



**WELLSTON BOARD OF EDUCATION
BOARD AGENDA**

Regular Meeting, Thursday, January 5, 2023, at 6:30 PM
Administration Building
708 Birch Avenue
Wellston, Oklahoma 74881

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

1. **ROUTINE ITEMS**

1.1. Call to Order

1.2. Roll Call

1.3. Establishment of a Quorum

1.4. Possible consideration and vote to approve Agenda

2. **PUBLIC COMMENT** All meetings of the Board of Education shall be open to the public and any regular meeting shall include an opportunity for the public to address the Board. Public Comments are limited to three (3) minutes and must be related to an agenda item or topic. Any individual wishing to address the board of education must communicate to the superintendent by letter per policy BED-R and BED-E. Where several people wish to address the same subject, a spokesperson must be selected. The Board President may interrupt and terminate any comments that are not in accordance with any of these criteria or in keeping with Board Policy BED-R. Board members may not respond to speakers' comments. See attachment.

3. **REPORTS FROM SCHOOL PERSONNEL AND OTHERS**

3.1. Superintendent's Report

3.2. High School/Middle School Principal's Report

3.3. Elementary Principal's Report

3.4. Booster Club Report

3.5. Athletic Report

4. **CONSENT AGENDA:** All of the following items, which concern reports and items of routine nature normally approved at board meetings, 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 vote of items 4.1. - 4.8.

4.1. Approve minutes of the December 8, 2022 regular board meeting

4.2. Accept Treasurer's Report including: Financial statements, fund balances, expenditures, revenue, warrants, bank summary, bond reports, and investments for the month ending

- 4.3. General Fund Payments
- 4.4. Child Nutrition Payments are included with General Fund Payments
- 4.5. Building Fund Payments
- 4.6. Bond 31 Payments
- 4.7. Approve Blanket Purchase Orders
- 4.8. Discussion and possible action declaring district inventory as surplus
- 5. **BUSINESS (ACTION) ITEMS**
 - 5.1. Discussion and possible action approving Wellston's audit for fiscal year 2021-22.
 - 5.2. Discussion and possible action on approving the 2023-2024 school calendar.
 - 5.3. Discussion and possible action regarding short and long term plans for the District.
 - 5.4. Discussion and possible action on approving the purchase and installation of new netting for the indoor facility.
 - 5.5. Discussion and possible action on approving a Golf activity account and activity fund fundraiser for the 2022-2023 school year.
- 6. **NEW BUSINESS**
- 7. **PERSONNEL** Discuss and vote to go into executive session to:
 - (a) Discuss employment and appointment of personnel pursuant to 25 O.S. §307 (B) (1).
 - (b) Discuss the evaluation of the superintendent pursuant to 25 O.S. §307 (B) (1).
 - 7.1. Acknowledge the board's return to open session.
 - 7.2. Executive Session Minutes Compliance Announcement.
 - 7.3. Discussion and possible action on approving lay coaches for the 2022-23 basketball season.
 - 7.4. Board to acknowledge the evaluation of the Superintendent.
- 8. **Information to and from the Board**
- 9. **Adjournment**

POSTED: WELLSTON SCHOOL ADMINISTRATION BUILDING
DATE: Tuesday, January 4, 2023 10:20 a.m.

POSTED BY: Mike Franz



Wellston Board of Education Regular Meeting

Thursday, December 8, 2022 6:30 PM Central

Administration Building, 708 Birch Avenue, Wellston, Oklahoma 74881

Mallory Ebers: Present
Crystal Hull: Present
Tucker McConnell: Present
Justin Rackley: Present
Brock Terrell: Present
Present: 5.

1. ROUTINE ITEMS

1.1. Call to Order

Called to order at 6:31 p.m.

1.2. Roll Call

All members present.

Others present include Superintendent Mike Franz, Elementary Principal Susan Wray, Treasurer Dawn Yates, and Minutes' Clerk Beth Withrow.

Guests present include Betty Waterson, Courtney Johnson, Dorothy Swanda, and Kayla Jackson.

1.3. Establishment of a Quorum

Quorum established.

1.4. Possible consideration and vote to approve Agenda

Motion to approve agenda. This motion, made by Justin Rackley and seconded by Brock Terrell, Carried.

Mallory Ebers: Yea

Crystal Hull: Yea

Tucker McConnell: Yea

Justin Rackley: Yea

Brock Terrell: Yea

Yea: 5, Nay: 0

2. PUBLIC COMMENT All meetings of the Board of Education shall be open to the public and any regular meeting shall include an opportunity for the public to address the Board. Public Comments are limited to three (3) minutes and must be related to an agenda item or topic. Any individual wishing to address the board of education must communicate to the superintendent by letter per policy BED-R and BED-E. Where several people wish to address the same subject, a spokesperson must be selected. The Board President may interrupt and terminate any comments that are not in accordance with any of these criteria or in keeping with Board Policy BED-R. Board members may not respond to speakers' comments. See attachment.
None.

3. REPORTS FROM SCHOOL PERSONNEL AND OTHERS

3.1. Superintendent's Report

Enrollment numbers, budget updates, November review, the FQSR report has been certified, recipient of a CNP Equipment Grant, and acknowledging the resignation of Melissa Woods.

3.2. High School/Middle School Principal's Report

Enrollment numbers, new security door systems are installed and working well, Law Enforcement Active Shooter training was very informative, Semester tests will be December 19/20th, Christmas parade is December 10th and the band will be performing and basketball season is in full swing.

3.3. Elementary Principal's Report

Holiday festivities and updates, AR field trip coming up, and peaceful family support discussion.

3.4. Booster Club Report

None.

3.5. Athletic Report

Baseball is hosting the 6th grade tournament this week; middle school boys and girls won the Agra tournament last week, and high school is playing tonight.

4. **CONSENT AGENDA:** All of the following items, which concern reports and items of routine nature normally approved at board meetings, 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 vote of items 4.1. - 4.8.

Motion to approve Consent Agenda in mass, items 4.1. - 4.8. This motion, made by Brock Terrell and seconded by Crystal Hull, Carried.

Mallory Ebers: Yea

Crystal Hull: Yea

Tucker McConnell: Yea

Justin Rackley: Yea

Brock Terrell: Yea

Yea: 5, Nay: 0

4.1. Approve minutes of the November 3, 2022 regular board meeting

4.2. Accept Treasurer's Report including: Financial statements, fund balances, expenditures, revenue, warrants, bank summary, bond reports, and investments for the month prior

4.3. General Fund Payments

PO #'s 231-261

4.4. Child Nutrition Payments are included with General Fund Payments

4.5. Building Fund Payments

PO # 6

4.6. Bond 31 Payments

4.7. Approve Blanket Purchase Orders

4.8. Discussion and possible action declaring district inventory as surplus

5. BUSINESS (ACTION) ITEMS

5.1. Discussion and possible action on directing the district treasurer to conduct financial procedures for the district including the investment and distribution of earnings from those investments, purchase of non-payable warrants in one district fund with money from other available district funds and/or to negotiate the purchase of non-payable warrants from other sources, and all the general duties of the treasurer as outlined in law and policy.

Motion to direct the district treasurer to conduct financial procedures for the district including the investment and distribution of earnings from those investments, purchase of non-payable warrants in one district fund with money from other available district funds and/or to negotiate the purchase of non-payable warrants from other sources, and all the general duties of the treasurer as outlined in law and policy. This motion, made by Mallory Ebers and seconded by Justin Rackley, Carried.

Mallory Ebers: Yea
Crystal Hull: Yea
Tucker McConnell: Yea
Justin Rackley: Yea
Brock Terrell: Yea
Yea: 5, Nay: 0

5.2. Discussion and possible action on approving district capacities.

Motion to approve capacities as recommended by the superintendent. This motion, made by Brock Terrell and seconded by Crystal Hull, Carried.

Mallory Ebers: Yea
Crystal Hull: Yea
Tucker McConnell: Yea
Justin Rackley: Yea
Brock Terrell: Yea
Yea: 5, Nay: 0

5.3. Discussion and possible action on activity fund fundraiser additions for the 2022-2023 school year.

Motion to approve activity fund fundraiser additions for the 2022-2023 school year. This motion, made by Justin Rackley and seconded by Mallory Ebers, Carried.

Mallory Ebers: Yea
Crystal Hull: Yea
Tucker McConnell: Yea
Justin Rackley: Yea
Brock Terrell: Yea
Yea: 5, Nay: 0

5.4. Discussion and possible action on updating the 2022-2023 school calendar.

Motion to change the 2022-2023 school calendar as presented. This motion, made by Crystal Hull and seconded by Brock Terrell, Carried.

Mallory Ebers: Yea

Crystal Hull: Yea
Tucker McConnell: Yea
Justin Rackley: Yea
Brock Terrell: Yea
Yea: 5, Nay: 0

5.5. Discussion and possible action on approving the 2022-23 Wellston Honor Society budget. Motion to approve the 2022-23 Wellston National Honor Society budget. This motion, made by Justin Rackley and seconded by Mallory Ebers, Carried.

Mallory Ebers: Yea
Crystal Hull: Yea
Tucker McConnell: Yea
Justin Rackley: Yea
Brock Terrell: Yea
Yea: 5, Nay: 0

5.6. Discussion and possible action regarding short and long term plans for the District. Discussion on putting together a 5/10 year plan for the district. Finding the needs of the district is the next step in this process. Facility discussions: new gym at elementary school (tornado safe), indoor facility, softball and baseball field updates and improvements, roof repairs/new installation, football field, AG building, bus barn and what can be done with the underground. Discussion on the potential to consider an early childhood center for elementary school.

Assets we have that we aren't using and potential future discussions on how to use these assets in different ways.

Potentially putting together a committee to work on a district plan.

Possibility of putting together a survey for the community and staff/faculty to gather input on the needs/wants of the district.

6. NEW BUSINESS

7. **PERSONNEL** Discuss and vote to go into executive session to:

(a) Discuss employment and appointment of personnel pursuant to 25 O.S. §307 (B) (1).

Motion to go into executive session at 7:47 p.m. This motion, made by Brock Terrell and seconded by Crystal Hull, Carried.

Mallory Ebers: Yea
Crystal Hull: Yea
Tucker McConnell: Yea
Justin Rackley: Yea
Brock Terrell: Yea
Yea: 5, Nay: 0

7.1. Acknowledge the board's return to open session.

Acknowledge the boards return to open session at 8:34 p.m.

7.2. Executive Session Minutes Compliance Announcement.

Executive Session Minutes Compliance provided by Tucker McConnell

7.3. Board to acknowledge the evaluation of the superintendent.
No action.

7.4. Discussion and possible action on hiring support staff at the ES.
No action.

8. Information to and from the Board

The next regular scheduled board meeting is Thursday January 5, 2023 at 6:30 p.m.

9. Adjournment

Motion to adjourn at 8:36 p.m. This motion, made by Justin Rackley and seconded by Brock Terrell, Carried.

Mallory Ebers: Yea

Crystal Hull: Yea

Tucker McConnell: Yea

Justin Rackley: Yea

Brock Terrell: Yea

Yea: 5, Nay: 0

Budget Analysis

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, Print Detail: False

Classification	Appropriation	Encumbered	Paid	Encumbered Balance	Unencumbered Balance	% Enc Budget
2022-2023						
11 GENERAL	5,157,470.95	4,890,402.66	2,554,601.74	2,335,800.92	267,068.29	94.82%
Total 2022-2023	\$5,157,470.95	\$4,890,402.66	\$2,554,601.74	\$2,335,800.92	\$267,068.29	94.82 %
Report Total	\$5,157,470.95	\$4,890,402.66	\$2,554,601.74	\$2,335,800.92	\$267,068.29	94.82 %

Date Range: 7/1/2022 - 6/30/2023

Classification Bolding: N/A

Print Detail: No

Dimension	Group Order	Total	Bold	Filter
Fiscal Year	1	Yes	No	2023
Fund	2	No	No	11
Project	N/A	N/A	N/A	
Function	N/A	N/A	N/A	
Object	N/A	N/A	N/A	
Program	N/A	N/A	N/A	
Subject	N/A	N/A	N/A	
JobClass	N/A	N/A	N/A	
Unit	N/A	N/A	N/A	

Wellston Public Schools

Receipt Register

Options: Fund: Governmental Funds, Show Detail: Yes, Date Range: 12/1/2022 - 12/31/2022, Account: All, Status: All

Receipt No	Date		Received From				Unit	Amount	Status
	Year	Fund	Acct Type	Acct No	Project	Program		Amount	
87	12/1/2022		OK State Department of Education					\$1,800.00	Posted
	2023	11	AR	4442	552	000	050	\$1,800.00	
						2023	11 Total	\$1,800.00	
88	12/1/2022		OK State Department of Education					\$1,879.89	Posted
	2023	11	AR	4760	768	700	050	\$1,879.89	
						2023	11 Total	\$1,879.89	
89	12/1/2022		OK State Department of Education					\$2,853.38	Posted
	2023	11	AR	4340	641	000	050	\$2,853.38	
						2023	11 Total	\$2,853.38	
90	12/1/2022		OK State Department of Education					\$4,000.00	Posted
	2023	11	AR	4271	541	000	050	\$4,000.00	
						2023	11 Total	\$4,000.00	
91	12/1/2022		OK State Department of Education					\$6,000.00	Posted
	2023	11	AR	4442	552	000	050	\$6,000.00	
						2023	11 Total	\$6,000.00	
92	12/1/2022		OK State Department of Education					\$11,691.16	Posted
	2023	11	AR	4210	511	000	050	\$11,691.16	
						2023	11 Total	\$11,691.16	
93	12/1/2022		OK State Department of Education					\$18,904.18	Posted
	2023	11	AR	4271	541	000	050	\$18,904.18	
						2023	11 Total	\$18,904.18	
94	12/1/2022		OK State Department of Education					\$24,897.91	Posted
	2023	11	AR	4210	511	000	050	\$24,897.91	
						2023	11 Total	\$24,897.91	
95	12/1/2022		OK State Department of Education					\$43,985.98	Posted
	2023	11	AR	4310	621	000	050	\$43,985.98	
						2023	11 Total	\$43,985.98	
96	12/1/2022		G. Grimmatt					\$550.00	Posted
	2023	21	AR	1420	000	000	050	\$550.00	
						2023	21 Total	\$550.00	
97	12/2/2022		OK State Department of Education					\$4,673.58	Posted
	2023	11	AR	4720	764	700	050	\$4,673.58	
						2023	11 Total	\$4,673.58	
98	12/2/2022		OK State Department of Education					\$16,336.27	Posted
	2023	11	AR	4710	763	700	050	\$16,336.27	
						2023	11 Total	\$16,336.27	
99	12/5/2022		B. Roat					\$550.00	Posted
	2023	21	AR	1420	000	000	050	\$550.00	
						2023	21 Total	\$550.00	
100	12/8/2022		OK State Department of Education					\$75,632.31	Posted
	2023	11	AR	4689	793	000	050	\$75,632.31	
						2023	11 Total	\$75,632.31	
101	12/9/2022		Lincoln County Clerk					\$34,149.73	Posted
	2023	11	AR	3160	000	000	050	\$13.54	
	2023	11	AR	2100	000	000	050	\$2,118.91	
	2023	11	AR	3150	000	000	050	\$40.68	
	2023	11	AR	2200	000	000	050	\$1,048.51	

Wellston Public Schools

Receipt Register

Options: Fund: Governmental Funds, Show Detail: Yes, Date Range: 12/1/2022 - 12/31/2022, Account: All, Status: All

Receipt No	Date		Received From				Unit	Amount	Status	
	Year	Fund	Acct Type	Acct No	Project	Program		Amount		
	2023	11	AR	1350	000	000	050	\$72.31		
	2023	11	AR	1110	000	000	050	\$21,481.05		
	2023	11	AR	1120	000	000	050	\$791.17		
						2023	11 Total	\$25,566.17		
	2023	21	AR	1110	000	000	050	\$3,070.42		
	2023	21	AR	1120	000	000	050	\$113.09		
						2023	21 Total	\$3,183.51		
	2023	41	AR	1110	000	000	050	\$5,176.88		
	2023	41	AR	1120	000	000	050	\$223.17		
						2023	41 Total	\$5,400.05		
102		12/12/2022		OK Tax Commission					\$32,886.78	Posted
	2023	11	AR	3110	000	000	050	\$6,221.83		
	2023	11	AR	3130	000	000	050	\$8,107.28		
	2023	11	AR	3120	000	000	050	\$18,557.67		
						2023	11 Total	\$32,886.78		
103		12/12/2022		OnCue Marketing					\$316.66	Posted
	2023	11	AR	1610	000	000	050	\$316.66		
						2023	11 Total	\$316.66		
104		12/15/2022		Arvest CC Cash Back					\$179.19	Posted
	2023	11	AR	1590	000	000	050	\$179.19		
						2023	11 Total	\$179.19		
105		12/15/2022		OK State Department of Education					\$677.59	Posted
	2023	11	AR	3250	331	000	050	\$677.59		
						2023	11 Total	\$677.59		
106		12/15/2022		OK State Department of Education					\$2,253.52	Posted
	2023	11	AR	3250	332	000	050	\$2,253.52		
						2023	11 Total	\$2,253.52		
107		12/15/2022		OK State Department of Education					\$3,084.30	Posted
	2023	11	AR	3420	333	000	050	\$3,084.30		
						2023	11 Total	\$3,084.30		
108		12/15/2022		OK State Department of Education					\$8,032.80	Posted
	2023	11	AR	3415	367	000	050	\$8,032.80		
						2023	11 Total	\$8,032.80		
109		12/15/2022		OK State Department of Education					\$9,547.19	Posted
	2023	11	AR	3250	335	000	050	\$9,547.19		
						2023	11 Total	\$9,547.19		
110		12/15/2022		OK State Department of Education					\$17,713.04	Posted
	2023	11	AR	4689	722	000	050	\$17,713.04		
						2023	11 Total	\$17,713.04		
111		12/15/2022		OK State Department of Education					\$20,475.19	Posted
	2023	11	AR	3250	334	000	050	\$20,475.19		
						2023	11 Total	\$20,475.19		
112		12/15/2022		OK State Department of Education					\$160,505.90	Posted
	2023	11	AR	3210	000	000	050	\$160,505.90		
						2023	11 Total	\$160,505.90		
113		12/15/2022		Sandy Canada					\$125.00	Posted
	2023	11	AR	1590	000	000	050	\$125.00		

Wellston Public Schools

Receipt Register

Options: Fund: Governmental Funds, Show Detail: Yes, Date Range: 12/1/2022 - 12/31/2022, Account: All, Status: All

Receipt No	Date		Received From				Unit	Amount	Status
	Year	Fund	Acct Type	Acct No	Project	Program		Amount	
							2023 11 Total	\$125.00	
114	12/16/2022		Logan County Clerk					\$702.41	Posted
	2023	11	AR	1110	000	000	050	\$509.18	
							2023 11 Total	\$509.18	
	2023	21	AR	1110	000	000	050	\$72.72	
							2023 21 Total	\$72.72	
	2023	41	AR	1110	000	000	050	\$120.51	
							2023 41 Total	\$120.51	
115	12/16/2022		OK State Department of Education					\$4,880.70	Posted
	2023	11	AR	4720	764	700	050	\$4,880.70	
							2023 11 Total	\$4,880.70	
116	12/16/2022		OK State Department of Education					\$16,743.60	Posted
	2023	11	AR	4710	763	700	050	\$16,743.60	
							2023 11 Total	\$16,743.60	
117	12/19/2022		Premier Rebates					\$120.39	Posted
	2023	11	AR	4705	759	700	050	\$120.39	
							2023 11 Total	\$120.39	
118	12/21/2022		OK Dept. of Career and Tech. Ed.					\$19,619.00	Posted
	2023	11	AR	3812	412	000	050	\$11,159.00	
	2023	11	AR	3811	411	000	050	\$8,460.00	
							2023 11 Total	\$19,619.00	
119	12/22/2022		OK State Department of Education					\$232,643.36	Posted
	2023	11	AR	4689	795	000	050	\$232,643.36	
							2023 11 Total	\$232,643.36	
120	12/28/2022		OK Land Commission					\$5,286.84	Posted
	2023	11	AR	3140	000	000	050	\$5,286.84	
							2023 11 Total	\$5,286.84	
121	12/30/2022		OK State Department of Education					\$100.00	Posted
	2023	11	AR	1590	352	000	050	\$100.00	
							2023 11 Total	\$100.00	
122	12/30/2022		Premier INC					\$114.58	Posted
	2023	11	AR	1590	000	000	050	\$114.58	
							2023 11 Total	\$114.58	
123	12/30/2022		Flora Photography					\$168.60	Posted
	2023	11	AR	1460	000	000	050	\$168.60	
							2023 11 Total	\$168.60	
124	12/31/2022		First Bank and Trust MM Interest Earned					\$8.47	Posted
	2023	11	AR	1310	000	000	050	\$8.47	
							2023 11 Total	\$8.47	
125	12/31/2022		First Bank and Trust Interest Earned					\$196.39	Posted
	2023	11	AR	1310	000	000	050	\$196.39	
							2023 11 Total	\$196.39	
126	12/31/2022		Wellston Schools					\$2,440.00	Posted
	2023	11	AR	5600	000	000	050	\$2,440.00	
							2023 11 Total	\$2,440.00	

Year and Fund Totals:

2023	11	\$776,849.10
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Wellston Public Schools

Receipt Register

Options: Fund: Governmental Funds, Show Detail: Yes, Date Range: 12/1/2022 - 12/31/2022, Account: All, Status: All

2023	21	\$4,356.23
2023	41	\$5,520.56

Total Receipts Posted = \$786,725.89

Total Receipts Not Posted = \$0.00

Outstanding Payments

Options: As Of Date: 12/31/2022

Year	Fund	No	Date	Reg Date	Vendor No	Vendor	Amount
2022	11	37	8/1/2021	8/30/2021	12367	AMERICAN FIDELITY HSA	\$300.00
2022	11	207	9/13/2021	9/30/2021	375	HOBART	\$398.73
2022	11	522	11/8/2021	11/30/2021	13463	SAXON UNIFORM NETWORK, INC.	\$250.00
2022	11	625	11/16/2021	11/30/2021	12450	ROBYN RENEE SMITH	\$1000.00
2022	11	1327	4/1/2022	4/30/2022	13516	RAUSCH STURM LLP	\$250.14
Total: 2022 11							\$2,198.87
2023	11	275	9/20/2022	9/30/2022	12936	TRENT M HUGHES	\$30.00
2023	11	424	10/19/2022	10/31/2022	13559	JENNI L. GARRETT	\$67.50
2023	11	461	11/1/2022	11/30/2022	115	WELLSTON EDUCATORS ASSOC	\$219.00
2023	11	517	11/1/2022	11/30/2022	13050	KAYLA M BALDWIN	\$55.41
2023	11	524	11/1/2022	11/30/2022	13414	CHARLES MCCONNELL	\$55.41
2023	11	558	11/9/2022	11/30/2022	77	OG&E	\$6556.87
2023	11	591	11/9/2022	11/30/2022	13500	FIRST BANK & TRUST	\$40.00
2023	11	609	11/9/2022	11/30/2022	13559	JENNI L. GARRETT	\$7.50
2023	11	709	12/1/2022	12/31/2022	12417	PRINCIPAL FINANCIAL GROUP	\$165.42
2023	11	713	12/1/2022	12/31/2022	115	WELLSTON EDUCATORS ASSOC	\$219.00
2023	11	719	11/30/2022	11/30/2022	12259	REBECCA STEPHENS	\$500.00
2023	11	783	11/30/2022	11/30/2022	13517	HOLT TRUCK CENTERS	\$110168.00
2023	11	793	12/12/2022	12/31/2022	821	US FOODS	\$15655.45
2023	11	794	12/12/2022	12/31/2022	355	AT&T	\$1803.88
2023	11	795	12/12/2022	12/31/2022	13302	US CELLULAR	\$533.47
2023	11	796	12/12/2022	12/31/2022	77	OG&E	\$9702.24
2023	11	797	12/12/2022	12/31/2022	48	ONG	\$1214.18
2023	11	798	12/12/2022	12/31/2022	704	HILAND DAIRY FOODS CO	\$2622.03
2023	11	799	12/12/2022	12/31/2022	13262	B&C BUSINESS PRODUCTS	\$798.17
2023	11	800	12/12/2022	12/31/2022	772	FLEETCOR TECHNOLOGIES	\$1853.30
2023	11	801	12/12/2022	12/31/2022	12534	R.K. BLACK, INC.	\$502.76
2023	11	802	12/12/2022	12/31/2022	342	THE HOME DEPOT PRO INSTITUTIO	\$1992.47
2023	11	803	12/12/2022	12/31/2022	12024	CLEARWATER ENTERPRISES, LLC	\$185.58
2023	11	804	12/12/2022	12/31/2022	12945	TOWN OF WELLSTON	\$3701.27
2023	11	805	12/12/2022	12/31/2022	13261	BARLOW ED MANAG SERV	\$566.00
2023	11	806	12/12/2022	12/31/2022	13477	EASY ICE, LLC	\$617.00
2023	11	807	12/12/2022	12/31/2022	12078	AF PLAN SERVE	\$22.00
2023	11	808	12/12/2022	12/31/2022	12366	ALLIED ELEVATOR SER INC	\$20.00
2023	11	809	12/12/2022	12/31/2022	144	LOWE'S	\$272.23
2023	11	810	12/12/2022	12/31/2022	160	OFFICE DEPOT INC	\$111.68
2023	11	811	12/12/2022	12/31/2022	12489	EUREKA WATER CO	\$63.33
2023	11	812	12/12/2022	12/31/2022	13555	STAR2STAR COMMUNICATIONS, LL	\$625.00
2023	11	813	12/12/2022	12/31/2022	781	PERMA-BOUND	\$14.27
2023	11	814	12/12/2022	12/31/2022	12945	TOWN OF WELLSTON	\$2950.00
2023	11	815	12/12/2022	12/31/2022	12419	BSN LLC	\$2005.99
2023	11	816	12/12/2022	12/31/2022	13584	ENDEX OF OKLAHOMA, INC.	\$15000.00
2023	11	817	12/12/2022	12/31/2022	80205	MARTY D. COULSON	\$53.42
2023	11	818	12/12/2022	12/31/2022	13416	SCHOLASTIC CLASSROOM MAGAZI	\$347.17
2023	11	819	12/12/2022	12/31/2022	13570	Heggerty Curriculum	\$187.00
2023	11	820	12/12/2022	12/31/2022	13517	HOLT TRUCK CENTERS	\$205.16
2023	11	821	12/12/2022	12/31/2022	240	HOME DEPOT CREDIT SERVICES	\$2048.16
2023	11	822	12/12/2022	12/31/2022	12023	DOLLAR GENERAL - REGIONS 41052	\$17.90
2023	11	823	12/12/2022	12/31/2022	972	JOHNSTONE SUPPLY	\$181.53
2023	11	824	12/12/2022	12/31/2022	121	TEEL OSWALD	\$425.00

Outstanding Payments

Options: As Of Date: 12/31/2022

Year	Fund	No	Date	Reg Date	Vendor No	Vendor	Amount
2023	11	825	12/12/2022	12/31/2022	157	AUTO-CHLOR SYSTEM	\$60.00
2023	11	826	12/12/2022	12/31/2022	493	FRED'S TIRE & BATTERY	\$593.64
2023	11	827	12/12/2022	12/31/2022	12137	TUMBLEWEED PRESS INC	\$699.00
2023	11	828	12/12/2022	12/31/2022	13433	JANICE GRAY	\$2250.00
2023	11	831	12/12/2022	12/31/2022	12460	HUDIBURG FORD	\$738.15
2023	11	832	12/12/2022	12/31/2022	13315	LINCOLN COUNTY ASSESSOR	\$6889.17
2023	11	833	12/12/2022	12/31/2022	451	ROSENSTEIN FIST & RINGOLD	\$750.00
2023	11	834	12/12/2022	12/31/2022	275	ROSS TRANSPORTATION, INC.	\$1098.25
2023	11	835	12/12/2022	12/31/2022	25	OKLA STATE SCHOOL BOARDS ASS	\$60.00
2023	11	836	12/12/2022	12/31/2022	13301	MCBRIDE CLINIC OCCUPATIONAL H	\$32.00
2023	11	837	12/12/2022	12/31/2022	37	THE LINCOLN COUNTY NEWS	\$12.05
2023	11	838	12/19/2022	12/31/2022	13295	FESLER PEST CONTROL LLC	\$240.00
Total: 2023 11							\$197,804.01
2023	31	1006	12/12/2022	12/31/2022	13600	MR. ROOTER	\$209.50
Total: 2023 31							\$209.50
Total Outstanding:							\$200,212.38

Wellston Public Schools

Balance Sheet

Options: Funds: 11-41, As Of Date: 12/31/2022

Assets				
Cash				
11	2013	GEN FUND-FOR OP		\$0.00
11	2014	GEN FUND-FOR OP		\$0.00
11	2015	GEN FUND-FOR OP		\$0.00
11	2016	GEN FUND-FOR OP		\$0.00
11	2017	GENERAL		\$0.00
11	2018	GENERAL		\$0.00
11	2019	GENERAL		\$0.00
11	2020	GENERAL		\$0.00
11	2021	GENERAL		\$456,884.41
11	2022	GENERAL		\$169,445.24
11	2023	GENERAL		(\$89,748.36)
			Fund 11 Total	\$536,581.29
12	2013	CO-OP FUND-FOR CO-OP		\$0.00
12	2014	CO-OP FUND-FOR CO-OP		\$0.00
12	2015	CO-OP FUND-FOR CO-OP		\$0.00
12	2016	CO-OP FUND-FOR CO-OP		\$0.00
12	2017	CO-OP		\$0.00
12	2018	CO-OP		\$0.00
12	2019	CO-OP		\$0.00
			Fund 12 Total	\$0.00
21	2013	Building		\$0.00
21	2014	Building		\$0.00
21	2015	Building		\$0.00
21	2016	Building		\$0.00
21	2017	BUILDING		\$0.00
21	2018	BUILDING		\$0.00
21	2019	BUILDING		\$0.00
21	2020	BUILDING		\$0.00
21	2021	BUILDING		\$197,171.30
21	2022	BUILDING		(\$46,864.61)
21	2023	BUILDING		(\$110,752.51)
			Fund 21 Total	\$39,554.18
22	2013	CHILD NUTRITION		\$0.00
22	2014	CHILD NUTRITION		\$0.00
22	2015	CHILD NUTRITION		\$0.00
22	2016	CHILD NUTRITION		\$0.00
22	2017	CHILD NUTRITION		\$0.00
22	2018	CHILD NUTRITION		\$0.00
22	2019	CHILD NUTRITION		\$0.00
22	2020	CHILD NUTRITION		\$0.00
			Fund 22 Total	\$0.00
31	2013	BOND FUND		\$0.00
31	2014	BOND FUND		\$0.00
31	2016	BOND FUND		\$0.00
31	2017	BOND		\$0.00
31	2018	BOND		\$0.00
31	2019	BOND		\$0.00
31	2020	BUILDING BOND		\$0.00
31	2021	BUILDING BOND		\$211,024.96
31	2022	BUILDING BOND		(\$55,493.72)

Wellston Public Schools

Balance Sheet

Options: Funds: 11-41, As Of Date: 12/31/2022

21	2018	BUILDING	\$0.00
21	2019	BUILDING	\$0.00
21	2020	BUILDING	\$0.00
21	2021	BUILDING	(\$283,884.76)
21	2022	BUILDING	(\$314,574.69)
21	2023	BUILDING	(\$12,388.23)
Fund 21 Total			(\$610,847.68)
22	2013	CHILD NUTRITION	\$0.00
22	2014	CHILD NUTRITION	\$0.00
22	2015	CHILD NUTRITION	\$0.00
22	2016	CHILD NUTRITION	\$0.00
22	2017	CHILD NUTRITION	\$0.00
22	2018	CHILD NUTRITION	\$0.00
22	2019	CHILD NUTRITION	(\$245,039.16)
22	2020	CHILD NUTRITION	\$0.00
Fund 22 Total			(\$245,039.16)
31	2013	BOND FUND	\$0.00
31	2014	BOND FUND	\$0.00
31	2015	BOND FUND	\$0.00
31	2016	BOND FUND	\$0.00
31	2017	BOND	\$0.00
31	2018	BOND	\$0.00
31	2019	BOND	\$0.00
31	2020	BUILDING BOND	\$0.00
31	2021	BUILDING BOND	(\$565,829.87)
31	2022	BUILDING BOND	(\$211,024.96)
Fund 31 Total			(\$776,854.83)
32	2013	BOND FUND	\$0.00
32	2016	BOND FUND	\$0.00
32	2017	TRANSPORTATION BOND	\$0.00
32	2020	TRANSPORTATION BOND	\$0.00
32	2021	TRANSPORTATION BOND	(\$160,000.00)
Fund 32 Total			(\$160,000.00)
41	2013	Sinking	\$0.00
41	2014	Sinking	\$0.00
41	2015	Sinking	\$0.00
41	2016	Sinking	\$0.00
41	2017	SINKING	\$0.00
41	2018	SINKING	\$0.00
41	2019	SINKING	\$0.00
41	2020	SINKING	\$0.00
41	2021	SINKING	(\$212,179.85)
41	2022	SINKING	(\$375,394.68)
41	2023	SINKING	(\$10,047.18)
Fund 41 Total			(\$597,621.71)
Revenue Receivable Total			(\$15,022,007.23)
Assets Total			(\$14,208,586.41)

Liabilities, Reserves and Fund Balance

Outstanding Warrants

11	2016	GEN FUND-FOR OP	\$0.00
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Wellston Public Schools Balance Sheet

Options: Funds: 11-41, As Of Date: 12/31/2022

11	2017	GENERAL	\$0.00
11	2018	GENERAL	\$0.00
11	2019	GENERAL	\$0.00
11	2020	GENERAL	\$0.00
11	2021	GENERAL	\$0.00
11	2022	GENERAL	\$2,198.87
11	2023	GENERAL	\$197,804.01
			Fund 11 Total
			\$200,002.88
12	2017	CO-OP	\$0.00
			Fund 12 Total
			\$0.00
21	2017	BUILDING	\$0.00
21	2018	BUILDING	\$0.00
21	2019	BUILDING	\$0.00
21	2020	BUILDING	\$0.00
21	2021	BUILDING	\$0.00
21	2022	BUILDING	\$0.00
21	2023	BUILDING	\$0.00
			Fund 21 Total
			\$0.00
22	2016	CHILD NUTRITION	\$0.00
22	2017	CHILD NUTRITION	\$0.00
22	2018	CHILD NUTRITION	\$0.00
22	2019	CHILD NUTRITION	\$0.00
22	2020	CHILD NUTRITION	\$0.00
			Fund 22 Total
			\$0.00
31	2016	BOND FUND	\$0.00
31	2017	BOND	\$0.00
31	2018	BOND	\$0.00
31	2019	BOND	\$0.00
31	2020	BUILDING BOND	\$0.00
31	2021	BUILDING BOND	\$0.00
31	2022	BUILDING BOND	\$0.00
31	2023	BUILDING BOND	\$209.50
			Fund 31 Total
			\$209.50
32	2017	TRANSPORTATION BOND	\$0.00
32	2021	TRANSPORTATION BOND	\$0.00
			Fund 32 Total
			\$0.00
41	2017	SINKING	\$0.00
41	2018	SINKING	\$0.00
41	2019	SINKING	\$0.00
41	2020	SINKING	\$0.00
41	2021	SINKING	\$0.00
41	2022	SINKING	\$0.00
41	2023	SINKING	\$0.00
			Fund 41 Total
			\$0.00
			Outstanding Warrants Total
			\$200,212.38

Fund Balance

11	2013	GEN FUND-FOR OP	\$0.00
11	2014	GEN FUND-FOR OP	\$0.00
11	2015	GEN FUND-FOR OP	\$0.00
11	2016	GEN FUND-FOR OP	\$0.00
11	2017	GENERAL	\$0.00

Wellston Public Schools

Balance Sheet

Options: Funds: 11-41, As Of Date: 12/31/2022

11	2018	GENERAL	\$0.00
11	2019	GENERAL	\$0.00
11	2020	GENERAL	\$0.00
11	2021	GENERAL	(\$4,597,915.64)
11	2022	GENERAL	(\$5,474,736.89)
11	2023	GENERAL	(\$2,222,412.91)
		Fund 11 Total	(\$12,295,065.44)
12	2013	CO-OP FUND-FOR CO-OP	\$0.00
12	2014	CO-OP FUND-FOR CO-OP	\$0.00
12	2015	CO-OP FUND-FOR CO-OP	\$0.00
12	2016	CO-OP FUND-FOR CO-OP	\$0.00
12	2017	CO-OP	\$0.00
12	2018	CO-OP	\$0.00
		Fund 12 Total	\$0.00
21	2013	Building	\$0.00
21	2014	Building	\$0.00
21	2015	Building	\$0.00
21	2016	Building	\$0.00
21	2017	BUILDING	\$0.00
21	2018	BUILDING	\$0.00
21	2019	BUILDING	\$0.00
21	2020	BUILDING	\$0.00
21	2021	BUILDING	(\$86,713.46)
21	2022	BUILDING	(\$361,439.30)
21	2023	BUILDING	(\$123,140.74)
		Fund 21 Total	(\$571,293.50)
22	2013	CHILD NUTRITION	\$0.00
22	2014	CHILD NUTRITION	\$0.00
22	2015	CHILD NUTRITION	\$0.00
22	2016	CHILD NUTRITION	\$0.00
22	2017	CHILD NUTRITION	\$0.00
22	2018	CHILD NUTRITION	\$0.00
22	2019	CHILD NUTRITION	(\$245,039.16)
22	2020	CHILD NUTRITION	\$0.00
		Fund 22 Total	(\$245,039.16)
31	2013	BOND FUND	\$0.00
31	2014	BOND FUND	\$0.00
31	2015	BOND FUND	\$0.00
31	2016	BOND FUND	\$0.00
31	2017	BOND	\$0.00
31	2018	BOND	\$0.00
31	2019	BOND	\$0.00
31	2020	BUILDING BOND	\$0.00
31	2021	BUILDING BOND	(\$354,804.91)
31	2022	BUILDING BOND	(\$266,518.68)
31	2023	BUILDING BOND	(\$60,141.00)
		Fund 31 Total	(\$681,464.59)
32	2013	BOND FUND	\$0.00
32	2016	BOND FUND	\$0.00
32	2017	TRANSPORTATION BOND	\$0.00
32	2021	TRANSPORTATION BOND	(\$160,000.00)

Wellston Public Schools
Balance Sheet

Options: Funds: 11-41, As Of Date: 12/31/2022

			Fund 32 Total	(\$160,000.00)
41	2013	Sinking		\$0.00
41	2014	Sinking		\$0.00
41	2015	Sinking		\$0.00
41	2016	Sinking		\$0.00
41	2017	SINKING		\$0.00
41	2018	SINKING		\$0.00
41	2019	SINKING		\$0.00
41	2020	SINKING		\$0.00
41	2021	SINKING		(\$20,855.00)
41	2022	SINKING		(\$427,179.85)
41	2023	SINKING		(\$7,901.25)
			Fund 41 Total	(\$455,936.10)
			Fund Balance Total	(\$14,408,798.79)
			Liabilities, Reserves and Fund Balance Total	(\$14,208,586.41)

Revenue vs Expense 2018-2023

Month	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses
July	56,624.00	157,670.00	57,119.00	84,055.00	65,301.93	199,964.59	144,777.92	239,336.08	50,749.41	73,001.39
August	259,364.00	175,205.00	234,077.00	165,567.00	244,556.28	209,866.72	307,537.94	174,525.72	264,046.01	237,792.96
September	300,108.00	416,854.00	291,462.00	423,556.00	280,868.41	877,489.10	424,000.31	514,116.06	293,770.22	904,767.39
October	306,205.00	396,411.00	596,516.00	535,536.00	273,873.37	392,396.57	296,172.12	395,513.40	293,772.73	142,823.27
November	347,650.00	386,957.00	269,925.00	379,259.00	276,524.56	357,502.14	282,432.71	583,333.66	268,401.34	617,346.48
December	503,599.00	400,350.00	319,702.00	363,430.00	520,362.55	387,319.07	384,191.86	370,988.92	786,725.89	447,619.53
January	796,732.00	361,245.00	1,112,561.68	393,215.17	1,039,362.83	346,747.51	1,033,658.15	408,799.00		
February	452,902.00	383,445.00	558,701.96	415,885.97	407,749.44	375,031.55	493,638.47	468,307.74		
March	288,151.00	387,706.00	297,240.50	372,678.76	312,947.00	349,244.13	290,797.46	376,783.17		
April	609,362.00	373,951.00	605,463.53	349,665.39	430,744.12	373,310.60	663,549.54	620,509.44		
May	415,857.00	429,819.00	1,222,301.88	325,136.15	405,732.07	415,541.18	641,746.02	1,323,932.57		
June	347,581.00	1,303,529.00	362,990.39	1,161,198.85	402,400.23	918,721.19	554,604.91	86,765.69		
Totals	\$4,684,135.00	\$5,173,142.00	\$5,928,060.94	\$4,969,183.29	\$4,660,422.79	\$5,203,134.35	\$5,517,107.41	\$5,562,911.45	\$1,957,465.60	\$2,423,351.02
over/short		(\$489,007.00)		\$958,877.65		(\$542,711.56)		(\$45,804.04)		(\$465,885.42)

Notes:

General Fund 11 Only

Month	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses
July	56,624.00	157,670.00	57,119.00	84,055.00	53,532.62	117,822.18	142,211.93	143,371.66	48,868.96	73,001.39
August	259,364.00	175,205.00	234,077.00	165,567.00	241,884.24	199,132.46	304,784.09	127,405.72	262,552.03	110,570.22
September	300,108.00	416,854.00	291,462.00	423,556.00	278,311.64	436,127.09	421,722.16	443,007.58	289,383.14	902,517.39
October	306,205.00	396,411.00	596,516.00	535,536.00	270,176.93	363,531.50	293,000.00	384,195.90	291,710.71	83,959.52
November	347,650.00	386,957.00	269,925.00	379,259.00	273,503.96	348,624.36	281,283.24	583,333.66	266,728.66	617,346.48
December	503,599.00	400,350.00	319,702.00	363,430.00	515,026.42	376,421.52	375,921.95	369,588.92	776,849.10	444,760.03
January	796,732.00	361,245.00	1,112,561.68	393,215.17	843,635.15	332,497.33	864,094.17	408,799.00		
February	452,902.00	383,445.00	558,701.96	415,885.97	361,403.51	375,031.55	443,327.89	468,307.74		
March	288,151.00	387,706.00	297,240.50	372,678.76	304,549.41	349,244.13	285,607.00	376,783.17		
April	609,362.00	373,951.00	605,463.53	349,665.39	395,237.55	352,455.60	628,520.08	395,081.94		
May	415,857.00	429,819.00	1,222,301.88	325,136.15	388,396.07	415,541.18	623,567.67	1,320,653.75		
June	347,581.00	1,303,529.00	362,990.39	1,161,198.85	390,849.45	881,721.19	551,594.01	86,765.69		
Totals	4,684,135.00	5,173,142.00	5,928,060.94	4,969,183.29	4,316,506.95	4,548,150.09	5,215,634.19	5,107,294.73	1,936,092.60	2,232,155.03
over/short		(\$489,007.00)		\$958,877.65		(\$231,643.14)		\$108,339.46		(\$296,062.43)

December 2022

General #11		Building #21	
\$ 4,489.34	Balance Forward	\$ 35,197.95	Balance Forward
\$ 444,760.03	Warrants		Warrants
\$ 1,800.00	12/1 OSDE Title IV	\$ 550.00	12/1 G.Grimmett
\$ 1,879.89	12/1 OSDE Fresh Fruit/Veggies	\$ 550.00	12/5 B.Roat
\$ 2,853.38	12/1 OSDE Preschool	\$ 3,183.51	12/9 Lincoln County Clerk
\$ 4,000.00	12/1 OSDE Title II Part A	\$ 72.72	12/16 Logan County Clerk
\$ 6,000.00	12/1 OSDE Title IV	\$ 39,554.18	Balance
\$ 11,691.16	12/1 OSDE Title I		
\$ 18,904.18	12/1 OSDE Title II Part A		
\$ 24,897.91	12/1 OSDE Title I	Building Bond #31	
\$ 43,985.98	12/1 OSDE IDEA-B Flow Through	\$ 98,249.74	Balance Forward
\$ 4,673.58	12/2 OSDE Breakfast Program	\$ 2,859.50	Warrants 1005-1006
\$ 16,336.27	12/2 OSDE Lunch Program		
\$ 75,632.31	12/8 OSDE ESSER II	\$ 95,390.24	Balance
\$ 25,566.17	12/9 Lincoln County Clerk		
\$ 32,886.78	12/12 OK Tax Commission		
\$ 316.66	12/12 OnCue Marketing	Sinking Fund #41	
\$ 179.19	12/15 Arvest CC Cash Back	\$ 136,165.05	Balance Forward
\$ 677.59	12/15 OSDE Certified in Lieu of	\$ 5,400.05	12/9 Lincoln County Clerk
\$ 2,253.52	12/15 OSDE Support in Lieu of	\$ 120.51	12/16 Logan County Clerk
\$ 3,084.30	12/15 OSDE Textbooks	\$ 141,685.61	Balance
\$ 8,032.80	12/15 OSDE Reading Sufficiency		
\$ 9,547.19	12/15 OSDE Support Health		
\$ 17,713.04	12/15 OSDE ARP-ESSER III SCH Counsel		
\$ 20,475.19	12/15 OSDE Certified Health		
\$ 160,505.90	12/15 OSDE Financial Support		
\$ 125.00	12/15 Sandy Canada - Lost Jersey		
\$ 509.18	12/16 Logan County Clerk		
\$ 4,880.70	12/16 OSDE Breakfast Program		
\$ 16,743.60	12/16 OSDE Lunch Program		
\$ 120.39	12/19 Premier Rebates		
\$ 19,619.00	12/21 OK Dept. Career and Tech ED		
\$ 232,643.36	12/22 OSDE ESSER III		
\$ 5,286.84	12/28 OK Land Commission		
\$ 100.00	12/30 OSDE Teacher Mentor Program		
\$ 114.58	12/30 Premier INC		
\$ 168.60	12/30 Flora Photography		
\$ 8.47	12/31 First Bank MM Interest Earned		

\$	196.39	12/31 First Bank Interest Earned
\$	<u>2,440.00</u>	12/31 Overpayment Correction
\$	336,578.41	Balance

#900211
\$ 6,141.40 Balance Forward
\$ 8.47 Interest earned
\$ 6,149.87 Balance

\$ 274,102.08 Balance Forward
\$ 786,725.89 Revenue
\$ 447,619.53 Expenses
\$ 613,208.44 Balance

\$ 807,271.70 Bank Balance
\$ 200,212.38 Outstanding Warrants
\$ 6,149.87 Money Market
\$ 0.75 Bank Check for K. Curry
\$ 613,208.44 Balance

General
\$ 776,849.10 Revenue
\$ 444,760.03 Expenses

Wellston Public Schools
Revenue By Month

Options: Fiscal Year: 2023, Funds: 11-41

Account	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	Jun	Total
AR 1110	\$3,452.57	\$2,760.47	\$0.00	\$0.00	\$0.00	\$30,430.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,643.80
AR 1120	\$1,064.64	\$535.42	\$11,549.68	\$3,384.50	\$2,025.50	\$1,127.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,687.17
AR 1310	\$111.78	\$223.05	\$210.77	\$134.56	\$96.95	\$204.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$981.97
AR 1350	\$0.00	\$0.00	\$79.02	\$779.19	\$74.63	\$72.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$505.15
AR 1352	\$32.21	\$12.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45.12
AR 1420	\$1,650.00	\$550.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,600.00
AR 1440	\$0.00	\$0.00	\$3,645.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,645.00
AR 1460	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$168.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$168.60
AR 1530	\$100.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
AR 1590	\$0.00	\$125.47	\$500.79	\$201.01	\$291.56	\$518.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,637.60
AR 1610	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$316.66
AR 1690	\$0.00	\$0.00	\$1,088.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,088.31
AR 2100	\$445.32	\$263.78	\$748.00	\$429.70	\$120.83	\$2,118.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,126.54
AR 2200	\$2,153.82	\$2,510.06	\$1,772.00	\$1,616.56	\$1,682.82	\$1,048.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,783.77
AR 2300	\$7,159.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,159.84
AR 3110	\$6,544.46	\$7,105.61	\$8,130.35	\$7,009.71	\$7,872.09	\$6,221.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,884.05
AR 3120	\$4,581.33	\$20,508.02	\$21,821.57	\$20,711.48	\$18,718.10	\$18,557.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$104,898.17
AR 3130	\$7,480.26	\$8,473.82	\$9,960.56	\$10,504.12	\$9,385.97	\$8,107.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,912.01
AR 3140	\$7,142.63	\$4,213.82	\$5,741.42	\$6,666.31	\$5,648.14	\$5,286.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,699.16
AR 3150	\$55.40	\$51.94	\$69.25	\$51.94	\$51.94	\$40.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$321.15
AR 3160	\$0.00	\$3.07	\$3.71	\$0.00	\$9.52	\$13.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29.84
AR 3210	\$0.00	\$160,505.90	\$160,505.89	\$160,505.90	\$160,505.89	\$160,505.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$802,529.48
AR 3250	\$0.00	\$33,435.72	\$33,435.71	\$33,435.73	\$31,506.72	\$32,953.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$164,767.37
AR 3415	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,032.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,032.80
AR 3420	\$0.00	\$3,084.29	\$3,084.30	\$3,084.29	\$3,084.29	\$3,084.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,421.47
AR 3811	\$0.00	\$0.00	\$3,660.00	\$0.00	\$0.00	\$8,460.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,120.00
AR 3812	\$0.00	\$0.00	\$11,159.00	\$0.00	\$0.00	\$11,159.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,318.00
AR 4210	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,589.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,589.07
AR 4271	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,904.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,904.18
AR 4310	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,985.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,985.98
AR 4340	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,853.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,853.38
AR 4442	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,800.00
AR 4689	\$0.00	\$19,682.66	\$0.00	\$0.00	\$0.00	\$325,988.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$345,671.37
AR 4705	\$0.00	\$0.00	\$14,657.24	\$0.00	\$0.00	\$120.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,777.63
AR 4706	\$0.00	\$0.00	\$628.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$628.00
AR 4710	\$0.00	\$0.00	\$0.00	\$33,526.37	\$0.00	\$33,079.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,606.24
AR 4720	\$0.00	\$0.00	\$0.00	\$11,131.36	\$0.00	\$9,554.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,685.64
AR 4760	\$0.00	\$0.00	\$0.00	\$0.00	\$4,663.46	\$1,879.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,543.35
AR 4821	\$8,775.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,775.15
AR 5160	\$0.00	\$0.00	\$0.00	\$0.00	\$16,682.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,682.93
AR 5600	\$0.00	\$0.00	\$0.00	\$0.00	\$4,880.00	\$2,440.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,320.00
Total	\$50,749.41	\$264,046.01	\$293,600.57	\$293,772.73	\$268,401.34	\$786,725.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,957,295.95

Wellston Public Schools

Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 12/1/2022 - 12/31/2022


	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 ATHLETICS	\$9,924.03	\$1,544.00	\$0.00	\$5,343.66	\$6,124.37	\$394.96	\$5,729.41
802 FFA	\$13,506.91	\$1,232.00	\$0.00	\$1,645.95	\$13,092.96	\$2,169.68	\$10,923.28
804 CLASS OF 2022	\$342.05	\$0.00	\$0.00	\$0.00	\$342.05	\$0.00	\$342.05
805 CLASS OF 2023	\$4,752.00	\$0.00	\$0.00	\$0.00	\$4,752.00	\$0.00	\$4,752.00
806 CLASS OF 2024	\$4,075.47	\$2,535.75	\$0.00	\$2,171.85	\$4,439.37	\$1,659.23	\$2,780.14
807 WEA	\$4,505.15	\$0.00	\$0.00	\$193.80	\$4,311.35	\$20.00	\$4,291.35
808 H.S. SOFTBALL	\$6,028.56	\$0.00	\$0.00	\$0.00	\$6,028.56	\$0.00	\$6,028.56
809 FCCLA	\$5,280.49	\$297.00	\$0.00	\$1,635.35	\$3,942.14	\$430.00	\$3,512.14
811 MURAL FUND	\$489.50	\$0.00	\$0.00	\$0.00	\$489.50	\$0.00	\$489.50
812 YEARBOOK	\$9,935.70	\$198.00	\$0.00	\$0.00	\$10,133.70	\$0.00	\$10,133.70
814 H.S. CHEERLEADERS	\$4,991.11	\$0.00	\$0.00	\$460.48	\$4,530.63	\$1,296.32	\$3,234.31
815 FOOTBALL	\$458.22	\$0.00	\$0.00	\$0.00	\$458.22	\$0.00	\$458.22
818 BAND	\$3,044.35	\$460.00	\$0.00	\$235.58	\$3,268.77	\$402.56	\$2,866.21
819 PETTY CASH	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
820 COUNSELOR	\$256.88	\$0.00	\$0.00	\$0.00	\$256.88	\$0.00	\$256.88
821 M.S. CHEERLEADERS	\$4,435.11	\$0.00	\$0.00	\$448.37	\$3,986.74	\$455.00	\$3,531.74
823 SPANISH CLUB	\$289.11	\$0.00	\$0.00	\$0.00	\$289.11	\$0.00	\$289.11
824 NATIONAL HONOR SOCIETY	\$685.68	\$0.00	\$0.00	\$0.00	\$685.68	\$0.00	\$685.68
826 CLASS OF 2025	\$147.00	\$0.00	\$0.00	\$0.00	\$147.00	\$0.00	\$147.00
827 SPEECH/DRAMA	\$207.02	\$0.00	\$0.00	\$0.00	\$207.02	\$0.00	\$207.02
828 ART CLASS	\$1,293.14	\$102.55	\$0.00	\$313.93	\$1,081.76	\$516.11	\$565.65
832 FELLOWSHIP CHRISTIAN ATHLETES	\$30.34	\$0.00	\$0.00	\$0.00	\$30.34	\$0.00	\$30.34
834 H.S. BASEBALL	\$7,904.63	\$8,286.82	\$0.00	\$7,795.40	\$8,396.05	\$2,490.00	\$5,906.05
835 CHILD NUTRITION	\$5,707.75	\$7,062.60	\$0.00	\$0.00	\$12,770.35	\$0.00	\$12,770.35
836 BETTY WATERSON-CNP	\$384.75	\$0.00	\$0.00	\$0.00	\$384.75	\$0.00	\$384.75
837 MISCELLANEOUS	\$4,729.44	\$0.00	\$0.00	\$1,806.71	\$2,922.73	\$242.44	\$2,680.29
839 AP	\$114.94	\$0.00	\$0.00	\$0.00	\$114.94	\$0.00	\$114.94
843 LIBRARY	\$479.98	\$0.00	\$0.00	\$0.00	\$479.98	\$50.00	\$429.98
844 GENERAL FUND REFUND	\$1,521.00	\$0.00	\$0.00	\$0.00	\$1,521.00	\$0.00	\$1,521.00
846 SCIENCE CLUB	\$77.51	\$0.00	\$0.00	\$0.00	\$77.51	\$0.00	\$77.51
850 M.S. MISC	\$19,751.87	\$0.00	\$0.00	\$0.00	\$19,751.87	\$0.00	\$19,751.87
851 H.S. MISC	\$60.35	\$0.00	\$0.00	\$0.00	\$60.35	\$0.00	\$60.35
852 GIRLS BASKETBALL	\$11,889.19	\$0.00	\$0.00	\$1,193.76	\$10,695.43	\$7,392.00	\$3,303.43
853 BOYS BASKETBALL	\$6,461.82	\$0.00	\$0.00	\$447.06	\$6,014.76	\$1,348.23	\$4,666.53
856 BPA	\$3,110.94	\$184.00	\$0.00	\$997.19	\$2,297.75	\$500.00	\$1,797.75
858 TEACHER OF THE YEAR	\$641.00	\$0.00	\$0.00	\$0.00	\$641.00	\$0.00	\$641.00
859 BILL FORGEY SCHOLARSHIP FUND	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
860 TROY SWAFFORD SCHOLARSHIP	\$2,375.00	\$0.00	\$0.00	\$0.00	\$2,375.00	\$0.00	\$2,375.00
Total	\$141,087.99	\$21,902.72	\$0.00	\$24,689.09	\$138,301.62	\$19,366.53	\$118,935.09

Encumbrance Register

Options: Year: 2022-2023, Date Range: 7/1/2022 - 6/30/2023, PO Range: 262 - 400, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	262	01/05/2023	13342	J.W. PEPPER & SON, INC	Spring Music	280.00
11	263	01/05/2023	60	FOLLET SCHOOL SOLUTIONS INC	Barcodes	103.00
11	264	01/05/2023	13570	Heggerty Curriculum	Reading Sufficiency Act Curriculum	167.00
11	265	12/01/2022	728	LOCKE SUPPLY CO	MAINTENACNE SUPPLIES	127.47
11	266	12/01/2022	865	RALPH OSBORN	AUDIT	3,400.00
11	267	12/01/2022	12556	ATWOODS- JOHN DEERE FINANCIAL	MAINTENANCE SUPPLIES	103.92
11	268	12/01/2022	468	ALCOHOL & DRUG TESTING INC	DRUG TESTING	97.10
11	269	12/01/2022	109	ALERT SERVICES INC	BASKETBALL FIRST AID SUPPLIES	7.00
11	270	12/01/2022	121	TEEL OSWALD	TESTING	50.00
11	271	12/01/2022	780	OKLA THERAPY CONSULTANTS	OCCUPATIONAL THERAPY	3,360.00
11	272	12/01/2022	157	AUTO-CHLOR SYSTEM	CNP SUPPLIES	385.00
11	273	11/15/2022	13602	AIR TECHNOLOGIES	HEAT AND AIR REPAIR WORK	604.00
11	274	12/28/2022	13537	360 REFRIGERATION	FREEZER REPAIR WORK	165.00
11	275	12/15/2022	80231	MARILYN EBERS	BACKGROUND CHECK	58.25
11	276	12/05/2022	404	EVERETT WALLACE-WALLACE PLUMBING CO	CLEAN OUT SEWER LINE	100.00
11	277	11/25/2022	13566	ARVEST	MAINT, CNP, IT, SUPPLIES	2,124.52
11	278	11/01/2022	12023	DOLLAR GENERAL - REGIONS 410526	CNP, MAINT, SUPPLIES	172.20
11	279	11/01/2022	12376	CAPITAL ONE	CNP/MAINT	431.97
Non-Payroll Total:						\$11,736.43
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$11,736.43

2023 January Surplus

Item	Quantity	Date Surplused	Date Removed	Notes / Picture
HS cafeteria tables	10	1-5-23		

FINANCIAL STATEMENTS AND REPORTS OF
WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
JUNE 30, 2022

RALPH OSBORN
CERTIFIED PUBLIC ACCOUNTANT
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BRISTOW, OKLAHOMA 74010-1015
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WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
JUNE 30, 2022

TABLE OF CONTENTS

<u>SCHOOL DISTRICT OFFICIALS</u>	1
<u>INDEPENDENT AUDITOR'S REPORT</u>	2-3
<u>COMBINED FINANCIAL STATEMENTS</u>	
Combined Statement of Assets, Liabilities, and Equity - Regulatory Basis All - Fund Types and Account Groups	4
Combined Statement of Revenues Collected, Expenditures Paid and Changes In Fund Balances - All Governmental Regulatory Basis - Fund Types	5
Combined Statement of Revenues, Expenditures, and Changes In Fund Balances - Budget and Actual - Budgeted Governmental Regulatory Basis - Fund Types	6
<u>NOTES TO FINANCIAL STATEMENTS</u>	7-16
<u>OTHER SUPPLEMENTARY INFORMATION:</u>	
<u>Combining Financial Statements</u>	
Combining Statements of Assets, Liabilities and Fund Equity - Regulatory Basis - All Agency Funds	17
Combining Statement of Changes in Assets and Liabilities - Regulatory Basis - Activity Funds	18-19
<u>SUPPORTING SCHEDULES</u>	
Schedule of Federal Awards Expended	20
Schedule of Statutory, Fidelity and Honesty Bonds	21
<u>INTERNAL CONTROL AND COMPLIANCE REPORTS</u>	
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	22-23
Independent Auditor's Report on Compliance For Each Major Program and Internal Control Over Compliance Required by Uniform Guidance	24-26
<u>SCHEDULE OF FINDINGS AND QUESTIONED COST</u>	
Schedule of Findings and Questioned Costs	27
Status of Prior Year Audit Findings	28
<u>OTHER DEPARTMENT OF EDUCATION REQUIRED INFORMATION</u>	
Accountant's Professional Liability Insurance Affidavit	29
Audit Acknowledgment	30

WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2022

BOARD OF EDUCATION

President
Vice-President
Clerk
Member
Member

Tucker McConnell
Mallory Ebers
Crystal Hull
Brock Terrell
Justin Rackley

School District Treasurer

Dawn Yates

Encumbrance Clerk

Beth Withrow

Minutes Clerk

Beth Withrow

Superintendent of Schools

Mike Franz

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education
Wellston School District No. I-4
Wellston, Lincoln County, Oklahoma

OPINIONS

I have audited the accompanying combined fund type and account group financial statements—regulatory basis of Wellston School District No. I-4, Lincoln County, Oklahoma (District), as of and for the year ended June 30, 2022 and the related notes to the financial statements, as listed in the table of contents.

QUALIFIED OPINION ON REGULATORY BASIS OF ACCOUNTING

In my opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Regulatory Basis of Accounting” paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balances arising from regulatory basis transactions of each fund type and account group of Wellston School District No. I-4, Lincoln County, Oklahoma, as of June 30, 2022, and the revenues collected and expenditures paid and encumbered for the year then ended on the regulatory basis of accounting described in Note 1.

ADVERSE OPINION ON U.S. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

In my opinion, because the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the basic 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 Wellston School District No. I-4, Lincoln County, Oklahoma as of June 30, 2022, the changes in its financial position, or, where applicable, its cash flows for the year then ended.

BASIS FOR OPINIONS

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Wellston School District No. I-4, Lincoln County, Oklahoma, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

BASIS FOR QUALIFIED OPINION ON REGULATORY BASIS OF ACCOUNTING

The financial statements referred to above do not include the general fixed asset account group, which is a departure from the regulatory basis of accounting prescribed by the Oklahoma State Department of Education. The amount that should be recorded in the general fixed asset account group is not known.

BASIS FOR ADVERSE OPINION ON U.S. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

As discussed in Note 1, the financial statements are prepared by Wellston School District No. I-4, on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Oklahoma State Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determined, are presumed to be material.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY for the AUDIT of the FINANCIAL STATEMENTS

My 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 my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and 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, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Wellston School District No. I-4, Lincoln County, 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Wellston School District No. I-4, Lincoln County, Oklahoma 's ability to continue as a going concern for a reasonable period of time.

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

SUPPLEMENTARY INFORMATION

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining statements—regulatory basis, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining statements—regulatory basis and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole arising from regulatory basis transactions.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with Government Auditing Standards, I have also issued my report dated January 5, 2023 on my consideration of the District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.



Ralph Osborn
Certified Public Accountant
Bristow, Oklahoma
January 5, 2023

WELLSTON SCHOOL DISTRICT NO. I-4
 LINCOLN COUNTY, OKLAHOMA
 COMBINED STATEMENT OF ASSETS, LIABILITIES, AND EQUITY
 REGULATORY BASIS - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2022

	<u>Governmental Fund Type</u>				<u>Fiduciary</u>	<u>Account</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u>	<u>Building</u>	<u>Debt</u> <u>Service</u>	<u>Capital</u> <u>Projects</u>	<u>Trust</u> <u>And</u> <u>Agency</u>	<u>General</u> <u>Long-Term</u> <u>Debt</u>	
ASSETS							
Cash and cash equivalents	\$ 829,280	\$ 150,307	\$ 139,540	\$ 155,531	\$ 162,632	\$ -	\$ 1,437,290
Amount available in Debt Service fund	-	-	-	-	-	139,540	139,540
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	505,460	505,460
Amount to be provided for capitalized lease agreements	-	-	-	-	-	-	-
Total Assets	<u>\$ 829,280</u>	<u>\$ 150,307</u>	<u>\$ 139,540</u>	<u>\$ 155,531</u>	<u>\$ 162,632</u>	<u>\$ 645,000</u>	<u>\$ 2,082,290</u>
LIABILITIES AND FUND EQUITY							
LIABILITIES							
Warrants payable	205,149	-	-	-	-	-	205,149
Encumbrances	4,250	-	-	-	-	-	4,250
Due to other groups	-	-	-	-	162,632	-	162,632
Long-term debt:							
Bonds payable	-	-	-	-	-	645,000	645,000
Capital leases	-	-	-	-	-	-	-
Total Liabilities	<u>209,399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,632</u>	<u>645,000</u>	<u>1,017,031</u>
FUND EQUITY							
Unreserved							
Designated for capital projects	-	-	-	155,531	-	-	155,531
Designated for debt service	-	-	139,540	-	-	-	139,540
Undesignated	619,881	150,307	-	-	-	-	770,188
Total fund equity	<u>619,881</u>	<u>150,307</u>	<u>139,540</u>	<u>155,531</u>	<u>-</u>	<u>-</u>	<u>1,065,259</u>
Total liabilities and fund equity	<u>\$ 829,280</u>	<u>\$ 150,307</u>	<u>\$ 139,540</u>	<u>\$ 155,531</u>	<u>\$ 162,632</u>	<u>\$ 645,000</u>	<u>\$ 2,082,290</u>

The accompanying notes are an integral part of this statement.

WELLSTON SCHOOL DISTRICT NO. I-4
 LINCOLN COUNTY, OKLAHOMA
 COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES
 PAID, AND CHANGES IN FUND BALANCES
 REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 2022

	<u>General</u>	<u>Building</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
Revenues Collected					
Local Resources	\$ 746,723	\$ 117,399	\$ 6,747	\$ -	\$ 870,869
Intermediate Sources	249,876	-	177,323	-	427,199
State Sources	2,928,363	4	-	-	2,928,367
Federal Sources	1,241,285	-	-	-	1,241,285
Non-Revenue Receipts	<u>18,681</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,681</u>
Total Revenues Collected	<u>5,184,928</u>	<u>117,403</u>	<u>184,070</u>	<u>-</u>	<u>5,486,401</u>
Expenditures Paid					
Instruction	2,979,567	-	-	-	2,979,567
Support Services	1,736,766	164,268	-	11,858	1,912,892
Non-Instruction Services	296,847	-	-	43,635	340,482
Capital Outlay	8,722	-	-	-	8,722
Other Outlays	200	-	-	-	200
Debt Service:					
Principal Retirement	-	-	215,000	-	215,000
Interest and Fiscal Agent Charges	<u>-</u>	<u>-</u>	<u>20,855</u>	<u>-</u>	<u>20,855</u>
Total Expenditures Paid	<u>5,022,102</u>	<u>164,268</u>	<u>235,855</u>	<u>55,493</u>	<u>5,477,718</u>
Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments	162,826	(46,865)	(51,785)	(55,493)	8,683
Adjustments to Prior Year					
Estopped Warrants	170	-	-	-	170
Lapsed Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Adjustments	<u>170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>170</u>
Excess (Deficiency) of Revenue Collected Over (Under) Expenditures Paid And Adjustments to Prior Year	162,996	(46,865)	(51,785)	(55,493)	8,853
Fund Balance, Beginning	<u>456,885</u>	<u>197,172</u>	<u>191,325</u>	<u>211,024</u>	<u>1,056,406</u>
Fund Balance, Ending	<u>\$ 619,881</u>	<u>\$ 150,307</u>	<u>\$ 139,540</u>	<u>\$ 155,531</u>	<u>\$ 1,065,259</u>

The accompanying notes are an integral part of this statement.

WELLSTON SCHOOL DISTRICT NO. I-4
 LINCOLN 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			Building Fund			Debt Service Fund		
	Original	Final	Actual	Original	Final	Actual	Original	Final	Actual
	Budget	Budget		Budget	Budget		Budget		
Revenues Collected									
Local Sources	\$ 715,028	\$ 715,028	\$ 746,723	\$ 101,104	\$ 101,104	\$ 117,399	\$ 176,164	\$ 176,164	\$ 6,747
Intermediate Sources	24,308	24,308	249,876	-	-	-	-	-	177,323
State Sources	2,687,151	2,687,151	2,928,363	-	-	4	-	-	-
Federal Sources	1,216,177	1,216,177	1,241,285	-	-	-	-	-	-
Non-Revenue Receipts	-	-	18,681	-	-	-	-	-	-
Total Revenues Collected	4,642,664	4,642,664	5,184,928	101,104	101,104	117,403	176,164	176,164	184,070
Expenditures Paid									
Instruction	5,099,549	5,099,549	2,979,567	-	-	-	-	-	-
Support Services	-	-	1,736,766	298,276	298,276	164,268	-	-	-
Non-Instruction Services	-	-	296,847	-	-	-	-	-	-
Capital Outlay	-	-	8,722	-	-	-	-	-	-
Other Outlays	-	-	200	-	-	-	-	-	-
Debt Service:									
Principal Retirement	-	-	-	-	-	-	215,000	215,000	215,000
Interest and Fiscal Agent Charges	-	-	-	-	-	-	20,855	20,855	20,855
Total Expenditures Paid	5,099,549	5,099,549	5,022,102	298,276	298,276	164,268	235,855	235,855	235,855
Excess (Deficiency) of Revenue									
Collected Over (Under)									
Expenditures Paid Before									
Adjustments to Prior Year	(456,885)	(456,885)	162,826	(197,172)	(197,172)	(46,865)	(59,691)	(59,691)	(51,785)
Adjustments to Prior Year									
Estopped Warrants	-	-	170	-	-	-	-	-	-
Lapsed Encumbrances	-	-	-	-	-	-	-	-	-
Total Adjustments	-	-	170	-	-	-	-	-	-
Excess (Deficiency) of Revenue									
Collected Over (Under)									
Expenditures Paid Afer									
Adjustments to Prior Year	(456,885)	(456,885)	162,996	(197,172)	(197,172)	(46,865)	(59,691)	(59,691)	(51,785)
Fund Balance, Beginning	456,885	456,885	456,885	197,172	197,172	197,172	191,325	191,325	191,325
Fund Balance, Ending	\$ -	\$ -	\$ 619,881	\$ -	\$ -	\$ 150,307	\$ 131,634	\$ 131,634	\$ 139,540

The accompanying notes are an integral part of this statement.

WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

1. Summary of Significant Accounting Policies

The basic financial statements of Wellston Public Schools Independent District No. I-4, Lincoln County, Oklahoma (the District) have been prepared in conformity with an other comprehensive basis of accounting as prescribed by the Oklahoma State Department of Education. The more significant of the District's policies are described below.

A. Reporting entity

The District is a corporate body for public purposes created under Title 70 of 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 elected members. The appointed superintendent is the executive officer of the District.

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria established by the Governmental Accounting Standards Board (GASB). The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the District and/or its citizens, or whether the activity is conducted within the geographic boundaries of the District and is generally available to its patrons. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the District's reporting entity.

WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

B. Fund Accounting and Description of Funds

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 governments' general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects fund), and the servicing of general long-term debt (debt service fund).

General Fund

The general fund is used to account for all 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 Salary Incentive Aid Program. Expenditures include all costs associated with the daily operation of the schools except the programs funded for building repairs and maintenance, school construction and debt service on bonds and other long-term debt. The general fund includes federal and state restricted monies that must be expended for specific programs.

Special Revenue Fund

The special revenue fund includes the District's Building Fund and Child Nutrition 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. The Child Nutrition fund derives monies from the operation of the school lunch and breakfast programs. The Child Nutrition fund was combined with the General Fund during the year.

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 cost. The primary revenue source is local property taxes levied specifically for debt service.

WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Capital Projects Fund

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

Proprietary Fund Types

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods and services from such activities can be provided either outside parties (enterprise funds) or to other departments or agencies primarily within the District (internal service funds). The District does not have Proprietary Funds at this time.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held on behalf of outside partners, including other governments, or on behalf of other funds within the District. When these assets are held under the terms of a trust agreement, trust funds are used for their accounting and reporting. Agency funds generally are used to account for assets that the District holds on behalf of others as their agent and do not involve measurement of results of operations.

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 have information necessary to include this group in its combined financial statements.

WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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, results of operations, or cash flow 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.

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 the state and local governments prior to the effective date of GASB Statement No. 34, *Basic Financial Statements-Management's Discussion and Analysis- for State and Local Governments*. This format significantly differs from that required by GASB 34.

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

1. Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies are recorded as expenditures when approved.
2. Investments and inventories are recorded as assets when purchased.
3. Capital assets in proprietary funds are recorded when acquired and depreciated over their useful lives.
4. Warrants payable are recorded as liabilities when issued.
5. Long-term debt is recorded when incurred.
6. Accrued compensated absences are recorded as an expenditure and liability when the obligation is incurred.

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 and liabilities are incurred for proprietary fund types and trust funds.

WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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 a 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.

The District may upon approval by the majority of the electors of the District voting on the question make the ad valorem levy for emergency levy and local support levy permanent. The District electors have made the levies permanent.

Under current Oklahoma Statutes, a formal budget is required for all funds except for trust and agency funds. Budgets are presented for all funds that include the originally approved budgeted appropriations and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

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

Property Tax Revenues

The District is authorized by state law to levy property taxes, which consists 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 are 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.

WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Inventories

The value of consumable inventories at June 30, 2022 is not known but is not believed to be material to the basic financial statements.

Capital Assets

The General Fixed Assets Account Group is not presented. The amount which would be included in it is not known.

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. There are no amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources.

Employees are allowed varying amounts of sick leave during the year in accordance with Oklahoma Statutes. Sick leave used during the year is recorded as an expense in the governmental fund. Vested accumulated rights to receive sick pay benefits may be used in subsequent years, transferred to another District, or added to years of service upon retirement. Based on the District's experience it is not probable that District will pay for vested accumulated rights to receive sick leave. Therefore, a liability for vested accumulated sick leave has not been recorded.

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.

Fund Balance

Fund balance represents the cash and investments not encumbered by purchase order, legal contracts, and outstanding warrants.

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 adjustment is made.

WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

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

Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditure/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 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.

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 saving 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 is the risk that in the event of failure of counterparty, the District will not be able to recover the value of its deposits or investments. Deposits are exposed to custodial credit risk if they are uninsured and uncollateralized. Investment securities are exposed to custodial credit risk if they are uninsured, are not registered in the name of the District, and are held by counterparty or the counterparty's trust department but not in the name of the District. The District's policy requires that all deposits and investments in excess of amounts covered by federal deposit insurance be fully collateralized by the entity holding the deposits or investments. As of June 30, 2022, all of the Districts deposits and investments were either covered by federal deposit insurance or were fully collateralized.

Deposits

The District had deposits at financial institutions with a carrying amount of approximately \$1,437,290 at June 30, 2022. The bank balance of the deposits at June 30, 2022 was approximately \$1,445,613.

WELLSTON SCHOOL DISTRICT NO. I-4
 LINCOLN COUNTY, OKLAHOMA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2022

Credit Risk

Fixed-income securities are subject to credit risk. However, the District did not have fixed income securities at June 30, 2022.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's Treasurer and Board of Education monitor the District's investment performance on an ongoing basis to limit the District's interest rate risk. As of June 30, 2022, all of the District's deposits consisted of demand deposits or certificates of deposit.

3. General Long-Term Debt

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

General long-term debt of the District consists of bonds payable. Debt service requirements for bonds are payable solely from fund balance and future revenues of the debt service fund.

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>Total</u>
Balance, July 1, 2021	\$ 860,000	\$ 860,000
Additions	-	-
Retirements	<u>(215,000)</u>	<u>(215,000)</u>
Balance, June 30, 2022	<u>\$ 645,000</u>	<u>\$ 645,000</u>

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

	<u>Amount Outstanding</u>
Independent School District No. I-4 Combined Purpose, Series 2020, original issue \$860,000, interest rate of 2.35% and 2.50%, due in annual installments of \$215,000, final payment of \$215,000 due May 1, 2025.	<u>\$ 645,000</u>
	<u>\$ 645,000</u>

WELLSTON SCHOOL DISTRICT NO. I-4
 LINCOLN COUNTY, OKLAHOMA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2022

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 215,000	\$ 15,803	\$ 230,803
2024	215,000	10,750	225,750
2025	215,000	5,375	220,375
Total	<u>\$ 645,000</u>	<u>\$ 31,928</u>	<u>\$ 676,928</u>

Interest expense on bonds paid during the current year totaled \$20,855. Due to the bond payment due date of July 1 and the fiscal year end date of June 30, bond principal and interest are normally paid in the fiscal year prior to the year actually due.

4. Employee Retirement System

The District participants in the state-administered Oklahoma Teachers' Retirement System (the "System"), which is a cost-sharing, multiple-employer Public Employee Retirement System administered by the Board of Trustees of the Oklahoma Teachers' Retirement System. The System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Title 70 Section 17 of Oklahoma Statutes establishes benefit provisions and may be amended only through legislative action.

The System's financial statements are prepared using 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.

The District, the State of Oklahoma, and the participating employee make contributions. The contribution rates for the District and its employees are established by and may be amended by Oklahoma Statutes. The contribution rates for the Districts, 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 required contribution for participating members is 7% of compensation. Additionally, OTRS receives federal matching contributions for positions whose funding comes from federal sources or certain grants. The District and State are required to contribute 14% of applicable compensation. Contributions received by the System from the State of Oklahoma are from 3.54% of its revenue from sales tax, use tax, corporate income tax, and individual income tax. The District is required by statute to contribute 9.5% of compensation. The District is allowed by the Oklahoma Teacher's Retirement System to make the required contributions on behalf of the participating members.

WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2022. This information is useful in assessing the pension plan's accumulation of sufficient assets to pay pension benefits as they become due. The annual report may be obtained by writing to Oklahoma Teacher's Retirement System, PO Box 53524, Oklahoma City, OK, 73152 or by calling 405-521-2387.

The Districts total contributions for 2020, 2021, and 2022 were \$211,421, \$231,379, and \$339,888 respectively.

5. Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustments by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, 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.

6. Risk Management

The District is exposed to various risk of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees's health and life, and natural disasters. The District manages these various risks of loss through the purchase of commercial insurance. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

7. Subsequent Events

Management has evaluated subsequent events through January 5, 2023, which is the date the financial statements were available for issue. The District combined the Child Nutrition fund into the General fund during the fiscal year ending 2022.

WELLSTON SCHOOL DISTRICT NO. I-4
 LINCOLN COUNTY, OKLAHOMA
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY
 REGULATORY FUNDS - ALL AGENCY FUNDS
 JUNE 30, 2022

	Agency Fund Activity Funds	Total
ASSETS		
Cash and Cash Equivalents	\$ 162,632	\$ 162,632
Total Assets	<u>\$ 162,632</u>	<u>\$ 162,632</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Due to Others	\$ 162,632	\$ 162,632
Total Liabilities	<u>162,632</u>	<u>162,632</u>
Fund Equity:		
Unreserved/Undesignated	<u>-</u>	<u>-</u>
Total Liabilities and Fund Equity	<u>\$ 162,632</u>	<u>\$ 162,632</u>

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

WELLSTON SCHOOL DISTRICT NO. I-4
 LINCOLN COUNTY, OKLAHOMA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 REGULATORY BASIS - ACTIVITY FUND - HIGH SCHOOL
 JUNE 30, 2022

	<u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2022</u>
ATHLETICS	\$ 2,728	\$ 31,404	\$ 20,766	\$ 13,366
FFA	716,251	100,572	98,526	9,671
Class of 2021	2,273	-	2,273	-
Class of 2022	2,829	137	2,624	342
Class of 2023	359	13,547	9,393	4,513
Class of 2024	-	212	-	212
WEA	2,503	3,479	2,551	3,431
H.S. SOFTBALL	3,225	5,561	4,490	4,296
FCCLA	998	4,986	4,041	1,943
READING	284	-	284	-
MURAL FUND	489	-	-	489
ANNUAL	23,642	6,575	10,049	20,168
H.S. CHEERLEADERS	1,295	9,938	8,205	3,028
FOOTBALL	1,898	55	1,495	458
BAND	1,902	8,622	7,519	3,005
PETTY CASH	-	200	200	-
COUNSELOR	246	70	-	316
MS CHEERLEADERS	1,184	2,431	2,717	898
SPANISH CLUB	289	-	-	289
NATIONAL HONOR SOCIETY	430	1,103	847	686
SPEECH/DRAMA	207	-	-	207
Art Class	-	685	-	685
2020 SENIORS	2,176	-	2,176	-
FCA	30	-	-	30
H.S. BASEBALL	7,145	18,329	18,480	6,994
CHILD NUTRITION	-	16,934	16,657	277
MISCELLANEOUS	913	6,628	3,165	4,376
AP	104	272	261	115
LIBRARY	599	380	414	565
GENERAL FUND REFUND	-	2,280	2,280	-
SCIENCE CLUB	78	-	-	78
M.S. MISC.	31	20,021	300	19,752
H.S. MISC.	1,197	196	925	468
GIRLS BASKETBALL	2,099	2,150	2,268	1,981
BOYS BASKETBALL	2,926	5,113	3,432	4,607
BPA	1,858	849	1,347	1,360
TEACHER OF THE YEAR	37	834	870	1
BILL FORGEY SCHOLARSHIP	400	600	-	1,000
TROY SWAFFORD SCHOLARSHIP	400	475	500	375
APRIL COLLINS POOTERFIELD	5,000	-	5,000	-
TOTAL HIGH SCHOOL	<u>\$ 79,399</u>	<u>\$ 264,638</u>	<u>\$ 234,055</u>	<u>\$ 109,982</u>

WELLSTON SCHOOL DISTRICT NO. I-4
 LINCOLN COUNTY, OKLAHOMA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 REGULATORY BASIS - ACTIVITY FUND - ELEMENTARY
 JUNE 30, 2022

	<u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2022</u>
FISH	\$ 1,145	\$ 833	\$ 724	\$ 1,254
ART	681	-	-	681
BAILEY	1,102	1,217	1,406	913
STEFFENSON	638	795	698	735
PLAYGROUND	6,649	21,627	5,566	22,710
HALL	147	1,178	600	725
JOHNSON	872	1,093	111	1,854
HUMPHREY	4,714	8,800	8,134	5,380
WANDA HALL	670	983	989	664
PE - RICHTER	1,361	443	629	1,175
WALL	396	1,700	986	1,110
WEBB	359	1,358	775	942
REEVES	532	923	733	722
NICHOLS	1,359	938	936	1,361
SMITH	617	832	552	897
MISC - MS. BENNETT	4,185	22,884	20,699	6,370
A. HALL	625	442	-	1,067
BUCKLEY	531	892	634	789
ROARK	871	-	-	871
VOSS	1,323	1,292	1,491	1,124
BOYER	240	284	255	269
CARROLL	646	1,070	843	873
SPEECH PATHOLOGY	164	-	-	164
	<u>\$ 29,827</u>	<u>\$ 69,584</u>	<u>\$ 46,761</u>	<u>\$ 52,650</u>
<u>COMBINED</u>				
HIGH SCHOOL	\$ 79,399	\$ 264,638	\$ 234,055	\$ 109,982
ELEMENTARY	<u>29,827</u>	<u>69,584</u>	<u>46,761</u>	<u>52,650</u>
TOTAL ACTIVITY FUNDS	<u>\$ 109,226</u>	<u>\$ 334,222</u>	<u>\$ 280,816</u>	<u>\$ 162,632</u>

WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
SCHEDULE OF FEDERAL AWARDS EXPENDED
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA#	Grantor's Number	Approved Amount	Balance at July 1, 2021	Receipts	Expenditures*	Balance at June 30, 2022
U.S. Department of Education							
Direct Programs							
Title VII	84.060		\$ -	\$ -	\$ 14,009	\$ -	\$ -
Title VI, Subpart A	84.358A		-	-	22,688	-	-
Total Direct programs			-	-	36,697	-	-
Passed Through State							
Department of Education							
IDEA-B, SEA Discretionary	84.027		-	-	152,212	-	-
IDEA-B, Flow Through PL	84.027		-	-	-	118,793	-
IDEA-B, ARP Preschool	84.027X		-	-	-	1,576	-
IDEA-B, American Rescue Plan	84.027X		-	-	-	27,776	-
Subtotal Flow Through			-	-	152,212	148,145	-
IDEA-B, Preschool	84.173		-	-	2,816	2,816	-
Total Sp Ed Prof Devlp Cluster			-	-	155,028	150,961	-
ESSERF/CARES Act							
ESSER II/CARES Act	84.425D		-	-	178	178	-
ARP ESSER Elem & Sec School	84.425U		-	-	302,132	231,578	-
ARP ESSER Counselor Corps	84.425U		-	-	136,862	146,451	-
Subtotal CARES Act			-	-	32,000	32,000	-
Title I/Basic	84.010		-	-	471,172	410,207	-
Title II, Part A	84.367		-	-	206,193	140,029	-
Title IV	84.424		-	-	24,243	-	-
Total Passed Through			-	-	8,000	-	-
State Dept. of Educ.							
			-	-	864,636	701,197	-
Passed Through State							
Department of Career Technology							
Carl D Perkins	84.048		-	-	7,349	-	-
Total Passed Through			-	-	7,349	-	-
State Dept. of Career Technology							
			-	-	7,349	-	-
Total U.S. Dept. Of Education			-	-	908,682	737,894	-
U.S. Dept Of Agriculture Passed							
Through State Dept. of Education							
USDA Supply Chain Assistance	10.555		-	-	15,601	15,601	-
P-EBT Local Admin Funds	10.649		-	-	614	445	-
NSLP CARES Emergency Funds	10.555		-	-	5,058	2,999	-
School Breakfast Program	10.553		-	108,806	65,665	39,648	134,823
School Lunch Program	10.555		-	49,976	235,077	176,975	108,078
Fresh Fruit/Veg Program	10.582		-	424	10,588	10,518	494
Subtotal Dept of Agriculture			-	159,206	332,603	246,186	243,395
Passed Through State Dept. of							
Human Services Child Nutrition							
Cluster Non-Cash Asst.							
(Commodities)	10.555		-	-	20,662	20,662	-
Total Child Nutrition Cluster			-	159,206	353,265	266,848	243,395
Total Expenditures Of Federal Awards			\$ -	\$ 159,206	\$ 1,261,947	\$ 1,004,742	\$ 159,206

Note 1 - * Represents federal share of expenditures only.

Note 2 - Commodities received in the amount of \$20,662 were of a nonmonetary nature and therefore the total revenue does not agree with the financial statements by this amount.

Note 3 - This schedule is prepared using the regulatory basis of accounting described in Note 1C.

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

WELLSTON SCHOOL DISTRICT NO. I-4
 LINCOLN COUNTY, OKLAHOMA
 STATEMENT OF STATUTORY, FIDELITY, AND HONESTY BONDS
 FOR THE YEAR ENDED JUNE 30, 2022

Bond Type	Bonding Company	Bond Number	Amount	Effective Date
Surety/Treasurer	RLI Insurance	LSM1275543	\$ 100,000	07/01/21 - 07/01/22
Surety/Activity Custodian	RLI Insurance	LSM1275543	\$ 50,000	07/01/21 - 07/01/22
Surety/Activity Fund Custodian	RLI Insurance	LSM1275543	\$ 10,000	07/01/21 - 07/01/22
Surety/Food Service Director	RLI Insurance	LSM1275543	\$ 2,000	07/01/21 - 07/01/22
Surety/Encumbrance Clerk/Minutes Clerk	RLI Insurance	LSM1275543	\$ 41,000	07/01/21 - 07/01/22
Surety/Superintendent	RLI Insurance	LSM1275543	\$ 100,000	07/01/21 - 07/01/22

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education
Wellston School District No. I-4
Lincoln County
Wellston, Oklahoma

I 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 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wellston School District No. I-4, Lincoln County, Oklahoma (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's financial statements and have issued my report thereon dated January 5, 2023 which was qualified on the regulatory basis of accounting for omission of the general fixed assets account group.

Report on Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District'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 my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Sincerely,



Ralph Osborn
Certified Public Accountant
Bristow, Oklahoma
January 5, 2023

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

To the Board of Education
Wellston School District No. I-4
Lincoln County
Wellston, Oklahoma

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited Wellston School District No. I-4, Lincoln County, Oklahoma (the District)'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Wellston School District No. I-4, Lincoln County, Oklahoma, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis of Opinion on Each Major Federal Program

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

I am required to be independent of Wellston School District No. I-4, Lincoln County, Oklahoma and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Wellston School District No. I-4, Lincoln County, Oklahoma's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Wellston School District No. I-4, Lincoln County, Oklahoma's federal programs.

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Wellston School District No. I-4, Lincoln County, Oklahoma's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance 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 Wellston School District No. I-4, Lincoln County, Oklahoma's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Wellston School District No. I-4, Lincoln County, Oklahoma's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of Wellston School District No. I-4, Lincoln County, Oklahoma's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Wellston School District No. I-4, Lincoln County, Oklahoma's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

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

My consideration of internal control over compliance was for the limited purpose described in the Auditor's 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 my audit I did not identify any deficiencies in internal control over compliance that I 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.

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

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



Ralph Osborn
Certified Public Accountant
Bristow, Oklahoma
January 5, 2023

WELLSTON SCHOOL DISTRICT NO. I-4
 LINCOLN COUNTY, OKLAHOMA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2022

Section I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Qualified on regulatory basis of accounting

Internal control over financial reporting:

Material weakness(es) identified? Yes No
 Significant deficiency identified that is not considered to be material weakness(es)? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

Material Weakness(es) identified? Yes No
 Significant deficiency identified that is not considered to be material weakness(es)? Yes None Reported

Type of auditor's report issued on compliance to major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? Yes No

Identification of Major Programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D and U	Education Stabilization Fund - ESSER II and III Formula Funds

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

Section II - FINANCIAL STATEMENT FINDINGS

There were no items noted.

Section III - FEDERAL AWARD PROGRAM FINDINGS

There were no items noted.

WELLSTON SCHOOL DISTRICT NO. I-4
LINCOLN COUNTY, OKLAHOMA
STATUS OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

No items were reported in the prior audit.



OKLAHOMA Education

AUDIT ACKNOWLEDGMENT

Audit Year: 2021-2022

District Name Wellston School District District Number I-4

County Name Lincoln County County Code 41

The annual independent audit was presented to the Board of Education in a meeting conducted in accordance with the Open Meeting Act 25 O.S. Section 301-314 on January 5, 2023.
(Date of Meeting)

The audit was presented by Ralph Osborn, CPA *Ralph Osborn*
(Independent Auditor) (Independent Auditor's Signature)

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

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

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

Signature of the Board of Education:

Superintendent

Board of Education Vice -President

Board of Education President

Board of Education Member

Board of Education Member

Board of Education Member

Board of Education Member

Subscribed and sworn before me on _____ My commission expires _____.
(Sworn On)

(Notary Public)

WELLSTON PUBLIC SCHOOLS 2.1

2023-2024 School Calendar

July 2023						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
					ID	16

September 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
					ID	20

October 2023						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
			6	12	ID	18

November 2023						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
					ID	17

December 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31					ID	10

January 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
					ID	19

February 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		
					ID	20

March 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31			6	9	ID	15

April 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
					ID	20

May 2024						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
					ID	10

June 2024						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

P/T Conferences
No School
First and Last Day of Semesters
Professional Days (No School)

Aug. 7,8,9	Professional Days
Aug. 10	First Day of School
Sept. 4	Labor Day - No School
Oct. 6	Professional Day
Oct. 9,10	Parent/Teacher Conf. 4:00 pm - 7:00 pm
Oct. 11,12,13	Fall Break - No School
Nov. 20-24	Thanksgiving Break
Dec. 15	First Semester Ends
Dec. 18-Jan.2	Christmas Break
Jan. 3	Professional Day
Jan. 4	Second Semester Starts

Jan. 15	MLK Day- No School
Feb. 19	President's Day- No School
March 12,14	Parent/Teacher Conf. 4:00 pm - 7:00 pm
March 15	No School
March 18-22	Spring Break
April 19,26	No School
May 3,10	No School
May 16	Last Day of School/Graduation 7:00 pm
May 17	Teacher Record Day
Instructional Days:	
1st 42	3rd 45
2nd 39	4th 39

WELLSTON PUBLIC SCHOOLS 2.2

2023-2024 School Calendar

July 2023						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
					ID	16

September 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
					ID	20

October 2023						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
			6	12	ID	18

November 2023						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
					ID	17

December 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31					ID	13

January 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
					ID	16

February 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		
					ID	20

March 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31			6	9	ID	15

April 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
					ID	20

May 2024						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
					ID	10

June 2024						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

P/T Conferences No School First and Last Day of Semesters Professional Days (No School)

Aug. 7,8,9	Professional Days
Aug. 10	First Day of School
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May 17	Teacher Record Day
Instructional Days:	
1st 42	3rd 42
2nd 42	4th 39

2022-23 Wellston Schools Future Plans

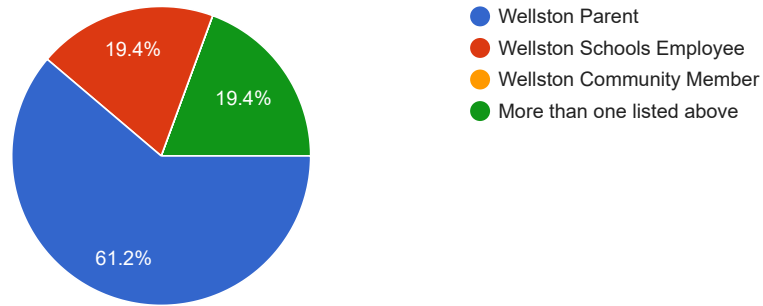
67 responses

[Publish analytics](#)

Select the option that best applies to you:

 Copy

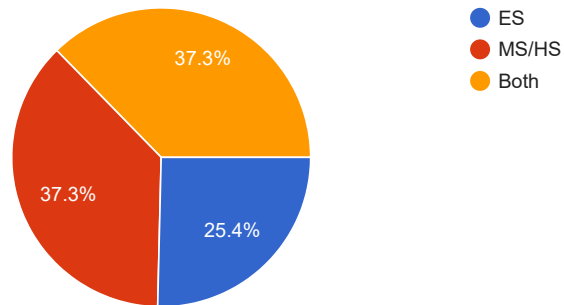
67 responses



What school site(s) do your child(ren) attend?

 Copy

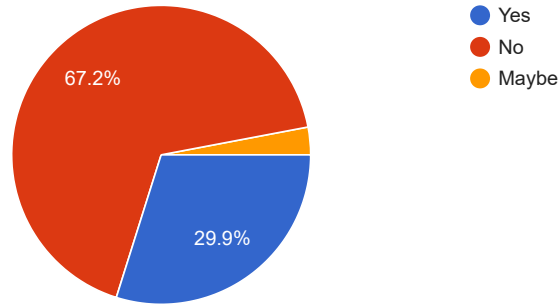
67 responses



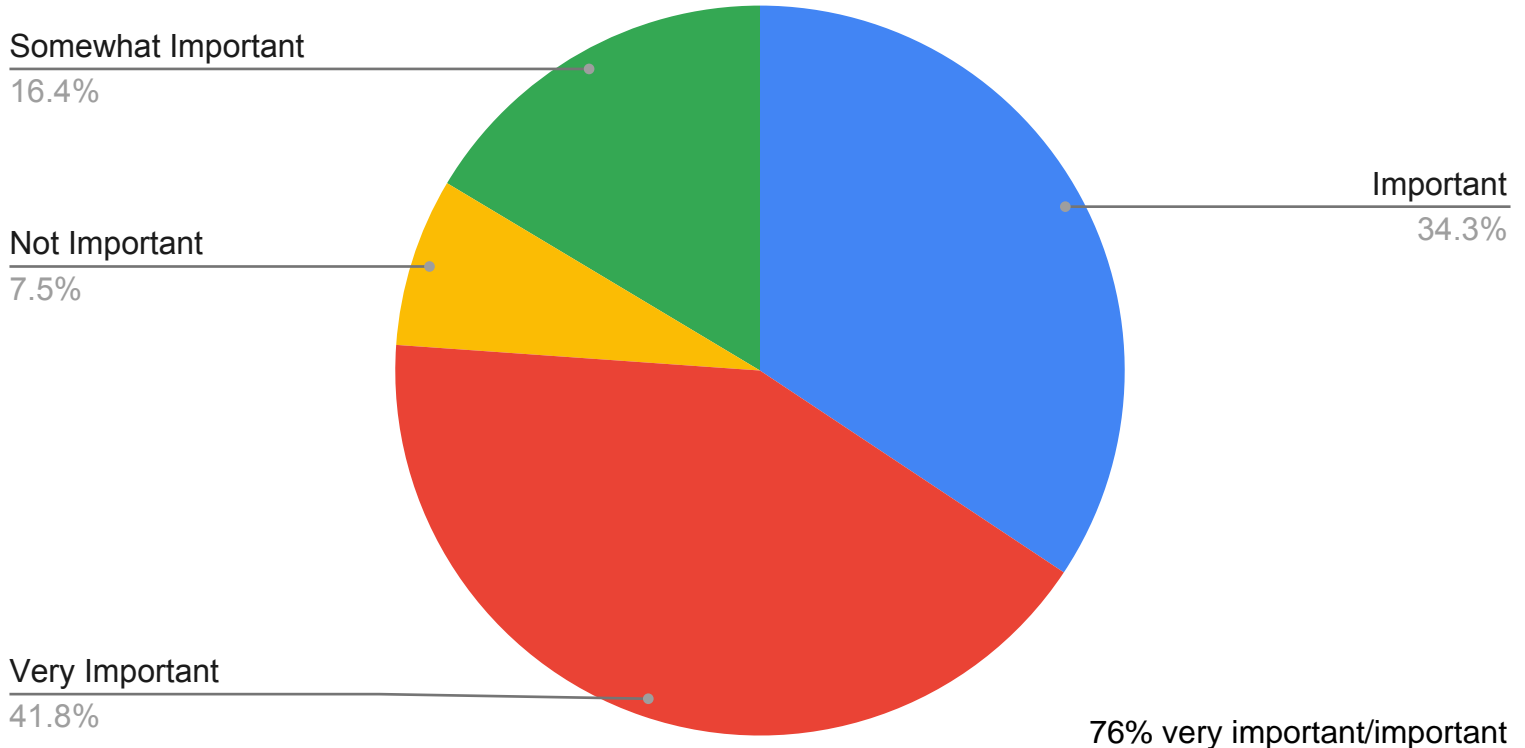
Are you aware of when the last bond issue was passed for the Wellston School District?



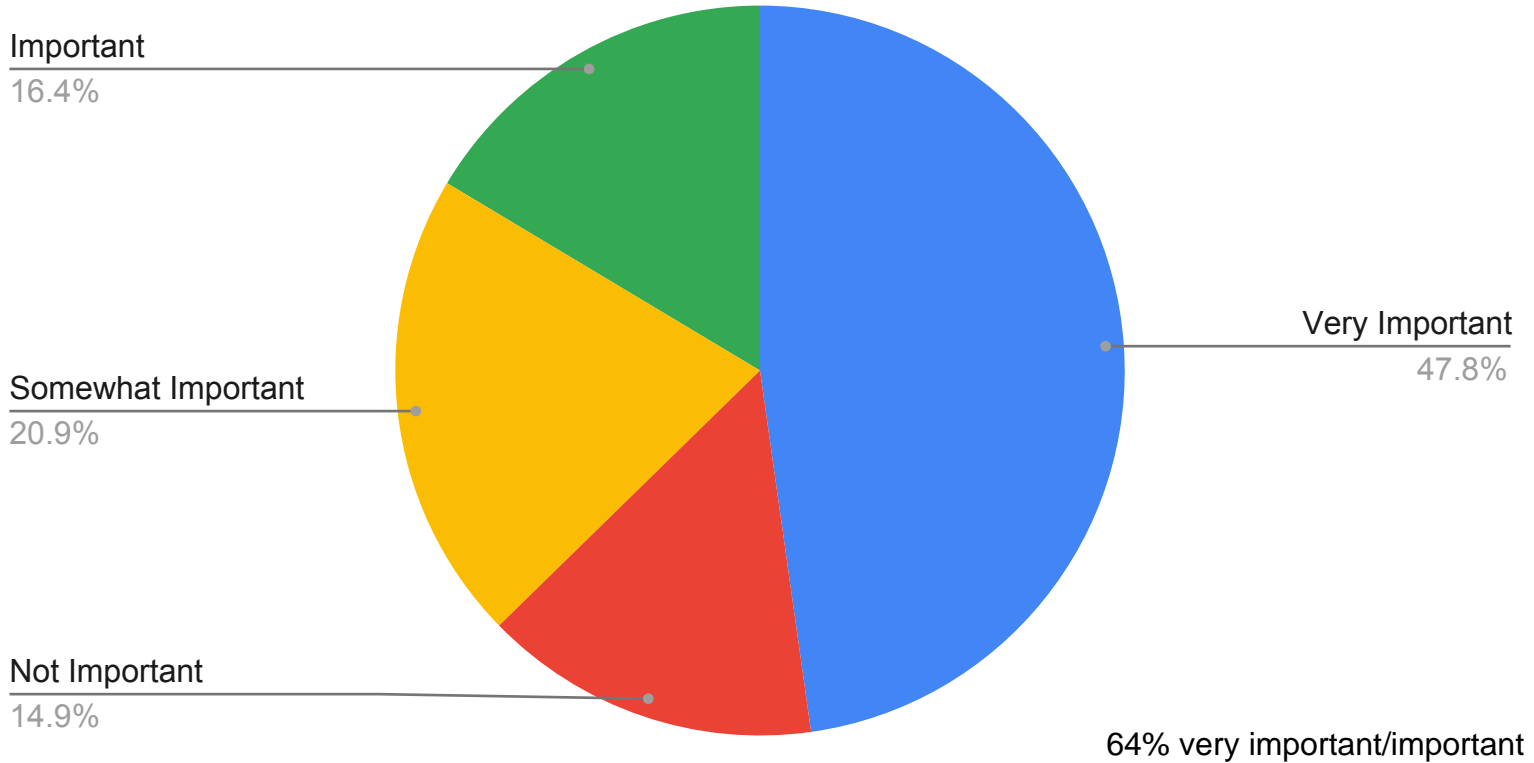
67 responses



Count of How would you rate the importance of the following potential projects? [Technology Upgrades]



Count of How would you rate the importance of the following potential projects? [New Construction (ES Gym)]



Count of How would you rate the importance of the following potential projects? [Facility Upgrades]

Somewhat Important

9.0%

Not Important

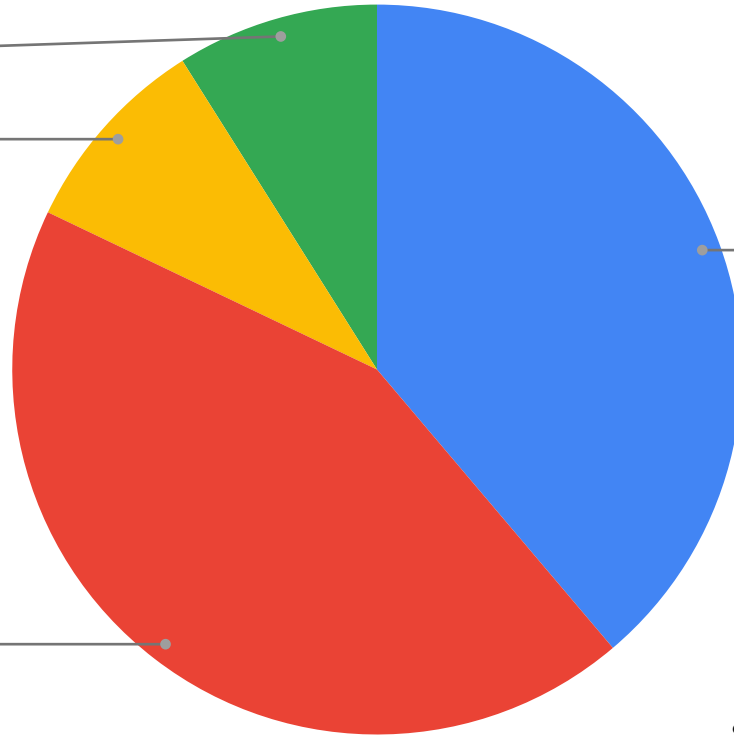
9.0%

Very Important

43.3%

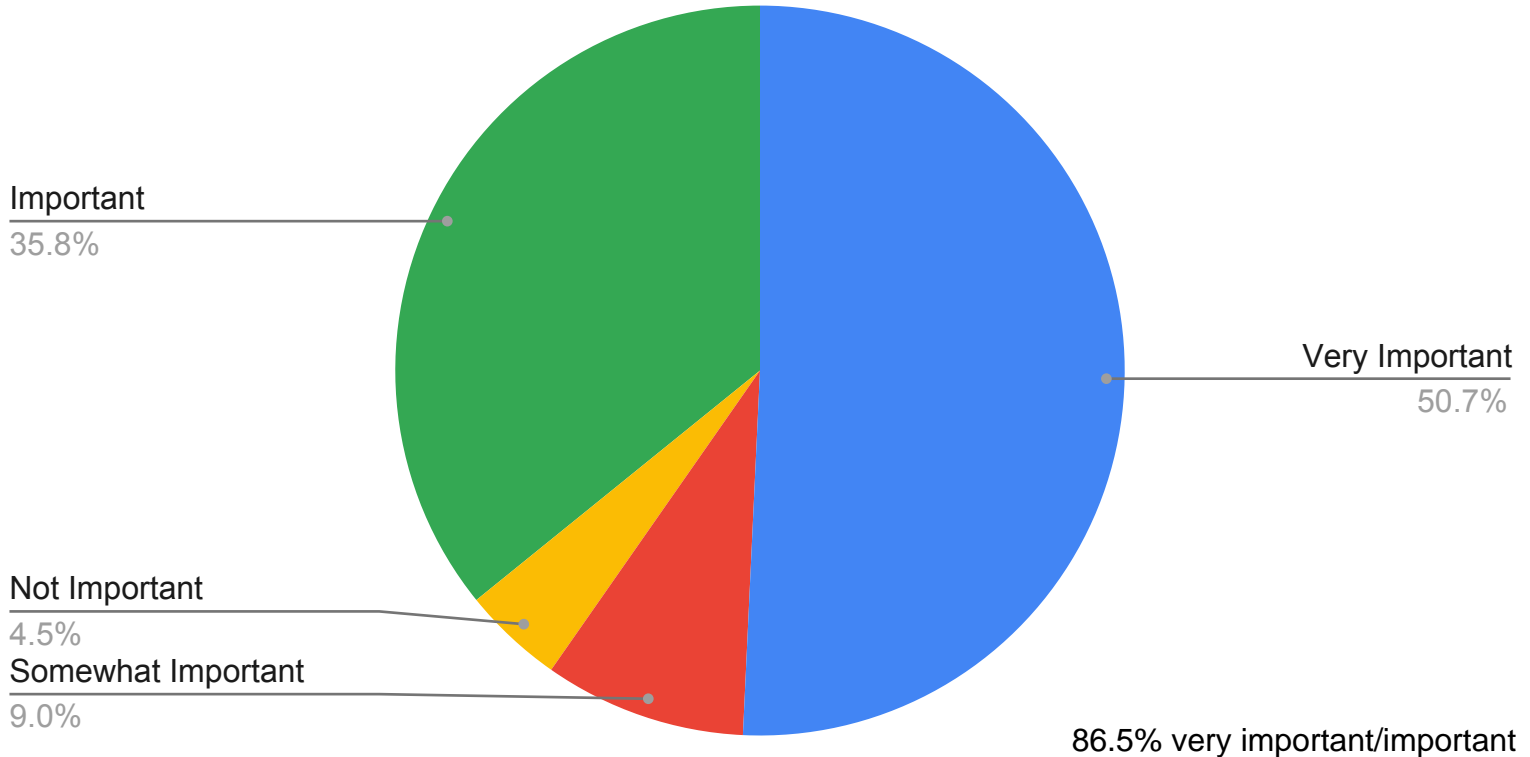
Important

38.8%

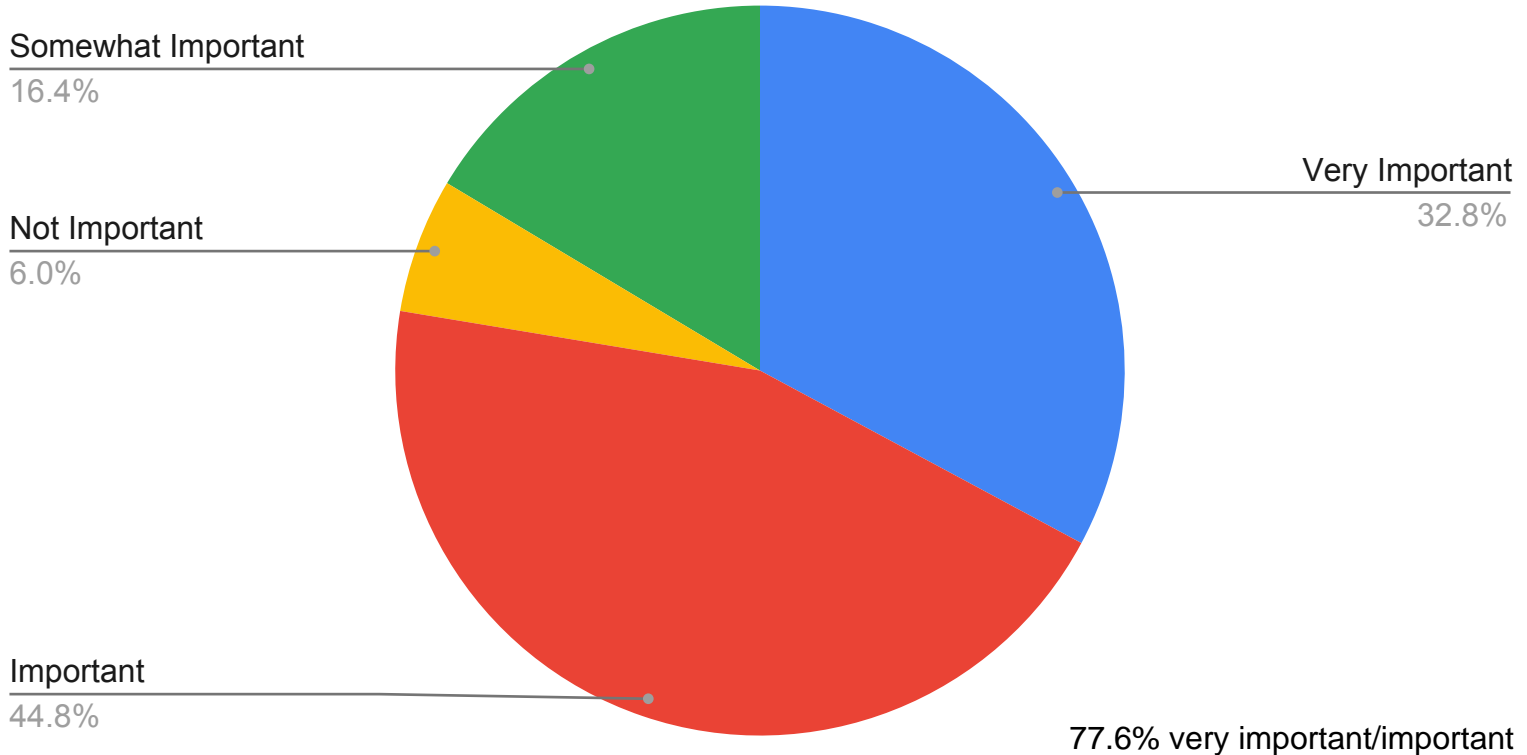


82% very important/important

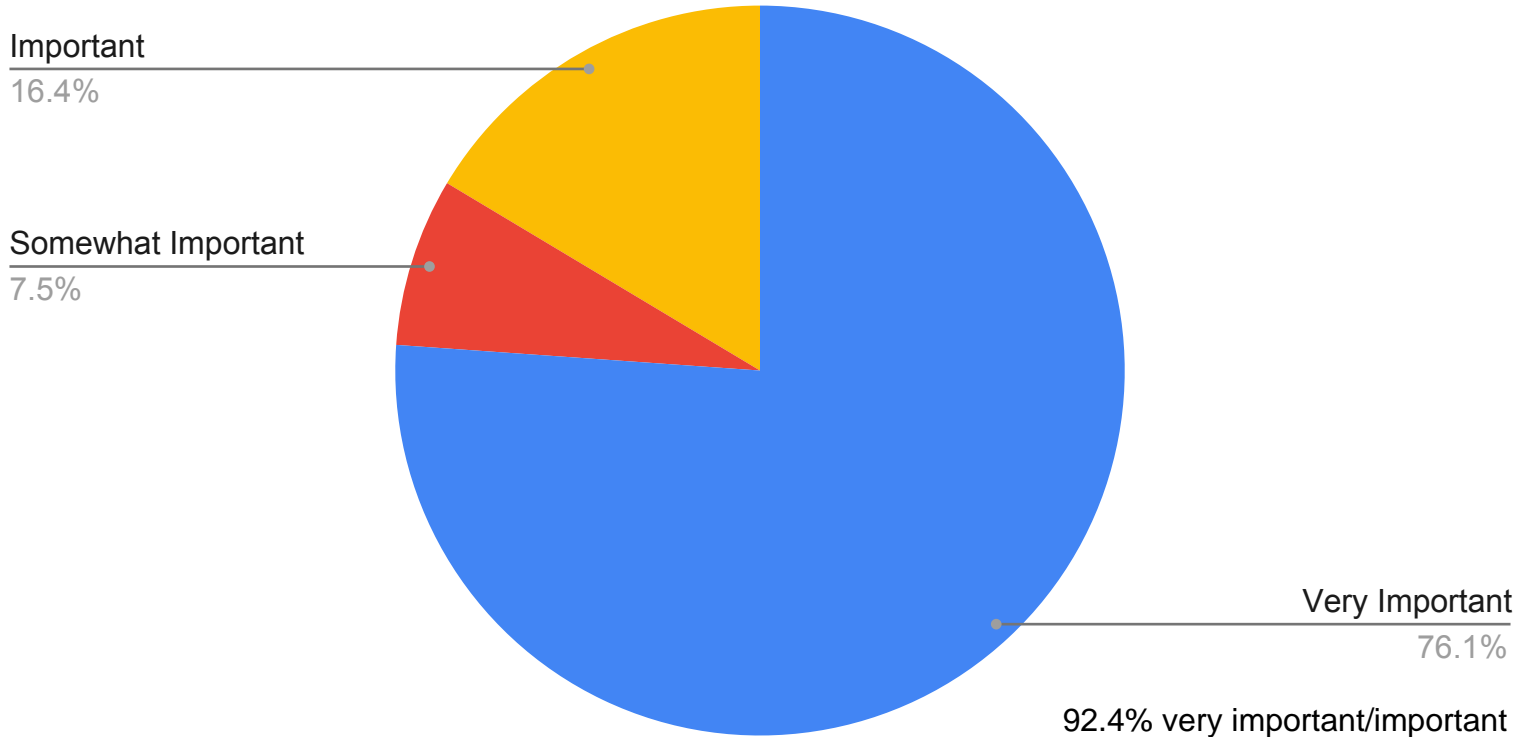
Count of How would you rate the importance of the following potential projects? [Classroom Upgrades]



Count of How would you rate the importance of the following potential projects? [Transportation]



Count of How would you rate the importance of the following potential projects? [Safety and Security]



Count of How would you rate the importance of the following potential technology upgrades? [District Capacity (Server,

Not Important

1.5%

Very Important

41.8%

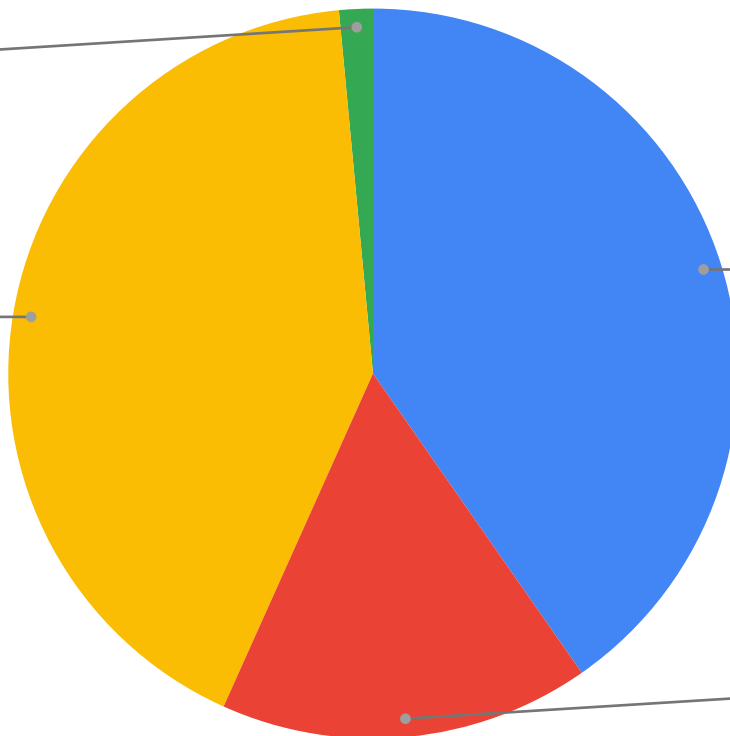
Important

40.3%

Somewhat Important

16.4%

82.1% very important/important



Count of How would you rate the importance of the following potential technology upgrades? [Classroom (Instructional)]

Somewhat Important

9.0%

Not Important

6.0%

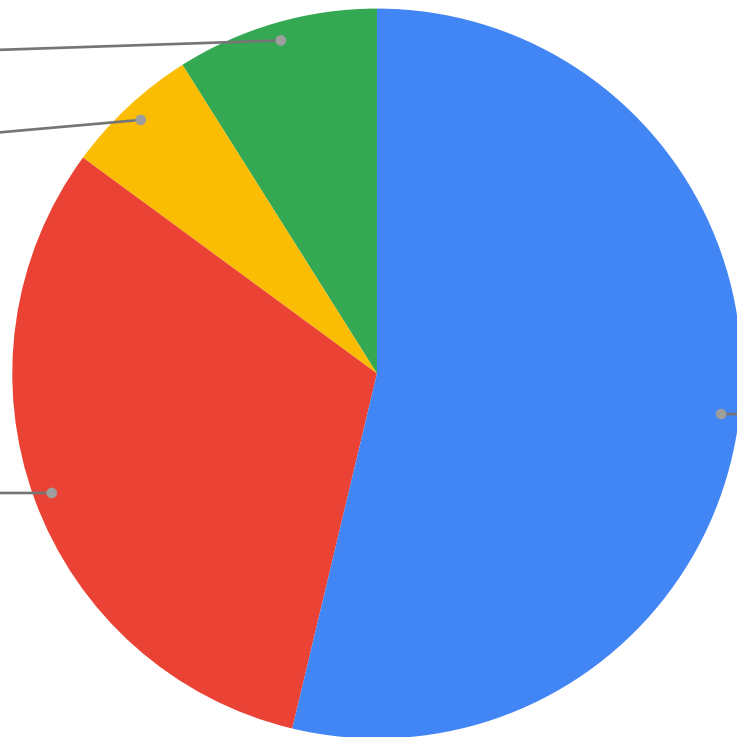
Important

31.3%

Very Important

53.7%

85% very important/importa



Count of How would you rate the importance of the following potential technology upgrades? [Student Technology]

Not Important

7.5%

Important

35.8%

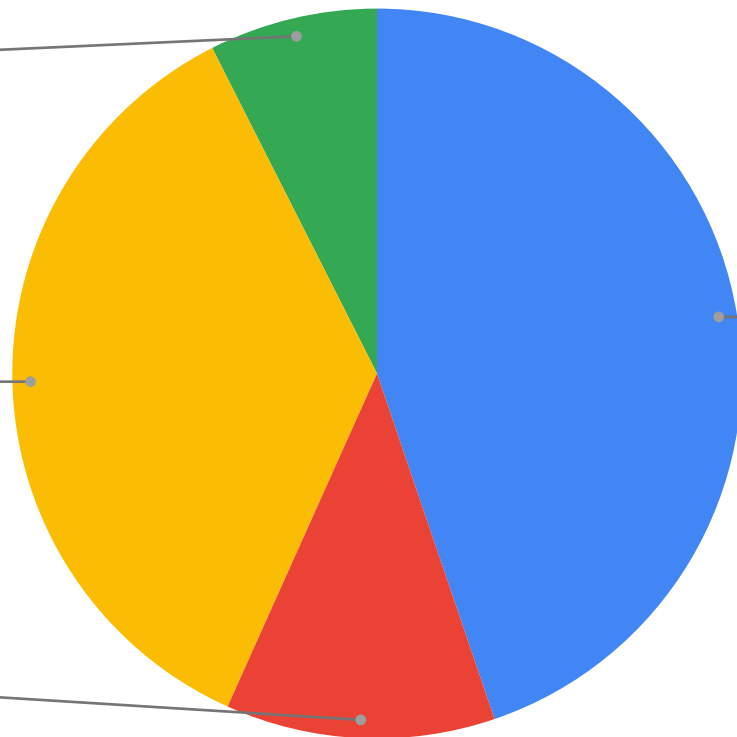
Somewhat Important

11.9%

Very Important

44.8%

80.6% very important/importa



Count of How would you rate the importance of the following potential technology upgrades? [Security Cameras]

Somewhat Important

4.5%

Important

22.4%

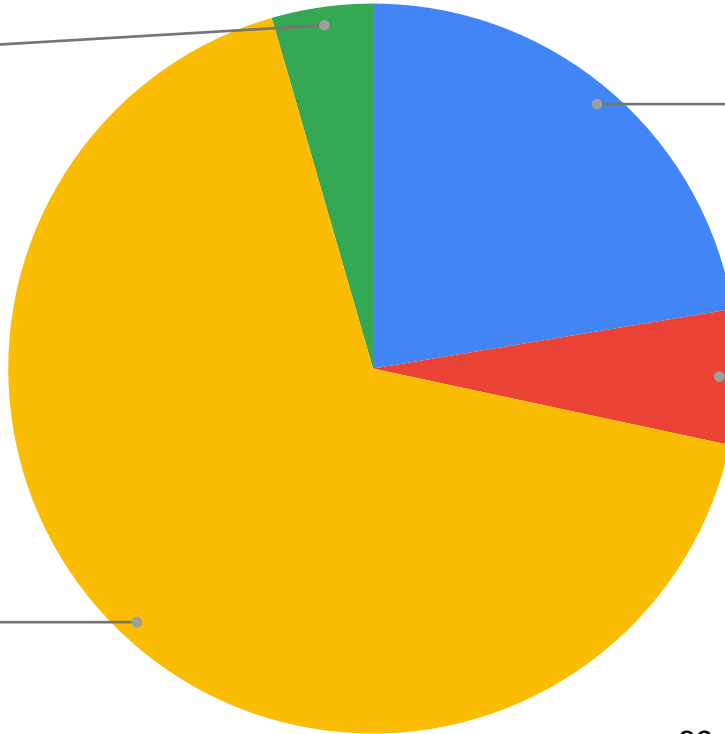
Not Important

6.0%

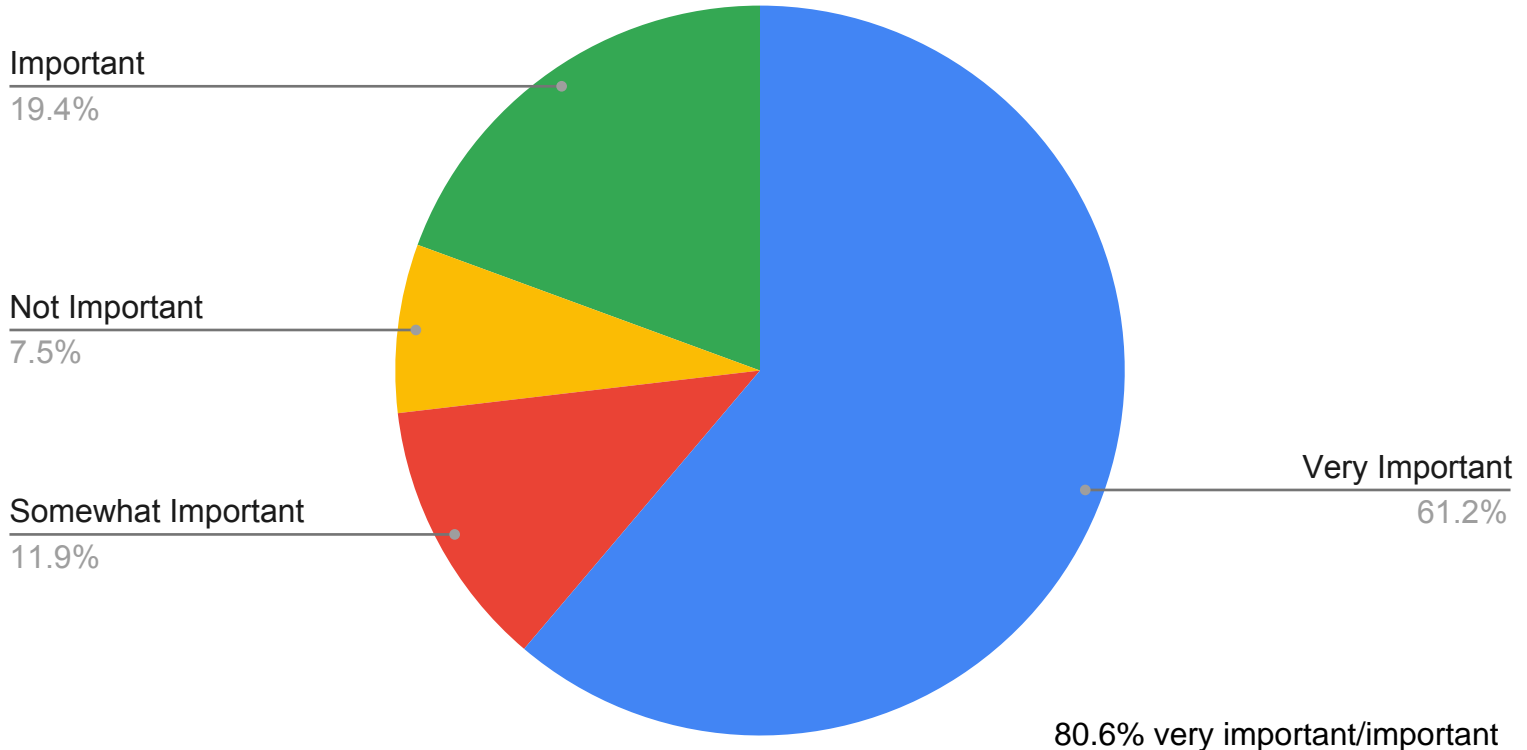
Very Important

67.2%

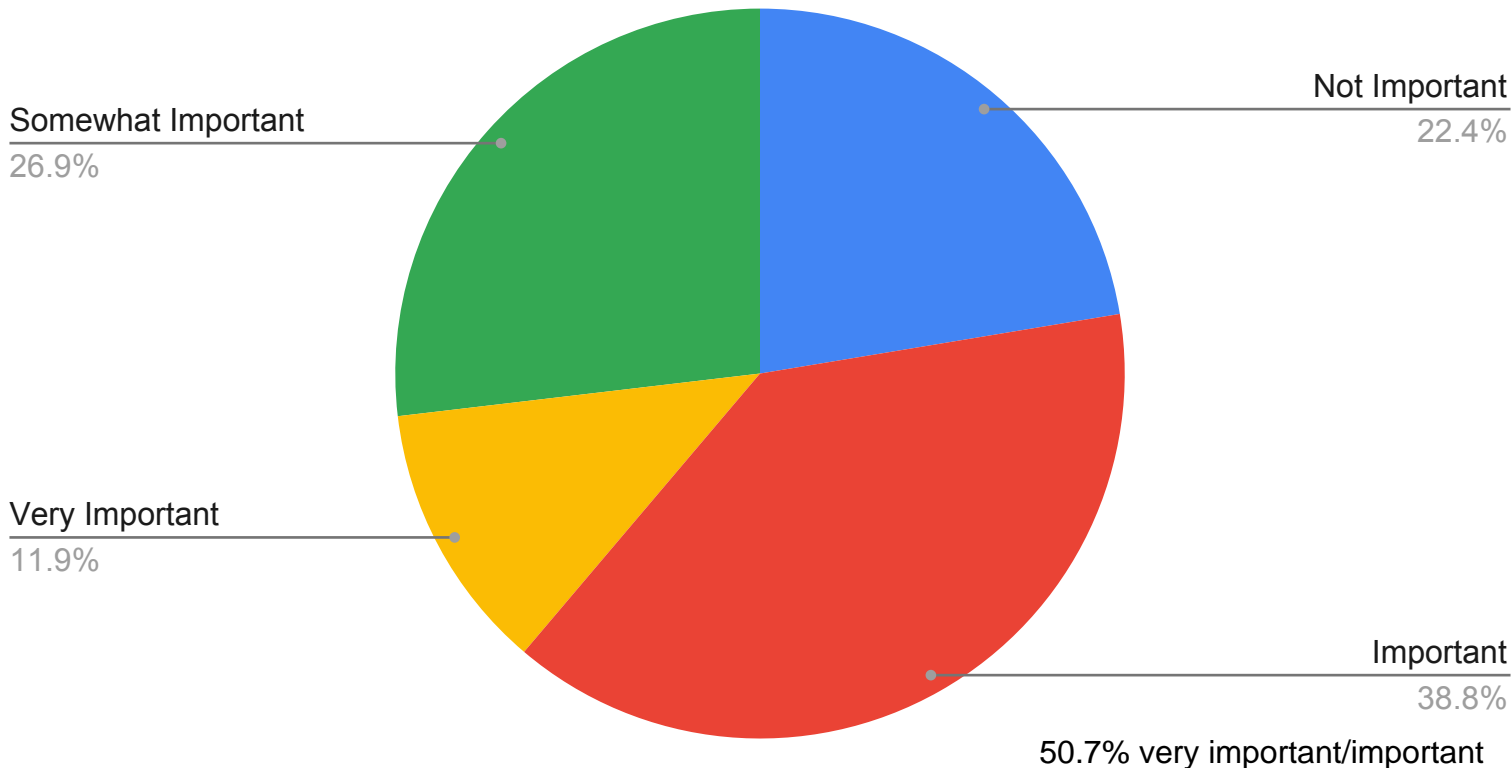
89.6% very important/important



Count of How would you rate the importance of the following potential new construction project? [New ES Gym (Tornado



Count of How would you rate the importance of the following potential facility upgrades? [Bus Barn]



Count of How would you rate the importance of the following potential facility upgrades? [Indoor Hitting Facility]

Very Important

11.9%

Important

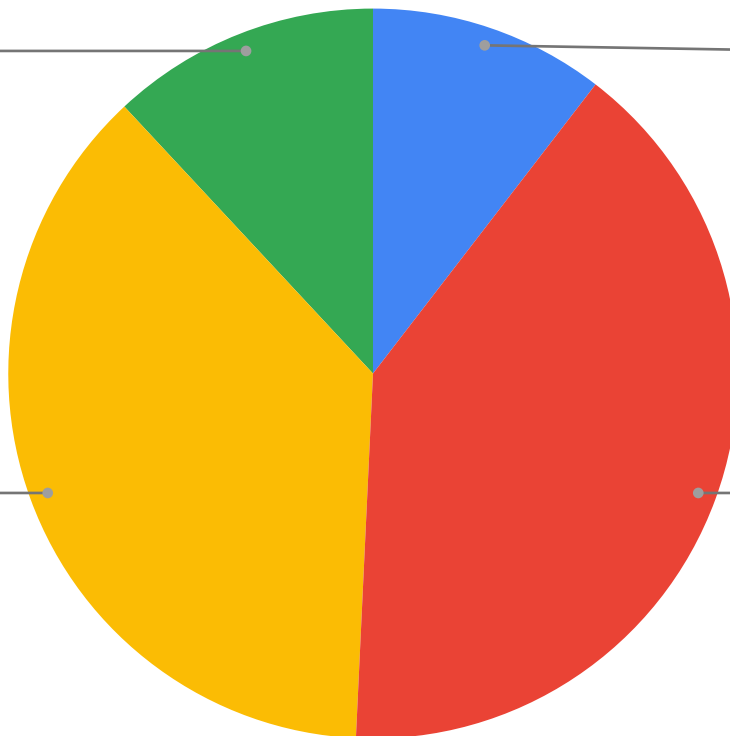
10.4%

Somewhat Important

37.3%

Not Important

40.3%



22.3% very important/important

Count of How would you rate the importance of the following potential facility upgrades? [Softball and Baseball Fields]

Very Important

11.9%

Important

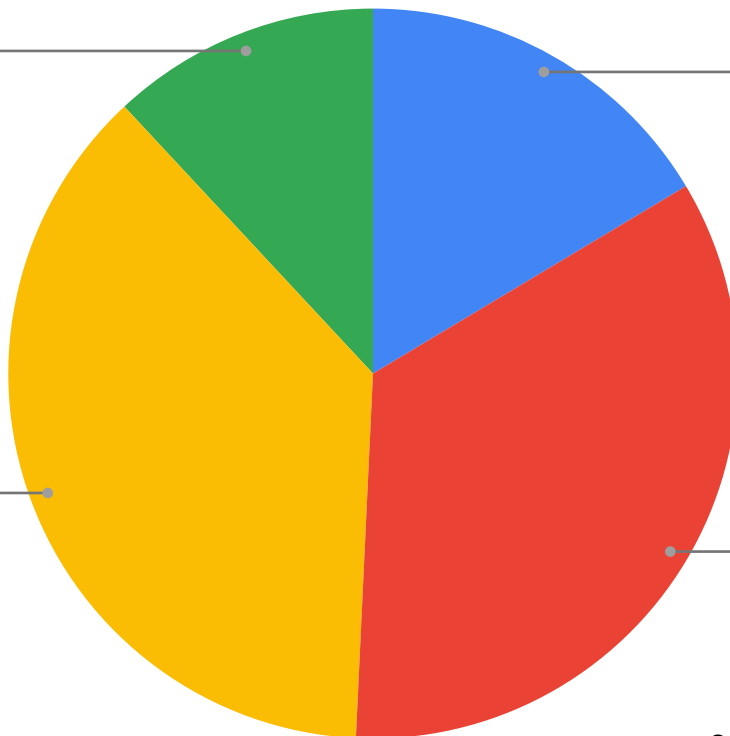
16.4%

Somewhat Important

37.3%

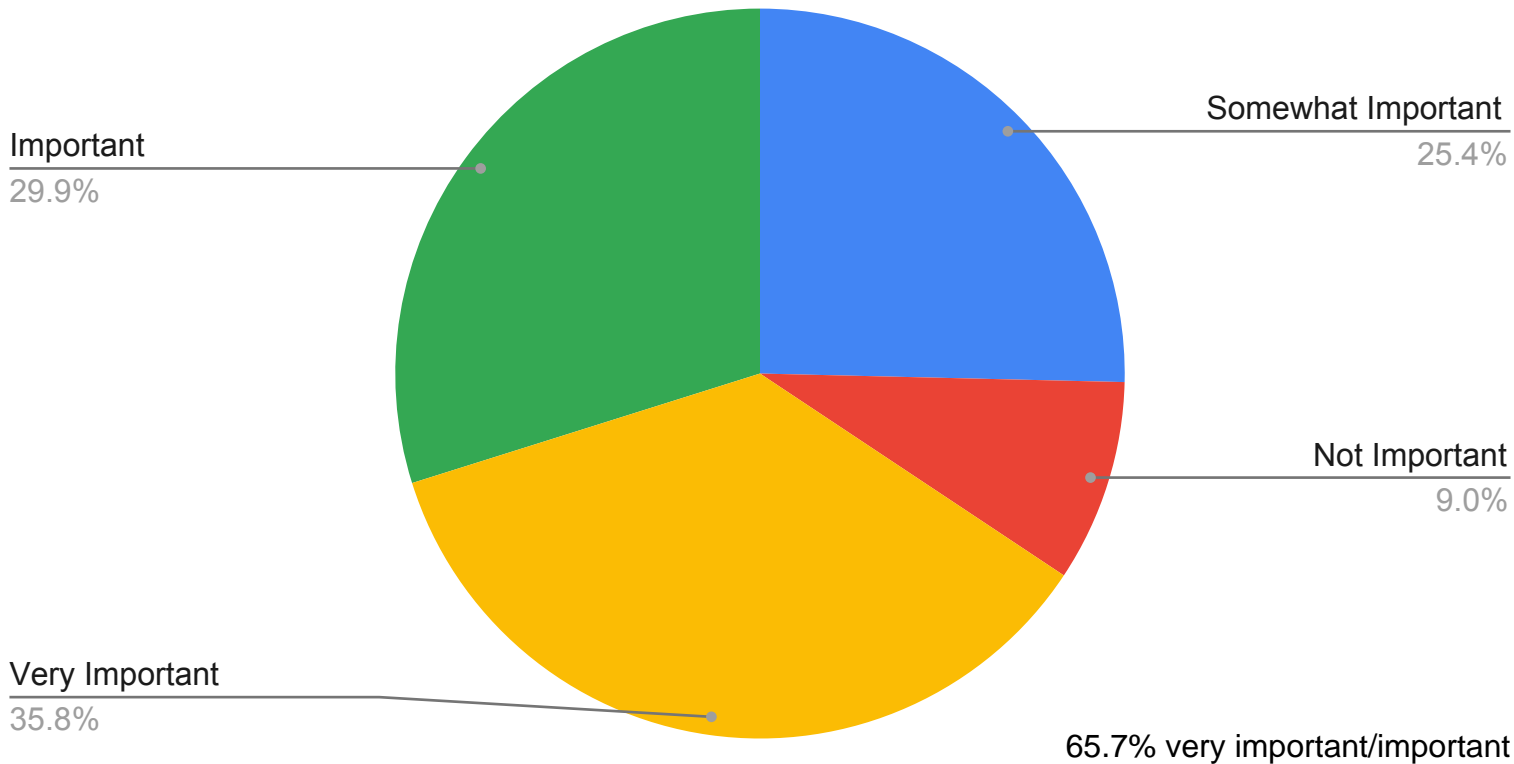
Not Important

34.3%



28.3% very important/important

Count of How would you rate the importance of the following potential facility upgrades? [Underground at the HS]



Count of How would you rate the importance of the following potential facility upgrades? [HS Gymnasium]

Very Important

13.4%

Somewhat Important

22.4%

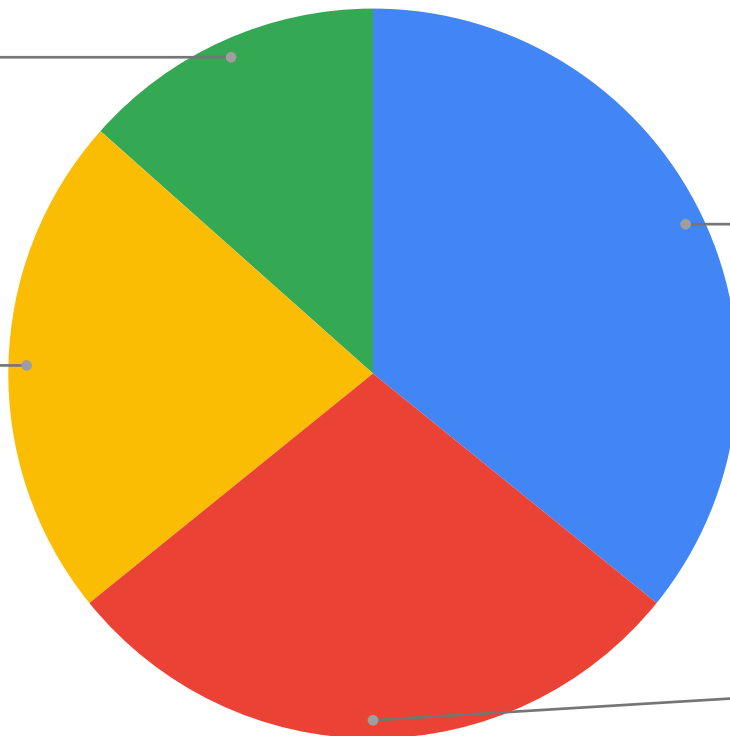
Important

35.8%

Not Important

28.4%

49.2% very important/important



Count of How would you rate the importance of the following potential facility upgrades? [Kitchen]

Not Important

4.5%

Somewhat Important

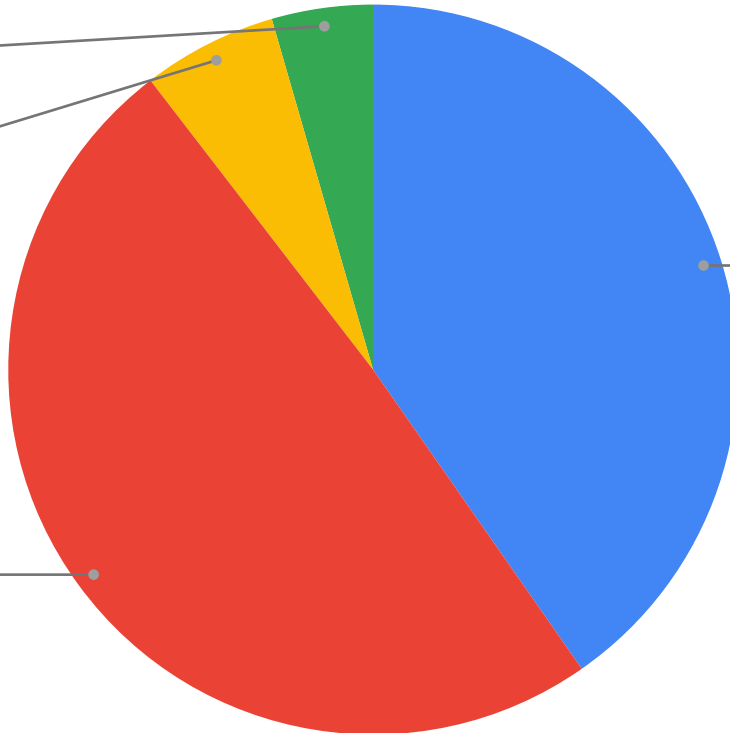
6.0%

Very Important

49.3%

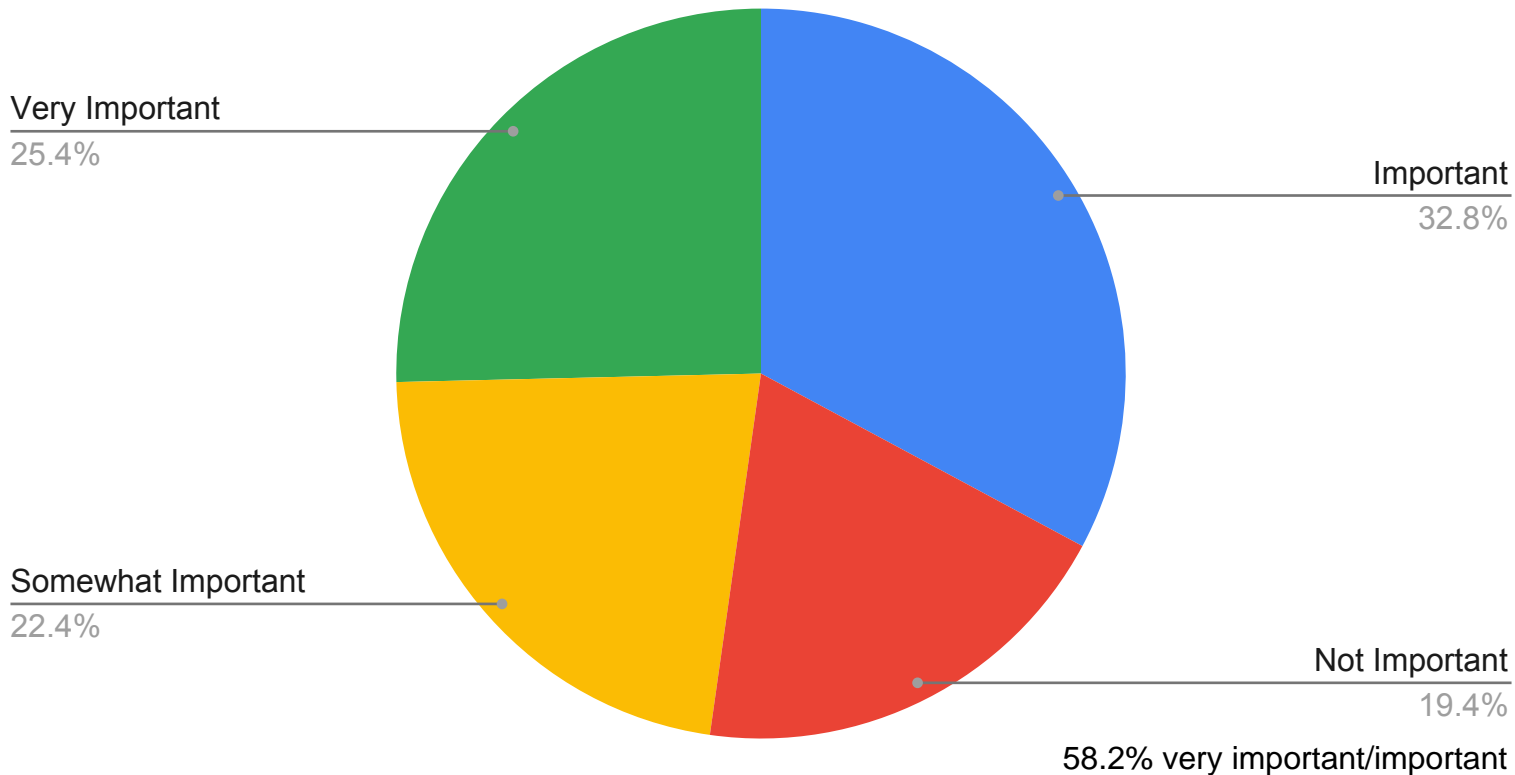
Important

40.3%



89.6% very important/important

Count of How would you rate the importance of the following potential classroom upgrades? [Ag Building]



Count of How would you rate the importance of the following potential classroom upgrades? [ES classrooms]

Not Important

10.4%

Very Important

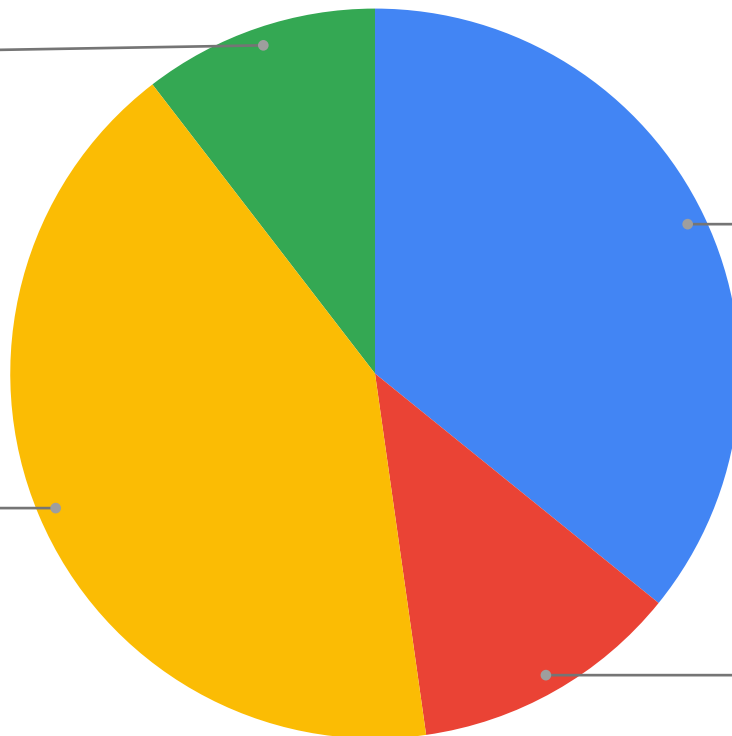
41.8%

Important

35.8%

Somewhat Important

11.9%



77.6% very important/importo

Count of How would you rate the importance of the following potential classroom upgrades? [MS/HS classrooms]

Not Important

7.5%

Somewhat Important

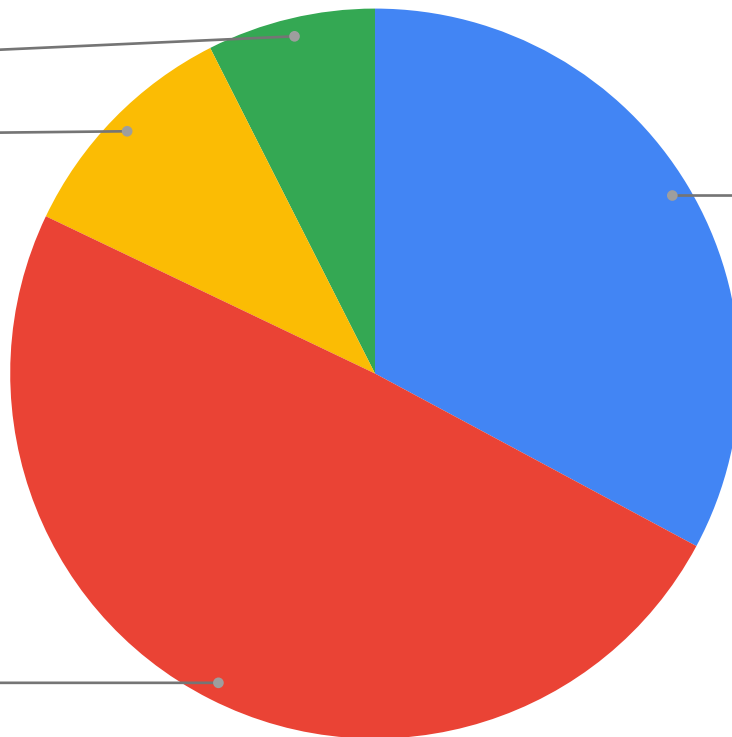
10.4%

Very Important

49.3%

Important

32.8%



82.1% very important/important

Count of How would you rate the importance of the following potential classroom upgrades? [Band room]

Not Important

9.0%

Important

29.9%

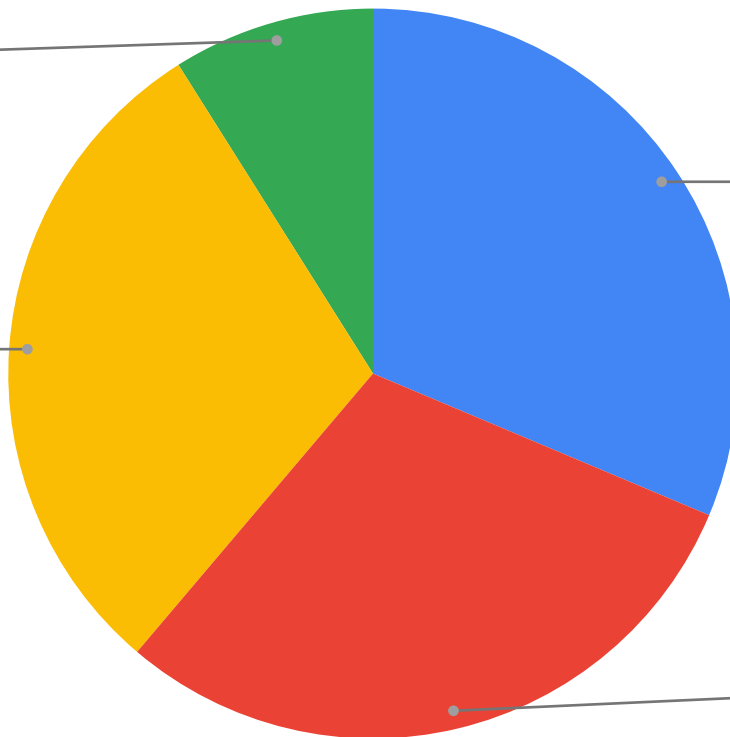
Somewhat Important

31.3%

Very Important

29.9%

59.8% very important/important



Count of How would you rate the importance of the following potential transportation upgrades? [Buses]

Not Important

4.5%

Somewhat Important

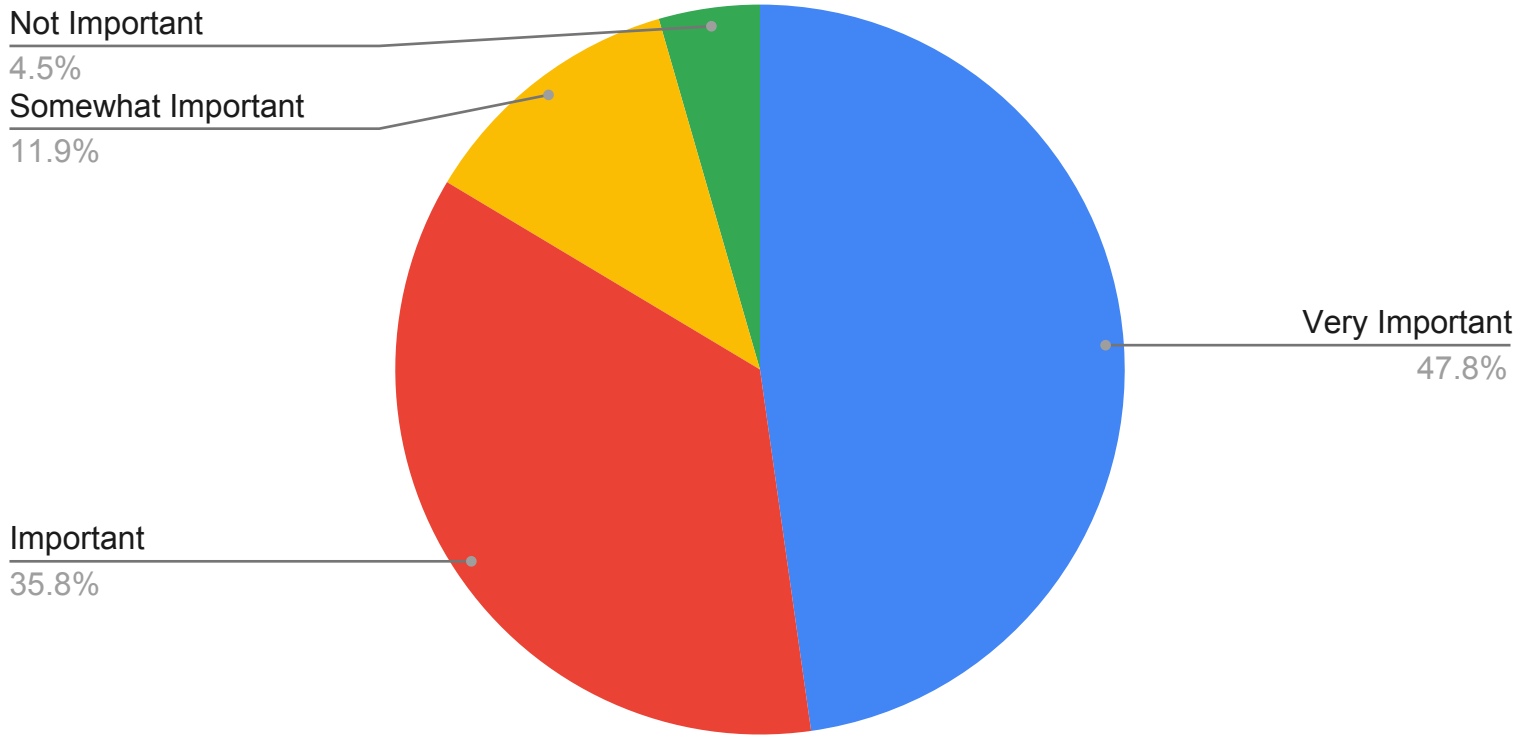
11.9%

Important

35.8%

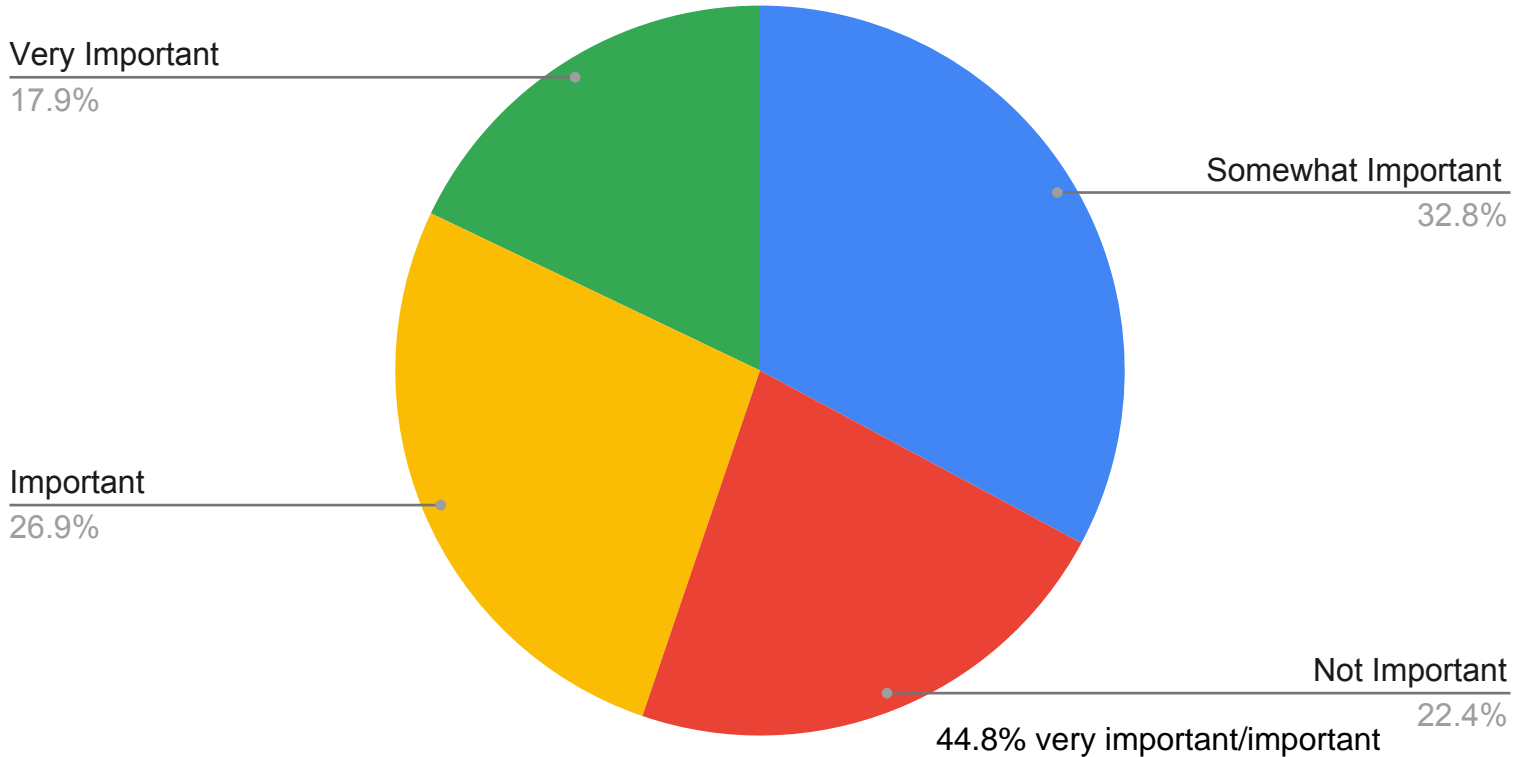
Very Important

47.8%

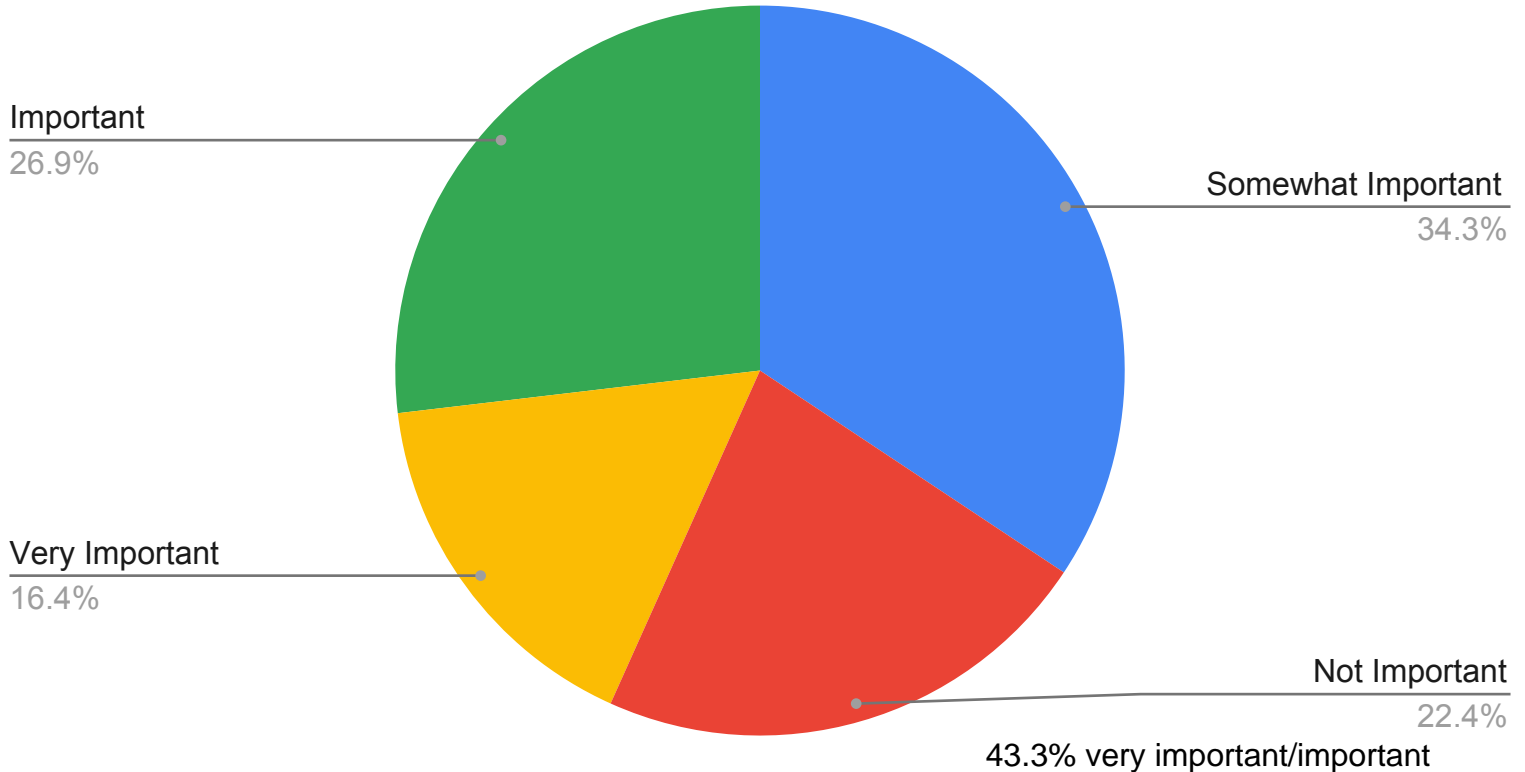


83.6% very important/important

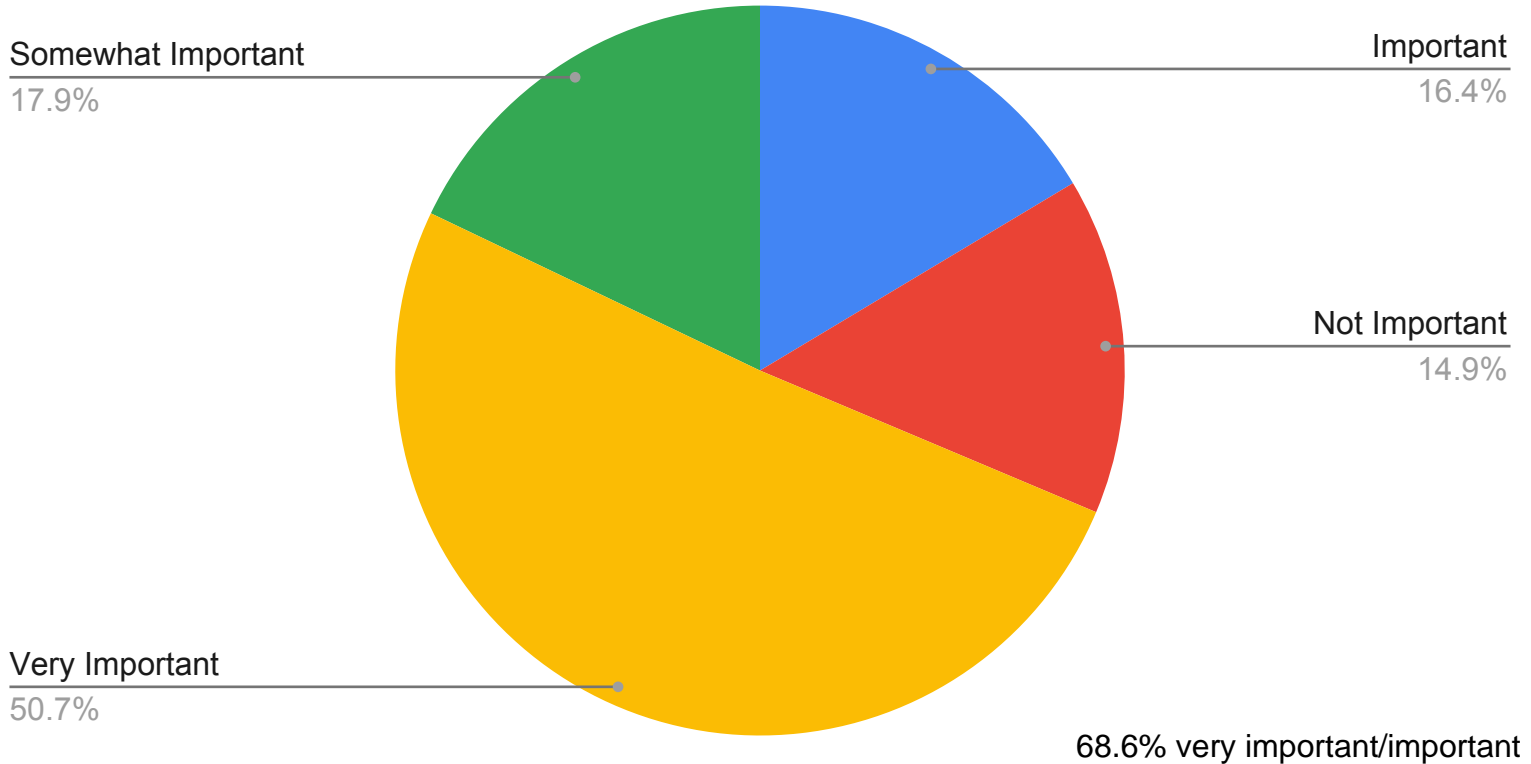
Count of How would you rate the importance of the following potential transportation upgrades? [Suburbans]



Count of How would you rate the importance of the following potential transportation upgrades? [Other (pickup trucks, car,



Count of How would you rate the importance of the following potential safety and security upgrades? [Classroom Cameras]



Count of How would you rate the importance of the following potential safety and security upgrades? [Hallway Cameras]

Somewhat Important

3.0%

Important

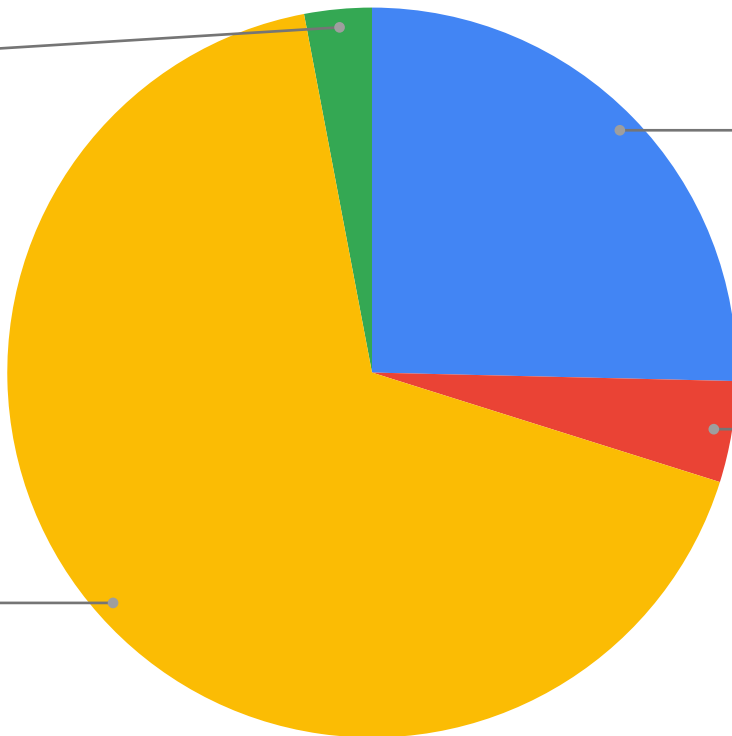
25.4%

Not Important

4.5%

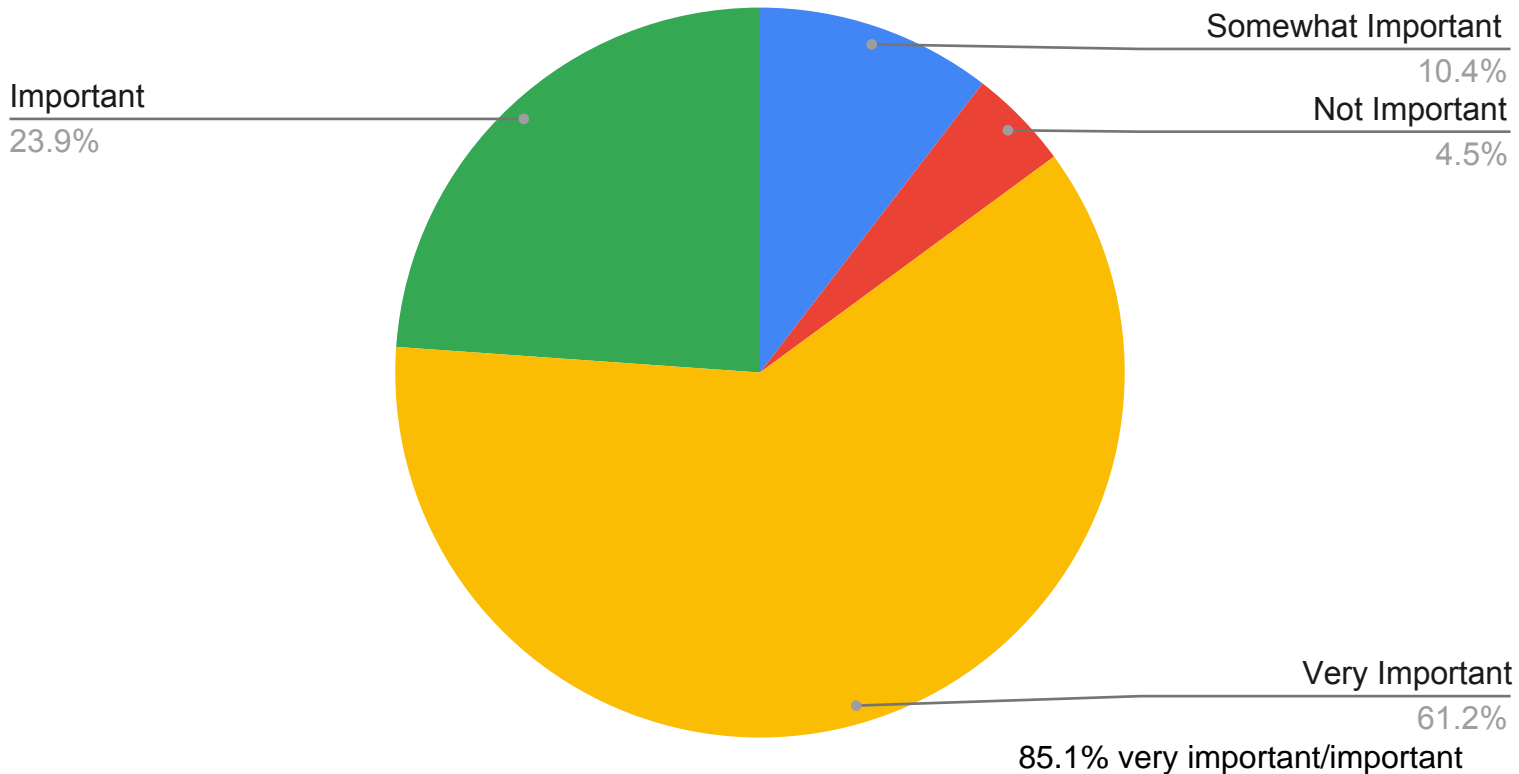
Very Important

67.2%

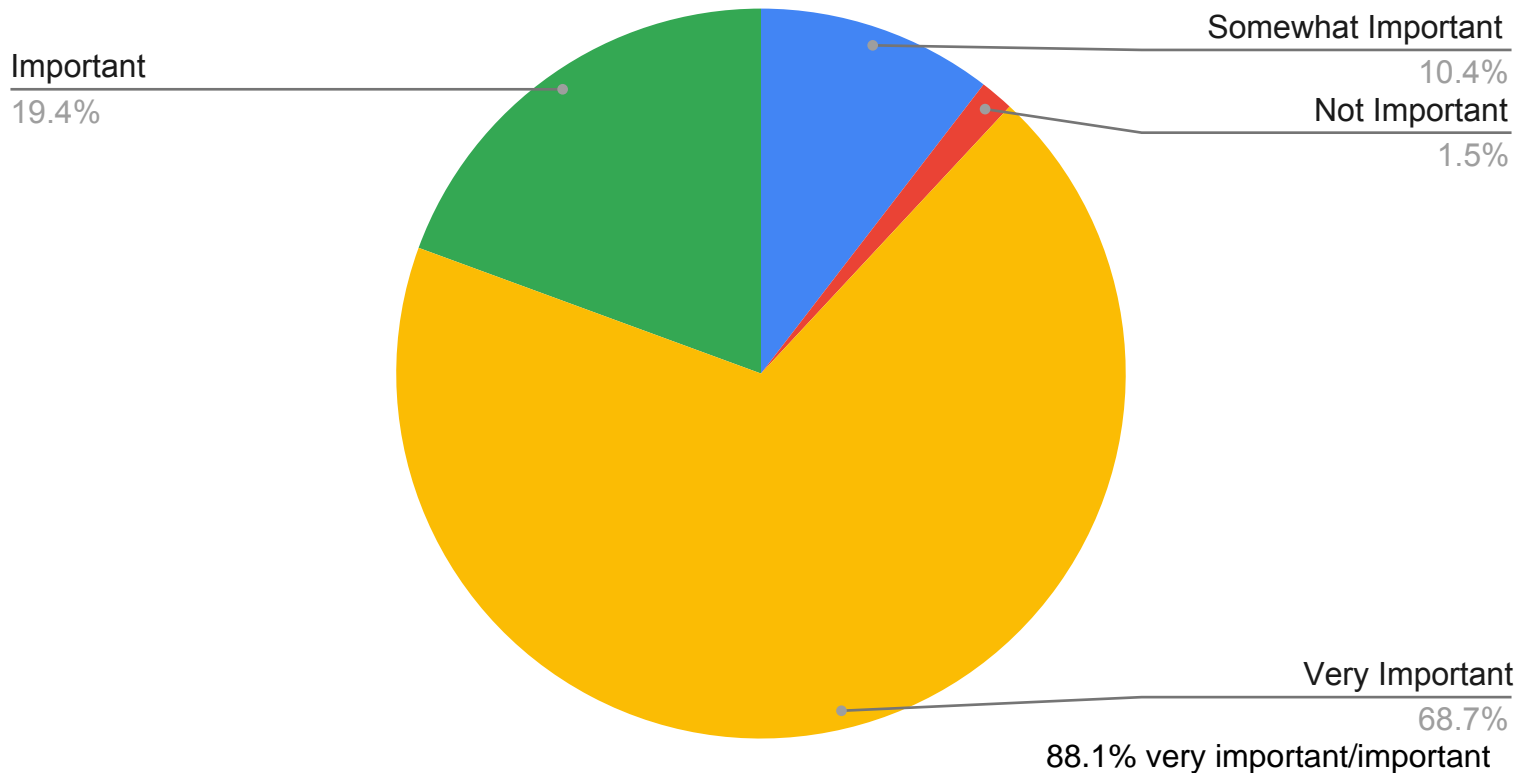


92.6% very important/important

Count of How would you rate the importance of the following potential safety and security upgrades? [School Resource



Count of How would you rate the importance of the following potential safety and security upgrades? [Online student activity]





Quote

Quote expires
January 15, 2023 12:00 am

Custom Netting
132 Carruth Drive
Marietta, GA 30060 USA
PHONE: 888-276-4154
FAX: (404) 467-4573

Ticket #: 9-Q0007837
Ticket date: 12/16/22
Station: JP

Sold to: Dillon Endecott
OK 74881
405-585-1989

Ship to: Dillon Endecott
OK 74881
405-585-1989

Customer #: 10138504
Sales Rep: JAMES

Ship date:
Location: 1

Ship-via code: FREIGHT
Terms:

Quantity	Item #	Description	Price	Selling unit	Ext prc
1	NT42	Nylon #42 Netting 10-14' H x 30' W x 70' L	3,426.37	SQFT	3,426.37
3	DOORFLAP	Custom Netting Door Flap	50.00	Each	150.00
1	NT42	Nylon #42 Netting 10' H x 75' W, Sliding Divider	596.53	SQFT	596.53
1	NT42	Nylon #42 Netting 12'-6" H x 75'W, Sliding Divider	730.48	SQFT	730.48
1	SEWNBORDER	Sewn Rope Border	0.00	Each	0.00
1	FR8	Freight Charges	990.91	EACH	990.91
1	HARDWARE	Hardware	1,238.38	Each	1,238.38
1	INSTALL	INSTALLATION COST	19,786.36	EACH	19,786.36

User: JAMES

Total line items: 8

Sale subtotal: 26,919.03

Tax: 2,288.12

Total: 29,207.15





12215 E. Skelly Dr.
Tulsa, OK 74128
roy@cimarronsports.com
phone: 918-284-2526

Wellston High School Indoor - with dividing side tunnels in half			14-Dec
Product	Price	QTY	TOTAL
73x31x16 down to 11 Custom Shell (one wall 4mm 73x11)	\$3,837.00	1	\$3,837.00
73 x 2 skirt	\$88.00	2	\$176.00
75x12 Custom Divider	\$540.00	1	\$540.00
75x16 Custom Divider	\$720.00	1	\$720.00
Custom Dividers for side tunnels (16 x 11) two	\$352.00	1	\$352.00
12x14 4mm Kill Nets	\$149.00	6	\$894.00
Installation and equipment includes installing 6 roof doors (lift provided by school)			\$6,994.00
School Installtion Discount			-\$617.00
TOTAL			\$12,896.00

PRICE VALID FOR 30 DAYS

ACTIVITY FUND ACCOUNT

SPONSOR'S NAME Greg Gummert

CLUB OR ORGANIZATION HS Golf

ACCOUNT NAME Golf

1. Please list all fundraising activities in which you anticipate your club or organization will participate, i.e., sell of jackets, socks, pictures, coke, etc.

Selling T-shirts & raffle,

2. Please list all areas of anticipated expenditures of your club or organization, i.e., entry fees, jackets, flowers, rewards, etc.

T-shirt entry fees

ANY FUNDRAISERS OR EXPENDITURES THAT ARE NOT LISTED ON THIS FORM AND APPROVED BY THE BOARD OF EDUCATION WILL NOT BE PERMITTED UNLESS AN UPDATED REQUEST IS PRESENTED TO THE BOARD PRIOR TO THE ACTIVITY.