



Clinton Board of Education Regular Meeting
Monday, March 20, 2023 6:30 PM
Administration and Technology Center
1720 Opal Ave
Clinton, Oklahoma 73601

1. Call to order and roll call.
2. Board consideration and vote on the 2021-2022 school audit completed and presented by James Kuykendall of Britton, Kuykendall & Miller, CPA's.
3. Board consideration and possible vote to continue contract with Britton, Kuykendall and Miller, CPA's to provide the annual audit for the school year ending June 30, 2023. (In accordance with 70 O.S. 1994, P.L. 22-104, and the Single Audit Act of 1984, P.L. 98-502) The audit will be a financial audit.
4. Consent Agenda:
All the following items, which concern reports and items of a routine nature normally approved at a board meeting, will be approved by one vote unless any 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. Board approval of the minutes of the 2-13-2023 regular meeting.
 - b. Board consideration and vote to pay general fund encumbrances #796-845 (accounts payable), #70854-70875 (payroll) totaling \$258,654.24, child nutrition #49-50 (accounts payable) totaling \$126,794.75, and bond fund #7 totaling \$85,400.00.
 - c. Board vote to accept financial reports (treasurer's reports, treasury summary, revenue receipts register, encumbrance ledger, warrants issued) and activity fund reports for the month of February.
 - d. Board vote to pay the March payroll according to contracts.
5. Principals Report
6. Superintendent's Report
 - Capitol Improvement Update
 - Enrollment Update
7. Presentation of the 2021-2022 Annual 7-12 Dropout Report.
8. Discussion and possible vote to re-employ certified teachers as listed for the 2023-2024 school year. (See Attachment A)
9. Discussion and possible vote on offering a temporary contract to certified teachers for the 2023-2024 school year. (See Attachment B)
10. Discussion and possible vote on offering retired teachers a temporary contract for the 2023-2024 school year. (See Attachment C)
11. Discussion and possible vote on the 2023-2024 Board of Education appointments (See Attachment D)
12. Board discussion and possible action to accept the Annual Student Remediation Report.
13. Board discussion and possible action to approve a fundraisers.

14. Board discussion and possible action to approve a contract with Municipal Accounting Systems, Inc. for financial software for the 2023-2024 fiscal year.
15. Discussion and possible action to open a new activity account for the Class of 2027.
16. New Business
17. Board discussion and possible vote to approve going into executive session pursuant to Title 25 Section 307(B)(1).
 - a. Discussion on hiring certified teacher(s) on a temporary contract for the 2023-2024 school year.
 - b. Discussion on hiring a teacher assistant.
18. Acknowledge the return from executive session and enter into open session with the reading of the executive session statement.
19. Board vote to hire certified teacher(s) on a temporary contract for the 2023-2024 school year.
20. Board vote to hire a teacher assistant.
21. Adjourn.

Donna Warnick, Minutes Clerk

If you need any special assistance to enter the premises or if you need any special consideration for any portion of this meeting, please call 323-1800 at least 10 hours prior to the start of the meeting.

This agenda was posted on the West side of the front door of the Administration and Technology Center on Friday, 4:00 p.m.

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS
CLINTON INDEPENDENT SCHOOL
DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
JUNE 30, 2022**

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
JUNE 30, 2022

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CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
JUNE 30, 2022

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**CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
SCHOOL DISTRICT OFFICIALS
JULY 1, 2021 THROUGH JUNE 30, 2022**

Board of Education

President	Dr. Floyd Simon Jr
Vice President	Luke Adams
Clerk	David Mosburg
Member	Kim Meacham
Member	Susanna Williams

Superintendent of Schools

Tyler Bridges

School District Treasurer

Donna Warnick



BRITTON, KUYKENDALL, & MILLER
CERTIFIED PUBLIC ACCOUNTANTS

JAMES M. KUYKENDALL
RICK D. MILLER

204 E. FRANKLIN - P.O. BOX 507
WEATHERFORD, OK 73096
580-772-3596
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INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Education
Clinton Independent School District No. 99
Clinton, Custer County, Oklahoma

Report on the Audit of the Financial Statements

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of Clinton Independent School District No. 99, Oklahoma, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Clinton Independent School District No. 99, Oklahoma's basic financial statements as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter discussed in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" section of our report, the combined financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances arising from regulatory basis transactions of each fund type and account group of Clinton Independent School District No. 99, Oklahoma, as of June 30, 2022, and the revenues it received and expenditures it paid and encumbered for the year then ended, in accordance with the financial reporting provisions of the 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 in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Clinton Independent School District No. 99, Oklahoma, as of June 30, 2022, or the revenues, expenses, and changes in net position and, where applicable, 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 Clinton Independent School District No. 99, Oklahoma and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and qualified audit opinions.

Basis for Qualified Opinion on Regulatory Basis of Accounting

As discussed in Note 1, the financial statements referred to above do not include the General Fixed Asset Account Group, which is a departure from the regulatory basis of accounting prescribed or permitted by the Oklahoma State Department of Education. The amount that should be recorded in the General Fixed Asset Account Group is not known.

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

As described in Note 1 to the financial statements, to meet the financial reporting requirements of the Oklahoma State Department of Education, the financial statements are prepared by Clinton Independent School District No. 99, Oklahoma, on the basis of the financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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 regulations prescribed or permitted by the Oklahoma State Department of Education as described in Note 1, to meet the financial reporting requirements of the State of Oklahoma; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Clinton Independent School District No. 99, Oklahoma’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 Clinton Independent School District No. 99, Oklahoma'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 Clinton Independent School District No. 99, Oklahoma'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 fund type and account group financial statements-regulatory basis that collectively comprise Clinton Independent School District No. 99, Oklahoma's basic financial statements. The accompanying combining financial statements-regulatory basis and other supplementary information and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the combined 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 combined financial statements-regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the fund type and account group financial statements within the combined financial statements-regulatory basis 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, except for the financial statements being prepared in compliance with the regulatory basis as prescribed by the Oklahoma State Department of Education as discussed in Note 1, the combining financial statements-regulatory basis and other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the combined financial statements-regulatory basis as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2023, on our consideration of Clinton Independent School District No. 99, Oklahoma's, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Clinton Independent School District No. 99, Oklahoma's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clinton Independent School District No. 99, Oklahoma's internal control over financial reporting and compliance.

Britton, Kuykendall & Miller

BRITTON, KUYKENDALL & MILLER
Certified Public Accountants

Weatherford, Oklahoma
March 15, 2023

COMBINED FINANCIAL STATEMENTS
OF
CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
 CUSTER COUNTY, OKLAHOMA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS-REGULATORY BASIS
 JUNE 30, 2022

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS				
Cash and Investments	\$ 5,126,923.86	\$ 2,462,672.12	\$ 36,211.89	\$ 64,000.00
Amount available in Debt Service Fund	0.00	0.00	0.00	0.00
Amount to be provided for retirement of general long-term debt	0.00	0.00	0.00	0.00
Total Assets	\$ 5,126,923.86	\$ 2,462,672.12	\$ 36,211.89	\$ 64,000.00
LIABILITIES AND FUND BALANCE				
Liabilities:				
Warrants payable	\$ 1,881,565.34	\$ 245,958.18	\$ 0.00	\$ 0.00
Encumbrances	0.00	0.00	0.00	0.00
Due to others	0.00	0.00	0.00	0.00
Capital lease payable	0.00	0.00	0.00	0.00
General obligation bonds payable	0.00	0.00	0.00	0.00
Total Liabilities	1,881,565.34	245,958.18	0.00	0.00
Fund Equity:				
Restricted For:				
Building Programs	0.00	1,270,101.45	0.00	0.00
Child Nutrition Programs	0.00	946,612.49	0.00	0.00
Cooperative Programs	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	36,211.89	0.00
Capital Projects	0.00	0.00	0.00	64,000.00
Unassigned	3,245,358.52	0.00	0.00	0.00
Total fund balances	3,245,358.52	2,216,713.94	36,211.89	64,000.00
Total Liabilities and Fund Balances	\$ 5,126,923.86	\$ 2,462,672.12	\$ 36,211.89	\$ 64,000.00

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

<u>Fiduciary Fund Types</u> Trust and Agency	<u>Account Group</u> General Long-Term Debt	<u>Total</u> (Memorandum Only - Note 1) 2022
\$ 428,123.81	\$ 0.00	\$ 8,117,931.68
0.00	36,211.89	36,211.89
<u>0.00</u>	<u>3,543,788.11</u>	<u>3,543,788.11</u>
<u>\$ 428,123.81</u>	<u>\$ 3,580,000.00</u>	<u>\$ 11,697,931.68</u>
\$ 0.00	\$ 0.00	\$ 2,127,523.52
0.00	0.00	0.00
428,123.81	0.00	428,123.81
0.00	0.00	0.00
<u>0.00</u>	<u>3,580,000.00</u>	<u>3,580,000.00</u>
<u>428,123.81</u>	<u>3,580,000.00</u>	<u>6,135,647.33</u>
0.00	0.00	1,270,101.45
0.00	0.00	946,612.49
0.00	0.00	0.00
0.00	0.00	36,211.89
0.00	0.00	64,000.00
<u>0.00</u>	<u>0.00</u>	<u>3,245,358.52</u>
<u>0.00</u>	<u>0.00</u>	<u>5,562,284.35</u>
<u>\$ 428,123.81</u>	<u>\$ 3,580,000.00</u>	<u>\$ 11,697,931.68</u>

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
 CUSTER COUNTY, OKLAHOMA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - REGULATORY BASIS -
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 2022

	Governmental Fund Types				Total (Memorandum Only - Note 1) 2022
	General	Special Revenue	Debt Service	Capital Projects	
Revenues:					
Local sources	\$ 3,143,288.55	\$ 1,440,186.64	\$ 1,566,918.57	\$ 0.00	\$ 6,150,393.76
Intermediate sources	624,041.49	0.00	0.00	0.00	624,041.49
State sources	13,486,283.82	367,687.68	2.38	0.00	13,853,973.88
Federal Sources	5,314,273.76	1,620,196.25	0.00	0.00	6,934,470.01
Total Revenues Collected	<u>22,567,887.62</u>	<u>3,428,070.57</u>	<u>1,566,920.95</u>	<u>0.00</u>	<u>27,562,879.14</u>
Expenditures:					
Instruction	11,704,769.23	0.00	0.00	0.00	11,704,769.23
Support services	9,740,332.72	1,284,852.53	0.00	0.00	11,025,185.25
Non - Instructional services	169,432.91	1,351,939.69	0.00	0.00	1,521,372.60
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Other Outlays	2,460.75	0.00	0.00	0.00	2,460.75
Debt service:					
Principal retirement	0.00	0.00	1,585,000.00	0.00	1,585,000.00
Interest	0.00	0.00	103,300.00	0.00	103,300.00
Judgement Paid	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>21,616,995.61</u>	<u>2,636,792.22</u>	<u>1,688,300.00</u>	<u>0.00</u>	<u>25,942,087.83</u>
Excess of revenue over (under) expenditur	950,892.01	791,278.35	(121,379.05)	0.00	1,620,791.31
Bond sale proceeds	0.00	0.00	0.00	64,000.00	64,000.00
Adjustments to prior year encumbrances	12.80	981.85	0.00	0.00	994.65
Excess of revenues and other sources over (under) expenditures and other uses	950,904.81	792,260.20	(121,379.05)	64,000.00	1,685,785.96
Beginning fund balance	<u>2,294,453.71</u>	<u>1,424,453.74</u>	<u>157,590.94</u>	<u>0.00</u>	<u>3,876,498.39</u>
Ending fund balance	<u>\$ 3,245,358.52</u>	<u>\$ 2,216,713.94</u>	<u>\$ 36,211.89</u>	<u>\$ 64,000.00</u>	<u>\$ 5,562,284.35</u>

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
 CUSTER COUNTY, OKLAHOMA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - REGULATORY BASIS
 BUDGETED GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 2022

	General Fund		
	Original Budget	Final Budget	Actual
Beginning fund balances, budgetary basis	\$ 2,294,453.71	\$ 2,294,453.71	\$ 2,294,453.71
Revenues:			
Local sources	2,567,640.14	2,567,640.14	3,143,288.55
Intermediate sources	549,818.64	549,818.64	624,041.49
State sources	11,935,024.38	11,935,024.38	13,486,283.82
Federal sources	6,384,714.49	6,384,714.49	5,314,273.76
Total Revenue, budgetary basis	<u>21,437,197.65</u>	<u>21,437,197.65</u>	<u>22,567,887.62</u>
Expenditures:			
Instruction	13,351,065.47	13,351,065.47	11,704,769.23
Support services	10,192,857.40	10,192,857.40	9,740,332.72
Non - Instructional services	168,743.40	168,743.40	169,432.91
Capital Outlay	0.00	0.00	0.00
Other Outlays	18,985.09	18,985.09	2,460.75
Debt Service:			
Principal retirement	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Judgments paid	0.00	0.00	0.00
Total Expenditures, budgetary basis	<u>23,731,651.36</u>	<u>23,731,651.36</u>	<u>21,616,995.61</u>
Excess of revenue and beginning fund balances over (under) expenditures - budgetary basis	0.00	0.00	3,245,345.72
Other financing sources (uses):			
Bond sale proceeds	0.00	0.00	0.00
Excess of revenues and other sources over (under) expenditures and other uses	0.00	0.00	3,245,345.72
Adjustments to prior year encumbrances	0.00	0.00	12.80
Ending fund balances	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 3,245,358.52</u>

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

Special Revenue Funds			Debt Service Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ 1,424,453.74	\$ 1,424,453.74	\$ 1,424,453.74	\$ 157,590.94	\$ 157,590.94	\$ 157,590.94
444,457.00	444,457.00	1,440,186.64	1,530,709.06	1,530,709.06	1,566,918.57
0.00	0.00	0.00	0.00	0.00	0.00
173,778.05	173,778.05	367,687.68	0.00	0.00	2.38
<u>1,457,276.21</u>	<u>1,457,276.21</u>	<u>1,620,196.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>2,075,511.26</u>	<u>2,075,511.26</u>	<u>3,428,070.57</u>	<u>1,530,709.06</u>	<u>1,530,709.06</u>	<u>1,566,920.95</u>
0.00	0.00	0.00	0.00	0.00	0.00
1,389,982.15	1,389,982.15	1,284,852.53	0.00	0.00	0.00
2,109,982.85	2,109,982.85	1,351,939.69	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,585,000.00	1,585,000.00	1,585,000.00
0.00	0.00	0.00	103,300.00	103,300.00	103,300.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>3,499,965.00</u>	<u>3,499,965.00</u>	<u>2,636,792.22</u>	<u>1,688,300.00</u>	<u>1,688,300.00</u>	<u>1,688,300.00</u>
0.00	0.00	2,215,732.09	0.00	0.00	36,211.89
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
0.00	0.00	2,215,732.09	0.00	0.00	36,211.89
<u>0.00</u>	<u>0.00</u>	<u>981.85</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 2,216,713.94</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 36,211.89</u>

NOTES TO COMBINED FINANCIAL STATEMENTS

OF

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

1. **Summary of Significant Accounting Policies**

The basic financial statements of the Clinton Independent School District No. 99 (the "District") have been prepared in conformity with the accounting and financial reporting regulations prescribed or permitted by the Oklahoma State Department of Education, which is another comprehensive basis of accounting other than generally accepted accounting principles. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The District's accounting policies are described in the following notes that are an integral part of the District's financial statements.

A. Reporting Entity

The District is a corporate body for public purposes created under Title 70 of the Oklahoma Statutes and accordingly is a separate entity for operating and financial reporting purposes. The District is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on State of Oklahoma support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes.

The governing body of the District is the Board of Education composed of five elected members. The appointed superintendent is the executive officer of the District. The Board, constituting an on-going entity, is the level of government which has governance responsibilities over all activities related to public elementary and secondary school education within the jurisdiction of the Local Independent School District. The District receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. The District is not included in any other governmental "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards, since Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

In evaluating how to define the district, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The basic -- but not the only -- criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Summary of Significant Accounting Policies, (Continued)

Reporting Entity, (Continued)

governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the District and/or its citizens, or whether the activity is conducted within the geographic boundaries of the District and is generally available to its patrons. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the District's reporting entity.

B. Measurement Focus

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

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

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

Governmental Fund Types - Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Funds).

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

**CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Summary of Significant Accounting Policies, (Continued)

Measurement Focus, (Continued)

Special Revenue Fund - The Special Revenue Funds of the District consist of the Building Fund, Child Nutrition Fund, and Cooperative Fund.

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

Child Nutrition Fund - The Child Nutrition Fund consists of monies collected from meals served to students and employees of the District and is expended on food, supplies and salaries. The District also deposits monies received from the National School Lunch and Breakfast programs into this fund.

Co-op Fund - The Co-op Fund consists of monies collected from certain federal grant program resources and contributions from other school districts that voluntarily choose to pool their resources for the purpose of coordinated, multi-district special education and related services.

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

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

Fiduciary Fund Types

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District. When these assets are held under the terms of a formal trust agreement, either a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the District is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operations.

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Summary of Significant Accounting Policies, (Continued)

Measurement Focus, (Continued)

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

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

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

General Fixed Asset Account Group - This account group is used to account for property, plant and equipment of the school district. The District does not maintain a record of its general fixed assets, and accordingly, a statement of general fixed assets, required by the regulatory basis of accounting prescribed or permitted by the State Department of Education, is not included in the financial statements. Land, buildings, nonstructural improvements, and all other physical assets in all funds are considered expenditures in the year of acquisition and are not recorded as assets for financial statement purposes.

Memorandum Only - Total Column

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

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Summary of Significant Accounting Policies, (Continued)

C. Basis of Accounting and Presentation

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

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

- Encumbrances represented by purchase orders, contracts and other commitments for the expenditure of monies are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- School supplies are recorded as expenditures and not as inventory assets.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded in the General Long-Term Debt Account Group and not in the basic financial statements.
- Accrued compensated absences are recorded as expenditures when paid and not recorded as a liability.
- Fixed assets are recorded in the General Fixed Asset Account Group and not in the basic financial statements. Fixed assets are not depreciated.
- A Management's Discussions and Analysis (MD&A) is not required to be presented when the financial statements are prepared on the regulatory basis of accounting.

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

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the regulatory (statutory) basis of accounting. Revenues are recognized when they are received rather than earned. Under the regulatory basis of accounting, expenditures are generally recognized when encumbered rather than at the time the related fund liability is incurred. Fiduciary type

**CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Summary of Significant Accounting Policies, (Continued)

Basis of Accounting and Presentation, (Continued)

funds are accounted for using the cash basis of accounting. These practices differ from generally accepted accounting principles.

D. Budgets and Budgetary Accounting

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

E. Assets, Liabilities and Fund Balance

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

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

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

Fixed Assets and Property, Plant and Equipment – The District has not maintained a record of general fixed assets and accordingly, a General Fixed Asset Account Group, required by the regulatory basis of accounting, prescribed by the State Board of Education, is not presented. The amount that should be recorded in the General Fixed Asset Account Group is not known. General fixed assets purchased are recorded as expenditures in the various funds at the time of purchase.

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Summary of Significant Accounting Policies, (Continued)

Assets, Liabilities and Fund Balance, (Continued)

Compensated Absences – Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources has not been reported as an expenditure of the governmental fund that will pay it since the combined financial statements have been prepared on the regulatory basis of accounting. Vested accumulated rights to receive sick pay benefits have not been reported in the general long-term debt account group since the combined financial statements have been prepared on the regulatory basis of accounting. These practices differ from generally accepted accounting principles.

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

Long-Term Debt – Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Certain other lease obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group.

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

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

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Summary of Significant Accounting Policies, (Continued)

Assets, Liabilities and Fund Balance, (Continued)

Fund Balance, (Continued)

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

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

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

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

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

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Summary of Significant Accounting Policies, (Continued)

F. Revenue, Expenses, and Expenditures

Property Tax Revenues and Other Local Revenues - The District is authorized by state law to levy property taxes which consist of ad valorem taxes on real and personal property within the District. The County Assessor, upon receipt of the certification of tax levies from the County Excise Board, extends the tax levies on the tax roll for submission to the County Treasurer prior to October 1. The County Treasurer must commence tax collection within fifteen days of receipt of the tax rolls. The first half of taxes is due prior to January 1. The second half is due prior to April 1. If the first payment is not made timely, the entire tax becomes due and payable on January 2. Second half taxes become delinquent on April 1 of the year following the year of assessment. If not paid by the following October 1, the property is offered for sale for the amount of taxes due. The owner has two years to redeem the property by paying the taxes and penalty owed. If, at the end of two years, the owner has not done so, the purchaser is issued a deed to the property. No provision has been made for uncollected taxes, as all taxes are deemed collectable. Other local sources of revenues can include tuition, fees, rents, disposals, reimbursements, etc.

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

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

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

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Summary of Significant Accounting Policies, (Continued)

Revenues, Expenses, and Expenditures, (Continued)

Federal Revenues – Federal revenues consist of revenues from the federal government in the form of operating grants or entitlements. An operating grant is a contribution to be used for a specific purpose, activity or facility. A grant may be received either directly from the federal government or indirectly as a pass through from another government, such as the state. Entitlement is the amount of payment to which the District is entitled pursuant to an allocation formula contained in applicable statutes. The majority of the federal revenues received by the District are apportioned to the general fund. The District maintains a separate child nutrition fund and the federal revenues received for the child nutrition programs are apportioned there.

Non-Monetary Transactions – The District receives commodities from the U.S. Department of Agriculture. The value of these commodities has been included in the Schedule of Expenditures of Federal Awards; however, they have not been reflected in the combined financial statements as either revenue or expense since they are not reported under the regulatory basis of accounting.

Interfund Transactions - Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. There were no operating transfers or residual equity transfers during fiscal year 2022.

G. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund, is utilized in all governmental funds of the District. Appropriations not used or encumbered will lapse at the end of the year.

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

2. **Cash and Investments**

The District's investment policies are governed by state statute. Permissible investments include direct obligations of the United States Government and Agencies; certificates of deposit of savings and loan associations, and bank and trust companies; and savings accounts or savings certificates of savings and loan associations, and trust companies. Collateral is required for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance.

Custodial Credit Risk – Custodial credit risk exists when the District holds deposits or investments that are uninsured and uncollateralized. The District's cash deposits and investments at financial institutions as of June 30, 2022 was \$8,117,931.68. The District's cash deposits, including interest-bearing certificates of deposit, are entirely covered by Federal Depository Insurance (FDIC) or direct obligations of the U.S. Government insured or collateralized with securities held by the District or by its agent in the District's name

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Investment Credit Risk – Investment credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The District does not have a formal investment policy limiting its investment choices, other than the limitation of state law as follows:

- Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- Certificates of deposits or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.
- County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- Money market funds regulated by the SEC and in which investments consist of the obligations of the United States, its agencies and instrumentalities.

**CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Cash and Investments, (Continued)

Investment Credit Risk, (Continued)

The cash and investments held by the District at year end are as follows:

	<u>Average Maturity (Months)</u>	<u>Credit Rating</u>	<u>Market Value</u>	<u>Cost</u>
Money Market	N/A	N/A	\$ 8,117,931.68	\$ 8,117,931.68
Certificates of Deposit	6	N/A	<u>0.00</u>	<u>0.00</u>
Total			<u>\$ 8,117,931.68</u>	<u>\$ 8,117,931.68</u>

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

3. **Interfund Receivables and Payables**

There were no interfund receivable or payables at June 30, 2022.

4. **Investment Income**

Investment income deposits are receipted as allocated by the Treasurer. School District Funds held by the Treasurer are required to be invested in accordance with Title 70 of the Oklahoma Statutes. Interest income on cash funds totaled \$30,489.68.

5. **General Long-Term Debt**

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

**CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

General Long-term Debt, (Continued)

General long-term debt of the District consists of bonds payable and capital leases. Obligations for compensated absences, and early retirement incentives have not been presented. Debt service requirements for bonds are payable solely from fund balance and future revenues of the Debt Service Fund. Capital leases can be paid from the District's general fund, building fund and capital projects funds.

The following is a summary of the long-term debt transactions of the District for the year ended June 30, 2022:

	<u>Bonds Payable</u>	<u>Capital Leases</u>	<u>Total</u>
Balance 7/1/21	\$ 5,165,000.00	\$ 0.00	\$ 5,165,000.00
Additions	0.00	0.00	0.00
Retirements	<u>(1,585,000.00)</u>	<u>0.00</u>	<u>(1,585,000.00)</u>
Balance 6/30/22	<u>\$ 3,580,000.00</u>	<u>\$ 0.00</u>	<u>\$ 3,580,000.00</u>

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

	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>
General Obligation of 2020	1.00%	7/1/24	\$ <u>5,165,000.00</u>	\$ <u>3,580,000.00</u>
			<u>\$ 5,165,000.00</u>	<u>\$ 3,580,000.00</u>

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

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
6/30/23	\$ 0.00	\$ 17,900.00	\$ 17,900.00
6/30/24	1,760,000.00	27,000.00	1,787,000.00
6/30/25	1,820,000.00	9,100.00	1,829,100.00
6/30/26	0.00	0.00	0.00
6/30/27	0.00	0.00	0.00
2028/2032	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>\$ 3,580,000.00</u>	<u>\$ 54,000.00</u>	<u>\$ 3,634,000.00</u>

**CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

General Long-term Debt, (Continued)

Interest expense on long-term debt on bond issues paid during the current year totaled \$103,300.00.

The District has entered into lease agreements as lessee, that qualify as capital leases for accounting purposes since title transfers at the end of the lease term and it has been recorded at the present value of the future minimum lease payments. The lease contains a clause, which gives the District the ability to terminate the lease agreements at the end of each fiscal year. The District records any current year payments on capital leases as expenditures and records a liability for future lease payment in the general long-term debt account group.

As disclosed in Note 1 of the financial statements, the District does not record fixed assets in the financial statements. Consistent with this, the District has not recorded the lease equipment as assets in the General Fixed Assets Account Group. The District has recorded the liability for future lease payments in the General Long-term Debt Account Group. The District currently has no outstanding capital leases.

A brief description of the outstanding lease purchases at June 30, 2022, is set forth below:

	Final Payment	Interest Rate	Original Lease	Amount Outstanding
			\$ 0.00	\$ 0.00
Total Capital Lease			\$ 0.00	\$ 0.00

Presented below is a schedule of future minimum lease obligations as follows:

Year Ending	Lease Payment	Total
6/30/2023	\$ 0.00	\$ 0.00
6/30/2024	0.00	0.00
6/30/2025	0.00	0.00
6/30/2026	0.00	0.00
6/30/2027	0.00	0.00
Totals	\$ 0.00	\$ 0.00

Interest expense on long-term debt on lease purchases paid during the current year totaled \$0.00.

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

6. **Employee Retirement System**

Plan Description - The District participates in the state-administered Oklahoma Teachers' Retirement System (the "System"), which is a cost-sharing, multiple-employer public employee retirement system (PERS) and is administered by the Board of Trustees of the System. The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Oklahoma State Statutes establishes benefit provisions and may be amended only through legislative action. The System issues a publicly available financial report that includes financial statements and required supplementary information that can be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53524, Oklahoma City, OK 73152 or by calling (405) 521-2387.

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

Funding Policy - Under the System, contributions are made by the District, the State of Oklahoma, and the participating employees. Participation is required for all teachers and other certified employees and is optional for all other regular employees of public educational institutions who work at least 20 hours per week. The contribution rates for the District, which are not actuarially determined, and its employees are established by statute and applied to the employee's earnings, plus employer-paid fringe benefits. The District is required by statute to contribute 9.5% of applicable compensation effective January 1, 2011 and thereafter. The District is allowed by the Oklahoma Teacher's Retirement System to make the required contributions on behalf of the participating members. The required contribution for participating members is 7.0% of each member's total compensation. Contributions received by the System from the State of Oklahoma are used to offset required employer contributions by the local school district. In addition, if a member's salary is paid in part by federal or private funds, the contribution on that portion of the salary paid by those funds must be matched by the District at 7.70%. The District has no responsibility or authority for the operation and administration of the System nor has it any liability, except for the current contribution requirements.

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Employee Retirement System, (Continued)

Annual Pension Cost - The District's contributions to the System for the years ending June 30, 2022, 2021, and 2020 were \$1,082,820.43, \$1,024,173.74, and \$1,024,733.67, respectively.

7. **Risk Management**

The District purchases commercial insurance policies covering property casualty loss, public liability, school board member and administrator liability, and workers compensation. The District also purchases surety bonds for employees in all positions required by state law to be bonded. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; or acts of God. The District purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public officials liability. Settled claims resulting from these risks have not exceeded the commercial insurance coverage for the current year or three prior years.

The District also participates in a risk pool for Workers' Compensation coverage in which there is a transfer or pooling of risks among the participants of that pool. In accordance with professional standards, the School reports the required contribution to the pool, net of refunds, as insurance expense. The risk pool is the Oklahoma School Assurance Group (OSAG), an organization formed for the purpose of providing workers' compensation coverage to participating schools in the State of Oklahoma.

In that capacity, OSAG is responsible for providing loss control services and certain fiscal activities, including obtaining contract arrangements for the underwriting, excess insurance agreements, claims processing, and legal defense for any and all claims submitted to them during the plan year. As a member of OSAG the District is required to pay fees set by OSG according to an established payment schedule. A portion of the fees paid by the District goes into a loss fund for the District. The fee for the loss fund is calculated by projecting losses based on the schools losses for the last five years. OSAG provides coverage in excess of the loss fund so the District's liability for claim loss is limited to the balance of the loss fund. If the District does not use their loss fund in three years it is returned to them with no interest.

**CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Risk Management, (Continued)

The District is also a member of the Oklahoma Public Schools Unemployment Compensation Program. In this program the District is required to contribute 1.6% of their taxable payroll for unemployment insurance. The funds for each district are kept separate and districts can contribute more than 1.6% of their payroll if they elect to. The money contributed by each District earns interest and is fully insured. If the District has claims in excess of the amount in their account they would be liable for the excess.

8. Unpaid Vacation, Sick Leave Benefits, and Health Care Coverage

The District provides sick leave benefits to the certified staff in accordance with Title 70, Article 6-104, of the Oklahoma Statutes, which provides for an annual accrual of sick leave of ten days and personal business days accrual of three days. Ten days are allowed to accumulate up to a total of sixty days per employee. None of the benefits are payable upon retirement or death.

During the year ended June 30, 2022, employees of the Clinton Independent School District No. 99, Oklahoma, were covered by a health insurance plan (the Plan). The teachers and support personnel may elect to be covered by the Plan. The Plan was authorized by House Bill 1731, 1988 Oklahoma Legislature (74 O.S. 1988, Supp. Section 1301-1322) with the Oklahoma State and Education Employers Group Insurance Board.

9. 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.

10. Surety Bonds

The superintendent is bonded by Ohio Casualty Insurance Company, bond number 999054959, for the penal sum of \$100,000.00 for the term of July 1, 2021 to July 1, 2022.

The treasurer is bonded by Ohio Casualty Insurance Company, bond number 601092124, for the penal sum of \$500,000.00 for the term of July 1, 2021 to July 1, 2022.

The minute clerk is bonded by Ohio Casualty Insurance Company, bond number 601108010, for the penal sum of \$10,000.00 for the term of July 2, 2021 to July 2, 2022.

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Surety Bonds, (Continued)

The assistant treasurer is bonded by Ohio Casualty Insurance Company, bond number 999005990, for the penal sum of \$200,000.00 for the term of July 1, 2021 to July 1, 2022.

The athletic director is bonded by Western Surety Company, bond number 63659548, for the penal sum of \$10,000.00 for the term of July 1, 2021 to July 1, 2022.

The District has a public employee schedule bond with The Ohio Casualty Insurance Company, bond number LSF041339 in the amount of \$55,000.00 for the period of July 1, 2021 to July 30, 2022. The bond covers the following positions for the amounts listed: Elementary Secretary - \$5,000.00; Elementary Secretary - \$5,000.00; Elementary Secretary - \$5,000.00; Middle School Secretary - \$10,000.00; High School Secretary - \$10,000.00; Secretary - \$5,000.00; Encumbrance Clerk- \$5,000.00; and Activity Fund Custodian- \$10,000.00.

11. **Use of Estimates**

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

12. **Subsequent Events**

Management has evaluated subsequent events through March 15, 2023, which is the date the financial statements were available to be issued and have determined that no additional information needs to be added to the financial statements.

SUPPORTING SCHEDULES
OF
CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA

COMBINING FINANCIAL STATEMENTS
OF
CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
 CUSTER COUNTY, OKLAHOMA
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 - REGULATORY BASIS - ALL SPECIAL REVENUE FUNDS
 JUNE 30, 2022

	<u>Building Fund</u>	<u>Child Nutrition Fund</u>	<u>Coop Fund</u>	<u>Totals 2022</u>
<u>ASSETS</u>				
Cash and Investments	\$ 1,433,795.19	\$ 1,028,876.93	\$ 0.00	\$ 2,462,672.12
Total Assets	<u>\$ 1,433,795.19</u>	<u>\$ 1,028,876.93</u>	<u>\$ 0.00</u>	<u>\$ 2,462,672.12</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Warrants payable	\$ 163,693.74	\$ 82,264.44	\$ 0.00	\$ 245,958.18
Encumbrances	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	<u>163,693.74</u>	<u>82,264.44</u>	<u>0.00</u>	<u>245,958.18</u>
 Total fund balances - Restricted	 <u>1,270,101.45</u>	 <u>946,612.49</u>	 <u>0.00</u>	 <u>2,216,713.94</u>
Total Liabilities and Fund Balances	<u>\$ 1,433,795.19</u>	<u>\$ 1,028,876.93</u>	<u>\$ 0.00</u>	<u>\$ 2,462,672.12</u>

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
 CUSTER COUNTY, OKLAHOMA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - REGULATORY BASIS -
 ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Building Fund	Child Nutrition Fund	Coop Fund	Totals 2022
Revenues:				
Local sources	\$ 1,339,619.68	\$ 36,855.96	\$ 63,711.00	\$ 1,440,186.64
Intermediate sources	0.00	0.00	0.00	0.00
State sources	192,278.37	175,409.31	0.00	367,687.68
Federal Sources	0.00	1,620,196.25	0.00	1,620,196.25
Total Revenues Collected	1,531,898.05	1,832,461.52	63,711.00	3,428,070.57
Expenditures:				
Instruction	0.00	0.00	0.00	0.00
Support services	1,284,852.53	0.00	0.00	1,284,852.53
Non - Instructional services	0.00	1,351,939.69	0.00	1,351,939.69
Capital Outlay	0.00	0.00	0.00	0.00
Other Outlays	0.00	0.00	0.00	0.00
Total Expenditures	1,284,852.53	1,351,939.69	0.00	2,636,792.22
Excess of revenue over (under) expenditures	247,045.52	480,521.83	63,711.00	791,278.35
Adjustments to prior year encumbrances	0.00	981.85	0.00	981.85
Beginning fund balance	1,023,055.93	465,108.81	(63,711.00)	1,424,453.74
Ending fund balance	\$ 1,270,101.45	\$ 946,612.49	\$ 0.00	\$ 2,216,713.94

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
 CUSTER COUNTY, OKLAHOMA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCES - BUDGET AND ACTUAL - REGULATORY BASIS
 ALL SPECIAL REVENUE FUNDS
 JUNE 30, 2022

	Building Fund		
	Original Budget	Final Budget	Actual
Beginning fund balances, budgetary basis	\$ 1,023,055.93	\$ 1,023,055.93	\$ 1,023,055.93
Revenues:			
Local sources	366,926.22	366,926.22	1,339,619.68
Intermediate sources	0.00	0.00	0.00
State sources	0.00	0.00	192,278.37
Federal sources	0.00	0.00	0.00
Total Revenue, budgetary basis	<u>366,926.22</u>	<u>366,926.22</u>	<u>1,531,898.05</u>
Expenditures:			
Instruction	0.00	0.00	0.00
Support services	1,389,982.15	1,389,982.15	1,284,852.53
Non - Instructional services	0.00	0.00	0.00
Capital Outlay		0.00	0.00
Other Outlays	0.00	0.00	0.00
Total Expenditures, budgetary basis	<u>1,389,982.15</u>	<u>1,389,982.15</u>	<u>1,284,852.53</u>
Excess of revenue and beginning fund balances over (under) expenditures - budgetary basis	0.00	0.00	1,270,101.45
Other financing sources (uses):			
Bond sale proceeds	0.00	0.00	0.00
Excess of revenues and other sources over (under) expenditures and other uses	0.00	0.00	1,270,101.45
Adjustments to prior year encumbrances	0.00	0.00	0.00
Ending fund balances	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 1,270,101.45</u>

Child Nutrition Fund			Coop Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ 465,108.81	\$ 465,108.81	\$ 465,108.81	\$ (63,711.00)	\$ (63,711.00)	\$ (63,711.00)
13,819.78	13,819.78	36,855.96	63,711.00	63,711.00	63,711.00
0.00	0.00	0.00	0.00	0.00	0.00
173,778.05	173,778.05	175,409.31	0.00	0.00	0.00
<u>1,457,276.21</u>	<u>1,457,276.21</u>	<u>1,620,196.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>1,644,874.04</u>	<u>1,644,874.04</u>	<u>1,832,461.52</u>	<u>63,711.00</u>	<u>63,711.00</u>	<u>63,711.00</u>
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
2,109,982.85	2,109,982.85	1,351,939.69	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>2,109,982.85</u>	<u>2,109,982.85</u>	<u>1,351,939.69</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
0.00	0.00	945,630.64	0.00	0.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
0.00	0.00	945,630.64	0.00	0.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>981.85</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 946,612.49</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
 CUSTER COUNTY, OKLAHOMA
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 - REGULATORY BASIS - FIDUCIARY FUNDS
 JUNE 30, 2022

	Agency Fund Activity Funds	Totals 2022
<u>ASSETS</u>		
Cash and Investments	\$ 428,123.81	\$ 428,123.81
Total Assets	\$ 428,123.81	\$ 428,123.81
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Due to others	\$ 428,123.81	\$ 428,123.81
Total Liabilities	428,123.81	428,123.81
Total fund balances	0.00	0.00
Total Liabilities and Fund Balances	\$ 428,123.81	\$ 428,123.81

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
 CUSTER COUNTY, OKLAHOMA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 - REGULATORY BASIS - ALL AGENCY FUNDS
 July 1, 2021 through June 30, 2022

<u>ASSETS</u>	Beginning				Ending
<u>ACTIVITIES</u>	Balance	Total	Total	Total	Balance
	As of 7-1-21	Receipts	Adjustments	Disbursements	As of 6-30-22
Child Nutrition Account	\$ 0.00	\$ 2,150.05	\$ 43.09	\$ 2,193.14	\$ 0.00
CPSF Grant	21,291.25	36,486.49	5,860.30	60,910.74	2,727.30
Interest	20,874.65	0.00	2,587.81	8,694.76	14,767.70
Petty Cash	0.00	200.00	0.00	200.00	0.00
Special Olympics	283.10	0.00	0.00	0.00	283.10
General Fund Refund Account	0.00	148.12	0.00	148.12	0.00
Gifts & Rewards	67,049.32	45,332.65	17,183.36	125,165.45	4,399.88
Facility Rentals	0.00	0.00	0.00	0.00	0.00
Tiny Tornadoes Child Center	7,600.00	58,025.00	0.00	58,966.60	6,658.40
Holiday Feed Account	5,115.04	1,395.00	0.00	2,396.16	4,113.88
Summer Playground 2.0	0.00	11,860.00	200.00	12,060.00	0.00
Drivers Education	0.00	9,150.00	0.00	9,150.00	0.00
Anytime Fitness Acct	0.00	6,487.50	600.00	6,425.00	662.50
CPS Memorial Fund	0.00	710.00	0.00	329.30	380.70
Clinton Class of 2026	0.00	1,880.00	0.00	0.00	1,880.00
Clinton Class of 2028	0.00	2,450.00	0.00	0.00	2,450.00
Nance Elementary	43,021.68	27,687.35	653.50	17,888.99	53,473.54
Nance Teacher Fund	1,141.43	1,100.00	(653.50)	480.95	1,106.98
Elementary Yearbook Account	884.00	2,125.00	0.00	2,181.08	827.92
Washington Elementary	17,035.71	18,881.22	2,385.00	25,847.07	12,454.86
WES Teacher Fund	1,995.57	460.00	45.00	814.95	1,685.62
Southwest Elementary	27,049.74	35,960.12	11.80	31,318.24	31,703.42
Southwest Teacher Fund	138.39	560.00	(30.00)	630.95	37.44
CMS General Activity	1,590.92	3,525.79	0.00	1,553.95	3,562.76
CMS Academics	967.33	2,369.82	0.00	2,249.67	1,087.48
CMS Athletics	8,307.78	28,491.00	584.00	31,797.30	5,585.48
CMS Band	6,106.25	24,836.00	(18.00)	30,166.26	757.99
CMS Teacher Fund	196.25	790.00	100.79	938.94	148.10
CMS Newspaper/Annual	2,009.64	2,203.35	230.00	271.41	4,171.58
CMS Student Council	1,666.53	0.00	0.00	218.17	1,448.36
CMS Vocal Music	3,794.52	6,512.21	924.00	8,705.94	2,524.79
CMS Whirlwinds	2,678.64	6,615.08	37.55	7,261.36	2,069.91
Technology Education	168.81	0.00	(100.79)	5.38	62.64
CMS Food Bank	6,099.18	240.00	0.00	253.13	6,086.05
CMS Art	250.00	73.32	0.00	237.22	86.10
CMS Cheerleaders	2,169.48	7,580.95	30.00	6,986.82	2,793.61
Class of 2025 Booster Club	196.87	1,073.01	0.00	0.00	1,269.88
CMS C-Tap	0.00	100.00	0.00	0.00	100.00
National Honor Society	2,548.15	1,700.00	0.00	1,535.17	2,712.98
Literary Club	1,027.93	282.00	0.00	286.90	1,023.03
CHS Annual	1,977.60	5,006.47	350.00	4,811.76	2,522.31
CHS Art	2,869.78	100.00	145.00	1,844.69	1,270.09

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
 CUSTER COUNTY, OKLAHOMA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 - REGULATORY BASIS -
 ALL AGENCY FUNDS (CONTINUED)
 July 1, 2021 through June 30, 2022

<u>ASSETS</u>	Beginning Balance As of 7-1-21	Total Receipts	Total Adjustments	Total Disbursements	Ending Balance As of 6-30-22
<u>ACTIVITIES</u>					
CHS Athletics	\$ 20,107.10	\$ 111,876.00	\$ 2,305.84	\$ 102,431.28	\$ 31,857.66
CHS Band	12,885.23	95,370.50	323.00	93,215.06	15,363.67
CHS Commons	3,672.59	0.00	0.00	0.00	3,672.59
CHS General Activity	5,580.83	10,518.91	961.30	8,584.29	8,476.75
CHS DECA (Broadcast)	36.40	7,625.00	0.00	6,781.89	879.51
CHS Teacher Fund	150.46	360.00	0.00	476.95	33.51
CHS FFA	4,095.56	70,088.54	2,078.00	69,591.52	6,670.58
CHS FCCLA	7,215.83	11,725.15	184.38	12,948.00	6,177.36
CHS Food Pantry	1,370.17	0.00	0.00	186.00	1,184.17
CHS Hispanic Club	914.41	500.00	0.00	0.00	1,414.41
Sociedad Honoraria Hispanica	275.10	0.00	0.00	0.00	275.10
CHS Science Club	1,000.00	100.00	(266.10)	223.84	610.06
CHS Legal Team	292.93	750.00	0.00	942.24	100.69
CHS Newspaper	37.60	0.00	0.00	0.00	37.60
CHS Cheerleaders	5,863.00	20,879.00	150.00	17,974.24	8,917.76
CHS Shark Tank	745.60	0.00	(745.60)	0.00	0.00
CHS Weight Room	0.00	4,310.00	0.00	1,999.04	2,310.96
CHS Student Council	232.22	6,273.49	(60.00)	6,147.35	298.36
CHS Vocal Music	16,666.75	167,552.78	(16.00)	170,746.55	13,456.98
CHS C-Tap	0.00	0.00	0.00	0.00	0.00
CHS BPA	789.71	500.00	0.00	291.41	998.30
Key Club	2,537.20	890.00	0.00	1,013.66	2,413.54
Class of 2020/Seniors	215.70	0.00	(215.70)	0.00	(0.00)
Class of 2021/Seniors	0.00	0.00	0.00	0.00	0.00
Class of 2022/Seniors	3,536.84	0.00	624.67	4,161.51	0.00
Class of 2023/Junior	0.00	8,506.34	875.33	6,193.26	3,188.41
Class of 2024/Sophomore	0.00	0.00	0.00	0.00	0.00
Class of 2025/Freshman	0.00	0.00	0.00	0.00	0.00
Whirlwind Booster Club	4,931.25	12,541.48	990.00	13,152.05	5,310.68
Clinton Cheer Booster Club	1,925.51	22,003.00	(171.75)	19,267.99	4,488.77
Clinton Wrestling Booster Club	25,101.63	41,187.72	320.00	36,729.24	29,880.11
CHS Football Booster Club	16,214.92	94,179.81	9,104.75	77,150.23	42,349.25
CHS Baseball Booster Club	13,769.11	16,979.00	375.00	17,638.03	13,485.08
CHS Basketball Booster Club	6,157.55	39,380.52	(696.28)	42,056.48	2,785.31
CHS Softball Booster Club	10,142.95	9,246.25	(7,500.00)	6,254.80	5,634.40
CHS Volleyball Booster Club	13,207.50	16,223.80	9,390.00	30,422.89	8,398.41
CHS Soccer Booster Club	9,895.74	43,831.96	(1,639.00)	35,392.98	16,695.72
Clinton Band Booster Club	9,915.83	14,327.35	0.00	18,904.75	5,338.43
CHS Tennis Booster Club	3,118.14	0.00	1,095.00	1,676.85	2,536.29
CHS Track Booster Club	7,966.68	13,993.90	171.10	20,551.94	1,579.74
CHS Golf Booster Club	4,683.73	2,881.00	(142.00)	6,153.59	1,269.14
CHS Baseball Booster Trip	814.94	0.00	0.00	0.00	814.94
CHS Slow Pitch Softball	323.19	0.00	0.00	0.00	323.19
TOTAL ASSETS	\$ 474,495.44	\$ 1,199,149.00	\$ 48,664.85	\$ 1,294,185.48	\$ 428,123.81
<u>LIABILITIES</u>					
Due to Student Groups	\$ 474,495.44	\$ 1,199,149.00	\$ 48,664.85	\$ 1,294,185.48	\$ 428,123.81
TOTAL LIABILITIES	\$ 474,495.44	\$ 1,199,149.00	\$ 48,664.85	\$ 1,294,185.48	\$ 428,123.81

SUPPLEMENTARY INFORMATION
OF
CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	Project Reporting Number	Program Approved Amount	Balance at July 1, 2021	Receipts	Expenditures	Balance at June 30, 2022
<i>U.S. Department of Education Direct Programs:</i>							
Title VI Part A Indian Education	84.060	561	\$ 81,618.00	\$ (44,130.82)	\$ 125,748.82	\$ 81,618.00	\$ 0.00
Title VIII - Impact Aid	84.041	591	441,926.00	621,730.20	441,926.00	407,658.80	655,997.40
Title VIII - Impact Aid	84.041	592	8,900.00	64,597.42	8,900.00	0.00	73,497.42
<i>Passed-through State Department of Education:</i>							
<u>2020-2021 Programs</u>							
Title I, Part A	84.010	511	0.00	(228,452.37)	228,452.37	0.00	0.00
Title IV 21st Century Part A Formula Grant	84.424A	552	0.00	(2,118.66)	2,118.66	0.00	0.00
Title I, Part E, OK Strvg Rdrs Comp Litrcy Intve	84.374	538	0.00	(96,260.45)	96,260.45	0.00	0.00
Title II-Part A Training & Recruitment	84.367	541	0.00	(48,881.82)	48,881.82	0.00	0.00
Title III - Part A Language	84.365	572	0.00	(14,883.11)	14,883.11	0.00	0.00
Title IX - Education for Homeless	84.196	596	0.00	(44,813.16)	44,813.16	0.00	0.00
IDEA-B Discretionary Prof Dvlpmt Dist	84.027	615	0.00	(4,749.75)	4,749.75	0.00	0.00
IDEA-B Discretionary CARES Act	84.027	617	0.00	(17,839.89)	17,839.89	0.00	0.00
IDEA-B Flowthrough	84.027	621	0.00	(148,950.96)	148,950.96	0.00	0.00
IDEA-B Preschool	84.173	641	0.00	(2,045.36)	2,045.36	0.00	0.00
COVID 19 ESSERF/CARES Act	84.425D	788	0.00	(120,678.18)	120,678.18	0.00	0.00
COVID 19 ESSERF/CARES Act	84.425D	789	0.00	(12,945.00)	12,945.00	0.00	0.00
<u>2021-2022 Programs</u>							
Title I, Part A	84.010	511	906,583.68	0.00	617,542.64	694,802.03	(77,259.39)
Title I, Part E, OK Strvg Rdrs Comp Litrcy Intve	84.374	538	2,399.43	0.00	1,662.66	2,399.43	(736.77)
Title II-Part A Training & Recruitment	84.367	541	81,365.81	0.00	50,212.35	68,281.41	(18,069.06)
Title IV 21st Century ESSER Summer Learning	84.425U	558	91,696.00	0.00	0.00	32,761.36	(32,761.36)
Title IV 21st Century ESSER Comprehensive AI	84.425U	559	56,953.00	0.00	0.00	15,688.52	(15,688.52)
Title III - Part A Language	84.365	572	46,777.92	0.00	34,424.27	40,474.45	(6,050.18)
Title IX - Education for Homeless	84.196	596	52,308.54	0.00	37,819.78	49,542.00	(11,722.22)
COVID 19 CDC Reopening Schools	93.323	723	300,000.00	0.00	282,837.43	293,566.44	(10,729.01)
COVID 19 CARES ESSER I Formula	84.425D	788	227,151.73	0.00	222,564.91	226,941.16	(4,376.25)
COVID 19 CRRSA ESSER II Formula	84.425D	793	2,364,952.85	0.00	2,047,229.72	2,259,435.09	(212,205.37)
COVID 19 ARP ESSER III	84.425U	795	5,315,133.58	0.00	0.00	287,453.34	(287,453.34)
COVID 19 ARP ESSER Homeless I	84.425U	796	95,185.62	0.00	0.00	10,682.57	(10,682.57)
COVID 19 ARP ESSER Homeless II	84.425U	797	28,952.33	0.00	0.00	0.00	0.00
<i>Special Education Cluster (IDEA)</i>							
IDEA-B Discretionary Prof Dvlpmt Dist	84.027	615	5,552.00	0.00	2,535.90	2,535.90	0.00
IDEA-B Flowthrough	84.027	621	450,896.06	0.00	372,047.13	429,002.05	(56,954.92)
COVID 19 ARP IDEA-B Flowthrough	84.027X	628	113,783.15	0.00	85,159.39	90,540.07	(5,380.68)
IDEA-B Preschool	84.173	641	6,742.03	0.00	5,977.40	6,025.01	(47.61)
COVID 19 ARP IDEA-B Preschool	84.173X	643	6,455.85	0.00	6,455.85	6,455.85	0.00
Total Special Education Cluster (IDEA)			583,429.09	0.00	472,175.67	534,558.88	(62,383.21)
Total Department of Education			10,152,889.58	(742,618.71)	4,509,088.14	4,516,586.68	(750,117.25)
<i>Passed Through OK Dept. of Vocational & Technical Education:</i>							
Carl D Perkins - Secondary	84.048	421	19,054.00	(5,375.88)	13,314.98	19,053.84	(11,114.74)
<i>Passed Through OK Dept. of Rehabilitation:</i>							
Job Training OJT	84.126	456	5,011.57	0.00	4,641.82	5,011.57	(369.75)
<i>Passed Through OK State Regents for Higher Education:</i>							
Gear Up	84.334	771	81,054.00	1,500.00	81,054.00	75,487.09	7,066.91
<i>Federal Communications Commission Direct Programs:</i>							
COVID 19 Emergency Connectivity Fund Progr	32.009	770	143,325.00	0.00	129,600.00	129,600.00	0.00
<i>U.S. Department of Agriculture:</i>							
<i>Passed Through State Dept. of Education:</i>							
P-EBT Program	10.649	760	3,063.00	0.00	3,063.00	0.00	3,063.00
Child and Adult Care Food Program	10.558	769	3,923.92	0.00	3,923.92	3,923.92	0.00
NSLP Equipment Assistance Grant	10.579	791	8,123.28	0.00	8,123.28	8,123.28	0.00
<i>Child Nutrition Cluster</i>							
<i>Cash Assistance:</i>							
Commodity Credit Corporation	10.555	759	47,120.87	0.00	47,120.87	27,272.65	19,848.22
National School Lunch Program	10.555	763	1,028,305.06	(7,918.76)	1,028,305.06	611,101.10	409,285.20
School Breakfast Program	10.553	764	490,822.02	0.00	490,822.02	369,380.73	121,441.29
Summer Food Service Program	10.559	766	38,838.10	463,288.97	38,838.10	65,661.87	436,465.20
<i>Non-Cash Assistance (Commodities):</i>							
National School Lunch Program	10.555	n/a	136,181.94	0.00	136,181.94	136,181.94	0.00
Total Child Nutrition Cluster			1,741,267.99	455,370.21	1,741,267.99	1,209,598.29	987,039.91
Total Federal Assistance			\$ 12,690,156.34	\$ 351,072.42	\$ 7,070,651.95	\$ 6,456,661.47	\$ 965,062.90

Notes to Schedule of Expenditures of Federal Awards

Basis of Presentation - The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Clinton Independent School District No. 99, Custer County, Oklahoma under programs of the federal government for the year ended June 30, 2022. 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 Clinton Independent School District No. 99, Custer County, Oklahoma, it is not intended to and does not present the financial position, changes in net position, or cash flows of Clinton Independent School District No. 99, Custer County, Oklahoma.

Summary of Significant Accounting Policies - Expenditures reported in the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Nonmonetary assistance in the form of commodities is reported in the Schedule at the fair market value of the commodities received and disbursed. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. Also, there were no awards passed through to sub-recipients.

REPORTS ON INTERNAL CONTROL AND ON COMPLIANCE

OF

**CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA**



BRITTON, KUYKENDALL, & MILLER
CERTIFIED PUBLIC ACCOUNTANTS

JAMES M. KUYKENDALL
RICK D. MILLER

204 E. FRANKLIN - P.O. BOX 507
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580-772-3596
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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 Honorable Board of Education
Clinton Independent School District No. 99
Clinton, Custer County, 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 *Government Auditing Standards* issued by the Comptroller General of the United States, the fund type and account group financial statements-regulatory basis of Clinton Independent School District No. 99, Oklahoma, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Clinton Independent School District No. 99, Oklahoma's basic financial statements, and have issued our report thereon dated March 15, 2023. As stated in our report, our opinion was adverse with respect to the financial statements not being prepared in conformity with accounting principles generally accepted in the United States of America because the presentation followed the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education. In addition, our opinion was qualified because the omission of the General Fixed Assets Account Group results in an incomplete presentation with respect to the financial statements being prepared following the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clinton Independent School District No. 99, Oklahoma's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented,

or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clinton Independent School District No. 99, 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 statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* in the United States of America.

Purpose of this Report

This 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.

Britton, Kuykendall & Miller

BRITTON, KUYKENDALL AND MILLER
Certified Public Accountants

Weatherford, Oklahoma
March 15, 2023



BRITTON, KUYKENDALL, & MILLER
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Honorable Board of Education
Clinton Independent School District No. 99
Clinton, Custer County, Oklahoma

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Clinton Independent School District No. 99, Oklahoma's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Clinton Independent School District No. 99, Oklahoma's major federal programs for the year ended June 30, 2022. Clinton Independent School District No. 99, 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, Clinton Independent School District No. 99, Oklahoma, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis 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 Clinton Independent School District No. 99, 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 Clinton Independent School District No. 99, 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 Clinton Independent School District No. 99, 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 Clinton Independent School District No. 99, 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 Clinton Independent School District No. 99, 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 Clinton Independent School District No. 99, 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 Clinton Independent School District No. 99, 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 Clinton Independent School District No. 99, 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.

Britton, Kuykendall & Miller

BRITTON, KUYKENDALL AND MILLER
Certified Public Accountants

Weatherford, Oklahoma
March 15, 2023

**CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

SUMMARY OF AUDITOR'S RESULTS

TYPE OF REPORT ISSUED ON THE FINANCIAL STATEMENTS IN ACCORCANCE WITH GAAP:	Adverse Opinion
MATERIAL WEAKNESSES IDENTIFIED IN INTERNAL CONTROL OVER FINANCIAL REPORTING:	No
SIGNIFICANT DEFICIENCIES IDENTIFIED IN INTERNAL CONTROL OVER FINANCIAL REPORTING THAT ARE NOT CONSIDERED TO BE MATERIAL WEAKNESSES:	None Reported
DISCLOSURES OF NONCOMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS:	No
MATERIAL WEAKNESSES IDENTIFIED IN INTERNAL CONTROL OVER MAJOR FEDERAL AWARD PROGRAMS:	No
SIGNIFICANT DEFICIENCIES IDENTIFIED IN INTERNAL CONTROL OVER MAJOR FEDERAL AWARD PROGRAMS THAT ARE NOT CONSIDERED TO BE MATERIAL WEAKNESSES:	None Reported
TYPE OF REPORT ISSUED ON COMPLIANCE FOR MAJOR FEDERAL AWARD PROGRAMS:	Unqualified Opinion
AUDIT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH THE UNIFORM GUIDANCE 2 CFR SECTION 200.516 (A)	No
MAJOR PROGRAMS:	<ul style="list-style-type: none"> 84.425U Title IV 21st Century ESSER Summer Learning & Enrichment 84.425U Title IV 21st Century ESSER Comprehensive Afterschool Grant 84.425D COVID 19 CARES ESSER I Formula 84.425D COVID 19 CRRSA ESSER II Formula 84.425U COVID 19 ARP ESSER III 84.425U COVID 19 ARP ESSER Homeless I 84.425U COVID 19 ARP ESSER Homeless II
DOLLAR THRESHOLD USED TO DISTINGUISH BETWEEN TYPE A AND B PROGRAMS:	\$750,000
QUALIFIED LOW-RISK AUDITEE:	No
FINDINGS – FINANCIAL STATEMENTS AUDIT:	None Reported
FINDINGS & QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT:	None Reported

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
JUNE 30, 2022

FINANCIAL STATEMENT FINDINGS

SIGNIFICANT DEFICIENCIES:

Finding 2021-001

Condition: During our audit, we noted instances where revenues had been misclassified in the District's Oklahoma Cost Accounting System (OCAS). Revenue in the amount of \$167,108.00 from the United States Department of Agriculture, Rural Development, Rural Utilities Service (RUS) for the second and final reimbursement of grant OK758-A16 was posted to the District's General Fund. Of the total amount \$72,901.00 had to be moved to the Cooperative Fund to reimburse the amount that the District paid for the other participating Districts. The amounts included in the attached financial statements, including the schedule of federal awards, are reported with the correct figures after the adjustments were made to the District's financial records.

Recommendation: The District's accounting personnel and management must continually monitor and review the accounting records making sure that revenues are appropriately accounted for. The District's accounting records should also be reconciled in a timely manner with the federal program award records to ensure they are in agreement with one another.

Current Status: This finding was corrected for the year ended June 30, 2022.

Finding 2021-002

Condition: In consultation with the District, we noted instances where expenses were misclassified in the District's financial records in the Oklahoma Cost Accounting System (OCAS). We also noted that the District had an outstanding invoice that had not been completely paid in regard to work that had been performed at the District as well as the other participating Districts on the grant from the United States Department of Agriculture, Rural Development, Rural Utilities Service (RUS). The work was completed in fiscal year ending June 30, 2022. The federal claim was submitted and the federal revenues had been received by the District prior to June 30, 2022. The District had to open purchase orders and encumber the expenses in both the General Fund and the Cooperative Fund in order to pay the expenses that were unpaid. The District also had to encumber funds to pay the other participating District's portion of federal revenues that were received in fiscal year June 30, 2020 from the first RUS grant claim that had not yet been paid to them. Expenses were encumbered and reclassified in order to appropriately account for the RUS grant activity. The amounts included in the attached financial statements, including the schedule of federal awards, are reported with the correct figures after adjustments were made to the District's financial records.

**CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL STATEMENT FINDINGS, CONTINUED

Recommendation: The District's accounting personnel and management must continually monitor and review the accounting records looking for misclassifications and errors and must communicate with other District personnel in order to make sure that expenses are appropriately reviewed, encumbered and paid to allow the financial statements to be correctly reported. The District's accounting records should also be reconciled with the federal program award records to ensure they are in agreement with one another

Current Status: This finding was corrected for the year ended June 30, 2022.

CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
CUSTER COUNTY, OKLAHOMA
SCHEDULE OF ACCOUNTANTS' PROFESSIONAL
LIABILITY INSURANCE AFFIDAVIT
JULY 1, 2021 THROUGH JUNE 30, 2022

State of Oklahoma)
) ss
County of Custer)

The undersigned auditing firm of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountants' 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 Clinton Independent School District No. 99, Oklahoma, for the audit year 2021-2022.

Britton, Kuykendall & Miller

BRITTON, KUYKENDALL & MILLER
Certified Public Accountants

By *James Kuykendall*

Subscribed and sworn to before me this 15th day of March, 2023.

Patty Klein
NOTARY PUBLIC

PATTY KLEIN
NOTARY PUBLIC - STATE OF OKLAHOMA
MY COMMISSION EXPIRES AUG. 09, 2023
COMMISSION # 07007593



BRITTON, KUYKENDALL & MILLER
CERTIFIED PUBLIC ACCOUNTANTS

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RICK D. MILLER

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580-772-3596
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March 15, 2023

To the Management of
Clinton Independent School District No. 99
P.O. Box 729
Clinton, Oklahoma 73601

In planning and performing our audit of the financials statements of Clinton Independent School District No. 99, Oklahoma as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United State of America, we considered Clinton Independent School District No. 99, 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously communicated to you about the School's internal control in our letter dated March 15, 2023. This letter does not affect our report dated March 15, 2023, on the financial statements of Clinton Independent School District No. 99, Oklahoma.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various School personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, board of education and others within the School, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Britton Kuykendall & Miller

Britton, Kuykendall and Miller
Certified Public Accountants

Weatherford, Oklahoma



CLINTON INDEPENDENT SCHOOL DISTRICT NO. 99
MEMORANDUM ATTACHMENT TO THE MANAGEMENT LETTER
JUNE 30, 2022

DEFICIENCIES IN INTERNAL CONTROL OTHER THAN SIGNIFICANT DEFICIENCIES OR MATERIAL WEAKNESSES

2022-01 During our audit of the financial records, we noted errors in the District's financial data. We noted that the estimated revenues approved on the estimate of needs were not properly entered into the Oklahoma Cost Accounting System (OCAS). Estimated revenues should be properly entered into the accounting system so that the financial data presented is accurate. We also noted that budgeted appropriations approved on the estimate of needs for the General Fund were not properly entered into (OCAS). Available appropriations should be entered into the accounting system so the school can ensure that approved appropriations are tracked, budgeted and are not exceeded. The District should put controls in place to ensure that the financial statements are properly stated.

2022-02 During our audit, we noted instances where the District had not issued a 1099 to each person or business (excluding corporations) to whom at least \$600 was paid for rents or services in the course of business as required by the Internal Revenue Service or a form W-9 was not present to ensure the type of entity classification to determine if a 1099 should be issued. The District should monitor all payments, have all required tax forms and prepare 1099's as required by law.

2022-03 During our audit of equipment and technology purchased, we noted that although an inventory tracking system had been put in place for items purchased, it had not been implemented sufficiently to allow all technology and equipment to be placed onto the inventory. We noted that items purchased through the Activity Fund were not being placed onto the inventory. We also noted that some equipment purchased with federal funds was not properly labeled with the program name and fiscal year as required by the federal program guidelines. We recommend that the District continue to work toward making sure that all equipment is tracked on the District inventory system and policies and procedures put in place to ensure controls over equipment at all times.

2022-04 During our audit of the federal programs, we noted an instance where the District recorded expenses in the accounting system for a federal project that did not match what was claimed and reimbursed by federal monies. For project 770, Emergency Connectivity Funds Program, expenditures were coded in excess of the amount reimbursed by \$13,725.00. Amounts reported as expenditures in OCAS for each federal project must match federal revenues. We also noted that the revenues for Emergency Connectivity were originally coded to a local reimbursement source of revenue code instead of the federal source and project code. The District should put controls in place to ensure that federal OCAS expenditures match federal monies received.

2022-05 During our audit of the payroll records, we noted instances where remunerations for services exceeding \$500.00 did not have a written extra duty contract as required by Title 70 Section 5-123 of the Oklahoma statutes. No expenditure involving an amount greater than Five Hundred Dollars (\$500.00) shall be made by a board of education except in accordance with the provisions of a written contract. We also noted that W-2's were not reported to the State of Oklahoma timely. Controls should be put in place to ensure that all payments for payroll are approved on a written and signed contract and all time sheets are approved prior to payment being made and that payroll reporting deadlines are met.

Ryan Walters
State Superintendent of Public Instruction
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105-4599

**CONTRACT FOR AUDIT OF PUBLIC SCHOOLS
2022-2023 SCHOOL YEAR**

The Audit reports are to be made in accordance with Oklahoma Statutes and the Rules and Regulations of the State Board of Education. The contracting auditing firm stipulates that the audit will include a financial and compliance examination in accordance with the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; when applicable, the provisions of the Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards, also known as 2 C.F.R Part 200. The contracting auditing firm is currently included on the State Board of Education's list of approved public school auditors.

We, the undersigned, do hereby further stipulate that we have entered into an agreement to provide an annual audit of the financial affairs and transactions of all funds and activities of the school district specified below. The audit period shall cover the 2022-2023 fiscal year beginning July 1, 2022 and ending June 30, 2023.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the _____ day of _____, 2023.

ATTEST:

_____ Clerk CLINTON ISD _____ District	_____ CUSTER _____ County	_____ President 20 / 1099 _____ County/District Number
Approved this _____	Day of _____	2023.

BRITTON, KUYKENDALL & MILLER, CPA's P.C.

AUDITING FIRM



SIGNATURE OF AUTHORIZED REPRESENTATIVE OF AUDITING FIRM

PLEASE EXECUTE THIS FORM IN TRIPLICATE:

- (1) copy for the school file
- (1) copy for the contracting auditing firm
- (1) copy to be submitted to the State Department of Education

EMAIL A SIGNED CONTRACT TO KATHERINE.BLACK@SDE.OK.GOV OR MAIL A

COPY TO: Katherine Black, Executive Director, Financial Accounting
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 420
Oklahoma City, Oklahoma 73105-4599

MUST BE FILED NO LATER THAN JUNE 30, 2023

Contracts dated prior to January 20, 2023, will **not** be accepted.
Contracts which do not contain **all** of the above provisions **will not** be accepted.



BRITTON, KUYKENDALL, & MILLER
CERTIFIED PUBLIC ACCOUNTANTS

JAMES M. KUYKENDALL
RICK D. MILLER

204 E. FRANKLIN - P.O. BOX 507
WEATHERFORD, OK 73096
580-772-3596
FAX 580-772-3085

February 3, 2023

To the Board of Education and Superintendent
Clinton Independent School District No. 99
P.O. Box 729
Clinton, Oklahoma 73601

We are pleased to confirm our understanding of the services we are to provide for Clinton Independent School District No. 99 for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the combined fund type and account group financial statements-regulatory basis of the governmental activities, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Clinton Independent School District No. 99 as of and for the year ended June 30, 2023. We have also been engaged to report on supplementary information that accompanies Clinton Independent School District No. 99's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Combining Financial Statements by Fund Type
- 2) Schedule of Expenditures of Federal Awards.

The document will not include the following information which we will assist you in preparing and will issue a compilation report. It will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will not provide an opinion or any assurance on this other information:

- 1) Estimate of Needs 2023-2024
- 2) Publication Sheet

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America (GAAP) and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls.
- Improper revenue or expense recognition.
- Expenses reported in the wrong period.
- Payments for non-services, overpayments, etc.
- Difficulty following certain grant guidelines due to the complexity of certain grants.
- Improper grant expenditures or incorrect reimbursements for grants.
- Using or being given incorrect figures for the schedule of expenditures of federal awards (SEFA), or the SEFA numbers used were not properly cutoff in the correct period.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Clinton Independent School District No. 99's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures

described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Clinton Independent School District No. 99's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Clinton Independent School District No. 99's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Clinton Independent School District No. 99 in conformity with the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America and the Uniform Guidance based on information provided by you. We will also perform a compilation engagement and assist you in preparing the estimate of needs and publication sheet in conformity with requirements prescribed by the Oklahoma State Auditor & Inspector. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, estimate of needs, and publication sheet services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, related notes, estimate of needs, publication sheet and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, related notes, estimate of needs, and publication sheet and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, related notes, estimate of needs, and publication sheet prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). You are responsible for including all informative disclosures that are appropriate for the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education. Those disclosures will include (1) a description of the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education, including a summary of significant accounting policies, and how the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation. Your responsibilities also

include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Britton, Kuykendall & Miller, CPA's, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement. With regard to an exempt offering document with which Britton, Kuykendall & Miller, CPA's is not involved, you agree to clearly indicate in the exempt offering document that Britton, Kuykendall & Miller, CPA's is not involved with the contents of such offering document.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the

reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis of the financial reporting provisions of the Oklahoma State Department of Education; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period. If requested, we will assist you in preparing the Data Collection Form which will not be subjected to the auditing procedures applied in our audit of the financial statements. You will be required to review and approve this information prior to its issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on this information.

We will provide copies of our reports to the School; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Britton, Kuykendall & Miller, CPA's and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Oklahoma State Department of Education and the Oklahoma State Auditor and Inspector or their designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Britton, Kuykendall & Miller personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oklahoma State Department of Education or the Oklahoma State Auditor and Inspector. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

James Kuykendall is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education and management of Clinton Independent School District No. 99. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our most recent peer review report accompanies this letter.

We appreciate the opportunity to be of service to Clinton Independent School District No. 99 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Britton, Kuykendall & Miller

BRITTON, KUYKENDALL & MILLER
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Clinton Independent School District No. 99.

Superintendent signature: _____

Title: _____

Date: _____

Board of Education signature: _____

Title: _____

Date: _____



Clinton Board of Education Regular Meeting

Monday, February 13, 2023 6:30 PM
Administration and Technology Center
1720 Opal Ave
Clinton, Oklahoma 73601

1. Call to order and roll call.

Attendance Taken at 6:30 PM.

Luke Adams:	Present
Kim Meacham:	Present
David Mosburg:	Present
Dr. Floyd Simon Jr.:	Present
Susanna Williams:	Present

2. Consent Agenda:

All of the following items, which concern reports and items of a routine nature normally approved at a board meeting, will be approved by one vote unless any 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:

Action(s):

Motion Passed: A motion to approve consent items as listed. Passed with a motion made by Luke Adams and a second by Kim Meacham.

Voting Detail:

Luke Adams:	Yea
Kim Meacham:	Yea
David Mosburg:	Yea
Dr. Floyd Simon Jr.:	Yea
Susanna Williams:	Yea

a. Board approval of the minutes of the January 9, 2023, regular meeting and the January 24, 2023, special meeting.

b. Board consideration and vote to pay general fund encumbrances #732-795

(accounts payable), #70760-70852 (payroll), child nutrition #43-48, and bond fund #5-6.

c. Board vote to accept financial reports (treasurer's reports, treasury summary, revenue receipts register, encumbrance ledger, warrants issued) and activity fund reports for the month of January.

d. Board vote to pay the February payroll according to contracts.

3. Principals Reports.

4. Superintendent's Report.

- Clinton Public School Foundation
- Enrollment Update
- Capitol Improvement Update

5. Discussion and possible action to re-employ administrators and directors.

Nathan Meget, Middle School Principal
Gene Ray, Washington Principal
April Miner, Southwest Principal
Janalyn Taylor, Nance Principal
JG Stratton, Technology Director
Janelle Shepherd, Special Services Director
Jeff King, Transportation Director
Mark Goucher, Maintenance Director

Action(s) :

Motion Passed: A motion to approve the rehire of Nathan Meget, Middle School Principal Gene Ray, Washington Principal April Miner, Southwest Principal Janalyn Taylor, Nance Principal JG Stratton, Technology Director Janelle Shepherd, Special Services Director Jeff King, Transportation Director Mark Goucher, Maintenance Director. Passed with a motion made by Luke Adams and a second by Kim Meacham.

Voting Detail:

Luke Adams:	Yea
Kim Meacham:	Yea
David Mosburg:	Yea
Dr. Floyd Simon Jr.:	Yea
Susanna Williams:	Yea

6. Board discussion and possible action to approve a new activity fund account for the Class of 2023.

Action(s) :

Motion Passed: A motion to approve a new activity fund account for the Class of 2023. Passed with a motion made by Luke Adams and a second by David Mosburg.

Voting Detail:

Luke Adams:	Yea
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Kim Meacham: Yea
David Mosburg: Yea
Dr. Floyd Simon Jr.: Yea
Susanna Williams: Yea

7. Board discussion and possible action to approve a fundraiser for the Class of 2023.

Action(s) :

Motion Passed: A motion to approve a fundraiser for the Class of 2023. Passed with a motion made by Kim Meacham and a second by Susanna Williams.

Voting Detail:

Luke Adams: Yea
Kim Meacham: Yea
David Mosburg: Yea
Dr. Floyd Simon Jr.: Yea
Susanna Williams: Yea

8. Board discussion and possible action to approve fundraisers for soccer.

Action(s) :

Motion Passed: A motion to approve the soccer fundraisers. Passed with a motion made by Susanna Williams and a second by Luke Adams.

Voting Detail:

Luke Adams: Yea
Kim Meacham: Yea
David Mosburg: Yea
Dr. Floyd Simon Jr.: Yea
Susanna Williams: Yea

9. Board discussion and possible action to approve fundraisers for Indian Education.

Action(s) :

Motion Passed: A motion to approve the Indian Education fundraiser. Passed with a motion made by Luke Adams and a second by David Mosburg.

Voting Detail:

Luke Adams: Yea
Kim Meacham: Yea
David Mosburg: Yea
Dr. Floyd Simon Jr.: Yea
Susanna Williams: Yea

10. Board discussion and possible action to approve a fundraiser for CMS Vocal.

Action(s) :

Motion Passed: A motion to approve the fundraiser for CMS Vocal. Passed with a motion made by Susanna Williams and a second by Luke Adams.

Voting Detail:

Luke Adams: Yea
Kim Meacham: Yea
David Mosburg: Yea
Dr. Floyd Simon Jr.: Yea
Susanna Williams: Yea

11. Board discussion and possible action to approve board policy DE-R1.

Action(s):

Motion Passed: A motion to approve board policy DE-R1. Passed with a motion made by Luke Adams and a second by Susanna Williams.

Voting Detail:

Luke Adams: Yea
Kim Meacham: Yea
David Mosburg: Yea
Dr. Floyd Simon Jr.: Yea
Susanna Williams: Yea

12. New Business

13. Board discussion and possible action to approve going into executive session pursuant to Title 25 Section 307(B)(1).

Action(s):

Motion Passed: A motion to go into executive session at 7:14pm. Passed with a motion made by Kim Meacham and a second by Susanna Williams.

Voting Detail:

Luke Adams: Yea
Kim Meacham: Yea
David Mosburg: Yea
Dr. Floyd Simon Jr.: Yea
Susanna Williams: Yea

a. Board discussion to hire a teacher assistant(s).

b. Board discussion on the contract of Superintendent Tyler Bridges.

14. Acknowledge the return from executive session and enter into open session with the reading of the executive session statement.

"The Board entered into executive session at 7:14p.m. to finalize the contract of the superintendent, and discuss employment of support staff in accordance with Title 25

O.S. 307(B)(1). Those present in executive session were Board members Dr. Floyd Simon, Jr., Luke Adams, David Mosburg, Kim Meacham, Susanna Williams, and Tyler Bridges. No action was taken by the board of education. The Board returned to open session at 7:22p.m. “

15. Board vote to hire a teacher assistant(s).

Action(s) :

Motion Passed: A motion to hire Diane Bonser and Kaleb Longhofer as teacher assistants. Passed with a motion made by Susanna Williams and a second by David Mosburg.

Voting Detail:

Luke Adams:	Yea
Kim Meacham:	Yea
David Mosburg:	Yea
Dr. Floyd Simon Jr.:	Yea
Susanna Williams:	Yea

16. Board action on the contract of Superintendent Tyler Bridges.

Action(s) :

Motion Passed: A motion to approve the contract of Superintendent Tyler Bridges with the addition of longevity pay. Passed with a motion made by Kim Meacham and a second by Luke Adams.

Voting Detail:

Luke Adams:	Yea
Kim Meacham:	Yea
David Mosburg:	Yea
Dr. Floyd Simon Jr.:	Yea
Susanna Williams:	Yea

17. Adjourn.

The board adjourned at 7:24pm.

MINUTES CLERK

PRESIDENT

VICE PRESIDENT

MEMBER

MEMBER

I, the undersigned Clerk of the Board of Education of Clinton ISD 99, of Custer County, Oklahoma, do hereby certify that notice of the date, time and place of this meeting was given to the County Clerk of Custer County on November 16th, 2022.

I also certify that at least 24 hours prior to the meeting, excluding Saturdays, Sundays and Holidays, notice of the date, time, place and agenda was posted in the east window of the front door of the Board of Education Office.

Witness my hand and seal of this School District this 20th Day of March, 2023.

CLERK, CLINTON BOARD OF EDUCATION

**CLINTON PUBLIC SCHOOLS****Encumbrance For Board Approval**

From: 10 Feb 2023 to: 09 Mar 2023

GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
796	OSU HOUSING	SPECIAL OLYMPIC HOUSING AND MEALS	1,300.00	02/10/2023
797	SPECIAL OLYMPICS OKLAHOMA	CHS SPECIAL OLYMPICS ENTRY FEES	110.00	02/10/2023
798	HD SUPPLY	MERV-13 AIR FILTERS FOR HVAC UNITS	13,000.00	02/13/2023
799	PROSPERITY BANK	REGISTRATIONS FOR BOOST CONFERENCE IN PALM SPRINGS, CA APRIL 24-28, 2023 TAYLOR, WILSON, COX, BARNES, THIGPEN	2,825.00	02/14/2023
800	PROSPERITY BANK	EXPENSES FOR BOOST CONFERENCE IN PALM SPRINGS, CA APRIL 24-28, 2023 TAYLOR, WILSON, COX, BARNES, THIGPEN	7,450.00	02/13/2023
801	PITSCO EDUCATION	TECH ED SUPPLIES FOR THE CLINTON MIDDLE SCHOOL	2,024.33	02/14/2023
802	T H ROGERS LUMBER COMPANY	CONCRETE FOR TEE PADS FOR THE DISC GOLF COURSE	233.19	02/14/2023
803	HD SUPPLY	CLOROX 360 MACHINES AND DISINFECTANT	52,020.00	02/14/2023
804	AMAZON CAPITAL SERVICES	BAND SUPPLIES	488.30	02/14/2023
805	BSN SPORTS	SOFTBALL SUPPLIES	5,343.64	02/14/2023
807	EMPIRE PAPER COMPANY	JANITORIAL SUPPLIES	12,000.00	02/14/2023
808	HD SUPPLY	JANITORIAL SUPPLIES	24,000.00	02/14/2023
809	D & D USED CARS	PARTS FOR TRANSPORTATION	1,000.00	02/21/2023
810	SW TRAVEL	FLIGHTS FOR BRIDGES, ADAMS, AND MOSBURG TO NSBA NATIONAL CONFERENCE MARCH 31, 2023 TO APRIL 4, 2023	1,017.87	02/21/2023
811	PERMA BOUND BOOKS	SOUTHWESWT ELEMENTARY MEDIA CENTER	251.63	02/21/2023
812	DOLESE BROS. CO.	CONCRETE FOR THE DISC GOLF COURSE	2,050.00	02/21/2023
813	PERMA BOUND BOOKS	BOOKS FOR STUDENT LIBRARY	1,654.06	02/21/2023
814	AMAZON CAPITAL SERVICES	AVID AE-35 CLASSROOM HEADPHONES	2,714.67	02/21/2023
815	AMAZON CAPITAL SERVICES	PUSH CART DOLLY	225.99	02/22/2023
816	AMAZON CAPITAL SERVICES	BAND SUPPLIES	173.33	02/22/2023
817	AMAZON CAPITAL SERVICES	NURSING SUPPIES	5,380.81	02/22/2023

**CLINTON PUBLIC SCHOOLS****Encumbrance For Board Approval**

From: 10 Feb 2023 to: 09 Mar 2023

GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
818	SCHOLASTIC BOOK CLUBS	BOOKS FOR CHS LIBRARY	722.36	02/22/2023
819	AMERICAN SCHOOL COUNSELOR ASSOCIATION	REGISTRATION FOR THE ASCA ANNUAL CONFERENCE IN ATLANTA, GA JULY 15-18, 2023 MILLER, WILLIAMS, AND FOWLER	1,267.00	02/22/2023
820	PROSPERITY BANK	EXPENSES FOR THE ASCA ANNUAL CONFERENCE IN ATLANTA, GA JULY 15-18, 2023	1,448.40	02/22/2023
821	AMAZON CAPITAL SERVICES	SENNHEISER PRO AUDIO HANDHELD MICROPHONE FOR SOUTHWEST	299.95	02/22/2023
822	SOONER TECHNOLOGY	BLOCK HOURS FOR ON SITE SERVICE	11,900.00	02/22/2023
823	MERRIFIELD OFFICE SUPPLY	PAPER FOR THE DISTRICT	16,211.26	02/27/2023
824	AMAZON CAPITAL SERVICES	FOLDERS FOR SPED TEACHERS	65.10	02/27/2023
825	SCHOLASTIC BOOK CLUBS, INC.	AR REWARD BOOKS FOR CMS STUDENTS	400.00	02/27/2023
826	SOLUTION TREE, INC.	BOOKS FOR TEACHERS	500.00	02/28/2023
827	SOONER TECHNOLOGY	UBIQUITI 10G MODULES FOR SOUTHWEST POINT TO POINT	309.13	02/28/2023
828	SKETCH SHE BRANDING, LLC	SPECIAL OLYMPICS TEAM SHIRTS	550.00	03/01/2023
829	APPLE STORE FOR EDUCATION INSTITUTION	MACBOOK PRO 16 INCH FOR RIVERA AND FISHER	2,588.00	03/02/2023
830	SOONER TECHNOLOGY	LENOVO YOGA LAPTOPS FOR RIVERA AND FISHER	2,903.98	03/02/2023
831	PROSPERITY BANK	ISA MEMBERSHIP FOR MARK STAPLETON	165.00	03/03/2023
832	AIMEE CARTER PHYSICAL THERAPY	PHYSICAL THERAPY FOR THE DISTRICT	12,900.00	03/03/2023
833	OSSAA	BAND REGISTRATION FEES	300.00	03/07/2023
834	OSSAA	BAND REGISTRATION FEES	240.00	03/07/2023
835	OSSAA	CONTEST ENTRY FEE FOR CMS JAZZ BAND	150.00	03/07/2023
836	CHS VOCAL MUSIC	STUDENT NASHVILLE TRIP FEES MCKINNEY VENTO	450.00	03/07/2023
837	PROSPERITY BANK	HOTEL FOR JOHN FOWLER FOR CHILDRENS BEHAVIORAL HEALTH CONFERENCE APRIL 11-13, 2023	310.00	03/09/2023

**CLINTON PUBLIC SCHOOLS****Encumbrance For Board Approval**

From: 10 Feb 2023 to: 09 Mar 2023

GEN FUND-FOR OPERAT

PO #	Vendor Name	General Description	Amount	Date
838	STAPLES ADVANTAGE	CUMULATIVE FOLDERS	2,777.38	03/09/2023
839	TEACHER DIRECT	CONSTRUCTION PAPER	1,042.60	03/09/2023
840	MIDWEST MUSIC	BAND SUPPLIES	83.73	03/09/2023
841	MIDWEST MUSIC	BAND SUPPLIES	85.00	03/09/2023
842	MIDWEST MUSIC	BAND SUPPLIES	198.20	03/09/2023
843	AMAZON CAPITAL SERVICES	BAND SUPPLIES	73.98	03/09/2023
844	AMAZON CAPITAL SERVICES	SUPPLIES FOR HOMELESS	12,500.00	03/09/2023
845	SOONER TECHNOLOGY	UBIQUITI CAMERA'S	11,086.57	03/09/2023
70854	SAMBRANO, ALIJANDRA	PAYROLL ENCUMBRANCE	374.08	02/27/2023
70855	MARQUEZ, MATILDA	PAYROLL ENCUMBRANCE	339.10	02/27/2023
70856	FERNANDEZ, MORGANDEE	PAYROLL ENCUMBRANCE	236.83	02/27/2023
70857	FELCH, DEX D	PAYROLL ENCUMBRANCE	3,095.63	02/27/2023
70858	FELCH, DEX D	PAYROLL ENCUMBRANCE	2,343.00	02/27/2023
70860	CARROLL, KELSIE	PAYROLL ENCUMBRANCE	1,749.31	03/08/2023
70861	WILSON, EUNICE	PAYROLL ENCUMBRANCE	4,636.05	02/27/2023
70862	BONSER, DIANE	PAYROLL ENCUMBRANCE	429.89	02/27/2023
70863	ADKINSON, JULIE N	PAYROLL ENCUMBRANCE	242.48	02/27/2023
70864	OLGUIN, KORRINA	PAYROLL ENCUMBRANCE	883.87	02/27/2023
70865	SAMBRANO, DAVON	PAYROLL ENCUMBRANCE	930.80	02/27/2023
70866	LOPEZ, ABIGAIL	PAYROLL ENCUMBRANCE	59.21	02/27/2023
70867	WILLIAMS, LACI D	PAYROLL ENCUMBRANCE	320.66	02/27/2023
70868	LONGHOFER, KALEB	PAYROLL ENCUMBRANCE	7,001.16	02/28/2023
70869	CHAPMAN, KAREN L	PAYROLL ENCUMBRANCE	430.60	03/08/2023
70870	ANESHANSLEY, MELANIE K	PAYROLL ENCUMBRANCE	5,740.35	03/08/2023
70871	PEREZ, CASEY	PAYROLL ENCUMBRANCE	125.15	03/08/2023
70872	TORRES, CHRISTIAN A	PAYROLL ENCUMBRANCE	39.11	03/08/2023
70873	CHALLIS, RAYMOND I	PAYROLL ENCUMBRANCE	3,514.50	03/08/2023
70874	KING, JEFFREY T	PAYROLL ENCUMBRANCE	8,200.50	03/08/2023
70875	PARSONS, BRIDGETTE	PAYROLL ENCUMBRANCE	1,171.50	03/08/2023

Current Encumbered**258,654.24**



CLINTON PUBLIC SCHOOLS

Encumbrance For Board Approval

From: 10 Feb 2023 to: 09 Mar 2023

CHILD NUTRITION PROG

PO #	Vendor Name	General Description	Amount	Date
49	AMAZON CAPITAL SERVICES	SUPPLIES FOR CAFETERIA CARD PRINTERS	294.75	02/15/2023
50	OPAA! FOOD MANAGEMENT OF OKLAHOMA, LLC.	FEBRUARY MEALS SERVED AT CPS	126,500.00	02/28/2023
Current Encumbered			126,794.75	



CLINTON PUBLIC SCHOOLS

Encumbrance For Board Approval

From: 10 Feb 2023 to: 09 Mar 2023

BOND FUND 31

PO #	Vendor Name	General Description	Amount	Date
7	WALLACE DESIGN COLLECTIVE	CIVIL ENGINEERING SERVICES	85,400.00	03/03/2023
Current Encumbered			85,400.00	

CLINTON PUBLIC SCHOOLS
SUMMARY OF FINANCIAL ACTIVITIES

02/28/2023

All Years Grouped By FUND	GENERAL FUND	BUILDING FUND	CHILD NUTRITION	BOND FUND	SINKING FUND
CASH ON HAND:					
BEGINNING MONTHLY BALANCE	3,030,428.12	1,995,865.74	591,198.95	1,931,835.00	1,331,888.37
ADD: MONTHLY RECEIPTS	1,827,148.22	68,598.75	141,936.78	5,688.48	199,232.57
MATURING INVESTMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL CASH:	4,857,576.34	2,064,464.49	733,135.73	1,937,523.48	1,531,120.94
LESS: CHECKS ISSUED	1,506,449.16	0.00	167,180.31	332,626.42	0.00
PURCHASE OF INVESTMENTS	0.00	0.00	0.00	0.00	0.00
INTEREST ON NON-PAYABLE	0.00	0.00	0.00	0.00	0.00
BOND INDEBTEDNESS	0.00	0.00	0.00	0.00	0.00
REPAY-MONEY MGMT.	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
INTEREST ON BONDS	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0.00	0.00	0.00	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
ENDING MONTHLY BALANCE	3,351,127.18	2,064,464.49	565,955.42	1,604,897.06	1,531,120.94
INVESTMENTS:					
BEGINNING MONTHLY BALANCE	0.00	0.00	0.00	0.00	0.00
ADD: INVESTMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENTS:	0.00	0.00	0.00	0.00	0.00
LESS: MATURING INVESTMENTS	0.00	0.00	0.00	0.00	0.00
ENDING MONTHLY BALANCE:	0.00	0.00	0.00	0.00	0.00
<hr/>					
TOTALS:					
END OF MONTH CASH BALANCE:	3,351,127.18	2,064,464.49	565,955.42	1,604,897.06	1,531,120.94
END OF MONTH INV. BALANCE:	0.00	0.00	0.00	0.00	0.00
TOTAL CASH:	3,351,127.18	2,064,464.49	565,955.42	1,604,897.06	1,531,120.94
ADD: OUTSTANDING CHECKS	621,753.94	0.00	24,769.41	2,382.66	0.00
TOTAL MONIES:	3,972,881.12	2,064,464.49	590,724.83	1,607,279.72	1,531,120.94

CLINTON PUBLIC SCHOOLS
SUMMARY OF FINANCIAL ACTIVITIES

02/28/2023

All Years Grouped By FUND	TOTAL ALL FUNDS
CASH ON HAND:	
BEGINNING MONTHLY BALANCE	8,881,216.18
ADD: MONTHLY RECEIPTS	2,242,604.80
MATURING INVESTMENTS	0.00
TOTAL CASH:	11,123,820.98
LESS: CHECKS ISSUED	2,006,255.89
PURCHASE OF INVESTMENTS	0.00
INTEREST ON NON-PAYABLE	0.00
BOND INDEBTEDNESS	0.00
REPAY-MONEY MGMT.	0.00
MISCELLANEOUS	0.00
INTEREST ON BONDS	0.00
TRANSFERS	0.00
ADJUSTMENTS	0.00
ENDING MONTHLY BALANCE	9,117,565.09
INVESTMENTS:	
BEGINNING MONTHLY BALANCE	0.00
ADD: INVESTMENTS	0.00
TOTAL INVESTMENTS:	0.00
LESS: MATURING INVESTMENTS	0.00
ENDING MONTHLY BALANCE:	0.00
<hr style="border-top: 1px dashed black;"/>	
TOTALS:	
END OF MONTH CASH BALANCE:	9,117,565.09
END OF MONTH INV. BALANCE:	0.00
TOTAL CASH:	9,117,565.09
ADD: OUTSTANDING CHECKS	648,906.01
TOTAL MONIES:	9,766,471.10

CLINTON PUBLIC SCHOOLS
SUMMARY OF FINANCIAL ACTIVITIES
TOTALS BY YEAR FOR ALL YEARS

02/28/2023

Fiscal Year Fund	EOM Cash Balance	EOM Inv. Balance	Total Cash	Outstanding Checks or Warrants	Total Monies

Fiscal Year 2					
11 GENERAL FUND	0.00	0.00	0.00	6,080.60	6,080.60
21 BUILDING FUND	0.00	0.00	0.00	0.00	0.00
22 CHILD NUTRITION	0.00	0.00	0.00	0.00	0.00
31 BOND FUND	0.00	0.00	0.00	0.00	0.00
41 SINKING FUND	0.00	0.00	0.00	0.00	0.00
ALL FUNDS	0.00	0.00	0.00	6,080.60	6,080.60

Fiscal Year 3					
11 GENERAL FUND	3,351,127.18	0.00	3,351,127.18	615,673.34	3,966,800.52
21 BUILDING FUND	2,064,464.49	0.00	2,064,464.49	0.00	2,064,464.49
22 CHILD NUTRITION	565,955.42	0.00	565,955.42	24,769.41	590,724.83
31 BOND FUND	1,604,897.06	0.00	1,604,897.06	2,382.66	1,607,279.72
41 SINKING FUND	1,531,120.94	0.00	1,531,120.94	0.00	1,531,120.94
ALL FUNDS	9,117,565.09	0.00	9,117,565.09	642,825.41	9,760,390.50
=====					
ALL YEARS TOTALS	9,117,565.09	0.00	9,117,565.09	648,906.01	9,766,471.10

CLINTON PUBLIC SCHOOLS
SUMMARY OF FINANCIAL ACTIVITIES

02/28/2023

	YEAR 2022	YEAR 2023	TOTAL
CASH ON HAND:			
BEGINNING MONTHLY BALANCE	0.00	8,881,216.18	8,881,216.18
ADD: MONTHLY RECEIPTS	0.00	2,242,604.80	2,242,604.80
MATURING INVESTMENTS	0.00	0.00	0.00
TOTAL CASH:	0.00	11,123,820.98	11,123,820.98
LESS: WARRANTS ISSUED	0.00	2,006,255.89	2,006,255.89
PURCHASE OF INVESTMENTS	0.00	0.00	0.00
INTEREST ON NON-PAYABLE	0.00	0.00	0.00
BOND INDEBTEDNESS	0.00	0.00	0.00
REPAY-MONEY MGMT.	0.00	0.00	0.00
MISCELLANEOUS	0.00	0.00	0.00
INTEREST ON BONDS	0.00	0.00	0.00
TRANSFERS	0.00	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00
ENDING MONTHLY BALANCE	0.00	9,117,565.09	9,117,565.09
INVESTMENTS:			
BEGINNING MONTHLY BALANCE	0.00	0.00	0.00
ADD: INVESTMENTS	0.00	0.00	0.00
TOTAL INVESTMENTS:	0.00	0.00	0.00
LESS: MATURING INVESTMENTS	0.00	0.00	0.00
ENDING MONTHLY BALANCE:	0.00	0.00	0.00
<hr style="border-top: 1px dashed black;"/>			
TOTALS:			
END OF MONTH CASH BALANCE:	0.00	9,117,565.09	9,117,565.09
END OF MONTH INV. BALANCE:	0.00	0.00	0.00
TOTAL CASH:	0.00	9,117,565.09	9,117,565.09
ADD: OUTSTANDING CHECKS	6,080.60	642,825.41	648,906.01
TOTAL MONIES:	6,080.60	9,760,390.50	9,766,471.10

CLINTON PUBLIC SCHOOLS

02/28/2023

Budget Year 23

TREASURER'S TO DATE REVENUE COMPARISON - Accts As Entered

REVENUE SOURCE	CURRENT 2021-2022	CURRENT 2022-2023	DOLLAR DIFFERENCE	LAST YEAR COLLECTED	THIS YEAR ESTIMATED	THIS YEAR % COLLECTED	AMOUNT TO COLLECT	23 EST LESS 22 COLL.
GENERAL FUND								
LOCAL SOURCES								
AD VAL TX LV (CUR YR	\$2,214,983.95	\$2,389,429.78	\$174,445.83	\$2,666,830.56	\$2,666,830.56	89.6%	\$277,400.78	\$0.00
AD VAL TX LV (PRIOR)	\$58,149.54	\$63,524.01	\$5,374.47	\$73,903.94	\$73,903.94	86.0%	\$10,379.93	\$0.00
REVENUE IN LIEU OF TAXES	\$1,381.49	\$1,175.61	-\$205.88	\$1,381.49	\$1,381.49	85.1%	\$205.88	\$0.00
OTHER DISTRICT SOURCES	\$762.10	\$1,074.48	\$312.38	\$762.10	\$762.10	141.0%	Over	\$0.00
INTEREST EARNINGS	\$6,789.02	\$66,008.81	\$59,219.79	\$17,289.31	\$17,289.31	381.8%	Over	\$0.00
RENTAL OF SCHOOL	\$245.00	\$270.00	\$25.00	\$385.00	\$385.00	70.1%	\$115.00	\$0.00
SALES OF EQUIP, SERVICES &	\$20,374.00	\$390.00	-\$19,984.00	\$23,179.00	\$23,179.00	1.7%	\$22,789.00	\$0.00
LOSS INSURANCE	\$0.00	\$5,267.23	\$5,267.23	\$0.00	\$0.00		Over	\$0.00
DAMAGE TO SCHOOL	\$326.00	\$773.00	\$447.00	\$5,976.00	\$5,976.00	12.9%	\$5,203.00	\$0.00
WORKERS COMP REIMB	\$5,926.99	\$0.00	-\$5,926.99	\$7,819.43	\$7,819.43	0.0%	\$7,819.43	\$0.00
MISC REIMBURSEMENTS	\$10,191.54	\$76,606.18	\$66,414.64	\$301,956.55	\$279,632.74	27.4%	\$203,026.56	-\$22,323.81
MISC REIMBURSEMENT	\$0.00	\$491.37	\$491.37	\$0.00	\$491.37	100.0%	\$0.00	\$491.37
HOMELESS I	\$0.00	\$44.11	\$44.11	\$0.00	\$0.00		Over	\$0.00
DONATIONS FROM PRIVATE	\$500.00	\$1,540.00	\$1,040.00	\$500.00	\$500.00	308.0%	Over	\$0.00
DISTRICT CONTRACTS	\$52,416.00	\$52,290.00	-\$126.00	\$102,159.00	\$102,159.00	51.2%	\$49,869.00	\$0.00
MIN RYLTS & LSE REV	\$940.69	\$930.02	-\$10.67	\$1,468.62	\$1,468.62	63.3%	\$538.60	\$0.00
OTHER DIST REVENUE (CHILD	\$0.00	\$171.50	\$171.50	-\$27,532.21	\$0.00		Over	\$27,532.21
PROMOTIONAL REBATES	\$26,827.20	\$3,342.26	-\$23,484.94	\$27,532.21	\$27,532.21	12.1%	\$24,189.95	\$0.00
TOTAL	\$2,399,813.52	\$2,663,328.36	\$263,514.84	\$3,203,611.00	\$3,209,310.77	83.0%	\$545,982.41	\$5,699.77
INTERMEDIATE SOURCES								
COUNTY 4 MILL AD VAL	\$432,826.61	\$476,741.17	\$43,914.56	\$529,157.98	\$529,157.98	90.1%	\$52,416.81	\$0.00
COUNTY APPORTN (MTG)	\$53,650.45	\$31,547.88	-\$22,102.57	\$75,228.61	\$75,228.61	41.9%	\$43,680.73	\$0.00

CLINTON PUBLIC SCHOOLS

02/28/2023

Budget Year 23

TREASURER'S TO DATE REVENUE COMPARISON - Accts As Entered

REVENUE SOURCE	CURRENT 2021-2022	CURRENT 2022-2023	DOLLAR DIFFERENCE	LAST YEAR COLLECTED	THIS YEAR ESTIMATED	THIS YEAR % COLLECTED	AMOUNT TO COLLECT	23 EST LESS 22 COLL.
RESALE OF PROPERTY FUND	\$0.00	\$0.00	\$0.00	\$19,654.90	\$19,654.90	0.0%	\$19,654.90	\$0.00
TOTAL	\$486,477.06	\$508,289.05	\$21,811.99	\$624,041.49	\$624,041.49	81.5%	\$115,752.44	\$0.00
STATE SOURCES								
GROSS PRODUCTION TAX	\$567,146.01	\$838,342.68	\$271,196.67	\$1,091,815.45	\$1,091,815.45	76.8%	\$253,472.77	\$0.00
MOTOR VEH COLLECTION	\$657,321.10	\$562,608.65	-\$94,712.45	\$971,268.79	\$971,268.79	57.9%	\$408,660.14	\$0.00
R.E.A. TAX	\$70,014.04	\$83,329.65	\$13,315.61	\$103,170.99	\$103,170.99	80.8%	\$19,841.34	\$0.00
ST SCH LAND EARNINGS	\$156,848.48	\$210,572.19	\$53,723.71	\$260,894.65	\$260,894.65	80.7%	\$50,322.46	\$0.00
VEHICLE TAX STAMP	\$2,016.91	\$1,913.52	-\$103.39	\$2,661.67	\$2,661.67	71.9%	\$748.15	\$0.00
FNDTN & SAL INC AID	\$5,598,947.46	\$4,910,405.08	-\$688,542.38	\$8,739,817.25	\$8,739,817.25	56.2%	\$3,829,412.17	\$0.00
SALARY IN LIEU OF INS	\$7,378.11	\$7,905.11	\$527.00	\$87,381.10	\$11,711.28	67.5%	\$3,806.17	-\$75,669.82
SUPPORT SALARY IN LIEU OF	\$30,814.70	\$33,242.65	\$2,427.95	\$108,554.51	\$50,512.07	65.8%	\$17,269.42	-\$58,042.44
CERT.EMPLOYEE HEALTH	\$712,399.21	\$738,192.26	\$25,793.05	\$1,055,122.58	\$1,130,792.40	65.3%	\$392,600.14	\$75,669.82
SUPPORT HEALTH	\$409,697.19	\$425,065.06	\$15,367.87	\$590,506.01	\$648,548.45	65.5%	\$223,483.39	\$58,042.44
ALTN-HIGH CHLG EDU	\$46,891.56	\$60,180.67	\$13,289.11	\$93,783.12	\$93,783.12	64.2%	\$33,602.45	\$0.00
NBCT BONUS	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	0.0%	\$5,000.00	\$0.00
READING SUFFICIENCY ACT	\$40,602.69	\$44,983.68	\$4,380.99	\$40,602.69	\$40,602.69	110.8%	Over	\$0.00
PURCHASE OF TEXT BOOKS	\$176,203.79	\$84,378.49	-\$91,825.30	\$176,203.79	\$176,203.79	47.9%	\$91,825.30	\$0.00
DRIVRES EDUCATION	\$0.00	\$5,940.00	\$5,940.00	\$0.00	\$5,940.00	100.0%	\$0.00	\$5,940.00
STATE LAND REIMBURSE	\$43,125.65	\$4.09	-\$43,121.56	\$43,125.65	\$43,125.65	0.0%	\$43,121.56	\$0.00
TSET TOBACCO SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$15,500.00	0.0%	\$15,500.00	\$15,500.00
TSET	\$0.00	\$0.00	\$0.00	\$15,500.00	\$0.00		\$0.00	-\$15,500.00
ACE TECHNOLOGY	\$0.00	\$0.00	\$0.00	\$12,012.32	\$12,012.32	0.0%	\$12,012.32	\$0.00
COMPR HS VO SAL REIM	\$13,220.00	\$13,220.00	\$0.00	\$26,440.00	\$26,440.00	50.0%	\$13,220.00	\$0.00
VOCATIONAL PROG ASST	\$26,868.00	\$26,868.00	\$0.00	\$53,745.00	\$53,745.00	50.0%	\$26,877.00	\$0.00

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REVENUE SOURCE	CURRENT 2021-2022	CURRENT 2022-2023	DOLLAR DIFFERENCE	LAST YEAR COLLECTED	THIS YEAR ESTIMATED	THIS YEAR % COLLECTED	AMOUNT TO COLLECT	23 EST LESS 22 COLL.
OK EDUCATION LOTTERY	\$8,678.25	\$11,593.76	\$2,915.51	\$8,678.25	\$8,678.25	133.6%	Over	\$0.00
TOTAL	\$8,568,173.15	\$8,058,745.54	-\$509,427.61	\$13,486,283.82	\$13,492,223.82	59.7%	\$5,433,478.28	\$5,940.00
FEDERAL SOURCES								
IMPACT AID	\$165,146.00	\$167,006.00	\$1,860.00	\$441,926.00	\$441,926.00	37.8%	\$274,920.00	\$0.00
IMPACT AID 7003(D)	\$4,238.00	\$4,238.00	\$0.00	\$8,900.00	\$8,900.00	47.6%	\$4,662.00	\$0.00
TITLE VII INDIAN EDUCATION	\$88,536.60	\$0.00	-\$88,536.60	\$125,748.82	\$125,748.82	0.0%	\$125,748.82	\$0.00
TITLE I ACT,BASIC PG	\$290,919.61	\$671,192.80	\$380,273.19	\$568,568.81	\$568,568.81	118.1%	Over	\$0.00
TITLE I PART A	\$228,452.37	\$77,259.39	-\$151,192.98	\$228,452.37	\$228,452.37	33.8%	\$151,192.98	\$0.00
STRIVING READERS	\$0.00	\$0.00	\$0.00	\$1,662.66	\$1,662.66	0.0%	\$1,662.66	\$0.00
STRIVING READERS	\$96,260.45	\$736.77	-\$95,523.68	\$96,260.45	\$96,260.45	0.8%	\$95,523.68	\$0.00
TIT II PRT A-TRAIN	\$24,650.42	\$49,058.61	\$24,408.19	\$50,212.35	\$50,212.35	97.7%	\$1,153.74	\$0.00
TITLE II TEACHER/ PRINCIPAL	\$48,881.82	\$18,069.06	-\$30,812.76	\$48,881.82	\$48,881.82	37.0%	\$30,812.76	\$0.00
TITLE III A ENGLISH LANG ACQ	\$15,172.06	\$31,364.20	\$16,192.14	\$34,424.27	\$34,424.27	91.1%	\$3,060.07	\$0.00
TITLE III-EMERGENCY	\$14,883.11	\$6,050.18	-\$8,832.93	\$14,883.11	\$14,883.11	40.7%	\$8,832.93	\$0.00
IDEA-B MONITORING	\$2,535.90	\$2,672.00	\$136.10	\$2,535.90	\$2,535.90	105.4%	Over	\$0.00
IDEA PL 105-17	\$222,354.98	\$235,825.48	\$13,470.50	\$372,047.13	\$372,047.13	63.4%	\$136,221.65	\$0.00
ARP FLOW THROUGH	\$0.00	\$18,535.25	\$18,535.25	\$85,159.39	\$39,142.22	47.4%	\$20,606.97	-\$46,017.17
IDEA B FLOW THRU PRYR	\$171,540.60	\$62,335.60	-\$109,205.00	\$171,540.60	\$171,540.60	36.3%	\$109,205.00	\$0.00
PRESCHOOL	\$3,586.44	\$3,128.70	-\$457.74	\$5,977.40	\$5,977.40	52.3%	\$2,848.70	\$0.00
ARP PRESCHOOL	\$0.00	\$0.00	\$0.00	\$6,455.85	\$0.00		\$0.00	-\$6,455.85
PRESCHOOL	\$2,045.36	\$47.61	-\$1,997.75	\$2,045.36	\$2,045.36	2.3%	\$1,997.75	\$0.00
TITLE IV LEAS FORMULA	\$48,973.83	\$49,590.36	\$616.53	\$48,973.83	\$48,973.83	101.3%	Over	\$0.00
TITLE IV-21ST CENTURY	\$2,118.66	\$0.00	-\$2,118.66	\$2,118.66	\$2,118.66	0.0%	\$2,118.66	\$0.00
ARP HOMELESS II LEAS	\$0.00	\$49,401.70	\$49,401.70	\$0.00	\$0.00		Over	\$0.00

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REVENUE SOURCE	CURRENT 2021-2022	CURRENT 2022-2023	DOLLAR DIFFERENCE	LAST YEAR COLLECTED	THIS YEAR ESTIMATED	THIS YEAR % COLLECTED	AMOUNT TO COLLECT	23 EST LESS 22 COLL.
HOMELESS CHILDREN &	\$12,413.69	\$21,276.26	\$8,862.57	\$37,819.78	\$37,819.78	56.3%	\$16,543.52	\$0.00
HOMELESS CHILDREN &	\$44,813.16	\$11,722.22	-\$33,090.94	\$44,813.16	\$44,813.16	26.2%	\$33,090.94	\$0.00
REHABILITATION SERVICES	\$1,856.00	\$1,680.18	-\$175.82	\$4,641.82	\$4,641.82	36.2%	\$2,961.64	\$0.00
ECF FUNDS	\$0.00	\$86,300.00	\$86,300.00	\$0.00	\$86,300.00	100.0%	\$0.00	\$86,300.00
ARP-ESSER III SUMMER	\$0.00	\$19,028.98	\$19,028.98	\$0.00	\$19,028.98	100.0%	\$0.00	\$19,028.98
ARP-ESSER III AFTER SCHOOL	\$0.00	\$44,323.09	\$44,323.09	\$0.00	\$0.00		Over	\$0.00
ARP FLOW THROUGH	\$46,017.17	\$0.00	-\$46,017.17	\$0.00	\$46,017.17	0.0%	\$46,017.17	\$46,017.17
ARP PRESCHOOL	\$6,455.85	\$0.00	-\$6,455.85	\$0.00	\$6,455.85	0.0%	\$6,455.85	\$6,455.85
OSDH REOPENING SCHOLS	\$22,220.61	\$116,090.77	\$93,870.16	\$282,837.43	\$282,837.43	41.1%	\$166,746.66	\$0.00
STUDENT TEACHER	\$0.00	\$5,247.00	\$5,247.00	\$0.00	\$3,500.00	149.9%	Over	\$3,500.00
GEAR UP	\$81,054.00	\$115,956.57	\$34,902.57	\$81,054.00	\$81,054.00	143.1%	Over	\$0.00
OTHER MISC SOURCE FED	\$189,111.20	\$0.00	-\$189,111.20	\$222,564.91	\$222,564.91	0.0%	\$222,564.91	\$0.00
ESSER II FORMULA FUNDS	\$1,072,897.51	\$84,504.97	-\$988,392.54	\$2,047,229.72	\$2,047,229.72	4.1%	\$1,962,724.75	\$0.00
ARP ESSER III HOMELESS	\$0.00	\$11,019.22	\$11,019.22	\$0.00	\$0.00		Over	\$0.00
ARP HOMELESS II LEAS	\$0.00	\$7,337.06	\$7,337.06	\$0.00	\$1,219.46	601.7%	Over	\$1,219.46
OTHER MISC FEDERAL	\$133,623.18	\$573,896.42	\$440,273.24	\$133,623.18	\$133,623.18	429.5%	Over	\$0.00
FARM BILL EQUIP GRANT	\$8,123.28	\$0.00	-\$8,123.28	\$0.00	\$8,123.28	0.0%	\$8,123.28	\$8,123.28
CARL PERKINS SECONDARY	\$13,314.98	\$11,114.74	-\$2,200.24	\$13,314.98	\$13,314.98	83.5%	\$2,200.24	\$0.00
TOTAL	\$3,062,196.84	\$2,556,009.19	-\$506,187.65	\$5,184,673.76	\$5,302,845.48	48.2%	\$2,746,836.29	\$118,171.72
REVENUE SOURCE TOTAL	\$14,516,660.57	\$13,786,372.14	-\$730,288.43	\$22,498,610.07	\$22,628,421.56			
NON-REVENUE RECEIPTS								
RETURN OF PETTY CASH	\$0.00	\$0.00	\$0.00	\$174.03	\$174.03	0.0%	\$174.03	\$0.00
ACTIVITY FUND	\$0.00	\$0.00	\$0.00	\$69,103.52	\$63,823.12	0.0%	\$63,823.12	-\$5,280.40

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REVENUE SOURCE	CURRENT 2021-2022	CURRENT 2022-2023	DOLLAR DIFFERENCE	LAST YEAR COLLECTED	THIS YEAR ESTIMATED	THIS YEAR % COLLECTED	AMOUNT TO COLLECT	23 EST LESS 22 COLL.
CORRECTING ENTRY	\$0.00	\$0.00	\$0.00	\$0.00	\$72.00	0.0%	\$72.00	\$72.00
TOTAL	\$0.00	\$0.00	\$0.00	\$69,277.55	\$64,069.15	0.0%	\$64,069.15	-\$5,208.40
BALANCE SHEET								
CASH FORWARD	\$1,405,390.23	\$3,244,015.51	\$1,838,625.28	\$1,404,700.72	\$0.00		Over	-\$1,404,700.72
CARRYOVER TEXT BOOKS	\$91,345.12	\$0.00	-\$91,345.12	\$91,345.12	\$0.00		\$0.00	-\$91,345.12
CARRYOVER ACE	\$33,850.13	\$0.00	-\$33,850.13	\$33,850.13	\$0.00		\$0.00	-\$33,850.13
CARRYOVER READ SUFF ACT	\$77,540.61	\$0.00	-\$77,540.61	\$77,540.61	\$0.00		\$0.00	-\$77,540.61
Carryover to new year	\$621,730.20	\$0.00	-\$621,730.20	\$621,730.20	\$0.00		\$0.00	-\$621,730.20
592 CARRYOVER	\$64,597.42	\$0.00	-\$64,597.42	\$64,597.42	\$0.00		\$0.00	-\$64,597.42
CARRY OVER	\$0.00	\$0.00	\$0.00	\$689.51	\$0.00		\$0.00	-\$689.51
ESTOPPED WARRANTS	\$0.00	\$0.00	\$0.00	\$12.80	\$0.00		\$0.00	-\$12.80

TOTAL \$2,294,453.71 \$3,244,015.51 \$949,561.80 \$2,294,466.51 \$0.00 -\$3,244,015.51 -\$2,294,466.51

NON-REVENUE SOURCE \$2,294,453.71 \$3,244,015.51 \$949,561.80 \$2,363,744.06 \$64,069.15

FUND TOTAL \$16,811,114.28 \$17,030,387.65 \$219,273.37 \$24,862,354.13 \$22,692,490.71 75.1% \$5,662,103.06 -\$2,169,863.42

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TREASURER'S TO DATE REVENUE COMPARISON - Accts As Entered

REVENUE SOURCE	CURRENT 2021-2022	CURRENT 2022-2023	DOLLAR DIFFERENCE	LAST YEAR COLLECTED	THIS YEAR ESTIMATED	THIS YEAR % COLLECTED	AMOUNT TO COLLECT	23 EST LESS 22 COLL.
CO-OP FUND								
LOCAL SOURCES								
MISC FED PROGRAMS - RUS	\$0.00	\$0.00	\$0.00	-\$63,711.00	\$0.00		\$0.00	\$63,711.00
RUSS MISC REIMB	\$63,711.00	\$0.00	-\$63,711.00	\$63,711.00	\$63,711.00	0.0%	\$63,711.00	\$0.00
TOTAL	\$63,711.00	\$0.00	-\$63,711.00	\$0.00	\$63,711.00	0.0%	\$63,711.00	\$63,711.00
FEDERAL SOURCES								
MISC FED REVENUE - RUS	\$0.00	\$0.00	\$0.00	\$63,711.00	\$0.00		\$0.00	-\$63,711.00
TOTAL	\$0.00	\$0.00	\$0.00	\$63,711.00	\$0.00		\$0.00	-\$63,711.00
REVENUE SOURCE TOTAL								
	\$63,711.00	\$0.00	-\$63,711.00	\$63,711.00	\$63,711.00		\$0.00	\$63,711.00
BALANCE SHEET								
Cash Forward	-\$63,711.00	\$0.00	\$63,711.00	-\$63,711.00	\$0.00		\$0.00	\$63,711.00
TOTAL	-\$63,711.00	\$0.00	\$63,711.00	-\$63,711.00	\$0.00		\$0.00	\$63,711.00
FUND TOTAL								
	\$0.00	\$0.00	\$0.00	\$0.00	\$63,711.00	0.0%	\$63,711.00	\$63,711.00

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TREASURER'S TO DATE REVENUE COMPARISON - Accts As Entered

REVENUE SOURCE	CURRENT 2021-2022	CURRENT 2022-2023	DOLLAR DIFFERENCE	LAST YEAR COLLECTED	THIS YEAR ESTIMATED	THIS YEAR % COLLECTED	AMOUNT TO COLLECT	23 EST LESS 22 COLL.
BUILDING FUND								
LOCAL SOURCES								
AD VAL TX LV (CUR YR)	\$316,517.82	\$341,442.87	\$24,925.05	\$381,099.82	\$381,099.82	89.6%	\$39,656.95	\$0.00
AD VAL TX LV (PRIOR)	\$7,952.90	\$8,540.04	\$587.14	\$10,204.71	\$10,204.71	83.7%	\$1,664.67	\$0.00
REVENUE IN LIEU OF TAXES	\$0.00	\$4.87	\$4.87	\$0.00	\$4.87	100.0%	\$0.00	\$4.87
INTEREST EARNINGS	\$3,092.71	\$34,780.60	\$31,687.89	\$6,062.38	\$6,062.38	573.7%	Over	\$0.00
INSURANCE LOSS	\$0.00	\$455,060.43	\$455,060.43	\$942,252.77	\$682,791.02	66.7%	\$227,730.59	-\$259,461.75
DAMAGE TO SCHOOL	\$259,461.75	\$0.00	-\$259,461.75	\$0.00	\$259,461.75	0.0%	\$259,461.75	\$259,461.75
TOTAL	\$587,025.18	\$839,828.81	\$252,803.63	\$1,339,619.68	\$1,339,624.55	62.7%	\$499,795.74	\$4.87
STATE SOURCES								
REDBUD	\$109,699.45	\$16,342.09	-\$93,357.36	\$192,277.77	\$192,277.77	8.5%	\$175,935.68	\$0.00
STATE LAND REIMBURSEMENT	\$0.60	\$0.59	-\$0.01	\$0.60	\$0.60	98.3%	\$0.01	\$0.00
TOTAL	\$109,700.05	\$16,342.68	-\$93,357.37	\$192,278.37	\$192,278.37	8.5%	\$175,935.69	\$0.00
REVENUE SOURCE TOTAL								
	\$696,725.23	\$856,171.49	\$159,446.26	\$1,531,898.05	\$1,531,902.92			
BALANCE SHEET								
CASH FORWARD	\$1,023,055.93	\$1,270,101.45	\$247,045.52	\$1,023,055.93	\$0.00		Over	-\$1,023,055.93
TOTAL	\$1,023,055.93	\$1,270,101.45	\$247,045.52	\$1,023,055.93	\$0.00		-\$1,270,101.45	-\$1,023,055.93
NON-REVENUE SOURCE								
	\$1,023,055.93	\$1,270,101.45	\$247,045.52	\$1,023,055.93	\$0.00			
FUND TOTAL								
	\$1,719,781.16	\$2,126,272.94	\$406,491.78	\$2,554,953.98	\$1,531,902.92	138.8%	-\$594,370.02	-\$1,023,051.06

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REVENUE SOURCE	CURRENT 2021-2022	CURRENT 2022-2023	DOLLAR DIFFERENCE	LAST YEAR COLLECTED	THIS YEAR ESTIMATED	THIS YEAR % COLLECTED	AMOUNT TO COLLECT	23 EST LESS 22 COLL.
CHILD NUTRITION								
LOCAL SOURCES								
INTEREST EARNINGS	\$1,686.59	\$17,533.44	\$15,846.85	\$3,559.20	\$3,559.20	492.6%	Over	\$0.00
ADULT MEALS	\$66.50	\$0.00	-\$66.50	\$66.50	\$66.50	0.0%	\$66.50	\$0.00
DISTRICT CONTRACTS	\$13,048.75	\$50,048.75	\$37,000.00	\$29,977.50	\$29,977.50	167.0%	Over	\$0.00
Promotional Rebate	\$1,280.07	\$136.48	-\$1,143.59	\$1,280.07	\$1,280.07	10.7%	\$1,143.59	\$0.00
TOTAL	\$16,081.91	\$67,718.67	\$51,636.76	\$34,883.27	\$34,883.27	194.1%	-\$32,835.40	\$0.00
STATE SOURCES								
SUPPORT IN LIEU OF	\$5,036.71	\$3,206.28	-\$1,830.43	\$19,918.27	\$7,722.76	41.5%	\$4,516.48	-\$12,195.51
SUPPORT- HEALTH	\$97,829.05	\$66,147.75	-\$31,681.30	\$140,541.94	\$152,737.45	43.3%	\$86,589.70	\$12,195.51
State Matching	\$0.00	\$5,838.42	\$5,838.42	\$14,949.10	\$14,949.10	39.1%	\$9,110.68	\$0.00
TOTAL	\$102,865.76	\$75,192.45	-\$27,673.31	\$175,409.31	\$175,409.31	42.9%	\$100,216.86	\$0.00
FEDERAL SOURCES								
USDA -SUPPLY CHAIN	\$0.00	\$63,029.31	\$63,029.31	\$47,120.87	\$47,120.87	133.8%	Over	\$0.00
P-EBT LOCAL ADMIN FUNDS	\$3,063.00	\$3,135.00	\$72.00	\$3,063.00	\$3,063.00	102.4%	Over	\$0.00
NATL SCHOOL LUNCH	\$611,790.78	\$456,837.67	-\$154,953.11	\$1,028,305.06	\$1,028,305.06	44.4%	\$571,467.39	\$0.00
SCH BREAKFAST PROG	\$292,638.87	\$259,086.51	-\$33,552.36	\$490,822.02	\$490,822.02	52.8%	\$231,735.51	\$0.00
Summer Food Program	\$38,838.10	\$36,890.31	-\$1,947.79	\$38,838.10	\$38,838.10	95.0%	\$1,947.79	\$0.00
CHILD & ADULT CARE FOOD	\$0.00	\$40,827.29	\$40,827.29	\$3,923.92	\$3,923.92	1040.5%	Over	\$0.00
NSLP EQUIPMENT ASST	\$0.00	\$0.00	\$0.00	\$8,123.28	\$0.00		\$0.00	-\$8,123.28
TOTAL	\$946,330.75	\$859,806.09	-\$86,524.66	\$1,620,196.25	\$1,612,072.97	53.3%	\$752,266.88	-\$8,123.28

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REVENUE SOURCE	CURRENT 2021-2022	CURRENT 2022-2023	DOLLAR DIFFERENCE	LAST YEAR COLLECTED	THIS YEAR ESTIMATED	THIS YEAR % COLLECTED	AMOUNT TO COLLECT	23 EST LESS 22 COLL.
REVENUE SOURCE TOTAL	\$1,065,278.42	\$1,002,717.21	-\$62,561.21	\$1,830,488.83	\$1,822,365.55			
NON-REVENUE RECEIPTS								
ACTIVITY FUND REIMB	\$0.00	\$0.00	\$0.00	\$1,972.69	\$1,972.69	0.0%	\$1,972.69	\$0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$1,972.69	\$1,972.69	0.0%	\$1,972.69	\$0.00
BALANCE SHEET								
Cash Forward	-\$164,250.99	\$946,612.49	\$1,110,863.48	\$8,882.56	\$0.00		Over	-\$8,882.56
CASH FORWARD	\$1,545.55	\$0.00	-\$1,545.55	\$1,545.55	\$0.00		\$0.00	-\$1,545.55
763 CARRYOVER	\$0.00	\$0.00	\$0.00	-\$7,918.76	\$0.00		\$0.00	\$7,918.76
Carryover to 766	\$627,814.25	\$0.00	-\$627,814.25	\$462,599.46	\$0.00		\$0.00	-\$462,599.46
ESTOPPED WARRANTS	\$0.00	\$0.00	\$0.00	\$981.85	\$0.00		\$0.00	-\$981.85
TOTAL	\$465,108.81	\$946,612.49	\$481,503.68	\$466,090.66	\$0.00		-\$946,612.49	-\$466,090.66
NON-REVENUE SOURCE	\$465,108.81	\$946,612.49	\$481,503.68	\$468,063.35	\$1,972.69			
FUND TOTAL	\$1,530,387.23	\$1,949,329.70	\$418,942.47	\$2,298,552.18	\$1,824,338.24	106.9%	-\$124,991.46	-\$474,213.94

CLINTON PUBLIC SCHOOLS

02/28/2023

Budget Year 23

TREASURER'S TO DATE REVENUE COMPARISON - Accts As Entered

REVENUE SOURCE	CURRENT 2021-2022	CURRENT 2022-2023	DOLLAR DIFFERENCE	LAST YEAR COLLECTED	THIS YEAR ESTIMATED	THIS YEAR % COLLECTED	AMOUNT TO COLLECT	23 EST LESS 22 COLL.
BOND FUND								
LOCAL SOURCES								
INTEREST EARNINGS	\$0.00	\$42,078.70	\$42,078.70	\$0.00	\$5,000.00	841.6%	Over	\$5,000.00
TOTAL	\$0.00	\$42,078.70	\$42,078.70	\$0.00	\$5,000.00	841.6%	-\$37,078.70	\$5,000.00
REVENUE SOURCE TOTAL	\$0.00	\$42,078.70	\$42,078.70	\$0.00	\$5,000.00			
NON-REVENUE RECEIPTS								
PROCEEDS OF SALE OF	\$0.00	\$3,137,477.78	\$3,137,477.78	\$64,000.00	\$64,000.00	4902.3%	Over	\$0.00
TOTAL	\$0.00	\$3,137,477.78	\$3,137,477.78	\$64,000.00	\$64,000.00	4902.3%	-\$3,073,477.78	\$0.00
BALANCE SHEET								
Cash Forward	\$0.00	\$64,000.00	\$64,000.00	\$0.00	\$0.00		Over	\$0.00
TOTAL	\$0.00	\$64,000.00	\$64,000.00	\$0.00	\$0.00		-\$64,000.00	\$0.00
NON-REVENUE SOURCE	\$0.00	\$3,201,477.78	\$3,201,477.78	\$64,000.00	\$64,000.00			
FUND TOTAL	\$0.00	\$3,243,556.48	\$3,243,556.48	\$64,000.00	\$69,000.00	4700.8%	-\$3,174,556.48	\$5,000.00

CLINTON PUBLIC SCHOOLS

02/28/2023

Budget Year 23

TREASURER'S TO DATE REVENUE COMPARISON - Accts As Entered

REVENUE SOURCE	CURRENT 2021-2022	CURRENT 2022-2023	DOLLAR DIFFERENCE	LAST YEAR COLLECTED	THIS YEAR ESTIMATED	THIS YEAR % COLLECTED	AMOUNT TO COLLECT	23 EST LESS 22 COLL.
SINKING FUND								
LOCAL SOURCES								
AD VAL TX LV (CUR YR)	\$1,261,071.88	\$1,470,356.30	\$209,284.42	\$1,518,266.83	\$1,518,266.83	96.8%	\$47,910.53	\$0.00
AD VAL TX LV (PRIOR)	\$35,453.40	\$31,138.21	-\$4,315.19	\$45,072.95	\$45,072.95	69.1%	\$13,934.74	\$0.00
REVENUE IN LIEU OF TAXES	\$0.00	\$21.01	\$21.01	\$0.00	\$4.87	431.4%	Over	\$4.87
INTEREST EARNINGS	\$1,368.91	\$11,291.01	\$9,922.10	\$3,578.79	\$3,578.79	315.5%	Over	\$0.00
TOTAL	\$1,297,894.19	\$1,512,806.53	\$214,912.34	\$1,566,918.57	\$1,566,923.44	96.6%	\$54,116.91	\$4.87
STATE SOURCES								
STATE LAND	\$2.38	\$2.52	\$0.14	\$2.38	\$2.38	105.9%	Over	\$0.00
TOTAL	\$2.38	\$2.52	\$0.14	\$2.38	\$2.38	105.9%	-\$0.14	\$0.00
REVENUE SOURCE TOTAL								
REVENUE SOURCE TOTAL	\$1,297,896.57	\$1,512,809.05	\$214,912.48	\$1,566,920.95	\$1,566,925.82			
BALANCE SHEET								
CASH FORWARD	\$157,590.94	\$36,211.89	-\$121,379.05	\$157,590.94	\$0.00		Over	-\$157,590.94
TOTAL	\$157,590.94	\$36,211.89	-\$121,379.05	\$157,590.94	\$0.00		-\$36,211.89	-\$157,590.94
NON-REVENUE SOURCE								
NON-REVENUE SOURCE	\$157,590.94	\$36,211.89	-\$121,379.05	\$157,590.94	\$0.00			
FUND TOTAL								
FUND TOTAL	\$1,455,487.51	\$1,549,020.94	\$93,533.43	\$1,724,511.89	\$1,566,925.82	98.9%	\$17,904.88	-\$157,586.07

CLINTON PUBLIC SCHOOLS

Receipt Register - Current Month - Summarized by Fund

Rcpt #	Date	Received From	Account #	Account Name	Amount
98	02/07/23	AD VAL TX LV (CUR YR	3-11-000-1110-000-050	AD VAL TX LV (CUR YR	\$283,722.46
108	02/21/23	AD VAL TX LV (CUR YR	3-11-000-1110-000-050	AD VAL TX LV (CUR YR	\$26,475.63
98	02/07/23	AD VAL TX LV (PRIOR)	3-11-000-1120-000-050	AD VAL TX LV (PRIOR)	\$4,277.58
98	02/07/23	REVENUE IN LIEU OF TAXES	3-11-000-1130-000-050	REVENUE IN LIEU OF	\$1,140.00
108	02/21/23	REVENUE IN LIEU OF TAXES	3-11-000-1130-000-050	REVENUE IN LIEU OF	\$34.12
98	02/07/23	INTEREST EARNINGS	3-11-000-1310-000-050	INTEREST EARNINGS	\$189.26
108	02/21/23	INTEREST EARNINGS	3-11-000-1310-000-050	INTEREST EARNINGS	\$5.07
108	02/21/23	INTEREST EARNINGS	3-11-000-1310-000-050	INTEREST EARNINGS	\$28.03
110	02/28/23	INTEREST EARNINGS	3-11-000-1310-000-050	INTEREST EARNINGS	\$14,933.27
96	02/02/23	SALES OF EQUIP, SERVICES	3-11-000-1440-000-050	SALES OF EQUIP,	\$50.00
98	02/07/23	SALES OF EQUIP, SERVICES	3-11-000-1440-000-050	SALES OF EQUIP,	\$50.00
102	02/16/23	SALES OF EQUIP, SERVICES	3-11-000-1440-000-050	SALES OF EQUIP,	\$60.00
106	02/23/23	SALES OF EQUIP, SERVICES	3-11-000-1440-000-050	SALES OF EQUIP,	\$60.00
100	02/13/23	MISC REIMBURSEMENTS	3-11-000-1590-000-050	MISC REIMBURSEMENTS	\$600.00
101	02/15/23	MISC REIMBURSEMENTS	3-11-000-1590-000-050	MISC REIMBURSEMENTS	\$1,029.14
101	02/15/23	MISC REIMBURSEMENTS	3-11-000-1590-000-050	MISC REIMBURSEMENTS	\$645.48
101	02/15/23	MISC REIMBURSEMENTS	3-11-000-1590-000-050	MISC REIMBURSEMENTS	\$43.60
106	02/23/23	MISC REIMBURSEMENTS	3-11-000-1590-000-050	MISC REIMBURSEMENTS	\$0.82
106	02/23/23	MISC REIMBURSEMENTS	3-11-000-1590-000-050	MISC REIMBURSEMENTS	\$12.58
107	02/27/23	MISC REIMBURSEMENTS	3-11-000-1590-000-050	MISC REIMBURSEMENTS	\$552.74
96	02/02/23	DONATIONS FROM PRIVATE	3-11-000-1610-000-050	DONATIONS FROM	\$940.00
98	02/07/23	MIN RYLTS & LSE REV	3-11-000-1660-000-050	MIN RYLTS & LSE REV	\$104.10
98	02/07/23	COUNTY 4 MILL AD VAL	3-11-000-2100-000-050	COUNTY 4 MILL AD VAL	\$95,961.93
98	02/07/23	COUNTY APPORTN (MTG)	3-11-000-2200-000-050	COUNTY APPORTN (MTG)	\$1,990.85
109	02/10/23	GROSS PRODUCTION TAX	3-11-000-3110-000-050	GROSS PRODUCTION TAX	\$78,655.89
109	02/10/23	MOTOR VEH COLLECTION	3-11-000-3120-000-050	MOTOR VEH COLLECTION	\$79,315.54
109	02/10/23	R.E.A. TAX	3-11-000-3130-000-050	R.E.A. TAX	\$9,437.76
105	02/22/23	ST SCH LAND EARNINGS	3-11-000-3140-000-050	ST SCH LAND EARNINGS	\$36,330.83
98	02/07/23	VEHICLE TAX STAMP	3-11-000-3150-000-050	VEHICLE TAX STAMP	\$411.94
102	02/16/23	FNDDN & SAL INC AID	3-11-000-3210-000-050	FNDDN & SAL INC AID	\$701,486.44
98	02/07/23	STATE LAND REIMBURSE	3-11-000-3620-000-050	STATE LAND REIMBURSE	\$4.09
102	02/16/23	SALARY IN LIEU OF INS	3-11-331-3250-000-050	SALARY IN LIEU OF INS	\$1,129.30
102	02/16/23	SUPPORT SALARY IN LIEU	3-11-332-3250-000-050	SUPPORT SALARY IN LIEU	\$4,130.76
102	02/16/23	PURCHASE OF TEXT BOOKS	3-11-333-3420-000-050	PURCHASE OF TEXT	\$12,054.07
102	02/16/23	CERT.EMPLOYEE HEALTH	3-11-334-3250-000-050	CERT.EMPLOYEE HEALTH	\$105,456.04
102	02/16/23	SUPPORT HEALTH	3-11-335-3250-000-050	SUPPORT HEALTH	\$50,205.67
102	02/16/23	ALTN-HIGH CHLG EDU	3-11-388-3310-000-050	ALTN-HIGH CHLG EDU	\$20,060.22
97	02/03/23	OK EDUCATION LOTTERY	3-11-469-3892-000-050	OK EDUCATION LOTTERY	\$11,593.76
102	02/16/23	TITLE I ACT,BASIC PG	3-11-511-4210-000-050	TITLE I ACT,BASIC PG	\$40,083.61
102	02/16/23	TIT II PRT A-TRAIN	3-11-541-4271-000-050	TIT II PRT A-TRAIN	\$3,868.76
99	02/09/23	21ST CENTURY CLC	3-11-553-4443-000-050	ARP HOMELESS II LEAS	\$30,748.35
99	02/09/23	ARP-ESSER III AFTER	3-11-559-4689-000-050	ARP-ESSER III AFTER	\$44,323.09
102	02/16/23	TITLE III A ENGLISH LANG	3-11-572-4281-000-050	TITLE III A ENGLISH LANG	\$3,027.08
102	02/16/23	HOMELESS CHILDREN &	3-11-596-4480-000-050	HOMELESS CHILDREN &	\$3,084.60

Receipt Register - Current Month - Summarized by Fund

Rcpt #	Date	Received From	Account #	Account Name	Amount
102	02/16/23	IDEA PL 105-17	3-11-621-4310-000-050	IDEA PL 105-17	\$34,787.63
102	02/16/23	ARP FLOW THROUGH	3-11-628-4310-000-050	ARP FLOW THROUGH	\$2,798.90
102	02/16/23	PRESCHOOL	3-11-641-4340-000-050	PRESCHOOL	\$521.45
96	02/02/23	OSDH REOPENING SCHOLS	3-11-723-4689-000-050	OSDH REOPENING	\$83,718.08
99	02/09/23	OSDH REOPENING SCHOLS	3-11-723-4689-000-050	OSDH REOPENING	\$32,372.69
102	02/16/23	ESSER II FORMULA FUNDS	3-11-793-4689-000-050	ESSER II FORMULA FUNDS	\$1,379.00
102	02/16/23	ARP ESSER III HOMELESS	3-11-796-4689-000-050	ARP ESSER III HOMELESS	\$3,256.01

Fund (3-11) Total					\$1,827,148.22
98	02/07/23	AD VAL TX LV (CUR YR	3-21-000-1110-000-050	AD VAL TX LV (CUR YR	\$40,554.37
108	02/21/23	AD VAL TX LV (CUR YR	3-21-000-1110-000-050	AD VAL TX LV (CUR YR	\$3,779.08
98	02/07/23	AD VAL TX LV (PRIOR)	3-21-000-1120-000-050	AD VAL TX LV (PRIOR)	\$611.43
108	02/21/23	REVENUE IN LIEU OF TAXES	3-21-000-1130-000-050	REVENUE IN LIEU OF	\$4.87
110	02/28/23	INTEREST EARNINGS	3-21-000-1310-000-050	INTEREST EARNINGS	\$7,306.32
98	02/07/23	STATE LAND	3-21-000-3620-000-050	STATE LAND	\$0.59
102	02/16/23	REDBUD	3-21-318-3435-000-050	REDBUD	\$16,342.09

Fund (3-21) Total					\$68,598.75
110	02/28/23	INTEREST EARNINGS	3-22-000-1310-700-050	INTEREST EARNINGS	\$2,090.48
108	02/21/23	DISTRICT CONTRACTS	3-22-000-1760-700-050	DISTRICT CONTRACTS	\$1,441.25
108	02/21/23	DISTRICT CONTRACTS	3-22-000-1760-700-050	DISTRICT CONTRACTS	\$3,570.00
102	02/16/23	SUPPORT IN LIEU OF	3-22-332-3250-700-050	SUPPORT IN LIEU OF	\$359.20
102	02/16/23	SUPPORT- HEALTH	3-22-335-3250-700-050	SUPPORT- HEALTH	\$8,557.80
103	02/17/23	NATL SCHOOL LUNCH	3-22-763-4710-700-050	NATL SCHOOL LUNCH	\$81,000.29
103	02/17/23	SCH BREAKFAST PROG	3-22-764-4720-700-050	SCH BREAKFAST PROG	\$44,917.76

Fund (3-22) Total					\$141,936.78
110	02/28/23	INTEREST EARNINGS	3-31-000-1310-000-050	INTEREST EARNINGS	\$5,688.48

Fund (3-31) Total					\$5,688.48
98	02/07/23	AD VAL TX LV (CUR YR	3-41-000-1110-000-050	AD VAL TX LV (CUR YR	\$174,945.05
108	02/21/23	AD VAL TX LV (CUR YR	3-41-000-1110-000-050	AD VAL TX LV (CUR YR	\$16,302.33
98	02/07/23	AD VAL TX LV (PRIOR)	3-41-000-1120-000-050	AD VAL TX LV (PRIOR)	\$2,542.82
108	02/21/23	REVENUE IN LIEU OF TAXES	3-41-000-1130-000-050	REVENUE IN LIEU OF	\$21.01
110	02/28/23	INTEREST EARNINGS	3-41-000-1310-000-050	INTEREST EARNINGS	\$5,418.84
98	02/07/23	STATE LAND	3-41-000-3620-000-050	STATE LAND	\$2.52

Fund (3-41) Total					\$199,232.57

Receipt Register - Current Month - Summarized by Fund

Rcpt #	Date	Received From	Account #	Account Name	Amount
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Total: \$2,242,604.80

CLINTON PUBLIC SCHOOLS
STATEMENT OF ASSETS
February 28, 2023

Cash on Hand

Oklahoma Bank & Trust

Reg Checking Acct (4.63%)	\$ 9,761,731.52
Reg Checking (21-22) (4.63%)	\$ 6,080.60
Payroll tax acct (0.%)	\$ 1.99

Total OB&T \$ 9,767,814.11

TOTAL CASH & INVESTMENTS \$ 9,767,814.11

**This is correct to the
best of my knowledge.**

Donna Warnick
Donna Warnick, Treasurer


CLINTON PUBLIC SCHOOLS
 SHIPPING: 1720 OPAL AVE.
 CLINTON, OK 73601

February, FY2023

MTD Summary

Summary Of Accounts

March 01, 2023

For Bank Account: * * * 0684	This Report Is True And Correct To The Best Of My Knowledge.	Beginning: 632306.88
Date: <u>03/01/23</u>		Receipts: 121860.01
		Checks: 113071.48
		Adjustments: 13088.82
		Ending: \$654,184.23

Acct. Name	Beg. Month	Receipts	Checks	Adjust.	Ending
0050 CHILD NUTRITION ACCOUNT	46542.03	2288.55	0.00	9124.77	57955.35
001 Sub of CHILD NUTR ADULT MEALS	80.00	0.00	0.00	0.00	80.00
003 CHILD NUTRITION STUDENT MEALS	46462.03	2288.55	0.00	9124.77	57875.35
0502 CPSF GRANTS	7475.04	30633.00	3228.75	0.00	34879.29
001 Sub of CPSF GRANTS	7475.04	30633.00	3228.75	0.00	34879.29
0503 INTEREST	21119.57	0.00	19000.00	2439.05	4558.62
001 Sub of INTEREST	21119.57	0.00	19000.00	2439.05	4558.62
0506 PETTY CASH	200.00	0.00	0.00	0.00	200.00
001 Sub of PETTY CASH	200.00	0.00	0.00	0.00	200.00
0507 SPECIAL OLYMPICS	283.10	0.00	0.00	0.00	283.10
001 Sub of SPECIAL OLYMPICS	283.10	0.00	0.00	0.00	283.10
0509 GENERAL FUND REFUND ACCOUNT	68.00	39.00	0.00	0.00	107.00
001 Sub of GENERAL FUND REFUND ACC	68.00	39.00	0.00	0.00	107.00
0510 INDIAN EDUCATION ACTIVITY ACCT	0.00	0.00	0.00	0.00	0.00
001 Sub of INDIAN EDUCATION ACT.	0.00	0.00	0.00	0.00	0.00
0511 GIFTS & REWARDS	56631.47	9266.00	20059.37	0.00	45838.10
001 GIFTS & REWARDS	56631.47	9266.00	20059.37	0.00	45838.10
0514 FACILITY RENTALS	0.00	0.00	0.00	0.00	0.00
001 Sub of FACILITY RENTALS	0.00	0.00	0.00	0.00	0.00
0515 TINY TORNADOES CHILD CENTER	41869.40	6750.00	0.00	0.00	48619.40
001 TINY TORNADOES CHILD CENTER	41869.40	6750.00	0.00	0.00	48619.40
0516 HOLIDAY FEED ACCOUNT	3486.51	0.00	0.00	0.00	3486.51
001 SUB OF HOLIDAY FEED ACCOUNT	3486.51	0.00	0.00	0.00	3486.51
0517 SUMMER PLAYGROUND 2.0	0.00	0.00	0.00	0.00	0.00
001 Sub of SUMMER PLAYGROUND 2.0	0.00	0.00	0.00	0.00	0.00
0518 DRIVER'S EDUCATION	0.00	0.00	0.00	0.00	0.00
001 Sub of DRIVER'S EDUCATION	0.00	0.00	0.00	0.00	0.00

CLINTON PUBLIC SCHOOLS
 SHIPPING: 1720 OPAL AVE.
 CLINTON, OK 73601

February, FY2023
 MTD Summary

Summary Of Accounts
 March 01, 2023

Acct.	Name	Beg.Month	Receipts	Checks	Adjust.	Ending
0519	ANYTIME FITNESS ACCT	1633.50	720.00	720.00	0.00	1633.50
001	Sub of ANYTIME FITNESS ACCT	1633.50	720.00	720.00	0.00	1633.50
0520	CPS MEMORIAL FUND	380.70	0.00	0.00	0.00	380.70
001	Sub of CPS MEMORIAL FUND	380.70	0.00	0.00	0.00	380.70
0523	CLINTON CLASS OF 2023	0.00	3920.00	0.00	0.00	3920.00
001	Sub of CLINTON CLASS OF 2023	0.00	3920.00	0.00	0.00	3920.00
0526	CLINTON CLASS OF 2026	1880.00	0.00	0.00	0.00	1880.00
001	Sub of CLINTON CLASS OF 2026	1880.00	0.00	0.00	0.00	1880.00
0528	CLINTON CLASS OF 2028	1216.00	0.00	0.00	0.00	1216.00
001	Sub of CLINTON CLASS OF 2028	1216.00	0.00	0.00	0.00	1216.00
1001	NANCE ELEMENTARY	49881.82	1157.78	1937.87	0.00	49101.73
001	Sub of NANCE ELEMENTARY	49881.82	1157.78	1937.87	0.00	49101.73
1002	NANCE TEACHER FUND	1389.00	0.00	0.00	0.00	1389.00
001	Sub of NANCE TEACHER FUND	1389.00	0.00	0.00	0.00	1389.00
1003	ELEM. YEARBOOK ACCOUNT	1567.92	140.00	0.00	0.00	1707.92
001	Sub of ELEM. YEARBOOK ACCOUNT	1567.92	140.00	0.00	0.00	1707.92
1201	WASHINGTON ELEMENTARY	7822.67	1238.90	2931.56	0.00	6130.01
001	Sub of WASHINGTON ELEMENTARY	7822.67	1238.90	2931.56	0.00	6130.01
1202	WES TEACHER FUND	2318.67	0.00	0.00	0.00	2318.67
001	WES TEACHER FUND	2318.67	0.00	0.00	0.00	2318.67
1501	SOUTHWEST ELEMENTARY	28679.00	1337.50	326.72	0.00	29689.78
001	Sub of SOUTHWEST ELEMENTARY	28679.00	1337.50	326.72	0.00	29689.78
1502	SOUTHWEST TEACHER FUND	445.48	0.00	106.11	0.00	339.37
001	Sub of SOUTHWEST TEACHER FUND	445.48	0.00	106.11	0.00	339.37
5000	CMS GENERAL ACTIVITY	1417.30	1447.44	494.10	0.00	2370.64
001	Sub of CMS GENERAL ACTIVITY	1417.30	1447.44	494.10	0.00	2370.64
5001	CMS ACADEMICS	892.48	1474.16	0.00	0.00	2366.64
001	Sub of CMS ACADEMICS	892.48	1474.16	0.00	0.00	2366.64
5002	CMS ATHLETICS	5545.63	1385.00	3344.21	0.00	3586.42
001	Sub of CMS ATHLETICS	5545.63	1385.00	3344.21	0.00	3586.42

CLINTON PUBLIC SCHOOLS
 SHIPPING: 1720 OPAL AVE.
 CLINTON, OK 73601

February, FY2023
 MTD Summary

Summary Of Accounts
 March 01, 2023

Acct.	Name	Beg.Month	Receipts	Checks	Adjust.	Ending
5003	CMS BAND	10690.23	2369.60	2577.89	0.00	10481.94
001	Sub of CMS BAND	10690.23	2369.60	2577.89	0.00	10481.94
5004	CMS TEACHER FUND	552.34	0.00	170.92	0.00	381.42
001	Sub of CMS TEACHER FUND	552.34	0.00	170.92	0.00	381.42
5006	CMS NEWSPAPER/ANNUAL	3605.70	130.00	154.81	0.00	3580.89
001	Sub of CMS NEWSPAPER/ANNUAL	3605.70	130.00	154.81	0.00	3580.89
5008	CMS STUDENT COUNCIL	1241.91	94.00	0.00	0.00	1335.91
001	Sub of CMS STUDENT COUNCIL	1241.91	94.00	0.00	0.00	1335.91
5009	CMS VOCAL MUSIC	1087.27	0.00	770.00	0.00	317.27
001	Sub of CMS VOCAL MUSIC	1087.27	0.00	770.00	0.00	317.27
5010	CMS WHIRLWINDS	3191.87	1389.00	2033.78	0.00	2547.09
001	Sub of CMS WHIRLWINDS	3191.87	1389.00	2033.78	0.00	2547.09
5011	TECHNOLOGY EDUCATION	62.64	0.00	0.00	0.00	62.64
001	Sub of TECHNOLOGY EDUCATION	62.64	0.00	0.00	0.00	62.64
5012	CMS FOOD BANK	5508.60	0.00	47.94	0.00	5460.66
001	sub of CMS FOOD BANK	5508.60	0.00	47.94	0.00	5460.66
5013	CMS ART	35.55	0.00	0.00	0.00	35.55
001	Sub of CMS ART	35.55	0.00	0.00	0.00	35.55
5014	CMS CHEERLEADERS	3187.73	0.00	0.00	0.00	3187.73
001	Sub of CMS CHEERLEADERS	3187.73	0.00	0.00	0.00	3187.73
5015	CLASS OF 2025 BOOSTER CLUB	1269.88	0.00	0.00	0.00	1269.88
001	Sub of Class of 2025	1269.88	0.00	0.00	0.00	1269.88
5016	CMS C-TAP	100.00	0.00	0.00	0.00	100.00
001	Sub of CMS C-TAP	100.00	0.00	0.00	0.00	100.00
5017	CMS OUTDOOR ED/ARCHERY	124.83	0.00	0.00	0.00	124.83
001	Sub of CMS OUTDOOR ED/ARCHERY	124.83	0.00	0.00	0.00	124.83
7000	NATIONAL HONOR SOCIETY	2964.41	0.00	124.25	0.00	2840.16
001	sub of NATIONAL HONOR SOCIETY	2964.41	0.00	124.25	0.00	2840.16
7001	LITERARY CLUB	1023.03	0.00	0.00	0.00	1023.03
001	SUB OF LITERARY CLUB	1023.03	0.00	0.00	0.00	1023.03

CLINTON PUBLIC SCHOOLS
 SHIPPING: 1720 OPAL AVE.
 CLINTON, OK 73601

February, FY2023
 MTD Summary

Summary Of Accounts

March 01, 2023

Acct.	Name	Beg.Month	Receipts	Checks	Adjust.	Ending
7002	CHS ANNUAL	3345.11	0.00	49.40	0.00	3295.71
001	Sub of CHS ANNUAL	3345.11	0.00	49.40	0.00	3295.71
7003	CHS ART	251.22	0.00	0.00	0.00	251.22
001	Sub of CHS ART	251.22	0.00	0.00	0.00	251.22
7004	CHS ATHLETICS	45139.84	2035.00	7409.41	308.00	40073.43
001	Sub of CHS ATHLETICS	45139.84	2035.00	7409.41	308.00	40073.43
7005	CHS BAND	18228.27	508.00	864.72	0.00	17871.55
001	Sub of CHS BAND	18228.27	508.00	864.72	0.00	17871.55
7006	CHS COMMONS	3007.59	0.00	95.49	0.00	2912.10
001	Sub of CHS COMMONS	3007.59	0.00	95.49	0.00	2912.10
7007	CHS GENERAL ACTIVITY	9540.37	4718.46	1145.97	0.00	13112.86
001	Sub of CHS GENERAL ACTIVITY	9540.37	4718.46	1145.97	0.00	13112.86
7009	CHS DECA (BROADCAST)	5270.64	0.00	2627.66	-58.00	2584.98
001	SUB OF DECA (BROADCAST)	5270.64	0.00	2627.66	-58.00	2584.98
7010	CHS TEACHER FUND	503.51	0.00	0.00	0.00	503.51
001	Sub of CHS TEACHER FUND	503.51	0.00	0.00	0.00	503.51
7011	CHS FFA	16103.45	5167.40	3540.00	0.00	17730.85
001	Sub of CHS FFA	16103.45	5167.40	3540.00	0.00	17730.85
7012	CHS FCCLA	6175.00	1664.95	1606.20	0.00	6233.75
001	Sub of CHS FCCLA	6175.00	1664.95	1606.20	0.00	6233.75
7013	CHS FOOD PANTRY	939.67	0.00	0.00	0.00	939.67
001	Sub of CHS FOOD PANTRY	939.67	0.00	0.00	0.00	939.67
7014	CHS HISPANIC CLUB	1414.41	0.00	0.00	0.00	1414.41
001	Sub of CHS HISPANIC CLUB	1414.41	0.00	0.00	0.00	1414.41
7015	SOCIEDAD HONORARIA HISPANICA	275.10	0.00	0.00	0.00	275.10
001	Sub of SOCIEDAD HONORARIA HISP	275.10	0.00	0.00	0.00	275.10
7016	CHS SCIENCE CLUB	533.13	0.00	0.00	0.00	533.13
001	Sub of CHS SCIENCE CLUB	533.13	0.00	0.00	0.00	533.13
7017	CHS LEGAL TEAM	735.44	500.00	107.25	0.00	1128.19
001	Sub of CHS LEGAL TEAM	735.44	500.00	107.25	0.00	1128.19

CLINTON PUBLIC SCHOOLS
 SHIPPING: 1720 OPAL AVE.
 CLINTON, OK 73601

February, FY2023
 MTD Summary

Summary Of Accounts

March 01, 2023

Acct.	Name	Beg.Month	Receipts	Checks	Adjust.	Ending
7018	CHS NEWSPAPER	37.60	0.00	0.00	0.00	37.60
001	Sub of CHS NEWSPAPER	37.60	0.00	0.00	0.00	37.60
7019	CHS CHEERLEADERS	13021.84	0.00	0.00	0.00	13021.84
001	Sub of CHS CHEERLEADERS	13021.84	0.00	0.00	0.00	13021.84
7020	CHS BUSINESS CLOTHES CLOSET	0.00	0.00	0.00	0.00	0.00
001	Sub of CHS BUSINESS CLOTHES	0.00	0.00	0.00	0.00	0.00
7021	CHS WEIGHT ROOM	214.66	0.00	197.96	0.00	16.70
001	Sub of CHS WEIGHT ROOM	214.66	0.00	197.96	0.00	16.70
7026	CHS STUDENT COUNCIL	625.82	0.00	0.00	0.00	625.82
001	Sub of CHS STUDENT COUNCIL	625.82	0.00	0.00	0.00	625.82
7027	CHS VOCAL MUSIC	9480.34	7463.00	9363.92	0.00	7579.42
001	Sub of CHS VOCAL MUSIC	9480.34	7463.00	9363.92	0.00	7579.42
7028	CHS C-TAP	0.00	0.00	0.00	0.00	0.00
001	Sub of CHS C-TAP	0.00	0.00	0.00	0.00	0.00
7032	CHS BPA	998.30	0.00	0.00	0.00	998.30
001	Sub of CHS BPA	998.30	0.00	0.00	0.00	998.30
7043	KEY CLUB	2744.42	0.00	291.04	58.00	2511.38
001	Sub of KEY CLUB	2744.42	0.00	291.04	58.00	2511.38
7066	CLASS OF 2023/SENIOR	3748.01	100.00	1266.35	0.00	2581.66
001	Sub of CLASS OF 2023/SENIOR	3748.01	100.00	1266.35	0.00	2581.66
7067	CLASS OF 2024/JUNIOR	1355.00	0.00	0.00	0.00	1355.00
001	Sub of CLASS OF 2024/JUNIOR	1355.00	0.00	0.00	0.00	1355.00
7068	CLASS OF 2025/SOPHOMORE	0.00	0.00	0.00	0.00	0.00
001	Sub of CLASS OF 2025/SOPHOMORE	0.00	0.00	0.00	0.00	0.00
7069	CLASS OF 2026/FRESHMAN	0.00	0.00	0.00	0.00	0.00
001	Sub of CLASS OF 2026/FRESHMAN	0.00	0.00	0.00	0.00	0.00
8001	WHIRLWIND BOOSTER CLUB	7756.37	1011.87	1106.56	0.00	7661.68
001	Sub of WHIRLWIND BOOSTER CLUB	7756.37	1011.87	1106.56	0.00	7661.68
8002	CLINTON CHEER BOOSTER CLUB	4873.94	920.00	1275.90	0.00	4518.04
001	CLINTON CHEER BOOSTER CLUB	4873.94	920.00	1275.90	0.00	4518.04

CLINTON PUBLIC SCHOOLS
 SHIPPING: 1720 OPAL AVE.
 CLINTON, OK 73601

February, FY2023
 MTD Summary

Summary Of Accounts
 March 01, 2023

Acct.	Name	Beg.Month	Receipts	Checks	Adjust.	Ending
8003	CLINTON WRESTLING BOOSTER CLUB	38229.66	11710.79	12790.88	-1033.00	36116.57
001	CLINTON WRESTLING BOOSTER CLUB	38229.66	11710.79	12790.88	-1033.00	36116.57
8004	CHS FOOTBALL BOOSTER CLUB	42149.91	0.00	438.00	0.00	41711.91
001	CHS FOOTBALL BOOSTER CLUB	42149.91	0.00	438.00	0.00	41711.91
8005	CHS BASEBALL BOOSTER CLUB	14744.43	5330.00	0.00	0.00	20074.43
001	CHS BASEBALL BOOSTER CLUB	14744.43	5330.00	0.00	0.00	20074.43
8006	CHS BASKETBALL BOOSTER CLUB	17503.89	2323.86	2932.99	0.00	16894.76
001	CHS BASKETBALL BOOSTER CLUB	17503.89	2323.86	2932.99	0.00	16894.76
8007	CHS SOFTBALL BOOSTER CLUB	6047.68	0.00	0.00	0.00	6047.68
001	CHS SOFTBALL BOOSTER CLUB	6047.68	0.00	0.00	0.00	6047.68
8008	CHS VOLLEYBALL BOOSTER CLUB	6813.32	0.00	0.00	0.00	6813.32
001	CHS VOLLEYBALL BOOSTER CLUB	6813.32	0.00	0.00	0.00	6813.32
8009	CHS SOCCER BOOSTER CLUB	13948.47	6875.00	4666.83	-8.00	16148.64
001	CHS SOCCER BOOSTER CLUB	13948.47	6875.00	4666.83	-8.00	16148.64
8010	CLINTON BAND BOOSTER CLUB	7201.81	1615.75	2190.67	0.00	6626.89
001	CLINTON BAND BOOSTER CLUB	7201.81	1615.75	2190.67	0.00	6626.89
8011	CHS TENNIS BOOSTER CLUB	2501.29	0.00	0.00	0.00	2501.29
001	sub of CHS TENNIS BOOSTER CLUB	2501.29	0.00	0.00	0.00	2501.29
8012	CHS TRACK BOOSTER CLUB	1677.82	1910.00	1076.00	1000.00	3511.82
001	CHS TRACK BOOSTER CLUB	1677.82	1910.00	1076.00	1000.00	3511.82
8013	CHS GOLF BOOSTER CLUB	6014.14	2226.00	0.00	1258.00	9498.14
001	CHS GOLF BOOSTER CLUB	6014.14	2226.00	0.00	1258.00	9498.14
8014	CHS BASEBALL BOOSTER TRIP	814.94	0.00	0.00	0.00	814.94
001	CHS BASEBALL TRIP	814.94	0.00	0.00	0.00	814.94
8015	CHS SLOW PITCH SOFTBALL	323.19	0.00	0.00	0.00	323.19
001	CHS SLOW PITCH SOFTBALL	323.19	0.00	0.00	0.00	323.19
8016	CLINTON E-SPORTS ACCT	626.00	0.00	0.00	0.00	626.00
001	Sub of CLINTON E-SPORTS ACCT	626.00	0.00	0.00	0.00	626.00

CLINTON PUBLIC SCHOOLS
SHIPPING: 1720 OPAL AVE.
CLINTON, OK 73601

February, FY2023
MTD Summary

Summary Of Accounts
March 01, 2023

MTD TOTALS:	(87 Accounts)	632306.88	121860.01	112846.48	13088.82	654,184.23
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Beginning MTD Account Balance:	\$632,306.88
Bank Charges:	0.00
Interest:	2,439.05
NSF Adjustments:	0.00
Expense:	0.00
Revenue:	10,424.77
Total Adjustments:	\$13,088.82
Receipts Issued:	121,860.01
Voided Receipts:	0.00
Total Receipts:	\$121,860.01
Checks Issued:	113,071.48
Voided Checks:	(225.00)
Total Checks:	\$112,846.48
Current Balance:	\$654,184.23
YTD Outstanding Checks:	41,634.81
Prior Year Outstanding Checks:	4,846.85

CLINTON PUBLIC SCHOOLS
SUMMARY OF FINANCIAL ACTIVITIES
TOTALS BY YEAR FOR ALL YEARS

02/28/2023

Fiscal Year Fund	EOM Cash Balance	EOM Inv. Balance	Total Cash	Outstanding Checks or Warrants	Total Monies

Fiscal Year 2					
11 GENERAL FUND	0.00	0.00	0.00	6,080.60	6,080.60
21 BUILDING FUND	0.00	0.00	0.00	0.00	0.00
22 CHILD NUTRITION	0.00	0.00	0.00	0.00	0.00
31 BOND FUND	0.00	0.00	0.00	0.00	0.00
41 SINKING FUND	0.00	0.00	0.00	0.00	0.00
ALL FUNDS	0.00	0.00	0.00	6,080.60	6,080.60

Fiscal Year 3					
11 GENERAL FUND	3,351,127.18	0.00	3,351,127.18	615,673.34	3,966,800.52
21 BUILDING FUND	2,064,464.49	0.00	2,064,464.49	0.00	2,064,464.49
22 CHILD NUTRITION	565,955.42	0.00	565,955.42	24,769.41	590,724.83
31 BOND FUND	1,604,897.06	0.00	1,604,897.06	2,382.66	1,607,279.72
41 SINKING FUND	1,531,120.94	0.00	1,531,120.94	0.00	1,531,120.94
ALL FUNDS	9,117,565.09	0.00	9,117,565.09	642,825.41	9,760,390.50
=====					
ALL YEARS TOTALS	9,117,565.09	0.00	9,117,565.09	648,906.01	9,766,471.10

CLINTON PUBLIC SCHOOLS

Treasurers Report

2/28/2023

ASSETS:

Composite of Cash on Hand and Investments

Beginning of Month		8,881,216.18
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COLLECTIONS:

Ad Valorem Tax	554,410.75	
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Interest, Inv. & Bond Sales	35,659.75	
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Intermediate Funds	97,952.78	
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State Funds	1,135,534.51	
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Federal Funds	409,887.30	
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Child Nutrition Funds:	5,011.25	
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Other Local Items:	4,148.46	
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2,242,604.80

TOTAL ASSETS

11,123,820.98

ADJUSTMENTS:

0.00

LIABILITIES:

Checks Issued	2,006,255.89	
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2,006,255.89

BALANCE AS OF 02/28/2023

9,117,565.09

COMPOSITION OF BALANCE

Balance of Cash on Hand

Month End	9,117,565.09	
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Investments

Month End	0.00	
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TOTAL OF COMPOSITE:

9,117,565.09

CLINTON PUBLIC SCHOOLS

Treasurers Report

2/28/2023

CHECKS ISSUED TO DATE:

Fund	Total Issued	Outstanding
YEAR 2 - GENERAL FUND	0.00	6,080.60
YEAR 3 - GENERAL FUND	13,679,260.47	615,673.34
YEAR 3 - BUILDING FUND	61,808.45	0.00
YEAR 3 - CHILD NUTRITION	1,383,374.28	24,769.41
YEAR 3 - BOND FUND	1,638,659.42	2,382.66
YEAR 3 - SINKING FUND	17,900.00	0.00
	<hr/>	<hr/>
	16,781,002.62	648,906.01

Treasurer: _____

CLINTON PUBLIC SCHOOLS
SUMMARY OF FINANCIAL ACTIVITIES

02/28/2023

Fiscal Year 2	GENERAL FUND	BUILDING FUND	CHILD NUTRITION	BOND FUND	SINKING FUND
CASH ON HAND:					
BEGINNING MONTHLY BALANCE	0.00	0.00	0.00	0.00	0.00
ADD: MONTHLY RECEIPTS	0.00	0.00	0.00	0.00	0.00
MATURING INVESTMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL CASH:	0.00	0.00	0.00	0.00	0.00
LESS: CHECKS ISSUED	0.00	0.00	0.00	0.00	0.00
PURCHASE OF INVESTMENTS	0.00	0.00	0.00	0.00	0.00
INTEREST ON NON-PAYABLE	0.00	0.00	0.00	0.00	0.00
BOND INDEBTEDNESS	0.00	0.00	0.00	0.00	0.00
REPAY-MONEY MGMT.	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
INTEREST ON BONDS	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0.00	0.00	0.00	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
ENDING MONTHLY BALANCE	0.00	0.00	0.00	0.00	0.00
INVESTMENTS:					
BEGINNING MONTHLY BALANCE	0.00	0.00	0.00	0.00	0.00
ADD: INVESTMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENTS:	0.00	0.00	0.00	0.00	0.00
LESS: MATURING INVESTMENTS	0.00	0.00	0.00	0.00	0.00
ENDING MONTHLY BALANCE:	0.00	0.00	0.00	0.00	0.00
<hr style="border-top: 1px dashed black;"/>					
TOTALS:					
END OF MONTH CASH BALANCE:	0.00	0.00	0.00	0.00	0.00
END OF MONTH INV. BALANCE:	0.00	0.00	0.00	0.00	0.00
TOTAL CASH:	0.00	0.00	0.00	0.00	0.00
ADD: OUTSTANDING CHECKS	6,080.60	0.00	0.00	0.00	0.00
TOTAL MONIES:	6,080.60	0.00	0.00	0.00	0.00

CLINTON PUBLIC SCHOOLS
SUMMARY OF FINANCIAL ACTIVITIES

02/28/2023

Fiscal Year 2	TOTAL ALL FUNDS
CASH ON HAND:	
BEGINNING MONTHLY BALANCE	0.00
ADD: MONTHLY RECEIPTS	0.00
MATURING INVESTMENTS	0.00
TOTAL CASH:	0.00
LESS: CHECKS ISSUED	0.00
PURCHASE OF INVESTMENTS	0.00
INTEREST ON NON-PAYABLE	0.00
BOND INDEBTEDNESS	0.00
REPAY-MONEY MGMT.	0.00
MISCELLANEOUS	0.00
INTEREST ON BONDS	0.00
TRANSFERS	0.00
ADJUSTMENTS	0.00
ENDING MONTHLY BALANCE	0.00
INVESTMENTS:	
BEGINNING MONTHLY BALANCE	0.00
ADD: INVESTMENTS	0.00
TOTAL INVESTMENTS:	0.00
LESS: MATURING INVESTMENTS	0.00
ENDING MONTHLY BALANCE:	0.00
<hr style="border-top: 1px dashed black;"/>	
TOTALS:	
END OF MONTH CASH BALANCE:	0.00
END OF MONTH INV. BALANCE:	0.00
TOTAL CASH:	0.00
ADD: OUTSTANDING CHECKS	6,080.60
TOTAL MONIES:	6,080.60

CLINTON PUBLIC SCHOOLS
SUMMARY OF FINANCIAL ACTIVITIES

02/28/2023

Fiscal Year 3	GENERAL FUND	BUILDING FUND	CHILD NUTRITION	BOND FUND	SINKING FUND
CASH ON HAND:					
BEGINNING MONTHLY BALANCE	3,030,428.12	1,995,865.74	591,198.95	1,931,835.00	1,331,888.37
ADD: MONTHLY RECEIPTS	1,827,148.22	68,598.75	141,936.78	5,688.48	199,232.57
MATURING INVESTMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL CASH:	4,857,576.34	2,064,464.49	733,135.73	1,937,523.48	1,531,120.94
LESS: CHECKS ISSUED	1,506,449.16	0.00	167,180.31	332,626.42	0.00
PURCHASE OF INVESTMENTS	0.00	0.00	0.00	0.00	0.00
INTEREST ON NON-PAYABLE	0.00	0.00	0.00	0.00	0.00
BOND INDEBTEDNESS	0.00	0.00	0.00	0.00	0.00
REPAY-MONEY MGMT.	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
INTEREST ON BONDS	0.00	0.00	0.00	0.00	0.00
TRANSFERS	0.00	0.00	0.00	0.00	0.00
ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
ENDING MONTHLY BALANCE	3,351,127.18	2,064,464.49	565,955.42	1,604,897.06	1,531,120.94
INVESTMENTS:					
BEGINNING MONTHLY BALANCE	0.00	0.00	0.00	0.00	0.00
ADD: INVESTMENTS	0.00	0.00	0.00	0.00	0.00
TOTAL INVESTMENTS:	0.00	0.00	0.00	0.00	0.00
LESS: MATURING INVESTMENTS	0.00	0.00	0.00	0.00	0.00
ENDING MONTHLY BALANCE:	0.00	0.00	0.00	0.00	0.00

TOTALS:					
END OF MONTH CASH BALANCE:	3,351,127.18	2,064,464.49	565,955.42	1,604,897.06	1,531,120.94
END OF MONTH INV. BALANCE:	0.00	0.00	0.00	0.00	0.00
TOTAL CASH:	3,351,127.18	2,064,464.49	565,955.42	1,604,897.06	1,531,120.94
ADD: OUTSTANDING CHECKS	615,673.34	0.00	24,769.41	2,382.66	0.00
TOTAL MONIES:	3,966,800.52	2,064,464.49	590,724.83	1,607,279.72	1,531,120.94

CLINTON PUBLIC SCHOOLS
SUMMARY OF FINANCIAL ACTIVITIES

02/28/2023

Fiscal Year 3	TOTAL ALL FUNDS
CASH ON HAND:	
BEGINNING MONTHLY BALANCE	8,881,216.18
ADD: MONTHLY RECEIPTS	2,242,604.80
MATURING INVESTMENTS	0.00
TOTAL CASH:	11,123,820.98
LESS: CHECKS ISSUED	2,006,255.89
PURCHASE OF INVESTMENTS	0.00
INTEREST ON NON-PAYABLE	0.00
BOND INDEBTEDNESS	0.00
REPAY-MONEY MGMT.	0.00
MISCELLANEOUS	0.00
INTEREST ON BONDS	0.00
TRANSFERS	0.00
ADJUSTMENTS	0.00
ENDING MONTHLY BALANCE	9,117,565.09
INVESTMENTS:	
BEGINNING MONTHLY BALANCE	0.00
ADD: INVESTMENTS	0.00
TOTAL INVESTMENTS:	0.00
LESS: MATURING INVESTMENTS	0.00
ENDING MONTHLY BALANCE:	0.00

TOTALS:	
END OF MONTH CASH BALANCE:	9,117,565.09
END OF MONTH INV. BALANCE:	0.00
TOTAL CASH:	9,117,565.09
ADD: OUTSTANDING CHECKS	642,825.41
TOTAL MONIES:	9,760,390.50



CLINTON PUBLIC SCHOOLS

WARRANTS PENDING DETAIL REPORT

Vendor Name	Classification	Amount	EncNum
CULVER ELECTRIC LLC	3110022620434000000000110	923.31	11
OKLAHOMA COPIER SOLUTIONS	31100026406110000000000050	1,537.14	18
OKLAHOMA COPIER SOLUTIONS	31100026406110000000000110	299.97	18
OKLAHOMA COPIER SOLUTIONS	31100026406110000000000115	724.79	18
OKLAHOMA COPIER SOLUTIONS	31100026406110000000000120	471.39	18
OKLAHOMA COPIER SOLUTIONS	31100026406110000000000150	0.31	18
OKLAHOMA COPIER SOLUTIONS	31100026406110000000000505	222.63	18
OKLAHOMA COPIER SOLUTIONS	31100026406110000000000705	264.98	18
OKLAHOMA COPIER SOLUTIONS	311087264061123900000000505	50.52	18
Total:		3,571.73	
PUBLIC SERVICE COMPANY OF OKLAHOMA	311000262062443000000000715	1,723.18	22
PUBLIC SERVICE COMPANY OF OKLAHOMA	31159126206240000000000050	530.09	22
PUBLIC SERVICE COMPANY OF OKLAHOMA	31159126206240000000000053	386.18	22
PUBLIC SERVICE COMPANY OF OKLAHOMA	31159126206240000000000110	2,640.56	22
PUBLIC SERVICE COMPANY OF OKLAHOMA	31159126206240000000000115	3,439.15	22
PUBLIC SERVICE COMPANY OF OKLAHOMA	31159126206240000000000120	2,220.80	22
PUBLIC SERVICE COMPANY OF OKLAHOMA	31159126206240000000000150	345.17	22
PUBLIC SERVICE COMPANY OF OKLAHOMA	31159126206240000000000505	4,042.88	22
PUBLIC SERVICE COMPANY OF OKLAHOMA	31159126206240000000000705	5,375.21	22
PUBLIC SERVICE COMPANY OF OKLAHOMA	31159126206240000000000710	1,663.56	22
Total:		22,366.78	
OKLAHOMA NATURAL GAS COMPANY	311000262062743000000000715	408.25	24
OKLAHOMA NATURAL GAS COMPANY	31159126206270000000000050	316.14	24
OKLAHOMA NATURAL GAS COMPANY	31159126206270000000000053	102.06	24
OKLAHOMA NATURAL GAS COMPANY	31159126206270000000000110	306.91	24
OKLAHOMA NATURAL GAS COMPANY	31159126206270000000000115	1,799.25	24
OKLAHOMA NATURAL GAS COMPANY	31159126206270000000000120	2,101.82	24
OKLAHOMA NATURAL GAS COMPANY	31159126206270000000000150	845.27	24
OKLAHOMA NATURAL GAS COMPANY	31159126206270000000000505	564.50	24
OKLAHOMA NATURAL GAS COMPANY	31159126206270000000000705	1,111.74	24
Total:		7,555.94	
CONSUMER TEXTILE CORPORATION	31100127404450000000000150	22.14	26
CONSUMER TEXTILE CORPORATION	31100127404450000000000150	22.14	26
CONSUMER TEXTILE CORPORATION	31100127404450000000000150	37.80	26
CONSUMER TEXTILE CORPORATION	31100127404450000000000150	22.14	26
CONSUMER TEXTILE CORPORATION	31100127404450000000000150	11.00	26
CONSUMER TEXTILE CORPORATION	31100127404450000000000150	22.14	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000050	87.75	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000050	54.66	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000053	13.11	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000053	13.11	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000053	13.11	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000110	64.58	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000110	58.76	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000110	58.76	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000110	188.76	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000115	76.49	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000115	76.49	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000115	76.49	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000115	82.53	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000115	187.54	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000120	49.56	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000120	44.35	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000120	175.72	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000120	44.35	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000505	70.90	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000505	57.71	26
CONSUMER TEXTILE CORPORATION	31100226206180000000000505	57.71	26



CLINTON PUBLIC SCHOOLS

**WARRANTS PENDING
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Vendor Name	Classification	Amount	EncNum
CONSUMER TEXTILE CORPORATION	3110022620618000000000505	57.71	26
CONSUMER TEXTILE CORPORATION	3110022620618000000000505	63.50	26
CONSUMER TEXTILE CORPORATION	3110022620618000000000705	130.57	26
CONSUMER TEXTILE CORPORATION	3110022620618000000000705	32.02	26
CONSUMER TEXTILE CORPORATION	3110022620618000000000705	130.57	26
CONSUMER TEXTILE CORPORATION	3110022620618000000000705	130.57	26
CONSUMER TEXTILE CORPORATION	3110022620618000000000710	104.19	26
CONSUMER TEXTILE CORPORATION	3110022620618000000000710	120.91	26
CONSUMER TEXTILE CORPORATION	3110022620618000000000710	104.19	26
Total:		2,577.14	
MCKINSEY MOTORS	3110012740612000000000150	37.17	32
MCKINSEY MOTORS	3110012740612000000000150	-12.67	32
Total:		24.50	
CLINTON ACE HOME CENTER	3110022620618000000000110	7.00	39
CLINTON ACE HOME CENTER	3110022620618000000000110	70.00	39
CLINTON ACE HOME CENTER	3110022620618000000000110	12.84	39
CLINTON ACE HOME CENTER	3110022620618000000000110	6.82	39
CLINTON ACE HOME CENTER	3110022620618000000000110	4.86	39
CLINTON ACE HOME CENTER	3110022620618000000000120	9.34	39
CLINTON ACE HOME CENTER	3110022620618000000000505	10.50	39
CLINTON ACE HOME CENTER	3110022620618000000000705	27.28	39
CLINTON ACE HOME CENTER	3110022620618000000000705	21.43	39
CLINTON ACE HOME CENTER	3110022620618000000000705	6.82	39
CLINTON ACE HOME CENTER	3110022620618000000000705	7.00	39
CLINTON ACE HOME CENTER	3110022620618000000000705	6.82	39
CLINTON ACE HOME CENTER	3110022620618000000000705	2.50	39
CLINTON ACE HOME CENTER	3110022620618000000000710	22.29	39
CLINTON ACE HOME CENTER	3110022620618000000000710	8.62	39
CLINTON ACE HOME CENTER	3110022620618000000000710	22.32	39
CLINTON ACE HOME CENTER	3110022620618000000000710	24.64	39
CLINTON ACE HOME CENTER	3110022620618000000000710	5.50	39
CLINTON ACE HOME CENTER	3110022630618000000000115	15.59	39
CLINTON ACE HOME CENTER	3110022630618000000000115	9.74	39
CLINTON ACE HOME CENTER	3110022630618000000000505	19.11	39
CLINTON ACE HOME CENTER	3110022630618000000000705	16.57	39
CLINTON ACE HOME CENTER	3110022630618000000000710	20.92	39
CLINTON ACE HOME CENTER	3110022630618000000000710	74.08	39
CLINTON ACE HOME CENTER	3110022630618000000000710	13.62	39
CLINTON ACE HOME CENTER	3110022630618000000000710	16.52	39
CLINTON ACE HOME CENTER	3110022630618000000000710	20.67	39
CLINTON ACE HOME CENTER	3110022630618000000000710	51.45	39
CLINTON ACE HOME CENTER	3110022630618000000000710	-9.74	39
Total:		525.11	
K & S TIRE, INC.	3110012740612000000000150	276.27	40
K & S TIRE, INC.	3110012740612000000000150	17.50	40
K & S TIRE, INC.	3110012740612000000000150	50.95	40
K & S TIRE, INC.	3110012740612000000000150	113.45	40
Total:		458.17	
O'REILLY AUTOMOTIVE, INC.	3110012740612000000000150	-44.00	42
O'REILLY AUTOMOTIVE, INC.	3110012740612000000000150	25.27	42
O'REILLY AUTOMOTIVE, INC.	3110012740612000000000150	26.37	42
O'REILLY AUTOMOTIVE, INC.	3110012740612000000000150	27.47	42
O'REILLY AUTOMOTIVE, INC.	3110012740612000000000150	331.26	42
O'REILLY AUTOMOTIVE, INC.	3110012740612000000000150	18.98	42
Total:		385.35	
HOLT TRUCK CENTERS	3110012740612000000000150	20.04	43
HOLT TRUCK CENTERS	3110012740612000000000150	28.94	43
Total:		48.98	



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Vendor Name	Classification	Amount	EncNum
WELDON PARTS	31100127406120000000000150	543.55	44
WELDON PARTS	31100127406120000000000150	19.40	44
	Total:	562.95	
OKLAHOMA TRANSPORTATION AUTHORITY	31100127208100000000000150	112.25	45
LOCKE SUPPLY COMPANY	31100226206180000000000155	37.00	57
LOCKE SUPPLY COMPANY	31100226306180000000000120	669.60	57
LOCKE SUPPLY COMPANY	31100226306180000000000710	244.44	57
LOCKE SUPPLY COMPANY	31100226306180000000000710	65.13	57
	Total:	1,016.17	
H & R AUTO SUPPLY	31100127406120000000000150	36.28	84
H & R AUTO SUPPLY	31100127406120000000000150	22.95	84
	Total:	59.23	
PROFESSIONAL SPEECH SERVICES, P.C.	311621215233623900000000115	7,920.00	85
PROFESSIONAL SPEECH SERVICES, P.C.	311621215233623900000000120	1,680.00	85
PROFESSIONAL SPEECH SERVICES, P.C.	311621215233623900000000505	1,700.00	85
PROFESSIONAL SPEECH SERVICES, P.C.	311621215233623900000000705	880.00	85
	Total:	12,180.00	
HOMELAND STORES, INC.	31108710006812391050000115	39.00	86
UNITED SUPERMARKET	31141210006813148400000705	52.58	89
UNITED SUPERMARKET	31141210006813148400000705	62.22	89
UNITED SUPERMARKET	31141210006813148400000705	54.15	89
UNITED SUPERMARKET	31141210006813148400000705	55.04	89
UNITED SUPERMARKET	31141210006813148400000705	32.54	89
	Total:	256.53	
CCOSA	31100023218600000000000050	175.00	100
CCOSA	31100024108600000000000115	179.00	100
	Total:	354.00	
AMAZON CAPITAL SERVICES	31100023216180000000000050	29.03	103
AMAZON CAPITAL SERVICES	31100023216180000000000050	98.09	103
AMAZON CAPITAL SERVICES	31100023216180000000000050	6.99	103
AMAZON CAPITAL SERVICES	31100023216180000000000050	86.12	103
	Total:	220.23	
PROSPERITY BANK/6876	31141210006813118000000705	42.08	104
MOORE THERAPY SERVICES, INC.	31100021353362391050000110	1,903.30	112
MOORE THERAPY SERVICES, INC.	31100021353362391050000115	2,990.90	112
MOORE THERAPY SERVICES, INC.	31100021353362391050000120	883.68	112
MOORE THERAPY SERVICES, INC.	31100021353362391050000505	679.75	112
MOORE THERAPY SERVICES, INC.	31100021353362391060000705	339.88	112
	Total:	6,797.51	
CLINTON ACE HOME CENTER	31100127406120000000000150	25.81	122
CLINTON ACE HOME CENTER	31100127406120000000000150	-18.03	122
CLINTON ACE HOME CENTER	31100127406120000000000150	12.18	122
CLINTON ACE HOME CENTER	31100127406120000000000150	4.67	122
CLINTON ACE HOME CENTER	31100127406120000000000150	5.44	122
CLINTON ACE HOME CENTER	31100127406120000000000150	30.18	122
	Total:	60.25	
CLINTON ACE HOME CENTER	31113410006531000000000110	19.49	124
HINZ REFRIGERATION	31100226204330000000000155	1,900.00	149



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WARRANTS PENDING DETAIL REPORT

Vendor Name	Classification	Amount	EncNum
AMAZON CAPITAL SERVICES	31100126206190000000000150	101.97	154
AMAZON CAPITAL SERVICES	31100126206190000000000150	7.48	154
AMAZON CAPITAL SERVICES	31100126206190000000000150	7.34	154
	Total:	116.79	
WEX BANK	31100127206230000000000150	12,227.18	157
WEX BANK	31100127206250000000000150	4,905.20	157
	Total:	17,132.38	
PROSPERITY BANK/0738	3110782630580000000000050	127.00	211
JANNING WELDING & SUPPLY	31141210006813118000000705	22.09	235
JANNING WELDING & SUPPLY	31141210006813118000000705	32.92	235
	Total:	55.01	
BSN SPORTS	31108010006818513300000705	999.00	269
BSN SPORTS	31108010006818513300000705	225.64	269
	Total:	1,224.64	
INNOVA DISC GOLF	31133910006811001050000120	290.00	329
INNOVA DISC GOLF	31133910006811001050000120	357.29	329
	Total:	647.29	
FIRETROL PROTECTION SYSTEMS, INC	31100226204390000000000115	3,562.70	396
FIRETROL PROTECTION SYSTEMS, INC	31100226204390000000000705	137.92	396
	Total:	3,700.62	
CAROLINA BIOLOGICAL SUPPLY COMPANY	31179310006811005000000705	179.00	502
CAROLINA BIOLOGICAL SUPPLY COMPANY	31179310006811005000000705	119.00	502
	Total:	298.00	
FLINN SCIENTIFIC, INC.	31179310006811005000000705	26.40	503
FLINN SCIENTIFIC, INC.	31179310006811005000000705	281.00	503
FLINN SCIENTIFIC, INC.	31179310006811005000000705	1,075.00	503
FLINN SCIENTIFIC, INC.	31179310006811005000000705	219.30	503
FLINN SCIENTIFIC, INC.	31179310006811005000000705	26.12	503
FLINN SCIENTIFIC, INC.	31179310006811005000000705	160.78	503
	Total:	1,788.60	
NASCO	31179310006811005000000705	139.99	504
NASCO	31179310006811005000000705	237.00	504
NASCO	31179310006811005000000705	355.00	504
NASCO	31179310006811005000000705	64.95	504
NASCO	31179310006811005000000705	922.80	504
NASCO	31179310006811005000000705	597.00	504
NASCO	31179310006811005000000705	45.86	504
NASCO	31179310006811005000000705	290.00	504
NASCO	31179310006811005000000705	385.40	504
NASCO	31179310006811005000000705	754.00	504
	Total:	3,792.00	
KELLI WILLIAMS	31104821203204370000000715	100.00	527
CHALLIS DIESEL SERVICE	31100127406120000000000150	524.85	539
BSN SPORTS	31108010006818613300000705	1,050.00	601
BSN SPORTS	31108010006818613300000705	22.91	601
	Total:	1,072.91	
JOSTENS	31179721996194250000000705	472.45	640
WESTERN EQUIPMENT, L.L.C.	31107826306190000000000505	51.76	653



CLINTON PUBLIC SCHOOLS

**WARRANTS PENDING
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Vendor Name	Classification	Amount	EncNum
AMAZON CAPITAL SERVICES	31179621996194250000000120	794.62	687
AMAZON CAPITAL SERVICES	31179621996194250000000505	164.72	687
AMAZON CAPITAL SERVICES	31179621996194250000000505	1,499.93	687
AMAZON CAPITAL SERVICES	31179621996194250000000705	466.49	687
	Total:	2,925.76	
OCDA	31102710006819223000000505	565.00	703
HINZ REFRIGERATION	3117232620433100000000110	3,356.00	735
OKLAHOMA SCHOOL PLANT MANAGEMENT ASSN., INC.	3110022573810000000000150	75.00	752
ELK CITY PUBLIC SCHOOLS	31102610008109213000000505	300.00	756
AMAZON CAPITAL SERVICES	31108010006818653300000705	69.00	758
AMAZON CAPITAL SERVICES	31108010006818553300000705	198.55	765
AMAZON CAPITAL SERVICES	31108010006818563300000705	198.55	765
	Total:	397.10	
FOLLETT SCHOOL SOLUTIONS	3110062220641000000000115	481.69	768
SENIOR CLASS 2023	31179621996194250000000705	1,500.00	775
BSN SPORTS	31108010006818553300000705	175.00	789
BSN SPORTS	31108010006818553300000705	10.74	789
BSN SPORTS	31108010006818563300000705	175.00	789
	Total:	360.74	
T H ROGERS LUMBER COMPANY	31133910006811001050000120	233.19	802
AMAZON CAPITAL SERVICES	31102610006559213000000705	190.58	804
AMAZON CAPITAL SERVICES	31102610006559213000000705	289.20	804
	Total:	479.78	
HD SUPPLY	3117232620618000000000050	244.35	808
HD SUPPLY	3117232620618000000000050	446.96	808
HD SUPPLY	31172326206180000000000110	446.96	808
HD SUPPLY	31172326206180000000000110	244.35	808
HD SUPPLY	31172326206180000000000115	244.35	808
HD SUPPLY	31172326206180000000000115	446.96	808
HD SUPPLY	31172326206180000000000120	446.96	808
HD SUPPLY	31172326206180000000000120	244.35	808
HD SUPPLY	31172326206180000000000505	244.35	808
HD SUPPLY	31172326206180000000000505	446.96	808
HD SUPPLY	31172326206180000000000705	446.96	808
HD SUPPLY	31172326206180000000000705	244.35	808
	Total:	4,147.86	
SW TRAVEL	3110002321580000000000050	1,017.87	810
AMAZON CAPITAL SERVICES	31151110006534941050000120	2,714.67	814
AMAZON CAPITAL SERVICES	31101910006531001050000115	299.95	821
SOONER TECHNOLOGY	31101922304320000000000110	1,190.00	822
	Year 2023 Fund 11	Total:	113,274.61



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Vendor Name	Classification	Amount	EncNum
TUFF FIRE & SAFETY, INC.	32276431405997000000000110	97.50	4
TUFF FIRE & SAFETY, INC.	32276431405997000000000115	229.00	4
TUFF FIRE & SAFETY, INC.	32276431405997000000000120	97.50	4
TUFF FIRE & SAFETY, INC.	32276431405997000000000505	106.00	4
TUFF FIRE & SAFETY, INC.	32276431405997000000000705	97.50	4
	Total:	627.50	
PROSPERITY BANK/5449	32276431406177000000000110	29.30	47
PROSPERITY BANK/5449	32276431406177000000000115	29.30	47
PROSPERITY BANK/5449	32276431406177000000000120	29.30	47
PROSPERITY BANK/5449	32276431406177000000000505	29.30	47
PROSPERITY BANK/5449	32276431406177000000000705	29.32	47
	Total:	146.52	
AMAZON CAPITAL SERVICES	32276931406197000000000110	15.98	49
AMAZON CAPITAL SERVICES	32276931406197000000000115	15.98	49
AMAZON CAPITAL SERVICES	32276931406197000000000120	15.99	49
	Total:	47.95	

Year 2023 Fund 22 **Total: 821.97**



Vendor Name	Classification	Amount	EncNum
SOONER TECHNOLOGY	33100044006530000000000115	2,382.66	6
	Total:	2,382.66	
	Fund 31 Total:	2,382.66	



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Vendor Name	Classification	Amount	EncNum
ADPC	31100025113420000000000050	181.65	3
ADPC	31100025113420000000000050	90.45	3
ADPC	31100025113420000000000110	181.67	3
ADPC	31100025113420000000000110	90.47	3
ADPC	31100025113420000000000115	181.67	3
ADPC	31100025113420000000000115	90.47	3
ADPC	31100025113420000000000120	181.67	3
ADPC	31100025113420000000000120	90.47	3
ADPC	31100025113420000000000505	181.67	3
ADPC	31100025113420000000000505	90.47	3
ADPC	31100025113420000000000705	181.67	3
ADPC	31100025113420000000000705	90.47	3
Total:		1,632.80	
OKLAHOMA WATER RESOURCES BOARD	31100226308100000000000050	25.00	12
CITY OF CLINTON	311000262041043000000000715	76.58	20
CITY OF CLINTON	31159126204100000000000050	1,156.40	20
CITY OF CLINTON	31159126204100000000000053	101.19	20
CITY OF CLINTON	31159126204100000000000110	1,027.06	20
CITY OF CLINTON	31159126204100000000000115	287.08	20
CITY OF CLINTON	31159126204100000000000120	194.48	20
CITY OF CLINTON	31159126204100000000000150	71.57	20
CITY OF CLINTON	31159126204100000000000505	371.51	20
CITY OF CLINTON	31159126204100000000000705	114.87	20
CITY OF CLINTON	31159126204100000000000710	289.01	20
Total:		3,689.75	
CLEARWATER ENTERPRISES, L.L.C.	311000262062743000000000715	2,146.27	23
CLEARWATER ENTERPRISES, L.L.C.	31159126206270000000000110	1,257.18	23
CLEARWATER ENTERPRISES, L.L.C.	31159126206270000000000115	1,333.27	23
CLEARWATER ENTERPRISES, L.L.C.	31159126206270000000000505	2,128.89	23
CLEARWATER ENTERPRISES, L.L.C.	31159126206270000000000705	3,219.40	23
Total:		10,085.01	
ENDEX OF OKLAHOMA, INC.	31100026603440000000000050	611.12	25
ENDEX OF OKLAHOMA, INC.	31100026603440000000000053	611.11	25
ENDEX OF OKLAHOMA, INC.	31100026603440000000000110	611.11	25
ENDEX OF OKLAHOMA, INC.	31100026603440000000000115	611.11	25
ENDEX OF OKLAHOMA, INC.	31100026603440000000000120	611.11	25
ENDEX OF OKLAHOMA, INC.	31100026603440000000000505	611.11	25
ENDEX OF OKLAHOMA, INC.	31100026603440000000000705	611.11	25
ENDEX OF OKLAHOMA, INC.	31100026603440000000000705	611.11	25
ENDEX OF OKLAHOMA, INC.	31100026603440000000000715	611.11	25
Total:		5,500.00	
MCKINSEY MOTORS	31100127406120000000000150	24.54	32
WESTERN EQUIPMENT, L.L.C.	31100127406120000000000150	419.10	33
CLINTON ACE HOME CENTER	31100226206180000000000050	13.38	39
CLINTON ACE HOME CENTER	31100226206180000000000050	23.36	39
CLINTON ACE HOME CENTER	31100226206180000000000115	5.85	39
CLINTON ACE HOME CENTER	31100226206180000000000155	51.65	39
CLINTON ACE HOME CENTER	31100226206180000000000505	30.37	39
CLINTON ACE HOME CENTER	31100226206180000000000505	3.89	39
CLINTON ACE HOME CENTER	31100226206180000000000505	3.50	39
CLINTON ACE HOME CENTER	31100226206180000000000505	14.00	39
CLINTON ACE HOME CENTER	31100226206180000000000505	7.79	39
CLINTON ACE HOME CENTER	31100226206180000000000505	13.64	39
CLINTON ACE HOME CENTER	31100226206180000000000505	8.77	39
CLINTON ACE HOME CENTER	31100226206180000000000505	2.92	39
CLINTON ACE HOME CENTER	31100226206180000000000705	25.08	39



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Vendor Name	Classification	Amount	EncNum
CLINTON ACE HOME CENTER	3110022620618000000000705	14.01	39
CLINTON ACE HOME CENTER	3110022620618000000000705	31.37	39
CLINTON ACE HOME CENTER	3110022620618000000000705	5.84	39
CLINTON ACE HOME CENTER	3110022620618000000000705	30.86	39
CLINTON ACE HOME CENTER	3110022620618000000000705	12.67	39
CLINTON ACE HOME CENTER	3110022620618000000000705	17.46	39
CLINTON ACE HOME CENTER	3110022620618000000000710	1.12	39
CLINTON ACE HOME CENTER	3110022620618000000000710	13.44	39
CLINTON ACE HOME CENTER	3110022630618000000000115	39.96	39
CLINTON ACE HOME CENTER	3110022630618000000000705	94.67	39
CLINTON ACE HOME CENTER	3110022630618000000000710	12.51	39
CLINTON ACE HOME CENTER	3110022630618000000000710	-14.62	39
CLINTON ACE HOME CENTER	3110022630618000000000710	19.48	39
CLINTON ACE HOME CENTER	3110022630618000000000710	108.89	39
CLINTON ACE HOME CENTER	3110022630618000000000710	77.01	39
CLINTON ACE HOME CENTER	3110022630618000000000710	8.77	39
CLINTON ACE HOME CENTER	3110022630618000000000710	178.19	39
CLINTON ACE HOME CENTER	3110022630618000000000710	9.74	39
CLINTON ACE HOME CENTER	3110022630618000000000710	10.32	39
CLINTON ACE HOME CENTER	3110022630618000000000710	11.69	39
CLINTON ACE HOME CENTER	3110022630618000000000710	13.63	39
CLINTON ACE HOME CENTER	3110022630618000000000710	175.49	39
CLINTON ACE HOME CENTER	3110022630618000000000710	99.38	39
CLINTON ACE HOME CENTER	3110022630618000000000710	11.49	39
CLINTON ACE HOME CENTER	3110022630618000000000710	317.96	39
CLINTON ACE HOME CENTER	3110022630618000000000710	35.06	39
Total:		1,540.59	
K & S TIRE, INC.	3110012740612000000000150	17.50	40
K & S TIRE, INC.	3110012740612000000000150	27.50	40
Total:		45.00	
O'REILLY AUTOMOTIVE, INC.	3110012740612000000000150	40.78	42
O'REILLY AUTOMOTIVE, INC.	3110012740612000000000150	17.14	42
O'REILLY AUTOMOTIVE, INC.	3110012740612000000000150	-17.14	42
Total:		40.78	
HOLT TRUCK CENTERS	3110012740612000000000150	79.84	43
WELDON PARTS	3110012740612000000000150	115.14	44
LAMPTON WELDING SUPPLY CO., INC.	3114121000681311800000705	17.50	48
A-OK LOCK & KEY	3110022620618000000000705	28.00	52
JERRYS GLASS	3110022620618000000000120	359.80	54
LOCKE SUPPLY COMPANY	3110022620618000000000115	34.44	57
LOCKE SUPPLY COMPANY	3110022620618000000000120	666.62	57
LOCKE SUPPLY COMPANY	3110022630618000000000705	68.96	57
LOCKE SUPPLY COMPANY	3110022630618000000000710	12.74	57
LOCKE SUPPLY COMPANY	3110022630618000000000710	24.09	57
LOCKE SUPPLY COMPANY	3110022630618000000000710	15.97	57
LOCKE SUPPLY COMPANY	3110022630618000000000710	10.72	57
LOCKE SUPPLY COMPANY	3110022630618000000000710	62.62	57
LOCKE SUPPLY COMPANY	3110022630618000000000710	31.50	57
Total:		927.66	
CRW CONSULTING	3110212340342000000000050	1,212.99	64
PROSPERITY BANK/5449	3110002319647000000000050	125.94	69
AT&T	3110212620530000000000050	81.79	75



CLINTON PUBLIC SCHOOLS

**WARRANTS PENDING
DETAIL REPORT**

Vendor Name	Classification	Amount	EncNum
AT&T	31102126205300000000000110	81.77	75
AT&T	31102126205300000000000115	81.77	75
AT&T	31102126205300000000000120	81.77	75
AT&T	31102126205300000000000505	81.77	75
AT&T	31102126205300000000000705	81.77	75
	Total:	490.64	
H & R AUTO SUPPLY	31100127406120000000000150	167.65	84
H & R AUTO SUPPLY	31100127406120000000000150	25.44	84
H & R AUTO SUPPLY	31100127406120000000000150	87.40	84
	Total:	280.49	
UNITED SUPERMARKET	31141210006813148400000705	29.46	89
CRISIS PREVENTION INSTITUTE	31108710008102391050000115	200.00	90
AIMEE CARTER PHYSICAL THERAPY	31162821703362391050000110	1,791.30	93
AIMEE CARTER PHYSICAL THERAPY	31162821703362391050000115	1,480.30	93
AIMEE CARTER PHYSICAL THERAPY	31162821703362391050000120	111.05	93
AIMEE CARTER PHYSICAL THERAPY	31162821703362391050000505	229.25	93
	Total:	3,611.90	
AMAZON	31100023216180000000000505	26.39	103
PROSPERITY BANK/6876	31141210006813118000000705	856.67	104
PROSPERITY BANK/8906	31141210006813118000000705	1,420.12	104
	Total:	2,276.79	
DAYS PEST CONTROL, INC.	31100226204380000000000705	40.00	107
VERIZON WIRELESS	31100026205300000000000705	320.08	110
CLINTON ACE HOME CENTER	31100127406120000000000150	29.72	122
CLINTON ACE HOME CENTER	31100127406120000000000150	10.51	122
CLINTON ACE HOME CENTER	31100127406120000000000150	9.54	122
	Total:	49.77	
CLINTON ACE HOME CENTER	31107826306190000000000505	26.32	125
CLINTON ACE HOME CENTER	31107826306190000000000505	25.34	125
CLINTON ACE HOME CENTER	31107826306190000000000505	19.46	125
	Total:	71.12	
O'REILLY AUTOMOTIVE, INC.	31100226206180000000000155	25.58	128
O'REILLY AUTOMOTIVE, INC.	31100226206180000000000155	7.88	128
	Total:	33.46	
LITKE'S STORE	31100127406120000000000150	2.50	132
LITKE'S STORE	31107826306190000000000505	70.96	133
PROSPERITY BANK/0662	31100023215800000000000505	38.00	134
HINZ REFRIGERATION	31100226204330000000000155	99.00	149
PROSPERITY BANK/5449	31100127406120000000000150	90.94	177
SATELLITE SHELTERS, INC	31100026204380000000000705	1,095.00	190
WESTERN TECHNOLOGY CENTER	31100127208100000000000150	375.00	205
PROSPERITY BANK/5449	31107826305800000000000505	332.62	211
PROSPERITY BANK/5449	31107826305800000000000505	77.75	211
	Total:	410.37	



CLINTON PUBLIC SCHOOLS

WARRANTS PENDING
DETAIL REPORT

Vendor Name	Classification	Amount	EncNum
SWOSU	3110002321860000000000050	70.00	215
FORTITUDE DOGS INC	3110882670530000000000050	275.00	216
PROSPERITY BANK/6876	3110002571342000000000050	237.00	224
HEADRICK OUTDOOR MEDIA	3110002571540000000000050	350.00	232
SOONER TECHNOLOGY	31101921945300000000000705	4,404.76	257
VESTA MODULAR	31100726204380000000000110	9,300.00	265
VESTA MODULAR	31100726204380000000000110	18,600.00	265
VESTA MODULAR	31100726204380000000000115	9,300.00	265
	Total:	37,200.00	
AMAZON	31108826706160000000000505	47.49	333
AMAZON	31108826706160000000000505	31.49	333
AMAZON	31108826706160000000000505	16.97	333
AMAZON	31108826706160000000000505	249.13	333
	Total:	345.08	
CLINTON ACE HOME CENTER	31101610006811001050000505	-29.23	337
CLINTON ACE HOME CENTER	31101610006811001050000505	33.13	337
CLINTON ACE HOME CENTER	31101610006811001050000505	42.91	337
	Total:	46.81	
ROGERS ATHLETIC COMPANY	31108110006818000000000505	1,789.00	357
ROGERS ATHLETIC COMPANY	31108110006818000000000505	253.00	357
	Total:	2,042.00	
AMAZON	31101521206190000000000705	17.98	365
PROSPERITY BANK/5456	31101922304320000000000115	46.00	403
PROSPERITY BANK/0696	31141210006813148400000705	243.95	409
BLICK ART MATERIALS	31104810006814302765000715	14.24	444
MIKE CONN	31177121998101000000000505	850.00	467
FLINN SCIENTIFIC, INC.	31179310006811005000000705	898.50	510
FLINN SCIENTIFIC, INC.	31179310006811005000000705	107.50	510
FLINN SCIENTIFIC, INC.	31179310006811005000000705	149.00	510
	Total:	1,155.00	
KELLI WILLIAMS	31104821203204370000000715	150.00	527
CHALLIS DIESEL SERVICE	31100127406120000000000150	389.90	539
SOONER TECHNOLOGY	31101922304320000000000110	712.50	597
PROSPERITY BANK/0696	31179721996194250000000110	145.05	636
GRAV ENTERPRISES, LLC	31179721996194250000000705	48.95	640
PERMA BOUND BOOKS	31100622206410000000000120	211.54	661
PROSPERITY BANK/5456	31100023215800000000000050	104.00	664
PROSPERITY BANK/5456	31100023215800000000000050	18.32	664
PROSPERITY BANK/0662	31100023215800000000000050	104.00	664
PROSPERITY BANK/0662	31100023215800000000000050	132.00	664
	Total:	358.32	



CLINTON PUBLIC SCHOOLS

WARRANTS PENDING
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Vendor Name	Classification	Amount	EncNum
PROSPERITY BANK/5456	3115412213359000000000120	281.95	668
KLUVERS APPLIANCES & HOME FURNISHINGS	3110022620619000000000155	49.00	672
FLINN SCIENTIFIC, INC.	31101510006811005000000705	394.90	691
ATHLON II ENTERPRISES, INC.	31108010006818523300000705	1,980.00	709
ATHLON II ENTERPRISES, INC.	31108010006818523300000705	144.00	709
ATHLON II ENTERPRISES, INC.	31108010006818523300000705	190.80	709
ATHLON II ENTERPRISES, INC.	31108010006818523300000705	144.00	709
ATHLON II ENTERPRISES, INC.	31108010006818523300000705	399.00	709
ATHLON II ENTERPRISES, INC.	31108010006818523300000705	195.00	709
ATHLON II ENTERPRISES, INC.	31108010006818523300000705	2,638.50	709
ATHLON II ENTERPRISES, INC.	31108010006818523300000705	150.00	709
ATHLON II ENTERPRISES, INC.	31108010006818523300000705	924.00	709
	Total:	6,765.30	
PROSPERITY BANK/0712	31108010006818673300000705	119.00	711
PROSPERITY BANK/0712	31108010006818673300000705	61.83	711
	Total:	180.83	
PROSPERITY BANK/0738	31108010006818603300000705	99.00	712
PROSPERITY BANK/0738	31108010006818603300000705	102.43	712
	Total:	201.43	
PROSPERITY BANK/2650	3110112213580000000000110	174.70	734
TICER, KRISHA	3110122213580000000000115	13.56	734
PROSPERITY BANK/2650	3113112213580000000000110	349.42	734
DAUBENSPECK, JENNIFER K	3113112213580000000000110	68.42	734
TICER, KRISHA	3113112213580000000000115	85.92	734
PROSPERITY BANK/0647	3113112213580000000000120	119.55	734
PROSPERITY BANK/5472	3113112213580000000000505	93.44	734
PROSPERITY BANK/5472	3113112213580000000000705	186.88	734
PROSPERITY BANK/5472	3113112213580000000000705	281.40	734
	Total:	1,373.29	
RATCLIFFE'S TEXTBOOKS & OFFICE SUPPLY	31177110006421005400000705	99.95	753
OSTEMA	31141222138103158801000505	50.00	754
STEPHENSON, DEANETTE M	3110002571342000000000050	58.25	767
FOLLETT SCHOOL SOLUTIONS	3110062220641000000000115	1,421.24	768
GERM BLAST	3117232620420000000000110	4,999.88	777
GERM BLAST	3117232620420000000000115	4,999.86	777
GERM BLAST	3117232620420000000000120	4,999.86	777
GERM BLAST	3117232620420000000000150	4,999.86	777
GERM BLAST	3117232620420000000000505	4,999.86	777
GERM BLAST	3117232620420000000000705	4,999.86	777
	Total:	29,999.18	
SOONER TECHNOLOGY	3117952580653100000000110	378.00	778
SOONER TECHNOLOGY	3117952580653100000000115	378.00	778
SOONER TECHNOLOGY	3117952580653100000000120	378.00	778
SOONER TECHNOLOGY	3117952580653100000000505	378.00	778
SOONER TECHNOLOGY	3117952580653100000000705	378.00	778
	Total:	1,890.00	
APPLE STORE FOR EDUCATION INSTITUTION	3117931000653100000000110	1,199.00	779
APPLE STORE FOR EDUCATION INSTITUTION	3117931000653100000000705	1,199.00	779
	Total:	2,398.00	



CLINTON PUBLIC SCHOOLS

**WARRANTS PENDING
DETAIL REPORT**

Vendor Name	Classification	Amount	EncNum
SOONER TECHNOLOGY	31179310006531000000000705	1,876.08	780
SOONER TECHNOLOGY	31179310006531000000000705	20.00	780
	Total:	1,896.08	
SOONER TECHNOLOGY	31172321326531000000000110	1,922.16	782
SOONER TECHNOLOGY	31172321326531000000000110	961.08	782
SOONER TECHNOLOGY	31172321326531000000000110	54.98	782
SOONER TECHNOLOGY	31172321326531000000000110	27.49	782
SOONER TECHNOLOGY	31172321326531000000000110	414.94	782
SOONER TECHNOLOGY	31172321326531000000000110	1,037.35	782
SOONER TECHNOLOGY	31172321326531000000000110	344.98	782
SOONER TECHNOLOGY	31172321326531000000000110	862.45	782
SOONER TECHNOLOGY	31172321326531000000000110	53.06	782
SOONER TECHNOLOGY	31172321326531000000000110	132.65	782
SOONER TECHNOLOGY	31172321326531000000000115	414.94	782
SOONER TECHNOLOGY	31172321326531000000000115	344.98	782
SOONER TECHNOLOGY	31172321326531000000000115	53.06	782
SOONER TECHNOLOGY	31172321326531000000000115	1,922.16	782
SOONER TECHNOLOGY	31172321326531000000000115	54.98	782
SOONER TECHNOLOGY	31172321326531000000000120	344.98	782
SOONER TECHNOLOGY	31172321326531000000000120	53.06	782
SOONER TECHNOLOGY	31172321326531000000000120	1,922.16	782
SOONER TECHNOLOGY	31172321326531000000000120	54.98	782
SOONER TECHNOLOGY	31172321326531000000000120	414.94	782
SOONER TECHNOLOGY	31172321326531000000000505	53.06	782
SOONER TECHNOLOGY	31172321326531000000000505	1,922.16	782
SOONER TECHNOLOGY	31172321326531000000000505	54.98	782
SOONER TECHNOLOGY	31172321326531000000000505	414.94	782
SOONER TECHNOLOGY	31172321326531000000000505	344.98	782
SOONER TECHNOLOGY	31172321326531000000000705	53.06	782
SOONER TECHNOLOGY	31172321326531000000000705	1,922.16	782
SOONER TECHNOLOGY	31172321326531000000000705	54.98	782
SOONER TECHNOLOGY	31172321326531000000000705	414.94	782
SOONER TECHNOLOGY	31172321326531000000000705	344.98	782
	Total:	16,971.62	
CDW GOVERNMENT, INC.	31172321326531000000000110	337.66	783
CDW GOVERNMENT, INC.	31172321326531000000000120	337.66	783
CDW GOVERNMENT, INC.	31172321326531000000000705	337.66	783
	Total:	1,012.98	
APPLE STORE FOR EDUCATION INSTITUTION	31172321326531000000000705	2,299.00	784
AMAZON CAPITAL SERVICES	31105210006811001050000115	32.80	788
NATIONAL SCHOOL PUBLIC RELATIONS ASSOCIATION	31100022138600000000000115	295.00	795

Year 2023 Fund 11 Total: 152,466.19



CLINTON PUBLIC SCHOOLS

**WARRANTS PENDING
DETAIL REPORT**

Vendor Name	Classification	Amount	EncNum
CWA ARCHITECTURE AND INTERIORS	33100044003320000000000050	59,229.31	1
CWA ARCHITECTURE AND INTERIORS	33100044003320000000000050	25,200.00	1
	Total:	84,429.31	
	Fund 31 Total:	84,429.31	



Empowering All Students To Succeed In A Changing Society

100% GRADUATION

Safety Learning Relationships

March, 2023

STRATEGIC PLAN GOAL AREAS

- **Goal Area #1: Student Achievement/Celebrations**
 - Emily Stephens named State Champion Courtroom Journalist for Mock Trial
 - Brooklyn Atchley, Cameron Nickel, Mindy Sawatsky earned State FFA Degrees
 - Mixed Choir and Men's Choir scored straight ones and qualified for State
 - Finn Murray named Academic All-State
 - Kalyssa Staggs and Jaden Patten selected to State FFA Chorus

- **Goal Area #2: Curriculum and Instruction**
 - Testing dates
 - Juniors- US History and Science April 11,12
 - ACT- April 5

- **Goal Area #3: Personnel**
 - CARE Team
 - New teachers- Recommending to Hire new math teacher for 23-24 school year
 - Interviewing Spanish Teacher for 23-24 school year

- **Goal Area #4: School/Community Engagement**
 - 2023-2024 Pre-Enrollment starting soon at CHS
 - Graduation **May 19, 2023**

IT'S ALWAYS A GREAT DAY TO BE A RED TORNADO!



Date: March 13, 2023

Strategic Plan Goal 1: Student Achievement

- Parent Teacher Conferences were held over the last two weeks. Teachers made phone calls to anyone who was not able to attend.

Strategic Plan Goal 2: Curriculum and Instruction

- Kindergarten teachers completed training and are now using the Oklahoma Energy Resources Board curriculum called Little Bits. The hands-on curriculum provides STEAM activities to learn about the world around them. Upon completion of the units, students will travel to the Science Museum of Oklahoma. The field trip is free as part of the curriculum.

Strategic Plan Goal 3: Personnel

- Two kindergarten teachers, Shawna Hardin and Courtney Gregory, joined Mrs. Taylor and a Clinton team in Phoenix for PLC training. The conference speakers were outstanding. The CPS group came back to their schools energized and ready to share with site teams.
- Marcia Tate was one of the speakers for Solution Tree in Phoenix. She gave educators strategies for staying healthy and positive. Healthy and positive teachers provide a better atmosphere for our students.

Strategic Plan Goal 4: Community/School Engagement

- Mayor Berrong visited Nance for National School Breakfast Week. He spent time with Mrs. Taylor on a tour of Nance at TLC. It was his first interaction with the intergenerational program.
- CHS Cheerleaders were guests for breakfast on Tuesday.
- The Nance Family Reading Night--Read with the Reds/Imagination Library Sign up was a hit. CHS students from various organizations and clubs were guest readers for our Nance kids. All across the dome floor big kids were reading to little kids. Over 100 people were served a meal of a hot dog, chips, and cookies. At the Imagination Library table parents signed up any students or siblings of students under the age of 5. The whole event was funded by a grant through the CPS Foundation.



Southwest Elementary

PO Box 729, 1903 Opal Avenue, Clinton, OK 73601

Date: March 8th, 2023

Strategic Plan Goal 1: Student Achievement

- We started the year with 83% of our students below grade level on Lexia and we are down to 40% below grade level.

Strategic Plan Goal 2: Curriculum and Instruction

- SES took 5 teachers to the PLC conference in Phoenix.
- Eunice Wilson has been a great addition to the Southwest team as she leads REDS.

Strategic Plan Goal 3: Personnel

- We received 3 grants from CPSF.
- Mrs. Stephens and Miss Watson planned a great week of activities for Read Across America: guest readers, drawings, and golden tickets.
- Belinda Thacker has been incentivizing students to be more productive on Lexia and meet their units.

Strategic Plan Goal 4: Community School Engagement

- We have had many guests for National School Breakfast week; cheerleaders and Tony Tornado. On Friday we will have an assembly with Rumble.
- After Spring Break we will start March Madness and PTO will open a concession stand during our games.
- We are hosting two High School interns in 4th grade classrooms.

Washington Elementary Board Report

March 2023



Message from Mr. Ray...

Dear Clinton Board of Education,

Its an exciting time here at Washington! We are continuing to work extremely hard to provide ALL of our kids with the knowledge they need to be successful. We have had teachers just get back from Solution Tree training in Arizona so that we can continue to get better in our PLC and RTI methods. We are also getting ready for some upcoming dates that include: state testing, our track meet and Peter Pan the musical. Please come by and see the "MOST FAMOUS SCHOOL IN AMERICA." Thank for all for investing in our kids future.

Gene Ray

Washington Elementary Principal

WASHINGTON ELEMENTARY

We will **lead** and **prepare** our students
to become the **BEST** version
of themselves.

ALL IN ALL TOGETHER



GOAL AREA #1 STUDENT ACHIEVEMENT

6th Grade AR Parties- Popcorn, Student Store and Movie





Goal Area #1: Student Achievement

Objective 1: Increase student academic performance.
» Initiative 1: Mastery of content standards

Objective 2: Increase classroom attendance.
» Initiative 1: Positive attendance culture
» Initiative 2: Student attendance

Objective 3: Prepare students to be college and career ready.
» Initiative 1: College going/career culture



GOAL AREA #2 CURRICULUM AND INSTRUCTION

Peter Pan Jr. the Musical and Testing

Washington Music Program is preparing for Peter Pan Jr the musical. Students are rehearsing after school with Miss Daugherty,

Washington is finishing up the last STAR test of the year.

Students are preparing for state testing is coming up on April 20th.

Goal Area #2: Curriculum and Instruction

Objective 1: Increase innovation of instruction.

- » Initiative 1: Makerspace as an extension of the classroom
- » Initiative 2: Integrated learning approaches

Objective 2: Increase depth of instruction.

- » Initiative 1: Instructional planning and design
- » Initiative 2: Curriculum alignment

Objective 3: Meet the diverse needs of all students.

- » Initiative 1: Gifted and Talented instruction and programs
- » Initiative 2: English Language Learner (ELL) instructional programs



GOAL AREA #3 PERSONNEL

WES TEACHER SPOTLIGHT

Ms. Resendiz

Ms. Resendiz is a fifth grade ELA and Social Studies teacher. Her family includes her son Noah and her daughter Dahlia. They enjoy playing board games and going on walks to the park or the library.



She also enjoys playing the piano and reading fantasy, suspense and science fiction novels.

The entire staff at WES inspires her. She says seeing the passion and support the Washington staff has for every one of the kids inspires her to give her best and help out however she can every day.

When asked her “why”, she said, “I teach because it has such a profound impact on so many lives.”

WES TEACHER SPOTLIGHT

Ms. Reynolds

Ms. Reynolds is a sixth grade Social Studies and ELA teacher. Her family includes her two sons Quentin and Nolan. She attended SWOSU. She enjoys watching football, basketball, and track. Her hobbies include photography, scrapbooking,



and painting. A good day for Ms. Reynolds is music and kids. Her dad and her two sons are her inspiration.

When asked what is her “why”, she says she thinks the Buster Douglas and Kevin Durant “What’s your WHY” video is one of the BEST. She also goes on to say that knowing she makes her boys proud by being the best single parent mom and filling both roles. Also, her Dad was so proud that she was the first to Graduate from college and to go on to be a Teacher was “icing on the cake.”

Goal Area #3 Personnel

Objective 1: Retain quality personnel.

» Initiative 1: Quality mentoring programs

Objective 2: Recruit quality personnel.

» Initiative 1: Higher education partnerships

Objective 3: a quality personnel.

» Initiative 1: Professional development alignment



GOAL AREA #4 COMMUNITY SCHOOL ENGAGEMENT

Goal Area #4: Community School Engagement

Objective 1: Increase community and parent engagement and communication.

» Initiative 1: Community and school strategic partnerships

» Initiative 2: Parent engagement

Objective 2: Increase student, community, and teacher satisfaction.

» Initiative 1: Positive perception strategies



Career Cafe with Speech Pathologist Mrs. Carol Davis



Washington February Movie Night





Upcoming Events

WASHINGTON
ELEMENTARY

#WES56

#CPSREDS

Upcoming Events at Washington Elementary

March 13 – 17, 2023- Spring Break

March 21- March Family Movie Night

April 13-14- Washington Musical, *Peter Pan Jr.*

May 10- Washington Olympics

ALL IN ALL TOGETHER



High Levels of Learning for All Students



#WES56





#CPSREDS



Gene Ray

 Facebook  @wes56

Principal, Washington Elementary

 601 North 13th Street, Clinton, ...  gene.ray@cpsreds.org
 580-323-0311  wes.clintonokschools.org/

CLINTON MIDDLE SCHOOL

WE BUILD CHAMPIONS

Upcoming CMS Events

Thursday, March 23rd

- CMS Soccer vs Enid 5:30pm

Thursday, March 30th

- JH I-40 Baseball Tournament in Clinton

Friday, March 31st

- JH I-40 Baseball Tournament in Clinton
- Middle School E-Sports State Championships at SWSOU

Monday, April 3rd

- CMS Tennis Tournament

Friday, April 7th

- CMS Track Meet

April 27th thru May 4th

- CMS State Testing



What's been happening at CMS?

- The CMS Archery Team finished 6th at State. Easten Powell was 10th overall, Lucien Stewart was 11th and Evan Hunter was 15th.
- CMS 8th grade band received an excellent rating on stage and a superior rating for their sight reading at District Contest.
- CMS Vocal students earned 14 superior ratings and 7 excellent ratings at the District Solo and Ensemble Contest.
- Our 8th graders have shown 1.2 years of growth on their STAR reading test so far this year.
- The 7th graders toured WOSC in Altus.
- Mrs. Perez was a presenter at the ACT conference in Stillwater.





Evan Hunter was once again the County Champion in the Spelling Bee. He advanced to compete in the Thunder Regional Spelling Bee at the Paycom Center in OKC on March 20th. He's currently studying the 2023 "Words of Champions" list. The list contains 4000 words and definitions.

Bella Bridgeman placed 2nd in an Oklahoma Bar Association Law Day writing contest. Her essay was titled "Nato: One of the World's Greatest Alliances". Once Custer County finds a lawyer to serve as a Law Day Chairperson, we will present Bella with her plaque and \$50 award.

You've heard a lot about our Outdoors Class/Archery Team, but did you know that it is only a half semester class? The other semester is a Financial Literacy course taught by Mrs. Shackelford. The picture below is from a student's work making a budget. The class has a ton of basic, real world application to it. Mrs. Shackelford introduces and covers the following content during the semester long course.

- Jobs vs. Careers
- Goal Setting
- Budgeting your money
- Income and Taxes
- How to read your paycheck
- What is your net worth and how to calculate it
- Simple vs. Compound Interest
- Balancing a checkbook
- Credit, Debit and student loans
- Saving and Investing your money
- Credit Scores



February 6, 2023

Dear Clinton Board of Education,

I am very honored to be employed by Clinton Public Schools. I have learned so much in the years I have spent working at Southwest and Nance Elementary. However, it is with much sadness to inform you that this is my formal resignation. I will not be returning for the 2023-2024 school year.

I have enjoyed the time I spent as a Clinton Red Tornado, and I am forever grateful for the support and encouragement from the Clinton staff, students, foundation, and families. I am a better teacher and person because of my time here. Thank you for everything!

Sincerely,

Ashley McPhail



February 21, 2023

Clinton Public Schools

1720 Opal Avenue

Clinton, Oklahoma 73601

To whom it may concern,

I am writing today to notify you that I will be resigning from my position as a Discretionary Aid from Clinton Public Schools. This will be effective immediately. I have enjoyed working as an Aid for Clinton Public Schools. Thank you for the experience.

Sincerely,

Dulce Gallegos

Dulce Gallegos

3/3/2023

Mr. Pugh, Mr. Bridges, and Clinton Board of Education,

I am grateful for the opportunity to work at Clinton Public Schools. I have enjoyed my time as a discretionary assistant at Clinton High School and regret to inform you that due to health concerns I can no longer remain employed with the school. My last day at work will be 3/3/2023. Thank you for your time and consideration.

LaShelle Atha

A handwritten signature in cursive script that reads "LaShelle Atha". The signature is written in black ink and is positioned below the typed name.

Bre'Anna Green

Spanish I - II

Clinton HS

3/9/23

Mr. Pugh,

It is with a heavy heart that I am writing this letter to inform you of my resignation from my teaching / coaching position(s) here Clinton High School. I will finish the 2022-2023 term of my contract. I am having to leave due to my husband's job relocation.

I would like to thank you and the rest of the staff here at Clinton for the warm welcome and support that you have given me throughout my year of teaching here. I have enjoyed every second being a part of this team and appreciate the opportunities that I have had for personal and professional development.

Thank you again for taking a chance on me to better the students of Clinton.

Sincerely,

Bre'Anna Green



Donna Warnick <donna.warnick@clintonokschools.org>

Fwd: Letter of Resignation

1 message

April Miner <april.miner@clintonokschools.org>

Fri, Mar 10, 2023 at 2:07 PM

To: Tyler Bridges <tyler.bridges@clintonokschools.org>, Adam McPhail <adam.mcphail@clintonokschools.org>, Donna Warnick <donna.warnick@clintonokschools.org>

----- Forwarded message -----

From: **Diana Melton** <diana.melton@clintonokschools.org>

Date: Fri, Mar 10, 2023 at 1:53 PM

Subject: Letter of Resignation

To: April Miner <april.miner@clintonokschools.org>

Dear Mrs. Miner:

I am writing to inform that that I will be retiring at the end of the 2022-2023 school year. I have spent my entire teaching career in Clinton, and it is with deep regret that I will leave the schools that I have learned to love. I will continue to support Clinton schools in any way I can.

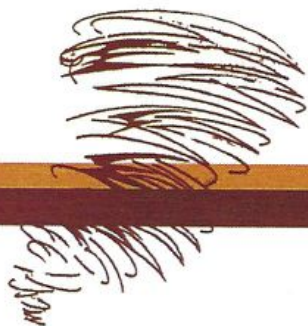
Ms. Melton

--

April Miner
Southwest Elementary Principal
Clinton Public Schools
580.323.1290

CLINTON HIGH SCHOOL

COMMITMENT TO EXCELLENCE



2021 Graduates as Fall 2021 Freshman in OK Public Higher Ed

Fall First Time Degree Seeking Freshman Count	41	27%
Science Developmental Student Count	0	0%
English Developmental Student Count	8	19.5%
Math Developmental Student Count	9	22%
Reading Developmental Student Count	4	9.8%
Total Developmental Students	12	29.3%

CLINTON HIGH SCHOOL

COMMITMENT TO EXCELLENCE

2021-2022 Clinton High School Dropout Report

CHS	2019-2020	2020-2021	2021-2022
9th Grade	7	2	0
10th Grade	6	4	3
11th Grade	6	4	3
12th Grade	1	1	2
Total	20	11	8
%	2.42%	1.34%	1.00%

ATTACHMENT A
CERTIFIED

ACOSTA, ADDIE
ACUFF-ROBERTS, JENNY
ADKINSON, JULIE
ADNEY, JODEE
ANESHANSLEY, MELANIE KIM
ARNEY, LETITIA
ATCHLEY, AMBER
BADILLO, JOY
BALDWIN, GAILEAH
BARNES, HILLARY
BEHRENS, MORGAN
BELOAT, ALANNA
BLISS, LUCIAN
BLUNDELL, RHETT
BOND, CINDY
BRIDGEMAN, STEPHANIE
BRIDGES, MANDI
BROWN, ERIN "LISSY"
BUTTERFIELD, MORIAH
CALDWELL, BRENT
CALVERT, CHRISTINE
CAMPBELL, AMANDA
CATES, MARY
COX, JESSICA
CROWDIS, JODI
DAUBENSPECK, JENNIFER
DAUGHERTY, MARYKATHRYN
DAVIS, HEATHER
DEFFENBAUGH, LORENE
DONLEY, VICKI
EAKINS, AMBER
ENGLAND, GINGER
EVANS, BRITTANY
FINCH, SHAWN
FOWLER, JOHN
FRANS, ALEXIA
GIFFORD, MACKENZIE
GOODWIN, JAMIE
GORDON, ROBERT
GRANGER, MICHELE
HARDIN, SHAWNA
HARL, SHARON

HAYES, JOSEPH
HAYES, ZACHARY
HERNANDEZ, SUMNER
HIGBEE, JANA
HIGBEE, JOHN
HOOVER, CONNIE
HOUSE, ASHLEY
HUNTER, MITCHELL
JACKSON, RUMER
JEFFERSON, EUGENE
JEFFERSON, NATASHA
JEFFERSON, TWO
JOHNSON, SHERRIE
KAUR, GUNEET
KEETON, DIANE
KELLEY, ASHLEY
KENNEDY, STEVEN
KERR, SARAH
KNABE, MELISSA
LEE, TEANA
LITTKE, JULIA
LOUTHAN, BRENDA
LOVING, JAN
MALLOY, MEGAN
MANHART, CHRISTY
MARTIN, MELODY
MCCRAW, MICHELLE
MCKEE, GREG
MELTON, DIANA
MILLER, ASHLEY
MILLER, BETH
MILLER, BRITTANY
MILLER, WESLEY
MOORE, SUSAN
MORGAN, SUMMER
MURRAY, MORGAN
MURRAY, NANCY
MUSICK, KARA
OLGUIN, KORRINA
OYLER, SHELLY
PARKER, JULIE
PAUL, GABRIELLE
PEREZ, CASEY
PITMAN, ROBERT

PROSISE, ALENA
RAY, SHELBY
RAYNER, TROY
RESENDIZ, ALLISON
RICHERT, ALEKSI
RICHERT, JAY
RIVAS, SHAWNA
SAMBRANO, DAVON
SAWATZKY, AMBER
SAWYER, DANIELLE
SEITER, EMMA
SEITER, MARK
SHACKELFORD, CARRIE
SORTER, MICHELLE
SOUTHALL, SHEFFIELD
STARK, MACY
STEPHENS, CHRISTY
STEWART, MELISSA
STOVER, TREVOR
STRAHORN, CORY
STRATTON, KELLI
SUMMERS, CARRIE
TARKINGTON, MELINDA
THIGPEN, SHAKIRA
THOMPSON, ALANA
TICER, KRISHA
WATSON, ALLISON
WHEELER, STEVE
WHEELER, TANNER
WILLIAMS, DIXIE
WILLOUGHBY, APRIL
YANDELL, KAYLA
WILLIAMS, KYLIE

ATTACHMENT B
TEMPORARY CONTRACT

BAKER (WALKER), LINDSEY
BROWN, MANEA
DUERKSEN, KIM
EVANS, ANGELA
FELCH, DEX
FERRELL, KATHRYN
FRANS, SAMUEL
GARTRELL, KATELYN
GREGORY, COURTNEY
LEE, GRANT
MILLER, REGINA
MISAK, WHITNEY
PARSONS, GABBIE
PERKINS, TIFFANY
PETERSON, BRANDY
POOL, YOLANDA
RAY, TONI
REYNOLDS, DEBBIE
RUSSELL (FOLSOM), MELISSA
SIRMON, KRISTEN
SLATER, JAZLYN
STEVENSON, LORI
TATON, TIFFANY
TORRES, CHRISTIAN
WHITTEN, ASHLYN
CARROLL, KELSI
GREEN, BRE'ANNA

ATTACHMENT C
RETIRED

CARLISLE, DEBBIE
GAUNT, KELLY
GAUNT, TONYA
LEE, MIKE
LOGAN, SHARLYNE
MENDOZA, LOUIS
NORMAN, MARILYN
RODRIGUEZ, BILLIE

ROULET, SANDRA
SMITH, RON
THACKER, BELINDA
VEAZEY, PHIL
WILLIAMS, DONNA SUE

ATTACHMENT D
BOARD APPOINTMENTS

BURKE, GLENA - ENCUMBRANCE CLERK
BLUNDELL, NATALIE - ACTIVITY FUND ACCOUNT CUSTODIAN,
DEPUTY ENCUMBRANCE CLERK
GRANT, TERESA - DEPUTY TREASURER,
DEPUTY BOARD MINUTES CLERK
WARNICK, DONNA - TREASURER, BOARD MINUTES CLERK

ATTACHMENT A

CERTIFIED

ACOSTA, ADDIE	JOHNSON, SHERRIE	TARKINGTON, MELINDA
ACUFF-ROBERTS, JENNY	KAUR, GUNEET	THIGPEN, SHAKIRA
ADKINSON, JULIE	KEETON, DIANE	THOMPSON, ALANA
ADNEY, JODEE	KELLEY, ASHLEY	TICER, KRISHA
ANESHANSLEY, MELANIE KIM	KENNEDY, STEVEN	WATSON, ALLISON
ARNEY, LETITIA	KERR, SARAH	WHEELER, STEVE
ATCHLEY, AMBER	KNABE, MELISSA	WHEELER, TANNER
BADILLO, JOY	LEE, TEANA	WILLIAMS, DIXIE
BALDWIN, GAILEAH	LITCKE, JULIA	WILLOUGHBY, APRIL
BARNES, HILLARY	LOUTHAN, BRENDA	YANDELL, KAYLA
BEHRENS, MORGAN	LOVING, JAN	WILLIAMS, KYLIE
BELOAT, ALANNA	MALLOY, MEGAN	
BLISS, LUCIAN	MANHART, CHRISTY	
BLUNDELL, RHETT	MARTIN, MELODY	
BOND, CINDY	MCCRAW, MICHELLE	
BRIDGEMAN, STEPHANIE	MCKEE, GREG	
BRIDGES, MANDI	MELTON, DIANA	
BROWN, ERIN "LISSY"	MILLER, ASHLEY	
BUTTERFIELD, MORIAH	MILLER, BETH	
CALDWELL, BRENT	MILLER, BRITTANY	
CALVERT, CHRISTINE	MILLER, WESLEY	
CAMPBELL, AMANDA	MOORE, SUSAN	
CATES, MARY	MORGAN, SUMMER	
COX, JESSICA	MURRAY, MORGAN	
CROWDIS, JODI	MURRAY, NANCY	
DAUBENSPECK, JENNIFER	MUSICK, KARA	
DAUGHERTY, MARYKATHRYN	OLGUIN, KORRINA	
DAVIS, HEATHER	OYLER, SHELLY	
DEFFENBAUGH, LORENE	PARKER, JULIE	
DONLEY, VICKI	PAUL, GABRIELLE	
EAKINS, AMBER	PEREZ, CASEY	
ENGLAND, GINGER	PITMAN, ROBERT	
EVANS, BRITTANY	PROSISE, ALENA	
FINCH, SHAWN	RAY, SHELBY	
FOWLER, JOHN	RAYNER, TROY	
FRANS, ALEXIA	RESENDIZ, ALLISON	
GIFFORD, MACKENZIE	RICHERT, ALEKSI	
GOODWIN, JAMIE	RICHERT, JAY	
GORDON, ROBERT	RIVAS, SHAWNA	
GRANGER, MICHELE	SAMBRANO, DAVON	
HARDIN, SHAWNA	SAWATZKY, AMBER	
HARL, SHARON	SAWYER, DANIELLE	
HAYES, JOSEPH	SEITER, EMMA	
HAYES, ZACHARY	SEITER, MARK	
HERNANDEZ, SUMNER	SHACKELFORD, CARRIE	
HIGBEE, JANA	SORTER, MICHELLE	
HIGBEE, JOHN	SOUTHALL, SHEFFIELD	
HOOVER, CONNIE	STARK, MACY	
HOUSE, ASHLEY	STEPHENS, CHRISTY	
HUNTER, MITCHELL	STEWART, MELISSA	
JACKSON, RUMER	STOVER, TREVOR	
JEFFERSON, EUGENE	STRAHORN, CORY	
JEFFERSON, NATASHA	STRATTON, KELLI	
	SUMMERS, CARRIE	

ATTACHMENT B
TEMPORARY CONTRACT

BAKER (WALKER), LINDSEY

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DUERKSEN, KIM

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FELCH, DEX

FERRELL, KATHRYN

FRANS, SAMUEL

GARTRELL, KATELYN

GREGORY, COURTNEY

LEE, GRANT

MILLER, REGINA

MISAK, WHITNEY

PARSONS, GABBIE

PERKINS, TIFFANY

PETERSON, BRANDY

POOL, YOLANDA

RAY, TONI

REYNOLDS, DEBBIE

RUSSELL (FOLSOM), MELISSA

SIRMON, KRISTEN

SLATER, JAZLYN

STEVENSON, LORI

TATON, TIFFANY

TORRES, CHRISTIAN

WHITTEN, ASHLYN

CARROLL, KELSI

GREEN, BRE'ANNA

JEFFERSON, TWO

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RETIRED

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GAUNT, TONYA

LEE, MIKE

LOGAN, SHARLYNE

MENDOZA, LOUIS

NORMAN, MARILYN

RODRIGUEZ, BILLIE

ROULET, SANDRA

SMITH, RON

THACKER, BELINDA

VEAZEY, PHIL

WILLIAMS, DONNA SUE

ATTACHMENT D

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BLUNDELL, NATALIE - ACTIVITY FUND ACCOUNT CUSTODIAN,
DEPUTY ENCUMBRANCE CLERK

GRANT, TERESA - DEPUTY TREASURER,
DEPUTY BOARD MINUTES CLERK

WARNICK, DONNA - TREASURER, BOARD MINUTES CLERK

Oklahoma State Regents for Higher Education
 Participation in Developmental Education in 2021-22
 2021 Oklahoma Public High School Graduates as Fall 2021 College Freshmen in Public Higher Education by District

District Name	Fall First-Time Degree Seeking Freshman Count	Science Developmental Student Count	Percent Science	English Developmental Student Count	Percent English	Math Developmental Student Counts	Percent Math	Reading Developmental Student Count	Percent Reading	Total Developmental Students	Percent Total
CLINTON	41	0	0.0%	8	19.5%	9	22.0%	4	9.8%	12	29.3%

* For high schools with five or fewer students, the freshman headcount has been entered, but no additional information has been provided in order to protect student privacy.

CLINTON PUBLIC SCHOOLS

APPROVAL REQUEST FOR A FUNDRAISING PROJECT

School Year 2022-2023 Site CHS Acct # _____

Date of Request: 3 / 8 / 23

OFFICE USE ONLY
Sponsor signature
Principal signature
Dated
Account #

Organization:

CHS Mock Trial / Legal Team

Fundraising Project (List all services or items you plan to sell.)

Dinner Theatre

. Tickets

. Dessert Auction / Raffle.

Beginning date of project 3 / 20 / 23

Ending date of project 5 / 17 / 23

Funds to be used for (Be as specific as possible.)

Nationals in Little Rock, AR - Competition Fees, food for travel, lodging. & misc. competition items.

Estimate Income from the fundraiser: \$3000

Estimate Expense for the fundraiser: \$500

Name and address of the company (from whom you are receiving your fundraiser)

Sponsor Signature: Ashley Kelly

Principal Signature: Michelle Jester

DISTRIBUTION: In order to be included on the agenda, all forms are to be turned in a week in advance prior to each Board Meeting. Board Meetings are held on the 2nd Monday of each month. Site principal's signature is required before delivering original to the Board Clerk.

PROJECT APPROVALS:

BOARD OF EDUCATION _____ DATE _____
board president signature

CLINTON PUBLIC SCHOOLS

APPROVAL REQUEST FOR A FUNDRAISING PROJECT

School Year 2022-2023 Site WCS
CMS
CHS Acct # 8012

Date of Request: 3 / 1 / 2023

Organization: TRACK & FIELD

OFFICE USE ONLY
Sponsor signature
Principal signature
Dated
Account #

Fundraising Project (List all services or items you plan to sell.)

YETI COOLER, GATORADE BOTTLE, HURON BOARD
TRACK & FIELD T-SHIRTS & SWEATS
CLINTON HAT, SUNGLASSES, FOLD-UP CHAIR

Beginning date of project 3 / 29 / 23

Ending date of project 4 / 12 / 23

Funds to be used for (Be as specific as possible.)

Estimate Income from the fundraiser: \$ 1000 ⁰⁰

Estimate Expense for the fundraiser: \$ 1000 ⁰⁰

Name and address of the company (from whom you are receiving your fundraiser)

RS MEACHAM, STANBORN'S

Sponsor Signature: [Signature]

Principal Signature: [Signature] [Signature] Michael J. [Signature]

DISTRIBUTION: In order to be included on the agenda, all forms are to be turned in a week in advance prior to each Board Meeting. Board Meetings are held on the 2nd Monday of each month. Site principal's signature is required before delivering original to the Board Clerk.

PROJECT APPROVALS:

BOARD OF EDUCATION _____

board president signature

DATE _____

Customer: CLINTON PUBLIC SCHOOLS

Addr: P. O. BOX 729
 CLINTON OK 73601-0729

October Membership: 2077

MAS: MUNICIPAL ACCOUNTING SYSTEMS, INC.

Addr: 908 EAST 35TH STREET
 SHAWNEE, OK 74804

Phone: (800)749-5691 **Email:** accounts@wengage.com

Re-Occurring Fiscal Year Charges

Re-Occurring Fiscal Year Charges are based on the membership (200 minimum) from the latest October 1 count.

Description	Total
Appropriated Funds	\$8,723.40
Payroll	NA
- Usage Fee Included In Appropriated Funds	
Treasurer	\$1,308.51
Activity Funds	\$664.64
Personnel	\$1,308.51
Purchase Requisition	\$1,308.51
Fixed Assets	NA
Employee Document Management	\$3,115.50
Total 2023-2024 Fiscal Year Charges:	\$16,429.07

Terms and Conditions

- The software charge includes phone support for one (1) designated contact per application. Additional contacts can be added at an additional cost. MAS shall provide the phone support during normal business hours of 8:00 a.m. to 5:00 p.m. CST, Monday through Friday, exclusive of holidays. MAS shall have full and free access to the Customer equipment and software to provide support.
- The software charge includes interactive online training via training videos and webinars.
- On-site training (by appointment only) will be charged \$750.00 per day from 9:30 a.m. through 3:30 p.m. CST and round-trip mileage at the current IRS mileage rate. Additional time is \$100.00 per hour.
- For each renewal, the fees may, at MAS's discretion, increase by an amount not to exceed 5%, no more than one time per annum.
- Customer agrees that MAS shall not be liable to Customer for any incidental or consequential damages, loss, or other liabilities arising out of the use or inability to use the software.
- The terms and conditions of this agreement supersede those of all previous agreements between the parties with respect to the use of the software and such use hereafter is subject to the terms and conditions of this agreement.
- This agreement shall be governed by the Laws of the State of Oklahoma.

Software as a Service

- Definitions.
 - Application means the software and other material used by MAS to access, configure, and provide the Services. The Application(s) identified in the Service Order Agreement are licensed on a subscription basis and delivered as hosted online software using the Software as a Service (SaaS) model.
 - Charges mean the fees payable by Customer pursuant to the Software Service Order Agreement.

(c) Customer Data means any data that Customer sends to the Service and any data that Customer receives from the Service in fulfillment of a request, excluding any content deemed to be Intellectual Property.

(d) Documentation means instructions and examples pertaining to appropriate integration with and proper use of the Services.

(e) Intellectual Property Rights means all intellectual property rights, including patents, trademarks, trade name, service mark, copyright, trade secrets, know-how, process, technology, development tool, ideas, concepts, design right, domain names, moral right, database right, methodology, algorithm and invention, and any other proprietary information (whether registered, unregistered, pending, or applied for).

(f) Privacy Policy and Terms of Service means the MAS Privacy Policy and Terms of Service in effect at the time of this Agreement, which is incorporated herein by reference and which is subject to change without notice.

(g) Service shall have the meaning set forth in the MAS Privacy Policy and Terms of Service.

(h) Service Order Agreement means the Software Service Order Agreement delivered by MAS to Customer which sets forth the service and fees for the current fiscal year.

(i) Usage Data means any data that MAS collects or generates during the performance of the Service, including non-confidential elements of Customer Data.

2. Service.

(a) MAS Obligations. MAS hereby agrees, subject to and during the term of this Agreement and the Privacy Policy and Terms of Service: (i) to provide the Service to Customer; (ii) to grant or procure a right for Customer to access and use the Application as a part of the Service only; (iii) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service; and (iv) to notify customer promptly of any such unauthorized access to, or use of, the Service that MAS becomes aware of (provided MAS is not required to actively monitor the Customer's account access).

(b) Customer Obligations. Customer hereby agrees, as allowed by Oklahoma constitution or law, subject to and during the term of this Agreement: (i) to comply with the Privacy Policy and Terms of Service; (ii) not to reverse-engineer the Application; (iii) to use an appropriate integration method for the volume and/or nature of queries to the Service; (iv) that it is solely responsible for all of its activities and for the accuracy, integrity, legality, reliability, and appropriateness of all Customer Data; (v) to use all commercially reasonable efforts to prevent unauthorized access to, or use of, the Service, and notify MAS promptly of any such unauthorized use; (vi) to comply with all applicable laws in using the Service, wherever such use occurs, and not use, or require MAS to use, any Customer Data obtained via the Service for any unlawful purpose; and (vii) to accurately represent Customer's use of the Service and data obtained from the Service.

3. Service Order Agreement. The Service Order Agreement will be effective only when signed by Customer and MAS. Any modifications or changes to the Services under any executed Service Order Agreement will be effective only if and when memorialized in a mutually agreed written change order signed by both Parties.

4. Access to the Service, Attribution, and Charges.

(a) Customer Accounts. Customer must provide MAS with valid contact information prior to receiving access to the Service in compliance with the Privacy Policy and Terms of Service.

(b) Data Preparation & Configuration. Customer will ensure that: (i) Customer Data is in proper format as specified by the Documentation; and (ii) no other software, data, or equipment having an adverse impact on the Service has been introduced.

5. Availability, Maintenance, and Technical Support.

(a) Availability & Maintenance. MAS will use commercially reasonable efforts to make the Service available. Downtime for maintenance, upgrades, enhancement, or any other reason, may be scheduled at any time.

(b) Technical Support. Unless otherwise provided in the Service Order Agreement, MAS will offer technical and customer support on a first-come, first-served basis during regular business hours, Central Standard Time.

6. Third-Party Software Integration Acknowledgements, Representations, and Agreements. MAS will provide software as part of the Service that will allow the Customer to share data with third-party applications.

(a) It is understood and agreed that MAS is not responsible for the security of the data once it has been provided by the Customer to a third party using the Service.

(b) It is understood and agreed that MAS is not releasing this data to a third party. It is acknowledged and agreed that under no circumstance shall MAS be deemed to be a direct or indirect transferor of information/data to any third party. MAS is only providing software that will allow the Customer to share data with third-party applications.

(c) Customer hereby represents that it is aware of all duties, requirements and restrictions set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(d) Customer hereby represents that it shall perform all duties and requirements set forth under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(e) Customer hereby represents that it shall refrain from performing any act restricted under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPPA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance.

(f) Customer hereby agrees that it shall, as allowed by Oklahoma constitution or law, defend, indemnify, reimburse, and make whole in any manner, MAS for any form of damages sustained as a direct or indirect result of the Customer's failure to follow any duty, requirement, restriction or other that

is mandated under The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99), Children's Online Privacy Protection Act (COPPA) (15 U.S.C. §§ 6501-6508), the Health Insurance Portability and Accountability Act (HIPAA), the Health Information Technology for Economic and Clinical Health Act (HITECH Act), and any other law, statute, or ordinance. This shall include any and all attorney fees, costs, expenses, expert fees, and other that MAS could incur.

(g) Customer represents that it shall obtain all necessary authorizations (including authorizations from any parent/guardian, student or other interested third person) as required by law before any information/data is transferred by it to a third party.

7. Intellectual Property Rights.

(a) MAS Intellectual Property. MAS and its third-party licensors (as appropriate) shall retain all Intellectual Property Rights in the Service and Usage Data. Except as expressly set forth herein, no MAS Intellectual Property Rights are granted to Customer.

(b) Customer Intellectual Property. Customer retains all Intellectual Property Rights in Customer Data. Customer grants MAS a license: (i) to use the Customer Data to the extent necessary for the performance of the Services; (ii) to keep an archival copy subject to the provisions of the relevant data protection regulations; and (iii) to create Usage Data by collecting non-confidential elements of Customer Data, such as dates, location codes, equipment types, carriers, and other data as determined by MAS and in conjunction with automatically generated data such as IP address, time, and frequency of access.

(c) Feedback Relating to Services. MAS shall have a perpetual, royalty-free, irrevocable, worldwide license to use and incorporate into the Services any suggestions, ideas, modification requests, feedback, or other recommendations related to the Services provided by or on behalf of Customer.

(d) Derivatives and Compilations of Usage Data. MAS shall have a perpetual, royalty-free, irrevocable, world-wide license to use, sublicense, and publish derivative works and compilations resulting from collection and analysis of Usage Data.

8. Privacy and Personal Information. (a) MAS's Privacy Policy. MAS's Privacy Policy and Terms of Service, made a part hereof, is available at <https://www.sylogist.com/privacy-policy>.

9. Term; Termination.

(a) Term. This Agreement is effective for the fiscal year set forth in the Software Service Order Agreement unless earlier terminated by either Customer or MAS.

(b) Termination Without Cause. Customer may terminate this Agreement by discontinuing use of the Service and paying any remaining charges. MAS may terminate this Agreement by discontinuing its provision of the Service to Customer, in which case Customer is not obligated to pay any remaining charges.

(c) Breach. MAS may terminate this Agreement if Customer breaches any material obligation provided hereunder, including Customer's obligations specified in Section 2(b), which breach is not cured within five (5) days of MAS's notice to Customer.

10. Confidential & Proprietary Information. For purposes of this Section, a Party receiving Confidential & Proprietary Information (as defined below) shall be the "Recipient" and the Party disclosing such information shall be the "Discloser."

(a) Acknowledgment. Customer hereby acknowledges that the Service (including any Documentation, source code, translations, compilations, partial copies, and derivative works used in connection with the Services) is provided using confidential and proprietary information belonging exclusively to MAS or its third-party licensor (as appropriate), and MAS hereby acknowledges that Customer Data contains confidential and proprietary information belonging exclusively to Customer or relating to its affairs (in each case, "Confidential & Proprietary Information"). Confidential & Proprietary Information does not include: (i) information already known or independently developed by Recipient outside the scope of this relationship by personnel not having access to any Confidential & Proprietary Information; (ii) information in the public domain through no wrongful act of Recipient, or (iii) information received by Recipient from a third-party who was free to disclose it.

(b) Covenant. Recipient hereby agrees that during the Term and at all times thereafter it shall not use, commercialize, or disclose such Confidential & Proprietary Information of the Discloser to any person or entity, except to its own employees and agents having a "need to know" (and who themselves are bound by similar nondisclosure restrictions), and to such other recipients as the Discloser may approve in writing; provided that all such recipients shall have first executed a confidentiality agreement in a form acceptable to Discloser. Recipient shall not: (i) alter or remove from any Confidential & Proprietary Information of the Discloser any proprietary legend, or (ii) decompile, disassemble, or reverse engineer the Confidential & Proprietary Information (and any information derived in violation of such covenant shall automatically be deemed Confidential & Proprietary Information owned exclusively by the Discloser). Recipient shall use at least the same degree of care in safeguarding the Confidential & Proprietary Information of the Discloser as it uses in safeguarding its own confidential information, but in any event at least reasonable care. Upon termination or expiration of this Agreement, and regardless of whether a dispute may exist, Recipient shall, upon request by Discloser, return or destroy (as instructed by Discloser) all Confidential & Proprietary Information of Discloser in its possession or control and cease all further use thereof.

(c) Injunctive Relief. Recipient acknowledges that violation of the provisions of this Section would cause irreparable harm to Discloser not adequately compensable by monetary damages. In addition to other relief, it is agreed that injunctive relief shall be available without necessity of posting bond to prevent any actual or threatened violation of such provisions.

11. Notices. Notices sent to either Party shall be effective when delivered in person or transmitted electronically, one (1) day after being sent by overnight courier, two (2) days after being sent by first class mail postage prepaid to a physical address provided by the Customer, or five (5) days after being sent by email from MAS to the address in the Customer account. A copy of this Agreement and notices generated in good form shall be treated as "original" documents admissible into evidence unless a document's authenticity is genuinely placed in question.

12. Survival. Termination shall have no effect on the Parties' rights or obligations under Section 8 ("Privacy and Personal Information"); Section 10 ("Confidential & Proprietary Information"), Section 13 ("Independent Contractor Status"), any payment obligations or any provision which by its nature should survive.

13. Independent Contractor Status. Each Party and its employees and agents are independent contractors in relation to the other Party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association, or employment relationship between the Parties. Each Party shall remain responsible and shall, as allowed by Oklahoma constitution or law, indemnify and hold

harmless the other Party, for the withholding and payment of all federal, state and local personal income, wage, earnings, occupation, social security, worker's compensation, unemployment, sickness and disability insurance taxes, payroll levies, or employee benefit requirements now existing or hereafter enacted and attributable to themselves and their respective people.

14. Miscellaneous. This document and the documents incorporated herein constitute the entire agreement between the Parties with respect to the subject matter hereof and supersede all other communications, whether written or oral. MAS reserves all rights not specifically granted herein. Neither Party shall be liable for delays caused by events beyond its reasonable control, except non-payment of amounts due hereunder shall not be excused by this provision. Any provision hereof found by a tribunal of competent jurisdiction to be illegal or unenforceable shall be automatically conformed to the minimum requirements of law and all other provisions shall remain in full force and effect. Waiver of any provision hereof in one instance shall not preclude enforcement thereof on future occasions.

Prepared By: *Amanda Bunkerfield*

Date Prepared: 2/6/2023

Accepted By (please circle one): Superintendent / Board President

Signature: _____

Date Accepted: _____



Clinton Middle School

Work Hard! Play Hard! Expect Great Things!

PO Box 729, 1001 Orient Avenue, Clinton, OK 73601

March 1st, 2023

To Tyler Bridges and the Clinton School Board of Education,

I'd like to recommend Ashley Griffith to teach Math at Clinton Middle School for the 2023-24 school year.
Sincerely,

Nathan Meget

Principal
Clinton Middle School

Mr. Bridges,

Please accept this letter as my recommendation to hire Javier Fernandez as Spanish teacher at Clinton High School for the 2023-2024 school year.

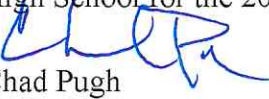

Chad Pugh

Principal

Clinton High School

Mr. Bridges,

Please accept this letter as my recommendation to hire Rachel Ray as Math teacher at Clinton High School for the 2023-2024 school year.


Chad Pugh
Principal
Clinton High School



Clinton Middle School

Work Hard! Play Hard! Expect Great Things!

PO Box 729, 1001 Orient Avenue, Clinton, OK 73601

March 6th, 2023

To Tyler Bridges and the Clinton School Board of Education,

I'd like to recommend Vicki Hull to teach Math at Clinton Middle School for the 2023-24 school year.

Sincerely,

Nathan Meget

Principal
Clinton Middle School



Nance Elementary

580-323-0260

300 S. 11th

Clinton, OK 73601

March 13, 2023

Dear Mr. Bridges and the Board of Education,

I would like to recommend Kayla Jagers for an assistant position in Clinton Public Schools for the 2022-2023 school year. Thank you for your consideration in this matter.

Sincerely,

Janalyn Taylor, Principal