HS	520.00
569	02/07/2024	2115	MIDWEST SPORTING GOODS	GIRLS TRACK-HS	435.49
570	02/07/2024	2115	MIDWEST SPORTING GOODS	BOYS TRACK-HS	1,251.33
571	02/07/2024	3908	JACKSON, JAKE	Corn hole board	200.00
572	02/07/2024	32	QUILL	PRINTER INK FCS	300.00
573	02/07/2024	8353	VISA-ARVEST	JOM-HS	750.00
574	02/07/2024	540	IDABEL PUBLIC SCH REIMB	JOM	375.00
575	02/08/2024	3703	AMAZON CAPITAL SERVICES	ADMIN-FURNITURE	300.00
576	02/08/2024	8388	BILLY,BRENNER JLA	JOM	880.00
577	02/08/2024	2586	BSN SPORTS	BOYS BASKETBALL-HS	2,000.00
578	02/08/2024	219	TREATS SOLUTIONS, INC	HAND SOAP	3,000.00
579	02/08/2024	3904	WAUGH HEAT AND AIR	HVAC REPAIR	3,000.00
580	02/08/2024	3779	LAW ENFORCEMENT PSYCH. SERVICES	GENERAL	110.00
581	02/09/2024	8353	VISA-ARVEST	BOYS BASKETBALL-HS	2,500.00
582	02/09/2024	3418	NORTHEAST RURAL SERVICES, INC.	network equipment patch cables, keystones and wire	1,655.20

Non-Payroll Total:	\$130,779.43
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Payroll Total:	\$0.00
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Report Total:	\$130,779.43
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Purchase Order Register

Options: Year: 2023-2024, Fund: 5 MILL BUILDING FUND, Date Range: 7/1/2023 - 6/30/2024, PO Range: 30 - 700

PO No	Date	Vendor No	Vendor	Description	Amount
30	01/12/2024	2738	BANC FIRST	DISTRICT-BOND FEES	1,500.00
31	02/06/2024	8244	UNION VALLEY SERVICES, LLC	ELECTRICAL REPAIR	5,000.00
32	02/06/2024	341	SOUTHEASTERN ALARM	INSPECTIONS AND SERVICING	2,500.00
33	02/06/2024	3611	JOE'S HEAT AND AIR	HVAC PART	500.00
34	02/08/2024	1823	ROUTH ENTERPRISES, INC.	ACADEMY CEILING	11,000.00
35	02/08/2024	8163	PARKERSON, MICHAEL	BRUSH CLEANUP	3,000.00
36	02/08/2024	1998	VOSS CONSTRUCTION, INC.	ROCK	7,000.00
37	02/08/2024	1436	OSWELL CONSTRUCTION CO., INC	STORM DRAIN	6,400.00
Non-Payroll Total:					\$36,900.00
Payroll Total:					\$0.00
Report Total:					\$36,900.00

Purchase Order Register

Options: Year: 2023-2024, Fund: CHILD NUTRITION FUND, Date Range: 7/1/2023 - 6/30/2024, PO Range: 32 - 700

PO No	Date	Vendor No	Vendor	Description	Amount
32	02/06/2024	8353	VISA-ARVEST	HOTEL FOR SFSP TRAINING	200.00
33	02/07/2024	8115	AVTECH SOFTWARE	FREEZER MONITORING	500.00
Non-Payroll Total:					\$700.00
Payroll Total:					\$0.00
Report Total:					\$700.00

IDABEL PUBLIC SCHOOLS

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 7/1/2023 - 1/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Unit - 050 DISTRICT WIDE							
983 GENERAL - ADMINISTRATION	\$0.00	\$0.00	\$794.56	\$765.62	\$28.94	\$0.00	\$28.94
984 DISTRICT TECH FEES - ADMINISTRATION	\$0.00	\$22,145.00	\$10,354.69	\$13,757.57	\$18,742.12	\$6,784.35	\$11,957.77
985 DRIVERS ED - ADMINISTRATION	\$0.00	\$2,850.00	\$0.00	\$300.00	\$2,550.00	\$0.00	\$2,550.00
986 REFUND ACCT - ALL SCHOOLS	\$0.00	\$10,756.01	\$0.00	\$0.00	\$10,756.01	\$0.00	\$10,756.01
987 CAFETERIA - REFUND ACCT	\$0.00	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00	\$10.00
988 EVEN START CACFP CAFETERIA	\$0.00	\$699.82	\$0.00	\$0.00	\$699.82	\$0.00	\$699.82
Total Unit - 050 DISTRICT WIDE	\$0.00	\$36,460.83	\$11,149.25	\$14,823.19	\$32,786.89	\$6,784.35	\$26,002.54
Unit - 110 CENTRAL ELEMENTARY							
930 GENERAL STUDENT - CENTRAL	\$0.00	\$27,096.19	\$26,895.21	\$19,400.40	\$34,591.00	\$1,052.32	\$33,538.68
931 BOOK FAIR - CENTRAL	\$0.00	\$3,702.71	\$7,028.75	\$3,137.86	\$7,593.60	\$1,000.00	\$6,593.60
932 COKE - CENTRAL	\$0.00	\$1,215.00	\$4,639.87	\$1,210.25	\$4,644.62	\$784.75	\$3,859.87
933 ARCHERY - CENTRAL	\$0.00	\$0.00	\$606.75	\$0.00	\$606.75	\$0.00	\$606.75
934 BROADWAY KIDS - CENTRAL	\$0.00	\$1,830.00	\$2,431.09	\$1,204.67	\$3,056.42	\$435.67	\$2,620.75
935 2ND GRADE - CENTRAL	\$0.00	\$0.00	\$889.12	\$0.00	\$889.12	\$0.00	\$889.12
936 5TH GRADE - CENTRAL	\$0.00	\$0.00	\$245.11	\$0.00	\$245.11	\$0.00	\$245.11
938 PTO - CENTRAL	\$0.00	\$273.00	\$5,437.01	\$0.00	\$5,710.01	\$203.93	\$5,506.08
939 MUSIC ED - CENTRAL	\$0.00	\$201.00	\$896.19	\$209.35	\$887.84	\$0.00	\$887.84
Total Unit - 110 CENTRAL ELEMENTARY	\$0.00	\$34,317.90	\$49,069.10	\$25,162.53	\$58,224.47	\$3,476.67	\$54,747.80
Unit - 120 PRIMARY SOUTH							
941 PSE LIBRARY - PRIMARY SOUTH	\$0.00	\$1,266.83	\$1,312.91	\$1,291.12	\$1,288.62	\$550.00	\$738.62
942 COKE - PRIMARY SOUTH	\$0.00	\$599.00	\$7,586.91	\$1,596.00	\$6,589.91	\$599.00	\$5,990.91
947 PTO - PRIMARY SOUTH	\$0.00	\$897.50	\$330.05	\$0.00	\$1,227.55	\$0.00	\$1,227.55
952 STUDENT SERV-PRIMARY SOUTH	\$0.00	\$760.31	\$1,443.82	\$256.86	\$1,947.27	\$800.00	\$1,147.27
953 SWEET SOUNDS-PRIMARY SOUTH	\$0.00	\$996.00	\$481.39	\$343.90	\$1,133.49	\$664.00	\$469.49
962 PRE K & K - PRIMARY SOUTH	\$0.00	\$14,991.46	\$16,434.27	\$12,151.11	\$19,274.62	\$3,500.78	\$15,773.84
980 GENERAL STUDENT - EVENSTART	\$0.00	\$530.00	\$343.63	\$257.58	\$616.05	\$0.00	\$616.05
988 EVEN START CACFP CAFETERIA	\$0.00	\$145.00	\$0.00	\$0.00	\$145.00	\$0.00	\$145.00
Total Unit - 120 PRIMARY SOUTH	\$0.00	\$20,186.10	\$27,932.98	\$15,896.57	\$32,222.51	\$6,113.78	\$26,108.73
Unit - 505 IDABEL MIDDLE SCHOOL							
812 BAND - HS	\$0.00	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)	\$770.00	(\$2,270.00)
900 ART - MIDDLE SCHOOL	\$0.00	\$0.00	\$1.86	\$0.00	\$1.86	\$0.00	\$1.86
902 BAND - MIDDLE SCHOOL	\$0.00	\$2,260.25	\$44.36	\$284.01	\$2,020.60	\$200.00	\$1,820.60
903 CHEERLEADERS-MIDDLE SCHOOL	\$0.00	\$5,521.34	\$4,274.20	\$6,733.60	\$3,061.94	\$175.00	\$2,886.94
904 CHORAL MUSIC - MIDDLE SCHOOL	\$0.00	\$290.00	\$5,673.70	\$539.40	\$5,424.30	\$385.00	\$5,039.30
905 COMP SPORTS - MIDDLE SCHOOL	\$0.00	\$17,126.10	\$17,386.23	\$15,122.70	\$19,389.63	\$2,237.00	\$17,152.63
906 FACULTY ACCOUNT-MIDDLE SCHOOL	\$0.00	\$0.00	\$1,744.63	\$59.99	\$1,684.64	\$75.00	\$1,609.64
907 HONOR SOCIETY-MIDDLE SCHOOL	\$0.00	\$0.00	\$5,042.90	\$355.29	\$4,687.61	\$0.00	\$4,687.61
908 STEM - MIDDLE SCHOOL	\$0.00	\$40.00	\$3,012.09	\$86.88	\$2,965.21	\$0.00	\$2,965.21
909 LIBRARY MISC - MIDDLE SCHOOL	\$0.00	\$633.41	\$2,680.93	\$1,310.05	\$2,004.29	\$0.00	\$2,004.29
910 TIME TREKKERS - MIDDLE SCHOOL	\$0.00	\$15,214.25	\$19,038.37	\$6,548.62	\$27,704.00	\$3,862.70	\$23,841.30
911 COMP ACADEMICS-MIDDLE SCHOOL	\$0.00	(\$3.00)	\$437.17	\$0.00	\$434.17	\$0.00	\$434.17
913 SCIENCE DEPT - MIDDLE SCHOOL	\$0.00	\$161.00	\$1,652.79	\$290.74	\$1,523.05	\$0.00	\$1,523.05
915 SPORT JACKET - MIDDLE SCHOOL	\$0.00	\$0.00	\$35.29	\$0.00	\$35.29	\$0.00	\$35.29
916 STUDENT CO - MIDDLE SCHOOL	\$0.00	\$951.77	\$1,880.55	\$1,175.50	\$1,656.82	\$800.00	\$856.82
921 MIDDLE SCHOOL SPECIAL - MS	\$0.00	\$11,012.12	\$13,833.91	\$11,977.90	\$12,868.13	\$4,155.86	\$8,712.27
922 HISPANIC CLUB - MIDDLE SCHOOL	\$0.00	\$0.00	\$312.72	\$5.15	\$307.57	\$0.00	\$307.57
927 YEARBOOK - MIDDLE SCHOOL	\$0.00	\$0.00	\$272.88	\$0.00	\$272.88	\$0.00	\$272.88
Total Unit - 505 IDABEL MIDDLE SCHOOL	\$0.00	\$53,207.24	\$77,324.58	\$45,989.83	\$84,541.99	\$12,660.56	\$71,881.43
Unit - 710 IDABEL HIGH SCHOOL							
802 ANNUAL - HS	\$0.00	\$415.00	\$4,842.05	\$0.00	\$5,257.05	\$0.00	\$5,257.05
803 ALUMNI ASSOCIATION - HS	\$0.00	\$0.00	\$6,500.67	\$1,032.94	\$5,467.73	\$490.09	\$4,977.64
804 ART - HS	\$0.00	\$0.00	\$3.12	\$0.00	\$3.12	\$0.00	\$3.12
805 LEO CLUB - HS	\$0.00	\$0.00	\$729.02	\$26.26	\$702.76	\$0.00	\$702.76
806 BASEBALL FIELD PRO-HS	\$0.00	\$0.00	\$750.17	\$0.00	\$750.17	\$0.00	\$750.17
807 SPIRIT CLUB - HS	\$0.00	\$0.00	\$166.00	\$0.00	\$166.00	\$0.00	\$166.00
808 SPECIAL OLYMPICS- HS	\$0.00	\$510.00	\$3,051.66	\$571.69	\$2,989.97	\$0.00	\$2,989.97

IDABEL PUBLIC SCHOOLS

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 7/1/2023 - 1/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Unit - 710 IDABEL HIGH SCHOOL							
809 BAND UNIFORMS - HS	\$0.00	\$0.00	\$0.34	\$0.00	\$0.34	\$0.00	\$0.34
810 ATHLETICS - HS	\$0.00	\$98,579.92	\$52,394.61	\$106,961.31	\$44,013.22	\$15,244.58	\$28,768.64
811 FOOTBALL LOCKERS - HS	\$0.00	\$0.00	\$541.83	\$0.00	\$541.83	\$0.00	\$541.83
812 BAND - HS	\$0.00	\$20,070.76	\$5,462.69	\$19,342.29	\$6,191.16	\$0.00	\$6,191.16
813 TRACK SURFACE - HS	\$0.00	\$0.00	\$8,170.00	\$0.00	\$8,170.00	\$0.00	\$8,170.00
815 ATHLETIC TRAINING-NFL GRANT - HS	\$0.00	\$0.00	\$9,886.22	\$0.00	\$9,886.22	\$0.00	\$9,886.22
818 CHEERLEADERS - HS	\$0.00	\$22,267.56	\$11,047.40	\$29,952.45	\$3,362.51	\$0.00	\$3,362.51
820 DANCE TEAM - HS	\$0.00	\$1,565.00	\$991.38	\$1,995.53	\$560.85	\$157.97	\$402.88
822 FACULTY CONCESSIONS - HS	\$0.00	\$102.10	\$250.78	\$150.00	\$202.88	\$30.00	\$172.88
826 FBLA (BPA) - HS	\$0.00	\$2,845.00	\$3,964.77	\$2,293.09	\$4,516.68	\$277.44	\$4,239.24
828 FCA - HS	\$0.00	\$0.00	\$209.25	\$0.00	\$209.25	\$0.00	\$209.25
830 FFA - HS	\$0.00	\$41,982.10	\$6,521.16	\$38,893.24	\$9,610.02	\$760.65	\$8,849.37
832 FHA (FCCLA) - HS	\$0.00	\$2,488.00	\$6,421.73	\$3,188.93	\$5,720.80	\$631.57	\$5,089.23
833 GUIDANCE - HS	\$0.00	\$540.00	\$1,772.23	\$189.72	\$2,122.51	\$0.00	\$2,122.51
837 KEY CLUB - HIGH SCHOOL	\$0.00	\$447.00	\$1,300.32	\$949.72	\$797.60	\$0.00	\$797.60
839 IHS ACADEMIC TEAM - HS	\$0.00	\$0.00	\$854.14	\$379.85	\$474.29	\$0.00	\$474.29
840 LIBRARY - HS	\$0.00	\$58.00	\$1,994.35	\$64.89	\$1,987.46	\$85.00	\$1,902.46
842 NATIVE AM CLUB - HS	\$0.00	\$0.00	\$770.22	\$46.40	\$723.82	\$53.60	\$670.22
843 JACKETS - HS	\$0.00	\$346.44	\$160.85	\$346.44	\$160.85	\$0.00	\$160.85
846 NAT'L HONOR SOC - HS	\$0.00	\$0.00	\$1,106.86	\$0.00	\$1,106.86	\$0.00	\$1,106.86
851 MISS I.H.S. - HS	\$0.00	\$175.00	\$4,654.01	\$410.39	\$4,418.62	\$2,950.00	\$1,468.62
852 POPTIME - HS	\$0.00	\$2,353.00	\$4,825.20	\$2,853.96	\$4,324.24	\$1,170.00	\$3,154.24
854 SENIORS 2025- HS	\$0.00	\$0.00	\$110.90	\$0.00	\$110.90	\$0.00	\$110.90
856 SENIORS 2023- HS	\$0.00	\$127.00	\$958.59	\$0.00	\$1,085.59	\$0.00	\$1,085.59
858 SENIORS 2022 - HS	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	\$0.00	\$1.00
859 SPANISH CLUB - HS	\$0.00	\$0.00	\$1,697.25	\$0.00	\$1,697.25	\$0.00	\$1,697.25
861 SENIORS 2024 - HS	\$0.00	\$0.00	\$1,041.58	\$760.93	\$280.65	\$0.00	\$280.65
862 STUDENT INCENTIVE - HS	\$0.00	\$5,635.53	\$938.45	\$3,715.68	\$2,858.30	\$154.85	\$2,703.45
866 STUDENT COUNCIL- HS	\$0.00	\$2,430.73	\$47.81	\$1,224.53	\$1,254.01	\$100.00	\$1,154.01
867 WARRIOR ACADEMY-HS	\$0.00	\$0.00	\$684.42	\$0.00	\$684.42	\$0.00	\$684.42
870 WARRIOR CLUB - HS	\$0.00	\$19,186.94	\$12,230.52	\$10,964.10	\$20,453.36	\$2,839.52	\$17,613.84
Total Unit - 710 IDABEL HIGH SCHOOL	\$0.00	\$222,125.08	\$157,053.55	\$226,314.34	\$152,864.29	\$24,945.27	\$127,919.02
Total	\$0.00	\$366,297.15	\$322,529.46	\$328,186.46	\$360,640.15	\$53,980.63	\$306,659.52



OKLAHOMA Education

Audit
Acknowledgement Audit
Year: 2022-2023

District Name Idabel Public Schools

District Number 1-5

County Name McCurtain

County Code 48

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

Date of Meeting

The audit was presented by Jenkins & Kemper, CPAs, P.C.

(Independent Auditor)

(Independent Auditor's Signature)

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

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

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

Signature of the Board of Education:

Superintendent

Board of Education Vice President

Board of Education President

Board of Education Member

Board of Education Member

Board of Education Member

Board of Education Member

Subscribed and sworn before me on _____

My Commission expires _____

(Notary Public)

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

**IDABEL SCHOOL DISTRICT NO. I-5,
MCCURTAIN COUNTY, OKLAHOMA**

JUNE 30, 2023



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

**INDEPENDENT SCHOOL DISTRICT NO. I-5
MCCURTAIN COUNTY, OKLAHOMA
JUNE 30, 2023**

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**INDEPENDENT SCHOOL DISTRICT NO. I-5
MCCURTAIN COUNTY, OKLAHOMA
JUNE 30, 2023**

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**INDEPENDENT SCHOOL DISTRICT NO. 1-5
MCCURTAIN COUNTY, OKLAHOMA
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2023**

BOARD OF EDUCATION

President	Brent Bolen
Vice-President	Donny Butler
Clerk	Darrell Courtney
Member	Jerry Robinson
Member	James Raley

SUPERINTENDENT OF SCHOOLS

Doug Brown

MINUTES CLERK

Kellie Byassee

SCHOOL DISTRICT TREASURER

Dawn Bourne



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education
Idabel School District No. I-005
Idabel, Oklahoma 74745

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 Idabel School District No. I-005, Idabel, Oklahoma (the "School District") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the following paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of the District as of June 30, 2023, and the revenues collected and expenditures paid and encumbered, of each fund type, for the year then ended, on the regulatory basis of accounting described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because the significance of the matter discussed in the previous paragraph, the basic financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Idabel School District No. I-005, McCurtain County, Oklahoma as of June 30, 2023, or the revenues, expenses, and changes in net position and, where applicable, its cash flows for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Idabel School District No. I-005, Idabel, Oklahoma and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion on Regulatory Basis of Accounting

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

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

As discussed in Note 1, the financial statements are prepared by the Idabel School District No. I-005, on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Oklahoma State Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated February 10, 2024, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

February 10, 2024

COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS

**INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
REGULATORY BASIS - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2023**

ASSETS	GOVERNMENTAL FUND TYPES			CAPITAL PROJECTS	FIDUCIARY FUND TYPES	ACCOUNT GROUP	TOTALS (MEMO ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE				
Cash	\$ 2,475,068	928,673	764,020	697,105	322,529		5,187,395
Amounts available in debt service						46,298	46,298
Amounts to be provided for retirement of general long-term debt						9,999,102	9,999,102
Total Assets	<u>2,475,068</u>	<u>928,673</u>	<u>764,020</u>	<u>697,105</u>	<u>322,529</u>	<u>10,045,400</u>	<u>15,232,795</u>

LIABILITIES AND FUND BALANCES

Liabilities							
Warrants payable	1,562,543	107,425			322,529		1,669,968
Funds held for school organizations							322,529
Unmatured obligations			717,722				717,722
Long-term debt:							
Bonds payable						2,030,000	2,030,000
Capital leases						8,015,400	8,015,400
Total liabilities	<u>1,562,543</u>	<u>107,425</u>	<u>717,722</u>		<u>322,529</u>	<u>10,045,400</u>	<u>12,755,619</u>
Fund balances							
Restricted for:							
Capital projects				697,105			697,105
Debt service			46,298				46,298
Child nutrition		190,759					190,759
Building		630,489					630,489
Unassigned	912,525						912,525
Total fund balances	<u>912,525</u>	<u>821,248</u>	<u>46,298</u>	<u>697,105</u>	<u>-</u>	<u>10,045,400</u>	<u>2,477,176</u>
Total liabilities and fund balances	<u>\$ 2,475,068</u>	<u>928,673</u>	<u>764,020</u>	<u>697,105</u>	<u>322,529</u>	<u>10,045,400</u>	<u>15,232,795</u>

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

**INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN CASH
 FUND BALANCES REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES
 JUNE 30, 2023**

	GOVERNMENTAL FUND TYPES				TOTALS (MEMO ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	
Revenues					
Local sources	\$ 1,567,516	181,280	731,504		2,480,300
Intermediate sources	370,285				370,285
State sources	8,562,504	32,272			8,594,776
Federal sources	4,185,876	878,868			5,064,744
Non-revenue receipts	29,323	12,736			42,059
Total revenues	<u>14,715,504</u>	<u>1,105,156</u>	<u>731,504</u>		<u>16,552,164</u>
Expenditures					
Instruction	8,421,097				8,421,097
Support services	7,699,596	158,480		16,338	7,874,414
Operation of non-instructional services	46,598	1,093,928			1,140,526
Facilities, acquisition and const. services	3,175			667,950	671,125
Other outlays	1,954	45,145			47,099
Debt service			720,807		720,807
Total expenditures	<u>16,172,420</u>	<u>1,297,553</u>	<u>720,807</u>	<u>684,288</u>	<u>18,875,068</u>
Revenues over (under) expenditures	(1,456,916)	(192,397)	10,697	(684,288)	(2,322,904)
Other financing sources (uses)					
Estopped warrants	1,175				1,175
Bond proceeds				695,000	695,000
Total other financing sources (uses)	<u>1,175</u>			<u>695,000</u>	<u>696,175</u>
Revenue and other sources over (under) expenditures and other uses	(1,455,741)	(192,397)	10,697	10,712	(1,626,729)
Cash fund balance, beginning of year	<u>2,368,266</u>	<u>1,013,645</u>	<u>35,601</u>	<u>686,393</u>	<u>4,103,905</u>
Cash fund balance, end of year	<u>\$ 912,525</u>	<u>821,248</u>	<u>46,298</u>	<u>697,105</u>	<u>2,477,176</u>

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - BUDGETED GENERAL FUND
 JUNE 30, 2023**

	GENERAL FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 1,042,690	1,042,690	1,567,516
Intermediate sources	397,773	397,773	370,285
State sources	8,069,735	8,069,735	8,562,504
Federal sources	5,747,633	5,747,633	4,185,876
Non-revenue receipts			29,323
Total revenues	<u>15,257,831</u>	<u>15,257,831</u>	<u>14,715,504</u>
Expenditures			
Instruction			8,421,097
Support services			7,699,596
Operation of non-instructional services			46,598
Facilities, acquisition and const. services			3,175
Other outlays			1,954
Non-categorical	17,626,097	17,626,097	
Total expenditures	<u>17,626,097</u>	<u>17,626,097</u>	<u>16,172,420</u>
Revenues over (under) expenditures	(2,368,266)	(2,368,266)	(1,456,916)
Other financing sources (uses)			
Estopped warrants			<u>1,175</u>
Revenue and other sources over (under) expenditures and other uses	(2,368,266)	(2,368,266)	(1,455,741)
Cash fund balance, beginning of year	<u>2,368,266</u>	<u>2,368,266</u>	<u>2,368,266</u>
Cash fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>912,525</u>

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - ALL BUDGETED SPECIAL REVENUE FUNDS
 JUNE 30, 2023**

	SPECIAL REVENUE FUNDS		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 148,956	148,956	181,280
State sources	9,156	9,156	32,272
Federal sources	751,426	751,426	878,868
Non-revenue receipts			12,736
Total revenues	909,538	909,538	1,105,156
Expenditures			
Support services			158,480
Operation of non-instructional services			1,093,928
Other outlays			45,145
Non-categorical	1,923,183	1,923,183	
Total expenditures	1,923,183	1,923,183	1,297,553
Revenues over (under) expenditures	(1,013,645)	(1,013,645)	(192,397)
Cash fund balance, beginning of year	1,013,645	1,013,645	1,013,645
Cash fund balance, end of year	\$ -	-	821,248

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 REGULATORY BASIS - DEBT SERVICE FUNDS
 JUNE 30, 2023**

	DEBT SERVICE FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues			
Local sources	\$ 685,206	685,206	731,504
Total revenues	685,206	685,206	731,504
Expenditures			
Other outlays			
Debt service	720,807	720,807	720,807
Revenues over (under) expenditures	(35,601)	(35,601)	10,697
Cash fund balance, beginning of year	35,601	35,601	35,601
Cash fund balance, end of year	\$ -	-	46,298

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

1. Summary of Significant Accounting Policies

The basic financial statements of the Idabel Public Schools Independent District No. I-5 (the "District") have been prepared in conformity with another comprehensive basis of accounting as prescribed by the Oklahoma State Department of Education. The more significant of the District's accounting policies are described below.

A. Reporting Entity

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

I. Summary of Significant Accounting Policies- contd.

B. Fund Accounting

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

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

Governmental Fund Types

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

B. Fund Accounting - contd.

Co-op Fund - The co-op fund is established when the boards of education of two or more school districts enter into cooperative agreements and maintain joint programs. The revenues necessary to operate a cooperative program can come from federal, state, or local sources, including the individual contributions of participating school districts. The expenditures for this fund would consist of those necessary to operate and maintain the joint programs. The District did not maintain a Co-op fund during the 2022-23 fiscal year.

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

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

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

Proprietary Fund Types

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

Fiduciary Fund Types

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

**INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

B. Fund Accounting - contd.

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

Expendable Trust Funds - Expendable trust funds include the gifts and endowments fund, medical insurance fund, worker's compensation fund and the insurance recovery fund. The District did not maintain any expendable trust funds during the 2022-23 fiscal year.

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

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

Workers Compensation Fund - The worker's compensation fund accounts for revenues and expenditures for worker's compensation claims.

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

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

Account Group

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

B. *Fund Accounting* - contd.

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

Memorandum Only - Total Column

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

C. *Basis of Accounting and Presentation*

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

C. Basis of Accounting and Presentation – contd.

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which requires revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred for governmental fund types; and, when revenues are earned and liabilities are incurred for proprietary fund types and trust funds.

D. Budgets and Budgetary Accounting

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

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

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

E. Assets, Liabilities and Fund Balances

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

1. Summary of Significant Accounting Policies- contd.

E. Assets, Liabilities and Fund Balances – contd.

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

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

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

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

E. Assets, Liabilities and Fund Balances – contd.

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

- **Unassigned** fund balance is the residual classification for the general fund. It represents the amounts that have not been assigned to other funds, and that have not been restricted, committed, or assigned to specific purposes within the general fund.

F. Revenue and Expenditures

Local Revenues - Revenue from local sources is the money generated from within the boundaries of the District and available to the District for its use. The District is authorized by state law to levy property taxes, which consist of ad valorem taxes on real and personal property within the District. These property taxes are distributed to the District's general, building and sinking funds based on the levies approved for each fund. The County Assessor, upon receipt of the certification of tax levies from the county excise board, extends the tax levies on the tax 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 owned. If at the end of two years the owner has not done so, the purchaser is issued a deed to the property.

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

F. Revenue and Expenditures- contd.

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

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

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

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

F. Revenue and Expenditures - contd.

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

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

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

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

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

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

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

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

F. Revenue and Expenditures - contd.

as residual equity transfers. All other inter-fund transfers are reported as operating transfers. There were no transfers between funds during the 2022-23 fiscal year.

2. **Deposits and Investments**

Custodial Credit Risk

At June 30, 2023, the District held deposits of approximately \$5,187,395 at financial institutions. The District's cash deposits, including interest-bearing certificates of deposit, are entirely covered by Federal Depository Insurance (FDIC) or direct obligation of the U.S. government insured or collateralized with securities held by the District or by its agent in the District's name.

Investment Interest Rate Risk

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

Investment Credit Risk

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

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposits or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposits or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers' acceptances, prime commercial paper and repurchase agreements with certain limitations.
- d. County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipations notes of public trusts whose beneficiary is a county, municipality or school district.,

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

2. Deposits and Investments

- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs (a.-d.).

There were no investments at June 30, 2023.

3. General Long-term Debt

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

General long-term debt of the District consists of building bonds payable and one (1) capital lease. Debt service requirements for bonds are payable solely from the fund balance and the future revenues of the debt service fund.

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 Leases</u>	<u>Totals</u>
Balance, July 1, 2022	\$ 1,360,000	8,742,252	10,102,252
Additions	695,000		695,000
Retirements	<u>25,000</u>	<u>726,852</u>	<u>751,852</u>
Balance, June 30, 2023	<u>\$ 2,030,000</u>	<u>8,015,400</u>	<u>10,045,400</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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

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

	<u>Amount outstanding</u>
<u>General Obligation Bonds</u>	
Building Bonds, Series 2023, original issue \$695,000, interest rate of 5.00-5.125%, due in initial installment of \$55,000 on 1-1-25, final payment of \$640,000 due 1-1-26;	\$ 695,000
Building Bonds, Series 2022, original issue \$680,000, interest rate of 1.50%, due in initial installment of \$40,000 on 3-1-24, final payment of \$640,000 due 3-1-25;	680,000
Building Bonds, Series 2021, original issue \$480,000, interest rate of 0.625%, due in initial installment of \$25,000 on 1-1-23, final payment of \$455,000 due 1-1-24;	455,000
Building Bonds, Series 2020, original issue \$200,000, interest rate of 2.25%, due in one installment of \$200,000 on 2-1-24,	200,000
<u>Capital Leases</u>	
Sublease agreement for buildings, dated 7-1-20, totaling \$9,153,300, due in variable annual payments beginning 9-1-21, with final payment due 9-1-34;	<u>8,015,400</u>
Totals	<u>\$ 10,045,400</u>

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

Year ending	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30			
2024	\$ 695,000	53,094	748,094
2025	695,000	45,150	740,150
2026	<u>640,000</u>	<u>32,800</u>	<u>672,800</u>
Totals	<u>\$ 2,030,000</u>	<u>131,044</u>	<u>2,161,044</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

3. General Long-term Debt – contd.

There was \$7,422 interest paid on general long-term debt incurred during the current year.

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

Year ending June 30	Acquisition Payment
2024	\$ 682,800
2025	682,800
2026	682,800
2027	682,800
2028	682,800
2029-2033	3,414,000
2034-2038	<u>1,187,400</u>
Total	<u>\$ 8,015,400</u>

4. Employee Retirement System

Plan Description

The District participates in the state-administered Oklahoma Teachers' Retirement Plan, a cost-sharing, multiple-employer defined benefit public employee retirement system (PERS), which is administered by the board of trustees of the Oklahoma Teachers' Retirement System (the "System"). The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries.

Title 70 Section 17 of the Oklahoma Statutes establishes benefit provisions and may be amended only through legislative action. The Oklahoma Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Teachers' Retirement System of Oklahoma, P.O. Box 53524, Oklahoma City, OK 73152 or by calling (405) 521-2387.

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

4. Employee Retirement System – contd.

Basis of Accounting

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

GASB Statement 68 became effective for fiscal years beginning after June 15, 2015, and significantly changes pension accounting and financial reporting for governmental employees who participate in a pension plan, such as the System, and who prepare published financial statements on an accrual basis using Generally Accepted Accounting Principles. Since the District does not prepare and present their financial statements on an accrual basis, the net pension liability amount is not required to be presented on the financial statements.

Funding Policy

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

Annual Pension Cost

The District's portion of the total contributions for 2023, 2022 and 2021 were \$839,732, \$671,178, and \$641,408 respectively.

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023**

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.

6. Risk Management

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

7. Subsequent Events

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
 BALANCES - REGULATORY BASIS - ALL SPECIAL REVENUE FUNDS
 JUNE 30, 2023**

<u>ASSETS</u>	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTALS (MEMO ONLY)</u>
Cash	\$ 645,204	283,469	928,673
Total assets	<u>645,204</u>	<u>283,469</u>	<u>928,673</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Warrants payable	14,715	92,710	107,425
Total liabilities	<u>14,715</u>	<u>92,710</u>	<u>107,425</u>
Fund balances			
Restricted	<u>630,489</u>	<u>190,759</u>	<u>821,248</u>
Total liabilities and fund balances	<u>\$ 645,204</u>	<u>283,469</u>	<u>928,673</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 CASH FUND BALANCES - REGULATORY BASIS - ALL SPECIAL REVENUE FUNDS
 JUNE 30, 2023**

	<u>BUILDING FUND</u>	<u>CHILD NUTRITION FUND</u>	<u>TOTALS (MEMO ONLY)</u>
Revenues			
Local sources	\$ 179,709	1,571	181,280
State sources	19,941	12,331	32,272
Federal sources	66	878,802	878,868
Non-revenue receipts		12,736	12,736
Total revenues	<u>199,716</u>	<u>905,440</u>	<u>1,105,156</u>
Expenditures			
Support services	158,480		158,480
Operation of non-instructional services		1,093,928	1,093,928
Other outlays	45,145		45,145
Total expenditures	<u>203,625</u>	<u>1,093,928</u>	<u>1,297,553</u>
Revenues over (under) expenditures	(3,909)	(188,488)	(192,397)
Cash fund balance, beginning of year	<u>634,398</u>	<u>379,247</u>	<u>1,013,645</u>
Cash fund balance, end of year	<u>\$ 630,489</u>	<u>190,759</u>	<u>821,248</u>

INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
- REGULATORY BASIS - ALL BUDGETED SPECIAL REVENUE FUNDS
JUNE 30, 2023

	BUILDING FUND			CHILD NUTRITION FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
Revenues						
Local sources	\$ 148,956	148,956	179,709			1,571
State sources			19,941	9,156	9,156	12,331
Federal sources			66	751,426	751,426	878,802
Non-revenue receipts						12,736
Total revenues	<u>148,956</u>	<u>148,956</u>	<u>199,716</u>	<u>760,582</u>	<u>760,582</u>	<u>905,440</u>
Expenditures						
Support services			158,480			1,093,928
Operation of non-instructional services						
Other outlays			45,145			
Non-categorical	783,354	783,354		1,139,829	1,139,829	
Total expenditures	<u>783,354</u>	<u>783,354</u>	<u>203,625</u>	<u>1,139,829</u>	<u>1,139,829</u>	<u>1,093,928</u>
Revenues over (under) expenditures	(634,398)	(634,398)	(3,909)	(379,247)	(379,247)	(188,488)
Cash fund balance, beginning of year	634,398	634,398	634,398	379,247	379,247	379,247
Cash fund balance, end of year	\$ -	-	<u>630,489</u>	-	-	<u>190,759</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND
 BALANCES - REGULATORY BASIS - ALL CAPITAL PROJECTS FUNDS
 JUNE 30, 2023**

<u>ASSETS</u>	<u>38 BUILDING BOND FUND</u>	<u>39 BUILDING BOND FUND</u>	<u>TOTALS (MEMO ONLY)</u>
Cash	\$ 14,305	682,800	697,105
Total assets	<u>14,305</u>	<u>682,800</u>	<u>697,105</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Fund balances			
Restricted	<u>14,305</u>	<u>682,800</u>	<u>697,105</u>
Total liabilities and fund balances	<u>\$ 14,305</u>	<u>682,800</u>	<u>697,105</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 CASH FUND BALANCES - REGULATORY BASIS - ALL CAPITAL PROJECTS FUNDS
 JUNE 30, 2023**

	<u>38</u> <u>BUILDING</u> <u>BOND FUND</u>	<u>39</u> <u>BUILDING</u> <u>BOND FUND</u>	<u>TOTALS</u> <u>(MEMO ONLY)</u>
Expenditures			
Support services	\$ 4,138	12,200	16,338
Facilities, acquisition & const. services		667,950	667,950
Total expenditures	<u>4,138</u>	<u>680,150</u>	<u>684,288</u>
Revenues over (under) expenditures	(4,138)	(680,150)	(684,288)
Other financing sources (uses)			
Bond sales proceeds		<u>695,000</u>	<u>695,000</u>
Revenue and other sources over (under) expenditures and other uses	(4,138)	14,850	10,712
Cash fund balance, beginning of year	<u>18,443</u>	<u>667,950</u>	<u>686,393</u>
Cash fund balance, end of year	<u>\$ 14,305</u>	<u>682,800</u>	<u>697,105</u>

**INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
REGULATORY BASIS - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	Balance <u>July 1, 2022</u>	<u>Additions</u>	Net <u>Transfers</u>	<u>Deletions</u>	Balance <u>June 30, 2023</u>
Assets					
Cash	\$ 323,463	528,415	-	529,349	322,529
Liabilities					
Funds held for student organizations					
Literacy Grant	898	-	(898)	-	-
Annual - HS	4,153	4,339	-	3,650	4,842
Idabel Alumni Association	6,595	100	-	194	6,501
Art- High School	46	-	-	43	3
Leo Club - HS	729	-	-	-	729
Baseball Field Pro - HS	750	-	-	-	750
Spirit Club - HS	166	-	-	-	166
Special Olympics - HS	832	3,485	-	1,265	3,052
Athletics - HS	30,619	139,171	(425)	115,970	53,395
Football Lockers - HS	542	-	-	-	542
Band - HS	397	13,413	-	8,347	5,463
Track Surface - HS	8,170	-	-	-	8,170
Athletic Training NFL Grant - HS	9,886	-	-	-	9,886
Cheerleaders - HS	15,020	30,363	154	34,490	11,047
Dance Team - HS	4,492	7,052	(179)	10,374	991
Faculty Concessions	226	172	-	147	251
FBLA (BPA) - HS	3,965	-	-	-	3,965
FCA - HS	209	-	-	-	209
FFA - HS	9,832	24,394	-	28,705	5,521
FHA (FCCLA) - HS	8,067	4,175	-	5,820	6,422
Guidance - HS	1,517	295	-	40	1,772
Key Club - HS	1,676	535	-	911	1,300
IHS Academic Team	1,116	100	-	362	854
Library - HS	1,722	1,044	-	772	1,994
Native Am Club - HS	770	-	-	-	770
Jackets - HS	179	1,191	-	1,209	161
Nat'l Honor Soc - HS	1,979	630	-	1,502	1,107
Miss IHS	4,464	2,971	75	2,856	4,654
Poptime - HS	9,921	19,623	-	24,719	4,825
Seniors 2025	30	81	-	-	111
Seniors 2023	2,682	-	-	1,723	959
Seniors 2022	1	-	-	-	1
Spanish Club - HS	19	1,678	-	-	1,697
Seniors 2024	552	1,910	600	2,020	1,042
Student Incentive	283	5,688	(200)	4,833	938
Student Council - HS	(7)	3,762	-	3,707	48
Warrior Academy - HS	684	-	-	-	684
Warrior Club - HS	6,415	21,506	(25)	15,665	12,231
Art- Middle School	83	15	-	96	2
Band - MS	204	17,035	-	17,195	44
Cheerleaders - MS	6,872	21,512	-	24,110	4,274
Choral Music - MS	8,209	7,332	-	9,867	5,674
Comp Sports - MS	\$ 14,767	21,143	-	18,524	17,386

**INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
REGULATORY BASIS - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	Balance <u>July 1, 2022</u>	<u>Additions</u>	Net <u>Transfers</u>	<u>Deletions</u>	Balance <u>June 30, 2023</u>
Faculty Account - MS	\$ 1,413	937	-	605	1,745
Honor Society - MS	5,385	-	-	342	5,043
Lego - MS	3,426	383	-	797	3,012
Library Misc - MS	2,915	53	-	287	2,681
Time Trackers - MS	18,070	5,044	-	4,073	19,041
Comp Academics - MS	643	101	-	310	434
Science Dept - MS	1,692	-	-	39	1,653
Sport Jacket - MS	35	-	-	-	35
Student Co - MS	2,955	1,881	-	2,955	1,881
MS Special	9,331	21,243	-	16,740	13,834
Hispanic Club - MS	122	734	-	543	313
Yearbook - MS	118	155	-	-	273
General Student - Central	46,440	37,943	-	57,488	26,895
Book Fair - Central	6,360	7,729	227	7,287	7,029
Coke - Central	4,297	1,519	-	1,176	4,640
Archery	228	1,560	-	1,181	607
Broadway Kids - Central	3,114	1,718	-	2,401	2,431
2nd Grade - Central	871	19	-	-	890
5th Grade - Central	245	-	-	-	245
STEM - Central	227	-	(227)	-	-
PTO - Central	6,337	-	-	900	5,437
Music ED - Central	-	81	898	83	896
PSE Library - Primary South	817	4,945	-	4,449	1,313
Coke - Primary South	6,829	2,731	-	1,973	7,587
Primary South - PTO	330	-	-	-	330
Student Serv - Primary South	1,908	846	-	1,310	1,444
Sweet Sounds - Primary South	477	1,641	-	1,637	481
PreK & K - Primary	9,955	22,886	-	16,407	16,434
General Student - South	199	465	-	320	344
General - Administration	689	2,946	-	2,841	794
District Tech Fees - Administration	18,303	26,095	-	34,044	10,354
Drivers Ed - Administration	-	13,950	-	13,950	-
Refund Acct - All Schools	-	3,358	-	3,358	-
Cafeteria - Refund Acct	-	12,737	-	12,737	-
Total Liabilities	\$ 323,463	528,415	-	529,349	322,529

**INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass Through Grantor/Program Title	Federal Award Listing Number	Pass-through Grantor's Project Number	Program or Award Amount	Beginning Balance 7/1/2022	Revenue Collected	Total Expenditures	Ending Balance 6/30/2023
<u>U.S. Department of Education</u>							
<u>Direct Programs:</u>							
Title VII Impact Aid	84.041	591	\$ 20,743		20,743	20,743	
Title VII Impact Aid	84.041	592	235		235	235	
Title VI-Part A, Indian Education	84.060	561	87,847		66,672	87,847	(21,175)
Title VI-Part A, Indian Education 2021-22	84.060	799	8,094	(8,094)	8,094		
Subtotal - Direct Programs			116,919	(8,094)	95,744	108,825	(21,175)
<u>Passed Through State Department of Education:</u>							
<u>Title I Cluster:</u>							
Title I-Part A, Improving Basic Programs	84.010	511	762,081		482,968	616,558	(133,590)
Title I-Part A, Neglected	84.010	518	15,615		9,655	10,728	(1,073)
Subtotal - Title I Programs (Cluster)			777,696		492,623	627,286	(134,663)
Title III-English Language Acquisition	84.367	541	78,241		66,314	76,619	(10,305)
Title IV-SSAF Grant	84.365	572	11,169		8,369	8,369	
Title IV-Part A, Stronger Connections Grant	84.424A	552	66,973		51,679	65,720	(14,041)
Adult Education and Literacy	84.424F	715	333,002			226,161	(226,161)
Adult Education and Literacy 2021-22	84.002	731	97,447		72,921	93,598	(20,677)
Title IV-Part B, 21st Century-Projects	84.002	799	74,353	(28,562)	28,562		
Title V-Part B RLIS	84.287	554	67,580		41,144	73,572	(32,428)
Title V-Part B RLIS 2021-22	84.358B	587	67,580		42,745	48,289	(5,544)
Education Stabilization Funding (Covid19):				(6,603)	6,603		
ESSERF (Covid19) 2021-22	84.425D	799		(775)	775		
ARP/ESSER III (Covid19)	84.425U	795	3,882,034		2,688,544	2,846,515	(157,971)
ARP/ESSER III (Covid19) 2021-22	84.425U	799		(64,343)	64,343		
ARP/ESSER III Homeless II (Covid19)	84.425U	797	17,516		8,758	8,758	
ESSER Summer Learning Program (Covid19)	84.425U	558	120,490		3,701	107,184	(103,483)
ESSER Summer Learning Program (Covid19) 2021-22	84.425U	799		(74,253)	74,253		
ESSER After School Program (Covid19)	84.425U	559	207,921		127,950	188,372	(60,422)
ESSER After School Program (Covid19) 2021-22	84.425U	799		(5,810)	5,810		
Subtotal Education Stabilization Fund Programs (Covid19)			4,227,961	(145,181)	2,974,134	3,150,829	(321,876)
<u>Special Education Cluster:</u>							
IDEA-B Flowthrough-Prof. Dev.	84.027	613	2,238		944	944	
IDEA-B Flowthrough-Prof. Dev.	84.027	615	2,352		2,015	2,015	
IDEA-B Flowthrough	84.027	621	271,905		225,223	265,223	(39,668)
ARP/IDEA-B Flowthrough	84.027X	628	9,272		6,180	9,268	(3,088)
IDEA-B Preschool	84.173	641	11,882		10,261	11,847	(1,566)
ARP/IDEA-B Preschool	84.027X	643	920		920	920	
Subtotal - Special Education Program (Cluster)			288,569		245,875	290,217	(44,342)
Subtotal - Passed Through State Dept of Education			\$ 6,032,991	(180,346)	4,030,969	4,660,660	(810,037)

**INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass Through Grantor/Program Title	Federal Award Listing Number	Pass-through Grantor's Project Number	Program or Award Amount	Beginning Balance 7/1/2022	Revenue Collected	Total Expenditures	Ending Balance 6/30/2023
<u>Passed Through State Department of Career and Technology Education:</u> Carl Perkins Grant	84.048	421	\$ 19,163		18,844	18,844	
<u>U.S. Department of Agriculture:</u> <u>Passed Through State Department of Education:</u> P-EBT Program	10.649	760			3,135	3,135	
Child & Adult Care Food Program	10.558	769			32,172	2,659	29,513
NSLP Equipment Assistance Grant <i>Child Nutrition Cluster:</i>	10.579	791			65,646	64,646	1,000
Cash Assistance: Commodity Credit Corp	10.555	759			41,109		41,109
National School Lunch Program	10.555	763		124,935	536,784	575,172	86,547
School Breakfast Program	10.553	764		255,223	199,956	426,841	28,338
Cash Assistance Subtotal				380,158	777,849	1,002,013	155,994
<u>Passed Through State Department of Human Services:</u> Non-cash Assistance (Commodities)	10.555	N/A		380,158	76,570	76,570	155,994
Subtotal - Child Nutrition Program (Cluster)					854,419	1,078,583	
<u>Other Federal Assistance:</u> Johnson O'Malley	15.130	563	24,208		11,587	22,795	(11,208)
Johnson O'Malley 2021-22	15.130	799		(11,994)	11,994		
OJI-Rehabilitation Services	84.126	456	2,498	(1,010)	2,498	2,498	(1,010)
Flood Control	12.112	771	137	282	137		419
Forest Reserve Rentals - GJF	10.665	772	14,103	4,039	14,103		18,142
Forest Reserve Rentals - BF	10.665	772	66	59	66		125
Subtotal - Other Federal Assistance			41,012	(8,624)	40,385	25,293	6,468
Total Federal Assistance			\$ 6,210,085	183,094	5,141,314	5,962,645	(638,237)

* Major federal programs

Note 1 - Commodities received by the District in the amount of \$76,570 were of a non-monetary nature and therefore the total revenue does not agree with the financial statements by this amount. These commodities are reported at fair market value.

Note 2 - There were no amounts passed to subrecipients.

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

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

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
SCHEDULE OF SURETY BONDS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>BOND NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
RLI Insurance	Superintendent	LSM1022081	\$100,000	7/1/2022-7/1/2023
	Former Treasurer	LSM0593558	\$100,000	5/24/2022-5/24/2023
	Current Treasurer	ASC1001591	\$100,000	3/30/2023-7/1/2023
	Encumbrance Clerk	LFM0026147	\$5,000	7/1/2022-7/1/2023
	Activity Fund Custodian	LFM0026147	\$5,000	7/1/2022-7/1/2023
	Minutes Clerk	LFM0026147	\$5,000	7/1/2022-7/1/2023
	Payroll Clerk	LFM0026147	\$5,000	7/1/2022-7/1/2023



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

**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
Idabel School District No. I-005
Idabel, Oklahoma 74745

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis as listed in the Table of Contents, of Idabel School District No. I-005, Idabel, Oklahoma, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 10, 2024. This report was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was qualified for the omission of the general fixed asset account group with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Jenkins & Kemper, CPA's P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

February 10, 2024



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

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

The Honorable Board of Education
Idabel School District No. I-005
Idabel, Oklahoma 74745

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Idabel School District No. I-005, Idabel, Oklahoma's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Idabel School District No. I-005, Idabel, Oklahoma complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Idabel School District No. I-005, Idabel, Oklahoma and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

February 10, 2024

INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JULY 1, 2022 TO JUNE 30, 2023

Summary of Auditor's Results

1. The auditor's report expresses an adverse opinion on the combined financial statements in conformity with generally accepted accounting principles and a qualified opinion for the omission of the general fixed asset account group on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
3. No instances of noncompliance material to the financial statements of the District were reported during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Uniform Guidance".
5. An unqualified opinion report was issued on the compliance of major federal award programs.
6. The audit disclosed no audit findings and questioned costs, which are required to be reported under OMB Uniform Guidance.
7. Major Program Identification: Education Stabilization Fund (84.425D,84.425U) and Title I (84.010) programs, which were each clustered in the determination.
8. The dollar threshold used to determine between Type A and Type B programs was \$750,000.
9. The District did not qualify to be a low-risk auditee.

Findings – Financial Statement Audit

None

Findings and Questioned Costs – Major Federal Award Programs Audit

None

**INDEPENDENT SCHOOL DISTRICT NO. 1-5, MCCURTAIN COUNTY
DISPOSITION OF PRIOR YEAR'S SCHEDULE OF FINDINGS
JULY 1, 2022 TO JUNE 30, 2023**

22-01 – Activity Fund Deposits


During the 2021-22 fiscal year, it appeared activity fund receipts were not always deposited in a timely manner. This appeared to have improved during the 2022-23 fiscal year and was not a reportable condition.

**INDEPENDENT SCHOOL DISTRICT NO. I-5, MCCURTAIN COUNTY
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL
LIABILITY INSURANCE AFFIDAVIT
JULY 1, 2022 TO JUNE 30, 2023**

State of Oklahoma)
County of Tulsa)

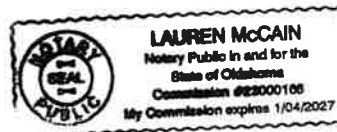
The undersigned auditing firm representative of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit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

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

BY 
AUTHORIZED AGENT

Subscribed and sworn to before me on this
12th day of February, 2024


NOTARY PUBLIC





JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

February 10, 2024

To the Board of Education
Idabel Public Schools

We have audited the combined financial statements of Idabel Public Schools for the year ended June 30, 2023 and have issued our report thereon dated February 10, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and *OMB's Uniform Guidance (2 CFR part 200, subpart E)*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated February 10, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 10, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

Additional Services Provided

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

Restriction on Use

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

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

February 12, 2024

Idabel School District
Attn: Dr. Alan Bryant
200 N.E. Ave. C
Idabel, OK 74745

Dear Dr. Bryant:

We have enclosed the legal representation letter. This form needs to be submitted to your attorney on your **School District's** letterhead as a part of conducting the audit. Please call if you have any questions.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

February 10, 2024

Jon Ed Brown Law Firm
101 S 4th Street
Hugo, OK 74743

To Whom It May Concern:

Our auditors, Jenkins & Kemper, CPAs, P.C., are conducting an audit of our financial statements at February 10, 2024 and for the June 30, 2023 fiscal year then ended. This letter will serve as our consent for you to furnish to our auditors all the information requested herein. Accordingly, please provide to them the information requested below involving matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of Idabel School District, I-005, McCurtain County, in the form of legal consultation or representation.

**Pending or Threatened Litigation, Claims, and Assessments
(excluding unasserted claims and assessments)**

Please prepare a description of all material pending or threatened litigation, claims, and assessments (excluding unasserted claims and assessments). Materiality for purposes of this letter includes items involving amounts exceeding \$10,000 individually or in the aggregate. The description of each matter should include:

1. the nature of the litigation;
2. the progress of the matter to date;
3. how management of is responding or intends to respond to the litigation; e.g., to contest the case vigorously or to seek an out-of-court settlement; and
4. an evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not devoted substantive attention.

Unasserted Claims and Assessments

We have represented to our auditors that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with FASB Accounting Standards Codification 450, Contingencies.

We understand that, whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial

statement disclosure, if you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of FASB Accounting Standards Codification 450, Contingencies. Please specifically confirm to our auditors that our understanding is correct.

Response

Your response should include matters that existed as of February 10, 2024, and during the period from that date to the effective date of your response. Please specify the date of your response if it is other than the date of reply. Please specifically identify the nature of, and reasons for, any limitations on your response. You may also be requested to provide updates to your written response at a later date. We appreciate your timely response to such requests. We authorize you to respond to a request for updates made directly from our auditors in connection with the audit of our financial statements as of June 30, 2023 and for the fiscal year then ended.

Other Matters

Please also indicate the amount we were indebted to you for services and expenses (billed and unbilled) on February 10, 2024.

Very truly yours,

Dr. Alan Bryant
Idabel School District



JENKINS & KEMPER
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

JACK JENKINS, CPA
MICHAEL KEMPER, CPA

February 10, 2024

Idabel School District
Attn: Dr. Alan Bryant
200 N.E. Ave. C
Idabel, OK 74745

Dear Dr. Bryant:

As your auditor, we are required to obtain certain representations from management as a part of examination in order to comply with generally accepted auditing standards.

During an examination, management makes many representations to the auditor, both oral and written, in response to specific inquiries or through the financial statements. Such representations from management are part of the evidential matter the independent auditor must obtain to afford a reasonable basis for his opinion of the financial statements. Written representations from management ordinarily confirm oral representations given to the auditor indicate and document the continuing appropriateness of such representations and reduce the possibility of misunderstanding concerning the matters that are subject of representation.

The enclosed representation letter should be re-typed or photocopied onto your School District's letterhead using the date on the representation letter, signed by the appropriate personnel as noted on the letter, and returned to me as soon as possible.

Thank you for your assistance in this matter. If you have questions concerning the above, please call our office.

Sincerely,

Jenkins & Kemper, CPAs P.C.

Jenkins & Kemper
Certified Public Accountants, P.C.

February 10, 2024

Jenkins & Kemper
Certified Public Accountants, P.C.
116 W. Breckenridge Ave
Bixby, OK 74008

This representation letter is provided in connection with your audit of the financial statements of Idabel School District, I-005, McCurtain County, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2023, and the respective changes in financial position for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of February 10, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 10, 2023, including our responsibility for the preparation and fair presentation of the financial statements in conformity with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles, and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with the cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter, if applicable.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed.
- 10) Guarantees, whether written or oral, under which the school district is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the school district from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the school district and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.

- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the school district's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the school district's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) If applicable, we have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) If applicable, we have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The school district has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 27) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 28) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 29) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets),

provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 30) As part of your audit, you assisted with preparation of the financial statements and disclosures and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements, disclosures, and schedule of expenditures of federal awards.
- 31) The school district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 32) The school district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 33) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 34) The financial statements properly classify all funds and activities.
- 35) With respect to federal award programs:
 - a) We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
 - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
 - c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other direct assistance.
 - e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and

disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you, if applicable, any findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.

- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) If applicable, we are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

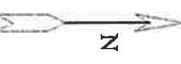
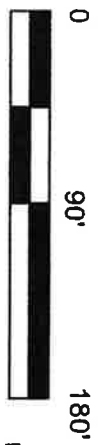
Superintendent

Treasurer

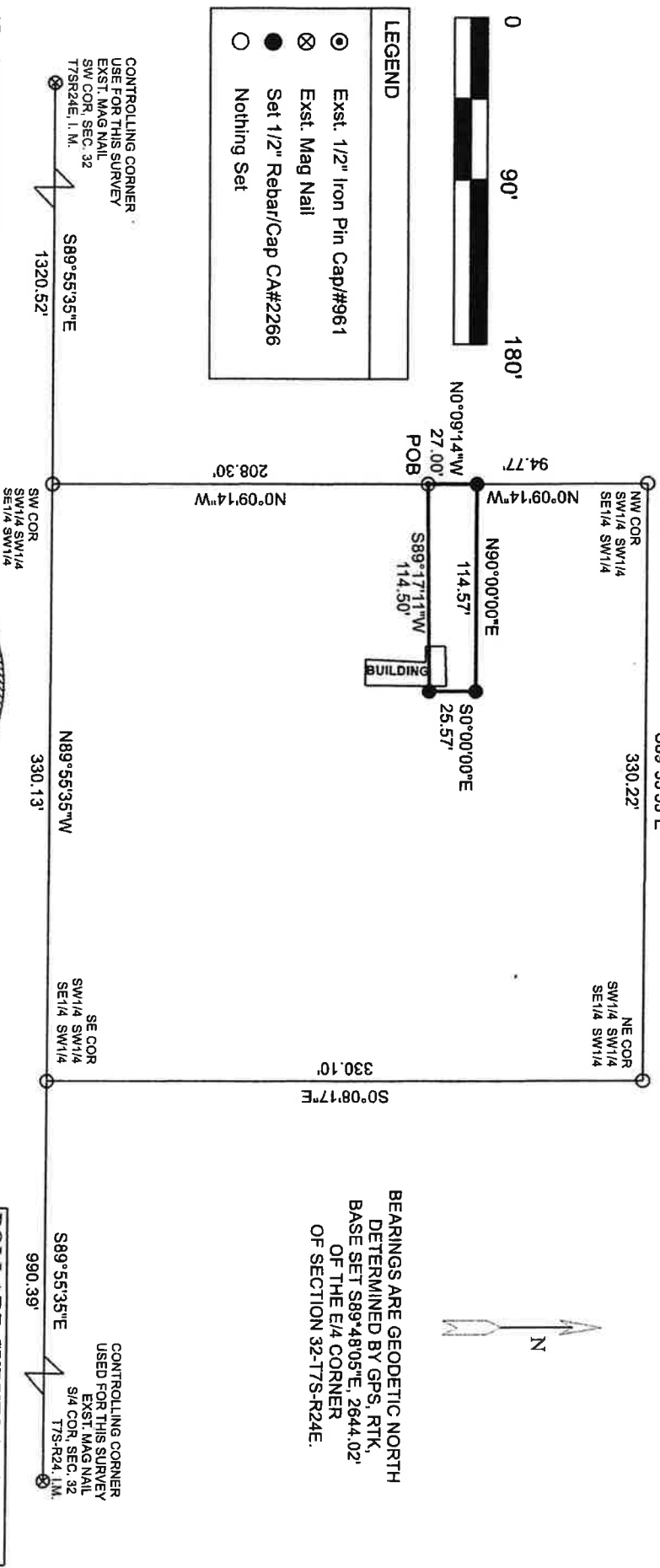
LEGAL DESCRIPTION

That part of the SW1/4 SW1/4 SE1/4 SW1/4 of Section 32, Township 7 South, Range 24 East, Indian Base & Meridian, McCurtain County Oklahoma, described as follows:
 Commencing at the Southwest corner of the SW1/4 SW1/4 SE1/4 of Section 32; thence N00°09'14"W, along the West line of the SW1/4 SW1/4 SE1/4 SW1/4, 208.30 feet to the POINT OF BEGINNING; thence continue N00°09'14"W, along the West line of the SW1/4 SW1/4 SE1/4 SW1/4, 27.00 feet; thence N90°00'00"E, 114.57 feet; thence S00°00'00"E, 25.57 feet; thence S89°17'11"W, 114.50 feet, to the POINT OF BEGINNING, containing 0.07 acres, more or less, subject to all recorded easements, restrictions, reservations or Rights-of-Way.

This property description was prepared on 1-22-2024 by Donald L. Pollard, Licensed Professional Surveyor No. 961.



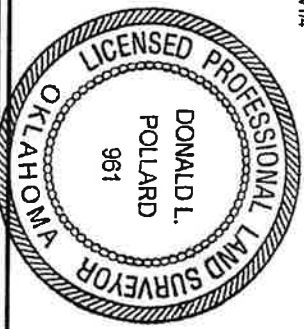
LEGEND	
⊙	Exst. 1/2" Iron Pin Cap/#961
⊗	Exst. Mag Nail
●	Set 1/2" Rebar/Cap CA#2266
○	Nothing Set



BEARINGS ARE GEODETIC NORTH
 DETERMINED BY GPS, RTK,
 BASE SET S89°48'05"E, 2644.02'
 OF THE E/4 CORNER
 OF SECTION 32-T7S-R24E.

CERTIFICATE OF SURVEY
 I, Donald L. Pollard, a Licensed Land Surveyor, hereby certify that a careful survey was made under my supervision of the above described parcel. This is a true and correct plat thereof and that this survey meets or exceeds the "Oklahoma Minimum Standards For The Practice of Land Survey" adopted by the Oklahoma State Board of Registration of Licensure for Professional Engineers and Land Surveyors.

Donald L. Pollard
 Donald L. Pollard PLS #961



POLLARD SURVEYING, LLC			
CA #2266			
2034 Pollard Road, Haworth, OK 74740			
380.245.1574			
Donald L. Pollard #961 R.D. Pollard #1659			
Licensed Land Surveyors			
FILE NAME	T7S24E32G	SURVEY DATE	LAST SITE VISIT
SCALE	90 Ft/In	DRAWING DATE	1-24-2024
JOB/CLIENT	Coffman Buying	REVISION	1/1
		SHEET	BK PG



Mr. Bryant:

My name is Jeff Meredith and I spoke with you on the phone January 17, 2024 about the little lawn mower tractor that is at the school setting outside without a deck. You informed me it was marked as surplus and if I wanted to enter a bid for it I could. After a brief discussion with Vernon Mitchel about the condition of the unit I would like to bid \$25.00 for the mower in its present condition. I would appreciate it if the board would consider my bid at the next meeting in February. Thank you for your patience and kindness in dealing with me. You may contact me by phone or letter at the address below.

Thank You,
Jeffery Meredith
134 Brown Addition Road
Idabel Ok 74745
940-367-4594

THEATER FOR YOUNG AUDIENCES 23-24



ArtsSmart ticket: \$7
General ticket: \$10



MAGIC IN MOTION

Bill Blagg: Magic in Motion

Sept. 26 @ 9:30am & 12:30pm 3rd - 7th

In this highly visual, interactive show, students will be on the edge of their seats as Bill uses science to create magic right before their very eyes! Watch as Bill showcases scientific principles through illusionary magic!



Tomás & the Library Lady

Oct. 11 @ 9:30am & 12:30pm K - 5th

Tomás loves stories, especially the ones his grandfather told on the farm where his family worked. When Tomás meets a librarian who opens up the world of storytelling, Tomás gains a mentor and becomes the new storyteller in the family!



Giraffes Can't Dance

Jan. 29 @ 9:30am & 12:30pm PreK - 2nd

Based on a book of the same name, this musical follows a giraffe who can't find his rhythm unlike the other animals. However, with the help of the wise cricket, the giraffe finds his own dance!



Janet's Planet

Mar. 27 @ 9:30am & 12:30pm 3rd - 7th

This interactive performance brings the wonders of the galaxy to the theatre! Janet explores scientific concepts in space that includes the solar eclipse!



1, 2, 3, Andres

April 10th 9:30 & 12:30 Pre-K - 3rd

A musical performance by Latin Grammy winning duo Andres & Christina, 1,2,3, Andres introduces instruments and music styles from Central and South America.

For more information
please contact Hannah
at hannahr@trahc.org
or 903-792-8681

FUND-RAISER REQUEST

Date 2/5/2024

Activity # _____

The sponsor is to complete the fund-raiser request form in duplicate and submit it to the building principal.

TO: Marlin Coffman BUILDING: High School
(Principal)

Choir PLANS TO RAISE FUNDS
(Club, Organization, Class, Activity)

Proposed Sales Project: Popcorn

Company and Address: Oklahoma fundraiser & Apparel

Representative: Kyle Ary

Quantity to be Ordered: _____

Cost per Unit: _____ Proposed Sale Price per Unit: _____

1. Date of the fund raising is ~~_____~~ 2/23/2024 - 3/18/2024

2. What are you going to sue the money for? replenish activity account
prepare for 2024-2025 school year

3. How much are you trying to raise (dollar figure)? \$1000

Requested by: Beth M. Howdell
Sponsor Signature

Principal Signature

Board Action: Approved Date: _____ Disapproved: Date: _____

Signature: _____



TO: THE BOARD OF EDUCATION
SCHOOL DISTRICT #5
IDABEL, OKLAHOMA

**REQUEST TO TRANSFER
ACTIVITY ACCOUNTS**

THE FOLLOWING REQUEST TO TRANSFER ACTIVITY FUNDS IS MADE IN ACCORDANCE WITH THE RULES AND REGULATIONS OF THE SCHOOL DISTRICT BOARD OF EDUCATION.

SCHOOL: High School SITE: 710 DATE: 2/1/24

SCHOOL: _____ SITE: _____

<u>TRANSFER TO:</u>	<u>TRANSFER FROM:</u>	<u>REASON:</u>	<u>AMOUNT:</u>
<u>CHEER 818</u>	<u>870-Warrior Club</u>	<u>Game Day</u>	<u>\$1250.00</u>
<u>Senior 854</u>	<u>810-800 ALL SPORTS</u>	<u>Concession Stand</u>	<u>\$200.00</u>
<u>830-FFA</u>	<u>810-800 All Sports</u>	<u>Concession Stand</u>	<u>\$400.00</u>



APPROVED BY: PRINCIPAL

2/1/2024

DATE



FINANCIAL SECRETARY:

DATE

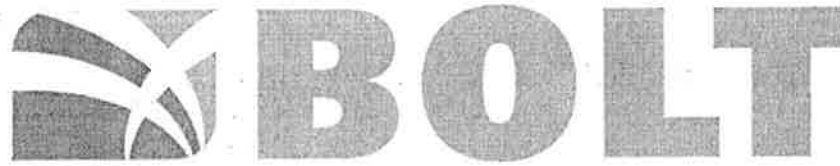


SPONSOR

2/1/24

DATE

APPROVED BY THE BOARD OF EDUCATION DATE: _____
UPDATED: 2020



NORTHEAST RURAL SERVICES d/b/a BOLT™ Fiber Optic Services - Facilities Order and Service Agreement

CONTRACTING COMPANY INFORMATION:

Company Name: Idabel School District 5
Company Address: 200 NE Ave. C
Idabel, OK 74745
Contact Person: Dr. Alan Bryant
Phone Number: 580-286-7639
E-mail address: abryant@idabelps.org

FACILITY OWNER INFORMATION:

Company Name: Northeast Rural Services d/b/a BOLT™ Fiber Optic Services
Company Address: PO BOX 399
Vinita, OK 74301
Contact Person: Bill Shaw
Telephone Number: 918-256-9482
Fax Number: 918-256-9457

DESIRED SITE / FACILITIES ARRANGEMENT:

Circuit A LOC: LATA 536 IDBLOKMA
Circuit Z LOC: 100 NE Ave. D ~ Idabel, OK 74745

CONTRACT SERVICE:

Desired Type of Service: Dedicated Internet Access Fiber Circuit
Desired In-Service Date: July 1, 2024

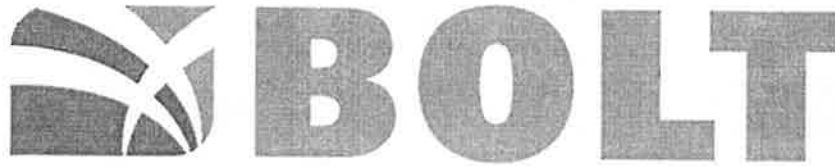
BOLT CHARGES:

Non-Recurring Charges:	\$ 0.00	Construction Charge	(Required if not \$0.00)
Monthly Recurring Service Charges: (Select one service line)	\$5,390.00	10 Gbps Internet Access	_____(initial for acceptance)
Monthly Recurring Leased Equipment: (Optional* Equipment)	\$ 220.00	Optional 10 Gbps Router	_____(initial for acceptance)

Service Term: **Month to Month Contract**, optionally renewable annually for a maximum term of 5 years.

FACILITY ORDER SPECIFICS:

- Services include dedicated internet access fiber circuit and leased equipment (if selected) with transport from the School District to the ISP. *Optional leased routers are not required but if selected shall remain the property of BOLT Fiber.



NORTHEAST RURAL SERVICES d/b/a BOLT™ Fiber Optic Services - Facilities Order and Service Agreement

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Vinita, OK 74301
Contact Person: Bill Shaw
Telephone Number: 918-256-9482
Fax Number: 918-256-9457

DESIRED SITE / FACILITIES ARRANGEMENT:

Table with 3 columns: Location, 10 Gbps price, 20 Gbps price. Rows include Circuit A LOC (Idabel Public Schools HUB) and Circuit Z LOC (Idabel Middle School, Idabel School District, Central Elementary, Idabel High School, Primary South Elementary).

CONTRACT SERVICE:

Desired Type of Service: Dedicated Leased Lit Fiber WAN Circuits
Desired In-Service Date: July 1, 2024

BOLT CHARGES:

Non-Recurring Charges: \$ 0.00 Construction Charge (Required if not \$0.00)
Monthly Recurring Service Charges: \$ 10 Gbps Leased Lit Fiber (initial for acceptance)
(Select one service line) \$ 20 Gbps Leased Lit Fiber (initial for acceptance)

Service Term: Month to Month Contract, optionally renewable annually for a maximum term of 5 years.

FACILITY ORDER SPECIFICS:

- Services include dedicated leased lit fiber circuits with transport from the School District A LOC to the Z LOC's. *All equipment installed to provide Leased Lit Fiber Service shall remain the property of BOLT Fiber.

Facilities Order and Service Agreement

The undersigned person or entity (hereinafter the "customer") agrees to the following Terms and Conditions of this agreement (hereinafter the "contract"). Northeast Rural Services, d/b/a BOLT™ Fiber Optic Services (hereinafter "BOLT") agrees to provide to the customer access to BOLT fiber service subject to the terms and conditions contained in this Contract.

1. VALIDATION OF CREDIT

BOLT reserves the right to determine the financial position and creditworthiness of Customer through available verification procedures or sources and Customer hereby consents to BOLT obtaining credit information regarding the Customer, its owners, or affiliates. If Customer's financial statements are not public information or have not otherwise been made available to BOLT, then, upon BOLT's request, Customer shall provide its most current audited and unaudited financial statements. If at any time Customer presents, in BOLT's reasonable discretion, an undue risk of non-payment, or if Customer fails to comply with the payment terms of this Contract or any Contract for Services with BOLT, BOLT may require a deposit or other form of security for payment.

2. BOLT's RIGHT TO ASSURANCE

If Customer has not provided BOLT with (i) its financial statements within ten (10) calendar days of BOLT's request; or (ii) in the event of BOLT's demand for assurance of payment, assurance satisfactory to BOLT within ten (10) calendar days of BOLT's notice for demand of such assurance, then, in addition to any other remedies available to BOLT, BOLT shall have the option, in its sole discretion, to exercise one or more of the following remedies: (x) cause the start of any services being provided to Customer under the terms of this Contract after giving Customer five (5) calendar days prior written notice. If Customer provides satisfactory assurance during the five (5) calendar day notice period, BOLT will not suspend services under this Contract.

3. PAYMENT

a) Nonrecurring charges, including construction costs, are due in advance. Recurring charges shall be due with ten (10) days of the date of the invoice; billing shall commence upon installation. Any amount not received within ten (10) days of the date of the invoice will be subject to BOLT's standard late charge of 1½% per month. Customer agrees to pay any sales, use, gross receipts, excise, access, bypass or other local, state and Federal taxes or charges, imposed on or based upon the provision, sale or use of the Services provided. Taxes will be separately stated on Customer's invoice.

4. REMEDIES AVAILABLE FOR NON-PAYMENT

a) Suspension of Service: In the event that *payment in full* is not received from Customer on or before the Due Date, BOLT shall have the right to provide a written notice of Suspension of Services to Customer (the "Suspension Notice"). If Customer fails to pay the full amount due as specified in the Suspension notice within five (5) calendar days of the postmark of the Suspension Notice, BOLT shall have the sole discretion to suspend or block all or any portion of the Services being provided to Customer and immediately place any pending requests for services or maintenance from Customer on hold, and to decline to accept any new requests for services commencing on the fifth (5th) calendar day after BOLT issues the Suspension Notice to Customer. Partial payment shall not affect BOLT's right to suspend services to Customer. If BOLT receives the entire past due amount within the five (5) calendar day notice period, the Customer's Service shall not be suspended. BOLT may continue such suspension until such time as Customer has paid in full all charges then due, including but not limited to reinstallation changes and/or late fees as specified herein. Following receipt of such payment, BOLT shall reinstate Customer's services subject to BOLT's Right to Assurance as provided above in Section 2. Suspension of Services as set forth in this section shall not affect or alter Customer's obligations to pay for the Service.

b) Customer's Default: If Customer: (i) fails to pay the full amount owed as specified in the Suspension Notice and such failure continues for five (5) days after postmark of the Suspension Notice to the customer, or (ii) fails to comply with any other material provision of this Contract and such noncompliance continues for ten (10) days after BOLT provides written notice to Customer of Customer's non-compliance, then BOLT, in its sole discretion, may elect to pursue one or more of the following remedies: (x) terminate this Contract and demand immediate and accelerated payment of all past due charges and future monthly charges and fees as contemplated under the terms and conditions of this Contract, or (y) take all reasonable and necessary actions to enforce payment, including suspension of all or any part of the Service, and/or (z) pursue any other remedies as may be provided at law or in equity.

5. LAWFUL USE

Customer may use the Services rendered under this contract for any lawful purpose for which they intended, provided that Customer will not use the Services so as to interfere with or impair service over any of the facilities and associated equipment comprising the BOLT fiber optic cable network or to impair the privacy of any communications over the fiber optic facilities and associated equipment of BOLT. In accordance with the terms of this Contract, Customer hereby agrees that it will neither undertake nor cause or permit to be undertaken any activity that to its knowledge is illegal under the laws of the State of Oklahoma or of the United States of America.

6. SERVICE DATE: TERM

Delivery of Services: BOLT shall use all reasonable efforts to make Services available to Customer by the estimated service date. BOLT shall not be liable for any damages resulting from delays in meeting any Service dates due to delays resulting from NORMAL CONSTRUCTION PROCEDURES. Such delays shall include, but not be limited to delays in obtaining necessary regulatory approvals for construction, delays in obtaining right of way approvals, and delays in actual construction work. If Customer is not ready to accept BOLT's Services within 30 days after the specified service date, then BOLT shall commence billing beginning with the specified service date or the date of the turn-up of the service. Delays Caused by Third Parties: BOLT shall not be liable for any delays resulting from the non-performance or inability of a third-party to deliver services necessary to BOLT's

performance under the terms of this Contract. BOLT shall not be liable for any Customer losses incurred as a result of any delays resulting from the non-performance or inability of a third-party to deliver services necessary to BOLT's performance under the terms of this Contract.

7. CUSTOMER RESPONSIBILITIES

Access – Customer is responsible for arranging access to any of the rights of way, conduit and equipment space necessary to provide Service on the premises so that BOLT - authorized personnel, employees, or agents may install, repair, maintain, inspect, replace or remove any and all facilities and associated equipment provided by BOLT. Access to such sites shall be made available at a time mutually agreeable to Customer and BOLT. BOLT shall also have the right to obtain access to its cable installed in Customer-provided conduit at any splice or junction box. Provision of Customer Premises, Equipment Space, Conduit, and Electrical Power – Customer shall provide all necessary premises, equipment, storage space, conduit, and electrical power required to maintain the facilities to which BOLT is delivering services under this Contract without charge or cost to BOLT. The space, conduit, and power must be made available to BOLT on a timely basis. Customer shall be responsible for assuring that the equipment space and associated facilities, conduit, and rights of way which it is providing are a safe place to work and are protected against fire, theft, vandalism or other casualty, and that the use thereof complies with all applicable laws, rules and regulations and with all applicable leases or other contractual agreements. Governmental Authorizations – Customer shall be solely responsible for obtaining and continuing in effect all regulatory and governmental authorizations necessary to permit Customer to receive and comply with its obligations under this Contract.

8. EQUIPMENT

Title – Customer agrees that all right, title and interest in all of the fiber optic or other facilities and associated equipment provided by BOLT hereunder shall at all times remain exclusively the property of BOLT. Customer shall not create or permit to be created any liens or encumbrances relating to Customer's use of the Service or arising from the location of the equipment. Upon termination of Service, BOLT shall remove its equipment and shall have the right, but not the obligation, to remove all other facilities from any applicable premises. Maintenance – BOLT shall use reasonable efforts to maintain the Services in accordance with applicable performance standards therefore. There are no additional charges for BOLT maintenance services. However, BOLT shall have no responsibility for the maintenance and repair of facilities and equipment that it does not furnish. BOLT may assess Customer its standard service charge for false call outs.

9. LIMITATIONS OF LIABILITY

Liability for Service Interruptions – Credit Allowances: To the extent that any part or portion of the Service is unavailable, interrupted, degraded or otherwise unsatisfactory for any reason, BOLT and Customer herein agree that Customer's sole and exclusive remedy shall be credit allowances commensurate to the duration of the service interruption. In order to be eligible for a credit allowance, Customer must immediately notify BOLT of the service interruption and furnish information regarding the time, place, and duration of the interruption. Liability for Damages to Property – BOLT shall not be liable for any damages whatsoever to Property at any Customer premises resulting from the installation, maintenance, repair or removal of equipment and associated wiring. Liability for Services and Equipment Not Provided by BOLT – BOLT shall not be liable for any damages whatsoever associated with Service, channels, or equipment which it does not furnish or for any act or omission of any entity furnishing to Customer facilities or equipment used for or with the Service provided pursuant to this Contract. Liability for Force Majeure Events - BOLT shall not be liable for any failure of performance or Service for reasons beyond its reasonable control including but not limited to casualty, act of God, wind, flood, tornado, storm, fire, explosion, vandalism, cable cut, governmental order, riot, insurrection, strike, lockout, condemnation or loss of right-of-way. Liability for Negligence or Fault of Customer – BOLT shall not be liable for any interruptions or damages due to the fault of negligence of customer or due to the failure or malfunction of Customer-provided equipment or facilities. Liability Regarding Governmental Authorization – BOLT shall use its best efforts to obtain and keep in effect all governmental authorizations necessary, in order to provide Service under this Contract. BOLT shall be entitled to take, and shall have no liability for, any action necessary including termination, to bring the Service into conformance with any governmental regulations or authorizations, and Customer shall fully cooperate in and take such action as may reasonably be requested by BOLT as part of such compliance. No Special Damages – Customer hereby agrees to hold BOLT harmless from any liability for any claims asserting special, consequential, exemplary, or punitive damages as a result of its performance or nonperformance of this Contract.

10. TERMINATION

BOLT may terminate this Contract without liability and Customers payment obligation will be apportioned if: The facilities used to provide Service are taken by exercise of condemnation or eminent domain; or The facilities shall, in BOLT's judgment, be made inoperable and beyond economically or technologically feasible repair. Customer may terminate this Contract in whole or in part only by canceling all or any portion of the facilities described herein by providing BOLT thirty (30) days advance written notice of cancellation. In such case, Customer shall pay to BOLT all charges for Facilities provided (without the right of set-off against non-refundable charges) through the effective date of such cancellation.

11. INDEMNIFICATION

BOLT shall be indemnified, defended and held harmless by Customer against all claims, suits, proceedings, expenses, losses, liabilities, or damages (collectively "Claims") arising from the use of Service pursuant to this Contract involving:

- a) Claims of third parties, including patrons or customers of Customer, arising out of, resulting from, or related to the customer's resale or attempted resale of the Service;
- b) Claims for libel, slander, invasion of privacy, or infringement of copyright arising from any Communication using the Service;
- c) All other claims arising out of any act or omission of Customer, or customers or patrons of Customer, in connection with the Services made available to Customer under the terms of this contract. Customer agrees to defend BOLT against any such claim and to pay, without limitation, all litigation costs, reasonable attorney fees and court costs, settlement payments, and any damages awarded or resulting from any such claim.

12. **ASSIGNMENT**

Notwithstanding any terms to the contrary contained herein and to the extent permitted by law, the parties hereto agree that BOLT may assign this Agreement and all the rights contained herein to the Rural Utility Services (RUS) in accordance with the terms of that certain loan and security agreement with RUS dated August 22, 2013 (Loan Agreement), entered into for the purposes of financing the construction and operation of BOLT's fiber optic network.

13. **WARRANTIES**

THERE ARE NO AGREEMENTS, WARRANTIES, OR REPRESENTATIONS, EXPRESS OR IMPLIED EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE OR USE EXCEPT THOSE EXPRESSLY SET FORTH HEREIN.

14. **ENTIRE AGREEMENT**

This Contract, including all exhibits, appendices, and attachments, constitutes the entire agreement between BOLT and Customer. This Contract may be modified, waived or amended only by a written instrument signed by the party against which enforcement thereof is sought and shall be binding upon the parties' respective successors and assigns. Any oral representations or modifications concerning this instrument shall be of no force or effect unless contained in a subsequent written modification signed by the party to be charged.

15. **VENUE AND CHOICE OF LAW**

The rights and obligations of the parties under this Contract shall be governed by and construed and enforced in accordance with the laws of the State of Oklahoma. The parties hereby agree that venue regarding any litigation under the terms of this Agreement shall be exclusively in the District Court of Craig County, State of Oklahoma

16. **ATTORNEYS FEES AND COSTS**

In any action brought under this Agreement, the prevailing party shall be entitled to recover its costs and attorneys' fees and all other litigation costs, including expert witness fees, and all attorneys' fees and litigation costs incurred in connection with the enforcement of a judgment arising from such action or proceeding.

17. **REGULATORY JURISDICTION**

In the event that provisions set forth in this Agreement are determined to be in violation of any rule, order, decision, or tariff of any state or federal agency having regulatory jurisdiction over BOLT, the terms of this Agreement shall be deemed to be modified to the extent permissible under such rule, order, decision or tariff.

BOLT™ Fiber Optic Services

Idabel School District 5

By: Ricky Hignite

By: _____

Name: Ricky Hignite

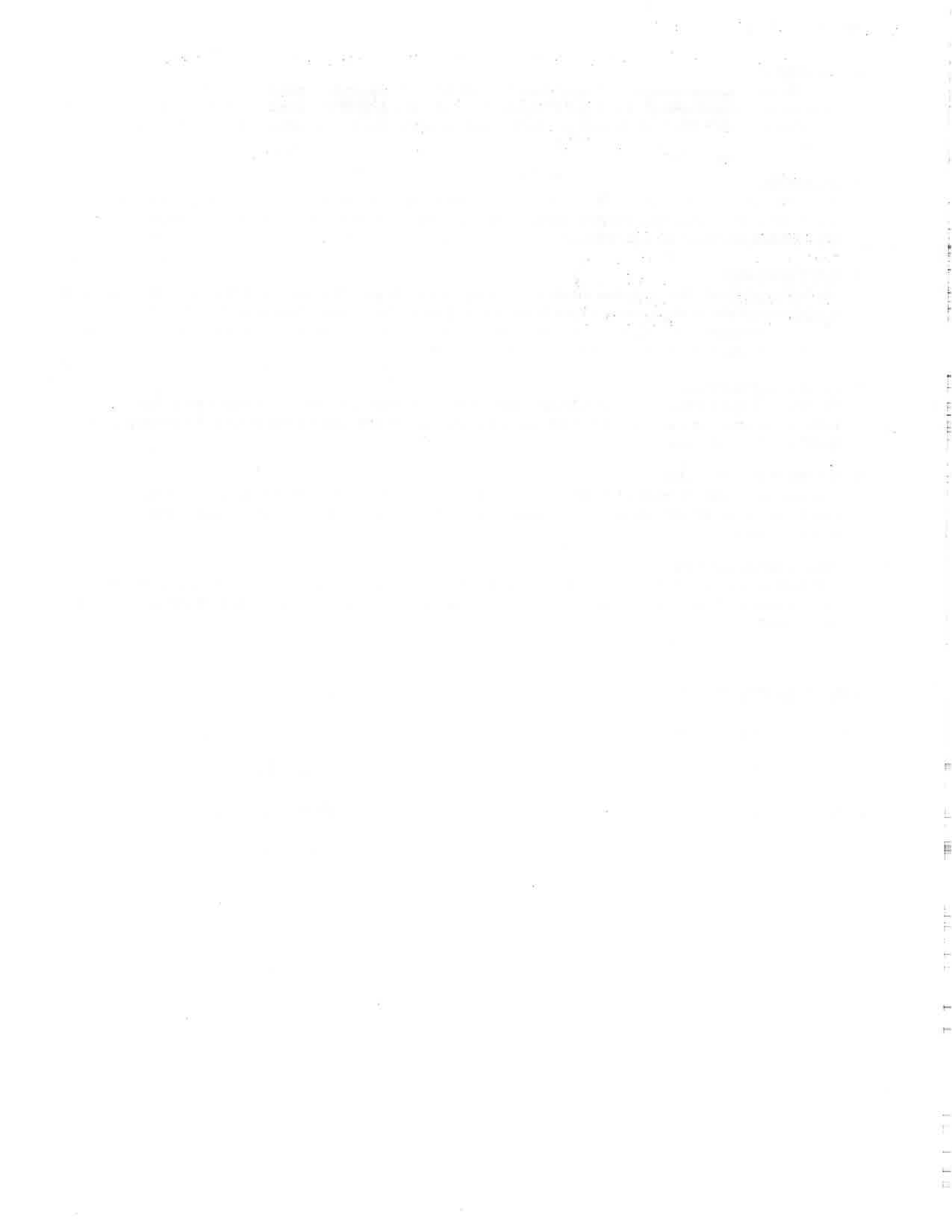
Name: Dr. Alan Bryant

Title: Director of IT

Title: Superintendent

Date: 12/21/2023

Date: _____





We have prepared a quote for you

Erate 2024-25 | 470 # 240005437

Quote # 001367
Version 1


Prepared for:

Idabel Public Schools

Connor Daniel
connor.daniel@idabelps.org




Dedicated 10G WAN

Description	Recurring	Price	Qty	Ext. Recurring	Ext. Price
Fully Functional Fiber WAN - Leased Lit Fiber with Transport from A LOC to Z LOCs					
IPS-10G-WAN  10G WAN Leased Lit Fiber, Monthly Recurring Amount. A LOC: Idabel Public Schools - 100 NE D Ave, Idabel Z LOC: Idabel MS - 100 NE Ave D Z LOC: Central ES - 206 E F Ave Z LOC: Idabel HS - 901 Lincoln Rd Z LOC: Idabel PS - 1212 SE Tyler Z LOC: Idabel Admin - 200 NE Ave C Initial for Acceptance: _____	\$4,200.00	\$4,200.00	1	\$4,200.00	\$4,200.00

Subtotal: **\$4,200.00**


Subtotal: **\$4,200.00**

Dedicated 20G WAN

Description	Recurring	Price	Qty	Ext. Recurring	Ext. Price
Fully Functional Fiber WAN - Leased Lit Fiber with Transport from A LOC to Z LOCs					
IPS-20G-WAN  20G WAN Leased Lit Fiber, Monthly Recurring Amount. A LOC: Idabel Public Schools - 100 NE D Ave, Idabel Z LOC: Idabel MS - 100 NE Ave D Z LOC: Central ES - 206 E F Ave Z LOC: Idabel HS - 901 Lincoln Rd Z LOC: Idabel PS - 1212 SE Tyler Z LOC: Idabel Admin - 200 NE Ave C Initial for Acceptance: _____	\$5,020.00	\$5,020.00	1	\$5,020.00	\$5,020.00

Subtotal: **\$5,020.00**

Subtotal: **\$5,020.00**

 Dedicated WAN Notes

The above quote is for 10 to 20 Gbps fully functional dedicated fiber circuits (Leased Lit Fiber) from A LOC to Z LOC's. Available (included) services are DNS, QoS, and dedicated technical support. BOLT Fiber Optic Services will file the application for funding, on the school's behalf, from the Oklahoma Universal Service Fund (OUSF). Customer responsible for all equipment past point of d-marc to support requested bandwidth. Quote is based on a Month-to-Month contract, optionally renewable annually for a maximum term of 5 years. All equipment installed to provide leased lit fiber service shall remain the property of BOLT Fiber.



Dedicated Internet Access

Description	Recurring	Price	Qty	Ext. Recurring	Ext. Price
IPS-DIA-10Gbps BOLT BOLT Fiber 10 Gbps Dedicated Internet Access Fiber Circuit, Monthly Recurring, Month to Month Contract Optionally Renewable Annually for 5 Years Circuit A LOC: LATA 536 IDBLOKMA Circuit Z LOC: Idabel Middle School - 100 NE Ave D, Idabel, OK 74745 Initial for Acceptance: ____	\$5,390.00	\$5,390.00	1	\$5,390.00	\$5,390.00
10G Router Optional - BOLT Fiber Owned - Fortinet FG401F - 10G Leased Router, Monthly Recurring If selected, this optional leased on-premise equipment is an integral component of Internet Access service. BOLT Fiber will provide, maintain, and retain ownership of this equipment. BOLT Fiber will only provide eligible Internet Access services in relation to this equipment. The school's internal communication systems will continue to work if the component is disconnected. Initial for Acceptance: ____	\$220.00	\$220.00	1	\$220.00	\$220.00

Subtotal: **\$5,610.00**

Subtotal: **\$5,610.00**

▶ Dedicated Internet Access Notes

The above quote is for 10 Gbps Dedicated Internet Access (DIA) from A LOC to Z LOC. Available (included) services are DNS, QoS, and dedicated technical support. BOLT Fiber Optic Services will file the application for funding, on the school's behalf, from the Oklahoma Universal Service Fund (OUSF). Customer responsible for all equipment past point of d-marc to support requested bandwidth. Quote is based on a Month-to-Month contract, optionally renewable annually for a maximum term of 5 years. Any equipment installed to provide Internet Access service shall remain the property of BOLT Fiber.

Erate 2024-25 | 470 # 240005437



Prepared by:

Headquarters

Bill Shaw
(918)256-9482
Fax 918-256-9380
bill.shaw@noec.coop

Prepared for:

Idabel Public Schools

200 NE Ave C
Idabel, OK 74745
Connor Daniel
(580) 286-7639
connor.daniel@idabelps.org

Quote Information:

Quote #: 001367

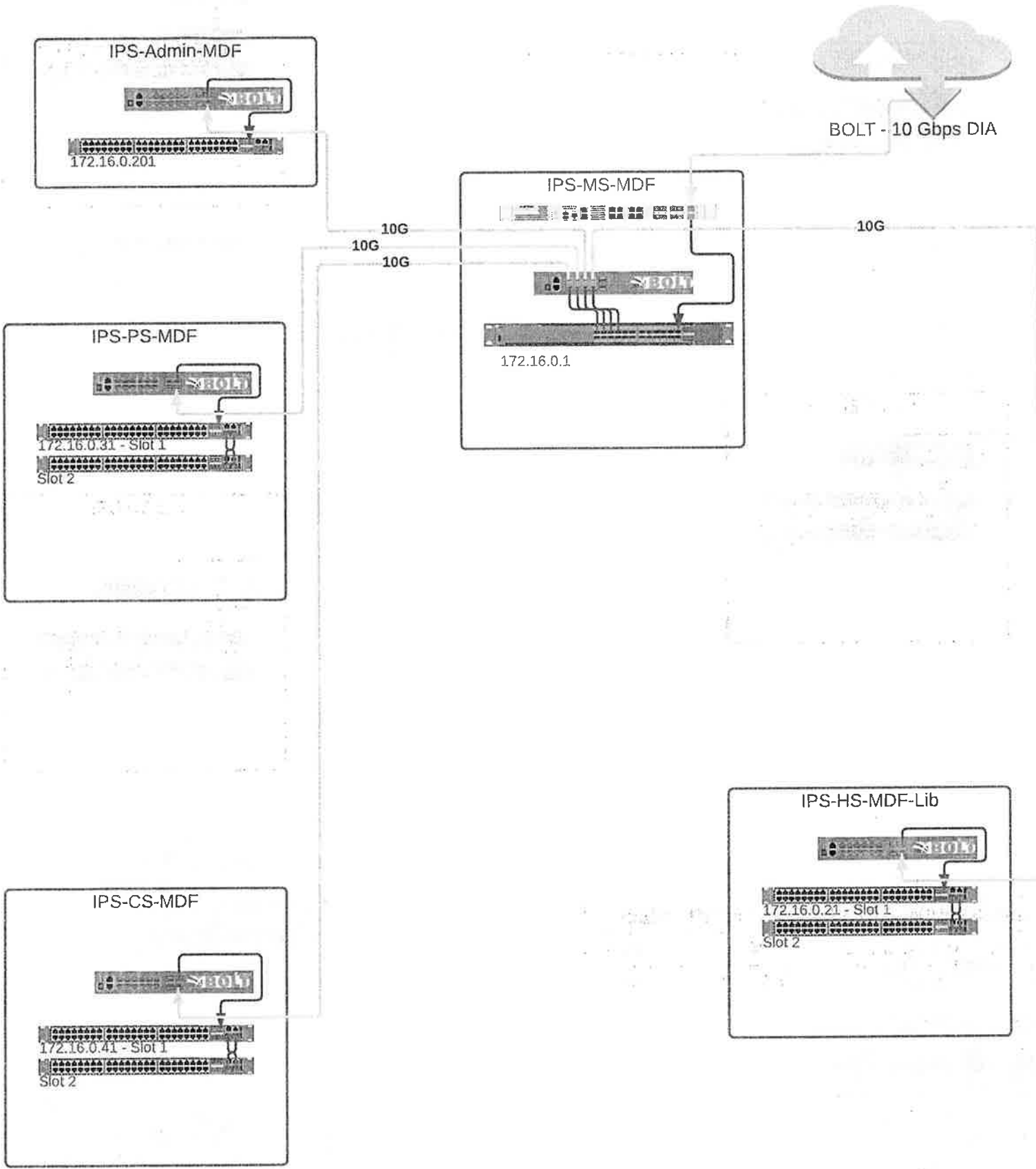
Version: 1
Delivery Date: 12/21/2023
Expiration Date: 07/01/2024

Headquarters

Idabel Public Schools

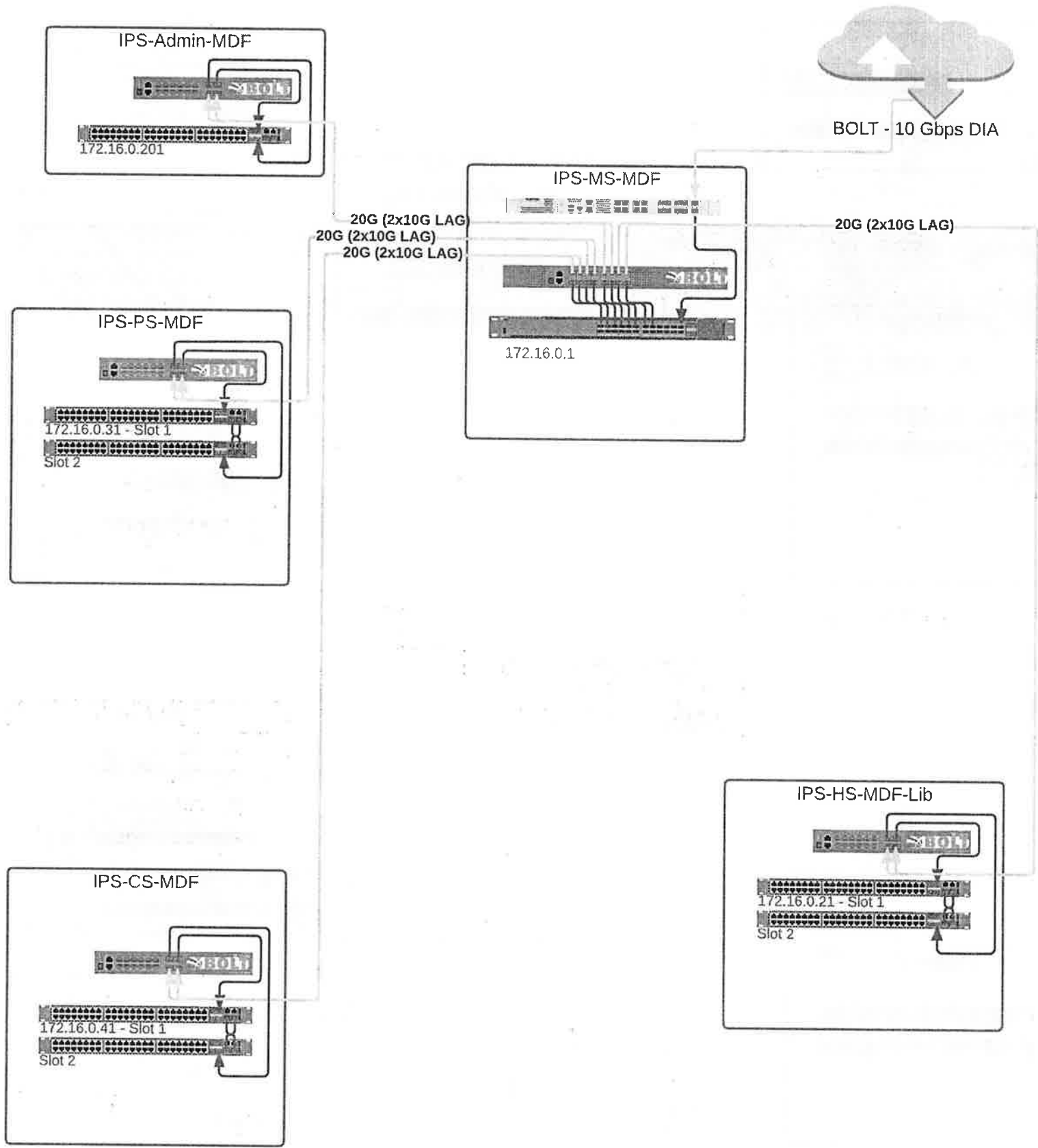
Signature: Bill Shaw
Name: Bill Shaw
Title: Account Specialist
Date: 12/21/2023

Signature: _____
Name: Connor Daniel
Date: _____



Idabel Public Schools 10G WAN Diagram

Designer:	Bill Shaw	© Copywrited Material - Do not duplicate, transmit, or translate without written permission from BOLT Fiber.
Date:	12/11/2023	



Idabel Public Schools 20G WAN Diagram

Designer:	Bill Shaw	© Copywrited Material - Do not duplicate, transmiil or translate without written permission from BOLT Fiber.
Date:	12/11/2023	



SERVICES AVAILABLE

- **INTERNET ACCESS**
Complete fiber optic network with 99.9% uptime and dedicated bandwidth.
- **WAN CIRCUITS**
Dedicated fiber optic point-to-point circuits.
- **INTERNAL CONNECTIONS**
Configuration and support for all network equipment.
- **SECURITY SERVICES**
Licensed (OK Lic #440521) for cameras, access control, and security.
- **TELEPHONE PROVIDER**
Phone equipment and hosted VoIP, SIP, PBX, and POTS provider.

RECTec is now BOLT™ Fiber Optic Services

For more than 25 years, BOLT (formally RECTec Technology & Communications) has been the class leader in delivering the most advanced technology information systems to Oklahoma, southwest Missouri, and northwest Arkansas. Our reputation is built on producing quality products with superior customer service.

BOLT Fiber Optic Services is a division of Northeast Rural Services, Inc., a wholly owned subsidiary of Northeast Oklahoma Electric Cooperative (NEOEC). NEOEC was formed in 1938 to deliver electricity to rural families and businesses. It is these deep roots of service in Oklahoma that has enabled BOLT to deploy a fiber to the home network.

We pride ourselves for being passionate about service and for employing our industries best leaders.

ADDITIONAL SERVICES AVAILABLE



Current Customers

Service	Annually
DNS, QoS, Dedicated Internet Access Technical Support	N/C
Email Hosting - Unlimited Users (Annual Pricing)	\$ 180.00
Web Hosting (Annual Pricing)	\$ 150.00
Managed Router Lease	Monthly
1 Gbps Managed Router advanced layer-2+ features and layer-3 routing (Monthly)	\$ 65.00
10 Gbps Managed Router advanced layer-2+ features and layer-3 routing (Monthly)	\$ 220.00
F5 Rated CORE Data Center Co-Location (www.corecolocate.com)	Monthly
1 RU (Rack Unit) in the CORE Data Center - Includes Power (internet connectivity listed below)	\$ 100.00
100 Mbps CORE Data Center Connectivity (Best Effort)	\$ 49.99
500 Mbps CORE Data Center Connectivity (Best Effort)	\$ 63.99
1 Gbps CORE Data Center Connectivity (Best Effort)	\$ 83.99
BOLT Hosted Storage	Monthly
BOLT Hosted Off-Site Storage Back-Up (Cost Per Gigabyte - Minimum 250) + Set-Up	\$ 0.15
BOLT Hosted Off-Site Storage Back-Up (Cost Per Terabyte) + Set-Up	\$ 125.00
BOLT Hosted Storage Set-Up Charge (One Time)	\$ 350.00
BOLT Managed Internal Wireless Network	Monthly
BOLT Managed Internal Wireless Connectivity (Per Student / Month) 100-500 Students	\$ 2.50
BOLT Managed Internal Wireless Connectivity (Per Student / Month) 500-1000 Students	\$ 2.25
BOLT Managed Internal Wireless Connectivity (Per Student / Month) 1000-2000 Students	\$ 2.15
BOLT Managed Internal Wireless Connectivity (Per Student / Month) 2000+ Students	\$ 2.05
BOLT Hosted VoIP Phone Service	Monthly
BOLT SIP Trunk with Unlimited Long Distance	\$ 27.00
BOLT Hosted Phone Line without Long Distance	\$ 19.99
BOLT Long Distance Cost Per Minute	\$ 0.06
BOLT Voice Mail with Voice Mail to Email Bundle	\$ 7.50
BOLT Advanced Auto-Attendant, Automated Directory	\$ 55.00

Adair Public Schools	Moseley School District
Afton Public Schools	New Life Ranch
Allen Public Schools	Newkirk Public Library
Antlers Public Library	Oologah Public Schools
Blackwell Public Library	Osage Hills School
Bluejacket Public Schools	Pawhuska Public Schools
Chelsea Public Schools	Precision Machine
Chelsea Public Library	Preston School District
Cleora Public Schools	Quapaw Public Schools
Cleveland Public Schools	Sallisaw Public Schools
Colcord Public Schools	Skiatook Public Schools
Commerce Public Schools	Stillwell Public Schools
Coyle Public Schools	Thomas White Library
Cushing Public Library	Tonkawa Public Library
Dahlgonegah Schools	Turkey Ford Public School
Fairland Public Schools	Watts Public Schools
Farmers Oil	Welch Public Schools
Grand Lake Dental	Wetumka Public Library
Grand River Abstract	White Oak Public Schools
Grove Public Schools	Wyandotte Public Schools
Holdenville Public Schools	Wynona Public Schools
Hope Harbor Academy	Verdigris Public Schools
House of David	Zion Public Schools
Hulbert Public Schools	Plus
Idabel Public Schools	
Jay Public Schools	10,000+ Homes
KAMO Electric	10+ Medical Facilities
Ketchum Public Schools	200+ Businesses
Langley Public Library	
Maryetta Public Schools	
Miami Public Schools	
Miami Public Library	



BOLT Fiber Optic Services
PO BOX 399
Vinita, OK 74301
918-787-9316

Circuit Monitoring, Statistic Collection, and Case Management

Circuit Monitoring

BOLT Fiber Optic Services, with end-user consent, monitors circuit availability with a dedicated Solarwinds server (located in our F5 rated CORE Data Center) via SNMPv2 protocol at predetermined intervals. While network service interruptions are extremely rare, any critical level event or outage will trigger immediate notification to all of our network administrators and our 24/7/365 network operations center. Upon a triggered alert BOLT immediately begins testing the circuit, investigates the source of the outage (power loss, weather event, equipment failure, etc.), and notifies the end-user designated contact. Upon resolution, BOLT will make available all information regarding the outage.

Statistic Collection

BOLT Fiber Optic Services collects and retains historical data for each monitored internet and WAN circuit. Statistics include, but are not limited to: Percentage of Interface Utilization, Response Time (in milliseconds), Errors & Discards, Packet Loss, Percentage of Memory Used, CPU Usage, Min/Max/Average bps In/Out, Min/Max/Average packets In/Out, and Interface Availability. Remote access can be granted to end-users to obtain this same information on-demand.

Case Management

BOLT Fiber Optic Services takes pride in providing industry best customer support. Cell phone numbers are provided to our clients to ensure any concern is addressed immediately. After power and functional equipment is verified at the site, escalation for critical events (outages, routing issues, etc.), is automatic in 1 hour intervals until the issue is fully resolved.



Service Level Agreement Overview

BOLT™ utilizes industry leading software to monitor network availability, network latency, packet loss, and network jitter. BOLT™ and its transport carriers (if any) have historically provided exceptionally reliable dedicated fiber optic internet circuits while maintaining 99.9% network availability. BOLT™ has established itself as a premier service provider in Oklahoma. BOLT™'s performance and availability objectives are detailed below. Credits¹ are available should these objectives not be met and must be requested by the end user within the following month. BOLT™ also utilizes a robust ticketing system to track and record any network related issues.

- **Network Availability** – BOLT™ will make all reasonable efforts to ensure network availability exceeds 99.8%. BOLT™ monitors network availability with automated polling in preset intervals². Should a node become unavailable our network engineers, account managers, and network administrators are notified immediately. Our staff will begin diagnosing the issue immediately and notify the end-user of the outage and will provide status updates until the issue is resolved.
- **Packet Loss** – BOLT™ will make all reasonable efforts to ensure packet delivery exceeds 99.94%. BOLT™ shall not be liable for packet loss due to any equipment, software, virus, Trojan, etc...beyond the point of demarcation.
- **Network Latency** – BOLT™ will make all reasonable efforts to ensure network latency does not exceed 37ms. Historically, our circuits do not exceed 9ms latency. Testing must be performed at the point of demarcation to be valid and to multiple internet testing sites for accuracy.
- **Network Jitter** – BOLT™ will make all reasonable efforts to ensure network jitter does not exceed 1ms for all regions destined within the US. BOLT™ will not be liable for jitter caused by end user's equipment, or network issues not controllable by BOLT™.
- **Network Operations Center (NOC)** – BOLT™ maintains a 24/7/365 Network Operations Center. In addition to our 24/7 NOC, BOLT™ clients can reach us via email, text message, or phone.
- **Trouble Reporting and Response** – All network related issues are tracked via our ticketing system. Clients will receive status updates via email through the ticketing system as well as a detailed resolution statement to retain for their records.
- **Response Time** – BOLT™ is committed to exceeding expectations for response times regarding any reported network issue within two (2) hours for diagnosis. Time starts from the time the Customer contacts BOLT™ and identifies the problem. Credits¹ for outages must be submitted in writing within the next calendar month.
- **Construction** – BOLT™ will make all reasonable efforts to complete construction prior to July 1st should it be required for delivery of service. Client shall be provided construction updates and anticipated completion dates.
- **Network Diagram** – Is required to submit the application for funding from OUSF. Should the client not have a diagram available, BOLT™ will assist in supplying the client with an accurate/current network diagram.

¹Credits for network outages, packet loss, latency, or network jitter must be reported by the end user in writing within the following month. Credits are only available for 1 category and are not cumulative. Only 1 credit can be requested per calendar month. All credit information is detailed in the full service level agreement at www.rectec.net/sla.html. ²BOLT™ will poll the end-user's firewall in a preset interval (normally 120 seconds). Polling/ping availability must be enabled on the end-user's equipment in order to accurately track network availability. BOLT™ shall not be responsible for tracking availability should polling/ping not be enabled on the end user's equipment.

ATTACHMENT A

Pricing Authorization

Name of Company: Northeast Rural Services INC, dba BOLT Fiber

Name of Applicant: Idabel School District 5

Form 470: 240005437

Pricing submitted by: Bill Shaw - 918-271-2983

Email address of submitter: bill.shaw@noec.coop

Signature certifies:

- Bidder has reviewed the e-bidding program for the issuance of any related addenda
- The signatory is authorized to provide this pricing.
- Bidder agrees to comply with local, state, and federal requirements including agreement to fully cooperate with E-Rate program audit and ten-year document retention requirements.

Signature: Bill Shaw

Title: Account Specialist

Date: 12/21/2023

Include this page in your proposal. Combine this completed cover page with the submission of your proposal along with Attachments A, B and C as one .pdf file, then upload to Bonfire.

ATTACHMENT B

Certifications, Experience & References

Name of Company: Northeast Rural Services INC, dba BOLT Fiber Optic Services (Formally RECTec

Address of principal location: 27039 S. 4440 Rd., Vinita, OK 74301

Phone: 918-256-9482

Fax: 918-256-9380

FCC Form 498 ID (SPIN)²: 143016556

FCC Registration Number³: 0021320155

Responsible contact personnel:

Name	Phone	Email
Bill Shaw, Account Specialist	918-256-9482	bill.shaw@noec.coop
Jamie Bodine, BOLT Supervisor	918-256-9459	jamie.bodine@noec.coop
Ricky Hignite, IT Manager	918-256-9374	ricky.hignite@noec.coop

How many years has your company been in business in its current capacity? 30

How many years has your organization been in business under its present name? 9

Under what other or former names has your company operated? RECTec Technology & Communications

During the last five (5) years, has the Vendor been barred, suspended or otherwise prohibited from participating in the Federal Communication Commission E-Rate (Schools & Libraries) or Rural Health Care Programs?

Yes: _____ No:

Does the Vendor's FCC Registration Number have RED light status? Yes: _____ No:

Attach a printout of your FCC Registration Number red or green light status from the FCC's Red Light Display System (RLDS)⁴

² <https://slweb.usac.org/Spin/Search>

³ <https://apps.fcc.gov/coresWeb/publicHome.do>

⁴ ibid

During the last five (5) years, has the Vendor been a party to a lawsuit involving any existing or prior contracts as it relates to services performed or not performed?

Yes: _____ No: ✓

If the Vendor responds yes to any of the prior three questions, please provide information concerning the investigation/lawsuit/government action as an attachment to this form.

If the Vendor responded yes to the last question, please provide information pertaining to any monetary damages or exchange of property or services and the state in which the lawsuit was filed.

Experience:

Vendor shall provide a list of three (3) projects of similar type, size and complexity. State project (customer) name, description of work, dollar value, public entity, yes or no, and date using the format below. Projects listed must have been performed within the last five (5) years. Please include additional information with proposal if available.

Project Name	Description of Work	Dollar Value	Public Entity Yes or No	Date
Idabel Schools	Internet, WAN, Internal Connections	\$308,745	Yes	2023
Holdenville Schools	Internet, WAN, Internal Connections	\$295,000	Yes	2022,2023
Commerce Schools	Internet, WAN, Internal Connections	\$192,000	Yes	2022

References:

Proposal shall provide three (3) references from company owners or management personnel from projects listed above. There must be at least one (1) reference for each project listed.

REFERENCE #1	
Company Name	Idabel Public Schools
Project Name	Internet, WAN, Firewall Management, Network Equipment, VoIP, Maintenance
Contact Person Name	Dave White
Title	Director of IT
Email	dwhite@idabelps.org
Phone	Cell: 580-286-7639

REFERENCE #2	
Company Name	Holdenville Public Schools
Project Name	Internet, WAN, Firewall Management, Network Equipment, VoIP, Maintenance
Contact Person Name	Beth Black
Title	Director of IT
Email	bblack@holdenville.k12.ok.us
Phone	405-443-7207
REFERENCE #3	
Company Name	Commerce Public Schools
Project Name	Internet, WAN, Internal Connections, Maintenance
Contact Person Name	Steve Moss
Title	Superintendent
Email	smoss@commercetigers.net
Phone	918-541-4101

Certifications:

Employees' certifications pertaining to work are to be included in submittal.

AUTHORIZED BY:

<i>Bill Shaw</i>	10/24/2023
Signature	Date
Bill Shaw	Account Specialist
Printed Name	Title

ATTACHMENT C OUSF PROVIDER VALIDATION

Required for vendors bidding OUSF eligible services.

Legal Name:
Northeast Rural Services INC.

Doing Business As:
BOLT Fiber Optic Services

FCC Form 498 ID (SPIN): 143016556

Is the Service Provider eligible to receive OUSF Funding?

Yes: No:

Is the Vendor in good standing with the Oklahoma Corporation Commission and its annual reporting requirements?

Yes: No:

I understand that my bid may be disqualified if our company is not eligible to provide OUSF discounts.

Attested by:

Bill Shaw

Signature

10/24/2023

Date

Bill Shaw
Printed Name

Account Specialist

Title



Commission Registration System (CORES)

Associate Username to FRN | Manage Existing FRNs & FRN Financial
Register New FRN | Reset FRN Password | Search for FRN

FCC Registration

FCC > FCC Registration > Manage Existing FRNs > FRN Financial

Logged In As: sean.friend@noec.coop | Logout

FRN Financial

Show 10 entries

Manage FRNs

FRN Financial

FRN	FRN Name	Red Light Status
0021320155	NORTHEAST RURAL SERVICES	Green Light

Showing 1 to 1 of 1 entries

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[FCC Home Page](#)

For assistance, please submit a help request at <https://www.fcc.gov/wireless/available-support-services> or call 877-480-3201 (Mon.-Fri. 8 a.m.-6 p.m. ET).

Current Version: 3.0.1



SOME OF BOLT FIBER OPTIC SERVICES SOFTWARE, HARDWARE, AND INDUSTRY CERTIFICATIONS

Bill Shaw – 918-271-2983

Account Specialist
EIC Certification / E&I Specialist
Fortinet Network Security Expert
Microsoft Academic Licensing Partner
Cloud Storage Administrator
Extreme Networks Champion
E-rate Compliance
Dedicated Internet Access Deployment
Dedicated Fiber Circuit WAN

Zack Blevins – 918-418-7892

Security Systems Specialist
CCTV
Electronic Access Control
Intrusion Prevention
Oklahoma Fire Alarm Managers license
Avigilon ACC Certification
Avigilon ACM Certification
Axis Certified Professional
Honeywell Lyric Certification
Keyscan Aurora Certification

Curtis Ellis

Network Engineer
Alcatel Lucent Certification
WAN & LAN Engineering
Router & Internet Engineering
Extreme Networks Campus Plane Specialization

Kaleb Smith

Security Systems Specialist
CCTV
Electronic Access Control
Intrusion Prevention
Oklahoma Fire Alarm Managers license
Avigilon ACC Certification
Avigilon ACM Certification
Honeywell Lyric Certification
Keyscan Aurora Certification

Hunter Cypert

Security Systems Specialist
CCTV
Electronic Access Control
Intrusion Prevention
Oklahoma Fire Alarm Managers license

Joshua Jauert

IT Systems Engineer
Extreme Networks CWNA Certification
Fortinet Network Security Expert
Microsoft Application Deployment
Cloud Backup Administrator
Antivirus Deployment

Jamie Bodine

BOLT Business Services Supervisor
Network Support Administrator
Customer Care

Taylor Tuder

IT Service Technician
Fortinet Network Security Expert
Extreme Networks Technology

Tim Trease

IT Service Technician
Fortinet Network Security Expert

Skylar Judd

IT Service Technician

Ricky Hignite

IT Manager
Extreme Networks Technology
Specialization Microsoft Server
Administrator

Joe Johnson

IT Service Technician
Extreme Networks Technology

Jody Eulitt

IT Support Technician
Desktop Support
Network Installation
Oklahoma Fire Alarm Managers license

Don Cashion

Voice Engineer
Metaswitch Administrator
PBX Management
SIP Protocol
POTS Management

First paragraph of faint text, starting with a capital letter.

Second paragraph of faint text, continuing the narrative or list.

Third paragraph of faint text, possibly containing a date or specific reference.

Fourth paragraph of faint text, appearing to be a concluding sentence or a separate point.

Fifth paragraph of faint text, continuing the document's content.

Sixth paragraph of faint text, possibly a signature or a specific note.

Seventh paragraph of faint text, continuing the document's content.

Eighth paragraph of faint text, possibly a final paragraph or a reference.

Ninth paragraph of faint text, continuing the document's content.

Tenth paragraph of faint text, possibly a concluding sentence or a separate point.

Eleventh paragraph of faint text, continuing the document's content.

Twelfth paragraph of faint text, possibly a final paragraph or a reference.

Thirteenth paragraph of faint text, continuing the document's content.

Fourteenth paragraph of faint text, possibly a concluding sentence or a separate point.

Bidders Conference / Walk Through Sign in Sheet

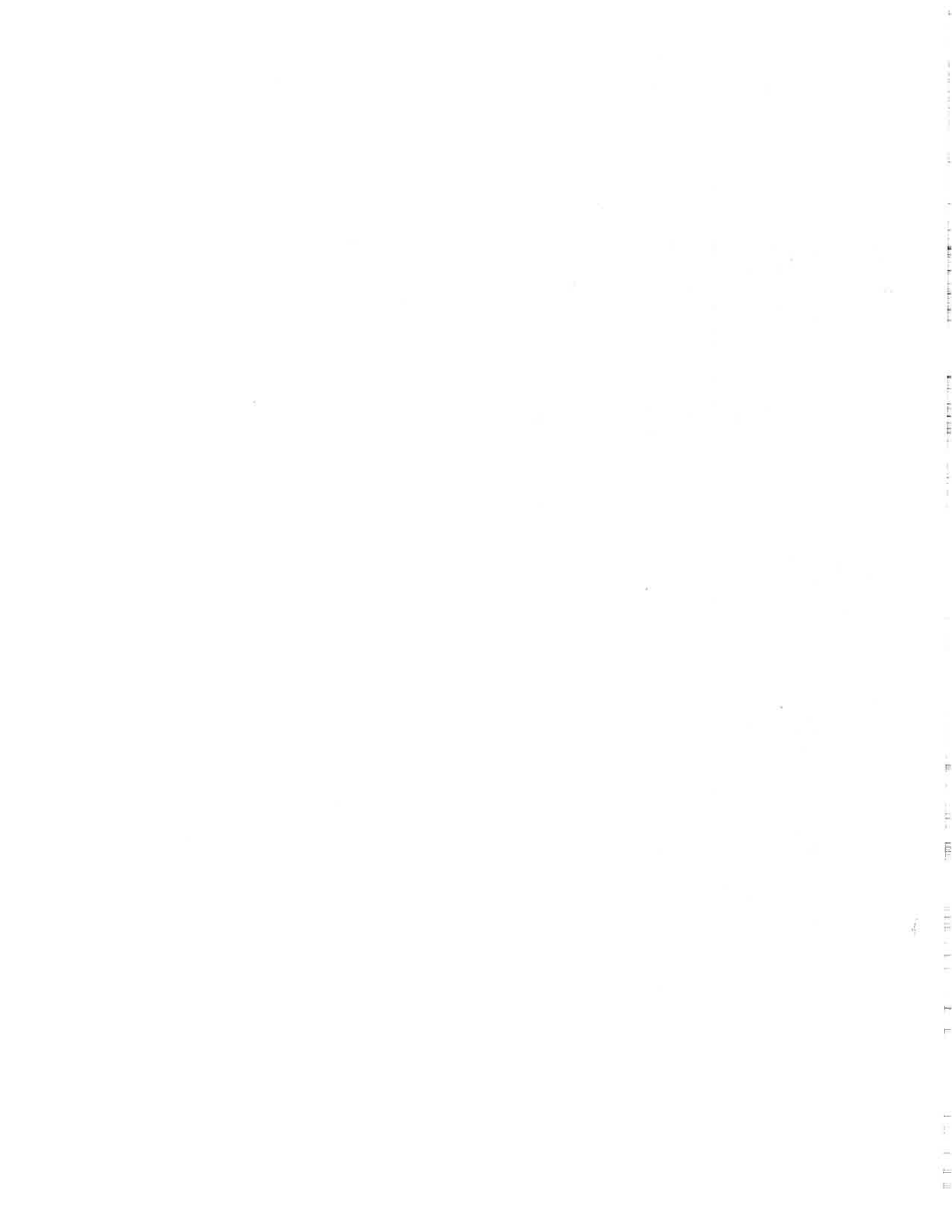
School/Library Name: Idabel Public Schools FCC Form 470: _____

Date & Time: 2023-12-7 1:00 PM RFP: _____


Location: Idabel Middle school PD room

Attendance Is (Check one): Mandatory Optional

Company	Printed Name and Email Address	Phone	Signature	Time In	Time Out
1 Northernst Rural Services BOLT Fiber	Bill Shaw Bill.Shaw@noel.coop	918-271-2983	<i>Bill Shaw</i>	12:46	
2 SkyRider Communications	Luke Benton jwarden@skyrider.net	318-680-8008	<i>Luke Benton</i>	1:49	2:05
3					
4					
5					
6					
7					
8					



E-RATE BID EVALUATION GRID

Organization Name:	Iabel Public Schools	E-Rate Yr.	2024-25
Prepared by:	W. David White	Title:	IT Director
Signature:		Date:	1/24/2024


Description of Service:		WAN 10GB									
Service Provider	E-Rate Eligible Costs	Other Costs - Not Eligible	Price-E-rate	Price-Other Costs	Prior Experience	Personnel Qualifications	Responsiveness	Technical Merit	Total Points		
	Points Possible for Each Bid										
1	Northeast Rural/BOLT	50,400.00		30,000	5,000	20	10	15	20	100,000	700
2	Cabrige Telecom				DQ'D	DQ'D	DQ'D	DQ'D	DQ'D	0,000	
3	WANRACK				DQ'D	DQ'D	DQ'D	DQ'D	DQ'D	0,000	
4	OneNet				DQ'D	DQ'D	DQ'D	DQ'D	DQ'D	0,000	
5										0,000	
6										0,000	
7										0,000	
8										0,000	
9										0,000	
10										0,000	

EVALUATION RATIONALE (Attach additional pages as necessary)
 Cebrdge, WANRACK and Onenet did not attend mandatory site visit - bids disqualified.

OUSF: 125% of LCRQB

63,000.00

E-RATE BID EVALUATION GRID

Organization Name:	Idabel Public Schools	E-Rate Yr:	2024-25
Prepared by:	W. David White	Title:	IT Director
Signature:		Date:	1/24/2024

Description of Service:		WAN 20GB									
Service Provider	Points Possible for Each Bid	E-Rate Eligible Costs	Other Costs - Not Eligible	Price-Erate	Price-Other Costs	Prior Experience	Personnel Qualifications	Responsiveness \$	Technical Merit	Total Points	
1	Northeast Rural/BOLT	60,240.00		30,000	5	20	10	15	20	100,000	
2	Cebridge Telecom				DQ'D	DQ'D	DQ'D	DQ'D	DQ'D	0,000	
3	WANRACK				DQ'D	DQ'D	DQ'D	DQ'D	DQ'D	0,000	
4	OneNet				DQ'D	DQ'D	DQ'D	DQ'D	DQ'D	0,000	
5										0,000	
6										0,000	
7										0,000	
8										0,000	
9										0,000	
10										0,000	

EVALUATION RATIONALE (Attach additional pages as necessary)
 Cebridge, WANRACK and Onenet did not attend mandatory site visit - bids disqualified.

OUSF: 125% of LCRQB

75,300.00

E-RATE BID EVALUATION GRID

Organization Name:	Idabel Public Schools	E-Rate Yr:	2024-25
Prepared by:	W. David White	Title:	IT Director
Signature:		Date:	1/24/2024

Description of Service:	Internet Access 10 GB w/managed router									
	Points Possible for Each Bid	E-Rate Eligible Costs	Other Costs - Not Eligible	Price/E-rate	Price-Other Costs	Prior Experience	Personnel Qualifications	Responsiveness	Technical Merit	Total Points
1 Northeast Rural/BOLT		67,320.00		30,000	5	20	10	15	20	100.000
2 Cebtridge Telecom					DQ'D	DQ'D	DQ'D	DQ'D	DQ'D	0.000
3 WANRACK					DQ'D	DQ'D	DQ'D	DQ'D	DQ'D	0.000
4 OneNet					DQ'D	DQ'D	DQ'D	DQ'D	DQ'D	0.000
5										0.000
6										0.000
7										0.000
8										0.000
9										0.000
10										0.000

EVALUATION RATIONALE (Attach additional pages as necessary)
 Cebtridge, WANRACK and OneNet did not attend mandatory site visit - bids disqualified.

OUSF: 125% of LCROB

84,150.00

EVALUATION CRITERIA - SCORING BY BIDDER

Use this sheet for each bidder for each bid item evaluated. Make copies as needed

E-Rate Bid Item (Product or Service): **Internet / Wan 10 GB**
 Name of Bidder (Service Provider): **Northeast Rural/BOLT**
 Name of School or Library (Applicant): **Iadabel Public Schools**
 Prepared by: **David White**

Provide short description of bid item you are evaluating
 Name of Service Provider
 Name of School or Library
 Name of person who completed this schedule

Criteria	Possible Points	Actual Score	Bid Evaluation Notes	Scoring Guidelines
Price-Erate Items	30	30		Price-Price of E-rate eligible products and services. If Excel spreadsheet is used, formula will calculate the proportion of costs for each bid compared to highest bid. Otherwise use the following general guidelines: 20-30 points = lowest overall cost; 10-19 points = middle range overall cost; 0-9 points highest overall cost.
Price-Other Costs	5	5		Price-Other Costs: Price of products and services NOT eligible for E-rate discount. Use the following general guideline 5-4 points = lowest overall cost; 3-2 points = middle range overall cost; 1-0 points highest overall cost.

Prior Experience:

Similar Projects & References	10	10		Experience with similar projects and references
Experience with this applicant	10	10		Experience with this applicant
Total Prior Experience	20	20		

Personnel Qualifications:

Qualifications of Management	5	5		Qualifications of Management
Qualifications of Staff	5	5		Qualifications of Staff
Total Personnel Qualifications	10	10		

Responsiveness

Responsiveness of the bidder	5	5		Responsiveness of the bidder - replied promptly to emails, attended on-site walk through if applicable
Proximity of sales and service offices	5	5		Proximity of sales and service offices
Local representative available	5	5		Local representative available or dedicated representative is comparably responsive
Total Responsiveness	15	15		

Technical Merit

Meets the needs of the applicant	10	10		Technical merit of the proposed solution to meet needs of the applicant-service level agreement if applicable, quality of the solution to meet the needs of the applicant.
Compliance with bid requirements	10	10		Compliance with listed requirements of the project scope and bidding requirements, whether or not the proposal includes all information requested; timeliness met
Total Technical Merit	20	20		
TOTAL POINTS	Possible 100	Score 100		

E-RATE BID EVALUATION GRID (EXCEL VERSION)

Organization Name:	THE BEST SCHOOL DISTRICT	E-Rate Yr:	2024-25
Prepared by:	S. ...	Title:	TECHNOLOGY DIRECTOR
Signature:	<i>Susan Smith</i>	Date:	12/1/2023

Description of Service:		Network Equipment - HIGH SCHOOL									
Service Provider	Points Possible for Each Bid	E-Rate Eligible Costs	Other Costs - Not Eligible	Price-Erate	Price-Other Costs*	Prior Experience	Personnel Qualifications	Responsiveness	Technical Merit	Total Points	
123 BITS AND BYTES	4,300.00			30,000	5,000	20	10	15	20	100	
ABC COMPANY	18,000.00			7,167	2,00	15	10	5	10	49,167	
GREAT GADGETS & CO.	24,000.00			5,375	1,50	15	10	5	15	51,875	
BestGuy Electronics & Technology	22,000.00			5,864	1,00	20	10	15	20	71,864	
										0,000	
										0,000	
										0,000	
										0,000	
										0,000	
										0,000	
										0,000	

EVALUATION RATIONALE:
 Even though lowest cost, ABC company has not completed any similar projects for schools of the same size as ours. Also, they do not have certified personnel, were not responsive to our emails requesting additional information, and the solution will not meet our needs. 123 Bits & Bytes submitted an incomplete bid and did not attend mandatory walk-through so they were disqualified. Great Gadgets was highest price.

*NOTE: Price-other costs does not have a formula on the bid evaluation worksheet since a zero cost cannot be accurately calculated.



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

S.A.&I. 307

McCurtain County School District No. I-5

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

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

1.	Redbud Funds (3435)	223,583.71
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____
11.	_____	_____
	Total	<u>\$ 223,583.71</u>

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

Purpose or Item of Appropriation	Prior Approved Appropriations	Requested Application of Funds	Current Approved Appropriations	Added by County Clerk
1. Current Expense	784,254.98	223,583.71	1,007,838.69	223,583.71
2. Interest Reserve				
3. Grand Total	784,254.98	223,583.71	1,007,838.69	223,583.71

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

President of the Board

Clerk

CERTIFICATE OF COUNTY CLERK

STATE OF OKLAHOMA, COUNTY OF McCurtain ss:

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

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

County Clerk

(SEAL)

By _____ Deputy

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

S.A.&I. 307

McCurtain County School District No. I-5

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

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

1. State Aid Adjustment (3210)	472,233.35
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____
11. _____	_____
Total	<u>\$ 472,233.35</u>

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

Purpose or Item of Appropriation	Prior Approved Appropriations	Requested Application of Funds	Current Approved Appropriations	Added by County Clerk
1. Current Expense	15,713,322.61	472,233.35	16,185,555.96	472,233.35
2. Interest Reserve				
3. Grand Total	15,713,322.61	472,233.35	16,185,555.96	472,233.35

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

President of the Board

Clerk

CERTIFICATE OF COUNTY CLERK

STATE OF OKLAHOMA, COUNTY OF McCurtain ss:

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

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

County Clerk

(SEAL)

By _____ Deputy

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

S.A.&I. 307

McCurtain County School District No. I-5

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

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

1. State Aid Adjustment (3210)	472,233.35
2. _____	
3. _____	
4. _____	
5. _____	
6. _____	
7. _____	
8. _____	
9. _____	
10. _____	
11. _____	
Total	\$ 472,233.35

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

Purpose or Item of Appropriation	Prior Approved Appropriations	Requested Application of Funds	Current Approved Appropriations	Added by County Clerk
1. Current Expense	15,713,322.61	472,233.35	16,185,555.96	472,233.35
2. Interest Reserve				
3. Grand Total	15,713,322.61	472,233.35	16,185,555.96	472,233.35

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

President of the Board

Clerk

CERTIFICATE OF COUNTY CLERK

STATE OF OKLAHOMA, COUNTY OF McCurtain ss:

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

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

County Clerk

(SEAL)

By _____ Deputy

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

Form 307

SCHOOL DISTRICT NO. I-005

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

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

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

This money comes from the 307 signed by the Board of Education on December 11, 2023. The second page "REQUEST APPLICATION OF FUNDS" was put in incorrectly causing an error.

**21-5 MILL
GALLAGHER BASSETT SERVICES WAS \$186,730.08**

REQUEST APPLICATION OF FUNDS was added as \$18,670.30

This is a difference of -\$168,059.78

**We would like to correct this error and add \$168,059.78 to
21-5 MILL
GALLAGHER BASSETT SERVICES**

<i>PURPOSE OF ITEM OR APPROPRIATION</i>	<i>PRIOR APPROVED APPROPRIATIONS</i>	<i>REQUESTED APPLICATION OF FUNDS</i>	<i>CURRENT APPROVED APPROPRIATIONS</i>	<i>ADDED BY COUNTY CLERK</i>
---	--	---	--	--------------------------------------

<i>Current Expense/Bldg Fund</i>	<i>\$802,925.28</i>	<i>\$168,059.78</i>	<i>\$989,655.36</i>	
----------------------------------	---------------------	---------------------	---------------------	--

Submitted, by order of the Board, this 13th day of February, 2024.

President of the Board

Clerk

**CERTIFICATE OF COUNTY CLERK
STATE OF OKLAHOMA, COUNTY OF McCURTAIN:**

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

Done at _____ Oklahoma, this _____ day of _____ 2024.

by _____ County Clerk/ Deputy

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

Form 307

SCHOOL DISTRICT NO. 1-005

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

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

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

21- 5 MILL		
GALLAGHER BASSETT SERVICES	000.1510	186730.08
11- GENERAL FUND		
IPS ACTIVITY FUND DRIVER REIM	5160.000	3277.15
GALLAGHER BASSETT SERVICES	1510.000	1870.00
IPS VEHICLHLE REIM JULY-DEC	016-1590	9245.45
IPS REIM- BOURNE- THROUGH DEC	039-1590	629.60
PSO- AEP PEAK PERFORMERS	000.1590	2423.04
LOUIS ANDERSON	000.5600	581.28
AT&T	000.5600	970.05
AFLAC REIMBURSEMENT	000.5600	1200.93
IPS ACTIVITY FUND DRIVER REIM	000.5160	452.15
STRONGER CONNECTIONS	4445.715	8125.23
OMES REIM	000.5160	2544.60
AT&T REIMBURSEMENT	000. 1680	21704.59
OMES REIM	000.5600	1277.62
OMES REIM	000.5600	1040.88
IPS ACTIVITY FUND DRIVER REIM	000.5160	4450.00
		19,792.49
22- CHILD NUTRITION		
IPS LUNCH PROGRAM—JULY-DEC	4750.769.700	4134.72
ERROR		
DATED: 12/11/2023		

PURPOSE OF ITEM OR APPROPRIATION	PRIOR APPROVED APPROPRIATIONS	REQUESTED APPLICATION OF FUNDS	CURRENT APPROVED APPROPRIATIONS	ADDED BY COUNTY CLERK
Current Expense/Gen Fund	\$ 15,713,322.61	\$ 59,792.49	\$ 15,773,115.10	
Current Expense/Bldg Fund	\$784,254.98	\$ 18670.30	\$ 802,925.28	
Current Expense/CNF	\$ 923,082.70	\$4134.72	\$927,217.42	

Submitted, by order of the Board, this day of DECEMBER 11 2023.

Short

President of the Board

Clerk

**CERTIFICATE OF COUNTY CLERK
STATE OF OKLAHOMA, COUNTY OF McCURTAIN:**

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

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

by _____ County Clerk/ Deputy

ERROR

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

Form 307

SCHOOL DISTRICT NO. I-005

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

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

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**21-5 MILL
GALLAGHER BASSETT SERVICES WAS \$186,730.08**

REQUEST APPLICATION OF FUNDS was added as \$18,670.30

This is a difference of -\$168,059.78

**We would like to correct this error and add \$168,059.78 to
21-5 MILL
GALLAGHER BASSETT SERVICES**

<i>PURPOSE OF ITEM OR APPROPRIATION</i>	<i>PRIOR APPROVED APPROPRIATIONS</i>	<i>REQUESTED APPLICATION OF FUNDS</i>	<i>CURRENT APPROVED APPROPRIATIONS</i>	<i>ADDED BY COUNTY CLERK</i>
---	--	---	--	--------------------------------------

<i>Current Expense/Bldg Fund</i>	<i>\$802,925.28</i>	<i>\$168,059.78</i>	<i>\$989,655.36</i>	
----------------------------------	---------------------	----------------------------	---------------------	--

Submitted, by order of the Board, this 13th day of February, 2024.

President of the Board

Clerk

**CERTIFICATE OF COUNTY CLERK
STATE OF OKLAHOMA, COUNTY OF McCURTAIN:**

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

Done at _____ Oklahoma, this _____ day of _____ 2024.

by _____ County Clerk/ Deputy

PURPOSE OF ITEM OR APPROPRIATION	PRIOR APPROVED APPROPRIATIONS	REQUESTED APPLICATION OF FUNDS	CURRENT APPROVED APPROPRIATIONS	ADDED BY COUNTY CLERK
Current Expense/Gen Fund	\$ 15,713,322.61	\$ 59,792.49	\$ 15,773,115.10	
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Current Expense/CNF	\$ 923,082.70	\$4134.72	\$927,217.42	

Submitted, by order of the Board, this day of DECEMBER 11 2023.

Short

President of the Board

Clerk

**CERTIFICATE OF COUNTY CLERK
STATE OF OKLAHOMA, COUNTY OF McCURTAIN:**

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

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

by _____ County Clerk/ Deputy

ERRORE

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

Form 307

SCHOOL DISTRICT NO. 1-005

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

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<i>Current Expense/Bldg Fund</i>	\$802,925.28	\$168,059.78	\$989,655.36	
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Submitted, by order of the Board, this 13th day of February, 2024.

President of the Board

Clerk

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STATE OF OKLAHOMA, COUNTY OF McCURTAIN:**

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Done at _____ Oklahoma, this _____ day of _____ 2024.

by _____ County Clerk/ Deputy

PURPOSE OF ITEM OR APPROPRIATION	PRIOR APPROVED APPROPRIATIONS	REQUESTED APPLICATION OF FUNDS	CURRENT APPROVED APPROPRIATIONS	ADDED BY COUNTY CLERK
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Short

President of the Board

Clerk

**CERTIFICATE OF COUNTY CLERK
STATE OF OKLAHOMA, COUNTY OF McCURTAIN:**

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

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

by _____ County Clerk/ Deputy

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

Form 307

SCHOOL DISTRICT NO. 1-005

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

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GALLAGHER BASSETT SERVICES**

<i>PURPOSE OF ITEM OR APPROPRIATION</i>	<i>PRIOR APPROVED APPROPRIATIONS</i>	<i>REQUESTED APPLICATION OF FUNDS</i>	<i>CURRENT APPROVED APPROPRIATIONS</i>	<i>ADDED BY COUNTY CLERK</i>
---	--	---	--	--------------------------------------

<i>Current Expense/Bldg Fund</i>	\$802,925.28	\$168,059.78	\$989,655.36	
----------------------------------	--------------	---------------------	--------------	--

Submitted, by order of the Board, this 13th day of February, 2024.

President of the Board

Clerk

**CERTIFICATE OF COUNTY CLERK
STATE OF OKLAHOMA, COUNTY OF McCURTAIN:**

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

Done at _____ Oklahoma, this _____ day of _____ 2024.

by _____ County Clerk/ Deputy

PURPOSE OF ITEM OR APPROPRIATION	PRIOR APPROVED APPROPRIATIONS	REQUESTED APPLICATION OF FUNDS	CURRENT APPROVED APPROPRIATIONS	ADDED BY COUNTY CLERK
Current Expense/Gen Fund	\$ 15,713,322.61	\$ 59,792.49	\$ 15,773,115.10	
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Current Expense/CNF	\$ 923,082.70	\$4134.72	\$927,217.42	

Submitted, by order of the Board, this day of DECEMBER 11 2023.

Short

President of the Board Clerk

CERTIFICATE OF COUNTY CLERK
STATE OF OKLAHOMA, COUNTY OF McCURTAIN:

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

Done at _____ Oklahoma, this _____ day of _____ 20____.
by _____ County Clerk/ Deputy

ERROR

Idabel Public School

200 NE Ave C, Idabel, Oklahoma 74745

580-286-7693

Superintendent: Doug Brown

INDIAN POLICIES AND PROCEDURES

1100.12

It is the intent of the Idabel Public School District that all Indian children of school age have equal access to all programs, services, and activities offered within the school district. To this end, the Idabel School District will consult with local tribal officials and parents of Indian children in the planning and development of Indian Policies and Procedures, (IPP), general education programs, and activities. These Policies and Procedures will be reviewed annually and revisions will be made within 90 days of the determination that requirements are not being adequately met.

ATTESTATIONS

The Idabel Public School District attest that it has established Indian Policies and Procedures, (IPP's) as required in section 7004 of the Impact Aid Law for any children claimed who reside on eligible Indian lands. The IPP's have been adequately disseminated to the tribes and parents of Indian children residing on eligible Indian lands. A copy of the current Policies and Procedures will be attached to the Impact Aid application.

The Idabel Public School attests that it will provide a copy of written responses to comments, concerns, and recommendations received from the tribal leaders and parents of Indian children through the Indian Policies and Procedures consultation process and disseminated these responses to tribal leaders and parents of Indian children prior to the submission of the current FY Impact Aid application.

INDIAN POLICIES AND PROCEDURES

1100.12

INDIAN POLICIES AND PROCEDURES

Policy 1: *Idabel Public School District will disseminate relevant applications, evaluations, program plans, and information related to the District's education program and activities with sufficient advance notice as to allow tribes and parents of Indian children the opportunity to review and make recommendations. [34FR222.94(a)(1)]*

Procedure 1: *Pertinent program policies/plans, applications, and evaluations will be disseminated through public hearings. Posted notices of public meetings/hearings will be through one or more of the following ways:*

- A. *Local Newspaper*
- B. *Copies to be sent home with students for parents*
- C. *Posting on school district website and social media platforms*
- D. *Notices mailed to Tribal leaders*

Policy 2: *Idabel Public School District will provide an opportunity for the Choctaw Tribe and parents of Indian children to provide their views on the District's educational program and activities, including recommendations on the needs of their children and how the District may help those children realize the benefits of the educational programs and activities. [34CFR222.94(a)(2)]*

Procedure 2. *By scheduling through the Superintendents's office a place on the agenda of any open meeting of the Idabel Public School ,Board of Education, and/or the Indian Education Committee, a tribe or the designee, parent, or group of parents concerned with the educational opportunity of any student or group of students at Idabel Public School may:*

- A. *Present views regarding applications.*
- B. *Make recommendations concerning the needs of children.*
- C. *Provide input into the planning and development of education programs in the district.*
- D. *Present views of education programs and it's operation.*

INDIAN POLICIES AND PROCEDURES

1100.12

Policy 3. *The Idabel School District will annually assess the extent to which Indian children participate on an equal basis with non-Indian children in the District's education program and activities. [34CFR222.94(a)(3)]*

- (i)*** *Share relevant information related to Indian children's participation in the District's education program and activities with tribes and parents of Indian children;*
- (ii)*** *Allow tribes and parents of Indian children the opportunity and time to review and comment on whether Indian children participate on an equal basis with non-Indian children.*

Procedure 3. *Children living on Indian land participate in school programs on an equal basis with all other children attending school in the District. No Teacher or Program Director will exclude or limit participation in any District activity on the basis of race. The District will review school data and comments from Tribal officials and parents to assess the extent of Indian children's participation in the education program. The Idabel Public School District will take the following measures to annually assess the extent to which the Indian children participate on an equal basis with non-Indian children in the District's education program and activities.*

- A.*** *The District will monitor Indian student participation in all academic and co-curricular activities.*
- B.*** *School District officials will review school data to assess the extent of Indian children's participation in the District's education programs on an equal basis.*
- C.*** *The Idabel School District will share its assessment of district funding, Indian student participation, related academic achievements, and other related data will be shared with the parents of Indian children and Tribal officials by, (mail, email, posting at tribal offices, etc.)*

POLICIES AND PROCEDURES

1100.12

D. Parents of Indian children, Tribal officials and other interested parties may express their views on participation through direct communication with the school district, at any school board meeting or to the Indian Education Committee (Parent Advisory Committee).

E. Copies of annual reports will be provided to Tribal officials.

Policy 4. The Idabel School District will modify the IPP's upon the School Board approval if necessary, based upon the result of any assessment or input described in this document. [34CFR222.94(a)(4)]

Procedures 4. At least one public hearing will be held annually, at which parents of children living on Indian land and/or Tribal officials may discuss the current status of school programs and desired direction for future development and recommend any modifications for Board consideration. This meeting may be held as part of a regular meeting of the Board of Education and/or as a separate meeting, if needed for better communication between school officials, parents, and tribal officials. In addition, a discussion of Impact Aid will be placed on the Agenda of the Indian Education Parent Committee at least once a year.

Policy 5. The Idabel School District will respond at least annually in writing to comments and recommendations made by tribes or parents of Indian children, and disseminate the responses to the tribe and parents of Indian children prior to the submission of the IPP's by the District. [34CFR222.94(a)(5)]

Procedures 5. The Idabel School District will at least annually respond in writing to comments and recommendations made by the Parent Advisory Committee, Tribal officials, or parents of Indian children, and disseminate the responses to all parties by mail, email, posting at Tribal offices, etc., prior to the submission of the IPP's by the District and within 30 days of receipt of written comments, and/or recommendations.

BY-LAWS OF THE
IDABEL PUBLIC SCHOOLS
JOM PARENT COMMITTEE

ARTICLE I

The name of the Committee shall be the, Idabel Public School JOM Parent Committee.

ARTICLE II **PURPOSE OF THE COMMITTEE**

Establishment and the work of the Parent Committee is to comply with the Rules and Regulations as found in the Federal Register, Sec. 273.16, Powers and Duties of the Indian Education Committee, and Sec. 273.17, Programs approved by the Indian Education Committee to complete the purposes.

ARTICLE III **MEMBERSHIP**

1. Establishment of the Parent Committee

According to Sub-part A, Section 273.15 of the November 4, 1975 regulations, an Indian Education Committee is to be elected from among the parent, (including persons acting loco parentis except school administrators or officials of eligible Indian students enrolled).

The JOM Parent Committee shall be composed of 5 members, Chairperson, Vice-Chair, Secretary, and 2 members.

2. Selection of Members

New members are elected in an open meeting of two years by a majority vote of parents of eligible Indian students. Three members are elected in odd calendar years and two elected in even-calendar years.

Membership in the Parent Committee cannot be transferred.

3. Voting Rights

Each member will have one vote in any matter submitted to the Parent Committee for general vote. Proxy voting and absentee ballot shall not be permitted. A member may abstain from voting on any matter,

4. TERMINATION OF MEMBERSHIP

Any member may resign by giving a written resignation to the Parent Committee.

A member shall be automatically removed from the membership in the Parent Committee for the following reasons:

- (a) The member does not attend regular or special meetings of the Parent Committee for twelve consecutive months.**
- (b) The member no longer resides in the affected school district's transportation area.**
- (c) The member no longer represents the group or organization which was to be represented by that member.**
- (d) After six unexcused absences, membership shall be automatically terminated, unless an exception is agreed upon by the Parent Committee.**

5. VACANCIES

By affirmative vote of members present of the Parent Committee, a vacancy can be filled. The new member will serve only for the term of the vacant member.

ARTICLE IV - OFFICERS

The officers of the JOM Parent Committee shall be a Chairperson, Vice-Chair, Secretary, and 2 members. Other officers can be appointed as the committee desires.

1. ELECTION AND TERM OF OFFICE

The officers of the JOM Parent Committee shall be elected by a majority vote at the annual JOM Parent Meeting for the elected officers, and shall serve two years.

2. VACANCY

A vacancy in any office of the JOM Parent Committee may be filled by a majority vote of the committee members present at a general meeting. The newly elected officer shall serve for the unexpired term of the vacant office.

3. REMOVAL

Any officer may be removed by a two-thirds vote of all members whenever it is in the best interest of the committee.

4. CHAIRPERSON

The Chairperson shall perform all duties incident to the office of the chairperson and such other duties as may be prescribed by the Parent Committee from time to time. Specific duties are to preside over all general committee meetings and sign all letters, reports, and other committee papers as required. The chairperson must sign off on the project application and amendments to applications, (including revisions to the projects budget and project design).

5. VICE-CHAIRPERSON

The Vice-Chairperson will assume the role of the chairperson when the chairperson is absent. The vice-chairperson shall have all the rights and privileges of the chairperson when acting in that capacity. Other duties of the vice-chairperson are: To see that membership of the JOM Parent Committee is consistent with Federal Guidelines. He or she shall perform other duties as may be prescribed by the Parent Committee from time to time.

6. SECRETARY

The Secretary shall keep all minutes of all meetings, both regular and special, and shall provide copies to the School, the Parent Committee, and to such other person the committee may indicate. Working with the JOM Coordinator shall see that all notices are given in accordance with the provisions of these by-laws, be custodian of the committees records, keep a list of addresses and phone numbers of each member of the committee. The Secretary shall perform such other duties as may be prescribed by the Parent Committee from time to time.

ARTICLE V MEETINGS

The JOM Parent Committee shall meet no less than 2 times a year, and on the call of the Chairperson and JOM Coordinator. Additional meetings can be called if desired. A majority of the members present at any meeting may adjourn the meeting.

1. REGULAR MEETINGS

The date and time of regular meetings will be decided by a majority vote of the first organizational meeting each year. All regular meetings of the parent committee shall be open to the public. Notice of the regular meetings shall be in writing and shall state the date, hour, and location of the meeting. Each member shall be notified at least one day before the date of such meeting. A copy of the agenda shall be enclosed with the notice.

2. QUORUM

The presence of three members of the committee shall be required in order to constitute a quorum for the transaction of the business of the JOM Parent Committee. No decision of the Parent Committee shall be valid unless there is a majority vote of the members constituting a quorum.

3. AGENDA

The agenda for each meeting shall be prepared by the JOM Coordinator and or Chairperson. Individual members of the JOM Parent Committee are encouraged to submit agenda items to the Chairperson or present their proposals normally under the agenda item, "New Business". An item may be placed on the agenda by contacting the JOM Coordinator and or the Chairperson at least one day prior to the regular meeting date.

SPECIAL MEETINGS

Special meetings may be called by the JOM Coordinator and or Chairperson or by the majority vote of the JOM Parent Committee. All members shall be notified by telephone if necessary.

3. Voting Rights

Each member will have one vote in any matter submitted to the Parent Committee for general vote. Proxy voting and absentee ballot shall not be permitted. A member may abstain from voting on any matter,

4. TERMINATION OF MEMBERSHIP

Any member may resign by giving a written resignation to the Parent Committee.

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ARTICLE IV - OFFICERS

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1. ELECTION AND TERM OF OFFICE

The officers of the JOM Parent Committee shall be elected by a majority vote at the annual JOM Parent Meeting for the elected officers, and shall serve two years.

ARTICLE VI - AMENDMENTS TO THE BY-LAWS

The By-Laws may be amended at any time by a 2/3 affirmative vote of the members of the Parent Committee in attendance, provided that the amendment is to carry out the purpose and objectives of the Parent Committee as expressed above. Any amendment must conform with the Rules and Regulations of the Federal Register, Vol. 40, Part 213, Tuesday, November 4, 1975. It must also have the written approval of the school administrator.

ARTICLE VII - RATIFICATION

These By-Laws shall be declared adopted by the JOM Parent Committee when passed by 2/3 of the full membership of the Parent Committee, at a general meeting of the committee.

These By-Laws are approved by the Idabel Public Schools JOM Parent Committee at its meeting on April 17th, 2018.

BY-LAWS CONTINUED....

IN WITNESS THEREOF

Yanya Ampson 9-23-21
CHAIRPERSON DATE

Ronneshe Baker 9-23-21
VICE-CHAIR DATE

Bobbie Jefferson Jackson 9-23-21
SECRETARY DATE

Candace Parker 9-23-21
MEMBER DATE

Tiffany Williston 10-04-21
MEMBER DATE

Idabel Public Schools 2023-2024

School Year Calendar

Approved: 6-Mar-23
Update: February 12, 2024

July 23						
Su	M	Tu	W	Th	F	Sa
						1
	2	3	4	5	6	7
	8	9	10	11	12	13
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September 23						
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January 24						
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May 24						
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August 23						
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December 23						
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April 24						
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August 24						
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November 23						
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	26	27	28	29	30	31


March 24						
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	26	27	28	29	30	31


July 24						
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	8	9	10	11	12	13
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	20	21	22	23	24	25
	26	27	28	29	30	31



October 23						
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February 24						
Su	M	Tu	W	Th	F	Sa
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	20	21	22	23	24	25
	26	27	28	29	30	31

June 24						
Su	M	Tu	W	Th	F	Sa
						1
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	14	15	16	17	18	19
	20	21	22	23	24	25
	26	27	28	29	30	31

 Professional Development


 School Closed

 First Day of Class
 Last Day of Class

 Report Cards Issued

 Holiday - No Classes

- 8/7 Professional Day - In service
- 8/8 Professional Day - In service
- 8/9 Professional Day - In service
- 8/10 First Day for Students
- 9/4 Labor Day - No school
- 9/18 Professional Day - In service
- 10/18 Parent /Teacher Conference
- 10/19 - 10/20 Fall Break - No School
- 11/20 - 11/24 Thanksgiving Break - No School
- 12/18 - 1/2 Christmas Break - No School
- 1/3 Professional Day (1/2 day)- In service
- 1/4 2nd Semester Begins - Students Return
- 1/15 Martin Luther King Jr. Day - No School
- 2/16 Parent /Teacher Conference
- 2/19 Presidents' Day - No School
- 3/18 - 3/22 Spring Break - No School
- 4/5 IEA Professional Day (1/2 day) - No School
- 4/8 ECLIPSE DAY - No School
- 4/9 Snow Day - No School
- 5/17 Last Day of School

 Weather Day: No School
1/22/24.

2024-2025 School Calendar

Idabel Public Schools

Board Approved: February 12, 2024

Important Dates

Aug 12-13	Professional Days- No School
Aug 14	First Day of School for Students
Sep 2	Labor Day-No School
Sep 23	Professional Day- No School
Oct 16	Parent Teacher Conf - No School
Oct 17-18	Fall Break - No School
Nov 25-29	Thanksgiving Break-No School
Dec 23-Jan 3	Christmas Break-No School
Jan 6	Professional Day- No School
Jan 7	2nd Semester Begins for Students
Jan 20	Martin Luther King Day-No School
Feb 14	Parent Teacher Conf - No School
Feb 17	President's Day-No School
Mar 17-21	Spring Break-No School
Apr 18	Professional Day- No School
May 16	Last Day of School for Students

Total Instructional Days: 168 (1092 Hrs)

Total Parent Teacher Conference Days: 2 (12 Hrs)

Total Professional Development Days: 5 (30 Hrs)

Total School Days: 175 (1134 Hrs)

January 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	18

February 2025						
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9	10	11	12	13	14	15
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23	24	25	26	27	28	19

March 2025						
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					16

April 2025						
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27	28	29	30			21

May 2025						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
						12

June 2025						
S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Parent Teacher Conference

Oct 16	Parent Teacher Conference
Feb 14	Parent Teacher Conference



Parent Teacher Conferences
First & Last Day of School

July 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August 2024						
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
						13

September 2024						
S	M	T	W	T	F	S
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22	23	24	25	26	27	28
29	30					
						19

October 2024						
S	M	T	W	T	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
						21

November 2024						
S	M	T	W	T	F	S
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
						16

December 2024						
S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
						15

Professional Development Days

Aug 12	Full Day PD
Aug 13	Full Day PD
Sep 23	Full Day PD
Jan 6	Full Day PD
Apr 18	Half Day PD
May 19	Half Day PD

Semesters/Nine Weeks

Aug 14	First Semester Begins
Oct 14	End of First Nine Weeks
Dec 20	First Semester Ends
Jan 7	Second Semester Begins
Mar 7	End of Third Nine Weeks
May 16	Second Semester Ends

Holiday-No Class
 Professional Development

23 Bold Numbers are School Days
 Report Cards Issued