



Noble Board of Education
February Regular Meeting in the Board Room
Administration Building, 111 S. 4th Street, Noble, OK, 73068, [Address], [City], Oklahoma
[Zip]
Monday, February 8, 2021 at 5:30 PM

Note: The Board may discuss, vote to approve, vote to disapprove, vote to table, or decide not to discuss any item on the agenda.

- I. Preliminary Business**
 - I.A. Call to Order**
 - I.B. Establishment of a Quorum**
 - I.C. Pledge of Allegiance**
- II. Telephone Presentation**
 - II.A. Approving the FY20 Finance Audit**
Speaker(s): Courtney Odom, Kerry John Patten, C.P.A.
- III. Action Topic**
 - III.A. Discussion and possible vote on the FY20 Finance Audit as presented.**
- IV. Reports**
 - IV.A. Student Transfer Requests**
 - IV.B. Student Membership**
 - IV.C. Activity Fund Report**
 - IV.D. District Financial Report**
 - IV.E. Resignations/Retirements**
- V. Public Comment**
- VI. Consent Agenda**
 - VI.A. Minutes of Regular Board Meeting - January 11, 2021**
 - VI.B. Encumbrances and Change Orders**
 - VI.C. Payroll Encumbrances**
 - VI.D. Activity Fund Transfers & Amendments**
- VII. Action Topics**
 - VII.A. Discussion and possible vote on Consent Agenda Items A-D as presented.**
 - VII.B. Discussion and possible vote to revise Noble Public Schools' 2021-2022 District Calendar as presented.**
 - VII.C. Discussion and possible vote on revisions to Noble Board Policies BBH (Development Opportunities: Board Members), BFA (Board Policies), BJ (Board of Education Executive Officer- Superintendent), DOCA (Reduction-In-Force), FFGB (Guidelines for Outside Agency Representatives Interviewing Children at the School), GBA (Open Records Act), and GKA (Releasing Students to Police) as presented.**
 - VII.D. Discussion and possible vote to adopt OSSBA Policies GKAA (Law Enforcement and Body Cameras on School Premises) and GKA-E (Form for Signature of Arresting Officer) as presented.**

VIII. Executive Session

VIII.A. Proposed executive session to discuss the following business pursuant to 25 O.S. Section 307 (B)(1) of the Oklahoma Open Meeting Act:

VIII.A.1. Employments

VIII.B. Vote to convene in executive session

VIII.C. Acknowledgment of Board to return to open session

IX. Action Topics

IX.A. Statement of executive session minutes

IX.B. Discussion and possible vote on employments for the 2020-21 school year as presented.

IX.C. Discussion and possible vote on employments for the 2021-22 school year as presented.

X. New Business

XI. Superintendent's Reports

XII. Adjournment

**Agenda posted June 10, 2022, by
4:30pm at the entrance of the Administrative
Office, Noble Public Schools, located at
111 South 4th Street, Noble, OK, 73068.**

**Dorothy M. Terrill
Minutes Clerk**

**ANNUAL FINANCIAL REPORT
NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
JULY 1, 2019 TO JUNE 30, 2020**

**AUDITED BY
KERRY JOHN PATTEN, C.P.A.**

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2020**

Board of Education

President	Rodney Barrett
Vice-President	Leroy Lukinbill
Clerk	Wendy Barnes
Deputy Clerk	Scott Milette
Member	James Reed

Superintendent of Schools

Frank Solomon

School District Treasurer

Meloni Sauer

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
JUNE 30, 2020**

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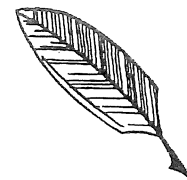
**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
JUNE 30, 2020**

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KERRY JOHN PATTEN, C.P.A.

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Broken Arrow, OK 74012
Phone Number (918) 250-8838
FAX Number (918) 250-9853



Independent Auditor's Report

The Honorable Board of Education
Noble School District No. I-40
Cleveland County, Oklahoma

Report on Financial Statements

I have audited the accompanying combined fund type and account group financial statements – regulatory basis of the Noble School District No. I-40, Cleveland 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 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

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

As discussed in Note 1 (C) to the financial statements, the financial statements are prepared by the Noble School District No. I-40, Cleveland County, Oklahoma, on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which a basis of accounting other than accounting principles generally accepted in the United States of America to comply with 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 (C) 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 my 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 first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Noble School District No. 1-40, Cleveland County, Oklahoma as of June 30, 2020, or the revenues, expenses, and changes in financial position for the year then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

The financial statements referred to in the first paragraph do not include the general fixed asset account group, which is a departure from the regulatory basis of accounting prescribed or permitted 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 my 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 balances arising from regulatory basis transactions of each fund type and account group of Noble School District No. 1-40, Cleveland County, Oklahoma, as of June 30, 2020, and the revenues collected and expenditures paid and encumbered for the year then ended, on the regulatory basis of accounting described in the Note 1 (C).

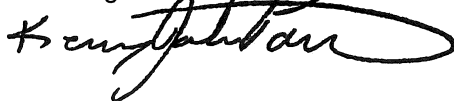
Other Matters Other Information

My audit was conducted for the purpose of forming opinions on the fund type and account group financial statements within the combined financial statements. The combining fund statements-regulatory basis, and other schedules as listed in the table of contents, under supplementary information, are presented for purposes of additional analysis and are not a required part of the combined financial statements of the District. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and/or the Oklahoma State Department of Education*, and is also not a required part of the basic financial statements.

The combining financial statements-regulatory basis and other schedules as listed in the table of contents, under supplementary information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting records used to prepare the combined financial statements. Such information has been subjected to the auditing procedures applied in the audit of the fund type and account group financial statements within the combined financial statements, and other additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplementary information including the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the combined financial statements taken as a whole on the regulatory basis of accounting described in Note 1 (C).

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated December 29, 2020, on my consideration of Noble School District No. 1-40, Cleveland County, Oklahoma's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.



Kerry John Patten, C.P.A.
Broken Arrow, Oklahoma
December 29, 2020

COMBINED FINANCIAL STATEMENTS

NOBLE SCHOOL DISTRICT NO. I-40
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS
JUNE 30, 2020

	Governmental Fund Types				Fiduciary Fund Types	Account Groups	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Long-term Debt	June 30, 2020
ASSETS							
Cash	\$ 4,411,844.60	\$ 804,210.82	\$ 119,528.20	\$ 2,663,473.71	\$ 624,628.74	\$ -	\$ 8,623,686.07
Investments	-	-	-	-	-	-	-
Amounts available in debt service fund	-	-	-	-	-	119,528.20	119,528.20
Amounts to be provided for retirement of general long-term debt	-	-	-	-	-	42,936,502.77	42,936,502.77
Total assets	\$ 4,411,844.60	\$ 804,210.82	\$ 119,528.20	\$ 2,663,473.71	\$ 624,628.74	\$ 43,056,030.97	\$ 51,679,717.04
LIABILITIES AND FUND BALANCES							
Liabilities:							
Outstanding warrants	\$ 1,053,874.97	\$ 5,907.63	\$ -	\$ -	\$ 12,785.78	\$ -	\$ 1,072,568.38
Encumbrances	147,678.64	-	-	-	-	-	147,678.64
Long-term debt:							
Capitalized lease obligations payable	-	-	-	-	-	37,756,030.97	37,756,030.97
Bonds payable	-	-	-	-	-	5,300,000.00	5,300,000.00
Interest payable	-	-	-	-	-	-	-
Total liabilities	\$ 1,201,553.61	\$ 5,907.63	\$ -	\$ -	\$ 12,785.78	\$ 43,056,030.97	\$ 44,276,277.99
Fund Balances							
Designated for capital projects	\$ -	\$ -	\$ -	\$ 2,663,473.71	\$ -	\$ -	\$ 2,663,473.71
Designated for debt service	-	-	119,528.20	-	-	-	119,528.20
Cash fund balances	3,210,290.99	798,303.19	-	-	611,842.96	-	4,620,437.14
Total fund balances	\$ 3,210,290.99	\$ 798,303.19	\$ 119,528.20	\$ 2,663,473.71	\$ 611,842.96	\$ -	\$ 7,403,439.05
Total liabilities and fund balances	\$ 4,411,844.60	\$ 804,210.82	\$ 119,528.20	\$ 2,663,473.71	\$ 624,628.74	\$ 43,056,030.97	\$ 51,679,717.04

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

NOBLE SCHOOL DISTRICT NO. I-40
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

	Governmental Fund Types				Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	June 30, 2020
Revenues collected:					
Local sources	\$ 3,468,334.22	\$ 474,782.92	\$ 2,744,243.73	\$ -	\$ 6,687,360.87
Intermediate sources	750,298.26	-	-	-	750,298.26
State sources	15,294,716.93	-	-	-	15,294,716.93
Federal sources	2,945,760.00	-	-	-	2,945,760.00
Non-Revenue sources	237,921.77	-	-	-	237,921.77
Total revenues collected	\$ 22,697,031.18	\$ 474,782.92	\$ 2,744,243.73	\$ -	\$ 25,916,057.83
Expenditures paid:					
Instruction	\$ 13,968,827.99	\$ -	\$ -	\$ -	\$ 13,968,827.99
Support services	6,769,699.83	621,869.80	-	288,911.17	7,680,480.80
Non-instructional services	1,814,461.99	-	-	-	1,814,461.99
Capital outlay	-	-	-	200,000.00	200,000.00
Other outlays	-	-	-	-	-
Other uses	175,351.00	-	-	-	-
Repayments	-	-	-	-	-
Debt service:	-	-	-	-	-
Principal retirement	26,739.33	-	2,550,000.00	1,933,888.00	4,510,627.33
Interest	3,260.67	-	191,685.00	-	194,945.67
Total expenditures paid	\$ 22,758,340.81	\$ 621,869.80	\$ 2,741,685.00	\$ 2,422,799.17	\$ 28,544,694.78
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	\$ (61,309.63)	\$ (147,086.88)	\$ 2,558.73	\$ (2,422,799.17)	\$ (2,628,636.95)
Adjustments to prior year encumbrances	\$ 10,147.38	\$ -	\$ -	\$ -	\$ 10,147.38
Other financing sources (uses):					
Bond sale proceeds	\$ -	\$ -	\$ -	\$ 2,670,000.00	\$ 2,670,000.00
Operating transfers in/(out)	-	-	-	-	-
Bank charges	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ 2,670,000.00	\$ 2,670,000.00
Excess of revenues collected over (under) expenditures paid and other financing sources (uses)	\$ (51,162.25)	\$ (147,086.88)	\$ 2,558.73	\$ 247,200.83	\$ 51,510.43
Fund balances, beginning of year	\$ 3,261,453.24	\$ 945,390.07	\$ 116,969.47	\$ 2,416,272.88	\$ 6,740,085.66
Fund balances, end of year	\$ 3,210,290.99	\$ 798,303.19	\$ 119,528.20	\$ 2,663,473.71	\$ 6,791,596.09

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

NOBLE SCHOOL DISTRICT NO. I-40
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund			Special Revenue Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Revenues collected:						
Local sources	\$ 2,905,000.84	\$ 2,905,000.84	\$ 3,468,334.22	\$ 385,408.00	\$ 385,408.00	\$ 474,782.92
Intermediate sources	621,487.06	621,487.06	750,298.26	-	-	-
State sources	15,080,189.42	15,080,189.42	15,294,716.93	-	-	-
Federal sources	2,363,387.03	2,363,387.03	2,945,760.00	-	-	-
Non-Revenue sources	-	-	237,921.77	-	-	-
Total revenues collected	<u>\$ 20,970,064.35</u>	<u>\$ 20,970,064.35</u>	<u>\$ 22,697,031.18</u>	<u>\$ 385,408.00</u>	<u>\$ 385,408.00</u>	<u>\$ 474,782.92</u>
Expenditures paid:						
Instruction	\$ 23,584,473.96	\$ 23,584,473.96	\$ 13,968,827.99	\$ -	\$ -	\$ -
Support services	217,696.34	217,696.34	6,769,699.83	1,330,798.07	1,330,798.07	621,869.80
Non-instructional services	429,347.29	429,347.29	1,814,461.99	-	-	-
Capital outlay	-	-	-	-	-	-
Other outlays	-	-	-	-	-	-
Other Uses	-	-	175,351.00	-	-	-
Repayment	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal retirement	-	-	26,739.33	-	-	-
Interest	-	-	3,260.67	-	-	-
Total expenditures paid	<u>\$ 24,231,517.59</u>	<u>\$ 24,231,517.59</u>	<u>\$ 22,758,340.81</u>	<u>\$ 1,330,798.07</u>	<u>\$ 1,330,798.07</u>	<u>\$ 621,869.80</u>
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	<u>\$ (3,261,453.24)</u>	<u>\$ (3,261,453.24)</u>	<u>\$ (61,309.63)</u>	<u>\$ (945,390.07)</u>	<u>\$ (945,390.07)</u>	<u>\$ (147,086.88)</u>
Adjustments to prior year encumbrances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,147.38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other financing sources (uses):						
Operating transfers in/out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Charges	-	-	-	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of revenues collected over (under) expenditures paid and other financing sources (uses)	<u>\$ (3,261,453.24)</u>	<u>\$ (3,261,453.24)</u>	<u>\$ (51,162.25)</u>	<u>\$ (945,390.07)</u>	<u>\$ (945,390.07)</u>	<u>\$ (147,086.88)</u>
Fund balance, beginning of year	<u>\$ 3,261,453.24</u>	<u>\$ 3,261,453.24</u>	<u>\$ 3,261,453.24</u>	<u>\$ 945,390.07</u>	<u>\$ 945,390.07</u>	<u>\$ 945,390.07</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,210,290.99</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 798,303.19</u>

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

NOTES TO THE FINANCIAL STATEMENTS

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

1. Summary of Significant Accounting Policies

The accompanying financial statements of the Noble School District No. I-40 (the "District") conform to the regulatory basis of accounting, which is another comprehensive basis of accounting prescribed by the Oklahoma State Department of Education and conforms to the system of accounting authorized by the State of Oklahoma. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The District's accounting policies are described in the following notes that are an integral part of the District's financial statements.

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. 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. These statements present only the activities of the District.

B. Measurement Focus

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 an independent accounting entity with a self-balancing set of accounts. The account groups are financial reporting devices designed to provide accountability for certain assets and liabilities that are not recorded directly in the funds.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." The District has the following fund types and account groups:

Governmental Funds

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 project funds), and the servicing of general long-term debt (debt service funds). Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the Regulatory (Statutory) basis of accounting. All revenues from all sources, including property taxes, entitlements, grants, and shared revenues are recognized when they are received, rather than earned. Expenditures are generally recognized when encumbered or reserved, rather than at the time the related liability is incurred. Unmatured interest for debt service is recognized when due and certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

Summary of Significant Accounting Policies (continued)

with expendable, available financial resources. Fiduciary type funds are accounted for using the regulatory basis of accounting. These practices differ from accounting principles generally accepted in the United States of America.

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

Special Revenue Fund – The special revenue funds are used for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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

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 and interest. The primary revenue sources are local property taxes levied specifically for debt service and interest earnings from temporary investments.

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

Fiduciary Funds

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 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.

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, for collecting, disbursing, and accounting for these activity funds.

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.

General Long-Term Debt Account Group – This account group was established to account for all long-term debt of the District, which is offset by the amount available in the debt service fund and the amount to be provided in future years to complete retirement of the debt principal.

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

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

Summary of Significant Accounting Policies (continued)

C. Basis of Accounting and Presentation

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

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

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies and are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded when incurred.
- Compensated absences are recorded as an expenditure when the obligation is paid.
- Fixed assets are recorded in the General Fixed Asset Account Group. Fixed assets are not depreciated.

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

D. Budgets and Budgetary Accounting

Prior to July 1 each year, the governing board of the school district prepares a verified application showing the needs of the school district and submits the application to the County Excise Board, who makes temporary appropriations for lawful current expenses of the school district. The temporary appropriations are merged with the annual appropriations when the annual budget for the school district is finally approved.

Prior to October 1 each year, the school Board of Education must make a financial statement, showing the true fiscal condition of the school as of the close of the previous fiscal year ended June 30, along with an itemized statement of estimated needs and probable income from all sources for the fiscal year.

A budget is legally adopted by the Board of Education for the general fund and special revenue fund(s) of the school district.

Encumbrances represent commitments to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund – is utilized in all governmental funds of the District. Under Oklahoma Law, unencumbered appropriations lapse at the end of the year.

E. Assets, Liabilities and Fund Equity

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 accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Interfund eliminations have not been made on the aggregation of this data.

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

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

Summary of Significant Accounting Policies (continued)

Investments – State statutes govern the District's investment policy. Permissible investments include direct obligations of the United States Government and Agencies; certificates of deposit of savings and loan associations, and bank and trust companies; and savings accounts or savings certificates of savings and loan associations, and trust companies. Collateral is required for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance. Investments are stated at cost.

Inventories – Inventories consist of minimal amounts of expendable supplies held for consumption. The value of consumable inventories at year-end is not material to the District's financial statements. The costs of inventories are recorded as expenditures when encumbered and purchased, rather than when consumed.

Compensated Absences – Vested or accumulated vacation leave that is expected to be liquidated with expendable, available financial resources is reported as 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. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees.

No liability is recorded for non-vesting accumulating rights to receive such pay benefits. Vested accumulated rights to receive sick pay benefits have been reported in the general long-term debt account group since none of the vested sick leave is expected to be liquidated with expendable, available financial resources.

Fixed Assets – The District has not maintained a record of its general fixed assets, and, accordingly, a General Fixed Asset Account Group is not included in the financial statements. General fixed assets purchased are recorded as expenditures in the various funds at the time of purchase.

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.

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

F. Revenues, Expenses and Expenditures

Local Revenues – Revenue from local sources is revenue produced within the school district, which includes ad valorem taxes. It is available for current educational expenses and for other purposes authorized by the school board.

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 the tax is 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 taxes are delinquent and unpaid for a period of three years or more the real estate may be sold for such taxes.

Intermediate Revenues – Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or political sub-division, such as a county or municipality, and redistributed to the school district.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

Summary of Significant Accounting Policies (continued)

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

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

The District receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided. 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.

Federal Revenues – Revenue from Federal sources is money originating from the Federal government and made available to the school district either as direct grants or under various programs passed-through the State Department of Education.

The Federal government also makes payments to school districts whose revenues are adversely affected by the presence of Federal activities. Although these payments are made in consideration of lost property tax revenue, the Oklahoma State Department of Education advocates classifying such amounts as revenue from Federal sources.

Instruction Expenditures – Instruction expenditures include the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location, such as a home or hospital, and in other learning situations, such as those involving co-curricular activities. It may also be provided through some other approved medium, such as television, radio, telephone and correspondence. Examples of expenditures that might be included here are the activities of teacher assistant of any type (clerks, graders, teaching machines, etc.), which assist in the instructional process. The activities of tutors, translators, and interpreters would be recorded here. Department chairpersons who teach for any portion of time are included here. Tuition/transfer fees paid to other LEAs would be included here.

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

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

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

Other Outlays Expenditures – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Outlays. These include debt service payments (principal and interest).

Other Uses Expenditures – This includes scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditures for self-funded employee benefit programs administered either by the District or a third party administrator.

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

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

Summary of Significant Accounting Policies (continued)

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. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

Budgetary Information

Under current Oklahoma Statutes, a formal Estimate of Needs (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. The annual Estimate of Needs, when approved by the Board and subsequently filed with the County Clerk and approved by the County Excise Board, becomes the legal budget. Supplemental appropriations, if required, were made during the year and are reflected on the budget vs. actual presentations shown included in supporting schedules.

2. Deposit Categories of Credit Risk

Collateral is required for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance. The District's investment policies are governed by state statute. Permissible investments include:

1. Direct obligations of the United States Government to the payment of which the full faith and credit of the government is pledged.
2. Obligations to the payment of which the full faith and credit of the state is pledged.
3. Certificates of deposits of banks when such certificates of deposits are secured by acceptable collateral as in the deposit of other public monies.
4. Savings accounts or savings certificates of savings and loan associations to the extent that such accounts or certificates are fully insured by the Federal Savings and Loan Insurance Corporation.
5. Repurchase agreements that have underlying collateral consisting of those items specified in paragraphs 1 and 2 of this section including obligations of the United States, its agencies and instrumentalities, and where collateral has been deposited with a trustee of custodian bank in an irrevocable trust or escrow account established for such purposes.
6. County, municipal or school district direct debt obligations for which an ad valorem tax may be levied or bond and revenue anticipation notes, money judgments against such county, municipality or school district ordered by a court of record or bonds or bond and revenue anticipation notes issued by a public trust for which such county, municipality or school district is a beneficiary thereof. All collateral pledged to secure public funds shall be valued at no more than market value.
7. Money market mutual funds regulated by the Securities and Exchange Commission and which investments consist of obligations of the United States, its agencies and instrumentalities, and investments in those items listed above.
8. Warrants, bonds or judgments of the school district.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

Deposit Categories of Credit Risk (continued)

9. Qualified pooled investment programs, the investments of which consist of those items specified above, as well as obligations of the United States agencies and instrumentalities, regardless of the size of the district's budget. To be qualified, a pooled investment program for school funds must be governed through an Interlocal cooperative agreement formed pursuant to Title 70 Section 5-117b, and the program must competitively select its investment advisors and other professionals. Any pooled investment program must be approved by the Board of Education.

The District's investment policy instructs the treasurer to place primary emphasis on safety and liquidity in the investment of funds. All investments shall be designed to maximize yield with the class of investment instrument, consistent with the safety of the funds invested.

Custodial Credit Risk:

Deposits and Investments - The District's demand deposits are required by law to be collateralized by the amount that is not federally insured.

Securities pledged as collateral are held by a third party or Federal Reserve Bank. Joint custody safekeeping receipts are held in the name of the depositing institution, but are pledged to the District. The security cannot be released, substituted, or sold without the School Treasurer's approval and release of the security.

Certificates of deposit are collateralized at least by the amount not federally insured. As of June 30, 2020, the District had no deposits exposed to custodial credit risk.

Interest Rate Risk:

Investments are made based upon prevailing market conditions at the time of the transaction with the intent to hold the instrument until maturity. However, the District has no formal written policy addressing interest rate risk.

Credit Risk:

The District has no formal written policy addressing credit risk.

At June 30, 2020, the District has no investments that are not guaranteed by the full faith and credit of the United States Government.

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. These bonds are required to be fully paid serially within 25 years from the date of issue.

General long-term debt of the District includes bonds payable and capital leases payable. Debt service requirements for bonds are payable solely from fund balance and future revenues of the debt service fund. Capital leases are paid from the District's general and capital projects fund.

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

General Long-Term Debt (continued)

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

	Amount Outstanding
School District No. I-40 Building Bonds, Series 2016, original issue \$1,850,000.00, average interest rate of 1.250%, first installment of \$460,000.00 due on July 1, 2018, and annual installments of \$460,000.00 due thereafter, final payment of \$460,000.00 due on July 1, 2021.	\$ 470,000.00
School District No. I-40 Building Bonds, Series 2019, original issue \$2,160,000.00, interest rate of 2.500%, first and only installment of \$2,160,000.00 due on June 1, 2021.	2,160,000.00
School District No. I-40 Building Bonds, Series 2020, original issue \$2,670,000.00, interest rate of 1.800%, first and only installment of \$2,670,000.00 due on June 1, 2022.	2,670,000.00
Total Bonds Outstanding	\$ 5,300,000.00

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

Year ending June 30,	Principal	Interest	Total
2021	\$ 2,160,000.00	\$ 102,060.00	\$ 2,262,060.00
2022	3,140,000.00	53,935.00	3,193,935.00
Total	\$ 5,300,000.00	155,995.00	5,455,995.00

Interest expense incurred on general obligation bonds during the current year totaled \$196,185.00.

Bond/Lease-Purchase Financing

The Constitution of the State of Oklahoma, Article 10, Section 26, prohibits a school district from incurring indebtedness exceeding 10% of the valuation of the taxable property within the school district, including existing indebtedness.

The Oklahoma Attorney General has opined that it is possible for the voters of a school district to vote to authorize indebtedness in amounts which exceeds the constitutional limits of bonded indebtedness, and subsequently issue bonds in separate amounts such that each issuance is in compliance with limits allowed by law. The limitation, according to the Attorney General, is stated in terms of incurring indebtedness without specifically limiting the amount of debt which the voters may approve.

Once the voters have approved the issuance of the bonds, the school district then sells and issues the bonds in series (a portion of the overall bonds authorized by the voters). As one series of bonds are retired, the district's constitutional indebtedness allows more bonds to be issued and another series of bonds can be sold.

On March 7, 2017, the district held another election and voters approved the authorization of \$30,010,000.00 of additional building bonds and \$1,000,000.00 of transportation equipment bonds.

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

General Long-Term Debt (continued)

On August 1, 2017, the district entered into additional bond/lease financing with Cleveland County Educational Facilities Authority, a public trust organized under the laws of the State of Oklahoma. This bond/lease financing in the total amount of \$28,605,000.00 was to be used to 1) Payoff the remaining balance of the 2011 lease financing with Rural Enterprises of Oklahoma, Inc. (\$12,520,307.67) and 2) The remainder to be used for additional construction of improvements to school district building facilities.

The combined schedule of semi-annual rent payments and acquisition payments due to the Cleveland County Educational Facilities Authority are as follows:

<u>Payment Date</u>	<u>Due Date</u>	<u>Regular Payments</u>	<u>Total</u>
September 1, 2020	August 25, 2020	\$ 1,500.00	\$ 2,639,931.00
March 1, 2021	February 22, 2021	1,500.00	1,500.00
September 1, 2021	August 25, 2021	1,500.00	2,514,128.50
March 1, 2022	February 22, 2022	1,500.00	1,500.00
September 1, 2022	August 25, 2022	1,500.00	2,788,326.00
March 1, 2023	February 22, 2023	1,500.00	1,500.00
September 1, 2023	August 25, 2023	1,500.00	2,667,470.00
March 1, 2024	February 23, 2024	1,500.00	1,500.00
September 1, 2024	August 25, 2024	1,500.00	2,946,614.00
March 1, 2025	February 22, 2025	1,500.00	1,500.00
September 1, 2025	August 25, 2025	1,500.00	2,830,704.50
March 1, 2026	February 22, 2026	1,500.00	1,500.00
September 1, 2026	August 25, 2026	1,500.00	3,114,795.00
March 1, 2027	February 22, 2027	1,500.00	1,500.00
September 1, 2027	August 25, 2027	1,500.00	3,203,832.00
March 1, 2028	February 23, 2028	1,500.00	1,500.00
September 1, 2028	August 25, 2028	1,500.00	3,292,869.00
March 1, 2029	February 22, 2029	1,500.00	1,500.00
September 1, 2029	August 25, 2029	1,500.00	3,386,852.50
March 1, 2030	February 22, 2030	1,500.00	1,500.00
September 1, 2030	August 25, 2030	1,500.00	3,485,782.50
March 1, 2031	February 22, 2031	1,500.00	1,500.00
September 1, 2031	August 25, 2031	1,500.00	4,846,070.00
TOTALS		\$ 34,500.00	\$ 37,699,375.00

The district plans to use the remaining unissued portion of the bonds authorized in 2010 (\$12,605,000.00) as well as the bonds authorized and unissued from the 2017 election to finance the obligations of this lease purchase.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

General Long-Term Debt (continued)

Additionally, the district has a lease-purchase agreement for copiers with De Lage Landen Public Finance. The following is a schedule by years of future payments due under this lease-purchase agreement.

Year ending June 30,	Principal	Interest	Total
2021	\$ 27,784.81	\$ 2,215.19	\$ 30,000.00
2022	28,871.16	1,128.84	30,000.00
Total	\$ 56,655.97	\$ 3,344.03	\$ 60,000.00

The above leases contain a clause that gives the District the ability to terminate the lease agreements at the end of each fiscal year. The District has recorded the liability for future lease payments in the General Long-Term Debt Account Group.

The following schedule presents the changes in General Long-Term Debt for fiscal year 2019-20.

	<u>Bonds Payable</u>	<u>Lease Payable</u>	<u>Total Payable</u>
Balance, July 1, 2019	\$ 5,180,000.00	39,716,658.30	44,896,658.30
Additions	2,670,000.00	-	2,670,000.00
Retirements	2,550,000.00	1,960,627.33	4,510,627.33
Balance, June 30, 2020	\$ 5,300,000.00	37,756,030.97	43,056,030.97

4. Employee Retirement System

Description of Plan

The District participates in the state-administrated Teacher's Retirement System of Oklahoma (the "system"), which is a cost-sharing multiple-employer public employee retirement system. The supervising authority for the management and operation of the System is a 13-member Board of Trustees, which acts as a fiduciary for investment of the funds and the application of plan interpretations. The System provides retirement and disability benefits, annual cost of living adjustments, death benefits and other benefits to plan members and beneficiaries. Oklahoma State Statutes establish benefit provisions and may be amended only through legislative action. The District has no responsibility or authority for the operation and administration of the system nor has it any liability, except for contribution requirements. The Oklahoma Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53624, Oklahoma City, Oklahoma 73152.

Basis of Accounting

The System has prepared its financial statements in accordance with accounting principles generally accepted in the United State of America and using the economic resources measurement focus. The financial statements are prepared using the accrual basis of accounting, under which expenses are recorded when the liability is incurred, revenues are recorded in the accounting period they are earned and become measurable, and investment purchase and sales are recorded as of their trade dates. Member and employer contributions are established by Oklahoma Statutes as percentage of salaries and are recognized when due, pursuant to legal requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the Oklahoma Statutes. Administrative expenses are funded through investment earnings.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

Employee Retirement System (continued)

Funding Policy

The District, the State of Oklahoma, and the participating employee make contributions. The contribution rates for the District and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.0% of compensation. The contribution rate for employers is 9.5%. Additionally, the State of Oklahoma contributes a percentage of its revenues from sales taxes, use taxes, corporate income taxes, individual income taxes, and lottery proceeds to the system. For the fiscal year ending June 30, 2020, the dedicated state revenue was equivalent to a contribution rate of approximately 7.0% of covered payroll. Finally, the Teacher's Retirement System receives "grant matching" contributions from employers for positions whose funding comes from federal and certain other grants. The matching contribution rate for FY 2020 is 7.7% of applicable payroll. The District is allowed by the Oklahoma Teacher's Retirement System to make the required contributions on behalf of participating members. The school is required to pay 16.5% for any compensated retired teachers already receiving retirement benefits.

Annual Pension Cost

The District's total contributions for 2020, 2019, and 2018 were \$1,325,475.88, \$1,217,546.33, \$1,064,531.63, respectively. The District's total payroll for fiscal year 2019-20 amounted to \$14,610,342.51.

5. Litigation

The District is contingently liable for lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would require appropriation of revenues yet to be realized, and would not materially affect the financial position of the District at June 30, 2020.

6. Related Entities

The following entities are separately constituted and, accordingly, their financial position and results of operations have not been presented in the accompanying financial statements. Officers are not appointed by the school board. The school board is not responsible for approving budgets, contracts, key personnel, fiscal matters or day-to-day operations of the booster club.

Noble Ag Boosters

7. 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 officials liability. 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 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 schools 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.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

8. Surety Bonds

The District has a Public School System Faithful Performance Blanket Position Bond with CNA Surety. The bond number is 68610529, which covers the encumbrance clerk, minute clerk, activity fund custodian of schools and 15 other individuals for \$50,000.00 and is for the term of June 30, 2019, to June 30, 2020.

The treasurer is bonded by Old Republic Surety Company; bond number LPO-2033609, for the penal sum of \$100,000.00 for a term covering the fiscal year 2019-2020.

The superintendent is bonded by Old Republic Surety Company; bond number W150097341, for the penal sum of \$100,000.00 for a term of July 1, 2019, to July 1, 2020.

The assistant superintendent is bonded by Old Republic Surety Company; bond number W150231312, for the penal sum of \$100,000.00 for a term of July 1, 2019, to July 1, 2020.

COMBINING FINANCIAL STATEMENTS

NOBLE SCHOOL DISTRICT NO. I-40
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
SPECIAL REVENUE FUND - REGULATORY BASIS
JUNE 30, 2020

	<u>Building Fund</u>
<u>ASSETS:</u>	
Cash	\$ 804,210.82
Investments	-
Total assets	<u>\$ 804,210.82</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Liabilities:	
Outstanding warrants	\$ 5,907.63
Encumbrances	-
Total liabilities	<u>\$ 5,907.63</u>
Fund balances:	
Cash fund balances	\$ 798,303.19
Total fund balances	<u>\$ 798,303.19</u>
Total liabilities and fund balances	<u>\$ 804,210.82</u>

NOBLE SCHOOL DISTRICT NO. I-40
COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

	Building Fund
Revenues collected:	
Local sources	\$ 474,782.92
Intermediate sources	-
State sources	-
Federal sources	-
Total revenue collected	\$ 474,782.92
Expenditures paid:	
Instruction	\$ -
Support services	621,869.80
Non-instructional services	-
Capital outlay	-
Other outlays	-
Other uses	-
Repayments	-
Debt service:	
Principal retirement	-
Interest	-
Total expenditures paid	\$ 621,869.80
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	\$ (147,086.88)
Adjustments to prior year encumbrances	\$
Other financing sources (uses):	
Operating transfers in/(out)	\$ -
Bank charges	-
Total other financing sources (uses)	\$ -
Excess of revenues collected over (under) expenditures and other financing sources (uses)	\$ (147,086.88)
Fund balances, beginning of year	\$ 945,390.07
Fund balances, end of year	\$ 798,303.19

NOBLE SCHOOL DISTRICT NO. 1-40
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
CAPITAL PROJECT FUND - REGULATORY BASIS
JUNE 30, 2020

	Bond Fund
<u>ASSETS</u>	
Assets:	
Cash	\$ 2,663,473.71
Investments	-
	-
Total assets	\$ 2,663,473.71
	-
<u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Outstanding warrants	\$ -
Encumbrances	-
	-
Total liabilities	\$ -
	-
Fund balances:	
Designated for capital projects	\$ 2,663,473.71
Undesignated	-
	-
Total fund balances	\$ 2,663,473.71
	-
Total liabilities and fund balances	\$ 2,663,473.71
	-

**NOBLE SCHOOL DISTRICT NO. I-40
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 CAPITAL PROJECT FUND - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2020**

	Bond Fund
Revenues collected:	
Local sources	\$ -
Intermediate sources	-
State sources	-
Federal sources	-
Total revenues collected	\$ -
Expenditures paid:	
Instruction	\$ -
Support services	288,911.17
Non-instructional services	-
Capital outlays	200,000.00
Other outlays	-
Repayment	-
Debt service:	
Principal retirement	1,933,888.00
Interest	-
Total expenditures paid	\$ 2,422,799.17
Excess of revenues collected over (under) expenditures	\$ (2,422,799.17)
Adjustments to prior year encumbrances	\$ -
Other financing sources (uses):	
Bond sale proceeds	\$ 2,670,000.00
Operating transfers in/(out)	-
Bank charges	-
Total other financing sources (uses)	\$ 2,670,000.00
Excess of revenues collected over (under) expenditures and other financing sources (uses)	\$ 247,200.83
Fund balances, beginning of year	\$ 2,416,272.88
Fund balances, end of year	\$ 2,663,473.71

NOBLE SCHOOL DISTRICT NO. 1-40
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 FIDUCIARY FUND - REGULATORY BASIS
 JUNE 30, 2020

		<u>Agency fund</u>
		<u>Activity Fund</u>
<u>ASSETS:</u>		
Cash	\$	624,628.74
Investments		-
Total assets	\$	<u>624,628.74</u>
<u>LIABILITIES AND FUND BALANCES:</u>		
Liabilities:		
Outstanding warrants	\$	12,785.78
Encumbrances		-
Total liabilities	\$	<u>12,785.78</u>
Fund balance:		
Cash fund balance	\$	611,842.96
Total fund balance	\$	<u>611,842.96</u>
Total liabilities and fund balances	\$	<u>624,628.74</u>

SUPPLEMENTAL INFORMATION

**NOBLE SCHOOL DISTRICT NO. 1-40
BUDGETARY COMPARISON SCHEDULE - REGULATORY BASIS
BUILDING FUND
FOR THE YEAR ENDED JUNE 30, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues collected:				
Local sources	\$ 385,408.00	\$ 385,408.00	\$ 474,782.92	\$ 89,374.92
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Total revenues collected	\$ 385,408.00	\$ 385,408.00	\$ 474,782.92	\$ 89,374.92
Expenditures paid:				
Instruction	\$ -	\$ -	\$ -	\$ -
Support services	1,330,798.07	1,330,798.07	621,869.80	708,928.27
Non-instructional services	-	-	-	-
Capital outlay	-	-	-	-
Other Outlays	-	-	-	-
Other Uses	-	-	-	-
Repayment	-	-	-	-
Total expenditures	\$ 1,330,798.07	\$ 1,330,798.07	\$ 621,869.80	\$ 708,928.27
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	\$ (945,390.07)	\$ (945,390.07)	\$ (147,086.88)	\$ 798,303.19
Adjustments to prior year encumbrances	\$ -	\$ -	\$ -	\$ -
Other financing sources (uses):				
Operating transfers in/out	\$ -	\$ -	\$ -	\$ -
Bank charges	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -
Excess of revenues collected over (under) expenditures paid and other financing sources (uses)	\$ (945,390.07)	\$ (945,390.07)	\$ (147,086.88)	\$ 798,303.19
Fund balances, beginning of year	\$ 945,390.07	\$ 945,390.07	\$ 945,390.07	\$ -
Fund balance, end of year	\$ -	\$ -	\$ 798,303.19	\$ 798,303.19

**NOBLE SCHOOL DISTRICT NO. I-40
SCHEDULE OF FEDERAL AWARDS EXPENDED
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Grantor's Number	Balance at July 1, 2019	Receipts	Transfers	Expenditures	Balance at June 30, 2020
U.S. Department of Education							
Direct Programs:							
<u>2018-2019 Programs</u>							
Title VI, Indian Education	84.060A	N/A	\$ (18,442.24)	\$ 18,442.24	\$ -	\$ -	\$ -
<u>2019-2020 Programs</u>							
Title VI, Indian Education	84.060A	S060A191102	\$ -	\$ 76,482.50	\$ -	\$ 76,482.50	\$ -
U.S. Department of Education Sub-Total			\$ (18,442.24)	\$ 94,924.74	\$ -	\$ 76,482.50	\$ -
Passed-Through State Department of Education							
<u>2018-2019 Programs</u>							
Title I, Basic	84.010	N/A	\$ (84,199.16)	\$ 84,199.16	\$ -	\$ -	\$ -
IDEA-B Flow Through	84.027	N/A	\$ (64,328.69)	\$ 64,328.69	\$ -	\$ -	\$ -
Preschool	84.173	N/A	(2,535.57)	2,535.57	-	-	-
Spedical Education Cluster			\$ (66,864.26)	\$ 66,864.26	\$ -	\$ -	\$ -
Title IV, School Support	84.424A	N/A	\$ (3,013.29)	\$ 3,013.29	\$ -	\$ -	\$ -
Passed- Through the State of Education Sub-Total			\$ (154,076.71)	\$ 154,076.71	\$ -	\$ -	\$ -
<u>2019-2020 Programs</u>							
* Title I, Basic - Note 6	84.010	N/A	\$ -	\$ 560,894.59	\$ 84,000.00	\$ 644,894.59	\$ -
* IDEA-B Flow Through	84.027	N/A	\$ -	\$ 543,613.59	\$ -	\$ 543,613.59	\$ -
* IDEA-B Monitoring Assistance	84.027	N/A	-	4,932.96	-	4,932.96	-
* Preschool	84.173	N/A	-	16,583.19	-	16,583.19	-
Spedical Education Cluster			\$ -	\$ 560,196.78	\$ -	\$ 565,129.74	\$ -
Title IV, School Support	84.424A	N/A	\$ -	\$ 28,512.98	\$ -	\$ 28,512.98	\$ -
Title IV Part F, Oklahoma School Climate Transformation Project	84.184F	N/A	-	2,220.59	-	2,220.59	-
Title II, Part A Training & Recruiting Fund - Note 6	84.367	N/A	-	84,000.00	(84,000.00)	-	-
Passed- Through the State of Education Sub-Total			\$ -	\$ 1,235,824.94	\$ -	\$ 1,240,757.90	\$ -
Passed-through Oklahoma State Department of Career and Technology Education							
<u>2019-2020 Programs</u>							
Carl Perkins	84.048	N/A	\$ -	\$ 23,106.33	\$ -	\$ 23,106.33	\$ -
Passed-through Oklahoma State Dept. Sub- Total Career and Technology Education			\$ -	\$ 23,106.33	\$ -	\$ 23,106.33	\$ -

(continued)

**NOBLE SCHOOL DISTRICT NO. I-40
SCHEDULE OF FEDERAL AWARDS EXPENDED
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Grantor's Number	Balance at July 1, 2019	Receipts	Transfers	Expenditures	Balance at June 30, 2020
Passed-through State Department of Rehabilitation Services							
<u>2019-2020 Programs</u>							
OJT-Rehabilitation	84.126	N/A	\$ -	\$ 2,327.25	\$ -	\$ 2,327.25	\$ -
Passed-through State Department of Rehabilitation Services Sub-Total			\$ -	\$ 2,327.25	\$ -	\$ 2,327.25	\$ -
<u>U. S. Department of EPA</u>							
Passed-through Oklahoma Clean Diesel Grant							
<u>2019-2020 Programs</u>							
Oklahoma Clean Diesel Award	66.040	N/A	\$ -	\$ -	\$ -	\$ 42,500.00	\$ (42,500.00)
Passed-through Oklahoma Clean Diesel Grant Sub-Total			\$ -	\$ -	\$ -	\$ 42,500.00	\$ (42,500.00)
<u>U. S. Department of Agriculture</u>							
Passed-Through State Department of Education:							
Child Nutrition Cluster:							
Non-Cash Assistance (Commodities):							
National School Lunch Program	10.555	N/A	\$ -	\$ 75,494.64	\$ -	\$ 75,494.64	\$ -
Non-Cash Assistance Sub-Total			\$ -	\$ 75,494.64	\$ -	\$ 75,494.64	\$ -
Cash Assistance:							
National School Lunch Program	10.555	N/A	\$ -	\$ 500,553.54	\$ -	\$ 500,553.54	\$ -
School Breakfast Program	10.553	N/A	-	144,625.96	-	144,625.96	-
Summer Food Program	10.559	N/A	-	119,992.81	-	119,992.81	-
Cash Assistance Sub- Total			\$ -	\$ 765,172.31	\$ -	\$ 765,172.31	\$ -
Child Nutrition Cluster Sub-Total			\$ -	\$ 840,666.95	\$ -	\$ 840,666.95	\$ -
NSLP - Equipment Assistance Grant	10.579	N/A	\$ -	\$ 25,428.14	\$ -	\$ 25,428.14	\$ -
Child & Adult Care Food Program	10.558	N/A	-	634,898.26	-	634,898.26	-
Passed- Through the US Department of Agriculture			\$ -	\$ 1,500,993.35	\$ -	\$ 1,500,993.35	\$ -
TOTAL FEDERAL ASSISTANCE			\$ (172,518.95)	\$ 3,011,253.32	\$ -	\$ 2,886,167.33	\$ (42,500.00)

* Major program

The accompanying notes are an integral part of this schedule

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

1. For all federal programs, the District uses the fund types prescribed by the Oklahoma State Department of Education and conforms to the system of accounting authorized by the State of Oklahoma. The General Fund is used to account for resources restricted, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in the General Fund.
2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types are accounted for using a current financial measurement focus. All federal grant funds were accounted for in the General Fund, which is a Governmental Fund type. With this measurement focus, only current assets and current liabilities and the fund balance are included on the balance sheet. Operating statements of this is fund present increases and decreases in net current assets.

The Regulatory Basis of Accounting is used for the Governmental Fund types and Agency Funds. This basis of accounting recognizes revenue from all sources when they are received. Federal grant funds are considered to be recognized when encumbered or reserved to the extent of expenditures made under the provisions of the grant.

3. Positive amounts listed in the either "Balance at July 1, 2019" or "Balance at June 30, 2020" column represent funds received by the school and not yet expended or coded to the program. Negative amounts represent expenditures which have been claimed, but the revenue not yet collected.
4. The District received donated foods through the Federal Food Distribution Program (10.555). At June 30, 2020, the school maintained an immaterial amount of food commodities inventory. Per the Regulatory Basis of Accounting, the commodities received and used are not recognized as revenue or expenditures in the school's Financial Statements.
5. The District has not elected to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance.
6. The District transferred \$84,000.00, from Title II, Part A to Title I, this amount was expended as Title I funds, this is shown on the *Schedule of Expenditures of Federal Awards* in the Transfer In/(Out) column.
7. Reconciliation of the revenue shown on the *Schedule of Expenditures of Federal Awards* to Statement of Revenue, Expenditures and Changes in Fund Balance is as follows:

Total revenue per "Schedule of Expenditures of Federal Awards"	\$	3,021,254.64
Less: Commodities:		<u>(75,494.64)</u>
Net Total	\$	<u>2,945,760.00</u>
Federal program revenues per "Statement of Revenue, And Changes in Fund Balance"		
General Fund	\$	<u>2,945,760.00</u>
Net Total	\$	<u>2,945,760.00</u>

**NOBLE SCHOOL DISTRICT NO. I-40
SCHOOL ACTIVITY FUND
RECEIPTS, TRANSFERS, DISBURSEMENTS AND SUB-ACCOUNT BALANCES
FOR THE YEAR ENDED JUNE 30, 2020**

Activities	Balance 7-1-19	Deposited	Net Transfers/ Adjustments	Disbursed	Balance 6-30-20
Central Office					
Central Office Activity Acct.	\$ 3,483.21	\$ 4,922.71	\$ (2,000.00)	\$ 5,774.39	\$ 631.53
Activity Fund Interest	10,644.24	2,294.69	-	-	12,938.93
Noble Student Assistance	19,844.72	28,314.83	1,472.00	10,423.44	39,208.11
Sub -Total	<u>\$ 33,972.17</u>	<u>\$ 35,532.23</u>	<u>\$ (528.00)</u>	<u>\$ 16,197.83</u>	<u>\$ 52,778.57</u>
Kid Elementary					
General Supply	\$ 18,490.53	\$ 30,623.43	\$ 73.00	\$ 34,748.87	\$ 14,438.09
Clearing Account	-	84.68	-	84.68	-
Shout Week	-	-	-	-	-
Kindergarten	1,801.22	3,149.00	-	3,357.04	1,593.18
Coke Machine Account	35.43	-	-	-	35.43
T-Shirt Account	2,705.23	2,413.00	(10.00)	2,029.00	3,079.23
Picture Account	3,690.34	1,315.06	-	1,919.29	3,086.11
Book Fair Account	5,270.87	120.00	-	1,524.94	3,865.93
Music	24.70	-	-	-	24.70
Field Trip Account	1,830.95	688.00	-	660.00	1,858.95
Yearbook	625.86	-	-	-	625.86
Counselor	1,625.89	2,752.00	-	332.23	4,045.66
Coltin Kids	301.80	-	-	-	301.80
Pre-K	2,463.84	2,242.49	-	1,817.55	2,888.78
First Grade	9.60	-	-	-	9.60
P.E.	370.00	-	-	-	370.00
Sub -Total	<u>\$ 39,246.26</u>	<u>\$ 43,387.66</u>	<u>\$ 63.00</u>	<u>\$ 46,473.60</u>	<u>\$ 36,223.32</u>
Pioneer Intermediate					
General Supply	\$ 21,256.50	\$ 21,093.48	\$ -	\$ 29,659.19	\$ 12,690.79
Clearing Account	-	11.00	-	11.00	-
Shout Week	-	-	-	-	-
4th Grade	2,394.07	-	-	-	2,394.07
5th Grade	2,610.47	-	-	99.45	2,511.02
Councelor	481.45	-	-	-	481.45
Music Account	234.15	1,746.25	253.48	1,819.48	414.40
P.E. Account	965.42	-	-	-	965.42
Special Ed Account	49.15	-	-	-	49.15
Open Account	-	-	-	-	-
Computer Account	275.91	-	-	-	275.91
Reading	71.56	-	-	-	71.56
Library	10,377.88	5,083.09	(960.00)	4,310.24	10,190.73
Sub -Total	<u>\$ 38,716.56</u>	<u>\$ 27,933.82</u>	<u>\$ (706.52)</u>	<u>\$ 35,899.36</u>	<u>\$ 30,044.50</u>

continued

**NOBLE SCHOOL DISTRICT NO. I-40
SCHOOL ACTIVITY FUND
RECEIPTS, TRANSFERS, DISBURSEMENTS AND SUB-ACCOUNT BALANCES
FOR THE YEAR ENDED JUNE 30, 2020**

	Balance 7-1-19	Deposited	Net Transfers/ Adjustments	Disbursed	Balance 6-30-20
John K. Hubbard Elem.					
General Supply	\$ 22,425.61	\$ 27,097.91	\$ 334.40	\$ 31,707.82	\$ 18,150.10
Clearing Account	48.69	44.17	-	92.86	-
T-Shirt/Shout/Festival	9,704.06	10,002.00	(12.00)	8,512.20	11,181.86
Library Account	15,339.47	6,675.81	202.18	9,934.12	12,283.34
2nd Grade	863.23	1,313.00	-	1,185.19	991.04
3rd Grade	892.47	2,861.00	-	3,515.41	238.06
Adopt A Child	5,763.34	5,210.00	-	6,033.69	4,939.65
1st Grade	525.88	2,222.00	-	1,206.00	1,541.88
Music	285.02	-	-	67.21	217.81
Physical Education	5,434.41	-	-	59.98	5,374.43
Sub -Total	<u>\$ 61,282.18</u>	<u>\$ 55,425.89</u>	<u>\$ 524.58</u>	<u>\$ 62,314.48</u>	<u>\$ 54,918.17</u>
Curtis Inge Middle School					
General Supply	\$ 5,869.59	\$ 31,019.35	\$ 960.02	\$ 31,358.99	\$ 6,489.97
Clearing Account	-	209.00	-	209.00	-
English (Cole)	-	-	-	-	-
Library Account	838.41	-	-	-	838.41
Student Council	5,080.96	3,016.00	-	1,602.97	6,493.99
Home Ec Account	191.86	1,711.50	386.00	2,058.71	230.65
Language Arts/World Lang.	482.23	19.00	-	-	501.23
Art Account	2,431.61	1,557.00	-	1,737.26	2,251.35
Math Account	2,635.73	-	-	201.32	2,434.41
Yearbook Account	6,788.03	2,729.00	(40.00)	2,844.40	6,632.63
Tech Ed Account	1,772.09	50.00	-	-	1,822.09
Chorus Account	3,294.36	7,323.13	-	4,581.38	6,036.11
Honor Society	2,003.27	195.00	-	714.00	1,484.27
6th Grade	168.19	-	-	-	168.19
Reading (Bond)	-	-	-	-	-
Social Studies	1,482.77	-	-	-	1,482.77
Reading (Fields)	1,524.66	-	-	-	1,524.66
Open Account	-	-	-	-	-
Faculty Vending	331.35	-	-	191.74	139.61
Science Dept.	3,975.19	312.00	-	608.02	3,679.17
Gifted & Talented	404.81	228.30	-	610.65	22.46
Shout Week	-	-	-	-	-
Reading (Marsee)	9.51	-	-	-	9.51
Reading (Vandewege)	-	-	-	-	-
Poetry Animal Club	2,323.76	-	-	-	2,323.76
Sub -Total	<u>\$ 41,608.38</u>	<u>\$ 48,369.28</u>	<u>\$ 1,306.02</u>	<u>\$ 46,718.44</u>	<u>\$ 44,565.24</u>
High School					
Student General Supplies	\$ 9,215.97	\$ 29,663.23	\$ (948.18)	\$ 27,430.07	\$ 10,500.95
Clearing Account	396.10	-	-	-	396.10
Shout Week General Operation:	15,611.49	-	-	-	15,611.49
Math Club	86.84	-	-	-	86.84
Chorus	2,303.13	25,022.52	588.76	27,596.02	318.39
BPA	2,093.09	-	-	725.00	1,368.09
DECA	457.58	5,047.19	835.88	4,469.72	1,870.93
ATAE	3,796.39	-	-	410.00	3,386.39
FCCLA	1,709.43	4,974.00	(40.00)	5,243.15	1,400.28
FFA	13,051.87	43,656.90	2,352.00	42,472.95	16,587.82

continued

**NOBLE SCHOOL DISTRICT NO. I-40
SCHOOL ACTIVITY FUND
RECEIPTS, TRANSFERS, DISBURSEMENTS AND SUB-ACCOUNT BALANCES
FOR THE YEAR ENDED JUNE 30, 2020**

Activities	Balance 7-1-19	Deposited	Net Transfers/ Adjustments	Disbursed	Balance 6-30-20
FCA	341.03	-	-	-	341.03
Class of 2023	50.00	475.00	-	-	525.00
Class of 2022	675.00	1,555.00	334.50	669.00	1,895.50
Teacher General Supplies	463.39	-	1,000.00	1,355.66	107.73
Stem Initiative	-	6,054.85	(133.90)	1,970.09	3,950.86
Foreign Language	464.00	-	-	-	464.00
Library	285.00	-	-	-	285.00
Daily Living Center	1,091.62	-	(30.00)	-	1,061.62
Art Club	898.41	830.00	99.42	1,178.80	649.03
Band	8,236.28	11,006.54	(7,798.92)	1,348.00	10,095.90
Band Boosters	40,025.15	40,568.97	1,026.60	67,439.82	14,180.90
Band Touring	14,729.60	6,248.50	3,920.00	-	24,898.10
Journalism	411.52	-	-	-	411.52
Mu Alpha Theta	152.03	-	-	-	152.03
National Honor Society	1,256.11	1,115.00	(160.00)	373.75	1,837.36
Science Club	1,285.04	585.00	100.00	624.08	1,345.96
Thespians	1,108.78	4,059.06	-	1,320.02	3,847.82
Musical	-	-	-	-	-
Student Council	4,399.38	17,504.29	1,260.00	18,911.69	4,251.98
Yearbook	5,866.30	8,417.50	(30.00)	2,353.76	11,900.04
Art II	2,106.71	526.00	92.00	561.82	2,162.89
Band Uniforms	10,835.10	170.00	2,387.70	12,711.65	681.15
PSAT/AP Test	1,439.13	3,731.00	-	379.00	4,791.13
Driver's Ed. Clearing Acct.	250.00	11,225.00	-	7,875.00	3,600.00
German Club	583.96	360.00	(292.00)	-	651.96
Class of 2021	587.50	17,368.00	17.91	17,099.83	873.58
Special Olympics Unified	-	-	-	-	-
T.A.A.P.	794.47	17,669.41	341.59	14,919.12	3,886.35
Noble SWAT	2,023.78	3,642.03	(30.00)	3,291.66	2,344.15
Robotics	2,645.00	1,882.84	(30.00)	3,254.77	1,243.07
Creative Writing Club	-	-	-	-	-
Shout Week	-	-	-	-	-
HS URSIDAE	125.38	855.00	(60.00)	629.72	290.66
HS-Scholarship Account	12,526.00	12,647.00	528.00	10,705.00	14,996.00
HS-Environmental Club	20.00	-	-	-	20.00
HS-Food Pantry	1,459.07	985.00	-	1,251.53	1,192.54
HS-English Dept	140.00	-	-	-	140.00
Prism	76.50	165.00	(30.00)	196.00	15.50
WAT- Work Adjustment Training	1,377.96	-	-	224.62	1,153.34
Class of 2020	12,177.17	13,448.68	(30.00)	10,013.32	15,582.53
Noble Archery	503.08	2,362.97	(60.00)	2,300.90	505.15
Ethics & Integrity	250.00	-	-	125.00	125.00
Science 2	588.20	675.00	-	-	1,263.20
Sub -Total	\$ 180,969.54	\$ 294,496.48	\$ 5,211.36	\$ 291,430.52	\$ 189,246.86

continued

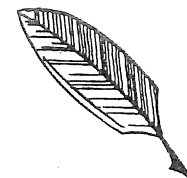
**NOBLE SCHOOL DISTRICT NO. I-40
SCHOOL ACTIVITY FUND
RECEIPTS, TRANSFERS, DISBURSEMENTS AND SUB-ACCOUNT BALANCES
FOR THE YEAR ENDED JUNE 30, 2020**

Activities	Balance 6-30-19	Deposited	Net Transfers/ Adjustments	Disbursed	Balance 6-30-20
Athletics					
General Supply	\$ 56,277.33	\$ 153,031.22	\$ 3,917.47	\$ 139,040.06	\$ 74,185.96
Girls Golf	101.05	-	-	-	101.05
Baseball	2,559.00	23,769.00	(633.34)	15,049.47	10,645.19
HS Boys Basketball	5,854.78	18,117.59	(1,239.86)	13,819.76	8,912.75
Power Lifters/Football	16,150.79	27,527.75	(440.00)	35,858.32	7,380.22
HS Fastpitch	6,717.05	8,109.61	(30.00)	10,226.04	4,570.62
HS Girls Basketball	7,647.56	14,003.88	555.90	11,672.81	10,534.53
Cross Country	544.53	1,706.00	740.00	1,613.78	1,376.75
HS Wrestling	6,556.73	12,453.68	(30.00)	6,294.93	12,685.48
Soccer	4,491.14	4,128.31	(156.04)	6,194.32	2,269.09
HS Girls Track	40.00	-	(30.00)	-	10.00
HS Volleyball	3,887.19	6,950.51	(30.00)	6,191.80	4,615.90
HS Cheerleaders	8,218.42	27,062.67	1,571.33	35,075.37	1,777.05
7th/8th Cheerleaders	5,703.58	5,631.63	-	11,165.04	170.17
Noble Bear Down Club	15,262.53	39,360.15	397.00	36,419.56	18,600.12
HS Golf	1,858.21	11,035.00	1,581.98	7,513.85	6,961.34
Noble Athletic Training	282.23	-	45.00	155.00	172.23
Bull Pen	2,167.36	746.25	(283.80)	1,429.35	1,200.46
MS Golf Team	-	-	-	-	-
MS Soccer	2,643.21	10,185.18	(3,884.04)	2,927.15	6,017.20
MS Girls Basketball	2,116.70	2,036.00	1,800.00	2,776.82	3,175.88
Boys Soccer	1,307.53	11,655.54	563.26	11,814.96	1,711.37
MS Boys Soccer	-	-	3,712.20	-	3,712.20
Athletic Scholarship	500.56	-	-	500.00	0.56
MS Baseball	-	-	-	-	-
MS Football	3,470.80	4,209.42	(1,541.00)	3,697.26	2,441.96
MS Track	57.68	12,180.00	-	10,533.00	1,704.68
MS Volleyball	7,181.98	3,425.20	-	3,536.56	7,070.62
MS Boys Basketball	1,698.58	1,556.25	-	2,561.36	693.47
Pom Squad	10,129.95	20,441.00	(5,068.25)	14,133.25	11,369.45
Sub -Total	<u>\$ 173,426.47</u>	<u>\$ 419,321.84</u>	<u>\$ 1,517.81</u>	<u>\$ 390,199.82</u>	<u>\$ 204,066.30</u>
Total Activities	<u>\$ 569,221.56</u>	<u>\$ 924,467.20</u>	<u>\$ 7,388.25</u>	<u>\$ 889,234.05</u>	<u>\$ 611,842.96</u>

REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

KERRY JOHN PATTEN, C.P.A.

2101 N. Willow Ave.
Broken Arrow, OK 74012
Phone Number (918) 250-8838
FAX Number (918) 250-9853



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
Noble School District No. I-40
Cleveland County, Oklahoma

I 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 Noble School District No. I-40, Cleveland County, Oklahoma (District), as listed in the Table of Contents, 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 my report thereon dated December 29, 2020, which 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, my 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 my audit of the financial statements, I considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, I 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 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.

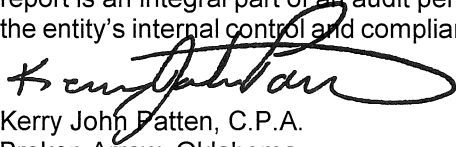
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, I 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. I noted certain immaterial instances of noncompliance that I have reported to management in the "Schedule of Comments" on page 37 of this report.

Purpose of this Report

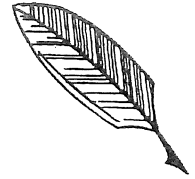
This report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with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



Kerry John Patten, C.P.A.
Broken Arrow, Oklahoma
December 29, 2020

KERRY JOHN PATTEN, C.P.A.

2101 N. Willow Ave.
Broken Arrow, OK 74012
Phone Number (918) 250-8838
FAX Number (918) 250-9853



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

The Honorable Board of Education
Noble School District No. I-40
Cleveland County, Oklahoma

Report on Compliance for Each Major Federal Program

I have audited the compliance of Noble School District No. I-40, Cleveland County, Oklahoma (District's) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of the District's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits continued 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that I 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 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 I consider necessary in the circumstances.

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

Opinion on Each Major Federal Program

In my opinion, Noble School District, No. I-40, Cleveland 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.

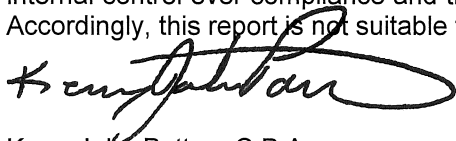
Report on Internal Control Over Compliance

Management of Noble School District No. I-40, Cleveland County, Oklahoma (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 my audit of compliance, I 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 Uniform Guidance, but not for the purpose of expressing an opinion on effectiveness of internal control over compliance. Accordingly, I 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 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.

My 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. I did not identify any deficiencies in internal control over compliance that I considered 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 my testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Kerry John Patten, C.P.A.
Broken Arrow, Oklahoma
December 29, 2020

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an adverse opinion on the combined financial statements in conformity with accounting principles generally accepted in the United States of America 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 Department of Education.
2. There were no audit findings reported of deficiencies in internal control, which the auditor considers to be "significant deficiencies" as defined in A.I.C.P.A. standards.
3. No instances of noncompliance material to the financial statements of Noble School District which would be required to be reported in accordance with Government Auditing Standards were disclosed during the audit.
4. There were no audit findings reported of deficiencies in internal control over major programs, which the auditor considers to be "significant deficiencies" as defined by A.I.C.P.A. standards.
5. The auditor's report on compliance for the major federal award programs for Noble School District expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to major federal award programs for Noble School District that are required to be reported in accordance with Uniform Guidance.
7. The programs tested as major programs included: Title I (84.010) & Special Education Cluster (84.027 & 84.173)
8. A threshold for distinguishing Types A and B programs was \$750,000.00.
9. Noble School District did not qualify as a low risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

1. No matters were reported.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

1. No matters were reported.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
SUMMARY OF PRIOR AUDIT FINDINGS
JULY 1, 2019 TO JUNE 30, 2020**

The summary of prior audit findings is required to report the status of all audit findings reported in the prior audit's schedule of findings and questioned costs relative to federal awards.

The school district had no prior year audit findings relative to federal award programs.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF COMMENTS
JULY 1, 2019 TO JUNE 30, 2020**

The following conditions, while not representing material weaknesses in the system of internal accounting control, represent areas noted during my review of the school's accounting system in which I feel improvements in the internal control and/or operational efficiency may be attained. I have also noted, as required, any noncompliance with State Department of Education Regulations.

***I. Condition:** During payroll testing audit procedures, the following items were noted:

- Employment contracts were unable to be located for two employees selected for payroll testing. One employee's salary was coded to Title I, a selected major audit program.

Recommendation: The Board of Education and School Administration should establish adequate procedures to ensure they have contracted in writing with all qualified teachers, support personnel payroll, and administrators. One copy of the contract should be filed with the Clerk of the Board of Education and one copy shall be retained by the employee.

Further, all board authorizations for new hires, rates of pay and charges thereto, changes in position, and separations should be supported by written personnel documentation which had been initiated and approved at designated levels of management.

II. Condition: During our purchase order examination we noted that General Fund PO #920 to the Internal Revenue Service in the amount of \$2,819.27 was for penalty on late payroll deposit.

Recommendation: The District should implement procedures to ensure that all IRS payroll tax forms and deposits are made on a timely basis to avoid unnecessary interest and penalties.

During audit fieldwork, district personnel provided documentation supporting corrective actions taken and new procedures implemented which should greatly enhance internal controls surrounding payroll tax deposits.

Previous Year's Audit Comments

Other than the items marked with asterisk, there were no other items in the school's 2018-19 audit report which were repeated in fiscal year 2020.

I would like to express my appreciation for the courtesies and cooperation extended to us by school district administrators and employees during the course of this audit.

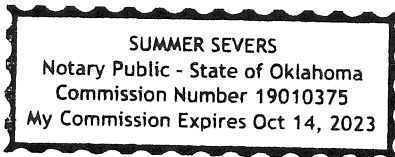
NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT
JULY 1, 2019 TO JUNE 30, 2020

State of Oklahoma)
County of Tulsa)

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 Noble School District for the audit year 2019-20.

Kerry John Patten, C.P.A.
AUDITING FIRM

BY *Kerry John Patten*
AUTHORIZED AGENT



Subscribed and sworn to before me on this

6th day of January, 2021

NOTARY PUBLIC

My commission expires on:

14th day of October, 2023

Student Transfers
June 1, 2020-YTD
February 8, 2021

TOTAL + / - FOR NPS

34

**New Open Student Transfers (April 1-May 31)
2020-21**

Into District:	Student Name	Grade	Sending District	Entry Date	on Jun 25 Agenda
46	1	12	Asher	Current Student	yes
	1	K	Lexington	Current Student	yes
	1	11	Norman	Current Student	yes
	1	10	Norman	Current Student	yes
	1	PK	Norman	8/24/2020	
	1	9	Norman	Current Student	yes
	1	K	Norman	Current Student	yes
	1	7	Norman	8/24/2020	yes
	1	6	Norman	Current Student	yes
	1	9	Norman	Current Student	yes
	1	9	Washington	Current Student	yes
	1	10	Norman	Current Student	yes
	1	PK	Norman	8/24/2020	yes
	1	11	Norman	Current Student	yes
	1	PK	Norman	8/24/2020	yes
	1	1	Lexington	Current Student	yes
	1	PK	Lexington	8/24/2020	yes
	1	10	Norman	Current Student	yes
	1	2	Norman	Current Student	yes
	1	11	Lexington	Current Student	yes
	1	9	Lexington	Current Student	yes
	1	6	Lexington	Current Student	yes
	1	2	Lexington	Current Student	yes

1	2	Norman	8/24/2020	yes
1	8	Lexington	Current Student	yes
1	5	Norman	Current Student	
1	1	Norman	Current Student	
1	PK	Norman	8/24/2020	yes
1	K	Norman	Current Student	yes
1	9	Norman	Current Student	yes
1	11	Norman	Current Student	yes
1	9	Norman	Current Student	yes
1	7	Norman	Current Student	yes
1	3	Tecumseh	Current Student	yes
1	11	Norman	Current Student	yes
1	12	Norman	Current Student	yes
1	8	Norman	Current Student	yes
1	5	Norman	Current Student	yes
1	9	Norman	Current Student	yes
1	7	Norman	Current Student	yes
1	5	Norman	Current Student	yes
1	1	Lexington	Current Student	yes
1	9	Norman	Current Student	yes
1	12	Norman	Current Student	yes
1	11	Norman	Current Student	yes
1	2	Lexington	Current Student	yes

Emergency Transfers in 2020-21

59

on Jun 27

Student Name	Grade	Sending District	Entry Date	Agenda
1	PK	Norman	8/24/2020	
1	8	Norman	8/24/2020	
1	K	Midwesst City	8/24/2020	
1	6	Norman	8/24/2020	
1	3	Norman	8/24/2020	
1	5	Norman	Current Student	
1	3	Norman	8/24/2020	

1	7	Choctaaw/Nicoma Parl	1/4/2021
1	11	Norman	8/24/2020
1	3	Norman	8/24/2020
1	8	Norman	8/24/2020
1	1	Norman	8/24/2020
1	K	Norman	8/24/2020
1	2	Norman	8/24/2020
1	2	Norman	8/24/2020
1	4	Norman	8/24/2020
1	4	Norman	8/24/2020
1	8	Nomran	9/15/2020
1	11	Norman	9/15/2020
1	K	Norman	8/24/2020
1	4	Norman	8/24/2020
1	7	Norman	8/24/2020
1	6	Norman	Current Student
1	2	Newcastle	8/24/2020
1	10	Norman	8/24/2020
1	9	Norman	8/24/2020
1	3	Lexington	8/24/2020
1	6	Little Axe	8/24/2020
1	5	Norman	Current Student
1	3	Norman	Current Student
1	9	Norman	8/24/2020
1	10	Norman	8/24/2020
1	3	McLoud	8/24/2020
1	12	Norman	8/24/2020
1	11	Norman	Current Student
1	6	Norman	Current Student
1	1	Norman	Current Student
1	K	Norman	Current Student
1	2	Norman	9/24/2020
1	K	Norman	9/24/2020
1	3	Moore	Current Student

1	1	Moore	Current Student	
1	K	Norman	8/24/2020	
1	PK	Norman	8/25/2020	
1	5	Norman	Current Student	
1	1	Norman	Current Student	
1	K	Midwesst City	10/26/2020	
1	1	Norman	8/25/2020	
1	2	Lexington	8/24/2020	
1	PK	Lexington	8/24/2020	
1	11	Norman	Current Student	
1	6	Norman	Current Student	
1	10	Norman	Current Student	
1	K	Norman	8/24/2020	
1	7	Norman	8/24/2020	
1	3	Norman	8/25/2020	
1	9	Norman	9/14/2020	
1	PK	Norman	8/24/2020	yes
1	K	Norman	Current Student	

Student Transfers

2020-21

Out of District:

71

	Student Name	Grade	Receiving District	Application Date	Last year Attended Noble
1		PK	Little Axe	2/28/2020	NA
1		PK	Little Axe	4/2/2020	NA
1		PK	Little Axe	4/29/2020	NA
1		PK	Norman	6/2/2020	NA
1		8	OKC	2/3/2020	18-19
1		PK	Purcell	1/22/2020	NA
1		2	Washington	5/18/2020	NA
1		5	Norman	8/10/2020	NA
1		PK	Lexington	4/27/2020	NA
1		6	Norman	2/18/2020	2019-20
1		1	Chickasha	4/2/2020	NA

1	9	Norman	2/27/2020	NA
1	4	Lexington	5/12/2020	NA
1	9	Lexington	5/12/2020	NA
1	6	Lexington	5/12/2020	NA
1	9	Midwest City	5/5/2020	2019-20
1	12	Norman	2/13/2020	NA
1	10	Norman	3/4/2020	NA
1	2	Norman	9/14/2020	2019-20
1	3	Crooked Oak	9/1/2020	NA
1	9	Norman	5/19/2020	2019-20
1	9	Norman	5/30/2020	NA
1	9	Norman	5/18/2020	2018-19
1	5	Lexington	5/28/2020	2019-20
1	6	Lexington	5/28/2020	2019-20
1	1	Norman	2/12/2020	NA
1	12	Lexington	5/29/2020	NA
1	8	Norman	5/16/2020	NA
1	6	Norman	5/16/2020	NA
1	2	Norman	8/10/2020	NA
1	PK	Norman	8/10/2020	NA
1	12	Norman	5/30/2020	NA
1	7	Lexington	5/12/2020	NA
1	10	Lexington	5/12/2020	NA
1	9	Norman	3/23/2020	2019-20
1	1	Norman	2/3/2020	NA
1	1	Norman	2/3/2020	NA
1	5	Norman	2/12/2020	2018-19
1	5	Norman	8/5/2020	NA
1	6	Norman	8/5/2020	NA
1	1	Norman	7/4/2020	NA
1	12	Lexington	6/30/2020	NA
1	12	Norman	5/30/2020	NA
1	11	Norman	4/29/2020	NA
1	12	Norman	2/10/2020	NA

1	PK	Norman	2/21/2020	NA
1	6	Lexington	7/13/2020	2019-20
1	9	Newcastle	5/20/2020	NA
1	9	Norman	8/4/2020	2018-19
1	PK	Little Axe	7/22/2020	NA
1	1	Lexington	8/4/2020	NA
1	K	Norman	8/6/2020	NA
1	10	Norman	8/6/2020	NA
1	12	Norman	8/6/2020	NA
1	5	Norman	8/6/2020	NA
1	8	Lexington	8/4/2020	NA
1	K	Lexington	8/4/2020	NA
1	5	Lexington	8/7/2020	NA
1	K	Robin Hill	8/11/2020	NA
1	10	Lexington	8/7/2020	NA
1	6	Lexington	8/7/2020	NA
1	11	Norman	7/27/2020	NA
1	3	Norman	7/29/2020	NA
1	4	Norman	7/29/2020	NA
1	3	Norman	3/3/2020	NA
1	2	Norman	7/7/2020	NA
1	1	Norman	7/27/2020	NA
1	3	Norman	8/2/2020	NA
1	12	Norman	8/5/2020	NA
1	3	Norman	8/4/2020	NA
1	K	Norman	8/4/2020	NA

Noble Public Schools

Student Membership 2020-2021

<u>GRADE:</u>	5/21	8/31	9/30	10/31	11/30	12/31	1/31	2/28	3/31	4/30	5/21
PRE-K	159	140	147	147	150	146	143				
KDG.	219	196	204	204	203	203	206				
1ST GRADE	195	204	206	203	203	203	207				
2ND GRADE	189	197	191	186	190	194	197				
3RD GRADE	202	187	184	182	185	185	182				
4TH GRADE	223	206	205	206	203	201	207				
5TH GRADE	232	214	214	212	209	212	214				
6TH GRADE	245	219	220	218	214	216	223				
7TH GRADE	208	247	244	244	243	244	250				
8TH GRADE	220	203	205	203	202	202	208				
9TH GRADE	193	219	213	212	207	207	211				
10TH GRADE	196	197	191	193	190	190	188				
11TH GRADE	183	193	186	188	185	185	189				
<u>12TH GRADE</u>	146	176	170	170	160	159	160				
TOTAL	2810	2798	2780	2768	2744	2747	2785	0	0	0	0

SITE TOTALS

K.I. DAILY	378	336	351	351	353	349	349	0	0	0	0
HUBBARD	586	588	581	571	578	582	586	0	0	0	0
PIONEER	455	420	419	418	412	413	421	0	0	0	0
CIMS	673	669	669	665	659	662	681	0	0	0	0
NHS	718	785	760	763	742	741	748	0	0	0	0

NOBLE PUBLIC SCHOOLS
 111 SOUTH 4TH STREET
 NOBLE, OK 73068

FY-2021
 YTD Partial Summary

Summary Of Accounts

February 01, 2021

For Bank Account:
 * * * * 426
**This Report Is True And Correct
 To The Best Of My Knowledge.**
 Date: 2 / 1 / 2021 Dot Sewell

Beginning balance: 611842.96
Receipts: 413310.71
Checks: 343293.32
Adjustments: 4539.26
Ending balance: \$686,399.61

Acct. Name	Beg.Balance	Receipts	Checks	Adjust.	Ending
0051 CENTRAL OFFICE	52778.57	17538.03	9918.96	469.27	60866.91
815 CENTRAL OFFICE ACTIVITY ACCT	631.53	5691.54	633.68	2007.50	7696.89
816 ACTIVITY FUND INTEREST	12938.93	293.02	0.00	-2000.00	11231.95
817 NOBLE STUDENT ASSISTANCE	39208.11	11553.47	9285.28	461.77	41938.07
0105 KID ELEMENTARY	36223.32	3861.14	10824.87	272.19	29531.78
801 KID-GENERAL SUPPLY	14438.09	2066.14	7068.79	272.19	9707.63
802 KID-CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00
803 KID-SHOUT WEEK	0.00	0.00	0.00	0.00	0.00
804 KID-KINDERGARTEN	1593.18	0.00	462.07	0.00	1131.11
805 KID-COKE MACHINE ACCOUNT	35.43	0.00	0.00	0.00	35.43
806 KID- T-SHIRT ACCOUNT	3079.23	1795.00	2078.00	0.00	2796.23
807 KID-PICTURE ACCOUNT	3086.11	0.00	0.00	0.00	3086.11
808 KID-BOOK FAIR ACCOUNT	3865.93	0.00	935.67	0.00	2930.26
809 KID-MUSIC	24.70	0.00	0.00	0.00	24.70
810 KID-FIELD TRIP ACCOUNT	1858.95	0.00	0.00	0.00	1858.95
811 KID YEARBOOK	625.86	0.00	0.00	0.00	625.86
812 KID-COUNSELOR	4045.66	0.00	280.34	0.00	3765.32
813 KID-COLTINS KIDS	301.80	0.00	0.00	0.00	301.80
814 KID PRE-K	2888.78	0.00	0.00	0.00	2888.78
818 KID-FIRST GRADE	9.60	0.00	0.00	0.00	9.60
819 KID-P.E.	370.00	0.00	0.00	0.00	370.00
0110 PIONEER INTERMEDIATE	30044.50	5988.55	7642.84	183.83	28574.04
830 PI-GENERAL SUPPLY	12690.79	5674.55	6399.93	183.83	12149.24
831 PI-CLEARING ACCOUNT	0.00	314.00	0.00	0.00	314.00
832 PIONEER SHOUT WEEK	0.00	0.00	0.00	0.00	0.00
833 PI-4TH GRADE	2394.07	0.00	139.80	0.00	2254.27
834 PI-5TH GRADE	2511.02	0.00	0.00	0.00	2511.02
835 PI-COUNSELOR	481.45	0.00	0.00	0.00	481.45
836 PI-MUSIC ACCOUNT	414.40	0.00	148.10	0.00	266.30
837 PI-P.E. ACCOUNT	965.42	0.00	416.55	0.00	548.87
838 PI-SPECIAL ED ACCOUNT	49.15	0.00	0.00	0.00	49.15
839 OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
840 PI-COMPUTER ACCOUNT	275.91	0.00	209.00	0.00	66.91
841 PI-READING	71.56	0.00	0.00	0.00	71.56
842 PI-LIBRARY	10190.73	0.00	329.46	0.00	9861.27

Acct. Name	Beg.Balance	Receipts	Checks	Adjust.	Ending
0115 JKH ELEMENTARY	54918.17	21566.02	32095.08	1161.87	45550.98
820 JKH-GENERAL SUPPLY	18150.10	14787.88	14459.47	963.37	19441.88
821 JKH-CLEARING ACCOUNT	0.00	177.00	0.00	0.00	177.00
822 JKH- T-SHIRT/SHOUT/FESTIVAL	11181.86	2111.00	7999.26	327.75	5621.35
823 JKH-LIBRARY ACCOUNT	12283.34	4380.14	4843.65	0.00	11819.83
824 JKH-2ND GRADE	991.04	0.00	450.16	0.00	540.88
825 JKH-3RD GRADE	238.06	0.00	114.63	0.00	123.43
826 JKH-ADOPT A CHILD	4884.65	110.00	1088.36	-327.75	3578.54
827 JKH-1ST GRADE	1726.78	0.00	0.00	0.00	1726.78
828 JKH-MUSIC	87.91	0.00	64.98	0.00	22.93
829 JKH-PHYSICAL EDUCATION	5374.43	0.00	3074.57	198.50	2498.36
0510 CURTIS INGE MIDDLE SCHOOL	44565.24	19615.15	19125.15	808.40	45863.64
845 MS-GENERAL SUPPLY	6489.97	18271.15	16565.17	808.40	9004.35
846 MS-CLEARING ACCOUNT	0.00	551.00	274.00	0.00	277.00
847 MS-ENGLISH (COLE)	0.00	0.00	0.00	0.00	0.00
848 MS-LIBRARY ACCOUNT	838.41	0.00	0.00	0.00	838.41
849 MS-STUDENT COUNCIL	6493.99	693.00	1455.92	0.00	5731.07
850 MS-HOME EC ACCOUNT	230.65	0.00	0.00	0.00	230.65
851 MS-LANGUAGE ARTS/WORLD LANG	501.23	0.00	0.00	0.00	501.23
852 MS-ART ACCOUNT	2251.35	0.00	0.00	0.00	2251.35
853 MS-MATH ACCOUNT	2434.41	0.00	20.64	0.00	2413.77
854 MS-YEAR BOOK ACCOUNT	6632.63	100.00	0.00	0.00	6732.63
855 MS-TECH ED ACCOUNT	1822.09	0.00	0.00	0.00	1822.09
856 MS-CHORUS ACCOUNT	6036.11	0.00	459.98	0.00	5576.13
857 MS-HONOR SOCIETY	1484.27	0.00	0.00	0.00	1484.27
858 MS-6TH GRADE	168.19	0.00	0.00	0.00	168.19
859 MS-READING (BOND)	0.00	0.00	0.00	0.00	0.00
860 MS-SOCIAL STUDIES	1482.77	0.00	0.00	0.00	1482.77
861 MS-READING (FIELDS)	1524.66	0.00	0.00	0.00	1524.66
862 OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
863 MS-FACULTY VENDING	139.61	0.00	74.94	0.00	64.67
864 MS-SCIENCE DEPT.	3679.17	0.00	274.50	0.00	3404.67
865 MS-GIFTED AND TALENTED	22.46	0.00	0.00	0.00	22.46
866 MS SHOUT WEEK	0.00	0.00	0.00	0.00	0.00
867 MS-READING (MARSEE)	9.51	0.00	0.00	0.00	9.51
868 MS-READING (VANDEWEGE)	0.00	0.00	0.00	0.00	0.00
869 MS-POETRY ANIMAL CLUB	2323.76	0.00	0.00	0.00	2323.76
0705 HIGH SCHOOL	189246.86	142989.74	96696.87	-2117.24	233422.49
901 HS-STUDENT GENERAL SUPPLIES	10500.95	10664.73	12522.40	315.63	8958.91
902 HS-CLEARING ACCOUNT	396.10	39.00	0.00	0.00	435.10

NOBLE PUBLIC SCHOOLS
 111 SOUTH 4TH STREET
 NOBLE, OK 73068

FY-2021
 YTD Partial Summary

Summary Of Accounts

February 01, 2021

Acct. Name	Beg.Balance	Receipts	Checks	Adjust.	Ending
903 SHOUT WEEK GENERAL OPERATIONS	15611.49	0.00	0.00	-40.00	15571.49
904 HS-MATH CLUB	86.84	0.00	0.00	0.00	86.84
905 HS-CHORUS	318.39	17797.20	15146.41	-564.89	2404.29
906 HS-BPA	1368.09	0.00	0.00	0.00	1368.09
907 HS-DECA	1870.93	1316.00	1499.00	-60.00	1627.93
908 HS-ATAE	3386.39	0.00	0.00	0.00	3386.39
909 HS-FCCLA	1400.28	853.00	962.14	-30.00	1261.14
910 HS-FFA	16587.82	46651.40	35248.92	-60.00	27930.30
911 HS-FCA	341.03	510.00	78.08	-60.00	712.95
912 CLASS OF 2023	525.00	0.00	0.00	0.00	525.00
913 CLASS OF 2022	1895.50	0.00	0.00	0.00	1895.50
914 HS-TEACHER GENERAL SUPPLIES	107.73	0.00	0.00	0.00	107.73
915 STEM INITIATIVE	3950.86	2500.00	187.79	0.00	6263.07
916 HS-FOREIGN LANGUAGE	464.00	0.00	0.00	0.00	464.00
917 HS-LIBRARY	285.00	0.00	125.00	0.00	160.00
918 HS-DAILY LIVING CENTER	1061.62	0.00	0.00	0.00	1061.62
919 HS-ART CLUB	649.03	0.00	250.48	0.00	398.55
920 HS-BAND	10095.90	972.50	2592.66	139.50	8615.24
921 HS-BAND BOOSTERS	14180.90	16700.00	6155.78	-6779.35	17945.77
922 HS-BAND TOURING	24898.10	16160.00	5785.00	3998.89	39271.99
923 HS-JOURNALISM	411.52	0.00	0.00	0.00	411.52
924 HS-MU ALPHA THETA	152.03	0.00	0.00	0.00	152.03
925 HS-NATIONAL HONOR SOCIETY	1837.36	435.00	754.20	-60.00	1458.16
926 HS-SCIENCE CLUB	1345.96	0.00	0.00	0.00	1345.96
927 HS-THESPIANS	3847.82	636.50	548.74	0.00	3935.58
928 HS MUSICAL	0.00	0.00	0.00	0.00	0.00
929 HS-STUDENT COUNCIL	4251.98	6351.31	8710.82	1006.18	2898.65
930 HS-YEARBOOK	11900.04	250.00	0.00	0.00	12150.04
931 HS-ART II	2162.89	0.00	0.00	0.00	2162.89
932 HS-BAND UNIFORMS	681.15	380.00	458.15	226.80	829.80
933 HS-PSAT/AP TEST	4791.13	94.00	3170.00	0.00	1715.13
934 HS-DRIVER'S ED. CLEARING ACCT	3600.00	12025.00	250.00	0.00	15375.00
935 HS-GERMAN CLUB	651.96	0.00	0.00	0.00	651.96
936 CLASS OF 2021	873.58	2018.10	90.00	0.00	2801.68
937 HS-SPECIAL OLYMPICS UNIFIED	0.00	0.00	0.00	0.00	0.00
938 HS-TEACHER APPRECIATION & PROM	3886.35	5941.00	1380.22	0.00	8447.13
939 NOBLE SWAT	2344.15	0.00	0.00	-30.00	2314.15
940 HS-ROBOTICS	1243.07	0.00	0.00	0.00	1243.07
941 HS-CREATIVE WRITING CLUB	0.00	0.00	0.00	0.00	0.00
942 2016 SHOUT WEEK	0.00	0.00	0.00	0.00	0.00
943 HS-URSIDAE	290.66	30.00	0.00	-60.00	260.66
944 HS-SCHOLARSHIP ACCOUNT	14996.00	0.00	0.00	0.00	14996.00

NOBLE PUBLIC SCHOOLS
 111 SOUTH 4TH STREET
 NOBLE, OK 73068

FY-2021
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Acct. Name	Beg.Balance	Receipts	Checks	Adjust.	Ending
945 HS ENVIRONMENTAL CLUB	20.00	0.00	0.00	0.00	20.00
946 HS-FOOD PANTRY	1192.54	665.00	781.08	0.00	1076.46
947 HS-ENGLISH DEPT	140.00	0.00	0.00	0.00	140.00
948 PRISM	15.50	0.00	0.00	0.00	15.50
949 WAT - WORK ADJUSTMENT TRAINING	1153.34	0.00	0.00	0.00	1153.34
950 CLASS OF 2020	15582.53	0.00	0.00	0.00	15582.53
951 NOBLE ARCHERY	505.15	0.00	0.00	-60.00	445.15
952 ETHICS & INTEGRITY	125.00	0.00	0.00	0.00	125.00
953 SCIENCE 2	1263.20	0.00	0.00	0.00	1263.20
0706 ATHLETICS	204066.30	201752.08	166989.55	3760.94	242589.77
870 ATHLETICS GENERAL SUPPLY	74185.96	69841.13	68047.93	4346.04	80325.20
871 HS GIRLS GOLF	101.05	0.00	0.00	0.00	101.05
872 BASEBALL	10645.19	480.00	1199.33	-30.00	9895.86
873 HS BOYS BASKETBALL	8912.75	10906.16	9111.39	69.25	10776.77
874 POWER LIFTERS/FOOTBALL	7380.22	23255.75	22432.53	-108.50	8094.94
875 HS FASTPITCH	4570.62	6165.64	4195.28	173.50	6714.48
876 HS GIRLS BASKETBALL	10534.53	13617.00	7817.47	-778.50	15555.56
877 CROSS COUNTRY	1376.75	0.00	371.00	-120.00	885.75
878 HS WRESTLING	12685.48	1055.00	356.96	-30.00	13353.52
879 GIRLS SOCCER	2269.09	2787.23	884.34	-12.83	4159.15
880 HS GIRLS TRACK	10.00	0.00	0.00	0.00	10.00
881 HS VOLLEYBALL	4615.90	1367.00	2610.84	-140.00	3232.06
882 HS CHEERLEADERS	1777.05	15091.00	10813.16	13.00	6067.89
883 7TH/8TH CHEERLEADERS	170.17	5773.72	4549.78	239.00	1633.11
884 NOBLE BEAR DOWN CLUB	18600.12	20974.99	11984.79	-1202.00	26388.32
885 HS GOLF	6961.34	160.00	0.00	-60.00	7061.34
886 NOBLE ATHLETIC TRAINING	172.23	0.00	0.00	0.00	172.23
887 BULL PEN	1200.46	0.00	0.00	0.00	1200.46
888 MS GOLF TEAM	0.00	0.00	0.00	0.00	0.00
889 MS-SOCCER	6017.20	0.00	199.99	0.00	5817.21
890 MS GIRLS BASKETBALL	3175.88	2321.00	2106.00	1000.00	4390.88
891 BOYS SOCCER	1711.37	7972.21	398.99	270.00	9554.59
892 MS BOYS SOCCER	3712.20	0.00	1183.00	0.00	2529.20
893 ATHLETIC SCHOLARSHIP FUND	0.56	0.00	0.00	0.00	0.56
894 MS BASEBALL	0.00	0.00	0.00	0.00	0.00
895 MS FOOTBALL	2441.96	3960.00	4241.91	0.00	2160.05
896 MS TRACK	1704.68	0.00	0.00	0.00	1704.68
897 MS VOLLEYBALL	7070.62	2493.00	2382.63	-219.53	6961.46
898 MS BOYS BASKETBALL	693.47	2365.25	1961.00	0.00	1097.72
899 HS POM SQUAD	11369.45	11166.00	10141.23	351.51	12745.73

NOBLE PUBLIC SCHOOLS
111 SOUTH 4TH STREET
NOBLE, OK 73068

FY-2021
YTD Partial Summary

Summary Of Accounts

February 01, 2021

TOTALS:	611842.96	413310.71	343293.32	4539.26	\$686,399.61
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**NOBLE PUBLIC SCHOOLS
SUMMARY OF FINANCIAL ACTIVITIES**

01/31/2021

All Years Grouped By FUND	GENERAL FUND	BUILDING FUND	Bond Fund	SINKING FUND	TOTAL ALL FUNDS
CASH ON HAND:					
BEGINNING MONTHLY BALANCE	286,251.39	312,959.91	25,042.71	458,548.49	1,082,802.50
ADD: MONTHLY RECEIPTS	4,002,352.86	299,041.67	0.00	1,782,511.03	6,083,905.56
MATURING INVESTMENTS	750,000.00	400,000.00	0.00	0.00	1,150,000.00
TOTAL CASH:	5,038,604.25	1,012,001.58	25,042.71	2,241,059.52	8,316,708.06
LESS: CHECKS ISSUED					
	1,746,591.60	25,397.61	0.00	0.00	1,771,989.21
PURCHASE OF INVESTMENTS	2,000,000.00	500,000.00	0.00	2,240,000.00	4,740,000.00
INTEREST ON NON-PAYABLE WARRANTS	0.00	0.00	0.00	0.00	0.00
BOND INDEBTEDNESS	0.00	0.00	0.00	0.00	0.00
REPAY-MONEY MGMT.	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
INTEREST ON BONDS	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0.00	0.00	0.00	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
ENDING MONTHLY BALANCE	1,292,012.65	486,603.97	25,042.71	1,059.52	1,804,718.85
INVESTMENTS:					
BEGINNING MONTHLY BALANCE	3,251,000.00	400,000.00	0.00	99,000.00	3,750,000.00
ADD: INVESTMENTS	2,000,000.00	500,000.00	0.00	2,240,000.00	4,740,000.00
TOTAL INVESTMENTS:	5,251,000.00	900,000.00	0.00	2,339,000.00	8,490,000.00
LESS: MATURING INVESTMENTS	750,000.00	400,000.00	0.00	0.00	1,150,000.00
ENDING MONTHLY BALANCE:	4,501,000.00	500,000.00	0.00	2,339,000.00	7,340,000.00

 TOTALS:

END OF MONTH CASH BALANCE:	1,292,012.65	486,603.97	25,042.71	1,059.52	1,804,718.85
END OF MONTH INV. BALANCE:	4,501,000.00	500,000.00	0.00	2,339,000.00	7,340,000.00
TOTAL CASH:	5,793,012.65	986,603.97	25,042.71	2,340,059.52	9,144,718.85
ADD: OUTSTANDING CHECKS	408,197.69	5,730.19	0.00	0.00	413,927.88
TOTAL MONIES:	6,201,210.34	992,334.16	25,042.71	2,340,059.52	9,558,646.73

Resignation-Retirement Board Meeting Report

Certified	Site	Position	Term Date
Brandi Williams	CIMS	Teacher	5/19/2021

Support	Site	Position	Term Date
Camy Alexander	Transportation	Bus Monitor	1/20/2021

Certified Extra Duty Assignment	Site	Position	Term Date
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MINUTES January 11, 2021 Regular Meeting

The Board of Education of Independent School District No. 40 of the Cleveland County, State of Oklahoma, met in a Regular Meeting at the Noble Administration Building, 111 S. 4th St., Noble, Oklahoma, in said school district, Monday, January 11, 2021, at 5:30 PM.

Attendance taken at 5:30 PM.

Mrs. Wendy Barnes: Present
Mr. Rodney Barrett: Present
Mr. Leroy Lukinbill: Present
Mr. Scott Milette: Present
Mr. James Reed: Present

Also present were Superintendent Frank Solomon and Assistant Superintendent Dr. Jon Myers.

I. Preliminary Business

I.A. Call to Order

I.B. Establishment of a Quorum

I.C. Pledge of Allegiance

II. Reports

II.A. Student Transfer Requests

II.B. Student Membership

II.C. Activity Fund Report

II.D. District Financial Report

II.E. Resignations/Retirements

III. Public Comment

Comments: None

IV. Consent Agenda

IV.A. Minutes of Regular Board Meeting - December 14, 2020

IV.B. Encumbrances and Change Orders

IV.C. Payroll Encumbrances

IV.D. Activity Fund Transfers

V. Action Topics

V.A. Discussion and possible vote on Consent Agenda Items A-D as presented.

Motion to approve Consent Agenda Items A-D (Minutes of December 14, 2020, Regular Board Meeting, Encumbrances and Change Orders as follows: GF/CN 20-21: #1492-1507 \$23,222.99 BF 20-21: #21101-21102 \$5,500.00 Payroll Encumbrances, and Activity Fund Transfers) as presented passed with a motion made by Mr. Scott Milette and seconded by Mr. James Reed.

Mrs. Wendy Barnes: Yes
Mr. Rodney Barrett: Yes
Mr. Leroy Lukinbill: Yes
Mr. Scott Milette: Yes
Mr. James Reed: Yes



MINUTES January 11, 2021 Regular Meeting

Yes: 5, No: 0, Absent: 0

V.B. Discussion and possible vote to appoint a board member as the Legislative Liaison for 2021 to receive legislative updates, video streams, and alerts from the Oklahoma School Board Association.
Motion to appoint Mr. Leroy Lukinbill as the Legislative Liaison for 2021 to receive legislative updates, video streams, and alerts from the Oklahoma School Board Association as presented made by Mr. Scott Milette and seconded by Mrs. Wendy Barnes.

Mrs. Wendy Barnes: Yes
Mr. Rodney Barrett: Yes
Mr. Leroy Lukinbill: Yes
Mr. Scott Milette: Yes
Mr. James Reed: Yes
Yes: 5, No: 0, Absent: 0

V.C. Discussion and possible vote on Noble Schools to continue to be on a school "hours" calendar for the 2021-2022 school year as presented.

Motion to approve Noble Schools to continue to be on a school "hours" calendar for the 2021-2022 school year as presented made by Mr. James Reed and seconded by Mr. Leroy Lukinbill.

Mrs. Wendy Barnes: Yes
Mr. Rodney Barrett: Yes
Mr. Leroy Lukinbill: Yes
Mr. Scott Milette: Yes
Mr. James Reed: Yes
Yes: 5, No: 0, Absent: 0

V.D. Discussion and possible vote on Noble Public Schools' 2021-2022 District Calendar as presented.

Motion to approve Noble Public Schools' 2021-2022 District Calendar as presented made by Mrs. Wendy Barnes and seconded by Mr. Scott Milette.

Mrs. Wendy Barnes: Yes
Mr. Rodney Barrett: Yes
Mr. Leroy Lukinbill: Yes
Mr. Scott Milette: Yes
Mr. James Reed: Yes
Yes: 5, No: 0, Absent: 0

VI. Executive Session

VI.A. Proposed executive session to discuss the following business pursuant to 25 O.S. Section 307 (B)(1) of the Oklahoma Open Meeting Act:

VI.A.1. Employments

VI.B. Vote to convene in executive session

VI.C. Acknowledgment of Board to return to open session

VII. Action Topics

VII.A. Statement of executive session minutes



MINUTES January 11, 2021 Regular Meeting

Comments: President Mr. Rodney Barrett asked the Board if they saw a need to convene in executive session. They all agreed there was no need so no action was taken on Items VI through VII.A.

VII.B. Discussion and possible vote on employments for the 2020-21 school year as presented.

Motion to approve Administration's recommendation for employments for the 2020-21 school year as presented passed with a motion made by Mr. Leroy Lukinbill and seconded by Mr. James Reed.

Mrs. Wendy Barnes: Yes
Mr. Rodney Barrett: Yes
Mr. Leroy Lukinbill: Yes
Mr. Scott Milette: Yes
Mr. James Reed: Yes
Yes: 5, No: 0, Absent: 0

VIII. New Business

Comments: None

IX. Superintendent's Reports

Dr. Myers updated the Board on teachers receiving their masters degree. Mr. Solomon informed the Board the winter activities are continuing with COVID requirements and vaccine appointments are set up with Classen Urgent Care for employees sixty-five and older. He acknowledged Board appreciation month. Mr. Solomon also stated there is no location set for graduation at this time, planning for remediation classes in the spring, and Noble Schools plans to continue the nutrition program throughout the summer.

X. Adjournment

Motion to adjourn at 5:56 passed with a motion made by Mrs. Wendy Barnes and seconded by Mr. James Reed.

Mrs. Wendy Barnes: Yes
Mr. Rodney Barrett: Yes
Mr. Leroy Lukinbill: Yes
Mr. Scott Milette: Yes
Mr. James Reed: Yes
Yes: 5, No: 0, Absent: 0

PRESIDENT- Rodney Barrett

VICE-PRESIDENT-Leroy Lukinbill

CLERK-Wendy Barnes

DEPUTY CLERK-Scott Milette

MEMBER-James Reed

MINUTES CLERK- Dot Terrill

NOBLE PUBLIC SCHOOL
From PO: 21103 to PO: 21116

Encumbrance For Board Approval
BUILDING FUND

PO #	Vendor Name	General Description	Amount	Date
21103	LOWE'S	IT - PLUMBING PARTS	500.00	01/13/2021
21104	****DEL CITY PICKUP PARTS, INC.	DISTRICT - AUTO PARTS	545.00	01/12/2021
21105	****LKQ CENTRAL	DISTRICT - AUTO PARTS	110.00	01/12/2021
21106	STREETS, LLC	DISTRICT - HVAC MAINTENANCE	5,000.00	01/13/2021
21107	TREADWRIGHT	DISTRICT - TIRES	2,500.00	01/14/2021
21108	MOODY SCOREBOARDS	HS - SCOREBOARD REPLACEMENT / SOFTBALL FIELD	17,989.00	01/18/2021
21109	SHAWNEE LIGHTING, LLC	DISTRICT - LIGHTING REPAIRS, PARTS & LABOR	3,000.00	07/20/2020
21110	KERR AUTOMOTIVE	DISTRICT - REPAIRS, PARTS & LABOR	2,500.00	01/20/2021
21111	****TRACTOR SUPPLY COMPANY	DISTRICT - MISC SUPPLIES	500.00	01/20/2021
21112	SW PLUS	DISTRICT - CUSTODIAL SUPPLIES	5,000.00	07/01/2020
21113	SHI INTERNATIONAL CORP.	IT - TRIPP LITE WALL MOUNT ENCLOSURE RACK	491.93	02/03/2021
21114	AMAZON CAPITAL SERVICES, INC	DISTRICT - VACUUM CLEANERS & BAGS	1,256.28	07/01/2020
21115	STACK CHAIRS 4 LESS.COM	HS - CHAIRS / VOCAL MUSIC	927.15	02/04/2021
21116	HELLAS SPORTS CONSTRUCTION	HS - SEAM REPAIRS / FB FIELD TURF	2,000.00	02/04/2021
Current Encumbered			42,319.36	

NOBLE PUBLIC SCHOOL**Encumbrance For Board Approval
CHANGE ORDER REPORT
BUILDING FUND****From: 05 Jan 2021 to: 05 Feb 2021**

PO #	Vendor Name	General Description	Amount	Date
21036	TREATS SOLUTIONS	DISTRICT - CUSTODIAL SUPPLIES	65.43	07/01/2020
21099	STREETS, LLC	DISTRICT - PLUMBING & HVAC PARTS, SUPPLIES & LABOR	51.83	12/02/2020
BUILDING FUND TOTAL:			117.26	
REPORT TOTAL:			117.26	

NOBLE PUBLIC SCHOOL
From PO: 1508 to PO: 1560

Encumbrance For Board Approval
GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
1508	AMAZON CAPITAL SERVICES, INC	PIO - PRINTER CARTRIDGE-PRINCE	250.00	01/11/2021
1509	HAYDEN COFFEE	HUB - SOCIAL WORK INTERN SUPERVISION	1,500.00	01/11/2021
1510	OKLAHOMA DECA	HS - STATE ADVISOR REGISTRATION	70.00	01/12/2021
1511	AMAZON CAPITAL SERVICES, INC	HS - PLASMA CUTTER SUPPLIES	1,000.00	01/12/2021
1512	AMAZON CAPITAL SERVICES, INC	HS - INK CARTRIDGE	400.00	01/12/2021
1513	AMAZON CAPITAL SERVICES, INC	HS - ROBOTICS SUPPLIES	1,100.00	01/12/2021
1514	FOURNINETY CREATIONS	HS - TORCH MOUNT/ INTERFACE CABLE	310.00	01/12/2021
1515	AMERICAN PHOTONICS	CIMS - GLOWFORGE PRINTER HEAD LENS REPLACEMENT	145.00	01/13/2021
1516	MAKERBOT	CIMS - MAKERBOT REPLICATOR, TOUGH SMART EXTRUDER	2,522.25	01/13/2021
1517	NOBLE HIGH SCHOOL BAND	HS - STADIUM CLEANING SVCS.	1,000.00	01/13/2021
1518	PEARSON CLINICAL ASSESSMENT	KID - TESTING MATERIALS	206.06	01/14/2021
1519	****AUTOMAGICAL APPS	HUB - SOFTWARE / VIRTUAL LEARNING	100.00	01/14/2021
1520	****HELMET FITTERS.COM	DISTRICT - PPE MASKS	4,350.00	01/14/2021
1521	RIVERSIDE INSIGHTS	DISTRICT - TESTING MATERIALS	200.71	01/14/2021
1522	CLEMENT, ROGER D	HS - WOOD / STEM LAB	1,150.00	01/19/2021
1523	AMAZON CAPITAL SERVICES, INC	PIO - CALCULATORS	75.00	01/19/2021
1524	TRUCK-N-TRAILER	CN - LIFT GATE	9,085.00	01/19/2021
1525	PINNACLE PIZZA DBA DOMINOS	CN - STUDENT FOOD BLANKET	5,000.00	01/19/2021
1526	VICTOR NASO	CN - REFUND OF CAFE BALANCE / BRINDLEY ANDERSON	47.00	01/19/2021
1527	PARTSTOWN	CN - PIO - WALK-IN PARTS	700.00	01/19/2021
1528	HOBBY LOBBY STORES, INC.	CIMS - CLASSROOM SUPPLIES	250.00	01/20/2021
1529	VERIZON	DISTRICT - HOT SPOTS	5,000.00	01/25/2021
1530	CELL PHONE FIX	DISTRICT - CHROMEBOOK REPAIRS	5,000.00	01/26/2021
1531	AMAZON CAPITAL SERVICES, INC	HS - VGA CABLE	8.90	01/26/2021
1532	NOBLE HARDWARE	HS - SHOP SUPPLIES	500.00	01/26/2021

NOBLE PUBLIC SCHOOL
From PO: 1508 to PO: 1560

Encumbrance For Board Approval
GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
1533	FAST SPRING	HS - VMIX HD BROADCAST SOFTWARE	350.00	01/26/2021
1534	CARBIDE 3D	HS - NOMAD 3	2,499.00	01/27/2021
1535	BRADY, VICKIE L	ADMIN - REIMBURSEMENT - AFTER TAX DEDUCTION - MUTUAL OF OMAHA	758.00	01/27/2021
1536	HOBBY LOBBY STORES, INC.	HS - ART SUPPLIES	250.00	01/27/2021
1537	BOWLES H2O SOLUTIONS	CIMS - WATER SOFTENER REPAIR	625.00	02/01/2021
1538	RELIABLE REFRIGERATION	KID - WALK-IN FREEZER REPAIR	5,000.00	02/01/2021
1539	ARCHWAY - OKLAHOMA BOOK DEPOSITORY	CIMS - SCIENCE TEXTBOOKS	35,000.00	02/01/2021
1540	THOMPSON SCHOOL BOOK DEP.	HS - SCIENCE TEXTBOOKS	35,000.00	02/01/2021
1541	NEWEGG BUSINESS, INC.	DISTRICT - COMPUTERS / DISTANT LEARNING	21,000.00	02/01/2021
1542	BEST BUY BUSINESS ADVANTAGE	DISTRICT - TV'S, SOFTWARE, & TECHNOLOGY SUPPLIES	4,000.00	02/01/2021
1543	AMAZON CAPITAL SERVICES, INC	HS - CLASSROOM SUPPLIES / NPS FOUNDATION GRANT	709.94	02/01/2021
1544	CDI COMPUTERS US CORP	DISTRICT - CHROMEBOOKS & LICENSES	314,000.00	02/02/2021
1545	APPLE, INC	CIMS - IPAD / NSF GRANT	444.79	02/02/2021
1546	AMAZON CAPITAL SERVICES, INC	HS - CLASSROOM SUPPLIES / NSF GRANT	1,238.21	02/02/2021
1547	PERMA BOUND	JKH- SET OF 16 TITLES FOR REDBUD READ ALOUD AWARD CHALLENGE	332.13	02/02/2021
1548	BULK BOOK STORE	HS - CLASSROOM NOVELS / NSF GRANT	601.20	02/02/2021
1549	AMAZON CAPITAL SERVICES, INC	PIO - CLASSROOM SUPPLIES / NSF GRANT	796.02	02/02/2021
1550	GRISSOM LANDSCAPE NURSERY, LLC	CIMS - CLASSROOM MATERIALS / NSF GRANT	400.00	02/02/2021
1551	AMAZON CAPITAL SERVICES, INC	CIMS - CLASSROOM SUPPLIES / NSF GRANT	62.50	02/02/2021
1552	AMAZON CAPITAL SERVICES, INC	CIMS - TECHNOLOGY SUPPLIES & EQUIPMENT & FURNITURE / NSF GRANT	1,158.96	02/02/2021
1553	****DIFFERENT ROADS LEARNING	HS - PECS COMMUNICATION PACK	232.30	02/03/2021
1554	AMAZON CAPITAL SERVICES, INC	HS - USB READER	175.00	02/03/2021

NOBLE PUBLIC SCHOOL

From PO: 1508 to PO: 1560

Encumbrance For Board Approval**GEN FUND-FOR OPERAT**

PO #	Vendor Name	General Description	Amount	Date
1555	WILSON LANGUAGE TRAINING	PIO - CLASSROOM / TEACHING MATERIALS / NSF GRANT	682.02	02/04/2021
1556	****SCHOLASTIC	HUB - E-GIFTCARD / NSF GRANT	215.00	02/04/2021
1557	SLUMBERKINS	HUB - CLASSROOM SUPPLIES / NSF GRANT	719.10	02/04/2021
1558	REFLEX - EXPLORE LEARNING	HUB - REFLEX LEARNING LICENSE / NSF GRANT	840.00	02/04/2021
1559	AMAZON CAPITAL SERVICES, INC	KID - PE EQUIPMENT / NSF GRANT	1,700.00	02/04/2021
1560	AMAZON CAPITAL SERVICES, INC	HS - IPAD AIR & APPLE PENCIL / NSF GRANT	683.00	02/05/2021
Current Encumbered			469,442.09	

NOBLE PUBLIC SCHOOL

**Encumbrance For Board Approval
CHANGE ORDER REPORT
GEN FUND-FOR OPERAT**

From: 05 Jan 2021 to: 05 Feb 2021

PO #	Vendor Name	General Description	Amount	Date
1058	HILAND	CN - SUMMER MILK BLANKET	-19.33	07/01/2020
1064	ROD'S PEST CONTROL	CN - PEST CONTROL BLANKET	66.00	07/01/2020
1127	****MICROSOFT STORE	ADMIN - OFFICE 356 SUBSCRIPTION (1 YR)	-31.56	07/01/2020
1129	CHICKASAW TELECOM, INC.	DISTRICT - REVOLUTION SOFTWARE UPGRADE	-55.00	07/01/2020
1311	****AMAZON.COM	DISTRICT - THERMOMETER STANDS	-250.00	09/14/2020
1324	TUMBLE BOOKS	JKH- TUMBLE BOOKS 1 YEAR SUBSCRIPTION	79.90	09/16/2020
1387	ACT, INC.	HS - ACT EXAM ADMINISTRATION	-156.00	10/21/2020
1391	AMAZON CAPITAL SERVICES, INC	DISTRICT - PPE	-1,000.50	07/01/2020
1395	AMAZON CAPITAL SERVICES, INC	CIMS - HS - COUNSELOR SUPPLIES	31.08	10/30/2020
1413	AMAZON CAPITAL SERVICES, INC	CIMS - CLASSROOM SUPPLIES	13.17	11/10/2020
1416	AMAZON CAPITAL SERVICES, INC	PIO - CLASSROOM SUPPLIES	304.63	11/11/2020
1428	COPELIN'S OFFICE CENTER	ADMIN - BUSINESS FORMS	-6.27	11/18/2020
1476	QUILL CORPORATION	HS - OFFICE SUPPLIES	0.98	12/03/2020
1481	WAL-MART COMMUNITY BRC	HS - CLASSROOM / CLEANING SUPPLIES	-4.66	12/08/2020
1482	AMAZON CAPITAL SERVICES, INC	CIMS - CLASSROOM SUPPLIES	-17.31	12/08/2020
1485	ROSS TRANSPORTATION, INC.	TRANS - REPAIRS, PARTS & LABOR	-2,891.92	12/08/2020
1486	AMAZON CAPITAL SERVICES, INC	DISTRICT - PPE & SUPPLIES	-4.70	07/20/2020
1497	AMAZON CAPITAL SERVICES, INC	PIO - CLASSROOM SUPPLIES	-1.65	12/10/2020
1498	AMAZON CAPITAL SERVICES, INC	HS - TECHNOLOGY SUPPLIES	-44.90	12/14/2020
1499	BRIGHT WHITE PAPER CO.	CIMS - POSTER PAPER	-20.05	12/15/2020
1501	AMAZON CAPITAL SERVICES, INC	CIMS - PRINTER CARTRIDGE	8.20	09/09/2020
1502	PEARSON CLINICAL ASSESSMENT	ADMIN - TESTING MATERIALS	185.00	01/04/2021
1503	****DRUG & ALCOHOL TESTING	DISTRICT - TESTING SUPPLIES	187.50	01/04/2021
1504	****RED CROSS	HS - CPR RE-CERTIFICATION	117.00	01/04/2021
1507	O'REILLY AUTOMOTIVE, INC.	TRANS - PARTS & SUPPLIES	2,500.00	10/07/2020
GEN FUND-FOR OPERAT TOTAL:			-1,010.39	
REPORT TOTAL:			-1,010.39	

NOBLE PUBLIC SCHOOL
From PO: 70679 to PO: 99999**Encumbrance For Board Approval**
GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
70679	HAJEK, LYNSAY	PAYROLL ENCUMBRANCE	656.04	01/14/2021
70680	BRADLEY, SCOTT	PAYROLL ENCUMBRANCE	11,487.62	01/21/2021
70681	BRADLEY, SCOTT	PAYROLL ENCUMBRANCE	1,291.70	01/21/2021
70682	BRADLEY, SCOTT	PAYROLL ENCUMBRANCE	1,076.58	01/21/2021
70683	FRITH, KRISTINE	PAYROLL ENCUMBRANCE	7,603.43	01/21/2021
70684	ELKINS, BROOKE	PAYROLL ENCUMBRANCE	96.89	01/25/2021
70685	JESTER, KELLY	PAYROLL ENCUMBRANCE	193.77	01/25/2021
70686	JORDAN, CHARLOTTE	PAYROLL ENCUMBRANCE	129.18	01/25/2021
70687	TAYLOR, KRISTEN	PAYROLL ENCUMBRANCE	258.36	01/25/2021
70688	JENNINGS, APRIL	PAYROLL ENCUMBRANCE	74.69	01/25/2021
70689	GRISSOM, KENSEY	PAYROLL ENCUMBRANCE	22,339.17	01/25/2021
70690	BEBOUT, ASHLEY	PAYROLL ENCUMBRANCE	31,779.41	01/25/2021
70691	MILLER, PAULA	PAYROLL ENCUMBRANCE	585.75	02/03/2021
		Current Encumbered	77,572.59	

NOBLE PUBLIC SCHOOLS
111 SOUTH 4TH STREET
NOBLE, OK 73068

FY-2021
00001200 to 00001203

Transfer Register

February 05, 2021

For Bank Account:
* * * * 426

Total register: \$3,998.54

Number	Issued	Source / Destination	Description/Remarks	Amount	Amount
01200	01/11/2021	0705-921	ACTIVITY FUND TRANSFER	-2643.54	
		0706-870	25% CONCESSION SHARING		2643.54
01201	01/11/2021	0705-921	ACTIVITY FUND TRANSFER	-1320.00	
		0705-922	CONCESSION WORKERS REGULAR SEASON		1320.00
01202	01/19/2021	0051-815	ACTIVITY FUND TRANSFER	-10.00	
		0706-870	FOR PURCHASE OF RECEIPT BOOK dt		10.00
01203	01/26/2021	0705-921	ACTIVITY FUND TRANSFER	-25.00	
		0705-922	SONIC CARD DEPOSIT INTO WRONG ACCT.		25.00
Number Of Transfers					04

AMENDMENT TO SCHOOL ACTIVITY SUBACCOUNT BUDGET

School Name Katherine I. Daily Site Number 105

Account Name and Number Physical Education

Assigned Project Reporting 819

For the period of Jan. 2021 Through June 2021

- I. Beginning Cash Balance _____
- II. Approved budgeted receipts: _____
- III. Proposed amended receipts: _____

Fundraiser-Jump for KID \$2000.00

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

TOTAL RECEIPTS _____

- IV. Approved budgeted expenditure: _____
- V. Proposed amended expenditures: _____

Purchase items for P.E. \$2,000.00

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

TOTAL EXPENSES _____

- V. Ending Cash Balance _____

Selva Rubin P.E.
 Signature of Teacher/Sponsor Position

Jamie Busick
 Signature of Principal/School Activity Custodian

Noble Public Schools

2021-2022 District Calendar

July 2021						
Su	M	Tu	W	Th	F	Sa
				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						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

September 2021						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October 2021						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

November 2021						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

December 2021						
Su	M	Tu	W	Th	F	Sa
			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						
Su	M	Tu	W	Th	F	Sa
						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						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March 2022						
Su	M	Tu	W	Th	F	Sa
		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						
Su	M	Tu	W	Th	F	Sa
					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						
Su	M	Tu	W	Th	F	Sa
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						
Su	M	Tu	W	Th	F	Sa
			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		

- New Teacher Orientation
- PD Professional Development
- Teacher Work Day

- Virtual Days
- Holiday
- Fridays - No School

- Graduation
- First and Last Day of School

Aug 4	New Teacher Orientation
Aug 5	Professional Development - No School
Aug 9	Professional Development - No School
Aug 10	Teacher Work Day
Aug 11	First Day of School
Sept 6	Labor Day - No School
Oct 7 & 8	Fall Break - No School
Nov. 24 - 26	Thanksgiving Break - No School

Dec 18 - Jan 2	Winter Break - No School
Jan 7	Professional Development - No School
Jan 17	Holiday - No School
Feb 4	Professional Development - No School
Mar 4	Professional Development - No School
Mar 14 - 18	Spring Break - No School
May 24	Graduation
May 25	Last Day of School
May 26	Teacher Work Day

Board approved January 11, 2021

*Revision February 8, 2021

DEVELOPMENT OPPORTUNITIES: BOARD MEMBERS

The school board in modern America faces a difficult set of challenges. It must fashion a quality educational program to prepare children for an unpredictable tomorrow. It must decide complex issues of policy and principle. It must oversee the prudent management of our community's extensive school facility. It is right and proper for the public to expect its elected and/or appointed board members to demonstrate high qualities of leadership as they deal with affairs of the public schools. ~~It is also right and proper for a school board to expect public support for its efforts to enlarge the horizons and abilities of its members.~~

The board of education places a high priority on the importance of a planned and continuing program of in-service education for its members. The central purpose of the program is to enhance the quality and effectiveness of public school governance in our community. The board shall plan specific in-service activities designed to assist board members in their efforts to improve their skills as members of the policy-making body; to expand their knowledge about trends, issues, and new laws and ideas affecting the continued welfare of our local schools; and to deepen their insights into the nature of leadership in a modern democratic society.

Funds may be budgeted annually to support the program. Individual board members shall be reimbursed for out-of-pocket expenses incurred through participation in approved activities. The board, as a whole, shall retain the authority to approve or disapprove the participation of members in planned activities. ~~The public shall be kept informed through the news media about the board's continuing in-service education and about the programs anticipated for short and long range benefits to our schools.~~

The board regards the following as the kinds of activities and services appropriate for implementing this policy:

1. Participation in school board conferences, workshops, and conventions held by the state and national school boards associations.
2. District-sponsored training sessions for board members.
3. Subscriptions to publications addressed to the concerns of board members.

In order to control both the investment of time and funds necessary to implement this policy, the board establishes these principles and procedures for its guidelines:

1. A calendar of school board conferences, conventions, and workshops shall be maintained by the superintendent. The board will periodically decide which meetings appear to be most promising in terms of producing direct and indirect benefits to the school district.
2. Funds for participation at such meetings will be budgeted on an annual basis. When funds are limited, the board will designate which of its members would be the most appropriate to participate at a given meeting.
3. Reimbursement to board members for their travel expenses will be in accordance with the travel expense policy for staff members. (See policy DEE and DEE-R.)

DEVELOPMENT OPPORTUNITIES: BOARD MEMBERS (Cont.)

4. When a conference, convention, or workshop is not attended by the full board, those who do participate will be requested to share information, recommendations, and materials acquired at the meeting.

School board members are encouraged to attend **virtual and in-person** workshops **presented by the county, state, and national school boards associations.** **Professional journals and books in the school libraries shall be made available to every board member.** The Superintendent shall provide information to the full school board as to the status of school board member training credits under an appropriately worded agenda item. The report shall include the number of new or incumbent credits, as well as the number of continuing education credits each board member has earned. This report shall be provided to the members of the board of education at the August, November, February, and May regular meetings of the board of education.

By March 1, the Oklahoma State Department of Education will notify school board members who have not yet completed training requirements that they are required to do so. If the board member fails to earn training credits in the timeline set by statute, the Oklahoma State Department of Education will notify by certified mail the school boards and the superintendent that a board member has failed to earn the required training credits. The board of education will then have sixty (60) days from the final date that the member has to complete the requirements as indicated by receipt of the certified notice from the State Board of Education to declare the seat vacant.

REFERENCE: 70 O.S. §5-110
70 O.S. §5-110.1

BOARD POLICIES

The Noble Board of Education believes that the formulation of school policy is its primary function and responsibility.

School policies are statements which set forth the goals of the community and the board of education. School policies serve as guidelines for the successful and efficient functioning of the school system. They create a framework within which the administrative staff can successfully discharge its responsibilities in organizing and carrying out a sound educational program for all students.

Policies may be cooperatively formulated by the board of education working with students, teachers, and parents or legal guardians of students and stakeholders, but the final authority rests solely with the board. The implementation of school policy is the responsibility of the superintendent and the administrative staff.

A board policy statement may be added or an existing policy statement may be changed or deleted at any board meeting by the approval of a majority of the membership, provided such action is properly announced by the agenda of that meeting.

REFERENCE: 70 O.S. §5-105, et seq.

**BOARD OF EDUCATION
EXECUTIVE OFFICER - SUPERINTENDENT**

The Noble Board of Education recognizes that the superintendent of schools is the executive officer of the board of education and the administrative head of the school system. The superintendent must hold an administrator's certificate recognized by the State Board of Education. If the superintendent is employed for the first time in Oklahoma, he or she must attend training seminars as required by the Oklahoma Department of Education. The following duties have been established for the office of the superintendent of schools.

1. The renewal of the superintendent' contract shall be considered by the board in accordance with the superintendent's contract and announced or tabled annually. It is the duty of the president of the board to notify the superintendent as soon as possible following the board's decision.
2. The superintendent is the executive officer of the board and the leader of the educational forces of the community. The board shall seek the superintendent's recommendation on school matters.
3. The superintendent shall attend all meetings of the board, be a nonvoting member, and advise the board on all school matters.
4. The superintendent shall make recommendations to the board of candidates for principal, teacher, and supervisory positions, as well as other employees of the school system as the need arises. The board shall not normally employ a school employee against the recommendation of the superintendent. The board will direct the superintendent to make additional recommendations if necessary.
5. The superintendent shall devote himself or herself to the study of public educational trends, keep the board informed on conditions of the schools of the district, and present recommendations for the determination of policy. The superintendent shall, once policies have been established, devise ways and means for their operation and make periodic reports on the success of such policies.
6. All purchases of supplies, materials, or equipment shall be made on authority of a purchase order approved by the superintendent, within the limits established by the board.
7. Responsibility for the operation and maintenance of the child nutrition program is delegated to the superintendent. Monthly reports regarding the financial status of the program shall be made available to the board of education.
8. The superintendent shall, each year, compose a calendar reflecting the days on which school will be dismissed, when school will end for the year, etc. The calendar shall be subject to approval by the board of education.
9. The superintendent shall prepare procedures for admitting non-resident children who apply for permission to attend school in this district, and for the transfer of children who apply to attend schools in other districts.
10. The superintendent shall be responsible for the supervision of student disciplinary actions.

BOARD OF EDUCATION, EXECUTIVE OFFICER - SUPERINTENDENT (Cont.)

11. The superintendent shall be responsible for providing the ways and means for teaching the subjects required by the State Board of Education and such other subjects as may be designated or approved by the Noble Board of Education.
12. The superintendent shall administer a complete curriculum as adopted by the board of education, in conformity with the regulations established by the State Department of Education.
13. The superintendent shall have all school accounts audited each year, and a copy of it filed with the secretary of the board of education.
14. The superintendent shall visit personally all the schools of the district as often as practical, ~~carefully observing the methods of instruction and the classroom management of teachers; suggest improvements; provide remediation of professional skills, if necessary; advise as to the best methods of instruction and classroom management; and pay special attention to the classification of students, the program of studies, and the apportionment of time allotted to each of the prescribed subjects.~~
15. The superintendent shall secure adequate plant facilities; standardize supplies, equipment and other materials used in the school; and formulate standard procedures for purchasing equipment in all departments of the school.
16. The superintendent shall prepare a well-coordinated budget by requiring the various divisions of the school system to participate in its development. At least quarterly, the superintendent shall provide to the board a financial analysis indicating the expenditures of the district and an opinion of the general financial condition of the district.
17. The superintendent shall have the authority to close any of the public schools in case of emergency.
18. The superintendent shall promote and model a culture of inclusion and equality for all students, families, employees and the community, including through the development and implementation of policies and practices that embrace diversity and honor individual differences.

REFERENCE: 70 O.S. §1-115, §116, §5-106

REDUCTION-IN-FORCE

It is the policy of the Noble Board of Education that, in the event it becomes necessary to reduce the professional staff of this school district, reduction-in-force at any level may be based on any of the following conditions:

Decrease in revenue,
Decrease in student enrollment,
Changes in educational programs or curriculum,
Cancellation of programs, or
Any other circumstances determined by the board.

Definitions

Career teachers means a teacher who:

- a. is employed by a school district prior to the 2017-18 school year and has completed three (3) or more consecutive complete school years as teacher in one school district under a written continuing or temporary contract, or
- b. for teachers employed for the first time by a school district under a written continuing or temporary teaching contract during the 2017-18 school year and thereafter.
 - (1) has completed three (3) consecutive complete school years as a teacher in one school district under a written continuing or temporary teaching contract and has achieved a district evaluation rating of “superior” as measured pursuant to the (TLE) as set forth in 70 O.S. § 6-101.16 of this act for at least two (2) of the three (3) school years,
 - (2) has completed four (4) consecutive complete school years as a teacher in one school district under a written continuing or temporary teaching contract, has averaged a district evaluation rating of at least “effective” as measured pursuant to the TLE for the four-year period, and has received a rating of at least “effective” for the last two (2) years of the four-year period, or
 - (3) has completed four (4) or more consecutive complete school years in one school district under a written continuing or temporary teaching contract and has not met the requirements of subparagraph a or b of this paragraph, only if the principal of the school at which the teacher is employed submits a petition to the superintendent of the school district requesting that the teacher be granted career status, the superintendent agrees with the petition, and the school district board of education approves the petition. The principal shall specify in the petition the underlying facts supporting the granting of career status to the teacher;

Probationary teacher means a teacher who:

- a. for teachers employed by a school district prior to the 2017-18 school year and has completed fewer than three (3) consecutive complete school years as teacher in one school district under a written teaching contract, or
- b. for teachers employed for the first time by a school district under a written teaching contract during the 2017-2018 school year and thereafter.

REDUCTION-IN-FORCE, CERTIFIED PERSONNEL (Cont.)

In the event any of the above conditions occur, every effort will be made to accomplish the necessary reduction by attrition, voluntary resignation, or voluntary retirement. Reduction-in-force will be made according to the following procedures:

1. The position will be the determining factor in a reduction, not the teacher occupying the position.
2. The primary basis used in determining the retention or reassignment of affected teachers when a school district implements a reduction-in-force plan shall be the ratings of the teachers as measured pursuant to the TLE as set forth in 70 O.S. § 6-101.16. The order of termination, for affected teachers, will be as follows:
 - A. A probationary teacher in an eliminated position will be terminated first
 - B. A career teacher in an eliminated position will be placed in a retained position in which the teacher is, at the time of the presentation of the recommendation to reduce force, certified by standard certification, provided the position is occupied by a probationary teacher.
 - C. If a career teacher is qualified for standard certification in a position held by a probationary or licensed teacher but does not have such a certificate, then such career teacher must have evidence of eligibility for such certification on file in a personnel file in the office of the superintendent at the time of the presentation of the recommendation to reduce force.
 - D. If there is more than one career teacher assigned to the position that is subject to being eliminated, the following criteria, in this order, will be used to determine which of the career teachers will be retained:
 1. Certification in a retained teaching position that is open. A career teacher with standard certification for the retained position will be retained over a probationary teacher.
 2. Seniority in continuous, full-time, contracted, certified employment in the district. (Approved medical leave shall not result in a break in service.)
 3. If certification and seniority are the same according to the above criteria, the determining factors in order of importance are:
 - a. Years of teaching experience in the retained position in the local school district.
 - b. Academic degree status:

A teacher with a doctor's degree will be retained over a teacher with a master's or a bachelor's degree; a teacher with a master's will be retained over a teacher with a bachelor's degree.
 - E. If there is more than one probationary teacher in the position being reduced, the criteria listed in **ED**, 1 through 3, will be used in determining which probationary teacher or licensed teacher will be retained.

GUIDELINES FOR OUTSIDE AGENCY REPRESENTATIVES INTERVIEWING CHILDREN AT THE SCHOOL

The Noble Board of Education recognizes that the primary function of the Noble Public Schools is to educate the students in a secure, non-threatening environment. For this purpose, the Board requests that interviewing of students by any outside agency at the school be kept to a minimum. The purpose of this policy is to assist the school representatives in fostering a trusting relationship with the parents of the students. Promoting trust and open communication with the parents is essential to the student's education. The following criteria are established to minimize the disruption to the student, while still protecting the student from any abusive situations arising outside the school setting:

1. The principal/designee will inquire of the agency representative whether it is necessary to interview the student during the school day and on school grounds, and request that the interviewing be done outside of the school day if possible.
2. All outside agency representatives (DHS, Child Welfare, Law Enforcement, etc.) seeking authority to interview a student at school must receive authorization to do so from the building principal, or designee.
3. If a child abuse report is received while the student is in school, the principal/designee will allow agency representatives access to the student. Identification should be requested from the person seeking to interview the student at school from any person unknown to the principal/designee. If the principal/designee is uncomfortable with the person seeking to interview the student, or that person's credentials, or if the principal/designee perceives that conditions or circumstances are not in the student's best interest, access to the student should be denied until further information or clarification can be obtained.
4. ~~It is not required that the parents be notified prior to allowing the agency representative access to the student, however the principal/designee may determine that it is in the best interest of the child to do so.~~ State Law requires DHS, not the school district, to notify parents/guardians, once an interview has occurred. If an agency representative produces a court order to interview the student, the principal/designee must comply without notifying the parent. The court order relieves the school district, its officials and employees, from any legal responsibility.
5. An agency representative may not physically remove a student from the school without a court order or prior notification of the parents.

REFERENCE: 10 O.S. §7102-7106

CROSS-REFERENCE: Policy FFG, Reporting Suspected Child Abuse and/or Neglect
Exhibit FFG-E, Suspected Child Abuse Report Form

NOTE: 10 O.S. §7105 states that "[a]ny person who, in good faith and exercising due care, allows access to a child by persons authorized to investigate a report concerning the child shall have immunity from any liability, civil or criminal, that might otherwise be incurred or imposed."

OPEN RECORDS ACT

It is the policy of the Noble Board of Education to recognize and facilitate the public's right of access to and review of public records. The district is not required to release information contained in its education records except in conformity with the provisions of the Open Records Act, Title 51, Oklahoma Statutes, Section 24 A.1. and only to the extent that said act does not violate federal law. (See GBA-R.)

The superintendent's secretary shall be the district's custodian of public records and shall be responsible for the preservation and care of those public records. At least one person shall be available at all times to release records during the regular business hours of the school district. Additionally, the superintendent may establish reasonable rules of procedure by which public records may be inspected.

~~During the summer months, the school district does not maintain regular business hours of at least thirty (30) hours a week.~~ The following is a posted schedule of the days of the week when records are available for inspecting, copying, or mechanical reproduction: This does not include holidays or days when weather or other extenuating circumstances cause schools to be closed.

Monday:	8:00 a.m. – 4:00 p.m.	Wednesday:	8:00 a.m. – 4:00 p.m.
Tuesday:	8:00 a.m. – 4:00 p.m.	Thursday:	8:00 a.m. – 4:00 p.m.

The superintendent shall charge a fee to recover the reasonable direct costs of copying district records. The superintendent shall also charge a fee for the direct costs of searching for district records sought for solely commercial purposes or for searches that cause excessive disruption to the district's essential functions. In no case shall a search fee be charged for records sought in the public interest including, but not limited to, releases to the news media, scholars, authors, and taxpayers seeking to determine whether officials of the district are honestly, faithfully, and competently performing their duties as public servants. Fees for copies shall be paid in advance before the copies are made. A deposit may be required for search fees. The fee schedule for searching for and copying of district records shall be as follows:

Copies:	Research:
8 1/2" X 11" or	\$25.00 per hour
8 1/2" x 14" \$.25 per copy	
11" x 17" ledger \$.50 per copy	
Certified copy \$1.00 per page	

All confidential student records as defined by state and federal law shall remain confidential and accessible only to authorized personnel. The district may make requested records available on the internet to comply with the obligation of providing prompt, reasonable access to records.

REFERENCE: 51 O.S. §24 A.1, et seq.

NOTE: **If regular business hours are not maintained, the school district is required by law to post and maintain a written notice at the main office of the school district and with the county clerk, which notice shall include the following: (1) the hours records are available for inspecting, copying, and reproduction; (2) the name, address, and telephone number of the individual in charge of the records; and (3) detailed procedures for obtaining access to the records at least two days of the week, excluding Sunday.**

RELEASING STUDENTS TO POLICE

It is the policy of the Noble Board of Education that students must be released to police officers who have proper arrest authority and a valid arrest warrant. Identification of the arresting officers shall be recorded. The parents or legal guardian shall be notified as soon as possible of the arrest.

School employees may permit law enforcement to interview students who are witnesses and not accused of a crime. School employees do not have the legal authority to require a student who is being investigated for a crime to submit to questioning by police officers. Questioning of students at school by police officers shall be permitted in accordance with the requirements set forth in Oklahoma law. No such law enforcement custodial interrogation shall commence until the youthful offender or child and the parents, guardian, attorney, adult relative, adult caretaker, or legal custodian of the youthful offender or child have been fully advised of the constitutional and legal rights of the youthful offender or child, including the right to be represented by counsel at every stage of the proceedings, and the right to have counsel appointed by the court if the parties are without sufficient financial means; provided, however, that no legal aid or other public or charitable legal service shall make claim for compensation as contemplated herein.

A custodial interrogation of a youthful offender over sixteen (16) years of age shall conform with all requirements for the interrogation of an adult. Questioning of students at school by police officers shall be permitted but only in the presence of the principal or his designee and only with permission of the parent/guardian or upon the written order of a court.

If a student is taken into custody, the arresting officer will be requested to complete a "Form for Signature of Arresting Officer."

LEGAL REFERENCE: 10A O.S. §2-2-301

**LAW ENFORCEMENT AND
BODY CAMERAS ON SCHOOL PREMISES**

A law enforcement agency that operates a body-worn camera program shall adopt a policy for the use of body-worn cameras that must ensure that a body-worn camera is activated only for a law enforcement purpose.

A peace officer may not keep a body-worn camera activated for the entire period of the officer's shift on school premises. The body camera should be activated when peace officer is involved in a criminal investigation on school premises.

Before a law enforcement agency may operate a body-worn camera program, the agency must provide training to peace officers who will wear the body-worn cameras and any other personnel who will come into contact with video and audio data obtained from the use of body-worn cameras.

FORM FOR SIGNATURE OF ARRESTING OFFICER

I, _____, a duly sworn peace officer and member of the _____ Department, have demanded that the minor _____ a student in the _____ school be surrendered to me, and pursuant to lawful authority, I have taken said student into my custody and am assuming full responsibility of said student.

Signature of Police Officer

Date

Badge or Credential Number

Time

=====
(TO BE COMPLETED BY SCHOOL PERSONNEL)

Parents notified: _____

Reason for arrest: _____

Signature of Administrator _____

- 1 copy for School Records
- 1 copy for Parent
- 1 copy for Police Officer

