



**WELLSTON BOARD OF EDUCATION  
BOARD AGENDA**

Regular Meeting, Thursday, February 8, 2024, 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. - 4.9.
  - 4.1. Approve minutes of the January 9, 2024 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
- 4.9. Approve activity fund fundraiser additions for the 2023-2024 school year.
5. **BUSINESS (ACTION) ITEMS**
  - 5.1. Discussion and possible action on future plans for the district.
  - 5.2. Discussion and possible action on FY23 Audit - Ralph.
  - 5.3. Discussion and possible action on approving American Fidelity as the section 125 plan provider for the 2024-2025 school year.
  - 5.4. Discussion and possible action on approving policies per OSSBA recommendation.
    - 5.4.1. Policy FNCFD - **STUDENT DRUG TESTING PROGRAM EXTRACURRICULAR ACTIVITIES**
    - 5.4.2. Policy FNCFD-E - **STUDENT EXTRACURRICULAR ACTIVITIES CONTRACT**
  - 5.5. Discussion and possible action on approving the purchase of new doors at the middle/high school site including parts and installation.
  - 5.6. Discussion and possible action on adding track as an available sport for boys and girls.
6. **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 Superintendent's contract pursuant to 25 O.S. §307 (B) (1).
  - (c) Discuss the building principal's evaluations and contracts pursuant to 25 O.S. §307 (B) (1).
  - 6.1. Acknowledge the board's return to open session.
  - 6.2. Executive Session Minutes Compliance Announcement.
  - 6.3. Discussion and possible action on the Superintendent's contract.
  - 6.4. Discussion and possible action to re-employ Greg Grimmatt as high school/middle school principal for the 2024-2025 school year.
  - 6.5. Discussion and possible action to re-employ Susan Wray as elementary school principal for the 2024-2025 school year.
7. **NEW BUSINESS**
8. **Information to and from the Board**
9. **Adjournment**

POSTED: WELLSTON SCHOOL ADMINISTRATION BUILDING

DATE: TUESDAY, FEBRUARY 6, 2024 AT 2:45 P.M.

POSTED BY: MIKE FRANZ



Wellston Board of Education Regular Meeting  
Tuesday, January 9, 2024 6:30 PM Central  
Administration Building, 708 Birch Avenue, Wellston, Oklahoma 74881

Mallory Ebers: Present  
Crystal Hull: Present  
Bradley Pittman: 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 included Mike Franz- superintendent, Susan Wray- ES principal, Dawn Yates-treasurer, and Beth Withrow- minutes' clerk.

Guests present included: Van Storm, Courtney Johnson, Sammy Jackson, and Bernie Colbert.

### 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

Bradley Pittman: 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.

5.2. Discussion and possible action on contracts and future plans for the district.  
Discussion on future plans and information from Joe D Hall and Renaissance on possibilities.  
No motion at this time, continue on with item 2.

### 3. REPORTS FROM SCHOOL PERSONNEL AND OTHERS

#### 3.1. Superintendent's Report

Enrollment numbers, our Risk Assessment was completed on 12-12-23 and we have received the report, In-Service training completed yesterday. NWEA MAPS training was completed by all teachers. Financial update.

#### 3.2. High School/Middle School Principal's Report

Enrollment, Basketball in full swing, Baseball raffle starts next year.

#### 3.3. Elementary Principal's Report

Enrollment. Miss Rodeo coming to see all students tomorrow. 60% of kids have met RSA requirements. Survey's are being completed for all students.

#### 3.4. Booster Club Report

Farm being completed tomorrow. Trophy Auction is Saturday night at 6:30 p.m.

#### 3.5. Athletic Report

Already presented.

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. - 4.7.

Motion to approve Consent Agenda in mass, items 4.1. - 4.7. This motion, made by Brock Terrell and seconded by Justin Rackley, Carried.

Mallory Ebers: Yea

Crystal Hull: Yea

Bradley Pittman: Yea

Justin Rackley: Yea

Brock Terrell: Yea

Yea: 5, Nay: 0

4.1. Approve minutes of the December 7, 2023, 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

**5. BUSINESS (ACTION) ITEMS**

5.1. Discussion and possible action on approving the 2024-2025 school calendar.

Motion to approve the 2024-2025 school calendar as presented. This motion, made by Justin Rackley and seconded by Bradley Pittman, Carried.

Mallory Ebers: Yea

Crystal Hull: Yea

Bradley Pittman: Yea

Justin Rackley: Yea

Brock Terrell: Yea

Yea: 5, Nay: 0

5.2. Discussion and possible action on contracts and future plans for the district.

Discussion on possibilities for Ag Building and Multi-Purpose Space/Safe Room at Elementary.

Motion to approve both contracts in mass. This motion, made by Justin Rackley and seconded by Crystal Hull, Carried.

Mallory Ebers: Yea

Crystal Hull: Yea

Bradley Pittman: Yea

Justin Rackley: Yea

Brock Terrell: Yea

Yea: 5, Nay: 0

5.2.1. Joe D Hall G.C.

5.2.2. Renaissance Architecture

**6. 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).

(c) Discuss the Superintendent's contract pursuant to 25 O.S. §307 (B) (1).

Motion to go into executive session at 7:53 p.m. This motion, made by Mallory Ebers and seconded by Bradley Pittman, Carried.

Mallory Ebers: Yea

Crystal Hull: Yea

Bradley Pittman: Yea

Justin Rackley: Yea

Brock Terrell: Yea

Yea: 5, Nay: 0

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

Mallory Ebers acknowledged the board's return to open session at 8:39 p.m.

6.2. Executive Session Minutes Compliance Announcement.  
Provided by Mallory Ebers.

6.3. Board to acknowledge the evaluation of the Superintendent.  
Mallory Ebers, board president, acknowledged the evaluation of the superintendent.

6.4. Discussion and possible action on the Superintendent's contract.  
Discussed renewal and updating of superintendent contract.

## 7. **NEW BUSINESS**

### 8. **Information to and from the Board**

The next regularly scheduled board meeting is Thursday February 8, 2024 at 6:30 p.m.

### 9. **Adjournment**

Motion to adjourn at 8:43 p.m. This motion, made by Justin Rackley and seconded by Bradley Pittman, Carried.

Mallory Ebers: Yea

Crystal Hull: Yea

Bradley Pittman: Yea

Justin Rackley: Yea

Brock Terrell: Yea

Yea: 5, Nay: 0

# Wellston Public Schools

## Receipt Register

Options: Fund: Governmental Funds, Show Detail: Yes, Date Range: 1/1/2024 - 1/31/2024, Account: All, Status: All

Receipt No	Date		Received From				Unit	Amount	Status
	Year	Fund	Acct Type	Acct No	Project	Program		Amount	
118	1/2/2024		Logan County Clerk					\$444.93	Posted
	2024	11	AR	1110	000	000	050	\$327.90	
						2024	11 Total	\$327.90	
	2024	21	AR	1110	000	000	050	\$46.83	
						2024	21 Total	\$46.83	
	2024	41	AR	1110	000	000	050	\$70.20	
						2024	41 Total	\$70.20	
119	1/3/2024		E. Underwood					\$550.00	Posted
	2024	21	AR	1420	000	000	050	\$550.00	
						2024	21 Total	\$550.00	
120	1/8/2024		Lincoln County Clerk					\$763,769.45	Posted
	2024	11	AR	2100	000	000	050	\$128,206.65	
	2024	11	AR	3160	000	000	050	\$4.27	
	2024	11	AR	1110	000	000	050	\$464,987.29	
	2024	11	AR	1120	000	000	050	\$854.69	
	2024	11	AR	1350	000	000	050	\$279.07	
	2024	11	AR	2200	000	000	050	\$1,189.81	
	2024	11	AR	3150	000	000	050	\$65.98	
						2024	11 Total	\$595,587.76	
	2024	21	AR	1110	000	000	050	\$66,463.56	
	2024	21	AR	1120	000	000	050	\$122.16	
						2024	21 Total	\$66,585.72	
	2024	41	AR	1110	000	000	050	\$101,369.80	
	2024	41	AR	1120	000	000	050	\$226.17	
						2024	41 Total	\$101,595.97	
121	1/9/2024		OK Tax Commission					\$27,354.55	Posted
	2024	11	AR	3110	000	000	050	\$3,012.75	
	2024	11	AR	3120	000	000	050	\$16,394.05	
	2024	11	AR	3130	000	000	050	\$7,947.75	
						2024	11 Total	\$27,354.55	
122	1/11/2024		OK State Department of Education					\$25,903.16	Posted
	2024	11	AR	3250	334	000	050	\$25,903.16	
						2024	11 Total	\$25,903.16	
123	1/11/2024		OK State Department of Education					\$28,055.55	Posted
	2024	11	AR	3250	335	000	050	\$28,055.55	
						2024	11 Total	\$28,055.55	
124	1/11/2024		OK State Department of Education					\$189,233.46	Posted
	2024	11	AR	3210	000	000	050	\$189,233.46	
						2024	11 Total	\$189,233.46	
125	1/16/2024		Logan County Clerk					\$5,916.71	Posted
	2024	11	AR	1110	000	000	050	\$4,360.43	
						2024	11 Total	\$4,360.43	
	2024	21	AR	1110	000	000	050	\$622.75	
						2024	21 Total	\$622.75	
	2024	41	AR	1110	000	000	050	\$933.53	
						2024	41 Total	\$933.53	
126	1/18/2024		Arvest CC Cash Back					\$82.41	Posted

## Wellston Public Schools

## Receipt Register

Options: Fund: Governmental Funds, Show Detail: Yes, Date Range: 1/1/2024 - 1/31/2024, Account: All, Status: All

Receipt No	Date		Received From				Amount	Status	
	Year	Fund	Acct Type	Acct No	Project	Program	Unit		Amount
	2024	11	AR	1590	000	000	050	\$82.41	
						2024	11 Total	\$82.41	
127	1/18/2024							\$58,930.97	Posted
	2024	11	AR	3435	318	000	050	\$58,930.97	
						2024	11 Total	\$58,930.97	
128	1/19/2024							\$2,916.28	Posted
	2024	11	AR	4720	764	700	050	\$2,916.28	
						2024	11 Total	\$2,916.28	
129	1/19/2024							\$10,243.04	Posted
	2024	11	AR	3140	000	000	050	\$10,243.04	
						2024	11 Total	\$10,243.04	
130	1/19/2024							\$10,574.00	Posted
	2024	11	AR	4710	763	700	050	\$10,574.00	
						2024	11 Total	\$10,574.00	
131	1/31/2024							\$17.75	Posted
	2024	11	AR	1310	000	000	050	\$17.75	
						2024	11 Total	\$17.75	
132	1/31/2024							\$454.11	Posted
	2024	11	AR	1310	000	000	050	\$454.11	
						2024	11 Total	\$454.11	

## Year and Fund Totals:

2024	11	\$954,041.37
2024	21	\$67,805.30
2024	41	\$102,599.70

Total Receipts Posted = \$1,124,446.37

Total Receipts Not Posted = \$0.00

## Wellston Public Schools

## Outstanding Payments

Options: As Of Date: 1/31/2024

Year	Fund	No	Date	Reg Date	Vendor No	Vendor	Amount
2023	11	1522	5/1/2023	5/31/2023	13516	RAUSCH STURM LLP	\$183.72
<b>Total: 2023 11</b>							<b>\$183.72</b>
2024	11	1052	8/1/2023	8/31/2023	164	CCOSA	\$97.50
2024	11	1218	9/1/2023	9/30/2023	164	CCOSA	\$113.50
2024	11	1318	9/29/2023	9/30/2023	164	CCOSA	\$108.50
2024	11	1562	11/1/2023	11/30/2023	164	CCOSA	\$108.50
2024	11	1583	12/1/2023	12/31/2023	164	CCOSA	\$108.50
2024	11	1586	12/1/2023	12/31/2023	172	OKLAHOMA EDUCATION ASSOCIAT	\$55.50
2024	11	1782	1/1/2024	1/31/2024	80070	DWAYNE N DANKER	\$27.70
2024	11	1829	1/1/2024	1/31/2024	13616	KELSEY DAWN STARKS	\$55.41
2024	11	1838	1/1/2024	1/31/2024	12013	AMERICAN FIDELITY FLEX DEPT	\$654.16
2024	11	1841	1/1/2024	1/31/2024	164	CCOSA	\$108.50
2024	11	1844	1/1/2024	1/31/2024	172	OKLAHOMA EDUCATION ASSOCIAT	\$55.50
2024	11	1848	1/1/2024	1/31/2024	12417	PRINCIPAL FINANCIAL GROUP	\$138.68
2024	11	1849	1/1/2024	1/31/2024	761	EMPLOYEES GROUP INSURANCE PR	\$40635.62
2024	11	1854	1/9/2024	1/31/2024	978	IRS ELECTRONIC TAX DEPOSIT	\$100.50
2024	11	1863	1/11/2024	1/31/2024	12945	TOWN OF WELLSTON	\$2274.60
2024	11	1868	1/11/2024	1/31/2024	13555	STAR2STAR COMMUNICATIONS, LL	\$653.09
2024	11	1870	1/11/2024	1/31/2024	13655	COUIE E SPARKS	\$165.00
2024	11	1879	1/11/2024	1/31/2024	13206	KELLY CURRY	\$292.50
2024	11	1885	1/11/2024	1/31/2024	375	HOBART	\$819.49
2024	11	1890	1/19/2024	1/31/2024	13685	B.E. PUBLISHING	\$978.45
2024	11	1891	1/19/2024	1/31/2024	13685	B.E. PUBLISHING	\$758.45
2024	11	1894	1/19/2024	1/31/2024	13697	WHEELER METALS, INC.	\$9640.00
2024	11	1895	1/24/2024	1/31/2024	13126	OPSRC	\$2500.00
2024	11	1992	1/30/2024	1/31/2024	12534	R.K. BLACK, INC.	\$288.92
<b>Total: 2024 11</b>							<b>\$60,738.57</b>
<b>Total Outstanding:</b>							<b>\$60,922.29</b>

## Wellston Public Schools

## Balance Sheet

Options: As Of Date: 1/31/2024

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		\$0.00
11	2022	GENERAL		\$0.00
11	2022	GENERAL		(\$6,050.14)
11	2023	GENERAL		\$8,284.82
11	2024	GENERAL		\$797,252.78
			Fund 11 Total	\$799,487.46
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		\$0.00
21	2022	BUILDING		\$0.00
21	2023	BUILDING		\$0.00
21	2024	BUILDING		\$99,116.80
			Fund 21 Total	\$99,116.80
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

## Wellston Public Schools

## Balance Sheet

Options: As Of Date: 1/31/2024

31	2021	BUILDING BOND	\$0.00
31	2022	BUILDING BOND	\$0.00
31	2023	BUILDING BOND	\$0.00
31	2024	BUILDING BOND	\$79,487.24
Fund 31 Total			\$79,487.24
32	2016	BOND FUND	\$0.00
32	2017	TRANSPORTATION BOND	\$0.00
32	2019	TRANSPORTATION BOND	\$0.00
32	2020	TRANSPORTATION BOND	\$0.00
32	2021	TRANSPORTATION BOND	\$0.00
Fund 32 Total			\$0.00
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	\$0.00
41	2022	SINKING	\$0.00
41	2023	SINKING	\$0.00
41	2024	SINKING	\$198,915.67
Fund 41 Total			\$198,915.67
60	2017	HS/MS ACTIVITY FUND	\$234,456.04
60	2018	HS/MS ACTIVITY FUND	\$444,083.53
60	2019	HS/MS ACTIVITY FUND	\$530,359.71
60	2020	HS/MS ACTIVITY FUND	\$307,144.88
60	2021	HS/MS ACTIVITY FUND	\$304,689.75
60	2022	HS/MS ACTIVITY FUND	\$338,988.68
60	2023	HS/MS ACTIVITY FUND	\$469,400.43
60	2024	HS/MS ACTIVITY FUND	\$329,601.37
Fund 60 Total			\$2,958,724.39
61	2017	ELEMENTARY ACTIVITY FUND	\$78,565.40
61	2018	ELEMENTARY ACTIVITY FUND	\$83,655.53
61	2019	ELEMENTARY ACTIVITY FUND	\$84,036.71
61	2020	ELEMENTARY ACTIVITY FUND	\$52,772.59
61	2021	ELEMENTARY ACTIVITY FUND	\$61,776.43
61	2022	ELEMENTARY ACTIVITY FUND	\$81,885.55
61	2023	ELEMENTARY ACTIVITY FUND	\$86,069.83
61	2024	ELEMENTARY ACTIVITY FUND	\$78,208.93
Fund 61 Total			\$606,970.97
Cash Total			\$4,742,702.53
<b>Investments</b>			
11	2017	GENERAL	\$0.00
11	2019	GENERAL	\$0.00
Fund 11 Total			\$0.00
61	2017	ELEMENTARY ACTIVITY FUND	\$0.00
Fund 61 Total			\$0.00
Investments Total			\$0.00
<b>Revenue Receivable</b>			

## Wellston Public Schools

## Balance Sheet

Options: As Of Date: 1/31/2024

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	\$0.00
11	2022	GENERAL	\$0.00
11	2023	GENERAL	\$0.00
11	2024	GENERAL	(\$6,050.14)
			<u>(\$3,352,815.95)</u>
		Fund 11 Total	(\$3,358,866.09)
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	\$0.00
21	2022	BUILDING	\$0.00
21	2023	BUILDING	\$0.00
21	2024	BUILDING	\$0.00
			<u>(\$264,165.29)</u>
		Fund 21 Total	(\$264,165.29)
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	(\$245,039.16)
			<u>\$0.00</u>
		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	\$0.00

## Wellston Public Schools

## Balance Sheet

Options: As Of Date: 1/31/2024

31	2022	BUILDING BOND	\$0.00
31	2023	BUILDING BOND	\$0.00
31	2024	BUILDING BOND	(\$79,487.24)
			<hr/>
Fund 31 Total			(\$79,487.24)
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)
			<hr/>
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	\$0.00
41	2022	SINKING	\$0.00
41	2023	SINKING	\$0.00
41	2024	SINKING	(\$204,290.67)
			<hr/>
Fund 41 Total			(\$204,290.67)
60	2017	HS/MS ACTIVITY FUND	(\$234,456.04)
60	2018	HS/MS ACTIVITY FUND	(\$362,614.15)
60	2019	HS/MS ACTIVITY FUND	(\$439,726.29)
60	2020	HS/MS ACTIVITY FUND	(\$233,371.90)
60	2021	HS/MS ACTIVITY FUND	(\$227,256.25)
60	2022	HS/MS ACTIVITY FUND	(\$259,589.32)
60	2023	HS/MS ACTIVITY FUND	(\$359,418.28)
60	2024	HS/MS ACTIVITY FUND	(\$230,547.27)
			<hr/>
Fund 60 Total			(\$2,346,979.50)
61	2017	ELEMENTARY ACTIVITY FUND	(\$53,288.83)
61	2018	ELEMENTARY ACTIVITY FUND	(\$51,232.30)
61	2019	ELEMENTARY ACTIVITY FUND	(\$48,910.04)
61	2020	ELEMENTARY ACTIVITY FUND	(\$35,699.63)
61	2021	ELEMENTARY ACTIVITY FUND	(\$38,498.43)
61	2022	ELEMENTARY ACTIVITY FUND	(\$52,057.83)
61	2023	ELEMENTARY ACTIVITY FUND	(\$33,420.22)
61	2024	ELEMENTARY ACTIVITY FUND	(\$23,672.06)
			<hr/>
Fund 61 Total			(\$336,779.34)
Revenue Receivable Total			(\$6,995,607.29)
Assets Total			(\$2,252,904.76)

**Liabilities, Reserves and Fund Balance****Outstanding Warrants**

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

# Wellston Public Schools

## Balance Sheet

Options: As Of Date: 1/31/2024

11	2021	GENERAL	\$0.00
11	2022	GENERAL	\$0.00
11	2023	GENERAL	\$183.72
11	2024	GENERAL	\$60,738.57
			Fund 11 Total
			\$60,922.29
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
21	2024	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	\$0.00
			Fund 31 Total
			\$0.00
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
41	2024	SINKING	\$0.00
			Fund 41 Total
			\$0.00
			Outstanding Warrants Total
			\$60,922.29
<b>Fund Balance</b>			
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

## Wellston Public Schools

## Balance Sheet

Options: As Of Date: 1/31/2024

11	2019	GENERAL	\$0.00
11	2020	GENERAL	\$0.00
11	2021	GENERAL	\$0.00
11	2022	GENERAL	(\$6,050.14)
11	2023	GENERAL	\$2,050.96
11	2024	GENERAL	(\$2,616,301.74)
Fund 11 Total			(\$2,620,300.92)
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	\$0.00
21	2022	BUILDING	\$0.00
21	2023	BUILDING	\$0.00
21	2024	BUILDING	(\$165,048.49)
Fund 21 Total			(\$165,048.49)
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	\$0.00
31	2022	BUILDING BOND	\$0.00
31	2023	BUILDING BOND	\$0.00
Fund 31 Total			\$0.00
32	2013	BOND FUND	\$0.00
32	2016	BOND FUND	\$0.00
32	2017	TRANSPORTATION BOND	\$0.00



**Revenue vs Expense 2021-2026**

Month	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses
July	144,777.92	239,336.08	50,749.41	73,001.39	42,331.06	123,782.31				
August	307,537.94	174,525.72	264,046.01	237,792.96	336,646.62	353,374.92				
September	424,000.31	514,116.06	293,770.22	904,767.39	337,665.16	893,607.06				
October	296,172.12	395,513.40	293,772.73	142,823.27	313,995.24	139,051.86				
November	282,432.71	583,333.66	268,401.34	617,346.48	405,242.48	375,202.58				
December	384,191.86	370,988.92	786,725.89	447,619.53	503,919.59	493,599.88				
January	1,033,658.15	408,799.00	1,124,303.32	402,321.48	1,124,446.37	476,455.98				
February	493,638.47	468,307.74	516,977.28	421,003.13						
March	290,797.46	376,783.17	349,672.33	714,308.55						
April	663,549.54	620,509.44	478,381.44	342,293.27						
May	641,746.02	1,323,932.57	382,670.15	1,293,769.93						
June	554,604.91	86,765.69	671,708.04	56,786.69						
Totals	\$5,517,107.41	\$5,562,911.45	\$5,481,178.16	\$5,653,834.07	\$3,064,246.52	\$2,855,074.59	\$0.00	\$0.00	\$0.00	\$0.00
over/short		(\$45,804.04)		(\$172,655.91)	\$209,171.93		\$0.00		\$0.00	

Notes:

General Fund 11 Only

Month	2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses
July	142,211.93	143,371.66	48,868.96	73,001.39	40,910.93	123,782.31				
August	304,784.09	127,405.72	262,552.03	110,570.22	334,726.87	208,374.92				
September	421,722.16	443,007.58	289,383.14	902,517.39	334,374.66	893,607.06				
October	293,000.00	384,195.90	291,710.71	83,959.52	310,905.18	133,676.86				
November	281,283.24	583,333.66	266,728.66	617,346.48	403,894.20	375,202.58				
December	375,921.95	369,588.92	776,849.10	444,760.03	501,779.49	493,599.88				
January	864,094.17	408,799.00	944,085.33	402,321.48	954,041.37	456,407.49				
February	443,327.89	468,307.74	465,709.94	407,767.51						
March	285,607.00	376,783.17	345,364.79	713,114.80						
April	628,520.08	395,081.94	446,348.16	71,924.02						
May	623,567.67	1,320,653.75	363,601.04	1,270,329.93						
June	551,594.01	86,765.69	561,253.58	54,899.94						
Totals	\$5,215,634.19	\$5,107,294.73	\$5,062,455.44	\$5,152,512.71	\$2,880,632.70	\$2,684,651.10	\$0.00	\$0.00	\$0.00	\$0.00
over/short		\$108,339.46		(\$90,057.27)		\$195,981.60		\$0.00		\$0.00

# January 2024

General #11		Building #21	
\$ 240,931.29	Balance Forward	\$ 51,359.99	Balance Forward
\$ 456,407.49	Warrants 1755 - 1895, 1992, 1993	\$ 20,048.49	Warrants 21002-21003
		\$ 46.83	1/2 Logan County Clerk
\$ 327.90	1/2 Logan County Clerk	\$ 550.00	1/3 E. Underwood
\$ 595,587.76	1/8 Lincoln County Clerk	\$ 66,585.72	1/8 Lincoln County Clerk
\$ 27,354.55	1/9 OK Tax Commission	\$ 622.75	1/16 Logan County Clerk
\$ 25,903.16	1/11 OSDE Certified Health Allowance		
\$ 28,055.55	1/11 OSDE Support Health Allowance	\$ 99,116.80	Balance
\$ 189,233.46	1/11 OSDE Financial Support		
\$ 4,360.43	1/16 Logan County Clerk		
\$ 82.41	1/18 Arvest CC Cash Back		
\$ 58,930.97	1/18 OSDE Redbud	Building Bond #31	
\$ 2,916.28	1/19 OSDE Breakfast Program	\$ 79,487.24	Balance Forward
\$ 10,243.04	1/19 OK Land Commission		
\$ 10,574.00	1/19 OSDE Lunch Program		
\$ 17.75	1/31 First Bank & Trust MM Interest	\$ 79,487.24	Balance
\$ 454.11	1/31 First Bank & Trust Interest		
		Sinking Fund #41	
		\$ 96,315.97	Balance Forward
		\$ 70.20	1/3 Logan County Clerk
		\$ 101,595.97	1/8 Lincoln County Clerk
		\$ 933.53	1/16 Logan County Clerk
		\$ 198,915.67	Balance
\$ 738,565.17	Balance		

#900211

\$	6,332.05	Balance Forward
\$	17.75	Interest earned
<hr/>		
\$	6,349.80	Balance

\$	468,094.49	Balance Forward
\$	1,124,446.37	Revenue
\$	476,455.98	Expenses
<hr/>		
\$	1,116,084.88	Balance

\$	1,170,658.12	Bank Balance
\$	60,922.29	Outstanding Warrants
\$	6,349.80	Money Market
\$	0.75	Bank Check for Kelly Curry
<hr/>		
\$	1,116,084.88	Balance

General

\$	954,041.37	Revenue
\$	456,407.49	Expenses



# Wellston Public Schools

## Revenue/Expenditure Summary

Options: Fund: 60, Date Range: 1/1/2024 - 1/31/2024

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
801 ATHLETICS	\$7,677.03	\$5,108.00	\$0.00	\$2,413.37	\$10,371.66	\$880.00	\$9,491.66
802 FFA	\$17,501.89	\$6,735.40	\$0.00	\$2,821.68	\$21,415.61	\$1,635.00	\$19,780.61
804 CLASS OF 2022	\$342.05	\$0.00	\$0.00	\$0.00	\$342.05	\$0.00	\$342.05
806 CLASS OF 2024	\$3,045.78	\$0.00	\$0.00	\$0.00	\$3,045.78	\$0.00	\$3,045.78
807 WEA	\$4,400.83	\$480.00	\$0.00	\$600.00	\$4,280.83	\$0.00	\$4,280.83
808 H.S. SOFTBALL	\$6,268.33	\$0.00	\$0.00	\$0.00	\$6,268.33	\$200.00	\$6,068.33
809 FCCLA	\$3,195.27	\$0.00	\$0.00	\$120.00	\$3,075.27	\$35.00	\$3,040.27
811 MURAL FUND	\$489.50	\$0.00	\$0.00	\$0.00	\$489.50	\$0.00	\$489.50
812 YEARBOOK	\$15,333.01	\$0.00	\$0.00	\$140.00	\$15,193.01	\$0.00	\$15,193.01
814 H.S. CHEERLEADERS	\$1,866.26	\$1,137.00	\$0.00	\$1,248.00	\$1,755.26	\$65.00	\$1,690.26
818 BAND	\$3,393.07	\$560.18	\$0.00	\$706.20	\$3,247.05	\$0.00	\$3,247.05
819 PETTY CASH	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
820 COUNSELOR	\$422.37	\$0.00	\$0.00	\$0.00	\$422.37	\$0.00	\$422.37
821 M.S. CHEERLEADERS	\$1,505.43	\$150.00	\$0.00	\$105.98	\$1,549.45	\$0.00	\$1,549.45
822 CONCESSION	\$2,383.87	\$3,524.80	\$0.00	\$1,385.28	\$4,523.39	\$3,256.56	\$1,266.83
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	\$1,094.02	\$905.50	\$0.00	\$0.00	\$1,999.52	\$0.00	\$1,999.52
827 SPEECH/DRAMA	\$207.02	\$0.00	\$0.00	\$0.00	\$207.02	\$0.00	\$207.02
828 ART CLASS	\$594.01	\$0.00	\$0.00	\$144.71	\$449.30	\$250.00	\$199.30
829 CLASS OF 2026	\$401.00	\$0.00	\$0.00	\$0.00	\$401.00	\$0.00	\$401.00
832 FELLOWSHIP CHRISTIAN ATHLETES	\$30.34	\$0.00	\$0.00	\$0.00	\$30.34	\$0.00	\$30.34
834 BASEBALL	\$12,234.09	\$3,900.00	\$0.00	\$2,616.12	\$13,517.97	\$570.00	\$12,947.97
835 CHILD NUTRITION	\$10,588.12	\$5,882.60	\$0.00	\$0.00	\$16,470.72	\$0.00	\$16,470.72
836 BETTY WATERSON-CNP	\$563.82	\$0.00	\$0.00	\$0.00	\$563.82	\$140.00	\$423.82
837 MISCELLANEOUS	\$446.65	\$166.82	\$0.00	\$398.55	\$214.92	\$0.00	\$214.92
838 PARAGON	\$91.88	\$48.00	\$0.00	\$0.00	\$139.88	\$0.00	\$139.88
839 AP	\$34.98	\$0.00	\$0.00	\$0.00	\$34.98	\$0.00	\$34.98
843 LIBRARY	\$765.13	\$110.00	\$0.00	\$118.00	\$757.13	\$550.00	\$207.13
844 GENERAL FUND REFUND	\$1,498.00	\$35.00	\$0.00	\$0.00	\$1,533.00	\$0.00	\$1,533.00
846 SCIENCE CLUB	\$77.51	\$0.00	\$0.00	\$0.00	\$77.51	\$0.00	\$77.51
850 M.S. MISC	\$18,251.87	\$0.00	\$0.00	\$1,500.00	\$16,751.87	\$0.00	\$16,751.87
851 H.S. MISC	\$87.93	\$0.00	\$0.00	\$0.00	\$87.93	\$0.00	\$87.93
852 GIRLS BASKETBALL	\$21,155.76	\$6,757.95	\$0.00	\$20,679.43	\$7,234.28	\$814.39	\$6,419.89
853 BOYS BASKETBALL	\$2,957.43	\$404.50	\$0.00	\$729.97	\$2,631.96	\$303.17	\$2,328.79
856 BPA	\$107.94	\$205.00	\$0.00	\$0.00	\$312.94	\$0.00	\$312.94
858 TEACHER OF THE YEAR	\$818.00	\$0.00	\$0.00	\$0.00	\$818.00	\$0.00	\$818.00
860 TROY SWAFFORD SCHOLARSHIP	\$875.00	\$0.00	\$0.00	\$0.00	\$875.00	\$0.00	\$875.00
<b>Total</b>	<b>\$141,879.98</b>	<b>\$36,110.75</b>	<b>\$0.00</b>	<b>\$35,727.29</b>	<b>\$142,263.44</b>	<b>\$8,699.12</b>	<b>\$133,564.32</b>

## Encumbrance Register

Options: Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 270 - 300, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	270	01/11/2024	13214	STS - EDUCATION	COMPUTER BUNDLE	1,085.00
11	271	01/11/2024	12365	PALEN MUSIC	Bass Drum Straps	20.70
11	272	01/11/2024	12365	PALEN MUSIC	Music Materials	195.99
11	273	01/24/2024	12589	OKLAHOMA FCCLA	new teacher	35.00
11	274	01/24/2024	12589	OKLAHOMA FCCLA	state conference	50.00
11	275	02/02/2024	12376	CAPITAL ONE	Physical Science Lab Materials	150.00
11	276	01/01/2024	219	LIBERTY FLAGS	FLAGS	139.20
11	277	01/01/2024	13356	OSSBA EMPLOYMENT SERVICES	UNEMPLOYMENT SERVICES	220.00
11	278	01/01/2024	13419	APRIL KECK DBA VISUAL SENSES	VISUAL CONSULTATION & SERVICES	318.75
11	279	01/01/2024	121	TEEL OSWALD	TESTING	475.00
11	280	01/01/2024	780	OKLA THERAPY CONSULTANTS	OCCUPATIONAL THERAPY	4,400.00
11	281	01/01/2024	12266	KRISTA MOTLEY, MS, CCC-SLP	SPEECH THERAPY	6,020.00
11	282	01/01/2024	13492	SIGMA TECHNOLOGY FUND LLC	KELLOGG ERATE SERVICES	3,276.00
11	283	07/01/2023	13655	COUIE E SPARKS	MILEAGE	31.50
11	284	01/01/2024	13407	MIKE FRANZ	MILEAGE	314.40
11	285	01/01/2024	13233	BETH WITHROW	MILEAGE	49.79
11	286	12/01/2023	13566	ARVEST	SECURITY CAMERAS, STOLEN ITEM REPLACEMENTS, SUPP	27,212.46
11	287	01/01/2024	728	LOCKE SUPPLY CO	AC/HEATER SUPPLIES	26.86
11	288	12/01/2023	275	ROSS TRANSPORTATION, INC.	PARTS FOR BUS 6	1,991.10
11	289	01/01/2024	12138	OREILLY AUTO PARTS	BUS PARTS	639.38
11	290	01/01/2024	13013	PLANK AUTO SUPPLY	BUS PARTS	557.13
11	291	01/01/2024	12251	L AND L OIL & TIRE	FUEL	2,284.80
11	292	01/01/2024	12376	CAPITAL ONE	CNP/MAINT SUPPLIES	1,093.70
11	293	01/01/2024	12023	DOLLAR GENERAL - REGIONS 410526	SUPPLIES	100.00
11	294	01/01/2024	865	RALPH OSBORN	AUDIT	3,700.00
<b>Non-Payroll Total:</b>						<b>\$54,386.76</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$54,386.76</b>

Encumbrance Register

Options: Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 2 - 2, Fund Codes: 11

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	2	07/01/2023	355	AT&T	BPO MONTHLY BILLING	8,500.00
<b>Non-Payroll Total:</b>						<b>\$8,500.00</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$8,500.00</b>

## Encumbrance Register

**Options:** Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 33 - 33, Fund Codes: 11

<b>Fund</b>	<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
11	33	07/01/2023	12489	EUREKA WATER CO	MONTHLY BILLING	871.30
<b>Non-Payroll Total:</b>						<b>\$871.30</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$871.30</b>

**Wellston Public Schools**  
**Budget Analysis****Options:** Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, Print Detail: False

<b>Classification</b>	<b>Appropriation</b>	<b>Encumbered</b>	<b>Paid</b>	<b>Encumbered Balance</b>	<b>Unencumbered Balance</b>	<b>% Enc Budget</b>
2023-2024						
11 GENERAL	5,715,757.54	5,368,611.99	3,012,633.15	2,355,978.84	347,145.55	93.93%
<b>Total 2023-2024</b>	<b>\$5,715,757.54</b>	<b>\$5,368,611.99</b>	<b>\$3,012,633.15</b>	<b>\$2,355,978.84</b>	<b>\$347,145.55</b>	<b>93.93 %</b>
<b>Report Total</b>	<b>\$5,715,757.54</b>	<b>\$5,368,611.99</b>	<b>\$3,012,633.15</b>	<b>\$2,355,978.84</b>	<b>\$347,145.55</b>	<b>93.93 %</b>

**Date Range:** 7/1/2023 - 6/30/2024

**Classification Bolding:** N/A

**Print Detail:** No

<b>Dimension</b>	<b>Group Order</b>	<b>Total</b>	<b>Bold</b>	<b>Filter</b>
Fiscal Year	1	Yes	No	2024
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	

## Encumbrance Register

**Options:** Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 295 - 296, Fund Codes: 11

<b>Fund</b>	<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
11	295	03/01/2024	164	CCOSA	CCOSA CORRECTION	-87.50
11	296	03/01/2024	80205	MARTY D. COULSON	CCOSA CORRECTION	87.50
<b>Non-Payroll Total:</b>						<b>\$0.00</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$0.00</b>

**Wellston Public Schools**  
**Budget Analysis****Options:** Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, Print Detail: False

<b>Classification</b>	<b>Appropriation</b>	<b>Encumbered</b>	<b>Paid</b>	<b>Encumbered Balance</b>	<b>Unencumbered Balance</b>	<b>% Enc Budget</b>
2023-2024						
21 BUILDING	382,684.30	227,344.76	165,048.49	62,296.27	155,339.54	59.41%
<b>Total 2023-2024</b>	<b>\$382,684.30</b>	<b>\$227,344.76</b>	<b>\$165,048.49</b>	<b>\$62,296.27</b>	<b>\$155,339.54</b>	<b>59.41 %</b>
<b>Report Total</b>	<b>\$382,684.30</b>	<b>\$227,344.76</b>	<b>\$165,048.49</b>	<b>\$62,296.27</b>	<b>\$155,339.54</b>	<b>59.41 %</b>

**Date Range:** 7/1/2023 - 6/30/2024

**Classification Bolding:** N/A

**Print Detail:** No

<b>Dimension</b>	<b>Group Order</b>	<b>Total</b>	<b>Bold</b>	<b>Filter</b>
Fiscal Year	1	Yes	No	2024
Fund	2	No	No	21
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	

## Encumbrance Register

**Options:** Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 1 - 2, Fund Codes: 31

<b>Fund</b>	<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
31	1	10/01/2023	75	JACKSON ELECTRIC	BASEBALL FIELD LIGHT WORK	917.00
31	2	10/01/2023	837	GYMCO	GYM FLOOR RE-FINISH	2,650.00
<b>Non-Payroll Total:</b>						<b>\$3,567.00</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$3,567.00</b>

**Wellston Public Schools**  
**Budget Analysis****Options:** Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, Print Detail: False

<b>Classification</b>	<b>Appropriation</b>	<b>Encumbered</b>	<b>Paid</b>	<b>Encumbered Balance</b>	<b>Unencumbered Balance</b>	<b>% Enc Budget</b>
2023-2024						
31 BUILDING BOND	79,487.24	3,568.00	0.00	3,568.00	75,919.24	4.49%
<b>Total 2023-2024</b>	<b>\$79,487.24</b>	<b>\$3,568.00</b>	<b>\$0.00</b>	<b>\$3,568.00</b>	<b>\$75,919.24</b>	<b>4.49 %</b>
<b>Report Total</b>	<b>\$79,487.24</b>	<b>\$3,568.00</b>	<b>\$0.00</b>	<b>\$3,568.00</b>	<b>\$75,919.24</b>	<b>4.49 %</b>



**Date Range:** 7/1/2023 - 6/30/2024

**Classification Bolding:** N/A

**Print Detail:** No

<b>Dimension</b>	<b>Group Order</b>	<b>Total</b>	<b>Bold</b>	<b>Filter</b>
Fiscal Year	1	Yes	No	2024
Fund	2	No	No	31
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	

2024 February Surplus

Item	Quantity	Date Surplused	Date Removed	Notes / Picture
FFA Trailor	1	2/8/24		
ES books (bulk)	1	2/8/24		

\* Additional

ACTIVITY FUND ACCOUNT

SPONSOR'S NAME Timothy Privat

CLUB OR ORGANIZATION Band

ACCOUNT NAME Band Activity account

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.

Popcorn fundraiser - MPACT fundraising

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

N/A

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.

\*Additional

ACTIVITY FUND ACCOUNT

SPONSOR'S NAME Jennifer Hull

CLUB OR ORGANIZATION MS/HS Cheer

ACCOUNT NAME MS/HS Cheer

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.

Cookie Sale

Egg your yard

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

No additional

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.

FINANCIAL STATEMENTS AND REPORTS OF  
WELLSTON SCHOOL DISTRICT NO. I-4  
LINCOLN COUNTY, OKLAHOMA  
JUNE 30, 2023

RALPH OSBORN  
CERTIFIED PUBLIC ACCOUNTANT  
500 S. CHESTNUT  
P.O. BOX 1015  
BRISTOW, OKLAHOMA 74010-1015  
(918) 367-2208  
FAX(918) 367-1034

WELLSTON SCHOOL DISTRICT NO. I-4  
LINCOLN COUNTY, OKLAHOMA  
JUNE 30, 2023

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WELLSTON SCHOOL DISTRICT NO. I-4  
LINCOLN COUNTY, OKLAHOMA  
SCHOOL DISTRICT OFFICIALS  
JUNE 30, 2023

BOARD OF EDUCATION

President  
Vice-President  
Clerk  
Member  
Member

Mallory Ebers  
Brock Terrell  
Crystal Hull  
Bradley Pittman  
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, 2023 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, 2023, 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, 2023, 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 February 8, 2024 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  
February 8, 2024

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, 2023

	<u>Governmental Fund Type</u>				<u>Fiduciary Fund Types</u>	<u>Account Groups</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Building</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Trust And Agency</u>	<u>General Long-Term Debt</u>	
<b><u>ASSETS</u></b>							
Cash and cash equivalents	\$ 771,082	\$ 188,697	\$ 96,145	\$ 79,487	\$ 153,591	\$ -	\$ 1,289,002
Amount available in Debt Service fund	-	-	-	-	-	96,145	96,145
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	333,855	333,855
Amount to be provided for capitalized lease agreements	-	-	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 771,082</u></b>	<b><u>\$ 188,697</u></b>	<b><u>\$ 96,145</u></b>	<b><u>\$ 79,487</u></b>	<b><u>\$ 153,591</u></b>	<b><u>\$ 430,000</u></b>	<b><u>\$ 1,719,002</u></b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>							
<b>LIABILITIES</b>							
Warrants payable	294,483	-	-	-	-	-	294,483
Encumbrances	790	475	-	-	-	-	1,265
Due to other groups	-	-	-	-	153,591	-	153,591
Long-term debt:							
Bonds payable	-	-	-	-	-	430,000	430,000
Capital leases	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>295,273</u></b>	<b><u>475</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>153,591</u></b>	<b><u>430,000</u></b>	<b><u>879,339</u></b>
<b>FUND EQUITY</b>							
Unreserved							
Designated for capital projects	-	-	-	79,487	-	-	79,487
Designated for debt service	-	-	96,145	-	-	-	96,145
Undesignated	475,809	188,222	-	-	-	-	664,031
<b>Total fund equity</b>	<b><u>475,809</u></b>	<b><u>188,222</u></b>	<b><u>96,145</u></b>	<b><u>79,487</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>839,663</u></b>
<b>Total liabilities and fund equity</b>	<b><u>\$ 771,082</u></b>	<b><u>\$ 188,697</u></b>	<b><u>\$ 96,145</u></b>	<b><u>\$ 79,487</u></b>	<b><u>\$ 153,591</u></b>	<b><u>\$ 430,000</u></b>	<b><u>\$ 1,719,002</u></b>

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, 2023

	<u>General</u>	<u>Building</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
<b>Revenues Collected</b>					
Local Resources	\$ 806,935	\$ 124,094	\$ 5,318	\$ -	\$ 936,347
Intermediate Sources	237,569	-	182,082	-	419,651
State Sources	2,821,276	40,606	7	-	2,861,889
Federal Sources	1,107,238	67,677	-	-	1,174,915
Non-Revenue Receipts	79,844	-	-	-	79,844
<b>Total Revenues Collected</b>	<b>5,052,862</b>	<b>232,377</b>	<b>187,407</b>	<b>-</b>	<b>5,472,646</b>
<b>Expenditures Paid</b>					
Instruction	2,710,608	-	-	-	2,710,608
Support Services	2,090,386	128,034	-	25,081	2,243,501
Non-Instruction Services	377,383	-	-	-	377,383
Capital Outlay	17,087	66,428	-	50,963	134,478
Other Outlays	7,520	-	-	-	7,520
Debt Service:					
Principal Retirement	-	-	215,000	-	215,000
Interest and Fiscal Agent Charges	-	-	15,802	-	15,802
<b>Total Expenditures Paid</b>	<b>5,202,984</b>	<b>194,462</b>	<b>230,802</b>	<b>76,044</b>	<b>5,704,292</b>
<b>Excess of Revenues Collected Over (Under) Expenditures Paid Before Adjustments</b>	<b>(150,122)</b>	<b>37,915</b>	<b>(43,395)</b>	<b>(76,044)</b>	<b>(231,646)</b>
<b>Adjustments to Prior Year</b>					
Estopped Warrants	1,800	-	-	-	1,800
Lapsed Appropriations	4,250	-	-	-	4,250
<b>Total Adjustments</b>	<b>6,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,050</b>
<b>Excess (Deficiency) of Revenue Collected Over (Under) Expenditures Paid And Adjustments to Prior Year</b>	<b>(144,072)</b>	<b>37,915</b>	<b>(43,395)</b>	<b>(76,044)</b>	<b>(225,596)</b>
<b>Fund Balance, Beginning</b>	<b>619,881</b>	<b>150,307</b>	<b>139,540</b>	<b>155,531</b>	<b>1,065,259</b>
<b>Fund Balance, Ending</b>	<b>\$ 475,809</b>	<b>\$ 188,222</b>	<b>\$ 96,145</b>	<b>\$ 79,487</b>	<b>\$ 839,663</b>

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, 2023

	General Fund			Building Fund			Debt Service Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
<b>Revenues Collected</b>									
Local Sources	\$ 746,797	\$ 760,741	\$ 806,935	\$ 104,397	\$ 104,397	\$ 124,094	\$ 179,054	\$ 179,054	\$ 5,318
Intermediate Sources	224,889	224,889	237,569	-	-	-	-	-	182,082
State Sources	2,622,801	2,759,362	2,821,276	-	-	40,606	-	-	7
Federal Sources	943,103	973,596	1,107,238	-	-	67,677	-	-	-
Non-Revenue Receipts	-	48,130	79,844	-	-	-	-	-	-
<b>Total Revenues Collected</b>	<b>4,537,590</b>	<b>4,766,718</b>	<b>5,052,862</b>	<b>104,397</b>	<b>104,397</b>	<b>232,377</b>	<b>179,054</b>	<b>179,054</b>	<b>187,407</b>
<b>Expenditures Paid</b>									
Instruction	5,157,471	5,386,599	2,710,608	254,704	254,704	-	-	-	-
Support Services	-	-	2,090,386	-	-	128,034	-	-	-
Non-Instruction Services	-	-	377,383	-	-	-	-	-	-
Capital Outlay	-	-	17,087	-	-	66,428	-	-	-
Other Outlays	-	-	7,520	-	-	-	-	-	-
<b>Debt Service:</b>									
Principal Retirement	-	-	-	-	-	-	215,000	215,000	215,000
Interest and Fiscal Agent Charges	-	-	-	-	-	-	15,802	15,802	15,802
<b>Total Expenditures Paid</b>	<b>5,157,471</b>	<b>5,386,599</b>	<b>5,202,984</b>	<b>254,704</b>	<b>254,704</b>	<b>194,462</b>	<b>230,802</b>	<b>230,802</b>	<b>230,802</b>
<b>Excess (Deficiency) of Revenue</b>									
Collected Over (Under)									
Expenditures Paid Before									
Adjustments to Prior Year (619,881)		(619,881)	(150,122)	(150,307)	(150,307)	37,915	(51,748)	(51,748)	(43,395)
<b>Adjustments to Prior Year</b>									
Estopped Warrants	-	-	1,800	-	-	-	-	-	-
Lapsed Encumbrances	-	-	4,250	-	-	-	-	-	-
<b>Total Adjustments</b>	<b>-</b>	<b>-</b>	<b>6,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenue</b>									
Collected Over (Under)									
Expenditures Paid Afer									
Adjustments to Prior Year (619,881)		(619,881)	(144,072)	(150,307)	(150,307)	37,915	(51,748)	(51,748)	(43,395)
<b>Fund Balance, Beginning</b>	<b>619,881</b>	<b>619,881</b>	<b>619,881</b>	<b>150,307</b>	<b>150,307</b>	<b>150,307</b>	<b>139,540</b>	<b>139,540</b>	<b>139,540</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 475,809</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 188,222</b>	<b>\$ 87,792</b>	<b>\$ 87,792</b>	<b>\$ 96,145</b>

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

Inventories

The value of consumable inventories at June 30, 2023 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, 2023

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 2023.

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, 2023, 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 \$1,289,002 at June 30, 2023. The bank balance of the deposits at June 30, 2023 was approximately \$1,293,173.

WELLSTON SCHOOL DISTRICT NO. I-4  
 LINCOLN COUNTY, OKLAHOMA  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2023

Credit Risk

Fixed-income securities are subject to credit risk. However, the District did not have fixed income securities at June 30, 2023.

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, 2023, 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, 2023:

	<u>Bonds</u> <u>Payable</u>	<u>Total</u>
Balance, July 1, 2022	\$ 645,000	\$ 645,000
Additions	-	-
Retirements	<u>(215,000)</u>	<u>(215,000)</u>
Balance, June 30, 2023	<u>\$ 430,000</u>	<u>\$ 430,000</u>

A brief description of the outstanding general obligation bond issue at June 30, 2023 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>\$ 430,000</u>
	<u>\$ 430,000</u>

WELLSTON SCHOOL DISTRICT NO. I-4  
 LINCOLN COUNTY, OKLAHOMA  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2023

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>
2024	\$ 215,000	\$ 10,750	\$ 225,750
2025	<u>215,000</u>	<u>5,375</u>	<u>220,375</u>
Total	<u>\$ 430,000</u>	<u>\$ 16,125</u>	<u>\$ 446,125</u>

Interest expense on bonds paid during the current year totaled \$15,802. 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, 2023

Ten-year historical trend information is presented in the Teacher's Retirement System of Oklahoma Annual Report for the year ended June 30, 2023. 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 2021, 2022, and 2023 were \$231,379, \$339,888, and \$335,148 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

The District has considered subsequent events through February 8, 2024, the date which the financial statements were available for release. The District believes there are no subsequent events to disclose.

WELLSTON SCHOOL DISTRICT NO. I-4  
 LINCOLN COUNTY, OKLAHOMA  
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY  
 REGULATORY FUNDS - ALL AGENCY FUNDS  
 JUNE 30, 2023

	<u>Agency Fund Activity Funds</u>	<u>Total</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 153,591	\$ 153,591
<b>Total Assets</b>	<u>\$ 153,591</u>	<u>\$ 153,591</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Liabilities:</b>		
Due to Others	\$ 153,591	\$ 153,591
<b>Total Liabilities</b>	<u>153,591</u>	<u>153,591</u>
<b>Fund Equity:</b>		
Unreserved/Undesignated	<u>-</u>	<u>-</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 153,591</u>	<u>\$ 153,591</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, 2023

	<u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2023</u>
ATHLETICS	\$ 13,366	\$ 25,250	\$ 30,235	\$ 8,381
FFA	9,671	137,692	134,693	12,670
CLASS OF 2022	342	-	-	342
CLASS OF 2023	4,513	238	4,159	592
CLASS OF 2024	212	11,010	8,177	3,045
WEA	3,431	3,005	3,042	3,394
H.S. SOFTBALL	4,296	3,794	2,754	5,336
FCCLA	1,943	7,114	5,747	3,310
MURAL FUND	489	-	-	489
YEARBOOK	20,168	6,328	11,978	14,518
H.S. CHEERLEADERS	3,028	13,209	14,361	1,876
FOOTBALL	458	-	458	-
BAND	3,005	5,125	7,415	715
PETTY CASH	-	200	200	-
COUNSELOR	316	332	261	387
MS CHEERLEADERS	898	9,659	8,647	1,910
SPANISH CLUB	289	-	-	289
NATIONAL HONOR SOCIETY	686	-	-	686
CLASS OF 2025	-	147	-	147
SPEECH/DRAMA	207	-	-	207
ART CLASS	685	855	1,427	113
CLASS OF 2026	-	199	-	199
FCA	30	-	-	30
H.S. BASEBALL	6,994	23,736	23,961	6,769
CHILD NUTRITION	277	70,217	70,493	1
BETTY WATERSON - CNP	-	385	105	280
MISCELLANEOUS	4,376	2,555	4,724	2,207
AP	115	498	578	35
LIBRARY	565	-	132	433
GENERAL FUND REFUND	-	2,131	2,131	-
GOLF	-	420	420	-
SCIENCE CLUB	78	-	-	78
M.S. MISC.	19,752	-	-	19,752
H.S. MISC.	468	70	478	60
GIRLS BASKETBALL	1,981	21,477	18,630	4,828
BOYS BASKETBALL	4,607	2,808	3,025	4,390
BPA	1,360	8,950	10,111	199
TEACHER OF THE YEAR	1	910	900	11
BILL FORGEY SCHOLARSHIP	1,000	500	1,000	500
TROY SWAFFORD SCHOLARSHIP	375	2,000	1,500	875
<b>TOTAL HIGH SCHOOL</b>	<u>\$ 109,982</u>	<u>\$ 360,814</u>	<u>\$ 371,742</u>	<u>\$ 99,054</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, 2023

	<u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2023</u>
FISH	\$ 1,254	\$ 953	\$ 1,039	\$ 1,168
ART	681	-	-	681
BAILEY	912	1,652	1,621	943
PRESCOTT	734	1,202	1,292	644
PLAYGROUND	22,710	-	-	22,710
HALL	725	1,360	1,044	1,041
JOHNSON	1,854	1,295	1,772	1,377
LMC - HUMPHREY	5,380	9,989	7,919	7,450
HALL	664	958	857	765
PE - PARKER	1,174	463	-	1,637
WALL	1,111	1,183	895	1,399
WEBB	942	1,308	1,060	1,190
REEVES	722	1,023	1,210	535
MAYO	1,129	1,214	1,196	1,147
MASON	1,129	913	1,326	716
MISC - MS. WRAY	6,370	13,997	14,550	5,817
A. HALL	1,068	463	897	634
BUCKLEY	790	1,063	838	1,015
CLASSROOM - MS. WRAY	871	-	-	871
VOSS	1,124	1,007	897	1,234
BOYER	269	463	438	294
CARROLL	873	1,248	1,016	1,105
SPEECH PATHOLOGY	164	-	-	164
TOTAL ELEMENTARY	<u>\$ 52,650</u>	<u>\$ 41,754</u>	<u>\$ 39,867</u>	<u>\$ 54,537</u>
<u>COMBINED</u>				
HIGH SCHOOL	\$ 109,982	\$ 360,814	\$ 371,742	\$ 99,054
ELEMENTARY	<u>52,650</u>	<u>41,754</u>	<u>39,867</u>	<u>54,537</u>
TOTAL ACTIVITY FUNDS	<u>\$ 162,632</u>	<u>\$ 402,568</u>	<u>\$ 411,609</u>	<u>\$ 153,591</u>

WELLSTON SCHOOL DISTRICT NO. I-4  
LINCOLN COUNTY, OKLAHOMA  
SCHEDULE OF FEDERAL AWARDS EXPENDED  
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA#	Grantor's Number	Approved Amount	Balance at July 1, 2022	Receipts	Expenditures*	Balance at June 30, 2023
U.S. Department of Education							
Direct Programs							
Title VII	84.060		\$ -	\$ -	\$ 13,166	\$ 13,166	\$ -
Title VI, Subpart A	84.358A		-	-	28,625	35,585	-
<b>Total Direct programs</b>			<u>-</u>	<u>-</u>	<u>41,791</u>	<u>46,751</u>	<u>-</u>
Passed Through State							
Department of Education							
IDEA-B, SEA Discretionary	84.027		-	-	120,622	120,622	-
IDEA-B, Preschool	84.173		-	-	2,853	2,853	-
<b>Total Sp Ed Prof Devlp Cluster</b>			<u>-</u>	<u>-</u>	<u>123,475</u>	<u>123,475</u>	<u>-</u>
CRRSA ESSER II - Formula	84.425D		-	-	88,562	78,469	-
ARP ESSER Elem & Sec School	84.425U		-	-	32,000	32,000	-
ARP ESSER III	84.425U		-	-	1,749	1,749	-
ARP ESSER III	84.425U		-	-	443,580	433,991	-
Subtotal CARES Act			<u>-</u>	<u>-</u>	<u>565,891</u>	<u>546,209</u>	<u>-</u>
Title 1/Basic	84.010		-	-	128,913	148,206	-
Title II, Part A	84.367		-	-	23,293	-	-
Title IV	84.424		-	-	16,000	20,000	-
<b>Total Passed Through State Dept. of Educ.</b>			<u>-</u>	<u>-</u>	<u>857,572</u>	<u>837,890</u>	<u>-</u>
Passed Through State							
Department of Career Technology							
Carl D Perkins	84.048		-	-	17,724	-	-
<b>Total Passed Through State Dept. of Career Technology</b>			<u>-</u>	<u>-</u>	<u>17,724</u>	<u>-</u>	<u>-</u>
<b>Total U.S. Dept. Of Education</b>			<u>-</u>	<u>-</u>	<u>917,087</u>	<u>884,641</u>	<u>-</u>
U.S. Dept Of Agriculture Passed Through State Dept. of Education							
USDA Supply Chain Assistance	10.555		-	-	24,168	14,398	-
P-EBT Local Admin Funds	10.649		-	-	628	-	-
NSLP CARES Emergency Funds	10.555		-	-	-	2,060	-
School Breakfast Program	10.553		-	134,823	44,515	87,151	92,187
School Lunch Program	10.555		-	108,078	152,610	156,396	104,292
Fresh Fruit/Veg Program	10.582		-	494	18,765	19,260	(1)
NSLP Equipment Assistance	10.582		-	-	17,142	17,142	-
Subtotal Dept of Agriculture			<u>-</u>	<u>243,395</u>	<u>257,828</u>	<u>296,407</u>	<u>196,478</u>
Passed Through State Dept. of Human Services Child Nutrition Cluster Non-Cash Asst. (Commodities)							
	10.555		-	-	21,162	21,162	-
<b>Total Child Nutrition Cluster</b>			<u>-</u>	<u>243,395</u>	<u>278,990</u>	<u>317,569</u>	<u>196,478</u>
<b>Total Expenditures Of Federal Awards</b>			<u>\$ -</u>	<u>\$ 243,395</u>	<u>\$1,196,077</u>	<u>\$1,202,210</u>	<u>\$ 196,478</u>

Note 1 - \* Represents federal share of expenditures only.

Note 2 - Commodities received in the amount of \$21,162 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, 2023

<u>Bond Type</u>	<u>Bonding Company</u>	<u>Bond Number</u>	<u>Amount</u>	<u>Effective Date</u>
Surety/Treasurer	RLI Insurance	LSM1275543	\$ 100,000	07/01/22 - 07/01/23
Surety/Activity Fund Custodian	RLI Insurance	LSM1275543	\$ 50,000	07/01/22 - 07/01/23
Surety/Activity Fund Custodian	RLI Insurance	LSM1275543	\$ 10,000	07/01/22 - 07/01/23
Surety/Food Service Director	RLI Insurance	LSM1275543	\$ 2,000	07/01/22 - 07/01/23
Surety/Encumbrance Clerk/Minutes Clerk	RLI Insurance	LSM1275543	\$ 41,000	07/01/22 - 07/01/23
Surety/Superintendent	RLI Insurance	LSM1275543	\$ 100,000	07/01/22 - 07/01/23

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, 2023, and the related notes to the financial statements, which collectively comprise the District's financial statements and have issued my report thereon dated February 8, 2024 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  
February 8, 2024

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, 2023. 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, 2023.

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  
February 8, 2024

WELLSTON SCHOOL DISTRICT NO. I-4  
 LINCOLN COUNTY, OKLAHOMA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED JUNE 30, 2023

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   X   No

Significant deficiency identified that is not considered to be material weakness(es)? \_\_\_ Yes   X   None Reported

Noncompliance material to financial statements noted? \_\_\_ Yes   X   No

Federal Awards

Internal control over major programs:

Material Weakness(es) identified? \_\_\_ Yes   X   No

Significant deficiency identified that is not considered to be material weakness(es)? \_\_\_ Yes   X   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   X   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   X   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, 2023

No items were reported in the prior audit.

WELLSTON SCHOOL DISTRICT NO. I-4  
LINCOLN COUNTY, OKLAHOMA  
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT  
July 1, 2022 TO JUNE 30, 2023

State of Oklahoma     )  
County of Creek        )

The undersigned auditing firm of lawful age, being first duly sworn on oath, says that firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Wellston School District No. I-4 for the audit year 2022-2023.

Ralph Osborn, CPA  
Auditing Firm

By *Ralph Osborn*  
Authorized Agent

Subscribed and sworn to before me  
on this 8<sup>th</sup> day of February 2024.

*Candice Neesmith*  
Notary Public

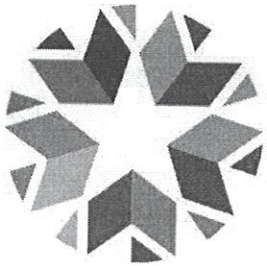
My commission expires on:

1<sup>st</sup> day of June, 2026

My commission number:

22007533





# OKLAHOMA Education

## AUDIT ACKNOWLEDGMENT

Audit Year: 2022-2023

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 February 8, 2024.  
(Date of Meeting)

The audit was presented by Ralph Osborn, CPA  
(Independent Auditor)

Ralph Osborn  
(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:

[Signature]  
Superintendent

[Signature]  
Board of Education President

[Signature]  
Board of Education Vice-President

[Signature]  
Board of Education Member

Board of Education Member

[Signature]  
Board of Education Member

[Signature]  
Board of Education Member Vice President



Subscribed and sworn before me on 2-8-24. My commission expires 6-24-24.  
(Sworn On)

Elizabeth Withrow  
(Notary Public)

# Wellston Public Schools

700 Birch

Wellston, OK 74881

Phone # 405-356-2534

*Mike Franz, Superintendent*

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RE: All Employee Benefit Group

To Whom It May Concern:

Effective immediately, the Wellston Public School District's Benefits and Section 125 Cafeteria Plan Providers, American Fidelity Assurance Company, will from this point forward, review any and all Insurance plans that your company wishes to offer in the Wellston Public School District. This means you must have prior approval from our Agent of Record, American Fidelity, before you offer any product to our employees. Your current and/or future plan(s) will be reviewed for approval and, if qualifying criteria is met, the district **may** permit your product for our Section 125 plan document. All plans must be approved before you or your company representative(s) solicit business to any Wellston Public School District employee. We appreciate your cooperation.

Please send all correspondence to:

American Fidelity Assurance Company  
Joe Griffin  
9721 E. 79<sup>th</sup> St, Suite 100  
Tulsa, OK 74133

*All Companies must maintain at least an "A++" rating by A.M. Best Company.*

## STUDENT DRUG TESTING PROGRAM EXTRACURRICULAR ACTIVITIES

The Wellston Board of Education, in an effort to protect the health and safety of its students from illegal and/or performance-enhancing drug use and abuse, thereby setting an example for all other students of the Wellston Public School District, has adopted the following policy for drug testing of students participating in extracurricular activities.

### Purpose and Intent

It is the desire of the board of education, administration, and staff that every student in the Wellston Public School District refrain from using or possessing illegal drugs. The administration and board of education realize that their power to restrict the possession or use of illegal drugs is limited. The sanctions of this policy relate solely to limiting the opportunity of any student determined to be in violation of this policy to participate in extracurricular activities. This policy is intended to complement all other policies, rules, and regulations of the Wellston Public School District regarding possession or use of illegal drugs.

Participation in school-sponsored extracurricular activities such as interscholastic athletics at the Wellston Public School District is a privilege. Students who participate in extracurricular activities are respected by the student body and are expected to hold themselves as good examples of conduct, sportsmanship, and training. Accordingly, students in extracurricular activities carry a responsibility to themselves, their fellow students, their parents, and their school to set the highest possible examples of conduct, which includes avoiding the use or possession of illegal drugs. Additionally, this school district is contracted to follow the rules and regulations of the OSSAA whose rules specifically state: A student under a discipline plan or whose conduct or character outside the school is such as to reflect discredit upon the school shall be ineligible until reinstated.

The purposes of this policy are to prevent illegal drug use, to educate students as to the serious physical, mental, and emotional harm caused by illegal drug use; to alert students with possible substance abuse problems to the potential harms of illegal drug use; to help students avoid drugs; to help students get off drugs; to prevent injury, illness, and harm as a result of illegal drug use; and to strive within this school district for an environment free of illegal drug use and abuse. This policy is not intended to be disciplinary or punitive in nature. The sanctions of this policy relate solely to limiting the opportunity of any student found to be in violation of the policy to participate in any extracurricular activities. There will be no academic sanction for violation of this policy.

Illegal drug use of any kind is incompatible with participation in any extracurricular activities on behalf of the school district. For the safety, health, and well-being of the students of the district, this policy has been adopted for use by all participant students in grades 7-12.

### Definitions

1. **Student athlete or athlete** means a member of the middle school or high school district-sponsored interscholastic sports team. This includes athletes and cheerleaders.
2. **Extracurricular** means those activities that take place outside the regular course of study in school and **participants** are those students involved in those activities.
3. **Drug use test** means a scientifically substantiated method to test for the presence of illegal or performance-enhancing drug or the metabolites thereof in a person's urine.

## STUDENT DRUG TESTING PROGRAM, EXTRACURRICULAR ACTIVITIES (Cont.)

4. **Random tests** are given throughout the year to participants from the pool.
5. **Random selection basis** means a mechanism for selecting students for drug testing that:
  - A. Results in an equal probability that any student from a group of students subject to the selection mechanism will be selected, and
  - B. Does not give the school district discretion to waive the selection of any student athlete or extracurricular activities participant selected under the mechanism.
6. **Follow up tests** can be weekly, at random, or any time a student who has tested positive may be under suspicion of being under the influence.
7. **Illegal drugs** means any substance that an individual may not sell, possess, use, distribute, or purchase under either federal or state law. Illegal drugs include, but is not limited to, all scheduled drugs as defined by the Oklahoma Uniform Controlled Dangerous Substance Act, all prescription drugs obtained without authorization, and all prescribed and over-the-counter drugs being used for an abusive purpose.
8. **Performance-enhancing drugs** include anabolic steroids and any other natural or synthetic substance used to increase muscle mass, strength, endurance, speed, or other athletic ability. The term “performance-enhancing drugs” does not include dietary or nutritional supplements such as vitamins, minerals, and proteins that can be lawfully purchased in over-the-counter transactions.
9. **Positive**, when referring to a drug use test administered under this policy, means a toxicological test result which is considered to demonstrate the presence of an illegal or a performance-enhancing drug or the metabolites thereof using the standards customarily established by the testing laboratory administering the drug use test.
10. **Reasonable suspicion** means a suspicion based on specific personal observations concerning the appearance, speech, or behavior of a student athlete or extracurricular participant, and reasonable inferences drawn from those observations in the light of experience. Information provided by a reliable source, if based on personal knowledge, shall constitute reasonable suspicion. In the context of performance-enhancing drugs, reasonable suspicion specifically includes unusual increases in size, strength, weight, or other athletic abilities.
11. **Self-referral** is when a participant believes he/she will test positive for illegal or performance enhancing drugs, prior to submission for a drug test under this policy, so notifies the principal, athletic director, coach, or sponsor of such belief.

### Procedures

A physical examination signed by a parent/guardian is required before a student may participate on a school district athletic team. ~~A urine screen to detect the presence of illegal or performance enhancing drugs which could have a harmful effect on the prospective athlete's health and athletic performance will be included as part of that physical examination.~~

**STUDENT DRUG TESTING PROGRAM, EXTRACURRICULAR  
ACTIVITIES (Cont.)**

Student participants in extracurricular activities shall be provided with a copy of this policy and an extracurricular activities student drug testing program consent form that must be read, signed, and dated by the student, parent or custodial guardian, and coach/sponsor before a participant student shall be eligible to practice in any extracurricular activity. The consent shall provide a urine sample (a) at the beginning of each school year or when the student enrolls in an extracurricular activity; (b) as chosen by the random selection basis; and (c) at any time requested based on reasonable suspicion to be tested for illegal or performance-enhancing drugs. No student shall be allowed to practice or participate in any extracurricular activity unless the student has returned the properly signed consent form.

~~All extracurricular activities participants shall be required to provide a urine sample for drug use testing for illegal drugs and/or performance enhancing drugs. Extracurricular participants who move into the district after the school year begins will have to undergo a drug test before they will be eligible for participation.~~

Drug use testing for extracurricular participants will also be chosen on a ~~weekly~~ random selection basis from a list of all extracurricular participants in off-season or in-season activities. The school district will determine a ~~weekly~~ number of students' names to be drawn at random to provide a urine sample for drug use testing for illegal or performance-enhancing drugs.

In addition to the drug test required above, any extracurricular participant may be required to submit to a drug use test for illegal drugs or performance-enhancing drugs or the metabolites thereof at any time upon reasonable suspicion by the athletic director, principal, sponsor, or coach of the student.

The school district will determine any necessary fees to be collected from students who are drug tested and when those fees will be collected. The cost of subsequent tests will be borne by the school district or appropriate activity fund.

Any drug use test required by the school district under the terms of this policy will be administered by or at the direction of a professional laboratory chosen by the school district that uses scientifically validated toxicological methods. The professional laboratory shall be required to have detailed, written specifications to assure chain of custody of the specimens, proper laboratory control, and scientific testing.

All aspects of the drug use testing program, including the taking of specimens, will be conducted to safeguard the personal and privacy rights of students to a maximum degree possible. The test specimen shall be obtained in a manner designed to minimize intrusiveness of the procedure. In particular, the specimen must be collected in a restroom or other private facility with an enclosed stall or stalls. The athletic director/sponsor shall designate a coach or other school employee of the same sex as the student to accompany the student to a restroom or other private facility. The monitor shall not observe the student while the specimen is being produced, but the monitor shall be present outside the stall to listen for the normal sounds of urination in order to guard against tampered specimens and to ensure an accurate chain of custody. The monitor shall verify the normal warmth and appearance of the specimen. If at any time during the testing procedure the monitor has reason to believe or suspect that a student is tampering with the specimen, the monitor may stop the procedure and inform the athletic director/sponsor who will then determine if a new sample should be obtained. The monitor shall give each student a form on which the student may list any medications he/she has taken or is taking or any other legitimate reasons for having been in contact with illegal drugs or performance-enhancing drugs in the preceding 30 days. The parent or legal guardian shall be able to confirm the medication list submitted by their child during the 24 hours following any drug test. The medication list shall be submitted to the lab in a sealed and confidential envelope.

**STUDENT DRUG TESTING PROGRAM, EXTRACURRICULAR  
ACTIVITIES (Cont.)**

If the initial drug use test is positive, the initial test result will be subject to confirmation by a second and different test of the same specimen. The second test will use the gas chromatography/mass spectrometry technique. A specimen shall not be reported positive unless the second test utilizing the gas chromatography/mass spectrometry procedure is positive for the presence of an illegal drug or the metabolites thereof. The unused portion of a specimen that tested positive shall be preserved by the laboratory for a period of six months or to the end of the school year, whichever is shorter. Student records will be retained until the end of the school year.

Confidentiality

If the drug use test for any student has a positive result, the laboratory will contact the ~~athletic director~~ administration or designee with the results. Procedures for maintaining confidentiality will be practiced. ~~The athletic director~~ Administration or designee will contact the principal, the student, the head coach/sponsor, and the parent or custodial guardian of the student and schedule a conference. At the conference, the student will be given the opportunity to submit additional information to ~~the athletic director~~ administration or to the lab. The school district will rely on the opinion of the laboratory that performed the test in determining whether the positive test result was produced by other than consumption of an illegal drug or performance-enhancing drug. Under no circumstance will results from a drug test under this policy be turned over to any law enforcement officer or agency.

Appeal

A student who has been determined by the athletic director or designee to be in violation of this policy shall have the right to appeal the decision to the superintendent or the superintendent's designee(s). Such appeal must be lodged within five business days of notice of the initial report of the offense as stated in this policy, during which time the student will remain eligible to participate in any extracurricular activities. The superintendent or designee(s) shall then determine whether the original finding was justified. There is no further appeal right from the superintendent's decision and the decision shall be conclusive in all respects. Any necessary interpretation or application of this policy shall be in the sole and exclusive judgment and discretion of the superintendent, which shall be final and nonappealable.

Consequences

1. **First positive test.** The student will be suspended from participation in all extracurricular activities for two weeks. The student and parent/guardian ~~must~~ may be asked to attend counseling two times during the suspension period and one follow-up session. Counseling will consist of a session with the Wellston Public Schools counselor and a session with a counseling service provided by the school. Follow-up sessions may be with one or both counselors.
2. **Second positive retest.** The student will be suspended from participation in any extracurricular activity for the remainder of the semester.
3. **Third positive retest.** The student will be suspended from participation in any extracurricular activity for 180 school days.

**STUDENT DRUG TESTING PROGRAM, EXTRACURRICULAR  
ACTIVITIES (Cont.)**

4. **Self Referral.** A student who self-refers to the athletic director, principal, coach, or sponsor before being notified to submit to a drug test will be allowed to remain active in all extracurricular activities. However, the student will be considered to have committed his/her first offense under this policy, and will be required to retest as would a student who has tested positive.
  
5. **Refusal to submit to a drug test.** If a participant student refuses to submit to a drug test under this policy, such student shall not be eligible to participate in any extracurricular activity, including all meetings, practices, performances, and competition for 180 school days, upon completion of which, the participating student shall again be subject to this policy.

The cost per test is subject to change and will be determined by the board of education on an annual basis.

**STUDENT EXTRACURRICULAR ACTIVITIES CONTRACT**

Statement of Purpose and Intent

Participation in school-sponsored extracurricular activities at the Wellston school district is a privilege and not a right. Such privilege is governed by the district policy on Student Possession or Use of Alcohol and Illegal Drugs and Participation in Extracurricular Activities (policy FNCFD). Alcohol and illegal drug use of any kind is incompatible with participation in extracurricular activities on behalf of the Wellston Public Schools. Students who participate in these activities are respected by the student body and are expected to hold themselves as good examples of conduct, sportsmanship, and training. Accordingly, student participants in extracurricular activities carry a responsibility to themselves, their fellow students, their parents, and their school to set the highest possible examples of conduct, which includes avoiding the use or possession of alcohol or illegal drugs.

Participation in Extracurricular Activities

For the safety, health, and well-being of the students of the Wellston Public Schools district, the district has adopted the attached policy on Student Possession or Use of Alcohol and Illegal Drugs and Participation in Extracurricular Activities (policy FNCFD) and this Student Extracurricular Activities Contract, which shall be read, signed, and dated by the student participant, parent or custodial guardian, and coach/sponsor before such participant shall be eligible to practice or participate in any extracurricular activity. No student shall be allowed to practice or participate in any extracurricular activity unless the student has returned the properly signed Student Extracurricular Activities Contract.

Student's Last Name \_\_\_\_\_ First Name \_\_\_\_\_ Middle Initial \_\_\_\_\_

I understand, after having read the policy on Student Possession or Use of Alcohol and Illegal Drugs and Participation in Extracurricular Activities and this Student Extracurricular Activity Contract, that, out of care for my safety and health, the Wellston school district enforces the rules applying to the consumption or possession of alcohol and/or illegal drugs. As a member of a Wellston Public Schools organization, I realize that the personal decisions that I make daily in regard to the consumption or possession of alcohol and/or illegal drugs may affect my health and well-being as well as the possible endangerment of those around me and reflect upon any organization with which I am associated. If I choose to violate school policy regarding the use or possession of alcohol and/or illegal drugs any time during the school year, I understand, upon determination of that violation, I will be subject to the restriction of my participation as outlined in the policy.

Signature of Student \_\_\_\_\_ Date \_\_\_\_\_

We have read and understand the policy on Student Possession or Use of Alcohol and Illegal Drugs and Participation in Extracurricular Activities and this Student Extracurricular Activities Contract. We desire that the student named above participate in the extracurricular activity programs of the Wellston Public Schools and we hereby agree to abide by all provisions of the policy.

Signature of Parent or Custodial Guardian \_\_\_\_\_ Date \_\_\_\_\_

**STUDENT EXTRACURRICULAR ACTIVITIES CONTRACT (Cont.)**

PLEASE OBTAIN THE SIGNATURES OF ALL COACHES/SPONSORS FOR EXTRACURRICULAR ACTIVITIES, TEAMS, OR ORGANIZATIONS IN WHICH THE STUDENT IS INVOLVED:

\_\_\_\_\_  
Signature of Sponsor or Coach

\_\_\_\_\_  
Activity/Team/Organization

\_\_\_\_\_  
Signature of Sponsor or Coach

\_\_\_\_\_  
Activity/Team/Organization

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Signature of Sponsor or Coach

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Activity/Team/Organization

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Signature of Sponsor or Coach

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Activity/Team/Organization

\_\_\_\_\_  
Signature of Sponsor or Coach

\_\_\_\_\_  
Activity/Team/Organization

## Encumbrance Register

**Options:** Year: 2023-2024, Date Range: 7/1/2023 - 6/30/2024, PO Range: 7 - 7, Fund Codes: 21

<b>Fund</b>	<b>PO No</b>	<b>Date</b>	<b>Vendor No</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
21	7	02/01/2024	12206	TRINITY COMMERCIAL SALES	DOOR REPLACEMENT	11,000.00
<b>Non-Payroll Total:</b>						<b>\$11,000.00</b>
<b>Payroll Total:</b>						<b>\$0.00</b>
<b>Balance Forward:</b>						<b>\$0.00</b>
<b>Report Total:</b>						<b>\$11,000.00</b>