



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 13, 2023 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. Presentation of FY22 Finance Audit**
- III. Action Topic**
 - III.A. Discussion and possible vote on approving the FY22 Finance Audit as presented.**
- IV. Reports**
 - IV.A. Class Size Limits**
 - IV.B. Activity Fund Report**
 - IV.C. District Financial Report**
 - IV.D. Resignations/Retirements**
- V. Public Comment**
- VI. Consent Agenda**
 - VI.A. Minutes of Regular Board Meeting - January 9, 2023**
 - VI.B. Encumbrances and Change Orders**
 - VI.C. Payroll Encumbrances**
 - VI.D. Activity Fund Transfers and Amendments**
- VII. Action Topics**
 - VII.A. Discussion and possible vote on Consent Agenda Items A-D as presented.**
 - VII.B. Discussion and possible vote on revisions to Noble Board Policies BED-R (Board of Education Meetings Public Participation Regulation), CDCC (Equal Opportunity Education Scholarship Tax Credit), DO (Termination of Employment Teachers), EKBA (Reading Sufficiency Testing), and FFAF (Vision Screening of Students) as presented.**
 - VII.C. Discussion and possible vote to adopt OSSBA Policies EFA (School Library Media Center) and EFA-P (Public Complaints About Library Curriculum or Instructional Materials Procedure) as presented.**
 - VII.D. Discussion and possible vote to declare 2015 English Language text books as surplus.**
- VIII. Executive Session**
 - VIII.A. Proposed Executive Session to discuss the following business pursuant to 25 O.S. Section 307 (B)(1), (B)(3), (B)(4), and (B)(7) of the**

Oklahoma Open Meeting Act:

- VIII.A.1. Employments**
- VIII.A.2. The continued employment of certified administrative personnel for the 2023-2024 school year.**
- VIII.A.3. Pending Legal Action**
- VIII.A.4. Real Estate**
- 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 2022-2023 school year as presented.**
 - IX.C. Discussion and possible vote on employments for the 2023-2024 school year as presented.**
 - IX.D. Discussion and possible vote on continued employment of Certified Administrative Personnel for the 2023-2024 school year as presented.**
- X. New Business**
- XI. Superintendent's Reports**
- XII. Adjournment**

**Agenda posted February 10, 2023, 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, 2021 TO JUNE 30, 2022**

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

NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2022

Board of Education

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

Superintendent of Schools

Frank Solomon

School District Treasurer

Dot Terrill

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
JUNE 30, 2022**

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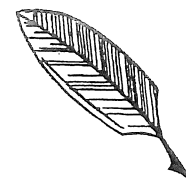
**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
JUNE 30, 2022**

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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

January 26, 2023

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

Opinions

I have audited the accompanying combined fund type and account group financial statements – regulatory basis of Noble School District No. I-40, Cleveland County, Oklahoma, as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

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 Cleveland School District No. I-40, Cleveland County, Oklahoma, as of June 30, 2022, 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).

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. I-40, Cleveland County, Oklahoma as of June 30, 2022, or the revenues, expenses, and changes in financial position for the year then ended.

Basis for Opinions

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. My responsibility under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Noble School District No. I-40, Cleveland County, Oklahoma, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

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.

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. 1-40 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 and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with financial reporting provisions of the Oklahoma State Department of Education 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 Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Noble School District No. 1-40, Cleveland County, internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Noble School District No. 1-40, Cleveland County, Oklahoma's ability to continue as a going concern for a reasonable period of time.

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

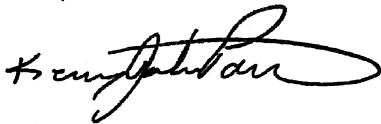
Supplementary Information

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 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 January 26, 2023 on my consideration of Noble School District No. 1-40, Cleveland County, Oklahoma, 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 solely 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 effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Kerry John Patten, C.P.A.
Broken Arrow, OK

COMBINED FINANCIAL STATEMENTS

NOBLE SCHOOL DISTRICT NO. 1-40
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS
 JUNE 30, 2022

	Governmental Fund Types				Fiduciary Fund Types	Account Groups	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects			
ASSETS							
Cash	\$ 6,570,446.76	\$ 957,192.25	\$ 98,459.24	\$ 3,045,294.71	\$ 720,047.91	\$ -	\$ 11,391,440.87
Investments	-	-	-	-	-	-	-
Amounts available in debt service fund	-	-	-	-	-	98,459.24	98,459.24
Amounts to be provided for retirement of general long-term debt	-	-	-	-	-	38,014,856.26	38,014,856.26
Total assets	\$ 6,570,446.76	\$ 957,192.25	\$ 98,459.24	\$ 3,045,294.71	\$ 720,047.91	\$ 38,113,315.50	\$ 49,504,756.37
LIABILITIES AND FUND BALANCES							
Liabilities:							
Outstanding warrants	\$ 1,766,118.04	\$ 116,456.55	\$ -	\$ 230,799.00	\$ 70,882.37	\$ -	\$ 2,184,255.96
Encumbrances	654,509.84	-	-	-	-	-	654,509.84
Long-term debt:							
Capitalized lease obligations payable	-	-	-	-	-	32,548,315.50	32,548,315.50
Bonds payable	-	-	-	-	-	5,565,000.00	5,565,000.00
Interest payable	-	-	-	-	-	-	-
Total liabilities	\$ 2,420,627.88	\$ 116,456.55	\$ -	\$ 230,799.00	\$ 70,882.37	\$ 38,113,315.50	\$ 40,952,081.30
Fund Balances							
Designated for capital projects	\$ -	\$ -	\$ -	\$ 2,814,495.71	\$ -	\$ -	\$ 2,814,495.71
Designated for debt service	-	-	98,459.24	-	-	-	98,459.24
Cash fund balances	4,149,818.88	840,735.70	-	-	649,165.54	-	5,639,720.12
Total fund balances	\$ 4,149,818.88	\$ 840,735.70	\$ 98,459.24	\$ 2,814,495.71	\$ 649,165.54	\$ -	\$ 8,552,675.07
Total liabilities and fund balances	\$ 6,570,446.76	\$ 957,192.25	\$ 98,459.24	\$ 3,045,294.71	\$ 720,047.91	\$ 38,113,315.50	\$ 49,504,756.37

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

NOBLE SCHOOL DISTRICT NO. 1-40
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	Governmental Fund Types				Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Revenues collected:					
Local sources	\$ 3,770,106.39	\$ 503,828.02	\$ 2,771,642.81	\$ -	\$ 7,045,577.22
Intermediate sources	920,661.40	-	-	-	920,661.40
State sources	17,429,535.66	-	-	-	17,429,535.66
Federal sources	6,962,348.07	-	-	-	6,962,348.07
Non-Revenue sources	14,189.72	-	-	-	14,189.72
Total revenues collected	\$ 29,096,841.24	\$ 503,828.02	\$ 2,771,642.81	\$ -	\$ 32,372,312.07
Expenditures paid:					
Instruction	\$ 15,349,686.75	\$ -	\$ -	\$ -	\$ 15,349,686.75
Support services	9,794,867.61	585,901.22	-	232,645.00	10,613,413.83
Non-instructional services	1,867,616.22	-	-	-	1,867,616.22
Capital outlay	-	-	-	-	-
Other outlays	10,085.78	-	-	-	10,085.78
Other uses	-	-	-	-	-
Repayments	-	-	-	-	-
Debt service:	-	-	-	-	-
Principal retirement	28,871.16	-	2,670,000.00	2,512,628.50	5,211,499.66
Interest	-	-	60,412.50	-	60,412.50
Total expenditures paid	\$ 27,051,127.52	\$ 585,901.22	\$ 2,730,412.50	\$ 2,745,273.50	\$ 33,112,714.74
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	\$ 2,045,713.72	\$ (82,073.20)	\$ 41,230.31	\$ (2,745,273.50)	\$ (740,402.67)
Adjustments to prior year encumbrances	\$ 14,770.40	\$ -	\$ -	\$ -	\$ 14,770.40
Other financing sources (uses):					
Bond sale proceeds	\$ -	\$ -	\$ -	\$ 2,820,000.00	\$ 2,820,000.00
Operating transfers in/(out)	-	-	-	-	-
Bank charges	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ 2,820,000.00	\$ 2,820,000.00
Excess of revenues collected over (under) expenditures paid and other financing sources (uses)	\$ 2,060,484.12	\$ (82,073.20)	\$ 41,230.31	\$ 74,726.50	\$ 2,094,367.73
Fund balances, beginning of year	\$ 2,089,334.76	\$ 922,808.90	\$ 57,228.93	\$ 2,739,769.21	\$ 5,809,141.80
Fund balances, end of year	\$ 4,149,818.88	\$ 840,735.70	\$ 98,459.24	\$ 2,814,495.71	\$ 7,903,509.53

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

NOBLE SCHOOL DISTRICT NO. 1-40
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, 2022

	General Fund			Special Revenue Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Revenues collected:						
Local sources	\$ 3,196,081.39	\$ 3,196,081.39	\$ 3,770,106.39	\$ 449,190.45	\$ 449,190.45	\$ 503,828.02
Intermediate sources	725,158.39	725,158.39	920,661.40	-	-	-
State sources	14,691,767.71	14,691,767.71	17,429,535.66	-	-	-
Federal sources	8,941,786.98	8,941,786.98	6,962,348.07	-	-	-
Non-Revenue sources	-	-	14,189.72	-	-	-
Total revenues collected	\$ 27,554,794.47	\$ 27,554,794.47	\$ 29,096,841.24	\$ 449,190.45	\$ 449,190.45	\$ 503,828.02
Expenditures paid:						
Instruction	\$ 28,908,923.63	\$ 28,908,923.63	\$ 15,349,686.75	\$ -	\$ -	\$ -
Support services	305,858.31	305,858.31	9,794,867.61	1,371,999.35	1,371,999.35	585,901.22
Non-instructional services	429,347.29	429,347.29	1,867,616.22	-	-	-
Capital outlay	-	-	-	-	-	-
Other outlays	-	-	10,085.78	-	-	-
Other Uses	-	-	-	-	-	-
Repayment	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal retirement	-	-	28,871.16	-	-	-
Interest	-	-	-	-	-	-
Total expenditures paid	\$ 29,644,129.23	\$ 29,644,129.23	\$ 27,051,127.52	\$ 1,371,999.35	\$ 1,371,999.35	\$ 585,901.22
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	\$ (2,089,334.76)	\$ (2,089,334.76)	\$ 2,045,713.72	\$ (922,808.90)	\$ (922,808.90)	\$ (82,073.20)
Adjustments to prior year encumbrances	-	-	14,770.40	-	-	-
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)	\$ (2,089,334.76)	\$ (2,089,334.76)	\$ 2,060,484.12	\$ (922,808.90)	\$ (922,808.90)	\$ (82,073.20)
Fund balance, beginning of year	\$ 2,089,334.76	\$ 2,089,334.76	\$ 2,089,334.76	\$ 922,808.90	\$ 922,808.90	\$ 922,808.90
Fund balance, end of year	\$ -	\$ -	\$ 4,149,818.88	\$ -	\$ -	\$ 840,735.70

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, 2022**

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, 2022

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, 2022

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. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022**

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 entities 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, 2022

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. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022, 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, 2022, 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, 2022**

General Long-Term Debt (continued)

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

	Amount Outstanding
School District No. I-40 Building Bonds, Series 2021, original issue \$2,745,000.00, average interest rate of 0.450%, first and only installment of \$2,745,000.00 due on June 1, 2023.	\$ 2,745,000.00
School District No. I-40 Building Bonds, Series 2022, original issue \$2,820,000.00, interest rate of 3.050%, first and only installment of \$2,820,000.00 due on June 1, 2024.	2,820,000.00
Total Bonds Outstanding	\$ 5,565,000.00

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

Year ending June 30,	Principal	Interest	Total
2023	\$ 2,745,000.00	\$ 98,362.50	\$ 2,843,362.50
2024	2,820,000.00	86,010.00	2,906,010.00
Total	\$ 5,565,000.00	184,372.50	5,749,372.50

Interest expense incurred on general obligation bonds during the current year totaled \$60,412.50.

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, 2022**

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:

		Principal 2017 Issue
2023	\$	2,786,826.00
2024		2,665,970.00
2025		2,945,114.00
2026		2,829,204.50
2027		3,113,295.00
2028		3,202,332.00
2029		3,291,369.00
2030		3,385,352.00
2031		3,484,282.50
2032		4,844,570.00
Total	\$	32,548,315.50

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. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

General Long-Term Debt (continued)

The following schedule presents the changes in General Long-Term Debt for fiscal year 2021-22.

	<u>Bonds Payable</u>	<u>Lease Payable</u>	<u>Total Payable</u>
Balance, July 1, 2021	\$ 5,415,000.00	35,089,815.16	\$ 40,504,815.16
Additions	2,820,000.00		2,820,000.00
Retirements	<u>2,670,000.00</u>	<u>2,541,499.66</u>	<u>5,211,499.66</u>
Balance, June 30, 2022	<u>\$ 5,565,000.00</u>	<u>32,548,315.50</u>	<u>\$ 38,113,315.50</u>

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.

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 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%. 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. This percentage has been 5.00% since FY 2008. HB 2741 passed during the 2020 legislative session which temporarily reduced the rate to 3.50% for FY 2021. HB 2894 passed during the 2021 legislative session which restored the rate to 5.00% for FY 2022 and then changed the rate to 5.25% for FY 2023 through FY 2027. The rate is scheduled to return back to 5.00% beginning in FY 2028. The lottery proceeds contributed to the System were not impacted by this legislation. The matching contribution rate for FY 2021 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.

NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Employee Retirement System (continued)

Annual Pension Cost

The District's total contributions for 2022, 2021, and 2020 were \$1,385,549.82, \$1,319,039.39, and \$1,325,475.88, respectively. The District's total payroll for fiscal year 2021-22 amounted to \$16,245,038.41.

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, 2022.

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, 2022**

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, 2021, to June 30, 2022.

The treasurer is bonded by Old Republic Surety Company; bond number W150243431, for the penal sum of \$100,000.00 for a term covering the fiscal year 2021-2022.

The superintendent is bonded by Old Republic Surety Company; bond number W150230916, for the penal sum of \$100,000.00 for a term of July 1, 2021 to July 1, 2022.

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, 2021, to July 1, 2022.

COMBINING FINANCIAL STATEMENTS

NOBLE SCHOOL DISTRICT NO. 1-40
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 SPECIAL REVENUE FUND - REGULATORY BASIS
 JUNE 30, 2022

	Building Fund
\$ 957,192.25	
-	
\$ 957,192.25	

ASSETS:

Cash	957,192.25
Investments	-
Total assets	957,192.25

LIABILITIES AND FUND BALANCES:

Liabilities:

Outstanding warrants	116,456.55
Encumbrances	-

Total liabilities

\$ 116,456.55

Fund balances:

Cash fund balances	840,735.70
Total fund balances	840,735.70

\$ 840,735.70

Total liabilities and fund balances

\$ 957,192.25

NOBLE SCHOOL DISTRICT NO. 1-40
COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Building Fund</u>
Revenues collected:	
Local sources	\$ 503,828.02
Intermediate sources	-
State sources	-
Federal sources	-
Total revenue collected	\$ 503,828.02
Expenditures paid:	
Instruction	-
Support services	585,901.22
Non-instructional services	-
Capital outlay	-
Other outlays	-
Other uses	-
Repayments	-
Debt service:	
Principal retirement	-
Interest	-
Total expenditures paid	\$ 585,901.22
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	\$ (82,073.20)
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)	\$ (82,073.20)
Fund balances, beginning of year	\$ 922,808.90
Fund balances, end of year	\$ 840,735.70

NOBLE SCHOOL DISTRICT NO. 1-40
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 CAPITAL PROJECT FUND - REGULATORY BASIS
 JUNE 30, 2022

		<u>Bond Fund</u>
<u>ASSETS</u>		
Assets:		
Cash	\$ 3,045,294.71	
Investments	-	
Total assets	<u>\$ 3,045,294.71</u>	
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Outstanding warrants	\$ 230,799.00	
Encumbrances	-	
Total liabilities	<u>\$ 230,799.00</u>	
Fund balances:		
Designated for capital projects	\$ 2,814,495.71	
Undesignated	-	
Total fund balances	<u>\$ 2,814,495.71</u>	
Total liabilities and fund balances	<u>\$ 3,045,294.71</u>	

NOBLE SCHOOL DISTRICT NO. 1-40
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECT FUND - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	Bond Fund
Revenues collected:	
Local sources	-
Intermediate sources	-
State sources	-
Federal sources	-
Total revenues collected	-
Expenditures paid:	
Instruction	-
Support services	232,645.00
Non-instructional services	-
Capital outlays	-
Other outlays	-
Repayment	-
Debt service:	
Principal retirement	2,512,628.50
Interest	-
Total expenditures paid	2,745,273.50
Excess of revenues collected over (under) expenditures	\$ (2,745,273.50)
Adjustments to prior year encumbrances	-
Other financing sources (uses):	
Bond sale proceeds	2,820,000.00
Operating transfers in/(out)	-
Bank charges	-
Total other financing sources (uses)	2,820,000.00
Excess of revenues collected over (under) expenditures and other financing sources (uses)	\$ 74,726.50
Fund balances, beginning of year	2,739,769.21
Fund balances, end of year	2,814,495.71

NOBLE SCHOOL DISTRICT NO. 1-40
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 FIDUCIARY FUND - REGULATORY BASIS
 JUNE 30, 2022

	Agency fund
	Activity Fund
<u>ASSETS:</u>	
Cash	\$ 720,047.91
Investments	-
Total assets	\$ 720,047.91
<u>LIABILITIES AND FUND BALANCES:</u>	
Liabilities:	
Outstanding warrants	\$ 70,882.37
Encumbrances	-
Total liabilities	\$ 70,882.37
Fund balance:	
Cash fund balance	\$ 649,165.54
Total fund balance	\$ 649,165.54
Total liabilities and fund balances	\$ 720,047.91

SUPPLEMENTAL INFORMATION

NOBLE SCHOOL DISTRICT NO. 1-40
BUDGETARY COMPARISON SCHEDULE - REGULATORY BASIS
BUILDING FUND

FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues collected:				
Local sources	\$ 449,190.45	\$ 449,190.45	\$ 503,828.02	\$ 54,637.57
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Total revenues collected	\$ 449,190.45	\$ 449,190.45	\$ 503,828.02	\$ 54,637.57
Expenditures paid:				
Instruction	-	-	-	-
Support services	1,371,999.35	1,371,999.35	585,901.22	786,098.13
Non-instructional services	-	-	-	-
Capital outlay	-	-	-	-
Other Outlays	-	-	-	-
Other Uses	-	-	-	-
Repayment	-	-	-	-
Total expenditures	\$ 1,371,999.35	\$ 1,371,999.35	\$ 585,901.22	\$ 786,098.13
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	\$ (922,808.90)	\$ (922,808.90)	\$ (82,073.20)	\$ 840,735.70
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)	\$ (922,808.90)	\$ (922,808.90)	\$ (82,073.20)	\$ 840,735.70
Fund balances, beginning of year	\$ 922,808.90	\$ 922,808.90	\$ 922,808.90	\$ -
Fund balance, end of year	\$ -	\$ 840,735.70	\$ 840,735.70	\$ 840,735.70

**NOBLE SCHOOL DISTRICT NO. 1-40
SCHEDULE OF FEDERAL AWARDS EXPENDED
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Grantor's Number	Balance at July 1, 2021	Receipts	Transfers	Expenditures	Balance at June 30, 2022
U.S. Department of Education							
Direct Programs:							
2020-2021 Programs							
Title VI, Indian Education		S060A200334	\$ (15,304.01)	\$ 15,304.01	\$ -	\$ -	\$ -
U.S. Department of Education Sub-Total			\$ (15,304.01)	\$ 15,304.01	\$ -	\$ -	\$ -
2021-2022 Programs							
FEMA		P-A060K4575PW0014	\$ -	\$ 5,904.52	\$ -	\$ 5,904.52	\$ -
Title VI, Indian Education		S060A210334	\$ -	\$ 56,234.17	\$ -	\$ 75,324.00	\$ (19,089.83)
U.S. Department of Education Sub-Total			\$ -	\$ 62,138.69	\$ -	\$ 81,228.52	\$ (19,089.83)
Passed-Through State Department of Education							
2020-2021 Programs							
Title I, Basic		N/A	\$ (132,710.42)	\$ 132,710.42	\$ -	\$ -	\$ -
Title IV Student Support		N/A	\$ (5,546.60)	\$ 5,546.60	\$ -	\$ -	\$ -
ESSER I/CARES Act		N/A	\$ (453,318.84)	\$ 453,318.84	\$ -	\$ -	\$ -
ESSERF/CARES Act		N/A	\$ (6,116.87)	\$ 6,116.87	\$ -	\$ -	\$ -
ESSERF/CARES Act		N/A	\$ (105,757.24)	\$ 105,757.24	\$ -	\$ -	\$ -
IDEA B Flow Through		N/A	\$ (113,768.42)	\$ 113,768.42	\$ -	\$ -	\$ -
Special Ed-CARES		N/A	\$ (10,188.39)	\$ 10,188.39	\$ -	\$ -	\$ -
IDEA B Monitoring Assistance		N/A	\$ (2,064.00)	\$ 2,064.00	\$ -	\$ -	\$ -
Preschool		N/A	\$ (2,596.03)	\$ 2,596.03	\$ -	\$ -	\$ -
Sub-Total			\$ (832,066.81)	\$ 832,066.81	\$ -	\$ -	\$ -
2021-2022 Programs							
Title I, Basic		N/A	\$ -	\$ 456,770.64	\$ 90,000.00	\$ 708,075.24	\$ (161,304.60)
Title II Part A		N/A	\$ -	\$ 90,000.00	\$ (90,000.00)	\$ -	\$ -
Title IV Student Support		N/A	\$ -	\$ 31,271.38	\$ -	\$ 38,607.73	\$ (7,336.35)
* COVID 19 CDC Reopening Schools		N/A	\$ -	\$ 241,647.58	\$ -	\$ 298,608.44	\$ (56,960.86)
* ARP School Counselor Grant		N/A	\$ -	\$ 83,416.65	\$ -	\$ 105,000.00	\$ (21,583.35)
* COVID 19 ESSERII/CARES Act		N/A	\$ -	\$ 1,205,957.60	\$ -	\$ 1,318,791.73	\$ (112,834.13)
* ESSER III AMERICAN RESCUE PLAN		N/A	\$ -	\$ 1,040,747.25	\$ -	\$ 1,331,832.30	\$ (291,085.05)
Sub-Total			\$ -	\$ 3,149,811.10	\$ -	\$ 3,800,915.44	\$ (651,104.34)
Special Education Cluster							
* Special Ed OSDE		N/A	\$ -	\$ 725.00	\$ -	\$ 725.00	\$ -
* Special Ed Professional Development		N/A	\$ -	\$ 5,939.69	\$ -	\$ 7,239.03	\$ (1,299.34)
* IDEA B Flow Through		N/A	\$ -	\$ 452,125.24	\$ -	\$ 565,148.53	\$ (113,023.29)
* ARP Flow Through		N/A	\$ -	\$ 112,769.22	\$ -	\$ 113,484.76	\$ (715.54)
* Preschool		N/A	\$ -	\$ 7,753.66	\$ -	\$ 9,861.70	\$ (2,108.04)
Sub-Total			\$ -	\$ 579,312.81	\$ -	\$ 696,459.02	\$ (117,146.21)
Passed- Through the State of Education Sub-Total			\$ (832,066.81)	\$ 4,561,190.72	\$ -	\$ 4,497,374.46	\$ (768,250.55)

(continued)
The accompanying notes are an integral part of this schedule

**NOBLE SCHOOL DISTRICT NO. I-40
SCHEDULE OF FEDERAL AWARDS EXPENDED
FOR THE YEAR ENDED JUNE 30, 2022**

Federal CFDA #	Grantor's Number	Balance at July 1, 2021	Receipts	Transfers	Expenditures	Balance at June 30, 2022
Federal Grantor/Pass-Through Grantor/Program Title						
Passed-through Oklahoma State Department of						
Career and Technology Education						
<u>2020-2021 Programs</u>						
84.048	N/A	(2,499.00)	2,499.00	-	-	-
Carl Perkins						
<u>2021-2022 Programs</u>						
84.048	N/A	-	27,884.00	-	-	27,884.00
Carl Perkins						
State Dept. of Career and Technology Ed. Sub Total						
U. S. Department of Agriculture						
Passed-Through State Department of Education:						
Child Nutrition Cluster:						
Non-Cash Assistance (Commodities):						
10.555	N/A	-	113,341.72	-	113,341.72	-
National School Lunch Program						
Non-Cash Assistance Sub-Total						
Cash Assistance:						
10.555	N/A	-	1,076,100.32	-	-	1,076,100.32
National School Lunch Program						
10.553	-	-	297,127.58	-	-	297,127.58
School Breakfast						
10.559	-	-	183,781.77	-	-	183,781.77
Summer Food Service Programs						
10.555	-	-	63,212.40	-	-	63,212.40
Commodity Credit Corporation, Supply Chain Assistance						
Cash Assistance Sub-Total						
-	-	-	1,620,222.07	-	-	1,620,222.07
Child Nutrition Cluster Sub-Total						
-	-	-	1,733,563.79	-	113,341.72	1,620,222.07
P-EBT Local Admin Funds						
10.649	N/A	-	3,063.00	-	-	3,063.00
Emergency Operational Cost Reim. Child & Adult Care Food Program						
10.558	N/A	-	66,277.29	-	-	66,277.29
Child & Adult Care Food Program						
-	-	-	552,747.44	-	-	552,747.44
Child Nutrition Sub-Total						
-	-	-	622,087.73	-	-	622,087.73
Sub-Total Passed Through the Child Nutrition:						
-	-	-	2,355,651.52	-	113,341.72	2,242,309.80
Passed- Through the US Department of Agriculture						
U. S. Department of Health & Human Services						
Passed-through Oklahoma Health Care Authority:						
<u>2020-2021 Programs</u>						
93.778	N/A	-	48,615.56	-	-	48,615.56
Medicaid Assistance Program						
Sub-Total						
-	-	-	48,615.56	-	-	48,615.56
Passed-through State Department of Health & Human Services:						
<u>2021-2022 Programs</u>						
84.126	N/A	-	2,508.50	-	-	2,508.50
OJT						
Sub-Total						
-	-	-	2,508.50	-	-	2,508.50
Other Federal Assistance Sub-Total:						
-	-	-	51,124.06	-	-	51,124.06
TOTAL FEDERAL ASSISTANCE						
-	-	(849,869.82)	7,075,792.00	-	4,691,944.70	1,533,977.48

* Major program
The accompanying notes are an integral part of this schedule

NOBLE SCHOOL DISTRICT NO. I-40
HASKELL COUNTY, OKLAHOMA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The organization has not elected to use the 10% de minimis cost rate.

Non-Monetary Assistance

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.

Loan and Loan Guarantee Program Outstanding

The district had no loans or loan guarantee programs outstanding at June 30, 2022 as described in 2 CFR 200.502(b).

NOBLE SCHOOL DISTRICT NO. I-40
SCHOOL ACTIVITY FUND
RECEIPTS, TRANSFERS, DISBURSEMENTS AND SUB-ACCOUNT BALANCES
FOR THE YEAR ENDED JUNE 30, 2022

Activities	Balance 7-1-21	Deposited	Net Transfers/ Adjustments	Disbursed	Balance 6-30-22
Central Office	\$ 68,530.55	\$ 24,700.15	\$ 1,448.25	\$ 47,039.29	\$ 47,639.66
Kid Elementary	23,721.05	22,312.08	(109.61)	17,321.73	28,601.79
Pioneer Elementary	29,090.17	27,323.90	154.46	26,541.71	30,026.82
Hubbard Elementary	47,686.87	67,032.87	(130.66)	63,961.49	50,627.59
Curtis Inge Middle School	54,804.90	87,993.93	(284.60)	73,672.58	68,841.65
High School	176,783.47	333,621.40	(660.53)	338,771.35	170,972.99
Athletics	220,486.95	562,152.07	3,419.40	533,603.38	252,455.04
Total Activities	<u>\$ 621,103.96</u>	<u>\$ 1,125,136.40</u>	<u>\$ 3,836.71</u>	<u>\$ 1,100,911.53</u>	<u>\$ 649,165.54</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, 2022, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued my report thereon dated January 26, 2023, 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*.

Purpose of this Report

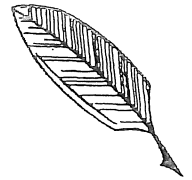
This report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *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
January 26, 2023

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 PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

January 26, 2023

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

Opinion of Each Major Federal Program

I have audited 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, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In 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, 2022.

Basis of Opinion on Each Major Federal Program

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 contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). My responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Noble School District No. I-40, Cleveland County, Oklahoma and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Noble School District I-40, Cleveland County, Oklahoma's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Noble School District No. I-40, Cleveland County, Oklahoma's federal programs.

Auditor's Responsibility for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Noble School District No. I-40, Cleveland County, Oklahoma's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance with it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Noble School District No. I-40, Cleveland County, Oklahoma's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Noble School District No. I-40, Cleveland County, Oklahoma's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Noble School District No. I-40, Cleveland County, Oklahoma's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Noble District No. I-40, Cleveland County, Oklahoma's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program, on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 Auditor's Responsibility for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit, I did not identify any deficiencies in internal control over compliance that I considered to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of 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.

A handwritten signature in black ink, appearing to read "Kerry John Patten". The signature is fluid and cursive, with a large loop at the end.

Kerry John Patten, C.P.A.
Broken Arrow, Oklahoma
January 26, 2023

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

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: COVID-19 CDC Reopening Schools (93.323); ARP School Counselor Grant (84.425U); ESSER II/CARES Act Elementary & Secondary School Emergency Relief (84.425D); American Rescue Plan (ARP ESSER) Elementary & Secondary School Emergency Relief Fund III; (84.425U) and Special Education Cluster: IDEA-B Flow Through (84.027), ARP Flow Through (84.027), Preschool (84.173), ARP Preschool (84.027X).
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, 2021 TO JUNE 30, 2022**

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, 2021 TO JUNE 30, 2022

Based on my tests of accounting records and related procedures, I found nothing to indicate that Noble School District No. 1-40 had not complied with significant compliance rules and regulations of the Oklahoma State Department of Education.

Previous Year's Audit Comments

No items in the 2020-21 audit report have been repeated in this report.

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. 1-40
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT
JULY 1, 2021 TO JUNE 30, 2022

State of Oklahoma)
County of Tulsa)

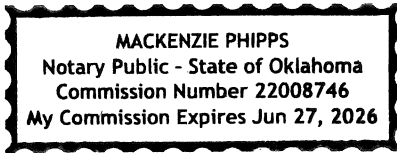
The undersigned auditing firm of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Noble School District for the audit year 2021-22.


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

BY 
AUTHORIZED AGENT

Subscribed and sworn to before me on this

26th day of Jan., 2023




NOTARY PUBLIC

My commission expires on:

27th day of June, 2026

**NOBLE PUBLIC SCHOOLS CLASS SIZE LIMITS
SEMESTER 2 2022-2023**

Enrollment Summary as of 1/31/2022

Grade Level	# of Teachers	Max Capacity	Total Enrolled	# of Transfers	Transfers available
Pre-K	8	160	157	6	3
K	10	200	189	15	31
K-T1	2	32	31	3	1
1st	10	200	215	11	-15
2nd	10	220	206	13	14
3rd	10	220	239	12	-19
4th	9	198	204	9	-6
5th	9	207	214	12	-7
6th	NA	220	237	9	-17
7th	NA	220	225	11	-5
8th	NA	220	251	13	-31
9th	NA	220	256	20	-36
10th	NA	220	207	14	13
11th	NA	220	205	24	15
12th	NA	220	175	14	45
Total		2977	3011		-14

Enrollment Summary as of 2/28/2022

Grade Level	# of Teachers	Max Capacity	Total Enrolled	# of Transfers	Transfers available
Pre-K	8	160			
K	11	200			
K-T1	2	32			
1st	10	200			
2nd	10	220			
3rd	10	198			
4th	9	198			
5th	9	207			
6th	NA	220			
7th	NA	220			
8th	NA	220			
9th	NA	220			
10th	NA	220			
11th	NA	220			
12th	NA	220			
Total		2955	0		0

Enrollment Summary as of 3/31/2022

Grade Level	# of Teachers	Max Capacity	Total Enrolled	# of Transfers	Transfers available
Pre-K	8	160			
K	10	200			
K-T1	2	32			
1st	10	200			
2nd	10	220			
3rd	10	198			
4th	9	198			
5th	9	207			
6th	NA	220			
7th	NA	220			
8th	NA	220			
9th	NA	220			
10th	NA	220			
11th	NA	220			
12th	NA	220			
Total		2955	0		0

Enrollment Summary as of 4/30/2022

Level	Teachers	Capacity	Enrolled	Transfers	available
Pre-K	8	160			
K	10	200			
K-T1	2	32			
1st	10	200			
2nd	10	220			
3rd	10	198			
4th	9	198			
5th	9	207			
6th	NA	220			
7th	NA	220			
8th	NA	220			
9th	NA	220			
10th	NA	220			
11th	NA	220			
12th	NA	220			
Total		2955	0		0

Enrollment Summary as of 5/31/2022

Level	Teachers	Capacity	Enrolled	Transfers	available
Pre-K	8	160			
K	10	200			
K-T1	2	32			
1st	10	200			
2nd	10	220			
3rd	10	198			
4th	9	198			
5th	9	207			
6th	NA	220			
7th	NA	220			
8th	NA	220			
9th	NA	220			
10th	NA	220			
11th	NA	220			
12th	NA	220			
Total		2955	0		0

Enrollment Summary as of 6/30/2022

Level	Teachers	Capacity	Enrolled	Transfers	available
Pre-K	8	160			
K	10	200			
K-T1	2	32			
1st	10	200			
2nd	10	220			
3rd	10	198			
4th	9	198			
5th	9	207			
6th	NA	220			
7th	NA	220			
8th	NA	220			
9th	NA	220			
10th	NA	220			
11th	NA	220			
12th	NA	220			
Total		2955	0		0

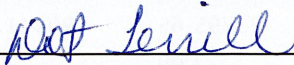
(-) Enrollment Maxed
() Transfers Available

NOBLE PUBLIC SCHOOLS
 111 S. 4TH STREET
 NOBLE, OK 73068

FY-2023
 YTD Summary

Summary Of Accounts

February 02, 2023

For Bank Account: * * * * 426 Date: <u>2/2/23</u>	This Report Is True And Correct To The Best Of My Knowledge. 
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Beginning:	610163.88
Receipts:	785114.65
Checks:	681334.94
Adjustments:	-141.08
Ending:	\$727,905.81

Acct. Name	Beg.Year	Receipts	Checks	Adjust.	Ending
0051 CENTRAL OFFICE	47639.66	32587.66	13039.61	2332.05	69519.76
815 CENTRAL OFFICE ACTIVITY ACCT	2328.53	12295.88	4230.34	13781.45	24175.52
816 ACTIVITY FUND INTEREST	13328.37	2556.85	0.00	-13513.55	2371.67
817 NOBLE STUDENT ASSISTANCE	28729.56	12920.42	8809.27	2064.15	34904.86
818 TECHNOLOGY ACTIVITY ACCOUNT	3253.20	4814.51	0.00	0.00	8067.71
0105 KID ELEMENTARY	28601.79	12400.13	16053.86	1154.22	26102.28
801 KID-GENERAL SUPPLY	8630.39	6901.97	7732.90	447.72	8247.18
802 KID-CLEARING ACCOUNT	0.00	50.00	0.00	0.00	50.00
803 KID-SHOUT WEEK	0.00	0.00	0.00	0.00	0.00
804 KID-KINDERGARTEN	1393.08	0.00	633.31	0.00	759.77
805 OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
806 KID-T-SHIRT ACCOUNT	3229.23	392.00	1413.00	706.50	2914.73
807 KID-PICTURE ACCOUNT	1956.63	1342.16	0.00	0.00	3298.79
808 KID-BOOK FAIR ACCOUNT	4102.98	0.00	2471.04	0.00	1631.94
809 OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
810 KID-FIELD TRIP ACCOUNT	1673.45	3714.00	3272.00	0.00	2115.45
811 KID YEARBOOK	625.86	0.00	0.00	0.00	625.86
812 KID-COUNSELOR	3502.26	0.00	197.99	0.00	3304.27
813 OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
814 KID-PRE-K	3117.91	0.00	333.62	0.00	2784.29
819 KID-P.E.	370.00	0.00	0.00	0.00	370.00
0110 PIONEER ELEMENTARY	30026.82	11592.91	8061.27	-108.50	33449.96
830 PI-GENERAL SUPPLY	11933.11	11136.51	7584.00	-108.50	15377.12
831 PI-CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00
832 PI-PIONEER SHOUT WEEK	0.00	0.00	0.00	0.00	0.00
833 PI-4TH GRADE	2483.27	0.00	0.00	0.00	2483.27
834 PI-5TH GRADE	2905.47	0.00	224.91	0.00	2680.56
835 PI-RUN CLUB	385.64	0.00	0.00	0.00	385.64
836 PI-MUSIC ACCOUNT	57.39	206.40	34.38	0.00	229.41
837 PI-P.E. ACCOUNT	548.87	0.00	0.00	0.00	548.87
838 PI-SPECIAL ED ACCOUNT	0.00	0.00	0.00	0.00	0.00
839 PI-SCI-PI	1348.84	250.00	0.00	0.00	1598.84
840 OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
841 OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
842 PI-LIBRARY	10364.23	0.00	217.98	0.00	10146.25

Acct.	Name	Beg.Year	Receipts	Checks	Adjust.	Ending
0115	HUBBARD ELEMENTARY	50627.59	39552.36	41601.01	185.00	48763.94
820	JKH-GENERAL SUPPLY	12076.62	23795.65	20441.04	185.00	15616.23
821	JKH-CLEARING ACCOUNT	0.00	22.00	0.00	0.00	22.00
822	JKH-T-SHIRT/SHOUT/FESTIVAL	10754.29	1081.00	3632.65	0.00	8202.64
823	JKH-LIBRARY ACCOUNT	11429.93	7778.76	9628.72	0.00	9579.97
824	JKH-2ND GRADE	795.28	1450.00	1583.12	0.00	662.16
825	JKH-3RD GRADE	744.74	2633.00	2693.88	0.00	683.86
826	JKH-ADOPT A CHILD	5609.63	60.00	547.96	0.00	5121.67
827	JKH-1ST GRADE	1954.03	2731.95	2512.00	0.00	2173.98
828	JKH-STEAM	1104.70	0.00	374.87	0.00	729.83
829	JKH-PHYSICAL EDUCATION	6158.37	0.00	186.77	0.00	5971.60
0510	CURTIS INGE MIDDLE SCHOOL	68841.65	54922.04	47081.60	541.15	77223.24
845	MS-GENERAL SUPPLY	22401.53	20232.85	20655.20	1956.16	23935.34
846	MS-CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00
847	MS-ENGLISH (COLE)	0.00	0.00	0.00	0.00	0.00
848	MS-LIBRARY ACCOUNT	241.73	2751.11	2756.02	0.00	236.82
849	MS-STUDENT COUNCIL	4341.95	6739.27	3972.22	132.43	7241.43
850	MS-HOME EC ACCOUNT	885.91	1080.00	999.00	0.00	966.91
851	MS-LANGUAGE ARTS/WORLD LANG	501.23	0.00	0.00	0.00	501.23
852	MS-ART ACCOUNT	2550.35	6980.00	6292.26	0.00	3238.09
853	MS-MATH ACCOUNT	2190.00	0.00	0.00	0.00	2190.00
854	MS-YEAR BOOK ACCOUNT	10043.73	160.00	727.25	0.00	9476.48
855	MS-TECH ED ACCOUNT	823.48	0.00	0.00	0.00	823.48
856	MS-CHORUS ACCOUNT	8779.82	2694.50	2047.01	0.00	9427.31
857	MS-HONOR SOCIETY	1754.28	5728.50	2320.99	0.00	5161.79
858	MS-ADOPT - A - CHILD	0.00	0.00	0.00	0.00	0.00
859	BROADCASTING	0.00	0.00	0.00	0.00	0.00
860	OPEN ACCOUNT	1482.77	0.00	0.00	-1482.77	0.00
861	MS-READING (FIELDS)	1281.46	0.00	0.00	0.00	1281.46
862	MS-COMPUTER SCIENCE	4534.98	8532.81	7207.97	0.00	5859.82
863	OPEN ACCOUNT	64.67	0.00	0.00	-64.67	0.00
864	MS-SCIENCE DEPT.	3462.70	0.00	103.68	0.00	3359.02
865	MS-GIFTED AND TALENTED	45.29	0.00	0.00	0.00	45.29
866	MS-SHOUT WEEK	0.00	0.00	0.00	0.00	0.00
867	MS-AUTHOR LIFE BOOK CLUB	1132.01	0.00	0.00	0.00	1132.01
868	OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
869	MS-POETRY ANIMAL CLUB	2323.76	23.00	0.00	0.00	2346.76
0705	HIGH SCHOOL	170972.99	327471.28	271060.34	3556.32	230940.25
901	HS-STUDENT GENERAL SUPPLIES	17367.78	39972.20	35473.42	2670.01	24536.57
902	HS-CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00

NOBLE PUBLIC SCHOOLS
 111 S. 4TH STREET
 NOBLE, OK 73068

FY-2023
 YTD Summary

Summary Of Accounts

February 02, 2023

Acct.	Name	Beg. Year	Receipts	Checks	Adjust.	Ending
903	HS-BROADCAST	0.00	0.00	0.00	0.00	0.00
904	HS-E-SPORTS	479.10	1211.00	1246.82	-98.00	345.28
905	HS-CHORUS	4528.26	5108.05	3191.00	-60.00	6385.31
906	HS-BPA	1368.09	0.00	140.00	0.00	1228.09
907	HS-DECA	1507.93	1605.50	1012.38	0.00	2101.05
908	HS-ATAE	3956.77	500.00	1476.53	621.00	3601.24
909	HS-FCCLA	1231.84	4175.50	4747.16	453.46	1113.64
910	HS-FFA	17645.06	44829.50	40425.26	-80.00	21969.30
911	HS-FCA	547.81	2322.77	1870.00	-120.00	880.58
912	HS-CLASS OF 2023	5490.90	5547.00	2967.40	-305.00	7765.50
913	HS-CLASS OF 2022	606.20	0.00	0.00	0.00	606.20
914	HS-TEACHER GENERAL SUPPLIES	134.73	0.00	0.00	0.00	134.73
915	HS-STEM INITIATIVE	6189.65	6000.00	2434.31	0.00	9755.34
916	HS-FOREIGN LANGUAGE	564.89	0.00	0.00	0.00	564.89
917	HS-LIBRARY	39.91	0.00	0.00	0.00	39.91
918	HS-DAILY LIVING CENTER	1061.62	0.00	0.00	0.00	1061.62
919	HS-ART CLUB	744.52	2102.00	1545.01	-1130.00	171.51
920	HS-BAND	7072.45	55587.71	55159.16	508.86	8009.86
921	OPEN ACCOUNT	83.86	0.00	0.00	-83.86	0.00
922	HS-BAND TOURING	12460.08	82459.17	71894.95	-28.00	22996.30
923	OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
924	OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
925	HS-NATIONAL HONOR SOCIETY	389.95	625.00	0.00	-24.00	990.95
926	HS-SCIENCE CLUB	1265.46	235.00	462.57	-80.00	957.89
927	HS-THESPIANS	5251.84	3471.39	2431.52	960.00	7251.71
928	OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
929	HS-STUDENT COUNCIL	2903.31	15764.93	15186.94	1704.00	5185.30
930	HS-YEARBOOK	7092.09	2333.20	6055.62	-40.00	3329.67
931	HS-ART II	2526.06	260.00	301.28	0.00	2484.78
932	OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
933	HS-PSAT/AP TEST	3635.13	1034.00	2163.00	0.00	2506.13
934	HS-DRIVER'S ED. CLEARING ACCT	22200.25	14250.00	500.00	0.00	35950.25
935	HS-GERMAN CLUB	541.54	395.00	892.10	-40.00	4.44
936	HS-CLASS OF 2025	845.50	0.00	0.00	0.00	845.50
937	OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
938	HS-TEACHER APPRECIATION & PROM	3834.55	19235.31	1915.46	0.00	21154.40
939	OPEN ACCOUNT	2064.15	0.00	0.00	-2064.15	0.00
940	HS-ROBOTICS	1026.04	0.00	0.00	-40.00	986.04
941	OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
942	HS-2016 SHOUT WEEK	0.00	0.00	0.00	0.00	0.00
943	HS-URSIDAE	209.13	260.00	290.00	-80.00	99.13
944	HS-SCHOLARSHIP ACCOUNT	27995.78	13500.00	12500.00	0.00	28995.78

Acct.	Name	Beg.Year	Receipts	Checks	Adjust.	Ending
945	HS - ART CLUB	0.00	20.00	298.21	1120.00	841.79
946	HS-FOOD PANTRY	1540.61	600.00	821.29	0.00	1319.32
947	OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
948	HS-PRISM	88.25	285.00	290.15	-80.00	3.10
949	HS-WAT - WORK ADJ TRAINING	1153.34	0.00	0.00	0.00	1153.34
950	HS-CLASS OF 2024	1914.23	3782.05	3368.80	-128.00	2199.48
951	HS-NOBLE ARCHERY	154.15	0.00	0.00	0.00	154.15
952	OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
953	HS-SCIENCE 2	1260.18	0.00	0.00	0.00	1260.18
0706	ATHLETICS	213453.38	306588.27	284437.25	6301.98	241906.38
870	ATHLETICS GENERAL SUPPLY	26562.13	144454.64	131999.36	22171.92	61189.33
871	HS GIRLS GOLF	812.14	18.00	0.00	-447.71	382.43
872	BASEBALL	14029.64	4235.00	3737.26	-5773.20	8754.18
873	HS BOYS BASKETBALL	12294.50	11119.48	14265.52	1418.37	10566.83
874	POWER LIFTERS/FOOTBALL	25294.35	23692.06	28223.98	-245.00	20517.43
875	HS FASTPITCH	5467.42	3518.88	4809.13	-190.00	3987.17
876	HS GIRLS BASKETBALL	16941.62	15868.89	10650.02	1127.47	23287.96
877	CROSS COUNTRY	1197.90	843.00	1519.72	-80.00	441.18
878	HS WRESTLING	12615.19	4644.13	7250.11	-40.00	9969.21
879	GIRLS SOCCER	8172.25	8300.00	3462.14	-979.27	12030.84
880	HS GIRLS TRACK	3335.09	523.98	0.00	-80.00	3779.07
881	HS VOLLEYBALL	11080.91	12406.30	8836.41	-33.00	14617.80
882	HS CHEERLEADERS	7419.02	4851.12	3274.73	-2109.89	6885.52
883	7TH/8TH CHEERLEADERS	3045.95	4360.00	4609.52	0.00	2796.43
884	NOBLE BEAR DOWN CLUB	15122.83	37209.64	33995.66	626.45	18963.26
885	HS GOLF	3720.45	4637.00	3784.85	-805.76	3766.84
886	NOBLE ATHLETIC TRAINING	172.23	163.84	205.52	-40.00	90.55
887	BULL PEN	14451.79	0.00	4336.42	1846.56	11961.93
888	SOFTBALL BOOSTER	0.00	2477.12	130.00	0.00	2347.12
889	MS-SOCCER	2024.21	0.00	0.00	0.00	2024.21
890	MS GIRLS BASKETBALL	4444.97	950.00	1843.50	0.00	3551.47
891	BOYS SOCCER	3288.02	500.00	1501.14	-1697.06	589.82
892	MS BOYS SOCCER	809.82	0.00	0.00	0.00	809.82
893	ATHLETIC SCHOLARSHIP FUND	0.56	100.00	0.00	0.00	100.56
894	OPEN ACCOUNT	0.00	0.00	0.00	0.00	0.00
895	MS FOOTBALL	2407.41	400.00	452.30	0.00	2355.11
896	MS TRACK	1445.81	0.00	0.00	-339.96	1105.85
897	MS VOLLEYBALL	8074.01	57.04	2365.97	-10.08	5755.00
898	MS BOYS BASKETBALL	179.04	0.00	110.12	0.00	68.92
899	HS POM SQUAD	9044.12	21258.15	13073.87	-8017.86	9210.54

NOBLE PUBLIC SCHOOLS
111 S. 4TH STREET
NOBLE, OK 73068

FY-2023
YTD Summary

Summary Of Accounts

February 02, 2023

YTD TOTALS:	(7 Accounts)	610163.88	785114.65	667231.64	13962.22	727,905.81
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Beginning YTD Account Balance:	\$610,163.88
Bank Charges:	(7.00)
Interest:	0.00
NSF Adjustments:	(28.00)
Expense:	0.00
Revenue:	(106.08)
Total Adjustments:	(\$141.08)
Total Adjustments:	(\$141.08)
Add Voids:	\$14,103.30
Adjustment with Voids:	\$13,962.22
Receipts Issued:	785,114.65
Voided Receipts:	0.00
Total Receipts:	\$785,114.65
Checks Issued:	681,334.94
Voided Checks:	(14,103.30)
Total Checks:	\$667,231.64
Current Balance:	\$727,905.81
YTD Outstanding Checks:	55,599.31
Prior Year Outstanding Checks:	4,101.46

NOBLE PUBLIC SCHOOLS
SUMMARY OF FINANCIAL ACTIVITIES

01/31/2023

All Years Grouped By FUND	GENERAL FUND	BUILDING FUND	Bond Fund	SINKING FUND	TOTAL ALL FUNDS
CASH ON HAND:					
BEGINNING MONTHLY BALANCE	1,466,986.40	596,514.93	2,669.71	418,904.37	2,485,075.41
ADD: MONTHLY RECEIPTS	5,399,016.20	387,333.32	214.09	2,203,394.03	7,989,957.64
MATURING INVESTMENTS	3,000,000.00	0.00	25,000.00	175,000.00	3,200,000.00
TOTAL CASH:	9,866,002.60	983,848.25	27,883.80	2,797,298.40	13,675,033.05
LESS: CHECKS ISSUED	2,082,998.77	18,937.94	0.00	0.00	2,101,936.71
PURCHASE OF INVESTMENTS	6,000,000.00	500,000.00	25,000.00	2,355,000.00	8,880,000.00
INTEREST ON NON-PAYABLE	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	1,783,003.83	464,910.31	2,883.80	442,298.40	2,693,096.34
INVESTMENTS:					
BEGINNING MONTHLY BALANCE	3,000,000.00	0.00	25,000.00	175,000.00	3,200,000.00
ADD: INVESTMENTS	6,000,000.00	500,000.00	25,000.00	2,355,000.00	8,880,000.00
TOTAL INVESTMENTS:	9,000,000.00	500,000.00	50,000.00	2,530,000.00	12,080,000.00
LESS: MATURING INVESTMENTS	3,000,000.00	0.00	25,000.00	175,000.00	3,200,000.00
ENDING MONTHLY BALANCE:	6,000,000.00	500,000.00	25,000.00	2,355,000.00	8,880,000.00
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TOTALS:					
END OF MONTH CASH BALANCE:	1,783,003.83	464,910.31	2,883.80	442,298.40	2,693,096.34
END OF MONTH INV. BALANCE:	6,000,000.00	500,000.00	25,000.00	2,355,000.00	8,880,000.00
TOTAL CASH:	7,783,003.83	964,910.31	27,883.80	2,797,298.40	11,573,096.34
ADD: OUTSTANDING CHECKS	700,150.11	4,469.06	0.00	0.00	704,619.17
TOTAL MONIES:	8,483,153.94	969,379.37	27,883.80	2,797,298.40	12,277,715.51



MINUTES January 9, 2023 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 9 2023, at 5:30 PM.

Attendance taken at 5:30 PM.

Mrs. Wendy Barnes: Present
Mr. Randy Sheppard: Present
Mr. Leroy Lukinbill: Present
Mr. Scott Milette: Absent
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. Presentation

II.A. School Board Appreciation Month

Comments: Superintendent Frank Solomon publicly thanked all of the Board Members and they each received a certificate for their continuing volunteer service. Assistant Superintendent Dr. Jon Myers left the meeting at 5:36pm.

III. Reports

III.A. Class Size Limits

III.B. Activity Fund Report

III.C. District Financial Report

III.D. Resignations/Retirements

IV. Public Comment

Comments: None

V. Consent Agenda

V.A. Minutes of Regular Board Meeting - December 12, 2022

V.B. Encumbrances and Change Orders

V.C. Payroll Encumbrances

V.D. Activity Fund Transfers and Amendments

VI. Action Topics

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

Motion to approve Consent Agenda Items A-D (Minutes of December 12, 2022, Regular Board Meeting, Encumbrances and Change Orders as follows: GF/CN 22-23: #3707-3744 \$656,995.90 BF 22-23: #23109-23112 \$51,000.00, Payroll Encumbrances, Activity Fund Transfers, and Amendments) as presented passed with a motion made by Mr. James Reed and seconded by Mr. Randy Sheppard.

Mrs. Wendy Barnes: Yes
Mr. Randy Sheppard: Yes
Mr. Leroy Lukinbill: Yes
Mr. Scott Milette: Absent
Mr. James Reed: Yes



MINUTES January 9, 2023 Regular Meeting

Yes: 4 No: 0, Absent: 1

VI.B. Discussion and possible vote to appoint a board member as the Legislative Liaison for 2023 to receive legislative updates, video streams, and alerts from the Oklahoma School Board Association.

Motion to appoint Mr. James Reed as the Legislative Liaison for 2023 to receive legislative updates, video streams, and alerts from the Oklahoma School Board Association passed with a motion made by Mrs. Wendy Barnes and seconded by Mr. Randy Sheppard.

Mrs. Wendy Barnes: Yes
Mr. Randy Sheppard: Yes
Mr. Leroy Lukinbill: Yes
Mr. Scott Milette: Absent
Mr. James Reed: Yes
Yes: 4 No: 0, Absent: 1

VI.C. Discussion and possible vote on revision to Noble Public Schools' 2022-2023 Return to Learn Plan as presented.

Motion to approve revision to Noble Public Schools' 2022-2023 Return to Learn Plan as presented passed with a motion made by Mr. Randy Sheppard and seconded by Mrs. Wendy Barnes.

Mrs. Wendy Barnes: Yes
Mr. Randy Sheppard: Yes
Mr. Leroy Lukinbill: Yes
Mr. Scott Milette: Absent
Mr. James Reed: Yes
Yes: 4 No: 0, Absent: 1

VI.D. Discussion and possible vote on Noble Public Schools to continue to be on a school "hours" calendar for the 2023-24 school year as presented.

Motion to approve Noble Public Schools to continue to be on a school "hours" calendar for the 2023-24 school year as presented passed with a motion made by Mr. James Reed and seconded by Mr. Randy Sheppard.

Mrs. Wendy Barnes: Yes
Mr. Randy Sheppard: Yes
Mr. Leroy Lukinbill: Yes
Mr. Scott Milette: Absent
Mr. James Reed: Yes
Yes: 4 No: 0, Absent: 1

VI.E. Discussion and possible vote on Noble Public Schools' 2023-24 District Calendar as presented.

Motion to approve Noble Public Schools' 2023-24 District Calendar as presented passed with a motion made by Mr. Randy Sheppard and seconded by Mrs. Wendy Barnes.

Mrs. Wendy Barnes: Yes
Mr. Randy Sheppard: Yes
Mr. Leroy Lukinbill: Yes
Mr. Scott Milette: Absent
Mr. James Reed: Yes
Yes: 4 No: 0, Absent: 1

VII. Executive Session



MINUTES January 9, 2023 Regular Meeting

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

VII.A.1. Employments

VII.B. Vote to convene in executive session

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

VIII. Action Topics

VIII.A. Statement of executive session minutes

Comments: President Leroy Lukinbill 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 VII through VIII.A.

VIII.B. Discussion and possible vote on employments for the 2022-23 school year as presented.

Motion to approve Administration's recommendation for employments for the 2022-23 school year as presented passed with a motion made by Mrs. Wendy Barnes and seconded by Mr. James Reed.

Mrs. Wendy Barnes: Yes

Mr. Randy Sheppard: Yes

Mr. Leroy Lukinbill: Yes

Mr. Scott Milette: Absent

Mr. James Reed: Yes

Yes: 4 No: 0, Absent: 1

IX. New Business

Comments: None

X. Superintendent's Reports

Comments: Superintendent Solomon gave the Board updates on class sizes and winter sports.

XI. Adjournment

Motion to adjourn at 5:56pm passed with a motion made by Mr. James Reed and seconded by Mr. Randy Sheppard.

Mrs. Wendy Barnes: Yes

Mr. Randy Sheppard: Yes

Mr. Leroy Lukinbill: Yes

Mr. Scott Milette: Absent

Mr. James Reed: Yes

Yes: 4 No: 0, Absent: 1

PRESIDENT- Leroy Lukinbill

VICE-PRESIDENT-Wendy Barnes

CLERK-Scott Milette

DEPUTY CLERK-James Reed

MEMBER-Randy Sheppard

MINUTES CLERK- Dot Terrill



NOBLE PUBLIC SCHOOL

Encumbrance For Board Approval

From PO: 23113 to PO: 23119

BUILDING FUND

PO #	Vendor Name	General Description	Amount	Date
23113	ARVEST BANK	DISTRICT - MULTIPLE VENDORS - PLUMBING SUPPLIES	2,000.00	01/12/2023
23115	ADT COMMERCIAL LLC	DISTRICT - FIRE ALARM MONITORING	2,000.00	02/01/2023
23116	SAFE GUARD FIRE, LLC	DISTRICT - FIRE ALARM MONITORING	2,000.00	02/01/2023
23117	BROTHERS LAWN SERVICE	HS - BASEBALL FIELD - SPRINKLER SYSTEM PUMP REPLACEMENT	4,000.00	02/01/2023
23118	LOWE'S	DISTRICT - BUILDING MATERIALS & SUPPLIES	500.00	09/20/2022
23119	FARMER'S UNION CO-OP	DISTRICT - LAWN CHEMICALS	5,000.00	02/10/2023
Current Encumbered			15,500.00	



NOBLE PUBLIC SCHOOL

Encumbrance For Board Approval

From PO: 3745 to PO: 3824

GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
3745	****AMAZON.COM	PIO - INDIAN ED. CLASSROOM SUPPLIES	665.00	01/09/2023
3746	****AMAZON.COM	HS - LIBRARY SUPPLIES	148.17	01/10/2023
3747	****AMAZON.COM	HS - GENERAL OFFICE SUPPLIES	159.00	01/10/2023
3748	BUREAU OF EDUCATION AND RESEARCH	PIO - REGISTRATION - RESTORATIVE DISCIPLINE	837.00	01/10/2023
3749	NCS PEARSON, INC.	KID - TESTING MATERIALS	107.00	01/10/2023
3750	PROFESSIONAL OKLAHOMA EDUCATORS	ADMIN - REGISTRATION - FINANCE WORKSHOP	500.00	01/11/2023
3751	NORTHERN SPEECH SERVICES	HUB - KAUFMAN TREATMENT KITS	311.53	01/11/2023
3752	****AMAZON.COM	HS - INK	28.99	01/11/2023
3753	QUILL CORPORATION	HUB - COPY PAPER	896.55	01/11/2023
3754	NORMAN STAMP AND SEAL	ADMIN - NOTARY RENEWAL / D. TERRILL	88.50	01/12/2023
3755	****AMAZON.COM	HS - GENERAL SUPPLIES	500.00	01/12/2023
3756	ARVEST BANK	HS - NET WORLD SPORTS - TRANSPORT WHEELS / SOCCER GOALS	1,786.78	01/13/2023
3757	CNB COMPUTERS, USA, INC.	HS - DELL OPTIPLEX	435.00	01/13/2023
3758	KELLOGG & SOVEREIGN CONSULTING, LLC	PIO - CIMS - HS - 3% ECF GRANT FUNDING	13,614.00	01/18/2023
3760	****DELTA BY MARRIOTT	HS - HOTEL ACCOMODATIONS / CDC STATE	112.00	01/19/2023
3761	CAROLINA BIOLOGICAL SUPPLY CO.	HS - CLASSROOM SUPPLIES	441.40	01/19/2023
3762	QUILL CORPORATION	HS - CLASSROOM SUPPLIES	114.46	01/19/2023
3763	EAST WEST BOOKS	CIMS - LIBRARY BOOKS	601.03	01/19/2023
3764	PERMA BOUND	HUB - LIBRARY BOOKS	946.88	01/19/2023
3765	ABDO PUBLISHING	PIO - LIBRARY BOOKS	1,510.00	01/19/2023
3766	WAL-MART	PIO - TECH SUPPLIES / CREATIVE LAB	300.00	01/19/2023
3767	ARVEST BANK	HS - MULTIPLE VENDORS / CLASSROOM SUPPLIES	318.00	01/19/2023
3768	ARVEST BANK	CIMS - DEMCO - LIBRARY SUPPLIES	554.53	01/19/2023
3769	J.W. PEPPER & SON, INC.	PIO - INSTRUCTIONAL MATERIALS & SUPPLIES FOR STEAM	115.47	01/20/2023



NOBLE PUBLIC SCHOOL

Encumbrance For Board Approval

From PO: 3745 to PO: 3824

GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
3770	ARVEST BANK	KID - GESSELL DEV. - TESTING MATERIALS	162.00	01/20/2023
3771	TRU TECHNOLOGIES	CIMS - CAMERA - IN RESPONSE TO COVID	2,345.92	01/23/2023
3772	AVL SYSTEMS DESIGN	HS - AMP & WIRELESS MICS REPAIR	2,002.62	01/23/2023
3773	TRU TECHNOLOGIES	CIMS - TRU TECHNOLOGIES - CAMERAS	2,402.50	01/23/2023
3774	WAXIE SANITARY SUPPLY	CN - TRASH BAGS	4,350.00	01/23/2023
3775	DANIELS, JAVONNA	CN - REFUND OF CAFE BALANCE - MARKCUS DANIELS	56.15	01/24/2023
3776	PERMA BOUND	HS - LIBRARY BOOKS	541.12	01/24/2023
3777	PERMA BOUND	HS - LIBRARY BOOKS	781.25	01/24/2023
3778	****AMAZON.COM	HS - LIBRARY BOOKS	279.15	01/24/2023
3779	****AMAZON.COM	HS - OF MICE AND MEN NOVELS	350.00	01/24/2023
3780	LAB RESOURCES, INC.	HS - MATERIAL TO PROMOTE VACCINATIONS	1,676.00	01/24/2023
3781	OKLAHOMA STEEL BUILDERS	CN - CONCRETE PAD INSTALLATION	13,000.00	01/26/2023
3782	IDENT-A-KID SERVICES OF AMERICA, INC.	KID - TARDY SIGNS	120.00	01/26/2023
3783	SCHOOL LIBRARY JOURNAL	HS - LIBRARY DIGITAL SUBSCRIPTION	136.99	01/26/2023
3784	EAST WEST BOOKS	HS - LIBRARY BOOKS	521.63	01/26/2023
3785	SPORTS IMPORTS	HS - VOLLEYBALL STAND	2,600.00	01/26/2023
3786	NOBLE TAG AGENCY	TRANS - BUS DRIVER MVR'S - FY 2023	1,200.00	01/30/2023
3787	ARVEST BANK	DISTRICT - SPACE HEATERS	500.00	08/30/2022
3788	TRU TECHNOLOGIES	KID - OFFICE CAMERA	1,239.98	08/30/2022
3789	TRU TECHNOLOGIES	PIO - OFFICE CAMERA	1,239.98	08/30/2022
3790	TRU TECHNOLOGIES	HUB - OFFICE CAMERA	1,239.98	08/30/2022
3791	TRU TECHNOLOGIES	PIO - HANDICAP BUTTON	650.12	08/30/2022
3792	TRU TECHNOLOGIES	ADMIN - OUTSIDE CAMERA	1,172.50	08/30/2022
3793	TRU TECHNOLOGIES	HS - CAMERA / FIELDHOUSE	8,403.18	08/30/2022
3794	TRU TECHNOLOGIES	HS - CAMERA / FIELDHOUSE MEZZANINE	2,479.96	08/30/2022



NOBLE PUBLIC SCHOOL

Encumbrance For Board Approval

From PO: 3745 to PO: 3824

GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
3795	TRU TECHNOLOGIES	HS - CAMERA - FIELDHOUSE WEIGHT ROOM	2,375.26	08/30/2022
3796	TRU TECHNOLOGIES	HS - CAMERA / OLD HIGH SCHOOL GYM	4,684.94	08/30/2022
3797	****DOLLAR TREE	PIO - ART SUPPLIES	30.00	02/01/2023
3798	****AMAZON.COM	PIO - ART SUPPLIES	85.00	02/01/2023
3799	****SITE ONE	HS - TURFACE QUICKDRY	1,400.00	02/02/2023
3800	SCHOOL MATE	KID - FOLDERS & PLANNERS	767.40	02/02/2023
3801	WAXIE SANITARY SUPPLY	DISTRICT - CLEANING SUPPLIES	210,000.00	01/26/2023
3802	ARVEST BANK	HUB - OFFICE DEPOT - FILE CABINETS	217.48	02/06/2023
3803	NOBLE TRUCK REPAIR & SALES	TRANS - BUS REPAIRS , PARTS & LABOR	5,000.00	01/26/2023
3804	TRU TECHNOLOGIES	HS - CAMERA / FIELDHOUSE	4,201.59	02/06/2023
3805	WARR, SANDY	CIMS - REIMB - REGISTRATION - TULSA HISTORY & ARTS WORKSHOP	152.00	02/07/2023
3806	TRU TECHNOLOGIES	HS - ACCESS CONTROL SINGLE DOOR PACKAGE / DEN	3,115.00	02/07/2023
3807	BEN E. KEITH CO.	PIO - SALAD BAR / CAFETERIA	2,600.00	02/09/2023
3808	ARVEST BANK	CIMS - AMAZON - BOOKS & SUPPLIES	345.00	02/09/2023
3809	PERMA BOUND	CIMS - LIBRARY BOOKS	2,053.83	02/09/2023
3810	EAST WEST BOOKS	CIMS - LIBRARY BOOKS	705.59	02/09/2023
3811	PERMA BOUND	HS - LIBRARY BOOKS	1,184.81	02/09/2023
3812	EAST WEST BOOKS	HS - LIBRARY BOOKS	648.38	02/09/2023
3813	PERMA BOUND	HUB - LIBRARY BOOKS	1,358.45	02/09/2023
3814	TRU TECHNOLOGIES	HUB - FRONT DOOR ACCESS SETUP	1,600.00	02/09/2023
3815	FACILITIES MANAGEMENT EXPRESS, LLC	DISTRICT - SCHEDULING & FACILITIES MANAGEMENT SOFTWARE	5,491.87	02/10/2023
3816	ACCENT GLASS SERVICES, LLC	HS - DOORS & WINDOWS / SOFTBALL & BASEBALL FACILITY	7,700.00	01/06/2023
3817	C & L SEPTIC	HS - SEPTIC SYSTEM / BASEBALL & SOFTBALL FACILITY	8,500.00	01/06/2023

**NOBLE PUBLIC SCHOOL****Encumbrance For Board Approval**

From PO: 3745 to PO: 3824

GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
3818	CLIFF & SONS	HS - OVERHEAD DOORS / SOFTBALL & BASEBALL FACILITY	2,000.00	01/06/2023
3819	H & H PLUMBING & UTILITIES, INC.	HS - BORING & TRENCHING SVCS FOR WATERLINE / SOFTBALL & BASEBALL FACILITY	16,500.00	01/06/2023
3820	SUN CONSTRUCTION	HS - BUILDERS RISK INSURANCE	1,500.00	01/06/2023
3821	TRINITY COMMERCIAL SUPPLY	HS - HOLLOW METAL DOORS & FRAMES / SOFTBALL & BASEBALL FACILITY	1,500.00	01/06/2023
3822	LOCKE SUPPLY	HS - PLUMBING SUPPLIES / SOFTBALL & BASEBALL FACILITY	2,000.00	01/06/2023
3823	CORYELL ROOFING & CONSTRUCTION, INC.	KID - EMERGENCY ROOFING REPAIRS	40,000.00	02/10/2023
3824	SHI INTERNATIONAL CORP.	HS - BACKUP SOFTWARE	2,128.70	02/10/2023
		Current Encumbered	404,387.62	



NOBLE PUBLIC SCHOOL

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

From: 10 Jan 2023 to: 10 Feb 2023

PO #	Vendor Name	General Description	Amount	Date
3050	SAM'S CLUB DIRECT	DISTRICT - MEMBERSHIP FEE	-10.00	07/01/2022
3120	BEN E. KEITH CO.	CN - KID - FOOD & SUPPLIES BLANKET	1,089.94	07/01/2022
3190	QUESTIVITY, INC	DISTRICT - ERATE NETWORK EQUIPMENT	-685.86	07/01/2022
3242	OK DEPT OF HUMAN SERVICES	CN - COMMODITY STORAGE FEES	-103.66	07/25/2022
3245	WAXIE SANITARY SUPPLY	CN - GENERAL SUPPLIES BLANKET	-24.00	07/25/2022
3261	****AMAZON.COM	HS - CLASSROOM SUPPLIES	-1,618.40	07/27/2022
3308	****AMAZON.COM	HS - CLASSROOM SUPPLIES	-5.71	08/04/2022
3315	STARFALL EDUCATION	KID - STARFALL SCHOOL MEMBERSHIP	-100.00	08/09/2022
3338	****AMAZON.COM	HS - CLASSROOM SUPPLIES	-100.08	08/18/2022
3376	****AMAZON.COM	HUB - STEM SUPPLIES	66.23	08/25/2022
3387	BLICK ART MATERIALS	HS- CLASSROOM SUPPLIES	-26.88	08/29/2022
3392	ELLISON FEED AND SEED	HS - LIVESTOCK FEED & SUPPLIES	-1,000.00	08/29/2022
3394	OUTBACK LABS	HS - LIVESTOCK SHOW SUPPLIES & MATERIALS	-852.50	08/29/2022
3395	GRASSROOTS FEED SEED & FARM STORE	HS - LIVESTOCK FEED & SUPPLIES	-62.38	08/29/2022
3428	****4INKJETS	HUB - PRINTER INK	-100.00	09/07/2022
3518	PERMA BOUND	HUB - OKLAHOMA RED BUD READ ALOUD BOOKS	-0.30	10/03/2022
3549	OUTBACK LABS	HS - LIVESTOCK CATTLE GROOMING CHUTE	-100.00	10/20/2022
3556	GRASSROOTS FEED SEED & FARM STORE	HS - LIVESTOCK FEED AND SUPPLIES	-1,286.04	10/20/2022
3577	****AMAZON.COM	HS - BOCCA BALL SET (SPECIAL OLYMPICS)	-81.00	10/26/2022
3591	MIDWEST WRECKING	ADMIN - DEMOLITION & HAUL OFF / OLD BAND ROOM	-5,670.00	11/03/2022
3626	****AMAZON.COM	HS - CLASSROOM, SHOP, AND LIVESTOCK SUPPLIES	-2,673.27	11/10/2022
3639	RIDDELL ALL AMERICAN SPORTS CORP.	HS - HELMET RECONDITIONING	15.59	11/17/2022
3640	NORMAN STAMP AND SEAL	HS - STAMPS AND SCHOOL EMBOSSSED SEAL	-319.60	11/18/2022



NOBLE PUBLIC SCHOOL

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

From: 10 Jan 2023 to: 10 Feb 2023

PO #	Vendor Name	General Description	Amount	Date
3642	CAROLINA BIOLOGICAL SUPPLY CO.	HS - AP BIOLOGY FRUIT FLY GENETICS LAB	3.60	11/22/2022
3644	****DOUBLE TREE INN	KID - HOTEL ACCOMMODATIONS / OKMEA CONFERENCE / 01/19-20-2023	-0.25	11/22/2022
3665	****AMAZON.COM	PIO - READING SUPPLIES / NPS FOUNDATION GRANT / M SHELTON	92.29	11/29/2022
3681	ARVEST BANK	CIMS - ULTIMATE CUSTOM MOUSE PADS - TECHNOLOGY SUPPLIES / NPS FOUNDATION GRANT / T WARCUP	-17.20	11/29/2022
3721	WAXIE SANITARY SUPPLY	DISTRICT - CLEANING SUPPLIES	-164.80	12/28/2022
3722	ROSS TRANSPORTATION, INC.	TRANS - TWO 2019 BUSES (LEASE RETURN)	-1,000.00	01/02/2023
3728	MPLC	KID - MOTION PICTURE LICENSE	-1.03	01/05/2023
3730	ARVEST BANK	HUB - AMAZON	-7.67	01/05/2023
3731	COPELIN'S OFFICE CENTER	ADMIN - TAX FORMS & ENVELOPES	-15.06	07/01/2022
3732	ARVEST BANK	HS - MULTIPLE VENDORS - CLASSROOM SUPPLIES	-48.68	01/06/2023
3733	CARAHSOFT TECHNOLOGY CORP.	DISRICT - KIWI SYSLOG SERVER MAINTENANCE - (1YR)	-6.50	01/06/2023
3735	BLUUM OF TEXAS, LLC	HS - COMPUTER REPLACEMENTS	-105.00	01/06/2023
3739	STONEFLY	HS - BACKUP SOFTWARE / FRAUD PREVENTION	-11,595.88	01/06/2023
3743	LANDERS CHEVROLET	TRANS - SRO - DODGE DURANGO AC REPAIR, PARTS & LABOR	123.21	01/06/2023
3744	WISE GUYS AUTO GLASS	TRANS - WINDSHIELD REPLACEMENT - 2022 CHEVROLET SUBURBAN	-71.00	01/06/2023
GEN FUND-FOR OPERAT TOTAL:			-26,461.89	
REPORT TOTAL:			-26,461.89	

**NOBLE PUBLIC SCHOOL****Encumbrance For Board Approval**

From PO: 71220 to PO: 99999

GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
71220	HARVANEK, MORGAN	PAYROLL ENCUMBRANCE	1,749.31	01/09/2023
71221	CRESS, JESSICA	PAYROLL ENCUMBRANCE	393.60	01/09/2023
71222	SCOTT, ETHAN	PAYROLL ENCUMBRANCE	1,757.22	01/12/2023
71223	PEREZ, FELICIA	PAYROLL ENCUMBRANCE	8,692.61	01/12/2023
71224	CRESS, JESSICA	PAYROLL ENCUMBRANCE	14,124.66	01/17/2023
71225	MOEN, MELISSA	PAYROLL ENCUMBRANCE	7,535.65	01/17/2023
71226	WOOD, MELISSA	PAYROLL ENCUMBRANCE	12,676.26	01/18/2023
71227	JOHNSON, DUSTIN	PAYROLL ENCUMBRANCE	1,614.79	01/19/2023
71228	JOHNSON, DUSTIN	PAYROLL ENCUMBRANCE	3,767.75	01/19/2023
71229	SAUVAGEAU, HANNAH	PAYROLL ENCUMBRANCE	1,105.60	01/24/2023
71230	PEREZ, HEATHER	PAYROLL ENCUMBRANCE	7.76	01/24/2023
71231	SOELL, KERSTIN	PAYROLL ENCUMBRANCE	79.75	01/24/2023
71232	HARRIS, VICKIE L	PAYROLL ENCUMBRANCE	233.41	01/24/2023
71233	MCMILLIAN, DENISE	PAYROLL ENCUMBRANCE	165.83	01/24/2023
71234	WRIGHT, KRYSTAL	PAYROLL ENCUMBRANCE	36.48	01/24/2023
71235	WRIGHT, KRYSTAL	PAYROLL ENCUMBRANCE	184.91	01/24/2023
71236	RIEBE, KRISTEN	PAYROLL ENCUMBRANCE	1,012.45	01/24/2023
71237	ROBINSON, STACI	PAYROLL ENCUMBRANCE	35.85	01/24/2023
71238	MAXWELL, ROBIN	PAYROLL ENCUMBRANCE	11.95	01/24/2023
71239	VANDERBURG, LINDSEY	PAYROLL ENCUMBRANCE	2,153.00	01/24/2023
71240	MOORE, AMANDA	PAYROLL ENCUMBRANCE	444.05	01/24/2023
71241	CUNNINGHAM, SUSIE	PAYROLL ENCUMBRANCE	23,243.76	02/01/2023
71242	SANDERS, CHERYL	PAYROLL ENCUMBRANCE	5,382.50	02/07/2023
71243	SUMMARS, LISA	PAYROLL ENCUMBRANCE	5,382.50	02/07/2023
71244	WELLS, SUZANNE K	PAYROLL ENCUMBRANCE	5,382.50	02/07/2023
71245	PROCTOR, ASHLEY	PAYROLL ENCUMBRANCE	5,382.50	02/07/2023
71246	LEONARD, TABITHA	PAYROLL ENCUMBRANCE	5,382.50	02/07/2023
71247	FORD, CAROL D	PAYROLL ENCUMBRANCE	807.38	02/07/2023
71248	ROESLER, STEPHANIE	PAYROLL ENCUMBRANCE	893.77	02/08/2023
71249	BICKNELL, ZACHERY	PAYROLL ENCUMBRANCE	625.88	02/08/2023
71250	ROESLER, STEPHANIE	PAYROLL ENCUMBRANCE	12,794.52	02/09/2023
71251	RIEBE, KRISTEN	PAYROLL ENCUMBRANCE	6,655.68	02/09/2023



NOBLE PUBLIC SCHOOL

Encumbrance For Board Approval

From PO: 71220 to PO: 99999

GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
71252	BICKNELL, ZACHERY	PAYROLL ENCUMBRANCE	7,034.56	02/09/2023
71253	HAND, TOMMY	PAYROLL ENCUMBRANCE	1,757.22	02/09/2023
71254	FISHER, SHAYNE	PAYROLL ENCUMBRANCE	2,906.50	02/09/2023
71255	STOKES, JOHN	PAYROLL ENCUMBRANCE	1,614.80	02/09/2023
71256	HIXON, HANNAH	PAYROLL ENCUMBRANCE	1,614.80	02/09/2023
71257	ALLEN, JUSTIN	PAYROLL ENCUMBRANCE	1,345.62	02/09/2023
71258	ALLEN, REAGAN	PAYROLL ENCUMBRANCE	1,076.50	02/09/2023
		Current Encumbered	147,066.38	

NOBLE PUBLIC SCHOOLS
111 S. 4TH STREET
NOBLE, OK 73068

FY-2023
1/1/2023 to 1/31/2023

Transfer Register

February 06, 2023

For Bank Account:
* * * * 426

Total register: \$13,791.55

Number	Issued	Source / Destination	Description/Remarks	Amount	Amount
01396	01/10/2023	0051-816	ACTIVITY FUND TRANSFER	-13513.55	
		0051-815	Bd approved 1.9.23 /dt		13513.55
01397	01/11/2023	0705-950	ACTIVITY FUND TRANSFER	-128.00	
		0705-908	TRANSFER TO ATAE FOR MATERIALS USED		128.00
01398	01/12/2023	0706-875	ACTIVITY FUND TRANSFER	-150.00	
		0705-908	TRANSFER FOR MATERIALS USED TO MAKE		150.00

Number Of Transfers	03
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AMENDMENT BUDGET FOR ACTIVITY SUBACCOUNT

School Name Noble Schools-Athletics Site Number 706

Account Name and Number HS Football

Assigned Project Reporting 874

For the period of 1/19/2023 through June 30, 2022 *2023*

I. Beginning Cash Balance _____	\$0.00
II. Approved budgeted receipts: _____	\$0.00
III. Proposed amended receipts:	

<u>Lift a thon</u>	\$2,000.00
<u>Donations</u>	\$5,000.00

TOTAL RECEIPTS \$7,000.00

IV. Approved budgeted expenditure: \$0.00

V. Proposed amended expenditures:

<u>Equipment</u>	\$3,000.00
<u>Weight room supplies and equipment</u>	\$2,000.00
<u>Speed training equipment</u>	\$1,500.00
<u>Cleaning supplies</u>	\$500.00

TOTAL EXPENSES \$7,000.00

V. Ending Cash Balance _____ \$0.00

<u>Greg George</u>	Head Coach
Signature of Teacher/Sponsor	Position
Signature of Principal/School Activity Custodian	

[Handwritten Signature]

Rec'd 1.30.23

AMENDMENT BUDGET FOR ACTIVITY SUBACCOUNT

School Name NHS Site Number 705

Account Name and Number Sr. Class 912

Assigned Project Reporting _____

For the period of July 1, 2022 through June 30, 2023

I. Beginning Cash Balance _____	\$0.00
II. Approved budgeted receipts: _____	\$0.00
III. Proposed amended receipts:	
<u>Volleyball Tournament</u>	<u>\$2,000</u>
<u>Blanket Raffle</u>	<u>\$1,000</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

TOTAL RECEIPTS \$3,000

IV. Approved budgeted expenditure: \$0.00

V. Proposed amended expenditures:	
<u>Volleyball Tournament</u>	<u>\$500.00</u>
<u>Blanket Raffle</u>	<u>\$300.00</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

TOTAL EXPENSES \$800

V. Ending Cash Balance _____

[Signature] TEACHER
 Signature of Teacher/Sponsor Position

 Signature of Principal/School Activity Custodian

[Handwritten Signature]

Rec'd 1.23.23

Noble High School

2/8/23

RE: ACT Fund Sub Account and Transfer

Mr. Solomon and the Noble School Board:

Due to the inactivity of the Activity Fund Sub Account Number 913 named, Class of 2022, I am requesting the account be renamed to the Class of 2026. I also request that the funds in said account in the amount of \$606.20 be given to the Class of 2026.

<u>SOURCE ACCT:</u>	<u>AMOUNT:</u>	<u>DESTINATION ACCT:</u>	<u>REMARKS:</u>
913	\$606.20	913	rename Class of '26

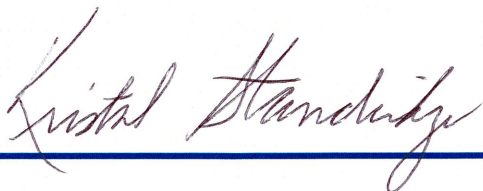
Thank you,



Sarah Bray

Noble High School

Finance Department



Bears

Rec'd 2.10.23

**BOARD OF EDUCATION MEETINGS
PUBLIC PARTICIPATION
(REGULATION)**

Members of the public shall be allowed to attend all meetings of the board of education. ~~In addition, the board of education will have an item on every Regular Board Meeting agenda that affords citizens the right to speak on any item appearing on the agenda. The item will appear prior to any business being conducted by the board of education. Any individual wishing to address the board on any item appearing on the agenda shall sign in with the board clerk prior to the start of the meeting. The president of the board will then acknowledge only those individuals whose names are listed to address the board concerning any item appearing on the board agenda.~~

AGENDA ITEM COMMENTS:

The board of education will have a "Public Comments" section on every regular agenda that affords citizens the right to speak on any item appearing on the agenda. The item will appear prior to any business being conducted by the board of education. Any individual wishing to address the board on any item appearing on the agenda shall sign in with the minutes clerk prior to the start of the meeting. The president of the board will then acknowledge only those individuals whose names are listed to address the board.

The president of the board shall recognize speakers, maintain proper order, and adhere to the three minute time limit established by the board. Specifically, the president may require all proponents of one side of an issue to elect one spokesperson. Repetitive comments by consecutive individuals will not be allowed. The Board encourages speakers to refrain from remarks concerning personnel matters. These matters should be presented, in writing, to the Board and/or Superintendent for their review.

REQUEST FOR AN AGENDA ITEM:

Any individual wishing to request the addition of an agenda item in order to address the board of education at a regular meeting shall communicate such wish to the superintendent by completing a "Request to Address the Board" form. The form must state the nature of the matter to be presented and the full name of the person making the request. The completed form must be received by the superintendent by 4:00 p.m. on the Tuesday prior to the next regular meeting. The item will be placed under "Public Presentation Comments" on the agenda.

The president of the board shall recognize speakers, maintain proper order, and adhere to the three minute time limit established by the board. Specifically, the president may require all proponents of one side of an issue to elect one spokesperson. Repetitive comments by consecutive individuals will not be allowed. The Board encourages speakers to refrain from remarks concerning personnel matters. These matters should be presented, in writing, to the Board and/or Superintendent for their review.

Board members and administrative staff will not respond to questions during the "Public Presentation." No action will be taken on the item at the meeting. The board members will take the information presented under consideration and may choose: 1) that no future action is warranted, 2) direct the superintendent to investigate, and/or 3) have the concern placed on a future agenda for action.

An issue brought before the board under "Public Presentation Comments" shall not be allowed to come before the board again for a period of six (6) months.

EQUAL OPPORTUNITY EDUCATION SCHOLARSHIP TAX CREDIT

For purposes of the Oklahoma Equal Opportunity Education Scholarship Act (“Act”) Noble Public Schools establishes policy regarding donations made to the school district **or the Noble Public Schools Foundation for Academic Excellence** [or any school foundation authorized to accept tax credit donations as established below] which may be eligible for a tax credit.

Pursuant to the Act, contributions made [on or after January 1, 2022] by any taxpayer to Noble Public Schools **or the Noble Public Schools Foundation for Academic Excellence** [or eligible school foundation authorized to accept tax credit donations] may be eligible for a tax credit. For any eligible donation during a single year, taxpayers may receive up to a 50% credit of the total amount of contributions, not to exceed One Thousand Dollars (\$1,000.00) for single individuals, Two Thousand Dollars (\$2,000.00) for married individuals filing jointly, or One Hundred Thousand Dollars (\$100,000.00) for any taxpayer which is a legal business entity as provided under the Act.

Taxpayers who make an eligible contribution to Noble Public Schools **or the Noble Public Schools Foundation for Academic Excellence** [or eligible school foundation authorized to accept tax credit donations] and make a written commitment to contribute the same amount for an additional year may be eligible for a credit of up to 75%. Any taxpayer making a contribution under this provision is responsible for providing evidence of the written commitment to the Oklahoma Tax Commission at the time of filing the refund claim.

Limitation of Credit

The amount of credit has a state wide cap of Twenty-Five Million Dollars (\$25,000,000.00) and a district wide cap of Two Hundred Thousand Dollars (\$200,000.00) annually. If total credits claimed exceeds either cap, the credit to the taxpayer will be a proportionate share of the cap for the taxable year after allocation of any amount of credits not claimed by other eligible organizations and taxpayers under the Act.

Credits earned but not allowed due to the application of the statewide cap will be considered suspended and authorized to be used in the next immediate tax year and applied to the next year’s statewide cap. Any credits authorized by the Act allowed but not used in any tax year may be carried over, in order, to each of the three (3) years following the year of qualification.

Public School Foundations

To be eligible to accept qualifying donations, any public school foundation for Noble Public Schools must be approved by the Noble Public Schools Board of Education prior to accepting qualifying donations for the taxable year. All such approvals by the board of education are made on an annual basis, and approval must be sought for each taxable year that the school foundation wishes to accept qualifying donations. Only school foundations which are a nonprofit entity formed pursuant to the laws of this state and exempt from federal income taxation pursuant to either Section 501(c)(3) or Section 509(a) of the Internal Revenue Code of 1986, as amended, may be eligible for approval by the board of education.

For any year in which a public school foundation seeks approval from the Noble Public Schools Board of Education, the foundation must submit to the board evidence of its nonprofit status along with a plan outlining the innovative educational programs for which the foundation will seek donations which are eligible for a tax credit. After approval, the foundation shall make regular reports to the board of education concerning the status of the innovative educational programs including the amounts raised toward the credit.

All approved school foundations must also maintain eligibility under the Act by first receiving approval from the Oklahoma Tax Commission then annually, by September 1 of each year, reporting required information to the Commission and publishing on its website the same eligibility information submitted to the Commission.

Reporting and Annual Notifications

For those contributions toward an innovative educational program that are eligible for credit, Noble Public Schools **or the Noble Public Schools Foundation for Academic Excellence** [or any approved school foundation] shall collect identifying information from the taxpayer including their full legal name, their address and sufficient other information which will allow the Oklahoma Tax Commission to accurately determine the identity of each contributor.

By January 10 of the year immediately following each calendar year, Noble Public Schools **or the Noble Public Schools Foundation for Academic Excellence** [and any approved school foundation accepting contributions under the Act] shall provide the Oklahoma Tax Commission information on each contribution accepted during the taxable year including the date and amount of each contribution and whether the taxpayer provided a written commitment to contribute the same amount for an additional year.

At least once each taxable year, Noble Public Schools **or the Noble Public Schools Foundation for Academic Excellence** [and any approved school foundation] will notify each contributor that Oklahoma law provides for a total, statewide and district cap on the amount of income tax credits allowed annually. Additionally, at least once each taxable year, Noble Public Schools **or the Noble Public Schools Foundation for Academic Excellence** [and any approved school foundation] will notify contributors of the percentage of their contribution that may be claimed as a credit as published by the Oklahoma Tax Commission. The notification regarding the percentage of the contribution that may be claimed should be provided to contributors only after the Commission has published the allowed percentage for the applicable tax year but in no case later than April 1.

On or before December 31, 2022, and once every four (4) years thereafter, Noble Public Schools **or the Noble Public Schools Foundation for Academic Excellence** [and any eligible school foundation authorized to accept tax credits contributions under the Act] will submit an audited financial statement along with information detailing the benefits, successes or failures of the innovative educational programs to the Oklahoma Tax Commission, Governor, President Pro Tempore of the Senate and the Speaker of the House of Representatives.

REFERENCE: 68 O.S. § 2357.206; Section 1, Chapter 288, O.S.L. 2017; OAC 710:50-15-115.1

TERMINATION OF EMPLOYMENT TEACHERS

It is the policy of the Noble Board of Education that professional employees, who for any reason intend to resign or who intend to retire, are encouraged to indicate their plans in writing to the **board superintendent** as early in the school year as plans may become firm and the decision to leave the district is made. Resignations become effective at the end of the school year in which they are submitted. Resignations to become effective earlier than at the end of the school year require a release by the **board superintendent** and must be considered on an individual basis. Resignations for the subsequent school year, made after **April 25 second Monday in June**, likewise require a release by the **board superintendent** and will be considered on an individual basis. Letters of resignation **must may** be mailed **or delivered by email** to the **board superintendent** **by registered or certified mail**.

Career teachers will be subject to dismissal at any time - or will not be eligible for reemployment - for:

1. Willful neglect of duty,
2. Repeated negligence in the performance of duty,
3. Mental or physical abuse to a child,
4. Incompetency,
5. Instructional ineffectiveness,
6. Unsatisfactory teaching performance,
7. Commission of an act of moral turpitude,
8. Abandonment of contract,
9. Conviction of a felony,
10. After a finding that such person has engaged in criminal sexual activity or sexual misconduct that has impeded the effectiveness of the individual's performance of school duties, or
11. Failure to earn required staff development points.

Probationary teachers may be terminated for cause or nonrenewed by the board at its discretion subject to any statutory due process requirements in effect at the time such teacher is recommended for dismissal or nonrenewal.

Procedures for dismissal of certified employees are governed by state law and all actions of the school district and the board are clearly identified in the statutes. However, nothing in this policy shall be construed to prevent layoffs due to lack of funds or work. No action regarding dismissal or nonrenewal of an employee shall be taken until the employee has received due process (see DO-R).

The board of education may vote to offer employment or to not offer employment for the subsequent school year in advance of the statutory deadline. Until a written contract is executed or until the statutory deadline passes, the board may vote to not reemploy a certified employee.

TERMINATION OF EMPLOYMENT, TEACHERS (Cont.)

The superintendent is directed to prepare procedures for the termination of career and probationary teachers in support of this policy.

REFERENCE: 70 O.S. §6-101, §6-101.20, et seq.
70 O.S. §18-123

READING SUFFICIENCY TESTING

Reading sufficiency testing will be conducted in this school district to ensure that each student has attained the necessary reading skills upon completion of the third grade.

Every student enrolled in kindergarten, first, second, and third grades shall be assessed at the beginning, middle, and end of each school year using a screening instrument approved by the State Board of Education for the acquisition of reading skills including, but not limited to, phonemic awareness, phonics, reading fluency, vocabulary, and comprehension. Any student who is assessed and found not to be reading at the appropriate grade level before the close of each school year shall be provided a program of reading instruction designed to enable the student to acquire the appropriate grade level reading skills. The program of reading instruction required shall align with the subject matter standards adopted by the State Board of Education and shall include provision of the READ Initiative adopted by the school district. A program of reading shall also include, but not be limited to:

1. Sufficient additional in-school instructional time for the acquisition of phonemic awareness, phonics, spelling, reading fluency, vocabulary, and comprehension;
2. If necessary, tutorial instruction after regular school hours, on Saturdays, and during the summer; however, such instruction may not be counted toward the 180 day or 1080 hour school year required by law;
3. Assessments identified for diagnostic purposes and periodic monitoring to measure the acquisition of reading skills including, but not limited to, phonemic awareness, phonics, reading fluency, vocabulary, and comprehension, as identified in the student's program of reading instruction.

The program will be continued until the student is determined by the results of approved reading assessments to be meeting grade level targets in reading. The program of reading instruction for each student shall be developed by a Student Reading Proficiency Team and shall include supplemental instructional services and supports in reading until the student is determined by the results of a screening instrument to be meeting grade level targets in reading. Each team for a first or second grade student shall be composed of:

- a. The parent(s) or guardian of the student,
- b. The teacher assigned to the student who had responsibility for reading instruction in that academic year,
- c. A teacher who is responsible for reading instruction and is assigned to teach in the next grade level of the student, and
- d. A certified reading specialist, if one is available.

Teams for third grade students shall be comprised of:

- a. The parent(s) or guardian of the student,
- b. The teacher assigned to the student who had responsibility for reading instruction in that academic year,
- c. A teacher in reading who teaches in the subsequent grade level, and
- d. A certified reading specialist.

The district reading sufficiency plan shall be adopted and annually updated, with input from school administrators, teachers, and parents, and if possible a reading specialists, and which shall be submitted to and approved by the State Board of Education. This plan shall include a plan for each site that includes an analysis of the data provided by the Oklahoma School Testing Program and other reading assessments utilized which outlines how each school site shall comply with the provision of the Reading Sufficiency Act.

READING SUFFICIENCY ACT, (Cont.)

Beginning with the 2022-2023 school year, any student enrolled in first, second, or third grade who is assessed through the Reading Sufficiency Act and is not meeting grade level targets in reading after the beginning of the year assessment shall be screened for dyslexia. Screening may also be requested for a student by his or her parent or guardian, teacher, counselor, speech-language pathologist or school psychologist.

REFERENCE: 70 O.S. §1210.508A, et seq.

NOTE: Referenced statute requires each school district to adopt and annually update a district plan that includes a plan for each site and which outlines how each school site will comply with the provisions of the Reading Sufficiency Act.

VISION SCREENING OF STUDENTS

During enrollment, parents or guardians of students who enroll in kindergarten, first, or third grade for the 2007-08 school year and thereafter, shall receive notification of state law via a copy of this policy regarding vision screening.

Beginning in the 2007-08 school year, the parent or guardian of each student enrolled in kindergarten, first, or third grade shall provide certification to school personnel that the student passed a vision screening within the previous twelve months or during the school year. The screening shall be conducted by personnel listed on the statewide registry maintained by the State Health Department, **which may include, but not be limited to, Oklahoma licensed optometrists and ophthalmologists.**

No student shall be prohibited from attending school for a parent's or guardian's failure to furnish a report of the student's vision screening.

REFERENCE: 70 O.S. § 1210.284

SCHOOL LIBRARY MEDIA CENTER

It is the policy of the Noble Board of Education that efforts be made to staff and maintain a school library media center adequate for the needs of students and teachers.

The library media program shall be reflective of the community standards for the population the library media center serves when acquiring an age-appropriate collection of print materials, non-print materials, multimedia resources, equipment and supplies adequate in quality to meet the needs of students in all areas of the school library media program.

The superintendent is directed to develop regulations governing the selection of materials for and the use of the library media center.

LEGAL REFERENCE: 70 O.S. § 11-201

**PUBLIC COMPLAINTS ABOUT LIBRARY
CURRICULUM OR INSTRUCTIONAL MATERIALS
(PROCEDURE)**

Procedures to be followed concerning complaints or requests to review library or instructional material used by the Public Schools:

Level One

1. All complaints to be considered shall be submitted in writing to the principal and the complaint or request properly signed and identified.
2. The librarian, teacher, and administration shall be informed of the nature and facts concerning the complaint.
3. The complaint or request to review the material shall be submitted by the principal to a faculty committee composed of persons teaching in the subject matter field of the materials challenged.
4. The materials are judged by the committee and a written recommendation shall be submitted to the principal and a copy of the complaint and recommendation shall be kept on file in the principal's office for future reference.
5. From this point on, appeal of the principal's decision will follow procedures as listed below.

Level Two:

1. In the event the complainant is not satisfied with the principal's decision, the complainant may appeal the decision to the superintendent. The complaint should be put in writing.
2. The superintendent must hear the complaint within three school days after receiving a request for a hearing.
3. At Level Two, the complainant will present the complaint on his own behalf but may be accompanied by a friend of his own choosing.
4. Within three school days, the superintendent shall make his decision. The decision will be communicated in writing to the complainant.
5. If the decision is appealed to Level Three, the superintendent shall provide the board with a written record of the Level Two hearing including his decision in the matter with supporting reasons for his decision. A record of the Level One hearing shall also be made available to the board.

**PUBLIC COMPLAINTS ABOUT LIBRARY CURRICULUM OR
INSTRUCTIONAL MATERIALS, PROCEDURE (Cont.)**Level Three:

1. Within five days of receiving the decision of the superintendent, the complainant may appeal his decision to the board of education. The request for a hearing must be made through the superintendent or clerk of the board of education in writing.
2. The hearing will be held at the next regular school board meeting with all persons who participated at Levels One and Two.
3. The complainant may be represented at Level Three by anyone of his choosing, but the complainant must be present at the hearing.
4. Within ten days, the board shall issue a decision to all parties involved. Such decision by the board shall be final except that proper redress may be sought through the courts, should the complainant choose to do so.

2022-23 New Hire Board Report
February

Position Type	Employee Name/ # of Positions	Site	Position	Start Date
Coach	Ethan Scott	HS	Asst. Track	2/14/2023
Support	1	Hubbard	Para	2/14/2023
Coach	Tommy Hand	MS	Golf Coach	2/14/2023
Support	1	HS/CO	Registrar/Sec.	2/14/2023
Support	1	CIMS	Para	2/14/2023

2023-24 New Hire Board Meeting Report
February

Position Type	Employee First	Employee Last	Site	Position	Start Date
Coach	Hannah	Hixon	HS	VB Head Coach	7/1/2023

2023-24 Rehire Board Meeting Report
February

Position Type	Employee Name	Site	Position	Start Date
Administration	Austin Baze	Central Office	Tech Director	Rehire 23-24
Administration	Cynthia Davis	Central Office	Special Ed Director	Rehire 23-24
Administration	Shirley Armbrister	Transportation	Trans. Director	Rehire 23-24
Administration	Janice Busick	KID	Principal	Rehire 23-24
Administration	Mike Barefoot	Pioneer	Principal	Rehire 23-24
Administration	Julie Curry	Hubbard	Principal	Rehire 23-24
Administration	Greg George	Hubbard	Dean of Students	Rehire 23-24
Administration	Kristal Standridge	HS	Principal	Rehire 23-24
Administration	Jeff Allen	HS	Asst. Principal	Rehire 23-24
Administration	Joe Rohr	HS	Asst. Principal	Rehire 23-24
Administration	Katelynn Walker	CIMS	Asst. Principal	Rehire 23-24
Administration	Tyler Solomon	Central Office	Athletic Director	Rehire 23-24
Administration	Billy Hiatt	CIMS	Principal	Rehire 23-24
Administration	Ray Crawley	CIMS	Asst. Principal	Rehire 23-24