



Noble Board of Education
March Regular Meeting in the Board Room
Administration Building, 111 S. 4th Street, Noble, OK, 73068, [Address], [City], Oklahoma
[Zip]
Monday, March 9, 2026 at 5:30 PM

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

- I. Preliminary Business**
 - I.A. Call to Order**
 - I.B. Establishment of a Quorum**
 - I.C. Pledge of Allegiance**
- II. Reports**
 - II.A. FY25 Finance Audit, Patten & Odom, CPAs, PLLC**
 - II.B. Activity Fund Report**
 - II.C. District Financial Report**
 - II.D. Resignations/Retirements**
- III. Action Topics**
 - III.A. Board to take action on the employment of Stephen H. McDonald & Associates, Inc. as Financial Consultant to the School District.**
 - III.B. Board to consider and take action on a resolution determining the maturities of, and setting a date, time and place for the sale of the \$5,900,000 General Obligation Building Bonds of the School District.**
 - III.C. Board to consider and take action on separate resolutions authorizing the calling and holding of a special election to be held in this School District to authorize the issuance of general obligation bonds.**
- IV. Public Comment**
- V. Consent Agenda**
 - V.A. Minutes of Regular Board Meeting - February 9, 2026**
 - V.B. Encumbrances and Change Orders as follows: GF: #837-889 \$240,812.44 Change Orders: 68-798 BF: #158-175 \$460,392.10 Bond: #6 \$10,228.74 AF: #979-1177 \$179,799.30 Change Orders: 870-960**
 - V.C. Payroll Encumbrances**
 - V.D. Class Size Limits beginning April 1, 2026**
 - V.E. FY25 Finance Audit**
 - V.F. Financial Auditing Services for 2026-27**
 - V.G. ACT Fund Sub Account amendment requests**
 - V.H. Travel requests**
- VI. Action Topics**
 - VI.A. Discussion and possible vote on Consent Agenda Items A-H as presented.**
- VII. Executive Session**
 - VII.A. Proposed executive session to discuss the following business pursuant to 25 O.S. Section 307 (B)(1) and (B)(4) of the Oklahoma Open**

Meeting Act:

VII.A.1. Employments

VII.A.2. Pending Legal Action

VII.B. Vote to convene in executive session

VII.C. Acknowledgment of Board to return to open session

VIII. Action Topics

VIII.A. Statement of executive session minutes

VIII.B. Discussion and possible vote on employments for the 2026-27 school year as presented.

VIII.C. Discussion and possible vote on Certified Rehire employments for the 2026-27 school year as presented.

VIII.D. Discussion and possible vote on Certified Temporary Rehire employments for the 2026-27 school year as presented.

IX. New Business

X. Superintendent's Reports

XI. Adjournment

Agenda posted April 1, 2026, by
11:30am at <https://www.nobleps.com>
and at the entrance of the Administrative
Office, Noble Public Schools, located at
111 South 4th Street, Noble, OK, 73068.

Dorothy M. Terrill
Minutes Clerk

**ANNUAL FINANCIAL REPORT
NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
JULY 1, 2024 TO JUNE 30, 2025**

**AUDITED BY
Patten & Odom, CPAs, PLLC**

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
SCHOOL DISTRICT OFFICIALS
JUNE 30, 2025**

Board of Education

President	Leroy Luginbill
Vice-President	Wendy Barnes
Clerk	James Reed
Member	Randy Sheppard
Member	William Broom

Superintendent of Schools

Frank Solomon

School District Treasurer

Dot Terrill

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
JUNE 30, 2025**

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**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
JUNE 30, 2025**

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Patten & Odom, CPAs, PLLC

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Phone Number 918.250.8838
FAX Number 918.250.9853

INDEPENDENT AUDITOR'S REPORT

February 17, 2026

The Honorable Board of Education
Noble School District No. I-40
Cleveland County, Oklahoma

Opinions

We have audited the accompanying combined fund type and account group financial statements – regulatory basis of Noble School District No. I-40, Cleveland County, Oklahoma, as of and for the year ended June 30, 2025, and the related notes to the financial statements, as listed in the table of contents.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter 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 Noble School District No. I-40, Cleveland County, Oklahoma, as of June 30, 2025, and the revenues collected and expenditures paid and encumbered for the year then ended on the regulatory basis of accounting described in the Note 1 (C).

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position or the respective changes in financial position thereof of Noble School District No. I-40, Cleveland County, Oklahoma as of June 30, 2025, or the revenues, expenses, and changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibility under those standards is further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Noble School District No. I-40, Cleveland County, Oklahoma, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion on Regulatory Basis of Accounting

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

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

As discussed in Note 1 (C) to the financial statements, the financial statements are prepared by the Noble School District No. I-40 Cleveland County, Oklahoma, 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 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 (C) and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 *Governmental 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 include 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 aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Noble School District No. I-40, Cleveland County, Oklahoma's internal control over financial reporting. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Noble School District No. I-40, Cleveland County, Oklahoma's ability to continue as a going concern for a reasonable period of time.

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

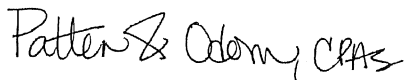
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the fund type and account group financial statements within the combined financial statements. The combining fund statements-regulatory basis, and other schedules as listed in the table of contents, under supplementary information, are presented for purposes of additional analysis and are not a required part of the combined financial statements of the District. 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 also not a required part of the basic financial statements.

The combining financial statements-regulatory basis, and other schedules as listed in the table of contents, under supplementary information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting records used to prepare the combined financial statements. Such information has been subjected to the auditing procedures applied in the audit of the fund type and account group financial statements within the combined financial statements, and other additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described above, including the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the combined financial statements taken as a whole on the regulatory basis of accounting described in Note 1 (C).

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 17, 2026, on our consideration of Noble School District No. I-40, Cleveland County, Oklahoma, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.



Patten & Odom, CPAs, PLLC
Broken Arrow, OK

COMBINED FINANCIAL STATEMENTS

NOBLE SCHOOL DISTRICT NO. 1-40
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 ALL FUND TYPES AND ACCOUNT GROUPS - REGULATORY BASIS
 JUNE 30, 2025

	Governmental Fund Types			Fiduciary Fund Types	Account Groups	Total (Memorandum Only)
	General	Special Revenue	Debt Service			
ASSETS						
Cash	\$ 6,985,374.08	\$ 4,702,967.04	\$ 2,289,975.53	\$ 5,260,565.71	\$ 947,782.12	\$ 20,186,664.48
Investments	-	-	-	-	-	-
Amounts available in debt service fund	-	-	-	-	-	2,289,975.53
Amounts to be provided for retirement of general long-term debt	-	-	-	-	-	30,679,019.21
Total assets	<u>\$ 6,985,374.08</u>	<u>\$ 4,702,967.04</u>	<u>\$ 2,289,975.53</u>	<u>\$ 5,260,565.71</u>	<u>\$ 947,782.12</u>	<u>\$ 53,155,659.22</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Outstanding warrants	\$ 2,271,743.13	\$ 712,585.99	\$ -	\$ 1,500.00	\$ 63,520.85	\$ 3,049,349.97
Encumbrances	-	-	-	-	-	-
Long-term debt:						
Capitalized lease obligations payable	-	-	-	-	-	24,903,994.74
Bonds payable	-	-	-	-	-	8,065,000.00
Interest payable	-	-	-	-	-	-
Total liabilities	<u>\$ 2,271,743.13</u>	<u>\$ 712,585.99</u>	<u>\$ -</u>	<u>\$ 1,500.00</u>	<u>\$ 63,520.85</u>	<u>\$ 32,968,994.74</u>
Fund Balances						
Designated for capital projects	\$ -	\$ -	\$ -	\$ 5,259,065.71	\$ -	\$ 5,259,065.71
Designated for debt service	-	-	2,289,975.53	-	-	2,289,975.53
Cash fund balances	4,713,630.95	3,990,381.05	-	-	884,261.27	9,588,273.27
Total fund balances	<u>\$ 4,713,630.95</u>	<u>\$ 3,990,381.05</u>	<u>\$ 2,289,975.53</u>	<u>\$ 5,259,065.71</u>	<u>\$ 884,261.27</u>	<u>\$ 17,137,314.51</u>
Total liabilities and fund balances	<u>\$ 6,985,374.08</u>	<u>\$ 4,702,967.04</u>	<u>\$ 2,289,975.53</u>	<u>\$ 5,260,565.71</u>	<u>\$ 947,782.12</u>	<u>\$ 53,155,659.22</u>

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

NOBLE SCHOOL DISTRICT NO. 1-40
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	Governmental Fund Types				Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Revenues collected:					
Local sources	\$ 4,715,636.12	\$ 4,012,114.48	\$ 4,272,140.08	\$ -	\$ 12,999,890.68
Intermediate sources	1,011,848.32	-	-	-	1,011,848.32
State sources	20,708,456.21	964,908.14	-	-	21,673,364.35
Federal sources	3,995,250.93	-	-	-	3,995,250.93
Non-Revenue sources	19,410.20	-	-	-	19,410.20
Total revenues collected	\$ 30,450,601.78	\$ 4,977,022.62	\$ 4,272,140.08	\$ -	\$ 39,699,764.48
Expenditures paid:					
Instruction	\$ 17,597,810.02	-	-	-	\$ 17,597,810.02
Support services	10,497,315.69	3,321,219.90	-	35,150.00	13,853,685.59
Non-instructional services	1,832,060.86	-	-	-	1,832,060.86
Capital outlay	-	69,729.50	-	-	69,729.50
Other outlays	15,758.40	-	-	-	15,758.40
Other uses	-	-	-	-	-
Repayments	-	-	-	-	-
Debt service:					
Principal retirement	45,442.93	-	2,900,000.00	2,945,114.00	5,890,556.93
Interest	6,282.01	-	424,350.00	-	430,632.01
Total expenditures paid	\$ 29,994,669.91	\$ 3,390,949.40	\$ 3,324,350.00	\$ 2,980,264.00	\$ 39,690,233.31
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	\$ 455,931.87	\$ 1,586,073.22	\$ 947,790.08	\$ (2,980,264.00)	\$ 9,531.17
Adjustments to prior year encumbrances	\$ 437.81	\$ -	\$ -	\$ -	\$ 437.81
Other financing sources (uses):					
Bond sale proceeds	-	-	-	\$ 3,065,000.00	\$ 3,065,000.00
Operating transfers in/(out)	-	-	-	-	-
Bank charges	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ 3,065,000.00	\$ 3,065,000.00
Excess of revenues collected over (under) expenditures paid and other financing sources (uses)	\$ 456,369.68	\$ 1,586,073.22	\$ 947,790.08	\$ 84,736.00	\$ 3,074,968.98
Fund balances, beginning of year	\$ 4,257,261.27	\$ 2,404,307.83	\$ 1,342,185.45	\$ 5,174,329.71	\$ 13,178,084.26
Fund balances, end of year	\$ 4,713,630.95	\$ 3,990,381.05	\$ 2,289,975.53	\$ 5,259,065.71	\$ 16,253,053.24

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

NOBLE SCHOOL DISTRICT NO. 1-40
COMBINED STATEMENT OF REVENUES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BUDGETED GOVERNMENTAL FUND TYPES - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund			Special Revenue Fund		
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
Revenues collected:						
Local sources	\$ 4,491,749.28	\$ 4,491,749.28	\$ 4,715,636.12	\$ 602,185.08	\$ 3,226,551.13	\$ 4,012,114.48
Intermediate sources	833,150.39	833,150.39	1,011,848.32	-	-	-
State sources	20,052,099.28	20,052,099.28	20,708,456.21	-	-	964,908.14
Federal sources	3,503,412.32	3,503,412.32	3,995,250.93	-	-	-
Non-Revenue sources	-	-	19,410.20	-	-	-
Total revenues collected	\$ 28,880,411.27	\$ 28,880,411.27	\$ 30,450,601.78	\$ 602,185.08	\$ 3,226,551.13	\$ 4,977,022.62
Expenditures paid:						
Instruction	\$ 32,412,802.02	\$ 32,412,802.02	\$ 17,597,810.02	\$ -	\$ -	\$ -
Support services	295,523.23	295,523.23	10,497,315.69	3,006,492.91	3,006,492.91	3,321,219.90
Non-instructional services	429,347.29	429,347.29	1,832,060.86	-	-	-
Capital outlay	-	-	-	-	2,624,366.05	69,729.50
Other outlays	-	-	15,758.40	-	-	-
Other Uses	-	-	-	-	-	-
Repayment	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	45,442.93	-	-	-
Interest	-	-	6,282.01	-	-	-
Total expenditures paid	\$ 33,137,672.54	\$ 33,137,672.54	\$ 29,994,669.91	\$ 3,006,492.91	\$ 5,630,858.96	\$ 3,390,949.40
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	\$ (4,257,261.27)	\$ (4,257,261.27)	\$ 455,931.87	\$ (2,404,307.83)	\$ (2,404,307.83)	\$ 1,586,073.22
Adjustments to prior year encumbrances	\$ -	\$ -	\$ 437.81	\$ -	\$ -	\$ -
Other financing sources (uses):						
Operating transfers in/out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Charges	-	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of revenues collected over (under) expenditures paid and other financing sources (uses)	\$ (4,257,261.27)	\$ (4,257,261.27)	\$ 456,369.68	\$ (2,404,307.83)	\$ (2,404,307.83)	\$ 1,586,073.22
Fund balance, beginning of year	\$ 4,257,261.27	\$ 4,257,261.27	\$ 4,257,261.27	\$ 2,404,307.83	\$ 2,404,307.83	\$ 2,404,307.83
Fund balance, end of year	\$ -	\$ -	\$ 4,713,630.95	\$ -	\$ -	\$ 3,990,381.05

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

NOTES TO THE FINANCIAL STATEMENTS

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

1. Summary of Significant Accounting Policies

The accompanying financial statements of the Noble School District No. I-40 (the "District") conform to the regulatory basis of accounting, which is another comprehensive basis of accounting prescribed by the Oklahoma State Department of Education and conforms to the system of accounting authorized by the State of Oklahoma. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The District's accounting policies are described in the following notes that are an integral part of the District's financial statements.

A. Reporting Entity

The District is a corporate body for public purposes created under Title 70 of the Oklahoma Statutes and, accordingly, is a separate entity for operating and financial reporting purposes. The District is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on the State of Oklahoma. 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. These statements present only the activities of the District.

B. Measurement Focus

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

A fund is an independent accounting entity with a self-balancing set of accounts. The account groups are financial reporting devices designed to provide accountability for certain assets and liabilities that are not recorded directly in the funds.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." The District has the following fund types and account groups:

Governmental Funds

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt (debt service funds). Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the Regulatory (Statutory) basis of accounting. All revenues from all sources, including property taxes, entitlements, grants, and shared revenues are recognized when they are received, rather than earned. Expenditures are generally recognized when encumbered or reserved, rather than at the time the related liability is incurred. Unmatured interest for debt service is recognized when due and certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable, available financial resources. Fiduciary type funds are accounted for using the regulatory basis of accounting. These practices differ from accounting principles generally accepted in the United States of America.

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

Summary of Significant Accounting Policies (continued)

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

Special Revenue Fund – The special revenue funds are used for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Building Fund – The building fund consists mainly of monies derived from property taxes levied for the purpose of erecting, remodeling, repairing or maintaining school buildings and for purchasing furniture, equipment and computer software to be used on or for school property, for paying energy and utility costs, for purchasing telecommunications services, for paying fire and casualty insurance premiums for school facilities, for purchasing security systems, and for paying salaries of security personnel.

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 and interest. The primary revenue sources are local property taxes levied specifically for debt service and interest earnings from temporary investments.

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

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the District. When these assets are held under the terms of a 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.

Agency Funds – The agency fund is the school activities fund, which is used to account for monies collected principally through fundraising efforts of the students and District-sponsored groups. The administration is responsible, under the authority of the Board, for collecting, disbursing, and accounting for these activity funds.

Account Groups

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

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.

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

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

Summary of Significant Accounting Policies (continued)

C. **Basis of Accounting and Presentation**

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

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies and are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded when incurred.
- Compensated absences are recorded as an expenditure when the obligation is paid.
- Fixed assets are recorded in the General Fixed Asset Account Group. Fixed assets are not depreciated.

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.

D. **Budgets and Budgetary Accounting**

Prior to July 1 each year, the governing board of the school district prepares a verified application showing the needs of the school district and submits the application to the County Excise Board, who makes temporary appropriations for lawful current expenses of the school district. The temporary appropriations are merged with the annual appropriations when the annual budget for the school district is finally approved.

Prior to October 1 each year, the school Board of Education must make a financial statement, showing the true fiscal condition of the school as of the close of the previous fiscal year ended June 30, along with an itemized statement of estimated needs and probable income from all sources for the fiscal year.

A budget is legally adopted by the Board of Education for the general fund and special revenue fund(s) of the school district.

Encumbrances represent commitments to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund – is utilized in all governmental funds of the District. Under Oklahoma Law, unencumbered appropriations lapse at the end of the year.

E. **Assets, Liabilities and Fund Equity**

Memorandum Only – Total Column

The total column on the general-purpose 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 flows in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Interfund eliminations have not been made on the aggregation of this data.

Cash – Cash consists of cash on hand, demand deposit accounts, and interest-bearing checking accounts.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

Summary of Significant Accounting Policies (continued)

Investments – State statutes govern the District’s investment policy. Permissible investments include direct obligations of the United States Government and Agencies; certificates of deposit of savings and loan associations, and bank and trust companies; and savings accounts or savings certificates of savings and loan associations, and trust companies. Collateral is required for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance. Investments are stated at cost.

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

Compensated Absences – Vested or accumulated vacation leave that is expected to be liquidated with expendable, available financial resources are reported as 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. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees.

No liability is recorded for non-vesting accumulating rights to receive such pay benefits. Vested accumulated rights to receive sick pay benefits have been reported in the general long-term debt account group since none of the vested sick leave is expected to be liquidated with expendable, available financial resources.

Fixed Assets – The District has not maintained a record of its general fixed assets, and, accordingly, a General Fixed Asset Account Group is not included in the financial statements. General fixed assets purchased are recorded as expenditures in the various funds at the time of purchase.

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 are 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.

Cash Fund Balance – Cash fund balance represents the funds not encumbered by purchase order, legal contracts, and outstanding warrants.

F. Revenues, Expenses and Expenditures

Local Revenues – Revenue from local sources is revenue produced within the school district, which includes ad valorem taxes. It is available for current educational expenses and for other purposes authorized by the school board.

The District is authorized by state law to levy property taxes, which consist of ad valorem taxes on real and personal property within the District. The county assessor, upon receipt of the certification of tax levies from the County Excise Board, extends the tax levies on the tax roll for submission to the county treasurer prior to October 1. The county treasurer must commence tax collection within fifteen days of receipt of the tax rolls. The first half of the tax is due prior to January 1. The second half is due prior to April 1.

If the first payment is not made timely, the entire tax becomes due and payable on January 2. Second half taxes become delinquent on April 1 of the year following the year of assessment. If taxes are delinquent and unpaid for a period of three years or more the real estate may be sold for such taxes.

Intermediate Revenues – Revenue from intermediate sources is revenue from funds collected by an intermediate administrative unit or political sub-division, such as a county or municipality, and redistributed to the school district.

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

Summary of Significant Accounting Policies (continued)

State Revenues – Revenue 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.

The District receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs be expended only for the program for which the money is provided. 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 that categorical educational program revenues be accounted for in the general fund.

Federal Revenues – Revenue from Federal sources is money originating from the Federal government and made available to the school district either as direct grants or under various programs passed through the State Department of Education.

The Federal government also makes payments to school districts whose revenues are adversely affected by the presence of Federal activities. Although these payments are made in consideration of lost property tax revenue, the Oklahoma State Department of Education advocates classifying such amounts as revenue from Federal sources.

Instruction Expenditures – Instruction expenditures include the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location, such as a home or hospital, and in other learning situations, such as those involving co-curricular activities. It may also be provided through some other approved medium, such as television, radio, telephone, and correspondence. Examples of expenditures that might be included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.), which assist in the instructional process. The activities of tutors, translators, and interpreters would be recorded here. Department chairpersons who teach for any portion of time are included here. Tuition/transfer fees paid to other LEAs would be included here.

Support Services Expenditures – Support services expenditures provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objective of instruction, community services and enterprise programs, rather than as entitles within them.

Operation of Non-Instructional Services Expenditures – Activities concerned with providing non-instructional services to students, staff, and the community.

Facilities Acquisition and Construction Services Expenditures – Consist of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvement to sites.

Other Outlays Expenditures – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Outlays. These include debt service payments (principal and interest).

Other Uses Expenditures – This includes scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditures for self-funded employee benefit programs administered either by the District or a third party administrator.

Repayment Expenditures – Repayment expenditures represent checks/warrants issued to outside agencies for refund or restricted revenue previously received for overpayments, non-qualified expenditures, and other refunds to be repaid from District funds.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

Summary of Significant Accounting Policies (continued)

Interfund Transactions – Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers.

Budgetary Information

Under current Oklahoma Statutes, a formal Estimate of Needs (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 for expenditures and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories. The annual Estimate of Needs, when approved by the Board and subsequently filed with the County Clerk and approved by the County Excise Board, becomes the legal budget. Supplemental appropriations, if required, were made during the year and are reflected on the budget vs. actual presentations shown included in supporting schedules.

2. Deposit Categories of Credit Risk

Collateral is required for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance. The District's investment policies are governed by state statute. Permissible investments include:

1. Direct obligations of the United States Government to the payment of which the full faith and credit of the government is pledged.
2. Obligations to the payment of which the full faith and credit of the state is pledged.
3. Certificates of deposits of banks when such certificates of deposits are secured by acceptable collateral as in the deposit of other public monies.
4. Savings accounts or savings certificates of savings and loan associations to the extent that such accounts or certificates are fully insured by the Federal Savings and Loan Insurance Corporation.
5. Repurchase agreements that have underlying collateral consisting of those items specified in paragraphs 1 and 2 of this section including obligations of the United States, its agencies and instrumentalities, and where collateral has been deposited with a trustee of custodian bank in an irrevocable trust or escrow account established for such purposes.
6. County, municipal or school district direct debt obligations for which an ad valorem tax may be levied or bond and revenue anticipation notes, money judgments against such county, municipality or school district ordered by a court of record or bonds or bond and revenue anticipation notes issued by a public trust for which such county, municipality or school district is a beneficiary thereof. All collateral pledged to secure public funds shall be valued at no more than market value.
7. Money market mutual funds regulated by the Securities and Exchange Commission and which investments consist of obligations of the United States, its agencies and instrumentalities, and investments in those items listed above.
8. Warrants, bonds or judgments of the school district.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

Deposit Categories of Credit Risk (continued)

9. Qualified pooled investment programs, the investments of which consist of those items specified above, as well as obligations of the United States agencies and instrumentalities, regardless of the size of the district's budget. To be qualified, a pooled investment program for school funds must be governed through an Interlocal cooperative agreement formed pursuant to Title 70 Section 5-117b, and the program must competitively select its investment advisors and other professionals. Any pooled investment program must be approved by the Board of Education.

The District's investment policy instructs the treasurer to place primary emphasis on safety and liquidity in the investment of funds. All investments shall be designed to maximize yield with the class of investment instrument, consistent with the safety of the funds invested.

Custodial Credit Risk:

Deposits and Investments - The District's demand deposits are required by law to be collateralized by the amount that is not federally insured.

Securities pledged as collateral are held by a third party or Federal Reserve Bank. Joint custody safekeeping receipts are held in the name of the depositing institution but are pledged to the District. The security cannot be released, substituted, or sold without the School Treasurer's approval and release of the security.

Certificates of deposit are collateralized at least by the amount not federally insured. As of June 30, 2025, the District had no deposits exposed to custodial credit risk.

Interest Rate Risk:

Investments are made based upon prevailing market conditions at the time of the transaction with the intent to hold the instrument until maturity. However, the District has no formal written policy addressing interest rate risk.

Credit Risk:

The District has no formal written policy addressing credit risk.

At June 30, 2025, the District has no investments.

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 includes bonds payable and capital leases payable. Debt service requirements for bonds are payable solely from fund balance and future revenues of the debt service fund. Capital leases are paid from the District's general and capital projects fund.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

General Long-Term Debt (continued)

A brief description of the outstanding general obligation bond issues at June 30, 2025, is set forth below:

		<u>Amount Outstanding</u>
School District No. 1-40 Building Bonds, Series 2025, original issue \$3,065,000.00, interest rate of 4.300%, first and only installment of \$3,065,000.00 due on May 1, 2027.	\$	3,065,000.00
School District No. 1-40 Building Bonds, Series 2024, original issue \$5,000,000.00, interest rate of 5.500%, first and only installment of \$5,000,000.00 due on May 1, 2026.		5,000,000.00
Total Bonds Outstanding	\$	8,065,000.00

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

Year ending June 30,		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2026	\$	5,000,000.00	\$	406,795.00	\$	5,406,795.00
2027		3,065,000.00		131,795.00		3,196,795.00
Total	\$	8,065,000.00	\$	538,590.00	\$	8,603,590.00

Interest expense incurred on general obligation bonds during the current year totaled \$424,350.00.

Lease-Purchase Financing Arrangement with Public Trust

On August 1, 2017, the District entered into a lease-purchase financing arrangement with the Cleveland County Educational Trust Authority (the "Trust") to finance the acquisition, construction, and improvement of certain District building facilities. The total principal amount of the financing was \$28,605,000.

Under the terms of the arrangement, the District entered into a ground lease agreement with the Trust, conveying a leasehold interest in certain District-owned land to the Trust for nominal consideration. This Ground lease provided the Trust with sufficient legal interest in the property to permit the Trust to finance and construct improvements to the facilities.

The Trust financed the project through the issuance of revenue bonds, proceeds of which were used to fund the construction and improvement of the District's facilities. Upon completion of the improvements, the Trust leased the land and improved facilities back to the District under a lease-purchase agreement. The lease-purchase agreement requires the District to make periodic rental payments sufficient to cover the Trust's debt service requirements. At the conclusion of the lease term and upon satisfaction of all required payments, title to the improved facilities reverts to the District.

The District's obligations under the lease-purchase agreement are subject to annual appropriation and do not constitute a general obligation indebtedness of the District within the meaning of the Oklahoma Constitution. However, the District has previously obtained voter approval for the issuance of general obligation bonds in multiple series. The timing and amounts of these bond issuances were structured to coincide with the District's lease-purchase payment requirements, and the proceeds of such bond issues have been used to satisfy the District's lease-purchase payment requirements, and the proceeds of such bond issues have been used to satisfy the District's lease-purchase obligations as they become due.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

Lease-Purchase Financing Arrangement with Public Trust (continued)

Although the Trust’s revenue bonds are not direct obligations of the District, the District is considered the primary beneficiary of the financing arrangement, as the proceeds were used exclusively for District facilities and the District is responsible for making lease-purchase payments sufficient to retire the Trust’s debt. Accordingly the lease-purchase obligation is reported as a long-term liability in the District’s government-wide financial statements.

The combined schedule of semi-annual rent payments and acquisition payments due to the Cleveland County Educational Facilities Authority are as follows:

		Principal 2017 Issue
2026	\$	2,829,204.50
2027		3,113,295.00
2028		3,202,332.00
2029		3,291,369.00
2030		3,385,352.50
2031-2032		4,844,570.00
Total	\$	24,150,405.50

In addition to the lease-purchase financing arrangement with a public trust, the District has entered into other lease-purchase agreements, including a lease-purchase agreement for the purpose of financing an energy conservation project. The agreement provides for the acquisition and installation of energy-efficient equipment and related improvements to District facilities.

The lease-purchase agreement extends through fiscal year 2032-33 and is subject to annual ratification by the District’s governing board. The agreement includes a schedule of minimum lease payments and an option-to-purchase price schedule. One minimum lease payment is due beginning fiscal year 2025, with additional payments due quarterly thereafter through February 4, 2033.

Under the terms of the agreement, the District is required to make quarterly lease payments equal to the greater of (a) the stated minimum lease payment or (b) 80 percent of the verified energy savings and rebates generated by the project during the applicable period. Energy savings are determined in accordance with the measurement and verification provisions specified in the lease agreement.

The District’s obligations under the lease-purchase agreement are subject to annual appropriation and do not constitute a general obligation indebtedness of the District within the meaning of the Oklahoma Constitution. Upon satisfaction of all required payments and the exercise of the purchase option, ownership of the energy conservation equipment and related improvements will vest in the District.

The following is a schedule of future fiscal years payments for the conservation project and copy machine equipment:

		Payments
2026	\$	112,052.70
2027		113,574.46
2028		115,188.30
2029		86,899.76
2030		86,899.76
2031-2033		238,974.26
Total	\$	753,589.24

The above leases contain a clause that gives the District the ability to terminate the lease agreements at the end of each fiscal year. The District has recorded the liability for future lease payments in the General Long Term Debt Account Group.

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

General Long-Term Debt (continued)

The following schedule presents the changes in General Long-Term Debt for fiscal year 2024-2025.

	<u>Bonds Payable</u>	<u>Lease Payable</u>	<u>Total Payable</u>
Balance, July 1, 2024	\$ 7,900,000.00	\$ 27,199,353.67	\$ 35,099,353.67
Additions	3,065,000.00	695,198.00	3,760,198.00
Retirements	<u>2,900,000.00</u>	<u>2,990,556.93</u>	<u>5,890,556.93</u>
Balance, June 30, 2025	<u>\$ 8,065,000.00</u>	<u>\$ 24,903,994.74</u>	<u>\$ 32,968,994.74</u>

4. Employee Retirement System

Description of Plan

The District participates in the state-administered Oklahoma Teachers' Retirement System, which is a cost sharing, multiple-employer defined benefit public employee retirement system (PERS), which is administered by the Board of Trustees of the Oklahoma Teachers' Retirement System (the "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 the Oklahoma Statutes establishes benefit provisions and may be amended only through legislative action.

The Oklahoma Teachers' Retirement System Issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53624, Oklahoma District, OK 73152 or by calling 405-521- 2387.

Basis of Accounting

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.

Funding Policy

The District, the State of Oklahoma, and the participating employees make contributions. The contribution rates for the District and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.0% 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 14.0% of applicable compensation. Contributions received by the System from the State of Oklahoma are from 3.54% of its revenues from sales tax use taxes, corporate income taxes and individual income taxes. The District contributed 9.5% and the State of Oklahoma plus the federal contribution contributed the remaining 4.5% during this year. The District is allowed by the Oklahoma Teachers' Retirement System to make the required contributions on behalf of the participating members. The school is required to pay 16.5% for any compensated retired teachers already receiving retirement benefits.

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

Annual Pension Cost

The District's total contributions for 2025, 2024, and 2023 were \$2,817,154.10, \$2,751,039.35, and \$1,682,488.95, respectively. The District's total payroll for fiscal year 2024-2025 amounted to \$18,229,079.85.

GASB Statement 68 became effective for fiscal years beginning after June 15, 2014, and significantly changes pension accounting and financial reporting for governmental employers who participate in a pension plan, such as the System, and who prepare published financial statements on an accrual basis using Generally Accepted Accounting Principles. Since the District does not prepare and present their financial statements on an accrual basis, the net pension amount is not required to be presented on the audited financial statements.

5. Litigation

The District is contingently liable for lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would require appropriation of revenues yet to be realized, and would not materially affect the financial position of the District at June 30, 2025.

6. Related Entities

The following entities are separately constituted and, accordingly, their financial position and results of operations have not been presented in the accompanying financial statements. Officers are not appointed by the school board. The school board is not responsible for approving budgets, contracts, key personnel, fiscal matters, or day-to-day operations of the booster club.

Noble Ag Boosters

7. Risk Management

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

The School also participates in a risk pool for Workers' Compensation coverage in which there is transfer or pooling of risks among the participants of that pool. In accordance with GASB No. 10, the School reports the required contribution to the pool, net of refunds, as insurance expense. The risk pool is the Oklahoma School Assurance Group (OSAG), an organization formed for the purpose of providing workers' compensation coverage to participating schools in the State of Oklahoma. In that capacity, OSAG is responsible for providing loss control services and certain fiscal activities, including obtaining contract arrangements for the underwriting, excess insurance agreements, claims processing, and legal defense for any and all claims submitted to them during the plan year. As a member of OSAG, the District is required to pay fees set by OSAG according to an established payment schedule. A portion of the fees paid by the District goes into a loss fund for the District. The fee for the loss fund is calculated by projecting losses based on the schools losses for the last five years. OSAG provides coverage in excess of the Loss Fund, so the District's liability for claim loss is limited to the balance of the loss fund. If the District does not use their loss fund for three years, it is returned to them with no interest.

8. Surety Bonds

The District has a Public School System Faithful Performance Blanket Position Bond with CNA Surety. The bond number is 68610529, which covers the encumbrance clerk, minute clerk, activity fund custodian of schools and 15 other individuals for \$50,000.00 and is for the term of June 30, 2024, to June 30, 2025.

The treasurer is bonded by Old Republic Surety Company; bond number W150243431, for the penal sum of \$100,000.00 for a term of July 1, 2024 to July 1, 2025.

The superintendent is bonded by Old Republic Surety Company; bond number W150230916, for the penal sum of \$100,000.00 for a term of July 1, 2024 to July 1, 2025.

The assistant superintendent is bonded by Old Republic Surety Company; bond number W150390849, for the penal sum of \$100,000.00 for a term of November 3, 2024, to November 3, 2025 and November 3, 2025 to November 3, 2026.

The encumbrance clerk is bonded by Old Republic Surety Company; bond number LPO2022934, for the penal sum of \$100,000.00 for a term of July 1, 2024, to July 1, 2025.

SUPPLEMENTARY INFORMATION

NOBLE SCHOOL DISTRICT NO. 1-40
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 SPECIAL REVENUE FUND - REGULATORY BASIS
 JUNE 30, 2025

	Building Fund
\$ 4,702,967.04	
-	
\$ 4,702,967.04	

ASSETS:

Cash
 Investments

Total assets

LIABILITIES AND FUND BALANCES:

Liabilities:

Outstanding warrants
 Encumbrances

Total liabilities

Fund balances:

Cash fund balances
 Total fund balances

Total liabilities and fund balances

	\$ 712,585.99
	-
	\$ 712,585.99
	\$ 3,990,381.05
	\$ 3,990,381.05
	\$ 4,702,967.04

NOBLE SCHOOL DISTRICT NO. 1-40
COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	Building Fund
Revenues collected:	
Local sources	\$ 4,012,114.48
Intermediate sources	-
State sources	964,908.14
Federal sources	-
Total revenue collected	\$ 4,977,022.62
Expenditures paid:	
Instruction	-
Support services	3,321,219.90
Non-instructional services	-
Capital outlay	69,729.50
Other outlays	-
Other uses	-
Repayments	-
Debt service:	
Principal retirement	-
Interest	-
Total expenditures paid	\$ 3,390,949.40
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	\$ 1,586,073.22
Adjustments to prior year encumbrances	\$ -
Other financing sources (uses):	
Operating transfers in/(out)	-
Bank charges	-
Total other financing sources (uses)	\$ -
Excess of revenues collected over (under) expenditures and other financing sources (uses)	\$ 1,586,073.22
Fund balances, beginning of year	\$ 2,404,307.83
Fund balances, end of year	\$ 3,990,381.05

NOBLE SCHOOL DISTRICT NO. 1-40
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 CAPITAL PROJECT FUND - REGULATORY BASIS
 JUNE 30, 2025

	<u>Bond Fund</u>
<u>ASSETS</u>	
Assets:	
Cash	\$ 5,260,565.71
Investments	-
Total assets	\$ 5,260,565.71
<u>LIABILITIES AND FUND BALANCES</u>	
Liabilities:	
Outstanding warrants	\$ 1,500.00
Encumbrances	-
Total liabilities	\$ 1,500.00
Fund balances:	
Designated for capital projects	\$ 5,259,065.71
Undesignated	-
Total fund balances	\$ 5,259,065.71
Total liabilities and fund balances	\$ 5,260,565.71

**NOBLE SCHOOL DISTRICT NO. 1-40
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECT FUND - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025**

	Bond Fund
Revenues collected:	
Local sources	-
Intermediate sources	-
State sources	-
Federal sources	-
Total revenues collected	-
Expenditures paid:	
Instruction	-
Support services	35,150.00
Non-instructional services	-
Capital outlays	-
Other outlays	-
Repayment	-
Debt service:	
Principal retirement	2,945,114.00
Interest	-
Total expenditures paid	2,980,264.00
Excess of revenues collected over (under) expenditures	\$ (2,980,264.00)
Adjustments to prior year encumbrances	-
Other financing sources (uses):	
Bond sale proceeds	3,065,000.00
Operating transfers in/(out)	-
Bank charges	-
Total other financing sources (uses)	3,065,000.00
Excess of revenues collected over (under) expenditures and other financing sources (uses)	\$ 84,736.00
Fund balances, beginning of year	5,174,329.71
Fund balances, end of year	5,259,065.71

NOBLE SCHOOL DISTRICT NO. 1-40
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 FIDUCIARY FUND - REGULATORY BASIS
 JUNE 30, 2025

		<u>Agency fund</u>
		<u>Activity Fund</u>
<u>ASSETS:</u>		
Cash	\$ 947,782.12	
Investments	-	
Total assets	\$ 947,782.12	
<u>LIABILITIES AND FUND BALANCES:</u>		
Liabilities:		
Outstanding warrants	\$ 63,520.85	
Encumbrances	-	
Total liabilities	\$ 63,520.85	
Fund balance:		
Cash fund balance	\$ 884,261.27	
Total fund balance	\$ 884,261.27	
Total liabilities and fund balances	\$ 947,782.12	

**NOBLE SCHOOL DISTRICT NO. 1-40
BUDGETARY COMPARISON SCHEDULE - REGULATORY BASIS
BUILDING FUND
FOR THE YEAR ENDED JUNE 30, 2025**

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues collected:				
Local sources	\$ 602,185.08	\$ 3,226,551.13	\$ 4,012,114.48	\$ 785,563.35
Intermediate sources	-	-	-	-
State sources	-	-	964,908.14	964,908.14
Federal sources	-	-	-	-
Total revenues collected	\$ 602,185.08	\$ 3,226,551.13	\$ 4,977,022.62	\$ 1,750,471.49
Expenditures paid:				
Instruction	-	-	-	-
Support services	3,006,492.91	3,006,492.91	3,321,219.90	(314,726.99)
Non-instructional services	-	-	-	-
Capital outlay	-	2,624,366.05	69,729.50	2,554,636.55
Other Outlays	-	-	-	-
Other Uses	-	-	-	-
Repayment	-	-	-	-
Total expenditures	\$ 3,006,492.91	\$ 5,630,858.96	\$ 3,390,949.40	\$ 2,239,909.56
Excess of revenues collected over (under) expenditures paid before adjustments to prior year encumbrances	\$ (2,404,307.83)	\$ (2,404,307.83)	\$ 1,586,073.22	\$ 3,990,381.05
Adjustments to prior year encumbrances	\$ -	\$ -	\$ -	\$ -
Other financing sources (uses):				
Operating transfers in/out	-	-	-	-
Bank charges	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -
Excess of revenues collected over (under) expenditures paid and other financing sources (uses)	\$ (2,404,307.83)	\$ (2,404,307.83)	\$ 1,586,073.22	\$ 3,990,381.05
Fund balances, beginning of year	\$ 2,404,307.83	\$ 2,404,307.83	\$ 2,404,307.83	\$ -
Fund balance, end of year	\$ -	\$ -	\$ 3,990,381.05	\$ 3,990,381.05

NOBLE SCHOOL DISTRICT NO. I-40
SCHEDULE OF FEDERAL AWARDS EXPENDED
FOR THE YEAR ENDED JUNE 30, 2025

Federal Assistance Listing Number	Grantor's Number	Balance at July 1, 2024	Receipts	Transfers In/Out	Expenditures	Balance at June 30, 2025
U.S. Department of Agriculture Passed-through Oklahoma State Department of Agriculture Local Food for Schools Program Sub Total Passed-Through the Oklahoma State Dept of Ag	N/A	\$ - \$ -	\$ 48,335.00 \$ 48,335.00	- -	\$ 48,335.00 \$ 48,335.00	\$ - \$ -
Passed-Through State Department of Education: * Child Nutrition Cluster Non-Cash Assistance (Commodities): National School Lunch Program Non-Cash Assistance Subtotal	N/A	\$ - \$ -	\$ 115,517.55 \$ 115,517.55	- -	\$ 115,517.55 \$ 115,517.55	\$ - \$ -
Cash Assistance: National School Lunch Program School Breakfast Summer Food Service Programs Commodity Credit Corporation, Supply Chain Assistance Cash Assistance Subtotal Child Nutrition Cluster Subtotal	N/A	\$ 8,529.55 12,668.59 155,441.00 1,491.89 178,131.03 178,131.03	\$ 1,019,599.60 340,358.06 13,775.80 - 1,373,733.46 1,489,251.01	- - - - - -	\$ 1,005,488.96 341,004.14 - 1,310.95 1,347,804.05 1,463,321.60	\$ 22,640.19 12,022.51 169,216.80 180.94 204,060.44 204,060.44
P-EBT Local Admin Funds Emergency Operational Cost Reim. Child & Adult Care Food Progr Child & Adult Care Food Program Child Nutrition Subtotal Subtotal Passed Through the Child Nutrition:	N/A N/A N/A	\$ 6,198.00 34,960.19 251,792.22 292,950.41 471,081.44	\$ - - - - 1,537,586.01	- - - - -	\$ 6,198.00 26,960.19 44,358.03 77,516.22 1,589,172.82	\$ - 8,000.00 207,434.19 215,494.19 419,494.63
U.S. Department of Health & Human Services Passed-through Oklahoma Health Care Authority: Medicaid Cluster Medicaid Federal Match Medicaid Assistance Program Subtotal Passed-Through OHCA-Medicaid Cluster	N/A N/A	\$ (23,718.89) 249,117.95 225,399.06	\$ 15,081.33 55,033.66 70,114.99	- - -	\$ 23,209.85 25,965.69 49,175.54	\$ (31,847.41) 278,185.92 246,338.51
Passed-through State Department of Health & Human Services: OJT Subtotal Passed-Through OK Dept. of Health & Human Serv.	N/A	\$ - -	\$ 9,116.88 9,116.88	- -	\$ 8,689.13 8,689.13	\$ 427.75 427.75
Passed-through Oklahoma State Regents for Higher Education: GEAR UP Subtotal Passed-Through OK State Regents for Higher Education Other Federal Assistance Subtotal:	N/A	\$ - -	\$ 24,758.00 24,758.00 103,989.87	- - -	\$ 23,465.69 23,465.69 81,330.36	\$ 1,292.31 1,292.31 248,058.57
TOTAL FEDERAL ASSISTANCE		\$ (452,874.28)	\$ 4,126,245.08	\$ -	\$ 3,866,972.96	\$ (193,602.16)

* Major program
The accompanying notes are an integral part of this schedule

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

A. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the school under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of The Oklahoma State Department of Education. Because the Schedule presents only a selected portion of the operations of the school, it is not intended and does not present the financial position, changes in net assets, or cash flows of the school.

B. Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements except for non-monetary assistance noted in Note C. The School has elected not to use the 10% de minimis indirect cost rate. None of the federal programs include any loan programs.

C. Non-Monetary Assistance

Non-monetary assistance is reported in the Schedule at the value determined by the Oklahoma Department of Human Services (OKDHS) Food Distribution Programs (FDP) Unit, specifically through their Commodity Distribution Unit (CDU). This unit calculates the dollar value of non-bonus commodities using a formula based on USDA provided assistance rates and prior year meal participation data.

D. Pass-Through Grant Numbers

The majority of federal programs administered by the Oklahoma State Department of Education and passed through to the District are not assigned specific grantors or pass-through identifying numbers. Accordingly, the District has reported NA in the pass-through grant number column on the Schedule of Expenditures of Federal Awards for those programs. This presentation is consistent with information made available by the pass-through entity and with federal reporting guidance.

NOBLE SCHOOL DISTRICT NO. 1-40
SCHOOL ACTIVITY FUND
RECEIPTS, TRANSFERS, DISBURSEMENTS AND SUB-ACCOUNT BALANCES
FOR THE YEAR ENDED JUNE 30, 2025

Activities	Balance 7-1-24	Deposited	Net Transfers/ Adjustments	Disbursed	Balance 6-30-25
Central Office	\$ 105,509.20	\$ 211,402.19	\$ 9,550.22	\$ 54,208.69	\$ 272,252.92
Kid Elementary	19,949.65	29,774.60	-	29,784.03	19,940.22
Pioneer Elementary	33,728.14	63,697.57	(2.00)	65,851.36	31,572.35
Hubbard Elementary	48,688.99	53,190.64	824.39	70,533.66	32,170.36
Curtis Inge Middle School	72,182.32	105,042.16	(869.00)	126,134.54	50,220.94
High School	201,149.51	492,984.67	2,884.23	497,284.98	199,733.43
Athletics	252,466.88	656,218.85	7,544.71	637,859.39	278,371.05
Total Activities	\$ 733,674.69	\$ 1,612,310.68	\$ 19,932.55	\$ 1,481,656.65	\$ 884,261.27

REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Patten & Odom, CPAs, PLLC

2101 N. Willow Ave.
Broken Arrow, OK 74012
Phone Number 918.250.8838
FAX Number 918.250.9853

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

The Honorable Board of Education
Noble School District No. I-40
Cleveland County, Oklahoma

We have audited, 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, the accompanying fund type and account group financial statements-regulatory basis, within the combined financial statements of Noble School District No. I-40, Cleveland County, Oklahoma (District), as listed in the Table of Contents, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated February 17, 2026, which was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Government Accounting Standards Board. However, our report was qualified for the omission of the general fixed asset account group with respect to the presentation of financial statements on the regulatory basis of accounting authorized by the Oklahoma State Board of Education.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

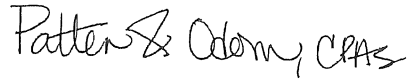
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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.

A handwritten signature in black ink that reads "Patten & Odom, CPAs". The signature is written in a cursive, flowing style.

Patten & Odom, CPAs, PLLC
Broken Arrow, Oklahoma
February 17, 2026

Patten & Odom, CPAs, PLLC

2101 N. Willow Ave.
Broken Arrow, OK 74012
Phone Number 918.250.8838
FAX Number 918.250.9853

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

February 17, 2026

The Honorable Board of Education
Noble School District No. I-40
Cleveland County, Oklahoma

Opinion of Each Major Federal Program

We have audited Noble School District No. I-40, Cleveland County, Oklahoma (District's) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (*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, 2025. 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 our opinion, Noble School District No. I-40, Cleveland 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, 2025.

Basis of Opinion on Each Major Federal Program

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

We are required to be independent of Noble School District No. I-40, Cleveland County, Oklahoma and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Noble School District I-40, Cleveland 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 Noble School District No. I-40, Cleveland County, Oklahoma's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Noble School District No. I-40, Cleveland County, Oklahoma's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than 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 Noble School District No. I-40, Cleveland 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 Noble School District No. I-40, Cleveland County, Oklahoma's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Noble School District No. I-40, Cleveland 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 Noble District No. I-40, Cleveland County, Oklahoma's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Patten & Odom, CPAs

Patten & Odom, CPAs, PLLC
Broken Arrow, Oklahoma
February 17, 2026

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an adverse opinion on the combined financial statements in conformity with accounting principles generally accepted in the United States of America and a qualified opinion for the omission of the general fixed asset account group on the combined financial statements in conformity with a regulatory basis of accounting prescribed by the Oklahoma Department of Education.
2. There were no audit findings reported of deficiencies in internal control, which the auditor considers to be "significant deficiencies" as defined in Generally Accepted Auditing Standards.
3. No instances of noncompliance material to the financial statements of Noble School District, which are required to be reported in accordance with Government Auditing Standards were disclosed during the audit.
4. There were no audit findings reported of deficiencies in internal control over major programs, which the auditor considers to be "significant deficiencies" as defined by Generally Accepted Auditing Standards.
5. The auditor's report on compliance for the major federal award programs for Noble School District expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to major federal award programs for Noble School District that are required to be reported under 2 CFR 200.51b.
7. The programs tested as major programs included: ARP ESSER III – Science of Reading & ESSER III, AMERICAN RESCUE PLAN (ALN 84.425U); Child Nutrition Cluster (ALN 10.555, 10.553, & 10.559).
8. A threshold for distinguishing Types A and B programs was \$750,000.00.
9. Noble School District did not qualify as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

1. No matters were reported.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

1. No matters were reported.

**NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
SUMMARY OF PRIOR AUDIT FINDINGS
JULY 1, 2024 TO JUNE 30, 2025**

The summary of prior audit findings is required to report the status of all audit findings reported in the prior audit's schedule of findings and questioned costs relative to federal awards.

The school district had no prior year audit findings relative to federal award programs.

**NOBLE SCHOOL DISTRICT NO. I-40
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF COMMENTS
JULY 1, 2024 TO JUNE 30, 2025**

Based on our tests of accounting records and related procedures, we found nothing to indicate that Noble School District No. I-40 had not complied with significant compliance rules and regulations of the Oklahoma State Department of Education.

Previous Year's Audit Comments

No items in the 2023-2024 audit report have been repeated in this report.


We would like to express our appreciation for the courtesies and cooperation extended to us by school district administrators and employees during the course of this audit.

NOBLE SCHOOL DISTRICT NO. 1-40
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT
JULY 1, 2024 TO JUNE 30, 2025

State of Oklahoma)
County of Tulsa)

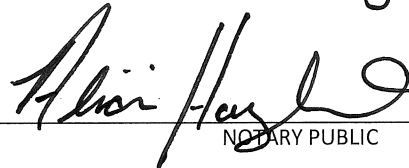
The undersigned auditing firm of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Noble School District for the audit year 2024-2025.

Patten & Odom, CPAs, PLLC
AUDITING FIRM

BY 
AUTHORIZED AGENT

Subscribed and sworn to before me on this

17th day of February, 2026



NOTARY PUBLIC

My commission expires on:

26th day of September, 2027



NOBLE PUBLIC SCHOOLS

Revenue/Expenditure Summary

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
002 Building Funds-Not in Site Budget	(\$50.00)	\$0.00	\$0.00	\$0.00	(\$50.00)	\$0.00	(\$50.00)
012 Site Budgets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)
801 KID-General Supply	\$12,903.75	\$0.00	\$0.00	\$102.28	\$12,801.47	\$2,112.90	\$10,688.57
802 KID-Clearing Account	\$20.00	\$25.00	\$0.00	\$0.00	\$45.00	\$0.00	\$45.00
804 KID-Kindergarten	\$1,090.88	\$0.00	\$0.00	\$0.00	\$1,090.88	\$0.00	\$1,090.88
806 KID-T-Shirt Account	\$129.14	\$0.00	\$0.00	\$0.00	\$129.14	\$0.00	\$129.14
807 KID-Picture Account	\$3,335.55	\$0.00	\$0.00	\$0.00	\$3,335.55	\$0.00	\$3,335.55
808 KID-Book Fair Account	\$2,183.88	\$500.00	\$0.00	\$1,103.71	\$1,580.17	\$538.23	\$1,041.94
810 KID-Field Trip Account	\$1,845.26	\$0.00	\$0.00	\$0.00	\$1,845.26	\$0.00	\$1,845.26
812 KID-Counselor	\$446.89	\$0.00	\$0.00	\$196.49	\$250.40	\$0.00	\$250.40
813 KID-Transitional First	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
814 KID-Pre-K	\$2,107.43	\$0.00	\$0.00	\$0.00	\$2,107.43	\$0.00	\$2,107.43
815 Central Office Activity Account	\$67,705.47	\$2.45	\$0.00	\$2,221.63	\$65,486.29	\$10,771.55	\$54,714.74
816 Activity Fund Interest	\$71,367.62	\$629.85	\$0.00	\$564.07	\$71,433.40	\$1,499.39	\$69,934.01
817 Noble Student Assistance	\$153,346.01	\$0.00	\$0.00	\$1,520.10	\$151,825.91	\$21,356.53	\$130,469.38
818 Technology Activity Account	\$27,189.70	\$250.00	\$0.00	\$0.00	\$27,439.70	\$0.00	\$27,439.70
819 KID-P.E.	\$636.08	\$0.00	\$0.00	\$93.28	\$542.80	\$0.00	\$542.80
820 JKH-General Supply	\$12,224.16	\$147.00	\$0.00	\$1,118.40	\$11,252.76	\$4,097.84	\$7,154.92
822 JKH-T-Shirts/Shout/Festival	\$2,088.64	\$0.00	\$0.00	\$0.00	\$2,088.64	\$0.00	\$2,088.64
823 JKH-Library Account	\$2,045.54	\$25.00	\$0.00	\$1,706.45	\$364.09	\$0.00	\$364.09
824 JKH-2nd Grade	\$984.16	\$0.00	\$0.00	\$0.00	\$984.16	\$0.00	\$984.16
825 JKH-3rd Grade	\$1,669.94	\$0.00	\$0.00	\$0.00	\$1,669.94	\$0.00	\$1,669.94
826 JKH-Adopt A Child	\$3,414.69	\$0.00	\$0.00	\$0.00	\$3,414.69	\$507.07	\$2,907.62
827 JKH-1st Grade	\$3,284.98	\$0.00	\$0.00	\$0.00	\$3,284.98	\$250.00	\$3,034.98
828 JKH-Steam	\$1,301.27	\$800.00	\$0.00	\$0.00	\$2,101.27	\$0.00	\$2,101.27
829 JKH-Physical Education	\$6,488.48	\$0.00	\$0.00	\$0.00	\$6,488.48	\$0.00	\$6,488.48
830 PI-General Supply	\$29,677.63	\$1,737.83	\$0.00	\$1,850.81	\$29,564.65	\$4,312.55	\$25,252.10
831 PI-Clearing Account	\$256.00	\$0.00	\$0.00	\$0.00	\$256.00	\$0.00	\$256.00
833 PI-4th Grade	\$2,715.27	\$0.00	\$0.00	\$0.00	\$2,715.27	\$0.00	\$2,715.27
834 PI-5th Grade	\$1,655.45	\$0.00	\$0.00	\$0.00	\$1,655.45	\$96.34	\$1,559.11
835 PI-Run Club	\$1,859.77	\$915.00	\$0.00	\$0.00	\$2,774.77	\$0.00	\$2,774.77
836 PI-Music Account	\$352.46	\$187.00	\$0.00	\$22.99	\$516.47	\$50.00	\$466.47
839 PI-Sci-Pi	\$1,292.13	\$0.00	\$0.00	\$0.00	\$1,292.13	\$0.00	\$1,292.13
842 PI-Library	\$481.29	\$0.00	\$0.00	\$121.53	\$359.76	\$116.22	\$243.54
845 MS-General Supply	\$18,145.35	\$12,015.38	\$0.00	\$6,952.59	\$23,208.14	\$13,315.27	\$9,892.87
846 MS-Clearing Account	\$1.62	\$1.14	\$0.00	\$0.00	\$2.76	\$0.00	\$2.76
847 MS-Food Pantry	\$118.30	\$0.00	\$0.00	\$0.00	\$118.30	\$0.00	\$118.30
849 MS-Student Council	\$16,129.09	\$4,612.00	\$0.00	\$1,103.36	\$19,637.73	\$4,306.23	\$15,331.50
850 MS-Home Ec Account	\$1,492.93	\$0.00	\$0.00	\$38.95	\$1,453.98	\$0.00	\$1,453.98
851 MS-ELA, Languages, World Cultures	\$156.24	\$0.00	\$0.00	\$0.00	\$156.24	\$0.00	\$156.24
852 MS-Art	\$661.20	\$0.00	\$0.00	\$0.00	\$661.20	\$0.00	\$661.20
856 MS-Vocal Music	\$4,896.79	\$0.00	\$0.00	\$0.00	\$4,896.79	\$271.04	\$4,625.75
857 MS-Honor Society	\$4,360.49	\$0.00	\$0.00	\$0.00	\$4,360.49	\$2,073.93	\$2,286.56
861 MS-Reading	\$6.59	\$0.00	\$0.00	\$0.00	\$6.59	\$0.00	\$6.59
862 MS-Esports & Computer Science	\$4,828.51	\$0.00	\$0.00	\$0.00	\$4,828.51	\$108.00	\$4,720.51
864 MS-Science	\$2,898.39	\$0.00	\$0.00	\$0.00	\$2,898.39	\$0.00	\$2,898.39
867 MS-Theatre	\$3,484.20	\$0.00	\$0.00	\$0.00	\$3,484.20	\$876.75	\$2,607.45
869 MS-Poetry Animal Club	\$15.58	\$0.00	\$0.00	\$0.00	\$15.58	\$0.00	\$15.58
870 Athletics General Supply	\$122,872.42	\$15,830.50	\$0.00	\$26,542.06	\$112,160.86	\$22,608.26	\$89,552.60
871 HS Girls Golf	\$2,370.14	\$1,215.00	\$0.00	\$0.00	\$3,585.14	\$453.05	\$3,132.09
872 HS Baseball	\$1,596.65	\$10,585.50	\$0.00	\$838.59	\$11,343.56	\$2,131.52	\$9,212.04
873 HS Boys Basketball	\$9,675.43	\$1,988.25	\$0.00	\$1,837.46	\$9,826.22	\$3,370.46	\$6,455.76
874 HS Powerlifting/Football	\$25,311.32	\$0.00	\$0.00	\$1,678.63	\$23,632.69	\$7,690.00	\$15,942.69
875 HS Fastpitch	\$1,540.13	\$0.00	\$0.00	\$0.00	\$1,540.13	\$0.00	\$1,540.13
876 HS Girls Basketball	\$30,372.92	\$2,613.25	\$0.00	\$4,175.20	\$28,810.97	\$6,422.27	\$22,388.70
877 HS Cross Country	\$4,834.96	\$0.00	\$0.00	\$0.00	\$4,834.96	\$0.00	\$4,834.96
878 HS Wrestling	\$7,817.66	\$2,572.75	\$0.00	\$1,021.93	\$9,368.48	\$3,001.24	\$6,367.24

NOBLE PUBLIC SCHOOLS

Revenue/Expenditure Summary

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
879 HS Girls Soccer	\$15,906.56	\$819.00	\$0.00	\$6,544.80	\$10,180.76	\$7,213.00	\$2,967.76
880 HS Girls Track	\$3,097.39	\$0.00	\$0.00	\$426.08	\$2,671.31	\$1,129.06	\$1,542.25
881 HS Volleyball	\$9,375.22	\$0.00	\$0.00	\$0.00	\$9,375.22	\$5,150.00	\$4,225.22
882 HS Cheer	\$16,116.15	\$1,630.00	\$0.00	\$1,062.18	\$16,683.97	\$3,922.44	\$12,761.53
883 MS Cheer	\$2,377.55	\$0.00	\$0.00	\$0.00	\$2,377.55	\$0.00	\$2,377.55
884 Noble Bear Down Club	\$42,022.75	\$0.00	\$0.00	\$0.00	\$42,022.75	\$9,000.00	\$33,022.75
885 HS Boys Golf	\$66.71	\$0.00	\$0.00	\$0.00	\$66.71	\$0.00	\$66.71
886 Noble Athletic Training	\$144.90	\$0.00	\$0.00	\$0.00	\$144.90	\$0.00	\$144.90
887 Bull Pen Club	\$8,287.21	\$4,956.75	\$0.00	\$2,824.77	\$10,419.19	\$7,000.00	\$3,419.19
888 Softball Booster Club	\$3,588.90	\$0.00	\$0.00	\$0.00	\$3,588.90	\$0.00	\$3,588.90
889 MS Soccer	\$4,432.68	\$0.00	\$0.00	\$0.00	\$4,432.68	\$0.00	\$4,432.68
890 MS Girls Basketball	\$2,433.67	\$0.00	\$0.00	\$103.17	\$2,330.50	\$194.58	\$2,135.92
891 HS Boys Soccer	\$21,898.66	\$10,395.00	\$0.00	\$0.00	\$32,293.66	\$17,183.12	\$15,110.54
892 MS Boys Soccer	\$1,669.56	\$0.00	\$0.00	\$0.00	\$1,669.56	\$0.00	\$1,669.56
893 Athletic Scholarship Fund	\$119.24	\$0.00	\$0.00	\$0.00	\$119.24	\$0.00	\$119.24
895 MS Football	\$2,278.82	\$0.00	\$0.00	\$0.00	\$2,278.82	\$0.00	\$2,278.82
896 MS Track	\$2,159.33	\$10,544.20	\$0.00	\$0.00	\$12,703.53	\$0.00	\$12,703.53
897 MS Volleyball	\$5,593.01	\$0.00	\$0.00	\$79.98	\$5,513.03	\$0.00	\$5,513.03
898 MS Boys Basketball	\$1,713.07	\$0.00	\$0.00	\$0.00	\$1,713.07	\$414.77	\$1,298.30
899 HS Pom Squad	\$7,123.49	\$1,329.56	\$0.00	\$0.00	\$8,453.05	\$2,967.00	\$5,486.05
901 HS-General Supply	\$39,341.00	\$5,901.50	\$0.00	\$2,991.86	\$42,250.64	\$19,573.89	\$22,676.75
902 HS-Clearing Account	\$3,507.41	\$424.66	\$0.00	\$0.00	\$3,932.07	\$0.00	\$3,932.07
904 HS-E-Sports	\$1,383.51	\$0.00	\$0.00	\$908.22	\$475.29	\$91.78	\$383.51
905 HS-Chorus	\$4,488.83	\$492.33	\$0.00	\$551.59	\$4,429.57	\$1,969.24	\$2,460.33
906 HS-BPA	\$440.97	\$0.00	\$0.00	\$0.00	\$440.97	\$0.00	\$440.97
907 HS-DECA	\$1,480.94	\$0.00	\$0.00	\$353.38	\$1,127.56	\$258.00	\$869.56
908 HS-ATAE	\$4,104.70	\$395.00	\$0.00	\$0.00	\$4,499.70	\$0.00	\$4,499.70
909 HS-FCCLA	\$1,509.04	\$377.00	\$0.00	\$801.89	\$1,084.15	\$644.75	\$439.40
910 HS-FFA	\$24,119.66	\$2,837.00	\$0.00	\$7,502.50	\$19,454.16	\$8,574.88	\$10,879.28
911 HS-FCA	\$262.06	\$0.00	\$0.00	\$0.00	\$262.06	\$0.00	\$262.06
912 HS-Class of 2027	\$10,343.46	\$2,195.00	\$0.00	\$2,100.00	\$10,438.46	\$2,717.34	\$7,721.12
913 HS-Class of 2026	\$20,308.38	\$562.80	\$0.00	\$0.00	\$20,871.18	\$0.00	\$20,871.18
915 HS-STEM	\$4,333.86	\$0.00	\$0.00	\$0.00	\$4,333.86	\$0.00	\$4,333.86
916 HS-Foreign Language	\$466.89	\$0.00	\$0.00	\$0.00	\$466.89	\$0.00	\$466.89
917 HS-Library	\$98.55	\$0.00	\$0.00	\$0.00	\$98.55	\$65.00	\$33.55
918 HS-Daily Living Center	\$636.29	\$0.00	\$0.00	\$151.93	\$484.36	\$48.07	\$436.29
919 HS-Art	\$1,367.58	\$0.00	\$0.00	\$0.00	\$1,367.58	\$358.19	\$1,009.39
920 HS-Band	\$21,650.78	\$21,511.00	\$0.00	\$18,660.96	\$24,500.82	\$6,227.26	\$18,273.56
922 HS-Band Touring	\$25,197.16	\$160.00	\$0.00	\$0.00	\$25,357.16	\$3,500.00	\$21,857.16
923 HS-Astronomy Club	\$31.16	\$0.00	\$0.00	\$0.00	\$31.16	\$0.00	\$31.16
925 HS-National Honor Society	\$514.07	\$100.00	\$0.00	\$0.00	\$614.07	\$385.00	\$229.07
926 HS-Science	\$1,518.38	\$0.00	\$0.00	\$0.00	\$1,518.38	\$0.00	\$1,518.38
927 HS-Thespians	\$9,986.27	\$0.00	\$0.00	\$48.58	\$9,937.69	\$1,451.42	\$8,486.27
929 HS-Student Council	\$6,127.44	\$613.48	\$0.00	\$1,568.22	\$5,172.70	\$3,237.00	\$1,935.70
930 HS-Yearbook	\$3,513.07	\$6,265.00	\$0.00	\$0.00	\$9,778.07	\$40.05	\$9,738.02
931 HS-Art II	\$1,896.99	\$0.00	\$0.00	\$0.00	\$1,896.99	\$0.00	\$1,896.99
933 HS-PSAT/AP Test	\$1,213.80	\$290.00	\$0.00	\$0.00	\$1,503.80	\$0.00	\$1,503.80
934 HS-Driver's Ed.	\$4,500.00	\$0.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00
935 HS-German Club	\$635.69	\$455.00	\$0.00	\$408.00	\$682.69	\$0.00	\$682.69
936 HS-Class of 2025	\$4,159.15	\$120.00	\$0.00	\$0.00	\$4,279.15	\$1,500.00	\$2,779.15
938 HS-Teacher Appreciation & Prom	\$28,312.87	\$190.00	\$0.00	\$2,810.00	\$25,692.87	\$2,990.00	\$22,702.87
939 HS-PhySci	\$0.00	\$110.00	\$0.00	\$0.00	\$110.00	\$0.00	\$110.00
943 HS-URSIDAE	\$758.49	\$144.94	\$0.00	\$644.16	\$259.27	\$25.00	\$234.27
944 HS-Scholarship Account	\$54,120.78	\$0.00	\$0.00	\$5,000.00	\$49,120.78	\$1,000.00	\$48,120.78
945 HS-Art Club - Cook	\$1,067.70	\$0.00	\$0.00	\$0.00	\$1,067.70	\$0.00	\$1,067.70
946 HS-James Womack Food Pantry	\$3,214.28	\$1,200.00	\$0.00	\$203.61	\$4,210.67	\$1,669.24	\$2,541.43
948 HS-Prism	\$43.10	\$0.00	\$0.00	\$0.00	\$43.10	\$0.00	\$43.10

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

	Begin Balance	Receipts	Adjusting Entries	Payments	Cash End Balance	Unpaid POs	End Balance
950 HS-Class of 2028	\$5,080.00	\$0.00	\$0.00	\$0.00	\$5,080.00	\$0.00	\$5,080.00
951 HS-Noble Archery	\$584.15	\$0.00	\$0.00	\$0.00	\$584.15	\$0.00	\$584.15
Total	\$1,122,409.76	\$130,672.12	\$0.00	\$110,556.39	\$1,142,525.49	\$223,836.72	\$918,688.77

Balance Sheet

Options: Funds: 11,21,41,36, As Of Date: 2/28/2026

Assets

Cash

11	2024	GENERAL FUND	\$0.00
11	2025	GENERAL FUND	\$6,107.54
11	2026	11-GENERAL FUND	\$859,563.93
21	2025	BUILDING FUND	\$5,087.38
21	2026	21-BUILDING FUND	(\$590,619.61)
36	2025	BOND FUND	\$0.00
36	2026	36-BOND FUND	\$10,228.80
41	2025	SINKING FUND	\$0.00
41	2026	41-SINKING FUND	(\$483.04)
Cash Total			\$289,885.00

Investments

11	2025	GENERAL FUND	\$0.00
11	2026	11-GENERAL FUND	\$8,000,000.00
21	2026	21-BUILDING FUND	\$3,453,935.38
36	2026	36-BOND FUND	\$2,472,346.25
41	2026	41-SINKING FUND	\$6,379,810.32
Investments Total			\$20,306,091.95

Revenue Receivable

11	2025	GENERAL FUND	\$0.00
11	2026	11-GENERAL FUND	(\$25,049,781.43)
21	2026	21-BUILDING FUND	(\$5,158,341.39)
36	2026	36-BOND FUND	(\$5,311,779.55)
41	2026	41-SINKING FUND	(\$6,516,827.28)
Revenue Receivable Total			(\$42,036,729.65)

Assets Total \$21,440,752.70

Liabilities, Reserves and Fund Balance

Outstanding Warrants

11	2025	GENERAL FUND	\$6,107.54
11	2026	11-GENERAL FUND	\$762,711.39
21	2025	BUILDING FUND	\$5,087.38
21	2026	21-BUILDING FUND	\$48,445.44
36	2025	BOND FUND	\$0.00
36	2026	36-BOND FUND	\$0.00
41	2026	41-SINKING FUND	\$0.00
Outstanding Warrants Total			\$822,351.75

Fund Balance

11	2024	GENERAL FUND	\$0.00
11	2025	GENERAL FUND	\$0.00
11	2026	11-GENERAL FUND	(\$16,952,928.89)
21	2025	BUILDING FUND	\$0.00
21	2026	21-BUILDING FUND	(\$2,343,471.06)
36	2025	BOND FUND	\$0.00
36	2026	36-BOND FUND	(\$2,829,204.50)
41	2025	SINKING FUND	\$0.00
41	2026	41-SINKING FUND	(\$137,500.00)
Fund Balance Total			(\$22,263,104.45)

Liabilities, Reserves and Fund Balance Total \$21,440,752.70

RESOLUTION AUTHORIZING ELECTION (“FIRST RESOLUTION”)

Pursuant to notice given under The Open Meeting Act, the Board of Education of Independent School District Number 40 of Cleveland County, State of Oklahoma, met in Regular Session at the Board Room, Administration Building, Noble Public Schools, 111 S. 4th St., Noble, Oklahoma, in said School District on the 9th day of March, 2026, at 5:30 o'clock p.m.

PRESENT:

ABSENT:

Notice of the schedule of regular meetings of the School District for the calendar year 2026 was given in writing, to the County Clerk of Cleveland County, Oklahoma at 7:05 o'clock a.m. on the 27th day of October, 2025, and public notice of this meeting, setting forth the date, time, place and agenda was posted at the entrance of the Administrative Office, in prominent view and open to the public twenty-four (24) hours each day, seven (7) days each week at _____ o'clock _____m. on the _____ day of _____, 20____, being twenty-four (24) hours or more prior to this meeting, excluding Saturdays, Sundays, and State designated legal holidays, all in compliance with the Oklahoma Open Meeting Act (as attached hereto).

(OTHER PROCEEDINGS)

_____ introduced a Resolution which was read in full by the Clerk and upon motion by _____, seconded by _____, was adopted by the following vote:

AYE:

NAY:

and said Resolution was thereupon signed by the President, attested by the Clerk, sealed with the seal of said School District, and is as follows:

RESOLUTION

A resolution authorizing the calling and holding of an election of Independent School District Number 40 of Cleveland County, Oklahoma for the purpose of submitting to the registered, qualified electors thereof the question of the issuance of the bonds of said School District in the sum of Eighty Six Million Two Hundred Sixty Five Thousand Dollars (\$86,265,000).

To be issued in one or more series to provide funds for the purpose of constructing, equipping, repairing and remodeling school buildings, acquiring school furniture, fixtures and equipment and acquiring and improving school sites, and levying and collecting an annual tax in such district for the payment of the interest and principal of said bonds.

WHEREAS, it is deemed advisable by the Board of Education of Independent School District Number 40 of Cleveland County, Oklahoma, to construct, equip, repair and remodel school buildings, acquire school furniture, fixtures and equipment and acquire and improve school sites, and

WHEREAS, there are no funds in the treasury for such purpose and power is granted said Board by Article X, Section 26 of the Oklahoma Constitution and Title 70, Article XV of the Oklahoma Statutes, 2011, and laws supplementary and amendatory thereto, to issue bonds to provide funds for such purpose provided the same be authorized by the registered qualified electors thereof, voting at an election held for that purpose.

Now, therefore, be it resolved by the Board of Education of Independent School District Number 40 of Cleveland County, Oklahoma:

SECTION 1.

That a special election is hereby called in said School District to be held on the 25th day of August, 2026, for the purpose of submitting to the registered qualified electors of such School District the following proposition:

PROPOSITION NO 1

Shall Independent School District Number 40 of Cleveland County, Oklahoma, incur an indebtedness by issuing its bonds in the sum of Eighty Six Million Two Hundred Sixty Five Thousand Dollars (\$86,265,000) to be issued in one or more series to provide funds for the purpose of constructing, equipping, repairing and remodeling school buildings, acquiring school furniture, fixtures and equipment and acquiring and improving school sites, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable property in such District sufficient to pay the interest on such bonds as it falls due and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to bear interest not to exceed the rate of ten (10%) percentum per annum, payable semi-annually and to become due serially within ten (10) years from their date?

SECTION 2.

That such call for said election shall be by proclamation and notice signed by the President or Vice-President and attested by the Clerk or Deputy Clerk setting forth the proposition to be voted upon, the number and location of the polling places, the hours of opening and closing of the polls, the names of the officers who shall conduct said election and the substance of Section 4 hereof, that the ballots shall set forth the proposition to vote upon substantially as set out in Section 1 hereof, and that the returns of said election shall be canvassed and certified to by the County Election Board.

SECTION 3.

That the number and location of the polling places and precinct officers for said election shall be as prescribed by the County Election Board.

SECTION 4.

That the specific projects for which at least eighty-five percent (85%) of the proceeds of the aforesaid Bonds shall be expended and the dollar amounts for each project shall be as follows:

to construct, equip, furnish and/or acquire a 5th and 6th Grade Center	\$42,174,000.00
to construct, equip, furnish and/or acquire a classroom addition at Pioneer Elementary School	\$9,585,000.00
to construct, equip, furnish and/or acquire a classroom addition at Katherine I. Daily Elementary School	\$5,751,000.00
to construct, equip, furnish and/or acquire an Administration Building	\$6,709,500.00
to construct, equip, furnish and/or acquire a Fine Arts Center at the High School	\$9,585,000.00
to construct, equip, and/or acquire parking lots and playground equipment at John K. Hubbard Elementary School	\$1,917,000.00

to construct, equip, furnish and/or acquire Wrestling/Football Locker Rooms at Curtis Inge Middle School	\$3,834,000.00
to construct, equip, furnish and/or acquire Wrestling Locker Rooms at Noble High School	\$1,917,000.00
to acquire and install field turf at the Noble High School Softball and Baseball Fields	\$1,917,000.00
to construct, equip, furnish and/or acquire a Stadium Press Box at Noble High School	\$1,533,600.00
to construct, equip, furnish and/or acquire life safety upgrades to include, but not be limited to: intercoms, alarms and security upgrades	<u>\$1,341,900.00</u>
TOTAL:	<u>\$86,265,000.00</u>

SECTION 5.

That a copy of this Resolution shall be personally delivered to the office of the County Election Board of Cleveland County, State of Oklahoma, at least seventy-five (75) days prior to the date of said election.

ADOPTED AND APPROVED this 9th day of March, 2026.

President, Board of Education

ATTEST:

Clerk, Board of Education

(SEAL)

INFORMATIVE NOTE TO THE COUNTY ELECTION BOARD: The proposition contained in this resolution requires a three-fifths (60%) majority for its passage and approval.

RESOLUTION AUTHORIZING ELECTION (“FIRST RESOLUTION”)

Pursuant to notice given under The Open Meeting Act, the Board of Education of Independent School District Number 40 of Cleveland County, State of Oklahoma, met in Regular Session at the Board Room, Administration Building, Noble Public Schools, 111 S. 4th St., Noble, Oklahoma, in said School District on the 9th day of March, 2026, at 5:30 o'clock p.m.

PRESENT:

ABSENT:

Notice of the schedule of regular meetings of the School District for the calendar year 2026 was given in writing, to the County Clerk of Cleveland County, Oklahoma at 7:05 o'clock a.m. on the 27th day of October, 2025, and public notice of this meeting, setting forth the date, time, place and agenda was posted at the entrance of the Administrative Office, in prominent view and open to the public twenty-four (24) hours each day, seven (7) days each week at [REDACTED] o'clock [REDACTED].m. on the [REDACTED] day of [REDACTED], 20[REDACTED], being twenty-four (24) hours or more prior to this meeting, excluding Saturdays, Sundays, and State designated legal holidays, all in compliance with the Oklahoma Open Meeting Act (as attached hereto).

(OTHER PROCEEDINGS)

_____ introduced a Resolution which was read in full by the Clerk and upon motion by _____, seconded by _____, was adopted by the following vote:

AYE:

NAY:

and said Resolution was thereupon signed by the President, attested by the Clerk, sealed with the seal of said School District, and is as follows:

RESOLUTION

A resolution authorizing the calling and holding of an election of Independent School District Number 40 of Cleveland County, Oklahoma for the purpose of submitting to the registered, qualified electors thereof the question of the issuance of the bonds of said School District in the sum of Three Million Six Hundred Thousand Dollars (\$3,600,000).

To be issued in one or more series to provide funds for the purpose of purchasing transportation equipment, and levying and collecting an annual tax in such district for the payment of the interest and principal of said bonds.

WHEREAS, it is deemed advisable by the Board of Education of Independent School District Number 40 of Cleveland County, Oklahoma, to purchase transportation equipment, and

WHEREAS, there are no funds in the treasury for such purpose and power is granted said Board by Article X, Section 26 of the Oklahoma Constitution and Title 70, Article XV of the Oklahoma Statutes, 2011, and laws supplementary and amendatory thereto, to issue bonds to provide funds for such purpose provided the same be authorized by the registered qualified electors thereof, voting at an election held for that purpose.

Now, therefore, be it resolved by the Board of Education of Independent School District Number 40 of Cleveland County, Oklahoma:

SECTION 1.

That a special election is hereby called in said School District to be held on the 25th day of August, 2026, for the purpose of submitting to the registered qualified electors of such School District the following proposition:

PROPOSITION NO. 2

Shall Independent School District Number 40 of Cleveland County, Oklahoma, incur an indebtedness by issuing its bonds in the sum of Three Million Six Hundred Thousand Dollars (\$3,600,000) to be issued in one or more series to provide funds for the purpose of purchasing transportation equipment, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable property in such District sufficient to pay the interest on such bonds as it falls due and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to bear interest not to exceed the rate of ten (10%) percentum per annum, payable semi-annually and to become due serially within five (5) years from their date?

SECTION 2.

That such call for said election shall be by proclamation and notice signed by the President or Vice-President and attested by the Clerk or Deputy Clerk setting forth the proposition to be voted upon, the number and location of the polling places, the hours of opening and closing of the polls, the names of the officers who shall conduct said election and the substance of Section 4 hereof, that the ballots shall set forth the proposition to vote upon substantially as set out in Section 1 hereof, and that the returns of said election shall be canvassed and certified to by the County Election Board.

SECTION 3.

That the number and location of the polling places and precinct officers for said election shall be as prescribed by the County Election Board.

SECTION 4.

That the specific projects for which at least eighty-five percent (85%) of the proceeds of the aforesaid Bonds shall be expended and the dollar amounts for each project shall be as follows:

to acquire vehicle(s) for pupil transportation from the proceeds of bonds maturing within five (5) years from their date	\$3,600,000.00
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SECTION 5.

That a copy of this Resolution shall be personally delivered to the office of the County Election Board of Cleveland County, State of Oklahoma, at least seventy-five (75) days prior to the date of said election.

ADOPTED AND APPROVED this 9th day of March, 2026.

President, Board of Education

ATTEST:

Clerk, Board of Education

(SEAL)

INFORMATIVE NOTE TO THE COUNTY ELECTION BOARD: The proposition contained in this resolution requires a three-fifths (60%) majority for its passage and approval.



MINUTES February 9, 2026 Regular Meeting

The Board of Education of Independent School District No. 40 of the Cleveland County, State of Oklahoma, met in a Regular Meeting in the Board Room at the Noble Administration Building, 111 S. 4^h St., Noble, Oklahoma, in said school district, Monday, February 9, 2026, at 5:30 PM.

Attendance taken at 5:30 PM.

Mrs. Wendy Barnes: Present
Mr. William Broom: Present
Mr. Leroy Lukinbill: Present
Mr. James Reed: Present
Mr. Randy Sheppard: Present

Also present were Superintendent Frank Solomon, Assistant Superintendent Nathan Gray, and Executive Director Stacy Story.

I. Preliminary Business

I.A. Call to Order

I.B. Establishment of a Quorum

I.C. Pledge of Allegiance

II. Reports

II.A. Class Size Limits

II.B. Activity Fund Report

II.C. District Financial Report

II.D. Resignations/Retirements

III. Public Comment

Comment: None

IV. Consent Agenda

IV.A. Minutes of Regular Board Meeting - January 12, 2026

IV.B. Encumbrances and Change Orders as follows: GF: #788-836 Change Orders: 249-636
BF: #151-157 Change Orders: 9-110 AF: #867-978

IV.C. Payroll Encumbrances

IV.D. New ACT Fund Sub Acct request

IV.E. Noble Public Schools “hours” calendar for 2025-2026 revision

IV.F. 2025-2026 District Calendar revision

IV.G. Noble Public Schools “hours” calendar for 2026-2027 revision

IV.H. 2026-2027 District Calendar revision

IV.I. Trip requests

V. Action Topics

V.A. Discussion and possible vote on Consent Agenda Items A-I as presented.

Motion to approve Consent Agenda Items A-I (Minutes of January 12, 2026, Regular Board Meeting, Encumbrances and Change Orders as follows: GF/CN 25-26: #788-836 \$135,288.33 BF 25-26: #151-157 \$30,075.00 AF 25-26: #867-978 \$74,320.81 Payroll Encumbrances, New ACT Sub Account request, Noble Public Schools “hours” calendar revision for 2025-26, 2025-2026 District Calendar revision, Noble Public Schools “hours” calendar revision for 2026-2027, 2026-2027 District Calendar revision, and trip requests) as presented passed with a motion made by Mr. Randy Sheppard and seconded by Mr. William Broom.



MINUTES February 9, 2026 Regular Meeting

Mrs. Wendy Barnes: Yes
Mr. Randy Sheppard: Yes
Mr. Leroy Lukinbill: Yes
Mr. James Reed: Yes
Mr. William Broom: Yes
Yes: 5 No: 0, Absent: 0

VI. Executive Session

VI.A. Proposed Executive Session to discuss the following business pursuant to 25 O.S. Section 307 (B)(1) of the Oklahoma Open Meeting Act:

VI.A.1. Employments

VI.B. Vote to convene in executive session

Motion to convene in executive session at 5:39pm passed with a motion made by Mrs. Wendy Barnes and seconded by Mr. James Reed.

Mrs. Wendy Barnes: Yes
Mr. Randy Sheppard: Yes
Mr. Leroy Lukinbill: Yes
Mr. James Reed: Yes
Mr. William Broom: Yes
Yes: 5 No: 0, Absent: 0

VI.C. Acknowledgment of Board to return to open session

Comment: Board President Leroy Lukinbill announced the Board's return to open session at 5:51pm.

VII. Action Topics

VII.A. Statement of executive session minutes

The Board of Education convened in executive session in the board room located at 111 South 4th Street, Noble, OK, 73068, at 5:39 p.m., Monday, February 9, 2026, to discuss employments as authorized by 25 O.S. Section 307 (B)(1) of the Oklahoma Open Meeting Act. Board Members present were Leroy Lukinbill, Wendy Barnes, James Reed, Randy Sheppard, and William Broom, as well as Superintendent Frank Solomon and Assistant Superintendent Nathan Gray, and Executive Director Stacy Storey. During the executive session the Board discussed this item and no other items. No action was taken. The Board returned to open session at 5:51p.m., Monday, February 9, 2026.

VII.B. Discussion and possible vote on employments for the 2025-26 school year as presented.

Motion to approve Administration's recommendation of employments for the 2025-26 school year as presented passed with a motion made by Mr. James Reed and seconded by Mr. Randy Sheppard.

Mrs. Wendy Barnes: Yes
Mr. Randy Sheppard: Yes



MINUTES February 9, 2026 Regular Meeting

Mr. Leroy Lukinbill: Yes
Mr. James Reed: Yes
Mr. William Broom: Yes
Yes: 5 No: 0, Absent: 0

VII.C. Discussion and possible vote on employments for the 2026-27 school year as presented.

Motion to approve Administration's recommendation of employments for the 2026-27 school year as presented passed with a motion made by Mr. William Broom and seconded by Mrs. Wendy Barnes.

Mrs. Wendy Barnes: Yes
Mr. Randy Sheppard: Yes
Mr. Leroy Lukinbill: Yes
Mr. James Reed: Yes
Mr. William Broom: Yes
Yes: 5 No: 0, Absent: 0

VIII. Discussion

VIII.A. Discuss the potential for the calling of a bond election on August 25, 2026

Comment: Superintendent Frank Solomon provided handouts to the Board and presented a summary that included potential bond information. Board members posed questions, which the Superintendent addressed.

IX. New Business

Comment: None

X. Superintendent's Reports

Comment: Executive Directory Storey gave an update regarding the Marigold Challenge, informed the Board that the District TOY announcement would be made by March 1, 2026, and stated the NHS Academic Team was going to attend the State Competition.

Assistant Superintendent Gray provided Winter Sports and facility usage updates.

Superintendent Solomon inquired to the Board of calling a special meeting in regard to our current bond, on April 2, 2026 at 5:30pm.

XI. Adjournment

Motion to adjourn at 6:30pm passed with a motion made by Mr. William Broom and seconded by Mrs. Wendy Barnes.

Mrs. Wendy Barnes: Yes
Mr. Randy Sheppard: Yes
Mr. Leroy Lukinbill: Yes
Mr. James Reed: Yes
Mr. William Broom: Yes
Yes: 5 No: 0, Absent: 0



MINUTES February 9, 2026 Regular Meeting

PRESIDENT- Leroy Lukinbill

VICE-PRESIDENT-Wendy Barnes

CLERK-James Reed

DEPUTY CLERK-Randy Sheppard

MEMBER-William Broom

MINUTES CLERK- Dot Terrill

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/6/2026 - 3/6/2026, PO Range: 979 - 9999, Fund(s): 60-SCHOOL ACTIVITY FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
60	979	02/06/2026	62	ARVEST BANK	815 - DOMINO'S PIZZA / TEACHER TRAINING LUNCHEON	231.61
60	980	02/06/2026	62	ARVEST BANK	872 / PCARD - GREGORY'S / TEAM BATS	1,000.00
60	981	02/06/2026	62	ARVEST BANK	870 / PCARD / VOLLEYBALLS	1,267.98
60	982	02/06/2026	62	ARVEST BANK	887 / PCARD - MORLEY AHTLETIC SUPPLY CO. / CHAIRS	273.37
60	983	02/06/2026	10296	Beckett Bailey	891/BECKETTS/UNIFORMS	1,750.00
60	984	02/06/2026	508	NOTHING BUNDT CAKES	891/NOTHING BUNDT CAKES/CAKE FUNDRAISER	1,833.12
60	985	02/09/2026	24	ADRENALINE FUNDRAISING	891/ADRENALINE/COOKIE FUNDRAISER	848.00
60	986	02/09/2026	62	ARVEST BANK	905 / JW PEPPER / CLASSROOM SUPPLIES	161.26
60	987	02/09/2026	614	OSSAA	905 / OSSAA / CONTEST FEES	124.00
60	988	02/09/2026	10156	SUSAN D BABCOCK	905 / SUSAN BABCOCK / ACCOMPANIST	300.00
60	989	02/09/2026	62	ARVEST BANK	905 / SAM'S CLUB / FUNDRAISER SUPPLIES	17.98
60	990	02/09/2026	62	ARVEST BANK	GENERAL SUPPLIES	150.00
60	991	02/09/2026	10054	CACHE VALLEY BANK TRUSTEE	870 / ARBITER / OFFICIAL PAY	15,000.00
60	992	02/09/2026	117	BSN SPORTS, LLC	873 / BSN / TEAM SHIRTS	493.00
60	993	02/09/2026	10165	AMAZON	836 / AMAZON / CLASSROOM SUPPLIES	22.99
60	994	02/09/2026	726	SAMS CLUB DIRECT	830 / SAM'S CLUB / CONCESSION SUPPLIES	1,000.00
60	995	02/09/2026	236	DOMINOS PIZZA	882/PCARD/GAME DAY MEAL FOR BASKETBALL	44.56
60	996	02/10/2026	10273	VISTAPRINT	845 - VISTA PRINT - BUSINESS CARDS	45.08
60	997	02/10/2026	62	ARVEST BANK	870 / JUST BATS -PCARD / BATS	1,049.97
60	998	02/10/2026	117	BSN SPORTS, LLC	870 / BSN / COACHES APPAREL	1,000.00
60	999	02/10/2026	10165	AMAZON	887 / PCARD / BASEBALL CONCESSION	500.00
60	1000	02/10/2026	726	SAMS CLUB DIRECT	887 / PCARD / BASEBALL CONCESSION	2,000.00
60	1001	02/10/2026	10167	WALMART	887 / PCARD / BASEBALL CONCESSION	500.00
60	1002	02/10/2026	10201	ACE PARTY SUPPLIES	887 / PCARD / BASEBALL CONCESSION	500.00
60	1003	02/10/2026	62	ARVEST BANK	873 / PCARD / TEAM MEAL	600.00
60	1004	02/10/2026	557	OKLAHOMA CITY ZOO	935 / OKC ZOO / CLASS TRIP	408.00
60	1005	02/10/2026	614	OSSAA	920 / OSSAA / DISTRICT CONTEST FEES	1,120.00
60	1006	02/10/2026	10010	UNIVERSITY OF OKLAHOMA	920 / KENLEE HOLMAN #113663820 / BAND SCHOLARSHIP	700.00
60	1007	02/10/2026	62	ARVEST BANK	901 / RUDY'S BBQ / SRO DAY REFRESHMENTS	150.00

NOBLE PUBLIC SCHOOLS**Encumbrance Register****Options:** Year: 2025-2026, Date Range: 2/6/2026 - 3/6/2026, PO Range: 979 - 9999, Fund(s): 60-SCHOOL ACTIVITY FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
60	1008	02/10/2026	62	ARVEST BANK	845 - SONIC - REFRESHMENTS	75.00
60	1009	02/10/2026	62	ARVEST BANK	919 HOBBY LOBBY CLASSROOM SUPPLIES	200.00
60	1010	02/10/2026	62	ARVEST BANK	845 - HERES THE STITCH - BASEBALL	124.00
60	1011	02/10/2026	62	ARVEST BANK	919 / WALMART- P CARD / FUNDRAISER SUPPLIES	50.00
60	1012	02/10/2026	62	ARVEST BANK	845 - DONUTS PALACE - REFRESHMENTS	100.00
60	1013	02/10/2026	513	OAAC - OK. ASSOC. ACADEMIC COMP.	845 - MID LEVEL CHAMPIONSHIP - T SHIRTS	160.00
60	1014	02/11/2026	62	ARVEST BANK	870 / PCARD - NINJA PATCHES / PRINT SUPPLIES	108.85
60	1015	02/11/2026	10298	CUSHING PUBLIC SCHOOLS	870 / CUSHING / GIRLS & BOYS GOLF ENTRY	260.00
60	1016	02/11/2026	10299	SEMINOLE PUBLIC SCHOOLS	870 / SEMINOLE / MS GIRLS & BOYS GOLF ENTRY	300.00
60	1017	02/11/2026	10300	ELGIN PUBLIC SCHOOLS	870 / ELGIN / MS BOYS GOLF FEES	195.00
60	1018	02/11/2026	10301	EL RENO PUBLIC SCHOOLS	870 / EL RENO / MS GIRLS & BOYS GOLF ENTRY FEE	250.00
60	1019	02/11/2026	10302	BLANCHARD PUBLIC SCHOOLS	870 / BLANCHARD / MS BASKETBALL ENTRY FEE	700.00
60	1020	02/11/2026	10303	DIBBLE PUBLIC SCHOOLS	870 / DIBBLE / GIRLS POWERLIFTING FEES	125.00
60	1021	02/11/2026	62	ARVEST BANK	922 / HEARTLAND MUSIC FESTIVAL- P CARD / TRIP FEES	3,500.00
60	1022	02/12/2026	10165	AMAZON	830 / AMAZON / INCENTIVE SUPPLIES	250.00
60	1023	02/12/2026	725	SAM'S CLUB DIRECT	891/SAMS CLUB/DINNER SILENT AUCTION	750.00
60	1025	02/12/2026	62	ARVEST BANK	845 - FOOD - TRAINING GEAR UP	75.00
60	1026	02/12/2026	489	NOBLE GENERAL FUND	845 - NOBLE GENERAL FUND - DANCE SECURITY	200.00
60	1027	02/12/2026	489	NOBLE GENERAL FUND	849 - NOBLE GENERAL FUND - DANCE SECURITY	200.00
60	1028	02/12/2026	62	ARVEST BANK	845 - CHICK-FIL-A - CONFERENCES	500.00
60	1029	02/12/2026	10167	WALMART	891/WALMART/DINNER SILENT AUCTION	100.00
60	1030	02/12/2026	10165	AMAZON	891/AMAZON/DINNER SILENT AUCTION	100.00
60	1031	02/12/2026	726	SAMS CLUB DIRECT	891/SAMS CLUB/CONCESSION	2,500.00
60	1032	02/12/2026	10201	ACE PARTY SUPPLIES	891/ACE PARTY SUPPLIES/CONCESSION	300.00
60	1033	02/12/2026	10167	WALMART	891/WALMART/CONCESSION	300.00
60	1034	02/12/2026	10169	MASSIVE GRAPHICS	891/MASSIVE GRAPHICS/ROSE ROCK TSHIRTS	3,500.00
60	1035	02/12/2026	62	ARVEST BANK	901 / DOMINOS PIZZA / ALT ED REFRESHMENTS	150.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/6/2026 - 3/6/2026, PO Range: 979 - 9999, Fund(s): 60-SCHOOL ACTIVITY FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
60	1036	02/13/2026	10194	CHICK FIL A	887 / CHICK FIL A / HS MEALS AND MS MEALS	1,000.00
60	1037	02/13/2026	895	TROY ARCHIE PHOTOGRAPHY	872 / TROY ARCHIE / TEAM PICUTRES AND BANNERS	700.00
60	1038	02/13/2026	10087	LINDMARK INK LLC	887 / LINDMARK / TOWER MAGNETS	500.00
60	1039	02/13/2026	10181	UNDER ARMOR	876 / PCARD / TEAM CLOTHES	450.00
60	1040	02/13/2026	10194	CHICK FIL A	876 / PCARD / TEAM MEALS	400.00
60	1041	02/13/2026	10165	AMAZON	876 / PCARD / CONCESSIONS	400.00
60	1042	02/13/2026	258	EPIC SPORTS	870 / PCARD / TEAM GEAR	500.00
60	1043	02/13/2026	62	ARVEST BANK	870 / DTF OKC - PCARD / TRANS, PRINTS, SUPPLIES	500.00
60	1044	02/13/2026	10165	AMAZON	872 / PCARD / TSHIRTS	53.02
60	1045	02/13/2026	62	ARVEST BANK	873 / PCARD / TEAM SUPPLIES LOCKERROOM	395.89
60	1046	02/16/2026	726	SAMS CLUB DIRECT	830 / SAM'S CLUB / TEACHER INCENTIVES	200.00
60	1047	02/16/2026	236	DOMINOS PIZZA	882/PCARD/GAME DAY MEAL FOR BASKETBALL	100.00
60	1048	02/16/2026	10165	AMAZON	882/PCARD/ITEMS FOR CHEER BANQUET	500.00
60	1049	02/16/2026	62	ARVEST BANK	870 / PCARD / CONCESSION SUPPLIES AND EQUIPMENT	1,500.00
60	1050	02/16/2026	238	DON'S MOBIL LOCK SHOP, INC.	870 / PCARD / KEYS	300.00
60	1051	02/16/2026	10261	JDS Industries	882/PCARD/AWARDS FOR CHEER	200.00
60	1052	02/16/2026	62	ARVEST BANK	882/PCARD/AWARDS ETSY	150.00
60	1053	02/16/2026	62	ARVEST BANK	876 / PCARD / CHILI'S	500.00
60	1054	02/16/2026	62	ARVEST BANK	849 - WALMART - STUCO CLASSROOM SUPPLIES	2,000.00
60	1055	02/16/2026	62	ARVEST BANK	849 - WALMART - STUCO CONCESSION	2,000.00
60	1056	02/16/2026	62	ARVEST BANK	845 - SAM'S CLUB - VENDING ITEMS	3,000.00
60	1057	02/16/2026	117	BSN SPORTS, LLC	870-P Card-Team Apparel	2,200.00
60	1058	02/17/2026	10165	AMAZON	872 / PCARD / BASEBALLS	500.00
60	1059	02/17/2026	62	ARVEST BANK	873 / PCARD / SENIOR MEAL	500.00
60	1060	02/17/2026	62	ARVEST BANK	873 / PCARD / TEAM MEAL	150.00
60	1061	02/17/2026	725	SAM'S CLUB DIRECT	REFRESHMENTS, STAFF	1,000.00
60	1062	02/17/2026	62	ARVEST BANK	891/CHEF STORE/CONCESSION	350.00
60	1063	02/18/2026	62	ARVEST BANK	880 / PCARD / TRACK EQUIPMENT	1,050.14
60	1064	02/18/2026	10156	SUSAN D BABCOCK	920 / SUSAN BABCOCK / ACCOMPANIST FEES	1,000.00
60	1065	02/18/2026	726	SAMS CLUB DIRECT	920 / SAMS CLUB / P CARD CHILI SUPPER	500.00
60	1066	02/18/2026	10059	WORLD'S FINEST CHOCOLATE, INC.	920 / WORLD'S FINEST CHOCOLATE / FUNDRAISER	12,120.00
60	1067	02/18/2026	345	INSTRUMENTALIST AWARDS LLC	920 / INSTRUMENTALIST / STUDENT AWARDS	600.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/6/2026 - 3/6/2026, PO Range: 979 - 9999, Fund(s): 60-SCHOOL ACTIVITY FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
60	1068	02/18/2026	62	ARVEST BANK	873 / PCARD / TEAM SUPPLIES	269.78
60	1069	02/18/2026	62	ARVEST BANK	870 / PCARD - DICKS / GOALIE JERSEY	150.00
60	1070	02/18/2026	62	ARVEST BANK	901 / AMAZON / CONCESSION SUPPLIES	500.00
60	1071	02/18/2026	10202	WALMART	879/ PCARD - WALMART/HOSPITALITY FOOD	500.00
60	1072	02/19/2026	10199	EAGLE ONE PIZZA	870 / PCARD / WRESTLING HOSPITALITY	325.00
60	1073	02/19/2026	10165	AMAZON	830 / AMAZON / STUDENT INCENTIVE SUPPLIES	500.00
60	1074	02/20/2026	10202	WALMART	909 / WALMART PCARD / FCCLA MEETING FOOD	200.00
60	1075	02/20/2026	62	ARVEST BANK	901 / SCHLOTSKYS / PTC REFRESHMENTS	1,050.00
60	1076	02/23/2026	10202	WALMART	899 / PCARD / CAMP REFRESHMENTS	30.00
60	1077	02/23/2026	62	ARVEST BANK	899 / PCARD - LITTLE CAESARS / CAMP MEAL	200.00
60	1078	02/23/2026	911	UNIVERSAL SCREEN PRINTING	899 / UNIVERSAL / KIDS CAMP SHIRTS	1,237.00
60	1079	02/23/2026	62	ARVEST BANK	878 - MASSIVE GRAPHIC / State t -shirts	675.00
60	1080	02/23/2026	10206	SARAH BAIRD	891/BAD MOM TEES/TEAM GEAR-KITS	4,852.00
60	1081	02/23/2026	10169	MASSIVE GRAPHICS	936 / MASSIVE GRAPHICS / SHIRTS	1,500.00
60	1082	02/23/2026	10012	OKLAHOMA FFA ASSOCIATION	910 / OK FFA ALUMNI / FFA ALUM CAMP REGISTRATION	1,000.00
60	1083	02/23/2026	62	ARVEST BANK	874 / PCARD / PLAYERS MEAL	400.00
60	1084	02/23/2026	570	OK GIRLS POWERLIFTING COACH ASSOC.	870 / PCARD / GIRLS POWERLIFTING FEE	30.00
60	1085	02/23/2026	62	ARVEST BANK	870 /PCARD / MEALS	200.00
60	1086	02/23/2026	62	ARVEST BANK	870 / PCARD / MEALS	200.00
60	1087	02/23/2026	62	ARVEST BANK	870 / PCARD / MEALS	200.00
60	1088	02/24/2026	10169	MASSIVE GRAPHICS	879 / PCARD / SOCCER APPAREL	293.00
60	1089	02/24/2026	62	ARVEST BANK	845 - LIBRARY - SCHOLASTIC	3,178.38
60	1090	02/24/2026	62	ARVEST BANK	882/PCARD/DTF FOR ALUMNI CHEER SHIRTS	50.00
60	1091	02/24/2026	62	ARVEST BANK	876 PCARD / OLIVE GARDEN TEAM MEAL	400.00
60	1092	02/24/2026	10213	MCDONALDS	873 / PCARD / TEAM MEAL	650.00
60	1093	02/24/2026	614	OSSAA	870 / OSSAA / WRESTLING REGIONALS	1,142.00
60	1094	02/24/2026	62	ARVEST BANK	INCENTIVES - STAFF	358.00
60	1095	02/24/2026	10307	HARTSHORNE FOOTBALL	870 / HARTSHORNE / BOYS POWERLIFTING REG	200.00
60	1096	02/24/2026	62	ARVEST BANK	801 / SAMS CLUB / STAFF INCENTIVES	300.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/6/2026 - 3/6/2026, PO Range: 979 - 9999, Fund(s): 60-SCHOOL ACTIVITY FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
60	1097	02/24/2026	726	SAMS CLUB DIRECT	887 / PCARD / CONCESSION STAND SUPPLIES AND FOOD	2,000.00
60	1098	02/24/2026	726	SAMS CLUB DIRECT	870 / PCARD / PLAYOFF BASKETBALL HOSPITALITY	1,000.00
60	1099	02/25/2026	432	MUSIC IN MOTION	835 / MUSIC IN MOTION / MUSIC CD	50.00
60	1100	02/25/2026	10165	AMAZON	842 / AMAZON / STUDENT INCENTIVES	80.00
60	1101	02/25/2026	725	SAM'S CLUB DIRECT	876 / PCARD / CONCESSION	1,100.00
60	1102	02/25/2026	726	SAMS CLUB DIRECT	879/SAMS CLUB/ TEAM FOOD	500.00
60	1103	02/25/2026	10194	CHICK FIL A	879/CHICK FIL A/ TEAM FOOD	500.00
60	1104	02/25/2026	62	ARVEST BANK	879 / OLIVE GARDEN / TEAM MEAL	1,000.00
60	1105	02/25/2026	10165	AMAZON	872 / PCARD / TURF RAKES	100.00
60	1106	02/25/2026	62	ARVEST BANK	872 / BRAUMS / TEAM MEAL	300.00
60	1107	02/25/2026	62	ARVEST BANK	872 / PCARD / PLAYOFF TICKETS	110.00
60	1108	02/25/2026	62	ARVEST BANK	872 / OBCA Membership	77.48
60	1109	02/25/2026	10194	CHICK FIL A	876 / PCARD / TEAM MEAL	225.00
60	1110	02/25/2026	62	ARVEST BANK	870 / SITEONE LANDSCAPING / SPRINKLER HEADS	125.00
60	1111	02/25/2026	10297	Wewoka Public School	870 / WEWOKA / BOYS GOLF ENTRY	120.00
60	1112	02/25/2026	62	ARVEST BANK	KID - CLASSROOM SUPPLIES	60.00
60	1113	02/25/2026	62	ARVEST BANK	KID - CLASSROOM SUPPLIES	400.00
60	1114	02/25/2026	10262	CLICK GAMING, LLC	904 / CLICK GAMING / TOURNAMENT FEE	50.00
60	1115	02/25/2026	84	BEN E. KEITH CO.	929 / BEN E KEITH / COOKIE CONCESSIONS	400.00
60	1116	02/25/2026	10169	MASSIVE GRAPHICS	929 / MASSIVE GRAPHICS / SHIRT FR	600.00
60	1117	02/25/2026	62	ARVEST BANK	929 / AMAZON- P CARD/ SENIOR SEND OFF SUPPLIES	300.00
60	1118	02/25/2026	10088	NORMAN HIGH SCHOOL	929 / NORMAN HS / SPRING LEADERSHIP CONFERENCE	450.00
60	1119	02/25/2026	10309	HEFF'S FISH & Q	910 / HEFF'S FISH & Q / FFA BANQUET REFRESHMENTS	2,000.00
60	1120	02/26/2026	62	ARVEST BANK	878 / BUFFALO WILD WINGS / TEAM MEAL	300.00
60	1121	02/26/2026	10213	MCDONALDS	878 / PCARD / TEAM MEAL	200.00
60	1122	02/26/2026	62	ARVEST BANK	870 / PCARD / HOTELS POWERLIFTING STATE	500.00
60	1123	02/26/2026	725	SAM'S CLUB DIRECT	882/PCARD/BANQUET ITEMS FOR CHEER	400.00
60	1124	02/26/2026	10202	WALMART	882/PCARD/BANQUET ITEMS FOR CHEER	300.00
60	1125	02/26/2026	62	ARVEST BANK	882/PCARD/JUDGES FEE FOR CHEER TRYOUTS	200.00
60	1126	02/26/2026	62	ARVEST BANK	882/PCARD/JUDGES FEE FOR CHEER TRYOUTS	200.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/6/2026 - 3/6/2026, PO Range: 979 - 9999, Fund(s): 60-SCHOOL ACTIVITY FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
60	1127	02/26/2026	62	ARVEST BANK	882/PCARD/JUDGES FEE FOR CHEER TRYOUTS	200.00
60	1128	02/26/2026	62	ARVEST BANK	HS - AMAZON - ATHLETIC EQUIPMENT	1,000.00
60	1129	02/26/2026	62	ARVEST BANK	HS - AMAZON - ATHLETIC EQUIPMENT	3,000.00
60	1130	02/27/2026	62	ARVEST BANK	HS - METAL MEMORIALS - TRACK MEMORIAL PLAQUE	1,655.00
60	1131	03/02/2026	62	ARVEST BANK	HS - ONESTOPTTEAMGOLF / GOLF BAGS	3,000.00
60	1132	03/02/2026	62	ARVEST BANK	HS - BSN / SOFTBALL UNIFORMS	11,000.00
60	1133	03/02/2026	62	ARVEST BANK	HS - BSN / VOLLEYBALL UNIFORMS	3,100.00
60	1134	03/02/2026	62	ARVEST BANK	878 / GO FAN / STATE ADMISSION TICKETS	300.00
60	1135	03/02/2026	62	ARVEST BANK	878 / PCARD / STATE MEAL	400.00
60	1136	03/02/2026	10199	EAGLE ONE PIZZA	870 / PCARD / BASKETBALL HOSPITALITY	400.00
60	1137	03/02/2026	62	ARVEST BANK	904 / SAM- P CARD / CONCESSION SUPPLIES	200.00
60	1138	03/02/2026	62	ARVEST BANK	901 / JUAN JALAPENO- P CARD / PTC REFRESHMENTS	950.00
60	1139	03/02/2026	62	ARVEST BANK	901 / ACE PARTY- P CARD / CONCESSION SUPPLIES	1,000.00
60	1140	03/02/2026	10312	ADA SOCCER BOOSTER CLUB	870 / ADA SOCCER / SCRIMMAGE FEES	300.00
60	1141	03/02/2026	570	OK GIRLS POWERLIFTING COACH ASSOC.	870 / OGPCA / GIRLS POWERLIFTING STATE	100.00
60	1142	03/02/2026	614	OSSAA	870 / OSSAA / CLASS B BASKETBALL AREA	2,011.00
60	1143	03/02/2026	10313	PIEDMONT ATHLETICS	870 / PIEDMONT ATHLETICS / JV BASEBALL TOURNAMENT	250.00
60	1144	03/02/2026	489	NOBLE GENERAL FUND	845 - TEACHER LUNCH STIPENDS	4,200.00
60	1145	03/02/2026	62	ARVEST BANK	872 / PCARD - BRAUMS / TEAM MEAL	350.00
60	1146	03/02/2026	62	ARVEST BANK	872 / PCARD - CHICKEN EXPRESS / TEAM MEAL	350.00
60	1147	03/02/2026	62	ARVEST BANK	891/PCARD/HOTEL STAY	1,100.00
60	1148	03/02/2026	10206	SARAH BAIRD	891/BAD MOM TEES/TEAM GEAR-KITS	2,000.00
60	1149	03/02/2026	726	SAMS CLUB DIRECT	891/SAMS CLUB/CONCESSION	2,000.00
60	1150	03/02/2026	62	ARVEST BANK	845 - AMAZON - SUPPLIES	1,500.00
60	1151	03/03/2026	151	CHAMPION TEAMWEAR AR	896 / CHAMPION / TEAM WARMUPS	7,353.46
60	1152	03/03/2026	795	STANTON'S SHEET MUSIC INC.	920 / STANTONS / SHEET MUSIC	1,000.00
60	1153	03/03/2026	802	STEVE WEISS MUSIC INC	920 / STEVE WEISS MUSIC / INSTRUMENTS	1,850.00
60	1154	03/03/2026	10127	TEXOMA BAND INSTRUMENT REPAIR, LLC	920 / TEXOMA / INSTRUMENT REPAIRS	1,000.00

NOBLE PUBLIC SCHOOLS

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/6/2026 - 3/6/2026, PO Range: 979 - 9999, Fund(s): 60-SCHOOL ACTIVITY FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
60	1155	03/03/2026	10082	RYLAN GOSS	920 / RYLAN GOSS / PERCUSSION ASSISTANT	1,250.00
60	1156	03/03/2026	62	ARVEST BANK	845 - SAM'S CLUB - VENDING ITEMS	2,000.00
60	1157	03/03/2026	10202	WALMART	880 / PCARD / TRACK EQUIPMENT AND REFRESHMENTS	500.00
60	1158	03/03/2026	10314	TRI-STATE MUSIC FESTIVAL, INC	836 / TRI STATE MUSIC FESTIVAL / SOLO ENSEMBLE	275.00
60	1159	03/03/2026	62	ARVEST BANK	907 / SAMS- P CARD / EOY PARTY	200.00
60	1160	03/03/2026	62	ARVEST BANK	919 / WALMART- P CARD / COMPUTER INK	75.00
60	1161	03/03/2026	62	ARVEST BANK	912 / AMAZON- P CARD / ROYALTY ATTIRE	100.00
60	1162	03/03/2026	568	OKLAHOMA FCCLA	909 / OKLAHOMA FCCLA / STATE CONVENTION	240.00
60	1163	03/03/2026	10202	WALMART	891/WALMART/TOURNAMENT SUPPLIES	150.00
60	1164	03/03/2026	62	ARVEST BANK	891/PCARD/TEAM MEAL	700.00
60	1165	03/03/2026	62	ARVEST BANK	891/PCARD/TEAM MEAL	400.00
60	1166	03/03/2026	62	ARVEST BANK	845 - MAIN EVENT - 8TH GRADE FIELD TRIP	2,000.00
60	1167	03/03/2026	229	DIAMOND FUNDRAISING LLC	929 / DIAMOND FUNDRAISING / FR SUPPLIES	250.00
60	1168	03/03/2026	62	ARVEST BANK	929 / WALMART-P CARD / NAK WEEK SUPPLIES	200.00
60	1169	03/03/2026	10213	MCDONALDS	873/ PCARD / TEAM MEAL	700.00
60	1170	03/04/2026	62	ARVEST BANK	CIMS - LEAD 'EM UP / LEADERSHIP PROG. MEMBERSHIP	200.00
60	1171	03/04/2026	62	ARVEST BANK	882/PCARD/JUDGES FEE FOR CHEER TRYOUTS	200.00
60	1172	03/04/2026	117	BSN SPORTS, LLC	871 PCARD / TEAM GEAR	400.00
60	1173	03/04/2026	10165	AMAZON	871 PCARD / TEAM SUPPLIES AND GEAR	200.00
60	1174	03/04/2026	726	SAMS CLUB DIRECT	871 / PCARD / SAMS FOOD	250.00
60	1175	03/05/2026	10315	JAIMEE STEED	899 / JAIMEE STEED / POM CAMP REIMBURSEMENT	45.00
60	1176	03/05/2026	10165	AMAZON	872 / PCARD / BALL BUCKET	74.38
60	1177	03/05/2026	10167	WALMART	870 / PCARD / WALMART SUBSCRIPTION	100.00

Non-Payroll Total:	\$179,799.30
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$179,799.30

NOBLE PUBLIC SCHOOLS

Change Order Listing

Options: Fund(s): 60-SCHOOL ACTIVITY FUND, Year: 2025-2026, ReferenceDate: Prior To Begin Date, Date Range: 2/6/2026 - 3/6/2026, Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
870	01/12/2026	62	ARVEST BANK	943 / SAM'S- P CARD / TEAM REFRESHMENTS	0.29
891	01/15/2026	236	DOMINOS PIZZA	943 /PCARD / TEAM REFRESHMENTS	2.99
944	01/30/2026	62	ARVEST BANK	917 / HAMPTON INN P CARD / STUDENT ROOMS FOR CDC	3.38
960	02/03/2026	62	ARVEST BANK	943 / AMAZON- P CARD / TEAM AWARDS	4.94
Non-Payroll Total:					\$11.60
Payroll Total:					\$0.00
Report Total:					\$11.60

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/6/2026 - 3/6/2026, PO Range: 158 - 9999, Fund(s): 21-BUILDING FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
21	158	02/06/2026	10022	LAWSON PRODUCTS, INC.	DISTRICT - MAINTANCE PARTS, HARDWARE, SUPPLIES	2,000.00
21	159	02/09/2026	203	CROWN EQUIPMENT CORPORATION	MAINTENANCE - BATTERY & FORK EXTENSIONS	1,072.96
21	160	02/12/2026	69	AVL SYSTEMS DESIGN	HS - REPAIRS TO LIGHTING / DEN AUDITORIUM	10,000.00
21	161	02/12/2026	10041	MILL CREEK CARPET & TILE	DIST - FLOORING REPAIRS & REPLACEMENTS	50,000.00
21	162	02/16/2026	192	CORRECT CONNECTIONS, LLC	DIST - PLUMBING SVCS, PARTS & LABOR	10,000.00
21	163	02/19/2026	62	ARVEST BANK	MAINT -RV TRAILER TRACTOR / MOWER BUCKET HOLDER	69.99
21	164	02/19/2026	62	ARVEST BANK	DISTRICT - HARBOR FREIGHT - DOOR PARTS	100.00
21	165	02/19/2026	62	ARVEST BANK	DISTRICT - CLR / DOOR REPAIR PARTS	500.00
21	166	02/19/2026	721	RYAN MECHANICAL, LLC	HUB - INSTALLATION OF NEW HVAC UNITS	50,000.00
21	167	02/19/2026	387	LOCKE SUPPLY	HUB - NEW HVAC UNITS	40,000.00
21	168	02/23/2026	10305	48forty Pallet Company	MAINT - PCARD / STORAGE PALLETS	167.01
21	169	02/23/2026	10042	WOODRIVER ENERGY LLC	DIST - 3RD PARTY GAS SERVICE	17,033.14
21	170	03/03/2026	630	P & L FIRE PROTECTION	DISTRICT - SPRINKLER REPAIRS	5,000.00
21	171	03/05/2026	793	STAGE LIGHTING STORE, LLC	HS - AUDITORIUM LIGHTING REPAIRS & REPLACEMENT	10,000.00
21	172	03/05/2026	792	STAGE ACCENTS	HS - AUDITORIUM RIGGERS - REPAIRS & REPLACEMENT	10,000.00
21	173	03/05/2026	387	LOCKE SUPPLY	KID - HVAC UNIT REPLACEMENTS	25,000.00
21	174	03/05/2026	62	ARVEST BANK	DISTRICT - LIQUID PROPANE	200.00
21	175	03/06/2026	751	SHAWNEE LIGHTING, LLC	HS - UPGRADE EXISTING LIGHTS / BA/SB TO LED	229,249.00

Non-Payroll Total:	\$460,392.10
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Payroll Total:	\$0.00
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Balance Forward:	\$0.00
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Report Total:	\$460,392.10
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Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/6/2026 - 3/6/2026, PO Range: 6 - 9999, Fund(s): 36-BOND FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
36	6	02/26/2026	592	OKLAHOMA STEEL BUILDERS, LLC	HS- DRAINAGE FLUME	10,228.74
Non-Payroll Total:						\$10,228.74
Payroll Total:						\$0.00
Balance Forward:						\$0.00
Report Total:						\$10,228.74

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/6/2026 - 3/6/2026, PO Range: 837 - 9999, Fund(s): 11-GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	837	02/10/2026	10165	AMAZON	PIO / AMAZON / STEAM CLASSROOM SUPPLIES	450.00
11	838	02/10/2026	10202	WALMART	HTV TECHNOLOGY	116.38
11	839	02/11/2026	780	SOUTHWESTERN WELDING SUPPLY	HS / SOUTHWESTERN SUPPLY / CLASS SUPPLIES- LENHART	3,850.00
11	840	02/11/2026	10250	CHATGPT	412 - CHAT GPT - SOFTWARE	100.00
11	841	02/11/2026	572	OKLAHOMA LIBRARY ASSOCIATION	Conference Registration - Holly Burns	455.00
11	842	02/12/2026	680	PROFESSIONAL OKLAHOMA EDUCATORS	ADMIN - REGISTRATIONS / TRAININGS	180.00
11	843	02/12/2026	449	NATHAN'S AUTOMOTIVE, INC.	TRANS- REPAIRS, PARTS & LABOR	10,000.00
11	844	02/12/2026	62	ARVEST BANK	HS / AMAZON- P CARD / CLASSROOM SUPPLIES- OWEN	1,200.00
11	845	02/13/2026	62	ARVEST BANK	HS - GOLF SUPPLIES / EQUIPMENT	600.00
11	846	02/16/2026	908	UNITED SYSTEMS, LLC	E-Rate C2, Project 1 - Wi-Fi Subscription Renewal	5,168.81
11	847	02/16/2026	157	CHICKASAW TELECOM, INC.	E-Rate C2, Project 2 - Project 2 - Firewall	17,627.14
11	848	02/16/2026	10029	NEXT STEP INNOVATION	E-Rate C2, Project 3 - Network Switches	3,252.01
11	849	02/16/2026	10029	NEXT STEP INNOVATION	E-Rate C2, Project 4 - Aruba Subscription Renewal	1,003.65
11	850	02/16/2026	908	UNITED SYSTEMS, LLC	E-Rate C2, Project 5 - Fiber Cables	288.28
11	851	02/16/2026	908	UNITED SYSTEMS, LLC	E-Rate C2, Project 6 - Network Racks & UPS	687.75
11	852	02/16/2026	157	CHICKASAW TELECOM, INC.	E-Rate C2, Project 7 - Switch	5,650.67
11	853	02/16/2026	62	ARVEST BANK	DIST - AMAZON - NURSE SUPPLIES	1,000.00
11	854	02/16/2026	62	ARVEST BANK	DIST - HEADPHONES - ELL STUDENTS	250.00
11	855	02/16/2026	10304	DOMINIQUE PITTENGER	CN CAFE BALANCE REFUND	107.75
11	856	02/18/2026	69	AVL SYSTEMS DESIGN	LIGHTING REPAIR ISSUE / DEN AUDITORIUM	1,450.00
11	857	02/18/2026	10165	AMAZON	PIO / AMAZON / OFFICE SUPPLIES	1,000.00
11	858	02/19/2026	322	HILAND	CN STUDENT FOOD	18,000.00
11	859	02/19/2026	84	BEN E. KEITH CO.	CN FOOD & SUPPLY BLANKET	40,500.00
11	860	02/20/2026	388	LOWE'S	HS / LOWES / CLASSROOM SUPPLIES- DAVIDSON	2,100.00
11	861	02/20/2026	62	ARVEST BANK	HS / AMAZON- P CARD / GENERAL SUPPLIES- STANDRIDGE	2,000.00
11	862	02/24/2026	62	ARVEST BANK	412 - AMAZON - LASER SUPPLIES	1,600.00
11	863	02/24/2026	62	ARVEST BANK	412 - RLS3D - 3D PRINTERS & REPAIR SERVICES	2,200.00
11	864	02/24/2026	10308	Conveyer & Caster Corporation	CN /P CARD ARVEST/ SMALL PARTS	500.00
11	865	02/25/2026	62	ARVEST BANK	HS - HARD ROCK CASINO / GEAR UP CONFERENCE HOTEL	5,000.00

Encumbrance Register

Options: Year: 2025-2026, Date Range: 2/6/2026 - 3/6/2026, PO Range: 837 - 9999, Fund(s): 11-GENERAL FUND

Fund	PO No	Date	Vendor No	Vendor	Description	Amount
11	866	02/25/2026	62	ARVEST BANK	HS - SOLUTION TREE - PLC CONFERENCE REGISTRATION	7,690.00
11	867	02/25/2026	62	ARVEST BANK	HS / AMAZON- P CARD / CLASSROOM SUPPLIES- SWOPES	300.00
11	868	02/25/2026	62	ARVEST BANK	HS / SAM'S-P CARD / CLASSROOM SUPPLIES- SWOPES	750.00
11	869	02/25/2026	62	ARVEST BANK	HS / WALMART-PCARD / CLASSROOM SUPPLIES- SWOPES	750.00
11	870	02/25/2026	429	MUD HOLE CUSTOM TACKLE, INC.	HS / MUD HOLE / CLASSROOM SUPPLIES- DAVIDSON	2,000.00
11	871	02/25/2026	62	ARVEST BANK	HS- AMAZON- P CARD / GENERAL SUPPLIES- STANDRIDGE	550.00
11	872	02/25/2026	10165	AMAZON	HS / AMAZON- P CARD / BEAR NEWS SUPPLIES- WONG	2,000.00
11	873	02/25/2026	10165	AMAZON	CLASSROOM/OFFICE SUPPLIES, AWARDS, INCENTIVES	1,000.00
11	874	02/26/2026	10100	VENTRIS LEARNING	HUB - FOUNDATIONS CURRICULUM	3,000.00
11	875	02/26/2026	62	ARVEST BANK	HS-AMAZON - ATHLETIC EQUIPMENT	3,000.00
11	877	03/02/2026	62	ARVEST BANK	Software Subscriptions	250.00
11	878	03/03/2026	62	ARVEST BANK	HS / TPT- PCARD / DIG MED PRO LESSONS- WONG	150.00
11	879	03/03/2026	62	ARVEST BANK	HS / AMAZON- P CARD / CONFERENCE TABLE- STANDRIDGE	350.00
11	880	03/03/2026	62	ARVEST BANK	CIMS - AMAZON - SUPPLIES	800.00
11	881	03/03/2026	293	GEORGE HIGDON	ADMIN - DISTRICT OT SERVICES	25,000.00
11	882	03/03/2026	735	SCHOOL SAFE ID, LLC	PAPER TAPE	185.00
11	883	03/04/2026	896	TRU TECHNOLOGIES	ADMIN - ENROLLMENT CENTER CAMERAS	6,000.00
11	884	03/04/2026	896	TRU TECHNOLOGIES	TRANS - CAMERAS FOR BUSES	10,000.00
11	885	03/05/2026	10017	O'REILLY AUTOMOTIVE, INC.	TRANS- PARTS & SUPPLIES	5,000.00
11	886	03/05/2026	10235	UPLIFT DESKS	ADMIN - OFFICE FURNITURE	1,200.00
11	887	03/05/2026	10316	MIKE REESE	DISTRICT - SPECIAL EDUCATION PROGRAM EVALUATION	2,000.00
11	888	03/05/2026	62	ARVEST BANK	Software Subscriptions	1,000.00
11	889	03/05/2026	84	BEN E. KEITH CO.	CN FOOD & SUPPLY BLANKET FOR HS	41,500.00

Non-Payroll Total:	\$240,812.44
Payroll Total:	\$0.00
Balance Forward:	\$0.00
Report Total:	\$240,812.44

NOBLE PUBLIC SCHOOLS

Change Order Listing

Options: Fund(s): 11-GENERAL FUND, Year: 2025-2026, ReferenceDate: Prior To Begin Date, Date Range: 2/6/2026 - 3/6/2026, Include Negative Changes: False

PO No	Date	Vendor No	Vendor	Description	Amount
68	07/01/2025	449	NATHAN'S AUTOMOTIVE, INC.	TRANS - REPAIRS, PARTS & LABOR	1,437.41
120	07/01/2025	497	NOBLE TRUCK REPAIR & SALES, LLC	TRANS - BUS REPAIRS, PARTS & LABOR	124.59
373	07/21/2025	302	GREEN ENERGY SOLUTIONS LLC	DISTRICT - CNG TRANSFER USAGE FEES	65.64
445	08/11/2025	824	SUPERIOR HVAC AND REFRIGERATION	CN - REPAIRS, PARTS & LABOR	34.99
492	08/23/2025	62	ARVEST BANK	PIO - AMAZON / OFFICE SUPPLIES	31.57
532	09/16/2025	62	ARVEST BANK	Donna Nigh Foundation Grant	101.25
614	10/24/2025	62	ARVEST BANK	GT - TEACHING SUPPLIES AND MANIPULATIVES	50.00
701	12/03/2025	62	ARVEST BANK	Transition Development Program Project 618	45.45
761	01/05/2026	10165	AMAZON	HS / AMAZON- P CARD / GENERAL SUPPLIES- STANDRIDGE	13.34
796	01/14/2026	43	ALPHA PLUS SYSTEMS, INC.	DIST - STATE TESTING CURRICULUM & TESTING GUIDES	37.02
798	01/16/2026	10100	VENTRIS LEARNING	KID/HUB - FOUNDATIONS TEACHER MANUAL/SOUND	0.50
Non-Payroll Total:					\$1,941.76
Payroll Total:					\$85,636.02
Report Total:					\$87,577.78

Purchase Order Register

Options: Year: 2025-2026, Fund(s): 11-GENERAL FUND, Date Range: 7/1/2025 - 6/30/2026, PO Range: 50517 - 99999

PO No	Date	Vendor No	Vendor	Description	Amount
50517	02/13/2026	80820	TAMMY ROBERTS	PAYROLL	745.53
50518	02/13/2026	80821	SHAWNA SNOW	PAYROLL	258.59
50519	02/27/2026	80823	CHRISTA SEEDORF	PAYROLL	96.89
50520	02/27/2026	80824	KAIRA FRAZIER	PAYROLL	80.74
50521	02/27/2026	80822	CAREY WOOLIVER	PAYROLL	201.85
50522	02/27/2026	80609	JERRY SWOPES	PAYROLL	3,767.75
Non-Payroll Total:					\$0.00
Payroll Total:					\$5,151.35
Report Total:					\$5,151.35

**NOBLE PUBLIC SCHOOLS CLASS SIZE LIMITS
SEMESTER 2 2025-2026**

Enrollment Summary as of 1/31/2026						Enrollment Summary as of 2/28/2026						Enrollment Summary as of 3/31/2026					
Grade	# of	Max	Total	# of	Transfers	Grade	# of	Max	Total	# of	Transfers	Grade	# of	Max	Total	# of	Transfers
Level	Teachers	Capacity	Enrolled	Transfers	Available	Level	Teachers	Capacity	Enrolled	Transfers	available	Level	Teachers	Capacity	Enrolled	Transfers	available
Pre-K	8	140	132	20	8	Pre-K	8	140	136	20	4	Pre-K	8	140			
K	10	200	187	13	13	K	10	200	189	13	11	K	10	200			
K-T1	2	32	29	0	3	K-T1	2	32	29	0	3	K-T1	2	32			
1st	10	200	183	12	17	1st	10	200	182	12	18	1st	10	200			
2nd	10	220	198	15	22	2nd	10	220	197	15	23	2nd	10	220			
3rd	10	220	204	18	16	3rd	10	220	204	18	16	3rd	10	220			
4th	10	220	193	16	27	4th	10	220	198	16	22	4th	10	220			
5th	10	220	217	19	3	5th	10	220	218	19	2	5th	10	220			
6th	NA	220	231	12	-11	6th	NA	220	234	12	-14	6th	NA	220			
7th	NA	220	214	16	6	7th	NA	220	213	16	7	7th	NA	220			
8th	NA	220	224	24	-4	8th	NA	220	222	24	-2	8th	NA	220			
9th	NA	250	225	12	25	9th	NA	250	224	12	26	9th	NA	250			
10th	NA	250	219	15	31	10th	NA	250	218	15	32	10th	NA	250			
11th	NA	250	215	19	35	11th	NA	250	212	18	38	11th	NA	250			
12th	NA	250	220	23	30	12th	NA	250	217	23	33	12th	NA	250			
Total		3112	2891	234	221	Total		3112	2893	233	219	Total		3112	0	0	0

Enrollment Summary as of 4/30/2026						Enrollment Summary as of 5/31/2026						Enrollment Summary as of 6/30/2026					
Grade	# of	Max	Total	# of	Transfers	Grade	# of	Max	Total	# of	Transfers	Grade	# of	Max	Total	# of	Transfers
Level	Teachers	Capacity	Enrolled	Transfers	Available	Level	Teachers	Capacity	Enrolled	Transfers	available	Level	Teachers	Capacity	Enrolled	Transfers	available
Pre-K	8	140				Pre-K	8	140				Pre-K	8	140			
K	10	200				K	10	200				K	10	200			
K-T1	2	32				K-T1	2	32				K-T1	2	32			
1st	10	200				1st	10	200				1st	10	200			
2nd	10	220				2nd	10	220				2nd	10	220			
3rd	10	220				3rd	10	220				3rd	10	220			
4th	10	220				4th	10	220				4th	10	220			
5th	10	220				5th	10	220				5th	10	220			
6th	NA	220				6th	NA	220				6th	NA	220			
7th	NA	220				7th	NA	220				7th	NA	220			
8th	NA	220				8th	NA	220				8th	NA	220			
9th	NA	250				9th	NA	250				9th	NA	250			
10th	NA	250				10th	NA	250				10th	NA	250			
11th	NA	250				11th	NA	250				11th	NA	250			
12th	NA	250				12th	NA	250				12th	NA	250			
Total		3112	0	0	0	Total		3112	0	0	0	Total		3112	0	0	0

(-) Enrollment Maxed
() Transfers Available

Presented at School Board meeting on: 3/9/2026

AMENDMENT BUDGET FOR ACTIVITY SUBACCOUNT

School Name Pioneer Site Number 110
Account Name and Number 836-STEAM
Assigned Project Reporting Building
For the period of 3.9.2026 through 6.30.2026

I. Beginning Cash Balance _____
II. Approved budgeted receipts: _____
III. Proposed amended receipts:
Competition Entry Fees 750
Guitar Club 200
Donations 500
Field Trips 500

TOTAL RECEIPTS _____

IV. Approved budgeted expenditure: _____
V. Proposed amended expenditures:
Competition Entry Fees 750
Guitar Club Supplies 200

TOTAL EXPENSES _____

V. Ending Cash Balance _____
D. M. B. _____ Sponsor
Signature of Teacher/Sponsor Position
M. S. B. _____
Signature of Principal/School Activity Custodian

Rec'd 3.2.26
[Signature]

AMENDMENT BUDGET FOR ACTIVITY SUBACCOUNT

AMENDMENT BUDGET FOR ACTIVITY SUBACCOUNT

School Name Noble High School Site Number _____

Account Name and Number Student Council 929

Assigned Project Reporting _____

For the period of March 5, 2026 through June ³⁰ 2026

I. Beginning Cash Balance _____	<u>\$0.00</u>
II. Approved budgeted receipts:	<u>\$20,100.00</u>
III. Proposed amended receipts:	
<u>Donations for philanthropy</u>	<u>\$5,000.00</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

TOTAL RECEIPTS _____

IV. Approved budgeted expenditure: \$16,850.00

V. Proposed amended expenditures:

<u>Donations for philanthropy</u>	<u>\$5,000.00</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

TOTAL EXPENSES _____

V. Ending Cash Balance _____

Kim Tabor

 Signature of Teacher/Sponsor TEACHER
Position

 Signature of Principal/School Activity/Custodian

Rec'd 3.5.26

Frank Solomon

From: Frank Solomon
Sent: Thursday, February 26, 2026 5:35 AM
To: Frank Solomon
Subject: Robotics out of state trips

> Mr Solomon,
> I would like to seek board approval for the following out-of-state trips:
>
>
> Houston, TX April 17th-19th
> Albuquerque, NM April 24th-26th
>
> Thank you for your consideration,
>
> RC
> Sent from my iPhone

A handwritten signature in blue ink, appearing to read "Frank Solomon", is located in the lower right quadrant of the page.

Frank Solomon

From: April Jennings
Sent: Tuesday, March 3, 2026 2:12 PM
To: Dot Terrill; Frank Solomon
Subject: FW: [EXTERNAL] Summer Rentals

-----Original Message-----

From: Trey Kirby <treykirby86@yahoo.com>
Sent: Tuesday, March 3, 2026 2:11 PM
To: April Jennings <ajennings@nobleps.com>
Subject: [EXTERNAL] Summer Rentals

*** This email was sent from outside of Noble Schools. Please use caution when clicking on links or attachments. ***

I would like to request a bus rental for church camp for Calvary Baptist Church. The dates are June 21st thru 26th.

Thank you.

Notice:

This e-mail is from an external source. Please use caution when opening links or attachments.

You remain our main defense against cybersecurity threats.? Be on guard regarding cybersecurity.

Phishing emails are sent to you to try to trick you.? They are written in such a way to make you anxious, nervous, scared, like you did something wrong or something bad is happening.

April
Jennings
3/3/24

Frank Solomon

From: Cody Moser <cody@emmausokc.org>
Sent: Thursday, February 26, 2026 11:33 AM
To: Frank Solomon
Subject: [EXTERNAL] Bus Request

This email was sent from outside of Noble Schools. Please use caution when clicking on links or attachments.

Mr. Solomon,

We are needing 2 buses for Falls Creek in June if possible. The dates are below. Let me know what we need to do.

June 15th, 2026

Pickup @11:45 PM

@Emmaus Baptist Church (16001 S Western Ave, OKC, OK 73170)

Drop-Off 1:15 PM

@ Falls Creek Baptist Conference Center (6714 Hwy 77D, Davis, OK 73030)

June 20th, 2026

Pick-Up 9:00 or 9:30 AM

@ Falls Creek Baptist Conference Center (6714 Hwy 77D, Davis, OK 73030)

Drop-Off 10:30 or 11:00 AM

@Emmaus Baptist Church (16001 S Western Ave, OKC, OK 73170)

Thanks,

Cody Moser

Student Pastor, Emmaus Baptist Church

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This e-mail is from an **external source**. Please use **caution when opening links or attachments**. You remain our main defense against cybersecurity threats. Be on guard regarding cybersecurity. Phishing emails are sent to you to try to trick you. They are written in such a way to make you anxious, nervous, scared, like you did something wrong or something bad is happening.



Frank Solomon

From: Lori Crelia <lcrelia@fbcnoble.org>
Sent: Sunday, February 8, 2026 6:40 PM
To: Frank Solomon
Subject: [EXTERNAL] bus

This email was sent from outside of Noble Schools. Please use caution when clicking on links or attachments.

Hello! This is Lori Crelia from FBC Noble. Would it be possible for us to borrow a school bus for two different camps this summer? Michael Barefoot should be able to drive.

Going to Super Summer in Shawnee - 6/8/26
Picking up from Super Summer in Shawnee - 6/12/26
Going to Falls Creek near Davis - 6/29/26
Returning from Falls Creek - 7/3/26

Thank you Frank and Noble Public School Board for considering this request.

Lori Crelia
Youth, FBC Noble

Notice:

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2026-27 New Hire Board Report

March

Position	Number of Positions/Name	Site	Position	Start Date
Cert	2	PIO	4th Grade	8/5/2026
Cert	1	KID	Pre-K	8/5/2026
Cert	1	HS	Ag	7/1/2026
Cert	1	Hub	Special Ed	8/5/2026
Cert	1	Hub	1st Grade	8/5/2026
Cert	1	Hub	3rd Grade	8/5/2026
Cert	1	DW	Special Ed	8/5/2026
Cert	1	DW	Psychologi	8/5/2026

2026-27 REHIRE BOARD MEETING REPORT

MARCH

Position Type	NAME	SITE CODE	ASSIGNMENT	Start Date
CERTIFIED	ROWDEN,DAVID	50	COMPUTERS	8/7/2026
CERTIFIED	AGUIAR,DAVIDA	105	KINDERGARTEN	8/7/2026
CERTIFIED	ARAGON,AMANDA	105	KINDERGARTEN	8/7/2026
CERTIFIED	BLACK,ABIGAIL	105	KINDERGARTEN	8/7/2026
CERTIFIED	BURNS,HOLLY	105	LIBRARIAN	8/7/2026
CERTIFIED	CLEMENT,JENNIE	105	PRE-K	8/7/2026
CERTIFIED	CUNNINGHAM,SUSIE	105	SPECIAL EDUCATION	8/7/2026
CERTIFIED	FLEENER,ASHLYN	105	KINDERGARTEN	8/7/2026
CERTIFIED	GRISSOM,KENSEY	105	NURSE	8/7/2026
CERTIFIED	HUDDLESTON,CASSIE	105	PRE-K	8/7/2026
CERTIFIED	JOHN ,AMANDA	105	PRE-K	8/7/2026
CERTIFIED	JONES,MADDISON	105	KINDERGARTEN	8/7/2026
CERTIFIED	LEE,ALISHA	105	PRE-K	8/7/2026
CERTIFIED	LOCKE,RACHAEL	105	VOCAL MUSIC	8/7/2026
CERTIFIED	MCDONALD,SHELBY	105	KINDERGARTEN	8/7/2026
CERTIFIED	MUDHAR,MALORIE	105	SOCIAL WORKER	8/7/2026
CERTIFIED	PALMER,LELAND	105	PHYSICAL EDUCATION	8/7/2026
CERTIFIED	PROUGH,SHELLY	105	TRANSITIONAL 1ST GRADE	8/7/2026
CERTIFIED	ROBBERSON,CHRISTI	105	COUNSELOR	7/25/2026
CERTIFIED	SASNETT,BRENDA	105	KINDERGARTEN	8/7/2026
CERTIFIED	SAVAGE,JULIE	105	KINDERGARTEN	8/7/2026
CERTIFIED	SCRUGGS,JENNIFER	105	PRE-K	8/7/2026
CERTIFIED	SINGLETON,SARAH	105	READING SPECIALIST	8/7/2026
CERTIFIED	SLATE,JULIE	105	TRANSITIONAL 1ST GRADE	8/7/2026
CERTIFIED	UNDERWOOD,KEIRSTEN	105	SPEECH PATHOLGIST	8/7/2026
CERTIFIED	WALTERS,CHRISTY	105	PRE-K	8/7/2026
CERTIFIED	ADKINS,STEPHANIE	110	5TH GRADE	8/7/2026
CERTIFIED	BURNS,TIFFANY	110	PHYSICAL EDUCATION	8/7/2026
CERTIFIED	CARSON,TERRIE	110	SPECIAL EDUCATION	8/7/2026
CERTIFIED	CLOWDUS,HEATHER	110	5TH GRADE	8/7/2026
CERTIFIED	FANMAN,RISA	110	SPECIAL EDUCATION	8/7/2026
CERTIFIED	FIFER,MADELINE	110	5TH GRADE	8/7/2026
CERTIFIED	FOSTER,LEE	110	4TH GRADE	8/7/2026
CERTIFIED	GARLING,TANYA	110	VOCAL MUSIC	8/7/2026
CERTIFIED	GREEN,MELISSA	110	4TH GRADE	8/7/2026
CERTIFIED	HEITT,BRITON	110	LIBRARIAN	8/7/2026
CERTIFIED	JOHNSON,MORGAN	110	5TH GRADE	8/7/2026
CERTIFIED	KEITH,CHRISTINE	110	5TH GRADE	8/7/2026
CERTIFIED	LEE,BROOKE	110	5TH GRADE	8/7/2026
CERTIFIED	LOCKE,KYLE	110	SOCIAL WORKER	8/7/2026
CERTIFIED	MARLEY,APRIL	110	4TH GRADE	8/7/2026
CERTIFIED	MARSHALL,JESSICA	110	4TH GRADE	8/7/2026

2026-27 REHIRE BOARD MEETING REPORT

MARCH

CERTIFIED	MEHL,TENILLE	110	COUNSELOR	7/25/2026
CERTIFIED	ONEAL,DAVID	110	5TH GRADE	8/7/2026
CERTIFIED	POWELL,MARY	110	4TH GRADE	8/7/2026
CERTIFIED	PROCTOR,ASHLEY	110	SPECIAL EDUCATION	8/7/2026
CERTIFIED	RISSMANN,ROSE	110	5TH GRADE	8/7/2026
CERTIFIED	ROMERO,KIMBERLY	110	4TH GRADE	8/7/2026
CERTIFIED	SHELTON,SUZANNE	110	TITLE I READING	8/7/2026
CERTIFIED	TERRILL,AMANDA	110	4TH GRADE	8/7/2026
CERTIFIED	BEAR,DONNA	115	MUSIC TEACHER	8/7/2026
CERTIFIED	BREWER,JULIE	115	1ST GRADE	8/7/2026
CERTIFIED	BROSELOW,CHRISTINE	115	LIBRARIAN	8/7/2026
CERTIFIED	CAVAZOS,MARIAH	115	1ST GRADE	8/7/2026
CERTIFIED	COX,NIKKI	115	1ST GRADE	8/7/2026
CERTIFIED	DAVIDSON,JORDAN	115	3RD GRADE	8/7/2026
CERTIFIED	DAWES,ALEXIS	115	1ST GRADE	8/7/2026
CERTIFIED	DRESSLER,DOMINEQUE	115	1ST GRADE	8/7/2026
CERTIFIED	GATES,JESSICA	115	3RD GRADE	8/7/2026
CERTIFIED	GRAYSON,JENNIFER	115	2ND GRADE	8/7/2026
CERTIFIED	GUERRA,CHELSEA	115	2ND GRADE	8/7/2026
CERTIFIED	HIATT,KERI	115	3RD GRADE	8/7/2026
CERTIFIED	JAMES,ANITRA	115	1ST GRADE	8/7/2026
CERTIFIED	JONES,JORDAN	115	SOCIAL WORKER	8/7/2026
CERTIFIED	KERSEY,KATHERINE	115	3RD GRADE	8/7/2026
CERTIFIED	LEVERETT,COLLEEN	115	SPEECH PATH ASSISTANT	8/7/2026
CERTIFIED	MARLEY,KEM	115	3RD GRADE	8/7/2026
CERTIFIED	MCTHOMPSON,MELINDA	115	SPECIAL EDUCATION TEACHER	8/7/2026
CERTIFIED	MERRELL,KYLAR	115	2ND GRADE	8/7/2026
CERTIFIED	MORGAN,LORI	115	1ST GRADE	8/7/2026
CERTIFIED	PALMER,VALERIE	115	2ND GRADE	8/7/2026
CERTIFIED	RHODES,TAYLOR	115	2ND GRADE	8/7/2026
CERTIFIED	ROBERTSON,SAMMIE	115	READING SPECIALIST	8/7/2026
CERTIFIED	SHIVERS,STORMIE	115	3RD GRADE	8/7/2026
CERTIFIED	SPENCE,JENNY	115	2ND GRADE	8/7/2026
CERTIFIED	TREXLER,SARAH	115	1ST GRADE	8/7/2026
CERTIFIED	WEBSTER,SHEA	115	2ND GRADE	8/7/2026
CERTIFIED	WHITLOCK,KAYLA	115	COUNSELOR	7/25/2026
CERTIFIED	WILLIAMS,LINDA	115	2ND GRADE	8/7/2026
CERTIFIED	WILLIAMS,MICHELLE	115	1/2 DAY READING SPECIALIST	8/7/2026
CERTIFIED	WILLIAMS,ZACHERY	115	STEAM	8/7/2026
CERTIFIED	WILLIS,MACY	115	3RD GRADE	8/7/2026
CERTIFIED	WILSON,AMANDA	115	SPECIAL EDUCATION	8/7/2026
CERTIFIED	WORD,MARCI	115	3RD GRADE	8/7/2026
CERTIFIED	WRIGHT,JESSICA	115	3RD GRADE	8/7/2026
CERTIFIED	BATES,MILDRED	510	ENGLISH / READING	8/7/2026

2026-27 REHIRE BOARD MEETING REPORT

MARCH

CERTIFIED	BROWNELL ANDERSON,KA	510	ELA	8/7/2026
CERTIFIED	BYRD,KASSIE	510	SOCIAL STUDIES	8/7/2026
CERTIFIED	CLARK,JOHN	510	SOCIAL STUDIES	8/7/2026
CERTIFIED	DECKER,LECREATIA	510	MATH	8/7/2026
CERTIFIED	DONICA,PAMELA	510	MATH	8/7/2026
CERTIFIED	FARQUHAR,RYAN	510	SOCIAL WORKER	8/7/2026
CERTIFIED	FARRIS,BROOK	510	ELA	8/7/2026
CERTIFIED	FIELDS,TWYLA	510	READING	8/7/2026
CERTIFIED	GILBERT,LEE	510	TECH CONNECT	8/7/2026
CERTIFIED	GRAY,NATALIE	510	COUNSELOR	7/25/2026
CERTIFIED	HALE,ZACHARY	510	PE	8/7/2026
CERTIFIED	HALEY,RENEE	510	ELA	8/7/2026
CERTIFIED	HUFF,DIANE	510	LIBRARIAN	8/7/2026
CERTIFIED	IRICK,DIANA	510	PHYSICAL EDUCATION	8/7/2026
CERTIFIED	JACKS,AUDRY	510	SPEECH PATHOLGIST	8/7/2026
CERTIFIED	KISINGER,SIERRA	510	SPECIAL EDUCATION	8/7/2026
CERTIFIED	KLEINE,SHARLENE	510	SCIENCE	8/7/2026
CERTIFIED	MARTIN,JAYME	510	SPECIAL EDUCATION	8/7/2026
CERTIFIED	MASSEY,STEPHEN	510	SCIENCE	8/7/2026
CERTIFIED	MATTOX,JESSICA	510	SCIENCE	8/7/2026
CERTIFIED	MORGAN,ASHLEA	510	FACS	8/7/2026
CERTIFIED	MORSTAD,DAVID	510	SOCIAL STUDIES	8/7/2026
CERTIFIED	PAYNE,AMY	510	ELA	8/7/2026
CERTIFIED	PORTER,MARCY	510	CHOIR	8/7/2026
CERTIFIED	QUIGG,TYMOTHY	510	ELA	8/7/2026
CERTIFIED	RIDEN ,KENDRA	510	SPECIAL EDUCATION	8/7/2026
CERTIFIED	RIDENOUR,HEATHER	510	ELA	8/7/2026
CERTIFIED	ROBINS ,LISA	510	SCIENCE	8/7/2026
CERTIFIED	ROBINSON,STACI	510	SCIENCE	8/7/2026
CERTIFIED	SHORTES,TIMOTHY	510	MATH	8/7/2026
CERTIFIED	TALAFUSE,CLAUDIA	510	MATH/READING REMEDIATION	8/7/2026
CERTIFIED	TURPIN,JESSE	510	ELA	8/7/2026
CERTIFIED	WARD,M.SCOTT	510	COMPUTER SCIENCE	8/7/2026
CERTIFIED	WARD,MICHAEL	510	MATH	8/7/2026
CERTIFIED	WRIGHT,CHRISTOPHER	510	SOCIAL STUDIES	8/7/2026
CERTIFIED	WYCHE,DEANNA	510	COUNSELOR	8/7/2026
CERTIFIED	YOUNG,JACLYN	510	MATH	8/7/2026
CERTIFIED	YOUNG,MELODY	510	ELA	8/7/2026
CERTIFIED	ANDERSON,APRIL	705	COUNSELOR	7/25/2026
CERTIFIED	ANGLIN,BRAD	705	SOCIAL STUDIES	8/7/2026
CERTIFIED	ASBURY,TRISTIANNE	705	BAND DIRECTOR	8/7/2026
CERTIFIED	AUGHTRY,JONNIE	705	MATH	8/7/2026
CERTIFIED	BARNETT,KENDRA	705	SPECIAL EDUCATION	8/7/2026
CERTIFIED	BECKNEL,CODEE	705	STEAM / SCIENCE	8/7/2026

2026-27 REHIRE BOARD MEETING REPORT

MARCH

CERTIFIED	CHRISTIANSEN,TORI	705	COUNSELOR	7/25/2026
CERTIFIED	CLARK,CANDICE	705	SPANISH	8/7/2026
CERTIFIED	CLARK, KRISTEN	705	SPECIAL EDUCATION	8/7/2026
CERTIFIED	CLEMENT,ROGER	705	ROBOTICS/PHYSICAL SCIENCE	8/7/2026
CERTIFIED	COLE,MARSHALL	705	SCIENCE	8/7/2026
CERTIFIED	COLWELL,KATE	705	SPECIAL ED MATH	8/7/2026
CERTIFIED	CRAWFORD,SAMANTHA	705	SOCIAL STUDIES	8/7/2026
CERTIFIED	DAVIDSON,KYLE	705	TECH CONNECT	8/7/2026
CERTIFIED	DAVIS ,ERIN	705	ELA	8/7/2026
CERTIFIED	DRESSLER,KIKA	705	ART	8/7/2026
CERTIFIED	DUNKELBERG,KEVAN	705	DRAMA	8/7/2026
CERTIFIED	EPPS,CHELSEA	705	GERMAN	8/7/2026
CERTIFIED	EVANS,JAMIE	705	VIRTUAL ADMINISTRATOR	8/7/2026
CERTIFIED	FORD,CAROL	705	SCIENCE	8/7/2026
CERTIFIED	HAND,TOMMY	705	MATH	8/7/2026
CERTIFIED	HARKEY,DARISSA	705	ELA	8/7/2026
CERTIFIED	HUGHES,ERIK	705	COMPUTERS	8/7/2026
CERTIFIED	JONES,DUSTIN	705	MATH	8/7/2026
CERTIFIED	KILPATRICK,KEATON	705	ART	8/7/2026
CERTIFIED	LIGHTNER,MICHAEL	705	PE	8/7/2026
CERTIFIED	MUSGRAVE,DONI	705	ELA	8/7/2026
CERTIFIED	MUSSER,HOPE	705	MUSIC TEACHER	8/7/2026
CERTIFIED	PAUL,KIMBERLY	705	COUNSELOR	7/25/2026
CERTIFIED	PETERMAN,TODD	705	MATH	8/7/2026
CERTIFIED	PHILLIPS,KAYLI	705	MATH	8/7/2026
CERTIFIED	PHIPPS,JANET	705	SPANISH	8/7/2026
CERTIFIED	RADTKE,AMELIA	705	SCIENCE	8/7/2026
CERTIFIED	RONSPIEZ,JORDAN	705	MATH	8/7/2026
CERTIFIED	SMITH,KENNY	705	SOCIAL STUDIES	8/7/2026
CERTIFIED	SMITH,SUSAN	705	ELA	8/7/2026
CERTIFIED	STARR,MEGGAN	705	SPECIAL EDUCATION	8/7/2026
CERTIFIED	STEPHENS,MEGHANN	705	SCIENCE	8/7/2026
CERTIFIED	SWOPE ,TONI	705	ELA	8/7/2026
CERTIFIED	SWOPES,SUSAN	705	FCLA	8/7/2026
CERTIFIED	TABOR,KIM	705	SOCIAL STUDIES	8/7/2026
CERTIFIED	TREAT,KEITH	705	SOCIAL STUDIES	8/7/2026
CERTIFIED	TURNER,LACEY	705	ELA	8/7/2026
CERTIFIED	VANDEBURG,LINDSEY	705	SOCIAL STUDIES	8/7/2026
CERTIFIED	WONG,BROOKLYN	705	TECHNOLOGY	8/7/2026
ADMINISTRATOR	BAZE, AUSTIN	50	TECHNOLOGY DIRECTOR	7/1/2026
ADMINISTRATOR	GEORGE, GREG	115	DEAN OF STUDENTS	7/1/2026
ADMINISTRATOR	BUSICK, JANICE	105	PRINCIPAL	7/1/2026
ADMINISTRATOR	ALLEN, JEFF	705	ASSIST PRINCIPAL	7/1/2026
ADMINISTRATOR	ROHR, JOE	50	SPEC ED DIRECTOR	7/1/2026

2026-27 REHIRE BOARD MEETING REPORT

MARCH

ADMINISTRATOR	SLATE, JOEY	510	PRINCIPAL	7/1/2026
ADMINISTRATOR	CURRY, JULIE	115	PRINCIPAL	7/1/2026
ADMINISTRATOR	WALKER, KATELYNN	510	ASSIST PRINCIPAL	7/1/2026
ADMINISTRATOR	STANDRIDGE, KRYSTAL	705	PRINCIPAL	7/1/2026
ADMINISTRATOR	BAREFOOT, MICHAEL	110	PRINCIPAL	7/1/2026
ADMINISTRATOR	CRAWLEY, RAY	510	ASSIST PRINCIPAL	7/1/2026
ADMINISTRATOR	MORGAN, ANTHONY	705	ASSIST PRINCIPAL	7/1/2026
ADMINISTRATOR	SOLOMON, TYLER	50	ATHLETIC DIRECTOR	7/1/2026

2026-27 TEMPORARY REHIRE BOARD MEETING REPORT

MARCH

Position Type	NAME	SITE CODE	ASSIGNMENT	Start Date
CERTIFIED	CLARK , GAIL	110	4TH GRADE	8/7/2026
CERTIFIED	CONKLING , BROCK	510	SOCIAL STUDIES	8/7/2026
CERTIFIED	CRAWFORD , AVERY	705	ART	8/7/2026
CERTIFIED	HALL , KRISTIN	115	READING SPECIALIST	8/7/2026
CERTIFIED	HILL , CODY	510	SOCIAL STUDIES	8/7/2026
CERTIFIED	KEATHLY , JONATHAN	510	SOCIAL STUDIES	8/7/2026
CERTIFIED	MONTAGUE , ANNA	105	KINDERGARTEN	8/7/2026
CERTIFIED	O'ROURKE , DANIELLE	705	ELA	8/7/2026
CERTIFIED	PIPESTEM , WILLIAM	510	ASST. BAND DIRECTOR	8/7/2026
CERTIFIED	RAPER , ROGER	705	PE/FINANCIAL LIT	8/7/2026
CERTIFIED	TALBOT , BRITTYN	510	SPECIAL EDUCATION	8/7/2026
CERTIFIED	TASOS , KAYLA	510	ART	8/7/2026
CERTIFIED	UNDERHILL , CORY	510	SOCIAL STUDIES	8/7/2026
CERTIFIED	WARRICK , AMBER	110	5TH GRADE	8/7/2026
CERTIFIED	GOINES , MEGAN	510	SPECIALS TEACHER	8/7/2026
CERTIFIED	HERNANDEZ , DAMIEN	510	BAND DIRECTOR	8/7/2026
CERTIFIED	JORDAN , BRITTANY	510	SPECIAL EDUCATION	8/7/2026
CERTIFIED	CLINGAN , ANITA	705	MATH	8/7/2026
CERTIFIED	CRETSINGER , REBECCA	105	PRE-K	8/7/2026
CERTIFIED	WILSON , MELISSA	705	MATH	8/7/2026
CERTIFIED	MURPHY , SAVANAH	510	SPECIAL EDUCATION	8/7/2026
CERTIFIED	MAGUIRE , HEATHER	115	3RD GRADE	8/7/2026