

Newcastle Board of Education Regular Meeting
February 9, 2021 6:00 PM
Administrative Office Board Room
101 North Main
Newcastle, OK 73065

1. Call to Order and Roll Call of Members
2. Outstanding Service or Achievement Awards
3. Discussion and possible action on the Consent Agenda:
 - A. Agenda of Regular Meeting of February 9, 2021
 - B. Minutes of Regular Meeting of January 12, 2021
 - C. 2021-2022 Newcastle District School Calendar
4. Presentation of the 2019-2020 Financial Audit by Steve Blasingame, CPA, of Angel Johnston and Blasingame
5. Discussion and possible action to approve the 2019-2020 Financial Audit of Angel Johnston and Blasingame as presented.
6. Public Input
7. Superintendent and Staff Updates:
 - A. Dr. Melonie Hau
 - COVID Update
 - CSI Update
 - Bond 2021 Update
 - Legislative Session
8. Discussion and possible action regarding Financial Consent Agenda
 - A. General Fund 11 Encumbrances and Change Orders
 - B. Building Fund 21 Encumbrances and Change Orders
 - C. Transportation Bond Fund 38
 - D. Technology Bond Fund 39 Encumbrances and Change Orders
 - E. Monthly payroll and extra duty disbursement
 - F. Purpose of Activity Fund Accounts
 - G. Revenue Analysis-General Fund
 - H. Revenue Expenditure Summary-Athletic
 - I. Revenue-Expenditure Summary-Non Athletic
 - J. Treasurer's Report
9. Discussion and possible action on the Contract Consent Agenda
 - A. NorthPoint Claim Services, LLC - Public Adjuster Services for potential roof insurance claims
 - B. Virtual Learning Coordinator Agreement
 - C. Multi-County Counseling Memorandum of Understanding
10. New Business
11. Proposed executive session to discuss employment of personnel, retirements, resignations, terminations, hiring of employees, employment, rehiring and changes to

employment contracts of current and prospective district employees as outlined on attached Schedule A, and the renewal of Assistant Superintendent, Kristi Ferguson, and CFO/COO, Jeff Landes contracts, pursuant to 25 O.S. Section 307 (B)(1).

Proposed executive session to discuss negotiations with Newcastle Association of Classroom Teachers, pursuant to 25 O.S. Section 307 (B)(2).

12. Vote to convene or not to convene in executive session
13. Return to Open Session
14. Discussion and possible action to approve employment of personnel, retirements, resignations, terminations, hiring of employees, employment, rehiring and changes to employment contracts of current and prospective district employees as outlined on attached Schedule A
15. Discussion and possible action on Assistant Superintendent, Kristi Ferguson and CFO/COO, Jeff Landes contract renewals
16. Discussion and possible action to approve Newcastle Association of Classroom Teachers negotiated agreement for the FY21
17. Adjournment

This agenda was posted on the front door of the Administration Building at 4:30pm on February 8, 2021 by Jimmie Holman.

Newcastle Board of Education Regular Meeting
January 12, 2021 6:00 PM
Administrative Office Board Room
101 North Main
Newcastle, OK 73065

Attendance Taken at 6:02 PM. Ms. Valory Dalton: Present, Mr. Jeff Dingee: Present, Tiffany Elczyn: Present, Mr. Gary Knowles: Present, Mr. John Maker: Absent.

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

Dr. Hau recognized the Newcastle Board of Education for their outstanding service

3. Discussion and possible action on the Consent Agenda:

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

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

- A. Agenda of Regular Meeting of December 8, 2020
- B. Minutes of Special Meeting of November 16, 2020
- C. Minutes of Special Meeting of November 10, 2020
- D. NHS 2021-2022 Course Description
- E. Surplus Technology Request
- F. Surplus Textbook Request
- G. FY21 Revised Calendar due to snow days

4. Discussion and possible action regarding the approval of a Financial Advisory Services Agreement with BOK Financial Securities, Inc.

Motion to approve the Financial Advisory Service Agreement with BOK Financial Securities, Inc. passed with a motion by Tiffany Elczyn and a second by Mr. Jeff Dingee.
Mr. John Maker: Absent, Mr. Jeff Dingee: Yea, Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea
Yea: 4, Nay: 0, Absent: 1

5. Vote to approve or not approve a Resolution authorizing the calling and holding of a special election to permit the issuance of General Obligation Bonds and setting forth the following.

- A. Set amount of the bond issue
- B. Set bond issue projects
- C. Set date for bond election (April 6, 2021)
- D. Set maturity limitation
- E. Set interest rate limitation
- F. Set polling places

Motion to approve the Resolution authorizing the calling and holding of a special election to permit the issuance of General Obligation Bonds setting the amount, projects, date (April 6, 2021), maturity limitation, interest rate limitation and polling places passed with a motion by Mr. Jeff Dingee and a second by Tiffany Elczyn.

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

6. Public Input

No Public Input

7. Superintendent and Staff Updates:

A. Ms. Kristi Ferguson, Community & Culture CSI Plan

Ms. Kristi Ferguson reported on The Community and Culture CSI Plan and its three objectives. 1. Increase Attendance, 2. Increase Quality Programs and 3. Strengthen school and community partnerships. 1) Attendance - increasing social media, sites making home visits and recognizing staff and students. 2) Programs - College and Careers, Conscious Discipline, My Best Me, HS Character Strong, tracking data on programs and researching new programs. 3) Strengthen school and community partnerships - Inventorying marketing items, working on CSI information in materials, tracking social media data and increasing FB posts. Dr Hau implemented a teacher leadership committee and working on parent and student committees.

B. Dr. Melonie Hau, Covid Update

Dr. Melonie Hau started with, "This district is all heart!" Teachers are putting the time and effort in to help kids. Covid numbers are higher than last week with 23 positive cases and 199 in quarantine for close contact. Her recommendation is to listen to Teachers and Staff before making any changes regarding our COVID protocols. Health Dept. sent out bullet guidelines after Gov. Stitt commented that students would not need to quarantine if mandatory masks were in place and proper protocols met. Quarantine mandated if protocols were not met and/or at an athletic event.

8. Discussion and possible action regarding Financial Consent Agenda

Motion to approve the Financial Consent Agenda passed with a motion by Mr. Jeff Dingee and a second by Ms. Valory Dalton.

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

- A. General Fund 11 Encumbrances and Change Orders
- B. Building Fund 21 Encumbrances and Change Orders
- C. Bond Fund 39 Encumbrances and Change Orders
- D. Monthly payroll and extra duty disbursement
- E. Purpose of Activity Fund Accounts
- F. Revenue Analysis-General Fund
- G. Revenue Expenditure Summary-Athletic
- H. Revenue-Expenditure Summary-Non Athletic
- I. Treasurer's Report
- J. FY21 Budget by Function Code

9. Discussion and possible action on the Contract Consent Agenda

Motion to approve the Contract Consent Agenda passed with a motion by Tiffany Elczyn and a second by Mr. Jeff Dingee.

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

A. FY21 LGI Sponsorship Agreement

B. Pioneer Long Distance contract renewal for 2.5Gbps Broadband Internet for the 2021-2022 School Year

10. Discussion and possible action to revise Policy CD, School Activity Funds

Motion to revise Newcastle District Policy CD, School Activity Funds passed with a motion by Mr. Jeff Dingee and a second by Tiffany Elczyn.

Mr. John Maker: Absent, Mr. Jeff Dingee: Yea, Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea

Yea: 4, Nay: 0, Absent: 1

11. Discussion and possible action to revise Newcastle District Policy BH and BI

Motion to approve revisions on Newcastle District Policy BH and BI passed with a motion by Ms. Valory Dalton and a second by Tiffany Elczyn.

Mr. John Maker: Absent, Mr. Jeff Dingee: Yea, Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea

Yea: 4, Nay: 0, Absent: 1

12. New Business

No new business.

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

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

Motion to convene in Executive Session at 8:09pm passed with a motion by Mr. Jeff Dingee and a second by Ms. Valory Dalton.

Mr. John Maker: Absent, Mr. Jeff Dingee: Yea, Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea

Yea: 4, Nay: 0, Absent: 1

15. Return to Open Session

Returned to Open Session at 8:51pm. Mr. Knowles, Ms. Dalton, Ms. Elczyn, Mr. Dingee and Dr. Hau were in session and no votes were taken.

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

Motion to approve Schedule A as attached passed with a motion by Mr. Jeff Dingee and a second by Ms. Valory Dalton.

Mr. John Maker: Absent, Mr. Jeff Dingee: Yea, Tiffany Elczyn: Yea, Ms. Valory Dalton: Yea, Mr. Gary Knowles: Yea

Yea: 4, Nay: 0, Absent: 1

17. Discussion and possible action to appoint an Encumbrance Clerk and Assistant Encumbrance Clerk.

Motion to appoint Shasta Feurborn as encumbrance clerk and move Lynda Chmil, as assistant encumbrance clerk passed with a motion by Ms. Valory Dalton and a second by Mr. Jeff Dingee.

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

18. Discussion and possible action on the renewal of Dr. Melonie Hau, Superintendent Contract for the 2021-2022 school year.

Motion to approve the renewal of Dr. Melonie Hau, Superintendent Contract as written and presented to the board passed with a motion by Tiffany Elczyn and a second by Mr. Jeff Dingee.

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

19. Adjournment

Motion to adjourn at 8:57pm passed with a motion by Mr. Jeff Dingee and a second by Tiffany Elczyn.

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

President

Vice President

Clerk

Deputy Clerk

Member



NEWCASTLE PUBLIC SCHOOLS 2021-2022

July 2021

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

January 2022

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

August 2021

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

February 2022

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

IMPORTANT DATES

TBD	Open House, PK-8th grade
TBD	Open House, 6th-12th grade
Aug 10	FIRST DAY OF CLASS
Oct 7	Parent Teacher Conference/ Virtual Day
Feb 3	Parent Teacher Conference/ Virtual Day
May 25	LAST DAY OF CLASS

PROFESSIONAL DEVELOPMENT DAYS

Aug 4,5,9	(No students)
Jan 3	(No students)
May 26	(No students)

BREAKS

July 5	Fourth of July
Sept 6	Labor Day
Oct 14	Fall Break
Nov 22-25	Thanksgiving
Dec 20-30	Christmas
Jan 17	Martin Luther King, Jr.
Feb 21	President's Day
Mar 14-17	Spring Break
May 30	Memorial Day

VIRTUAL INSTRUCTION DAYS

October 7	(Students at home learning)
February 3	(Students at home learning)

STUDENT DAYS:

1st Nine Weeks: Aug 5 - Oct 13	38 Days (A=13 S=17 O=7+1)
2nd Nine Weeks: Oct 18 - Dec 16	32 Days (O=8, N=14, D=10)
3rd Nine Weeks: Jan 3 - Mar 10	38 Days (J=15, F=15+1, M=7)
4th Nine Weeks: Mar 21 - May 27	39 Days (M=8 A=16, M=15)

Total Student Days =	147
Professional Days =	5
Teacher Contract Days =	152

Proposed Rev 2/3/2021 A

September 2021

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

March 2022

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

October 2021

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

April 2022

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

November 2021

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

May 2022

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

December 2021

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

June 2022

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

NEWCASTLE SCHOOL DISTRICT NO. I-001
MCCLAIN COUNTY, OKLAHOMA
JUNE 30, 2020

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NEWCASTLE SCHOOL DISTRICT NO. I-001
MCCLAIN COUNTY, OKLAHOMA
JUNE 30, 2020

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

**Newcastle School District No. I-001, McClain County, Oklahoma
School District Officials
June 30, 2020**

BOARD OF EDUCATION

President	Gary Knowles
Vice President	John Maker
Clerk	Valory Dalton
Deputy Clerk	Tiffany Elczyn
Member	Jeff Dingee

SUPERINTENDENT OF SCHOOLS

Melonie Hau

ENCUMBRANCE CLERK

Linda Chimil

SCHOOL DISTRICT TREASURER/CHIEF FINANCIAL OFFICER

Jeff Landes

INDEPENDENT AUDITOR'S REPORT

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

Board Members:

Report on Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Newcastle School District No. I-001, McClain County, Oklahoma, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

As described in Note 1, the financial statements are prepared by Newcastle School District No. I-001 McClain County, Oklahoma, on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Oklahoma State Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the above paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Newcastle School District No. I-001, McClain County, Oklahoma, as of June 30, 2020, or the changes in its financial position, or, where applicable, its cash flows for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

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

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Regulatory Basis of Accounting” paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balance arising from regulatory basis transactions of each fund type and account group of Newcastle School District No. I-001, McClain County, Oklahoma as of June 30, 2020, and the revenues collected, expenditures paid and encumbered, and budgetary results, for the year ended on the regulatory basis of accounting described in Note 1.

Other Matters

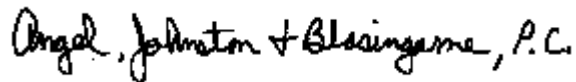
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Newcastle School District No. I-001, McClain County, Oklahoma’s basic financial statements. The combining statements—regulatory basis, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2021, on our consideration of the Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standard* in considering Newcastle School District No. I-001, McClain County, Oklahoma's internal control over financial reporting and compliance.



Chickasha, Oklahoma
February 2, 2021

COMBINED FINANCIAL STATEMENTS

Newcastle School District No. 1-1, McClain County, Oklahoma
Combined Statement of Assets, Liabilities and Fund Balances
Regulatory Basis - All Fund Types and Account Groups
June 30, 2020

	Governmental Fund Types				Fiduciary Fund Types	Account Group	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long-Term Debt	June 30, 2020
ASSETS							
Cash and Cash Equivalents	\$ 3,375,546	\$ 461,821	\$ 190,054	\$ 328,669	\$ 573,907	\$ 0	\$ 4,929,996
Investments	0	0	0	0	0	0	0
Amounts Available in Debt Service Fund	0	0	0	0	0	190,054	190,054
Amounts to be Provided for Retirement of General Long-Term Debt	0	0	0	0	0	5,064,946	5,064,946
Amounts to be Provided For Capitalized Lease Obligations	0	0	0	0	0	16,055,980	16,055,980
Amounts to be Provided For Compensated Absences	0	0	0	0	0	132,085	132,085
Total Assets	\$ 3,375,546	\$ 461,821	\$ 190,054	\$ 328,669	\$ 573,907	\$ 21,443,065	\$ 26,373,061
LIABILITIES AND FUND BALANCES							
Liabilities:							
Warrants Payable	\$ 618,948	\$ 30,256	\$ 0	\$ 0	\$ 0	\$ 0	\$ 649,204
Reserve for Encumbrances	1,150,147	69,832	0	59	0	0	1,220,037
Due to Activity Groups	0	0	0	0	573,907	0	573,907
General Obligation Bonds Payable	0	0	0	0	0	5,255,000	5,255,000
Capitalized Lease Obligations Payable	0	0	0	0	0	16,055,980	16,055,980
Compensated Absences Payable	0	0	0	0	0	132,085	132,085
Total Liabilities	\$ 1,769,095	\$ 100,088	\$ 0	\$ 59	\$ 573,907	\$ 21,443,065	\$ 23,886,213
Fund Balances:							
Restricted For:							
Debt Service	\$ 0	\$ 0	\$ 190,054	\$ 0	\$ 0	\$ 0	\$ 190,054
Capital Projects	0	0	0	328,610	0	0	328,610
Building Programs	0	361,734	0	0	0	0	361,734
Child Nutrition Programs	0	0	0	0	0	0	0
Cooperative Programs	0	0	0	0	0	0	0
Unassigned	1,606,450	0	0	0	0	0	1,606,450
Total Fund Balances	\$ 1,606,450	\$ 361,734	\$ 190,054	\$ 328,610	\$ 0	\$ 0	\$ 2,486,848
Total Liabilities and Fund Balances	\$ 3,375,546	\$ 461,821	\$ 190,054	\$ 328,669	\$ 573,907	\$ 21,443,065	\$ 26,373,061

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

Newcastle School District No. I-1, McClain County, Oklahoma
Combined Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
Regulatory Basis - All Governmental Fund Types
For the Year Ended June 30, 2020

	Governmental Fund Types				Totals (Memorandum Only)
Revenue Collected:	General	Special Revenue	Debt Service	Capital Projects	June 30, 2020
Local Sources	\$ 4,339,829	\$ 630,009	\$ 5,231,494	\$ 0	\$ 10,201,331
Intermediate Sources	488,071	0	0	0	488,071
State Sources	9,720,186	1	11	0	9,720,198
Federal Sources	1,088,987	0	0	0	1,088,987
Non-Revenue Receipts	364,739	2,822	0	0	367,561
Total Revenue Collected	\$ 16,001,812	\$ 632,832	\$ 5,231,504	\$ 0	\$ 21,866,148
Expenditures Paid:					
Instruction	\$ 9,581,988	\$ 1,020	\$ 0	\$ 312	\$ 9,583,321
Support Services	5,611,084	569,213	0	341,694	6,521,990
Operation of Non-Instructional Services	751,773	0	0	0	751,773
Facilities Acquisition and Construction	0	29,234	0	4,833,200	4,862,434
Other Outlays	1,737	0	0	0	1,737
Other Uses	0	0	0	0	0
Repayments	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	4,955,000	0	4,955,000
Interest and Fiscal Agent Fees	0	0	322,075	0	322,075
Total Expenditures Paid	\$ 15,946,582	\$ 599,466	\$ 5,277,075	\$ 5,175,206	\$ 26,998,329
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<i>\$ 55,230</i>	<i>\$ 33,366</i>	<i>\$ (45,571)</i>	<i>\$ (5,175,206)</i>	<i>\$ (5,132,181)</i>
Adjustments to Prior Year Encumbrances	\$ 5,244	\$ 5,293	\$ 0	\$ 515	\$ 0
Other Financing Sources (Uses):					
Estopped Warrants	\$ 3,332	\$ 0	\$ 0	\$ 112	\$ 3,444
Bond Proceeds	0	0	0	5,366,400	5,366,400
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	\$ 3,332	\$ 0	\$ 0	\$ 5,366,512	\$ 5,369,844
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<i>\$ 63,806</i>	<i>\$ 38,659</i>	<i>\$ (45,571)</i>	<i>\$ 191,821</i>	<i>\$ 248,715</i>
Fund Balance - Beginning of Year	1,542,644	323,075	235,624	136,790	2,238,133
Fund Balance - End of Year	\$ 1,606,450	\$ 361,734	\$ 190,054	\$ 328,610	\$ 2,486,848

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

Newcastle School District No. I-1, McClain County, Oklahoma
Combined Statement of Revenues Collected, Expenditures Paid, and Changes in Fund Balances
Budget and Actual - Regulatory Basis - Budgeted Governmental Fund Types
For the Year Ended June 30, 2020

	General Fund			Special Revenue Funds			Debt Service Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Revenue Collected:									
Local Sources	\$ 3,967,396	\$ 3,967,396	\$ 4,339,829	\$ 555,770	\$ 555,770	\$ 630,009	\$ 5,041,451	\$ 5,041,451	\$ 5,231,494
Intermediate Sources	392,000	392,000	488,071	0	0	0	0	0	0
State Sources	9,270,456	9,598,112	9,720,186	0	0	1	0	0	11
Federal Sources	790,206	1,166,461	1,088,987	0	0	0	0	0	0
Non-Revenue Receipts	0	0	364,739	0	0	2,822	0	0	0
<i>Total Revenue Collected</i>	<u>\$ 14,420,058</u>	<u>\$ 15,123,969</u>	<u>\$ 16,001,812</u>	<u>\$ 555,770</u>	<u>\$ 555,770</u>	<u>\$ 632,832</u>	<u>\$ 5,041,451</u>	<u>\$ 5,041,451</u>	<u>\$ 5,231,504</u>
Expenditures Paid:									
Instruction	\$ 9,610,000	\$ 10,313,911	\$ 9,581,988	\$ 0	\$ 0	\$ 1,020	\$ 0	\$ 0	\$ 0
Support Services	5,776,200	5,776,200	5,611,084	878,844	878,844	569,213	0	0	0
Operation of Non-Instructional Services	727,500	727,500	751,773	0	0	0	0	0	0
Facilities Acquisition and Construction	0	0	0	0	0	29,234	0	0	0
Other Outlays	58,000	58,000	1,737	0	0	0	5,277,075	5,277,075	5,277,075
Other Uses	171,002	171,002	0	0	0	0	0	0	0
Repayments	0	0	0	0	0	0	0	0	0
Interest Paid on Warrants and Bank Charges	0	0	0	0	0	0	0	0	0
<i>Total Expenditures Paid</i>	<u>\$ 16,342,702</u>	<u>\$ 17,046,613</u>	<u>\$ 15,946,582</u>	<u>\$ 878,844</u>	<u>\$ 878,844</u>	<u>\$ 599,466</u>	<u>\$ 5,277,075</u>	<u>\$ 5,277,075</u>	<u>\$ 5,277,075</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ (1,922,644)</u>	<u>\$ (1,922,644)</u>	<u>\$ 55,230</u>	<u>\$ (323,075)</u>	<u>\$ (323,075)</u>	<u>\$ 33,366</u>	<u>\$ (235,624)</u>	<u>\$ (235,624)</u>	<u>\$ (45,571)</u>
Adjustments to Prior Year Encumbrances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,244</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,293</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other Financing Sources (Uses):									
Estopped Warrants	\$ 0	\$ 0	\$ 3,332	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	380,000	380,000	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 380,000</u>	<u>\$ 380,000</u>	<u>\$ 3,332</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ (1,542,644)</u>	<u>\$ (1,542,644)</u>	<u>\$ 63,806</u>	<u>\$ (323,075)</u>	<u>\$ (323,075)</u>	<u>\$ 38,659</u>	<u>\$ (235,624)</u>	<u>\$ (235,624)</u>	<u>\$ (45,571)</u>
<i>Fund Balance - Beginning of Year</i>	<u>1,542,644</u>	<u>1,542,644</u>	<u>1,542,644</u>	<u>323,075</u>	<u>323,075</u>	<u>323,075</u>	<u>235,624</u>	<u>235,624</u>	<u>235,624</u>
<i>Fund Balance - End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,606,450</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 361,734</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ 190,054</u>

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

Note 1 - Summary of Significant Accounting Policies

The basic financial statements of the Newcastle School District No. I-001, McClain County, Oklahoma (the "District") have been prepared in conformity with another comprehensive basis of accounting as prescribed by the Oklahoma State Department of Education. The more significant of the District's accounting policies are described below.

1.A. Reporting Entity

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

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

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

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

1.B. Fund Accounting

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

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

1.B. Fund Accounting, (continued)

Governmental Fund Types

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

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

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

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

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

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

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District. When these assets are held under the terms of a formal trust agreement, trust funds are used for their accounting and reporting. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operations.

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

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

1.B. Fund Accounting, (continued)

Account Groups

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

1. General Long-Term Debt Account Group - This account group is used to account for all long-term debt of the District, which is offset by the amount available in the debt service fund and the amount to be provided in future years to complete retirement of the debt principal. It is also used to account for liabilities for compensated absences and early retirement incentives, which are to be paid from funds provided in future years.

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

Memorandum Only - Total Column

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

1.C. Basis of Accounting and Presentation

The District prepares its financial statements in a presentation format that is prescribed by the Oklahoma State Department of Education. This format is essentially the generally accepted form of presentation used by state and local governments prior to the effective date of GASB 34, *Basic Financial Statements-Management's Discussion and Analysis-for State and Local Governments*. This format significantly differs from that required by GASB 34.

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

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

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

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

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

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

1.D. Budgets and Budgetary Accounting

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

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

1.E. Assets, Liabilities and Fund Equity

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

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

Property Tax Revenues – The District is authorized by state law to levy property taxes, which consist of ad valorem taxes on real and personal property within the District. The County Assessor, upon receipt of the certification of tax levies from the county excise board, extends the tax levies on the tax roll for submission to the county treasurer prior to October 1. The county treasurer must commence tax collection within fifteen days of receipt of the tax rolls. The first half of taxes are due prior to January 1. The second half is due prior to April 1.

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

Inventories – The value of consumable inventories at June 30, 2020, is not material to the basic financial statements.

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

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

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

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

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

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

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

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

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

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

Assigned fund balance represents amounts that are intended to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by the governing body itself, or a subordinated high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balances includes all remaining spendable amounts (except negative balances) that are reported in governmental funds other than the general fund, that are neither restricted nor committed, and amounts in the general fund that are intended to be used for specific purpose in accordance with the provisions of the standard.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

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

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

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

Resource Use Policy

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

1.F. Revenue, Expenses, and Expenditures

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

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

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

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

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

Note 2 – Deposit and Investment Risk

The District held the following deposits and investments at June 30, 2020:

			<u>Carrying Value</u>
Deposits			
Demand Deposits	\$	4,949,729	
Time Deposits		0	
Total Deposits	\$	4,949,729	
Investments			
	<u>Credit Rating</u>	<u>Maturity</u>	<u>Fair Value</u>
			\$ 0
Total Investments			\$ 0
Reconciliation to the Combined Statement of Assets, Liabilities and Equity			
Cash and Cash Equivalents	\$	4,929,996	
Activity Fund Estoped Checks		4,076	
Activity Fund Outstanding Checks		15,657	
Total Deposits and Investments	\$	4,949,729	

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

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

The District did not have any custodian credit risk as of June 30, 2020, as defined above.

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

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

Note 2 – Deposit and Investment Risk, (continued)

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

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

The District did not have any investment credit risk as of June 30, 2020, as defined above.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District discloses its exposure to interest rate risk by disclosing the maturity dates of its various investments. The District had no investment interest rate risk as defined above.

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

At June 30, 2020, the District had no concentration of credit risk as defined above.

Note 3 - General Long-Term Debt

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

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

Note 3 - General Long-Term Debt (continued)

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2020:

	Bonds Payable	Capital Lease Obligations	Compensated Absences	Total
Balance July 1, 2019	\$ 4,955,000	\$ 20,753,450	\$ 129,169	\$ 25,837,619
Additions	5,255,000	165,730	2,916	5,423,646
Retirements	(4,955,000)	(4,863,200)	0	(9,818,200)
Balance, June 30, 2020	<u>\$ 5,255,000</u>	<u>\$ 16,055,980</u>	<u>\$ 132,085</u>	<u>\$ 21,443,065</u>

A brief description of the outstanding general obligation bond issues at June 30, 2020 is set forth below:

	Interest Rate	Maturity Date	Amount Issued	Amount Outstanding
2019 Combined Purpose Bonds	2.65%	1-Jul-21	\$ 5,255,000	\$ 5,255,000
Totals			<u>\$ 5,255,000</u>	<u>\$ 5,255,000</u>

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

	Principal	Interest	Total
2019 Combined Purpose Bonds			
2020-2021	\$ 0	\$ 139,258	\$ 139,258
2021-2022	5,255,000	139,258	5,394,258
Sub Total	<u>\$ 5,255,000</u>	<u>\$ 278,515</u>	<u>\$ 5,533,515</u>
Total Bonds	<u>\$ 5,255,000</u>	<u>\$ 278,515</u>	<u>\$ 5,533,515</u>

Interest paid on general debt during the 2019-20 year was \$322,075.

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

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

Note 3 - General Long-Term Debt (continued)

Year Ending June 30	Copier Lease	Newcastle Educational Facilities Auth 2010 A & B Lease Purchase	Newcastle Educational Facilities Auth 2010 C & D Lease Purchase	Total
2021	\$ 50,000	\$ 505,758	\$ 4,639,292	\$ 5,195,050
2022	50,000	513,544	4,710,706	5,274,250
2023	44,496	545,658	5,005,292	5,595,446
Total	\$ 144,496	\$ 1,564,960	\$ 14,355,290	\$ 16,064,746
Less: Amount representing Interest	(8,766)	0	0	(8,766)
Present Value of Future Minimum Lease Payments	\$ 135,730	\$ 1,564,960	\$ 14,355,290	\$ 16,055,980

Also, the District accrues for unused sick leave for eligible employees. Unused sick leave for certified salaries is calculated at various rates up to 120 days depending upon years of service. Any amount in excess of 120 days is paid at \$15 per day upon retirement by the district. Unused sick leave is paid to noncertified employees at various rates up to 120 days depending upon years of service. However, no amounts are paid for days in excess of 120 days upon retirement. The liability for compensated absences at June 30, 2020 is as follows:

Unused Sick Leave Liability – Certified	\$ 115,670
Unused Sick Leave Liability – Support	16,415
Total Compensated Absences	<u>\$ 132,085</u>

Note 4 - Employee Retirement System

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

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

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

The contribution rates for the District and its employees, which are not actuarially determined, are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. The District is required by statute to contribute 9.50% applicable compensation for the year ended June 30, 2020. The District is allowed by the Oklahoma Teacher's Retirement System to make the required contributions on behalf of the participating members. The required contribution for participating members is 7%.

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

Note 4 - Employee Retirement System, (continued)

The District's contributions to the System for the years ending June 30, 2020, 2019, and 2018 were \$937,487, \$865,665, and \$774,118, respectively.

The compensation for employees covered by the System for the year ended June 30, 2020 was \$9,623,966; the District's total compensation was \$12,333,938. In addition to the District's 9.50% contributions, the District was required to pay into the System 7.70% of compensation arising from federal grants \$34,173. There were \$548,260 contributions made by employees during the year ended June 30, 2020.

Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2019. This information is useful in assessing the pension plan's accumulation of sufficient assets to pay pension benefits as they come due.

Note 5 - Contingencies

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

Note 6 – Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; or acts of God. The District purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public official's liability. The District had the following insurance coverage during the year: Commercial property - \$86,495,048; general liability - \$1,000,000; and educator's liability \$1,000,000. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

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

Newcastle School District No. I-001, McClain County, Oklahoma
Notes To Combined Financial Statements
For The Year Ended June 30, 2020

Note 7 - Use of Estimates

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

Note 8 – Surety Bonds

The treasurer is bonded by RLI Insurance Company, bond number LSM0479448 for the penal sum of \$250,000 for the term February 28, 2020 to February 28, 2021.

The Superintendent is bonded by RLI Insurance Company, bond number LSM278324 for the penal sum of \$250,000 for the term July 1, 2019 to July 1, 2020.

The Encumbrance Clerk/Payroll Clerk is bonded by RLI Insurance Company, bond number LSM1439691 for the penal sum of \$25,000 for the term May 4, 2020 to April 4, 2021.

The Minutes Clerk is bonded by RLI Insurance Company, bond number LSM0479452 for the penal sum of \$25,000 for the period February 28, 2020 to February 28, 2021.

The Activity Fund Custodian is bonded by RLI Insurance Company, bond number LSM079456 for penal sum of \$250,000 for the period February 28, 2020 to February 28, 2021.

Note 9 – Budget Amendments

The General Fund Budget was amended once during the year by filing a supplemental appropriation form with the county clerk's office. The supplemental appropriation was filed on February 25, 2020, in the amount of \$703,910.89. This increased the original General Fund Budget from \$16,342,702.23 to \$17,046,613.12.

Note10 – Subsequent Events

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

OTHER INFORMATION

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Assets, Liabilities and Fund Balances
Regulatory Basis - All Special Revenue Funds
June 30, 2020

<u>ASSETS</u>	<u>Building Fund</u>	<u>Total June 30, 2020</u>
Cash and Cash Equivalents	\$ 461,821	\$ 461,821
Investments	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$ 461,821</u>	<u>\$ 461,821</u>
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Warrants Payable	\$ 30,256	\$ 30,256
Reserve for Encumbrances	<u>69,832</u>	<u>69,832</u>
<i>Total Liabilities</i>	<u>\$ 100,088</u>	<u>\$ 100,088</u>
Fund Balances:		
Restricted	<u>\$ 361,734</u>	<u>\$ 361,734</u>
<i>Total Fund Balances</i>	<u>\$ 361,734</u>	<u>\$ 361,734</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 461,821</u>	<u>\$ 461,821</u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
Regulatory Basis - Special Revenue Funds
For the Year Ended June 30, 2020

	Building Fund	Total June 30, 2020
Revenue Collected:		
Local Sources	\$ 630,009	\$ 630,009
Intermediate Sources	0	0
State Sources	1	1
Federal Sources	0	0
Non-Revenue Receipts	2,822	2,822
<i>Total Revenue Collected</i>	\$ 632,832	\$ 632,832
 Expenditures Paid:		
Instruction	\$ 1,020	\$ 1,020
Support Services	569,213	569,213
Operation of Non-Instructional Services	0	0
Facilities Acquisition and Construction	29,234	29,234
Other Outlays	0	0
Other Uses	0	0
Repayments	0	0
Interest Paid and Bank Charges	0	0
<i>Total Expenditures Paid</i>	\$ 599,466	\$ 599,466
 <i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	 \$ 33,366	 \$ 33,366
 Adjustments to Prior Year Encumbrances	 \$ 5,293	 \$ 5,293
 Other Financing Sources (Uses):		
Estopped Warrants	\$ 0	\$ 0
Transfers In	0	0
Transfers Out	0	0
<i>Total Other Financing Sources (Uses)</i>	\$ 0	\$ 0
 <i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	 \$ 38,659	 \$ 38,659
 <i>Fund Balance - Beginning of Year</i>	 323,075	 323,075
 <i>Fund Balance - End of Year</i>	 \$ 361,734	 \$ 361,734

Newcastle School District No. I-1, McClain County, Oklahoma
 Combining Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances
 Budget and Actual - Regulatory Basis - Special Revenue Funds
 For the Year Ended June 30, 2020

	Building Fund			Total		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Revenue Collected:						
Local Sources	\$ 555,770	\$ 555,770	\$ 630,009	\$ 555,770	\$ 555,770	\$ 630,009
Intermediate Sources	0	0	0	0	0	0
State Sources	0	0	1	0	0	1
Federal Sources	0	0	0	0	0	0
Non-Revenue Receipts	0	0	2,822	0	0	2,822
<i>Total Revenue Collected</i>	<u>\$ 555,770</u>	<u>\$ 555,770</u>	<u>\$ 632,832</u>	<u>\$ 555,770</u>	<u>\$ 555,770</u>	<u>\$ 632,832</u>
Expenditures Paid:						
Instruction	\$ 0	\$ 0	\$ 1,020	\$ 0	\$ 0	\$ 1,020
Support Services	878,844	878,844	569,213	878,844	878,844	569,213
Operation of Non-Instructional Services	0	0	0	0	0	0
Facilities Acquisition and Construction	0	0	29,234	0	0	29,234
Other Outlays	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0
Repayments	0	0	0	0	0	0
Interest Paid	0	0	0	0	0	0
<i>Total Expenditures Paid</i>	<u>\$ 878,844</u>	<u>\$ 878,844</u>	<u>\$ 599,466</u>	<u>\$ 878,844</u>	<u>\$ 878,844</u>	<u>\$ 599,466</u>
<i>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments to Prior Year Encumbrances</i>	<u>\$ (323,075)</u>	<u>\$ (323,075)</u>	<u>\$ 33,366</u>	<u>\$ (323,075)</u>	<u>\$ (323,075)</u>	<u>\$ 33,366</u>
Adjustments to Prior Year Encumbrances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,293</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,293</u>
Other Financing Sources (Uses):						
Estopped Warrants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Excess (Deficiency) of Revenue Collected Over Expenditures Paid and Other Financing Sources (Uses)</i>	<u>\$ (323,075)</u>	<u>\$ (323,075)</u>	<u>\$ 38,659</u>	<u>\$ (323,075)</u>	<u>\$ (323,075)</u>	<u>\$ 38,659</u>
<i>Fund Balance - Beginning of Year</i>	<u>323,075</u>	<u>323,075</u>	<u>323,075</u>	<u>323,075</u>	<u>323,075</u>	<u>323,075</u>
<i>Fund Balance - End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 361,734</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 361,734</u></u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Assets, Liabilities and Fund Equity
Regulatory Basis - Activity Fund
June 30, 2020

<u>ASSETS</u>	School Activity Fund
Cash	\$ 573,907
Investments	<u>0</u>
<i>Total Assets</i>	<u>\$ 573,907</u>
<u>LIABILITIES AND FUND EQUITY</u>	
Liabilities:	
Due To Activity Groups	\$ <u>573,907</u>
<i>Total Liabilities</i>	<u>\$ 573,907</u>
Fund Equity:	
Unassigned	\$ <u>0</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 573,907</u>

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Changes in Assets and Liabilities
Regulatory Basis - Activity Fund
For the Year Ended June 30, 2020

ACTIVITIES	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Cafeteria	\$ 0	\$ 314,009	\$ 314,009	\$ 0
Athletics-General	84,727	11,446	28,877	67,296
Athletic-Gate	4,000	92,879	55,323	41,555
Athletic Trainer	3,390	0	3,390	0
Baseball	27	2,825	2,699	153
Basketball-Boys	10,974	0	1,558	9,416
Cheer	37,665	32,011	42,498	27,178
Cross Country	1,104	866	1,634	337
Fast Pitch	8	6,460	6,460	8
Football	1,200	0	0	1,200
Golf-Boys	100	2,200	2,131	169
Golf-Girls	100	355	0	455
Slow Pitch	143	0	0	143
Soccer-Boys	0	2,568	1,793	776
Soccer-Girls	0	2,568	1,793	776
Track	3,045	0	0	3,045
Volleyball	1,489	0	0	1,489
Wrestling	1,682	3,500	3,320	1,862
Archery	2,144	880	0	3,024
Robotics	13,694	14,553	18,359	9,888
Activity Fees	0	58,609	57,959	650
Administration	91,045	22,713	7,948	105,811
Gfund Collections	0	4,370	4,370	0
Damage Deposit	750	150	100	800
Art	7,775	1,632	4,662	4,744
Band	84	0	0	84
Box Tops	594	85	150	529
Club-BPA	563	964	1,024	503
Club-FCCLA	8,345	13,842	16,824	5,362
Club-FFA	7,399	89,091	81,975	14,514
Club-Science	931	220	146	1,005
Club-Spanish	1,622	0	0	1,622
Drama	4,462	0	3,174	1,287
ES-Academ Outreach	2,480	18	0	2,497
ES Beautification	4,804	0	0	4,804
ES-Camp Goddard	6,565	28,773	24,973	10,365
ES-Fundraiser	15,472	44,050	28,358	31,165
ES Literacy	3,196	0	688	2,508
ES Special Olympics	2,676	1,158	1,231	2,604
GiftedTalented	195	0	0	195
Honor Society	1,922	4,235	2,637	3,520
Hospitality	588	710	521	777
HS-Counseling	608	2,328	1,364	1,572
HS-Take the Lead	1,186	0	0	1,186
Library	14,842	18,230	16,959	16,113
MS-Boat Races	701	0	0	701
Sub Total Activities	\$ 344,296	\$ 778,300	\$ 738,906	\$ 383,690

Newcastle School District No. I-1, McClain County, Oklahoma
Combining Statement of Changes in Assets and Liabilities
Regulatory Basis - Activity Fund
For the Year Ended June 30, 2020

<u>ACTIVITIES</u>	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
MS-FinishLine Store	\$ 2,017	\$ 0	\$ 487	\$ 1,530
MS-Student Store	8,331	6,245	4,568	10,008
Native Ed Enrichment	1,501	0	0	1,501
PE	1,594	0	0	1,594
Pit Crew	603	0	0	603
Principals	73,230	34,523	36,889	70,864
Scholarship-Class of 2019	2,000	0	2,000	0
Show Choir	485	0	0	485
Stuco	28,174	12,273	15,568	24,880
Technology	2,009	2,116	2,478	1,647
Vocal Music	4,987	5,966	5,070	5,882
Yearbook	62,123	7,824	28,541	41,406
Class of 2020	14,430	2,019	3,428	13,021
Class of 2021	3,175	4,317	3,431	4,062
Class of 2022	1,599	1,914	587	2,926
Class of 2023	0	1,955	185	1,770
Class of 2024	931	0	0	931
Class of 2025	163	0	0	163
Class of 2027	469	682	175	976
Class of 2028	218	0	100	118
Class of 2029	728	462	56	1,134
Class of 2030	296	89	0	385
Class of 2031	3,150	4,364	5,159	2,355
Class of 2032	2,297	4,584	5,615	1,267
Class of 2033	495	3,191	2,977	709
Sub Total Activities	\$ <u>215,006</u>	\$ <u>92,525</u>	\$ <u>117,314</u>	\$ <u>190,217</u>
Total Activities	\$ <u><u>559,303</u></u>	\$ <u><u>870,824</u></u>	\$ <u><u>856,220</u></u>	\$ <u><u>573,907</u></u>

Newcastle School District No. 001, McClain County, Oklahoma
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA#	Through Grantor's Project Number	Deferred Revenue (Accounts Receivable) July 1, 2019	Federal Grant Receipts	Federal Grant Expenditures	Deferred Revenue (Accounts Receivable) June 30, 2020	Indirect Cost included in Grant Expenditures
U.S. Department of Education							
<u>Direct Programs:</u>							
Indian Education Title VII	84.060A	561	(16,727)	63,364	62,881	(16,244)	2,401
<u>Passed Through Oklahoma State Department of Education:</u>							
Title I, Basic	84.010	511/786	(44,011)	172,449	196,856	(68,418)	7,375
Title 1, Neglected	84.010	518	(83)	3,216	6,818	(3,685)	260
Title I			(44,094)	175,665	203,674	(72,103)	7,635
IDEA-B Flowthrough	84.027	621	0	361,182	369,323	(8,141)	0
IDEA-B Prof. Development	84.027	615	0	3,030	3,030	0	0
IDEA-B Preschool	84.173	641	0	8,355	8,355	0	0
Special Education Cluster			0	372,567	380,708	(8,141)	0
Title II, Part A,	84.367	541/786	(4,544)	24,975	48,984	(28,553)	1,809
Title VI, Part B Rural and Low Income	84.358	587/786	(17,655)	48,504	62,201	(31,352)	2,290
Title IV, Part A	84.424A	552/786	0	3,901	4,117	(216)	149
<u>Passed Through Oklahoma Department of Vocational Education</u>							
Carl Perkins	84.008	421	404	12,368	12,137	635	0
Total U.S. Department of Education			(82,616)	701,344	774,702	(155,974)	14,284
U.S. Department of Agriculture							
<u>Passed Through State Department of Education:</u>							
Breakfast Program	10.553	764	0	108,787	108,787	0	0
Lunch Program	10.555	763	0	269,712	269,712	0	0
Commodities Distributed-Lunch (Note 3)	10.555	N/A	0	49,540	49,540	0	0
Child Nutrition Cluster			0	428,039	428,039	0	0
Total U.S. Department of Agriculture			0	428,039	428,039	0	0
U.S. Department of Interior							
<u>Passed through Bureau of Indian Affairs:</u>							
Johnson O'Malley (Note 4)	15.130	563	(7,278)	9,143	2,247	(382)	0
Total U.S. Department of Interior			(7,278)	9,143	2,247	(382)	0
TOTAL FEDERAL ASSISTANCE			(89,894)	1,138,526	1,204,988	(156,356)	14,284

Newcastle School District No. I-001, McClain County, Oklahoma
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Note 1 – Basis of Presentation – The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended and does not present the financial position, changes in net position or cash flows of the School.

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

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

Note 4 – Johnson O'Malley – The beginning receivable should be \$7,278. Prior year SEFA showed \$7,084. We have adjusted beginning receivable to actual.

CERTIFIED PUBLIC ACCOUNTANTS

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

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

Board Members:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund type and account group financial statements-regulatory basis, within the combined financial statements of Newcastle School District No. I-001, McClain County, Oklahoma, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's financial statements and have issued our report thereon dated February 2, 2021. The report on these financial statements was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board. However, our report was qualified for the omission of the general fixed asset account group with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Newcastle School District No. I-001, McClain County, Oklahoma's, internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. (2020-001).

Compliance and Other Matters

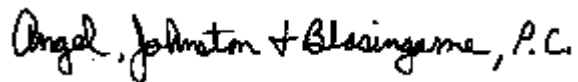
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

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

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

Purpose of this Report

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



Chickasha, Oklahoma
February 2, 2021

CERTIFIED PUBLIC ACCOUNTANTS

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

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

Board Members:

Report on Compliance for Each Major Federal Program

We have audited Newcastle School District No. I-001, McClain County, Oklahoma's, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Newcastle School District No. I-001, McClain County, Oklahoma complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

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

Angel, Johnston + Blessingame, P.C.

Chickasha, Oklahoma
February 2, 2021

**Newcastle School District No. I-001, McClain County, Oklahoma
Schedule of Findings and Questioned Cost
For the Year Ended June 30, 2020**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

Type of Auditor's Report Issued: Adverse opinion on the combined financial statements-regulatory basis in conformity with generally accepted accounting principles and a qualified opinion for the omission of the general fixed asset account group on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma State Department of Education.

Internal Control Over Financial Reporting:

Material Weakness(es) identified? Yes No

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

Noncompliance material to financial statements noted? Yes No

Federal Awards:

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

Internal Control Over Major Programs:

Material Weakness(es) identified? Yes No

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

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

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

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

Identification of Major Programs:

CFDA#

84.010	Title I
84.027, 84.173	Special Education Cluster

Newcastle School District No. I-001, McClain County, Oklahoma
Schedule of Findings and Questioned Cost
For the Year Ended June 30, 2020
(Continued)

Findings-Financial Statement Audit

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

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

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

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

Findings and Questioned Costs – Major Federal Award Programs Audit

(None)

Newcastle School District No. I-001, McClain County, Oklahoma
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2020

2019-001 – Statement of Condition – During our testing of payroll, we noticed an employee that did not have a signed and approved contract.

Criteria –Per Oklahoma State Statute §70-6-101, “No person shall be permitted to teach in any school district of the state without a written contract.”

Oklahoma State Statute §70-5-123, “No expenditure involving an amount greater than Five Hundred Dollars (\$500) shall be made by a board of education except in accordance with the provisions of a written contract or purchase order.”

Cause/Effect of Condition - The employee was a principal for the month of July and then changed positions to interim Superintendent. When contracts were prepared the contract for the one month as principal and the extra duties was overlooked. This oversight increases risk that employees could be paid more or less than the board intended.

Recommendation –The District should execute an employment contract.

Current Status – This was not noted during the 2019-20 audit.

2019-002 – Statement of Condition - During our testing of activity funds we noticed a bank account with \$100 that was not included in the activity fund summary; therefore, the summary did not reconcile back to the bank account total. Also, this \$100 was child nutrition money which should have been closed into the General Fund by June 30, 2019.

Criteria – Per Oklahoma State Statute § 70-5-129, "Any remaining balance in the child nutrition subaccount shall be transferred to the school district general fund on or before June 30 of each year." Even though this money was not listed in the child nutrition subaccount it is actually child nutrition money and should be treated as such.

Cause/Effect of Condition – The District was unaware that the \$100 in the bank account needed to be ran through the activity fund account. If all accounts aren't being accounted for, the activity funds summary report may not show an accurate total balance.

Recommendation – We recommend the district run the bank account through the activity funds and close out the account back into the general fund at the end of each year.

Current Status – This was not noted during the 2019-2020 audit.

OTHER OKLAHOMA DEPARTMENT OF EDUCATION REQUIRED INFORMATION

Newcastle School District No. I-001, McClain County, Oklahoma
Schedule of Accountant's Professional Liability Insurance Affidavit
For the Year Ended June 30, 2020

STATE OF OKLAHOMA)
)ss
COUNTY OF GRADY)

The undersigned auditing firm of lawful age, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with *Newcastle School District No. I-001, McClain County, Oklahoma*, for the audit year 2019-20.

ANGEL, JOHNSTON, & BLASINGAME, P.C.

Daniel Johnston

Subscribed and sworn to before me this 3 day of February, 2021.

Brenda Rice
Notary Public



My Commission Expires 07-01-2022

SCHOOL'S CORRECTIVE ACTION PLAN



Newcastle Public Schools

Jeff M. Landes
Chief Financial Officer / Chief Operating Officer

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

Newcastle Public School District
McClain County

Audit Findings
Corrective Action Plan

Audit Year: 2019-2020
Audit Finding Reference Number: 2020-001

Description of Finding:

District paid the life insurance premium for the Superintendent which was not a listed fringe benefit in the Superintendent's contract.

Contact Person: Jeff Landes

Steps Implemented:

Superintendent's fringe benefits have been adjusted to exclude life insurance premiums.

Completion Date: February 2, 2021

Jeff M. Landes, Chief Financial Officer

Newcastle Public School

Encumbrance Register

Options: Year: 2020-2021, Date Range: 1/7/2021 - 2/4/2021, PO Range: 283 - 9999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	283	01/11/2021	10101	PROSPERITY BANK (VISTA PRINTING)	Design Fee-Recruitment Mat'l's & Recruitment Mat'l's	1,000.00
				Design Fee for Recruitment Material	01/11/2021	1,000.00
			000-2571-540-000-0000-000-050	Recruitment Materials		
11	284	01/13/2021	51316	KARLI MARTIN	Reimbursement for CPR class for Kid Zone emp.	35.00
				Reimbursement for CPR Class to be able to work at Kid Zone	01/13/2021	35.00
			080-2213-860-000-0000-000-110			
11	285	01/13/2021	5790	DB DIESEL REPAIR	Repair & service for Elite gooseneck trailer	1,000.00
				Repair & service for Elite gooseneck trailer	01/13/2021	1,000.00
			412-2650-439-311-8000-000-705			
11	286	01/14/2021	50378	DICK BLICK HOLDINGS INC	Art Supplies	193.00
				(1) Blick Studio Drawing Pencils-Class Pack of 144(2) Blick Studio Drawing Pencils-Set of 12(2) Prismacolor Ebony Pencil-Graphite, Pack of 12(1) Yasutomo Student Origami Paper-4"x4 Sheets, 500(1) Spectra Deluxe Bleeding Art Tissue - 20"x30", 100(1) Amaco Rice Paste Powder(2) Creativity Street Craft Stems, 100(1) Spectra Sparkling Glitter, iridescent(2) Blick Construction Paper, red, pink, green(6) Sequins	01/14/2021	193.00
			065-1000-681-100-2800-000-705			
11	287	01/21/2021	8324	VIZAVANCE	Vision Screening Fees	200.00
				Vision Screening Fee for ECC	01/21/2021	100.00
				Vision Screening Fee for Elementary	01/21/2021	100.00
			000-2180-336-000-0000-000-110			
			000-2180-336-000-0000-000-105			
11	288	01/21/2021	2766	CDW LLC	HP Staple Cartridges	128.84
				(4) HP Staple Cartridges - Page Wide Office Printers	01/21/2021	128.84
			000-2230-611-000-0000-000-505			
11	289	01/21/2021	51311	PC INNOVATIONS INC.	HP/Apple Repair	2,500.00
				HP Chromebooks/Apple iPad Repair	02/04/2021	2,500.00
			000-2230-432-000-0000-000-705			
11	290	01/21/2021	51317	OKLAHOMA DEPARTMENT OF EDUCATION	Balance owed for Revision of FY21 Oct Meal Claim	52.25
				Balance owed for Revision of FY21 Oct Meal Claim	01/21/2021	52.25
			000-3140-810-700-0000-000-505			
11	291	01/25/2021	51238	PB/Educational Testing Serv	Para Pro Assessments	275.00
				(5) Para Pro Assessments	02/04/2021	275.00
			000-2213-359-000-0000-000-105			
11	292	01/25/2021	10101	PROSPERITY BANK (VISTA PRINTING)	Staff Business Cards	88.00
				Staff Business Cards / Hau, Chmil, Allen, Warren, Wilson. Free shipping.	01/25/2021	88.00
			000-2511-550-000-0000-000-050			
11	293	01/25/2021	47985	DUCT SPECIALIST HEAT & AIR LLC	Installation of GPS iWave Ionizers	31,675.00
				Installation of (232) GPS iWave-R BiPolar Ionizers and (57) GPS iWave-C BiPolar Ionizers into all District air handling units.	01/25/2021	31,675.00
			033-2640-433-000-0000-000-705			
11	294	01/27/2021	50352	BUSINESS PROFESSIONALS OF AMERICA	(412-TREU) BPA MEMBERSHIPS	400.00
				(20) BPA MEMBERSHIPS	01/27/2021	400.00
			412-2199-860-316-8100-000-705			
11	295	01/27/2021	50352	BUSINESS PROFESSIONALS OF AMERICA	(412-SCOTT) BPA MEMBERSHIPS	400.00
				(20) BPA MEMBERSHIPS	01/27/2021	400.00
			412-2199-860-316-8100-000-705			

Newcastle Public School

Encumbrance Register

Options: Year: 2020-2021, Date Range: 1/7/2021 - 2/4/2021, PO Range: 283 - 9999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	296	01/27/2021	470	Jostens	Valedictorian Stoles & Trophies	626.00
	(16) VALEDICTORIAN STOL(16)		021-2410-682-000-0000-000-705		01/27/2021	626.00
	VALDEICTORIAN TROPHIES					
11	297	01/27/2021	51318	NORTHEASTERN OK STATE UNIVERSITY	REGISTRATION FOR CAREER FAIR	75.00
	REGISTRATION FOR CAREER FAIR		541-2571-860-000-0000-000-705		01/27/2021	75.00
	APRIL 13, 2021					
11	298	01/27/2021	2766	CDW LLC	(412-Scott) Adobe Captivate licenses	1,131.30
	(Career Tech - Technology) (3) Adobe Captivate licenses for Chance Scott classroom		412-1000-653-316-8100-000-705		01/27/2021	1,131.30
11	299	01/28/2021	51293	Prosperity Bank (Travel Expenses)	(412-Morgan) Travel Expenses Livestock Show	500.00
	Travel Expenses for Central District Livestock Show in Shawnee, January 28-30, 2021		412-2199-580-311-8000-000-705		01/28/2021	500.00
11	300	01/28/2021	8764	OUHSC/CHILD STUDY CENTER	REGISTRATION FEE FOR SPED TRAINING	1,050.00
	Registration fee for virtual training- Autism Spectrum Disorder:		615-2213-860-239-0000-000-105		01/28/2021	600.00
	Conducting Functional Behavior Assessments & Writing Behavior Intervention Plans on February 5, 2021. Sped staff attending: Samantha Crissup, Helen Osborne, Kelly Hart, Lauren Webb, Kim Banfield, Stacey Gray, Amber Jetton		615-2213-860-239-0000-000-505		01/28/2021	150.00
			615-2213-860-239-0000-000-705		01/28/2021	300.00
11	301	01/28/2021	8764	OUHSC/CHILD STUDY CENTER	REGISTRATION FEE FOR SPED TRAINING	750.00
	Registration fee for virtual training- Reducing Challenging Behavior for Students with Autism Spectrum Disorder on January 29, 2021. Sped staff attending: Jennifer McIntire, Adrien Kemery, Renee Doughty, Amber Jetton, Stacey Gray		615-2213-860-239-0000-000-105		01/28/2021	450.00
			615-2213-860-239-0000-000-110		01/28/2021	150.00
			615-2213-860-239-0000-000-705		01/28/2021	150.00
11	302	02/01/2021	2071	NEWCASTLE TAG AGENCY	Tag for new Suburban	100.00
	Tag and fees for new Suburban		000-2740-612-000-0000-000-050		02/01/2021	100.00
11	303	02/01/2021	5180	UPS Store	Shipping for APC Battery	100.00
	Shipping to return battery to APC for replacement		000-2230-530-000-0000-000-705		02/01/2021	100.00
11	304	02/01/2021	48113	CRISIS PREVENTION INSTITUTE INC	(541) Nonviolent Crisis Intervention Workbooks	616.78
	(12) Nonviolent Crisis Intervention 2nd Edition Participant Workbooks		541-2213-641-000-0000-000-705		02/04/2021	616.78
	(10) Nonviolent Crisis Intervention 2nd Edition Foundation Refresher Workbooks					
11	305	02/02/2021	80089	CYNTHIA SHAW	(788) Disinfecting Machine	50.13
	(788 CARES Act - Private School Money) Reimburse Cindy Shaw for a portion of a disinfecting sprayer		788-2620-618-000-0000-000-050		02/02/2021	50.13
11	306	02/02/2021	47944	AMAZON	Heavy Duty Disposable Lunch Trays	499.80
	(20) Heavy duty disposable trays (US Foods out of stock) case count 500 per case		018-3140-617-000-0000-000-050		02/02/2021	499.80

Encumbrance Register

Options: Year: 2020-2021, Date Range: 1/7/2021 - 2/4/2021, PO Range: 283 - 9999, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	307	02/02/2021	51320	Nat'l Postsecondary Strategy Inst	Registration for Mar 2-5, 2021 NPSI Conference	250.00
				Registration for March 2-5, 2021 National Post-Secondary Strategy Institute Conference for Madison Warren	000-2213-860-000-0000-000-705 02/04/2021	250.00
11	308	02/04/2021	8346	COAST TO COAST COMPUTER PROD INC.	Printer cartridge for Elementary library	358.00
				(2) cartridges for HP Laser Jet P3005N & HP2420N	023-2220-611-000-0000-000-105 02/04/2021	358.00
11	309	02/04/2021	47944	AMAZON	(412-Treu) Printer Supplies	334.70
				(1) Epson VL Magenta ink T8503(1) Epson Yellow T8504 ink(1) Epson Photo Black T8501 ink(1) Epson Black T8508(1) Epson LLB T8509(1) Epson Professional Enhanced paper roll (17 inch)	412-1000-619-316-8100-000-705 02/04/2021	334.70
11	310	02/04/2021	47944	AMAZON	Whiteboard for ECC Gym	250.00
				Mobile Whiteboard for gym, 48x36 black	000-2620-651-000-0000-000-110 02/04/2021 031-1000-619-100-1050-000-110 02/04/2021	140.00 110.00
Non-Payroll Total:						\$44,638.80
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$44,638.80

Newcastle Public School

Change Order Listing

Options: Fund: General Fund, Year: 2020-2021, ReferenceDate: PO Date, Date Range: 1/7/2021 - 2/4/2021, PO Range: 1 - 282, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount	
4	07/01/2020	978	OFFICE DEPOT	Office Supplies	39.11	
		000-2511-619-000-0000-000-705		07/01/2020	01/21/2021	-59.00
		000-2511-619-000-0000-000-705		07/01/2020	01/28/2021	-6.98
		000-2511-619-000-0000-000-705		07/01/2020	01/28/2021	-90.86
		000-2511-619-000-0000-000-705		07/01/2020	01/28/2021	-61.98
		021-2410-619-000-0000-000-705		01/21/2021		59.00
		000-2511-618-000-0000-000-705		01/28/2021		6.98
		000-2511-618-000-0000-000-705		01/28/2021		90.86
		000-2511-618-000-0000-000-705		01/28/2021		61.98
		000-2511-618-000-0000-000-705		01/28/2021		4.01
		000-2511-618-000-0000-000-705		01/28/2021		14.50
		000-2511-618-000-0000-000-705		01/28/2021		1.99
		000-2511-618-000-0000-000-705		01/28/2021		14.22
		000-2511-618-000-0000-000-705		01/28/2021		4.39
8	07/01/2020	296	ROSS TRANSPORTATION, INC.	Transportation parts	4,000.00	
		009-2740-612-000-0000-000-050		01/28/2021		444.01
		009-2740-612-000-0000-000-050		01/28/2021		3,455.77
		009-2740-612-000-0000-000-050		01/28/2021		100.22
35	07/01/2020	33315	J & W TIRE	Tires and repairs	1,200.00	
		009-2740-612-000-0000-000-050		02/04/2021		1,200.00
45	07/01/2020	223	TRI-CITY PUBLISHING INC.	Recruitment / Advertising	500.00	
		009-2740-540-000-0000-000-050		02/03/2021		500.00
		000-2511-540-000-0000-000-705		07/01/2020	02/02/2021	-90.00
		000-2511-540-000-0000-000-705		07/01/2020	02/02/2021	-90.00
		000-2511-540-000-0000-000-705		07/01/2020	02/02/2021	-70.00
		000-2560-540-000-0000-000-705		02/02/2021		70.00
		000-2560-540-000-0000-000-705		02/02/2021		90.00
		000-2560-540-000-0000-000-705		02/02/2021		90.00
105	07/23/2020	51258	PB/IdentoGo	Fingerprints for Kid Zone employees	1,000.00	
		000-2670-337-000-0000-000-705		01/28/2021		1,000.00
113	07/28/2020	8954	STUDIES WEEKLY INC	Social Studies 2nd - 5th	198.75	
		023-1000-648-100-1050-000-105		01/11/2021		198.75
247	11/11/2020	198	Riverside Insights	Woodcock-Johnson IV Cogbooks	-13.55	
		025-2140-614-239-0000-000-705		11/11/2020	01/14/2021	-13.55
253	12/02/2020	2858	GEN ELEC CAPITAL CORP/WALMART	Cleaning Supplies for Shiloh Christian Academy	-50.13	
		788-5500-618-000-0000-000-050		12/02/2020	02/02/2021	-50.13
257	12/08/2020	51295	Battery Outfitters Inc	Batteries for bus 4-40137 & 10486	-0.30	
		009-2740-618-000-0000-000-050		12/08/2020	01/20/2021	-0.30
265	12/14/2020	51310	PB/Go Pro	2 Go Pro Max w/1 yr subscription, 64GB MicroSDXC	102.60	
		412-1000-653-316-8100-000-705		12/14/2020	01/14/2021	-899.97

Newcastle Public School

Change Order Listing

Options: Fund: General Fund, Year: 2020-2021, ReferenceDate: PO Date, Date Range: 1/7/2021 - 2/4/2021, PO Range: 1 - 282, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount	
				01/14/2021	976.47	
				01/14/2021	26.10	
268	12/15/2020	82617	ASHLYN JO LIVINGSTON	Reimbursement for CPR Class	-35.00	
				12/15/2020	01/19/2021	-35.00
274	01/04/2021	2766	CDW LLC	Adobe Creative Cloud License	-232.00	
				01/04/2021	01/28/2021	-232.00
				01/04/2021	02/02/2021	-2,268.00
				02/02/2021		408.24
				02/02/2021		317.52
				02/02/2021		771.12
				02/02/2021		771.12
Non-Payroll Total:					\$6,709.48	
Payroll Total:					\$0.00	
Report Total:					\$6,709.48	

Project Totals

000	NON-CATEGORICAL	1,388.35
009	Transportation - Brett	5,699.70
021	HS SUPPLIES	59.00
023	ES SUPPLIES	198.75
025	SPEC ED TESTING MATERIALS	-13.55
080	Kid Zone	-35.00
412	VOCATIONAL ASSISTANCE GRANT	-537.64
788	CARES Act	-50.13

Unit Totals

050	DISTRICTWIDE	6,057.81
105	ELEMENTARY SCHOOL	198.75
110	EARLY CHILDHOOD	-35.00
705	HIGH SCHOOL	487.92

Newcastle Public School

Encumbrance Register

Options: Year: 2020-2021, Date Range: 1/7/2021 - 2/4/2021, PO Range: 145 - 9999, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	145	01/13/2021	47944	AMAZON	Desks & Lateral File	919.96
				(1) Sauder Edge Water Lateral File, Estate Black	01/13/2021	160.67
				(2) Sauder Edge Water Executive Desk, Estate Black	02/03/2021	759.29
21	146	01/13/2021	51279	IDN-Global, Inc	Uncombined Cores	4,497.88
				(160) Uncombined Cores for District Plan	01/13/2021	4,497.88
21	147	01/13/2021	51279	IDN-Global, Inc	Weldable Gate Box	27.55
				(1) Weldable Gate Box	01/13/2021	27.55
21	148	01/19/2021	8222	GLOBAL EQUIPMENT COMPANY	Dual Action Hand Pump	82.95
				275 Gallon Dual Action Hand Pump for hand sanitizer tote	01/19/2021	82.95
21	149	01/21/2021	5416	STANDRIDGE EQUIPMENT	Mower Blades for John Deere Batwing Mower	329.00
				(9) Mower Blades for John Deere Batwing Mower	02/04/2021	329.00
21	150	01/21/2021	51313	AHERN RENTALS, INC	Rental for articulating boom lift	422.00
				1 day rental for 40 ft. articulating boom lift for use of replacing bulbs on interior & exterior of High School Auditorium, pick up and delivery fee	01/21/2021	380.00
					01/28/2021	42.00
21	151	01/21/2021	33876	BUDGET FLAG & BANNER	HS Flagpole Repair Parts	477.75
				(1) TRK9800 (4-1/2" Truck, cone style internal revolving for double cable system)Service to install new truck and recable	01/21/2021	477.75
21	152	01/21/2021	51304	TruTechnologies	Blanket PO for Repairs to Fire Alarm Systems	1,000.00
				Blanket P.O. for parts and repairs to fire alarm systems	02/04/2021	1,000.00
21	153	01/21/2021	8814	KENNY PRODUCTS INC	Staff lanyards	304.00
				(100) Staff Lanyards for new hires	02/04/2021	304.00
21	154	01/25/2021	606	CENTRAL OKLAHOMA WINNELSON CO.	Recirculating Pump & Flange for HS FB concession	762.55
				Re-circulating pump(98961756) & Flange(519651) to replace GRUNDFOSS re-circulating pump & flange for hot water tank in High School Football Concession	02/04/2021	762.55
21	155	01/27/2021	2663	HIGH-TECH-TRONICS	24 VOLT POWER SUPPLIES FOR DOOR CONTROLLERS	800.00
				(2) 24 VOLT POWER SUPPLIES FOR DOOR CONTROLLERS	01/27/2021	800.00
21	156	01/28/2021	1262	P & L FIRE PROTECTION, INC.	Labor & materials to replace sprinkler heads	4,950.00
				Labor and materials to replace 105 sprinkler heads @ HS Gym	02/04/2021	4,950.00
21	157	01/28/2021	1262	P & L FIRE PROTECTION, INC.	Labor & materials to replace sprinkler heads-ES	1,250.00
				Labor and materials to replace 14 sprinkler heads @ Elementary	02/04/2021	1,250.00
21	158	01/28/2021	8966	CARRIER ENTERPRISE LLC	Inducer Motor Assembly & Run Capacitor for MS	423.79
				(1) Inducer Motor Assembly (50DK406816)(1) 440V/MFD Run Capacitor for MS RTU 44	01/28/2021	423.79

Newcastle Public School

Encumbrance Register

Options: Year: 2020-2021, Date Range: 1/7/2021 - 2/4/2021, PO Range: 145 - 9999, Fund Codes: 21

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	159	01/28/2021	47944	AMAZON	Craftsman Wet Vac	160.00
			009-2620-656-000-0000-000-705		02/04/2021	160.00
21	160	01/28/2021	51319	VETS SEPTIC SERVICE INC	SERVICE TO HS OLD GYM	985.00
			010-2620-437-000-0000-000-705		01/28/2021	750.00
			010-2620-437-000-0000-000-705		02/01/2021	235.00
21	161	02/01/2021	47944	AMAZON	Admin File Cabinets	779.06
			018-2511-651-000-0000-000-705		02/04/2021	779.06
21	162	02/02/2021	51200	Acklin Boiler	Replacement Boiler in Fieldhouse	33,667.30
			000-2620-727-000-0000-000-705		02/02/2021	33,667.30
21	163	02/04/2021	51304	TruTechnologies	Booster Panel for Admin	1,200.00
			012-2670-438-000-0000-000-705		02/04/2021	1,200.00
Non-Payroll Total:						\$53,038.79
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$53,038.79

Newcastle Public School

Change Order Listing

Options: Fund: Building Fund, Year: 2020-2021, ReferenceDate: PO Date, Date Range: 1/7/2021 - 2/4/2021, PO Range: 1 - 144, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount
6	07/01/2020	1181	BANCTRUST	Sequestration payments on bond	-24,456.13
				07/01/2020 01/14/2021	-24,456.13
18	07/01/2020	33319	FERGUSON ENTERPRISES	Plumbing and Electrical Supplies	1,500.00
				01/21/2021	1,500.00
19	07/01/2020	1010	HAGAR RESTAURANT SERVICES	Cafeteria Kitchen Equipment Repairs	500.00
				01/21/2021	500.00
25	07/01/2020	48109	ROCK HOLLOW GARDEN & HARDWARE	Supplies for Maintenance Department	3,500.00
				11/02/2020 01/21/2021	-503.60
				01/21/2021	980.29
				01/21/2021	3,023.31
58	08/04/2020	1262	P & L FIRE PROTECTION, INC.	Repairs to fire suppression piping in the ECC	-15.00
				08/04/2020 01/25/2021	-15.00
116	11/02/2020	51304	TruTechnologies	Replacement Fire Control Panel HS	-1,418.73
				11/02/2020 01/28/2021	-1,418.73
119	11/05/2020	8267	COMFORTWORKS, INC.	Service to replace compressor	-240.00
				11/10/2020 01/07/2021	-240.00
126	11/12/2020	8788	YARBROUGH & SONS	Service to replace compressor filter & charge	-25.00
				11/12/2020 01/14/2021	-25.00
131	12/03/2020	2904	TRINITY COMMERCIAL SALES	Admin Building Door to Mailroom Supplies	120.00
				01/04/2021 01/19/2021	-185.00
				01/04/2021 01/19/2021	-305.00
				01/19/2021	130.00
				01/19/2021	55.00
				01/27/2021	425.00
132	12/03/2020	2169	STREETS MECHANICAL	Electrical Installation for multiple rooms in HS	-650.00
				12/03/2020 01/28/2021	-650.00

Non-Payroll Total: (\$21,184.86)

Payroll Total: \$0.00

Report Total: (\$21,184.86)

Project Totals

000	NON-CATEGORICAL	-24,986.13
010	Maintenance - Scott	5,235.00
012	Fire/ Safety/ Security - Joe	-1,433.73

Unit Totals

050	DISTRICTWIDE	-18,836.13
110	EARLY CHILDHOOD	-255.00
505	MIDDLE SCHOOL	-25.00

Newcastle Public School

Change Order Listing

Options: Fund: Building Fund, Year: 2020-2021, ReferenceDate: PO Date, Date Range: 1/7/2021 - 2/4/2021, PO Range: 1 - 144, Include Negative Changes: True

705	HIGH SCHOOL	-2,068.73
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Encumbrance Register

Options: Year: 2020-2021, Date Range: 1/7/2021 - 2/4/2021, PO Range: 1 - 999, Fund Codes: 38

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
38	1	01/21/2021	8667	LANDERS CHEVROLET OF NORMAN	(1) Used 2020 Chevrolet Suburban LT	38,250.00
				(1) Used 2020 Chevrolet Suburban LT, 000-2720-760-000-0000-000-050 VIN 1GNSCHKC7LR11942138,668 Miles, Landers Advantage Warranty	01/21/2021	38,250.00

Non-Payroll Total:	\$38,250.00
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$38,250.00

Newcastle Public School

Encumbrance Register

Options: Year: 2020-2021, Date Range: 1/7/2021 - 2/4/2021, PO Range: 73 - 9999, Fund Codes: 39

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
39	73	01/14/2021	2766	CDW LLC	(2) HP Laserjet Pro MFP M428FDW	868.82
			(2) HP Laserjet Pro MFP M428FDW - Special Education Dept.	000-2230-653-239-0000-000-105	01/14/2021	868.82
39	74	01/25/2021	10028	PROSPERITY BANK	Canva.com Annual Subscription	119.40
			Annual Subscription to Canva.com for 5 users (production of marketing materials)	000-2530-653-000-0000-000-705	01/25/2021	119.40
39	75	02/01/2021	47944	AMAZON	Replacement admin computer	1,075.76
			Replace admin computer due to lightning damage	000-2580-653-000-0000-000-705	02/01/2021	1,075.76
39	76	02/04/2021	51305	PROSPERITY BANK (EBAY)	Line Cards for Mitel Phone System	80.00
			(2) Mitel XS-200 Line Cards for Mitel Phone System replaced due to lightning storm, includes shipping	013-2580-653-000-0000-000-705	02/04/2021	80.00

Non-Payroll Total:	\$2,143.98
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$2,143.98

Newcastle Public School

Change Order Listing

Options: Fund: Technology Bond Fund 39, Year: 2020-2021, ReferenceDate: PO Date, Date Range: 1/7/2021 - 2/4/2021, PO Range: 1 - 72, Include Negative Changes: True

PO No	Date	Vendor No	Vendor	Description	Amount	
63	11/12/2020	2766	CDW LLC	5 Year Subscription License for HiveManager NG	-10,499.33	
			5 Year Subscription License for HiveManager NG Cloud Service-Full Price - \$17,498.88, 60% paid by E- Rate to CDWG (\$10,499.33), 40% paid by Newcastle Schools (\$6,999.55) - FRN 2099079341, 486 Application Number 188002 -CDW Quote # LKFG346	000-2580-653-000-0000-000-105 000-2580-653-000-0000-000-110 000-2580-653-000-0000-000-505 000-2580-653-000-0000-000-705	12/17/2020 01/14/2021 12/17/2020 01/14/2021 12/17/2020 01/14/2021 12/17/2020 01/14/2021	-2,624.84 -2,624.84 -2,624.84 -2,624.81
64	11/19/2020	10002	PROSPERITY BANK (AMAZON)	Camera / Printer and supplies for Career Tech	389.74	
			Camera / Printer and supplies for Career Tech	412-1000-653-316-8100-000-705 412-1000-653-316-8100-000-705 412-1000-653-316-8100-000-705	12/03/2020 01/13/2021 01/13/2021 01/13/2021	-1,179.26 1,179.26 389.74
Non-Payroll Total:					(\$10,109.59)	
Payroll Total:					\$0.00	
Report Total:					(\$10,109.59)	

Project Totals

000	NON-CATEGORICAL	-10,499.33
412	VOCATIONAL ASSISTANCE GRANT	389.74

Unit Totals

105	ELEMENTARY SCHOOL	-2,624.84
110	EARLY CHILDHOOD	-2,624.84
505	MIDDLE SCHOOL	-2,624.84
705	HIGH SCHOOL	-2,235.07

**Newcastle Public Schools
Payroll Summary
February 9th, 2021**

Monthly Payroll (01/28/2021)	\$1,154,418.70
Extra Duty Payroll (02/11/2021)	\$27,820.38
National Board Certified Teachers (02/11/2021)	\$30,000.00



NEWCASTLE PUBLIC SCHOOLS

Purpose of Activity Fund Account

Original
 Amended

Account Name: Racer Kid Zone Account Number: 905

Revenue: *(Fundraisers, other income sources)* (Indicate Amended items with a "*")

Payment of fees for Racer Kid Zone students

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

Revenue will be transfered to General Fund as needed to pay salaries and purchase supplies and materials.
Reimbursement of Background check fees *
Food *

Kristi Ferguson

Sponsor Name

Kristi Ferguson
Sponsor Signature

01/26/2021

Date Submitted

2020-2021

School Year

[Signature] CFO
Principal Signature

Activity Custodian Signature

Date Approved by Board of Education

Newcastle Public School

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 1/31/2021

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Fund - 11 General Fund						
Series - 1000						
Source - 1110 Ad Valorem (Current)	\$4,359,214.75	\$2,878,434.22	\$1,480,780.53	\$0.00	66.03%	\$2,764,779.93
Source - 1120 Ad Valorem (Prior Years)	\$0.00	\$59,571.59	\$0.00	\$59,571.59	N/A	\$3,065.86
Source - 1130 Revenue in Lieu of Taxes	\$0.00	\$1,182.08	\$0.00	\$1,182.08	N/A	\$0.00
Source - 1300 Earnings on Investments	\$59,000.00	\$1,105.71	\$59,000.00	\$1,105.71	1.87%	\$82.88
Source - 1440 SALES OF EQUIP,SERV,& MATERIAL	\$0.00	\$485.00	\$0.00	\$485.00	N/A	\$0.00
Source - 1460 COMMISSIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1500 Reimbursements	\$0.00	\$10,647.16	\$0.00	\$10,647.16	N/A	\$20.38
Source - 1600 Misc Local Revenue	\$0.00	\$498,697.40	\$0.00	\$498,697.40	N/A	\$0.00
Source - 1810 ADMISSIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1950 RESALE MERCH.(NOT STU. STORE)	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1971 DUES/FEES	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Source - 1972 Donations	\$0.00	\$0.00	\$0.00	\$0.00	N/A	\$0.00
Series - 1000 Total	\$4,418,214.75	\$3,450,123.16	\$1,539,780.53	\$571,688.94	78.09%	\$2,767,949.05
Series - 2000						
Source - 2100 County 4 Mil	\$337,000.00	\$256,246.04	\$80,753.96	\$0.00	76.04%	\$235,434.33
Source - 2200 County Mortgage	\$120,000.00	\$94,176.00	\$25,824.00	\$0.00	78.48%	\$15,248.35
Series - 2000 Total	\$457,000.00	\$350,422.04	\$106,577.96	\$0.00	76.68%	\$250,682.68
Series - 3000						
Source - 3110 Gross Production	\$328,000.00	\$212,177.95	\$115,822.05	\$0.00	64.69%	\$49,226.05
Source - 3120 Motor Vehicle	\$760,000.00	\$529,215.64	\$230,784.36	\$0.00	69.63%	\$77,608.60
Source - 3130 Rural Electric	\$181,800.00	\$133,168.73	\$48,631.27	\$0.00	73.25%	\$15,471.88
Source - 3140 School Land	\$265,400.00	\$199,458.68	\$65,941.32	\$0.00	75.15%	\$40,100.82
Source - 3150 Vehicle Tax	\$0.00	\$3,174.99	\$0.00	\$3,174.99	N/A	\$258.18
Source - 3210 State Aid	\$5,608,400.00	\$2,737,390.59	\$2,871,009.41	\$0.00	48.81%	\$82,107.85
Source - 3250 Flex Benefit Allowance	\$1,498,542.00	\$816,291.43	\$682,250.57	\$0.00	54.47%	\$136,048.57
Source - 3310 Alternative Education	\$12,773.00	\$6,386.38	\$6,386.62	\$0.00	50.00%	\$0.00
Source - 3412 National Board Cert Teacher	\$0.00	\$30,000.00	\$0.00	\$30,000.00	N/A	\$30,000.00
Source - 3415 READING SUFFICIENCY	\$0.00	\$39,609.00	\$0.00	\$39,609.00	N/A	\$0.00
Source - 3420 State Textbook	\$109,979.00	\$109,979.23	\$0.00	\$0.23	100.00%	\$0.00
Source - 3811 Career Tech Salary	\$61,355.00	\$8,260.00	\$53,095.00	\$0.00	13.46%	\$0.00
Source - 3812 Career Tech Program	\$0.00	\$22,414.00	\$0.00	\$22,414.00	N/A	\$0.00
Series - 3000 Total	\$8,826,249.00	\$4,847,526.62	\$4,073,920.60	\$95,198.22	54.92%	\$430,821.95
Series - 4000						
Source - 4100 GRANTS-AID DIRECT FED GOVT	\$171,746.00	\$0.00	\$171,746.00	\$0.00	0.00%	\$0.00
Source - 4140 Title V - Indian Ed	\$81,587.00	\$34,178.34	\$47,408.66	\$0.00	41.89%	\$0.00
Source - 4210 Title I - Part A	\$292,014.00	\$68,396.65	\$223,617.35	\$0.00	23.42%	\$0.00
Source - 4271 Title II - Part A	\$53,164.00	\$26,956.90	\$26,207.10	\$0.00	50.71%	\$0.00
Source - 4310 IDEA - Part B Flowthrough	\$24,064.00	\$178,727.65	\$0.00	\$154,663.65	742.72%	\$0.00
Source - 4340 IDEA - Part B Pre-K	\$8,462.00	\$8,462.47	\$0.00	\$0.47	100.01%	\$0.00
Source - 4442 Title IV - Part A - SSAE	\$407,397.00	\$12,106.20	\$395,290.80	\$0.00	2.97%	\$12,106.20
Source - 4470 Title V - RLIS	\$56,238.00	\$40,478.69	\$15,759.31	\$0.00	71.98%	\$11,358.41
Source - 4550 Johnson O'Malley	\$17,681.00	\$21,792.41	\$0.00	\$4,111.41	123.25%	\$0.00
Source - 4689 OTHER FEDERAL GRANTS	\$0.00	\$179,262.52	\$0.00	\$179,262.52	N/A	\$171,512.52
Source - 4710 Federal Lunch	\$340,600.00	\$63,537.84	\$277,062.16	\$0.00	18.65%	\$0.00
Source - 4720 Federal Breakfast	\$0.00	\$17,234.02	\$0.00	\$17,234.02	N/A	\$0.00
Source - 4740 SUMMER FOOD SERV.PROG.	\$0.00	\$202,216.86	\$0.00	\$202,216.86	N/A	\$58,907.87
Source - 4821 Carl Perkins Grant	\$10,696.00	\$12,137.00	\$0.00	\$1,441.00	113.47%	\$0.00
Series - 4000 Total	\$1,463,649.00	\$865,487.55	\$1,157,091.38	\$558,929.93	59.13%	\$253,885.00
Series - 5000						
Source - 5150 Local CNP Collections	\$328,200.00	\$0.00	\$328,200.00	\$0.00	0.00%	\$0.00

Newcastle Public School

Revenue Analysis

Options: Type of Revenue: Estimated, As Of Date: 1/31/2021

	Estimated Revenue	Revenue Collected	Revenue Receivable	Unappropriated Receipts	% Rev Collected	Current Month
Source - 5160 Activity Fund Collections	\$0.00	\$1,999.36	\$0.00	\$1,999.36	N/A	\$0.00
Source - 5600 Correcting Entries	\$0.00	\$142,941.07	\$0.00	\$142,941.07	N/A	\$127,723.10
Series - 5000 Total	\$328,200.00	\$144,940.43	\$328,200.00	\$144,940.43	44.16%	\$127,723.10
Series - 6000						
Source - 6110 Fund Balance	\$1,606,450.29	\$0.00	\$1,606,450.29	\$0.00	0.00%	\$0.00
Series - 6000 Total	\$1,606,450.29	\$0.00	\$1,606,450.29	\$0.00	0.00%	\$0.00
Fund - 11 General Fund Total	\$17,099,763.04	\$9,658,499.80	\$8,812,020.76	\$1,370,757.52	56.48%	\$3,831,061.78
Report Total	\$17,099,763.04	\$9,658,499.80	\$8,812,020.76	\$1,370,757.52	56.48%	\$3,831,061.78

Newcastle Public School Revenue/Expenditure Summary

Activity Fund Athletic Accounts

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 801 ATHLETICS-GENERAL							
Program - 801 ATHLETIC-GENERAL							
705 HIGH SCHOOL	\$70,329.90	\$540.00	\$0.00	\$0.00	\$70,869.90	\$4,940.00	\$65,929.90
Total Program - 801 ATHLETIC-GENERAL	\$70,329.90	\$540.00	\$0.00	\$0.00	\$70,869.90	\$4,940.00	\$65,929.90
Program - 810 BASEBALL							
705 HIGH SCHOOL	(\$30.00)	\$0.00	\$0.00	\$0.00	(\$30.00)	\$1,764.00	(\$1,794.00)
Total Program - 810 BASEBALL	(\$30.00)	\$0.00	\$0.00	\$0.00	(\$30.00)	\$1,764.00	(\$1,794.00)
Program - 811 BASKETBALL-BOYS							
705 HIGH SCHOOL	\$15.00	\$0.00	\$0.00	\$0.00	\$15.00	\$0.00	\$15.00
Total Program - 811 BASKETBALL-BOYS	\$15.00	\$0.00	\$0.00	\$0.00	\$15.00	\$0.00	\$15.00
Program - 812 BASKETBALL-GIRLS							
705 HIGH SCHOOL	\$15.00	\$0.00	\$0.00	\$0.00	\$15.00	\$200.00	(\$185.00)
Total Program - 812 BASKETBALL-GIRLS	\$15.00	\$0.00	\$0.00	\$0.00	\$15.00	\$200.00	(\$185.00)
Program - 813 CHEER							
705 HIGH SCHOOL	(\$4,747.96)	\$0.00	\$0.00	\$0.00	(\$4,747.96)	\$0.00	(\$4,747.96)
Total Program - 813 CHEER	(\$4,747.96)	\$0.00	\$0.00	\$0.00	(\$4,747.96)	\$0.00	(\$4,747.96)
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$0.00	(\$40.00)
Total Program - 814 CROSS COUNTRY	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$0.00	(\$40.00)
Program - 815 FAST PITCH							
705 HIGH SCHOOL	(\$1,442.00)	\$0.00	\$0.00	\$0.00	(\$1,442.00)	\$0.00	(\$1,442.00)
Total Program - 815 FAST PITCH	(\$1,442.00)	\$0.00	\$0.00	\$0.00	(\$1,442.00)	\$0.00	(\$1,442.00)
Program - 816 FOOTBALL							
705 HIGH SCHOOL	(\$6,063.57)	\$0.00	\$0.00	\$0.00	(\$6,063.57)	\$5,547.46	(\$11,611.03)
Total Program - 816 FOOTBALL	(\$6,063.57)	\$0.00	\$0.00	\$0.00	(\$6,063.57)	\$5,547.46	(\$11,611.03)
Program - 817 GOLF-BOYS							
705 HIGH SCHOOL	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Total Program - 817 GOLF-BOYS	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Program - 818 GIRLS-GOLF							
705 HIGH SCHOOL	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Total Program - 818 GIRLS-GOLF	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Program - 819 SLOW PITCH							
705 HIGH SCHOOL	(\$30.00)	\$0.00	\$0.00	\$0.00	(\$30.00)	\$0.00	(\$30.00)
Total Program - 819 SLOW PITCH	(\$30.00)	\$0.00	\$0.00	\$0.00	(\$30.00)	\$0.00	(\$30.00)
Program - 820 SOCCER-BOYS							
705 HIGH SCHOOL	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00	\$75.00
Total Program - 820 SOCCER-BOYS	\$75.00	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00	\$75.00
Program - 821 SOCCER-GIRLS							
705 HIGH SCHOOL	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$0.00	(\$40.00)
Total Program - 821 SOCCER-GIRLS	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$0.00	(\$40.00)
Program - 822 SWIMMING							
705 HIGH SCHOOL	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$0.00	(\$40.00)
Total Program - 822 SWIMMING	(\$40.00)	\$0.00	\$0.00	\$0.00	(\$40.00)	\$0.00	(\$40.00)
Program - 823 TRACK							
705 HIGH SCHOOL	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Total Program - 823 TRACK	(\$150.00)	\$0.00	\$0.00	\$0.00	(\$150.00)	\$0.00	(\$150.00)
Program - 824 VOLLEYBALL							
705 HIGH SCHOOL	(\$849.50)	\$0.00	\$0.00	\$0.00	(\$849.50)	\$0.00	(\$849.50)
Total Program - 824 VOLLEYBALL	(\$849.50)	\$0.00	\$0.00	\$0.00	(\$849.50)	\$0.00	(\$849.50)
Program - 825 WRESTLING							
705 HIGH SCHOOL	(\$140.00)	\$0.00	\$0.00	\$0.00	(\$140.00)	\$0.00	(\$140.00)
Total Program - 825 WRESTLING	(\$140.00)	\$0.00	\$0.00	\$0.00	(\$140.00)	\$0.00	(\$140.00)
Total Project - 801 ATHLETICS-GENERAL	\$56,561.87	\$540.00	\$0.00	\$0.00	\$57,101.87	\$12,451.46	\$44,650.41
Project - 802 ATHLETIC-GATE							
Program - 802 ATHLETIC-GATE							
705 HIGH SCHOOL	\$34,347.17	\$335.00	\$0.00	\$29.11	\$34,653.06	\$276.62	\$34,376.44
Total Program - 802 ATHLETIC-GATE	\$34,347.17	\$335.00	\$0.00	\$29.11	\$34,653.06	\$276.62	\$34,376.44

Newcastle Public School

Revenue/Expenditure Summary

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 802 ATHLETIC-GATE							
Program - 810 BASEBALL							
505 MIDDLE SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	(\$2,000.00)
705 HIGH SCHOOL	(\$249.84)	\$0.00	\$0.00	\$0.00	(\$249.84)	\$4,200.00	(\$4,449.84)
Total Program - 810 BASEBALL	(\$249.84)	\$0.00	\$0.00	\$0.00	(\$249.84)	\$6,200.00	(\$6,449.84)
Program - 811 BASKETBALL-BOYS							
505 MIDDLE SCHOOL	\$405.25	\$1,125.00	\$0.00	\$650.00	\$880.25	\$700.00	\$180.25
705 HIGH SCHOOL	(\$348.96)	\$3,835.00	\$0.00	\$3,935.50	(\$449.46)	\$5,500.57	(\$5,950.03)
Total Program - 811 BASKETBALL-BOYS	\$56.29	\$4,960.00	\$0.00	\$4,585.50	\$430.79	\$6,200.57	(\$5,769.78)
Program - 812 BASKETBALL-GIRLS							
505 MIDDLE SCHOOL	\$535.00	\$631.00	\$0.00	\$290.00	\$876.00	\$880.00	(\$4.00)
705 HIGH SCHOOL	(\$128.99)	\$3,530.00	\$0.00	\$3,605.50	(\$204.49)	\$5,200.50	(\$5,404.99)
Total Program - 812 BASKETBALL-GIRLS	\$406.01	\$4,161.00	\$0.00	\$3,895.50	\$671.51	\$6,080.50	(\$5,408.99)
Program - 813 CHEER							
705 HIGH SCHOOL	(\$25.00)	\$0.00	\$0.00	\$0.00	(\$25.00)	\$0.00	(\$25.00)
Total Program - 813 CHEER	(\$25.00)	\$0.00	\$0.00	\$0.00	(\$25.00)	\$0.00	(\$25.00)
Program - 814 CROSS COUNTRY							
505 MIDDLE SCHOOL	(\$900.00)	\$0.00	\$0.00	\$0.00	(\$900.00)	\$0.00	(\$900.00)
705 HIGH SCHOOL	(\$1,295.00)	\$0.00	\$0.00	\$0.00	(\$1,295.00)	\$0.00	(\$1,295.00)
Total Program - 814 CROSS COUNTRY	(\$2,195.00)	\$0.00	\$0.00	\$0.00	(\$2,195.00)	\$0.00	(\$2,195.00)
Program - 815 FAST PITCH							
505 MIDDLE SCHOOL	\$635.00	\$0.00	\$0.00	\$0.00	\$635.00	\$0.00	\$635.00
705 HIGH SCHOOL	(\$1,359.26)	\$0.00	\$0.00	\$0.00	(\$1,359.26)	\$2,265.45	(\$3,624.71)
Total Program - 815 FAST PITCH	(\$724.26)	\$0.00	\$0.00	\$0.00	(\$724.26)	\$2,265.45	(\$2,989.71)
Program - 816 FOOTBALL							
505 MIDDLE SCHOOL	\$5,282.00	\$0.00	\$0.00	\$0.00	\$5,282.00	\$0.00	\$5,282.00
705 HIGH SCHOOL	\$14,500.76	\$0.00	\$0.00	\$0.00	\$14,500.76	\$2,862.77	\$11,637.99
Total Program - 816 FOOTBALL	\$19,782.76	\$0.00	\$0.00	\$0.00	\$19,782.76	\$2,862.77	\$16,919.99
Program - 817 GOLF-BOYS							
505 MIDDLE SCHOOL	(\$99.96)	\$0.00	\$0.00	\$0.00	(\$99.96)	\$40.00	(\$139.96)
Total Program - 817 GOLF-BOYS	(\$99.96)	\$0.00	\$0.00	\$0.00	(\$99.96)	\$40.00	(\$139.96)
Program - 818 GIRLS-GOLF							
505 MIDDLE SCHOOL	(\$99.96)	\$0.00	\$0.00	\$0.00	(\$99.96)	\$40.00	(\$139.96)
Total Program - 818 GIRLS-GOLF	(\$99.96)	\$0.00	\$0.00	\$0.00	(\$99.96)	\$40.00	(\$139.96)
Program - 819 SLOW PITCH							
505 MIDDLE SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)
705 HIGH SCHOOL	(\$249.84)	\$0.00	\$0.00	\$0.00	(\$249.84)	\$2,900.00	(\$3,149.84)
Total Program - 819 SLOW PITCH	(\$249.84)	\$0.00	\$0.00	\$0.00	(\$249.84)	\$4,400.00	(\$4,649.84)
Program - 820 SOCCER-BOYS							
505 MIDDLE SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	(\$750.00)
705 HIGH SCHOOL	(\$1,195.36)	\$0.00	\$0.00	\$0.00	(\$1,195.36)	\$1,150.00	(\$2,345.36)
Total Program - 820 SOCCER-BOYS	(\$1,195.36)	\$0.00	\$0.00	\$0.00	(\$1,195.36)	\$1,900.00	(\$3,095.36)
Program - 821 SOCCER-GIRLS							
505 MIDDLE SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	(\$750.00)
705 HIGH SCHOOL	(\$1,203.80)	\$0.00	\$0.00	\$0.00	(\$1,203.80)	\$1,150.00	(\$2,353.80)
Total Program - 821 SOCCER-GIRLS	(\$1,203.80)	\$0.00	\$0.00	\$0.00	(\$1,203.80)	\$1,900.00	(\$3,103.80)
Program - 824 VOLLEYBALL							
505 MIDDLE SCHOOL	\$2,185.25	\$0.00	\$0.00	\$0.00	\$2,185.25	\$0.00	\$2,185.25
705 HIGH SCHOOL	\$1,809.76	\$0.00	\$0.00	\$0.00	\$1,809.76	\$1,472.42	\$337.34
Total Program - 824 VOLLEYBALL	\$3,995.01	\$0.00	\$0.00	\$0.00	\$3,995.01	\$1,472.42	\$2,522.59
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	\$190.00	\$572.50	\$0.00	\$213.00	\$549.50	\$980.00	(\$430.50)
705 HIGH SCHOOL	(\$400.00)	\$572.50	\$0.00	\$610.00	(\$437.50)	\$1,800.00	(\$2,237.50)
Total Program - 825 WRESTLING	(\$210.00)	\$1,145.00	\$0.00	\$823.00	\$112.00	\$2,780.00	(\$2,668.00)
Total Project - 802 ATHLETIC-GATE	\$52,334.22	\$10,601.00	\$0.00	\$9,333.11	\$53,602.11	\$36,418.33	\$17,183.78
Project - 810 BASEBALL							
Program - 810 BASEBALL							

Newcastle Public School

Revenue/Expenditure Summary

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 810 BASEBALL							
Program - 810 BASEBALL							
705 HIGH SCHOOL	\$604.94	\$575.00	\$0.00	\$0.00	\$1,179.94	\$452.00	\$727.94
Total Program - 810 BASEBALL	\$604.94	\$575.00	\$0.00	\$0.00	\$1,179.94	\$452.00	\$727.94
Total Project - 810 BASEBALL	\$604.94	\$575.00	\$0.00	\$0.00	\$1,179.94	\$452.00	\$727.94
Project - 811 BASKETBALL-BOYS							
Program - 811 BASKETBALL-BOYS							
705 HIGH SCHOOL	\$8,471.04	\$0.00	\$0.00	\$953.50	\$7,517.54	\$0.00	\$7,517.54
Total Program - 811 BASKETBALL-BOYS	\$8,471.04	\$0.00	\$0.00	\$953.50	\$7,517.54	\$0.00	\$7,517.54
Total Project - 811 BASKETBALL-BOYS	\$8,471.04	\$0.00	\$0.00	\$953.50	\$7,517.54	\$0.00	\$7,517.54
Project - 812 BASKETBALL-GIRLS							
Program - 812 BASKETBALL-GIRLS							
705 HIGH SCHOOL	\$841.00	\$0.00	\$0.00	\$0.00	\$841.00	\$210.58	\$630.42
Total Program - 812 BASKETBALL-GIRLS	\$841.00	\$0.00	\$0.00	\$0.00	\$841.00	\$210.58	\$630.42
Total Project - 812 BASKETBALL-GIRLS	\$841.00	\$0.00	\$0.00	\$0.00	\$841.00	\$210.58	\$630.42
Project - 813 CHEER							
Program - 813 CHEER							
505 MIDDLE SCHOOL	\$6,933.09	\$790.20	\$0.00	\$392.00	\$7,331.29	\$500.00	\$6,831.29
705 HIGH SCHOOL	\$17,213.01	\$701.00	\$0.00	\$5,515.81	\$12,398.20	\$5,935.00	\$6,463.20
Total Program - 813 CHEER	\$24,146.10	\$1,491.20	\$0.00	\$5,907.81	\$19,729.49	\$6,435.00	\$13,294.49
Total Project - 813 CHEER	\$24,146.10	\$1,491.20	\$0.00	\$5,907.81	\$19,729.49	\$6,435.00	\$13,294.49
Project - 814 CROSS COUNTRY							
Program - 814 CROSS COUNTRY							
705 HIGH SCHOOL	\$832.23	\$215.00	\$0.00	\$0.00	\$1,047.23	\$54.00	\$993.23
Total Program - 814 CROSS COUNTRY	\$832.23	\$215.00	\$0.00	\$0.00	\$1,047.23	\$54.00	\$993.23
Total Project - 814 CROSS COUNTRY	\$832.23	\$215.00	\$0.00	\$0.00	\$1,047.23	\$54.00	\$993.23
Project - 815 FAST PITCH							
Program - 815 FAST PITCH							
705 HIGH SCHOOL	\$288.13	\$0.00	\$0.00	\$0.00	\$288.13	\$0.00	\$288.13
Total Program - 815 FAST PITCH	\$288.13	\$0.00	\$0.00	\$0.00	\$288.13	\$0.00	\$288.13
Total Project - 815 FAST PITCH	\$288.13	\$0.00	\$0.00	\$0.00	\$288.13	\$0.00	\$288.13
Project - 816 FOOTBALL							
Program - 816 FOOTBALL							
705 HIGH SCHOOL	\$640.49	\$0.00	\$0.00	\$0.00	\$640.49	\$0.00	\$640.49
Total Program - 816 FOOTBALL	\$640.49	\$0.00	\$0.00	\$0.00	\$640.49	\$0.00	\$640.49
Total Project - 816 FOOTBALL	\$640.49	\$0.00	\$0.00	\$0.00	\$640.49	\$0.00	\$640.49
Project - 817 GOLF-BOYS							
Program - 817 GOLF-BOYS							
705 HIGH SCHOOL	\$168.71	\$0.00	\$0.00	\$0.00	\$168.71	\$0.00	\$168.71
Total Program - 817 GOLF-BOYS	\$168.71	\$0.00	\$0.00	\$0.00	\$168.71	\$0.00	\$168.71
Total Project - 817 GOLF-BOYS	\$168.71	\$0.00	\$0.00	\$0.00	\$168.71	\$0.00	\$168.71
Project - 818 GOLF-GIRLS							
Program - 818 GIRLS-GOLF							
705 HIGH SCHOOL	\$454.86	\$0.00	\$0.00	\$0.00	\$454.86	\$0.00	\$454.86
Total Program - 818 GIRLS-GOLF	\$454.86	\$0.00	\$0.00	\$0.00	\$454.86	\$0.00	\$454.86
Total Project - 818 GOLF-GIRLS	\$454.86	\$0.00	\$0.00	\$0.00	\$454.86	\$0.00	\$454.86
Project - 819 SLOW PITCH							
Program - 819 SLOW PITCH							
705 HIGH SCHOOL	\$143.43	\$0.00	\$0.00	\$0.00	\$143.43	\$0.00	\$143.43
Total Program - 819 SLOW PITCH	\$143.43	\$0.00	\$0.00	\$0.00	\$143.43	\$0.00	\$143.43
Total Project - 819 SLOW PITCH	\$143.43	\$0.00	\$0.00	\$0.00	\$143.43	\$0.00	\$143.43
Project - 820 SOCCER-BOYS							
Program - 820 SOCCER-BOYS							
705 HIGH SCHOOL	\$775.96	\$0.00	\$0.00	\$0.00	\$775.96	\$775.00	\$0.96
Total Program - 820 SOCCER-BOYS	\$775.96	\$0.00	\$0.00	\$0.00	\$775.96	\$775.00	\$0.96
Total Project - 820 SOCCER-BOYS	\$775.96	\$0.00	\$0.00	\$0.00	\$775.96	\$775.00	\$0.96
Project - 821 SOCCER-GIRLS							

Newcastle Public School

Revenue/Expenditure Summary

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 821 SOCCER-GIRLS							
Program - 821 SOCCER-GIRLS							
705 HIGH SCHOOL	\$775.96	\$0.00	\$0.00	\$0.00	\$775.96	\$0.00	\$775.96
Total Program - 821 SOCCER-GIRLS	\$775.96	\$0.00	\$0.00	\$0.00	\$775.96	\$0.00	\$775.96
Total Project - 821 SOCCER-GIRLS	\$775.96	\$0.00	\$0.00	\$0.00	\$775.96	\$0.00	\$775.96
Project - 823 TRACK							
Program - 823 TRACK							
705 HIGH SCHOOL	\$3,045.20	\$0.00	\$0.00	\$0.00	\$3,045.20	\$0.00	\$3,045.20
Total Program - 823 TRACK	\$3,045.20	\$0.00	\$0.00	\$0.00	\$3,045.20	\$0.00	\$3,045.20
Total Project - 823 TRACK	\$3,045.20	\$0.00	\$0.00	\$0.00	\$3,045.20	\$0.00	\$3,045.20
Project - 824 VOLLEYBALL							
Program - 824 VOLLEYBALL							
705 HIGH SCHOOL	\$2,317.90	\$150.00	\$0.00	\$0.00	\$2,467.90	\$0.00	\$2,467.90
Total Program - 824 VOLLEYBALL	\$2,317.90	\$150.00	\$0.00	\$0.00	\$2,467.90	\$0.00	\$2,467.90
Total Project - 824 VOLLEYBALL	\$2,317.90	\$150.00	\$0.00	\$0.00	\$2,467.90	\$0.00	\$2,467.90
Project - 825 WRESTLING							
Program - 825 WRESTLING							
505 MIDDLE SCHOOL	\$800.00	\$0.00	\$0.00	\$170.00	\$630.00	\$0.00	\$630.00
705 HIGH SCHOOL	\$797.71	\$0.00	\$0.00	\$430.00	\$367.71	\$124.00	\$243.71
Total Program - 825 WRESTLING	\$1,597.71	\$0.00	\$0.00	\$600.00	\$997.71	\$124.00	\$873.71
Total Project - 825 WRESTLING	\$1,597.71	\$0.00	\$0.00	\$600.00	\$997.71	\$124.00	\$873.71
Total	\$153,999.75	\$13,572.20	\$0.00	\$16,794.42	\$150,777.53	\$56,920.37	\$93,857.16

Newcastle Public School Revenue/Expenditure Summary

Activity Fund Non-Athletic Accounts

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 100 CAFETERIA							
050 DISTRICTWIDE	\$25,312.41	\$4,284.10	\$0.00	\$203.52	\$29,392.99	\$3,945.39	\$25,447.60
105 ELEMENTARY SCHOOL	\$2,597.80	\$591.44	\$0.00	\$0.00	\$3,189.24	\$0.00	\$3,189.24
110 EARLY CHILDHOOD	\$1,383.04	\$129.90	\$0.00	\$0.00	\$1,512.94	\$0.00	\$1,512.94
505 MIDDLE SCHOOL	\$3,947.23	\$1,393.34	\$0.00	\$0.00	\$5,340.57	\$0.00	\$5,340.57
705 HIGH SCHOOL	\$3,567.75	\$562.05	\$0.00	\$0.00	\$4,129.80	\$0.00	\$4,129.80
Total Project - 100 CAFETERIA	\$36,808.23	\$6,960.83	\$0.00	\$203.52	\$43,565.54	\$3,945.39	\$39,620.15
Project - 901 ACTIVITY FEES							
050 DISTRICTWIDE	\$794.29	\$0.00	\$0.00	\$0.00	\$794.29	\$0.00	\$794.29
Total Project - 901 ACTIVITY FEES	\$794.29	\$0.00	\$0.00	\$0.00	\$794.29	\$0.00	\$794.29
Project - 902 ADMINISTRATION							
050 DISTRICTWIDE	\$105,805.59	\$65.56	\$0.00	\$194.34	\$105,676.81	\$1,946.37	\$103,730.44
Total Project - 902 ADMINISTRATION	\$105,805.59	\$65.56	\$0.00	\$194.34	\$105,676.81	\$1,946.37	\$103,730.44
Project - 903 GFUND COLLECTIONS							
050 DISTRICTWIDE	\$342.05	\$60.00	\$0.00	\$0.00	\$402.05	\$0.00	\$402.05
Total Project - 903 GFUND COLLECTIONS	\$342.05	\$60.00	\$0.00	\$0.00	\$402.05	\$0.00	\$402.05
Project - 904 DAMAGE DEPOSIT							
050 DISTRICTWIDE	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
Total Project - 904 DAMAGE DEPOSIT	\$800.00	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
Project - 905 RACER KID ZONE							
050 DISTRICTWIDE	(\$7.00)	\$0.00	\$0.00	\$0.00	(\$7.00)	\$0.00	(\$7.00)
110 EARLY CHILDHOOD	\$53,242.11	\$13,937.11	\$0.00	\$0.00	\$67,179.22	\$0.00	\$67,179.22
705 HIGH SCHOOL	\$75.88	\$0.00	\$0.00	\$0.00	\$75.88	\$0.00	\$75.88
Total Project - 905 RACER KID ZONE	\$53,310.99	\$13,937.11	\$0.00	\$0.00	\$67,248.10	\$0.00	\$67,248.10
Project - 910 ART							
505 MIDDLE SCHOOL	\$2,539.03	\$0.00	\$0.00	\$63.57	\$2,475.46	\$236.45	\$2,239.01
705 HIGH SCHOOL	\$1,880.33	\$0.00	\$0.00	\$0.00	\$1,880.33	\$0.00	\$1,880.33
Total Project - 910 ART	\$4,419.36	\$0.00	\$0.00	\$63.57	\$4,355.79	\$236.45	\$4,119.34
Project - 911 BAND							
705 HIGH SCHOOL	\$63.70	\$0.00	\$0.00	\$0.00	\$63.70	\$0.00	\$63.70
Total Project - 911 BAND	\$63.70	\$0.00	\$0.00	\$0.00	\$63.70	\$0.00	\$63.70
Project - 912 BOX TOPS							
505 MIDDLE SCHOOL	\$528.78	\$0.00	\$0.00	\$0.00	\$528.78	\$0.00	\$528.78
Total Project - 912 BOX TOPS	\$528.78	\$0.00	\$0.00	\$0.00	\$528.78	\$0.00	\$528.78
Project - 913 CLUB-BPA							
705 HIGH SCHOOL	\$398.16	\$0.00	\$0.00	\$0.00	\$398.16	\$0.00	\$398.16
Total Project - 913 CLUB-BPA	\$398.16	\$0.00	\$0.00	\$0.00	\$398.16	\$0.00	\$398.16
Project - 915 CLUB-FCCLA							
705 HIGH SCHOOL	\$4,621.87	\$0.00	\$0.00	\$0.00	\$4,621.87	\$433.00	\$4,188.87
Total Project - 915 CLUB-FCCLA	\$4,621.87	\$0.00	\$0.00	\$0.00	\$4,621.87	\$433.00	\$4,188.87
Project - 916 CLUB-FFA							
705 HIGH SCHOOL	\$22,903.58	\$1,427.80	\$0.00	\$687.77	\$23,643.61	\$7,890.00	\$15,753.61
Total Project - 916 CLUB-FFA	\$22,903.58	\$1,427.80	\$0.00	\$687.77	\$23,643.61	\$7,890.00	\$15,753.61
Project - 917 CLUB-SCIENCE							
705 HIGH SCHOOL	\$1,005.15	\$0.00	\$0.00	\$0.00	\$1,005.15	\$0.00	\$1,005.15
Total Project - 917 CLUB-SCIENCE	\$1,005.15	\$0.00	\$0.00	\$0.00	\$1,005.15	\$0.00	\$1,005.15
Project - 918 CLUB-SPANISH							
705 HIGH SCHOOL	\$1,621.73	\$0.00	\$0.00	\$0.00	\$1,621.73	\$0.00	\$1,621.73
Total Project - 918 CLUB-SPANISH	\$1,621.73	\$0.00	\$0.00	\$0.00	\$1,621.73	\$0.00	\$1,621.73
Project - 919 DRAMA							
505 MIDDLE SCHOOL	\$1,287.39	\$0.00	\$0.00	\$0.00	\$1,287.39	\$0.00	\$1,287.39
Total Project - 919 DRAMA	\$1,287.39	\$0.00	\$0.00	\$0.00	\$1,287.39	\$0.00	\$1,287.39
Project - 920 ES-ACADEM OUTREACH							
105 ELEMENTARY SCHOOL	\$2,497.05	\$0.00	\$0.00	\$0.00	\$2,497.05	\$0.00	\$2,497.05
Total Project - 920 ES-ACADEM OUTREACH	\$2,497.05	\$0.00	\$0.00	\$0.00	\$2,497.05	\$0.00	\$2,497.05
Project - 921 ES-BEAUTIFICATION							
105 ELEMENTARY SCHOOL	\$4,804.22	\$0.00	\$0.00	\$0.00	\$4,804.22	\$0.00	\$4,804.22

Newcastle Public School

Revenue/Expenditure Summary

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 921 ES-BEAUTIFICATION							
Total Project - 921 ES-BEAUTIFICATION	\$4,804.22	\$0.00	\$0.00	\$0.00	\$4,804.22	\$0.00	\$4,804.22
Project - 922 ES-CAMP GODDARD							
105 ELEMENTARY SCHOOL	\$10,365.40	\$0.00	\$0.00	\$0.00	\$10,365.40	\$0.00	\$10,365.40
Total Project - 922 ES-CAMP GODDARD	\$10,365.40	\$0.00	\$0.00	\$0.00	\$10,365.40	\$0.00	\$10,365.40
Project - 923 ES-FUNDRAISER							
105 ELEMENTARY SCHOOL	\$31,164.56	\$0.00	\$0.00	\$0.00	\$31,164.56	\$0.00	\$31,164.56
Total Project - 923 ES-FUNDRAISER	\$31,164.56	\$0.00	\$0.00	\$0.00	\$31,164.56	\$0.00	\$31,164.56
Project - 924 ES-LITERACY							
105 ELEMENTARY SCHOOL	\$2,392.88	\$0.00	\$0.00	\$151.50	\$2,241.38	\$1,449.15	\$792.23
Total Project - 924 ES-LITERACY	\$2,392.88	\$0.00	\$0.00	\$151.50	\$2,241.38	\$1,449.15	\$792.23
Project - 925 ES-SPECIAL OLYMPICS							
105 ELEMENTARY SCHOOL	\$2,518.74	\$0.00	\$0.00	\$0.00	\$2,518.74	\$0.00	\$2,518.74
Total Project - 925 ES-SPECIAL OLYMPICS	\$2,518.74	\$0.00	\$0.00	\$0.00	\$2,518.74	\$0.00	\$2,518.74
Project - 926 GIFTED TALENTED							
105 ELEMENTARY SCHOOL	\$3.54	\$0.00	\$0.00	\$0.00	\$3.54	\$0.00	\$3.54
505 MIDDLE SCHOOL	\$125.00	\$0.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00
705 HIGH SCHOOL	\$66.82	\$0.00	\$0.00	\$0.00	\$66.82	\$0.00	\$66.82
Total Project - 926 GIFTED TALENTED	\$195.36	\$0.00	\$0.00	\$0.00	\$195.36	\$0.00	\$195.36
Project - 927 HONOR SOCIETY							
505 MIDDLE SCHOOL	\$3,882.70	\$0.00	\$0.00	\$1,029.38	\$2,853.32	\$222.40	\$2,630.92
705 HIGH SCHOOL	\$1,941.83	\$40.00	\$0.00	\$0.00	\$1,981.83	\$447.66	\$1,534.17
Total Project - 927 HONOR SOCIETY	\$5,824.53	\$40.00	\$0.00	\$1,029.38	\$4,835.15	\$670.06	\$4,165.09
Project - 928 HOSPITALITY							
110 EARLY CHILDHOOD	\$467.73	\$160.00	\$0.00	\$0.00	\$627.73	\$167.95	\$459.78
705 HIGH SCHOOL	\$145.66	\$0.00	\$0.00	\$0.00	\$145.66	\$0.00	\$145.66
Total Project - 928 HOSPITALITY	\$613.39	\$160.00	\$0.00	\$0.00	\$773.39	\$167.95	\$605.44
Project - 929 HS-TESTING							
705 HIGH SCHOOL	\$1,974.30	\$18.00	\$0.00	\$0.00	\$1,992.30	\$323.00	\$1,669.30
Total Project - 929 HS-TESTING	\$1,974.30	\$18.00	\$0.00	\$0.00	\$1,992.30	\$323.00	\$1,669.30
Project - 930 HS-TAKE THE LEAD							
705 HIGH SCHOOL	\$1,185.87	\$0.00	\$0.00	\$0.00	\$1,185.87	\$0.00	\$1,185.87
Total Project - 930 HS-TAKE THE LEAD	\$1,185.87	\$0.00	\$0.00	\$0.00	\$1,185.87	\$0.00	\$1,185.87
Project - 931 LIBRARY							
105 ELEMENTARY SCHOOL	\$4,912.44	\$0.00	\$0.00	\$0.00	\$4,912.44	\$0.00	\$4,912.44
110 EARLY CHILDHOOD	\$7,472.41	\$30.00	\$0.00	\$246.13	\$7,256.28	\$30.55	\$7,225.73
505 MIDDLE SCHOOL	\$639.61	\$0.00	\$0.00	\$0.00	\$639.61	\$0.00	\$639.61
705 HIGH SCHOOL	\$1,362.80	\$0.00	\$0.00	\$591.25	\$771.55	\$0.00	\$771.55
Total Project - 931 LIBRARY	\$14,387.26	\$30.00	\$0.00	\$837.38	\$13,579.88	\$30.55	\$13,549.33
Project - 932 MS-BOAT RACES							
505 MIDDLE SCHOOL	\$700.59	\$0.00	\$0.00	\$0.00	\$700.59	\$0.00	\$700.59
Total Project - 932 MS-BOAT RACES	\$700.59	\$0.00	\$0.00	\$0.00	\$700.59	\$0.00	\$700.59
Project - 933 MS-FINISHLINE STORE							
505 MIDDLE SCHOOL	\$910.00	\$0.00	\$0.00	\$0.00	\$910.00	\$0.00	\$910.00
Total Project - 933 MS-FINISHLINE STORE	\$910.00	\$0.00	\$0.00	\$0.00	\$910.00	\$0.00	\$910.00
Project - 934 MS-STUDENT STORE							
505 MIDDLE SCHOOL	\$10,955.41	\$0.00	\$0.00	\$0.00	\$10,955.41	\$771.00	\$10,184.41
Total Project - 934 MS-STUDENT STORE	\$10,955.41	\$0.00	\$0.00	\$0.00	\$10,955.41	\$771.00	\$10,184.41
Project - 935 NATIVE ED ENRICHMENT							
105 ELEMENTARY SCHOOL	\$1,500.74	\$0.00	\$0.00	\$0.00	\$1,500.74	\$200.00	\$1,300.74
Total Project - 935 NATIVE ED ENRICHMENT	\$1,500.74	\$0.00	\$0.00	\$0.00	\$1,500.74	\$200.00	\$1,300.74
Project - 936 PE							
105 ELEMENTARY SCHOOL	\$1,594.42	\$0.00	\$0.00	\$0.00	\$1,594.42	\$0.00	\$1,594.42
Total Project - 936 PE	\$1,594.42	\$0.00	\$0.00	\$0.00	\$1,594.42	\$0.00	\$1,594.42
Project - 938 PIT CREW							
505 MIDDLE SCHOOL	\$602.52	\$0.00	\$0.00	\$0.00	\$602.52	\$0.00	\$602.52
Total Project - 938 PIT CREW	\$602.52	\$0.00	\$0.00	\$0.00	\$602.52	\$0.00	\$602.52

Newcastle Public School

Revenue/Expenditure Summary

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 939 PRINCIPALS							
105 ELEMENTARY SCHOOL	\$4,722.31	\$335.18	\$0.00	\$67.50	\$4,989.99	\$504.25	\$4,485.74
110 EARLY CHILDHOOD	\$29,585.89	\$0.00	\$0.00	\$0.00	\$29,585.89	\$1,309.79	\$28,276.10
505 MIDDLE SCHOOL	\$25,800.50	\$442.00	\$0.00	\$88.94	\$26,153.56	\$0.00	\$26,153.56
705 HIGH SCHOOL	\$8,522.14	\$1,148.49	\$0.00	\$392.25	\$9,278.38	\$1,669.38	\$7,609.00
Total Project - 939 PRINCIPALS	\$68,630.84	\$1,925.67	\$0.00	\$548.69	\$70,007.82	\$3,483.42	\$66,524.40
Project - 942 STUCO							
505 MIDDLE SCHOOL	\$11,049.14	\$0.00	\$0.00	\$0.00	\$11,049.14	\$0.00	\$11,049.14
705 HIGH SCHOOL	\$11,415.11	\$0.00	\$0.00	\$0.00	\$11,415.11	\$414.99	\$11,000.12
Total Project - 942 STUCO	\$22,464.25	\$0.00	\$0.00	\$0.00	\$22,464.25	\$414.99	\$22,049.26
Project - 943 TECHNOLOGY							
105 ELEMENTARY SCHOOL	\$4,506.16	\$5.00	\$0.00	\$152.72	\$4,358.44	\$176.98	\$4,181.46
Total Project - 943 TECHNOLOGY	\$4,506.16	\$5.00	\$0.00	\$152.72	\$4,358.44	\$176.98	\$4,181.46
Project - 944 VOCAL MUSIC							
105 ELEMENTARY SCHOOL	\$3,022.04	\$0.00	\$0.00	\$0.00	\$3,022.04	\$0.00	\$3,022.04
705 HIGH SCHOOL	\$3,860.29	\$0.00	\$0.00	\$18.62	\$3,841.67	\$222.00	\$3,619.67
Total Project - 944 VOCAL MUSIC	\$6,882.33	\$0.00	\$0.00	\$18.62	\$6,863.71	\$222.00	\$6,641.71
Project - 945 YEARBOOK							
105 ELEMENTARY SCHOOL	\$12,334.86	\$78.82	\$0.00	\$0.00	\$12,413.68	\$0.00	\$12,413.68
110 EARLY CHILDHOOD	\$3,351.35	\$10.00	\$0.00	\$0.00	\$3,361.35	\$1,679.00	\$1,682.35
505 MIDDLE SCHOOL	\$2,688.47	\$300.00	\$0.00	\$0.00	\$2,988.47	\$0.00	\$2,988.47
705 HIGH SCHOOL	\$25,420.07	\$375.00	\$0.00	\$90.00	\$25,705.07	\$20,718.00	\$4,987.07
Total Project - 945 YEARBOOK	\$43,794.75	\$763.82	\$0.00	\$90.00	\$44,468.57	\$22,397.00	\$22,071.57
Project - 946 ROBOTICS							
705 HIGH SCHOOL	\$9,633.21	\$0.00	\$0.00	\$1,335.58	\$8,297.63	\$2,955.28	\$5,342.35
Total Project - 946 ROBOTICS	\$9,633.21	\$0.00	\$0.00	\$1,335.58	\$8,297.63	\$2,955.28	\$5,342.35
Project - 970 CLASS 2020							
705 HIGH SCHOOL	\$13,021.46	\$0.00	\$0.00	\$0.00	\$13,021.46	\$0.00	\$13,021.46
Total Project - 970 CLASS 2020	\$13,021.46	\$0.00	\$0.00	\$0.00	\$13,021.46	\$0.00	\$13,021.46
Project - 971 CLASS 2021							
705 HIGH SCHOOL	\$5,608.38	\$0.00	\$0.00	\$0.00	\$5,608.38	\$0.00	\$5,608.38
Total Project - 971 CLASS 2021	\$5,608.38	\$0.00	\$0.00	\$0.00	\$5,608.38	\$0.00	\$5,608.38
Project - 972 CLASS 2022							
705 HIGH SCHOOL	\$4,663.80	\$0.00	\$0.00	\$0.00	\$4,663.80	\$0.00	\$4,663.80
Total Project - 972 CLASS 2022	\$4,663.80	\$0.00	\$0.00	\$0.00	\$4,663.80	\$0.00	\$4,663.80
Project - 973 CLASS 2023							
705 HIGH SCHOOL	\$1,856.02	\$0.00	\$0.00	\$0.00	\$1,856.02	\$0.00	\$1,856.02
Total Project - 973 CLASS 2023	\$1,856.02	\$0.00	\$0.00	\$0.00	\$1,856.02	\$0.00	\$1,856.02
Project - 974 CLASS 2024							
705 HIGH SCHOOL	\$940.15	\$0.00	\$0.00	\$0.00	\$940.15	\$0.00	\$940.15
Total Project - 974 CLASS 2024	\$940.15	\$0.00	\$0.00	\$0.00	\$940.15	\$0.00	\$940.15
Project - 975 CLASS 2025							
505 MIDDLE SCHOOL	\$172.34	\$0.00	\$0.00	\$0.00	\$172.34	\$0.00	\$172.34
Total Project - 975 CLASS 2025	\$172.34	\$0.00	\$0.00	\$0.00	\$172.34	\$0.00	\$172.34
Project - 977 CLASS 2027							
505 MIDDLE SCHOOL	\$976.49	\$0.00	\$0.00	\$0.00	\$976.49	\$0.00	\$976.49
Total Project - 977 CLASS 2027	\$976.49	\$0.00	\$0.00	\$0.00	\$976.49	\$0.00	\$976.49
Project - 978 CLASS 2028							
105 ELEMENTARY SCHOOL	\$117.88	\$0.00	\$0.00	\$0.00	\$117.88	\$0.00	\$117.88
Total Project - 978 CLASS 2028	\$117.88	\$0.00	\$0.00	\$0.00	\$117.88	\$0.00	\$117.88
Project - 979 CLASS 2029							
105 ELEMENTARY SCHOOL	\$1,133.73	\$0.00	\$0.00	\$0.00	\$1,133.73	\$0.00	\$1,133.73
Total Project - 979 CLASS 2029	\$1,133.73	\$0.00	\$0.00	\$0.00	\$1,133.73	\$0.00	\$1,133.73
Project - 980 CLASS 2030							
105 ELEMENTARY SCHOOL	\$1,160.28	\$0.00	\$0.00	\$0.00	\$1,160.28	\$1,089.41	\$70.87
Total Project - 980 CLASS 2030	\$1,160.28	\$0.00	\$0.00	\$0.00	\$1,160.28	\$1,089.41	\$70.87
Project - 981 CLASS 2031							

Newcastle Public School

Revenue/Expenditure Summary

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Project - 981 CLASS 2031							
105 ELEMENTARY SCHOOL	\$4,339.98	\$0.00	\$0.00	\$352.11	\$3,987.87	\$388.63	\$3,599.24
Total Project - 981 CLASS 2031	\$4,339.98	\$0.00	\$0.00	\$352.11	\$3,987.87	\$388.63	\$3,599.24
Project - 982 CLASS 2032							
105 ELEMENTARY SCHOOL	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
110 EARLY CHILDHOOD	\$3,179.88	\$75.00	\$0.00	\$0.00	\$3,254.88	\$1,232.65	\$2,022.23
Total Project - 982 CLASS 2032	\$3,239.88	\$75.00	\$0.00	\$0.00	\$3,314.88	\$1,232.65	\$2,082.23
Project - 983 CLASS 2033							
110 EARLY CHILDHOOD	\$2,832.73	\$95.00	\$0.00	\$48.68	\$2,879.05	\$754.47	\$2,124.58
Total Project - 983 CLASS 2033	\$2,832.73	\$95.00	\$0.00	\$48.68	\$2,879.05	\$754.47	\$2,124.58
Project - 984 CLASS 2034							
110 EARLY CHILDHOOD	\$2,791.08	\$15.00	\$0.00	\$141.99	\$2,664.09	\$0.00	\$2,664.09
Total Project - 984 CLASS 2034	\$2,791.08	\$15.00	\$0.00	\$141.99	\$2,664.09	\$0.00	\$2,664.09
Total	\$527,663.85	\$25,578.79	\$0.00	\$5,855.85	\$547,386.79	\$51,177.75	\$496,209.04

NEWCASTLE SCHOOLS - TREASURER'S REPORT

As Of January 31, 2020

GOVERNMENTAL FUNDS		
Bank Statements		
	Checking Account 6633	\$ 10.00
	SuperNow Account 9996	\$ 250,021.23
	Federated Sweep 0001	\$ 7,309,806.09
Total - Bank Statements		\$ 7,559,837.32
Accounting Program		
	Cash Balance	\$ 7,559,837.32
	Adjustments:	
Adjusted Cash Balance		\$ 7,559,837.32
Difference Between Bank and Computer:		\$ -
	Outstanding Warrants:	\$ 187,215.77
	Available Cash:	\$ 7,372,621.55

Cash Balance by Fund:		
11	General Fund	\$ 3,121,193.15
21	Building Fund	\$ 506,193.77
38	Transportation Fund	\$ 125,964.00
39	Technology Fund	\$ 172,176.86
41	Sinking Fund	\$ 3,634,309.54
	Total:	\$ 7,559,837.32

ACTIVITY FUNDS		
Bank Statements		
	Checking Account 6082	\$ 10.00
	Federated Sweep 0002	\$ 713,571.13
Total - Bank Statements		\$ 713,581.13
Accounting Program		
	Cash Balance	\$ 698,164.32
	Adjustments:	
	Outstanding Warrants	\$ 15,416.81
Adjusted Cash Balance		\$ 713,581.13
Difference Between Bank and Computer:		\$ -

ELECTRONIC FUND TRANSFER ACCOUNTS		
	EFT Payments	\$ 150,158.78
	Vanco Deposits	\$ 100.00
	MySchoolBucks Deposits	\$ -

INVESTMENT ACCOUNTS		
	Horizon Financial Services (401a)	\$ 5,988.65

- 4760 Preston Road STE 244-142 Frisco, TX 75034 • Office: (214) 432-4878
- E-Mail: adam@northpointclaims.com • Oklahoma License #300220983

CONTRACT FOR PUBLIC ADJUSTER SERVICES “WE REPRESENT THE INSURED ONLY”

Date: February 5, 2021

STATE OF OKLAHOMA

This contract is between Newcastle Public Schools herein after referred to as the “Insured” and NorthPoint Claim Services, LLC herein after referred to as the “Public Adjuster”

- 1) The Insured represents that he/she or it has sustained certain damages and/or a loss as a result of a Hail event, which occurred on or about TBD (date) at the premises located at Newcastle Public Schools (hereafter the "Loss").
- 2) The Insured does hereby engage, retain and authorize the Public Adjuster to examine, investigate, collect documentation and communicate with the insurance company(ies) concerning the Loss. This contract authorizes the Public Adjuster to act as the exclusive consultant and/or agent in its pursuit of any and all claims that resulted from the Loss. This contract is to include all perils associated with the Loss unless specifically excluded in writing.
- 3) It is understood and agreed that although the Public Adjuster may directly communicate with the insured and its insurer(s), the Public Adjuster and its staff are NOT attorneys, certified public accountants, or professional engineers. Accordingly, the Public Adjuster and its staff will not provide, legal advice, legal services, legal representation, legal interpretation of insurance policy provisions, certified accounting services or advice, or engineering services and/or opinions to the Insured pursuant to this Contract, and no communications between the Public Adjuster and the Insured should be construed as said legal, accounting, or engineering advise or services. The services that the Public Adjuster will provide shall be limited to consulting on insurance company practices and related matters, assisting the Insured with document preparation, adjusting and estimating insured losses, negotiating with the insurance company, and settling your insurance claim(s) to your satisfaction. _____ **Initial**
- 4) NOTICE: A public insurance adjuster may not participate directly or indirectly in the reconstruction, repair, or restoration of damaged property that is the subject of a claim adjusted by the public insurance adjuster or engage in any other activities that may reasonably be construed as presenting a conflict of interest, including soliciting or accepting any remuneration from, or having a financial interest in, any salvage firm, repair firm, or other firm that obtains business in connection with any claim the public insurance adjuster has a contract or agreement to adjust.

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- 5) To the extent available, the Insured agrees to deliver to the Public Adjuster in a timely manner the following documentation: complete copies of any and all insurance policies that may insure the above mentioned property and were in effect at the time of the occurrence, invoices, estimates, photos, proposals, lists of damaged items, any and all correspondence with the insurance company(ies), estimates and payments made by the company(ies), and generally cooperate with the Public Adjuster in its pursuit to settle the Insured's claim(s).
- 6) The Public Adjuster will not make or accept any settlement offer concerning the Loss unless first approved by the Insured or by the attorney representing the Insured.
- 7) In consideration for the services rendered the Public Adjuster, as outlined in this contract, the Insured agrees to pay the Public Adjuster a contingency fee equal to **TEN PERCENT (10%) of any and all amounts paid by any insurance company relating to the Loss (not to exceed (10%) percent).** The calculation of the contingency fee shall include any payments to the Insured's mortgagee, if any. Additionally, the Insured agrees to reimburse the Public Adjuster for all experts it may have advanced or incurred as a result of this engagement, including but not limited to fees and costs incurred or paid to engineers, building consultants, other experts, insurance appraisers, forensic accountants, etc. **At time of payment by the insurance company(ies), the Public Adjuster agrees to endorse the check in exchange for a valid check in the amount owed to the Public Adjuster. If the Insured receives a payment from the insurance company(ies) in which the Public Adjuster is not listed as a co-payee on the check, the Insured shall pay all amounts owed to the Public Adjuster within ten (10) days. If no additional funds are paid to the Insured or for the Insured's benefit, then the Public Adjuster is not entitled to any fee for its work but shall be entitled to be reimbursed for any and all advanced expenses. The state of Oklahoma prohibits any deductible assistance and therefore the fee is based upon the total value of the claim.** _____ Initial
- 8) ALL EXPERTS RETAINED BY YOU OR ON YOUR BEHALF WITH YOUR KNOWLEDGE, THE INSURED, ARE STILL REQUIRED TO BE PAID AS PART OF YOUR CONTRACT WITH THE EXPERT. THE PUBLIC ADJUSTER IS NOT RESPONSIBLE FOR YOUR FEES TO OTHER EXPERTS.
- 9) Should professional services or representation be necessary which would result in additional costs to the Insured including but not limited to: attorney fees, engineers, building experts, appraisers, mediators, umpires, any such fees or costs **will be the responsibility of the Insured.** If the Public Adjuster engages the use of any additional expert WITHOUT the agreement of the Insured, the Public Adjuster will be responsible for the fees or costs charged by said expert.
- 10) The Insured represents that no other claims have been filed about this event or another event which might impact this claim, and that no other legal representation is involved with this claim other than: repaired claims already settled.
- 11) The Insured and the Public Adjuster acknowledge that this contract DOES NOT encompass any legal services and that, if the Insured decides to engage in litigation concerning its claim(s), the Insured would be

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- required to separately retain an attorney for such representation. This contract does not terminate if the insured subsequently retains an attorney. If the Insured retains an attorney to assist in the claim, the Public Adjuster will continue to add value to the claim by assisting if and as directed by the Insured and the Insured's attorney. The Insured acknowledges and understands that the Public Adjuster's services add value to the Insured's claim and, while attorneys or other service providers may subsequently build on that value, the Public Adjuster is always entitled to compensation (10% of any and all amounts paid by an insurance company) for its services upon the payment of the Insured's claim. The Public Adjuster will collect no additional compensation for legal testimony, or any assistance provided to the Insured's attorney.
- 12) If, it is determined by any authority that, for any reason, the Public Adjuster is not entitled to a contingent interest in the insurance proceeds paid by the insurance company, then the Public Adjuster shall be entitled to compensation for its services at the rate of \$200 per hour, plus expenses incurred on behalf of the Insured. The Insured shall pay such compensation within ten (10) days of receiving a time log from the Public Adjuster.
 - 13) The laws of the State of Oklahoma shall govern this contract, and any dispute hereunder shall be decided by a court of the county in the state of Oklahoma in which the above captioned property is located or a neutral county.
 - 14) Both parties agree that should either party breach any portion of this contract and legal action is required to enforce the non-breaching parties' rights, the breaching party must pay the other party its reasonable attorney's fees, court costs, and expenses.
 - 15) This contract contains the entire agreement between the parties pertaining to the subject matter hereof and supersedes and replaces any prior agreement between the parties with regards to the subject matter hereof. This contract cannot be amended, modified, or supplemented except by written instrument duly executed by all parties hereto. This contract may be executed in multiple originals or counterparts, each of which shall be deemed to be an original, but all of which shall constitute one and the same document. A copy or facsimile of this contract shall have the same force and effect as the original.
 - 16) Should the Insured or the Public Adjuster decide to cancel this contract, the Insured shall provide the Public Adjuster with a formal document entitled "NOTICE OF CANCELLATION" **You, the Insured have three (3) business days to cancel this contract with the Public Adjuster for any reason.** The "NOTICE OF CANCELLATION" shall be signed, dated, and the original mailed to the Public Adjuster with a post mark showing the date of mailing. In the event termination is because of unsatisfactory behavior, the party wishing to cancel this contract shall provide to the other party ample opportunity to resolve any unsatisfactory issues prior to cancellation by providing a written list of the items to be rectified. The Insured acknowledges and agrees that cancellation of this contract will NOT relieve the Insured from his/her or its responsibility and financial obligations of additional expenses as outlined in this contract.

- 4760 Preston Road STE 244-142 Frisco, TX 75034 • Office: (214) 432-4878
- E-Mail: adam@northpointclaims.com • Oklahoma License #300220983

17) A public insurance adjuster may not participate directly or indirectly in the reconstruction, repair, restoration of damaged property that is the subject of a claim adjusted by the public insurance adjuster or engage in any other activities that may reasonably be construed as presenting a conflict of interest, including soliciting or accepting any remuneration from or having a financial interest in any salvage firm, repair firm, or other firm that obtain business in connection with any claim the public insurance adjuster has a contract or agreement to adjust.

(A) "NOTICE: THE INSURED MAY CANCEL THIS CONTRACT BY WRITTEN NOTICE TO THE PUBLIC INSURANCE ADJUSTER WITHIN 72 HOURS OF SIGNATURE FOR ANY REASON."

(B) "WE REPRESENT THE INSURED ONLY."

(C) "YOU ARE ENTERING INTO A SERVICE CONTRACT. YOU ARE BEING CHARGED A FEE FOR THIS SERVICE. YOU DO NOT HAVE TO ENTER INTO THIS CONTRACT TO MAKE A CLAIM FOR LOSS OR DAMAGE ON A POLICY OF INSURANCE."

The Insured:

The Public Adjuster

Signature

Adam Brenner

Representative Signature

Printed Name

Adam Brenner

Representative Printed Name

Date & Time

February 5, 2021

Date & Time



-
- 4760 Preston Road STE 244-142 Frisco, TX 75034 • Office: (214) 432-4878
 - E-Mail: adam@northpointclaims.com • Oklahoma License #300220983

LETTER OF REPRESENTATION AND CO-PAYMENT NOTICE

Date: February 5, 2021

Insurance Carrier: OSIG

Claim Number: TBD

Named Insured: Newcastle Public Schools

To Whom It May Concern:

Please be advised that your named insured (above) has retained NorthPoint Claim Services/Adam Brenner to represent and assist them in opening and/or reopening the above-mentioned claim.

With this document, we hereby formally request the following documents be produced:

- Certified or Electronic copy of the policy or policies inclusive of all forms, endorsements and declarations page(s).
- A statement of loss detailing all payments that have been made for each coverage afforded under the policy.
- A copy of ALL estimates produced on behalf of the carrier, along with any photographs taken.
- A copy of ALL expert reports, expert documents, etc. that have been provided to the carrier regarding this claim.
- A copy of ALL correspondence which have been sent to the named insured because of this claim.

In addition to the above-mentioned items, the named insured requests that the Insurance Company, its agents, adjusters (either independent or staff), and experts communicate directly with NorthPoint Claim Services, LLC in all matters relating to this claim, including but not limited to, communications, correspondence, related documents, photographs, or video referenced to this loss.

Respectfully,

Named Insured Signature

Named Insured Printed

Date

Adam Brenner

Public Adjuster Signature

Adam Brenner

Public Adjuster Printed

February 5, 2021

Date

AGREEMENT FOR VIRTUAL LEARNING COORDINATOR

This Agreement is between Blanchard Public Schools, Bridge Creek Public Schools, Newcastle Public Schools and Tuttle Public Schools (collectively, the "Schools").

Whereas, the Schools desire to enter into a cost-sharing agreement to employ a Virtual Learning Coordinator to perform the duties of establishing an organizational structure for a learning academy, establishing the criteria for enrollment of students, creating a communication plan for parent and teacher outreach and making recommendation to the Schools regarding the same.

Therefore it is agreed that:

Newcastle Public Schools will employ a Virtual Learning Coordinator during the FY21 year at a base cost of \$5,000. Newcastle Public Schools will carry any and all responsibilities regarding the employment of the Coordinator.

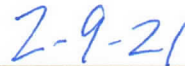
Newcastle Public Schools will invoice each of the other three schools for 25% of the total cost of the Coordinator. The total cost will include base salary, tax burden and TRS burden for a total of \$5,857.50. The 25% pro-rata share for each school district will be \$1,464.38. Newcastle Public Schools will send an invoice on or about June 1, 2021 and payment will be made to Newcastle Public Schools no later than June 15, 2021.

Should additional expenses be necessary, they will be equally borne by the Schools upon e-mail agreement by the superintendents of the Schools.

This contract will be considered valid upon ratification by the all of the respective Boards of Education of the Schools.



Dr. Melonie Hau, Superintendent
Newcastle Public Schools



Date

Mr. Brady Barnes, Superintendent
Blanchard Public Schools

Date

Mr. David Morrow, Superintendent
Bridge Creek Public Schools

Date

Mr. Keith Sinor, Superintendent
Tuttle Public Schools

Date

Memorandum of Understanding (MOU)
Private Mental Health Services for Students in the School Setting

This Memorandum of Understanding (MOU) is entered into on the 8th day of February 2021, by and between , Newcastle Public Schools, McClain County, Oklahoma, hereinafter referred to as "District," and Multi-County Counseling (MCCI) , and Oklahoma Corporation.

WHEREAS, the District and MCCI desires to enter into a Memorandum of Understanding advantageous to both parties.

WHEREAS, MCCI desires to provide the mental health and school social work services under the terms and conditions of this MOU.

NOW, THEREFORE, the parties agree as follows:

1. With respect to the students receiving private mental health services or social work services in the school setting, MCCI shall provide an employee to deliver individual and family counseling, family intervention, and other mental health services to students at the assigned school. The MCCI employee shall be a licensed clinical social worker or licensed mental health counselor or under supervision with a licensed mental health counselor.
2. In the event that a MCCI employee providing services under this MOU is not providing services in accordance with the stated direction provided by the Superintendent of Schools the designated MCCI administrative representative will be contacted. In the event that said issues are not resolved, MCCI will, upon written request by the District, remove said personnel immediately from the program.
3. All wages, taxes, benefits and other employment-related expenses and duties associated with the MCCI Employees are the sole responsibility of MCCI.
4. Based upon availability, the District agrees to provide adequate space determined by the site principal or designee. If the site principal determines that adequate space is unavailable, the clinician will need to re-schedule to meet with the clients outside of regular school hours. Schedules for the students receiving services will be set accordingly to have the least impact on the student's instructional day, and must be approved by each site principal.
5. MCCI will maintain all records, logs and documentation, including progress notes, prepared by the MCCI Employees concerning students in the Program in compliance with the Family Educational Rights and Privacy Act.
6. MCCI shall act as the Medicaid Provider for all services provided under this MOU and will promptly bill Medicaid for all services provided to District students who are Medicaid eligible pursuant to the fee schedule set forth in federal and state law. MCCI will comply with the requirements of state and federal law and regulations in seeking Medicaid reimbursement for these services. MCCI is solely responsible for the proper billing of Medicaid-covered

**Memorandum of Understanding (MOU)
Private Mental Health Services for Students in the School Setting**

- services under this MOU. Further, if MCCJ employs a staff member under this contract who is ineligible to bill Medicaid, MCCJ shall bear the full cost of such person's services when provided to any Medicaid eligible student.
7. Also, as the Medicaid Provider under this MOU, MCCJ shall specifically indemnify and hold harmless the District, its officers, administrators, board members, employees, agents, assigns and attorneys from and against any and all liability, loss or expense, including reasonable attorneys' fees, relating to any legal proceedings (including, but not limited to administrative proceedings), penalties, claims, or Medicaid disallowances arising out of any omission, fault or negligence by MCCJ, its agents, employees or anyone under its direction or control, or on its behalf, in connection with the billing of and reimbursement from Medicaid as required in this MOU.
 8. MCCJ agrees to and shall defend, indemnify and hold the District, its officers, administrators, board members, employees, agents, assigns and attorneys harmless from and against any and all liability, loss or expense, including reasonable attorney's fees, or claims for injury or damages that are caused by or result from the negligent or intentional acts or omissions of MCCJ, its officers, agents, employees, or contractors.
 9. MCCJ agrees that prior to entering into this Agreement MCCJ has obtained a Commercial General Liability ("CGL") insurance policy, Professional Liability insurance policy ("PL") and School Leaders Legal liability insurance policy ("SSL") (otherwise known as Directors and Officers Liability insurance), each insuring MCCJ an amount not less than \$125,000.00 for personal injury to or death of any individual, and \$1,000,000.00 in the aggregate for personal injury or death. MCCJ agrees that it will furnish the District with verification of the insurance policies required by this Agreement. If any of the required insurance policies is cancelled during this school year, MCCJ must immediately notify the District.
 10. Further, MCCJ affirms that its employees and any subcontractor who will be on District property and acting on behalf of MCCJ in performance of the Agreement are covered by Workers Compensation Insurance and shall in no event be entitled to any such coverage from the District.
 11. The MCCJ Employees will operate in accordance with applicable federal and state laws and regulations and District policies, rules, regulations and guidance applicable to the Program.
 12. The District and MCCJ agree that student safety is a top priority. In an effort to protect student safety, MCCJ agrees that it will not hire any individual, whether as an officer, agent, employee, or contractor, who has been convicted of a felony or who has been convicted of any crime involving moral turpitude. MCCJ also declares that none of its employees working on school premises is currently registered or required to register under the provisions of the Oklahoma Sex Offenders Registration Act or the Mary Rippy Violent Crime Offenders Registration Act.
 13. MCCJ shall submit written proof to the District's Department of Guidance and Counseling that all applicable MCCJ Employees have

Memorandum of Understanding (MOU)
Private Mental Health Services for Students in the School Setting

passed background checks and a drug screening prior to their entering the building of the school to provide services pursuant to this MOU.

14. All MCCJ employees must have in their possession, at all times, a current photo ID which identifies them as a staff member of MCCJ.
15. All MCCJ employees agree that communication between the outside counseling agency and school personnel are confidential, and will not be shared with any other counselor, outside agency or family member. Any information deemed to be critical or life threatening will be shared with the site administrator, social service agency and or law enforcement immediately, as deemed appropriate.

Either MCCJ or the District may choose to discontinue services during the term of this MOU for any reason with thirty (30) calendar days' written notice to the other party.

IN WITNESS WHEREOF, the District and MCCJ have executed this MOU on the day and year first above written.

New Castle Public Schools
McClain County, Oklahoma

Melonie Hau
Superintendent New Castle Schools

Director

Scott D. Oms. LMT
Multi-County Counseling
Name of Agency
112 W. Main
Street Address
Percell, OK 73081
City, State, ZIP

EMPLOYMENT SCHEDULE "A"

February 9TH, 2021

EMPLOYMENT				
Last Name	First Name	New / Replacement	Site / Assignment	Effective
		Replacement	ECC / Teacher	1/25/2021
		Replacement	Bus Driver	2/16/2021
		Replacement	ECC / Full Time Sub	1/28/2021
		Replacement	Ecc / Teacher	1/25/2021
CONTRACT MODIFICATION				
Last Name	First Name	Prior Contract	Current Contract	Effective
HOURLY EMPLOYEES				
Last Name	First Name		Position	Effective
		Replacement	KidZone	1/29/2021
		Replacement	KidZone	2/3/2021
		Replacement	KidZone	2/5/2021
REASSIGNMENTS				
Last Name	First Name	Prior Assignment	New Assignment	Effective
Bergt	Kathy	ECC / Teacher	ECC / Counselor	1/25/2021
RESIGNATIONS				
Last Name	First Name	Assignment	Site	Effective
Kuehl	Darrell	Maintenance	Admin	1/29/2021
Gilmore	Alicia	Teacher	KidZone	1/22/2021
Cicoria	Alicia	Teacher	KidZone	1/22/2021
Morales	Lilly	Teacher	KidZone	2/12/2021
EXTRA DUTY / STIPENDS / LAY COACHES				
Last Name	First Name	Assignment	Site	Effective
Gaylor	Nikki	Yearbook Duties Split	ECC / Yearbook	1/28/2021
Maple	Korri	Yearbook Duties Split	ECC / Yearbook	1/28/2021
RESCINDED / RESIGNED / REMOVED EXTRA DUTY or STIPENDS				
Last Name	First Name	Assignment	Site	Effective
Crissup	Samantha	Softball Assistant Coach	MS	2/3/2021

2020-2021 Ballot for Proposed Changes to Certified Negotiated Contract

Please read over the proposed changes and print the voting sheet. Please vote to accept/not accept the changes to the Certified Negotiated Contract and put the sheet in the mailbox of your building negotiator by 2:00pm on Monday, Feb. 8th.

ECC-Tammy Bolles Elem.-Cindy Trent MS-Debbie Robinson HS-Stacy Wright

Please see your building negotiator for questions.

Thank you!

Article 1 Duration of Agreement

Change "June 30, 2018" to "June 30, 2021."

Article 45 Combining of Classes Prohibited Due to Teacher Absence

D. Teachers may choose to voluntarily cover one another's class (known as a "Friendly Cover"). In the event of a Friendly Cover, no payment to the covering teacher will be required.

E. After all possible efforts have been made to hire a substitute teacher; a teacher who is required to cover another teacher's class shall be compensated for a minimum of one hour at the hourly rate specified in Article 67.

Article 50 Compensation for Forfeiture of Planning Period

A. When the need arises for a teacher to forfeit a planning period in order to substitute for another teacher, the principal shall first seek a volunteer. In the event that a volunteer is not secured, the principal shall assign the class coverage to a teacher on a rotating, equitable basis. A teacher forfeiting all of a planning period to cover another teacher's class shall have the option of being paid one hour at the hourly rate specified in Article 67.

Article 52 School Events Passes for Teachers

A. Each teacher shall be able to use their school-issued photo ID badge as a school events pass that shall provide for admission, free of charge, for the teacher and one guest to all home school activities for the school year.

B. A lifetime school events pass shall be provided to any retired teacher and one guest upon retirement from Newcastle Public Schools.

Article 53 Sick Leave

F. Any payroll adjustments due to sick leave exhaustion will be reflected on the following month's payroll check. ~~A note from the payroll clerk will accompany the check detailing the adjustments.~~

H. Any teacher beginning employment with or returning from a break in service with Newcastle Public Schools will be allowed to transfer in up to 60 days of sick leave.

Article 55 Separation From School System-Transfer of, or Compensation for, Accumulated Sick Leave

Compensation for Unused Sick Leave

- A. A teacher ending employment with the District by resignation or reduction in force shall have the option of transferring all accumulated sick leave hours to a receiving school. Accumulated is defined as earned plus transferred in. If the teacher has earned more sick leave during their employment at Newcastle Schools than will be accepted by the receiving school, the balance of the earned sick leave less what is accepted by the receiving school will be compensated to the teacher using the Compensation Chart at the end of this Article.
- B. If a receiving school will only accept a certain number of transferred-in sick days, the balance of non-transferred days can be banked with OTRS up to the OTRS limit of 120 days.
- C. C. A teacher is eligible to both bank sick days with OTRS and to be reimbursed for those sick days using the Compensation Chart at the end of this Article.
- D. When a teacher has both transferred-in days and earned days, transferred-in days will be transferred out first, then earned days.
- B.E. A teacher who retires from teaching may receive up to one (1) additional year of service credit for unused sick days from OTRS. The amount of service credit calculated by OTRS will be the number of days of unused sick leave divided by 120, up to 1 full year. District will calculate the number of days of unused sick leave to report to OTRS in the following manner:
- District will maintain a report of the total number of unused sick hours as of June 30, 2016, for all persons employed by District at the end of the FY16 school year ("FY16 Hours"). This will mark the "Transition Date" from sick days to sick hours and to a four-day school week.
- At the end of the contract term for a retiring employee, District will run a report of all unused sick leave and unused personal leave as of the retirement date to determine the total number of unused sick hours ("Total Hours") for the retiree.
- If the Total Hours is less than the FY16 Hours, then the Total Hours will be divided by 6 to obtain the number of unused sick days reported to OTRS.

If the Total Hours is more than the FY16 Hours, then the FY16 Hours will be subtracted from the Total Hours to determine the unused hours earned after the Transition Date ("New Hours"). The FY16 Hours will be divided by 6 and the New Hours will be divided by 7.25. The sum of these two calculations will be the total of unused sick days. District will report up to 120 Days to OTRS.

~~C. Upon retirement, a teacher will be compensated for unused sick leave in the following manner:~~

~~Unused sick leave up to 120 days, per the calculation in Paragraph B, will be paid at the following per diem rate:~~

- ~~1. 20 or more years of service, \$30.00~~
- ~~2. 10 years but less than 20 years, \$21.75~~
- ~~3. 5 years but less than 10 years, \$20.00 (reduced 5% per year under 10)~~
- ~~4. Less than 5 years of district service no remuneration.~~
- ~~5. Certified teachers who die in district service shall have \$30.00 per day for all unused leave paid to their estates.~~

~~Unused sick leave over 120 days, but no more than 240 days, per the calculation in Paragraph B, will be paid at the per diem rate of \$15.00.~~

~~DF. A teacher retiring from the District shall be paid for unused sick leave by July 31st .~~

G. COMPENSATION CHART

Unused Sick Leave Earned Prior to 6/30/2016

20 or more years of service	\$5.00 per hour
10 years of service but less than 20 years	\$3.00 per hour
5 years of service but less than 10 years	\$2.50 per hour
Less than 5 years of service	No remuneration

Unused Sick Leave Earned After 6/30/2016

20 or more years of service	\$4.00 per hour
10 years of service but less than 20 years	\$3.00 per hour
5 years of service but less than 10 years	\$2.50 per hour
Less than 5 years of service	No remuneration

Unused sick leave from 121 days to 240 days will be paid at the rate of \$2.00 per hour.

Teachers who die in district service will receive \$4.00 per hour for all unused leave paid to their estate.

Article 65 Compensation

- A. Add steps for years 31 & 32.

- B. Placement on the salary schedule shall be in accordance with the teacher's years of experience and highest degree earned. Teacher's years of experience must be documented by the state education agency of the state where the experience was earned. Salary schedule adjustments are made as of the date of receipt of appropriate documentation.

Insert new scale.

Article 67 Extra Duty Pay Schedule

- A. Extra duty shall be defined as assignments of duty other than the following:
 - 1. Assigned duties to be performed during the teacher's duty day.
 - 2. Duties assigned pursuant to Article 40.
 - 3. Conferences.
 - 4. Faculty meetings.
 - 5. Professional Development meetings.

~~E. Superintendent's Advisory Council: District recognizes that its most experienced certified personnel are a valuable resource capable of sharing insights with the administration for the betterment of the District as a whole. In recognition of these benefits, the District therefore establishes the Superintendent's Advisory Council, a volunteer body charged with mentoring teachers, providing input to the Superintendent regarding school climate and other issues, as well as other advisory duties as necessary or as determined by the Council. The term of service on the Council is one (1) school year. Council members may serve up to three (3) terms of service, whether consecutive or nonconsecutive. Membership in the Council shall be limited to certified personnel who have completed thirty (30) years of certified service by the beginning of the term with ten (10) years of the thirty (30) being served at Newcastle Public Schools. Eligible certified personnel who wish to serve on the Council must submit an application to the administration office no later than June 30th of the school year before the term of service begins. In recognition of this service, Council members shall receive a stipend in the amount of \$3,000.00 which shall be paid into a 403(b) Tax Sheltered Annuity Account on the member's behalf⁵⁸ by January 31st of the current school year⁵⁹.~~

Insert New scale for Athletic, Non-Athletic, and Hourly

Article 72 Staff Development Committee

- A. Change "staff" to "professional".
- B. Change "staff" to "professional".

Add "A good-faith effort will be made to include two representatives for each of the following groups.

Technology Team

Each Core Content Area

Electives

All Grade Levels

Special Education

English Learners

Learning, Teaching and Assessing Goal Area

Each School Site"

C. No Change

D. No Change

E. Change: "staff" to "professional".

F. Change: "staff" to "professional".

26 yes

1 no