



**STILLWATER PUBLIC SCHOOLS**  
**STILLWATER BOARD OF EDUCATION**

**PREPARED BY:** Kristie Newby, Chief Financial Officer  
**APPROVED BY:** Uwe Gordon, Superintendent  
**DATE:** September 10, 2024

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**AGENDA ITEM:**  
Treasurer's Report

**BOARD ACTION REQUESTED:**  
Consider and Vote to approve Treasurer's report as of August 31, 2024

**BACKGROUND INFORMATION:**  
This monthly report provides month-to-date and year-to-date information on the current standings of the district's finances.

## Fund 11 (General Fund)

Fiscal Year 2024 (July 1, 2023 - April 30, 2024)

	Source of Income	Current Collected	Expected Revenue	YTD Collected	Difference
Local Sources	1110 - Ad Valorem C/Y	\$ 1,750,929.00	\$ 18,938,872.00	\$ 18,813,114.12	\$ (125,757.88)
	1120 - Ad Valorem P/Y	\$ 17,461.64	\$ 350,000.00	\$ 343,169.90	\$ (6,830.10)
	1130 - Revenue in Lieu of Taxes	\$ -		\$ 13,708.86	\$ 13,708.86
	1140 - TIFF	\$ -		\$ 9,951.43	\$ 9,951.43
	1230 - Summer School Tuition	\$ -	\$ 12,000.00	\$ -	\$ (12,000.00)
	1310 - Interest Earnings	\$ 138,779.95	\$ 280,000.00	\$ 867,235.15	\$ 587,235.15
	1350 - Interest on Taxes	\$ -		\$ 33,801.48	\$ 33,801.48
	1410 - Rental of School Facilities	\$ -		\$ -	\$ -
	1440 - Sales of Equipment, Services, and Materials	\$ -		\$ -	\$ -
	1510 - Insurance Loss Recoveries	\$ -		\$ 1,367.73	\$ 1,367.73
	1530 - Damage to School Property	\$ 50.00		\$ 50.00	\$ 50.00
	1590 - Miscellaneous Reimbursement	\$ 8,419.28	\$ 200,000.00	\$ 184,091.12	\$ (15,908.88)
	1660 - Mineral Royalties	\$ -	\$ 3,000.00	\$ -	\$ (3,000.00)
	1690 - All Other Miscellaneous Revenue	\$ -	\$ 5,000.00	\$ 1,734.14	\$ (3,265.86)
<b>Total Local Sources</b>		\$ 1,915,639.87	\$ 19,788,872.00	\$ 20,268,223.93	\$ 479,351.93
IS	2100 - County Four Mill	\$ 349,260.48	\$ 1,848,708.00	\$ 2,432,678.90	\$ 583,970.90
	2200 - Country Apportionment (Mortgage Tax)	\$ 12,977.13	\$ 369,553.00	\$ 182,706.95	\$ (186,846.05)
	2900 - Other Intermediate Sources	\$ -	\$ -	\$ 492,208.88	\$ 492,208.88
<b>Total Intermediate Sources</b>		\$ 362,237.61	\$ 2,218,261.00	\$ 3,107,594.73	\$ 889,333.73



		Current Collected	Expected Revenue	YTD Collected	Difference
State Sources	3110 - Gross Production Tax	\$ 12,399.30	\$ 326,859.00	\$ 175,765.87	\$ (151,093.13)
	3120 - Motor Vehicle Collections	\$ 262,819.49	\$ 2,547,564.00	\$ 2,036,688.18	\$ (510,875.82)
	3130 - Rural Electrification Administration Tax	\$ 20,712.65	\$ 192,395.00	\$ 172,164.32	\$ (20,230.68)
	3140 - State School Land Earnings	\$ 78,457.81	\$ 900,835.00	\$ 809,283.44	\$ (91,551.56)
	3150 - Vehicle Tax Stamp	\$ -	\$ 6,217.00	\$ 4,430.51	\$ (1,786.49)
	3160 - Farm Implement Tax	\$ 137.00	\$ 3,317.00	\$ 2,951.23	\$ (365.77)
	3210 - Foundation and Salary Incentive Aid	\$ 1,682,294.69	\$ 19,041,919.00	\$ 15,142,646.80	\$ (3,899,272.20)
	3250 - Education Flexible Benefit Allowance	\$ 455,381.06	\$ 5,530,134.00	\$ 4,109,042.40	\$ (1,421,091.60)
	3310 - Alternative and High Challenge Education	\$ -	\$ 177,096.00	\$ 141,227.21	\$ (35,868.79)
	3412 - National Board Certified Bonus	\$ -	\$ 84,000.00	\$ 80,000.00	\$ (4,000.00)
	3415 - Reading Sufficiency Act	\$ -	\$ 93,984.00	\$ 90,534.40	\$ (3,449.60)
	3420 - State Textbook	\$ -	\$ 390,673.00	\$ 391,321.70	\$ 648.70
	3440 - Driver Education	\$ -	\$ 3,630.00	\$ 3,135.00	\$ (495.00)
	3620 - State Land Reimbursement	\$ -	\$ -	\$ -	\$ -
	361 3690 - A.C.E.	\$ 30,708.19	\$ 72,782.00	\$ 30,708.19	\$ (42,073.81)
	190 3690 - MTSS Grant	\$ 50,000.00	\$ 24,560.00	\$ 275,000.00	\$ 250,440.00
	201 3690 - DPHHS Refugee	\$ 12,189.34	\$ 30,300.00	\$ 84,833.59	\$ 54,533.59
	3811 - Career Tech (Salary Assistance)	\$ -	\$ 63,460.00	\$ 31,730.00	\$ (31,730.00)
	3812 - Career Tech (Program Assistance)	\$ -	\$ 198,000.00	\$ 119,000.00	\$ (79,000.00)
	376 Safety/SRO Funding	\$ -	\$ 92,000.00	\$ -	\$ (92,000.00)
3892 - OK Education Lottery fund	\$ -	\$ -	\$ 14,587.00	\$ 14,587.00	
<b>Total State Sources</b>		\$ 2,605,099.53	\$ 29,779,725.00	\$ 23,715,049.84	\$ (6,064,675.16)

**Fund 11 (General Fund)**

Fiscal Year 2024 (July 1, 2023 - April 30, 2024)

	Current Collected	Expected Revenue	YTD Collected	Difference
561 4140 - Federal - Title VII, Part A, Indian Education	\$ -	\$ 95,000.00	\$ 94,170.70	\$ (829.30)
511 4210 - Federal - Title I	\$ 199,776.04	\$ 1,289,119.00	\$ 414,934.38	\$ (874,184.62)
515 4210 - Federal - Title School Support	\$ -		\$ 67,349.96	\$ 67,349.96
518 4210 - Federal - Title IA	\$ -		\$ -	\$ -
541 4271 - Federal - Title II	\$ -	\$ 229,905.00	\$ 103,200.54	\$ (126,704.46)
572 4281 - Federal - Title III Part A	\$ -	\$ 36,689.00	\$ 2,034.52	\$ (34,654.48)
613 4310 - Federal - IDEA SPED Prof Dev	\$ 700.00	\$ 154,218.00	\$ 2,858.00	\$ (151,360.00)
615 4310 - Federal - IDEA (Prof Dev)	\$ -		\$ 6,246.00	\$ 6,246.00
618 4310 - Federal - IDEA 18-22 Yr Old Dev	\$ -		\$ 4,994.52	\$ 4,994.52
621 4310 - Federal - IDEA	\$ -	\$ 1,491,319.00	\$ 720,361.62	\$ (770,957.38)
625 4310 - Federal - IDEA Private School	\$ -		\$ 6,947.25	\$ 6,947.25
628 4310 - Federal - IDEA ARP FlowThru	\$ -		\$ 1,269.03	\$ 1,269.03
629 4310 - Federal - IDEA ARP Private School	\$ -	\$ 6,001.00	\$ 2,804.88	\$ (3,196.12)
641 4340 - Federal - IDEA PreK	\$ -	\$ 33,167.00	\$ 33,166.96	\$ (0.04)
642 4340 - Federal - IDEA PreK Private School	\$ -	\$ 58.00	\$ 28.92	\$ (29.08)
552 4442 - Federal - Title IV A	\$ 8,419.28	\$ 109,375.00	\$ 33,860.48	\$ (75,514.52)
587 4470 - Federal - Title VI Part B	\$ -	\$ 110,071.00	\$ 9,836.67	\$ (100,234.33)
596 4480 - Federal - Title IX Homeless	\$ 9,629.04	\$ 78,694.00	\$ 31,985.11	\$ (46,708.89)
721 4689 - Federal - CARES	\$ -		\$ -	\$ -
722 4689 - Federal - Counselor Corp	\$ -	\$ 140,445.00	\$ 38,791.65	\$ (101,653.35)
723 4689 - Federal - COVID	\$ -		\$ -	\$ -
725 4689 - Federal - Student Teacher	\$ 1,749.00		\$ 13,992.00	\$ 13,992.00
787 4689 - Federal - Project Get Fit	\$ -		\$ 9,083.80	\$ 9,083.80
misc	\$ -	\$ 37,139.00	\$ -	\$ (37,139.00)
793 4689 - Federal - ESSER II	\$ -		\$ 749.12	\$ 749.12
795 4689 - Federal - ARP Relief	\$ -	\$ 3,070,058.00	\$ -	\$ (3,070,058.00)
796 4689 - Federal - ARP Homeless	\$ 5,412.48	\$ 85,508.00	\$ 12,334.84	\$ (73,173.16)
797 4689 - Federal - ESSR III Homeless	\$ 883.56		\$ 8,783.03	\$ 8,783.03
799 DUE FROM PRIOR YEAR	\$ -	\$ 2,631,177.00	\$ 2,862,138.47	\$ 230,961.47
<b>Total Federal Sources</b>	<b>\$ 226,569.40</b>	<b>\$ 9,597,943.00</b>	<b>\$ 4,481,922.45</b>	<b>\$ (5,116,020.55)</b>

Federal Sources



**Total Revenue FUND 11 - General Fund**      \$ 5,109,546.41      \$ 61,384,801.00      \$ 51,572,790.95      \$ (9,812,010.05)

Surplus Transferred Prior Year (Carryover/Fund Balance)      \$ 4,592,995.36

Total Collections and Surplus      \$ 56,165,786.31

Non-revenue Receipts	5120 - Return of Change	\$ -	\$ -
	5130 - Petty Cash	\$ -	\$ -
	5160 - Activity Fund Reimbursement	\$ -	\$ 8,661.53
	5600 - Correcting Entries	\$ -	\$ 1,268.21
	<b>Subtotal</b>		<b>\$ 56,165,786.31</b>

Warrants Paid      \$ 45,015,248.64

**Adjusted Cash Balance in Fund 11 (General Fund)**      \$ 11,150,537.67

**STILLWATER PUBLIC SCHOOLS**

General Fund Expenditures

April 30, 2024

	BUDGET	RANGE TO DATE	YTD	ENCUMBRANCES	END BUDGET
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LOCAL:	4,683,472.00	287,702.36	4,687,995.30	1,763,092.32	(1,767,615.62)
PAYROLL:	42,345,908.00	3,537,674.58	30,457,774.28	11,593,612.11	294,521.61
STATE/INTERM:	6,765,744.00	659,448.36	5,156,415.43	1,990,149.13	(380,820.56)
FEDERAL:	6,753,551.00	325,537.21	4,713,063.63	1,251,339.55	789,147.82
	<b>60,548,675.00</b>	<b>4,810,362.51</b>	<b>45,015,248.64</b>	<b>16,598,193.11</b>	<b>(1,064,766.75)</b>

**Fiscal Year 2024 (July 1, 2023 - April 30, 2024)**

<b>Fund 21 (Building Fund)</b>		<b>Current Collected</b>	<b>Expected Revenue</b>	<b>YTD Collected</b>	<b>Difference</b>
<b>Fund 21</b>	1110 - Ad Valorem C/Y	\$ 250,202.11		\$ 2,688,333.44	\$ 2,688,333.44
	1120 - Ad Valorem P/Y	\$ -		\$ 43,509.41	\$ 43,509.41
	1510 - Insurance Loss/Recovery	\$ 7,795.91		\$ 7,795.91	\$ 7,795.91
	1590 - Reimbursement Misc	\$ -	\$ 4,628,353.54	\$ 19,947.44	\$ (4,608,406.10)
	1690 - Misc Revenue	\$ -		\$ -	\$ -
	3160 - Farm Implement Tax	\$ 19.58		\$ 426.97	\$ 426.97
	3250 - Flex Benefit	\$ 21,255.04		\$ 245,949.37	\$ 245,949.37
	3435 - State - Redbud	\$ -		\$ 41,517.15	\$ 41,517.15
6110 - Fund Balance Forward	\$ -		\$ 1,992,761.43	\$ 1,992,761.43	
<b>Total Revenue and Surplus FUND 21 - Building Fund</b>		<b>\$ 279,272.64</b>	<b>\$ 4,628,353.54</b>	<b>\$ 5,040,241.12</b>	<b>\$ 411,887.58</b>
	5600 - Correcting Entry	\$ -		\$ -	
	Subtotal	\$ 279,272.64	\$ 4,628,353.54	\$ 5,040,241.12	
<b>EXPENDITURES</b>		<b>SALARIES</b>		<b>BENEFITS</b>	
	TOTAL PAYROLL EXP	\$ 129,783.37	\$ 40,067.78		
	<b>TOTAL EXPENSE</b>			<b>\$ 1,785,679.46</b>	
<b>Adjusted Cash Balance in Fund 21 (Building Fund)</b>				<b>\$ 3,254,561.66</b>	

**Fiscal Year 2024 (July 1, 2023 - April 30, 2024)**

<b>Fund 22 (Child Nutrition Fund)</b>		<b>Current Collected</b>	<b>Expected Revenue</b>	<b>YTD Collected</b>	<b>Difference</b>
<b>Fund 22</b>	1510 - Reimb - Insurance Loss Recov	\$ -		\$ -	\$ -
	1710 - Student Lunches, Breakfasts, Special Milk	\$ 78,746.51		\$ 650,768.99	\$ 650,768.99
	1720 - A la Carte	\$ 4,596.91		\$ 38,000.83	\$ 38,000.83
	1730 - Adult Lunches/Breakfasts	\$ 557.10		\$ 4,583.50	\$ 4,583.50
	1790 - Other District Revenue	\$ -	\$ 5,051,512.46	\$ 25,000.00	\$ (5,026,512.46)
	3250 - State Aid (Including FBA)	\$ 32,538.87		\$ 227,582.87	\$ 227,582.87
	3720 - State Matching	\$ 1,782.00		\$ 15,790.17	\$ 15,790.17
	4710 - Federal Reimbursement - Lunches	\$ 136,829.12		\$ 1,186,674.59	\$ 1,186,674.59
	4720 - Federal Reimbursement - Breakfasts	\$ 55,508.68		\$ 479,577.29	\$ 479,577.29
	4740 - Summer Food	\$ -		\$ 113,312.17	\$ 113,312.17
	4705 - Emergency Operation Cost Reimb	\$ -		\$ 147,760.03	\$ 147,760.03
	4706 - Federal P-EBT Local Admin Funds	\$ -		\$ -	\$ -
6110 - Fund Balance Forward	\$ -		\$ 1,997,511.35	\$ 1,997,511.35	
<b>Total Revenue and Surplus FUND 22 - Child Nutrition Fund</b>		<b>\$ 310,559.19</b>	<b>\$ 5,051,512.46</b>	<b>\$ 4,886,561.79</b>	<b>\$ (164,950.67)</b>
	5000 - Non-revenue Receipts	\$ -		\$ 206.41	
	Subtotal	\$ 310,559.19	\$ 5,051,512.46	\$ 4,886,768.20	
<b>EXPENDITURES</b>		<b>SALARIES</b>		<b>BENEFITS</b>	
	TOTAL PAYROLL EXP	\$ 104,564.99	\$ 50,293.38		
	<b>TOTAL EXPENSE</b>			<b>\$ 3,112,628.77</b>	
<b>Adjusted Cash Balance in Fund 22 (Child Nutrition)</b>				<b>\$ 1,774,139.43</b>	

**Fiscal Year 2024 (July 1, 2023 - April 30, 2024)**

<b>Fund 41 (Sinking Fund)</b>		<b>Current Collected</b>	<b>Expected Revenue</b>	<b>YTD Collected</b>	<b>Difference</b>
<b>Fund 41</b>	1110 - Ad Valorem C/Y	\$ 1,258,783.87		\$ 13,525,188.33	\$ 13,525,188.33
	1120 - Ad Valorem P/Y	\$ 10,413.17		\$ 233,550.87	\$ 233,550.87
		\$ 98.49		\$ 2,114.28	\$ -
	3160 - Farm Implement Tax	\$ -		\$ -	\$ 2,114.28
	5111 - Premium on Bonds Sold	\$ -		\$ -	\$ -
6110 Fund Balance Forward	\$ -		\$ 4,163,611.07	\$ 4,163,611.07	
<b>Total Revenue and Surplus FUND 41 (Sinking Fund)</b>		<b>\$ 1,269,295.53</b>	<b>\$ -</b>	<b>\$ 17,924,464.55</b>	<b>\$ 17,924,464.55</b>
	5000 - Non-revenue Receipts (Excluding Return of Ass	\$ -		\$ -	
	Subtotal	\$ 1,269,295.53	\$ -	\$ 17,924,464.55	
	<b>TOTAL EXP</b>	<b>\$ -</b>		<b>\$ 462,092.94</b>	
<b>Adjusted Cash Balance in Fund 41 (Sinking Fund)</b>				<b>\$ 17,462,371.61</b>	



August 31, 2024

**GENERAL FUND**

**REVENUES**



# August 2024

Fund 11 (General Fund)		Fiscal Year 2025 (July 1, 2024 - June 30, 2025)			
Source of Income		Current Collected	Expected Revenue	YTD Collected	Difference
Local Sources	1110 - Ad Valorem C/Y	\$ -	\$ 18,938,872.00	\$ 98,063.29	\$ (18,840,808.71)
	1120 - Ad Valorem P/Y	\$ -	\$ 350,000.00	\$ 9,570.16	\$ (340,429.84)
	1130 - Revenue in Lieu of Taxes	\$ -		\$ -	\$ -
	1140 - TIFF	\$ -		\$ -	\$ -
	1230 - Summer School Tuition	\$ -	\$ 12,000.00	\$ -	\$ (12,000.00)
	1310 - Interest Earnings	\$ -	\$ 280,000.00	\$ 80,566.06	\$ (199,433.94)
	1350 - Interest on Taxes	\$ -		\$ -	\$ -
	1410 - Rental of School Facilities	\$ -		\$ -	\$ -
	1440 - Sales of Equipment, Services, and Materials	\$ -		\$ -	\$ -
	1510 - Insurance Loss Recoveries	\$ 169.15		\$ 169.15	\$ 169.15
	1530 - Damage to School Property	\$ -		\$ -	\$ -
	1590 - Miscellaneous Reimbursement	\$ 74,171.57	\$ 200,000.00	\$ 80,123.57	\$ (119,876.43)
	1660 - Mineral Royalties	\$ -	\$ 3,000.00	\$ -	\$ (3,000.00)
	1690 - All Other Miscellaneous Revenue	\$ -	\$ 5,000.00	\$ -	\$ (5,000.00)
	<b>Total Local Sources</b>	<b>\$ 74,340.72</b>	<b>\$ 19,788,872.00</b>	<b>\$ 268,492.23</b>	<b>\$ (19,520,379.77)</b>
IS	2100 - County Four Mill	\$ -	\$ 1,848,708.00	\$ 9,075.15	\$ (1,839,632.85)
	2200 - Country Apportionment (Mortgage Tax)	\$ -	\$ 369,553.00	\$ 27,994.80	\$ (341,558.20)
	2900 - Other Intermediate Sources	\$ -	\$ -	\$ -	\$ -
<b>Total Intermediate Sources</b>	<b>\$ -</b>	<b>\$ 2,218,261.00</b>	<b>\$ 37,069.95</b>	<b>\$ (2,181,191.05)</b>	
		Fiscal Year 2025 (July 1, 2024 - June 30, 2025)			
		Current Collected	Expected Revenue	YTD Collected	Difference
State Sources	3110 - Gross Production Tax	\$ 14,416.66	\$ 326,859.00	\$ 30,210.77	\$ (296,648.23)
	3120 - Motor Vehicle Collections	\$ 236,539.83	\$ 2,547,564.00	\$ 237,398.61	\$ (2,310,165.39)
	3130 - Rural Electrification Administration Tax	\$ 19,097.47	\$ 192,395.00	\$ 34,977.05	\$ (157,417.95)
	3140 - State School Land Earnings	\$ 68,014.30	\$ 900,835.00	\$ 154,782.72	\$ (746,052.28)
	3150 - Vehicle Tax Stamp	\$ -	\$ 6,217.00	\$ 8,788.08	\$ 2,571.08
	3160 - Farm Implement Tax	\$ -	\$ 3,317.00	\$ 554.40	\$ (2,762.60)
	3210 - Foundation and Salary Incentive Aid	\$ 1,632,167.72	\$ 19,041,919.00	\$ 1,632,167.72	\$ (17,409,751.28)
	3250 - Education Flexible Benefit Allowance	\$ 460,343.06	\$ 5,530,134.00	\$ 460,343.06	\$ (5,069,790.94)
	3310 - Alternative and High Challenge Education	\$ -	\$ 177,096.00	\$ -	\$ (177,096.00)
	3412 - National Board Certified Bonus	\$ -	\$ 84,000.00	\$ -	\$ (84,000.00)
	3415 - Reading Sufficiency Act	\$ -	\$ 93,984.00	\$ -	\$ (93,984.00)
	3420 - State Textbook	\$ 382,809.65	\$ 390,673.00	\$ 382,809.65	\$ (7,863.35)
	3440 - Driver Education	\$ -	\$ 3,630.00	\$ -	\$ (3,630.00)
	3620 - State Land Reimbursement	\$ -	\$ -	\$ -	\$ -
	361 3690 - A.C.E.	\$ -	\$ 72,782.00	\$ -	\$ (72,782.00)
	190 3690 - MTSS Grant	\$ 25,000.00	\$ 24,560.00	\$ 25,000.00	\$ 440.00
	201 3690 - DPHHS Refugee	\$ -	\$ 30,300.00	\$ -	\$ (30,300.00)
	3811 - Career Tech (Salary Assistance)	\$ -	\$ 63,460.00	\$ -	\$ (63,460.00)
	3812 - Career Tech (Program Assistance)	\$ -	\$ 198,000.00	\$ -	\$ (198,000.00)
376 Safety/SRO Funding	\$ 183,829.62	\$ 92,000.00	\$ 183,829.62	\$ 91,829.62	
3892 - OK Education Lottery fund	\$ -	\$ -	\$ -	\$ -	
<b>Total State Sources</b>	<b>\$ 3,022,218.31</b>	<b>\$ 29,779,725.00</b>	<b>\$ 3,150,861.68</b>	<b>\$ (26,628,863.32)</b>	



# August 2024

		Fiscal Year 2025 (July 1, 2024 - June 30, 2025)			
		Current Collected	Expected Revenue	YTD Collected	Difference
Federal Sources	561 4140 - Federal - Title VII, Part A, Indian Education	\$ -	\$ 95,000.00	\$ -	\$ (95,000.00)
	511 4210 - Federal - Title I	\$ 114,451.26	\$ 1,289,119.00	\$ 114,451.26	\$ (1,174,667.74)
	515 4210 - Federal - Title School Support	\$ -		\$ -	\$ -
	518 4210 - Federal - Title IA	\$ -		\$ -	\$ -
	541 4271 - Federal - Title II	\$ -	\$ 229,905.00	\$ -	\$ (229,905.00)
	572 4281 - Federal - Title III Part A	\$ -	\$ 36,689.00	\$ -	\$ (36,689.00)
	613 4310 - Federal - IDEA SPED Prof Dev	\$ -	\$ 154,218.00	\$ -	\$ (154,218.00)
	615 4310 - Federal - IDEA (Prof Dev)	\$ -		\$ -	\$ -
	618 4310 - Federal - IDEA 18-22 Yr Old Dev	\$ -		\$ -	\$ -
	621 4310 - Federal - IDEA	\$ -	\$ 1,491,319.00	\$ -	\$ (1,491,319.00)
	625 4310 - Federal - IDEA Private School	\$ -		\$ -	\$ -
	628 4310 - Federal - IDEA ARP FlowThru	\$ -		\$ -	\$ -
	629 4310 - Federal - IDEA ARP Private School	\$ -	\$ 6,001.00	\$ -	\$ (6,001.00)
	641 4340 - Federal - IDEA PreK	\$ -	\$ 33,167.00	\$ -	\$ (33,167.00)
	642 4340 - Federal - IDEA PreK Private School	\$ -	\$ 58.00	\$ -	\$ (58.00)
	552 4442 - Federal - Title IV A	\$ -	\$ 109,375.00	\$ -	\$ (109,375.00)
	587 4470 - Federal - Title VI Part B	\$ -	\$ 110,071.00	\$ -	\$ (110,071.00)
	596 4480 - Federal - Title IX Homeless	\$ -	\$ 78,694.00	\$ -	\$ (78,694.00)
	721 4689 - Federal - CARES	\$ -		\$ -	\$ -
	722 4689 - Federal - Counselor Corp	\$ -	\$ 140,445.00	\$ -	\$ (140,445.00)
	723 4689 - Federal - COVID	\$ -		\$ -	\$ -
725 4689 - Federal - Student Teacher	\$ -		\$ -	\$ -	
787 4689 - Federal - Project Get Fit	\$ -		\$ -	\$ -	
misc	\$ -	\$ 37,139.00	\$ -	\$ (37,139.00)	
793 4689 - Federal - ESSER II	\$ -		\$ -	\$ -	
795 4689 - Federal - ARP Relief	\$ -	\$ 3,070,058.00	\$ -	\$ (3,070,058.00)	
796 4689 - Federal - ARP Homeless	\$ -	\$ 85,508.00	\$ -	\$ (85,508.00)	
797 4689 - Federal - ESSR III Homeless	\$ -		\$ -	\$ -	
799 DUE FROM PRIOR YEAR	\$ 364,679.31	\$ 2,631,177.00	\$ 603,400.33	\$ (2,027,776.67)	
<b>Total Federal Sources</b>	\$ 479,130.57	\$ 9,597,943.00	\$ 717,851.59	\$ (8,880,091.41)	
<b>Total Revenue FUND 11 - General Fund</b>		\$ 3,575,689.60	\$ 61,384,801.00	\$ 4,174,275.45	\$ (57,210,525.55)
Surplus Transferred Prior Year (Carryover/Fund Balance)				\$ 4,592,995.36	
Total Collections and Surplus				\$ 8,767,270.81	
Non-revenue Receipts	5120 - Return of Change	\$ -		\$ -	
	5130 - Petty Cash	\$ -		\$ -	
	5160 - Activity Fund Reimbursement	\$ -		\$ -	
	5600 - Correcting Entries	\$ -		\$ -	
Subtotal				\$ 8,767,270.81	
Warrants Paid					
<b>Adjusted Cash Balance in Fund 11 (General Fund)</b>				\$ 8,767,270.81	



August 31, 2024

**GENERAL FUND  
EXPENDITURES**



# August 2024

## STILLWATER PUBLIC SCHOOLS General Fund Expenditures

Jul-24

Proj #	Project Name	BUDGET	RANGE TO DATE	YTD	ENCUMBRANCES	END BUDGET
<b>LOCAL</b>						
000	Lapsed Appropriations & Adjustments	-	-	-	-	-
001	HIGH SCHOOL	5,257.00	4,053.07	4,053.07	334.62	869.31
002	JUNIOR HIGH	9,328.00	742.20	742.20	734.09	7,851.71
003	MIDDLE SCHOOL	3,153.00	2,698.61	2,698.61	928.63	(474.24)
004	HIGHLAND PARK	15,266.00	-	-	105.00	15,161.00
005	RICHMOND	7,121.00	462.00	462.00	3,669.94	2,989.06
006	SANGRE RIDGE	11,006.00	-	9,002.43	972.00	1,031.57
007	SKYLINE	11,841.00	-	-	-	11,841.00
008	WESTWOOD	5,825.00	-	-	-	5,825.00
009	WILL ROGERS	11,538.00	-	-	475.00	11,063.00
010	LINCOLN	2,015.00	186.09	186.09	237.99	1,590.92
011	curriculum & instruction	150,000.00	11,986.58	35,687.44	5,162.60	109,149.96
012	nurses supplies	5,500.00	1,876.62	1,876.62	2,678.36	945.02
013	instructional supplies	150,000.00	-	-	-	150,000.00
014	custodial supplies	200,000.00	1,465.23	1,703.38	41,611.62	156,685.00
015	Golden Oaks	500.00	-	-	-	500.00
016	OAC Equipment Grant	-	4,201.19	10,055.56	60,065.86	(70,121.42)
019	Library	40,734.00	-	-	2,457.80	38,276.20
020	Class Funding -> Virtual Academy	1,323.00	-	-	-	1,323.00
021	Summer School	5,300.00	852.11	25,163.77	-	(19,863.77)
022	Extended School Year	1,615.00	-	6,621.64	-	(5,006.64)
023	PR & Communications	15,000.00	172.90	242.40	4,757.60	10,000.00
024	band	20,000.00	1,542.00	1,542.00	12,595.83	5,862.17
025	orchestra	12,000.00	-	-	6,346.98	5,653.02
026	legal services	115,000.00	3,444.97	3,444.97	117,755.03	(6,200.00)
027	audit services	25,000.00	-	-	14,000.00	11,000.00
028	postage and freight	15,000.00	323.40	459.40	41,590.60	(27,050.00)
029	BOE/Admin Travel & Training	35,000.00	-	296.42	16,566.58	18,137.00
032	finance data processing	135,000.00	290.00	130,948.90	59,865.35	(55,814.25)
033	Misc. Admin Exp (non-instructional)	100,000.00	2,887.85	10,326.73	38,230.77	51,442.50
034	SPED Student Testing	30,000.00	5,884.69	17,821.17	1,952.08	10,226.75
036	In-District / Out of District Travel	30,000.00	347.96	1,196.96	32,456.28	(3,653.24)
037	YMCA Pool Rental	36,000.00	-	-	-	36,000.00
040	Tier II Special Needs	100,000.00	-	-	122,000.00	(22,000.00)
042	HR - recruiting & hiring	125,000.00	5,718.60	81,920.45	74,520.40	(31,440.85)
043	Non-certified PD	10,000.00	-	-	-	10,000.00
044	E-Sports	4,500.00	-	-	-	4,500.00
045	fleet fuel	275,000.00	7,717.90	7,717.90	192,282.10	75,000.00
046	school resource officers	75,000.00	-	-	-	75,000.00
047	vehicle maintenance	235,000.00	14,586.92	30,982.93	204,869.62	(852.55)
048	transportation misc.	10,000.00	1,454.00	1,640.50	9,745.50	(1,386.00)
049	utilities - electricity	492,000.00	110,336.79	110,336.79	645,663.21	(264,000.00)
051	utilities - gas	20,000.00	3,370.07	3,370.07	255,829.93	(239,200.00)
052	telephone and internet	40,000.00	-	-	504.00	39,496.00
053	utilities - water/trash	122,850.00	30,347.67	46,606.63	192,881.40	(116,638.03)
054	building maintenance	7,500.00	4,570.15	12,519.79	26,334.01	(31,353.80)
055	Grounds Maintenance	-	41,698.00	41,698.00	25,438.50	(67,136.50)
056	vocal music	3,800.00	524.75	524.75	702.65	2,572.60
057	drama productions	5,000.00	-	-	4,325.00	675.00
058	athletics	115,000.00	6,876.00	6,876.00	38,091.10	70,032.90
059	Piano Tuning	1,000.00	-	-	1,160.00	(160.00)
060	professional development	75,000.00	5,860.56	10,948.76	20,639.92	43,411.32
061	liability bonds	3,500.00	-	-	-	3,500.00
062	unemployment	15,000.00	-	4,230.00	2,770.00	8,000.00
063	workers compensation	365,000.00	-	354,498.00	-	10,502.00
064	property/liability ins	1,200,000.00	-	1,589,712.00	-	(389,712.00)
065	Graduation	30,000.00	-	-	19,730.00	10,270.00
066	performing arts center	3,000.00	-	-	1,491.15	1,508.85
067	county re-evaluation	100,000.00	-	-	367,752.39	(267,752.39)
072	security	25,000.00	-	12,591.68	118,079.32	(105,671.00)
084	Virtual Academy Facility	15,000.00	-	-	-	15,000.00
086	HS Parking Lot Lighting	-	-	-	-	-
092	technology	5,000.00	17,320.00	17,320.00	3,678.00	(15,998.00)
093	medicaid matching	-	-	-	-	-
<b>TOTAL LOCAL:</b>		<b>4,683,472.00</b>	<b>293,798.88</b>	<b>2,598,026.01</b>	<b>2,794,038.81</b>	<b>(708,592.82)</b>



# August 2024

## STILLWATER PUBLIC SCHOOLS General Fund Expenditures

Jul-24

Proj #	Project Name	BUDGET	RANGE TO DATE	YTD	ENCUMBRANCES	END BUDGET
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PAYROLL						
103	PALS		2,977.94	3,197.48	19,619.50	(22,816.98)
111	Local Child Nutrition		-	-	-	-
151	Admin Certified (Sup, Dep Sup)	42,000,000.00	48,947.83	95,873.03	383,218.96	41,520,908.01
152	Admin - Non-Cert		114,364.99	217,991.77	787,106.87	(1,005,098.64)
153	Board Clerk & Uncumbrance		-	-	-	-
154	Principals & Asst. Principals		250,225.86	394,390.81	1,576,917.93	(1,971,308.74)
155	teaching svcs		57,551.73	59,609.01	17,567,260.42	(17,626,869.43)
156	Site Sec, Office Asst, Noon Monitors		107,787.96	128,909.73	940,205.69	(1,069,115.42)
157	Non-SPED TAs		72,375.18	72,375.18	720,575.44	(792,950.62)
158	SPED TAs		157,638.03	157,638.03	1,596,437.20	(1,754,075.23)
159	Computer Technicians		37,666.51	74,016.80	255,441.68	(329,458.48)
160	School Paid PALS		-	-	-	-
161	Substitute Teachers		172.24	344.48	-	(344.48)
162	Driver's Ed		-	-	-	-
163	Health (Nurse, Nurse Asst, OT, PT)		21,957.14	21,957.14	422,012.34	(443,969.48)
164	Transportation		76,977.46	98,861.37	668,231.06	(767,092.43)
165	Maintenance & Grounds		23,317.63	46,463.43	195,932.08	(242,395.51)
166	Custodial		71,519.13	138,622.86	623,341.38	(761,964.24)
167	Athletic Coaching Stipends		16,379.02	17,982.05	17,499.99	(35,482.04)
168	Certified Counselors		128,811.29	137,158.41	1,623,430.30	(1,760,588.71)
169	Audio Visual		-	-	-	-
170	Certified Specialists		4,107.23	8,712.09	1,245,466.30	(1,254,178.39)
171	Warehouse & Printing Salaries		13,967.05	28,308.63	112,911.44	(141,220.07)
172	Academic/Club Stipends		628.84	628.84	9,729.17	(10,358.01)
173	Night Alternative Ed Salaries		-	-	-	-
174	homebound services		1,800.33	2,408.98	-	(2,408.98)
179	Classroom Cover		-	-	-	-
180	Staff Bonus (Classified Retention)		-	-	-	-
181	Directors & Coordinators		167,025.23	328,693.55	1,317,329.72	(1,646,023.27)
182	NBCT - District Paid		-	-	-	-
189	PAC Salaries		-	-	-	-
190	MTSS		-	22,800.00	7,687.00	(30,487.00)
191	Virtual Academy Facility		-	-	44,980.00	(44,980.00)
198	Student Body Activities		-	-	-	-
199	Sick Leave Payback / Retirees		-	2,018.44	-	(2,018.44)
201	Refugee Grant		5,953.49	6,519.52	77,442.50	(83,962.02)
<b>TOTAL PAYROLL:</b>		<b>42,000,000.00</b>	<b>1,382,152.11</b>	<b>2,065,481.63</b>	<b>30,212,776.97</b>	<b>9,721,741.40</b>

STATE						
301	Non-Court Judgement Settlements	192,079.00	-	-	-	192,079.00
302	Physical Education Scholarship	8,500.00	-	-	-	8,500.00
312	National Certified Bonus	68,927.00	-	-	-	68,927.00
317	Drivers Education	5,000.00	-	-	-	5,000.00
331	Health Insurance In-lieu of -cert	57,000.00	675.36	987.84	56,046.84	(34.68)
332	Health Insurance In-lieu of-support	245,000.00	23,692.93	27,598.41	237,871.26	(20,469.67)
333	State Adapted Textbooks	524,781.00	-	-	658,132.72	(133,351.72)
334	Health Insurance Certified (obj 213)	2,775,000.00	45,831.87	70,081.27	2,997,848.20	(292,929.47)
335	Health Insurance Support (obj 223)	1,115,000.00	121,277.38	152,786.31	1,233,555.81	(271,342.12)
339	Tabacco Settlement Endow Trust (TSET)	-	-	-	-	-
361	ACE Technology	23,990.00	-	-	5,000.00	18,990.00
366	Advanced Placement Materials	24,560.00	-	-	-	24,560.00
367	Reading Sufficiency Act (RSA)	90,000.00	2,958.17	2,958.17	8,234.01	78,807.82
372	SCORE	-	-	-	-	-
376	School Security/Safety	92,000.00	3,047.40	4,440.06	1,289.60	86,270.34
388	Alternative Ed Grant	157,629.00	-	-	50,251.00	107,378.00
411	Career Tech Salary	1,101,965.00	100,332.95	123,027.22	951,659.01	27,278.77
412	Career Tech Support	198,000.00	19,241.12	19,241.12	31,839.47	146,919.41
415	BMITE	40,000.00	-	-	-	40,000.00
424	Innovation Grant - Career Tech	17,000.00	-	-	-	17,000.00
469	Oklahoma Lottery Fund	29,313.00	-	-	-	29,313.00
<b>TOTAL STATE:</b>		<b>6,765,744.00</b>	<b>317,057.18</b>	<b>401,120.40</b>	<b>6,231,727.92</b>	<b>132,895.68</b>



# August 2024

## STILLWATER PUBLIC SCHOOLS

### General Fund Expenditures

Jul-24

Proj #	Project Name	BUDGET	RANGE TO DATE	YTD	ENCUMBRANCES	END BUDGET
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FEDERAL						
511	title 1 A Basic	1,256,565.00	15,009.43	15,009.43	830,144.91	411,410.66
515	Title I - School Support		-	-	3,800.00	(3,800.00)
518	title 1 D neglected	17,261.00	-	-	-	17,261.00
541	title 2a	196,093.00	23,997.00	24,276.00	36,370.82	135,446.18
552	Title IV Part A	50,608.00	4,339.76	22,373.66	32,192.54	(3,958.20)
561	Indian Education	140,347.00	9,873.59	14,244.49	94,920.76	31,181.75
571	title 3 immigration	-	-	-	-	-
572	Title III Limited English	43,312.00	-	-	11,500.00	31,812.00
587	Title V Rural/Low Income	172,135.00	38,670.00	38,670.00	3,829.00	129,636.00
596	McKinney Vento	68,966.00	4,602.76	4,602.76	57,722.40	6,640.84
613	IDEA discretionary	-	-	-	-	-
615	Title 6 Part B	7,424.00	-	-	2,104.70	5,319.30
618	Transition	-	-	-	1,000.00	(1,000.00)
621	IDEA flowthrough	1,193,345.00	36,951.09	46,930.71	1,173,869.06	(27,454.77)
625	idea private school	-	-	-	24,000.00	(24,000.00)
628	ARP FLOWTHROUGH	204,913.00	-	-	-	204,913.00
629	ARP PRIVATE SCHOOL	-	-	-	-	-
641	idea preschool	32,155.00	-	-	-	32,155.00
642	FlowThru PreSchool	-	-	-	-	-
643	APR PreSchool	-	-	-	-	-
721	GEER-CARES	5,759.00	-	-	-	5,759.00
722	COUNSELOR CORPS GRANT	140,283.00	-	-	800.00	139,483.00
723	CDC Grant COVID Prevention	-	-	-	-	-
725	EMPLOYMENT OF STUDENT TEACHER	-	-	-	-	-
770	Misc. Federal Programs	-	-	-	-	-
788	Federal CARES funds (COVID)	-	-	-	-	-
793	ESSER II (COVID)	-	-	-	-	-
795	ESSER III (COVID)	3,070,824.00	102,827.00	196,180.60	614,822.49	2,259,820.91
796	ESSER III - Homeless	71,998.00	-	-	800.00	71,198.00
797	ESSER III - Homeless II	81,563.00	2,242.27	2,242.27	757.73	78,563.00
<b>TOTAL FEDERAL:</b>		<b>6,753,551.00</b>	<b>238,512.90</b>	<b>364,529.92</b>	<b>2,888,634.41</b>	<b>3,500,386.67</b>
LOCAL:		4,683,472.00	293,798.88	2,598,026.01	2,794,038.81	(708,592.82)
PAYROLL:		42,000,000.00	1,382,152.11	2,065,481.63	30,212,776.97	9,721,741.40
STATE/INTERM:		6,765,744.00	317,057.18	401,120.40	6,231,727.92	132,895.68
FEDERAL:		6,753,551.00	238,512.90	364,529.92	2,888,634.41	3,500,386.67
<b>60,202,767.00</b>		<b>2,231,521.07</b>	<b>5,429,157.96</b>	<b>42,127,178.11</b>	<b>12,646,430.93</b>	



August 31, 2024

**OTHER FUNDS**

**SUMMARY**



# August 2024

		Fiscal Year 2025 (July 1, 2024 - June 30, 2025)			
Fund 21 (Building Fund)		Current Collected	Expected Revenue	YTD Collected	Difference
Fund 21	1110 - Ad Valorem C/Y	\$ -		\$ -	\$ -
	1120 - Ad Valorem P/Y	\$ -		\$ -	\$ -
	1510 - Insurance Loss/Recovery	\$ 44,085.47		\$ 44,085.47	\$ 44,085.47
	1590 - Reimbursement Misc	\$ -		\$ -	\$ -
	1690 - Misc Revenue	\$ -		\$ -	\$ -
	3160 - Farm Implement Tax	\$ -		\$ -	\$ -
	3250 - Flex Benefit	\$ 28,462.95		\$ 28,462.95	\$ 28,462.95
	3435 - State - Redbud	\$ -		\$ -	\$ -
	6110 - Fund Balance Forward	\$ -		\$ -	\$ -
<b>Total Revenue and Surplus FUND 21 - Building Fund</b>		<b>\$ 72,548.42</b>	<b>\$ -</b>	<b>\$ 72,548.42</b>	<b>\$ 72,548.42</b>
	5600 - Correcting Entry	\$ -		\$ -	
	Subtotal	\$ 72,548.42	\$ -	\$ 72,548.42	
	Warrants Paid	\$ 125,983.21	\$ 41,776.11		
				\$ 171,996.07	

**Adjusted Cash Balance in Fund 21 (Building Fund) \$ 72,548.42**

		Fiscal Year 2025 (July 1, 2024 - June 30, 2025)			
Fund 22 (Child Nutrition Fund)		Current Collected	Expected Revenue	YTD Collected	Difference
Fund 22	1510 - Reimb - Insurance Loss Recov	\$ -		\$ -	\$ -
	1710 - Student Lunches, Breakfasts, Special Milk	\$ 56,537.35		\$ 56,537.35	\$ 56,537.35
	1720 - A la Carte	\$ 3,300.42		\$ 3,300.42	\$ 3,300.42
	1730 - Adult Lunches/Breakfasts	\$ 399.98		\$ 399.98	\$ 399.98
	1790 - Other District Revenue	\$ 62.37		\$ 62.37	\$ 62.37
	3250 - State Aid (Including FBA)	\$ 24,447.12		\$ 24,447.12	\$ 24,447.12
	3720 - State Matching	\$ -		\$ -	\$ -
	4710 - Federal Reimbursement - Lunches	\$ -		\$ -	\$ -
	4720 - Federal Reimbursement - Breakfasts	\$ -		\$ -	\$ -
	4740 - Summer Food	\$ 88,658.30		\$ 88,658.30	\$ 88,658.30
	4705 - Emergency Operation Cost Reimb	\$ -		\$ -	\$ -
	4706 - Federal P-EBT Local Admin Funds	\$ -		\$ -	\$ -
	6110 - Fund Balance Forward	\$ -		\$ -	\$ -
<b>Total Revenue and Surplus FUND 22 - Child Nutrition Fund</b>		<b>\$ 173,405.54</b>	<b>\$ -</b>	<b>\$ 173,405.54</b>	<b>\$ 173,405.54</b>
	5000 - Non-revenue Receipts	\$ -		\$ -	
	Subtotal	\$ 173,405.54	\$ -	\$ 173,405.54	
	Warrants Paid	\$ 118,528.20	\$ 47,754.24		
				\$ 195,178.82	

**Adjusted Cash Balance in Fund 22 (Child Nutrition) \$ 173,405.54**

		Fiscal Year 2025 (July 1, 2024 - June 30, 2025)			
Fund 41 (Sinking Fund)		Current Collected	Expected Revenue	YTD Collected	Difference
Fund 41	1110 - Ad Valorem C/Y	\$ -		\$ 70,651.76	\$ 70,651.76
	1120 - Ad Valorem P/Y	\$ -		\$ 6,129.70	\$ 6,129.70
		\$ -		\$ 398.57	\$ 398.57
	3160 - Farm Implement Tax	\$ -		\$ -	\$ -
	5111 - Premium on Bonds Sold	\$ -		\$ -	\$ -
6110 Fund Balance Forward	\$ -		\$ -	\$ -	
<b>Total Revenue and Surplus FUND 41 (Sinking Fund)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,180.03</b>	<b>\$ 77,180.03</b>
	5000 - Non-revenue Receipts (Excluding Return of Asse	\$ -		\$ -	
	Subtotal	\$ -	\$ -	\$ 77,180.03	
	Warrants Paid	\$ -		\$ -	

**Adjusted Cash Balance in Fund 41 (Sinking Fund) \$ 77,180.03**