

Ardmore Board of Education Regular Meeting

Thursday, March 26, 2026 5:30 PM

Ardmore Administration Center - Board Room, 611 Veterans Blvd., Ardmore, OK 73401

1. Call the meeting to order, roll call, establish a quorum & state compliance with the Open Meeting Act. [Mr. Steve Oliver, Board Vice-President]
2. Pledge of Allegiance [Led By: Matthew, Take II Student]
3. Reports:
 - District Update, Andy Davis, Superintendent
4. Consider and take action to review and approve the financial and compliance audit for the fiscal year ending June 30, 2025. [Laura Perry, Mary E Johnson & Associates, PPLC.]
5. Consent Agenda
 - A. Minutes
 - B. Monthly Financial Report for the Month Ending February 28, 2026.
 - Activity Fund
 - Treasurer's Report
 - C. Encumbrance Orders and Change Orders as listed for FY26.
 - D. Transfer from Activity Account Request
 - E. Fundraiser Requests from Schools, Clubs & Organizations
 - F. Contract Approvals/Renewals
 - G. Ardmore High School Cheer Constitution Revision
6. Consider and take action to appoint a board member to serve on the Board's Negotiation Team with the Ardmore Education Association for FY27 Negotiations. [Steve Oliver, Board Vice-President]
7. Consider and take action to appoint a board member to serve on the Board's Negotiation Team with the Ardmore Support Personnel Organization for FY27 Negotiations. [Steve Oliver, Board Vice-President]
8. New Business not known at the time the agenda was posted.
9. The next regular Board Meeting is scheduled for **Tuesday**, April 21, 2026, 5:30p.m., in the Ardmore City Schools Administration Center Board Room, located at 611 Veterans Blvd., Ardmore, Oklahoma. *[If a revision is necessary, the Board will consider and vote on a change to the meeting date, time, and/or location.]*
10. Proposed executive session to discuss the following items, followed by a vote to convene into Executive Session.
11. The Board Vice-President to declare the Executive Session complete, acknowledge the Board's return to open session, and the meeting being reopened to the public at; followed by the Executive Session Compliance Announcement as to who was present in the Executive Session, items discussed, note that no other business was discussed, and that no action was taken while in Executive Session.
12. Consider and take action on the recommended Non-Certified Support Employment for the 2025-2026 school year:
13. Consider and take action on the recommended Certified Employment for the 2027-2026 school year:
14. Consider and take action on the recommended contract renewal of the listed Certified Administrators for the 2026-2027 school year:
15. Consider and take action on the recommended contract renewal for the listed Certified and Non-Certified Directors for the 2026-2027 school year.
16. Consider and take action on the recommended contract renewal of the Non-Certified Support Executive Coordinator (Superintendent's Office) for the 2026-2027 school year.
17. Consider and take action on the recommended additions to the Personnel Substitute Rosters for the 2025-2026 school year.
18. Consider and take action on the listed Non-Certified Support retirement request:

- Lydra Lofton, Professional, Ardmore High School, effective May 20, 2026.
- Sheila Wood, Cafeteria Manager, Child Nutrition Department, effective May 21, 2026.

19. The following resignations have been received and approved by the Superintendent.

20. Steve Oliver, Vice-President, adjourned the meeting at 6:03 p.m.

Posted this _____ day of _____, 20____, at _____ o'clock _____.M., at the south entrance of the Administration Center, 611 Veterans Blvd., Ardmore, OK 73401. Notice for this meeting was provided & verified Carter County Clerk on _____.

Terrie Colaw, Board Minutes Clerk



OKLAHOMA Education

Audit
Acknowledgement Audit
Year: 2024-2025

District Name Ardmore

District Number 19

County Name Carter

County Code 10

The annual independent audit was presented to the Board of Education in a meeting conducted in accordance with the Open Meeting Act 25 O.S. Section 301-314 on March 26, 2026.

Date of Meeting

The audit was presented by Mary E. Johnson & Associates, PLLC

(Independent Auditor)

(Independent Auditor's Signature)

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

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

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

Signature of the Board of Education:

Superintendent

Board of Education Vice President

Board of Education President

Board of Education Member

Board of Education Member

Board of Education Member

Board of Education Member

Subscribed and sworn before me on _____

My Commission expires _____

(Notary Public)



March 23, 2026

To the Board of Education
Ardmore School District I-19
Carter County, Oklahoma

We have audited the financial statements of Ardmore School District I-19, Carter County, Oklahoma for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 16, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Ardmore School District I-19 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by Ardmore School District I-19 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the fund type financial statements was:

Management's estimate of the contingent amounts of grant expenditures that might be disallowed is based on prior experience with the grants. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Audit procedures did not detect any misstatements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 23, 2026.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to statement of statutory, fidelity and honesty bonds and schedule of accountant's professional liability insurance, which are Oklahoma Department of Education required other information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the Oklahoma Department of Education required other information and do not express an opinion or provide any assurance on the other information.

We were engaged to report on other supplementary information listed in the table of contents, which accompany the financial statements but are not Required Supplementary Information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting practices prescribed by the Oklahoma State Department of Education, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board of Education and management of Ardmore School District I-19 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Mary E. Johnson & Associates PLLC

Mary E. Johnson & Associates, PLLC

ARDMORE SCHOOL DISTRICT I-19
Carter County, Oklahoma
Financial Statements
Year-End June 30, 2025

Ardmore School District I-19
Carter County, Oklahoma
School District Officials
June 30, 2025

Board of Education

President	Harry Spring
Vice-President	Steve Oliver
Clerk	Lori Capshaw
Member	Jaclyn Woods
Member	James Foreman

Superintendent of Schools

Andy Davis

School District Treasurer

Perry Zeiset

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Ardmore School District No. I-19, Carter County, Oklahoma
Ardmore, Oklahoma

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information Ardmore School District No. I-19, Carter County, Oklahoma, as of and for June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, the governmental activities, each major fund, and the aggregate remaining fund information of Ardmore School District I-19, Carter County, as of June 30, 2025, and the revenues it collected and expenditures it paid and budgetary results for the year then ended, in accordance with the financial reporting provisions of Oklahoma State Department of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Ardmore School District I-19, Carter County, as of June 30, 2025,, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the financial statements are prepared by the Ardmore School District I-19, on the basis of the financial reporting provisions of Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of Oklahoma State Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Oklahoma State Department of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ardmore School District I-19's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ardmore School District I-19's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ardmore School District I-19's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise School District's financial statements as a whole. The budgetary comparison schedules, combining nonmajor fund financial statements, statement of changes in activity fund subaccounts and other information listed in the table of contents are presented for additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the report. The other information comprises the management discussion and analysis, statement of statutory fidelity and honesty bonds and schedule of accountant's professional liability insurance but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2026, on our consideration of Ardmore School District I-19 Carter County, Oklahoma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contract and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ardmore School District I-

19 Carter County, Oklahoma's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Ardmore School District I-19 Carter County, Oklahoma's internal control over financial reporting and compliance.

Mary E Johnson & Associates PLLC

Norman, Oklahoma

March 23, 2026

ARDMORE SCHOOL DISTRICT NO. I-19
Management's Discussion and Analysis
June 30, 2025
(UNAUDITED)

As management of the Ardmore School District No. I-19, Carter County, Oklahoma (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here. The basic financial statements include government-wide financial statements and fund financial statements. For a further understanding of the difference between these financial statements, a detailed discussion is provided on page 22.

Financial Highlights

With respect to the government-wide financial statements:

The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$59,138,389 (*net position*), which is an increase of \$2,807,924 from the prior year. Of the amount at June 30, 2025, \$5,251,082 (*unrestricted net position*) may be used to meet the entity's ongoing obligations to citizens and creditors.

With respect to the fund financial statements:

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$23,509,256, a decrease of \$1,377,720 from the prior year.

Other highlights:

On August 1, 2018, the Board of Education entered into ground lease and sublease agreements with the Carter County Public Facilities Authority (CCPFA), a public trust, for the purpose of facilitating the issuance of the bonds, to provide security for payment of the bonds, and to enable the district to utilize the bond proceeds for the construction and placement of improvements on real property. The lease agreements will remain in effect to June 30, 2034. In conjunction with these lease agreements, the District will issue general obligation bonds to repay the lease. On October 24, 2024, the Board of Education approved the sale of \$2,035,000 General Obligation Combined Purpose Bonds. The proceeds were received by the district on January 9, 2025. The purpose of these bonds was to provide \$2,0235,000 proceeds for the 2018 CCPFA lease payment.

In June 2018, a local charitable foundation granted the District \$4,000,000 to help construct the Performing Arts Center. The grant will be distributed in annual payments of \$500,000 from 2018 through 2025. As of June 30, 2024, the District had received the full amount of the grant.

Capital improvement projects completed during the fiscal year ended June 30, 2025, include Superintendents wing in the Administration Building, the Water Mitigation Project at Charles Evans Elementary, security projects at the Westheimer Performing Arts Center, and an additional serving line at the High School Cafeteria.

On June 28, 2022, the taxpayers of Carter County approved to extend the \$.25 county sales tax collection through March 31, 2028. These sales tax collections are used to provide revenues for technology equipment and instructional and classroom materials for all common school districts located within Carter County.

ARDMORE SCHOOL DISTRICT NO. I-19
Management's Discussion and Analysis
June 30, 2025
(UNAUDITED)

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the entity's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* include the statement of net position – regulatory basis and the statement of activities – are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position – regulatory basis* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities – regulatory basis* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported using the regulatory basis of accounting whereby revenues represent cash receipts collected by June 30th and expenditures represent cash disbursements modified by encumbrances, investments, inventories, capital assets, depreciation, and long-term debt.

The governmental activities of the District include instruction, supporting services, non-instruction services, capital outlay, and other outlays. These functions are principally supported by State of Oklahoma appropriations, grants and fees.

The government-wide financial statements can be found on pages 17-18 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District only has governmental funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on cash collections and encumbrances, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

ARDMORE SCHOOL DISTRICT NO. I-19
Management's Discussion and Analysis
June 30, 2025
(UNAUDITED)

Overview of the Financial Statements (Continued)

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet – regulatory basis and the governmental fund statement of revenues, expenditures, and changes in fund balances – regulatory basis provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains sixteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Building Fund, Sinking Fund, CCPFA 2018 Bond Fund and Bond Fund #37 which are considered to be major funds. Data from the other eleven governmental funds are combined into an aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The District adopts an annual appropriated budget for its general fund, building fund, child nutrition fund, coop fund, and sinking fund. A budgetary comparison statement has been provided for the general fund and all applicable major funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 19-20 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-36 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *other information* concerning the District's budget to actual schedules on major governmental funds, combining and individual fund statements and schedules. Other information can be found on pages 37-47 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$59,138,389 at the close of the most recent fiscal year, as shown on the following page.

ARDMORE SCHOOL DISTRICT NO. I-19
Management's Discussion and Analysis
June 30, 2025
(UNAUDITED)

The District's Net Position

	Governmental Activities	
	June 30, 2025	June 30, 2024
ASSETS		
Cash and Cash Equivalents	\$ 25,521,918	\$ 27,057,735
Restricted Cash	71,412	50,353
Investments	37,666	37,666
Capital Assets:		
Land and Construction in Progress	812,015	846,296
Other Capital Assets, Net of Depreciation	72,442,117	72,997,192
Total Assets	\$ 98,885,128	\$ 100,989,242
LIABILITIES AND EQUITY		
Current Liabilities		
Warrants Payable	\$ 2,061,204	\$ 2,165,187
Reserve for Encumbrances	60,535	93,591
Long-Term Liabilities		
Due within one year	7,270,000	6,810,000
Due in more than one year	30,355,000	35,590,000
Total Liabilities	\$ 39,746,739	\$ 44,658,778
Net Position		
Invested in Capital Assets	40,808,688	36,567,798
Restricted	13,078,619	14,353,743
Unrestricted	5,251,082	5,408,923
Total Net Position	\$ 59,138,389	\$ 56,330,464

Restricted Cash of \$71,412 consists of unused cash from the advanced lease revenue bonds from the Carter County Public Facilities Authority (CCPFA) 2018 lease.

ARDMORE SCHOOL DISTRICT NO. I-19
Management's Discussion and Analysis
June 30, 2025
(UNAUDITED)

Government-wide Financial Analysis (Continued)

Construction in Progress of \$370,015 includes the following site improvement projects:

Construction in Process

Security Camera System - Noble Stadium	19,233
Access Control Upgrade Distric Wide	282,687
Technology Office Remodel - Administration Building	<u>68,095</u>
	<u>\$ 370,015</u>

Long-Term Liabilities include \$11,835,000 of general obligation bonds and \$25,790,000 of advanced lease revenue bonds from the Carter County Public Facilities Authority (CCPFA) 2013 and 2018 leases. These liabilities were incurred for the purpose of constructing, equipping, repairing and remodeling school buildings, acquiring school furniture, fixtures and equipment, acquiring and improving school sites, and purchasing school buses. These financing arrangements are described in Notes V and X of the footnotes.

ARDMORE SCHOOL DISTRICT NO. I-19
Management's Discussion and Analysis
June 30, 2025
(UNAUDITED)

Government-wide Financial Analysis (Continued)

Governmental activities. Governmental activities increased the District's net position by \$2,807,925. Key elements of this increase are shown below.

The District's Changes in Net Position

	Governmental Activities	
	Year Ended	
	June 30, 2025	June 30, 2024
Primary Government		
Program Revenues:		
Charges for Services	\$ 1,360,639	\$ 1,388,564
Operating Grants and Contributions	8,561,197	9,560,824
Capital Grants and Contributions	1,203,123	1,288,122
Total Program Revenues	\$ 11,124,959	\$ 12,237,510
General Revenues:		
Taxes:		
Property Taxes, levied for general purposes	\$ 8,904,997	\$ 9,070,740
Property Taxes, levied for building purposes	1,272,498	1,296,182
Property Taxes, levied for sinking fund purposes	6,025,107	5,858,712
General Taxes	3,440,346	3,073,704
Investment Earnings	1,136,288	1,259,120
State Aid - Noncategorical	10,059,638	9,189,595
Gain or (Loss) on Disposal of Assets	173,094	13,022
Miscellaneous	451,589	427,158
Total General Revenues	\$ 31,463,557	\$ 30,188,233
Total Revenues	\$ 42,588,516	\$ 42,425,743
Governmental Activities		
Expenses:		
Instruction	14,607,665	14,743,773
Support Services	19,772,212	19,188,004
Operation of Noninstructional Services	3,198,250	2,856,890
Facilities Acquisition & Construction Services	801	1,543
Scholarships, Awards, & Other	12,560	7,850
Interest on Long-Term Debt	2,100,550	2,161,639
Other Expenses and Refunds	88,554	43,944
Total Expenses	39,780,592	39,003,643
Increase (Decrease) In Net Position	2,807,924	3,422,100
Net Position - Beginning	56,330,465	52,908,364
Net Position, Ending	\$ 59,138,389	\$ 56,330,464

ARDMORE SCHOOL DISTRICT NO. I-19
Management's Discussion and Analysis
June 30, 2025
(UNAUDITED)

Government-wide Financial Analysis (Continued)

The District's Charges for Services had a net decrease of \$27,925 during the year ended June 30, 2025, due to decreased revenues and grants for the HUGS after-school childcare program.

The District's Operating Grants and Contributions had a net decrease of \$999,627 during the year ended June 30, 2025. This decrease is exclusively due to the private donation in FY24 of a one-time operating grant for the Westheimer Performing Arts Center in the amount of \$1,500,000. Increases occurred in County Sales Tax (\$32,538), Reading Sufficiency Grant (\$25,583), Federal Funding (\$103,517) and the state paid Maternity Leave reimbursement (\$53,229)

Capital Grants & Contributions decreased by \$84,999 primarily due to the loss of ESSER grants.

Property taxes levied for general purposes and building purposes decreased \$165,743 and \$23,684, respectively, during the year ended June 30, 2025.

Property taxes levied for sinking fund purposes increased \$833,605 during the year ended June 30, 2025, due to timing of payments on outstanding bond debt.

General taxes increased \$366,642 primarily due to the increased collection of \$303,099 in Gross Production. Other increases were realized in County 4-mil (\$50,444), and County Mortgage (\$25,451). A decrease materialized in Motor Vehicle collections (\$25,205).

Investment earnings decreased by \$225,409 due to declining interest rates by the Federal Reserve Bank during year ended June 30, 2025.

State Aid – Noncategorical revenues increased \$870,043 primarily due to the changes in the following categories in the state aid formula: increase in state salary incentive aid (\$52,032), increase in weighted ADM (\$29,853), increase in ad valorem chargeable (\$42,470), increase in the transportation factor (\$11,014) and a decrease in other chargeables (\$719,077). There was also an increase in flexible benefit allowance of \$76,804 for the year ended June 30, 2025.

Gain on the disposal of Assets of \$173,094 was primarily due to the sale of undeveloped land in Ardmore city limits.

Instruction expenses decreased \$136,107 primarily due a spending reduction in materials and supplies. With the loss of ESSER funding in FY25, instructional spending is returning to pre-Covid spending levels that supported the increased spending of materials in prior years.

Support Services increased \$548,209 primarily due to purchases of furniture and equipment for the new performing arts center, increase in utilities, property insurance premiums, fuel, security cameras, training costs, technology purchases and depreciation expense.

Operation of Noninstructional Services increased \$341,360 primarily due to increased food costs and cafeteria supplies, increased cafeteria personnel, and increased cost of items purchased for fundraisers.

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June 30, 2025
(UNAUDITED)

Interest on Long-Term Debt of \$2,100,550 includes \$1,245,700 interest on the 2013 and 2018 CCPFA lease revenue bonds and \$854,850 on general obligation bonds.

Other Expenses and Refunds increased \$44,610 primarily due to the increase in Private School IDEA Flow-Through expenditures.

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's *governmental funds* is to provide information on cash collections and encumbrances, as well as balances of spendable resources available at the end of the fiscal year. Such information is useful in assessing the District's financing requirements.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$23,509,256, a decrease of \$1,377,720 in comparison with the prior year. This amount includes \$4,631,090, *assigned fund balance*, which is available for next year's general operations of the District.

The general fund is the chief operating fund of the District. At the end of the current fiscal year, total fund balance of the general fund was \$5,251,083, of which \$619,993 was restricted by state statute, donors and external grantors.

General Fund Budgetary Comparisons

The District budgets conservatively. Revenues are budgeted based upon statutorily-limited amounts equaling 90% of the prior year's collections; approved millage rates for ad valorem taxes; and approved allocation amounts from federal, state, and local grantors. Expenditures and carryover are budgeted based upon the legal appropriations approved by the county excise board.

During fiscal year ended June 30, 2025, General Fund property tax revenue was \$418,860 greater than the budgeted amount, reflecting an 4.91% increase in revenues. This increase is due to an increase in collections of prior years' taxes (\$13,665) and current year taxes collected above the 10% allowance for delinquent accounts (\$405,195).

Interest revenues decreased \$27,512 due to declining interest rates implemented by the Federal Reserve Bank during the year ended June 30, 2025.

County revenues increased \$160,256 due to increased collection of County 4-mill assessments.

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State revenues increased \$588,484. The increase is due to the following factors: Gross Production tax increase of \$413,176, State Foundation and Salary Incentive Aid increase of \$157,129, and other state revenues increase of \$220,065. An offsetting decrease was in the Flexible Benefit Allowance of \$201,886

Federal revenues increased by \$2,194,255 primarily due to the carryover of the CARES Act and ESSER II funding, and timing of federal claim reimbursements during the year ended June 30, 2025.

Other revenues decreased \$295,391 primarily due to an FY24 one-time donation for operating costs of the Westheimer Performing Arts Center.

General fund actual instruction expenditures were \$507,665 more than budgeted instruction expenditures due to the District's instructional needs during the year ended June 30, 2025.

Capital Asset and Debt Administration

Capital assets. The District's investment in capital assets for its governmental activities as of June 30, 2025, amounts to \$73,254,132 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, buses, vehicles, machinery and equipment, and construction in progress. The net increase in the District's capital assets for the current fiscal year was \$589,356.

**The District's Capital Assets
(Net of Depreciation)**

	Governmental Activities	
	June 30, 2025	June 30, 2024
Land	\$ 442,000	\$ 442,650
Land Improvements	4,814,454	4,694,039
Buildings	108,918,093	108,320,078
Buses and Vehicles	4,731,294	4,750,972
Machinery and Equipment	7,591,374	6,076,072
Construction in Progress	370,015	403,646
 Total Capital Assets	 126,867,230	 124,687,457
 Accumulated Depreciation	 (53,613,098)	 (50,843,969)
 Net Capital Assets	 \$ 73,254,132	 \$ 73,843,488

Additional information on the District's capital assets can be found in Note IV on page 30 of this report.

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(UNAUDITED)

At year-end, the District had \$37,625,000 in long-term liabilities versus \$42,400,000 last year, as shown below:

	Governmental Activities	
	June 30, 2025	June 30, 2024
Capital Leases	\$ 25,790,000	\$ 26,435,000
General Obligation Debt	11,835,000	15,965,000
Total Governmental Activity Long-Term Liabilities	\$ 37,625,000	\$ 42,400,000

Additional information on the District's long-term obligations can be found in Note V to the financial statements.

Other Currently Known Facts, Decisions, or Conditions

On November 16, 2023, the Board of Education approved the sale of \$3,930,000 General Obligation Bonds; the proceeds were received by the District on January 4, 2024. The purpose of these bonds was to provide \$3,930,000 proceeds for the 2018 CCPFA lease payments due on September 1 2024 and September 1, 2025.

In November 2022, the District ordered two activity buses to be paid out of local funds; these activity buses were delivered in April 2024. In December 2023, the District ordered 3 buses to be paid out of ESSER III funding. One bus was delivered in October 2024; the two remaining buses were cancelled due to the fact that they could not be constructed and delivered within the ESSER III funding deadlines.

Under the American Rescue Plan Act of 2021, the District received an allocation of ESSER III funds in the amount of \$8,667,966 (amended) beginning July 1, 2021. These funds provide additional relief to school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students. As of June 30, 2023, the District had \$5,159,779 remaining in ESSER III grant, which may be spent in the subsequent fiscal year. As of September 30, 2024, the school district had encumbered but not paid the amount of \$2,418,210. These funds were paid by December 15, 2024.

On March 14, 2024, the Board of Education approved an agreement with the CWA Group, PLLC for the professional architectural design services for Ardmore High School facility assessment and possible bond proposal in 2025.

On November 19, 2024, the Board of Education approved the sale of \$2,035,000 General Obligation Bonds; the proceeds were received by the District on January 1, 2025. The purpose of these bonds are to provide \$2,035,000 proceeds for the 2018 CCPFA lease payments due on January 1, 2027 and January 1, 2028.

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Management's Discussion and Analysis
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On January 22, 2026, the Board of Education approved the sale of \$4,110,000 General Obligation Bonds; the proceeds were received by the District on March 12, 2026. The purpose of these bonds is to provide \$4,110,000 proceeds for the 2018 CCPFA lease payments due on March 1, 2028.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the entity's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Ardmore School District No. I-19, Carter County, Oklahoma District, P.O. Box 1709, Ardmore, Oklahoma 73402.

BASIC FINANCIAL STATEMENTS

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Statement of Net Position – Regulatory Basis
June 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Investments	\$ 25,521,918
Restricted Cash	71,412
Investments	37,666
Capital Assets:	
Land and Construction in Progress	812,015
Other Capital Assets, net of depreciation	72,442,117
	\$ 98,885,128
 LIABILITIES AND NET POSITION	
Current Liabilities	
Warrants Payable	\$ 2,061,204
Reserve for Encumbrances	60,535
Long -term liabilities	
Due within one year	7,270,000
Due in more than one year	30,355,000
	\$ 39,746,739
 Net Position	
Net Investment in Capital Assets	\$ 40,808,688
Restricted for	
Building Services	3,557,492
Child Nutrition	14,091
Debt Service	5,080,634
Instructional Materials and Technology	2,122,320
Alternative Education	1,079,647
School Organizations	1,160,735
Scholarships	
Expendable	12,534
Nonexpendable	51,166
Unrestricted	5,251,082
	\$ 59,138,389

See Notes to Financial Statements

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Statement of Activities– Regulatory Basis
For the Year Ended June 30, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	
<i>Functions/Programs</i>					
Primary Government					
Governmental Activities					
Instruction	\$ 14,607,665	\$ 400,604	\$ 1,546,093	\$ -	\$ (12,660,968)
Support Services	19,772,212	251,491	4,909,071	1,203,123	(13,408,527)
Operation of Noninstructional Services	3,198,250	681,248	2,046,143	-	(470,859)
Facilities Acquisition and Construction Services	801	-	-	-	(801)
Scholarships, Awards and Other	12,560	-	1,000	-	(11,560)
Interest on Long-Term Debt	2,100,550	-	-	-	(2,100,550)
Other Expenses and Refunds	88,554	27,296	58,890	-	(2,368)
Total Governmental Activities	\$ 39,780,592	\$ 1,360,639	\$ 8,561,197	\$ 1,203,123	\$ (28,655,633)
General Revenues					
Taxes					
Property taxes, levied for general purposes					\$ 8,904,997
Property taxes, levied for building purposes					1,272,498
Property taxes, levied for sinking fund purposes					6,025,107
General Taxes					3,440,346
Investment Earnings					1,136,288
State Aid - Noncategorical					10,059,638
Gain or (Loss) on Disposal of Assets					173,094
Miscellaneous					451,589
Total General Revenues					\$ 31,463,557
Change in Net Position					\$ 2,807,924
Net Position - Beginning					56,330,465
Net Position - Ending					\$ 59,138,389

See Notes to Financial Statements

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Balance Sheet – Governmental Funds– Regulatory Basis
June 30, 2025

	General Fund	Building Fund	Sinking Fund	Bond Fund 31	Other Governmental Funds	Total
Assets						
Cash and Cash Investments	\$ 6,814,029	\$ 3,773,401	\$ 5,080,634	\$ 4,285,787	\$ 5,568,066	\$ 25,521,917
Restricted Cash	-	-	-	-	71,412	71,412
Investments	-	-	-	-	37,666	37,666
Total Assets	\$ 6,814,029	\$ 3,773,401	\$ 5,080,634	\$ 4,285,787	\$ 5,677,144	\$ 25,630,995
Liabilities						
Warrants Outstanding	\$ 1,508,955	\$ 209,491	-	-	\$ 342,758	\$ 2,061,204
Reserve for Encumbrances	53,991	6,418	-	-	126	60,535
Total Liabilities	\$ 1,562,946	\$ 215,909	\$ -	\$ -	\$ 342,884	\$ 2,121,739
Fund Balances						
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 51,166	\$ 51,166
Restricted	619,993	3,371,630	5,080,634	\$ 4,141,980	3,937,274	17,151,511
Committed	-	-	-	-	1,160,734	1,160,734
Assigned	4,631,090	185,862	-	143,807	185,086	5,145,845
Unassigned	-	-	-	-	-	-
Total Fund Balances	\$ 5,251,083	\$ 3,557,492	\$ 5,080,634	\$ 4,285,787	\$ 5,334,260	\$ 23,509,256
Total Liabilities and Fund Balances	\$ 6,814,029	\$ 3,773,401	\$ 5,080,634	\$ 4,285,787	\$ 5,677,144	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. The costs of assets is \$126,867,230 and the accumulated depreciation is \$53,613,098.

73,254,133

Long-term capital lease and bond payable obligations are not due and payable in the current period and accordingly are not reported as fund liabilities. Long-term liabilities at year-end consist of:

Bond Payable:	
Capital Lease Payable:	<u>(37,625,000)</u>

Net position of governmental activities.

\$ 59,138,389

See Notes to Financial Statements

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Statement of Revenues, Expenditures and Changes in Fund
Balances – Governmental Funds– Regulatory Basis
For the Year Ended June 30, 2025

	General Fund	Building Fund	Sinking Fund	Bond Fund 31	Other Governmental Funds	Total
REVENUE						
Property Taxes	\$ 8,948,959	\$ 1,272,497	\$ 6,025,107	\$ -	\$ -	16,246,563
Interest	257,488	185,861	279,573	143,805	233,497	1,100,224
County Revenue	931,256	-	-	-	913,266	1,844,522
State Revenue	13,158,684	25,824	-	-	467,649	13,652,157
Federal Revenue	5,498,255	-	-	-	1,786,895	7,285,150
Other	449,419	186,811	-	-	3,616,722	4,252,952
Total Revenue	<u>\$ 29,244,061</u>	<u>\$ 1,670,993</u>	<u>\$ 6,304,680</u>	<u>\$ 143,805</u>	<u>\$ 7,018,029</u>	<u>\$ 44,381,568</u>
EXPENDITURES						
Current						
Instruction	\$ 13,951,476	\$ -	\$ -	\$ -	\$ 632,803	\$ 14,584,279
Support Services	14,020,690	1,693,678	-	21,260	1,351,467	17,087,095
Non-instruction Services	219,819	-	-	-	2,786,356	3,006,175
Capital Outlay	1,275,389	282,752	-	1,920,600	2,497,001	5,975,742
Other Outlays	88,554	300	-	-	45,000	133,854
Debt Service						
Principal Payment	-	-	6,165,000	-	-	6,165,000
Interest Paid	-	-	854,850	-	-	854,850
Total Expenditures	<u>\$ 29,555,928</u>	<u>\$ 1,976,730</u>	<u>\$ 7,019,850</u>	<u>\$ 1,941,860</u>	<u>\$ 7,312,627</u>	<u>\$ 47,806,995</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (311,867)	\$ (305,737)	\$ (715,170)	\$ (1,798,055)	\$ (294,598)	\$ (3,425,427)
Adjustments to Prior Year Encumbrances	<u>7,000</u>	<u>4,565</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,565</u>
Other Financing Sources						
Transfers In (Out)	\$ 147,028	\$ (657,909)	\$ -	\$ -	\$ 510,881	\$ -
Estopped Warrants	-	-	-	-	1,141	1,141
Proceeds of Bonds	-	-	-	2,035,000	-	2,035,000
Total Other Financing Sources	<u>\$ 147,028</u>	<u>(657,909)</u>	<u>-</u>	<u>\$ 2,035,000</u>	<u>512,022</u>	<u>2,036,141</u>
Net Change in Fund Balances	\$ (157,839)	\$ (959,081)	\$ (715,170)	\$ 236,945	\$ 217,424	\$ (1,377,721)
Fund Balances - Beginning	<u>5,408,922</u>	<u>4,516,573</u>	<u>5,795,804</u>	<u>4,048,842</u>	<u>5,116,836</u>	<u>24,886,977</u>
Fund Balances - Ending	<u>\$ 5,251,083</u>	<u>\$ 3,557,492</u>	<u>\$ 5,080,634</u>	<u>\$ 4,285,787</u>	<u>\$ 5,334,260</u>	<u>\$ 23,509,256</u>

See Notes to Financial Statements

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund
Balances – Governmental Funds – Regulatory Basis to the Statement of Activities – Regulatory Basis
For the Year Ended June 30, 2025

*Amounts reported for governmental activities
in the statement of activities are different because:*

Net change in fund balances - total governmental funds \$ (1,377,721)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.

Capital Outlay	\$ 2,617,509	
Depreciation Expense	<u>(3,197,515)</u>	(580,006)

The net effect of various miscellaneous transactions involving capital assets (I.e., sales, trade-ins, disposals and donations) is to decrease net position. (9,350)

Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. However, in the statement of net position issuing debt increases long term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.

Debt repayments this year exceeds debt issued:

Debt Issued	(2,035,000)	
Debt Repayments	<u>6,165,000</u>	4,130,000

The repayment of the principal on capital leases consumes current financial resources of government funds. However this transaction does not have an effect on net position.

645,000

Change in net position of governmental activities \$ 2,807,923

See Notes to Financial Statements

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ardmore School District No. I-19, Carter County, Oklahoma (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 for support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes.

The Reporting Entity

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

Financial Statement Presentation

The District prepares its financial statements in a presentation format that is, in substance, the format established by the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statement-Management’s Discussion and Analysis-for State and Local Governments*. GASB Statement No. 34 established a financial reporting model for state and local governments that included the addition of management’s discussion and analysis, government-wide financial statements, required supplementary information and the elimination of the effects of internal service activities and the use of account groups to the already required fund financial statements and notes.

Government-Wide and Fund Financial Statements

The District’s basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District’s major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Governmental activities include programs primarily supported by taxes, State aid, grants and other intergovernmental revenue. The District does not have any activities classified as business-type. The government-wide focus is more on the sustainability of the District as an entity and the change in the District’s net position resulting from current year’s activities.

Government-Wide Financial Statements: In the government-wide Statement of Net Position-regulatory basis, the District’s governmental activities are reported on cash receipts and disbursement basis modified as required by regulations of the Oklahoma Department of Education to include fixed assets, long-term debt and obligations. The District’s net position is reported in three parts: net investment in capital assets, restricted net position and unrestricted net position.

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide Statement of Activities – regulatory basis reports both the gross and net cost of each of the District’s programs and functions. The functions are also supported by general government revenues. The Statement of Activities – regulatory basis reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to students, faculty, individuals, or other school districts that purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes, interest, transfers and other items not properly included among program revenues are reported instead as *general revenues*.

All interfund transactions are eliminated in the government-wide statements.

Fund Financial Statements: Governmental fund financial statements are reported using the cash receipts and disbursements basis of accounting modified as required by the Oklahoma Department of Education to include investments and inventories on hand, encumbrances issued and warrants outstanding. The fund financial statements provide reports on the financial condition and results of operations of governmental fund categories.

The District reports the following major governmental funds:

General Fund is the primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Building Fund is used to account for resources restricted by statutes for ad valorem taxes designated for repair, maintenance, acquisition and construction of buildings.

Debt Service Fund – The District accounts for the accumulation of funds for the periodic payment of general long-term debt in this fund.

Bond Fund 31 – is used to account for proceeds from long-term financing and revenues and expenditures related to authorized construction and other capital asset acquisitions.

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Additionally, the District reports the following fund types included in the Other Governmental Funds column:

Special Revenue Funds – The District accounts for resources restricted or committed to specific purposes other than debt service or capital projects where the foundation for the fund is those resources or if the fund is legally mandated in special revenue funds.

Capital Project Funds -- The proceeds from long-term financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in a capital projects fund.

Permanent Fund – The District reports resources that are restricted to the extent that only earnings, and not principal, may be used to support the District’s programs in this fund.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

As to the basis of accounting, the basic financial statements are essentially prepared on a basis of cash receipts and disbursements modified as required by the regulations of the Oklahoma Department of Education as follows:

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies and are recorded as expenditures when approved.
- Vendor obligations due and payable for goods and services received are recorded as a payable until paid.
- Warrants/Checks payable are recorded as liabilities when issued.
- Investments and inventories are recorded as assets when purchased and reduced when used.
- Capital assets in the government-wide statements are recorded when acquired and depreciated over their useful lives.
- Long-term debt reported in the government-wide statements is recorded when incurred.
- Accrued compensated absences are recorded as an expenditure and liability when the obligation is incurred.

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which would have required the government-wide financial statements as well as the fiduciary fund financial statements to be presented on the accrual basis of accounting. The fund financial statements under accounting principles generally accepted in the United States of America would have been presented on the modified accrual basis of accounting. These financial statements are presented on the basis of accounting described above.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Collateral in the form of obligations of the U.S. government or its agencies, municipalities or the State of Oklahoma is required for demand deposits and certificates of deposit for all amounts not covered by federal depository insurance.

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, banks and trust companies.

Investments for the District are reported at historical value. The investments held by the District as equity securities were donated.

Inventories

The value of consumable inventories at June 30, 2025 is not material to the financial statements. On the government-wide financial statements, United States Department of Agriculture (USDA) food commodities are recorded as revenue at fair value as of the date of receipt and as an expense when used. USDA food commodities are not reported in the governmental funds.

Capital Assets

Capital assets, which include land, land improvements, buildings, buses and vehicles, machinery and equipment, and construction in progress, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

ARDMORE SCHOOL DISTRICT NO. I-19
 Carter County, Oklahoma
 Notes to Financial Statements
 June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the District, is depreciated using the straight-line method over the following estimated useful lives.

<u>Assets</u>	<u>Years</u>
Land Improvements	15
Buildings	20 – 40
Buses & Vehicles	5 – 10
Machinery and Equipment	3 – 10

Net Position

When the District incurs an expense for which it may either use restricted or unrestricted net position, it uses restricted net position first unless unrestricted net position will have to be returned because they are not used.

Net assets on the Statement of Net Position – Regulatory Basis include the following:

Net Investment in Capital Assets, – The component of net position that reports the difference between capital assets less both accumulated depreciation and the outstanding balance of debt that is directly attributable to the acquisition, construction and improvement of these capital assets.

Restricted for Building Services – The component of net position that reports the excess of property taxes and other revenues collected in excess of expenses for operation of the District’s buildings. This amount is restricted by Oklahoma Statutes.

Restricted for Child Nutrition – The component of net position that report the assets restricted for use by the Child Nutrition program.

Restricted for Debt Service – The component of net position that report the assets restricted for payment of principal and interest on general long-term debt.

Restricted for Instructional Materials and Technology – The component of net position that report the excess of sales tax restricted for technology and instructional materials by voters.

Restricted for Alternative Education – The component of net position that report the assets restricted for alternative education programs.

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted for School Organizations – The component of net position that report the assets restricted for use by student organizations and extracurricular activities. This amount is restricted by Oklahoma Statutes.

Restricted for Scholarships – The component of net position that report the assets restricted for scholarships.

Unrestricted – The difference between assets and liabilities that is not reported as restricted for any other purposes.

Fund Equity

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The District has classified the original funds donated in the Endowment Fund as being nonspendable as these amounts are legally required to be maintained intact.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The District has classified amounts restricted by state statute, donors and external grantors in this classification.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The District has classified school organization activities as being committed because their use is governed by Board of Education action.

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Assigned: This classification includes amounts that are constrained by the District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board of Education delegating this responsibility to the superintendent through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds. The District has assigned funds for interest earnings to the special revenue funds and capital project funds where earned by the budgetary process. The assigned classification includes the residual fund balance for the general fund which is for next year’s appropriated budget for general operations.
- Unassigned: The unassigned classification includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

As of June 30, 2025, fund balances are comprised of the following:

	General Fund	Building Fund	Sinking Fund	Bond Fund 31	Other Governmental Funds
Nonexpendable					
Endowment	\$ -	\$ -	\$ -	\$ -	\$ 51,166
Restricted					
Debt Service	-	-	5,080,634	-	-
Building Operation and Maintenance	-	3,371,630	-	-	-
Alternative Education	-	-	-	-	1,045,602
State and Private Grants	619,993	-	-	-	-
Child Nutrition	-	-	-	-	4,584
Instructional Materials and Technology	-	-	-	-	2,036,613
School Facilities	-	-	-	4,141,980	838,079
Scholarships	-	-	-	-	12,396
Committed					
School Organizations	-	-	-	-	1,160,734
Assigned					
Building Operation and Maintenance	-	185,862	-	-	-
Alternative Education	-	-	-	-	34,044
Child Nutrition	-	-	-	-	9,507
Instructional Materials and Technology	-	-	-	-	85,707
School Facilities	-	-	-	143,807	55,690
Scholarships	-	-	-	-	138
General operations	4,631,090	-	-	-	-
Unassigned	-	-	-	-	-
	<u>\$ 5,251,083</u>	<u>\$ 3,557,492</u>	<u>\$ 5,080,634</u>	<u>\$ 4,285,787</u>	<u>\$ 5,334,260</u>

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources as appropriate opportunities arise, but reserves the right to selectively spend assigned and unassigned resources first to defer the use of these other classified funds.

Property Tax Revenues

The District is authorized by state law to levy property taxes which consist of ad valorem taxes on real and personal property within the District. The County Assessor, upon receipt of the certification of tax levies from the county excise board, extends the tax levies on the tax roll for submission to the county treasurer prior to October 1. The county treasurer must commence tax collection within fifteen days of receipt of the tax rolls. The taxes are due one-half prior to January 1 and the balance prior to April 1. If the first payment is not made timely, the entire tax becomes due and payable on January 1. Second half taxes become delinquent on April 1 of the year following the year of assessment.

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Tax Revenues (Continued)

If not paid by the following October 1, the property is offered for sale for the amount of taxes due. The owner has two years to redeem the property by paying the taxes and penalty owned. If at the end of the two years the owner has not done so, the purchaser is issued a deed to the property.

State Revenues

Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of state aid funds to school districts based on information accumulated from the districts. Approximately 24% of the District's revenue comes from state sources.

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

The District receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs.

III. BUDGETARY INFORMATION

The District is required by law to prepare an annual budget. No later than October 1, each Board of Education shall prepare a financial statement and estimate of needs to be filed with the applicable county clerk and the State Department of Education. Once the county excise board has approved the estimate of needs, the Board shall adopt a final budget within 45 days or the second regularly scheduled board meeting. No later than 15 days prior to adoption of a final budget, the Board must conduct a public hearing for purposes of taking public comments.

A final budget may be revised upon approval of the Board of Education in open meeting.

A budget is legally adopted for the General Fund, Building Fund, Child Nutrition Fund, Coop Fund and Sinking Fund that includes revenue and expenditures. Budgets generally assume the expenditure of all available resources. Therefore, when the legal budget is prepared, it is assumed these funds will not have a carryover balance to a subsequent year. Program revenue received but not spent is restricted and deferred to a subsequent fiscal year.

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

III. DEPOSITS AND INVESTMENTS

Custodial Credit Risk - Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires collateral for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance. As of June 30, 2025, cash deposits and investments were fully insured or collateralized by a pledging bank's agent in the District's name.

Investment – The District's investment of \$37,666 at June 30, 2025, represents equity securities valued at historical value that were donated to the District. These securities are uninsured and exposed to the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of the investment.

IV. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<i>Government Activities:</i>				
<i>Capital assets, not being depreciated</i>				
Land	\$ 442,650	\$ -	\$ 650	\$ 442,000
Construction in progress	403,646	666,291	699,922	370,015
Total capital assets, not being depreciated	<u>\$ 846,296</u>	<u>\$ 666,291</u>	<u>\$ 700,572</u>	<u>\$ 812,015</u>
<i>Capital assets, being depreciated</i>				
Land Improvements	\$ 4,694,039	\$ 120,415	\$ -	\$ 4,814,454
Buildings	108,320,078	598,015	-	108,918,093
Buses and Vehicles	4,750,971	414,283	433,960	4,731,294
Machinery and Equipment	6,076,072	1,519,077	3,775	7,591,374
Total capital assets, being depreciated	<u>\$ 123,841,160</u>	<u>\$ 2,651,790</u>	<u>\$ 437,735</u>	<u>\$ 126,055,215</u>
Less Accumulated Depreciation	<u>50,843,968</u>	<u>3,197,515</u>	<u>428,385</u>	<u>53,613,098</u>
Total capital assets, being depreciated, net	<u>\$ 72,997,192</u>	<u>\$ (545,725)</u>	<u>\$ 9,350</u>	<u>\$ 72,442,117</u>
Governmental activities capital assets, net	<u>73,843,488</u>	<u>120,566</u>	<u>709,922</u>	<u>73,254,132</u>
Total Primary Government	<u>\$ 73,843,488</u>	<u>\$ 120,566</u>	<u>\$ 709,922</u>	<u>\$ 73,254,132</u>

Depreciation expense was charged to functions/programs of the District as follows:

Government activities:	
Instruction	\$ 23,983
Support	3,118,156
Non-Instruction	<u>55,376</u>
Total depreciation expense - governmental activities	<u><u>\$3,197,515</u></u>

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

V. LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2025, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Financed Leased Purchases (Direct Borrowing)	\$ 26,435,000	\$ -	\$ 645,000	\$ 25,790,000	\$ 730,000
General Obligation Debt (Direct Placement)	<u>15,965,000</u>	<u>2,035,000</u>	<u>6,165,000</u>	<u>11,835,000</u>	<u>6,540,000</u>
Total Governmental Activity Long-Term Liabilities	<u>\$ 42,400,000</u>	<u>\$ 2,035,000</u>	<u>\$ 6,810,000</u>	<u>\$ 37,625,000</u>	<u>\$ 7,270,000</u>

The District has entered financing arrangements with the Carter County Public Facilities Authority (see Note X). These financing arrangements are accounted for as financed leased purchases, since for accounting purposes the title transfers at the end of lease term. The leases contain a clause which gives the District the ability to terminate the lease agreements at the end of each fiscal year.

The schedule of future minimum lease payments under the financed lease purchase and the present value of the net minimum lease payments for years ending June 30th are as follows:

<u>Year Ended June 30,</u>	<u>Amount Due</u>
2025	\$ 1,941,325
2026	1,992,575
2027	4,033,200
2028	4,041,450
2029	4,046,575
Thereafter	16,215,013
Less: Interest	<u>(6,480,138)</u>
Total	<u>\$ 25,790,000</u>

Leased construction in progress, buildings and equipment under capital leases in capital assets at June 30, 2025, included the following:

<i>Capital assets, not being depreciated</i>	
Construction in Progress	\$ -
<i>Capital assets, being depreciated</i>	
Buildings	28,897,414
Land Improvements	824,727
Machinery & Equipment	-
less Accumulated Depreciation	<u>(1,471,651)</u>
	<u>\$ 28,250,490</u>

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

V. LONG-TERM DEBT (Continued)

Bonds Payable at June 30, 2025 is composed of the following individual general obligation bond issues:

	Amount Outstanding
Independent School District, I-19 General Obligation Building Bonds of 2024, original issue \$3,930,000, interest rates of 5.55% to 5.70%, due in annual installment of \$670,000 on 1/1/26 and final payment of \$3,260,000 on 1/1/27.	\$ 3,930,000
Independent School District, I-19 General Obligation Building Bonds of 2025, original issue \$2,035,000, interest rates of 4.75%, due in annual installment of \$515,000 on 6/1/27 and final payment of \$1,520,000 on 1/1/28.	2,035,000
Independent School District, I-19 General Obligation Combined Purpose Bonds of 2023, original issue \$3,670,000, interest rates of 5.200% & 5.150%, due in annual installment of \$915,000 on 1/1/2025 and final payment of \$2,755,000 on 1/1/2026.	2,755,000
Independent School District, I-19 General Obligation Building Bonds of 2023, original issue \$6,225,000, interest rates of 5.450% & 5.000%, due in annual installment of \$3,110,000 on 6/1/2025 and final payment of \$3,115,000 on 6/1/2026.	3,115,000
	\$ 11,835,000

As of June 30, 2025, the annual requirements to amortize all bond debt outstanding, including interest payments, are as follows:

Year Ended June 30,	Principal	Interest	Total
2026	\$ 6,540,000	\$ 483,188	\$ 7,023,188
2027	3,775,000	270,251	4,045,251
2028	1,520,000	36,100	1,556,100
Total	\$ 11,835,000	\$ 789,539	\$ 12,624,539

State statute prohibits 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 obligation bonded debt of the District is limited by state law to 10% of the assessed valuation of the District. The legal debt limit at June 30, 2025 is approximately \$25,205,439.

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

V. LONG-TERM DEBT (Continued)

Pledged Revenues

The District has pledged \$44,165,000 of future issuances of general obligation bonds to repay \$27,255,000 plus interest lease revenue bonds with Carter County Public Facilities Authority (CCPFA) lease revenue bonds of 2018. Proceeds from the lease revenue bonds are to be for the construction and placement of improvements on real property. The general obligation bonds will be issued prior to the payment due of the lease purchase payments to Carter County Public Facilities Authority. One hundred percent of the general obligation bonds will be used to pay the lease revenue bond payments and bond issuance costs. The annual payments started on September 1, 2019 and will continue with final payment due to CCPFA on September 1, 2033.

Property tax revenues collected by the District are pledged to repay the District's General Obligation Bonds. As of June 30, 2025, \$11,835,000 general obligations were outstanding and \$28,770,000 of general obligations bonds were authorized but not issued. Current year had collected \$6,304,680 of pledged revenues and paid \$7,019,850 of principal and interest expense toward obligations.

VI. EMPLOYEE RETIREMENT SYSTEM

Teachers' Retirement System of Oklahoma

Plan Description - The District contributes to the state-administered Oklahoma Teachers' Retirement System ("TRS"), a cost-sharing, multiple-employer public employee retirement system. The System is administered by a board of trustees. TRS provides retirement, disability and death benefits to plan members and beneficiaries. Oklahoma State Statute 70-17 assigns the authority to establish and amend benefit provisions to the TRS Board of Trustees. The System issues a publicly available report that includes financial statements and required supplementary information for TRS. That report may be obtained by contacting the Oklahoma Teachers' Retirement System.

Benefits Provided - The System provides defined retirement benefits based on members' final compensation, age, and term of service. In addition, the retirement program provides for benefits upon disability and to survivors upon the death of eligible members. Title 70 O.S. Sec. 17-105 defines all retirement benefits. The authority to establish and amend benefit provisions rests with the State Legislature.

ARDMORE SCHOOL DISTRICT NO. I-19

Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

EMPLOYEE RETIREMENT SYSTEM (Continued)

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

Contributions – In accordance with *Oklahoma Statutes*, System members are required to contribute 7.00% of applicable compensation. For the year ended June 30, 2025, qualifying employee contributions were reduced by a retirement credit of \$106,778 provided by Enrolled House Bill 1873 and paid by the State of Oklahoma as on-behalf payments. For the year ended June 30, 2025, the District had a statutory contribution rate of 9.5% plus 8.00% as a match for salaries funded by federal programs. The federal match for summer school salaries was 4.00%. The contribution requirements of System members and the District are established and may be amended by the state legislature.

The District's contributions to TRS (net of retirement credit paid by the State of Oklahoma) for the year ended June 30, 2025 was \$2,053,197.

Pension plan fiduciary net position – Detailed information about the pension plan's fiduciary net position is available in the separately issued TRS financial report that can be obtained at <http://www.ok.gov/trs/>.

VII. OTHER POST EMPLOYMENT BENEFITS (OPEB)

In addition to the retirement plan described in Note VI, the District participates in the state-administered Supplemental Health Insurance Program (OPEB Plan) within Teachers' Retirement System of Oklahoma (the OPEB System), which is a cost-sharing multiple-employer defined benefit OPEB plan administered by the Teacher Retirement System (TRS).

Plan Description – The OPEB System pays a monthly health insurance premium supplement for each retired member who is enrolled in the health insurance plan provided by the State and Education Employees Group Health and Dental Insurance plan or in an insurance program provided by a participating education employer who provides health insurance coverage to former employees, provided the retired member had at least ten (10) years of Oklahoma service prior to retirement.

Benefits Provided – All retirees are eligible except for special retirees (as defined) and spouses and beneficiaries as long as they have at least 10 years of service. Retirees who elect such coverage receive the smaller of (i) a Medicare supplement benefit, if eligible, or (ii) an amount between \$100 and \$105 per month, depending on service and final average compensation. Payments are made on the retirees' behalf to the Employees Group Insurance Division of the Office of Management and Enterprise Services, if the member continues health coverage under

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

that Plan, or (ii) to the member's former employer, if the member retains health coverage under a plan maintained by the former employer.

Contributions – Employer and employee contributions are made based upon the TRS Plan provisions contained in State Statute Title 70, as amended. However, the statutes do not specify or identify any particular contribution source to pay the health insurance subsidy. Based on the contribution requirements of Title 70, employers and employees contribute a single amount based on a single contribution rate as described in Note VI; from this amount OTRS allocates a portion of the contributions to the supplemental health insurance program.

OPEB plan fiduciary net position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued TRS financial report that can be obtained at <http://www.ok.gov/trs/>.

VIII. COMMITMENTS AND CONTINGENCIES

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

The District is a defendant in lawsuits. Although the outcome of these lawsuits is not presently determinable, the District believes the resolution of these matters will not have a material adverse effect on the financial condition of the District. Should a judgment be awarded against the District, it would be levied through the District's sinking fund over a three-year period pursuant to state law.

IX. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft, damage and destruction of assets, errors and omission, injuries to employees, life and health of employees, and natural disasters for which the District purchases commercial insurance. There have been no significant reductions in coverage from prior year and settlements have not exceeded coverage in the past three years.

X. LEASE REVENUE BOND AGREEMENTS

On August 1, 2018, the Board of Education entered into ground lease and sublease agreements with the Carter County Public Facilities Authority (CCPFA), a public trust, for the purpose of facilitating the issuance of the bonds, to provide security for payment of the bonds, and to enable the District to utilize the bond proceeds for the construction and placement of improvements on real property. The lease agreements will remain in effect to June 30, 2034. The Authority advanced \$27,255,000 in lease revenue bonds, series 2018, to the District for the

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Financial Statements
June 30, 2025

acquisition and construction of buildings and improvements. The District will use money received from General Obligation Debt to repay the lease. The advanced funds are being held in a trust and District remits applications for payments. The capital assets acquired and constructed have been shown as capital assets on the District's statement of net position. The remaining balance of the advanced fund is reported as Restricted Cash in CCPFA 2018 Bond Fund 32 on Balance Sheet of Governmental Funds and on the Statement of Net Position.

XI. TAX ABATEMENT

The State of Oklahoma has authorized by the Oklahoma State Statutes Title 31 to offer homestead and Veterans exemptions to Ad Valorem property taxes. These exemptions reduce the ad valorem taxes remitted to the District.

For the year ended June 30, 2025, abated property taxes were \$306,000.

XIII. SUBSEQUENT EVENTS

January 2026, the Board of Education approved the sale of \$4,110,000 General Obligation Bonds; the proceeds were received by the District in March 2026. The purpose of these bonds are to provide \$4,110,000 proceeds for the 2018 CCPFA lease payments due on March 1, 2028 with an interest rate of 4.30%, payable semi annually on the 1st day of March and 1st day of September each year, starting 1st day of September 2027.

The District has evaluated subsequent events through the date of this report which is the date the financial statements were available to be issued.

OTHER INFORMATION

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Budgetary Comparison Schedule –General Fund (Unaudited)
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget
	Original	Final		
REVENUE				
Property Taxes	\$ 8,530,099	\$ 8,530,099	\$ 8,948,959	\$ 418,860
Interest	285,000	285,000	257,488	(27,512)
County Revenue	771,000	771,000	931,256	160,256
State Revenue	12,570,200	12,570,200	13,158,684	588,484
Federal Revenue	3,304,000	3,304,000	5,498,255	2,194,255
Other	<u>744,812</u>	<u>744,812</u>	<u>449,419</u>	<u>(295,393)</u>
Total Revenue	<u>\$ 26,205,111</u>	<u>\$ 26,205,111</u>	<u>\$ 29,244,061</u>	<u>\$ 3,038,950</u>
EXPENDITURES				
Current				
Instruction	\$ 14,100,000	\$ 14,100,000	13,951,476	\$ 148,524
Support Services	14,881,000	14,881,000	15,084,441	(203,441)
Non-instruction Services	280,000	280,000	431,457	(151,457)
Other Outlays	<u>1,802,033</u>	<u>1,802,033</u>	<u>88,554</u>	<u>1,713,479</u>
Total Expenditures	<u>\$ 31,063,033</u>	<u>\$ 31,063,033</u>	<u>\$ 29,555,928</u>	<u>\$ 1,507,105</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (4,857,922)	\$ (4,857,922)	\$ (311,867)	\$ 4,546,055
Adjustments to Prior Year Encumbrances	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>7,000</u>
Other Financing Sources				
Transfers In (Out)	\$ (551,000)	\$ (551,000)	\$ 147,028	\$ 698,028
Estopped warrants	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	<u>(551,000)</u>	<u>(551,000)</u>	<u>147,028</u>	<u>698,028</u>
Net Change in Fund Balance	(5,408,922)	(5,408,922)	(157,839)	5,251,083
Fund Balance - Beginning	<u>5,408,922</u>	<u>5,408,922</u>	<u>5,408,922</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,251,083</u>	<u>\$ 5,251,083</u>

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Budgetary Comparison Schedule –Building Fund (Unaudited)
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget
	Original	Final		
REVENUE				
Property Taxes	\$ 1,211,199	\$ 1,211,199	\$ 1,272,497	\$ 61,298
Interest	188,620	188,620	185,861	(2,759)
State Revenue	-	-	25,824	25,824
Federal Revenue	-	-	-	-
Other	1,125,000	1,125,000	186,811	(938,189)
Total Revenue	<u>\$ 2,524,819</u>	<u>\$ 2,524,819</u>	<u>\$ 1,670,993</u>	<u>\$ (853,826)</u>
EXPENDITURES				
Current				
Instruction	\$ -	\$ -	\$ -	\$ -
Support Services	1,700,000	1,700,000	1,693,678	6,322
Capital Outlay	1,095,000	1,095,000	282,752	812,248
Other Outlays	4,246,392	4,246,392	300	4,246,092
Total Expenditures	<u>\$ 7,041,392</u>	<u>\$ 7,041,392</u>	<u>\$ 1,976,730</u>	<u>\$ 5,064,662</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,516,573)	(4,516,573)	(305,737)	4,210,836
Adjustments to Prior Year Encumbrances	-	-	4,565	4,565
Other Financing Sources				
Transfers Out	-	-	(657,909)	(657,909)
Total Other Financing Sources	-	-	(657,909)	(657,909)
Net Change in Fund Balance	(4,516,573)	(4,516,573)	(959,081)	3,557,492
Fund Balance - Beginning	4,516,573	4,516,573	4,516,573	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,557,492</u>	<u>\$ 3,557,492</u>

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Budgetary Comparison Schedule – Sinking Fund (Unaudited)
For the Year Ended June 30, 2025

	Original and Final Budget	Actual Budgetary Amounts	Variance with Final Budget
REVENUE			
Property Taxes	\$ 5,830,210	\$ 6,025,107	\$ (194,897)
Interest	-	279,573	(279,573)
Other	-	-	-
Total Revenue	<u>\$ 5,830,210</u>	<u>\$ 6,304,680</u>	<u>\$ (474,470)</u>
EXPENDITURES			
Debt Service			
Interest Paid	\$ 893,227	\$ 854,850	\$ 38,377
Principal Retirement	5,510,788	6,165,000	(654,212)
Total Expenditures	<u>\$ 6,404,015</u>	<u>\$ 7,019,850</u>	<u>\$ (615,835)</u>
Net Change in Fund Balance	(573,805)	(715,170)	(141,365)
Fund Balance - Beginning	573,805	5,795,804	5,221,999
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 5,080,634</u>	<u>\$ 5,080,634</u>

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Combining Balance Sheet – Regulatory Basis – Other Governmental Funds
June 30, 2025

	Special Revenue Funds						Total Other	Permanent Fund	Total Other Governmental Funds
	Coop Fund	Child Nutrition Fund	Sales Tax Fund	Gifts Fund	Take II Fund	Activity Fund	Capital Project Funds	Endowment Fund	
Assets									
Cash and Cash Investments	\$ 1,026,040	\$ 175,396	\$ 2,264,941	\$ 2,468	\$ 92,564	\$ 1,160,734	\$ 822,357	\$ 23,566	\$ 5,568,066
Restricted Cash	-	-	-	-	-	-	71,412	-	71,412
Investments	-	-	-	-	-	-	-	37,666	37,666
Total Assets	<u>\$ 1,026,040</u>	<u>\$ 175,396</u>	<u>\$ 2,264,941</u>	<u>\$ 2,468</u>	<u>\$ 92,564</u>	<u>\$ 1,160,734</u>	<u>\$ 893,769</u>	<u>\$ 61,232</u>	<u>\$ 5,677,144</u>
Liabilities									
Warrants Payable	\$ 38,895	\$ 161,242	\$ 142,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,758
Reserve for Encumbrances	63	63	-	-	-	-	-	-	126
Total Liabilities	<u>\$ 38,958</u>	<u>\$ 161,305</u>	<u>\$ 142,621</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 342,884</u>
Fund Balances									
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,166	\$ 51,166
Restricted	953,038	4,584	2,036,613	2,330	92,564	-	838,079	10,066	3,937,274
Committed	-	-	-	-	-	1,160,734	-	-	1,160,734
Assigned	34,044	9,507	85,707	138	-	-	55,690	-	185,086
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balances	<u>987,082</u>	<u>14,091</u>	<u>2,122,320</u>	<u>2,468</u>	<u>92,564</u>	<u>1,160,734</u>	<u>893,769</u>	<u>61,232</u>	<u>5,334,260</u>
Total Liabilities and Fund Balances	<u>\$ 1,026,040</u>	<u>\$ 175,396</u>	<u>\$ 2,264,941</u>	<u>\$ 2,468</u>	<u>\$ 92,564</u>	<u>\$ 1,160,734</u>	<u>\$ 893,769</u>	<u>\$ 61,232</u>	<u>\$ 5,677,144</u>

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Combining Statement of Revenue, Expenditures and Changes in Fund Balance – Regulatory Basis
– Other Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds						Total Other	Permanent Fund	Total Other Governmental Funds
	Coop Fund	Child Nutrition Fund	Sales Tax Fund	Gifts Fund	Take II Fund	Activity Fund	Capital Project Funds	Endowment Fund	
REVENUE									
Interest	\$ 34,044	\$ 9,508	\$ 85,707	\$ 138	\$ -	\$ 42,945	\$ 55,690	\$ 5,465	\$ 233,497
County Revenue	-	-	913,266	-	-	-	-	-	913,266
State Revenue	258,076	209,573	-	-	-	-	-	-	467,649
Federal Revenue	-	1,786,895	-	-	-	-	-	-	1,786,895
Other	171,956	15,763	-	1,000	76,526	1,430,877	1,920,600	-	3,616,722
Total Revenue	<u>\$ 464,076</u>	<u>\$ 2,021,739</u>	<u>\$ 998,973</u>	<u>\$ 1,138</u>	<u>\$ 76,526</u>	<u>\$ 1,473,822</u>	<u>\$ 1,976,290</u>	<u>\$ 5,465</u>	<u>\$ 7,018,029</u>
EXPENDITURES									
Current									
Instruction	\$ 434,410	\$ -	\$ -	\$ -	\$ 6,701	\$ 191,692	\$ -	\$ -	\$ 632,803
Support Services	396,140	-	490,723	4,060	37,135	383,974	30,935	8,500	1,351,467
Non-instruction Services	-	2,114,761	-	-	-	671,595	-	-	2,786,356
Capital Outlay	-	125,266	221,005	-	20,675	-	2,130,055	-	2,497,001
Other Outlays	-	-	-	-	45,000	-	-	-	45,000
Total Expenditures	<u>\$ 830,550</u>	<u>\$ 2,240,027</u>	<u>\$ 711,728</u>	<u>\$ 4,060</u>	<u>\$ 109,511</u>	<u>\$ 1,247,261</u>	<u>\$ 2,160,990</u>	<u>\$ 8,500</u>	<u>\$ 7,312,627</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(366,474)</u>	<u>(218,288)</u>	<u>287,245</u>	<u>(2,922)</u>	<u>(32,985)</u>	<u>226,561</u>	<u>(184,700)</u>	<u>(3,035)</u>	<u>(294,598)</u>
Other Financing Sources									
Transfers In (Out)	537,223	29,707	-	-	-	(59,049)	3,000	-	510,881
Estopped Warrants	-	-	-	-	-	1,141	-	-	1,141
Proceeds of Bonds	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	<u>537,223</u>	<u>29,707</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(57,908)</u>	<u>3,000</u>	<u>-</u>	<u>512,022</u>
Net Change in Fund Balances	170,749	(188,581)	287,245	(2,922)	(32,985)	168,653	(181,700)	(3,035)	217,424
Fund Balances, Beginning	816,333	202,672	1,835,075	5,390	125,549	992,081	1,075,469	64,267	5,116,836
Fund Balances, Ending	<u>\$ 987,082</u>	<u>\$ 14,091</u>	<u>\$ 2,122,320</u>	<u>\$ 2,468</u>	<u>\$ 92,564</u>	<u>\$ 1,160,734</u>	<u>\$ 893,769</u>	<u>\$ 61,232</u>	<u>\$ 5,334,260</u>

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Combining Balance Sheet – Regulatory Basis– Other Capital Project Funds
For the Year Ended June 30, 2025

	<u>Capital Projects Funds</u>			Total
	<u>CCPFA 2018 Bond Fund 32</u>	<u>Bond Fund 37</u>	<u>Bond Fund 39</u>	<u>Other Capital Project Funds</u>
Assets				
Cash and Cash Investments	\$ -	\$ 778,639	\$ 43,718	\$ 822,357
Restricted Cash	<u>71,412</u>	<u>-</u>	<u>-</u>	<u>71,412</u>
Total Assets	<u>\$ 71,412</u>	<u>\$ 778,639</u>	<u>\$ 43,718</u>	<u>\$ 893,769</u>
Liabilities				
Warrants Payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balances				
Restricted	\$ 52,318	\$ 745,662	\$ 40,099	\$ 838,079
Assigned	<u>19,094</u>	<u>32,977</u>	<u>3,619</u>	<u>55,690</u>
Total Fund Balances	<u>71,412</u>	<u>778,639</u>	<u>43,718</u>	<u>893,769</u>
Total Liabilities and Fund Balances	<u>\$ 71,412</u>	<u>\$ 778,639</u>	<u>\$ 43,718</u>	<u>\$ 893,769</u>

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Combining Statement of Revenue, Expenditures and Changes in Fund Balance – Regulatory Basis
– Other Capital Project Funds
For the Year Ended June 30, 2025

	Capital Project Funds			Total
	CCPFA 2018 Bond Fund 32	Bond Fund 37	Bond Fund 39	Other Capital Project Funds
REVENUE				
Interest	\$ 19,094	\$ 32,978	\$ 3,618	\$ 55,690
Other	<u>1,920,600</u>	<u>-</u>	<u>-</u>	<u>1,920,600</u>
Total Revenue	<u>\$ 1,939,694</u>	<u>\$ 32,978</u>	<u>\$ 3,618</u>	<u>\$ 1,976,290</u>
EXPENDITURES				
Current				
Support Services	30,935		\$ -	\$ 30,935
Non-instruction Services	-	-	-	-
Capital Outlay	<u>1,890,700</u>	<u>-</u>	<u>239,355</u>	<u>2,130,055</u>
Total Expenditures	<u>\$ 1,921,635</u>	<u>\$ -</u>	<u>\$ 239,355</u>	<u>\$ 2,160,990</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>18,059</u>	<u>32,978</u>	<u>(235,737)</u>	<u>(184,700)</u>
Other Financing Sources				
Transfers In	3,000	\$ -	\$ -	3,000
Proceeds of Bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
Net Change in Fund Balances	21,059	32,978	(235,737)	(181,700)
Fund Balances, Beginning	<u>50,353</u>	<u>745,661</u>	<u>279,455</u>	<u>1,075,469</u>
Fund Balances, Ending	<u>\$ 71,412</u>	<u>\$ 778,639</u>	<u>\$ 43,718</u>	<u>\$ 893,769</u>

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Supplemental Schedule
Combining Statement of Assets and Fund Balances – Activity Fund
For the Year Ended June 30, 2025

	Balance 6/30/2024	Receipts	Adjusting Entries	Checks	Balance 6/30/2025
Unit - 050 ESC BUILDING					
888 SPIRIT OF THE TIGERS	16,717	10,000	-	8,888	17,829
894 ACS FITNESS ACCOUNT	410	-	-	410	-
895 ELEMENTARY MUSIC	5,747	13,679	-	11,181	8,245
896 HUGS	148,166	70,654	-	59,527	159,293
898 TRANSPORTATION	384	1,800	-	1,867	317
899 OPERATIONAL	64,778	96,856	-	68,769	92,864
901 UNITED WAY DONATION ACCOUNT	471	500	-	-	971
907 SPECIAL OLYMPICS	6,097	2,204	-	2,523	5,779
912 ACS IEC BOOSTER	4,755	670	-	328	5,097
913 ACS NATIVE AMERICAN CLUB	2,741	100	-	-	2,841
917 SUNSHINE WELFARE	42	440	-	68	414
939 PUBLIC RELATIONS	7,551	11,349	-	11,312	7,589
962 CHILD NUTRITION	-	42,450	-	42,450	-
Total Unit - 050 ESC BUILDING	257,859	250,702	-	207,323	301,239
Unit - 110 Charles Evans Elementary					
906 CLEARING ACCOUNT	-	241	-	241	-
911 CHARLES EVANS WELFARE	220	372	-	458	133
Total Unit - 110 Charles Evans Elementary	13,159	55,332	-	45,677	22,814
Unit - 120 Jefferson Elementary					
811 JEFFERSON	9,348	18,580	-	16,385	11,543
812 JEFFERSON LIBRARY	210	2,137	-	2,347	-
813 JEFFERSON PTO	1,823	5,831	-	4,454	3,200
818 JEFFERSON STAFF ACTIVITY	409	691	-	606	495
893 6th GRADE ENVIROMENTAL CAMP	2,867	-	-	-	2,867
906 CLEARING ACCOUNT	-	24	-	24	-
Total Unit - 120 Jefferson Elementary	14,657	27,263	-	23,816	18,105
Unit - 125 Lincoln Elementary					
808 LINCOLN SUNSHINE ACCOUNT	778	1,854	-	1,074	1,558
814 LINCOLN	10,712	27,888	-	25,680	12,920
815 LINCOLN LIBRARY	4,005	6,512	-	6,446	4,071
816 LINCOLN PTO	4,510	5,668	-	5,240	4,937
906 CLEARING ACCOUNT	-	93	-	93	-
Total Unit - 125 Lincoln Elementary	20,005	42,015	-	38,533	23,486
Unit - 135 Will Rogers Elementary					
804 WILL ROGERS ACTIVITY	38,920	5,292	-	13,006	31,207
805 WILL ROGERS LIBRARY	2,448	1,948	-	1,749	2,647
806 WILL ROGERS WELFARE	618	545	-	363	800
817 WILL ROGERS PTO	11,241	18,470	-	18,703	11,008
906 CLEARING ACCOUNT	-	93	-	93	-
Total Unit - 135 Will Rogers Elementary	53,227	26,348	-	33,914	45,662

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Supplemental Schedule
Combining Statement of Assets and Fund Balances – Activity Fund
For the Year Ended June 30, 2025

	Balance 6/30/2024	Receipts	Adjusting Entries	Checks	Balance 6/30/2025
Unit - 505 ARDMORE MIDDLE SCHOOL					
824 AMS COLLEGE READINESS	255	-	-	-	255
825 AMS ATHLETIC ACTIVITY	1,339	5,608	-	3,296	3,651
826 AMS VOCAL MUSIC	203	7,275	-	5,851	1,628
827 AMS POM SQUAD	6,926	14,515	-	19,804	1,637
828 AMS MISCELLANEOUS	5,889	439	-	3,077	3,251
829 AMS CHEERLEADERS	7,724	27,008	-	18,507	16,225
830 AMS SCIENCE EXPLORERS	4,037	-	-	12	4,026
831 AMS ART	299	100	-	-	399
832 AMS STUDENT COUNCIL	693	-	-	-	693
833 AMS FCCLA	879	9,203	-	7,874	2,208
834 AMS NJHS	7,234	5,784	-	5,030	7,987
835 AMS GIRLS ATHLETICS	5,051	13,369	-	9,021	9,399
884 AMS LIBRARY	-	1,322	-	-	1,322
906 CLEARING ACCOUNT	1,170	-	-	21	1,148
923 AMS DRAMA CLUB	2,676	8,441	-	10,160	958
926 AMS PTO	2,800	-	-	1,487	1,313
933 AMS STAFF ACTIVITY	-	619	-	568	51
Total Unit - 505 ARDMORE MIDDLE SCHOOL	47,175	93,683	-	84,708	56,151
Unit - 705 ARDMORE HIGH SCHOOL					
837 AHS ART	818	-	-	-	818
839 AHS BAND	9,606	70,123	-	44,630	35,099
841 AHS BAND BOOSTER CLUB	34,892	15,520	-	32,650	17,761
842 ARDMORE PIANO	677	-	-	112	565
843 AHS VOCAL MUSIC	1,687	8,480	-	6,732	3,435
844 AHS TEST FEES	6,295	375	-	554	6,115
845 AHS CLASS OF 2026	1,309	5,010	-	2,797	3,521
846 AHS CLASS OF 2025	6,661	3,980	-	7,398	3,243
848 AHS CLASS OF 2023	-	630	-	63	567
849 AHS CLASS OF 2024	772	-	-	772	-
850 AHS CLASS OF 2027	290	580	-	41	829
851 AHS FORENSIC BOOSTER CLUB	11	-	-	-	11
852 AHS CRITERION	13,061	935	-	-	13,996
854 YOUTH & GOVERNMENT	-	4,166	-	4,003	163
857 AHS FORENSICS	510	3,283	-	1,929	1,865
859 AHS FCCLA	1,807	9,537	-	8,013	3,330
861 AHS TECHNOLOGY CLUB	11	-	-	-	11
863 AHS LIBRARY	153	1,706	-	1,792	67
864 AHS MISCELLANEOUS	16,481	6,622	-	9,247	13,856
867 AHS SCIENCE CLUB	710	-	-	-	710
869 AHS INTERNATIONAL CLUB	663	-	-	-	663
870 ARDMORE MUSICAL THEATRE	13,468	24,141	-	16,099	21,509
871 AHS STRINGS/ORCHESTRA	3,244	18,953	-	15,583	6,614
872 AHS STUDENT COUNCIL	1,640	649	-	911	1,379
906 CLEARING ACCOUNT	-	164	-	164	-
938 AHS BENEVOLENCE	582	1,031	-	565	1,049
Total Unit - 705 ARDMORE HIGH SCHOOL	115,348	175,885	-	154,055	137,176

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Supplemental Schedule
Combining Statement of Assets and Fund Balances – Activity Fund
For the Year Ended June 30, 2025

	Balance 6/30/2024	Receipts	Adjusting Entries	Checks	Balance 6/30/2025
Unit - 708 ATHLETICS					
838 AHS ATHLETICS	59,985	181,237	-	179,870	61,352
855 AHS POM SQUAD	17,971	34,744	-	34,092	18,623
856 AHS DUGOUT CLUB	6,702	23,412	-	22,480	7,635
866 AHS QUARTERBACK CLUB	655	-	-	-	655
868 AHS eSPORTS	3,539	2,670	-	778	5,431
873 AHS TAKEDOWN CLUB	2,160	21,395	-	17,493	6,062
874 AHS TENNIS CLUB	2,431	14,725	-	15,734	1,422
875 ARDMORE POWERLIFTING	1,056	5,660	-	5,463	1,253
878 AHS VARSITY CHEERLEADERS	9,169	15,060	-	17,401	6,828
879 TIGER SOCCER BOOSTER CLUB	19,447	26,562	-	18,551	27,457
897 AHS TIGER TRACK MEET	904	5,445	-	4,671	1,678
918 AHS GIRLS FASTPITCH CLUB	4,830	7,983	-	4,706	8,107
919 AHS SOCCER	719	6,600	-	6,600	719
921 AHS STATE TRACK MEET	132	-	-	125	7
922 AHS HOLIDAY FESTIVAL	277	-	-	-	277
943 AHS FOOTBALL CAMP	18,149	25,351	-	38,485	5,015
944 TIGER BOYS BASKETBALL	1,507	6,398	-	5,481	2,424
945 AHS ADVERTISING REVENUE	11,938	8,000	-	19,930	8
951 LADY TIGER BASKETBALL	-	16,955	-	6,101	10,855
953 AHS TIGER RUN ACCOUNT	8,080	3,310	-	5,311	6,079
964 AHS SPORTS MEDICINE	32	-	-	-	32
972 AHS GOLF	18,066	34,315	-	26,274	26,107
Total Unit - 708 ATHLETICS	187,749	439,822	-	429,546	198,026
Unit - 710 Westheimer Performing Arts Center					
858 WESTHEIMER PAC	282,908	467,781	-	392,614	358,075
Total Unit - 710 Westheimer Performing Arts Center	282,908	467,781	-	392,614	358,075
Total	992,087	1,578,831	-	1,410,186	1,160,734

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Supplemental Schedule
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

		Federal Assistance Number	Pass Through Grantor's Project Number	Balance 6/30/2024	Federal Grant Receipts	Federal Grant Cash Basis Expenditures	Balance 6/30/2025	
U.S. Department of Interior								
477 Cluster								
Direct Program								
	Johnson O'Malley Indian Education Assistance to Schools	FY24	15.130	563	\$ (31,290)	\$ 37,560	\$ 6,270	\$ -
	Johnson O'Malley Indian Education Assistance to Schools Supplemental	FY25	15.130	563	-	\$ 1,000	\$ 1,000	-
	Johnson O'Malley Indian Education Assistance to Schools	FY25	15.130	563	-	5,319	14,413	(9,094)
	Total U.S. Department of Interior				\$ (31,290)	\$ 43,879	\$ 21,683	\$ (9,094)
	477 Cluster				\$ (31,290)	\$ 43,879	\$ 21,683	\$ (9,094)
U.S. Department of Education								
Direct Program								
	Title VII - Impact Aid	FY25	84.041	591, 592	\$ -	\$ 139,330	\$ 139,330	\$ -
	Title VI - Indian Education Formula Grant	FY25	84.060A	561	-	141,655	183,904	(42,249)
					\$ -	\$ 280,985	\$ 323,234	\$ (42,249)
Passed Through State Department of Education:								
	Title I, Part A	FY24	84.010	511, 515, 518	\$ (296,858)	\$ 296,858	\$ -	\$ -
	Title I, Part A	FY25	84.010	511, 515, 518	-	1,177,981	1,595,452	(417,471)
	Title I				\$ (296,858)	\$ 1,474,839	\$ 1,595,452	\$ (417,471)
	IDEA, Part B - Flow Through	FY24	84.027	613, 615, 621, 625	\$ (151,198)	\$ 151,198	\$ -	\$ -
	IDEA, Part B - Flow Through	FY25	84.027	613, 615, 621, 625	-	536,187	698,473	(162,286)
	IDEA, Part B - Preschool, Ages 3-5	FY24	84.173	641/642	(3,584)	3,584	-	-
	IDEA, Part B - Preschool, Ages 3-5	FY25	84.173	641/642	-	12,945	17,804	(4,859)
	Special Education Cluster				\$ (154,782)	\$ 703,914	\$ 716,277	\$ (167,145)
	State Professional Development Grant	FY24	84.323A	651	(5,000)	5,000	5,000	(5,000)
	Title II, Part A - Improving Teacher and Principal Quality	FY24	84.367	541, 543	(6,265)	6,265	-	-
	Title II, Part A - Improving Teacher and Principal Quality	FY25	84.367	541, 543	-	47,310	47,999	(689)
	Title III, Part A - Limited English Proficiency	FY25	84.365	572	-	20,792	22,764	(1,972)
	Title III, Part A - Limited English Proficiency	FY24	84.365	572	(2,279)	2,279	-	-
	Title III - Immigrant Education Act	FY25	84.365	571	-	551	551	-
	Title IV, Part A - Student Support & Academic Enrichment Program	FY24	84.424A	552	(6,221)	6,221	-	-
	Title IV, Part A - Student Support & Academic Enrichment Program	FY25	84.424A	552	-	90,040	107,221	(17,181)
	Title V, Part B Rural and Low-Income School Program	FY24	84.358B	587	(26,886)	26,886	-	-
	Title V, Part B Rural and Low-Income School Program	FY25	84.358B	587	-	68,546	89,066	(20,520)
	Title IX, Part A - McKinney-Vento Ed for Homeless Children	FY24	84.196	596	(4,359)	4,359	-	-
	Title IX, Part A - McKinney-Vento Ed for Homeless Children	FY25	84.196	596	-	58,874	63,640	(4,766)

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Supplemental Schedule
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

		Federal Assistance Number	Pass Through Grantor's Project Number	Balance 6/30/2024	Federal Grant Receipts	Federal Grant Cash Basis Expenditures	Balance 6/30/2025
<i>U.S. Department of Education - continued</i>							
<i>Passed Through State Department of Education:</i>							
COVID-19 Education Stabilization Funds- ARP ESSER School Counselor Corp Grant	FY24	84.425U	722	(7,177)	7,177	-	-
COVID-19 Education Stabilization Funds- ARP ESSER- State	FY25	84.425U	798	-	22,978	22,978	-
COVID-19 Education Stabilization Funds-- ARP ESSER- Science of Reading	FY25	84.425U	726	-	1,292	1,292	-
COVID-19 Education Stabilization Funds-- ARP ESSER- Homelss II	FY25	84.425U	797	-	3,801	3,801	-
COVID-19 Education Stabilization Funds-- ARP ESSER- Homelss II	FY24	84.425U	797	(4,037)	4,037	-	-
COVID-19 Education Stabilization Funds- American Rescue Plan-Elementary & Secondary School Emergency Relief Fund- (ARP-ESSER III)	FY24	84.425U	795	(424,352)	424,352	-	-
COVID-19 Education Stabilization Funds- American Rescue Plan-Elementary & Secondary School Emergency Relief Fund- (ARP-ESSER III)	FY25	84.425U	795	-	2,060,019	2,060,019	-
Total COVID-19 ESF-ESSER				<u>\$ (435,566)</u>	<u>\$ 2,523,656</u>	<u>\$ 2,088,090</u>	<u>\$ -</u>
<i>Passed Through Oklahoma Department of Rehabilitation Services:</i>							
Job Training	FY25	84.126	456	-	4,675	4,675	-
Total U.S. Department of Education				<u>\$ (938,216)</u>	<u>\$ 5,325,192</u>	<u>\$ 5,063,969</u>	<u>\$ (676,993)</u>
<i>U.S. Department of Agriculture</i>							
Child Nutrition Cluster:							
<i>Passed Through State Department of Education:</i>							
National School Lunch Program	FY25	10.555	763	\$ 54,509	\$ 1,287,679	\$ 1,342,188	\$ -
School Breakfast Program	FY25	10.553	764	-	422,138	422,138	-
Cash Assistance Subtotal:				<u>54,509</u>	<u>1,709,817</u>	<u>1,764,326</u>	<u>-</u>
<i>Passed Through the Oklahoma Department of Human Services</i>							
Lunch Program - Commodities	FY25	10.555	763	-	136,699	136,699	-
Non-Cash Assistance Subtotal:				<u>-</u>	<u>136,699</u>	<u>136,699</u>	<u>-</u>
Total Child Nutrition Cluster				<u>\$ 54,509</u>	<u>\$ 1,846,516</u>	<u>\$ 1,901,025</u>	<u>\$ -</u>

ARDMORE SCHOOL DISTRICT NO. I-19
 Carter County, Oklahoma
 Supplemental Schedule
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2025

	Federal Assistance Number	Pass Through Grantor's Project Number	Balance 6/30/2024	Federal Grant Receipts	Federal Grant Cash Basis Expenditures	Balance 6/30/2025	
<i>U.S. Department of Agriculture – continued</i>							
<i>Directly from U.S. Department of Agriculture</i>							
USDA Healthy Meals Incentive Program	FY25	10.579	773	\$ -	\$ 77,078	\$ 108,790	\$ (31,712)
Total U.S. Department of Agriculture				<u>\$ 54,509</u>	<u>\$ 1,923,594</u>	<u>\$ 2,009,815</u>	<u>\$ (31,712)</u>
<i>U.S. Department of Health and Human Services</i>							
<i>Passed Through Centers for Medicare and Medicaid and Oklahoma Health Care Authority:</i>							
Medical Assistance Program (Medicaid)	FY25	93.778	697/698	-	129,184	129,184	-
Total U.S. Department of Health and Human Services				<u>\$ -</u>	<u>\$ 129,184</u>	<u>\$ 129,184</u>	<u>\$ -</u>
Total Expenditures of Federal Awards				<u>\$ (914,997)</u>	<u>\$ 7,421,849</u>	<u>\$ 7,224,651</u>	<u>\$ (717,799)</u>

ARDMORE SCHOOL DISTRICT NO. I-19
Carter County, Oklahoma
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Ardmore School District No. I-19 Carter County, Oklahoma under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Ardmore School District No. I-19 Carter County, Oklahoma, it is not intended to and does not present the basic financial statements as listed in the table of contents, of Ardmore School District No. I-19 Carter County, Oklahoma.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on using the cash basis of accounting. Encumbrances are included when paid rather than when incurred. Some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement. Nonmonetary assistance is reported in the schedule at the fair market value of commodities received.

Note C: Indirect Cost Rate

Ardmore School District No. I-19 Carter County, Oklahoma has elected not to use the 15% de minimis indirect cost rate allowed under the Uniform Guidance.

Note D: Subrecipients

Ardmore School District No. I-19 Carter County, Oklahoma did not have any awards that have been passed through to subrecipients.

Note E: Transfers between Federal Programs

Ardmore School District No. I-19 Carter County, Oklahoma, received \$250,000 revenues for program Assistance No. 84.367 Title II, Part A funds which are allowed to be transferred. The transferred funds are reported above in Title I Assistance No. 84.010, and be used in corresponding expenditures.



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

To the Board of Education
Ardmore School District, No. I-19, Carter County, Oklahoma
Ardmore, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ardmore School District No. I-19, Carter County, Oklahoma, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Ardmore School District No. I-19, Carter County, Oklahoma's basic financial statements and have issued our report thereon dated March 23, 2026. Our report included an adverse opinion on U.S. generally accepted accounting principles because the District prepares its financial statements on a prescribed regulatory basis of accounting.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ardmore School District No. I-19, Carter County, Oklahoma's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ardmore School District No. I-19, Carter County, Oklahoma's internal control. Accordingly, we do not express an opinion on the effectiveness of Ardmore School District No. I-19, Carter County, Oklahoma's internal control.

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

Our consideration of internal control over financial reporting 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 weakness or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ardmore School District No. I-19, Carter County, Oklahoma's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Mary E Johnson & Associates PLLC

Norman, Oklahoma
March 23, 2026



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

To the Board of Education
Ardmore School District, No. I-19, Carter County, Oklahoma
Ardmore, Oklahoma

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ardmore School District, No. I-19, Carter County, Oklahoma's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Ardmore School District, No. I-19, Carter County, Oklahoma's major federal programs for the year ended June 30, 2025. Ardmore School District, No. I-19, Carter County, Oklahoma's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Ardmore School District, No. I-19, Carter County, Oklahoma complied, in all material respects, with the type 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, 2025.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Ardmore School District, No. I-19, Carter County, Oklahoma and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Ardmore School District, No. I-19, Carter 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 Ardmore School District, No. I-19, Carter County, Oklahoma's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Ardmore School District, No. I-19, Carter County, Oklahoma's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Ardmore School District, No. I-19, Carter 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, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Ardmore School District, No. I-19, Carter 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 Ardmore School District, No. I-19, Carter 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 Ardmore School District, No. I-19, Carter County, Oklahoma's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance

requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Mary E Johnson & Associates PLLC

Norman, Oklahoma
March 23, 2026

ARDMORE SCHOOL DISTRICT I-19
 Carter County, Oklahoma
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2025

Section I Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued		Unmodified Regulatory Basis	
		Adverse Opinion on U.S. Generally Accepted Accounting Principles	
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No	
Significant Deficiency(ies) identified?	_____ Yes	_____ <u>X</u> None Reported	
Noncompliance material to financial statement	_____ Yes	_____ <u>X</u> No	

Federal Awards:

Internal control over major program:			
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No	
Significant Deficiency(ies) identified ?	_____ Yes	_____ <u>X</u> None Reported	

Type of auditors' report issued on compliance for major programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	_____ Yes	_____ <u>X</u> No
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Identification of Major Programs:

<u>Assistance Number</u>	<u>Name of Federal Program or Cluster</u>
84.027 & 84.173	Special Education Cluster (IDEA)
84.010	Title I, Part A
10.553 & 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$	750,000
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Auditee qualified as a low-risk auditee?	_____ Yes	_____ <u>X</u> No
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ARDMORE SCHOOL DISTRICT I-19
Carter County, Oklahoma
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

ARDMORE SCHOOL DISTRICT I-19
Carter County, Oklahoma
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2025

Financial Statement Findings

None

Federal Award Findings and Questioned Costs

None

Other Oklahoma Department of Education Requirements

ARDMORE SCHOOL DISTRICT I-19
Carter County, Oklahoma
Statement of Statutory Fidelity and Honesty Bonds (Unaudited)
For the Year Ended June 30, 2025

The District has a public official position bond with Western Surety Company. The bond number is 67137691. This bond covers the superintendent for \$100,000. The term is July 1, 2024 to June 30, 2025.

The District has a public official position bond with Western Surety Company. The bond number is 72649727. This bond covers the treasurer for \$100,000. The term is July 1, 2024 to June 30, 2025.

The District has a blanket bond with Western Surety Company, bond number 70784644 for various positions including the minutes clerk, encumbrance clerk and activity fund custodian, in the amount of \$100,000. The term is July 1, 2024 to June 30, 2025.

ARDMORE SCHOOL DISTRICT I-19
Carter County, Oklahoma
Schedule of Accountant's Professional Liability Insurance Affidavit (unaudited)
For the Year Ended June 30, 2025

State of Oklahoma)

County of Cleveland)

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 Ardmore School District I-19 for the audit year 2024-2025.

MARY E. JOHNSON & ASSOCIATES, PLLC

BY: Mary E Johnson
Authorized Agent

Subscribed and sworn to before me on this 6th day of, November, 2025.

Margaret Luttrell
Notary Public

Commission Number: 23008526

My commission expires on: June 26, 2027



Minutes

Regular Meeting | February 19, 2026 | Official Proceedings



The Ardmore City Schools' Board of Education for Independent School District No. 19, Carter County, Oklahoma met in regular session on February 19, 2026, at 5:30p.m. The meeting was held at the Administration Center Board Room, 611 Veterans Blvd, Ardmore, Oklahoma.

Attendees

- | | |
|---------------------------------------|--|
| ▪ Harry Spring, President | ▪ Perry Zeiset, Director of Finance |
| ▪ Lori Capshaw, Clerk | ▪ Kelly Carrell, Ardmore High School Principal |
| ▪ James Foreman | ▪ Chase Henson, Lincoln Principal |
| ▪ Jaclyn Woods | ▪ Zack Birth, AHS Golf Coach/Teacher |
| ▪ Andy Davis, Superintendent | ▪ Josh Newby, Athletic Director |
| ▪ Terrie Colaw, Board Minutes Clerk | ▪ Scott Foster, Director of Operations |
| ▪ Morgan Manley, Deputy Minutes Clerk | ▪ February Board Meeting Sign-in Sheet |

1. The meeting was called to order at 5:30 p.m. by Board President, Harry Spring. Roll Call was conducted. Mr. Spring noted that a quorum had been established with Four (4) Board Members present. Mr. Steve Oliver was absent. Mr. Spring concluded by confirming that the agenda had been posted in compliance with the Open Meeting Act.
2. The Pledge of Allegiance was led Brooklyn Johnson, Lincoln 3rd and 4th Grade Center
3. Lincoln presentation by Mr. Chase Henson, Lincoln Principal
4. Reports

District Update [Andy Davis, Superintendent]

First, we have some *really great news* to celebrate at Ardmore High School. The Oklahoma State Regents for Higher Education recently announced that seven high schools across the state have been named "Oklahoma Promise 2025 State Champions," recognizing schools that lead the state in the number of students graduating eligible for the scholarship. I'm proud to report that Ardmore High School was named the Class 4A State Champion, with 45 Oklahoma's Promise graduates. That is a big accomplishment and something our students, staff, and families should be very proud of. Especially our high school staff - our counseling office really has to stay on top of this to get these students in the correct classes at the correct time, and it's tough to do that for 700 students.

We did also receive some great news - Ardmore Middle Schools has met their goals and in return has come off the School Improvement plan. Around 2023 AMS was in a deficit in some areas and OSDE was a great help with planning their goals and providing resources and training to get them where they need to be. I cannot say enough about how hard our students have worked and especially our staff - the time and energy put into this has really paid off!

Also, the north doors by the cafeteria there at AMS, had become a safety concern. We were able to take care of this project using the carryover funds from our School Safety and Security Grant, so we're glad we could address the issue quickly and responsibly to get our students and staff safe which is always our #1 Priority.

I want to thank Vernon's Plumbing and ACS Operations Staff for their quick response and repair of the recent water leak at Ardmore Middle School. We truly appreciate community partners who respond quickly and help us minimize disruptions to instruction.

By the way - if you haven't driven by Ardmore Middle School lately - or seen the hallways and improvements in the gym - you need to check it out. It looks fantastic and really is a welcoming place for our students to learn. We will be posting updates on that soon to stay tuned.

Our Capital Improvement Plan is coming along - we are now in the stages of facility assessments. We are working closely with OSSBA to vertically and horizontally align our district - they have been a great partner in long range planning for Ardmore City Schools future.

My office had the privilege to attend the AASA National Superintendents Conference. It was a great opportunity to listen to valuable sessions, gain a national perspective on education, and collaborate with other school leaders from across the country. We brought back several ideas and strategies that we can apply here as we continue moving the district forward. We are excited to share this with our leadership team and keep making public education at Ardmore City Schools better.

Overall, it's been a productive and encouraging stretch for our schools. I appreciate continued support from the Board of Education and our community as we all keep Ardmore City Schools moving in a positive direction. As always, it's a great day to be an Ardmore Tiger.

Annual Dropout and College Remediation Reports [Kelly Carrell, Ardmore High School Principal]

The Annual Dropout Report results reflect that daily hard work and dedication to excellence – with the goal of student success – truly deliver positive outcomes! The Ardmore High School's total dropout number was 7 students for the FY25 school year, a significant decrease from 17 students in FY24. The education team at Ardmore High School remains committed to *Raising the Bar even Higher* by lowing this number even further for the FY26 report. Great job – Keep up the outstanding work!

Financial Information [Perry Zeiset, Director of Finance]

General Fund

Our general fund budget has not changed and is progressing as expected. Revenues this month include our first and largest Ad Valorem collections for tax year 2025 in the amount of \$6.1 million. There has been a decline in Gross Production/Motor Vehicle Tax collections, however, our Ad Valorem collections has increased to match the decline up to this point. Our ending balance for January is \$7.7 million.

Building Fund

The Building Fund budget has been handed some unexpected expenses; however, the impact is still unclear. Expenses such as the HS Gas Leak, snow removal, the Baseball/Softball Upgrades and very recently a mysterious MS Water leak will vary on their impact to our budget. We are working to minimize the overall impact to our budget through cost reductions and use of qualifying restricted

funds. Currently, we still have a projected unrestricted carryover for Fy27 of \$668,289. Our ending balance for January is \$3.3 million.

COOP Fund

We issued invoices for our first semester for Take Two and have begun to receive those payments. The total tuition for the first semester is \$337,910. 87 students attended the first semester. 57 of those were Ardmore students and 30 were from our COOP Partners. The ending fund balance was \$762,372.

Summary

As we enter our second half of the year, our budget is steady. We do have some bumps along the way but I believe that their impact will not significantly impact our projected carryovers.

Consent Agenda

5. Consent Agenda

The following items, which concern reports and items of a routine nature normally approved at board meetings, will be approved by one vote unless a board member desires to have a separate vote on any or all of these items. The Consent Agenda consists of the discussion, consideration and approval of the following items.

A. Minutes

- Special meeting of January 22, 2026
- Regular meeting of January 22, 2026

B. Monthly Financial Report for the Month Ending January 31, 2026

- Activity Fund
- Treasurer's Report

C. Encumbrance Orders and Change Orders as listed for FY26.

Encumbrance Registers for FY26

Fund Name & Number	Purchase Order Numbers
General Fund #11	758-825
CO-OP Fund #12	10
Building fund #21	272-280
Municipal/County Tax #25	19

Included, please find the detailed Encumbrance Register for the items listed above for the period of January 16, 2026 - February 12, 2026.

Also, included are the Change Order Listings for changes to original purchase orders during January 16, 2026 - February 12, 2026, for the following funds: General Fund #11 and Building Fund #21.

D. Fundraiser Requests from Schools, Clubs & Organizations

Account Number, Site, Name, Fundraiser, Dates

- #814 Lincoln Activity, World's Finest Chocolate Sales
 - Feb 2 - March 2, 2026
- #815 Lincoln Library, Spring Scholastic Book Fair
 - March 5 - 12, 2026
- #879, AHS Tiger Soccer Booster Club, Spirit Item Sales
 - Feb 23 - March 9, 2026
- #926, AMS PTO, March 27th Spring Dance Tickets,
 - Feb 16 - March 13, 2026

E. Contract Approvals/Renewals

- Mercy Health Oklahoma Communities Agreement
 - Medical Professional presentations and observations for qualifying high school students.
- Oklahoma City Community College Clinical Rotation Agreement
 - Student Clinical/Field work for Speech and Language Program
- Oklahoma Teacher & Leader Effectiveness
 - Evaluation System

MOTION: 2026-029

Motion to approve the Consent Items as presented. This motion, made by Jaclyn Woods and seconded by Lori Capshaw, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

REGULAR AGENDA ITEMS

6. The Board took necessary action to approve the Out-of-State Student Trip for the Ardmore Boys Golf Team to travel to Pottsboro, Texas on March 9, 2026, for a Golf Tournament.

MOTION: 2026-030

Motion was made to approve the Out-of-State Student Trip for the Ardmore Boys Golf Team to travel to Pottsboro, Texas on March 9, 2026, for a Golf Tournament. This motion, made by Lori Capshaw and seconded by James Foreman, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

7. The Board took necessary action to approve two (2) Out-of-State Student Trips for the Ardmore High School Baseball Team.

- March 5 – 7, 2026, Denison Texas, Baseball Tournament
- March 21, 2026, Gainesville, Texas, Baseball Game

MOTION: 2026-031

Motion was made to approve the two (2) Out-of-State Student Trips for the Ardmore High School Baseball Team to travel to Denison, Texas and Gainesville Texas as listed. This motion, made by Jacklyn Woods and seconded by Lori Capshaw passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

8. The Board took necessary action to declare as surplus to the district a Rapsodo Pro 2.0, ball flight monitor, to be disposed of at the discretion of the Superintendent.

MOTION: 2026-032

Motion was made to declare the Rapsodo Pro 2.0 as surplus to the district, to be disposed of at the discretion of the Superintendent. This motion, made by Lori Capshaw and seconded by Jaclyn Woods, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

9. The Board took necessary action to declare the listed items as surplus to the district, to be disposed of at the discretion of the Superintendent.

- Old/Unused Stage Curtains from Jefferson 5th and 6th Grade Center
- Two (2) old tables
- Two (2) old girls softball bleachers
- Two (2) old boys baseball bleachers
- Six (6) old baseball dugout benches

MOTION: 2026-033

Motion was made to declare as surplus to the district the listed items, to be disposed of at the discretion of the Superintendent. This motion, made by James Foreman and seconded by Jaclyn Woods, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

10. The Board took necessary action to approve the use of banked instructional hours from the 2025-2026 School Calendar for four (4) days – January 27,28, 29, 30, 2026 – when school was closed due to inclement weather and hazardous road conditions.

MOTION: 2026-034

Motion was made to approve the use of banked instructional hours from the 2025-2026 School Calendar for the four (4) days in January when school was closed due to inclement weather and hazardous road conditions. This motion, made by Jaclyn Woods and seconded by James Foreman, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

11. The Board took necessary action to approve the listed recommended revisions to the 2026-2027 school calendar:

- Monday, February 15, 2027, President's Day – No School/Offices Closed
- Friday, April 2, 2027, SCHOOL DAY
- Listing of 2027 AHS Graduation Date: Friday, May 21, 2027, at 7:00pm, Noble Stadium

MOTION: 2026-035

Motion was made to approve the listed recommended revisions to the 2026-2027 school year. This motion, made by Jaclyn Woods and seconded by Lori Capshaw, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

12. No New Business
13. The next Regular Board Meeting is scheduled for Thursday, March 26, 2026, 5:30p.m., 611 Veterans Blvd., Ardmore, Oklahoma.
14. The Board took necessary action to convene into Executive Session to discuss the listed items.
 - Recommendation for Non-Certified Support Employment for the 2025-2026 school year, as authorized by 25 O.S. Section 307 (B)(1):
 - Paraprofessional, Jefferson 5th and 6th Grade Center
 - Title One Assistant, Jefferson 5th and 6th Grade Center
 - Non-Certified Support Retirement Request for Mickie Bondurant, effective February 6, 2026, Bus Driver, Transportation Department, as authorized by 25 O.S. Section 307 (B)(1).
 - Recommended addition to the Personnel Substitute Roster for the 2025-2026 school year, as authorized by 25 O.S. Section 307 (B)(1).
 - Recommended Termination of the following personnel, as authorized by 25 O.S. Section 307 (B)(1):
 - Haley Eggenberg, Paraprofessional, Jefferson 5th and 6th Grade Center
 - Craig Garrett, Adjunct Teacher, Jefferson 5th and 6th Grade Center
 - The February Resignation Listing received and approved by the Superintendent, as authorized by 25 O.S. Section 307 (B)(1).

MOTION: 2026-036

Motion was made to convene into executive session at 5:54 p.m. This motion, made by Jaclyn Woods and seconded by Lori Capshaw, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

15. The Board President declared the Executive Session complete, acknowledge the Board's return to open session, and the meeting being reopened to the public at 6:08 p.m., the Board, along with Mr. Davis were present in executive session. Only the listed items were discussed. No other Business was discussed. No action was taken.
16. The Board took necessary action to approve the recommended non-Certified Support employment for the 2025-2026 school year.
 - Makyla Smith, Paraprofessional, Jefferson 5th and 6th Grade Center
 - Misty Phillips, Title One Teacher Assistant, Jefferson 5th & 6th Grade Center

MOTION: 2026-037

Motion was made to approve the Non-Certified Support Employment as listed for the 2025-2026 school year. This motion, made by Lori Capshaw and seconded by James Foreman, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

17. Board took necessary cation to approve the Non-Certified Retirement Request for Mickie Bondurant, effective February 6, 2026, Bus Driver, Transportation Department.

MOTION: 2026-038

Motion was made to approve the retirement request for Mickie Bondurant. This motion, made by Lori Capshaw and seconded by Jaclyn Woods, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

18. The Board took necessary action to approve the recommended addition to the Personnel Substitute Rosters for the 2025-2026 school year.
 - Sandra Whitaker, Food Service Substitute

MOTION: 2026-039

Motion was made to approve the recommended addition to the Personnel Substitute Rosters. This motion, made by Lori Capshaw and seconded by James Foreman, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

19. The Board took necessary action to approve the recommended termination of Haley Eggenberg, Paraprofessional, Jefferson 5th and 6th Grade Center.

MOTION: 2026-040

Motion was made to approve the termination of Haley Eggenberg. This motion, made by Lori Capshaw and seconded by Jaclyn Woods, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

20. Consider and take action on the recommended termination of Craig Garrett, Adjunct Teacher, Jefferson 5th and 6th Grade Center.

MOTION: 2026-041

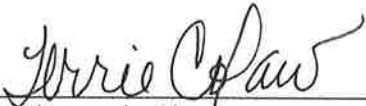
Motion was made to approve the termination of Craig Garrett. This motion, made by Lori Capshaw and seconded by Jaclyn Woods, passed. Voting Yes: Capshaw, Foreman, Spring, Woods. Oliver was absent.

21. Resignations Received and Approved by the Superintendent.

- Vic Brumley, Math Teacher, Ardmore High School
- Sandy Gonzalez Figueroa, Spanish Teacher, Ardmore High School
- Carlie McCurdy, Title One Assistant, Jefferson 5th and 6th Grade Center
- Ollisha Shanklin, Licensed Practical Nurse, Jefferson 5th and 6th Grade Center

22. Board President, Harry Spring, Adjourned the meeting at 6:11p.m.

Harry Spring, Board of Education President



Terrie Colaw, Board of Education Minutes Clerk

Treasurer's Report of School Activity Funds For the Month Ended February 28, 2026

	Checking & Sweep Accounts	*Investment in CDs	Total Activity Fund
First Nat'l Bank & Trust Co., Ardmore, Okla.:			
Beginning Balance as of 2/1/2026:	\$ 952,082.89		952,082.89
Receipts	112,053.81		112,053.81
Voided Check from Prior Month	720.77		720.77
Investment Purchases	-		-
Investment Maturities	-		-
Disbursements	(91,209.51)		(91,209.51)
	<u>\$ 973,647.96</u>	<u>\$ -</u>	<u>\$ 973,647.96</u>
Ending Balance as of 2/28/2026:	<u>\$ 973,647.96</u>	<u>\$ -</u>	<u>\$ 973,647.96</u>
FNB Balance as of 2/28/2026:	\$ 1,000,595.41		
Less Outstanding Checks	<u>(26,947.45)</u>		
Reconciled Bank Balance as of 2/28/2026:	<u>\$ 973,647.96</u>	-	
 <u>Investments - CDs</u>			
	<u>\$ -</u>		

ARDMORE CITY SCHOOLS

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 2/1/2026 - 2/28/2026

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Unit - 052 ADMINISTRATION BUILDING							
888 SPIRIT OF THE TIGERS	\$18,640.58	\$0.00	\$0.00	\$309.00	\$18,331.58	\$0.00	\$18,331.58
895 ELEMENTARY MUSIC	\$5,776.85	\$1,304.00	\$0.00	\$0.00	\$7,080.85	\$19.66	\$7,061.19
896 HUGS	\$81,528.61	\$6,552.00	\$0.00	\$1,126.47	\$86,954.14	\$0.00	\$86,954.14
898 TRANSPORTATION	\$527.82	\$0.00	\$0.00	\$0.00	\$527.82	\$0.00	\$527.82
899 OPERATIONAL	\$112,352.52	\$2,146.66	\$0.00	\$175.00	\$114,324.18	\$0.00	\$114,324.18
901 UNITED WAY DONATION ACCOUNT	\$971.26	\$0.00	\$0.00	\$0.00	\$971.26	\$0.00	\$971.26
907 SPECIAL OLYMPICS	\$6,451.97	\$0.00	\$0.00	\$0.00	\$6,451.97	\$0.00	\$6,451.97
912 ACS IEC BOOSTER	\$5,056.76	\$0.00	\$0.00	\$100.52	\$4,956.24	\$0.00	\$4,956.24
913 ACS NATIVE AMERICAN CLUB	\$2,841.34	\$0.00	\$0.00	\$0.00	\$2,841.34	\$0.00	\$2,841.34
917 SUNSHINE WELFARE	\$424.64	\$0.00	\$0.00	\$0.00	\$424.64	\$0.00	\$424.64
939 PUBLIC RELATIONS	\$5,469.04	\$33.69	\$0.00	\$770.00	\$4,732.73	\$0.00	\$4,732.73
962 CHILD NUTRITION	\$1,468.75	\$2,699.00	\$0.00	\$1,468.75	\$2,699.00	\$0.00	\$2,699.00
Total Unit - 052 ADMINISTRATION BUILDING	\$241,510.14	\$12,735.35	\$0.00	\$3,949.74	\$250,295.75	\$19.66	\$250,276.09
Unit - 110 Charles Evans Elementary							
801 CHARLES EVANS	\$13,276.96	\$0.00	\$0.00	\$100.00	\$13,176.96	\$0.00	\$13,176.96
802 CHARLES EVANS LIBRARY	\$1,062.51	\$0.00	\$0.00	\$0.00	\$1,062.51	\$0.00	\$1,062.51
803 CHARLES EVANS PTO	\$7,958.62	\$373.00	\$0.00	\$583.00	\$7,748.62	\$0.00	\$7,748.62
911 CHARLES EVANS WELFARE	\$628.83	\$0.00	\$0.00	\$0.00	\$628.83	\$0.00	\$628.83
Total Unit - 110 Charles Evans Elementary	\$22,926.92	\$373.00	\$0.00	\$683.00	\$22,616.92	\$0.00	\$22,616.92
Unit - 120 Jefferson Elementary							
811 JEFFERSON	\$11,686.71	\$171.90	\$0.00	\$782.26	\$11,076.35	\$0.00	\$11,076.35
813 JEFFERSON PTO	\$2,196.74	\$1,265.00	\$0.00	\$1,119.21	\$2,342.53	\$0.00	\$2,342.53
818 JEFFERSON STAFF ACTIVITY	\$611.69	\$0.00	\$0.00	\$152.39	\$459.30	\$0.00	\$459.30
893 6th GRADE ENVIROMENTAL CAMP	\$2,867.00	\$0.00	\$0.00	\$0.00	\$2,867.00	\$0.00	\$2,867.00
906 CLEARING ACCOUNT	\$36.75	\$0.00	\$0.00	\$0.00	\$36.75	\$0.00	\$36.75
Total Unit - 120 Jefferson Elementary	\$17,398.89	\$1,436.90	\$0.00	\$2,053.86	\$16,781.93	\$0.00	\$16,781.93
Unit - 125 Lincoln Elementary							
808 LINCOLN SUNSHINE ACCOUNT	\$2,973.12	\$69.99	\$0.00	\$0.00	\$3,043.11	\$0.00	\$3,043.11
814 LINCOLN	\$8,022.94	\$15,221.00	\$0.00	\$166.28	\$23,077.66	\$0.00	\$23,077.66
815 LINCOLN LIBRARY	\$3,214.16	\$0.00	\$0.00	\$352.30	\$2,861.86	\$0.00	\$2,861.86
816 LINCOLN PTO	\$7,119.32	\$571.00	\$0.00	\$70.92	\$7,619.40	\$643.73	\$6,975.67
906 CLEARING ACCOUNT	\$16.00	\$0.00	\$0.00	\$0.00	\$16.00	\$0.00	\$16.00
Total Unit - 125 Lincoln Elementary	\$21,345.54	\$15,861.99	\$0.00	\$589.50	\$36,618.03	\$643.73	\$35,974.30
Unit - 135 Will Rogers Elementary							
804 WILL ROGERS ACTIVITY	\$27,316.12	\$0.00	\$0.00	\$39.99	\$27,276.13	\$250.00	\$27,026.13
805 WILL ROGERS LIBRARY	\$1,888.19	\$1,950.23	\$0.00	\$1,146.04	\$2,692.38	\$0.00	\$2,692.38
806 WILL ROGERS WELFARE	\$788.52	\$0.00	\$0.00	\$67.95	\$720.57	\$0.00	\$720.57
817 WILL ROGERS PTO	\$11,677.29	\$2,059.45	\$0.00	\$488.92	\$13,247.82	\$0.00	\$13,247.82
906 CLEARING ACCOUNT	\$23.00	\$0.00	\$0.00	\$0.00	\$23.00	\$0.00	\$23.00
Total Unit - 135 Will Rogers Elementary	\$41,693.12	\$4,009.68	\$0.00	\$1,742.90	\$43,959.90	\$250.00	\$43,709.90
Unit - 505 ARDMORE MIDDLE SCHOOL							
823 AMS FOOTBALL	\$810.00	\$0.00	\$0.00	\$0.00	\$810.00	\$0.00	\$810.00
824 AMS COLLEGE READINESS	\$254.48	\$0.00	\$0.00	\$0.00	\$254.48	\$0.00	\$254.48
825 AMS ATHLETIC ACTIVITY	\$4,438.31	\$0.00	\$0.00	\$1,817.90	\$2,620.41	\$109.70	\$2,510.71
826 AMS VOCAL MUSIC	\$3,244.29	\$0.00	\$0.00	\$151.41	\$3,092.88	\$0.00	\$3,092.88
827 AMS POM SQUAD	\$188.03	\$0.00	\$0.00	\$0.00	\$188.03	\$0.00	\$188.03
828 AMS MISCELLANEOUS	\$3,022.54	\$0.00	\$0.00	\$0.00	\$3,022.54	\$0.00	\$3,022.54
829 AMS CHEERLEADERS	\$7,931.48	\$0.00	\$0.00	\$144.90	\$7,786.58	\$842.80	\$6,943.78
830 AMS SCIENCE EXPLORERS	\$3,991.19	\$0.00	\$0.00	\$0.00	\$3,991.19	\$0.00	\$3,991.19
831 AMS ART	\$499.11	\$0.00	\$0.00	\$0.00	\$499.11	\$0.00	\$499.11
832 AMS STUDENT COUNCIL	\$669.50	\$110.00	\$0.00	\$99.19	\$680.31	\$0.00	\$680.31
833 AMS FCCLA	\$3,224.03	\$0.00	\$0.00	\$2,000.00	\$1,224.03	\$0.00	\$1,224.03
834 AMS NJHS	\$8,291.25	\$1,032.00	\$0.00	\$214.23	\$9,109.02	\$0.00	\$9,109.02
835 AMS GIRLS ATHLETICS	\$6,123.51	\$245.00	\$0.00	\$0.00	\$6,368.51	\$0.00	\$6,368.51
884 AMS LIBRARY	\$2,748.40	\$300.00	\$0.00	\$195.70	\$2,852.70	\$0.00	\$2,852.70
906 CLEARING ACCOUNT	\$139.61	\$0.00	\$0.00	\$0.00	\$139.61	\$0.00	\$139.61

ARDMORE CITY SCHOOLS

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 2/1/2026 - 2/28/2026

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Unit - 505 ARDMORE MIDDLE SCHOOL							
923 AMS DRAMA CLUB	\$1,509.77	\$0.00	\$0.00	\$180.00	\$1,329.77	\$0.00	\$1,329.77
926 AMS PTO	\$1,618.19	\$0.00	\$0.00	\$0.00	\$1,618.19	\$0.00	\$1,618.19
931 AMS YEARBOOK	\$632.50	\$140.00	\$0.00	\$0.00	\$772.50	\$0.00	\$772.50
933 AMS STAFF ACTIVITY	\$173.03	\$0.00	\$0.00	\$0.00	\$173.03	\$0.00	\$173.03
Total Unit - 505 ARDMORE MIDDLE SCHOOL	\$49,509.22	\$1,827.00	\$0.00	\$4,803.33	\$46,532.89	\$952.50	\$45,580.39
Unit - 705 ARDMORE HIGH SCHOOL							
837 AHS ART	\$737.48	\$0.00	\$0.00	\$0.00	\$737.48	\$0.00	\$737.48
839 AHS BAND	\$52,597.45	\$330.00	\$0.00	\$6,213.02	\$46,714.43	\$162.90	\$46,551.53
841 AHS BAND BOOSTER CLUB	\$19,173.35	\$288.25	\$0.00	\$0.00	\$19,461.60	\$0.00	\$19,461.60
842 ARDMORE PIANO	\$564.71	\$0.00	\$0.00	\$0.00	\$564.71	\$0.00	\$564.71
843 AHS VOCAL MUSIC	\$5,152.85	\$0.00	\$0.00	\$995.38	\$4,157.47	\$360.00	\$3,797.47
844 AHS TEST FEES	\$6,342.09	\$0.00	\$0.00	\$0.00	\$6,342.09	\$0.00	\$6,342.09
845 AHS CLASS OF 2026	\$5,183.01	\$360.00	\$0.00	\$0.00	\$5,543.01	\$0.00	\$5,543.01
847 AHS CLASS OF 2028	\$743.16	\$0.00	\$0.00	\$0.00	\$743.16	\$0.00	\$743.16
848 AHS CLASS OF 2029	\$244.07	\$0.00	\$0.00	\$0.00	\$244.07	\$0.00	\$244.07
850 AHS CLASS OF 2027	\$1,148.48	\$0.00	\$0.00	\$0.00	\$1,148.48	\$0.00	\$1,148.48
851 AHS FORENSIC BOOSTER CLUB	\$11.29	\$0.00	\$0.00	\$0.00	\$11.29	\$0.00	\$11.29
852 AHS CRITERION	\$14,413.68	\$0.00	\$0.00	\$0.00	\$14,413.68	\$0.00	\$14,413.68
853 AHS ROBOTICS CLUB	\$1,784.13	\$0.00	\$0.00	\$0.00	\$1,784.13	\$0.00	\$1,784.13
854 YOUTH & GOVERNMENT	\$163.33	\$0.00	\$0.00	\$0.00	\$163.33	\$0.00	\$163.33
857 AHS FORENSICS	\$612.29	\$0.00	\$0.00	\$254.00	\$358.29	\$0.00	\$358.29
859 AHS FCCLA	\$3,295.05	\$0.00	\$0.00	\$126.00	\$3,169.05	\$0.00	\$3,169.05
863 AHS LIBRARY	\$71.75	\$0.00	\$0.00	\$0.00	\$71.75	\$0.00	\$71.75
864 AHS MISCELLANEOUS	\$12,600.47	\$93.00	\$0.00	\$96.00	\$12,597.47	\$0.00	\$12,597.47
867 AHS SCIENCE CLUB	\$709.95	\$0.00	\$0.00	\$0.00	\$709.95	\$0.00	\$709.95
869 AHS INTERNATIONAL CLUB	\$663.16	\$0.00	\$0.00	\$0.00	\$663.16	\$0.00	\$663.16
870 ARDMORE MUSICAL THEATRE	\$35,670.33	\$2,864.74	\$0.00	\$7,867.71	\$30,667.36	\$0.00	\$30,667.36
871 AHS STRINGS/ORCHESTRA	\$7,992.45	\$0.00	\$0.00	\$0.00	\$7,992.45	\$120.00	\$7,872.45
872 AHS STUDENT COUNCIL	\$532.79	\$0.00	\$0.00	\$0.00	\$532.79	\$0.00	\$532.79
906 CLEARING ACCOUNT	\$143.00	\$0.00	\$0.00	\$0.00	\$143.00	\$0.00	\$143.00
938 AHS BENEVOLENCE	\$1,508.18	\$0.00	\$0.00	\$0.00	\$1,508.18	\$0.00	\$1,508.18
Total Unit - 705 ARDMORE HIGH SCHOOL	\$172,058.50	\$3,935.99	\$0.00	\$15,552.11	\$160,442.38	\$642.90	\$159,799.48
Unit - 708 ATHLETICS							
838 AHS ATHLETICS	\$94,723.63	\$15,449.66	\$0.00	\$11,281.52	\$98,891.77	\$11,757.08	\$87,134.69
855 AHS POM SQUAD	\$8,085.23	\$0.00	\$0.00	\$0.00	\$8,085.23	\$0.00	\$8,085.23
856 AHS DUGOUT CLUB	\$18,009.50	\$15,250.00	\$0.00	\$2,856.63	\$30,402.87	\$10,960.00	\$19,442.87
866 AHS QUARTERBACK CLUB	\$655.37	\$0.00	\$0.00	\$0.00	\$655.37	\$0.00	\$655.37
868 AHS eSPORTS	\$6,786.42	\$0.00	\$0.00	\$0.00	\$6,786.42	\$0.00	\$6,786.42
873 AHS TAKEDOWN CLUB	\$5,717.94	\$2,150.00	\$0.00	\$1,968.68	\$5,899.26	\$0.00	\$5,899.26
874 AHS TENNIS CLUB	\$4,756.80	\$1,244.00	\$0.00	\$1,922.34	\$4,078.46	\$1,659.30	\$2,419.16
875 ARDMORE POWERLIFTING	\$4,351.96	\$696.00	\$0.00	\$379.03	\$4,668.93	\$0.00	\$4,668.93
878 AHS VARSITY CHEERLEADERS	\$3,175.65	\$2,720.00	\$0.00	\$2,436.41	\$3,459.24	\$0.00	\$3,459.24
879 TIGER SOCCER BOOSTER CLUB	\$23,120.49	\$0.00	\$0.00	\$1,229.88	\$21,890.61	\$1,152.75	\$20,737.86
897 AHS TIGER TRACK MEET	\$1,677.82	\$0.00	\$0.00	\$0.00	\$1,677.82	\$0.00	\$1,677.82
918 AHS GIRLS FASTPITCH CLUB	\$8,685.90	\$0.00	\$0.00	\$0.00	\$8,685.90	\$0.00	\$8,685.90
919 AHS SOCCER	\$9,499.87	\$0.00	\$0.00	\$1,119.67	\$8,380.20	\$6,728.09	\$1,652.11
921 AHS STATE TRACK MEET	\$6.75	\$0.00	\$0.00	\$0.00	\$6.75	\$0.00	\$6.75
943 AHS FOOTBALL CAMP	\$14,709.19	\$0.00	\$0.00	\$0.00	\$14,709.19	\$0.00	\$14,709.19
944 TIGER BOYS BASKETBALL	\$4,496.09	\$0.00	\$0.00	\$0.00	\$4,496.09	\$0.00	\$4,496.09
945 AHS ADVERTISING REVENUE	\$2,978.73	\$0.00	\$0.00	\$0.00	\$2,978.73	\$0.00	\$2,978.73
947 AHS BOYS RUNNING	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
951 LADY TIGER BASKETBALL	\$2,734.01	\$0.00	\$0.00	\$283.06	\$2,450.95	\$0.00	\$2,450.95
953 AHS TIGER RUN ACCOUNT	\$5,542.50	\$5,840.00	\$0.00	\$0.00	\$11,382.50	\$0.00	\$11,382.50
964 AHS SPORTS MEDICINE	\$31.55	\$0.00	\$0.00	\$0.00	\$31.55	\$0.00	\$31.55
972 AHS GOLF	\$18,155.78	\$300.00	\$0.00	\$1,548.81	\$16,906.97	\$0.00	\$16,906.97
Total Unit - 708 ATHLETICS	\$237,901.18	\$44,149.66	\$0.00	\$25,026.03	\$257,024.81	\$32,257.22	\$224,767.59

ARDMORE CITY SCHOOLS**Revenue/Expenditure Summary****Options:** Fund: 60, Date Range: 2/1/2026 - 2/28/2026

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
Unit - 710 Westheimer Performing Arts Center							
858 WESTHEIMER PAC	\$148,460.15	\$27,724.24	\$0.00	\$36,809.04	\$139,375.35	\$10,500.00	\$128,875.35
Total Unit - 710 Westheimer Performing Arts Center	\$148,460.15	\$27,724.24	\$0.00	\$36,809.04	\$139,375.35	\$10,500.00	\$128,875.35
Total	\$952,803.66	\$112,053.81	\$0.00	\$91,209.51	\$973,647.96	\$45,266.01	\$928,381.95

DISTRICT TREASURER'S MONTHLY REPORT
 To the Board of Education, District I-19, Ardmore, Carter County, Oklahoma
 For the Month Ending February 28, 2026

Form A

Bank Accounts	Beginning Balance 2/1/2026	Deposits	Investment in CDs			Bank Balance 2/28/2026	Outstanding Checks	Ending Balance 2/28/2026
			Purchases	Maturities	Disbursed			
First Nat'l Bank & Trust Co., Ardmore, Okla.:								
Checking and Sweep Accounts	\$ 24,524,621.20	\$ 4,310,975.28	\$ (4,500,000.00)	\$ -	\$ (2,899,870.39)	\$ 21,435,726.09	\$ (925,866.12)	\$ 20,509,859.97
Investments (CDs)	\$ -	\$ -	\$ 4,500,000.00	\$ -	\$ -	\$ 4,500,000.00	\$ -	\$ 4,500,000.00

DISTRICT TREASURER'S MONTHLY REPORT
 To the Board of Education, District I-19, Ardmore, Carter County, Oklahoma
 For the Month Ending February 28, 2026

FUND BALANCES

Form B

Name of Funds	Beginning Balance 2/1/2026	Deposits	Investment in CDs		Disbursed	Bank Balance 2/28/2026	Outstanding Checks	Ending Balance 2/28/2026	Short-Term CDs by Fund	Total Cash & CDs by Fund
			Purchases	Maturities						
General Fund	\$ 8,775,555.37	\$ 2,821,545.48	\$ (3,000,000.00)		\$ (2,297,282.78)	\$ 6,299,818.07	\$ (858,075.10)	\$ 5,441,742.97	3,000,000.00	\$ 8,441,742.97
Coop Fund	786,668.83	114,728.27			(67,835.59)	833,561.51	(17,350.71)	816,210.80	-	816,210.80
Building Fund	3,339,931.26	182,264.89			(174,979.28)	3,347,216.87	(8,338.82)	3,338,878.05	-	3,338,878.05
Child Nutrition Fund	33,527.76	404,680.80			(152,105.54)	286,103.02	(42,101.49)	244,001.53	-	244,001.53
County Sales Tax Fund	2,375,148.25	83,637.80			(100,255.20)	2,358,530.85	-	2,358,530.85	-	2,358,530.85
Bond Fund # 31 - 2018 Lease Purchase Pymts	2,457,050.16	5,847.73			-	2,462,897.89	-	2,462,897.89	-	2,462,897.89
Bond Fund #37 - 2013 Lease Purchase Pymts	779,024.86	1,726.24			(107,412.00)	673,339.10	-	673,339.10	-	673,339.10
2018 Bond Fund #38 Buses	-				-	-	-	-	-	-
2019 Bond Fund #39 PAC, Jeff, Vehicles	27,201.99	64.74			-	27,266.73	-	27,266.73	-	27,266.73
Sinking Fund	5,926,190.20	695,289.60	(1,500,000.00)		-	5,121,479.80	-	5,121,479.80	1,500,000.00	6,621,479.80
Endowments Fund	20,985.44	1,181.79			-	22,167.23	-	22,167.23	-	22,167.23
Gifts Fund	3,337.08	7.94			-	3,345.02	-	3,345.02	-	3,345.02
TOTAL	\$ 24,524,621.20	\$ 4,310,975.28	\$ (4,500,000.00)	\$ -	\$ (2,899,870.39)	\$ 21,435,726.09	\$ (925,866.12)	\$ 20,509,859.97	\$ 4,500,000.00	\$ 25,009,859.97

INVESTMENTS - CDs

1NB 3 month CDARS

								Purchase Date	Maturity Date
		4,500,000.00						2/26/2026	5/28/2026
\$	-	\$ 4,500,000.00	\$ -	\$ -	\$0.00	\$ -	\$0.00		

DISTRICT TREASURER'S MONTHLY REPORT
 To the Board of Education, District I-19, Ardmore, Carter County, Oklahoma
 For the Month Ending February 28, 2026
WARRANT RECORDS

Form C

Fund and Fiscal Year	Warrants Outstanding 2/1/2026	During the Month of February 2026			Outstanding Warrants 2/28/2026	Total by Fund
		Warrants Issued	Warrants Paid	Voided Warrants		
General Fund FY26	\$ 1,003,977.53	\$ 2,149,002.33	\$ (2,297,282.78)	\$ (368.75)	855,328.33	
General Fund FY25	\$ 2,556.82				2,556.82	
General Fund FY24	189.95				189.95	\$ 858,075.10
Coop Fund FY26	24,297.17	60,889.13	(67,835.59)		17,350.71	
Coop Fund FY25	-				-	17,350.71
Building Fund FY26	26,229.22	157,088.88	(174,979.28)		8,338.82	
Building Fund FY25	-				-	8,338.82
Child Nutrition Fund FY 26	57,676.99	136,530.04	(152,105.54)		42,101.49	
Child Nutrition Fund FY25	-				-	
Child Nutrition Fund FY24	-				-	42,101.49
County Sales Tax Fund FY26	-	100,255.20	(100,255.20)		-	
County Sales Tax Fund FY25	-				-	
Bond Fund # 31 - 2018 Lease Purchase Pymts FY26	-				-	
Bond Fund # 37 - 2013 Lease Purchase Pymts FY26	-	107,412.00	(107,412.00)		-	
Bond Fund # 37 - 2013 Lease Purchase Pymts FY25	-				-	
2018 Bond Fund #38 FY26	-				-	
2019 Bond Fund #39 FY26	-				-	
2019 Bond Fund #39 FY25	-				-	
Sinking Fund FY26	-				-	
Sinking Fund FY25	-				-	
Endowments Fund FY26	-				-	
Endowments Fund FY25	-				-	
Gifts Fund FY26	-				-	
Gifts Fund FY25	-				-	
TOTAL	\$ 1,114,927.68	\$ 2,711,177.58	\$ (2,899,870.39)	\$ (368.75)	\$ 925,866.12	\$ 925,866.12

I hereby certify that the within foregoing reports are true and correct as shown by the records of my office and I further certify that the collections made by the office are deposited in the official depository bank as required by law.

RECEIVED BY THE BOARD OF EDUCATION
 26th Day of March 2026

DISTRICT TREASURER



BOARD CLERK

ARDMORE CITY SCHOOLS

Receipt Register

Options: Fund: Governmental Funds, Show Detail: No, Date Range: 2/1/2026 - 2/28/2026, Account: FIRST NATIONAL BANK & TRUST, Status: All

Receipt No	Date	Received From	Amount	Status
256	2/3/2026	OKDHS - HUGS Tuition - Feb	\$2,178.50	Posted
257	2/3/2026	Upward Bound - Transp - Dallas 12/22/25	\$690.00	Posted
258	2/6/2026	SDE - Child Nutrition Lunch December	\$124,882.69	Posted
259	2/6/2026	SDE - Child Nutrition Breakfast December	\$39,315.60	Posted
260	2/6/2026	SDE - Natl Board Certified Bonus	\$20,000.00	Posted
261	2/9/2026	Clorox - Rebate FY26	\$150.00	Posted
262	2/9/2026	Clorox - Rebate FY26	\$150.00	Posted
263	2/9/2026	Davis Schools - Take II 1st Semester FY26	\$26,413.00	Posted
264	2/9/2026	Turner School - Take II 1st Semester FY26	\$1,464.00	Posted
265	2/9/2026	Marietta Schools - Take II 1st Semester FY26	\$28,334.50	Posted
266	2/9/2026	Carter County Clerk - Ad Valorem - January	\$2,003,643.23	Posted
267	2/9/2026	OG&E - Leaflet Scholarship	\$1,130.50	Posted
268	2/9/2026	T-Mobile - Commissions - Jan	\$684.00	Posted
269	2/9/2026	American Fidelity - Flex Refund	\$743.27	Posted
270	2/9/2026	American Fidelity - FSA Flex Refund	\$1,612.88	Posted
271	2/9/2026	ACS - Taxable Fringe Benefits - January	\$1,068.00	Posted
272	2/9/2026	ACS - Amer. Fid. P/R correct - E. Peret	\$17.55	Posted
273	2/10/2026	OKDHS - HUGS Tuition - Feb	\$1,074.30	Posted
274	2/10/2026	OTC - Commissions - January	\$211,307.58	Posted
275	2/11/2026	SDE - Title VI Ind Ed #561 Dec-Jan FY26 Claim	\$27,363.02	Posted
276	2/12/2026	SDE - Redbud Bldg Grant #318	\$31,766.95	Posted
277	2/12/2026	SDE - Foundation & Salary Aid	\$648,597.63	Posted
278	2/12/2026	SDE - Textbooks	\$14,439.38	Posted
279	2/12/2026	SDE - Support In Lieu of FBA	\$15,979.49	Posted
280	2/12/2026	SDE - Support Employee Health Allow	\$112,243.32	Posted
281	2/12/2026	SDE - Certified in Lieu of FBA	\$1,355.16	Posted
282	2/12/2026	SDE - Certified Employee Health Allow	\$117,588.24	Posted
283	2/13/2026	SDE - Child Nutrition Breakfast January	\$32,238.50	Posted
284	2/13/2026	SDE - Child Nutrition Lunch January	\$97,026.05	Posted
285	2/14/2026	SDE - SpEd Prof. Dev. #613 July - Jan FY26 Claim	\$4,786.21	Posted
286	2/14/2026	SDE - IDEA Preschool #625 Nov - Jan FY26 Claim	\$4,636.55	Posted
287	2/14/2026	SDE - IDEA Flow Thru #621 Nov - Jan FY26 Claim	\$146,771.41	Posted
288	2/14/2026	SDE - IDEA Preschool #641 Nov - Jan FY26 Claim	\$5,252.49	Posted
289	2/18/2026	AHS Students - Bus Badge Replacement	\$20.00	Posted
290	2/18/2026	Clorox - Rebate FY26	\$1,200.00	Posted
291	2/18/2026	Big Five Head Start - December Meals	\$1,534.56	Posted
292	2/18/2026	DRS - Student Workers - Myles & Prado-Garcia	\$333.50	Posted
293	2/18/2026	Nat'l Benefit Svc - 403B Refund Grant Naylor	\$50.00	Posted
294	2/18/2026	Aflac - Refund Critical Care Premium Z. Arnett	\$21.60	Posted
295	2/18/2026	Aflac - Partial Refund Accident Premium Z. Arnett	\$12.96	Posted
296	2/18/2026	USDE - Impact Aid FY2026 - Pmt #2	\$5,651.00	Posted
297	2/23/2026	SDE - Title I #511 Nov - Jan FY26 Claim	\$282,483.93	Posted
298	2/23/2026	SDE - Title II #541 Nov - Jan FY26 Claim	\$16,660.34	Posted
299	2/23/2026	SDE - Title V #587 Nov - Jan FY26 Claim	\$20,950.65	Posted
300	2/23/2026	SDE - Title IX #596 Nov - Jan FY26 Claim	\$10,757.14	Posted
301	2/23/2026	SDE - Title III #572 Nov - Jan FY26 Claim	\$6,896.32	Posted
302	2/23/2026	SDE - Project Respect Nov - Jan FY26 Claim	\$23,990.04	Posted
303	2/24/2026	Lone Grove ISD - Take II 1st Semester FY26	\$7,808.00	Posted
304	2/24/2026	Carter County Clerk - Sales Tax - January	\$78,011.46	Posted

ARDMORE CITY SCHOOLS

Receipt Register

Options: Fund: Governmental Funds, Show Detail: No, Date Range: 2/1/2026 - 2/28/2026, Account: FIRST NATIONAL BANK & TRUST, Status: All

Receipt No	Date	Received From	Amount	Status
305	2/24/2026	Column Software - Ardmoreite Refund	\$37.75	Posted
306	2/24/2026	OKDHS - HUGS Tuition - Feb	\$1,863.50	Posted
307	2/25/2026	Land Ofc - Land Earnings - Jan	\$38,251.48	Posted
308	2/25/2026	OHCA - Medicaid Reimb	\$8,805.74	Posted
309	2/27/2026	SDE - Title IV #552 Nov - Jan FY26 Claim	\$20,740.37	Posted
310	2/6/2026	AHS Students - Bus Badge Replacement	\$15.00	Posted
311	2/28/2026	February 2026 IntraFi Interest	\$59,975.94	Posted

Year and Fund Totals:

2026	11	\$2,821,545.48
2026	12	\$114,728.27
2026	21	\$182,264.89
2026	22	\$404,680.80
2026	25	\$83,637.80
2026	31	\$5,847.73
2026	37	\$1,726.24
2026	39	\$64.74
2026	41	\$695,289.60
2026	50	\$1,181.79
2026	81	\$7.94

Total Receipts Posted = \$4,310,975.28

Total Receipts Not Posted = \$0.00

To: Board of Education

Date: 03.12.2026

From: Chaundra Holley, Encumbrance Clerk

Subject: Encumbrances (Purchase Orders) for Review & Approval

Encumbrance Registers for FY26

<u>Fund Name & Number</u>	<u>Purchase Order Numbers</u>
General Fund #11	826 - 848 859 - 913
Building Fund #21	281 - 284
Municipal/County Tax Fund #25	20 - 23
Bond Fund #31 - 2018 Bond	2 - 3

Included, please find the detailed Encumbrance Register for the items above for the time of February 13, 2026 - March 12, 2026. Also Included are the Change Order Listings for changes to an original purchase order as of February 13, 2026 - March 12, 2026 in: General Fund #11, Building Fund #21 and Child Nutrition #22 and Municipal/County Tax Levy #25

ARDMORE CITY SCHOOLS

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	826	02/17/2026	66817	PENNI BRADY	Mileage Reim/OSDE Conf/Dist. Wide #007	123.69
11	827	02/19/2026	85416	(VISA) Arvest Bank Operations, Inc.	Group Meals/CCOSA Conf/Dist. Wide #007	675.00
11	828	02/19/2026	68339	Lacy Barton	Meal Reim./CCOSA Conf/Dist. Wide #007	75.00
11	829	02/19/2026	100572	Kimberly Roberts	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
11	830	02/19/2026	71027	Lori Brookshire	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
11	831	02/19/2026	84972	Jeri Hurt	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
11	832	02/19/2026	95325	DEBRA MANLEY	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
11	833	02/19/2026	65708	DEBRA FIELDS	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
11	834	02/19/2026	85351	Rebecca Vaughn	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
11	835	02/19/2026	85348	Donna Blackmon	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
11	836	02/19/2026	100917	Brittni Chaney	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
11	837	02/20/2026	85422	Robert Coats	Reserve for local beef grant	25,000.00
11	838	02/22/2026	85416	(VISA) Arvest Bank Operations, Inc.	Meals/CCOSA Summer 2026/District Wide	1,742.00
11	839	02/22/2026	85434	Brittni Chaney	Meals/CCOSA Summer 2026/District Wide	134.00
11	840	02/22/2026	85348	Donna Blackmon	Meals/CCOSA Summer 2026/District Wide	134.00
11	841	02/22/2026	85351	Rebecca Vaughn	Meals/CCOSA Summer 2026/District Wide	134.00
11	842	02/22/2026	65708	DEBRA FIELDS	Meals/CCOSA Summer 2026/District Wide	134.00
11	843	02/22/2026	95325	DEBRA MANLEY	Meals/CCOSA Summer 2026/District Wide	134.00
11	844	02/22/2026	84972	Jeri Hurt	Meals/CCOSA Summer 2026/District Wide	134.00
11	845	02/22/2026	84865	Wendell Kennedy	Meals/CCOSA Summer 2026/District Wide	134.00
11	846	02/22/2026	85027	Michael Scott Davis	Meals/CCOSA Summer 2026/District Wide	134.00
11	847	02/22/2026	85040	Lacy Barton	Meals/CCOSA Summer 2026/District Wide	134.00
11	848	02/22/2026	84932	Kelly Carrell	Meals/CCOSA Summer 2026/District Wide	134.00
11	859	02/22/2026	1223	(VISA) TCM	Lodging & Meals/OKJOM Conf/JOM#563	1,026.77
11	860	02/22/2026	65201	KIM SMITH	Meals/OKJOM Conf/JOM#563	250.00
11	861	02/22/2026	84380	Amazon Capital Services	Instructional Supplies/CE/Inst. #083	121.13

ARDMORE CITY SCHOOLS

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	862	02/22/2026	66380	HOGHEAD DESIGNS	Contest Uniforms/AHS/Strings #162	788.00
11	863	02/22/2026	83934	Oklahoma Council for Indian Ed	Student Membership Fees/AHS/JOM #563	315.00
11	864	02/22/2026	100608	Cherissa Johnson	Lanyards/Wristlets/AHS/JOM #563	1,680.00
11	865	02/22/2026	5102	Staples Advantage	Classroom Supplies/CE/SRA #367	1,039.04
11	866	02/22/2026	67819	Balfour Scholastics	Graduation Cap, Gown, Tassel/AHS/JOM #563	2,250.00
11	867	02/22/2026	1142	DEMCO, INC	Book Protection Supplies/LN/Library #114	336.13
11	868	02/22/2026	71257	SOUTHMOORE HIGH SCHOOL	Entry Fees/AHS/Drama #158	52.00
11	869	02/22/2026	84380	Amazon Capital Services	Music Supplies/WR/Music #130	60.15
11	870	02/22/2026	3604	PLANK ROAD PUBLISHING, INC.	Class Sup - Books/CDs/WR/Music #130	596.23
11	871	02/22/2026	85435	Jerrickson K. Hosteen	Native Speaker/AMS, JF, Take II/JOM #563	1,800.00
11	872	02/22/2026	84380	Amazon Capital Services	Art Supplies/CE/Art #088	956.19
11	873	02/22/2026	65662	BLICK ART MATERIALS	Art Supplies/AHS/FY26 Spring Enrich. Grnt #014	332.29
11	874	02/22/2026	3419	CDW GOVERNMENT, INC.	Chromebook & Accessories/JF Inst. #103	404.00
11	875	02/22/2026	85416	(VISA) Arvest Bank Operations, Inc.	Field Trip Tickets/AHS/FY26 Spring Enrich. Grnt	675.00
11	876	02/23/2026	85360	Sysco Coporation	Reserve for food, cleaning, & kitchen supplies	200,000.00
11	877	02/23/2026	84380	Amazon Capital Services	Drama Mtrl's/AHS/Drama #158	1,041.00
11	878	02/23/2026	84380	Amazon Capital Services	Chess Club Supplies/JF/Instructional #103	155.84
11	879	02/23/2026	84380	Amazon Capital Services	Classroom Supplies/AHS/FY26 Fall Enrich. Grnt #014	978.80
11	880	02/24/2026	84380	Amazon Capital Services	Classroom Supplies/CE/Title I #511	260.69
11	881	02/25/2026	1223	(VISA) TCM	PFE Incentive Supplies/WR/Title I #511	46.43
11	882	03/02/2026	65068	OKLAHOMA ASBO	Registration/Spring Conf/ Dist. Wide #007	750.00
11	883	03/02/2026	533	OSSAA	State Solo/Ensemble Fees/AHS/Strings #162	134.00
11	884	03/02/2026	65741	LISA CARPENTER	Mileage/Amira Training/Admin Dist. Wide	229.10
11	885	03/02/2026	84215	Jacque Telford	Guest Master Instr/AMS Choir/Title IV #552	125.00
11	886	03/02/2026	976	OKLA. STATE SCHOOL BOARDS ASSOC.	OSSBA Capital Inv. Planning Program/Dist. Wide	40,701.00
11	887	03/05/2026	85416	(VISA) Arvest Bank Operations, Inc.	Meals/OSSBA Board Retreat/Admin/Dist. Wide #007	202.28
11	888	03/05/2026	85205	Jaclyn Woods	Mileage Reim/OSSBA Board Retreat/Dist. Wide #007	143.40

ARDMORE CITY SCHOOLS

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	889	03/05/2026	72413	STEVE OLIVER	Mileage Reim/OSSBA Board Retreat/Dist. Wide #007	143.40
11	890	03/05/2026	72241	HARRY SPRING	Mileage Reim/OSSBA Board Retreat/Dist. Wide #007	143.40
11	891	03/05/2026	67441	LORI CAPSHAW	Mileage Reim/OSSBA Board Retreat/Dist. Wide #007	143.40
11	892	03/05/2026	72035	JAMES FOREMAN, JR.	Mileage Reim/OSSBA Board Retreat/Dist. Wide #007	143.40
11	893	03/05/2026	132	CCOSA	Register/CCOSA Sum Ldrship Pre-Conf/Dist.Wide #007	500.00
11	894	03/05/2026	65741	LISA CARPENTER	Mileage/CCOSA Sum. Ldrship Pre-Conf/Dist.Wide #007	140.65
11	895	03/05/2026	66883	SABRA EMDE	Mileage/CCOSA Sum. Ldrship Pre-Conf/Dist.Wide #007	140.65
11	896	03/05/2026	1223	(VISA) TCM	Hotel/CCOSA Sum. Ldrship Pre-Conf/Dist.Wide #007	400.00
11	897	03/05/2026	1223	(VISA) TCM	Meals/CCOSA Sum. Ldrship Pre-Conf/Dist.Wide #007	106.00
11	898	03/05/2026	976	OKLA. STATE SCHOOL BOARDS ASSOC.	Registration/OSSBA Retreat/Admin/Dist. Wide	750.00
11	899	03/09/2026	533	OSSAA	Entry Fees/AHS/Drama #158	42.00
11	900	03/11/2026	84380	Amazon Capital Services	Books & Book Stands/LN Library #114	722.24
11	901	03/11/2026	85368	TreviPay - Walmart	Reserve for Tech Parts & Supplies/Technology	200.00
11	902	03/11/2026	84380	Amazon Capital Services	STEM Night Materials/JF/Instr. #103	559.58
11	903	03/11/2026	84380	Amazon Capital Services	Office Supplies/JF/Instr. #103	159.98
11	904	03/11/2026	84380	Amazon Capital Services	Music Book/WR/Music #130	5.17
11	905	03/11/2026	84380	Amazon Capital Services	STEAM Supplies/JF/Instr. #103	316.03
11	906	03/11/2026	85416	(VISA) Arvest Bank Operations, Inc.	Field Trip Admission/AHS/Enrichment Grant #014	890.00
11	907	03/11/2026	84380	Amazon Capital Services	Classroom Mtrl's/LN/FY26 Spring Enrich. Grnt #014	118.83
11	908	03/11/2026	5102	Staples Advantage	Classroom Supplies/JF/Instr. #103	127.41
11	909	03/12/2026	84380	Amazon Capital Services	Classroom Supplies/JF/ Title 1 #511	331.09
11	910	03/12/2026	5102	Staples Advantage	Classroom Supplies/LN/SRA #367	546.74
11	911	03/12/2026	2952	LAKESHORE LEARNING MATERIALS, LLC	Teacher Resources/LN/SRA #367	976.26
11	912	03/12/2026	66256	USI EDUCATION SALES	Laminating Film/WR/Instr. #123	812.87
11	913	03/12/2026	66102	SCHOOL SPECIALTY	Classroom Supplies/WR/Instr. #123	1,191.28

Non-Payroll Total:	\$296,615.54
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$296,615.54

ARDMORE CITY SCHOOLS

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 281 - 49999, Fund(s): BUILDING FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	281	02/24/2026	69206	SUGAR PILLS APPAREL	Improvements for bball/sball fields/AHS/TIF #003	61,200.00
21	282	02/26/2026	70006	Ribar Construction	HS baseball field remodel/AHS/TIF	11,180.00
21	283	03/02/2026	1172	SECURITY SYSTEMS OF ARDMORE, INC.	Door Project/CE/SOMF #183	48,053.00
21	284	03/11/2026	69206	SUGAR PILLS APPAREL	New Baseball Concession Roof/AHS/TIF #003	6,500.00
Non-Payroll Total:						\$126,933.00
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$126,933.00

ARDMORE CITY SCHOOLS

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 20 - 49999, Fund(s): MUNICIPAL/COUNTY TAX LEVY

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
25	20	02/24/2026	85357	C2 Innovative Technologies, Inc.	Intercom/T2 Lightning Strike/Sales Tax	32,940.00
25	21	02/24/2026	85357	C2 Innovative Technologies, Inc.	Intercom/CE Lightning Strike/Sales Tax	63,696.00
25	22	02/26/2026	85364	Norseman Defense Tech	Chrome Tablets/WR-CE-Stock/Sales Tax	229,400.00
25	23	03/11/2026	1172	SECURITY SYSTEMS OF ARDMORE, INC.	Camera/T2/Sales Tax #021	9,670.00

Non-Payroll Total:	\$335,706.00
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$335,706.00

ARDMORE CITY SCHOOLS**Encumbrance Register**

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 2 - 49999, Fund(s): BOND FUND #31-2018 Bond Lease Purchase

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
31	2	03/02/2026	71385	OKLAHOMA ATTORNEY GENERAL	Examination Fee/Admin/Bond Fund #31-2018	1,233.00
31	3	03/12/2026	65955	STEPHEN H. MCDONALD & ASSOC., INC.	Bond Advisor Fee/2026/Bond Fund #31	46,350.00
Non-Payroll Total:						\$47,583.00
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$47,583.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	826	02/17/2026	66817	PENNI BRADY	Mileage Reim/OSDE Conf/Dist. Wide #007	123.69
			11-007-2573-580-000-0000-000-705		Mileage Reimbursement - Penni BradyAttending: For Counselors Only Conference - OSDEMoore/Norman Tech. March 10, 2026	123.69
11	827	02/19/2026	85416	(VISA) Arvest Bank Operations, Inc.	Group Meals/CCOSA Conf/Dist. Wide #007	675.00
			11-007-0000-000-000-0000-000-052		Group Meals for attending CCOSA Women in School Leadership Forum, April 7-8, 2026 OKC, OK 4/7/2026 - Lunch (\$16), Dinner (\$29) 4/8/2026 - Breakfast (\$14), Lunch (\$16) = \$75/person	675.00
11	828	02/19/2026	68339	Lacy Barton	Meal Reim./CCOSA Conf/Dist. Wide #007	75.00
			11-007-0000-000-000-0000-000-052		To Reimburse For Expenses While Attending CCOSA 2026 Women in School Leadership Forum, April 7-8, 2026	75.00
11	829	02/19/2026	100572	Kimberly Roberts	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
			11-007-0000-000-000-0000-000-052		To Reimburse For Expenses While Attending CCOSA 2026 Women in School Leadership Forum, April 7-8, 2026	75.00
11	830	02/19/2026	71027	Lori Brookshire	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
			11-007-0000-000-000-0000-000-052		To Reimburse For Expenses While Attending CCOSA 2026 Women in School Leadership Forum, April 7-8, 2026	75.00
11	831	02/19/2026	84972	Jeri Hurt	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
			11-007-0000-000-000-0000-000-052		To Reimburse For Expenses While Attending CCOSA 2026 Women in School Leadership Forum, April 7-8, 2026	75.00
11	832	02/19/2026	95325	DEBRA MANLEY	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
			11-007-0000-000-000-0000-000-052		To Reimburse For Expenses While Attending CCOSA 2026 Women in School Leadership Forum, April 7-8, 2026	75.00
11	833	02/19/2026	65708	DEBRA FIELDS	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
			11-007-0000-000-000-0000-000-052		To Reimburse For Expenses While Attending CCOSA 2026 Women in School Leadership Forum, April 7-8, 2026	75.00
11	834	02/19/2026	85351	Rebecca Vaughn	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
			11-007-0000-000-000-0000-000-052		To Reimburse For Expenses While Attending CCOSA 2026 Women in School Leadership Forum, April 7-8, 2026	75.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	835	02/19/2026	85348	Donna Blackmon	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
		To Reimburse For Expenses While Attending CCOSA 2026 Women in School Leadership Forum, April 7-8, 2026	11-007-0000-000-000-0000-000-052		02/19/2026	75.00
11	836	02/19/2026	100917	Brittini Chaney	Meal Reim/CCOSA Conf/Dist. Wide #007	75.00
		To Reimburse For Expenses While Attending CCOSA 2026 Women in School Leadership Forum, April 7-8, 2026	11-007-0000-000-000-0000-000-052		02/19/2026	75.00
11	837	02/20/2026	85422	Robert Coats	Reserve for local beef grant	25,000.00
		Reserve for local beef grant	11-248-0000-000-000-0000-000-000		02/20/2026	25,000.00
11	838	02/22/2026	85416	(VISA) Arvest Bank Operations, Inc.	Meals/CCOSA Summer 2026/District Wide	1,742.00
		Group Meals:May 27 - Lunch (\$16), Dinner (\$29)May 28 - Breakfast (\$14), Lunch (\$16), Dinner (\$29)May 29 - Breakfast (\$14), Lunch (\$16) = \$134/personCCOSA 2026 Summer Leadership Conf.May 27-29, 2026Attending: Andy Davis, Morgan Manley, Terrie Colaw, Kelly Carrell, Lacy Barton, Scott Davis, Wendall Kennedy, Jeri Hurt, Debra Manley, Debra Fields, Rebecca Vaughn, Donna Blackmon, Brittani Chaney	11-007-2573-580-000-0000-000-052		02/22/2026	402.00
			11-007-2573-580-000-0000-000-110		02/22/2026	268.00
			11-007-2573-580-000-0000-000-120		02/22/2026	134.00
			11-007-2573-580-000-0000-000-125		02/22/2026	134.00
			11-007-2573-580-000-0000-000-135		02/22/2026	268.00
			11-007-2573-580-000-0000-000-505		02/22/2026	134.00
			11-007-2573-580-000-0000-000-705		02/22/2026	402.00
11	839	02/22/2026	85434	Brittini Chaney	Meals/CCOSA Summer 2026/District Wide	134.00
		To Reimburse For Expenses While Attending CCOSA 2026 Summer Leadership Conference, May 27-29, 2026	11-007-2573-580-000-0000-000-135		02/22/2026	134.00
11	840	02/22/2026	85348	Donna Blackmon	Meals/CCOSA Summer 2026/District Wide	134.00
		To Reimburse For Expenses While Attending CCOSA 2026 Summer Leadership Conference, May 27-29, 2026	11-007-2573-580-000-0000-000-135		02/22/2026	134.00
11	841	02/22/2026	85351	Rebecca Vaughn	Meals/CCOSA Summer 2026/District Wide	134.00
		To Reimburse For Expenses While Attending CCOSA 2026 Summer Leadership Conference, May 27-29, 2026	11-007-2573-580-000-0000-000-110		02/22/2026	134.00
11	842	02/22/2026	65708	DEBRA FIELDS	Meals/CCOSA Summer 2026/District Wide	134.00
		To Reimburse For Expenses While Attending CCOSA 2026 Summer Leadership Conference, May 27-29, 2026	11-007-2573-580-000-0000-000-110		02/22/2026	134.00
11	843	02/22/2026	95325	DEBRA MANLEY	Meals/CCOSA Summer 2026/District Wide	134.00
		To Reimburse For Expenses While Attending CCOSA 2026 Summer Leadership Conference, May 27-29, 2026	11-007-2573-580-000-0000-000-125		02/22/2026	134.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	844	02/22/2026	84972	Jeri Hurt	Meals/CCOSA Summer 2026/District Wide	134.00
				To Reimburse For Expenses While Attending CCOSA 2026 Summer Leadership Conference, May 27-29, 2026	11-007-2573-580-000-0000-000-120 02/22/2026	134.00
11	845	02/22/2026	84865	Wendell Kennedy	Meals/CCOSA Summer 2026/District Wide	134.00
				To Reimburse For Expenses While Attending CCOSA 2026 Summer Leadership Conference, May 27-29, 2026	11-007-2573-580-000-0000-000-505 02/22/2026	134.00
11	846	02/22/2026	85027	Michael Scott Davis	Meals/CCOSA Summer 2026/District Wide	134.00
				To Reimburse For Expenses While Attending CCOSA 2026 Summer Leadership Conference, May 27-29, 2026	11-007-2573-580-000-0000-000-705 02/22/2026	134.00
11	847	02/22/2026	85040	Lacy Barton	Meals/CCOSA Summer 2026/District Wide	134.00
				To Reimburse For Expenses While Attending CCOSA 2026 Summer Leadership Conference, May 27-29, 2026	11-007-2573-580-000-0000-000-705 02/22/2026	134.00
11	848	02/22/2026	84932	Kelly Carrell	Meals/CCOSA Summer 2026/District Wide	134.00
				To Reimburse For Expenses While Attending CCOSA 2026 Summer Leadership Conference, May 27-29, 2026	11-007-2573-580-000-0000-000-705 02/22/2026	134.00
11	859	02/22/2026	1223	(VISA) TCM	Lodging & Meals/OKJOM Conf/JOM#563	1,026.77
				Meals while attending OK JOM Conference Monday, May 4: Dinner (\$33), Tuesday, May 5: Dinner (\$33), Wednesday, May 6: Lunch (\$22) = \$88/person Attending: Kim Smith and 4 Parent Committee members	11-563-2573-580-000-0000-000-052 02/22/2026	440.00
				Hotel stay for 3 nights while attending OK JOM Conference. Okana Resort & Indoor Waterpark, OKC, OK Confirmation # 46414SG777269 May 4 - May 7, 2026 Attending: Kim Smith and 4 Parent Committee Members. Parent Committee Rooms Are Being Paid For Directly By Tribe.	11-563-2573-580-000-0000-000-052 02/22/2026	466.77
				Parking for 4 days while attending OK JOM Conference Okana Resort & Indoor Waterpark, OKC, OK May 4 - May 7, 2026 Attending: Kim Smith & 4 Parent Committee Members	11-563-2573-580-000-0000-000-052 02/22/2026	120.00
11	860	02/22/2026	65201	KIM SMITH	Meals/OKJOM Conf/JOM#563	250.00
				To reimburse for expenses while attending OK JOM Conference Okana Resort & Waterpark, OKC, OK May 4 - 7, 2026 Attending: Kim Smith & 4 Parent Committee Members	11-563-2573-580-000-0000-000-052 02/22/2026	250.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	861	02/22/2026	84380	Amazon Capital Services	Instructional Supplies/CE/Inst. #083	121.13
				Feelings Tower Therapy Game for kids and teens	11-083-1000-619-100-1050-000-110 02/22/2026	34.97
				Think Fun Zingo! Sight words	11-083-1000-619-100-1050-000-110 02/22/2026	19.54
				Mind Brain Emotion 52 Essential Coping skill	11-083-1000-619-100-1050-000-110 02/22/2026	24.99
				80 Scene conversation cards, 480+ questions of what, where, who, why & how	11-083-1000-619-100-1050-000-110 02/22/2026	9.99
				ThinkFun Zingo bingo award winning preschool game for pre-readers and early readers	11-083-1000-619-100-1050-000-110 02/22/2026	23.29
				Executive Functioning workbook for kids; 40 fun activities to build memory	11-083-1000-619-100-1050-000-110 02/22/2026	8.35
11	862	02/22/2026	66380	HOGHEAD DESIGNS	Contest Uniforms/AHS/Strings #162	788.00
				Contest uniform shirts S-XL	11-162-1000-657-100-3000-000-705 02/22/2026	741.00
				Contest uniform shirts	11-162-1000-657-100-3000-000-705 02/22/2026	30.00
				Contest uniform shirts size 3X	11-162-1000-657-100-3000-000-705 02/22/2026	17.00
11	863	02/22/2026	83934	Oklahoma Council for Indian Ed	Student Membership Fees/AHS/JOM #563	315.00
				membership fee for Oklahoma Council for Indian Education's Oklahoma Indian Student Honor Society	11-563-2199-811-000-0000-000-705 02/22/2026	315.00
11	864	02/22/2026	100608	Cherissa Johnson	Lanyards/Wristlets/AHS/JOM #563	1,680.00
				Beading for lanyards and wristlets	11-563-2199-682-000-0000-000-705 02/22/2026	1,680.00
11	865	02/22/2026	5102	Staples Advantage	Classroom Supplies/CE/SRA #367	1,039.04
				HP 508A Black standard yield Toner cartridge	11-367-1000-611-427-1134-000-110 02/23/2026	618.96
				Hammermill Copy plus 8.5x 11	11-367-1000-611-427-1134-000-110 02/23/2026	420.08
11	866	02/22/2026	67819	Balfour Scholastics	Graduation Cap, Gown, Tassel/AHS/JOM #563	2,250.00
				Graduation cap, gown, and tassels for seniors	11-563-2199-682-000-0000-000-705 02/22/2026	2,250.00
11	867	02/22/2026	1142	DEMCO, INC	Book Protection Supplies/LN/Library #114	336.13
				Reddi Corner Clear Polyester 2 Mil 96/Pkg	11-114-2220-619-000-0000-000-125 02/22/2026	33.58
				CircExtender Xtreme Covers 9" x 10-1/2" 25/Pkg	11-114-2220-619-000-0000-000-125 02/22/2026	55.99
				CircExtender Xtreme Covers 8-1/2" x 5-3/4" 100/pkg	11-114-2220-619-000-0000-000-125 02/22/2026	135.20
				Crystal Clear Tape 3.5-mil Polypropylene 2" x 60 Yards	11-114-2220-619-000-0000-000-125 02/22/2026	34.19
				default image Clear Glossy Label Protector Sheets 1-1/2 x 3-1/4" 1000/Pkg	11-114-2220-619-000-0000-000-125 02/22/2026	54.39
				Book Repair Wings Clear Polypropylene 3.5 Mil 24/Pkg	11-114-2220-619-000-0000-000-125 02/22/2026	22.78
11	868	02/22/2026	71257	SOUTHMOORE HIGH SCHOOL	Entry Fees/AHS/Drama #158	52.00
				Duet Event Entry Fee - AHS Southmoore HS Tournament	11-158-1000-810-100-2800-000-705 02/22/2026	16.00
				Individual Event Entry Fees - AHS	11-158-1000-810-100-2800-000-705 02/22/2026	36.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	869	02/22/2026	84380	Amazon Capital Services	Music Supplies/WR/Music #130	60.15
				VERDI GREATEST HITS AUDIO CD	11-130-1000-619-100-1050-000-135 02/22/2026	12.39
				ESSENTIAL AARON COPLAND AUDIO CD	11-130-1000-619-100-1050-000-135 02/22/2026	16.40
				BEETHOVEN GREATEST HITS AUDIO CD	11-130-1000-619-100-1050-000-135 02/22/2026	12.03
				BEACH: UNDER THE STARS AUDIO CD	11-130-1000-619-100-1050-000-135 02/22/2026	19.33
11	870	02/22/2026	3604	PLANK ROAD PUBLISHING, INC.	Class Sup - Books/CDs/WR/Music #130	596.23
				MUSIC K-8 VOLUME 31	11-130-1000-641-100-1050-000-135 02/22/2026	118.74
				MUSIC K-8 VOLUME 32	11-130-1000-641-100-1050-000-135 02/22/2026	118.74
				MUSIC K-8 VOLUME 33	11-130-1000-641-100-1050-000-135 02/22/2026	118.74
				MUSIC K-8 VOLUME 30	11-130-1000-641-100-1050-000-135 02/22/2026	118.74
				MUSIC K-8 VOLUME 29	11-130-1000-641-100-1050-000-135 02/22/2026	118.77
				PROCESSING FEE	11-130-1000-641-100-1050-000-135 02/22/2026	2.50
11	871	02/22/2026	85435	Jerrickson K. Hosteen	Native Speaker/AMS, JF, Take II/JOM #563	1,800.00
				Guest motivational Native Speaker for Middle School, Jefferson, and Take 2; to be paid out of JOM budget	11-563-2199-320-000-0000-000-120 02/22/2026	600.00
					11-563-2199-320-000-0000-000-505 02/22/2026	600.00
					11-563-2199-320-000-0000-000-715 02/22/2026	600.00
11	872	02/22/2026	84380	Amazon Capital Services	Art Supplies/CE/Art #088	956.19
				Art supplies see attached cart	11-083-1000-619-100-1050-000-110 02/27/2026	130.19
					11-088-1000-619-100-1050-000-110 02/27/2026	826.00
11	873	02/22/2026	65662	BLICK ART MATERIALS	Art Supplies/AHS/FY26 Spring Enrich. Grnt #014	332.29
				Art Supplies Enrichment Grant Spring 2026 "Advanced Painting" A. Emery \$400.	11-014-1000-619-100-2800-000-705 02/22/2026	332.29
11	874	02/22/2026	3419	CDW GOVERNMENT, INC.	Chromebook & Accessories/JF Inst. #103	404.00
				Lenovo Chromebook Duet 11M889	11-103-2230-653-100-1050-000-120 02/22/2026	300.00
				Keyboard Folio	11-103-2230-653-100-1050-000-120 02/22/2026	72.00
				Google Management License	11-103-2230-653-100-1050-000-120 02/22/2026	32.00
11	875	02/22/2026	85416	(VISA) Arvest Bank Operations, Inc.	Field Trip Tickets/AHS/FY26 Spring Enrich. Grnt	675.00
				Student tickets for the Sherwin Miller Museum of Jewish Art FY26 Spring Enrichment Grant \$1690.00 Keely Daniel (Two Field Trip Amounts \$675 - PO# 875 & \$890 - PO# 906)	11-014-1000-810-100-4100-000-705 02/22/2026	675.00
11	876	02/23/2026	85360	Sysco Coporation	Reserve for food, cleaning, & kitchen supplies	200,000.00
				Reserve for food, cleaning, & kitchen supplies	11-000-3150-630-700-0000-000-051 02/23/2026	200,000.00
11	877	02/23/2026	84380	Amazon Capital Services	Drama Mtrl's/AHS/Drama #158	1,041.00
				Instructional materials for Drama Class	11-158-1000-619-100-2800-000-705 02/23/2026	1,041.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	878	02/23/2026	84380	Amazon Capital Services	Chess Club Supplies/JF/Instructional #103	155.84
				Folding Storage Wooden Chess Board 13.4x13.4	11-103-1000-619-100-1050-000-120 02/24/2026	37.98
				Wooden Magnetic Chess Set 15" Foldable chess Board	11-103-1000-619-100-1050-000-120 02/23/2026	49.96
				Hi-Q Classic Chess Board Game	11-103-1000-619-100-1050-000-120 02/24/2026	67.90
11	879	02/23/2026	84380	Amazon Capital Services	Classroom Supplies/AHS/FY26 Fall Enrich. Grnt #014	978.80
				Classroom SuppliesArdmore Enrichment Grant Spring 2026 "Photography" \$990.00A. Emery	11-014-1000-619-100-0000-000-705 02/24/2026	978.80
11	880	02/24/2026	84380	Amazon Capital Services	Classroom Supplies/CE/Title I #511	260.69
				Hp 712 29ml design jet original ink cartridge for T650,T630,T230, T210	11-511-1000-611-494-0000-000-110 02/24/2026	178.99
				PVC file organizer 24 slot office file storage shelf organizer storage desk folder	11-511-1000-619-494-0000-000-110 02/24/2026	81.70
11	881	02/25/2026	1223	(VISA) TCM	PFE Incentive Supplies/WR/Title I #511	46.43
				Mainstay Wooden Clothespins - 100ct	11-511-2194-682-494-0000-000-135 02/25/2026	7.06
				Great Value All Purpose Disposable Cups 5oz, 100ct	11-511-2194-682-494-0000-000-135 02/25/2026	4.73
				Arm & Hammer Pure Baking Soda 4lb box	11-511-2194-682-494-0000-000-135 02/25/2026	6.68
				Great Value Non- Stick Parchment Paper 50 sq ft	11-511-2194-682-494-0000-000-135 02/25/2026	9.48
				Scotch Magic Tape 4 Dispensers	11-511-2194-682-494-0000-000-135 02/25/2026	18.48
11	882	03/02/2026	65068	OKLAHOMA ASBO	Registration/Spring Conf/ Dist. Wide #007	750.00
				OKASBO Spring Conference Registration Norman, OKApril 28, 2026Attending: Jamie Henson - Payroll Clerk, Chaundra Holley - Encumbrance Clerk, Connie Howell - Business Office Admin. Asst., Amberly Sampson - Business Office Manager, Perry Zeiset - Director of Finance	11-007-2573-860-000-0000-000-052 03/02/2026	750.00
11	883	03/02/2026	533	OSSAA	State Solo/Ensemble Fees/AHS/Strings #162	134.00
				OSSAA State solo contest entry fee	11-162-1000-810-100-3000-000-705 03/02/2026	112.00
				OSSAA State Ensemble contest entry fee	11-162-1000-810-100-3000-000-705 03/02/2026	22.00
11	884	03/02/2026	65741	LISA CARPENTER	Mileage/Amira Training/Admin Dist. Wide	229.10
				Mileage to and from Stillwater Public Schools for Amira workshop	11-007-2573-580-000-0000-000-052 03/02/2026	229.10
11	885	03/02/2026	84215	Jacque Telford	Guest Master Instr/AMS Choir/Title IV #552	125.00
				Guest master instructor MS Choir, March 2026	11-552-1000-320-496-0000-000-505 03/02/2026	125.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	886	03/02/2026	976	OKLA. STATE SCHOOL BOARDS ASSOC.	OSSBA Capital Inv. Planning Program/Dist. Wide	40,701.00
				Enrollment Forecasting \$3 per student count 2,617	11-007-2321-310-000-0000-000-052 03/02/2026	7,851.00
				Facility Assessments: Elem. & Early Childhood \$2,300 (4) Middle & Junior High \$2,875 (x1) High School \$4,025 (x1)	11-007-2321-310-000-0000-000-052 03/02/2026	16,100.00
				Technology Assessment	11-007-2321-310-000-0000-000-052 03/02/2026	10,000.00
				Community Listening Sessions	11-007-2321-310-000-0000-000-052 03/02/2026	4,500.00
				Information Campaign Support	11-007-2321-310-000-0000-000-052 03/02/2026	2,250.00
11	887	03/05/2026	85416	(VISA) Arvest Bank Operations, Inc.	Meals/OSSBA Board Retreat/Admin/Dist. Wide #007	202.28
				OSSBA Board Retreat - March 27, 2026 Working Lunch delivered to OSSBA Building. \$15.19 per person and a \$20 delivery feeAttendees: Lori Capshaw, James Foreman, Steve Oliver, Harry Spring, Jaclyn Woods, Andy Davis, Morgan Manley, & Terrie Colaw	11-007-2573-580-000-0000-000-052 03/05/2026	202.28
11	888	03/05/2026	85205	Jaclyn Woods	Mileage Reim/OSSBA Board Retreat/Dist. Wide #007	143.40
				Mileage Reimb. OSSBA Board Retreat/Training OSSBA Building - OKC, OK March 27, 2026	11-007-2573-580-000-0000-000-052 03/05/2026	143.40
11	889	03/05/2026	72413	STEVE OLIVER	Mileage Reim/OSSBA Board Retreat/Dist. Wide #007	143.40
				Mileage Reimb. OSSBA Board Retreat/Training OSSBA Building - OKC, OK March 27, 2026	11-007-2573-580-000-0000-000-052 03/05/2026	143.40
11	890	03/05/2026	72241	HARRY SPRING	Mileage Reim/OSSBA Board Retreat/Dist. Wide #007	143.40
				Mileage Reimb. OSSBA Board Retreat/Training OSSBA Building - OKC, OK March 27, 2026	11-007-2573-580-000-0000-000-052 03/05/2026	143.40
11	891	03/05/2026	67441	LORI CAPSHAW	Mileage Reim/OSSBA Board Retreat/Dist. Wide #007	143.40
				Mileage Reimb. OSSBA Board Retreat/Training OSSBA Building - OKC, OK March 27, 2026	11-007-2573-580-000-0000-000-052 03/05/2026	143.40
11	892	03/05/2026	72035	JAMES FOREMAN, JR.	Mileage Reim/OSSBA Board Retreat/Dist. Wide #007	143.40
				Mileage Reimb. OSSBA Board Retreat/Training OSSBA Building - OKC, OK March 27, 2026	11-007-2573-580-000-0000-000-052 03/05/2026	143.40
11	893	03/05/2026	132	CCOSA	Register/CCOSA Sum Ldrship Pre-Conf/Dist.Wide #007	500.00
				Registration Fee for Sabra Emde and Lisa Carpenter to attend CCOSA Summer Leadership Conference in OKC on May 27, 2026.	11-007-2573-860-000-0000-000-052 03/05/2026	500.00
11	894	03/05/2026	65741	LISA CARPENTER	Mileage/CCOSA Sum. Ldrship Pre-Conf/Dist.Wide #007	140.65
				Mileage Reimbursement to/from OKC to attend CCOSA Summer Leadership Pre-Conference on May 27, 2026. 194 miles @ 0.725/mile.	11-007-2573-580-000-0000-000-052 03/05/2026	140.65

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	895	03/05/2026	66883	SABRA EMDE	Mileage/CCOSA Sum. Ldrship Pre-Conf/Dist.Wide #007	140.65
				Mileage Reimbursement to/from OKC to attend CCOSA Summer Leadership Pre-Conference on May 27, 2026. 194 miles @ 0.725/mile.	11-007-2573-580-000-0000-000-052 03/05/2026	140.65
11	896	03/05/2026	1223	(VISA) TCM	Hotel/CCOSA Sum. Ldrship Pre-Conf/Dist.Wide #007	400.00
				Hotel for Sabra Emde and Lisa Carpenter to attend CCOSA Summer Leadership Pre-Conference in OKC on May 27, 2026	11-007-2573-580-000-0000-000-052 03/05/2026	400.00
11	897	03/05/2026	1223	(VISA) TCM	Meals/CCOSA Sum. Ldrship Pre-Conf/Dist.Wide #007	106.00
				Group Meals for Sabra Emde and Lisa Carpenter to attend CCOSA Summer Leadership Pre-Conference in OKC on May 27, 2026. May 26th - Dinner \$33 May 27th - Breakfast \$20	11-007-2573-580-000-0000-000-052 03/05/2026	106.00
11	898	03/05/2026	976	OKLA. STATE SCHOOL BOARDS ASSOC.	Registration/OSSBA Retreat/Admin/Dist. Wide	750.00
				OSSBA - Board Retreat/Training - March 27, 2026 OSSBA Building - OKC Attendees: Lori Capshaw, James Foreman, Steve Oliver, Harry Spring, Jaclyn Woods, Andy Davis, Morgan Manley, & Terrie Colaw	11-007-2573-860-000-0000-000-052 03/05/2026	750.00
11	899	03/09/2026	533	OSSAA	Entry Fees/AHS/Drama #158	42.00
				Individual Event Entry OSSAA State	11-158-1000-810-100-2800-000-705 03/09/2026	30.00
				Duet Event Entry OSSAA State	11-158-1000-810-100-2800-000-705 03/09/2026	12.00
11	900	03/11/2026	84380	Amazon Capital Services	Books & Book Stands/LN Library #114	722.24
				HAKZEON 20 Pack 7 x 5.5 Inch Wire Easel Stands, Adjustable Metal Wire Display Stands, White Wire Foldable Holder for Kitchenware, Book, Artwork, Picture Frame, Magazine	11-114-2220-619-000-0000-000-125 03/11/2026	25.99
				GIBSON HOLDERS 3A Adjustable White Wire Display Easel, 3.625" W x 4" D x 8.75" H, Pack of 12	11-114-2220-619-000-0000-000-125 03/11/2026	30.50
				Kenning 24 Pack Book Stand, Foldable Picture Holders for Tables, 3.54" X 5.12" Metal Plate Stands for Display Photo Easel Cutting Board Record Frame Holder (Black)	11-114-2220-619-000-0000-000-125 03/11/2026	32.99
				46 books	11-114-2220-641-000-0000-000-125 03/11/2026	632.76
11	901	03/11/2026	85368	TreviPay - Walmart	Reserve for Tech Parts & Supplies/Technolgy	200.00
				Reserve for Technology Parts and Supplies	11-008-2230-653-000-0000-000-052 03/11/2026	200.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	902	03/11/2026	84380	Amazon Capital Services	STEM Night Materials/JF/Instr. #103	559.58
					Crayola Markers (12 Boxes)	98.40
					6 Count Pool Noodles	58.98
					2 Player Remote Control Bumper Cars	55.08
					Blow Pops 100 Count	27.94
					300 Piece googly eyes	14.78
					2 pack 10oz. fruit flavored marshmallows	31.50
					32oz. Twizzlers	67.70
					280 Snack Size Ziploc Bags	9.77
					1000 Piece red pony beads	6.99
					1000 Piece white pony beads	6.99
					100 Piece white pipe cleaners	6.99
					Red Construction Paper 50 Sheets	3.39
					250 Sheet white cardstock	25.10
					200 Count white paper plates	11.12
					200 Piece popsicle sticks	4.99
					250 Piece 1in pom poms	39.96
					300 Piece 1in pom poms	89.90
11	903	03/11/2026	84380	Amazon Capital Services	Office Supplies/JF/Instr. #103	159.98
					Giantex 2 Door Storage Base Cabinet-Freestanding Floor Cabinet with 3-tier shelf, Non Slip foot pads	159.98
11	904	03/11/2026	84380	Amazon Capital Services	Music Book/WR/Music #130	5.17
					NURSERY RHYMES FAVOURITE MELODIES FOR REALLY EASY PIANO BY MATT WALKER	5.17
11	905	03/11/2026	84380	Amazon Capital Services	STEAM Supplies/JF/Instr. #103	316.03
					Eastern Wolf 8 Pads Sticky notes 3x3 Self Stick Notes- 8 Bright Multi Colors	5.99
					Tuxiya 300 Sheets 5'x7' colored cardstock -50 Assorted	28.88
					Decora 1000 Pieces 15mm Round wiggly googly eyes	9.99
					Simply soft premium cotton balls (600 count)	19.90
					Prang/Sun works Construction Paper	14.42
					Foshine Rubber Bands Sz. 16 (500 pcs.)	6.98
					Amazon Basics Everyday Disposable Paper Plates 100 count	5.97
					365 by whole foods market, corn starch, 16 oz. (pack of 2)	4.58
					Hobby Lobby white project display board 36'x48' set of 3	11.97
					Deekin 50pcs. Double sided Geoboard Mathematical kids Geoboards	171.96
					Amazon Basics plastic food wrap, pack of 3- 100 square foot rolls	7.41
					Motback 200pcs. plastic bottle caps	27.98

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	906	03/11/2026	85416	(VISA) Arvest Bank Operations, Inc.	Field Trip Admission/AHS/Enrichment Grant #014	890.00
				Student admission to museum	11-014-1000-810-100-4100-000-705 03/11/2026	810.00
				Field Trip Admission - Greenwood RisingFY26 Spring Enrichment Grant\$1690.00Keely Daniel(Two Field Trip Amounts \$675 - PO# 875 & \$890 - PO# 906)	11-014-1000-810-100-4100-000-705 03/11/2026	80.00
11	907	03/11/2026	84380	Amazon Capital Services	Classroom Mtrl's/LN/FY26 Spring Enrich. Grnt #014	118.83
				100 piece dice	11-014-1000-619-100-1050-000-125 03/11/2026	6.97
				shut the box	11-014-1000-619-100-1050-000-125 03/11/2026	14.99
				tenzi	11-014-1000-619-100-1050-000-125 03/11/2026	42.90
				wooden montesorri multiplication game	11-014-1000-619-100-1050-000-125 03/11/2026	17.99
				farkle	11-014-1000-619-100-1050-000-125 03/11/2026	10.99
				dumpster diceFY26 Spring Enrichment GrantAll Fun and Games in MathMichelle Alvarez\$118.62	11-014-1000-619-100-1050-000-125 03/11/2026	24.78
					11-113-1000-619-100-1050-000-125 03/11/2026	0.21
11	908	03/11/2026	5102	Staples Advantage	Classroom Supplies/JF/Instr, #103	127.41
				Post-It Super Sticky Notes, 4'x4', Supernova Neons Collection, Lines, 90sheet/pad, 6 Pads/Pack	11-103-1000-619-100-1050-000-120 03/11/2026	12.99
				Sharpie Permanent Marker, Fine Tip, Black, 36/Pack	11-103-1000-619-100-1050-000-120 03/11/2026	24.99
				Sharpie Variety Pack Permanent Markers, Assorted Tips, Black, 6/Pack	11-103-1000-619-100-1050-000-120 03/11/2026	5.99
				BIC Brite Liner Stick Highlighter, Chisel Tip, Pink, Dozen	11-103-1000-619-100-1050-000-120 03/11/2026	9.99
				Sharpie Tank Highlighter, Chisel Tip, Fluorescent yellow, Dozen	11-103-1000-619-100-1050-000-120 03/11/2026	12.29
				Sharpie Tank Highlighter, Chisel Tip, Assorted, Dozen	11-103-1000-619-100-1050-000-120 03/11/2026	7.99
				Cardinal Onestep Printable Table of Contents and Dividers, 52 tab, Multicolor	11-103-1000-619-100-1050-000-120 03/11/2026	37.98
				Avery Trueblock Inkjet Shipping Labels, 2'x4', Matte White, 250 Labels/Pack	11-103-1000-619-100-1050-000-120 03/11/2026	15.19
11	909	03/12/2026	84380	Amazon Capital Services	Classroom Supplies/JF/ Title 1 #511	331.09
				Bostitch Office QuietSharp Executive Heavy Duty Electric pencil Sharpener	11-511-1000-619-494-1050-000-120 03/12/2026	100.95
				Sharpie S-Gel Gel Pens, Black Barrel, Medium Point (0.7) Black Gel Ink Pens 12 count	11-511-1000-619-494-1050-000-120 03/12/2026	141.50
				Voittozege 9 Pcs Desktop Stapler Bulk, Metal Desktop Staplers with 6000 Staples, Heavy Duty Office Stapler 25 Sheet Capacity Office	11-511-1000-619-494-1050-000-120 03/12/2026	26.59
				Bostitch Office Impulse Heavy Duty Electric Stapler Value Pack, 45 Sheet Capacity, Includes 5,000 Staples & Staple Remover, no-jam	11-511-1000-619-494-1050-000-120 03/12/2026	46.76
				Amazon Basics Heavy Duty Stapler, 90 Sheet High Capacity, Large Office Stapler with 1000 Staples, Black	11-511-1000-619-494-1050-000-120 03/12/2026	15.29

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 826 - 49999, Fund(s): GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	910	03/12/2026	5102	Staples Advantage	Classroom Supplies/LN/SRA #367	546.74
				File folders,glue sticks,tape refills,sharpie perm markers,,gel pens,flair pens,crayons,whiteout tape,colored paper	11-367-1000-619-427-1050-000-125 03/12/2026	546.74
11	911	03/12/2026	2952	LAKESHORE LEARNING MATERIALS, LLC	Teacher Resources/LN/SRA #367	976.26
				sentence strips,reading comp journal,daily practice,activity journal,write&wipe word ladders,phonics sentence match,phonics word match,syllable word match	11-367-1000-614-427-1050-000-125 03/12/2026	976.26
11	912	03/12/2026	66256	USI EDUCATION SALES	Laminating Film/WR/Instr. #123	812.87
				27 inch wide, 1 inch core 250" Laminating Film	11-123-1000-619-100-1050-000-135 03/12/2026	812.87
11	913	03/12/2026	66102	SCHOOL SPECIALTY	Classroom Supplies/WR/Instr. #123	1,191.28
				Rainbow Kraft Duo-Finish Paper Roll 40 lbs, 48x200 feet, flame	11-123-1000-619-100-1050-000-135 03/12/2026	69.88
				Rainbow Kraft Duo-Finish Kraft Paper Roll 40lbs, 48x200 feet, Canary	11-123-1000-619-100-1050-000-135 03/12/2026	69.88
				Rainbow Kraft Duo-Finish Kraft Paper Roll, 40lbs, 48 x 200 feet, Black	11-123-1000-619-100-1050-000-135 03/12/2026	69.88
				Rainbow Kraft Duo-Finish Kraft Paper Roll 40lbs 48 inches x 200 feet, Pink	11-123-1000-619-100-1050-000-135 03/12/2026	69.88
				Rainbow Kraft Duo-Finish Kraft Paper Roll 48 lbs, 48x200 feet, Emerald	11-123-1000-619-100-1050-000-135 03/12/2026	69.88
				Rainbow Kraft Duo-Finish Kraft Paper Roll 40 lbs, 48 inches by 200 feet	11-123-1000-619-100-1050-000-135 03/12/2026	69.88
				Rainbow Kraft Duo Finish Kraft Paper Roll, 40lb 48in x 200 feet Orange	11-123-1000-619-100-1050-000-135 03/12/2026	69.88
				Rainbow Kraft Duo Finish Paper Roll 40lb 48x200 feet, sky blue	11-123-1000-619-100-1050-000-135 03/12/2026	69.88
				Rainbow Kraft Duo-Finish Kraft Paper Roll 40 lb 48inx200 feet, Purple	11-123-1000-619-100-1050-000-135 03/12/2026	69.88
				Highland 2600 Masking Tape 1 inch x 60 yards, 3 inch core	11-123-1000-619-100-1050-000-135 03/12/2026	74.10
				Highland 6200 Invisible Tape, 0.50 inch x 36 yards, pack of 12	11-123-1000-619-100-1050-000-135 03/12/2026	329.80
				Exact Index Card Stock 8 1/2 inches 90 lbs White, Pack of 250	11-123-1000-619-100-1050-000-135 03/12/2026	139.76
				Elmer's CraftBond Rubber Cement 4 ounces, Clear	11-123-1000-619-100-1050-000-135 03/12/2026	18.70

Non-Payroll Total:	\$296,615.54
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$296,615.54

ARDMORE CITY SCHOOLS

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 281 - 49999, Fund(s): BUILDING FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	281	02/24/2026	69206	SUGAR PILLS APPAREL	Improvements for bball/sball fields/AHS/TIF #003	61,200.00
				Signs, steel gate entry installation and removal of two concrete cinder block walls. Land Improvement	21-003-4300-711-000-0000-000-705 02/24/2026	37,400.00
				Wall wrap for boys and girls dugouts	21-003-4300-711-000-0000-000-705 02/24/2026	20,800.00
				Paint boys dugout	21-003-2620-618-000-0000-000-705 02/24/2026	3,000.00
21	282	02/26/2026	70006	Ribar Construction	HS baseball field remodel/AHS/TIF	11,180.00
				HS baseball field backstop addition	21-003-4300-711-000-0000-000-705 02/26/2026	4,540.00
				HS baseball field backstop fence	21-003-4300-711-000-0000-000-705 02/26/2026	5,840.00
				To strengthen the design added more poles. Added no sharp angles so more welding and also the softened corners to keep players from sliding into a corner edge to prevent injury. Hanging the metal cable and fastening it between poles to support net and more net tie weld loop locations to secure net without using zip ties.	21-003-4300-711-000-0000-000-705 02/26/2026	800.00
21	283	03/02/2026	1172	SECURITY SYSTEMS OF ARDMORE, INC.	Door Project/CE/SOMF #183	48,053.00
				HID Signo Reader	21-183-4720-653-000-0000-000-110 03/02/2026	13,344.00
				Door Contact Switches	21-183-4720-653-000-0000-000-110 03/02/2026	1,188.00
				Altronix 8 output Power Supplies with circuit breakers	21-183-4720-653-000-0000-000-110 03/02/2026	2,418.00
				Conduit, four square boxes, four square blank covers, plastic raceway in the field	21-183-4720-653-000-0000-000-110 03/02/2026	185.00
				power cords, wires, wire ties, anchors, nuts, bolts, screw, ect	21-183-4720-653-000-0000-000-110 03/02/2026	245.00
				Scissor Lift	21-183-4720-653-000-0000-000-110 03/02/2026	225.00
				Labor	21-183-4720-653-000-0000-000-110 03/02/2026	30,448.00
21	284	03/11/2026	69206	SUGAR PILLS APPAREL	New Baseball Concession Roof/AHS/TIF #003	6,500.00
				New roof for baseball concession. Tear off three layers and replace rotted plywood.	21-003-2620-458-000-0000-000-705 03/11/2026	6,500.00

Non-Payroll Total:	\$126,933.00
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$126,933.00

ARDMORE CITY SCHOOLS

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 20 - 49999, Fund(s): MUNICIPAL/COUNTY TAX LEVY

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
25	20	02/24/2026	85357	C2 Innovative Technologies, Inc.	Intercom/T2 Lightning Strike/Sales Tax	32,940.00
				Atlas IP-SDMF poe+ IP Speaker	25-008-2660-653-000-0000-000-715 02/24/2026	24,750.00
				Atlas IP-SEST-SD Enclosure	25-008-2660-653-000-0000-000-715 02/24/2026	1,980.00
				Call Buttons	25-008-2660-653-000-0000-000-715 02/24/2026	1,782.00
				Misc. Cable and Hardware	25-008-2660-653-000-0000-000-715 02/24/2026	180.00
				Installation	25-008-2660-653-000-0000-000-715 02/24/2026	4,248.00
25	21	02/24/2026	85357	C2 Innovative Technologies, Inc.	Intercom/CE Lightning Strike/Sales Tax	63,696.00
				Atlas IP-SDMF poe+ IP Speaker	25-008-2660-653-000-0000-000-110 02/24/2026	46,750.00
				Atlas Ip-SEST-SD Enclosure	25-008-2660-653-000-0000-000-110 02/24/2026	3,740.00
				Call Buttons	25-008-2660-653-000-0000-000-110 02/24/2026	3,366.00
				Misc Cable and Hardware	25-008-2660-653-000-0000-000-110 02/24/2026	320.00
				Installation	25-008-2660-653-000-0000-000-110 02/24/2026	9,520.00
25	22	02/26/2026	85364	Norseman Defense Tech	Chrome Tablets/WR-CE-Stock/Sales Tax	229,400.00
				Lenovo Chrome Tablets	25-008-2620-653-000-0000-000-052 02/26/2026	9,000.00
					25-008-2620-653-000-0000-000-110 02/26/2026	18,000.00
					25-008-2620-653-000-0000-000-135 02/26/2026	18,000.00
				Lenovo Chrome Tablets updated pricing	25-008-2620-653-000-0000-000-110 02/26/2026	108,800.00
					25-008-2620-653-000-0000-000-135 02/26/2026	51,200.00
				Google Chrome License	25-008-2620-653-000-0000-000-052 02/26/2026	960.00
					25-008-2620-653-000-0000-000-110 02/26/2026	12,800.00
					25-008-2620-653-000-0000-000-135 02/26/2026	7,040.00
				Lenovo Chrome Tablet Keyboard Folio	25-008-2620-653-000-0000-000-052 02/26/2026	648.00
					25-008-2620-653-000-0000-000-110 02/26/2026	1,440.00
					25-008-2620-653-000-0000-000-135 02/26/2026	1,512.00
25	23	03/11/2026	1172	SECURITY SYSTEMS OF ARDMORE, INC.	Camera/T2/Sales Tax #021	9,670.00
				P3818-PVE 13 MP 180 degree camera	25-008-2660-739-000-0000-000-715 03/11/2026	3,880.00
				Q3839-PVE 29MP 180 degree camera	25-008-2660-739-000-0000-000-715 03/11/2026	2,320.00
				Q4809-PVE 26MP 180 camera	25-008-2660-739-000-0000-000-715 03/11/2026	2,320.00
				Misc. Hardware	25-008-2660-739-000-0000-000-715 03/11/2026	30.00
				Labor to install and configure	25-008-2660-739-000-0000-000-715 03/11/2026	1,120.00
Non-Payroll Total:						\$335,706.00
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$335,706.00

ARDMORE CITY SCHOOLS

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/13/2026 - 3/12/2026, PO Range: 2 - 49999, Fund(s): BOND FUND #31-2018 Bond Lease Purchase

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
31	2	03/02/2026	71385	OKLAHOMA ATTORNEY GENERAL	Examination Fee/Admin/Bond Fund #31-2018	1,233.00
				Attorney General Bond Transcript Examination Fees for the GO Bonds of 2026. \$4,110,000 Bond Amt for the 2018 Bond Fund 31 Lease Pmt for FY 28 (March 2028)	31-002-2340-810-000-0000-000-052 03/10/2026	1,233.00
31	3	03/12/2026	65955	STEPHEN H. MCDONALD & ASSOC., INC.	Bond Advisor Fee/2026/Bond Fund #31	46,350.00
				Financial Advisor services rendered and out-of-pocket costs in connection with the voting, sale, issuance, and delivery of the \$4,110,000 building bonds of 2026 dated 3/1/2026	31-000-2314-310-000-0000-000-052 03/12/2026	46,350.00

Non-Payroll Total:	\$47,583.00
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$47,583.00

ARDMORE CITY SCHOOLS

Change Order Listing

Options: Fund(s): GENERAL FUND, Year: 2025-2026, ReferenceDate: PO Date, Date Range: 2/13/2026 - 3/12/2026, Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
115	07/01/2025	2112	MILLER OFFICE EQUIPMENT	Reserve for Copier Maint./District-Wide Exp.	1,007.60
132	07/01/2025	83916	Mary E. Johnson & Associates, PLLC	Reserve for Annual Audit & EON Fees/DISTRICT-WIDE	7,500.00
152	07/01/2025	4074	BATTERY WAREHOUSE	Reserve for Supplies/Transp. Dept.	800.00
205	07/01/2025	70063	UNITY SCHOOL BUS PARTS, INC.	Reserve for Supplies/Transp. Dept.	500.00
353	07/22/2025	84355	Robert Payne	Piano Tuning/AHS Piano #165	200.00
387	07/29/2025	1223	(VISA) TCM	USPS Certified Postage/DISTRICT WIDE Exp	100.00
408	07/31/2025	73356	Gainesville Athletic Booster Club	Fees/Basketball/Athletics	150.00
412	07/31/2025	85288	Jones Public Schools	Fees/Powerlifting/Athletics	150.00
425	07/31/2025	34032	MIDWESTERN WRESTLING CONFERENCE	Fees/Wrestling/Athletics	100.00
428	07/31/2025	84531	Oklahoma Girls Powerlifting Assoc.	Fees/Powerlifting/Athletics	50.00
441	07/31/2025	1223	(VISA) TCM	Fees/All Sports/Athletics	600.00
496	08/06/2025	85307	NSPRA	School District Membership/Admin/Dist. Wide #007	20.00
540	08/29/2025	83921	Presence Learning, Inc.	Telespeech/JF, AMS,AHS/Spec Serv. #280	45,608.40
605	09/30/2025	85396	Bjorem Speech Publications, LLC	Speech Therapy Supplies/LN/Fall Enrich Grnt #014	9.00
695	11/11/2025	1223	(VISA) TCM	Hotel/NASP Conv/IDEA #625	21.75
719	12/04/2025	1223	(VISA) TCM	Meals & Travel Reim/NASP Conf/IDEA Flow Thru #625	1,058.00
741	01/08/2026	84380	Amazon Capital Services	Books/Linc/Library #114	3.00
742	01/08/2026	84380	Amazon Capital Services	Books/Linc/Library #114	2.31
754	01/13/2026	84380	Amazon Capital Services	Classroom Mtrl's/Jeff/Spring Enrich. Grnt #014	58.72
756	01/13/2026	84380	Amazon Capital Services	Classroom Mtrl's/Jeff/Spring Enrich. Grnt #014	86.99
758	02/03/2026	1223	(VISA) TCM	Lodging/MTSS Conf/Respect West #788	66.00
762	02/04/2026	84380	Amazon Capital Services	Classroom Mtrl's/Jeff/Spring Enrich. Grnt #014	25.83
806	02/09/2026	84380	Amazon Capital Services	Library Supplies/AMS/FY26 Spring Enrich. Grnt #014	39.99

Non-Payroll Total:	\$58,157.59
Payroll Total:	\$201,687.37
Report Total:	\$259,844.96

ARDMORE CITY SCHOOLS

Change Order Listing

Options: Fund(s): BUILDING FUND, Year: 2025-2026, ReferenceDate: PO Date, Date Range: 2/13/2026 - 3/12/2026, Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
4	07/01/2025	70004	BAKER DISTRIBUTING COMPANY, LLC	Reserve for HVAC Parts/Maint.	4,643.46
16	07/01/2025	67521	LOWE'S	Reserve for Building Supplies/Maint.	4,000.00
59	07/01/2025	374	SHERWIN-WILLIAMS	Reserve for Paint & Supplies/Maint.	2,000.00
72	07/01/2025	64887	ELLIOTT'S RENTAL & EQUIPMENT, INC	Reserve for Equipment Rentals/Maint.	2,000.00
91	07/01/2025	84950	Equipment Share	Reserve for Equipment Rentals/Maint.	2,000.00
121	07/01/2025	1223	(VISA) TCM	Reserve for Supplies/Maint.	3,042.32
161	07/01/2025	72291	Symmetry Energy Solutions, LLC	Reserve for Natural Gas/ESC & AHS Bldgs	4,300.00
269	01/07/2026	85379	Scotty Williams	Baseball Concession Remodel/Maint. #032	1,039.00
Non-Payroll Total:					\$23,024.78
Payroll Total:					\$0.00
Report Total:					\$23,024.78

ARDMORE CITY SCHOOLS

Change Order Listing

Options: Fund(s): CHILD NUTRITION FUND, Year: 2025-2026, ReferenceDate: PO Date, Date Range: 2/13/2026 - 3/12/2026, Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
4	07/01/2025	71341	Flowers Bakeries Sales of N Texas	RESERVE/BREAD/CNP	17,000.00
Non-Payroll Total:					\$17,000.00
Payroll Total:					\$11,304.50
Report Total:					\$28,304.50

ARDMORE CITY SCHOOLS

Change Order Listing

Options: Fund(s): MUNICIPAL/COUNTY TAX LEVY, Year: 2025-2026, ReferenceDate: PO Date, Date Range: 2/13/2026 - 3/12/2026, Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
16	12/18/2025	68648	MILLER PRO AUDIO	AV Install/Gymnatorium/Sales Tax #021	0.03
Non-Payroll Total:					\$0.03
Payroll Total:					\$0.00
Report Total:					\$0.03

Request to Transfer From Activity Accounts

The following request to transfer Activity Funds is made in accordance with the rules and regulations of this school district's Board of Education.

Transfer From	Transfer To	Reason	Amount
#828 - AMS	#931 - AMS	Return funds to AMS Yearbook acct that were transferred to AMS Misc	\$705.61
Miscellaneous	Yearbook	acct when the Yearbook acct was closed by a former principal in FY22	

Approval of Request

 _____ Principal	 _____ Superintendent	_____ Board of Education
<u>03-11-2026</u> Date of Approval	<u>3-23-2026</u> Date of Approval	<u>3-26-2026</u> Date of Approval

Fundraiser Request | School Year 2025-2026

Submit this completed form to the Business Office at least 10 days before each school board meeting

811
Activity Acct #

Jefferson Activity Account
Activity Account Name

Jefferson Elementary
School

March 31, 2026
Fundraiser Date

Fundraiser Requested Concession Stand at STEM night.

Purpose of Fundraiser to raise money for Student council and Art Club Supplies

Is this fundraiser to sell spirit items which will use the district's logo, mascot and/or school colors?
 No Yes

If yes, design information must be submitted to the Communications Office at the Administration Center for pre-approval.

What expenditures will you have with this fundraiser?
Cost to purchase product, cost to make product...etc...

Cost to purchase the products to sell

\$ 150.00
Estimated Expense

\$ 150.00
Estimated Net Profit After Expenses

Is this fundraiser to sell a " food item "

No [Complete Page 1 Only]

Yes

Complete both pages to determine Eligibility for your food fundraiser

Is this fundraiser a " raffle "

No

Yes

If yes, include with the fundraiser request a list of your raffle items that will be submitted to the Board of Education for approval.

As a reminder, if you are a club or organization that will need to use a district facility for your fundraising event, contact the Business Office to see if the facility is available and to determine if any facility usage costs may be incurred with your event. 580.221.3001 Ext 1221.

Billie Dunkin
Sponsor's Name

Lori Brookshire
Principal/Administrator Name

Billie Dunkin
Sponsor's Signature

Lori Brookshire
Principal/Administrator Signature

RC

Communications Office	
Design Review for Spirit Items	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
_____ Communications Liaison	

Central Office Administration	
Date Received by Bus Ofc: <u>2-26-26</u>	
Date Received by Supt Ofc: <u>3-23-26</u>	
<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied
_____ Superintendent	

Board of Education	
Date of Board Meeting: <u>3-26-26</u>	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
_____ Board of Education	

Activity Account Name: Jefferson Activity Account
Activity Account Number: 811 School: Jefferson Elementary

List in detail the food items you are proposing to sell. Sodas and Chips

Please review & select which option below matches your food fundraiser

Option #1

My food items **ARE NOT ready to consume**-type items and can be sold during the school day [12 a.m. to 4 p.m.]

△ If this is your option, no calculator tool is necessary

Option #2

My food items **ARE ready to be consumed**-type AND I want to sell them during the school day. [12 a.m. to 4 p.m.]

△ If this is your option, the calculator tool is required to determine if your food items can be approved. Please complete the calculator tool. If your items pass the calculator test, please attach a copy of the approval page and a copy of the food label(s) to this fundraiser request, submit to your principal for their approval, and then to the Business Office. If your food item(s) do not pass the calculator test, then you will not be able to have the fundraiser without an exception from your principal.

Calculator Tool: <http://healthymeals.nal.usda.gov/smartsnacks>

Option #3

My food items **ARE ready to consume**-type items, however, I will not be selling them during the school day [12 a.m. to 4 p.m.]

△ If this is your option, no calculator tool is necessary

Option #4

My fundraiser is a brochure or catalog and my items will not be released to students until the end of the school day.

My signature below affirms my choice. I further agree to abide by the federal regulations within my chosen option.

Billie D. Deak
Sponsor

Loi Brastler
Principal

Fundraiser Request | School Year 25/26

Submit this completed form to the Business Office at least 10 days before each school board meeting

816 Activity Acct # Lincoln PTO Activity Account Name

Lincoln School 3/1-3/31/26 Fundraiser Date

Fundraiser Requested: change wars

Purpose of Fundraiser: build up funds in PTO account

Is this fundraiser to sell spirit items which will use the district's logo, mascot and/or school colors?
 No Yes

If yes, design information must be submitted to the Communications Office at the Administration Center for pre-approval.

What expenditures will you have with this fundraiser?
 Cost to purchase product, cost to make product...etc...

NONE

\$ _____
 Estimated Expense

\$ 2000.00
 Estimated Net Profit After Expenses

Is this fundraiser to sell a " food item "

No [Complete Page 1 Only] Yes Complete both pages to determine Eligibility for your food fundraiser

Is this fundraiser a " raffle "

No Yes If yes, include with the fundraiser request a list of your raffle items that will be submitted to the Board of Education for approval.

As a reminder, if you are a club or organization that will need to use a district facility for your fundraising event, contact the Business Office to see if the facility is available and to determine if any facility usage costs may be incurred with your event. 580.221.3001 Ext 1221.

Becky Jones
 Sponsor's Name

Becky Jones
 Sponsor's Signature

Chase Henson
 Principal/Administrator Name

[Signature]
 Principal/Administrator Signature

Communications Office
Design Review for Spirit Items
 Approved Denied
[Signature]
 Communications Liaison

Central Office Administration
 Date Received by Bus Ofc: 2-19-26
 Date Received by Supt Ofc: 3-23-26
 Approved Denied
[Signature]
 Superintendent

Board of Education
 Date of Board Meeting: 3-26-26
 Approved Denied
 Board of Education

Fundraiser Request | School Year 2026

Submit this completed form to the Business Office at least 10 days before each school board meeting

833 <small>Activity Acct #</small>	AMS / FCCLA <small>Activity Account Name</small>
---------------------------------------	---

Ardmore Middle School <small>School</small>	4/6/26 to 4/17/26 <small>Fundraiser Date</small>
--	---

Fundraiser Requested Spring Raffle Tickets Sales Drawing will be 4/22/26 Winners will be called.

Purpose of Fundraiser Raise Money for the cost of the end of the year museum trip for FCCLA members.

Is this fundraiser to sell spirit items which will use the district's logo, mascot and/or school colors?
 No Yes
 If yes, design information must be submitted to the Communications Office at the Administration Center for pre-approval.

What expenditures will you have with this fundraiser? Cost to purchase product, cost to make product...etc... Most of the items will be donated. There will be some cost of reusable totes, and few smaller fill items.	\$ 100.00 Estimated Expense	\$ 500.00 Estimated Net Profit After Expenses
--	---------------------------------------	---

Is this fundraiser to sell a food item "

No [Complete Page 1 Only] **Yes** Complete both pages to determine Eligibility for your food fundraiser

Is this fundraiser a raffle "

No **Yes** If yes, include with the fundraiser request a list of your raffle items that will be submitted to the Board of Education for approval.

As a reminder, if you are a club or organization that will need to use a district facility for your fundraising event, contact the Business Office to see if the facility is available and to determine if any facility usage costs may be incurred with your event. 580.221.3001 Ext 1221.

Paula Waller

 Sponsor's Name

Kim Roberts

 Principal/Administrator Name

Paula L. Waller

 Sponsor's Signature

Kim Roberts

 Principal/Administrator Signature

Communications Office	
Design Review for Spirit Items	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
_____ Communications Liaison	

Central Office Administration	
Date Received by Bus Ofc: <u>3-9-26</u>	
Date Received by Supt Ofc: <u>3-23-26</u>	
<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied
_____ Superintendent	

Board of Education	
Date of Board Meeting: <u>3-26-26</u>	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
_____ Board of Education	

Raffle Items:

Totes (reusable)

Throw blankets

Assorted Candy

Beef Sticks

Gourmet Popcorn Bags

Muscle Massagers

Wax Melt Warmers

Wax Melts

Assorted Gift Cards

Blue Tooth Speakers

Assorted Lotions

Assorted coffees

Power banks

Other miscellaneous donated new items

Fundraiser Request | School Year 25-26

Submit this completed form to the Business Office at least 10 days before each school board meeting

841
Activity Acct #

Ardmore Band Boosters
Activity Account Name

Ardmore High School
School

4/11/26
Fundraiser Date

Fundraiser Requested Pizza Hut Fundraiser

Purpose of Fundraiser Raise money for Ardmore Band Boosters

Is this fundraiser to sell spirit items which will use the district's logo, mascot and/or school colors?
 No Yes
If yes, design information must be submitted to the Communications Office at the Administration Center for pre-approval.

What expenditures will you have with this fundraiser?
Cost to purchase product, cost to make product...etc...

NA

\$ 0
Estimated Expense

\$ 400
Estimated Net Profit After Expenses

Is this fundraiser to sell a " food item "

No [Complete Page 1 Only] Yes Complete both pages to determine Eligibility for your food fundraiser

Is this fundraiser a " raffle "

No Yes If yes, include with the fundraiser request a list of your raffle items that will be submitted to the Board of Education for approval.

As a reminder, if you are a club or organization that will need to use a district facility for your fundraising event, contact the Business Office to see if the facility is available and to determine if any facility usage costs may be incurred with your event. 580.221.3001 Ext 1221.

Jamie Henson
Sponsor's Name

Jamie Henson
Sponsor's Signature

Kelly Carroll
Principal/Administrator Name

Kelly Carroll
Principal/Administrator Signature

Communications Office

Design Review for Spirit Items

Approved Denied

NA

Communications Liaison

Central Office Administration

Date Received by Bus Ofc: 3-11-26

Date Received by Supt Ofc: 3-23-26

Approved Denied

[Signature]
Superintendent

Board of Education

Date of Board Meeting: 3-26-26

Approved Denied

Board of Education

Fundraiser Request | School Year 2025-2026

Submit this completed form to the Business Office at least 10 days before each school board meeting

<div style="border: 1px solid black; padding: 2px; text-align: center;">938</div> Activity Acct #	<div style="border: 1px solid black; padding: 2px;">Benevolence</div> Activity Account Name
--	--

<div style="border: 1px solid black; padding: 2px;">Ardmore High School</div> School	<div style="border: 1px solid black; padding: 2px; text-align: center;">March 23-March 27</div> Fundraiser Date
---	--

Fundraiser Requested Donations *from high school students only*

Purpose of Fundraiser To raise money for Teacher Appreciation Week

Is this fundraiser to sell spirit items which will use the district's logo, mascot and/or school colors?
 No Yes
 If yes, design information must be submitted to the Communications Office at the Administration Center for pre-approval.

What expenditures will you have with this fundraiser? Cost to purchase product, cost to make product...etc...	\$	\$
0.00	Estimated Expense	100.00 Estimated Net Profit After Expenses

Is this fundraiser to sell a food item "

No [Complete Page 1 Only] **Yes** Complete both pages to determine Eligibility for your food fundraiser

Is this fundraiser a raffle "

No **Yes** If yes, include with the fundraiser request a list of your raffle items that will be submitted to the Board of Education for approval.

As a reminder, if you are a club or organization that will need to use a district facility for your fundraising event, contact the Business Office to see if the facility is available and to determine if any facility usage costs may be incurred with your event. 580.221.3001 Ext 1221.

Leassa Cox
Sponsor's Name

Lacy Barton
Principal/Administrator Name

Leassa Cox
Sponsor's Signature

Lacy Barton
Principal/Administrator Signature

Communications Office

Design Review for Spirit Items

Approved *NA* Denied

Communications Liaison

Central Office Administration

Date Received by Bus Ofc: 3-11-26

Date Received by Supt Ofc: 3-23-26

Approved Denied

Superintendent

Board of Education

Date of Board Meeting: 3-26-26

Approved Denied

Board of Education

Fundraiser Request | School Year 25-26

Submit this completed form to the Business Office at least 10 days before each school board meeting

951 Activity Acct # **LADY Tigers Basketball** Activity Account Name

Ardmore High School School **Aug. 2025 - May 2026** Fundraiser Date

Fundraiser Requested **Calendar Fundraiser**

Purpose of Fundraiser **Raise money for HS Girls Basketball Team**

Is this fundraiser to sell spirit items which will use the district's logo, mascot and/or school colors?
 No Yes
If yes, design information must be submitted to the Communications Office at the Administration Center for pre-approval.

What expenditures will you have with this fundraiser?
Cost to purchase product, cost to make product...etc...

\$ -0-	\$ -
Estimated Expense	Estimated Net Profit After Expenses

Is this fundraiser to sell a " food item "

No [Complete Page 1 Only] **Yes** Complete both pages to determine Eligibility for your food fundraiser

Is this fundraiser a " raffle "

No **Yes** If yes, include with the fundraiser request a list of your raffle items that will be submitted to the Board of Education for approval.

As a reminder, if you are a club or organization that will need to use a district facility for your fundraising event, contact the Business Office to see if the facility is available and to determine if any facility usage costs may be incurred with your event. 580.221.3001 Ext 1221.

David Vann
Sponsor's Name

David Vann
Sponsor's Signature

Kelly Carrell
Principal/Administrator Name

Kelly Carrell
Principal/Administrator Signature

Communications Office

Design Review for Spirit Items

Approved **NA** Denied

Communications Liaison

Central Office Administration

Date Received by Bus Ofc: **2-23-26**
Date Received by Supt Ofc: **3-23-26**

Approved Denied

AmD
Superintendent

Board of Education

Date of Board Meeting: **3-26-26**

Approved Denied

Board of Education

A

BASKETBALL GOAL

PICK A DATE TO DONATE



ARDMORE LADY
TIGERS BASKETBALL

WOULD LIKE TO THANK
YOU FOR SUPPORTING
OUR TEAM!

HOW IT WORKS

1. PICK A GOAL YOU
WOULD LIKE TO
SPONSOR
2. PAY THE AMOUNT
YOU CAN ALSO PICK
MORE THAN ONE GOAL

EXAMPLE: PICK GOAL 20 &
5, PAY \$25

PAYMENT OPTION CASH OR CHECK
WRITE TO ARDMORE LADY TIGERS
BASKETBALL

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	ANY-AMOUNT	ANY-AMOUNT	ANY-AMOUNT	ANY-AMOUNT



**MURRAY
STATE COLLEGE.**

MEMORANDUM OF UNDERSTANDING

BETWEEN

ARDMORE PUBLIC SCHOOLS

AND

MURRAY STATE COLLEGE

SECTION I. AUTHORITY

This Memorandum of Understanding ("MOU") is entered into on _____, 2026, by and between Independent School District No. 19 of Carter County, Oklahoma, a/k/a Ardmore Public Schools, a public school district located at 611 Veterans Blvd., Ardmore, OK 73401 (hereinafter referred to as "Ardmore Public Schools"), and Murray State College, a public institution of higher education with its principal place of business located at 1 Murray Campus, Tishomingo, OK 73460 (hereinafter referred to as "Murray State College"). Ardmore Public Schools and Murray State College may be referred to individually as a "Party" and collectively as the "Parties."

SECTION 2. PURPOSE

The purpose of this MOU is to establish the terms and conditions under which Ardmore Public Schools grants Murray State College access to and use of the Ardmore High School Football Stadium, located at 701 Veterans Blvd., Ardmore, OK 73401 (the "Stadium"), for the purpose of conducting Murray State College's men's and/or women's intercollegiate flag football practices, competitions, and related athletic activities.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the Parties agree as follows:

SECTION 3. RESPONSIBILITIES

3.1 FACILITY USE

Ardmore Public Schools agrees to grant Murray State College a non-exclusive license to use the Stadium for the purpose of flag football team practices, home intercollegiate competitions, team walkthroughs, game-day operations, and reasonable pre and post-event activities. Ardmore Public Schools shall have the right to cancel this MOU immediately if there is any breach of this MOU or unauthorized change in the use of the Stadium. Use shall be scheduled in advance and coordinated through designated points of contact ("POC") for both Parties. Ardmore Public Schools' athletic events, school activities, and previously scheduled uses shall take precedence over Murray State College's use unless otherwise mutually agreed in writing. Murray State College agrees to provide advance scheduling requests in writing; supervise all practices and events; ensure compliance with all Stadium rules and district policies; and restrict use solely to authorized personnel, student-athletes, coaches, spectators, and event staff.

3.2 SCHEDULING

A master schedule shall be mutually agreed upon prior to each flag football season. Adjustments may be made upon written agreement of both Parties. In the event of weather, emergency, or unforeseen conflicts, Ardmore Public Schools retains the right to modify or cancel scheduled use. Reasonable notice shall be provided whenever possible.

3.3 FIELD PREPARATION AND GAME OPERATIONS

Ardmore Public Schools shall maintain the field in game-ready condition consistent with its standard maintenance practices. Ardmore Public Schools shall: open locker rooms, press box, ticket booths and other areas at the beginning of each competitive event covered by this MOU and secure the Stadium at the end of each such use. Murray State College shall be responsible for game-day supervision and operations; providing athletic training coverage; ensuring appropriate security and crowd management as necessary; and coordinating officials and event management. Field markings specific to flag football shall be coordinated in advance and must be approved by Ardmore Public Schools prior to application. No temporary or permanent alterations to the field may be made without prior written approval.

SECTION 3.4. MAINTENANCE AND DAMAGES

Murray State College agrees to use the Stadium in a safe and respectful manner and be responsible for damage caused by Murray State College students, personnel, guests, invitees, and the general public beyond normal wear and tear. Murray State College shall inspect the Stadium immediately before and immediately after each use and shall notify the POC of any damages or of any repairs which may be required. If any damage threatens the safety and welfare of participants or the general public, Murray State College shall not allow individuals to utilize the Stadium until the damaged portion of the Stadium has been repaired or replaced.

Ardmore Public Schools shall remain responsible for routine maintenance of the Stadium. Ardmore Public Schools shall provide, at its sole cost and expense, all utilities necessary for the operation of the Stadium. Ardmore Public Schools retains the right to enter any portion of the Stadium at all times, without prior notice, to inspect the Stadium or to conduct maintenance or repairs, or for the purpose of determining whether Murray State College is complying with the terms and conditions hereof.

SECTION 3.5. PAYMENT

Murray State College agrees to pay Ardmore Public Schools One Thousand Dollars (\$1,000.00) monthly for the usage of the Stadium.

Payments shall be made monthly by Murray State College to Ardmore City Schools beginning July 1, 2026 ("Effective Date") and continuing for the duration of this MOU unless otherwise terminated in accordance with Section 4.

SECTION 4. DURATION OF THIS MOU

This MOU shall commence on the Effective Date and remain in effect for one (1) year or until Murray State College has developed its own flag football facilities, whichever occurs first. Notwithstanding the foregoing, this MOU may be renewed for additional one-year periods upon mutual written agreement. Either Party may terminate this MOU with ninety (90) days' written notice. Immediate termination may occur upon material breach of this MOU. Upon termination of this MOU, Murray State College's

license granted herein shall be revoked and Murray State College agrees to cease all further use of the Stadium.

SECTION 5. INSURANCE AND LIABILITY

Each Party shall maintain insurance or self-insurance sufficient to cover its obligations under this MOU. Each Party shall maintain commercial general liability insurance coverage in force and effect during the entire term of this MOU, in an amount equal to or greater than the liability limits set forth in the Oklahoma Governmental Tort Claims and Act. A certificate of insurance evidencing such coverage shall be furnished to Ardmore Public Schools prior to Murray State College's first use of the Stadium. The insurance certificate shall require the insurer to provide at least ten (10) days' prior written notice to Ardmore Public Schools before cancellation of the coverage for any reason, including nonpayment of the premium. Each Party agrees to be responsible for its own acts and omissions and those of its officers, employees, invitees, guests, and agents.

SECTION 6. WARRANTIES

Neither Party to this MOU makes any warranties, guarantees, or binding assurances to the other Party except as those outlined in this MOU.

SECTION 7. ACKNOWLEDGEMENT OF THE PARTIES

SECTION 7.1. GOVERNING LAW

This MOU is governed by the laws of the State of Oklahoma, without giving force and effect to its choice of law provisions.

SECTION 7.2. RELATIONSHIP OF THE PARTIES

The relationship between the Parties is that of independent entities, not employer/employee, joint venture, agent, or business partners, and nothing in this MOU shall be construed to make either Party the legal representative or agent of the other Party, nor shall either Party have the right or authority to assume, create or incur any liability or any obligation of any kind, either expressed or implied, in the name of or on behalf of the other Party.

SECTION 7.3. COMPLIANCE WITH LAWS

Each Party is responsible for complying with applicable laws, rules and regulations that pertain to the performance of this MOU.

SECTION 7.4 POLICY

Each Party acknowledges and agrees that this MOU is not subject to Ardmore Public Schools' policies GE-A Facility Usage and GE-A.1 Facility Usage Fee Schedule.

SECTION 7.5. AUTHORITY OF SIGNER

By executing this MOU, the Parties, including permitted subcontractors, certify that, to their reasonable belief, they are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from any state or federal department or agency.

SECTION 7.6. DISPUTE RESOLUTION

If a dispute arises out of or in connection with this MOU, the Parties agree to meet to pursue resolution through negotiation or other appropriate dispute resolution process before resorting to litigation.

SECTION 7.7. NON-DISCRIMINATION

The Parties will not discriminate because of race, color, sex, age, religion, gender identity, gender orientation, national origin, handicap, or payment source, or on any other basis prohibited by applicable law while performing the MOU.

SECTION 8. GENERAL PROVISIONS

SECTION 8.1 POINTS OF CONTACT

Excluding legal concerns and questions regarding interpretation of this MOU, the following POC will be used by the Parties to communicate in the implementation of this MOU. Each Party may change its POC upon reasonable notice to the other Party. All notices, requests, demands and other communications hereunder shall be in writing and shall be deemed given if personally delivered, sent by facsimile or by an overnight courier providing proof of service, or mailed, certified mail, return receipt requested, to the following address:

Murray State College POC:

Murray State College
Attn: Justin Cellum, Executive Vice President
1 Murray Campus St.
Tishomingo, OK 73460

Ardmore Public School POC:

Ardmore Public Schools
Attn: Josh Newby, Athletic Director
611 Veterans Blvd
Ardmore, OK 73401

SECTION 8.2. ASSIGNMENT

This MOU is not assigned or transferable except with the written consent of the Parties which cannot be unreasonably delayed or withheld.

SECTION 8.3. AMENDMENT

This MOU shall not be amended, restated, modified, or supplemented except by mutual agreement of the Parties in writing and signed by each of the Parties.

SECTION 8.4. BINDING AGREEMENT

This MOU is binding and inures to the benefit of the Parties, their respective heirs, executors, administrators, successors, and permitted assigns.

SECTION 8.5. WAIVER

Any waiver by either Party of the other Party's failure to perform any provision of this MOU is not a waiver of a right to subsequently insist on performance or pursue any remedy for that failure.

SECTION 8.6. EXECUTION IN COUNTERPARTS

This MOU may be executed in counterparts.

SECTION 8.7. ENTIRE AGREEMENT

This MOU shall constitute the entire agreement between the Parties.

SECTION 8.8 SEVERABILITY

If any of the terms of this MOU are declared invalid or unenforceable in any court of competent jurisdiction, such terms shall be stricken from this MOU. Such invalidity or unenforceability

shall not extend to any other terms of this MOU and any remaining terms shall continue in full force and effect, to the extent permitted by law.

SECTION 8.9 PREVAILING PARTY

In any action to recover damages for breach of this MOU or to enforce the terms and conditions contained herein, the prevailing party shall be entitled to recover from the other party a reasonable attorneys' fee and all court costs and expenses incurred.

IN WITNESS WHEREOF, the Parties signing below agree to the terms of this MOU.

**Independent School District No. 19 of Carter
County, Oklahoma, a/k/a Ardmore Public Schools**

By:
President, Board of Education
Date:

Murray State College

By:
Justin Cellum, Executive Vice President
Date:

Ardmore City Schools
Ardmore High School – Cheer Constitution

REVISION

February 18, 2026, the OSSAA Board of Directors approved a change to OSSAA Policy XIII (Off-Season Try-Outs).

OSSAA Policy XIII – Off Season Try-Outs (change indicated in yellow)

During the school year, only students attending school in the district for which the try-out is held may be permitted to participate in a try-out. Try-outs should only be conducted for the purpose of the selection of a school team and may not be used for practice time. Each day of the try-out may be up to 2 hours in length. No off-season try-out will be allowed for more than three days, and all sessions of the try-out must be concluded by 9 p.m. A record of all try-outs should be kept on file at the member school detailing the dates, times and grade level of all participants in the try-out. The OSSAA reserves the right to request these records from a member school.

Exception I: After the school year concludes, Fast-Pitch Softball, Volleyball, Cross Country and Fall Baseball may conduct a try-out on or after July 15; all other activities may not conduct a try-out outside of the school year.

Exception II: During the school year, Spirit may conduct a clinic of not more than 4 days, each day of the try-out clinic may be up to two hours in length. Any student, enrolled in any member school, **must be attending school in the district for which the try-out is being held.** Any student who is attending a K-8 school and has pre-enrolled at a member school for the following year may participate in the Spirit try-out at the member school which he or she is pre-enrolled. K-8 students, who make the Spirit team in which they have tried out for must wait until both schools finish the current school year to participate in practice.

This policy will be included in the AHS Cheer Constitution under Article 3 – Section 1. Tryout Qualifications & Requirements.